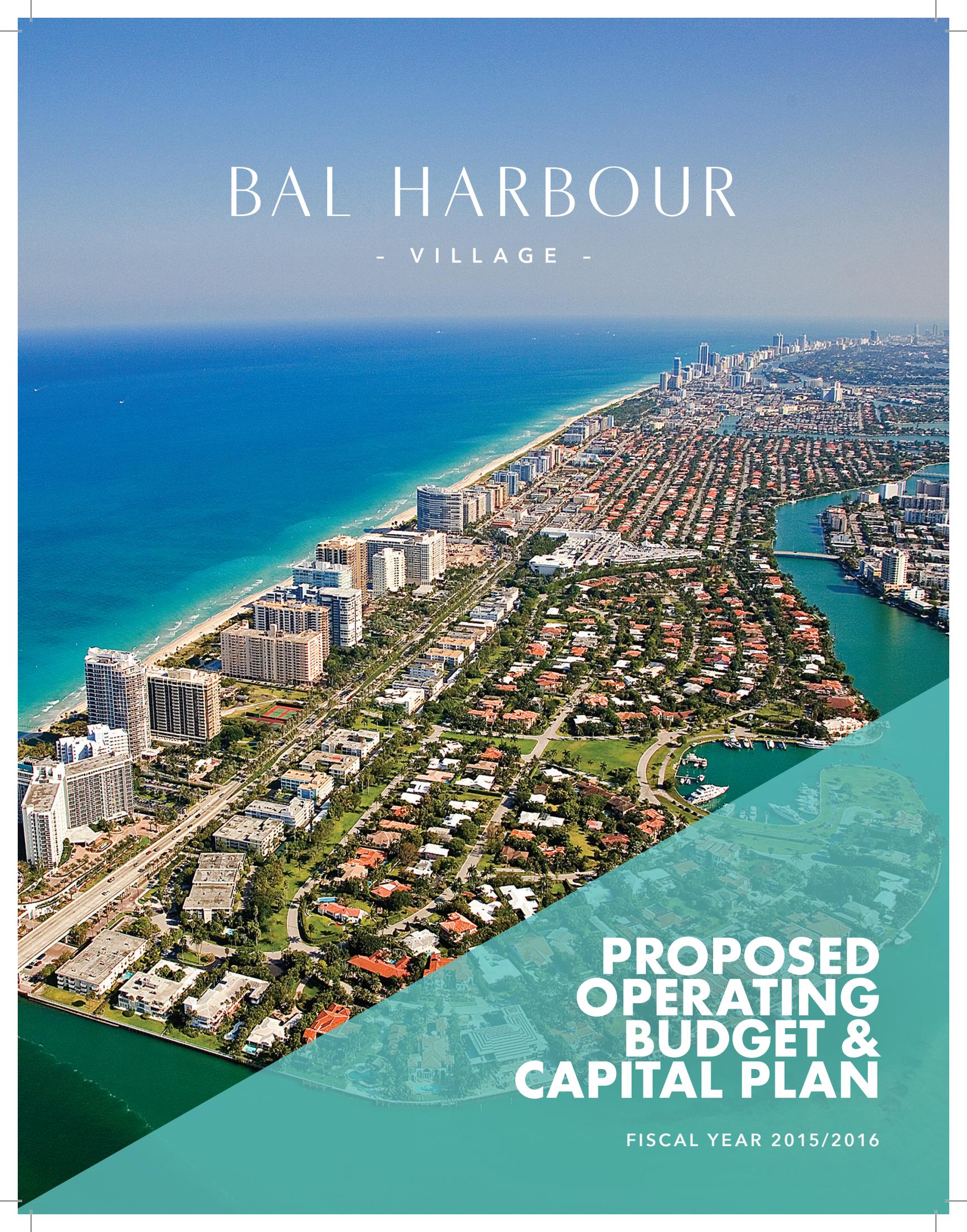


BAL HARBOUR

- VILLAGE -



PROPOSED OPERATING BUDGET & CAPITAL PLAN

FISCAL YEAR 2015/2016

PROPOSED OPERATING & CAPITAL BUDGET
FISCAL YEAR 2015/16

MAYOR

Martin Packer

ASSISTANT MAYOR

Patricia Cohen

COUNCIL MEMBERS

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Seth E. Salver
Jaime M. Sanz

VILLAGE MANAGER

Jorge M. Gonzalez

VILLAGE CLERK

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FINANCE DIRECTOR

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BUDGET COMMITTEE

Raj Singh, Chair
Jose Biton
Matis Cohen
Barbara Swatz
Ken Tencer

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BAL HARBOUR

- VILLAGE -

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BAL HARBOUR

- V I L L A G E -

September 8, 2015

Honorable Mayor Packer and Members of the Village Council:

I am pleased to present you the Proposed Operating and Capital Budget for Fiscal Year (FY) 2015/16 commencing on October 1, 2015 and ending on September 30, 2016 for Bal Harbour Village. This document outlines the second budget I have developed since becoming your Village Manager, and it remains my goal to provide you as much information as possible about our Village's finances, as well as our Administration's plans and expected accomplishments during the next fiscal year. It is my duty to focus on continuously assessing the organization to determine where, if any, additional resources are needed for the effective operation of the Village, as well as where additional efficiencies can be realized. This assessment is an ongoing process, as we continue to strive to identify opportunities for improvement.

Bal Harbour Village has three primary Funds used for operating the Village: General Fund (GF), Resort Tax Fund (RTF), and Water & Wastewater Utility Fund (WWUF). The total All Funds Proposed Budget is \$30,882,100 (including a Capital Improvement Program allocation of \$9,085,000). Earlier this year, the Council agreed to extend the Residential Gated Community Assessment for one (1) additional fiscal year. Those expenses – \$603,650 – are not included in the above total, but are part of our overall activity.

The FY 2015/16 Proposed Budget includes a recommended millage rate of 1.9654 which is a **4.64% reduction** from last year, and a cumulative 32.27% decrease since 2004. In addition to the increased Capital Projects proposed as part of the recently approved Utility Infrastructure Master Plan, a series of enhancements are proposed. These will address a number of quality of life concerns, which have been highlighted by members of the Council or the community at large. These proposed enhancements were developed in an effort to further improve operational effectiveness and efficiency for the Village, and were presented to the Budget Advisory Committee (BAC) as part of the budget development process. The enhancements proposed total \$256,100 and are funded by a combination of General Funds and Resort Tax Funds.

The following is a breakdown of the allocations for FY 2015/16 by distinct fund:

- General Fund: \$13,572,600
- Resort Tax Fund \$ 3,934,600
- Water and Wastewater Fund \$13,375,000

Budget Development Goals

Since becoming your Village Manager, I have conducted an assessment of existing services, processes, and resources within the Village. I have evaluated service delivery levels and identified opportunities for improvement. With the adoption of the current year (FY 2014/15) budget, resources were allocated to improve service delivery and provide a foundation for improved technology and accountability.

Over the last year, at the department level, my Management Team has reviewed their departments service delivery methodology, and changes to their core missions have been made based on current needs and desires of the community. The Bal Harbour Police Department has refocused its mission toward a community policing model, centered on increasing police visibility through innovative directed patrol activities. The Parks and Open Spaces Department has elevated service levels to further beautify and enhance aesthetics Village-wide, and finalized the Utility Master Plan to ensure that the appropriate infrastructure is planned to address community needs. We have focused our energy on improving and expanding communication with our residents and visitors, as well as ensure the success of our destination by deploying a new branding strategy for our Village, which is reflected in all our new advertising campaign, collateral material and communications tools. We have also worked collectively to establish sustainable fiscal policies and plan for future capital investments. While our focus in all of these areas continues, we look forward to continue to build upon the foundation already established in Fiscal Year 2014/15.

In developing the proposed budget, we continue to focus on the following five (5) key goals, which again guided our budget recommendations for the new fiscal year:

- Enhance community policing strategies and accountability;
- Improve and beautify our public spaces;
- Invest in our Information Technology;
- Expand our communication with our residents and visitors; and,
- Establish sustainable fiscal policies and plan for future capital investments.

These goals continue to build on our efforts to build a sound foundation for this organization, as we develop a sustainable long-term plan for the efficient delivery of services to the Village, while maintaining conservative financial practices to ensure the long-term fiscal health of our community.

ENHANCING COMMUNITY POLICING AND ACCOUNTABILITY

During Fiscal Year 2014/15, the Bal Harbour Police Department (BHPD) refocused its mission toward a community policing model, which is centered on increasing police visibility through innovative directed patrol activities. As part of this effort, the BHPD initiated the following activities:

- Created a new Bicycle Unit;
- Increased Marine Patrol activities; and,
- Increased patrol on the beach and residential areas on new BHPD golf carts

This realignment of resources provides a greater level of public safety services to residents, businesses and visitors alike. Moreover, the BHPD focused rebuilding the public trust through greater officer accountability, transparency of police operations and increased contact with the community. Department initiatives include the implementation of automated vehicle locators on all police vehicles and deployment of a communitywide wireless emergency notification system (WENS) aptly named Bal Harbour Alerts.

To further enhance community policing and accountability, as part of the Fiscal Year 2014/15 Adopted Budget, the organizational structure of the BHPD was modified to include two (2) Police Lieutenants, in order to enhance the level of managerial control over all police operations. Moreover, flattening the levels of command staff also helps ensure high visibility, proactive community policing, and that policies, procedures, goals and objectives are consistently applied across all shifts. The presence of managerial personnel on all shifts improves the BHPD's ability to provide our community with more uniformed level of response and to appropriately follow up on incidents of concern; therefore, positively impacting the department's ability to serve our residents, businesses and visitors.

IMPROVING AND BEAUTIFYING OUR PUBLIC SPACES

The Parks and Public Spaces Department has enhanced service levels through increased routine maintenance and improved the overall aesthetic of our existing facilities. By using contracted service providers the Villages routine maintenance and appearance has improved in the following ways:

- Creating and executing a Village-wide hardscape cleaning plan;
- Increasing pressure cleaning of Village sidewalks, curbs, gutters and medians from an intermittent basis to four times a year;
- Increasing the frequency of trimming of median hedges by adding sixteen additional pruning cycles, as well as a third trimming of date palms per year; and,
- Improving the appearance of the beach by establishing a daily Sand Raking Program.

This year, the Village issued a formal request for proposals to obtain bids for our landscape and public space maintenance efforts. After careful consideration, the Brickman Group was selected as the Village's contracted service provider, and was awarded a new contract, which was more fiscally beneficial to the Village than the previous contract, it also established accountability and improved services. Over the initial three (3) year term of the agreement, this new contract will generate a cost savings to the Village of approximately \$125,000.

The Parks and Public Spaces Department has made various changes to internal operations in order to provide better service to the community. The addition of serviceable equipment to maintain the Village street lighting system, and the operation of a functional warehouse facility is now a part of the department's program action plan and mission to provide efficient and effective maintenance of the public rights-of-way and open spaces. In addition to these operational plans, the department's efforts over the last year have been focused on advancing the development of a comprehensive master plan to beautify and update the aesthetics of the entire Collins Avenue/96th Street Corridor, as well as the adoption of a comprehensive Utility Master Plan.

To assist the Village in better utilizing our open spaces and engaging the public, the FY 2015/16 Proposed Budget includes enhancements to the Village's parks and recreation programming. Presently, the Village recreational locations consist of a small park and a recreation center with limited organized recreational programming to engage our youth and active seniors. These proposed enhancements include an additional shade structure for Bal Harbour Park and an on-site restroom. The proposed new, free-standing shade structure will be large enough to cover the seating area adjacent to the basketball court. The on-site restroom will be beneficial as, currently, residents visiting the Park must walk to the Recreation Center in order to access a restroom. Creating an inconvenience for visitors as well as presenting an operational challenge for park staff, the proposed on-site restroom facilities will create a much more comfortable environment for our park users.

PROPOSED SERVICE ENHANCEMENTS to the FY 2015/16 BASE BUDGET	
General Fund	
Shade Structure for Park	\$ 12,000
On-Site Restrooms for Park	50,000
Recreational Programming	86,980
Total Proposed General Fund Enhancements	\$ 148,980

In addition to the above mentioned Capital Improvements, the Recreation Division's operating budget, provides additional funding for recreational programming development through a contracted service provider. Currently, Bal Harbour Park is the primary facility in use to provide services with minimal programming taking place in the Recreation Center. At each of these venues, the staff's role is primarily one of recording park attendance and facilitating parties, seasonal events, field trips and minimal programming, such as basic basketball skills training for youth. In order to meet the current needs of the community and conduct strategic planning activities for the future growth of our recreation programming, the concept of contracted service providers was identified for consideration. The solicitation process to select a vendor was completed earlier this year, and we will pursue this approach with the cost of the contract offset by corresponding reductions to salary and fringe line items.

I am proposing an increase of \$87,000 to the Recreation Division. This amount should be viewed as our initial investment (is an “allowance”) toward the development of a robust comprehensive recreation program. While our facilities are presently inadequate to provide a true, full-fledged spectrum of recreation programs, many residents and park users have expressed a desire for more structure and variety to our offerings. With the outsourcing of this service area, we will be able to have properly trained recreation professionals who can develop programs that will meet the service needs of our community. We anticipate that the initial step will be to conduct research and surveys to make sure the programs we develop will meet the greatest needs. The program must be flexible, however, and will evolve over time as needs or interests change. From a long-term perspective, a community recreational facility in the Village would allow for an even greater variety of services in the future.

The proposed funding enhancement will provide for implementation of recreational programming development desired by the community in the upcoming fiscal year. These programs can include visual arts, performing arts, athletics, fitness, and wellness amongst others. A full-time Recreation Manager will be assigned to Bal Harbour Village to oversee daily operations of recreation facilities. Site Supervisors will oversee daily operations of facilities, programs and events when the Recreation Manager is not on-site or programs are active on multiple sites. Programs will be designed for participants from early childhood to active seniors.

When reviewing this enhancement the Budget Advisory Committee recommended that the Council consider creating an Ad Hoc Committee to help advise on the development of the recreation programming. I concur that such an advisory committee would be helpful.

To enrich the aesthetics of the Village’s public spaces, the proposed budget includes enhanced street sweeping, beach path maintenance, and participation in Fairchild Tropical Botanical Garden’s Million Orchid Project funded in the Resort Tax Fund. As a collaborative effort with Fairchild Tropical Botanic Gardens, the orchid project will result in the installation of 5,000 native, salt tolerant orchids within the Village as a part of a regional effort to re-introduce native orchids into the natural environment with many of the orchids installed along the beach path way (at a cost of approximately \$15,000). Our beach sand maintenance efforts have been well received, so much so, that we are proposing to expand the service to our beach path. The beach path will be leveled, raked and dressed three (3) times a week with these services provided by Village staff. Throughout this year, I have received feedback about the cleanliness of our street surfaces and through testing we have found that water equipped power street sweeping machines are far superior to the antiquated dry sweeper the Village presently owns. Five (5) year cost comparisons of contracting improved sweeping services three (3) times a week to purchasing new equipment operated by Village staff are almost equivalent; however, contracting services allows for the reallocation of existing staffing resources to perform beach path maintenance and other duties if services are contracted.

The FY 2015/16 Proposed General Fund Budget includes approximately \$149,000 of enhancements, at a total proposed expense of approximately \$13,572,600. These enhancements will improve the level of service provided by the Village to our residents and visitors and improve the overall aesthetic of the Village. The enhancements are aligned with the five (5) key goals used to develop the FY 2015/16 budget and in order to position the Village for sustained fiscal health. An additional \$107,100 in enhancements are funded within the Resort Tax Fund.

INVESTING IN INFORMATION TECHNOLOGY

Advancing the Village's information technology has been a focus since I joined the organization. With a number of improvements programmed in Fiscal Year 2014/15, major improvements were undertaken to update and upgrade an outdated system, which lacked appropriate back-up, security features and memory capacity. These improvements include the following:

- Installation of system-wide security and anti-virus software
- Installation of new server hardware
- Replacement of computer inventory with new leased computers
- Transition to the .GOV domain and e-mail archiving

Beyond infrastructure security and upgrades, other upgrades to existing business software are underway as part of the Fiscal Year 2014/15 Information Technology Master Plan. Springbook, our financial management software, will be updated to the latest version, which will allow additional functionality later this year. Although initially striving for a mere upgrade, the Building Department has opted to test various business solutions on the market in order to better address customer needs. As a result, the Police Computer Aided Dispatch (CAD) system and the Building Department permitting software will be new projects in the Fiscal Year 2015/16 IT Master Plan.

With the deployment of the Village's new branding, the first phase of the website redesign project also commenced this fiscal year. Aside from integrating the new branding look and feel, the redesigned website will provide greater access to Village information in a user-friendly manner. Moreover, the new site will offer residents the ability to pay for their utility bill online, and future enhancements to online services will be deployed during the second phase of the website redesign in Fiscal Year 2015/16. With input from Councilman Salver, who is serving as the Council Liaison on this project, the new site is expected to go live later this fall.

Providing greater access and participation by residents and visitors is a cornerstone of my Administration. As a result, we have embarked on the implementation of a mobile application, which will allow residents and visitors to report issues, access important information and interact with Village Hall. This application will be available to iPhone, as well as Android users. The launch of the mobile application is scheduled to coincide with the launch of the redesigned website.

The IT Master Plan is based on a needs assessment of IT infrastructure necessary to implement future enhancements to the Village's e-government capabilities, such as solutions to more effectively communicate with residents and other stakeholders, facilitate online transactions, as well as improve Village operations through software business solutions. These improvements and systems will allow for greater accountability and efficiency in operations, and provide improved customer service, enabling the Village to bring our organization's capabilities in line with industry best practices.

EXPANDING OUR COMMUNICATION WITH OUR RESIDENTS AND VISITORS

Clear and continuous communication with our residents, businesses and visitors is essential to ensuring their participation in our community. In July 2015, we relaunched a redesigned, quarterly newsletter, which was mailed to each resident. A new mail service was used to ensure better delivery to all of our residents.

As part of the Village's rebranding efforts, new and expanded collateral materials have been developed, and will be used to notify the public of all upcoming special events. The Village's all new and rebranded tourism related advertising campaign was approved by the Resort Tax Committee and will be launched during the Fall with an updated international media strategy plan. In conjunction with the rebranding efforts, the new Village logo will replace all current ones in use and a style manual will serve as a guide for all communication tools and materials used.

ESTABLISHING SUSTAINABLE FISCAL POLICIES AND PLANNING FOR FUTURE CAPITAL INVESTMENTS

Beginning with the current fiscal year budget development process, and throughout the FY 2015/16 budget development, current year and historical line item detail was analyzed for each department and fund. This allowed for the identification of current and historical revenue and expenditure trends and revealed expenditures which should properly be charged to other areas. These issues were addressed with the current year budget in a way that improves accountability and the ability to monitor expenses incurred. Activities such as Legal Services and Information Technology are aggregated as distinct cost centers, and expenses related to facility maintenance, transit services, and fuel are consolidated under the Public Works division, as opposed to apportioned out amongst the operating departments. In the current year, we ended the General Fund subsidy of the Water and Wastewater Utility Fund enterprise operations.

In addition, the payouts associated with retirement of tenured employees, retiree health stipends, and COBRA payments are now budgeted within General Government versus being budgeted under salaried employee expenses or not at all. In some other cases, the work performed was not consistent or proportional to the cost center which incurred the expense so the improved management and assessment of personnel resources resulted in a better allocation of payroll expenses among the General, Resort Tax, and Utility Funds within the proposed FY 2015/16 budget.

As was done last year with the development of the Proposed Budget, recurring revenues were used to fund recurring services, and non-recurring revenues were used to fund “one time,” non-recurring expenses. Funding for capital projects and operating capital are segregated by fund. For the Utility Fund, future year expenses associated with the planned Utility Master Plan capital project are reflected to identify funding needs as the projects progress. To advance this capital project with a minimal fiscal impact to residents, additional revenue sources were sought. I am pleased to advise that the Village will receive \$6,500,000 in Miami-Dade County General Obligation (G.O.) Bond funding to advance this necessary capital project. As we worked to finalize and secure approval of the Utility Master Plan earlier this year, I also increased our efforts to secure funding to implement the Master Plan. As you know, the estimated costs for the plan are significant, and while we anticipate funding through user fees, to the degree we can secure outside funds to offset local costs, the residents and businesses of Bal Harbour will benefit. Last year, we were successful in securing \$600,000 in state funds for this project. In addition, through a renegotiation of the Development Agreement with the developers of the Oceana (Consultatio) Project, the Village was able to secure an additional \$1,000,000 for the sewer improvements. Finally, and most significantly, through extensive and protracted negotiations with Miami-Dade County, we were able to secure the remarkable amount of \$6,500,000 million for our sewer project. This is a very noteworthy accomplishment I am proud to report on. Through my extensive network of connections and insight into the development of the Miami-Dade County G.O. Bonds Program, I was able to convince the Miami-Dade Water and Sewer Department reprogram and secure approval of these funds before they were obligated to projects to other parts of the County. This was done through a coordination of efforts at the policy and elected official level.

