



Village of Palmetto Bay
Incorporated 2002
“Village of Parks”



DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Palmetto Bay
Florida**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Palmetto Bay, Florida for its annual budget for the fiscal year beginning October 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

VILLAGE GOVERNMENT

VILLAGE COUNCIL



Mayor Karyn Cunningham



Vice Mayor John DuBois



Councilman
Patrick Fiore



Councilman
David Singer



Councilwoman
Marsha Matson

CHARTER OFFICERS

Village Manager Edward Silva, RA, CBO

Village Attorney Dexter Lehtinen, Esq.

Village Clerk Missel Arocha

SENIOR STAFF

Deputy Manager Olga Cadaval

Police Commander Maria Guerra (Major)

Public Services Director Dionisio Torres

Community & Economic Development Services Director Maria Pineda

Finance Director Desmond Chin, CPA

Parks & Recreation Director Fanny Carmona, CPRP

Building Official Wes Maltby, CBO

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GUIDE TO READERS

MUNICIPAL OPERATING & CAPITAL BUDGET

The annual budget for a municipal corporation is a document intended to provide sufficient, meaningful and useful information to its elected officials, staff and to the general public. To that extent, the Annual Budget for the Village of Palmetto Bay, corresponding to Fiscal Year 2019-20 serves four primary purposes:

AS A POLICY GUIDE	<p>The budget document serves as a policy guide in identifying those services that the village will provide during the twelve-month period beginning on October 1st. The document shows financial trends, illustrates how the village performed in the previous twelve-month (fiscal) period and provides information addressing how revenues are acquired.</p> <p>The village's budget process is conducted within a framework of a comprehensive set of financial management policies, financial trends, and fiscal forecasts. The budget process allows the policy makers an opportunity to review policies and goals that address long-term concerns and evaluate Village services.</p>
AS AN OPERATIONS GUIDE	<p>As an operations guide, indicates how services will be delivered to the community. The departmental sections include relevant information related to the department or division, including their function and budgets. Additionally, each section provides measurable strategic objectives for each organizational unit in the village. The budget also includes an organization chart for the organization as a whole and a three-year analysis of staffing levels for the village, which is illustrated in greater detail for each individual department.</p>
AS A FINANCIAL PLAN	<p>As a financial plan, the budget outlines the cost for village services and identifies the various funding mechanisms to support the expenditures. It also provides information concerning the village's accounting structure and budgetary policies, and explains whether surplus funds are used and how these funds are allocated. Finally, a capital improvement plan is included and debt information is also summarized in the appropriate section.</p>
AS A COMMUNICATION DEVICE	<p>The annual budget document has been designed to provide budgetary information that is easy to locate and understand by a diverse audience. The Budget Message section provides a condensed and useful analysis of the Village plan and its fiscal components for the upcoming year. Lastly, the document is readily available online on the village website.</p>

BUDGET MESSAGE



VILLAGE OF PALMETTO BAY
INCORPORATED 2002



August 23, 2019

The Honorable Karyn Cunningham, Mayor
The Honorable John DuBois, Vice Mayor
The Honorable Patrick Fiore, Council Member
The Honorable David Singer, Council Member
The Honorable Marsha Matson, Council Member
The Residents of Palmetto Bay

Dear Mayor, Vice Mayor, Council Members, and Residents of Palmetto Bay:

As required by the charter of the Village of Palmetto Bay in section 4.5, I am pleased to submit the proposed operating and capital budget for Fiscal year 2019-20. As required by state law, the budget presented is a balanced budget that has projected revenues and other funding sources equaling the projected expenditure levels.

Enclosed is the budget for fiscal year 2019-20 for a total of 26,000,000 inclusive of our general and special revenue funds. The budget presented herein which along with our strategic plan and our visioning session provide our residents a snapshot of Council policy and emphasis for the upcoming year. The proposed budget will allow the Village to continue giving quality municipal services, a responsive and efficient staff and provides a glimpse of the blueprint for quality leadership from the elected officials.



By forecasting our anticipated revenues and expenditures, Council is giving our residents a guide into generating accountability and Council priorities. The proposed budget maintains the current historically lowest millage rate in our history at the same level of 2.2387. The budget represents an action plan that effectively uses our resources available to its maximum amount while implementing Council goals as established by the Strategic plan and Council visioning sessions.

BUDGET MESSAGE

This budget furthers our goals of **“building a better Village and improving quality of life”** by redistributing our assets and available resources within our organization in order to align with Council priorities and changing community needs. Staffing levels and funding have been reviewed to accomplish the goals and polices set forth by the Village Council such as traffic mitigation, Street by Street initiative and increasing maintenance activities for our excellent park system.

This budget continues to provide the high standard of quality services that enhance our quality of life. Its foundation is guided based on the goals set forth in our Mission and Vision Statements adopted by the Council.

MISSION STATEMENT:

The dedicated staff of the Village of Palmetto Bay strives to provide high quality services that preserve and enhance the quality of life for our residents.

VISION STATEMENT:

The Village of Palmetto Bay incorporated to secure public safety and land use control of this suburban community known for its great schools, parks and recreational opportunities. As development came to south Miami-Dade County, the Village is embracing the need for an urbanized Village center connected to multi-modal transportation options and desires to create an accessible, walkable, bikable community with entertainment and employment options with an expanding tax base that protects the Village’s ability to ensure that the “Village of Parks” remains the best place in Miami to live, work and play!

The budget was prepared based on the priorities set forth by Council on the approved Strategic Plan and the last visioning session held with Councilmembers this past January, along with other Council initiatives. Our strategic plan was earlier adopted in February and will soon be updated to ensure that it remains consistent with the evolving needs and priorities of the Village. Funding has been allocated in the upcoming budget for that purpose.

Strategic planning is a systematic process that helps set clear goals for the future and determines how to best to achieve it. Strategic planning requires stepping back from your day-to-day operations and

BUDGET MESSAGE

articulating where the organization is heading by setting long-term goals, objectives and priorities for the future. Its primary purpose is to connect three key areas:

- ❖ **mission** - defining your purpose
- ❖ **vision** - describing what you want to achieve
- ❖ **plan** - outlining how the organization wants to achieve its ultimate goals

Strategic planning is necessary to ensure that everyone is working towards a common goal. An effective Strategic Plan clearly identifies the actions that will contribute to the growth of the service model, aligns resources for optimal results, prioritizes financial needs, and engages stakeholders and communicates what needs to be done.

As a recap, below is a list of the 7 Key Focus Areas identified in the Strategic Plan, followed by the priorities set forth by Council during the visioning session:

Key Focus Areas:

- Safe Community
- Walkable, bikeable community
- Attractive environment
- Financial stability
- Transparent government
- Lifelong learning
- Environmental stewardship

Visioning Session Considerations for FY 2019-20
(in no particular order):

- Age Friendly Initiative
- Community Center
- Legislative Agenda
- Franjo Rd/ Park Dr. Transformation
- Community Safety
- Tree Trimming
- Transit Station/ Multimodal Center



A Strategic Plan identifies specific tasks, milestones and the steps to implement priorities over a 3-5 year period. It differs from a budget in that the budget focuses on a shorter term, usually no more than a year, and serves a specific goal. However, the budget must always be tied to the goals established or modified by council action throughout the year. This budget has been prepared using these principles and in recognizing other studies, plans and our comprehensive plan.

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Below is a detailed discussion of each portion of the plan.

Goal 1: Safe Community

Maintaining and improving our safety is the most basic of our priorities for the Village. We maintain a safe community by adequately staffing our policing unit and assigning well-trained police officers to the Village through our contract with Miami-Dade County. The contractual relationship with the county started since incorporation and the model has proven to be effective and fiscally advantageous

to the Village.

Palmetto Bay is committed to the principle of community-driven policing and remaining proactive on immediate concerns related to public safety issues. The community-policing principle focuses on preventing crimes through community outreach and education through prevention programs such as RAD for kids and RAD for women. These types of programs have rightfully earned our police officers the trust of the community.

Palmetto Bay spends about 56% of its General Fund budget on public safety. The results are clear as the Villages crime rate remains relatively low. This is indicated by another drop in our crime rate, in fact our crime rate has dropped just over 13% in the last four years.

VPB COMPSTAT CRIMES 2015 THROUGH 2018									
Type of Crime Reported	2015	2016	+/- %	2016	2017	+/- %	2017	2018	+/- %
Homicides	0	1	0	1	0	-100%	0	0	0
Sexual Batteries	4	5	25%	5	3	-40%	3	3	0
Robberies	21	26	24%	26	20	-23%	20	12	-40%
Larcenies (over)	146	135	-8%	135	119	-12%	119	117	-2%
Vehicle Burglaries	257	266	4%	266	254	-5%	254	222	-13%
Residential Burglaries	130	93	-28%	93	72	-23%	72	63	-13%
Auto Thefts	43	37	-14%	37	29	-22%	29	20	-31%
Commercial Burglaries	15	12	-20%	12	26	117%	26	21	-19%
Aggravated Assaults/Batteries	7	3	-80%	3	27	800%	27	18	-33%
Totals	623	578	-7%	578	550	-5%	550	476	-13%

To ensure the unit continues to operate in this manner, a safety initiative that equipped our officers with the right safety gear was recently completed. The initiative included purchasing Segway's to monitor our parks and community events, night vision cameras for patrol cars to assist during nighttime patrolling, and selectively placed cameras throughout the Village. This initiative also included the purchase of solar powered speed limit signage and funding assistance to help the Miami-Dade County School Board with police presence at our local public schools.

BUDGET MESSAGE



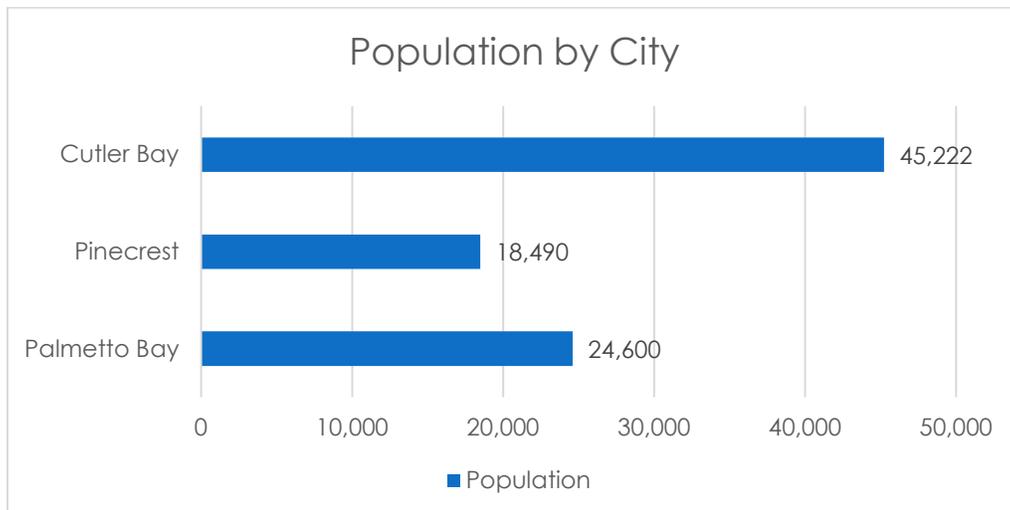
Proposed

Night vision tools

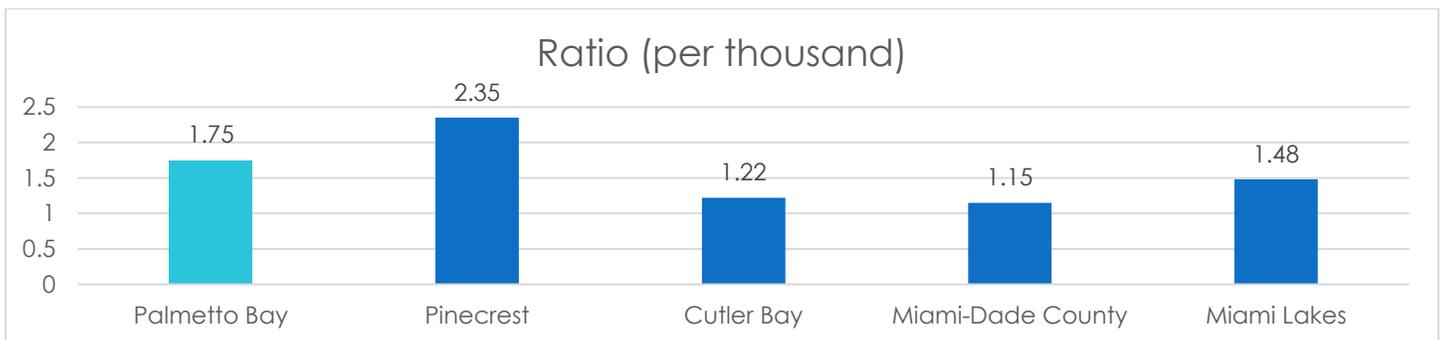
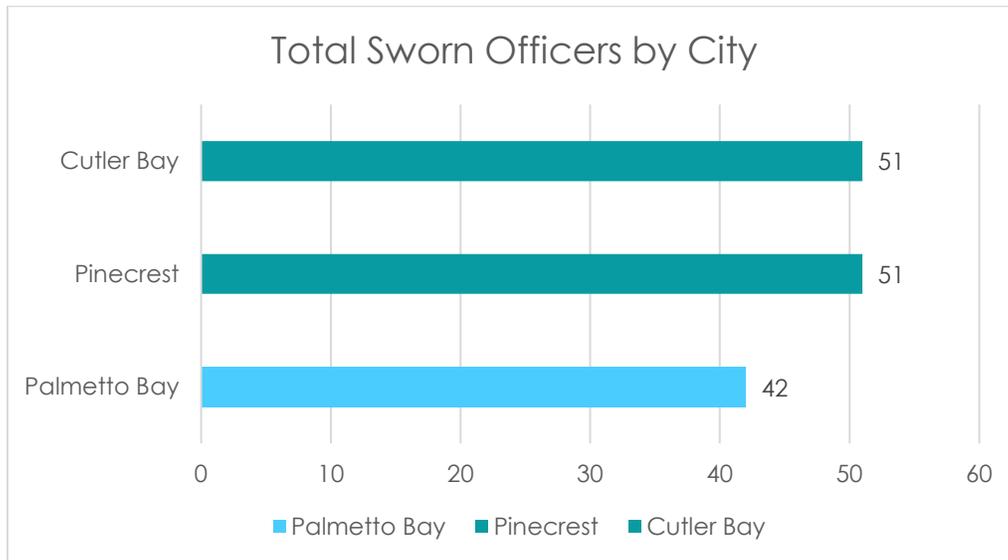
Cameras

In an effort to assess where our policing unit numbers stand as compared to the other two cities that currently have the same contractual relationship with the county for policing services, staff completed a comparison analysis for all three cities. The three contracted communities include Palmetto Bay, Cutler Bay and Miami Lakes. The analysis compared officer to resident ratios, calls for services, response time averages, and cost per resident for policing services.

In terms of officer to resident ratios, the analysis showed that Palmetto Bay is well above the ratios of Cutler Bay and Miami Lakes, and well exceeds those of Miami-Dade County, included in the study since our officers are county-employed and are bound by county policies. When compared to Pinecrest, the Village lags a bit. However, it is evident that the Village is well positioned in terms of the ratio of police to residents, but this is information that requires monitoring on an annual basis. Below is a graph comparing the ratio of police officers to the number of residents for the Village and its neighboring communities. The Village highly exceeds the required minimum levels as set forth in our contract with Miami-Dade County.



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In analyzing service calls, the Village had less calls than the other two contractual cities again reinforcing the safety of our community. Service calls along with response times are critical factors to determine the service levels to the community in terms of police activity. The table below shows the calls for service for the three contractual municipalities.

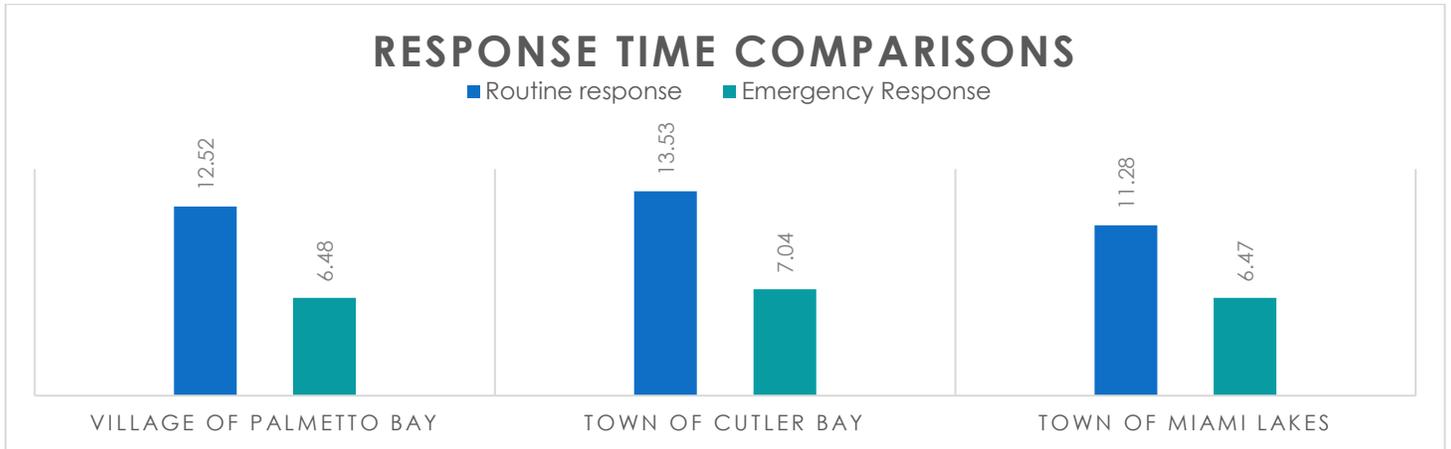
Table I. Calls for Service Comparison

Municipality	Calls for Service 2019 YTD
Village of Palmetto Bay	7,668
Town of Cutler Bay	10,895
Town of Miami Lakes	8,612

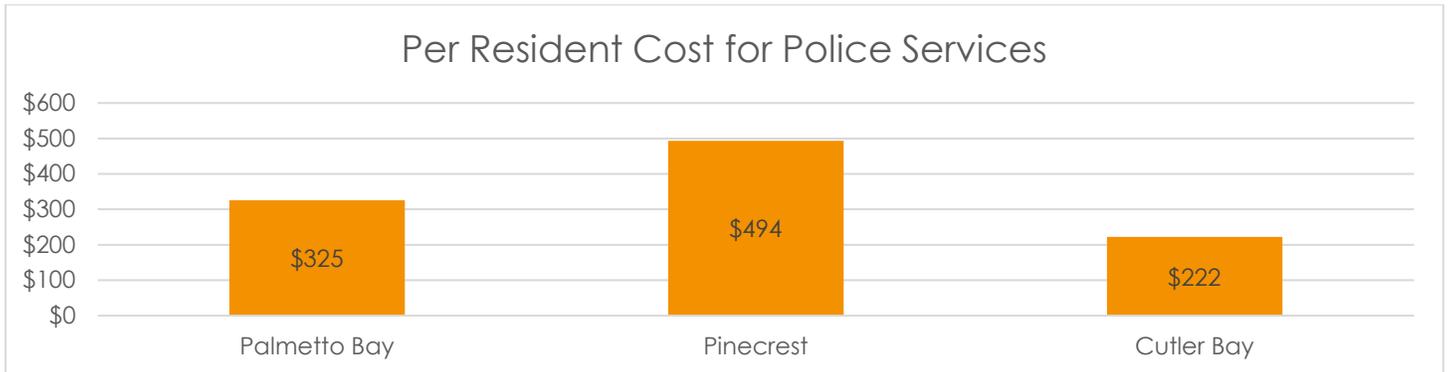
Another component measured for the purpose of assessing service levels were response times. As shown below, non-emergency response times are within contractual guidelines and in fact exceed the goal established by Council of fifteen minutes on average and far exceed the County goal of thirty minutes.

