Annual Report FY2026

GREATER BOCA RATON BEACH & PARK DISTRICT

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OCTOBER 2026

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GREATER BOCA RATON BEACH & PARK DISTRICT

ANNUAL REPORT ON GOALS, OBJECTIVES & PERFORMANCE MEASURES

Fiscal Year 2025–2026

Prepared in Compliance with Florida Statutes Governing Special District Accountability

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Purpose and Statutory Framework

This Annual Report is prepared pursuant to Section 189.0694, Florida Statutes, which requires special districts to establish, implement, and report on measurable goals and objectives in order to demonstrate accountability, transparency, and effective performance in the use of public resources.

This document serves as the Greater Boca Raton Beach & Park District's formal Annual Report on its progress toward achieving its adopted Goals, Objectives, and Performance Measures for Fiscal Year 2025–2026 and fulfills the statutory intent of providing clear performance evaluation to the governing board and the public.

This Annual Report documents the Greater Boca Raton Beach & Park District's progress toward achieving its formally adopted Goals, Objectives, and Performance Measures for Fiscal Year 2025–2026. This report is prepared in accordance with Florida statutes requiring special districts to demonstrate transparency, measurable performance, and accountability through documented evaluation of adopted goals.

The District established four core goal categories for FY 2025–2026:

1. Fiscal Responsibility and Budget Management
2. Community Engagement and Transparency
3. Infrastructure and Facility Enhancement
4. Compliance with Legislative Mandates

This report integrates formal Board actions, project implementation, budgeting decisions, and operational outcomes reflected in official meeting proceedings during the fiscal year.

Goal Evaluation and Performance Results

GOAL 1: FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT

Restated Objective 1.1: *Maintain a structurally balanced budget that sustains operations while funding major capital projects.*

- *Measurement: Quarterly reviews of revenues, expenditures, and forecasts.*
- *Standard: No deficit spending; maintain a minimum fund balance of $2M.*

Summary: The District maintained its minimum operating reserve fund balance of $2 million throughout the fiscal year. Revenues, expenditures, and financial forecasts were reviewed monthly by the Executive Director and Treasurer to ensure continued fiscal stability and alignment with the District's operational and capital funding priorities.

Restated Objective 1.2: *Integrate long-term financial planning with the Capital Improvement Program (CIP).*

- *Measurement: Annual update of five-year CIP and alignment with budget.*
- *Standard: 100% of Board-approved CIP priorities included in financial planning.*

Summary: The District staff revised its five-year Capital Improvement Program (CIP) to reflect a realignment of Board priorities and in consideration of anticipated reductions in property tax revenues. All Board-approved capital priorities, annually adopted, remain incorporated into the District's long-term financial planning, along with ongoing maintenance and renovations necessary to address aging facilities and infrastructure needs identified by District staff. As priorities and financial conditions evolve, staff continue to evaluate and adjust the CIP schedule to ensure resources are allocated effectively while maintaining long-term financial sustainability.

Restated Objective 1.3*: Reduce future operational and capital expenditures to create capacity for a millage rate reduction from the current rate in FY2027.*

- *Measurement: Identify and implement cost-saving measures across operations and capital programs during FY2026.*
- *Standard: Achieve sufficient reductions to allow the District to lower the millage rate from the current 1.08 in FY 2026/27, while maintaining financial stability and service quality.*

Summary: The District continued to exercise fiscal responsibility through prudent management of its financial resources and capital expenditures. During FY2026, the District Treasurer

reevaluated the District's investment portfolio and explored opportunities for diversification in FY2027 to maximize investment returns while preserving financial stability. Multiple capital projects were completed within or below their approved budgets. Most notably, the tennis court restructuring project realized approximately $250,000 in savings through an alternative court removal method implemented by the District's contractor, CSR. These cost-saving efforts, combined with ongoing financial planning and expenditure oversight, supported the District's ability to reduce its millage rate from 1.08 mills to the rollback rate of approximately 1.03 mills for FY2027 while continuing to fund operational needs and capital priorities.

GOAL 2: COMMUNITY ENGAGEMENT AND TRANSPARENCY

Restated Objective 2.1: *Increase community awareness and engagement regarding District activities and financial decisions.*

Expand recreational programming for underserved groups, including therapeutic and adaptive recreation.

- *Measurement: Number of new programs implemented and participation rates.*
- *Standard: Provide funding for at least 2 new inclusive or adaptive programs.*

Summary: The District made significant progress in expanding inclusive and adaptive recreational opportunities during FY2026 through investments in facility improvements and new programming. A major accomplishment was the comprehensive renovation of the Community Accessibility Program (CAP) Center at Patch Reef Park, creating a dedicated facility designed to serve individuals of varying abilities and needs. Improvements included ADA-accessible restrooms, hearing loop technology, and thoughtfully designed multipurpose spaces to accommodate a wide range of adaptive and inclusive recreational programs. The renovation was completed during FY2026, with the facility officially opening in October 2026.