These three (3) allocations of funds is essentially enough to cover the current estimated costs of the sewer portion of the Utility Master Plan, meaning that we are able to fully fund the complete replacement of our sewer utility with entirely non-local funds, and more importantly, with no additional cost to the users.

Complimentary to these actions are the continuation of Capital Reserve funding for future capital projects in the amount of \$200,000 per year, similar to the replacement funding provided for information technology with \$100,000, allocated for next fiscal year. This allows for a process to set aside earmarked funds for specific future capital needs such as repairs to Village Hall, the Parks and Public Spaces Operations Facility, the utility system, and the Park seawall. In addition, a budgeted contingency for the General, Resort Tax and Utility Funds of two-percent (2%) of the prior year operating budget is continued to ensure funding capacity for unforeseen circumstances which may emerge throughout the fiscal year. The actions taken throughout the budget development process serve to establish prudent fiscal policy which we will sustain and expand upon in the coming years.

A proposed reorganization of our Building Department was discussed and reviewed during this year’s budget development process culminating with the passage of a resolution by the Village Council at the July 21, 2015 Council meeting. By way of

background, during the budget committee meetings in preparation for FY 2014-15, a contingency amount for a possible restructuring of the Building Department was included. In preparation for the FY 2015-16 budget, the Budget Advisory Committee (BAC) reviewed and discussed options for Building Department services. The BAC unanimously passed a motion to support an item to be presented to the Village Council to hire an in-house, full-time Building Director/Official, some support staff and contract services for plan review/inspection in order to provide the best and highest quality service for Bal Harbour Village residents. The Council ultimately passed a similar resolution. We anticipate transitioning to this new model in the building department in the coming months. Through collective bargaining negotiations with the Police Benevolent Association (PBA) union, which concluded in August 2015, we were able to achieve concessions, which will greatly reduce future liabilities and generate significant current and future year savings and will reduce the Villages long-term costs, primarily for pension and insurance. The priority in these negotiations was achieving reforms in the Police Pension Plan. As such, all new police officers hired by the Village will be required to participate in the Florida Retirement System (FRS) instead of joining the current Bal Harbour Police Officers Pension Plan. In addition, all current police officers will be provided a choice, as is legally required, to either join FRS or to remain a part of the current pension plan with reduced benefits. In addition, health insurance co-pays for Police Officers will now be at a fixed percentage of the total cost rather than the flat rate which they had previously paid.

FACTORS AFFECTING FY 2015/16 BUDGET

In developing a budget, we must look at available revenues, expected expenses, potential enhancements, and opportunities for cost savings or efficiencies. By setting an appropriate millage ceiling, we established the first parameter in the development of the FY 2015/16 Operating Budget. It is important to set a level that offers appropriate opportunities to make prudent choices leading to the adoption of the final budget.

The Miami-Dade County Property Appraiser provides municipalities with a certification of Assessment Roll Values for the upcoming fiscal year on July 1st of each year. Pursuant to Florida Statutes (F.S) 200.065, within thirty-five (35) days of certification of value, each taxing authority shall advise the Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time, and place at which its first public budget hearing will be held to consider the proposed millage rate and tentative budget. At the July 21, 2015 Council meeting the tentative millage rate, the first step to formally adopting a budget, was reduced to 1.9654 mills and the Public Budget Hearing Dates were set for Tuesday, September 8, 2015 and the second public hearing for Monday, September 21, 2015.

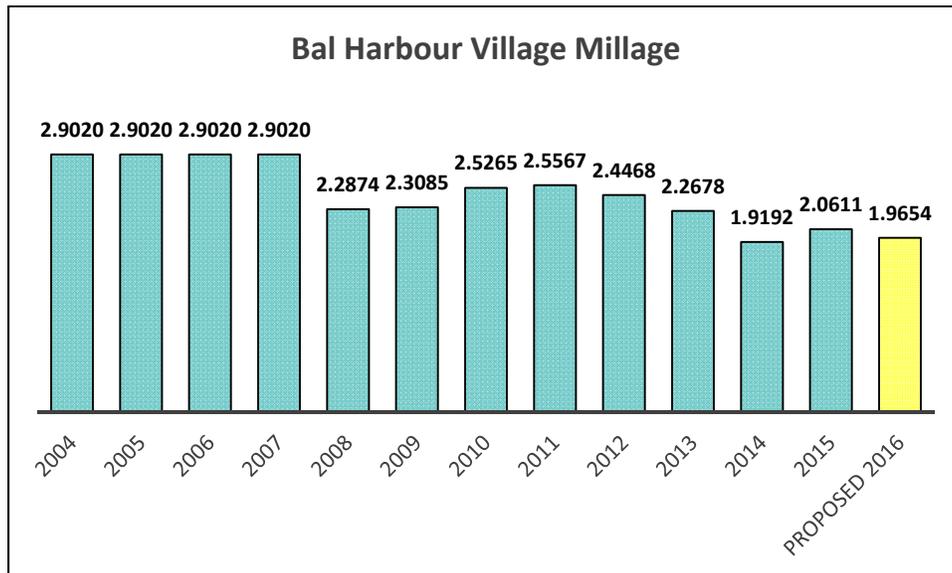
TAX ROLL, MILLAGE RATE, AND AD VALOREM REVENUE

The tax roll certified by the Property Appraiser on July 1, 2015 reflects a gross taxable value of \$4,249,305,000, which includes an increase of \$1,511,204 in new construction and improvements. At the proposed millage rate of 1.9654mills and calculated at 95% of the adjusted taxable value certified as required per Florida Statutes. 200.065(1)(a)1, the

ad valorem revenue generated is \$7,934,005. Budgeted at 95%, as required by the State, this represents an increase of \$191,000 over current year ad valorem budgeted revenue of \$7,742,987.

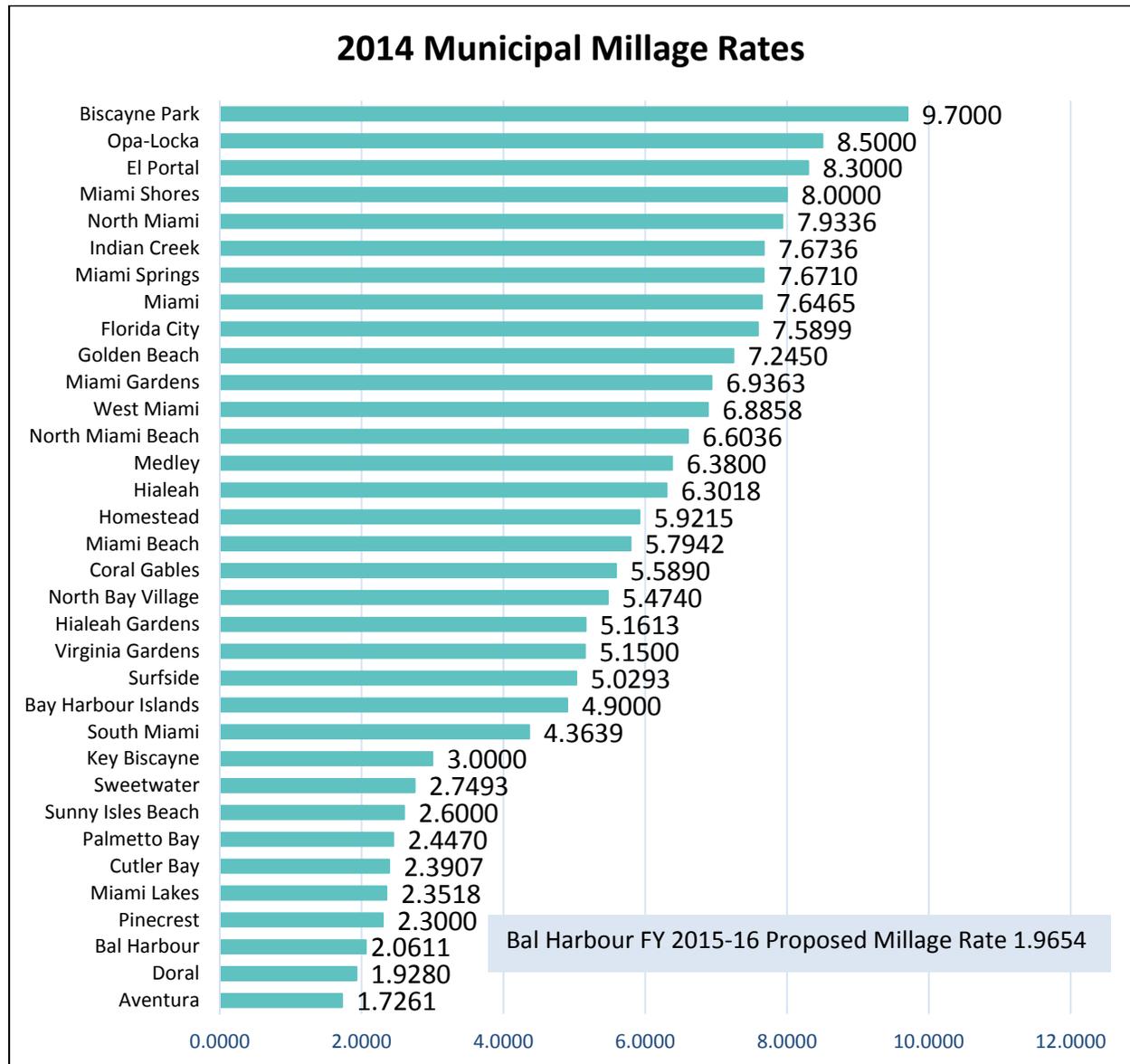
Proposed Millage Rate History & Analysis

Since 2004, the millage rate for the Village has dropped significantly (28.98%) from 2.9020 to 2.0611 for the current fiscal year. The proposed millage rate of 1.9654 for FY 2015/16 reflects a further decrease (4.64%), resulting in a cumulative reduction of 32.27% since 2004. The following chart reflects the recent millage rates for the Village.



It is recommended that Village Council re-affirm their action taken at the July 21, 2015 Council meeting and set the millage rate for Fiscal Year 2015/16, at 1.9654 mills, a rate which is \$1.9654 per \$1,000 of assessed property value. The proposed millage rate, calculated at 95% for budget purposes, and based upon the July 1, 2015, estimated adjusted Taxable Value as provided by the Miami-Dade County Property Appraiser is anticipated to yield \$7.934 million for FY 2015/16; generating an additional \$191,000 over current year ad valorem budgeted revenue.

Currently, the FY 2014/15 adopted millage rate for Bal Harbour Village, at 2.0611 mills, is the third lowest millage rate in Miami-Dade County as compared to other municipal rates. Bal Harbour Village is the only long established municipality within the grouping of the lowest eight (8) millage rates for Miami-Dade County cities (the other municipalities are all more recently incorporated municipalities). The following chart reflects the 2014 adopted millage rates for Miami-Dade County municipalities.



The recommended FY 2015/16 proposed tentative millage outlined for the councils consideration allows the Village to retain a historically very low rate in addition to the consideration of a few proposed enhancements and continuing to reinvest in Village services.

Budget Committee Review Process

The Bal Harbour Village Budget Advisory Committee (BAC) was established to assist with budget development and with the development of fiscal policy. On March 31, 2015, the BAC began meeting to review the Proposed Budget for FY 2015/16 and to make appropriate recommendations for the Village Council to consider. The BAC met eight (8) times reviewing line items of each of the Village departments. The Committee evaluated

and provided advisory recommendations on the preliminary millage rate, and the potential reorganization of the Building Department; heard from department directors about their evolving operations and operating needs; evaluated village revenue sources and revenues; recommended an adjustment to water and wastewater rates sufficient to pass through both Miami-Dade County's and the City of Miami Beach's rate increases; and recommended the incorporation of the proposed enhancements. Throughout this process, the BAC carefully evaluated all departmental line items including proposed enhancements, and ultimately recommended approval of each and a millage rate which is sufficient to balance the Proposed Budget. At their July 6, 2015 meeting, the BAC completed their review of operating departments and provided a recommendation that the Council set a preliminary millage rate of 1.9654 mills, which is consistent with my current recommendation. At their August 28, 2015 meeting, they reviewed the proposed enhancements and water and wastewater rate changes and reached consensus on both.

Impact of Proposed Millage to Village Property Owners

For the 2015 Tax Roll, the median assessed property value for the Village is \$483,000. This is a value at which there are as many properties above this amount as there are below it. The impact of the preliminary proposed millage rate of 1.9654 mills to the median assessed property value for the Village is approximately \$949 per year per homeowner. For the Village, the value of the average homestead exempt property is approximately \$883,000; the impact of the proposed millage rate is approximately \$1,735 per year per homeowner. As compared to the current fiscal year millage rate, this amounts to a saving of approximately \$85/year for the average homestead exempt property and approximately \$46/year for the median assessed valued property.

Millage Rate Impact for Homeowners			
	Annual AdValorem tax at Preliminary Proposed Millage Rate 1.9654	Annual AdValorem tax at FY 2014-15 Millage Rate 2.0611	Difference from FY 2014-15 Millage Rate
2015 Roll			
2015 Median Assessed Value of \$483,000	\$949	\$996	-\$46
2015 Average Assessed Value for Homestead Exempt Property \$883,000	\$1,735	\$1,820	-\$85

ROLLED-BACK RATE

The rolled-back rate for FY 2015/16 is 1.8221 mills. The rolled-back rate, calculated as required by the Florida State Department of Revenue will provide the same ad valorem tax revenue as levied during the prior year exclusive of new construction and improvements. The preliminary proposed millage rate of 1.9654 mills is 7.86% higher than the current year aggregate roll-back rate. The state methodology for calculating the rolled back rate requires the use of the current year gross roll value.

With the FY 2015/16 budget development, I will continue the current focus on moving the Village forward with respect to service delivery, technology, and infrastructure

improvements; accompanied by the appropriate level of internal controls. This is the time to refocus resource allocation in a strategic manner with an emphasis on results-oriented management practices on a multi-year horizon. All well-managed organizations have a plan, and the budget is the story of what our Village plans to do, the services we plan to provide for the next twelve (12) months, and what we will work toward achieving in the coming years. Village Departments will continue to refine their operational priorities with an emphasis on efficiency, service delivery, and accountability improvements; while addressing the little things that mean so much to our residents and community.

OTHER FACTORS AFFECTING FY 2015/16 BUDGET

General Fund Expense

In developing the Proposed Budget, we assessed available revenues, expected expenses, potential enhancements, and opportunities for cost savings or efficiencies.

The Proposed General Fund Budget incorporates the funding for operating departments and activities inclusive of enhancements within the proposed FY 2015/16 expenditures of \$13,572,600, at the proposed millage rate of 1.9654 mills, this incorporates \$149,000 for proposed enhancements.

INFLATIONARY IMPACTS

The Proposed Budget incorporates cost escalations for retirement, health benefits, liability insurance, payouts for retiring employees and retiree expense, collective bargaining related required expenses, and a three-percent (3%) cost of living adjustment (COLA) for existing employees to be implemented October 1, 2015 to all employees in the Village, totaling an increased expense of \$786,000 within the FY 2015/16 Proposed Budget. The impact of these increases was offset by an excess of (\$239,000) in reductions which were largely identified within the Parks and Public Spaces Department. The total net change from the FY 2014/15 Adopted Budget to the FY 2015/16 Proposed Base Budget is \$579,000.

Water & Wastewater Utility Fund and Rates

Water and Wastewater services within the Village are provided as an enterprise operation, services are funded as payments for measurable water and wastewater services are consumed. Rates established as charges for services should sustain its operations and satisfy any related debt.

For the Village utility operations, water is purchased at a wholesale rate from the Miami-Dade County Water and Sewer Department (MDWASD) and we are charged a wholesale rate for MDWASD to process our wastewater. Additionally the City of Miami Beach (CMB) applies a rate for wastewater which passes through their system as it ultimately travels to the MDWASD plant at Virginia Key. Our wholesale service providers are proposing rate increases for FY 2015/16, for a total combined increase of 13.86%. Further, MDWASD has advised that rates will increase by thirty-three percent in the coming years.

Wastewater Wholesale Rates			
	FY 2015 Rates	FY 2016 Proposed	Percent Change
Miami-Dade County			
Rate per 1,000 gallons	\$2.5600	\$2.7879	8.90%
City of Miami Beach			
Rate per 1,000 gallons	\$2.7270	\$3.1050	13.80%
Surcharge	\$0.1670	\$0.3168	47%
Total Wholesale Sewer Rates/ 1,000 gallons	\$5.4540	\$6.2097	13.86%
Bal Harbour Village			
Rate per 1,000 gallons	\$1.8460	\$1.8460	0%
Wastewater Pass-through Adjustment	\$7.30	\$8.06	10.41% increase

The Wastewater rate was adjusted in September of 2014, from \$6.60/1,000 gallons to \$7.30/1000 gallons. The Water rate was adjusted in September of 2014, from \$4.15/1,000 gallons of water consumed to \$4.55/1000 gallons of water. Rates were adjusted in order to pass through rate increases from the Miami-Dade County Water and Sewer Department (WASD), and to end a General Fund subsidy to Utility Fund operations within the Village.

The combined wastewater rate increases from our two wholesale service providers added to the Bal Harbour Village existing wastewater rate results in an increase of 10.41% from \$7.30 to \$8.06 per 1,000 gallons, an additional rate increase for wastewater is not recommended at this time. It should be noted that this increase is only what is needed to cover the increased cost of Miami-Dade Water and Sewer Department and Miami Beach. There is no increase proposed for the Bal Harbour Village cost portion of this rate.

While there is not a proposed rate increase for water rates from our service providers, we are proposing a five-percent (5%) increase for next fiscal year, in order to begin building capacity to fund the water infrastructure identified in the Utility Master Plan, which lenders will want to see. The proposed rate is from \$4.55/1,000 to \$4.78/1,000 gallons of water.

The impact of rate adjustments for customers varies by use; the table below summarizes the value of the adjustment for three use scenarios 3,740 gallons, 6,750 gallons, and 10,000 gallons per month. The impact to customers for these rate scenarios ranges from an additional \$3.70 to \$4.56 per month for 3,740 gallons, to \$9.90 to \$12.20 per month for 10,000 gallons.

Water & Wastewater Adjustment Comparisons			
Average Use in Gallons	3,740	6,750	10,000
Wastewater (10.41%) & Water (5%) Adjustment			
<i>Monthly Impact</i>	\$3.70	\$6.68	\$9.90
<i>Annual Impact</i>	\$44.43	\$80.19	\$118.80

The proposed rates were reviewed and accepted by the Village Budget Advisory Committee.

Non-Recurring Revenue

Recurring and non-recurring are two broad classifications applied to revenue. Recurring revenue, are from sources, which can be anticipated year over year, examples of these are ad valorem taxes, state revenue sources, and fees or charges for service. Non-recurring revenue are those which cannot be anticipated in future years, examples of these for the Village are proceeds from developer agreements, the programming of prior year fund balance, single year funding allocations from other agencies, and debt proceeds.

The FY 2015/16 includes non-recurring revenue in the amount of \$9,419,550. The overwhelming majority of this revenue is included in the Water and Wastewater Utility Fund and is programmed to fund the implementation of the major capital improvements included in the Utility Master Plan for the Village.

The non-recurring revenue sources incorporated into the Proposed Budget are \$334,550 of carry forward revenue for the Resort Tax Fund, and \$9,085,000 for the Water & Wastewater Utility for the implementation of the Utility Master Plan Project. This amount incorporates portions of the \$6,500,000 of the Building Better Community General Obligations Fund allocation from Miami-Dade County and \$600,000 from a 2014 State of Florida appropriation of funds, and the newly negotiated \$950,000 developer contribution to fund the improvements in the coming fiscal year.

Resort Tax

Bal Harbour Village is one of only three Miami-Dade County municipalities, along with the City of Miami Beach and the Town of Surfside, to levy a resort tax, and in doing so takes advantage of the benefits derived from this revenue source. This includes the reinvestment in the promotion of tourism and enhancing tourist eligible activities throughout the Village as well as efforts related to the beautification and maintenance of the Village in areas visited by tourist.

Bal Harbour Village levies a Resort Tax of four (4) percent of the amount received on the occupancy of a room in any hotel, motel, or apartment house. In addition, it levies a two (2) percent of such retail sales of all items of food or beverages, alcoholic or otherwise,

sold at retail for consumption on the premises, at any place of business within the Village. Both these levies are consistent with Part I, Chapter 212, of Florida Statutes.

As part of the Fiscal Year 2014/15 Adopted Budget, a number of initiatives to support our tourist destination were undertaken. The Village's Unscripted Art Access Program has been rebranded and expanded and has recently added several additional venues, including Fairchild Tropical Gardens, Vizcaya Museum and Gardens, MDC Museum of Art + Design, and the Patricia and Phillip Frost Art Museum. These new additions further add to the valuable and enriching cultural amenity for our Village residents and guests. In addition, the continuation of an enhanced Fourth of July celebration and the New Year's Eve fireworks celebration are again proposed.

For the FY 2015/16 Proposed Budget, the Resort Tax Funding allocated for the Beautification Greenspace, and other resort tax eligible activities, such as Special Events and Community Activities is equivalent to approximately 0.5005 mills, if the services and activities were funded within the General Fund through ad valorem revenue.