However, the emergency response time is slightly above the stated goal of 6:30 seconds and is attributable to the traffic, a grid system that's not connected and an increase in traffic enforcement instead of patrols. The average response times are substantially lower than the County goal of 8 minutes.

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In reviewing expenditure levels of our neighboring cities, we fall in the middle of expenditures of our neighboring cities.



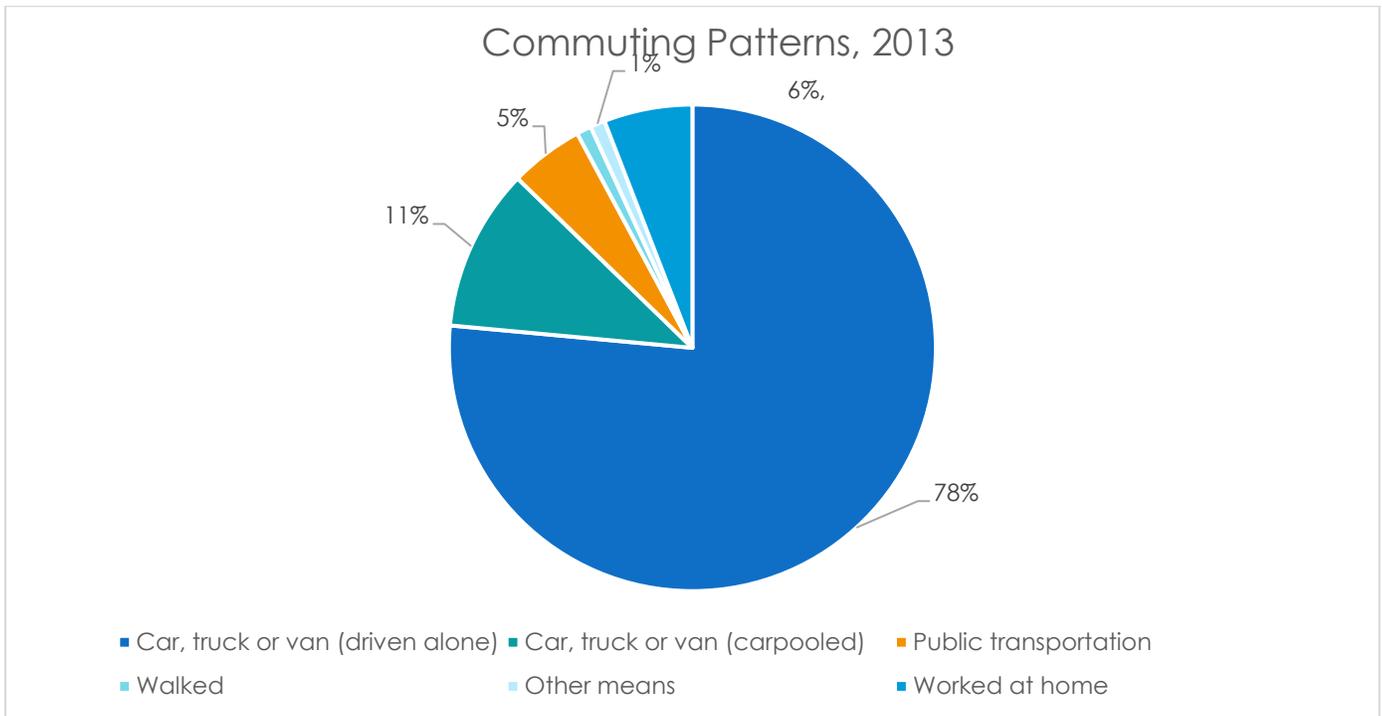
Our policing unit remains committed to protecting the citizens in their homes, and to keeping the Village's streets, schools, parks and the commercial district safe. This is best accomplished when citizens stay engaged in with the police and make their concerns known. We believe the presented budget accomplishes these goals and complies with the strategic plan as outlined by Council policy.

Goal 2: Walkable, Bikeable Community

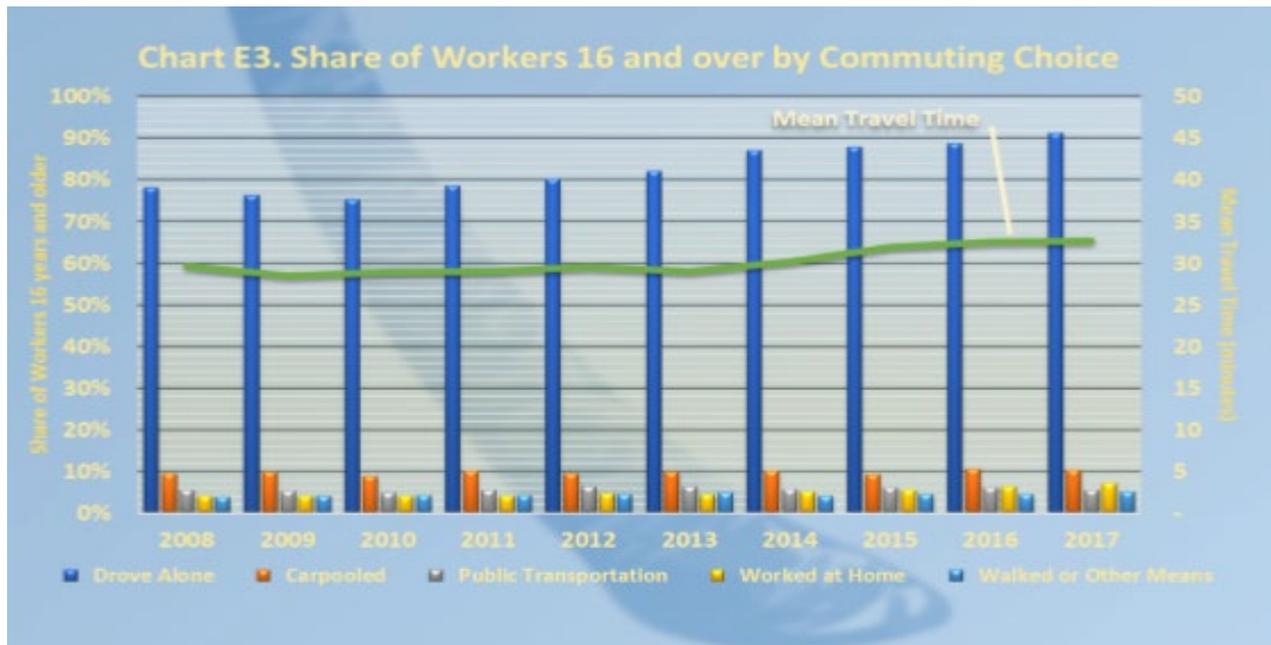
The Strategic plan identifies and commits to building and designing infrastructure for pedestrians and cyclists by disseminating best practices and designing strategies throughout the community which in turn will promote and increase alternative modes of transit services for our residents and commuters.

For far too many residents this is the most critical need for our community. Traffic relief is needed and needed now. This is a challenge for all of South Florida, which threatens our economic prosperity and impacts our quality of life. Close to 80% of our residents are single seat riders in weekday commutes. Current projections show that less than 5% of our residents use mass transit options. However, it should be noted that mass transit in our county is not a sufficiently effective method of transportation and therefore not always a viable option for commuters traveling to work.

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Driving alone remained the top choice for Miami-Dade County commuters. Over the last ten years, their number grew to 91.2% of workers from 78.2% in 2008. Public transportation remained unchanged at 5.6%, while those working at home grew from 4% to 7.1%. The average travel time to work grew from 29.6 minutes to 32.7 minutes.



The South Miami Dade Population **increased by 36% from 2000-2010** according to the latest census data. Most employment centers are primarily north of Palmetto Bay. This creates the need for

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commuters to seek alternative travel accommodations especially with the reduction of neighborhood schools. The start of the new school year will bring an additional 18% more traffic to our local roads. This, coupled with the already long daily commutes for many residents, underscores the need for more and better transit options. Another idea is to keep residents in our community and reduce travel times by creating a downtown hub that can attract reverse commutes, creates jobs and provide for a transportation network that is friendly, useable and affordable for our residents. Currently our Village has limited business environment and opportunities.

The largest employment center in the Village are shown below.

Rank	Employer	Number of Employees
1	BUPA	450
2	Miami Dade Public Schools	432
3	Brandsmart USA	200
4	BCA Financial Services Inc.	184
5	South Motors Auto Dealership	157
6	Publix Supermarket	138
7	Marshalls Store	134
8	Miller's Ale House Restaurant	100
9	Progressive Insurance	91
10	Dadeland Dodge Auto Dealership	70

There has been a significant increase in single-rider trips and pass-through traffic countywide, which is negatively affecting Palmetto Bay residents. The population in Cutler Bay has nearly doubled the population in recent years and Homestead has nearly tripled in population since Hurricane Andrew. Factors beyond Village's control such as new planned projects & affordability point will continue to attract people to areas south of the Village.

Other contributing factors to the increase in traffic within Palmetto Bay neighborhoods include:

- Service-based trips
 - Stores & markets
 - Restaurants & entertainment
 - Banks
- Lack of transit options
- Suburban pattern of Palmetto Bay
 - Discontinuous roads

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Due to a lapse in implementing any viable traffic solution in the past, this current Council has been trying to move viable traffic solution forward. Council has implemented numerous items addressing traffic in the last few years such as:

- Temporary speed table program
- Permanent speed table program
- Inter-local agreement with Miami-Dade County on certain traffic calming solutions, inclusive of considering a lower threshold to implement projects
- Traffic circle at SW 168 Street and SW 82 Avenue
- Implementation of pilot programs
- Permanent closure of left turn at SW 157 Terrace and Old Cutler Road
- Addition of right turn lane on Old Cutler Road and SW 184 street
- Reduction of posted speed limits on neighborhood roads
- Temporary restriction of right turns along SW 87 Avenue from SW 184 Street to SW 168 Street
- Funded the revision of the Traffic Calming Master Plan
- Funded and approved construction of new roads and improvements in downtown area
- Approved a pilot program for a park and ride facility at SW 77 Avenue and SW 152 Street at the St. Richards Catholic church
- Recently launched park and ride facility at Palmetto Bay Park
- Started on-demand ride sharing program
- Funded Old Cutler Rd. traffic flow improvement studies
- Funded additional traffic enforcement details
- Continues to push for transit options on the "Transitway"
- Currently seeking real time signalization improvements on main thoroughfares
- Currently implementing a complete street project for SW 136th Street
- Implementing a complete street project for SW 184th Street
- Funded traffic calming for SW 148th Street

While the list provided above may seem exhaustive, the reality is that those measures represent only a small portion of what needs to be done. The traffic study that recently accepted by Council **identifies over \$6 million needed** only for the projects identified in the study. The traffic study identifies 12 traffic circles and prioritizes them along with numerous other traffic calming throughout the Village. Council needs to decide on the prioritization of these projects. These projects alone require over \$4 million to implement. The table below shows the list of the proposed roundabouts by ranking.

BUDGET MESSAGE

Roundabouts Prioritized List

Intersection		Recommendation	Speed Points (max 25)	Volume Points (max 25)	Crashes (max 10)	Total Points	Ranking
SW 152 street	at SW 87 avenue	17	25	10	10	52	1
SW 144 street	at SW 82 avenue	20	25	4	4	49	2
SW 168 street	at Old Cutler Rd	24	25	0	0	49	3
SW 176 street	at SW 77 avenue	22	25	2	2	49	4
SW 144 street	at SW 77 avenue	20	25	3	3	48	5
SW 152 street	at SW 77 avenue	21	25	2	2	48	6
SW 152 street	at Old Cutler Rd	17	25	6	6	48	7
SW 144 street	at SW 87 avenue	21	25	1	1	47	8
SW 92 avenue	at SW 164 street	13	25	7	7	45	9
SW 176 street	at SW 82 avenue	17	25	2	2	44	10
SW 152 street	at SW 82 avenue	16	25	1	1	42	11
SW 82 avenue	at SW 184 street	21	21	0	0	42	12
SW 168 street	at SW 82 avenue	19	13	4	4	36	13

Roundabout

Circular raised island located at intersections which reduces speed at approaches and through the intersection. Traffic flows move around the island in a counter-clockwise direction. Circulating vehicles have the right-of-way. Deflector islands are installed on approaches. Roundabout size range from 25' to 70'.

Advantages

- Reduces traffic speed (typically designed to accommodate traffic speeds of 15 to 25 mph)
- Significantly reduces severity of intersection collisions
- Increase opportunity for landscaping
- Particularly effective at multi-leg/odd shaped intersections and helps improve traffic operations
- Reduces noise impacts from stop signs and vehicle acceleration

Disadvantages

- Requires safety and directional signs
- May cause the loss of some parking spaces near the intersection
- Reduces response time for emergency vehicles
- May have right-of-way impacts



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The next grouping of traffic calming devices are speed tables which has a estimated cost projected at just over \$ 250,000.

Speed Tables Recommended List	
Primary Street	Cross street
SW 74 th . Court	Between 140 DR. and 136 th . Street
SW 80 th . Ave	Between 152 nd . Street and SW 155 th . Street
SW 156 th . Street	Between US 1 and 89 th . Ave
SW 157 th . Street	Between US 1 and 89 th . Ave.
SW 93 rd . Ave.	Between 164 th . Street and SW 168 th . Street
SW 94 th . Ave.	Between 170 th . Street and 174 th . Street
SW 92 nd . Court	Between 168 th . Street and 174 th . Street
SW 90 th . Ave	Between 170 th . Street and 174 th . Street
SW 89 th . Ave	Between 174 th . Street and 176 th . Street
SW 176 th . Street	Between 89 th . Ave and 87 th . Ave
SW 178 th Street	Between 87 th . Ave and 92 nd . Ave
Farmers Road	Between Old Cutler Road and SW 136 th . Street

Speed Tables

Longer speed hump with a flat section about ten feet wide in the middle, which may include a crosswalk on the flat section, sometimes constructed with a brick or other textured materials.

Advantages

- Reduces vehicle speeds
- Deters cut-through traffic
- Increases visibility for pedestrians by installing a crosswalk on the flat top
- Designs can be more visually pleasant than speed humps



Disadvantages

- Reduces response times for emergency vehicles
- Interferes with pavement overlays
- Possible noise increase due to braking and accelerating of vehicles
- May cause discomfort for drivers with disabilities

Midblock Median Recommended List	
Primary Street	Cross street
SW 140 th . Drive	Between 77 th . Ave and SW 74 th . Ct.
SW 80 th . Ave	Between 152 nd . Street and SW 155 th . Street
SW 148 th . Street	Between US 1 and 87 th . Ave

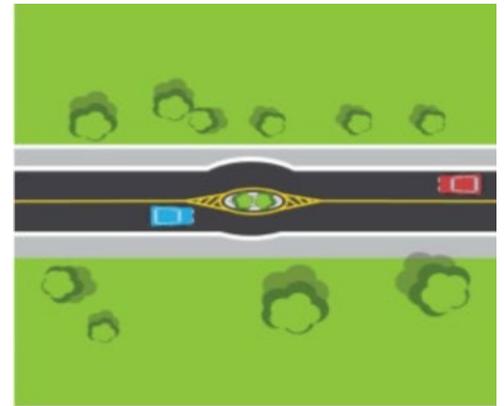
BUDGET MESSAGE

Midblock Median

A raised island or barrier in the center of a street that separates traffic at midblock which creates a curved path for traveling vehicles in an otherwise straight stretch of roadway.

Advantages

- Slow traffic speed within the vicinity of the measure for two reasons:
 1. Change of the horizontal alignment around the median
 2. Decreases the perceived width of the street resulting in slower traffic
- Provides opportunity for landscaping



Disadvantages

- May restrict access to driveways in one direction
- Interferes with pavement overlays
- Potential right-of-way needs

Intersection Median Recommended List	
Primary Street	Cross street
SW 86 th . Ave	Between 168 th . Street and 174 th . Street
SW 84 th . Ave	Between at SW 163 rd . Street
SW 148 th . Street	Between US 1 and 87 th . Ave

Intersection Median

A set of raised medians placed on each approach of a T intersection which slows traffic on the approaches.

Advantages

- Reduces traffic speed on the vicinity of the measure
- Provides opportunity for landscaping
- Can provide refuge for pedestrians to shorten crossing distance



Disadvantages

- Reduces response times for emergency vehicles

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Raised Island/Intersection Recommended List	
Primary Street	Cross street
SW 174 th . Street	Between 90 th . Ave and 87 th . Ave
SW 94 th . Ave	At SW 180 th . Street
SW 152 nd . Street	At SW 77 th . Ave
SW 152 nd . Street	Midblock between SW 80 th . Ave and SW 79 th . Ave

Raised Intersection

Refers to a roadway intersection that is entirely elevated above the travel way. They are constructed with ramps on all vehicle approaches and often include textured materials on the flat, elevated section. Typically includes the crosswalks.