Additionally, the District supported the introduction of Game Night at the Swim and Racquet Center, an inclusive recreational program providing children of all abilities with opportunities to socialize, build friendships, and participate in popular interactive games such as Roblox and Minecraft. Together, these initiatives demonstrate the District's commitment to expanding accessible recreational opportunities through both new programming and long-term investments in facilities that will support the community for years to come.

Restated Objective 2.2: *Increase public involvement in planning and decision-making.*

- *Measurement: Public workshops, surveys, and digital engagement metrics.*
- *Standard: Conduct at least four engagement initiatives annually, with feedback documented and reported to the Board.*

Summary: The District continued to prioritize public engagement, transparency, and community participation in its planning and decision-making processes throughout FY2026. In partnership with Plant-A-Park, the District conducted two public workshops to gather community input on the proposed skatepark and pump track at North Park, providing residents and future users with opportunities to participate directly in the planning and design process. Additionally, a community survey was conducted, with the results presented and discussed at a publicly noticed Board meeting to help guide project decisions.

District staff also maintained an active presence throughout the community, providing presentations and project updates at the Federation of Boca Raton Homeowner Associations, multiple homeowners association meetings, a Rotary Club breakfast, the Greater Boca Raton Chamber of Commerce Government Affairs Committee, and a City Council workshop. These outreach efforts provided valuable opportunities to educate residents, business leaders, and community stakeholders about the District's role, current projects, financial priorities, and future recreational improvements, while encouraging questions, discussion, and public feedback.

The District also conducted two public hearings on its FY2027 budget and millage rate, providing residents with opportunities to review financial priorities and offer public comment. To further expand public feedback opportunities, the District piloted QR code-based customer satisfaction surveys at two recreational facilities. Although participation was limited, the initiative provided valuable insight into potential improvements to future survey methods.

Restated Objective 2.3: *Conduct customer feedback surveys for park users to monitor visitor experiences and guide service improvements.*

- *Measurement: Administer QR code surveys at major District parks and facilities; compile and analyze results and provide quarterly updates to the Board.*
- *Standard: 100% of survey results reviewed by staff and presented to the Board quarterly, with action plans developed for identified areas of improvement.*

Summary: During FY2026, the District implemented a pilot customer feedback initiative utilizing QR code surveys at Patch Reef Paddle & Racquet Club and Sugar Sand Park. QR codes were placed at facility entrances and exits to provide park users with a convenient opportunity to share their experiences and identify potential areas for improvement. While response rates were limited and did not generate sufficient data for meaningful analysis or quarterly reporting, the initiative provided valuable insight into the effectiveness of this approach and the need for alternative methods of gathering public feedback.

The District also remained responsive to concerns received directly from facility users. Most notably, concerns regarding glare at the newly constructed pickleball courts were addressed through the installation of additional screening to improve playing conditions and the overall user experience. Moving forward, staff will evaluate alternative survey and outreach methods during FY2027 to encourage greater participation, obtain more feedback, and better inform future facility improvements and operational decisions.

GOAL 3: INFRASTRUCTURE AND FACILITY ENHANCEMENT

Restated Objective 3.1: *Complete the design of a second field house and continue progress on North Park.*

- *Measurement: Track construction milestones against approved schedules.*
- *Standard: 90% adherence to timelines and budgets.*

Summary: During FY2026, the District reevaluated its capital project priorities as an opportunity arose to advance long-awaited improvements at Countess de Hoernle Park through an Interlocal Agreement (ILA) with the City of Boca Raton for the design and construction of additional athletic fields and related infrastructure. As a result, the design of the second field house was reprioritized to allow these improvements to move forward. The District maintained $10 million in reserve funding specifically allocated toward the future development of the second field house, ensuring that this important project remains a priority in the District's long-term capital planning.

Significant progress was also made on North Park, with the District completing the bidding process, awarding the construction contract, and officially breaking ground in September 2026. Soil mitigation, the first major phase of construction, commenced with crews progressing ahead of the anticipated schedule. While the overall project timeline was impacted by delays in City approvals and coordination regarding the proposed tunnel and Jeffrey Street extension, the District worked diligently to resolve these outstanding matters and advance the project into active construction. With these issues addressed, construction activities are now underway, representing a major milestone in the development of North Park and the District's commitment to delivering this long-anticipated recreational amenity to the community.

Restated Objective 3.2: *Modernize existing facilities through targeted upgrades (Patch Reef Park Community Center, Sugar Sand Park roofing, design renovations of pro shop at Patch Reef Park Paddle and Racquet Club).*

- *Measurement: Annual status reports on project completion.*

• *Standard: 100% completion of scheduled design and renovations at Patch Reef Park Community Center, design of Patch Reef pro-shop, and scheduled roof renovations at Sugar Sand Park.*

Summary: The District successfully advanced its facility modernization efforts during FY2026, completing several significant improvements to existing recreational facilities. At Sugar Sand Park, all remaining scheduled roof replacements were completed, addressing aging infrastructure and supporting the long-term preservation of District assets.

At Patch Reef Park, the comprehensive renovation of the former Community Center was completed under budget, transforming the building into the new Community Accessibility Program (CAP) Center. The renovated facility features modernized, accessible spaces designed to accommodate a wide range of adaptive and inclusive recreational programming. The facility officially opened in October 2026, shortly after the conclusion of the fiscal year.