The FY 2015/16 Proposed Budget for Resort Tax includes \$1,593,200 (42.66%) for Tourism related activities, \$218,550 for Special Events and Community Activities (5.85%), and \$1,922,800 (51.49%) for Beautification and Greenspace Maintenance and other Resort Tax Eligible expenses.

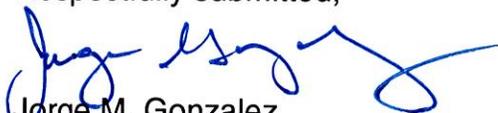
The proposed enhancements, included within the Resort Tax Funds totals \$107,100 and are summarized below:

PROPOSED SERVICE ENHANCEMENTS to the FY 2015/16 PROPOSED BUDGET	
Resort Tax	
Million Orchid Project	\$15,000
Beach Pathways Maintenance Program	\$29,676
Street Sweeping Program	\$62,400
Total Proposed Resort Tax Fund Enhancements	\$107,076

Acknowledgments

I would like to thank Mayor Packer and the Members of the Village Council for their continued guidance, support and leadership with our budget process and in helping to accomplish so much on behalf of our residents and the entire Bal Harbour Village community. In addition, I would like to thank the Village's Budget Advisory Committee chaired by Raj Singh for their time, efforts and thoughtful guidance in the preparation and input to the FY 2015/16 Proposed Operating and Capital Budget, as well as to the residents who participated in these public meetings. I would also like to thank Village staff, particularly our department directors, who worked so hard to identify every opportunity for improved service delivery. I appreciate all of us working together to accomplish our goals and make Bal Harbour Village a great place to live, work, play and visit.

Respectfully submitted,



Jorge M. Gonzalez
Village Manager

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OVERVIEW

Government Structure

The Village of Bal Harbour has a “council-manager” form of government.

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

The Village Council appoints the Village Manager to manage the day-to-day operations of the Village. The Village Manager works closely with the Mayor and Councilmembers to provide Village services and pass ordinances that are important to residents. With the assistance of his executive management team, the Village Manager oversees the Village’s departments and major Village functions.

Financial Structure

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

Governmental Funds

Governmental funds account for most of the Village’s basic services. Taxes, intergovernmental revenues, and charges for services, principally support the activities reported in this fund. The General Fund is the Village’s primary operating fund. It is used to account for the financial resources of the general government and operating departments except those required to be accounted for in another fund. Within the general fund, the operating budget separates expenditures by departments and operational activities. The separation provides accountability for directors to manage and monitor their departmental expenditures and also to track expenditures at the more discrete activity level. Proposed General Fund Budget for FY 2015/16, reflects an increase of 5.67% over the current fiscal year adopted budget. These expenditures include public safety, parks and open space, building and permitting, and administrative activities.

Proprietary Funds

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

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The Water & Wastewater Utility Fund captures the fees for service and expense, related debt, and capital projects associated with operations of the utility. The FY 2015/16 Proposed Budget for the Water & Wastewater Utility Fund includes a rate increase and funding for future year capital projects.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trust for a specific purpose. The Village currently has State Forfeiture moneys from prior fiscal years held in a restricted fund. The use of these funds must follow an approval process required by State Statute with subsequent approval by the Village Council. In addition, the Village has two pension related fiduciary funds for the General Employee and Police Pensions.

What Is A Budget?

An annual budget is a financial, operating, and capital plan for the coming fiscal year. It provides an outline of service levels provided to the citizen and public capital investments in the community, to be used by both our customers and us. Bal Harbour Village's Proposed Budget for FY 2015/16 is a tool that serves five purposes:

- **Planning:** The budget process is an annual plan for management of the Village to coordinate and schedule program and services to address the Village's priorities.
- **Prioritization:** Village resources that address needs identified by the Mayor, Councilmembers, and residents, are prioritized through this process.
- **Information:** The Proposed Budget document is the primary way for the Village to explain to the public what it intends to do with the taxes and fees it collects. Through the document, the public can see how and where tax dollars and other revenues raised by the Village will be spent.
- **Evaluation:** The budget is used to help determine how well services are provided and how successful the Village is in meeting the community's needs.
- **Accountability:** The budget is a tool for legally authorizing public expenditures and to account for and control the use of public resources.

The Fiscal Year 2015/16 Proposed Operating and Capital Budget for Bal Harbour Village, Florida is intended to serve as a policy guide, a financial plan, and a means of communication.

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

This Proposed Budget is for the period October 01, 2015 to September 30, 2016 and is shown as either 'FY 2015/16' or 'FY 2016'.

Property Taxes

Millage Rates

The millage rate is the tax rate that is applied to property values to generate the revenue needed to pay for services proposed and adopted in the budget. A mill is a rate of tax equal to \$1 for each \$1,000 of assessed taxable property value. If a piece of property has a taxable value of \$100,000 and the millage rate is 1, the property owner would pay \$100 in taxes. The rolled-back rate, calculated as required by the State

OVERVIEW

Department of Revenue will provide the same ad valorem tax revenue as levied during the prior year exclusive of new construction and improvements. Overall, the proposed millage rate is 7.86 percent above the state defined aggregate rolled-back rate. The tentative operating millage rate for FY 2015/16 is 1.9654 mills, is less than the current year millage rate of 2.0611 mills and still among the three lowest of Miami-Dade County municipalities.

Setting the Millage Rate

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

Several years ago, the State Legislature approved legislation intended to provide tax relief to the citizens of Florida. In addition to requirements to lower the tax rates themselves for one fiscal year, it instituted new definition and voting requirements that apply to governing boards when setting millage rates. Already established was the State defined rolled-back millage rate which is the millage rate that, when applied to the tax roll for the new year, excluding the value of new construction and any dedicated increment value, would allow the taxing authority to raise the same amount of property tax revenue for the new budget as it estimates to receive in the current year. Section 200.065 of State Statutes outlines this rate, known as the "no tax increase" rate because it allows the entity to generate the same property tax revenue from year to year, adjusted only by any new properties that may have been placed on the property tax roll. Because it does not take into account value adjustments for properties already on the property tax roll, the rolled-back rate does not take into account inflationary growth in the Village. The current year rolled-back rate for the Village is 1.8221.

The State has defined the highest millage rate that may be levied with a simple majority vote of the governing body known as the maximum millage rate. This rate is the rolled-back rate, adjusted for the growth in per capita personal income in Florida (1.0196). Beginning in FY 2009/10, the maximum millage rate is based on the rolled-back rate (the rate that generates the same property tax revenue) assuming the maximum millage rate had been adopted for the prior year and then adjusted for growth in per capita Florida personal income, whether or not the maximum millage rate had been adopted in the prior year. In other words, if the millage rate that was adopted was higher than the calculated maximum millage rate, that rate is the cap. If a millage rate below the maximum millage rate is adopted, an adjustment is made to credit the revenue that was lost because a rate below the maximum millage rate was adopted. The formulas used to calculate the various millage rates is promulgated by the Florida Department of Revenue.

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

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Additional Property Tax Legislation

Amendment 10 to the State Constitution from 1992, also known as Save Our Homes limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index or three percent. Adjustments for Amendment 10 have resulted in a disparity for assessed values among homestead exempt properties with long standing owners and non-homestead exempt properties or those which have changed hands in recent years.

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

Calculation of Property Taxes

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

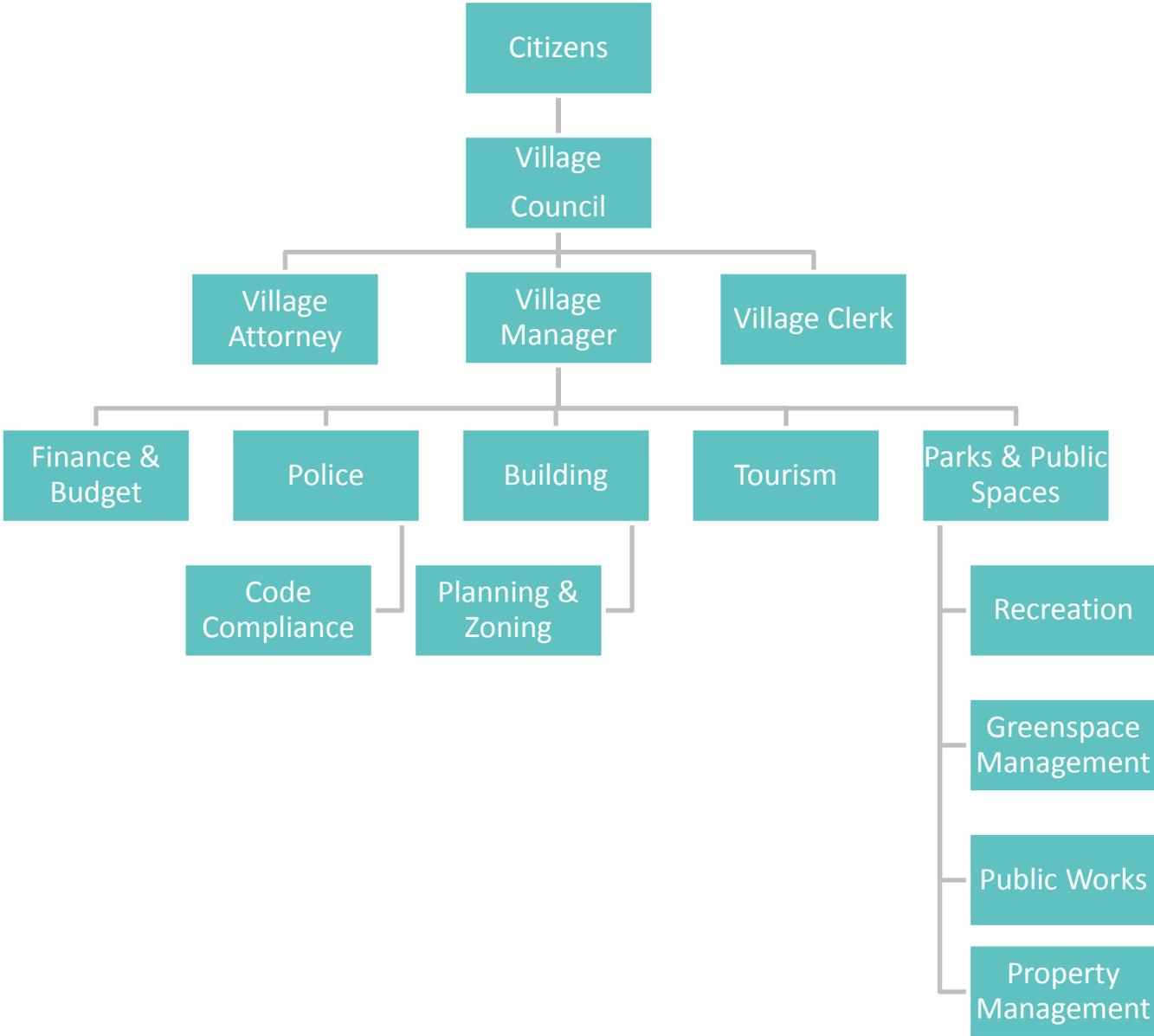
1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable this amendment limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent (for FY 2015/16 such growth is limited to CPI growth of three percent);
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria, the \$25,000 exemption for personal property); and
4. The millage rate, established according to state law restrictions.

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

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

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FUNCTIONAL TABLE OF ORGANIZATION
FISCAL YEAR 2015/16



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BAL HARBOUR

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FY 2015/16 Proposed Operating & Capital Budget

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget	% Change from FY 2015 Adopted Budget
GENERAL FUND						
REVENUE						
Ad Valorem Taxes	\$ 5,634,524	\$ 6,578,310	\$ 6,705,250	\$ 7,742,987	\$ 7,934,005	2.47%
Delinquent Ad Valorem Taxes	166,963	218,692	76,387	100,000	0	-100.00%
Utility Service Tax	771,344	817,850	890,629	759,448	811,529	6.86%
Franchise Fee	693,645	684,688	890,629	683,862	747,391	9.29%
Intergovernmental Revenue	673,372	682,122	1,057,524	727,024	763,664	5.04%
Permits & Licenses	934,976	1,004,409	1,610,080	1,204,517	1,453,474	20.67%
Fines & Forfeitures	469,511	541,563	587,810	481,147	529,162	9.98%
Miscellaneous	388,771	373,897	611,204	517,797	711,088	37.33%
Solid Waste Assessments	640,775	643,124	629,838	627,936	622,260	-0.90%
FY 2014 Carryforward				0	0	
TOTAL GENERAL FUND REVENUE	\$10,373,880	\$11,544,654	\$13,059,351	\$12,844,720	\$13,572,572	5.67%

FY 2015/16 Proposed Operating & Capital Budget

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget	% Change from FY 2015 Adopted Budget
GENERAL FUND						
LEGISLATIVE						
Salaries & Benefits	40,830	48,360	49,250	60,081	65,223	8.56%
Other Operating	67,967	68,480	21,520	100,600	109,100	8.45%
Operating Capital					0	
TOTAL LEGISLATIVE	108,797	116,840	70,770	160,681	174,323	8.49%
ADMINISTRATION						
Salaries & Benefits	568,197	951,859	812,942	887,556	964,011	8.61%
Other Operating	89,388	104,292	69,290	100,785	99,300	-1.47%
Operating Capital					0	
TOTAL ADMINISTRATION	657,586	1,056,151	882,232	988,341	1,063,311	7.59%
FINANCE						
Salaries & Benefits	223,457	267,600	349,905	448,715	447,362	-0.30%
Other Operating	161,806	195,893	163,345	145,325	163,505	12.51%
Operating Capital					0	
TOTAL FINANCE	385,263	463,493	513,249	594,040	610,867	2.83%
GENERAL GOVERNMENT						
Salaries & Benefits	116,434	74,395	163,948	159,714	322,991	102.23%
Other Operating	958,349	727,047	702,703	982,273	944,656	-3.83%
Operating Capital	0	0	0	200,000	200,000	0.00%
TOTAL GENERAL GOVERNMENT	1,074,783	801,442	866,651	1,341,987	1,467,647	9.36%
LAW ENFORCEMENT						
Salaries & Benefits	4,604,416	4,329,208	4,625,376	4,938,409	5,340,541	8.14%
Other Operating	849,995	995,119	921,001	1,128,902	1,010,265	-10.51%
Operating Capital						
TOTAL LAW ENFORCEMENT	5,454,412	5,324,327	5,546,377	6,067,311	6,350,806	4.67%
BUILDING						
Salaries & Benefits	143,399	152,845	164,166	144,925	366,703	153.03%
Other Operating	211,068	454,418	716,892	570,700	315,120	-44.78%
Operating Capital						
TOTAL BUILDING	354,467	607,263	881,058	715,625	681,823	-4.72%
PUBLIC WORKS						
Salaries & Benefits	164,134	393,049	450,575	389,125	196,221	-49.57%
Other Operating	232,216	1,039,758	1,158,877	1,393,339	1,352,252	-2.95%
Operating Capital	26,586	6,055			0	
TOTAL PUBLIC WORKS	422,937	1,438,861	1,609,452	1,782,464	1,548,473	-13.13%
PARKS & RECREATION						
Salaries & Benefits	282,302	248,286	282,200	179,221	245,096	36.76%
Other Operating	93,295	83,456	107,460	108,970	199,550	83.12%
Operating Capital	0	0	0	0	62,000	
TOTAL PARKS & RECREATION	375,597	331,742	389,660	288,191	506,646	75.80%
INFORMATION TECHNOLOGY						
Salaries & Benefits	0	0	0	0	0	
Other Operating	0	0	0	204,000	241,511	18.39%
Operating Capital	0	0	0	271,900	496,987	82.78%
TOTAL INFORMATION TECHNOLOGY				475,900	738,498	55.18%
LEGAL SUPPORT SERVICES (General Fund only)						
Salaries & Benefits	0	0	0	0	0	
Other Operating	276,469	416,256	381,619	430,179	430,179	0.00%
Operating Capital					0	
TOTAL LEGAL SUPPORT SERVICES	276,469	416,256	381,619	430,179	430,179	0.00%
GENERAL FUND TOTAL	9,110,311	10,556,375	11,141,068	12,844,719	13,572,572	5.67%

FY 2015/16 Proposed Operating & Capital Budget

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget	% Change from FY 2015 Adopted Budget
LEGAL SUPPORT SERVICES (All Funds)						
Salaries & Benefits	0	0	0	0	0	
Other Operating	465,394	636,612	446,836	480,000	480,000	0.00%
Operating Capital					0	
TOTAL LEGAL SUPPORT SERVICES	465,394	636,612	446,836	480,000	480,000	0.00%

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget	% Change from FY 2015 Adopted Budget
RESORT TAX FUND						
REVENUE						
Operating Revenue	2,769,633	3,259,931	3,558,593	3,547,130	3,600,000	1.49%
Carryforward/ Fund Balance				325,000	334,550	2.94%
Capital & Operating Revenue	2,769,633	3,259,931	3,558,593	3,872,130	3,934,550	1.61%
TOURISM						
Salaries & Benefits	216,858	237,321	251,548	253,861	242,123	-4.62%
Other Operating	1,880,395	1,769,561	1,362,560	1,780,520	1,569,654	-11.84%
Operating Capital	0	0	0	325,000	200,000	-38.46%
TOTAL TOURISM	2,097,253	2,006,882	1,614,108	2,359,381	2,011,777	-14.73%
BEAUTIFICATION/ GREENSPACE /OTHER RESORT TAX ELIGIBLE						
Salaries & Benefits	232,668	246,011	279,079	311,304	415,367	33.43%
Other Operating	869,305	809,888	1,033,577	1,201,445	1,507,406	25.47%
Operating Capital	0	0	0	0	0	
TOTAL BEAUTIFICATION/GREENSPACE/O	1,101,973	1,055,899	1,312,656	1,512,749	1,922,773	27.10%
RESORT TAX FUND TOTAL	3,199,226	3,062,782	2,926,764	3,872,130	3,934,551	1.61%

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget	% Change from FY 2015 Adopted Budget
WATER & WASTEWATER UTILITY FUND						
REVENUE						
Operating Revenue	3,706,110	3,371,644	3,552,719	3,985,500	4,289,937	
Debt Proceeds (Capital)	0	259,480	1,675,000	380,000	3,460,867	
Inergovernmental Revenue (Capital)	0	0	0	7,100,000	5,624,133	
Capital & Operating Revenue	3,706,110	3,631,124	5,227,719	11,465,500	13,374,937	
WATER & WASTEWATER UTILITY						
Salaries & Benefits	125,467	107,103	104,975	180,809	326,110	80.36%
Other Operating	3,061,328	2,458,394	3,097,877	3,792,902	3,963,827	4.51%
UTILITY OPERATIONS TOTAL	3,186,796	2,565,497	3,202,852	3,973,711	4,289,938	7.96%
Capital Projects	0	0	939,451	7,491,789	9,085,000	21.27%
UTILITY FUND TOTAL	3,186,796	2,565,497	4,142,303	11,465,500	13,374,938	16.65%

BAL HARBOUR

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FISCAL YEAR 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

FY 2015/16 PROPOSED GENERAL FUND BASE BUDGET

FY 2015/16 Revenue at Preliminary Millage & Roll (1.9654 mills)	\$	13,572,572
FY 2014/15 Adopted General Fund Budget (2.0611 mills)	\$	12,844,720

CHANGES IN PROPOSED BUDGET FROM FY 2014/15 ADOPTED BUDGET

Retirement Increase		107,165	
Cost of Living Adjustments (COLA)	3%	132,245	
Pay Outs / Retiree Expense		313,447	
Health Benefits <i>(estimated increase)</i>		69,068	
Liability Insurance <i>(estimated increase)</i>		30,212	
Other Pays (Collective Bargaining related)		133,759	
<i>Less Reductions</i>		<i>(238,994)</i>	
Total Change to FY 2015/16 Budget			578,872
FY 2015/16 General Fund Preliminary Base Budget	\$		13,423,592
FY 2015/16 General Fund Preliminary Operating Revenue	\$		13,572,572
Revenue Less Expense			148,980

PROPOSED ENHANCEMENTS to the FY 2015/16 BASE BUDGET

Shade Structure for Park		\$12,000
On-Site Restrooms for Park		\$50,000
Recreational Programming		<u>\$86,980</u>
Total Proposed Enhancements	\$	148,980
FY 2015/16 Proposed General Fund Budget	\$	13,572,572
Revenue Less Expense		(0)

BAL HARBOUR

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FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

The Millage and Budget Resolutions are the legislation approved by the Village Council to adopt the annual budget. The attachment to the Resolutions, which establishes the expenditure authority by department and by fund, are included in this document. There are six (6) pieces of legislation associated with the adoption of the Proposed Budget. The following resolutions are presented to the Village Council for adoption:

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

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

As you know, Bal Harbour Village has three (3) primary funds used for Village operations – the General Fund, the Resort Tax Fund, and the Water and Wastewater Utility Fund. The General Fund Proposed Budget is \$13,572,600, which is an increase 5.67% over the FY 2014/15 Adopted Budget or a 2.51% reduction to the current year budget as amended. The Resort Tax Fund budget is \$3,934,600, which is an increase of 1.61% over the FY 2014/15 Adopted Budget or a 2.06% reduction to the current year budget as amended. The Water and Wastewater Utility Fund is \$13,375,000, which is a 16.65% increase over the FY 2014/15 Adopted Budget. This increase is a result of wholesale rate increases from our service providers, and a result of the implementation of the major capital improvements included in the Utility Master Plan for the Village. To fund the wastewater portion of the Utility Master Plan Project, we successfully obtained \$6,500,000 from Miami-Dade County Building Better Communities General Obligation Funds (BBC GOB), as well as a State Appropriation of \$600,000, and negotiated an additional \$950,000 developer contribution for the project.