Advantages

- Enhances the pedestrian environment and increases safety at the intersection.
- Effective at slowing traffic speed on the approaches and through the intersection
- Eliminates needs for curb ramps and has positive aesthetic value
- Can calm two streets at once



Disadvantages

- Impacts to drainage has to be considered in design
- Can be expensive in maintenance

Complete Streets recommended list	
Primary Street	Cross street
SW 92 nd . Ave	Between US 1 and 184 th . Street
SW 87 th . Ave	Between at SW 144 th Street and SW 160 th . Street
SW 87 th . Ave	Between 168 th . Street and SW 184 th . Street
SW 82 nd . Ave	Between SW 152 nd . Street and SW 168 th . Street
SW 67 th . Ave	Between SW 136 th . Street and SW 152 nd . Street
SW 152 nd . Street	Between SW 67 th . Ave and SW 82 nd . Ave
SW 136 th . Street	Between US 1 and Old Cutler Road
SW 184 th . Street	Between Franjo and Old Cutler Road
Old Cutler Road	Between SW 136 th . Street and SW 184 th . Street

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Complete Street

Refers to roadway design concept for all modes. Complete streets are designed and operated to enable safe access for all users, including pedestrians, bicyclists, motorists and transit riders of all ages and abilities.

Advantages

- Help create livable communities for all roadway users
- Improve safety
- Create long-lasting speed reduction
- Has positive aesthetic value
- Help increase the value of the neighborhood

Disadvantages

- Right-of-way needs
- Can be expensive to maintain



As we look toward this year's budget three key projects are emerging:

- Old Cutler Road traffic study is nearing approval from the County
- Malbrook traffic study is nearing approval from the County
- SW 136th. Street complete street is nearing finalization of design development and approval from the County

However, as previously discussed, our revenues are limited. In order to proceed with the traffic solutions already identified by traffic experts, the Village needs a dedicated revenue stream to help it accelerate the implementation of these projects. It is the reason that Council approved a traffic impact fee on new construction. Without these dedicated revenue streams traffic modification and relief will be slow in coming. The additional funding from a traffic impact fee once the moratorium is lifted, will help expedite these projects going forward.

To be clear to our residents' traffic has been caused by the incredible growth in the South end of the County in which we have no control and will continue to grow. **Our Downtown area will not impact our internal streets** as connectivity to our internal areas will be limited and restricted. Therefore, Council did a traffic study of the town center in 2015 and updated these results in 2019. The results remained the same as to the maximum capacity the area could sustain.

The Village has also had resounding success in overhauling our I-Bus into a one seat ride from our park and ride location to Dadeland South and is averaging 450 boarding's weekly.

The recently launched on demand platform also has quite surprising numbers and we look to ways to improve travel time by providing restricted lanes in key areas of our community.



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Additionally, what we can do as a municipality is limited as the County maintains jurisdictional oversight of all cities and must approve all modifications proposed by any municipality. This oversight from the County conflicts often with resident request and is a byproduct of overall county view towards mobility. Countywide some relief is coming as they implement traffic cameras to help speed up the flow on US 1 corridor and other projects such as express buses on the transitway.



Goal 3: Attractive Environment

The Village desires to emphasize and plan and maintain our public assets and in creating an attractive environment in the Village to improve the quality of life for our residents and creating lasting value.



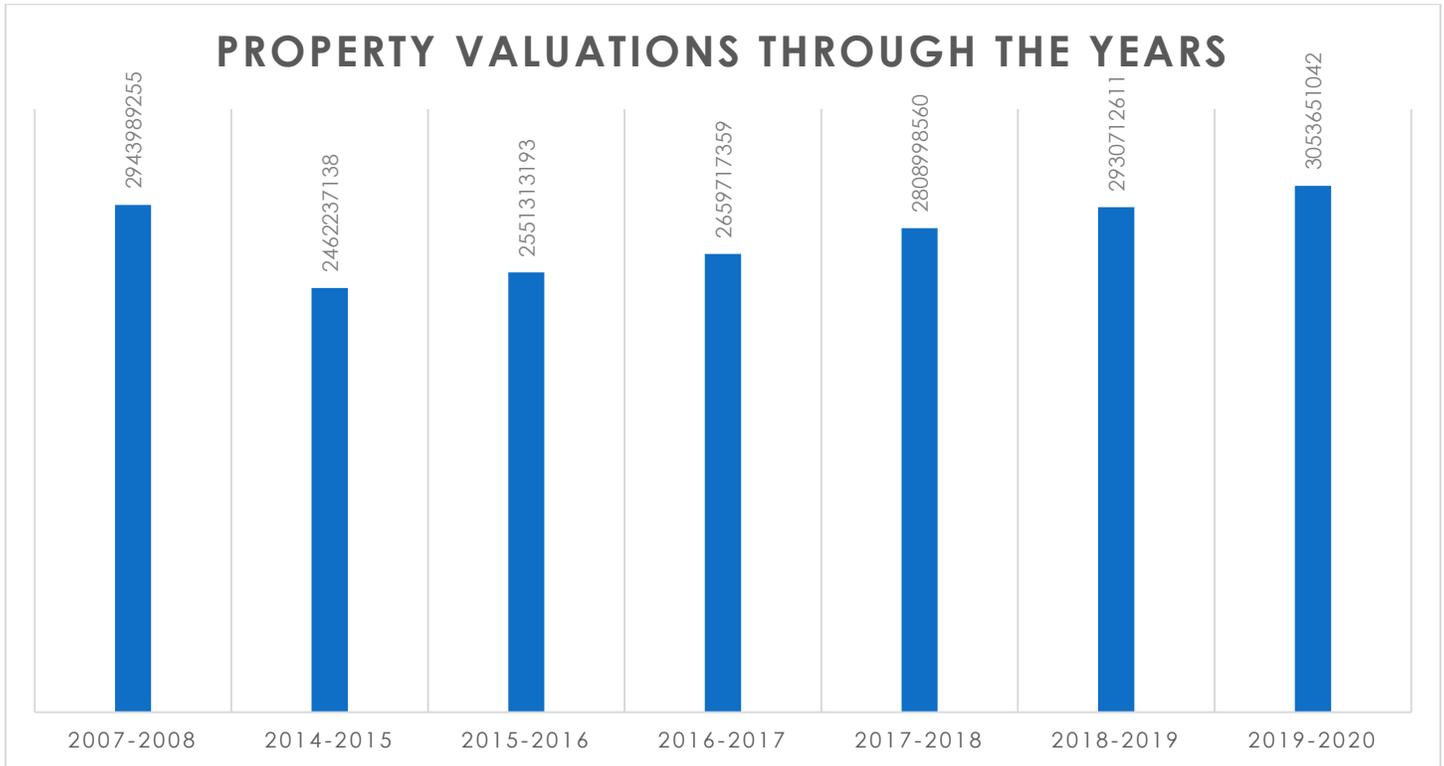
Goal 4: Financial Stability

The Village has improved substantially since the recession; however, the Village isn't immune from slow growing revenues and the increasing expenses faced by many municipalities in the State of Florida. The Village has maintained and even lowered our millage rate twice in the last five years and yet improved our service levels. However some needed projects have been deferred, especially in the maintenance arena, but now through Council policy in the "Street

by Street initiative, it is time for us to robustly look at our long-term goals and maintenance and provide much needed improvements to our infrastructure, specifically our road networks and park facilities. The present economic environment is stronger than it has been in prior years. Property tax valuation (or ad-valorem tax) has finally recuperated all it lost from fiscal year 2007-2008 and has increased to the highest valuation levels in our history. Prior to this year, Fiscal Year 2007-08 marked the highest property valuation with a total ad-valorem tax base of \$ 2,943,989,255. For the upcoming fiscal year, our valuation has been estimated at \$ 3,053,651,042, which is approximately 3.7% above our highest taxable valuation year of 2007-08. Given current market conditions, we are optimistic about another potential increase to our overall taxable values.

It is important to understand some of the factors that establish our budget and its long-term implications. As required by the Charter of the Village of Palmetto Bay and by State law, the proposed operating and capital budget for fiscal year 2019-20 is a balanced which means expenses equals projected revenues for our General operating budget. This is proposed without dipping into our robust reserve levels. As the Council and residents review this budget, our they should be proud to realize what our Village has accomplished in our very short history, in the services we provide, what has been built, maintained and improved upon. We hope that all who read this budget understand that this is a resident driven, Council led collaboration on policy directive which utilizes our revenues to its fullest capacity. This budget also provides a glimpse of the short-term goals Council has adopted and in the manner, its implemented by the administration in meeting these Council goals.

BUDGET MESSAGE

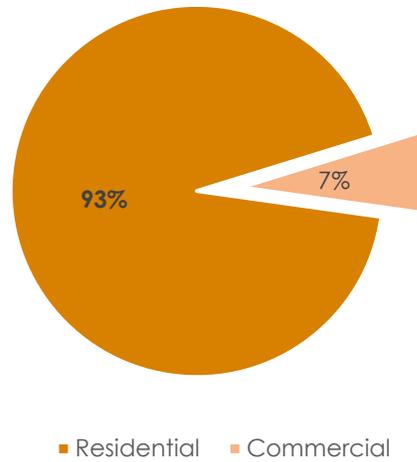


The Village must continue to be vigilant in our expenditures while also looking for new avenues to increase our revenues to keep up with rising costs. The South Florida housing market is beginning to show signs of a slight cooling off as sales pace has slowed down and price increases have moderated throughout the South Florida region. This trend must be watched in the upcoming year as a potential signal of a market correction which would affect our revenue stream. Therefore it is imperative that we diversify our revenue sources.

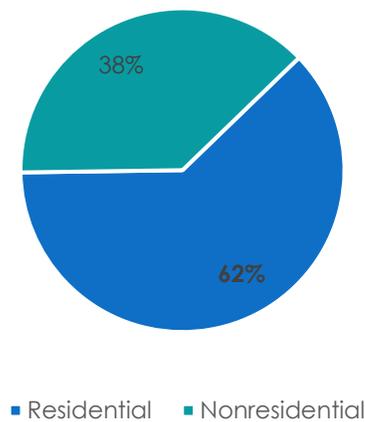
It is important to note that our residential sector continues to share an oversized share of property taxes for our Village. This unbalanced approach to property taxes places an unfair burden on our residents and could present a potential valuation issue down the road. In Palmetto Bay, the gap in the tax share is significantly greater than in all other cities combined throughout Miami-Dade County. Residents in Palmetto Bay cover 93% of all property tax, while the commercial sector only accounts for 7% of all tax revenue. In contrast, the average for countywide taxes paid by residents is 62%, with businesses encompassing 38% of the total.

BUDGET MESSAGE

Palmetto Bay Tax Share Comparison



Average Tax Share Comparison for All Municipalities in Miami-Dade County



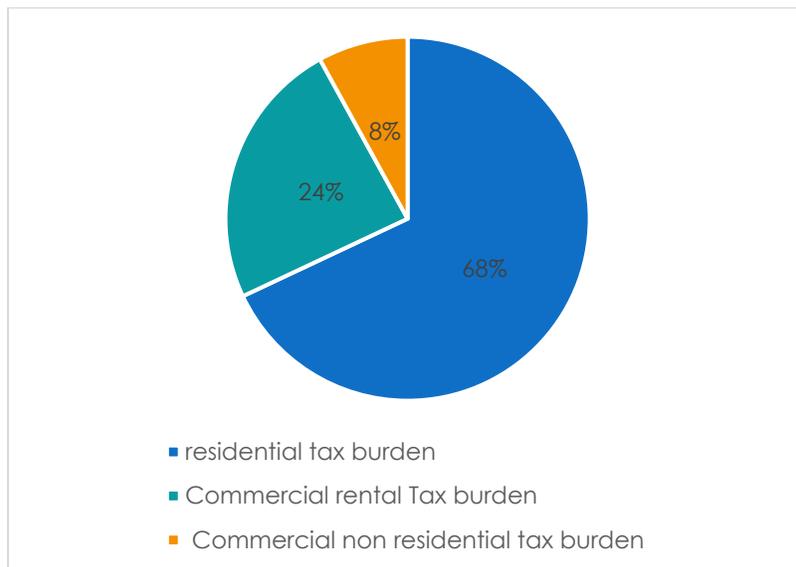
Staff recently completed an analysis that compares Palmetto Bay to the two neighboring municipalities to the North and to the South. The three municipalities are similar in size and because they are generally located within the same region, share some of the same challenges. It is important to note however that Pinecrest has the largest tax base of the three by a significant amount. The tables below show the comparison for property rolls.

BUDGET MESSAGE

Tax Roll Comparison						
Municipality	Population	Annual Tax Cost (per household)	No. of Single Family Units	No. of Commercial Units	% Residential	% Commercial
Palmetto Bay	24,570	\$625.29	7,167	1,547	84%	16%
Cutler Bay	45,222	\$481.58	10,731	4,157	72%	28%
Pinecrest	18,490	\$1,347.60	5,076	1,415	78%	22%

Comparisons of Taxable Values					
Municipality	Single Family Taxable Value	Multi-Family/Condo Taxable Value	Commercial Taxable Value	Vacant Land Taxable Value	New Construction
Palmetto Bay	\$2,310,849,492	\$154,857,217	\$416,027,886	\$75,835,276	\$10,383,169
Cutler Bay	\$1,688,635,413	\$420,721,939	\$416,746,856	\$27,724,789	\$11,037,160
Pinecrest	\$4,005,204,555	\$259,841,458	\$545,430,113	\$21,726,705	\$77,706,232

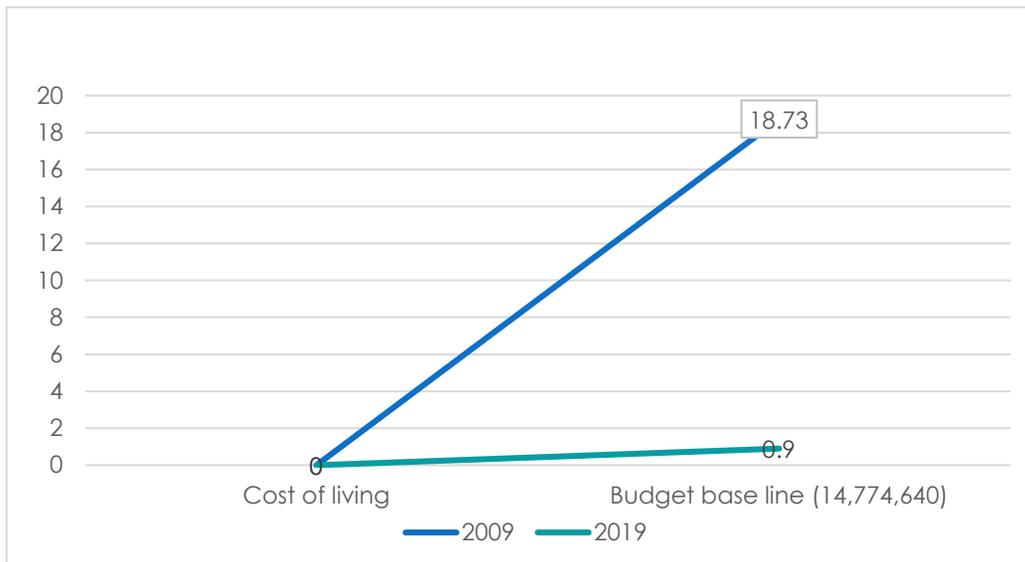
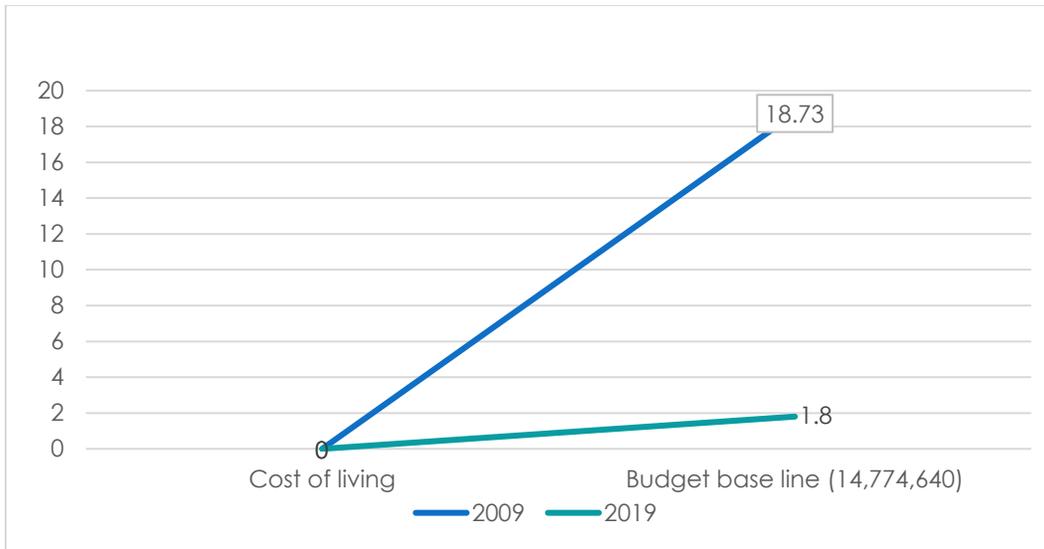
In analyzing the current approvals for the downtown area, the revenue tax share pie changes slightly.



BUDGET MESSAGE

These levels shown in the graph above are substantially lower than neighboring municipalities and one of the lowest in all Miami-Dade County and it's a start in removing the burden from our residential backbone by diversifying into more commercial sources.

On average, our growth in revenues specifically from property taxes (not including other revenue sources) has been less than the growth in expenditure levels over the history of our Village.



BUDGET MESSAGE

The growth in government spending has also been substantially lower than the cost of living increase over the last ten years. This is attributable to lowering costs deferring maintenance and cost cutting measures implemented after the great recession of 2007.

This small increase in government spending is attributed to escalating costs in policing services which are provided by the Miami-Dade County Police Department through an inter-agency agreement. Aside from rising costs, Palmetto Bay is also largely built-out and most of our residential properties are “homesteaded”, which are properties subject to a 3% maximum growth in value. Regardless of the market value, the property value upon which taxes are paid cannot grow by more than 3% each year. In addition, these homes also receive an exemption of up to \$50,000, which is further deducted from the tax valuation. Consequently, the homestead valuation cap and exemptions also cap the tax revenue to the Village, which is derived from the property valuation.

As shown on the table below, Palmetto Bay has the second-highest number of homesteaded properties in Miami-Dade County.