Additionally, the District approved the design for the renovation of the Patch Reef Paddle & Racquet Club Pro Shop, with construction documents currently in development. This project will modernize the existing facility, improve functionality, and better serve the growing needs of tennis and pickleball participants.

Together, these improvements demonstrate the District's continued commitment to maintaining and modernizing its existing facilities, extending the useful life of public assets, and enhancing recreational opportunities for the community.

Restated Objective 3.3: *Seek out additional property to expand recreational opportunities including in unincorporated portions of the District.*

• *Measurement: Evaluate and report on potential land acquisition opportunities identified during FY 2026.*
• *Standard: Present at least one acquisition or partnership opportunity to the Board for consideration by the end of FY 2026.*

Summary: During FY2026, the District explored a potential land acquisition opportunity involving a parcel adjacent to North Park. As part of its due diligence, the District commissioned an independent appraisal to determine the property's market value and assess the feasibility of a potential acquisition. Although the Board was aware of the opportunity, the property owner indicated they were not prepared to enter into negotiations at this time. As a result, the matter did not advance to a stage requiring formal Board consideration or public discussion. The District remains positioned to revisit the opportunity should the property become available in the future.

GOAL 4: COMPLIANCE WITH LEGISLATIVE MANDATES

Restated Objective 4.1*: Ensure all operations and reporting meet statutory and legal requirements.*

- *Measurement: Annual financial audits; timely TRIM compliance.*
- *Standard: 100% compliance with statutory deadlines and audit standards.*

Summary: The District maintained full compliance with applicable financial reporting and statutory budget requirements throughout FY2026. In accordance with Section 200.065, Florida Statutes, the District successfully completed all Truth in Millage (TRIM) requirements, including the required public hearings, notices, resolutions, and submissions associated with the adoption of the FY2027 budget and millage rate.

The District also completed its FY2025 independent financial audit in accordance with Section 218.39, Florida Statutes, with no findings or deficiencies identified. Additionally, the District fulfilled its annual financial reporting obligations under Section 218.32, Florida Statutes, including submission of the Annual Financial Report (AFR) to the Florida Department of Financial Services.

All required budget documents, financial reports, and audit information were made publicly available in accordance with Sections 189.016 and 189.069, Florida Statutes. These efforts demonstrate the District's continued commitment to fiscal accountability, transparency, and compliance with state financial reporting requirements.

Restated Objective 4.2*: Complete and present the statutory annual report by December.*

- *Measurement: Annual report submitted to the Board in compliance with Section 189.0694.*
- *Standard: Report delivered and reviewed at a publicly noticed meeting prior to statutory deadline.*

Summary: The District successfully fulfilled its annual reporting requirements under Section 189.0694, Florida Statutes, which requires special districts to publish an annual report documenting progress toward adopted goals, objectives, and performance measures, including any objectives not achieved. The District's FY2025 Annual Report was presented to the Board of Commissioners at its December 1, 2025, publicly noticed meeting, and subsequently published on the District's official website.

Additionally, in September 2026, the Board unanimously adopted the District's goals, objectives, and performance measures for FY2027, establishing the framework for continued accountability, transparency, and performance evaluation in the upcoming fiscal year. These actions demonstrate the District's ongoing commitment to meeting statutory reporting requirements and maintaining a transparent and measurable approach to governance.

***Restated Objective 4.3**: Evaluate potential updates to the District's enabling legislation.*

- *Measurement: Conduct internal review of current legislative framework, identify potential areas for revision, and consult with stakeholders.*
- *Standard: Provide the Board with an evaluation report and recommendations for consideration during FY 2026.*

Summary: While the District did not complete a formal evaluation of its enabling legislation during FY2026, staff continued to monitor legislative developments and engage with state representatives on matters with significant potential financial impacts to the District. The proposed property tax reform legislation became a primary focus due to its potential effect on the District's future revenues and long-term financial sustainability.

As part of these efforts, District staff communicated with state representatives regarding the combined financial impacts of potential property tax reductions and the District's statutory obligation to contribute tax increment revenues to the Community Redevelopment Agency (CRA). These discussions included exploring the possibility of exempting independent special districts from mandatory CRA contributions should the proposed property tax reform legislation be enacted.

Given the significance and uncertainty surrounding the proposed legislation, staff prioritized these discussions over a broader review of the District's enabling legislation. Although the original objective was not fully achieved, these efforts allowed the District to proactively advocate for its financial interests and explore potential legislative changes that could help preserve funding for recreational facilities and services. A comprehensive evaluation of the District's enabling legislation remains an opportunity for future consideration and prioritization by the Board.

Conclusion

The District made meaningful progress toward its FY2025–2026 goals and objectives, demonstrating continued fiscal responsibility, community engagement, investment in recreational facilities, and statutory compliance. While some objectives remain ongoing, the accomplishments outlined in this report reflect the District's commitment to responsible stewardship of public resources, transparency, and providing quality recreational opportunities for the community.