REVENUES

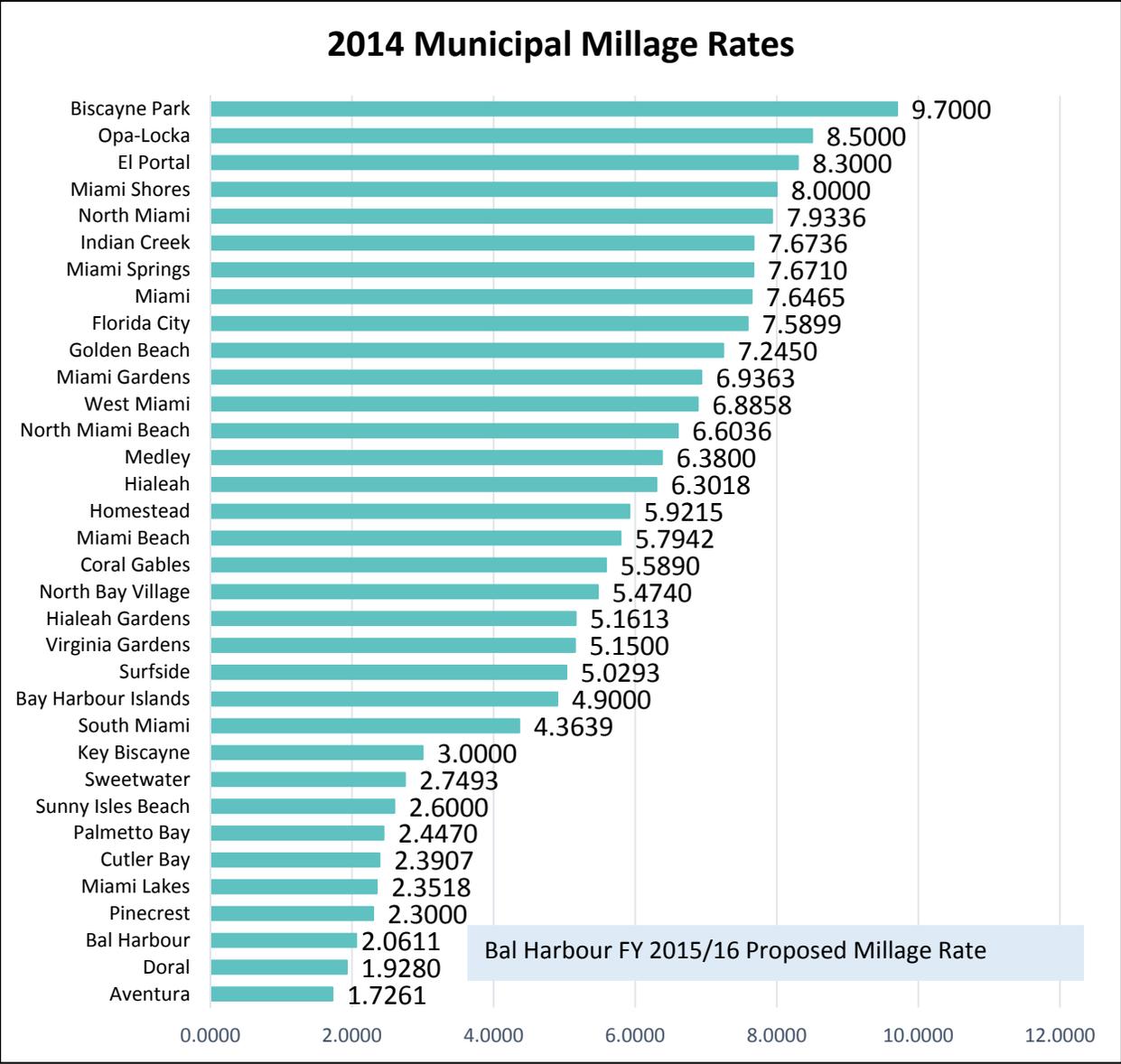
Municipalities within the State of Florida are entitled by law to collect revenues for eligible public purposes. Municipalities generate their revenue from a combination of sources including fees and charges, property taxes, state shared revenue and specifically authorized taxes. A summary of primary General Fund revenue sources is provided below.

AD VALOREM TAXES

Ad valorem tax or “property tax” is a major source of revenue for local governments in Florida. “Ad valorem” is Latin for “the value of.” Ad valorem taxes constituted 30 percent of total county revenue, and 15 percent of total municipal revenues. This makes it by far the largest single source of general revenue for general-purpose governments in Florida. The property tax is a limited revenue source. The Florida Constitution caps the millage rate assessed against the value of property at 10 mills per taxing entity. That is, taxing units are prohibited from levying more than \$10 in taxes per \$1,000 of taxable value on properties they tax, without obtaining voter approval. FY 2013 Village ad valorem revenues were \$6,578,300, FY 2014 revenues were \$6,705,250, and FY 2015 is projected to be \$7,742,000.

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

The anticipated revenue for the FY 2015/16 Proposed Budget are \$7,934,000, derived from a tentative millage rate of 1.9654 mills.



Bal Harbour Village’s millage rate is the third lowest in Miami-Dade County out of all 34 municipalities, and the lowest municipality that is not newly-incorporated. This means that Bal Harbour Village is the only municipality within the seven with the lowest millage rates, that is a full service municipality with legacy related expenses such as pensions; all others were incorporated in 2000 or later.

PRELIMINARY TAX ROLL

By law, the Property Appraiser is required to give a “preliminary certification” of the tax roll by June 1 of each year. The “final” certification by the Property Appraiser is due by July 1 of each year. Each jurisdiction is then required to set a “tentative” millage no later than July 31 of each year. Finally, a “final” millage is set by the Village Council after two public meetings held in September of each year.

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

The Miami-Dade County Property Appraiser certified the current year's Assessment Roll Values, on July 1. These values reflect an increase in existing property values from the 2014 July 1 Preliminary Taxable Value of \$3,954,448,059 to the 2015 Certified Preliminary Taxable Value of \$4,249,305,000, an increase of \$294,856,941, or 7.46%. Of the taxable value, \$1,511,204, is attributable to new construction. Applying this increase to our General Fund Property Tax revenues, at the proposed millage rate of 1.9654 mills at 95% as required by Statute, would result in an Ad Valorem revenue increase of approximately \$191,000, over budgeted current year Ad Valorem revenue.

STATE PASS THROUGH REVENUE

Sales and Option Taxes, State Revenue Sharing, and Communications Service Taxes are received by the Village through the State of Florida, overall these revenues showed improvement during FY 2014, and a month-to-month comparison of these revenues for the current fiscal year reflect an increase of approximately 2% over FY 2014 values. While this is promising, when estimating revenue for FY 2016, the values are based upon historical prior year actuals inclusive of the FY 2014 values, and the FY 2015 projection. Estimates for these revenues are provided by the Florida Department of Revenue, several of these were reduced due to recent state legislative action.

LOCAL GOVERNMENT HALF-CENT SALES TAX PROGRAM

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

Additionally, the program distributes a portion of communications services tax revenue to eligible fiscally constrained counties. Allocation formulas serve as the basis for these separate distributions. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. FY 2013 revenues were \$174,000, FY 2014 revenues were \$228,900, and FY 2015 revenue is currently projected at \$233,400, and current FY 2016 projections are \$225,200.

LOCAL OPTION SALES TAX

Seven different types of local discretionary sales surtaxes (also referred to as local option sales taxes) are currently authorized in law and represent potential revenue sources for county and municipal governments and school districts. The local discretionary sales surtaxes apply to all transactions subject to the state tax imposed on sales, use, services, rentals, admissions, and other authorized transactions, and communications. FY 2013 revenues were \$115,500, FY 2014 revenues were \$170,200, FY 2015 revenue is projected at \$173,500, and current FY 2016 projections are \$145,750.

REVENUE SHARING

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

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

The current Municipal Revenue Sharing Trust Fund includes three sources for municipalities: 1.3409 percent of net sales and use tax collections, the state-levied one-cent municipal gas tax collections, and 12.5 percent of the state alternative fuel user decal fee collections. FY 2013 revenues were \$65,000, FY 2014 revenues were \$66,900, and FY 2015 revenue is projected at \$68,200, and current FY 2016 projections are \$71,600.

PUBLIC SERVICE OR UTILITY TAX

Section 166.231(1)(a), Florida Statutes, provides that a municipality may levy a tax, not to exceed 10 percent, on the purchase of electricity, metered or bottled gas (natural liquefied petroleum gas or manufactured), and water service. This tax is often referred to as a "utility tax." The tax shall be levied only upon purchases within the municipality. FY 2013 revenues were \$817,900, FY 2014 revenues were \$890,600, and FY 2015 revenue is projected at \$879,200, and current FY 2016 projections are \$811,500.

COMMUNICATIONS SERVICES TAX

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

Municipalities and charter counties are authorized to levy a tax up to 5.1 percent on the transmission of voice, data, audio, video or other information services, including cable services. In addition, municipalities are authorized to levy an additional surcharge up to 0.12 percent to cover the costs of permitting activity within public rights of way. Please note that some cities' rates are higher due to a revenue-neutral conversion rate enacted by the Legislature for this law. FY 2013 revenues are \$320,000, FY 2014 revenues are \$341,300, and FY 2015 revenue is projected at \$344,600, and current FY 2016 projections are \$308,500.

FRANCHISE FEES

A "franchise fee" is often confused with a public service or utility tax. There is, however, a very clear distinction. A franchise fee is a negotiated fee to a company or utility for the use of municipal rights of way (for their poles, lines, pipes, etc.), and could include the value of the right for the utility to be the exclusive provider of its services within a specified area. It is charged directly to the utility and payable to the municipal governing body by the utility as a cost of doing business. It cannot be a direct charge to the customers of the utility, but it appears to be done so due to a Florida Public Service Commission rule. FY 2013 revenues were \$684,000, FY 2014 revenues were \$846,000, and FY 2015 revenue is projected at \$841,600, and current FY 2016 projections are \$747,300.

BEVERAGE LICENSE TAX

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

From the alcoholic beverage license tax proceeds collected within an incorporated municipality, 38 percent is returned to the appropriate municipal officer. An authorized use of the proceeds is not specified in the

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

statutes. FY 2013 revenues were \$6,800, FY 2014 revenues were \$7,300, and FY 2015 revenue is projected at \$7,400, and current FY 2016 projections are \$6,900.

FINES AND FORFEITURES

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

Fines include, but are not limited to, court fines, violations of municipal ordinances, pollution control violations, animal control fines and library fines. Forfeitures include revenues resulting from confiscation of deposits or bonds held as performance guarantees, and proceeds from the sale of contraband property seized by law enforcement agencies. FY 2013 revenues were \$541,600, FY 2014 revenues were \$587,800, and FY 2015 revenue is projected at \$535,500, and current FY 2016 projections are \$529,100.

INVESTMENT INCOME

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

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

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

This law further requires that all municipalities shall adopt written investment policies by October 1, 1995 or a municipality's investments must be limited to certain categories of investments authorized by statute. FY 2013 revenues were \$22,000, FY 2014 revenues were \$23,800, and FY 2015 revenue is projected at \$24,600, and FY 2016 projections are consistent with current trends.

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

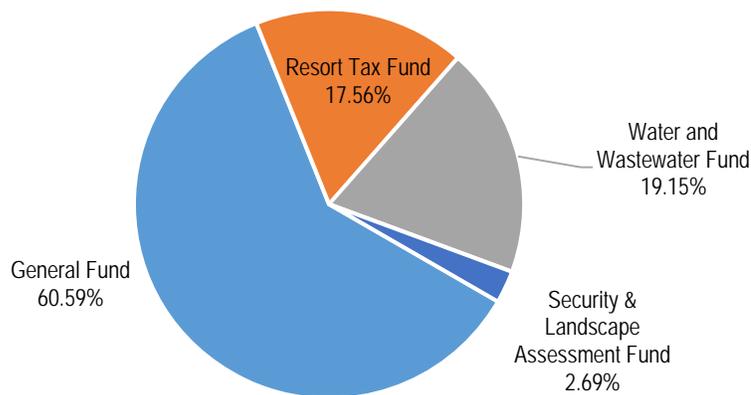
REVENUE SUMMARY ALL FUNDS

All operating revenues by Fund are summarized in the chart below for five fiscal years. Total FY 2015/16 proposed operating revenue for the three primary funds is \$21,797,000. The General Fund comprises sixty percent of revenue, nineteen percent is the Water and Wastewater Utility Fund revenue, and seventeen percent is the Resort Tax Fund revenue.

Operating Revenue Summary by Fund						
	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget	% of Total Revenue
General Fund	\$ 10,373,880	\$ 11,544,654	\$ 13,059,351	\$ 13,922,720	\$ 13,572,572	60.59%
Resort Tax Fund	2,769,633	3,259,931	3,558,593	3,547,130	\$ 3,934,550	17.56%
Water and Wastewater Fund	3,706,110	3,371,644	3,552,719	3,985,500	\$ 4,289,937	19.15%
Security & Landscape Assessment Fund	\$ 803,379	\$ 964,248	\$ 665,668	\$ 618,143	\$ 603,649	2.69%

The Security and Landscape Assessment Fund is over two percent of revenue at \$603,600.

Percentage of Total Operating Revenue by Fund

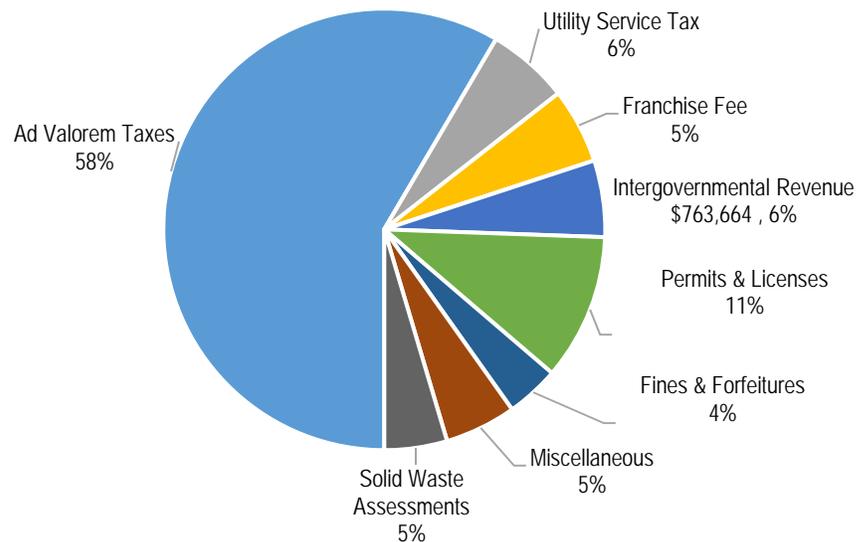


The largest source of General Fund Revenues is property taxes at 58 percent, followed by State pass through revenue, Utility Tax, Franchise Fees, and Intergovernmental revenue comprising a total of seventeen percent at \$2,322,000. All other revenue sources comprise single digit percentages, with Licenses and Permits as the next highest percentage at eleven percent. These include Local Business Tax and Building Permit revenue, anticipated at \$1.35 million for FY 2015/16. Assessments include revenue collected for residential solid waste collection services at five percent of total General Fund revenue at \$622,200 for FY 2015/16. Miscellaneous revenue are those which are not otherwise categorized for financial reporting purposes, these include interest earnings, lobbyist registration fees, parking meter collections, and administrative service charges, for the Village these comprise five percent of total General Fund revenue at \$711,000, largely due to the collection of police off-duty and retiree health pass through revenue within this category (\$450,500). Fine and Forfeitures include traffic related fines and judgments, code enforcement and burglar alarm fines, and red light camera fines, these comprise four percent of General Fund revenue at \$529,100 for FY 2015/16.

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget	% Change from 2015 Adopted Budget
GENERAL FUND				
REVENUE				
Ad Valorem Taxes	\$ 6,705,250	\$ 7,742,987	\$ 7,934,005	2.47%
Delinquent Ad Valorem Taxes	76,387	100,000	0	
Utility Service Tax	890,629	759,448	811,529	6.86%
Franchise Fee	890,629	683,862	747,391	9.29%
Intergovernmental Revenue	1,057,524	727,024	763,664	5.04%
Permits & Licenses	1,610,080	1,204,517	1,453,474	20.67%
Fines & Forfeitures	587,810	481,147	529,162	9.98%
Miscellaneous	611,204	517,797	711,088	37.33%
Solid Waste Assessments	629,838	627,936	622,260	-0.90%
FY 2014 Carryforward		0	0	
Subtotal Operating Revenue	\$13,059,351	\$12,844,720	\$ 13,572,572	5.67%

General Fund Revenue by Type



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

The FY 2015/16 Proposed Budget includes non-recurring revenue in the amount of \$9,419,550 within the Water and Wastewater Utility and Resort Tax Funds. The overwhelming majority of this revenue is

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

included in the Water and Wastewater Utility Fund and is programmed to fund the implementation of the major capital improvements included in the Utility Master Plan for the Village, at \$9,085,000, comprised of recently allocated Miami-Dade County BBC GOB funds \$4,679,100 of the \$6,500,000 allocation, State of Florida Appropriation funding, \$470,000 of the \$600,000 allocation, newly negotiated Consultatio Developer agreement contributions \$475,000 of the \$950,000 allocation, and 2010 Village issued debt proceeds of \$3,460,800, of the \$10,000,000.

The non-recurring revenue incorporated into the Resort Tax Fund FY 2014/15 Proposed Budget is \$334,550 of carry forward revenue from the prior fiscal year, largely to complete the advancement of advertisements planned to re-launch the newly developed creative for marketing of Bal Harbour, which was planned for the current fiscal year (\$200,000), the addition of five new venues to the Museum Access Program (\$12,500), and funding for the sand by-pass project should it proceed forward in the coming fiscal year (\$122,050).

The FY 2015/16 Proposed Budget for the Security and Landscape Assessment Fund includes \$135,600, of non-recurring fund balance revenue to provide planned services in the coming fiscal year as a supplement to assessment revenue. Proposed assessment rates maintain the reductions approved in FY 2014/15 at \$1,802 for each Single Family Residential Unit, half that number, \$901, for each Unimproved Property and \$7,208 for each Private Recreational Facility as opposed to \$2,616.15 for each Single Family Residential Unit, \$1,308.08 for each Unimproved Property, and \$10,464.60 for each Private Recreational Facility. Programming fund balance for operating purposes is not a sustainable practice, for future years the assessment rate will need to be adjusted up or service levels will need to be reduced should the assessment area remain active in the future.

Fees and Charges

The evaluation of fees and service charges, provides an opportunity to ensure those that use services pay for the cost of service provision. Efforts have begun to collect and evaluate existing fees for service within the Village, a comprehensive fee schedule accompanies the proposed budget for adoption with the FY 2015/16 Proposed Budget. This will serve to codify existing fees, so they are clearly identified for customers and staff alike. In this manner the schedule can be re-evaluated each Fiscal Year throughout the budget development and adoption process. This provides an opportunity, if so desired, to limit the proportionate share of revenue generated from property taxes.

Water & Wastewater Utility Fund Rates and Adjustments

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

Water and wastewater rates for the Village are presently at \$4.55/1,000 gallons of water consumed with a 3,000 gallon minimum monthly charge for Water and \$7.30/1,000 gallons of water consumed with a 3,000 gallon minimum monthly charge for Waste Water.

The Wastewater rate was last adjusted in September of 2014, from \$6.60/1,000 gallons to \$7.30/1000 gallons. The Water rate was adjusted in September of 2014, from \$4.15/1,000 gallons of water consumed

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

to \$4.55/1000 gallons of water. Rates were adjusted in order to pass through rate increases from the Miami-Dade County Water and Sewer Department (WASD), and to end a General Fund subsidy to Utility Fund operations within the Village.

For the Village utility operations, water is purchased at a wholesale rate from the Miami-Dade County Water and Sewer Department (MDWASD) and we are charged a wholesale rate for MDWASD to process our wastewater. Additionally the City of Miami Beach (CMB) applies a rate for wastewater which passes through their system as it ultimately travels to the MDWASD plant at Virginia Key.

The MDWASD has incorporated a rate increase in their proposed FY 2016 Budget, due to projected operating expenses, increased reserve requirements, and debt service payments for necessary capital projects. The FY 2016 proposed budget from MDWASD provides an 8.90% for wastewater, and a 2.67% reduction for water. We have been advised that water and wastewater rates in the next few years will increase by more than 33% over the next several years, they further cautioned that these are the last of the nominal increases we will see from them as the expense of bi-annual debt payments for necessary system-wide infrastructure improvements will be passed on to customers in future years.