City	% of Homesteaded Properties
Pinecrest	61.5%
Palmetto Bay	61.3%
Miami Shores	61.1%
Biscayne Park	57.2%
El Portal	45.0%
Golden Beach	44.8%
Coral Gables	43.3%

Despite these economic pressures, our Village staff continues to look for innovative ways to provide the level of service expected by the residents while keeping expenditures under control.

Budgetary Implications:

Funding allocated for the upcoming fiscal year addresses all the goals established by the Council. This feat was accomplished under significant fiscal constraints faced by the Village due to a shortfall in FPL franchise fee revenues caused by a change in the payment process by FPL. As you know, FPL changed their payment policy following the expiration of its 30-year franchise agreement with Miami-Dade County, which also covered the Village of Palmetto Bay and governed how utility franchise revenues would be paid to the County and covered municipalities. The utility company paid revenues in arrears and upon the expiring contract changed the policy to no longer pay in advance, which essentially has the same effect as delaying payment for one year.

BUDGET MESSAGE

The FPL franchise fee shortfall represents a loss of \$950,000 in revenues for upcoming fiscal year. To minimize the impact of the revenue loss, staff amended our accounting methods by applying only 3 months of the franchise revenues to FY 2018-19, which is approximately \$241,901. This translates into a shortfall of approximately \$548,634, however, the surplus from savings and other revenue streams allow us to finish the fiscal year with a balanced budget. The figure not applied to FY 2018-19 revenues is instead applied to FY 2019-20 revenues for an estimated revenue total of \$835,732. The solution is a one-time accounting change to make up for the one-year payment delay.

By keeping our operations tight and managing the budgetary projections wisely, this option allowed us to reduce the impact of the FPL decision to change its methods on its franchise fee payments. The revenue shortfall was reduced to \$100,000 FY 2019-20.

Additionally, revenues from utility taxes are projected to be lower than last year's figure by an estimated \$278,878. Utility taxes are collected based on electrical, water, gas services and are transmitted to the Village by the State. However, the shortfall was offset by an increase in ad-valorem (property) taxes of \$314,803 and an increase in charges for services of \$223,922. The total projected revenue amount for FY2019-20 is \$ 15,161,361, a total of \$ 448,142 higher than FY 2018-19. ***This is essentially the total amount that the Village has available for recurring operating expenditures.***

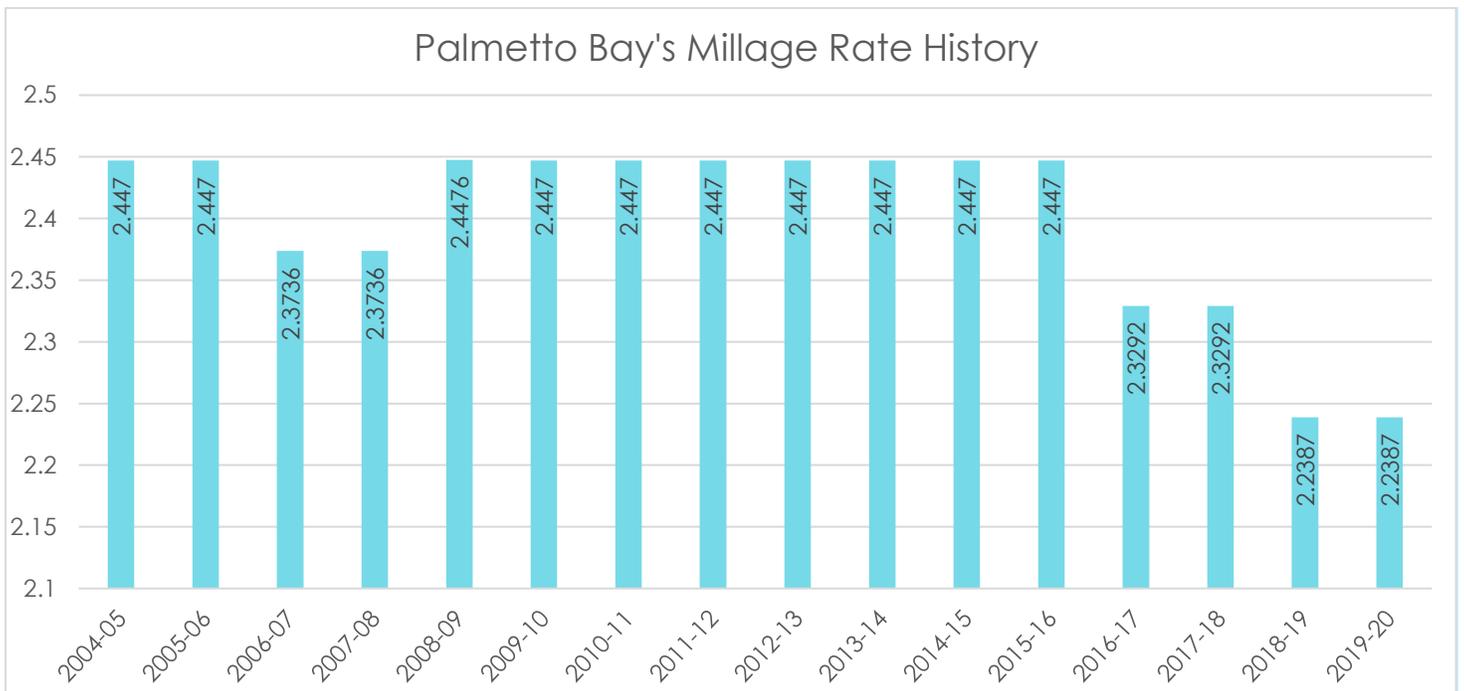
Ad-Valorem Taxes:

Ad-valorem taxes, or the amount paid by our property owners minus exempt properties such as schools, churches and governmental uses is projected at \$ 6,595,399 or an increase from Fiscal Year 2018-19 of \$ 279,140 which is an increase of 1.9%. Property valuations have now recovered all ground lost since the recession of 2007 mostly due to valuations of residential properties which have increase at a higher rate than commercial properties. The difference in revenues are not as dramatic because we have lowered the millage rate, that is the amount assessed to the property owner 2 time in the last 5 years to the lowest level in our history. In fact, our Millage rate is the 6th. lowest in the County even with our high homestead exemption rate and our low commercial tax base. This is a testament to strong financial leadership and policy directives from Council. If we had maintained the same millage rate the Village would have had in excess \$600,000 more in revenues.

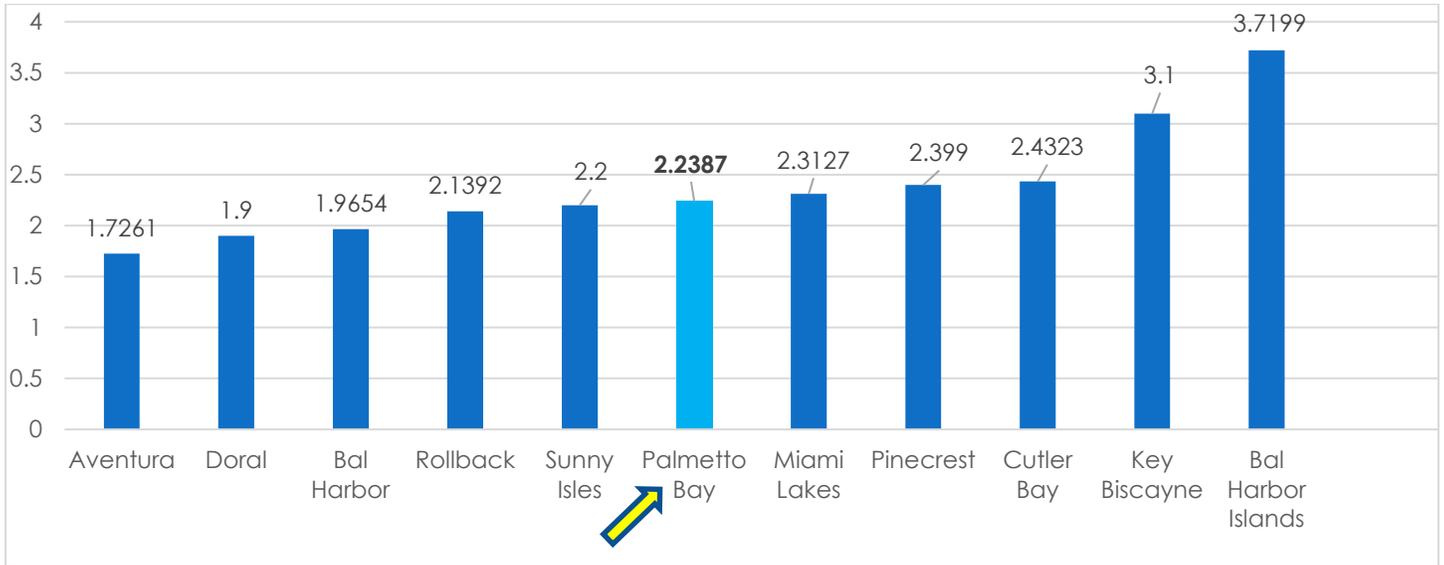
Additionally, new development in the future downtown district will have a positive impact on ad-valorem revenues. At this time, it is projected that the 7 new projects currently in the pipeline will generate an additional \$711,732 in ad-valorem or property tax revenue annually, increasing each year consistent with economic conditions. The table below shows the detail for each project.

BUDGET MESSAGE

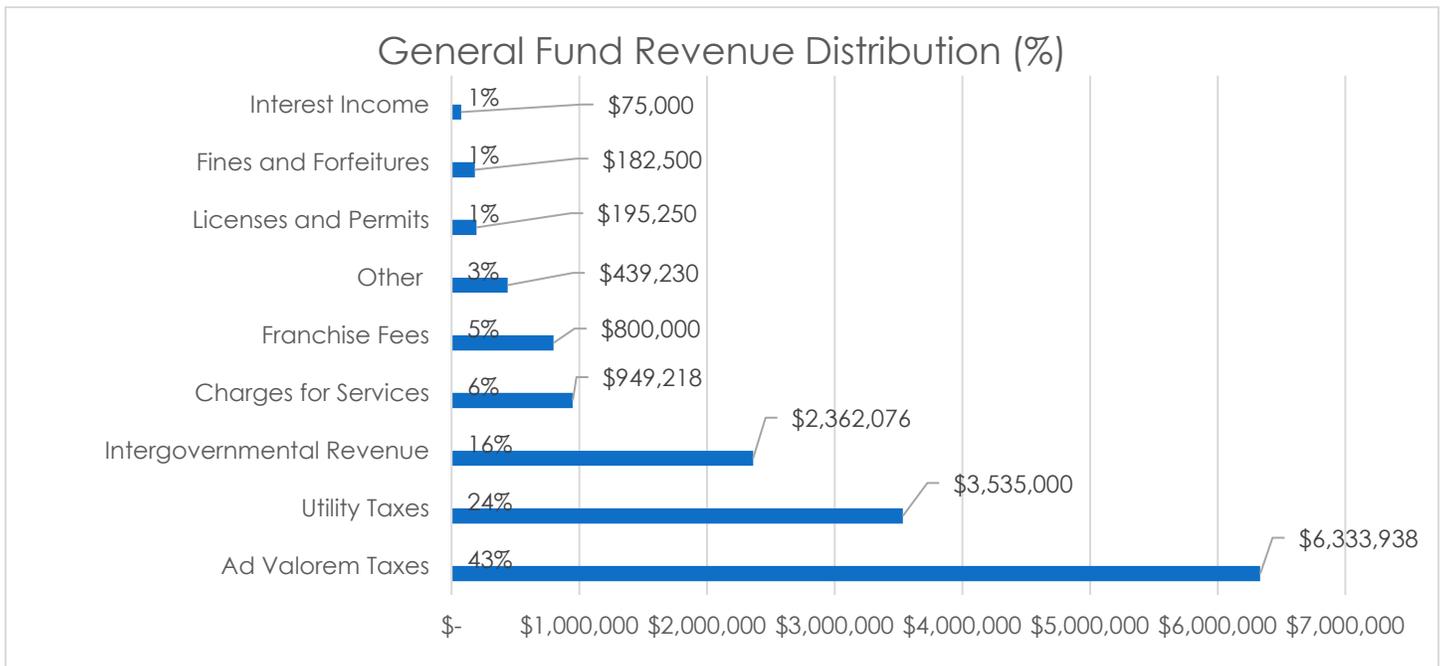
Anticipated Ad-Valorem Revenue Increase			
Development	Units	Anticipated Appraised Value	Annual Amount
Soleste	210	\$55,000,000	\$123,130
Park View	235	\$57,000,000	\$127,605
The Collection	0	\$25,000,000	\$56,000
Sandpiper	95	\$22,000,000	\$50,000
Fight Club	0	\$3,500,000	\$8,000
Palmetto Bay Vlg Ctr	385	\$95,000,000	\$212,675
Palmetto Station	270	\$60,000,000	\$134,322
		TOTAL	\$711,732



BUDGET MESSAGE



Palmetto Bay does not control or have any impact on the revenues received from franchise fees, intergovernmental sources or utility taxes. These sources are controlled by the state or the county and the revenue levels for each city are determined based on a set formula, which is typically driven by the population density. The other major revenue line items that the Village does control include revenues derived from licenses and permits and those paid through the user fee schedule, otherwise referred to as *charges for services* primarily in the Parks & Recreation Department. **Charges for Services (user fees) currently account for 6% of all General Fund revenues.** The total revenues projected from Charges and Services for FY 2019-20 is \$77,355 more than the estimated final figure for FY 2018-19. The table below shows the revenue distribution for the General Fund:



BUDGET MESSAGE



UNASSIGNED FUND BALANCE AND RESERVES

Through the stewardship of the Village Council and the sound fiscal management of the staff, the Village of Palmetto Bay has continued to enjoy budget surpluses year after year. The Unassigned Fund Balance or surplus line item for FY 2019-20 shows a **healthy balance of \$6,284,406**. As the name implies, these funds are unassigned and unrestricted or otherwise available at the discretion of the Council to be invested in projects and initiatives of importance to Palmetto Bay. Consequently, this balance does not include emergency or “rainy day” funds, which are specifically reserved for those purposes.

Reserve fund policies were recently amended to categorize and allocate funding from surplus for specific purposes in case of an unforeseen event. Under this reserve policy, reserve funding is appropriated as indicated below.

Table E. Fund Balance Allocations

Category	Current Budget Allocation
Declared Emergencies	\$ 650,000
Community Growth	500,000
Litigation Reserves	350,000
Revenue Volatility	1,000,000
Asset Repairs or Replacement & Maintenance	2,200,000
Unassigned Fund Balance (Surplus)	6,284,406
Total Assigned Funds	\$ 10,984,406

For the upcoming fiscal year, an update on the policy is being recommended to establish one additional category for declared emergencies. Following Hurricane Irma in 2017, the Village incurred a significant expense to recover from hurricane damages, principally in the cleaning up of landscape debris. FEMA reimbursements have been slowed coming, not just for Palmetto Bay, but the entire state. Consequently, the following allocations are recommended for the upcoming fiscal year.

Category	Proposed Budget Allocation
Declared Emergencies	\$ 650,000
Community Growth	500,000
Litigation Reserves	350,000
Revenue Volatility	1,000,000
Asset Repairs or Replacement & Maintenance	2,200,000
<i>Declared Emergencies</i>	<i>1,500,000</i>
Unassigned Fund Balance (Surplus)	4,934,362
Total Assigned Funds	\$ 10,984,406

BUDGET MESSAGE

The new reserve balance policy was established to better manage the expenditure of annual surpluses in a responsible and objective manner. The policy accomplishes three main goals; complying with the existing reserve policy, avoiding future debt and reducing outstanding debt. The final categories and allocations were identified based on recommendations by the Government Finance Officers Association (GFOA) upon the completion of a thorough analysis of the Village's surplus funds and reserves.

Surpluses realized in the General Fund at end of each fiscal year are to be first allocated to meet the reserve levels set forth in the financial reserve policy. Excess surplus is then to be used for capital replacement programs, refinancing of existing debt or cash payments for capital improvement program projects. As illustrated in Table E above, total reserves equal \$ 10,984,406, which is equal to 71% of the total General Fund budget.

Our strong fiscal policies have allowed the Village to maintain and boost our bond capacity rating to AAA. One of the strategies recently approved by the Council was the increase in reserves to levels that far exceed GFOA guidelines and the assignment of certain budgetary categories for reserves that provide for better financial security in the event of any potential future challenges.

Net Worth Comparison				
Assets	2005	2016	2017	2018
Capital Assets with No Debt	14,184,649	33,134,812	33,124,927	37,879,325
Restricted	1,298,518	5,806,975	4,695,709	5,584,081
Unrestricted	9,894,528	15,597,402	16,651,125	13,926,428
Total	25,377,695	54,539,189	54,471,761	57,389,834

Surplus Comparison				
Type	2005	2016	2017	2018
Non spendable	100	82,883	82,332	85,383
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	5,769,238	11,442,147	10,638,696	11,017,071
Total	5,769,338	11,525,030	10,721,028	11,102,454

BUDGET MESSAGE

Goal 5: Transparent Government

Council has indicated its desire for a transparent process for our residents to ensure we have an efficient government and engaged and informed community:

- Expand reach of information accessibility to residents
- Create public review and access for public records
 - Install safeguards to protect assets
 - Provide alert system
- Provide standard operating procedures for all departments

Goal 6: Lifelong Learning

- Develop learning & recreational opportunities for special needs
- Provide “How Government Works” video series

Goal 7: Environmental Stewardship

- Develop/execute park facility maintenance plan
- Update master plan for complete park system
- Develop a sea level rise policy
- Pursue Green City USA designation

Budget Approach

Council through its setting of policy and administration in implementing these policies can continue “building a better community” as we work toward common goals, especially if Council guards against allowing our goals to blur or fade into the background. This upcoming budget has been built reflective of Council directives and within our means and budgetary constraints.

The typical tax bill has the following characteristics:

Residential Property Tax Information	
Average Home Market Value	\$421,308
Average Home Taxable Value	\$284,215
Millage Rate (\$1 for every \$1,000 in taxable value)	2.2387
Average Annual Tax Paid Per Household	\$595.60
Average Annual Cost for Village Services Per Household	\$1,876
Difference in Taxes Paid & Services Received	\$1,280.40

BUDGET MESSAGE

We remind our community that 37% of our revenues come directly from our residents and only 6% from our businesses and commercial properties. The taxes you pay annually is divided into many different sections with only 13% of every dollar paid staying in your neighborhood.



Average Taxes Paid by Department (per household)

Description	Allocation (%)	Annual Cost
Police	55%	\$343.28
General Government	11.8%	\$70.58
Parks & Recreation	10.9%	\$64.92
Facilities Maintenance (P.Services)	10.3%	\$61.64
Finance Department	2.7%	\$16.08
Human Resources & Comm.	2.2%	\$13.40
Village Manager	2.4%	\$14.29
Village Clerk	2%	\$11.91
Village Council	1.1%	\$7.45
Village Attorney	1%	\$6.95
TOTAL	100%	\$593.60

Expense Allocation Highlights

As we review the expense side of the equation and in consideration of potential issues and possible funding shortfalls, we provide this recap for your review:

- Public Safety:** the contractual amount for police service for FY2019-20 increased by \$230,900. This increase is mostly based on adjustments to salaries, benefits and other services provided to us by

BUDGET MESSAGE

Miami-Dade County. As expected, the increase on the expense side coupled with the decrease on the revenue side limits the amount that can be spent on other departments and projects.

- **Public Meetings & Transparency:** Council recently adopted Resolution 2019-57 establishing a policy to televise all public meetings, including committees and task force meetings, town halls and sunshine meetings. The new policy and the increased number of committees and task force groups have added considerable hours to staff requirements and expansion of workload. The resolution therefore authorized the addition of staff to meet the requirements of the new policy. This is leading to an increase in the HR/Communications budget for \$62,842 for 1 additional staff and an increase of \$69,713 in the Finance Department for the conversion of a part-time IT position to full-time.
- **Legal Services:** legal services are expected to increase by an estimated \$35,000 in the Village Attorney's budget, which is part of General Fund. However, legal fees are also allocated in the Special Revenue Fund under the Community Development budget for another \$110,000. This contemplates a total budget of \$270,000 for legal services. Litigation is not part of the budget as the Village has set aside reserves for potential litigation, for the amount of \$350,000. If the litigation reserves are used, the figure would need to be reallocated from the year-end surplus. The reserve is equal to the GFOA-recommended levels which help us maintain our AAA bond rating.
- **General Fund Revenues:** Revenues have increased by only 1.8% over the last 10 years, which is substantially lower than the cost of living increase of 16% during the same period. Additionally, Council has lowered the millage rate twice in the last four years from 2.447 mills to 2.2387 mills. This represents a decrease of \$503,270 annually compared to our current rate. The lowering of the millage rate approved by Council did not affect services in any fashion but was absorbed by managing openings, cutting costs in departments and by bringing in vital maintenance items that were previously contracted out. These measures resulted in substantial savings for the residents.

We also analyzed items discussed in the strategic plan, visioning sessions and in meetings with individual Councilmembers on methods we could use to fund some of these items and the expected costs. The items we looked at are as follows:

- I. Traffic Flow modifications for Old Cutler Road: these items include solutions for a two-lane circle at Old Cutler Road and SW 136th Street, Old Cutler Road and SW 67th Ave., Old Cutler Road and SW 152nd Street and Old Cutler Road and SW 184th Street. The proposal includes dedicated right turn lanes on SW 152nd Street approaching Old Cutler Road and on SW 67th Ave approaching Old Cutler Road. The traffic flow proposal is also placing a turbo lane at the intersection of SW 176th Street and Old Cutler Road and removing the left turn from SW 174th Street to Old Cutler Road. This is currently being reviewed by the County with approval expected sometime this Fall.

The traffic consultants have indicated that in modeling the improvements for Old Cutler Road, travel time will be reduced by 50%. Traffic in residential areas will also be dramatically reduced as traffic is pushed onto the arterial road network which will be a faster alternative to the neighborhood streets. The aesthetics of the corridors will also be dramatically improved. Some items to be considered include:

BUDGET MESSAGE

- i. As this moves forward, during the design phase a dedicated island separating north and south bound Old Cutler Road is contemplated.
 - ii. Miami-Dade County has indicated a willingness to use Road Impact fees for the construction
 - iii. The county expects funding contribution from the Village for beautification, turbo lanes and some of the improvements to the road. Total cost is undetermined as of now as we neither have yet to receive final approval nor have we looked at the design implications for the corridor. However, we anticipate that a minimum of \$500,000 will be needed for this upcoming fiscal year.
- II. Malbrook Neighborhood: proposed modifications are based on the expansion of the traffic circle at SW 87th Ave and SW 168th Street by providing for a 2-lane traffic circle and a dedicated right turn from SW 87th Ave to SW 168th Street, along with a merge lane onto SW 168th Street. Once completed this will allow for the installation of no right turn signs along SW 87th Ave from SW 168th Street to SW 181st Street. The turn restriction will only be for peak morning commute times. The related traffic study is currently being reviewed by Miami-Dade County and all indications point to approval. These modifications will also force commuters to stay on arterial roads and not use residential streets for cut through traffic. Costs are undetermined at this time, however, it is anticipated that at a minimum \$ 500,000 should be allocated during the upcoming fiscal year for design development, plans and construction costs. Miami-Dade County has indicated that they will not fund this project.
- III. SW 168th Street Beautification: this project is an enhancement to the entrance to our community from US 1 to SW 94th avenue. This project would feature on-street parking, upgraded landscaping, paver crosswalks and new entry features. Total anticipated cost is estimated at \$250,000.



- IV. SW 148th Street Beautification & Traffic Calming Project: includes on-street parking in the commercial sector near US 1, a new entrance feature, a chicane and paver crosswalks between US 1 and SW 87th Ave. This project is estimated at \$250,000.
- V. SW 160th Street Traffic Circle: this project is near the future Veterans' Park. The traffic circle design must be reviewed by the County. Prior administrations have submitted it in the past for

BUDGET MESSAGE

review and approval was denied. However, traffic data suggests that we consider a resubmittal for county approval to address safety concerns at this intersection. Costs for the planning study are estimated at \$50,000.

VI. Street Resurfacing: staff commissioned a road network assessment of all Village streets which was recently completed by an outside consulting firm. All 8-miles of roadways have been graded and prioritized for future resurfacing. As a result of this study, we have allocated \$350,000 dollars to begin resurfacing the worst-rated streets in the Village. We anticipate that this amount will be allocated for the next 3 budget cycles to improve our roadway infrastructure. The roads designated for resurfacing for FY 2019-20 are as follows:

1. SW 92 Ct. from SW 164 Street to end of cul-de-sac
2. SW 94th Ct. from SW 181 Tr south to dead end
3. SW 77 Ct. from 173 to dead end
4. SW 78 Av. from 170 south to dead end
5. SW 169 Ter. from 92 to end of cul-de-sac
6. SW 80 Av. from 168 to 166
7. SW 78 Ct. near 166 St.
8. SW 166 St. from 82 to 81 Av.
9. SW 164 St. from 82 to 81 Av.
10. SW 84 Av. from 162 to 163 Street
11. SW 164 Terr from Old Cutler Road to 72 Av.
12. SW 161 Street from 80th Av. to 78 Av.

VII. Sidewalk Construction & Repairs: staff is proposing the allocation of \$125,000 to complete the sidewalk network in the Village and repair damaged sidewalks on Village-owned streets. This funding level is above and beyond the funding for the Safe Routes to School program. That program is fully funded by both Village funds and grants and is currently awaiting approval from County reviewing agencies.

VIII. SW 184th Street Re-surfacing/Improvements: this road is scheduled to be updated by Miami-Dade County and administration is recommending that through a joint agreement with the County, Cutler Bay and ourselves we can add multipurpose paths, medians and a traffic circle at SW 87th. Ave and SW 184th. Street. This will help enhance the look, flow, add bicycle lanes and is part of the Palmetto Bay path which was accepted as part of the visioning session held by this Council. Anticipated costs attributed to the Village is estimated at \$ 650,000 for the upcoming fiscal year.

IX. 82nd Ave. Bicycle Lane: administration is proposing the second phase of the bicycle lane on SW 82nd Avenue from SW 160th Street to SW 152nd Street. The first phase which encompassed the portion from SW 168th Street to SW 160th Street was recently completed. The last phase would take the bike lane all the way to SW 136 Street. The work is part of a grant with matching funds from the Transportation Planning Organization. Anticipated costs from the Village is \$ 300,000 for this next phase.

BUDGET MESSAGE

- X. SW 168th Street Improvements: improvements to the portion of the street from SW 82nd Ave to Old Cutler Road are planned as a joint project with Miami-Dade County with the County funding the resurfacing of the road and the Village adding funding to provide for a multipurpose path or bicycle lane depending on design parameters. This connection will tie the bicycle network into the Old Cutler bicycle path from SW 82nd Ave. Anticipated funding for FY 2019-20 is expected to be under \$300,000, but the total project cost is yet to be determined.

The total costs associated with the traffic and roadway improvement projects summarized above is \$2,800,000. It should be noted that this total far exceeds the annual revenues received from the half penny sales tax and all other available funding sources.

The overall transportation revenue anticipated for FY 2019-20 is \$2,630,200. However, \$1,072,746 of said total represent personnel costs, leaving a balance of \$1,557,454. Some of the items above are already accounted for in the operating budget, specifically numerals V and X. Total operating costs allocated for FY 2019-20 is \$1,810,074. The deficit from revenues to associated costs for the budget cycle is being funded from prior year surpluses. This still leaves a funding shortfall for all the traffic, and roadway projects of \$1,950,000.

Anticipated revenues from Traffic Impact fees adopted by Council, which are based on 40% of Miami-Dade County road impact fee are expected to generate \$6,953.69 in revenues to the Village, as shown on Table A below.

Table A. Traffic Impact Fee Schedule

Type	Fees Charged Per Unit	Fees Charged Per SF	County Fee	Village Fee
Single Family Home	yes	no	\$ 8,113.82	\$ 3,245.28
4 stories and taller	yes	Max 3,800 SF	\$ 3,560.70	\$ 1,424.28
3 stories or less	yes	Max 3,800 SF	\$ 5,697.12	\$ 2,278.84
Commercial/ Retail/ Office space	no	Per SF; no max	\$ 13.22	\$ 5.29
			TOTAL	\$6,953.69

All buildings approved after the inception of this fee schedule must pay into this account for roadway improvements. Future revenue projections based on approved projects are as follows:

Table B. Anticipated Traffic Impact Revenues

Development	Single family	3 stories or less	4 stories or greater	Ofc/ Comm.	Year Expected	Anticipated Revenue
Shores Property			x		21-22	701,955
Fight Club			x		20-21	TBD
Palmetto Bay Village Center				x	22-23	548,347
South Motors phase 2			x		19-20	449,650
					TOTAL	1,008,787

The expected revenue of \$1,008,787 from traffic impact fees amply covers the shortfall of \$941,213 for traffic flow improvements. This shortage can be covered from our reserves or from a bond program with attractive historically low interest rates currently available. Revenue generated from future potential development can provide a funding source to continue the implementation of traffic

BUDGET MESSAGE

projects identified in the 2015 traffic calming report from Marlin Engineering with an estimated cost of \$6,000,000, based on 2015 pricing. The lists from Marlin Engineering is included for your records here:

Table C. Roundabouts Prioritized List

Roundabouts Prioritized List

Intersection		Recommendation	Speed Points (max 25)	Volume Points (max25)	Crashes (Max 10)	Total Points	Ranking
SW 152 Street	at SW 87 Avenue	Roundabout	17	25	10	52	1
SW 144 Street	at SW 82 Avenue	Roundabout	20	25	4	49	2
SW 168 Street	at Old Cutler Road	Roundabout	24	25	0	49	3
SW 176 Street	at SW 77 Avenue	Roundabout	22	25	2	49	4
SW 144 Street	at SW 77 Avenue	Roundabout	20	25	3	48	5
SW 152 Street	at SW 77 Avenue	Roundabout	21	25	2	48	6
SW 152 Street	at Old Cutler Road	Roundabout	17	25	6	48	7
SW 144 Street	at SW 87 Avenue	Roundabout	21	25	1	47	8
SW 92 Avenue	at SW 164 Street	Roundabout	13	25	7	45	9
SW 176 Street	at SW 82 Avenue	Roundabout	17	25	2	44	10
SW 152 Street	at SW 82 Avenue	Roundabout	16	25	1	42	11
SW 82 Avenue	at SW 184 Street	Roundabout	21	21	0	42	12
SW 168 Street	at SW 82 Avenue	Roundabout	19	13	4	36	13

Table D. Speed Tables Recommended List

Primary Streets	Cross Roads
SW 74 th . Court	Between 140 DR. and 136 th . Street
SW 80 th . Ave	Between 152 nd . Street and SW 155 th . Street
SW 156 th . Street	Between US 1 and 89 th . Ave
SW 157 th . Street	Between US 1 and 89 th . Ave.
SW 93 rd . Ave.	Between 164 th . Street and SW 168 th . Street
SW 94 th . Ave.	Between 170 th . Street and 174 th . Street
SW 92 nd . Court	Between 168 th . Street and 174 th . Street
SW 90 th . Ave	Between 170 th . Street and 174 th . Street
SW 89 th . Ave	Between 174 th . Street and 176 th . Street
SW 176 th . Street	Between 89 th . Ave and 87 th . Ave
SW 178 th Street	Between 87 th . Ave and 92 nd . Ave
Farmers Road	Between Old Cutler Road and SW 136 th . Street

Table E. Mid-block Median Recommended List

Primary Streets	Cross Roads
SW 140 th . Drive	Between 77 th . Ave and SW 74 th . Ct.
SW 80 th . Ave	Between 152 nd . Street and SW 155 th . Street
SW 148 th . Street	Between US 1 and 87 th . Ave

Table F. Intersection Median Recommended List

Primary Streets	Cross Roads
SW 86 th . Ave	Between 168 th . Street and 174 th . Street
SW 84 th . Ave	Between at SW 163 rd . Street
SW 148 th . Street	Between US 1 and 87 th . Ave

BUDGET MESSAGE

Table G. Raised Island/ Intersection Recommended List

Primary Streets	Cross Roads
SW 174 th . Street	Between 90 th Ave and 87 th Ave
SW 94 th . Ave	At SW 180 th Street
SW 152 nd . Street	At SW 77 th . Ave
SW 152 nd . Street	Midblock between SW 80 th . Ave and SW 79 th . Ave

Table H. Complete Streets Recommended List

Primary Streets	Cross Roads
SW 92 nd . Ave	Between US 1 and 184 th . Street
SW 87 th . Ave	Between at SW 144 th Street and SW 160 th . Street
SW 87 th . Ave	Between 168 th . Street and SW 184 th . Street
SW 82 nd . Ave	Between SW 152 nd . Street and SW 168 th . Street
SW 67 th . Ave	Between SW 136 th . Street and SW 152 nd . Street
SW 152 nd . Street	Between SW 67 th . Ave and SW 82 nd . Ave
SW 136 th . Street	Between US 1 and Old Cutler Road
SW 184 th . Street	Between Franjo and Old Cutler Road
Old Cutler Road	Between SW 136 th . Street and SW 184 th . Street

These recommendations can continue being implemented from future impact fees and the Village's share of the half penny sales tax from the County. The items shown in red font represent County-owned roads, which are eligible for funding from the county through road impact fees.

In looking at our budget we also must consider the cost for capital projects in Parks and Recreation. There are numerous projects that are being proposed for FY 2019-20. These projects are all approved in the Parks Master Plan and are a much-needed quality of life component for our residents. The projects summaries are provided below:

- I. Coral Reef Park Rec. Room: as the Council knows the current building at Coral Reef Park has been demolished. Administration is proposing that a new structure be erected in its place with a square footage between 7,500 SF to 12,500 SF. The building should have a nature component, tennis shop and multi-use spaces for the community. At current prices a 7,500 to 12,500 square foot facility is projected to cost between \$1,350,000 to \$2,187,500. This is for the building only and does not include furniture, fixtures and equipment costs. This project, however, should be funded over a two-year period. This building would highlight the natural fauna and be near the existing concession building and playground area.
- II. Coral Reef Park Playground: upgraded playground facility for Coral Reef Park expansion by adding to the Allison Pier playground area and the anticipated cost at adding a few elements for the fiscal year 2019-2020 is \$ 100,000. This would be the first year of a gradual expansion of the playground area.
- III. Palmetto Bay Park Splash Pad: has had in its 2007 original master plan and recently adopted by the Council the desire to add a splash pad at this park. We propose to begin with the design and construction of this valuable addition to our parks system by

BUDGET MESSAGE

constructing the splash pad this year. Estimated cost vary greatly based on design but are proposing a line item for \$ 650,000.

- IV. Palmetto Bay Park Boundless Playground: also requires maintenance and improvement to its award-winning boundless playground area with the addition of new pieces. Staff is recommending an expenditure level not to exceed \$250,000 for FY 2019-20.
- V. Palmetto Bay Park Improvements: funding is allocated for required maintenance items such as walkway replacement, basketball court upgrades and landscaping throughout the park. These costs are estimated at \$125,000.

These items are above and beyond some projects that are already fully funded with a match from the Village and grants. These include a new bridge in Coral Reef Park and resurfacing/improvements to the existing fields at Coral Reef Park.

Council has also adopted a park impact fee for all new construction as a dedicated source of revenue for Park projects. The fee varies based on the development and type of development but at a minimum, the Village would collect \$800 per unit and a maximum of \$1,600 per unit plus an administration costs. Below are the anticipated projects that will be paying into this fund during FY 2019-20.

Table 1. Anticipated Park Impact Fee

Project	Units	Fee	Anticipated Revenue
Palmetto Bay Village Center	385	1600/per unit	\$616,000
Miscellaneous developments	300	1600/per unit	\$480,000
Soleste	200	800/per unit	\$160,000
Parkview	235	1600/unit	\$376,000
Sandpiper	95	1600/unit	\$152,000
		TOTAL	\$1,784,000

The projected revenues generated by the Village's Parks Impact Fee should cover the costs associated with the proposed park improvements. The estimated total for the proposed park improvement projects is between the range of \$2,250,000 and \$2,500,000. As shown on Table 1 above, the total anticipated revenues from the park impact fees will not fully cover the costs associated with the proposed park improvements. However, since the difference is minimal, ranging from \$466,000 to \$716,000, an option available to the Council is to allocate the shortfall in funding from surplus funding that the Village has been able to historically capture on an annual basis.

As an alternative, Council may choose to instead secure a bond for a 20-year period for a maximum of \$3,000,000. The projected annual repayment is anticipated to be \$200,000 for the duration of the bond period. This figure is part of the General Fund for FY 2019-20 and has been included in the General Government budget.