In addition, the CMB is proposing a rate increase of 13.80% to their wholesale wastewater rates and a 47% increase to the surcharge they apply to their wholesale customers.

Wastewater Wholesale Rates			
	FY 2015 Rates	FY 2016 Proposed	Percent Change
Miami-Dade County			
Rate per 1,000 gallons	\$2.5600	\$2.7879	8.90%
City of Miami Beach			
Rate per 1,000 gallons	\$2.7270	\$3.1050	13.80%
Surcharge	\$0.1670	\$0.3168	47%
Total Wholesale Sewer Rates/ 1,000 gallons	\$5.4540	\$6.2097	13.86%
Bal Harbour Village			
Rate per 1,000 gallons	\$1.8460	\$1.8460	0%
Wastewater Pass-through Adjustment	\$7.30	\$8.06	10.41% increase

It should be noted that Bal Harbour Village is not proposing an increase to our current wastewater rates, proposed adjustments are exclusively a pass-through of the rate increases from our wholesale service providers. Combined wastewater rate increases from our two wholesale service providers added to the Bal Harbour Village existing wastewater rate is an increase of 10.41% from \$7.30 to \$8.06 per 1,000 gallons, no additional rate increase for wastewater is recommended at this time.

The MDWASD wholesale water rate is reduced this year by 2.67%, as a result of MDWASD operating costs, which were less than anticipated for FY 2013/14; however, rates are anticipated to increase by 33% over the next few years just to cover debt service rates associated with necessary capital improvements to the regional system. A 5% rate increase would generate an additional \$66,800 next fiscal year. These funds can be used to build reserves which are looked upon favorably by bonding agencies, when the

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

Village evaluates the issuance of debt for the final phases of the implementation of the Utility Master Plan Capital Project, or the funds can be held for future pay-as-you-go capital project needs.

The impact to customers for these proposed rate adjustments are an additional \$3.70 per month for 3,740 gallons, to \$9.90 per month for 10,000 gallons.

Water & Wastewater Adjustment Comparisons			
Average Use in Gallons	3,740	6,750	10,000
Wastewater (10.41%) & Water (5%) Adjustment			
<i>Monthly Impact</i>	\$3.70	\$6.68	\$9.90
<i>Annual Impact</i>	\$44.43	\$80.19	\$118.80

Customers received notification of proposed rate increases in conjunction with their August utility billing statements from the Village.

The Village recently adopted a Master Plan to govern necessary utility improvements to our aged infrastructure with an anticipated cost of at least \$26 million.

Utility Master Plan Infrastructure Projects	
Project Description	Total Cost Estimate
Water Distribution Improvements	\$ 5,718,747
Sanitary Sewer Collection System Improvements	5,819,126
Stormwater Collection System Improvements	6,721,430
Gated Residential Section Roadway Reconstruction/Concrete Valley Gutter	7,752,544
Total Cost of Future Proposed Utility Infrastructure Projects	\$ 26,011,847

It is important to note that in the last twelve months, we have been able to identify \$8,050,000 in new funding for this project. Absent these efforts, sewer rates would have necessitated a significant rate increase. The balance of the Utility Master Plan capital improvements which still require funding identification or financing is \$7.9 million.

Bal Harbour Utility Master Plan Funding to Date	
Utility Infrastructure Projects	\$ 26,011,847
Bal Harbour Village 2011 Capital Improvements Bonds	10,000,000
2014 State Appropriation for Sewer Improvements	600,000
Miami-Dade County BBC GOB Funds for Sewer Improvements	6,500,000
Consultatio Contribution for Phase I Sewer	950,000
Subtotal Funding	\$ 18,050,000
Net to be Financed	\$ 7,961,847

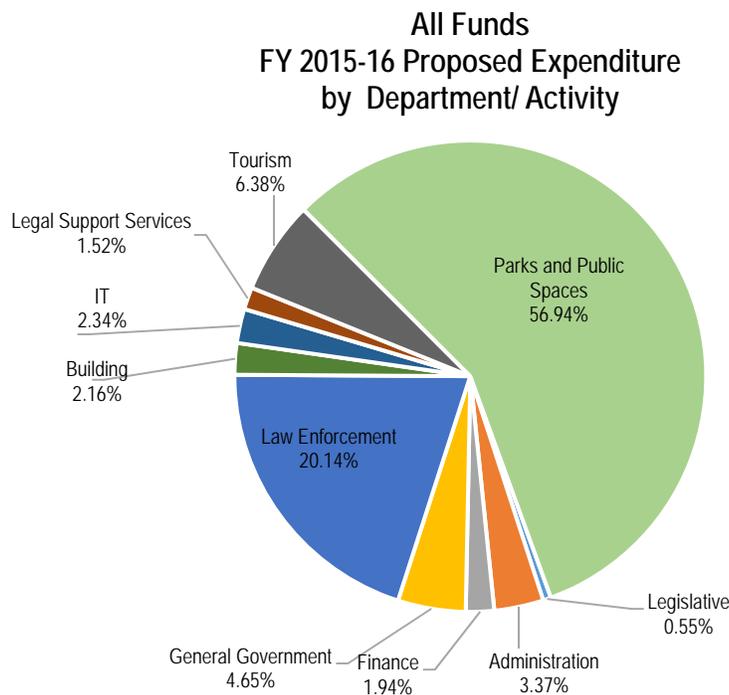
FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

EXPENDITURES

EXPENDITURE SUMMARY

FY 2015/16 proposed expenditure by Department or Activity for all funds totals \$31,535,500. Fifty-seven percent (or \$17,956,500) is within the Parks and Public Spaces Department, which is comprised of the Public Works, Parks & Recreation, Utility, Beautification, and Security & Landscape activities for the Village, across all funds. Law Enforcement comprises twenty percent or \$6,350,800 of expenditures followed by single digit allocations for the remainder of departments and activities.

All Funds FY 2015/16 Proposed Expenditure by Department/ Activity	
Legislative	\$ 174,323
Administration	1,063,311
Finance	610,867
General Government	1,467,647
Law Enforcement	6,350,806
Building	681,823
Information Technology	738,498
Legal Support Services	480,000
Tourism	2,011,777
Parks and Public Spaces	17,956,478
TOTAL ALL FUNDS	\$ 31,535,530

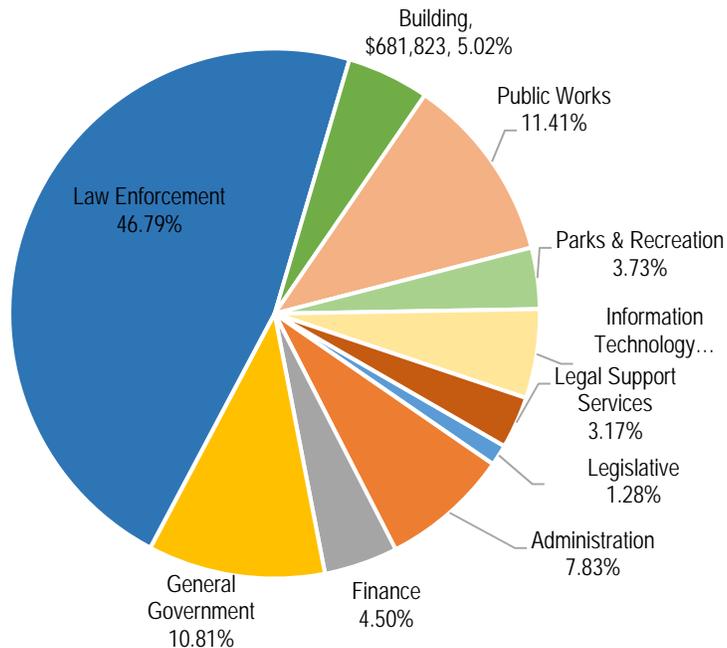


FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

In contrast, the General Fund FY 2015/16 proposed expenditures are allocated as follows: forty-seven percent are Law Enforcement, fourteen percent for Parks and Public Spaces including the Public Works and Parks & Recreation activities, eleven percent for General Government, followed by single digit percentages for the remaining activities.

General Fund FY 2015/16 Proposed Expenditure by Department/Activity	
Legislative	\$ 174,323
Administration	1,063,311
Finance	610,867
General Government	1,467,647
Law Enforcement	6,350,806
Building	681,823
Public Works	1,548,473
Parks & Recreation	506,646
Information Technology	738,498
Legal Support Services	430,179
TOTAL	\$ 13,572,572

General Fund
FY 2015/16 Proposed Expenditure
by Department/ Activity



FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

GENERAL FUND

The FY 2015/16 Proposed Budget incorporates additional expenditures due to inflationary impacts within retirement, liability and health insurance, pay outs, cost of living adjustments, and collective bargaining required payments totaling \$785,000. These include increases to Village liability insurance of \$30,200, increases to Health Insurance \$69,100, Retirement related increases of \$107,200, a cost of living adjustment of \$132,200, and the inclusion of payouts and retiree expenses of \$313,500, and collective bargaining required increases of \$133,800. The impact of these increases were offset by reductions in excess of \$239,000 in order to balance the proposed budget within in existing resources. The reductions were largely identified within the public works activity within the salary and operating supplies related line items, and within the Building Department due to the proposed reorganization approved by Council, bringing the General Fund FY 2015/16 Base Budget to \$13,423,600. At the proposed millage rate, an excess of revenue over expense of \$149,000, is available to fund enhancements to existing activities as Village-wide improvements.

FY 2015/16 PROPOSED GENERAL FUND BASE BUDGET		
FY 2015/16 Revenue at Preliminary Millage & Roll (1.9654 mills)	\$	13,572,572
FY 2014/15 Adopted General Fund Budget (2.0611 mills)	\$	12,844,720
CHANGES IN PROPOSED BUDGET FROM FY 2014/15 ADOPTED BUDGET		
Retirement Increase		107,165
Cost of Living Adjustments (COLA) 3%		132,245
Pay Outs / Retiree Expense		313,447
Health Benefits <i>(estimated increase)</i>		69,068
Liability Insurance <i>(estimated increase)</i>		30,212
Other Pays (Collective Bargaining related)		133,759
Less Reductions		(238,994)
Total Change to FY 2015-16 Budget		578,872
FY 2015/16 General Fund Preliminary Base Budget	\$	13,423,592
FY 2015/16 General Fund Preliminary Operating Revenue	\$	13,572,572
Revenue Less Expense		148,980

To develop the FY 2015/16 Proposed Budget, staff conducted an assessment of existing services, processes, and resources. Current service delivery levels were evaluated and opportunities for improvement were identified. While efforts in this regard continue, proposed enhancements were identified for our open spaces and improvements to better engage residents in recreational activities. For our Park, a proposed new free standing shade structure will cover the seating adjacent to the basketball court within Bal Harbour Park for residents and guest attendees (\$12,000) and adding proposed restroom facilities on-site will eliminate the need for patrons to exit the park and cross the parking lot to access facilities located within the recreation center (\$50,000). To develop recreational programming for the Village, the proposed

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

budget includes funding to engage contracted professionals who specialize in recreation programming to enhance the use of our park and recreation areas. In partnership with the Village the introduction of recreation programming and operations that ensure a memorable experience for residents and provide the opportunity to explore the world around them through visual arts, performing arts, athletics, fitness, wellness and more. The cost of the contract will be offset by corresponding reduction to salary and fringe line items. As an enhancement, an additional \$87,000 is proposed for program development, the allocation of which will be determined after the contracted Recreation Manger has worked with the community to develop programming that meets the desired needs.

PROPOSED SERVICE ENHANCEMENTS to the FY 2015/16 BASE BUDGET	
Shade Structure for Park	\$ 12,000
On-Site Restrooms for Park	50,000
Recreational Programming	86,980
Total Proposed General Fund Enhancements	\$ 148,980
FY 2015-16 Proposed General Fund Budget	\$ 13,572,572
Revenue Less Expense	(0)

These enhancements were recommended by the Budget Advisory Committee meeting at their August 28th, 2015 meeting. The inclusion of the \$149,000 of proposed enhancements to the General Fund base budget brings the proposed operating expense for the Fund to \$13,572,600.

With the Tentative millage rate of 1.9654 mills, as set in July, an additional \$191,000 in revenue is generate over the current year budgeted revenue, an amount sufficient to fund the proposed enhancements.

SUMMARY OF ALL FUNDS

Bal Harbour has three primary Funds used for operating the Village, the General Fund, the Resort Tax Fund, and the Water & Wastewater Utility Fund. The FY 2015/16 Proposed Operating and Capital Budget includes increases over the FY 2014/15 Adopted Budget. There is a 5.67% increase to the General Fund from the current year adopted budget at \$13,572,600, a 1.61% increase in Resort Tax funding for Tourism and Beautification and Greenspace maintenance at an amount of \$3,934,550, and a 16.65% increase to the Water and Wastewater Utility Fund at \$13,375,000, largely attributable to the inclusion of capital projects within the fund. In addition, there is also a Security and Landscape Assessment Fund, and a Forfeiture Fund, which are restricted in use. The Security and Landscape Assessment Fund includes a 2.34% decrease with funding at \$603,700.

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Base Budget	Proposed Enhancements	FY 2016 Proposed Budget	% Change from FY2015 Budget as Amended	% Change from 2015 Adopted Budget
General Fund	\$11,141,068	\$12,844,719	\$13,922,720	\$13,423,592	\$ 148,980	\$13,572,572	-2.51%	5.67%
Resort Tax Fund	2,926,764	3,872,130	4,017,130	3,827,475	107,076	3,934,551	-2.06%	1.61%
Utility Fund	4,142,303	11,465,500	11,465,500	13,374,938		13,374,938	16.65%	
Landscape & Security Fund	665,668	618,143	618,143	603,649		603,649	-2.34%	
TOTAL ALL FUNDS	\$18,677,562	\$28,800,492	\$30,023,493	\$31,229,653	\$ 256,056	\$31,485,709	4.87%	

Water & Wastewater Utility Fund

The non-recurring revenue within the Water & Wastewater Utility are \$3,460,800, from prior year debt proceeds – \$470,000 from the 2014 State of Florida Appropriation, and \$4,679,100 of General Obligation Bond funds from Miami-Dade County, and \$475,000 of additional Consultatio developer contributions for the implementation of the Utility Master Plan construction project. Due to the programming of these capital expenditures into the Utility Fund for the implementation and construction of the Utility Master Plan Capital Project, the Water & Wastewater Utility comprises a larger percentage of total Village expenditures by fund for FY 2015/16, than prior years.

Operating expenditure increases to the Utility are due to the appropriate allocation of personnel expenses to the Utility Fund for utility work performed (\$145,300), and as a result of increases to bulk sewer treatment cost increases from both Miami-Dade County Water and Sewer and the City of Miami Beach (\$72,800). These increased expenditures are offset by the operating proposed rate increase, which will generate an additional \$98,300 for water, and \$206,100 for wastewater in FY 2015/16.

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Base Budget	Proposed Enhancements	FY 2016 Proposed Budget	from FY2015 Budget as Amended	% Change from 2015 Adopted Budget
WATER & WASTEWATER UTILITY FUND								
Salaries & Benefits	\$ 104,975	\$ 180,809	\$ 180,809	\$ 326,110		\$ 326,110	80.36%	80.36%
Other Operating	3,097,877	3,792,902	3,792,902	3,963,827		3,963,827	4.51%	4.51%
UTILITY OPERATIONS TOTAL	\$ 3,202,852	\$ 3,973,711	\$ 3,973,711	\$ 4,289,938		\$ 4,289,938	7.96%	7.96%
Capital Projects	939,451	7,491,789	7,491,789	9,085,000		9,085,000	21.27%	21.27%
UTILITY FUND TOTAL	\$ 4,142,303	\$11,465,500	\$11,465,500	\$13,374,938		\$13,374,938	16.65%	16.65%

Resort Tax Fund

FY 2015/16 proposed expenditures for the Resort Tax Fund reflect an overall increase of 1.61% increase from the FY 2014/15 adopted budget, and a 2.06% reduction from the current year budget as amended. The Proposed Budget includes \$334,550 of FY 2015 carry forward revenue from the current fiscal year for the continuation of the branding initiative with the launch of a new advertising campaign, enhancements to the Museum Access Program, and funding to advance the sand by pass project should it proceed in the coming fiscal year. In addition, the FY 2015/16 Proposed Budget includes \$107,100 of enhancements within the Fund. Reductions to operating capital for Tourism reflect the development of the new brand and creative within the current fiscal year, and increases to Beautification reflect ongoing efforts to enhance the overall appeal of the Village.

FY 2015/16 PROPOSED OPERATING & CAPITAL BUDGET

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Base Budget	Proposed Enhanceme nts	FY 2016 Proposed Budget	% Change from FY 2015 Budget as Amended	% Change from 2015 Adopted Budget
RESORT TAX FUND								
TOURISM								
Salaries & Benefits	\$ 251,548	\$ 253,861	\$ 253,861	\$ 242,123		\$ 242,123	-4.62%	-4.62%
Other Operating	1,362,560	1,780,520	1,608,820	1,569,654		1,569,654	-2.43%	-11.84%
Operating Capital	0	325,000	325,000	200,000		200,000	-38.46%	-38.46%
TOTAL	\$ 1,614,108	\$ 2,359,381	\$ 2,187,681	\$ 2,011,777		\$ 2,011,777	-8.04%	-14.73%
BEAUTIFICATION/ GREENSPACE /OTHER RESORT TAX ELIGIBLE								
Salaries & Benefits	\$ 279,079	\$ 311,304	\$ 311,304	\$ 415,367		\$ 415,367	33.43%	33.43%
Other Operating	1,033,577	1,201,445	1,383,145	1,400,330	107,076	1,507,406	8.98%	25.47%
Operating Capital	0	0	135,000	0		0	-100.00%	
TOTAL	\$ 1,312,656	\$ 1,512,749	\$ 1,829,449	\$ 1,815,697	\$ 107,076	\$ 1,922,773	5.10%	27.10%
RESORT TAX FUND TOTAL	\$ 2,926,764	\$ 3,872,130	\$ 4,017,130	\$ 3,827,475	\$ 107,076	\$ 3,934,551	-2.06%	1.61%
Revenue less Expense	\$ 631,829	\$ 0	\$ 0	\$ 107,076		0		

The FY 2015/16 Proposed Budget includes \$107,100 of enhancements to the aesthetics of the Village through the Million Orchid Project (\$15,000), the Beach Pathway Maintenance program (\$29,700), and enhanced street sweeping (\$62,400). The enhancements were recommended by the Budget Advisory Committee at their August 28th meeting.

PROPOSED SERVICE ENHANCEMENTS to the FY 2015/16 PROPOSED BUDGET	
Resort Tax	
Million Orchid Project	\$15,000
Beach Pathways Maintenance Program	\$29,676
Street Sweeping Program	\$62,400
Total Proposed Resort Tax Fund Enhancements	\$107,076

Landscape & Security Assessment Fund

	FY 2014 Actual	FY 2015 Adopted Budget	FY 2015 Amended Budget	FY 2016 Proposed Base Budget	Proposed Enhancements	FY 2016 Proposed Budget	% Change from FY 2015 Budget as Amended	% Change from 2015 Adopted Budget
LANDSCAPE & SECURITY ASSESSMENT FUND								
Salaries & Benefits	\$ 7,761	\$ 28,370	\$ 28,370	\$ 28,370		\$ 28,370	0.00%	0.00%
Other Operating	459,667	589,773	589,773	575,278		575,278	-2.46%	-2.46%
L & S ASSESSMENT TOTAL	\$ 467,427	\$ 618,143	\$ 618,143	\$ 603,649		\$ 603,649	-2.34%	-2.34%

The FY 2015/16 Proposed Budget for the Security and landscape Assessment Fund reflects a reduction of 2.34% over the current year, due to the completion of landscape, guardhouse, and gate repair projects within the current fiscal year. The Proposed Budget was prepared based on the rates of \$1,802 for each Single Family Residential Unit, half that number, \$901, for each Unimproved Property and \$7,208 for each Private Recreational Facility a continuation of the assessment rate reductions approved in FY 2014/15. For the second year in a row, a fund balance allocation is programmed to offset operating expenses.

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BAL HARBOUR

- VILLAGE -

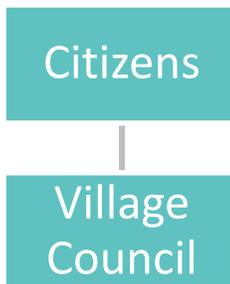
LEGISLATIVE

DESCRIPTION

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

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

FUNCTIONAL TABLE OF ORGANIZATION



LEGISLATIVE

FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
GENERAL FUND					
LEGISLATIVE					
Salaries & Benefits	\$ 40,830	\$ 48,360	\$ 49,250	\$ 60,081	\$ 65,223
Other Operating	67,967	68,480	21,520	100,600	109,100
Operating Capital					0
TOTAL	\$ 108,797	\$ 116,840	\$ 70,770	\$ 160,681	\$ 174,323

BUDGET HIGHLIGHTS

- The Proposed Budget reflects the full funding of Special Master services consistent with historical actual expenses at \$2,100; these were not historically budgeted although expenses were incurred.
- For the second year, the Proposed Budget includes full funding of health insurance coverage for the five elected official as Point of Service level coverage; if official opt not to avail themselves of the insurance funds will not be spent.
- The Proposed Budget includes funding for refreshments at twelve (12) Council Meetings and seventy (70) committee meetings in the amount of \$4,500.