For traffic improvement projects, a large portion, if not all, of the repayment of the bond would be covered by projected traffic impact fees, which will generate an estimated annual revenue of approximately \$1,008,787 based on approved projects (see Table A above.) Administration also is

BUDGET MESSAGE

proposing that new ad-valorem revenues be set aside and assigned for future capital projects as a dedicated revenue stream for capital improvements.

The summary provided above includes the major projects and initiatives prioritized by the Village. Below, is a summary of additional items for Council's consideration for the next budget cycle. These initiatives have been included in the FY 2019-20 proposed budget with specific funding allocations:

- Public ROW Tree Trimming:** Funding for tree trimming is something that individual councilmembers have been advocating for. The tree board has also requested that this service be provided to the community. This is a recurring expense which is estimated to be between \$250,000 to \$300,000 annually. There is currently no revenue source available to fund this service. As an alternative, the Village may consider allocating funding for a portion from stormwater funds if it is done to help swales drain quicker and not clog up our drainage system. However, it should be noted that our stormwater fund is currently underfunded. This fund has had monies drawn down from its reserves to address vital drainage projects in our community. Currently this fund generates \$660,000 annually in revenues. Personnel costs are \$539,306. The debt payment associated with stormwater due to the county is \$125,760. Combined this fund cost \$665,066 to operate on an annual basis.

It is obvious that there is not enough funding for services that are required or desired in the community, such as tree trimming or major drainage projects. Therefore, an increase in stormwater fees is being recommended to the Council. The table below shows a comparison of Stormwater Fee schedules for Palmetto Bay (current and proposed), Cutler Bay and Pinecrest.

Table 6. Stormwater Fee Comparison Table

Stormwater Fee Comparisons			
Annual Payment Per Household			
Palmetto Bay (Current)	Palmetto Bay (Proposed)	Pinecrest	Cutler Bay
\$ 48	\$ 60	\$ 120	\$48*
Projected Annual Revenues			
Palmetto Bay (Current)	Palmetto Bay (Proposed)	Pinecrest	Cutler Bay
660,000	810,000	1,253,690	1,025,000

It is important to note the following:

- ❖ Miami-Dade County currently charges \$60 per household
- ❖ Cutler Bay is considering a fee increase
- ❖ No water funding has been received from the State in the past 5 years
- ❖ Stormwater Fund cannot continue doing major drainage projects at current level

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- ❖ Village must look toward sea level rise and related septic tank issues for the future

These proposed stormwater fee will allow for the goal desired by the Council to cut trees in swale areas which impact stormwater runoff into our catch basins and allow the Stormwater fund to build up reserves for future drainage projects. Without an increase this fund will not have enough revenues for expansion of drainage and or other services.

- **Vehicle Fleet Replacement:** We also are proposing funding a fleet improvement package in this year's budget. Our fleet's average age is 12 years old and impacting the budget by higher maintenance and fuel costs. We are proposing leasing out a portion of our fleet that will include maintenance, tracking capabilities, and will amply cover our mileage needs for a 3-year period. This ensures that our fleet stays newer; reducing maintenance and repair costs and adding the latest safety protection for our most valuable commodity, our employees. The cost for this fleet replacement is built into the budget. The cost is in the special revenue portion for public services for \$60,000 and \$40,000 in the General Fund for parks.
- **Facility Maintenance:** the proposed budget also includes a substantial increase in maintenance for our facilities. This is consistent with requests by Council in its visioning session and in the strategic plan to upgrade our outstanding facilities and ensure that they are maintained and upgraded to the standard expected by Council and residents. Augmenting our facility maintenance tasks required a shift in personnel. This led to an increase in facilities maintenance staffing levels, which was partially offset by a slight decrease in park personnel. Staff tasks will be divided between the two departments to ensure that residents are not negatively affected by the change. This is reflective in the budget line items for both departments.
- **Miscellaneous Budgetary Items:** the budget also includes funding for special events at a reduced amount from FY 2018-19 and maintains vitally needed funding for school resource officers. Other reduction include the contingency line item to \$30,000, substantial reduction to lobbying services and reduced cost of living increase and merit pay adjustments.

In an effort to increase revenues, staff is proposing the adoption of a waste hauling fee. This fee which most municipalities have, and both of our bordering cities have adopted, may yield an additional \$100,000 to our revenues.

Waste Hauling Fee Comparisons (annual)		
Palmetto Bay	Cutler Bay	Pinecrest
None	200,000	125,000

Palmetto Bay currently has no ordinance regulating waste hauling or a franchise fee on waste hauling, which ranges from 0% to 25% of monthly hauling revenues. It is recommended that the Village adopt a Solid Waste Fee for commercial properties and require a one-source operator for garbage and

BUDGET MESSAGE

recycling services so that the Village may control pickup times, types of trucks that can be used, and recycling priorities. Additionally, the Village may also require pick-up from our facilities at no additional costs. The additional fund may be allocated as indicated below:

- \$20,000 for special events
- \$20,000 for contingencies
- \$ 20,000 to lobbying efforts
- \$40,000 for parks budget to ensure that each park has ample staff coverage.

General Fund Expenditure Breakdown:

Below is a summary of the most significant changes to each of the budgetary line item in the General Fund budget.

Village Council: A proposed reduction from this year adopted of 11% (2% actual) provided for your review. This overall budget line item is \$ 172,699 which includes:

- salaries and benefits (including past council extensions of benefits of 2 years for every 4 years of service)
- \$ 7,500 for travel and
- additional 2,500 for professional development.

Village Manager: A proposed reduction of 14.84% from adopted (10.93% from actual) is provided for your review. This overall budget line item is \$ 367,416 which includes:

- salaries and benefits
- \$ 10,000 for travel and
- \$ 3,500 for professional development.

This office is also eliminating the procurement specialist and transferring these functions to the human resource/communications division.

Village Clerk: A proposed budget that is 1.77% lower than last years adopted budget (26.51% higher from actual). This provides for an additional staff member for passport services and aside from the increase in personnel costs provides a reduction in operating cost mainly due to this being a budget that has no election cycle or costs.

Village Attorney: A proposed budget that has an increase of 28% from adopted and 24.63% from actual. This is only for legal representation exclusive of land policies which is provided for in the community development budget and does not consider liability for legal cases. This number may fluctuate wildly and provide a strain to the litigation reserve fund that currently sits at \$ 350,000.

Human Resources/Communications (division of the Managers office). This budget provides for an increase of 18.66% over this year adopted budget and 30.58% from actual expenses. This increase is because of council policy and adoption to add an administrative assistant to the staff to help offset the extra hours for televising all committees and task force meetings in a transparency effort for our resident. This staff member will also assist in procurement and other related fields for this office. The additional budget is mostly with personnel costs, however tv/ video productions is increasing \$17,365

BUDGET MESSAGE

to cover close captioning service provider for compliance with American with Disability Act requirements.

Finance Department: This budget provides for an increase of 5.88% from adopted and 20.69% from actual. This increase is based on converting a part time information technology employee from part time status to full time and providing additional funding for auditing services. The staffing increase from part time to full time is to provide for greater security to our system, upgrade our system and too look at streamlining services, reporting and provide better reporting methods for our residents.

General Government Operating: This line item has increase from adopted of 5.67% and from actual of 3.42 % the biggest ticket items are consulting fees for American with disability act compliance on our social media pages, increase in upgrading our phone services and a reduction in lobbying services. We strongly urge the Council to increase the lobbying efforts this year and feel that an additional 20,000 is needed which could be added from and if a waste hauling services fee is included in the budget this year. Caution, as previously indicated, must also be given to the contingency fee reduction from \$70,000 to \$32,000 being proposed for this current budget.

General Government Debt: Except for an additional bond for 3 million dollars being proposed and added to the debt levels, there is no change to this line item.

Police Services: This line item shows an increase of 2.9 % from adopted and 1.48% from actual. This line item retains our current roster of police, increases overtime hours and includes funding for school resource officers for our municipal schools. From our public safety grants, we are requesting purchases for some police identified equipment purchases to help keep our community safe. Although the increase is small in terms of percentage it is \$230,900 it is more than all the other departments combined.

Facilities Maintenance: This budget has increased to better reflect the needs and direction given to administration throughout the year. The budget is growing by 31.49% from adopted and 31.36% from actual. This increase will allow the staff to maintain and upgrade facilities by adding 4 fulltime employees and converting 3 part time employees into full time status. The budget also includes funding for landscaping, tree canopy growth and supplies for operations from this year's budget.

Parks and Recreation: This budget reflects some shift of part time personnel as park service aides to the maintenance division. Although funds are being allocated differently the parks are fully manned and will have an increase in maintenance as a result of this transfer of staffing levels. Th budget shown reflects a 20.03% reduction from adopted levels and a 14.7% reduction from actual. Th parks budget also includes funding for vehicle replacement, moving park promotions to an electronic format and maintaining the most popular special events for the upcoming year.

The reduction in Parks budget of \$422,446 is almost the equivalent of the increase in facilities maintenance of \$440,507. In fact, all budgets system wide shows a budget decrease of \$ 89,820 from this year's budget except for police services.

Council needs to ensure that the special events portion is in line with what they envision, and if all other departmental budgets are adequate to provide the services that they envision. A ceiling on revenues has already been adopted by Council and the expenditure levels are reflective of those constraints. If

BUDGET MESSAGE

a millage rate decrease is requested as some have indicated a reduction to 2.195; this would represent a reduction of revenues of \$126,773 and a reduction to rollback rate of 2.1392 represents a reduction of \$288,647 to the revenues. Neither of these are recommended by administration for this year's budget as we have had to overcome a funding shortage from Franchise Fees from FPL. There is one remaining item and that is the enterprise type funds at our parks:

Tennis Operations are an independent arm of the parks department. As such it is treated as an enterprise fund that should provide for a substantial cost recovery. Projected end of the year results is predicting the following:

Tennis Operations			
Projected Revenues	Projected Expenses	Projected Capital	Profit/Loss
222,824	200,010	32,000	(-) 9,186

Thalatta Estate Park: Thalatta generates substantial revenues for the Village but with these revenues comes many complaints, mostly about noise. Therefore there is a proposal to enclose the facility to ensure that the residents are not troubled by noise in the future, this should be carefully studied and policy guidance given to the staff as if we should plan on losing this revenue stream or explore enclosing its use and increasing its revenues on an annual basis helping the Village recover its costs invested in this park, the funding of a pier and its long term viability, or simply absorbing the costs of the facility long term.

Future Budget Considerations:

Veterans' Park: funding is included for an initial preliminary plan, however long term funding must be considered to be able to build the facility, that is why administration believes that a surplus fund policy should be adopted that includes set asides for capital projects and for our reserve funding accounts. This will create a dedicated funding source for any type of capital project for the long-term viability of our Village and provide a guidance and expenditure level maximum for future councils.

Perrine Wayside Dog Park: The proposal for the dog park is to make it a place where dog owners can enjoy the facility as much as the dogs. By building restroom facilities, concessions and improving the infrastructure of the park, we will ensure a pleasurable experience for our residents and allow them to spend more time in the park comfortably. As an additional benefit, the amenities added to the capture will enable the Village to recapture some of the expenses incurred to maintain the facility.

BUDGET MESSAGE



Community Center: the final piece that Council must consider is the land purchase done in late 2018 for a potential community center. Council has four different courses of action to contemplate:

1. Do nothing and retain the property as is, this has the negative effect of keeping a valuable piece of land from the tax roles and from development in the core of our downtown.
2. Develop a community center of a size and function to be determined by the Council, this requires funding and a plan which provides guidance on scope and size of the facility
3. Market the parcel as a piece for development proposals in an opportunity zone and pick the most viable use for the property that complies with all zoning codes.
4. Sell the parcel on the open market for the best price and recover our initial investment and use the funding to construct future parks projects.

Conclusion

The proposed budget adequately addresses all requirements and desires of the Council and adequately covers our personnel and operating costs. Cutting positions was the option of last resort for the Village. However, in light of the revenue constraints that the Village will face this upcoming year due to the FPL franchise fee policy change and the low growth in ad-valorem taxes, difficult decisions had to be made. While no employee was omitted from the budget, certain positions were eliminated in order to balance the budget. Employees in those positions meet the qualifications of vacant budgeted positions and will therefore be transferred to the open spots. We believe that due to the FPL change to its payment structure coupled with some new mandates from the Council that this is a one-time event that will allow us to bring back some of these positions during the next budget cycle.

This budget continues to address traffic solutions and proposes a dedicated revenue source to help alleviate some of our worst areas in the Village; a first-time policy for Palmetto Bay. This budget also works toward providing other traffic and transit options to maximize the use of our two added park and ride facilities and on-demand ride sharing services. We will also continue to work with the county to establish transit stops within our town center. Park improvements and particularly park maintenance continue to be at the forefront of our funding allocation process as we finalize our upgrade to the master plans. We have established a revenue source for us to ensure for park improvements and will continue to look at methods that extend our dollar so that we can continue to do more without charging more. Our town center is something that, when finalized, will turn a depressed area into a community gathering place that lives up to the principals of smart growth and the age friendly

BUDGET MESSAGE

principals that this Council has adopted. But this also will be a place that we can call home and that will protect the integrity of our residential community for now and for the future.

These are exciting times with many challenges ahead, but through transparency, dedication and determination we will face these challenges and handle them with grace and dignity for all.

It has been my privilege to have prepared the past four operating and capital budgets for this community, of which I am part of. I am honored to have such a dedicated staff and I am especially grateful for the hard work and preparation of the budget by my Administrative Assistant, the Deputy Manager and the Finance Director. It is a testament of staff's efforts that Palmetto Bay has been able to maintain the millage rate at its lowest level in Village history and improve municipal services.

Through discussions with our residents and under the Council's leadership, we will continue making this Village a great place to live work and play.

Respectfully,



Edward Silva
Village Manager

Summary of Changes from Proposed to Adopted (General Fund):

- Millage rate adopted at 2.20 mills (reduction of \$112,267 in ad-valorem revenues)
- Reduction of \$40,000 in solid waste fee revenues (pending Council policy on Solid Waste Fee)
- Reduction of \$10,000 in Village Clerk budget for Election Costs
- Reduction of \$72,000 in General Government Contingency line item
- Reduction of \$150,000 in General Government New Principal (loan) line item
- Reduction of \$50,000 in General Government New Interest (loan) line item
- Reduction of \$100,000 in Policing Unit, Patrol Services line item
- Reduction of \$41,000 in Facilities Maintenance budget, Vehicle Lease line item
- Increase of \$75,000 in Parks & Recreation, Salaries & Wages line item
- Reduction of \$16,000 in Human Resources & Communications in the Salaries/Wages line item

BUDGETARY & FINANCIAL POLICIES

ANNUAL BUDGET PROCEDURES

The annual budget procedures the Village follows are a result of the requirements of Florida Statute Chapter 200.65 known as TRIM (truth in millage) and the Village Charter.

<p>TRIM (TRUTH IN MILLAGE) REQUIREMENTS</p>	<p>The Village is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner a TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:</p> <ol style="list-style-type: none"> 1. Prior year millage rate. 2. Current year proposed millage rate. 3. Current year rolled-back rate. 4. The date, time and meeting place of the Tentative Budget Hearing. <p>The second public hearing is advertised by means of a ¼ page newspaper advertisement. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.</p>
<p>VILLAGE CHARTER MANDATES</p>	<p>Section 3.3 (5) requires the Village Manager to prepare and submit to the Council a proposed annual budget and capital program.</p> <p>Section 4.5 sets the criteria for the adoption of the budget as follows:</p> <p style="padding-left: 40px;">4.5 (A) <u>Balanced Budget.</u> Each annual budget adopted by the Council shall be a balanced budget and adopted in accordance with Florida law.</p> <p style="padding-left: 40px;">4.5 (B) <u>Budget Adoption.</u> The Council shall by ordinance adopt the annual budget on or before the thirtieth (30th) day of September of each year. If it fails to adopt the annual budget by this date, the Council may by resolution direct that the amounts appropriated for current operations for the current Fiscal Year shall be deemed adopted for the ensuing Fiscal Year for a period of fifteen (15) days and renewed by resolution each fifteen (15) days, with all items in it prorated accordingly, until such time as the Council adopts an annual budget for the ensuing Fiscal Year. An ordinance adopting an annual budget shall constitute appropriation of the amounts specified therein.</p> <p style="padding-left: 40px;">4.5 (C) <u>Specific Appropriation.</u> The budget shall be specific as to the nature of each category of appropriations therein. Reasonable appropriations may be made for contingencies, but only within defined spending categories.</p> <p>Section 4.6 defines the Fiscal Year as follows:</p> <p>The fiscal year of the Village government shall begin on the first day of October and shall end on the last day of September of the following calendar year. Such fiscal year shall also constitute the annual budget and accounting year.</p> <p>Section 4.7 describes the circumstances under which the budget may be adjusted.</p> <p>4.7 (A) <u>Supplemental Appropriations.</u> If, during any Fiscal Year, revenues in excess of those estimated in the annual budget are available for appropriation, the Council may</p>

BUDGETARY & FINANCIAL POLICIES

by ordinance make supplemental appropriations for the fiscal year up to the amount of such excess.

4.7 (B) Reduction of Appropriations. If, at any time during the fiscal year, it appears probable to the Village Manager that the revenues available will be insufficient to meet the amount appropriated, she/he shall report in writing to the Council without delay, indicating the estimated amount of the deficit, and his/her recommendations as to the remedial action to be taken. The Council shall then take such action as it deems appropriate to prevent any deficit spending.