BAL HARBOUR

- V I L L A G E -

ADMINISTRATION

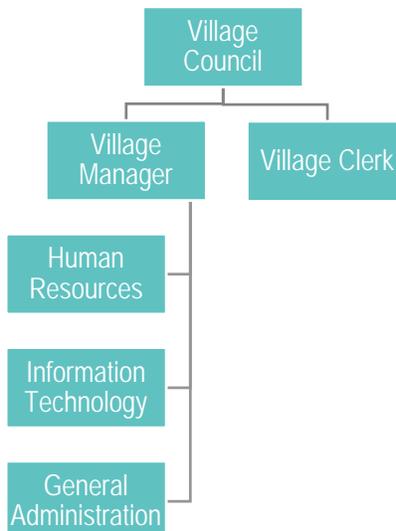
DESCRIPTION

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

The Administration operating budget includes the following functions:

- Human Resources, which is responsible for personnel, recruitment, benefits, compensation, risk management and labor relations.
- General Administration, which encompasses activities related to the coordination and supervision of day-to-day operations of the Village administration, including contract management, records management, agenda coordination, and information technology, among others.
- The Village Clerk is appointed by the Village Council and serves as the secretary and custodian of the Village Seal, compiling official Village Council committee agendas and minutes, and serving as the facilitator in providing public records and information expeditiously to the Village Council, the public, Village staff and other governmental agencies.

FUNCTIONAL TABLE OF ORGANIZATION



ADMINISTRATION

FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
GENERAL FUND					
ADMINISTRATION					
Salaries & Benefits	\$ 568,197	\$ 951,859	\$ 812,942	\$ 887,556	\$ 964,011
Other Operating	89,388	104,292	69,290	100,785	99,300
Operating Capital					0
TOTAL	\$ 657,586	\$ 1,056,151	\$ 882,232	\$ 988,341	\$ 1,063,311

SIGNIFICANT ACCOMPLISHMENTS

- Initiated new Village-wide Branding, held multiple public workshops to reach consensus on final Brand Essence and guidebook; community consensus on the “Brand House” and next steps. This initiative has also served to establish a broad collective vision for the Village activities and aspirations, concluding in the Village Council’s adoption of a new logo and advertising campaign.
- Held multiple public Budget Advisory Committee meetings to thoroughly review the FY 2014/15 and FY 2015/16 Millage, Operating Budget and Proposed Enhancements; developed Issue Sheets for significant Village departments and/or decision points; developed community consensus on the proposed millage and budget. Established fiscal policies to ensure sound financial footing. Reviewed and revamped Village fee schedule and ensured consistency between the Village Code and actual fees charged;
- Developed a Utilities Master Plan, which included a public workshop to gain input from residents and businesses and includes efforts to mitigate the effects of climate change and rising tides, and will set in motion a long-awaited upgrade to the Village’s utility infrastructure.
- Secured the assignment of funding from Miami-Dade County of \$6.5 million in General Obligations Bonds for upgrades to sewer infrastructure improvement projects in Bal Harbour Village.
- Secured an additional \$950,000 through negotiations with the Consultatio to fund their proportional share of the Village’s sewer system project. Additional concessions were negotiated, which will provide the Village with a beach renourishment project.
- Merged the Public Works Department and the Parks & Recreation Department into one cohesive operation, aptly named Parks and Public Spaces, whose focus has shifted from addressing issues in a reactionary manner to a better planned and scheduled series of activities that will ensure that public areas and infrastructure are well-maintained.
- Developed an ordinance, which was adopted by the Village Council, to expand the Appearance Code to the Business District and an ordinance to regulate the appearance of roofs throughout the Village, including the B District (Business District).

ADMINISTRATION

SIGNIFICANT ACCOMPLISHMENTS (CONT'D)

- Improved the Village's position in the development agreement with the One Bal Harbour Corporation, which impacts the maintenance of public areas.
 - Executed a settlement agreement with the One Bal Harbour, when Lionstone Development (Ritz Carlton Hotels) assumed ownership of the One Bal Harbour Resort and Spa and entered into an agreement between the Village and the One Bal Harbour Corporation (OBHC) which identified and memorialized all outstanding issues at the One Bal Harbour property.
 - Secured \$102,041 from the One Bal Harbour Corporation to be held in escrow for the renovation of the loading dock area, as well as the landscape improvements to the parking lot area, roadway and beach, as described in the original development agreement with the Village.
 - Established a Capital Reserve funding for future capital projects.
 - Developed an Information Technology (IT) Master Plan and funding program, began hardware replacement initiatives and secured comprehensive outsourced IT services.
 - Continue to evaluate Bal Harbour Shops Expansion proposals. Conducted three Public Workshops with attendance in excess of 250 persons.
 - Enhanced Fourth of July celebration and a New Year's Eve fireworks celebration.
 - The expansion of the current Museum Access Program to include other major cultural institutions such as the Fairchild Tropical Botanical Garden; the Jewish Museum of South Florida; the Ft. Lauderdale Museum of Art; the Ft. Lauderdale Museum of Science and Discovery; and the Frost Art Museum at Florida International University.

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BAL HARBOUR

- V I L L A G E -

INFORMATION TECHNOLOGY

DESCRIPTION

As a part of Administration, Information Technology supports all aspects of the Village operations and is dedicated to providing sound, secure and stable infrastructure allowing for the smooth flow of communications and information.

Prior to May 2014, information technology services for the Village were based on an on-demand technical support model, which provided network support, on demand end user support, email management, as well as completing the purchase and installation of any hardware and software required for the Village's daily business operations. At the May 13, 2014 Council Meeting, an agreement with Calvin Giordano and Associates (CGA) was approved to transition the Village's information technology services, which would provide a greater level of service and support to internal stakeholders, as well as evaluate the Village's information technology infrastructure and capacity.

A thorough analysis of the Village's existing information technology (IT) environment, IT infrastructure, redundant back up services and security standards was completed by CGA as part of their first year services. As a result of this assessment, an IT Strategic Plan and Multi-Year Capital Plan has been developed in order to address vulnerabilities identified, as well as recommended upgrades to the Village's technology infrastructure to support the day-to-day operations of the Village; these improvements are currently ongoing.

FUNCTION TABLE OF ORGANIZATION



INFORMATION TECHNOLOGY

FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
GENERAL FUND					
INFORMATION TECHNOLOGY					
Salaries & Benefits	0	0	0	0	0
Other Operating	0	0	0	204,000	241,511
Operating Capital	0	0	0	271,900	496,987
TOTAL				\$ 475,900	\$ 738,498

SIGNIFICANT ACCOMPLISHMENTS

- Completed a full network redesign and separation of the Police server as required by the Florida Department of Law Enforcement (FDLE) audit.
- Replaced 26 obsolete computers Village-wide with new leased desktops and laptops.
- Implemented Virtual Private Network (VPN) access for Police personnel as well as Village, which allows employees to securely access the Village network remotely.
- Consolidated the Village's multiple e-mail domains by transitioning to new .GOV domain, which is the federally approved e-mail domain for government entities.
- Installed a new Village server and backup server in order to ensure appropriate capacity and continuity of operations.

BUDGET HIGHLIGHTS

- The Proposed Budget includes funding for the continued implementation of the Information Technology Master Plan to include the purchase and deployment of a VoIP system to improve our telephones, a Computer Aided Dispatch System (CAD) for Police, additional backups & network security, improvements to channel 77, and upgrades to the Council Chamber (\$397,000).
- The Proposed Budget includes funding for software to improve Police records and report writing, and the Clerk recoding system video web hosting (\$38,100).

BAL HARBOUR

- V I L L A G E -

FINANCE & BUDGET

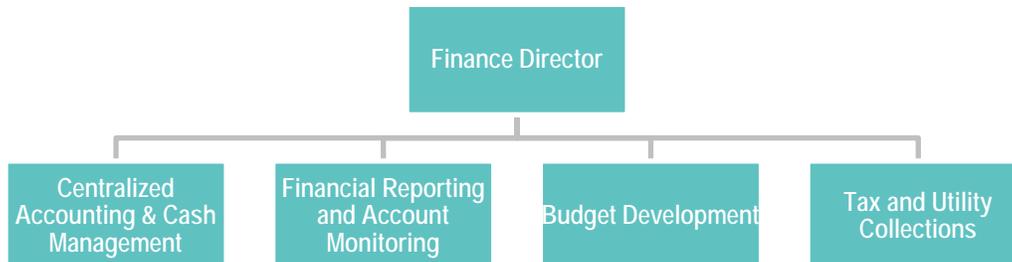
DESCRIPTION

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

The Finance Department provides fiscal and accounting controls over resources by processing vendor payments and payroll checks, maintaining the Village's general ledger system, and issuance of financial reports.

The Finance Department serves all Village departments, as well as those entities conducting financial transactions with the Village including Water and Wastewater Utility customers, Local Business Tax and Resort Tax customers. The Department prepares non-ad valorem special assessment rolls, issues and collects local business tax receipts, and resort taxes, issues timely financial statements and quarterly and annual compliance documents for funding partners, in addition to managing and monitoring all fiscal resources.

FUNCTIONAL TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
GENERAL FUND					
FINANCE					
Salaries & Benefits	\$ 223,457	\$ 267,600	\$ 349,905	\$ 448,715	\$ 447,362
Other Operating	161,806	195,893	163,345	145,325	163,505
Operating Capital					0
TOTAL	\$ 385,263	\$ 463,493	\$ 513,249	\$ 594,040	\$ 610,867

FINANCE & BUDGET

SIGNIFICANT ACCOMPLISHMENTS

- Worked with Miami-Dade County Water and Sewer and Management and Budget Offices to achieve a \$6,500,000 allocation of General Obligation Bond Funds for improvements within the Village.
- Applied for and received a \$600,000 State Appropriation for Village Sanitary Sewer upgrades.
- Improved internal controls, banking practices, and protocols for authorized signors to enhance security and efficiency of operations.
- Established merchant services accounts to accept payments by credit card.
- Corrected fund related expenditures to ensure proprietary funds are self-supporting.
- Initiated a practice of booking and following up on receivables Village-wide, resulting in the collection of past due revenue in excess of half a million dollars.
- Implemented process improvements requiring review and sign-off on all invoices, wires, and bank reconciliations by Director prior to printing, execution, or completion.
- Timely submitted quarterly reports to funding agencies, and issued Comprehensive Annual Financial Statements.
- Worked cooperatively with the Department of Justice to bring Federal Forfeiture financial reporting current for previous fiscal years.

BUDGET HIGHLIGHTS

- The Proposed Budget incorporates reductions to banking expenses due to the implementation of Treasury Management services with SunTrust, and also increased expenses due to the establishment of merchant services accounts, allowing residents and customers to make payments to the Village with the use of credit cards.

BAL HARBOUR

- V I L L A G E -

LEGAL SUPPORT SERVICES

DESCRIPTION

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

- Labor and Employment
- Real Estate
- Finance
- Land Use & Zoning
- Code Enforcement
- Compliance with State and County Ethics Requirements
- Procurement / Contract Administration
- Police Department Procedure
- Tourism
- Drafting Ordinances and Resolutions
- Contract Review
- General Legal Advice

Funding for legal support services is shared by all funds based upon the nature of the work performed, at \$430,200 the General Fund has the largest share of the total annual expense.

FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
LEGAL SUPPORT SERVICES (All Funds)					
Salaries & Benefits					
Other Operating	465,394	636,612	446,836	480,000	480,000
Operating Capital					
TOTAL	\$ 465,394	\$ 636,612	\$ 446,836	\$ 480,000	\$ 480,000

*Base legal fees, additional fees are incurred for cost recovery activities

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BAL HARBOUR

- V I L L A G E -

GENERAL GOVERNMENT

DESCRIPTION

The General Government activity has historically included expenses which were not uniquely attributable to a specific operating department. Beginning with the current fiscal year, presented the development of this activity is refined to exclude facility maintenance and transit operating related expenses, which are now reflected within the Parks and Open Spaces Department. The Village Receptionist, was historically located within this activity, but has been included as a part of Administration. In addition, expense related to payouts for retiring employees, excess benefit plan expenses, cost of living adjustment (COLA) for employees, and the establishment of a capital projects reserve are included within this activity.

FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
GENERAL FUND					
GENERAL GOVERNMENT					
Payouts/Retiree Hlth/COBRA/					
Excess Benefit Plan	0	0	\$ 87,947	\$ 150,514	\$ 313,961
Salaries & Benefits	116,434	74,395	163,948	159,714	322,991
Other Operating	958,349	727,047	702,703	982,273	944,656
Operating Capital	0	0	0	200,000	200,000
TOTAL	\$ 1,074,783	\$ 801,442	\$ 866,651	\$ 1,341,987	\$ 1,467,647

BUDGET HIGHLIGHTS

- The Proposed Budget includes funding for Excess Benefit Plan expenses for former Village Manager (\$68,400), which historically was reflected only in liability accounts.
- The Proposed Budget includes funding for potential payouts for the separation of tenured employees during the coming fiscal year (\$105,800), expenses related to health subsidies provided to retired police officers (\$51,240), and COBRA related insurance expense for retirees, which are offset by participant payments (\$88,000).
- The Proposed Budget includes a 3% cost of living adjustment (COLA) for employees for allocation in October (\$132,200), and for the second fiscal year, a Capital Projects Reserve (\$200,000) and a general contingency line item at two percent (\$257,100).

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BAL HARBOUR

- V I L L A G E -

POLICE DEPARTMENT

DESCRIPTION

The Bal Harbour Police Department (BHPD) came into existence in 1946 when the Village was incorporated. The BHPD provides public safety services to Village residents, visitors and businesses based on a community policing philosophy. The BHPD is comprised of two (2) main functions – Operations and Administration. The police department is currently budgeted for 37 full-time positions.

Operations Division

The Operations Division is the most visible representative of Village services, with 24 full-time sworn personnel and 3 civilian staff members. This Division is responsible for high profile, proactive public safety and crime prevention patrol functions including:

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

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

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

Administration

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

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

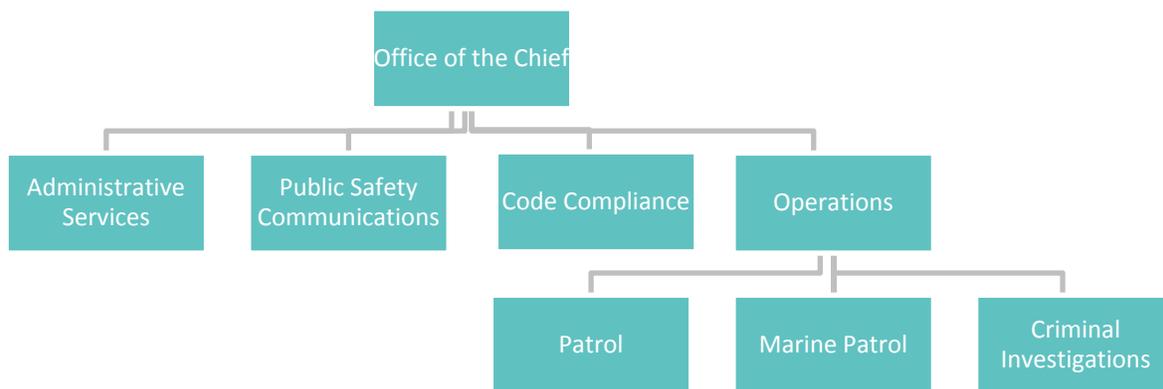
Support functions and departmental logistics also form part of the Police Administration functions, including:

- Emergency Communications (9-1-1 radio communications service)

POLICE DEPARTMENT

- Sworn mandatory training, such as firearms and tactics, as well as ensuring that sworn officers receive necessary legal updates (i.e., new State statues, procedural law updates and changes, etc.)
- Fleet Management
- Equipment inventory and maintenance
- Property and Evidence Management
- Off Duty and Special Event Police Service Coordination
- Internal Affairs and Personnel Compliance
- Major Event Coordination and Operational Response
- Beach Access Permitting

FUNCTIONAL TABLE OF ORGANIZATION



FISCAL ENVIRONMENT

General Fund

Public safety services provided by the Bal Harbour Police Department are primarily funded through the General Government Fund. Expenditures include on-going contractual services required to operate the Police Administration Building and Police Headquarters, such as air conditioning, pest control, elevator and copier services.

Moreover, technology needs for the department, which include report writing and records maintenance software (Report Beam), hardware and software, as well as radios, are also budgeted as part of this fund.

Other general expenditures, such as uniforms, training, office supplies, fuel and fleet maintenance for police vehicles are all funded by the General Government Fund.

State Law Enforcement Trust (LET) Funds

Florida Statutes Sections 932.701 – 706, known as the Florida Contraband Forfeiture Act, sets forth the purpose and procedures to be utilized for the appropriation and expenditures of the Police State

POLICE DEPARTMENT

Forfeiture Funds. The State permits forfeited funds to be used for crime prevention, keeping neighborhoods safe, drug abuse education, drug prevention programs, and other specified uses approved by the Village. Such funds shall not be a source of revenue to meet normal operating needs of the law enforcement agency.

Examples of new initiatives funded through this fund include:

- Automated Vehicle Locator Program for Police Fleet (initial year expenses)
- Polyethylene Fiber Ballistic Resistant Shields
- Do the Right Thing Crime Prevention Program

Federal Forfeiture Funds

According to the Department of Justice Guide to Equitable Sharing, the Asset Forfeiture Program is a nationwide law enforcement initiative that removes the tools of crime from criminal organizations, deprives wrongdoers of the proceeds of their crimes, recovers property that may be used to compensate victims, and deters crime. The most important objective of the Program is law enforcement.

Equitable sharing further enhances this law enforcement objective by fostering cooperation among federal, state, and local law enforcement agencies.

Federal law authorizes the Attorney General to share federally forfeited property with participating state and local law enforcement agencies. The exercise of this authority is discretionary and limited by statute. The Attorney General is not required to share property in any case.

Currently, the Bal Harbour Police Department is not participating in any taskforce activities, and therefore, has no federal forfeiture funds available.

The BHPD has signed a memorandum of understanding to participate part time in a federally-led IRS taskforce, under the guidance of the U.S. Attorney's Office, BHPD would be eligible to receive equitable sharing funds in the future.

FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
GENERAL FUND					
LAW ENFORCEMENT					
Salary	\$ 2,829,542	\$ 2,666,295	\$ 2,636,820	\$ 2,471,552	\$ 2,685,273
Overtime	34,167	125,606	244,947	200,000	255,000
Off Duty Detail	0	0	52,406	255,900	350,000
Fringe	1,740,707	1,537,306	1,691,204	2,010,957	2,050,268
Other Operating	849,995	995,119	921,001	1,128,902	1,010,265
Operating Capital					
TOTAL	\$ 5,454,412	\$ 5,324,327	\$ 5,546,377	\$ 6,067,311	\$ 6,350,806

POLICE DEPARTMENT

SIGNIFICANT ACCOMPLISHMENTS

- Worked with the Federal Bureau of Investigations (FBI) Miami Division to conclude the criminal investigation related to the actions of the Bal Harbour Police Department's involvement in the Tri-County Taskforce.
- Gained re-admittance into the Department of Justice Equitable Sharing Program, which the Village has been banned from participating in 2012.
- Gained full compliance status from the Florida Department of Law Enforcement for the Bal Harbour Police Department Communications Unit, which had been found in violation of running unauthorized background checks during an audit in December 2013.
- Restructured the department to refocus efforts toward a Community Policing Model, with emphasis on high visible patrol, traffic enforcement and positive citizen police relations.
- Enhanced the Bicycle Patrol Program and Police Golf Cart Program, which increased Officers' ability to access and patrol areas where vehicular traffic is not an option.,
- Developed a "Response to an Active Shooter Situation" Standard Operating Procedure, as well as provided all officers with specialized training and tactics to effectively and efficiently respond and neutralize incidents of this kind.
- Led efforts to create a partnership with the Anti-Defamation League, Town of Bay Harbor Islands and Town of Surfside Police Departments to establish a Citizen Awareness Program for the local Shuls, with the purpose of training and increasing awareness within the Jewish community on how to detect suspicious activity.
- Established an off-duty walking beat directly funded by the Bal Harbour Shops to ensure additional public safety services within the shops on their busiest days, high impact weekends, and holidays.

BUDGET HIGHLIGHTS

- The Proposed Budget includes required collective bargain related expenses including Supervisor Pay, Night Differential, Education Pay, Performance Bonus, Anniversary & Step Increases (\$133,800).
- The Proposed Budget includes increases to off-duty related expenses due to potential construction next fiscal year, these are directly offset by revenue (\$355,000).

BAL HARBOUR

- V I L L A G E -

BUILDING DEPARTMENT

DESCRIPTION

The Building Department is responsible for Enforcing the Florida Building Code, Village Ordinances, and Miami-Dade County Ordinances. Historically, the Village has contracted out its Building Department. On March 01, 2013, CAP Government (CAP) was contracted to provide these Services. A combination of Village and CAP employees work together to provide permitting and inspections to Village residents as governed by the Florida Building Code.