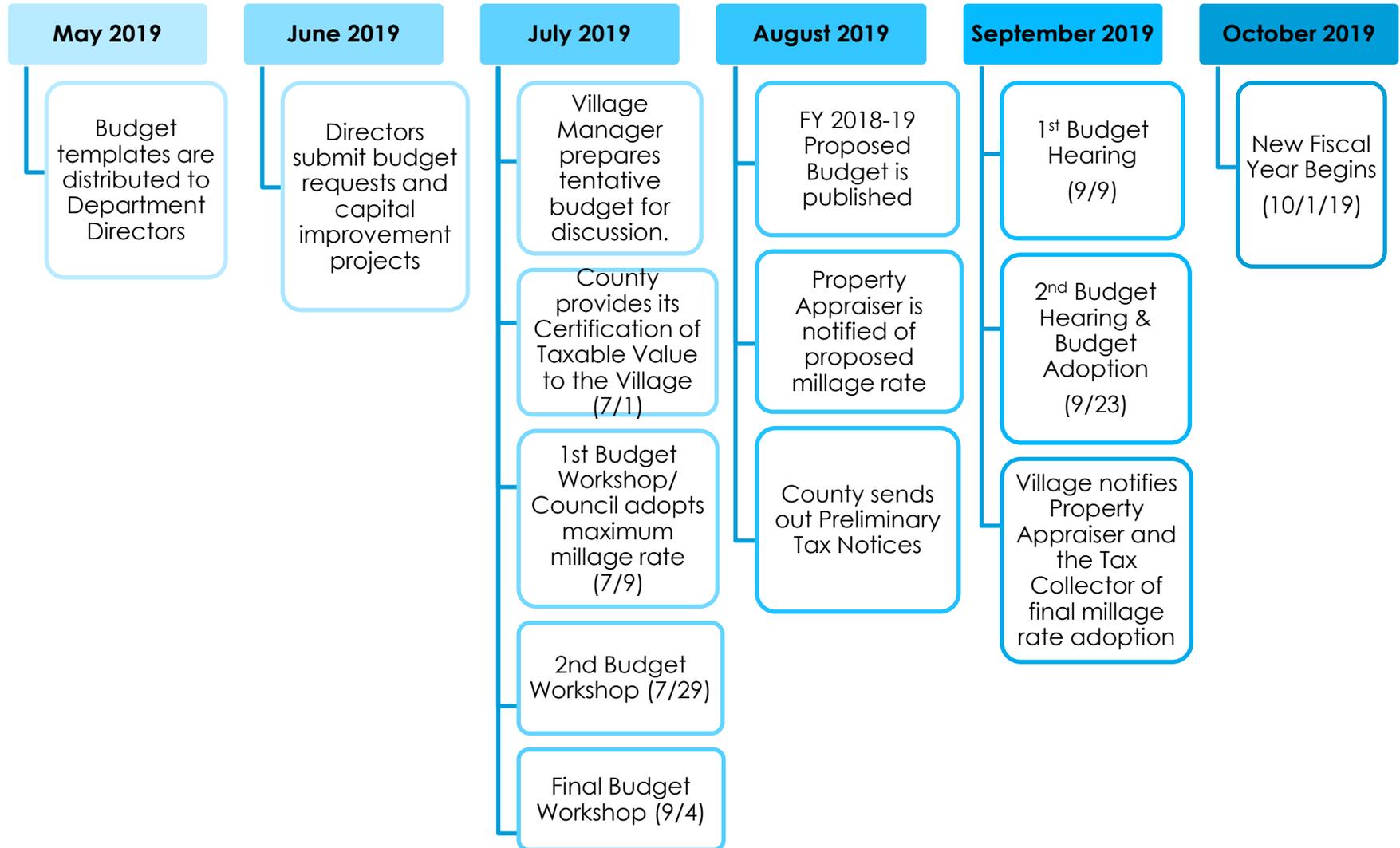
Budget Amendments:

The Village of Palmetto Bay has a legal level of budgetary control at the fund level. The legal level of budgetary control is the level at which Council approval is required to amend the budget. Department directors may reallocate funds within their department with the Village Manager's, or his designee's, approval. Reallocation of funds between departments is authorized by the Village Manager. Budget amendments at the fund level require an ordinance and are done mid and end of year if necessary.



BUDGETARY & FINANCIAL POLICIES

BUDGET CALENDAR



BUDGETARY & FINANCIAL POLICIES

BUDGET & ACCOUNTING BASIS

GOVERNMENT FUNDS

The Village uses the modified accrual basis for both budgeting and accounting. The modified accrual basis is the recognition of revenues when they become available and measurable. Expenditures are recognized in the period goods and services are received or when liabilities have been incurred. Fund Balance is any excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

The basic building blocks of all governmental finance are identified as a "fund". Generally accepted accounting principles (GAAP) provides the following definition of a fund:

Fund: defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The Village of Palmetto Bay uses two Governmental funds:

1. General Fund
2. Special Revenue Fund

General Fund: also considered to be the Operating Fund, which accounts for traditional governmental services such as Police, Parks and Recreation and other administrative departments. Revenues for the General Fund include property and state taxes, service fees and charges for services, among others. The General Fund is the only fund for which a budget is adopted.

Special Revenue Fund: this fund is used to account for revenues that are intended for a specific purpose such as grants, storm-water fees, etc... Some of the fiscal items that are tracked through the Special Revenue Fund include capital projects, the Art-In-Public-Places program, certain park improvements, Public Works operations and maintenance, transportation improvements, transit, the Storm-water Utility, and certain public safety items.

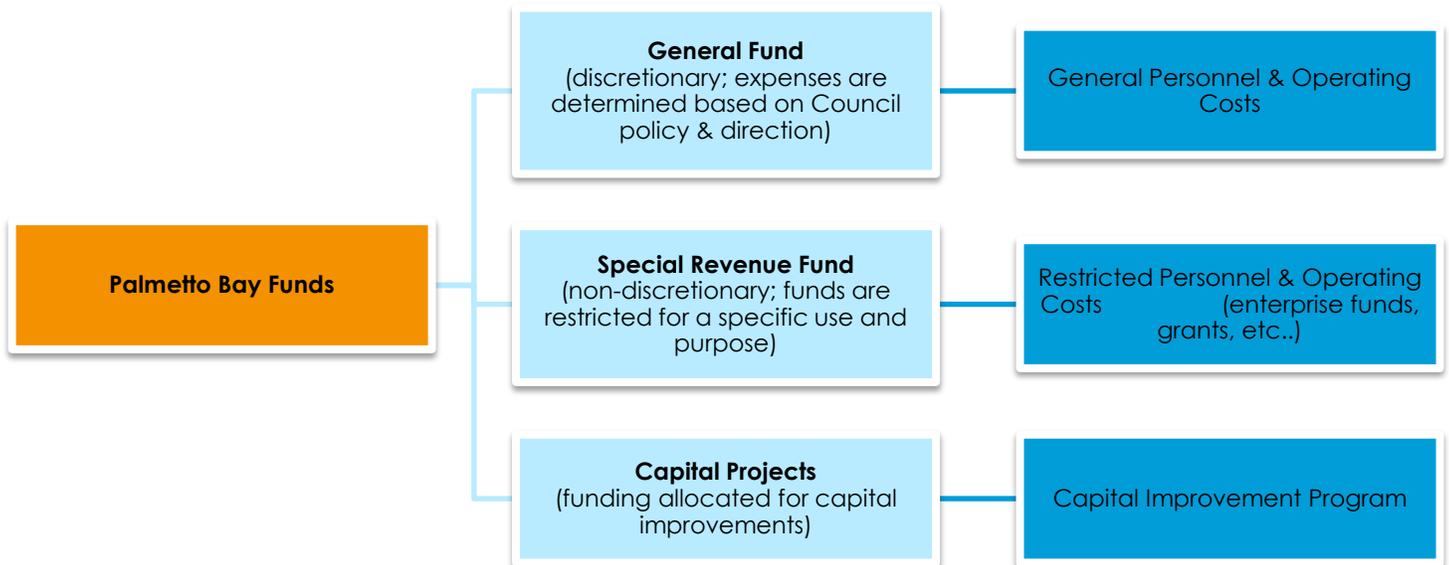
The Special Revenue Fund is divided into four categories in accordance with our financial statements, as follows:

1. Grants
2. Transportation
3. Storm-water
4. Other

Capital Projects: represented as a separate fund in the financial statements, but are included in the budget as part of the Special Revenue Fund. Capital projects include all capital outlays valued at \$1,000 or more and that are expected to have a useful economic life of more than one year. Capital projects also include assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. The Capital Project budget presented in the Special Revenue section is intended for planning purposes only.

BUDGETARY & FINANCIAL POLICIES

FUND CATEGORIES & THEIR USE



BUDGETARY & FINANCIAL POLICIES

FINANCIAL POLICIES

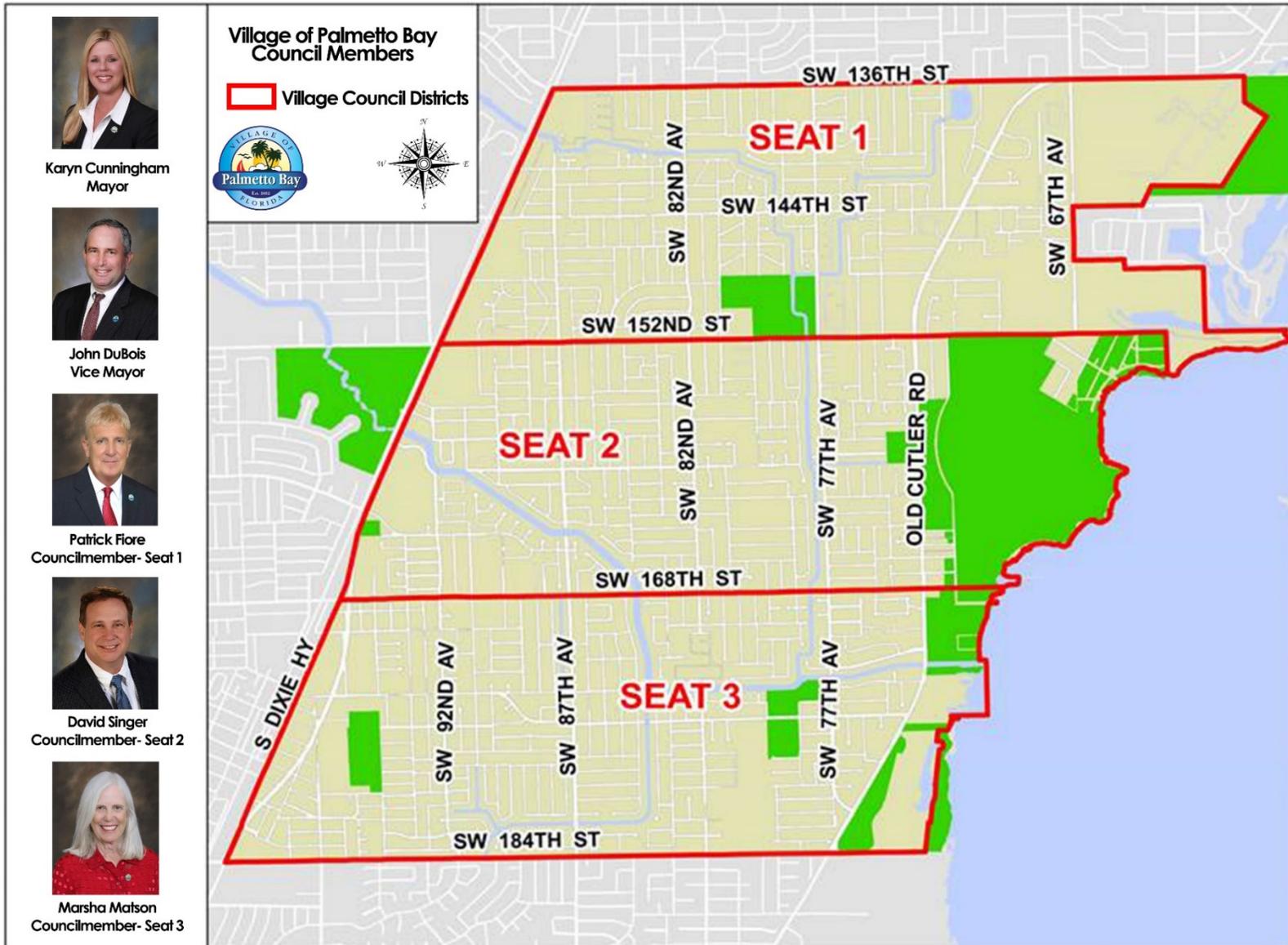
The following policy statements are the basis of the daily operations of the Village of Palmetto Bay. The financial policy statements establish the rules by which the budget is implemented and monitored.

<p>OPERATING BUDGET POLICIES</p>	<ul style="list-style-type: none"> • All current expenditures will be fully covered by all current revenues. • Avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, or overestimating revenues to balance the budget. Florida Statute requires all municipalities to adopt a balanced budget; the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves. • Budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement. • Budget should be maintained to ensure compliance with the adopted appropriations. • Prepare quarterly budget to actual reports.
<p>CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES</p>	<ul style="list-style-type: none"> • Annual review of the CIP as part of the budget process. • Capital budget presented based upon the Capital Improvement Element of the Comprehensive Master Plan. • Operating costs associated with a capital improvement will be budgeted in the operating budget of the department responsible for its operation. • CIP is to be funded where possible by local, state and federal assistance.
<p>DEBT POLICIES</p>	<ul style="list-style-type: none"> • Village shall incur no debt unless the incurrence of such debt is approved by a majority of the Council. Any General Obligation debt must be approved by the voters. Legal debt limits are set as follows: <ul style="list-style-type: none"> ▪ Non-Ad Valorem Revenues (average of actual receipts over the prior 2 years) must cover the projected maximum annual debt service on debt secured by and/or payable solely from such Non-Ad Valorem Revenue by at least 150%; and ▪ Projected maximum annual debt service requirements for all debt secured by and/or payable solely from such Non-Ad Valorem Revenue will not exceed 20% of Governmental Fund Revenues (defined as General Fund, Special Fund, Debt Service Fund, and Capital Projects Fund), exclusive of Ad-Valorem revenues restricted to payment of debt service on any debt and any debt proceeds, based on the audited financial statements (average of actual receipts over the prior two years). <p><i>For purposes of the foregoing, "maximum annual debt service" means the lesser of the actual maximum annual debt service on all debt or 15% of the original par amount of the debt, in each case, secured by Non-Ad Valorem Revenues.</i></p>
<p>REVENUE POLICIES</p>	<ul style="list-style-type: none"> • Village will be conservative, objective and analytical when estimating its annual revenues. • Village will diversify its revenue streams to the fullest extent within state and local laws, to minimize the effects of short term fluctuations in any one revenue source. • Non-recurring revenues will not be used to balance the General Fund.
<p>RESERVE POLICY</p>	<ul style="list-style-type: none"> • The Village will maintain at least four million seven hundred thousand (\$4,700,000) in unreserved fund balance for disasters, unanticipated non-recurring expenditures, or expenditures approved by the Village Council.

BUDGETARY & FINANCIAL POLICIES

INVESTMENT POLICIES	<ul style="list-style-type: none">• The Village will invest idle cash in conformity with Florida Statutes 218.415 (17).• Cash will be invested to provide cash flows sufficient to meet expenditures, while maximizing safety, liquidity and return, in order of priority.
ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES	<ul style="list-style-type: none">• The accounting system will maintain records on a basis consistent with Generally Accepted Accounting Principles applicable to local government.• Quarterly and annual financial reports will present a summary of financial activity.• An annual audit of the Village's financial statements will be done by an independent public accounting firm.
PURCHASING POLICIES	<ul style="list-style-type: none">• Purchases will be made in accordance with municipal policies and procedures per Ordinance 03-09 and amended by Ordinance 07-02.• Purchases will be made in an impartial and competitive manner.

VILLAGE MAP



Picture A. Photo showing the boundaries of the 3 seats in Palmetto Bay and corresponding Councilmembers along with the Mayor and Vice Mayor.

VILLAGE PROFILE

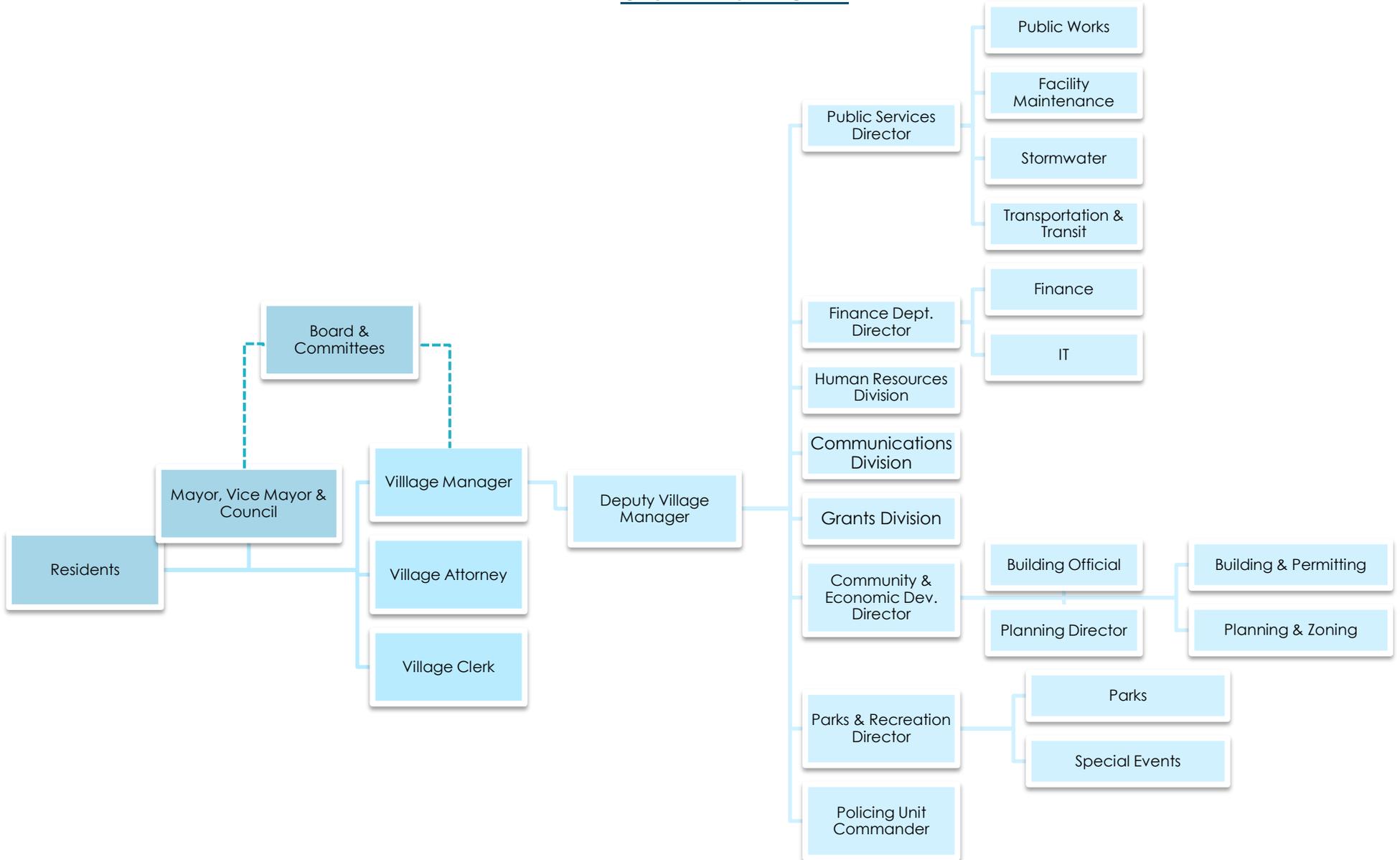
<p>ABOUT PALMETTO BAY</p> 	<p>The Village of Palmetto Bay is a vibrant community of more than 23,800 residents who enjoy its beautiful surroundings and family-oriented atmosphere. Situated immediately west of beautiful Biscayne Bay, Palmetto Bay offers unique recreational opportunities and bay access for all to enjoy! Additionally, the Village is home to excellent public schools as well as exceptional private schools.</p> <p>Residents enjoy the benefits of an extensive park system composed of five Village-operated park facilities offering a myriad of opportunities ranging from active to passive, recreation to preservation, ground activities to water recreation, and an outstanding view of Biscayne Bay. Its commercial corridor along South Dixie Highway is easily and quickly accessible from any location within Village limits. Restaurants, lodging and markets are a few of the service industries available to our residents and visitors.</p> <p>Incorporating on September 10, 2002, the Village of Palmetto Bay is the 33rd municipality in Miami-Dade County. The Village extends from the centerline of S.W. 136th Street, south to the centerline of S.W. 184th Street, expanding west to the centerline of South Dixie Highway, including the center-island, and east to Biscayne Bay.</p>
<p>VILLAGE BOUNDARIES</p>	<p>Northern Boundary: Centerline of SW 136 Street and the City of Coral Gables and the Village of Pinecrest</p> <p>Eastern Boundary: City of Coral Gables and Biscayne Bay</p> <p>Southern Boundary: Centerline of SW 184 Street and the Town of Cutler Bay</p> <p>Western Boundary: Centerline of US1 from SW 136 Street, southwesterly to SW 160 Street, then to the centerline of southbound US 1 from SW 160 Street to SW 184 Street.</p>
<p>DEMOGRAPHICS</p>	<ul style="list-style-type: none"> • Incorporated: 2002 • Area: 8.29 Square Miles • Total Population: 24,138 • Median Age: 40.8 • Total Households: 7,867 • Average Household Size: 3.10 • Median Household Income: \$107,259