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

- Enforce the Florida Building Code.
- Coordinate with outside departments including Fire, DERM, Public Works, and Utilities.
- Perform Building, Mechanical, Electrical, Plumbing and Structural plan review.
- Performs inspections for all Building Code disciplines.
- Issue Certificates of Completion and Occupancy.

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

- Review of all plans prior to submittal to Architectural Review Board (ARB).
- Verification of compliance with the zoning and appearance ordinances.
- Writing recommendations and presents monthly to the ARB.
- Enforcing ARB Certificates of Appropriateness through construction completion.
- Performing Zoning reviews.
- Administering the Community Rating System to ensure residents receive maximum discount for flood insurance.
- Representing the Village in Local Mitigation Strategy Groups.
- Participating in ISO's Building Code Effectiveness Grading Schedule which is used to develop insurance rates for individual properties.
- Implementing a standardized permitting system through development of a standard operating manual and standardization of forms and letters.

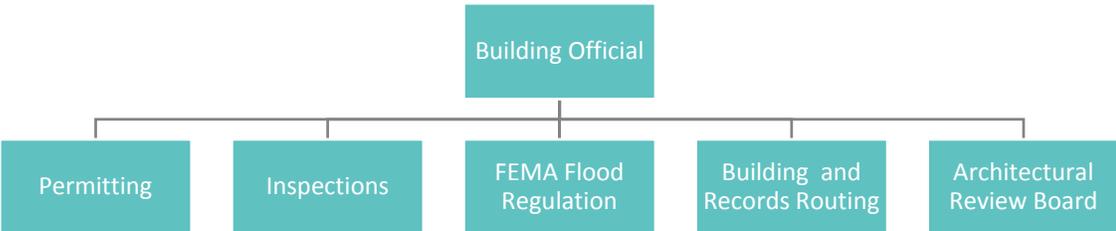
FISCAL ENVIRONMENT

Services provided by the Building and Zoning Department are supported through revenue generated by the issuance of construction permits. The issuance of permits is mandated by the Florida Building Code, which also authorizes each municipality to set the fees for the construction permits. The Village of Bal Harbour's fees are regulated by Chapter 6, Article II of the Code of Ordinances. The fee is set at one percent the value of the construction costs, with a minimum permit fee of \$100. It appears that this has not been update since the 1970's.

BUILDING DEPARTMENT

In recent years, the Village has seen an increase in the complexity of the construction permits, an increase in the number of permits issued, and greater regulation by Federal, State, and Local authorities. This, coupled with an outdated Ordinance, has placed a strain on the Village’s Building Department. For example, electronic tracking of permit processing, digital storage of archived items, immediate access to plan review and inspection results, etc., cannot be currently covered by the permit fees. If the Village wishes to have a building department that provides an optimal level of service, a review of all permit fees is necessary.

FUNCTION TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
GENERAL FUND					
BUILDING					
Salaries & Benefits	\$ 143,399	\$ 152,845	\$ 164,166	\$ 144,925	\$ 366,703
Other Operating	211,068	454,418	716,892	570,700	315,120
Operating Capital					
TOTAL	\$ 354,467	\$ 607,263	\$ 881,058	\$ 715,625	\$ 681,823

SIGNIFICANT ACCOMPLISHMENTS

- Adopted a written procedure for file intake and processing of permits
- Adopted a procedure for consistent file preparation, filing, and archiving permit documents
- Reviewed and sorted all microfiche files by lot and block number
- Currently reviewing all electronic media and creating a database in Excel in order to facilitate sorting and finding archived, electronic documents
- Created a building department operations manual
- Created approximately 20 forms necessary for the building department including permit application with legally required language, certificate of occupancy, change of contractors, etc.

BUILDING DEPARTMENT

- Cleaned up hundreds of files in the electronic permitting system (Energov)
- Researched several building department software including visiting similar sized building departments in order to recommend a system for the Village
- Currently reviewing all zoning code to recommend updates, edit, clarification, corrections to the Village Manager
- Established a system for tracking elevation certificates for all homes in the Village, together with a photo of the property at construction completion
- Reviewed all Village properties for compliance with 40/10/10 year re-certifications. Created a spreadsheet to track and notice overdue properties

BUDGET HIGHLIGHTS

- The Proposed Budget incorporates funding for a reorganization of the Building Department as approved by the Village Council which is anticipated to generate a net savings

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BAL HARBOUR

- V I L L A G E -

PARKS AND PUBLIC SPACES DEPARTMENT

DESCRIPTION

The Parks and Public Spaces Department, is comprised of four (4) areas of focus; Public Works, Facilities, Recreation and Greenspace Management. The Department provides public right-of-way and infrastructure repair and maintenance services, landscape design and maintenance, as well as recreation program management, utilizing a staff of twelve (12) full-time and five (5) part-time employees, along with various contracted service providers. Each unit provides services, which support the infrastructure needs, beautification and upkeep of public spaces and community recreation programming.

Public Works

The Public Works Unit is charged with providing maintenance, repair, and operation of Village infrastructure, including:

- Water, sewer and storm water utility systems
- Street and landscape up lighting
- Street furniture and signage
- Pedestrian walkways and surfaces
- Residential solid waste services
- Transit services;
- Fleet management and,
- Park maintenance

The Public Works Unit is also accountable for Village cleanliness, and is responsible for managing the Solid Waste Collection and Disposal Program. Additionally, the review of all landscape plans submitted for permitting to the Building Department is completed by the Public Works Unit.

Facilities

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

- Village Hall
- The Police Department
- The Recreation Center
- Bal Harbour Park
- The Public Works Operations Warehouse

Additionally, the Facilities Unit provides oversight for the Village fleet maintenance program along with the administration of the contractor-provided Bal Harbour shuttle service.

PARKS AND PUBLIC SPACES DEPARTMENT

Recreation

The Recreation Unit is tasked with providing recreational and leisure programs and services for children, adults and seniors in our community through the use of Village Park and adjacent Recreation Center. Additionally, recreation staff develop and produce several community focused special events during the year to provide additional recreational opportunities for our residents such as;

- Labor Day "Summer Seaside Fair"
- Halloween
- Snow Fest
- Spring Egg Hunt

Greenspace Management Program

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

- All building grounds
- Park and Village-controlled medians, swales, and landscape areas (including the beach and the gated residential section)
- The management of the urban forestry program for the Village

FISCAL ENVIRONMENT

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

General Fund

Facilities Maintenance

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

Public Works

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

PARKS AND PUBLIC SPACES DEPARTMENT

Recreation

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

The Water & Wastewater Utility Fund

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

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

Resort Tax Fund/ Beautification and Maintenance

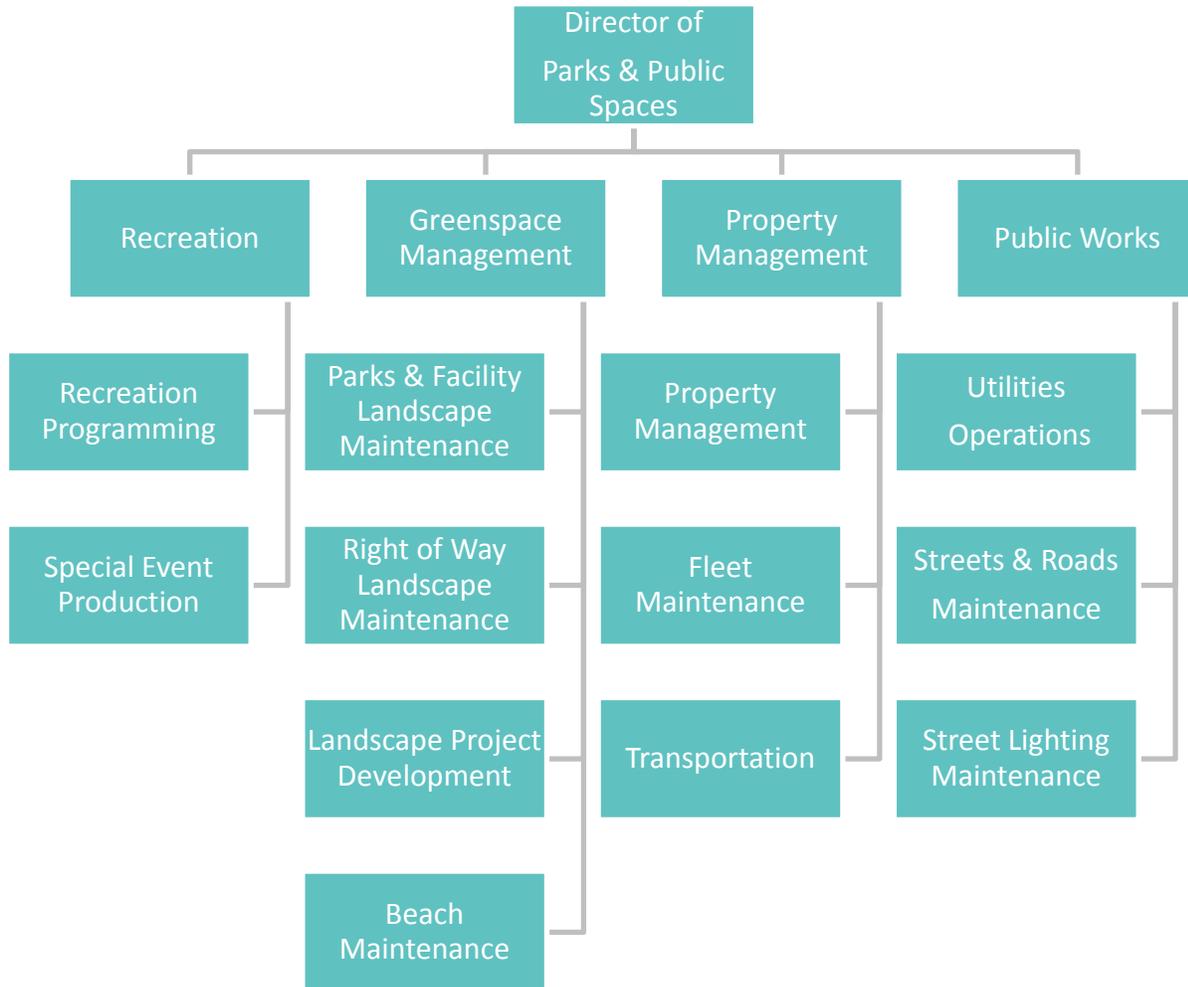
This fund, through Resort Tax Collections, supports the operations for greenspace, beautification, and other Resort Tax eligible activities. All operations related to the purchasing and maintenance of landscaping and irrigation systems on Collins Avenue, 96th Street, and on the Beach. The costs for the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

Landscape & Security Assessment Fund

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

PARKS AND PUBLIC SPACES DEPARTMENT

FUNCTIONAL TABLE OF ORGANIZATION



PARKS AND PUBLIC SPACES DEPARTMENT

FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
GENERAL FUND					
Public Works					
Salaries & Benefits	\$ 164,134	\$ 393,049	\$ 450,575	\$ 389,125	\$ 196,221
Other Operating	232,216	1,039,758	1,158,877	1,393,339	1,352,252
Operating Capital	26,586	6,055			0
TOTAL PUBLIC WORKS	\$ 422,937	\$ 1,438,861	\$ 1,609,452	\$ 1,782,464	\$ 1,548,473
Parks & Recreation					
Salaries & Benefits	\$ 282,302	\$ 248,286	\$ 282,200	\$ 179,221	\$ 245,096
Other Operating	93,295	83,456	107,460	108,970	199,550
Operating Capital	0	0	0	0	62,000
TOTAL PARKS & RECREATION	\$ 375,597	\$ 331,742	\$ 389,660	\$ 288,191	\$ 506,646
RESORT TAX FUND					
Beautification/ Greenspace /Other Resort Tax Eligible					
Salaries & Benefits	\$ 232,668	\$ 246,011	\$ 279,079	\$ 311,304	415,367
Other Operating	869,305	809,888	1,033,577	1,201,445	1,507,406
Operating Capital	0	0	0	0	0
RESORT TAX FUND TOTAL	\$ 1,101,973	\$ 1,055,899	\$ 1,312,656	\$ 1,512,749	\$ 1,922,773
WATER & WASTEWATER UTILITY FUND					
Water & Wastewater Utility Fund					
Salaries & Benefits	\$ 125,467	\$ 107,103	\$ 104,975	\$ 180,809	\$ 326,110
Other Operating	3,061,328	2,458,394	3,097,877	3,792,902	3,963,827
Utility Operation Total	\$ 3,186,796	\$ 2,565,497	\$ 3,202,852	\$ 3,973,711	\$ 4,289,938
Capital Projects	0	0	939,451	7,491,789	9,085,000
UTILITY FUND TOTAL	3,186,796	2,565,497	4,142,303	11,465,500	13,374,938
LANDSCAPE & SECURITY ASSESSMENT FUND					
LANDSCAPE & SECURITY ASSESSMENT AREA EXPENSE					
Salaries & Benefits	0	0	\$ 7,761	\$ 28,370	\$ 28,370
Other Operating	573,638	425,534	459,667	589,773	575,278
L & S ASSESSMENT TOTAL	\$ 573,638	\$ 425,534	\$ 467,427	\$ 618,143	\$ 603,649
TOTAL PARKS AND PUBLIC SPACES DEPARTMENT				\$ 15,667,047	\$ 17,956,478

PARKS AND PUBLIC SPACES DEPARTMENT

SIGNIFICANT ACCOMPLISHMENTS

- Merged the Public Works Department and the Parks & Recreation Department into one cohesive operation, aptly named Parks and Public Spaces, whose focus has shifted from addressing issues in a reactionary manner to a better planned and scheduled series of activities that will ensure that public areas and infrastructure are well-maintained.
- Developed a Utilities Master Plan, which included a public workshop to gain input from residents and businesses, includes efforts to mitigate the effects of climate change and rising tides, and will set in motion a long-awaited upgrade to the Village's utility infrastructure.
- Improved the Village's position in the development agreement with the One Bal Harbour Corporation, which impacts the maintenance of public areas.
- Installed \$115,000 worth of new and replacement landscape Village-wide.
- Completed the coordination for the placement of 9,000 cubic yards of new sand along the Bal Harbour Beach.
- Completed the research and retro fit of the Street lights on Collins Avenue to Light Emitting Diode (LED) lamps.
- Completed the research and retro fit of the Street Tree up-lights lights and median up-lighting on Collins Avenue and 96th Street to Light Emitting Diode (LED) lamps.
- Completed the restoration of the under bridge parking lot landscaping, irrigation, parking stops.
- Completed the painting of the Herman B. Fultz bridge embankment, columns and travel lane barrier walls.
- Completed the installation of new signage and dog waste stations along the Beach Area bicycle/service road.
- Completed \$ 49,000 worth of sidewalk and curbing repairs along Collins Avenue and 96th Street.
- Initiated the quarterly pressure cleaning of all sidewalks, curbing and pedestrian paths along Collins Avenue and 96th Street.
- Initiated additional pruning cycles of Date Palms and Hedges.
- Initiated a monthly curb painting program Village-wide.
- Initiated the daily raking/dressing of the sand at Bal Harbour Beach, East of the Dunes.
- Completed over \$ 130,000, worth of Utility System restorative, maintenance and emergency work Village-wide.
- Completed the solicitation and implementation of a new landscape services contract.
- Completed the new solicitation to engage a Holiday Lighting and Display Service Company.
- Completed a new solicitation for a Recreation Service Management company.
- Completed a new solicitation for the engagement of Landscape Architectural firm to complete the Collins Avenue/96th Street Corridor enhancement plan.
- Converted 100% of all Departmental records to a digital format.
- Completed a crosswalk at the Bal Harbour Park and Village Hall.
- Updated fleet for the department through new leases.
- Completed the restorative painting of the Residential Gated Section guard house.
- Completed the restoration of the Residential Gated Section Street Signs.

BAL HARBOUR

- V I L L A G E -

WATER & WASTEWATER UTILITY FUND

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

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

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

The FY 2015/16 Proposed Operating and Capital Budget for the Water and Wastewater Utility Fund is \$11,465,500 which is a 16.65% increase over the FY 2014/15 Adopted Budget. This increase is a direct result of our beginning to implement the major capital improvements included in the Utility Master Plan for the Village. This increase is comprised of \$3,460,800, from prior year debt proceeds, \$470,000 from the 2014 State of Florida Appropriation, and \$4,679,100 of General Obligation Bond funds from Miami-Dade County, and \$475,000 of additional Consultatio developer contributions for the capital project.

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
WATER & WASTEWATER UTILITY FUND					
REVENUE					
Operating Revenue	\$ 3,706,110	\$ 3,371,644	\$ 3,552,719	\$ 3,985,500	\$ 4,289,937
Debt Proceeds (Capital)	0	259,480	1,675,000	380,000	3,460,867
Inergovernmental Revenue (Capital)	0	0	0	7,100,000	5,624,133
Total Capital & Operating Revenue	\$ 3,706,110	\$ 3,631,124	\$ 5,227,719	\$11,465,500	\$ 13,374,937
WATER & WASTEWATER UTILITY					
Salaries & Benefits	125,467	107,103	104,975	180,809	326,110
Other Operating	3,061,328	2,458,394	3,097,877	3,792,902	3,963,827
Total Utility Operations	\$ 3,186,796	\$ 2,565,497	\$ 3,202,852	\$ 3,973,711	\$ 4,289,938
Capital Projects	0	0	939,451	7,491,789	9,085,000
UTILITY FUND TOTAL	\$ 3,186,796	\$ 2,565,497	\$ 4,142,303	\$11,465,500	\$ 13,374,938

WATER & WASTEWATER UTILITY FUND

The Village Utility system was constructed in 1946 (nearly 70 years ago) when the Village was initially developed and is experiencing numerous failures which are primarily due to age. The exposure to an abrasive salt water environment accelerates the decay and failure of many pipe materials. The combined age and quality of construction have impacted the integrity of the sewer system and resulted in failures and inflow & infiltration issues which need to be resolved. The Village has prepared a Master Plan which permanently addresses these issues by replacing the entire utility system throughout the Village in order that the health, safety and welfare of the residents will be preserved and that they are provided proper sewer service for years to come, current estimates provided by the Utility Master Plan for infrastructure projects are at \$27.2 million. The FY 2015/16 Proposed Operating and Capital Budget for the Utility Fund plans future year allocations for the completion of this multi-year project. While the wastewater portion of the projects is presently fully funded, the future year expenditures for this project will require the identification of additional funding sources for project completion for the water and stormwater portions of the necessary infrastructure improvements.

Water & Wastewater Utility Rates

Water and wastewater rates for the Village are presently at \$4.55/1,000 gallons of water consumed with a 3,000 gallon minimum monthly charge for Water and \$7.30/1,000 gallons of water consumed with a 3,000 gallon minimum monthly charge for Waste Water. The Proposed Budget includes a five percent rate adjustment for Water to \$4.78/1,000 gallons of water consumed with a 3,000 gallon minimum monthly charge, to begin establishing reserves for future bonding needs. Also incorporated is a 10.41% rate adjustment for Waste Water to \$8.06/1,000 gallons of water consumed with a 3,000 gallon minimum monthly charge due to rate increases from our wholesale service providers.

Proposed Rate Adjustments			
	FY 2015 Rates	FY 2016 Proposed Rate	Percentage Increase
Water	\$4.55	\$4.78	5% increase
Wastewater	\$7.30	\$8.06	10.41% increase

BUDGET HIGHLIGHTS

- The Water and Wastewater Utility Proposed Budget includes funding for the commencement of the Utility Master Plan Capital Project with \$3,460,800, from prior year debt proceeds, \$470,000 from the 2014 State of Florida Appropriation, and \$4,679,100 of General Obligation Bond funds from Miami-Dade County, and \$475,000 of additional Consultatio developer contributions for the capital project.
- The Wastewater operating revenue reflects increases as a result of Proposed rate adjustments driven by Miami-Dade Water and Sewer Department's and the City of Miami Beach's wholesale rate adjustments, and adjustments to the Water rates will allow the Village to build reserves required by bonding agencies.
- The Proposed Budget includes the appropriate allocation of salary and fringe expenses associate with work performed for the Utility.

BAL HARBOUR

- V I L L A G E -

RESORT TAX

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

Bal Harbour Village is one of only three Miami-Dade County municipalities to levy such a tax (the other two are Miami Beach and Surfside), and in doing so has enjoyed the benefits derived from this revenue source for beautification and maintenance of the Village and reinvesting in the promotion of tourism and enhancing tourist eligible activities throughout the Village. For the FY 2015/16 Preliminary Base Budget, the Resort Tax Funding allocated for beautification, greenspace, and other resort tax eligible activities such as special events and community activities is equivalent to 0.5170 mills, if the services and activities were funded within the General Fund through ad valorem revenue.

FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
RESORT TAX FUND					
REVENUE					
Operating Revenue	\$ 2,769,633	\$ 3,259,931	\$ 3,558,593	\$ 3,547,130	\$ 3,600,000
Carryforward/ Fund Balance				325,000	334,550
Total Capital & Operating Revenue	\$ 2,769,633	\$ 3,259,931	\$ 3,558,593	\$ 3,872,130	\$ 3,934,550
TOURISM					
Salaries & Benefits	\$ 216,858	\$ 237,321	\$ 251,548	\$ 253,861	\$ 242,123
Other Operating	1,880,395	1,769,561	1,362,560	1,780,520	1,569,654
Operating Capital	0	0	0	325,000	200,000
Total Tourism	\$ 2,097,253	\$ 2,006,882	\$ 1,614,108	\$ 2,359,381	\$ 2,011,777
BEAUTIFICATION/ GREENSPACE /OTHER RESORT TAX ELIGIBLE					
Salaries & Benefits	\$ 232,668	\$ 246,011	\$ 279,079	\$ 311,304	\$ 415,367
Other Operating	869,305	809,888	1,033,577	1,201,445	1,507,406
Operating Capital	0	0	0	0	0
Total Beautification/Greenspace/Other	\$ 1,101,973	\$ 1,055,899	\$ 1,312,656	\$ 1,512,749	\$ 1,922,773
TOTAL RESORT TAX FUND	\$ 3,199,226	\$ 3,062,782	\$ 2,926,764	\$ 3,872,130	\$ 3,934,551

The FY 2015/16 Preliminary Base Budget for Resort Tax includes \$1,593,200 or 42.66% for direct Tourism related activities, Special Events and Community Activities are also a part of Tourism, at \$218,550 it comprises 5.85%, and \$1,922,773 or 51.49% of the Proposed Budget for the Fund for Beautification and Greenspace Maintenance and other Resort Tax Eligible expenses. The Proposed

RESORT TAX

Budget includes \$200,000 of carryforward funds from the current fiscal year for enhanced advertising efforts for the launch of our new Village brand.

Further detail regarding Beautification and Greenspace Maintenance activities are included with the Parks and Public Spaces Departmental Narrative, as these activities are managed within that department.

TOURISM DEPARTMENT

The Tourism Department’s focus is to position Bal Harbour as the premier luxury and lifestyle destination. To continue to re-invest and support the community by generating business, awareness and building equity for the destination. Such investment will translate into continued and incremental funds, to be used for increasing the quality of life, beautification maintenance and enhancements, and the ongoing creation of programs and events.

FUNCTION TABLE OF ORGANIZATION



FINANCIAL SUMMARY

	FY2012 Actual	FY2013 Actual	FY 2014 Actual	FY 2015 Adopted Budget	FY 2016 Proposed Budget
RESORT TAX FUND					
TOURISM					
Salaries & Benefits	\$ 216,858	\$ 237,321	\$ 251,548	\$ 253,861	\$ 242,123
Other Operating	1,880,395	1,769,561	1,362,560	1,780,520	1,569,654
Operating Capital	0	0	0	325,000	200,000
TOTAL	\$ 2,097,253	\$ 2,006,882	\$ 1,614,108	\$ 2,359,381	\$ 2,011,777

RESORT TAX

In-Market Representation

Bal Harbour Village has seven contracts globally for Sales, Marketing, and PR services. Each office is charged with continuing to develop strategic sales & marketing efforts in each of our main major markets: United States, Brazil, Canada, Argentina, Mexico, and Russia.

The markets where we have representation are strategically placed and are intended to offer incremental support, resulting in incremental resort tax revenue. They are chosen based on a series of indicators some of which include: in-country economic indicators, existing Bal Harbour business volumes, historical business volumes, and airlift into the greater Miami area.

The focus for Sales & Marketing, is to maximize relationships with the top travel trade communities, select end-consumers, and luxury travel distribution channels selling Bal Harbour as a destination and promotion of all the properties within. These targeted direct sales efforts assist in increased production and provide critical support for our partners in each market.

The markets in which Bal Harbour Village has Sales & Marketing offices include:

- DLX, Argentina/Chile (also handling Public Relations in market)
- Mara Franco, Mexico (also handling Public Relations in market)
- Suzanne Corbo, United States/Canada (Sales)
- On Request, Brazil (Sales & Marketing)

Our Public Relations efforts are geared towards generating more news on Bal Harbour, to help build brand equity, in each region. Efforts are tracked weekly, monthly and yearly, based on Bal Harbour edit generated by each office. Value of edit is determined by the advertising value of the article placed. Industry standard indicates advertising value x 3 is equal to public relations value.

The markets in which Bal Harbour has Public Relations offices include:

- DLX, Argentina (also handling Sales& Marketing)
- Jane Gill PR, Canada (PR)
- Mara Franco, Mexico (also handling Sales & Marketing)
- Bespoke Communications, Brazil (PR)
- Janna Safanova (Russia)

In-Country Travel

In-country travel outlines the specific travel schedule for all sales professionals promoting Bal Harbour. Each key market: US/Canada, Argentina/Chile, Mexico, and Brazil, has its own in market calendar and travel to adhere to throughout the course of the year.

The travel trade (travel agents, tour operators, and consortia) continues to be the most important channel for business production in the luxury segment. Through our global network, and direct sales efforts, we are able to strategically target this community. Some sales actions initiated during in-country travel include: sales calls in key markets, hosting educational events for key clients from different sectors, sales trainings for front-line agents, and leveraging key travel agent marketing

RESORT TAX

channels such as Virtuoso, Visit USA, and American Express. Additionally, through in country travel, Bal Harbour attends select tradeshows identified as the most important for the luxury travel trade such as: ILTM (International Luxury Travel Market), POW WOW, and Virtuoso Travel Week.

Markets covered within FY 2015/16 schedule/actions include:

- Argentina: Buenos Aires, Cordoba, Mar del Plata, Rosario
- Chile: Santiago de Chile
- US: Manhattan, New Jersey, Long Island, Westchester, Connecticut, Pennsylvania, Boston, Michigan, DC, Virginia, Maryland, North Carolina, Georgia, Alabama, Chicago and suburbs, Texas (Dallas, Fort Worth, Austin) , California (LA and Orange County), and Florida (Miami-Dade, Broward, Palm Beach, and Naples Bay area)
- Canada: Toronto and Montreal
- Brazil: Sao Paulo, Sao Paulo State (Campinas, Ribeirao Preto), Salvadore, Recife, Rio de Janeiro, Belo Horizonte, Curitiba, Porto Alegre, Florianopolis, Brasilia, and Goania
- Mexico: Mexico City, Monterrey, Merida, and Guadalajara

FAM (familiarizations) Program

FAM program refers to all visiting media and travel trade to Bal Harbour. The In-Market representation for Public Relations in our key markets enables Bal Harbour to conduct a series of media familiarization trips throughout the year. These trips result in subsequent media coverage for Bal Harbour from the visiting publication.

Advertising

The advertising program for Bal Harbour has the following four components:

- Advertising Agency/ Marketing Fees,
- Website,
- Contribution to the GMCVB (Greater Miami Convention and Visitors Bureau), and
- Advertising placements.

Advertising/Marketing Fees

This segment addresses the Bal Harbour creative project and its production. Bal Harbour Village Council selected Chandelier Creative to execute these assignments which are currently in production. Other marketing tasks will include creative work such as: promotional items, brochures, collateral materials, etc.

As part of the Village's rebranding efforts, new and expanded collateral materials have been developed, and will be used to notify the public of all upcoming special events. The Village's all new and rebranded tourism related advertising campaign was approved by the Resort Tax Committee and will be launched during the Fall with an updated international media strategy plan. In conjunction with the rebranding efforts, the new Village logo will replace all current ones in use and a style manual will serve as a guide for all communication tools and materials used.

Website

RESORT TAX

The existence of a completely functional and engaging web platform is crucial in today's marketplace. The new Bal Harbour website, will integrate the government and tourism sites, post -completion of our core creative efforts. Bal Harbour will build a new website featuring revised brand pillars and new creative direction.

Additionally, given the social media climate and the consumer's desire for new content, as part of the newly configured site, Bal Harbour will build a blog that will speak to the Bal Harbour lifestyle. The Bal Harbour blog will enable the destination to have an additional platform and be more relevant for social media, as well as, developing a loyal consumer online following.

Greater Miami Convention Visitors Bureau (GMCVB)

The GMCVB is an accredited destination sales and marketing organization. Its mission is to attract, encourage and induce all persons and organizations to visit Greater Miami and the Beaches for conventions, business and pleasures. Bal Harbour will work with the GMCVB on joint marketing efforts in targeted channels.

Advertising Placements

The advertising plan is comprised of a local, national, and international media buy. The intention is to work with key publications that are closely aligned with Bal Harbour's pillars and represent our targeted demographic.

Approximately \$700,000 yearly has been spent historically on media buying. The timing of placements is based on Bal Harbour's need periods and average booking windows. Bal Harbour's high season (which command highest rates and are at the highest demand) is from US Thanksgiving until 2 weeks after the Easter/Passover period. Also a high demand business period is 2nd week of July- Mid August, as this is an important period for the International traveler. Subsequently, Bal Harbour's need business periods fall in the interim. Late May and June, approximately 6 weeks, and late August through early November. The booking window for our hotels is approximately 21 days out, meaning that a guest books their hotel room at this time. Because Fall is a longer need period, most of our advertising dollars are spent to influence this time, our second highest spend is to influence the post Easter/Passover period.

Events

Bal Harbour's intention is to build programming and events within the community to benefit our visitors and residents. The programs recommended this year include: the Unscripted Bal Harbour Art Access Program, the New Year's Eve Fireworks and the Fourth of July fireworks, amongst several other future events being considered.

The Unscripted Bal Harbour Art Access Program

The Unscripted Bal Harbour Art Access Program has evolved each year, since its inception. The intention is to support and provide access to the arts, connecting our constituency to a curated program. There are several sub-programs within this initiative:

The Unscripted Bal Harbour Museum Access Program - Bal Harbour residents and guests receive access to the finest and most dynamic art museums and institutions in South Florida. The program

RESORT TAX

began in the Fall of 2013 and included Miami-Dade's four most important visual arts museums: The Wolfsonian Museum, the Bass Museum of Art, the Museum of Contemporary Art (MoCA), the esteemed new Perez Art Museum Miami (PAMM) in Downtown Miami's Museum Park, the Nova Southeastern's Ft. Lauderdale Museum, and Miami-Dade's most important private collections: the Cisneros Fontanals Art Foundation (CIFO), the Rubell Family Collection, the de la Cruz Collection and the Margulies Collection at the Warehouse. The Proposed Budget includes five new museums and galleries added to our programming, the Institute for Contemporary Art Miami, the Miami Dade College Museum of Art + Design, the Patricia and Phillip Frost Art Museum, Fairchild Tropical Botanical Garden, and Viscaya Museum and Gardens. These are a great offering for our residents and visitors.

A guide and Bal Harbour Access card describing the program and each institution is sent to all Bal Harbour residents and is offered to all Bal Harbour hotel guests.

Unscripted Bal Harbour Access Tours - Unscripted Bal Harbour Access Tours offer unique access to, and private tours of, some of Miami's most sought after art experiences. Tours include visits to collectors' homes, galleries, museums, private collections and art fairs, for a personal and distinctive Unscripted Bal Harbour experience.

Access Tours are complimentary and exclusive for Bal Harbour's residents and guests.

Unscripted Bal Harbour Art Chats - Unscripted Bal Harbour hosts a series of annual art chats that explore topics pertinent to commissioning public art projects and exhibiting in the public sphere. The program brings art experts—including curators, artists, architects and designers—from around the world to Miami with the aim of fostering critical dialogue that is both timely and accessible to members of the art community, residents of and guests to Bal Harbour Village. All Art Chats are complimentary.

Unscripted Bal Harbour's Top Picks - Twice a year art lovers appreciate the "best of" selection of exhibitions as recommended by Unscripted Bal Harbour curator Claire Breukel. Breukel's picks include a range of cutting edge, historical, contemporary and fun projects around South Florida. Top Picks are sent to all residents and available to all Bal Harbour hotel guests.

Fourth of July & New Year's Eve Fireworks - Each year Bal Harbour hosts fireworks on the 4th of July, the event is highly anticipated and well attended by residents and guests. This year the celebration was enhanced and same improvements are programmed into the Proposed Budget, in addition to funding for a New Year's Eve Fireworks celebration.

BUDGET HIGHLIGHTS

- The Proposed Budget includes \$661,600 for advertising, this will be supplemented by \$200,000 in carryforward funds to facilitate the launch of the new Bal Harbour brand
- The Proposed Budget includes five new venues for the Village's Museum Access Program (\$12,500), and funding at this year's enhanced levels for New Year's Eve Fireworks display and Fourth of July celebrations

BAL HARBOUR

- V I L L A G E -

POSITION DETAIL

	FY 2012/13 Adopted Budget		FY 2013/14 Adopted Budget		FY 2014/15 Adopted Budget		FY 2015/16 Proposed Budget		Difference FY15/16 Proposed - FY14/15 Adopted	
	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
GENERAL FUND										
Legislative	5.00	-	5.00	-	5.00	-	5.00	-	-	-
Administration	4.00	-	5.00	-	6.00	-	6.00	-	-	-
Finance	3.00	-	4.00	-	4.00	-	4.00	-	-	-
General Government	1.00	-	1.00	-	-	-	-	-	-	-
Law Enforcement	38.00	-	32.00	1.00	38.00	1.00	39.00	1.00	1.00	-
Building	2.00	7.00	2.00	2.00	2.00	2.00	4.00	-	2.00	(2.00)
Parks and Recreation	3.00	5.00	3.00	5.00	2.15	5.00	2.39	5.00	0.24	-
Public Works	5.00	1.00	5.00	1.00	5.35	-	1.94	-	(3.41)	-
Total General Fund	61.00	13.00	57.00	9.00	62.50	8.00	62.33	6.00	(0.17)	(2.00)
WATER AND SEWER FUND										
Water and Sewer	2.00	-	2.00	-	1.50	-	3.46	-	1.96	-
Total Water and Sewer Fund	2.00	-	2.00	-	1.50	-	3.46	-	1.96	-
RESORT TAX FUND										
Marketing	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Beautification and Maintenance	2.00	-	2.00	-	4.00	-	4.21	-	0.21	-
Total Resort Tax Fund	3.00	1.00	3.00	1.00	5.00	1.00	5.21	1.00	0.21	-
TOTAL VILLAGE	66.00	14.00	62.00	10.00	69.00	9.00	71.00	7.00	2.00	(2.00)

BAL HARBOUR

- V I L L A G E -

POSITION DETAIL

	FY 2012/13 Adopted Budget		FY 2013/14 Adopted Budget		FY 2014/15 Adopted Budget		FY 2015/16 Proposed Budget		Difference FY15/16 Proposed - FY14/15 Adopted	
GENERAL FUND										
Legislative	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Mayor	1.00	-	1.00	-	1.00	-	1.00	-	-	-
Councilmember	4.00	-	4.00	-	4.00	-	4.00	-	-	-
Total Legislative	5.00	0.00	5.00	0.00	5.00	0.00	5.00	0.00	0.00	0.00
Administration	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Village Manager	1.00	-	1.00	-	1.00	-	1.00	-	-	-
Village Clerk	1.00	-	1.00	-	1.00	-	1.00	-	-	-
Human Resources Director	1.00	-	1.00	-	1.00	-	1.00	-	-	-
Executive Assistant	1.00	-	1.00	-	1.00	-	1.00	-	-	-
Records Liason	-	-	1.00	-	1.00	-	1.00	-	-	-
Receptionist	-	-	-	-	1.00	-	1.00	-	-	-
Total Administration	4.00	0.00	5.00	0.00	6.00	0.00	6.00	0.00	0.00	0.00
Finance	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Finance Director	-	-	1.00	-	1.00	-	1.00	-	-	-
Accounting Clerk	3.00	-	3.00	-	3.00	-	3.00	-	-	-
Total Finance	3.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	0.00	0.00
General Government	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Receptionist	1.00	-	1.00	-	-	-	-	-	-	-
Total General Government	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Law Enforcement	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Police Chief	1.00	-	1.00	-	1.00	-	1.00	-	-	-
Executive Secretary	-	-	1.00	-	1.00	-	1.00	-	-	-
Captain	3.00	-	2.00	-	1.00	-	1.00	-	-	-
Management Services Administrator	-	-	-	-	1.00	-	1.00	-	-	-
Quality Assurance Coordinator	-	-	-	-	-	1.00	-	1.00	-	-
Commander	1.00	-	-	-	-	-	-	-	-	-
Lieutenant	1.00	-	-	-	2.00	-	2.00	-	-	-
Sergeant	6.00	-	6.00	-	5.00	-	6.00	-	1.00	-
Detective	2.00	-	2.00	-	2.00	-	2.00	-	-	-
Corporal	-	-	-	-	-	-	1.00	-	1.00	-
Motorcycle Officer	3.00	-	2.00	-	-	-	-	-	-	-
Canine Officer/Handler	2.00	-	1.00	-	1.00	-	1.00	-	-	-
Officer	10.00	-	9.00	-	13.00	-	12.00	-	(1.00)	-
Code Enforcement Officer	1.00	-	1.00	-	2.00	-	2.00	-	-	-
Public Service Aide	1.00	-	1.00	-	1.00	-	1.00	-	-	-
Public Safety Beach Ranger (Resort Tax Funded)	-	-	-	-	1.00	-	1.00	-	-	-
Dispatcher	4.00	-	4.00	-	6.00	-	6.00	-	-	-
Records Administrator	2.00	-	1.00	1.00	1.00	-	1.00	-	-	-
Mechanic	1.00	-	1.00	-	-	-	-	-	-	-
Total Law Enforcement	38.00	0.00	32.00	1.00	38.00	1.00	39.00	1.00	1.00	0.00

BAL HARBOUR

- V I L L A G E -

POSITION DETAIL

	FY 2012/13 Adopted Budget		FY 2013/14 Adopted Budget		FY 2014/15 Adopted Budget		FY 2015/16 Proposed Budget		Difference FY15/16 Proposed - FY14/15 Adopted	
Building	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Building Official*	-	1.00	-	1.00	-	1.00	1.00	-	1.00	(1.00)
Permit Clerks	2.00	-	2.00	-	2.00	-	2.00	-	-	-
Clerical Assistant	-	1.00	-	1.00	-	1.00	1.00	-	1.00	(1.00)
Inspectors	-	5.00	-	-	-	-	-	-	-	-
Total Building	2.00	7.00	2.00	2.00	2.00	2.00	4.00	0.00	2.00	(2.00)
*Building Official will become a full-time employee										
Recreation	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Parks & Public Spaces Director	-	-	-	-	0.15	-	0.10	-	(0.05)	-
Parks and Rec. Director	1.00	-	1.00	-	-	-	-	-	-	-
Park Attendants	2.00	5.00	2.00	5.00	2.00	5.00	2.29	5.00	0.29	-
Total Recreation	3.00	5.00	3.00	5.00	2.15	5.00	2.39	5.00	0.24	0.00
Public Works	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Parks & Public Spaces Director	-	-	-	-	0.35	-	0.24	-	(0.11)	-
Operations Coordinator	1.00	-	1.00	-	0.15	-	0.15	-	-	-
Maintenance Staff	4.00	-	4.00	-	2.00	-	0.70	-	(1.30)	-
Management Analyst	-	-	-	-	0.30	-	0.30	-	-	-
Secretary	-	1.00	-	1.00	-	-	-	-	-	-
Facilities Coordinator	-	-	-	-	1.00	-	0.55	-	(0.45)	-
Total Public Works	5.00	1.00	5.00	1.00	3.80	0.00	1.94	0.00	(1.86)	0.00
TOTAL GENERAL FUND	56.00	13.00	52.00	9.00	55.95	8.00	57.33	6.00	1.38	(2.00)
WATER AND SEWER FUND										
Water and Sewer	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Parks & Public Spaces Director	1.00	-	1.00	-	0.30	-	0.33	-	0.03	-
Maintenance Staff	1.00	-	1.00	-	1.20	-	3.13	-	1.93	-
Total Water and Sewer	2.00	0.00	2.00	0.00	1.50	0.00	3.46	0.00	1.96	0.00
TOTAL WATER AND SEWER FUND	2.00	0.00	2.00	0.00	1.50	0.00	3.46	0.00	1.96	0.00
RESORT TAX FUND										
Marketing	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Tourism/Marketing Director	1.00	-	1.00	-	1.00	-	1.00	-	-	-
Assistant	-	1.00	-	1.00	-	1.00	-	1.00	-	-
Total Marketing	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Beautification and Maintenance	FT	PT	FT	PT	FT	PT	FTEs	PT	FT	PT
Parks & Public Spaces Director	-	-	-	-	0.20	-	0.33	-	0.13	-
Maintenance Staff	2.00	-	2.00	-	4.35	-	3.88	-	(0.47)	-
Total Beautification and Maintenance	2.00	0.00	2.00	0.00	4.55	0.00	4.21	0.00	(0.34)	0.00
TOTAL RESORT TAX FUND	3.00	1.00	3.00	1.00	5.55	1.00	5.21	1.00	(0.34)	0.00
TOTAL VILLAGE	66.00	14.00	62.00	10.00	68.00	9.00	71.00	7.00	3.00	(2.00)

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BAL HARBOUR

- VILLAGE -