VILLAGE PROFILE

PARKS & RECREATIONAL FACILITIES- VILLAGE	<ul style="list-style-type: none"> • Coral Reef Park 7895 SW 152 Street • Palmetto Bay Park 17535 SW 95 Avenue • Perrine Wayside Park (Dog Park) 16425 S. Dixie Highway • Ludovici Park & Edward and Arlene Feller Community Room 17641 Old Cutler Road • Thalatta Estate Park 17301 Old Cutler Road
PARKS & RECREATIONAL FACILITIES- COUNTY	<ul style="list-style-type: none"> • Bill Sadowski Park 17555 SW 79 Avenue • Charles Deering Estate at Cutler 16701 SW 72 Avenue • Palmetto Bay Branch Library 17641 Old Cutler Road
PUBLIC SCHOOLS	<ul style="list-style-type: none"> • Coral Reef Elementary School- Student Enrollment: 797 7955 SW 152 ST • Howard Drive Elementary School- Student Enrollment: 613 7750 SW 136 ST • Dr. Henry E. Perrine Academy of the Arts- Student Enrollment: 778 8851 SW 168 ST • Southwood Middle School - Student Enrollment: 1426 16301 SW 80 AVE
PRIVATE SCHOOLS	<ul style="list-style-type: none"> • Westminster Christian School 6855 Southwest 152 Street • Palmer Trinity School 7900 Southwest 176 Street • Alexander Montessori School 14850 SW 67th Avenue

VILLAGE PROFILE

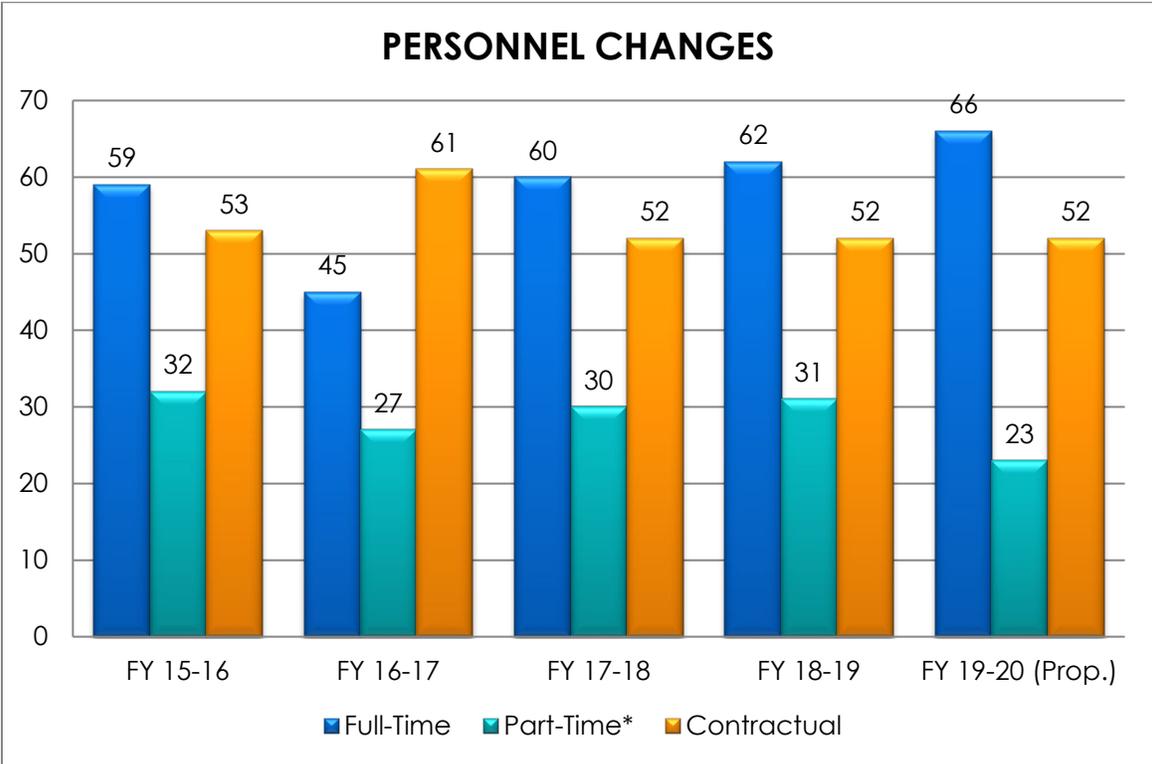
ORGANIZATIONAL CHART



STAFFING SUMMARY

POSITION SUMMARY		FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
VILLAGE POSITIONS		PT	FT	PT	FT	PT	FT	PT	FT
Village Council	Mayor & Council	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Total Council Positions		5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Departments	Office of the Village Manager	0.0	6.0	0.0	6.0	0.0	6.0	0.0	5.0
	Office of the Village Clerk	0.0	2.0	0.0	2.0	0.0	3.0	0.0	3.0
	Finance Department	0.0	6.0	0.0	6.0	1.0	6.0	0.0	7.0
	Human Resources & Communications	1.0	4.0	0.0	4.0	0.0	4.0	1.0	4.0
	Parks & Recreation	23.0	8.0	23.0	8.0	24.0	8.0	23.0	7.0
	Community & Economic Development	0.0	15.0	0.0	16.0	0.0	16.0	0.0	16.0
	Public Services	6.0	17.0	7.0	18.0	6.0	19.0	0.0	28.0
Total Village Positions		30.0	58.0	30.0	60.0	31.0	62.0	24.0	70.0
CONTRACTUAL POSITIONS		PT	FT	PT	FT	PT	FT	PT	FT
Departments	Office of the Village Attorney	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
	Community & Economic Development	5.0	0.0	6.0	0.0	6.0	0.0	6.0	0.0
	Palmetto Bay Policing Unit	0.0	47.0	0.0	45.0	0.0	45.0	0.0	45.0
Total Contractual Positions		6.0	47.0	7.0	45.0	7.0	45.0	7.0	45.0
SUMMARY		PT	FT	PT	FT	PT	FT	PT	FT
Total Council Positions		5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Total Village Positions		30.0	58.0	30.0	60.0	31.0	62.0	24.0	70.0
Total Contractual Positions		6.0	47.0	7.0	45.0	7.0	45.0	7.0	45.0

STAFFING SUMMARY



*does not include Council positions

SUMMARY OF FUNDS

CONSOLIDATED BUDGET SUMMARY

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
BEGINNING FUND BALANCE - ALL FUNDS	22,473,825	19,490,132	21,745,797	15,675,412	15,675,412
REVENUES - ALL FUNDS					
Ad Valorem Taxes @ 2.2000 mills @ 95%	6,280,596	6,333,938	6,302,549	6,595,399	\$ 6,483,132
Utility Taxes	3,598,878	3,535,000	3,277,049	3,320,000	3,320,000
Franchise Fees	816,239	800,000	251,366	875,732	835,732
Licenses and Permits	227,121	195,250	368,400	330,000	330,000
Intergovernmental Revenue	2,371,866	2,362,076	2,406,416	2,414,000	2,414,000
Fines and Forfeitures	190,876	182,500	327,500	217,500	217,500
Charges for Services	764,828	949,218	911,395	988,750	988,750
Interest Income	70,779	75,000	75,000	60,000	60,000
Other	392,036	439,230	550,333	609,980	609,980
Special Revenue Funds	7,795,947	12,997,057	11,815,402	7,930,200	7,930,200
TOTAL REVENUES - ALL FUNDS	22,509,166	27,869,269	26,285,410	23,341,561	\$ 23,189,294
Inter Fund Transfer and Other Financing Sources	480,000	70,000	117,195	2,500,000	\$ -
TOTAL SOURCES - ALL FUNDS	45,462,991	47,429,401	48,148,402	41,516,973	\$ 38,864,706
EXPENDITURES - ALL FUNDS					
Operating Expenditures					
Personnel Services	4,985,487	6,483,771	5,591,908	7,002,557	\$ 7,075,681
Operating Expenses	11,106,429	12,624,440	12,154,553	14,426,184	14,237,184
Total Operating Expenditures	16,091,916	19,108,211	17,746,461	21,428,741	21,312,865
Capital Outlay	5,514,766	14,062,630	13,053,884	5,865,500	3,365,500
Debt Service					
Principal	895,093	901,782	901,782	824,289	674,289
Interest	667,296	652,811	652,811	682,848	632,848
Total Debt Service	1,562,389	1,554,593	1,554,593	1,507,137	1,307,137
TOTAL EXPENDITURES - ALL FUNDS	23,169,071	34,725,434	32,354,938	28,801,378	\$ 25,985,502
Other Financing Uses	68,123	-	48,052	-	-
Transfer for Capital Outlay	3,200,000	70,000	70,000	-	-
Transfer of Fund Balance	-	-	-	-	-
Fund Balance					
Restricted Fund Balance	5,346,853	1,422,740	2,768,181	1,587,276	1,562,152
Committed Fund Balance	5,296,486	308,724	1,922,825	143,913	143,913
Assigned Fund Balance	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Unassigned Fund Balance	6,402,458	6,202,504	6,284,406	6,284,406	6,473,139
Total Fund Balance	21,745,797	12,633,968	15,675,412	12,715,595	12,879,204
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES ALL FUNDS	48,182,991	47,429,401	48,148,402	41,516,973	\$ 38,864,706

SUMMARY OF FUNDS

SUMMARY OF FUND BALANCES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
GENERAL FUND					
BEGINNING FUND BALANCE	\$ 10,721,029	\$ 10,902,503	\$ 11,102,458	\$ 10,984,406	\$ 10,984,406
Revenues	14,713,219	14,872,212	14,470,008	15,411,361	15,259,094
Transfer and Other Financing Sources	-	-	47,195	-	-
Expenditures					
Personnel	2,858,560	3,250,449	3,088,847	3,359,582	3,407,582
Operating	9,915,539	10,551,553	10,428,146	10,837,190	10,648,190
Capital Outlay	-	-	-	-	-
Debt Service					
Principal	425,974	441,783	441,783	607,142	457,142
Interest	583,594	558,427	558,427	607,447	557,447
TOTAL EXPENDITURES	13,783,667	14,802,212	14,517,203	15,411,361	15,070,361
Other Financing Uses	68,123	-	48,052	-	-
Transfer for Capital Outlay	3,200,000	70,000	70,000	-	-
Transfer of Fund Balance	-	-	-	-	-
Fund Balance					
Restricted Fund Balances	-	-	-	-	-
Committed Fund Balances	-	-	-	-	-
Assigned Fund Balance	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Unassigned Fund Balance	6,402,458	6,202,504	6,284,406	6,284,406	6,473,139
ENDING GENERAL FUND BALANCE	\$ 11,102,458	\$ 10,902,504	\$ 10,984,406	\$ 10,984,406	\$ 11,173,139

SUMMARY OF FUNDS

SUMMARY OF FUND BALANCES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget 2019-20	FY
SPECIAL REVENUE FUND						
BEGINNING FUND BALANCE	\$ 11,752,796	\$ 8,587,629	\$ 10,643,339	\$ 4,691,006	\$ 4,691,006	
Revenues	7,795,947	12,997,057	11,815,402	7,930,200	7,930,200	
Transfer and Other Financing Sources	480,000	70,000	70,000	2,500,000	-	
Expenditures						
Personnel	2,126,927	3,233,322	2,503,061	3,642,975	3,668,099	
Operating	1,190,890	2,072,887	1,726,407	3,588,994	3,588,994	
Capital Outlay	5,514,766	14,062,630	13,053,884	5,865,500	3,365,500	
Debt Service						
Principal	469,119	459,999	459,999	217,147	217,147	
Interest	83,702	94,384	94,384	75,401	75,401	
TOTAL EXPENDITURES	9,385,404	19,923,222	17,837,735	13,390,017	10,915,141	
Fund Balance						
Restricted Fund Balances	5,346,853	1,422,740	2,768,181	1,587,276	1,562,152	
Committed Fund Balances	5,296,486	308,724	1,922,825	143,913	143,913	
ENDING SPECIAL REVENUE FUND BALANCE	\$ 10,643,339	\$ 1,731,464	\$ 4,691,006	\$ 1,731,189	\$ 1,706,065	
TOTAL FUND BALANCE - ALL FUNDS	\$ 21,745,797	\$ 12,633,968	\$ 15,675,412	\$ 12,715,595	\$ 12,879,204	

SUMMARY OF FUNDS

SUMMARY OF FUND BALANCES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
SPECIAL REVENUE FUND					
BEGINNING FUND BALANCE	\$11,752,796	\$8,587,629	\$10,643,339	\$4,691,006	\$ 4,691,006
Revenues	7,795,947	12,997,057	11,815,402	7,930,200	7,930,200
Transfer In	480,000	70,000	70,000	2,500,000	-
TOTAL FUNDING SOURCES	20,028,743	21,654,686	22,528,741	15,121,206	12,621,206
Expenditures					
Personnel					
Public Services	421,115	486,630	354,313	426,815	426,815
Transit	98,228	164,459	102,862	106,625	106,625
Stormwater	235,191	395,712	403,426	539,306	539,306
Building and Permitting	1,305,725	2,117,046	1,574,307	2,543,317	2,568,441
Alarm Registration	66,668	69,475	68,153	26,912	26,912
Total Personnel	2,126,927	3,233,322	2,503,061	3,642,975	3,668,099
Operating					
Capital Projects	-	-	-	-	-
Art In Public Places	528	7,500	5,000	-	-
Parks Impact Fees and Grants	-	-	-	-	-
Public Services	152,488	350,450	204,644	286,100	286,100
CITT-Transportation	15,459	10,000	29,006	101,000	101,000
Transportation Grants and Fuel Taxes	28,523	25,000	25,000	800,000	800,000
CITT-Transit	33,273	65,700	166,150	622,974	622,974
Stormwater	142,982	292,407	133,801	355,000	355,000
Building and Permitting	797,056	1,304,780	1,156,506	1,419,420	1,419,420
Alarm Registration	14,238	15,250	4,500	4,500	4,500
Public Safety Impact Fees & Grants	6,343	1,800	1,800	-	-
Total Operating	1,190,890	2,072,887	1,726,407	3,588,994	3,588,994

SUMMARY OF FUNDS

SUMMARY OF FUND BALANCES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
Capital Outlay					
Capital Projects	1,993,244	4,293,320	4,443,320	4,437,500	1,937,500
Art In Public Places	-	50,000	-	300,000	300,000
Parks Impact Fees and Grants	157,558	-	400,000	300,000	300,000
Public Services	-	-	-	-	-
CITT-Transportation	98,896	750,000	663,500	550,000	550,000
Transportation Grants and Fuel Taxes	2,691,893	8,269,310	7,257,952	-	-
CITT-Transit	-	400,000	169,112	-	-
Stormwater	573,175	300,000	100,000	-	-
Building and Permitting	-	-	-	28,000	28,000
Alarm Registration	-	-	-	-	-
Public Safety Impact Fees & Grants	-	-	20,000	250,000	250,000
Total Capital Outlay	5,514,766	14,062,630	13,053,884	5,865,500	3,365,500
Debt Principal					
CITT-Transportation	373,520	373,520	373,520	127,643	127,643
Stormwater	95,599	86,479	86,479	89,504	89,504
Total Debt Principal	469,119	459,999	459,999	217,147	217,147
Debt Interest					
CITT-Transportation	53,513	55,136	55,136	39,145	39,145
Stormwater	30,189	39,248	39,248	36,256	36,256
Total Interest	83,702	94,384	94,384	75,401	75,401
Total Debt	552,821	554,383	554,383	292,548	292,548
TOTAL EXPENDITURES	9,385,404	19,923,222	17,837,735	13,390,017	10,915,141
Restricted Fund Balances	5,346,853	1,422,740	2,768,181	1,587,276	1,562,152
Committed Fund Balances	5,296,486	308,724	1,922,825	143,913	143,913
ENDING SPECIAL REVENUE FUND BALANCE	\$10,643,339	\$1,731,464	\$4,691,006	\$1,731,189	\$ 1,706,065

SUMMARY OF FUNDS

SUMMARY OF FUND BALANCES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget 2019-20	FY
GENERAL FUND						
BEGINNING FUND BALANCE	\$ 10,721,029	\$ 10,902,503	\$ 11,102,458	\$ 10,984,406	\$ 10,984,406	
REVENUES	14,713,219	14,872,212	14,470,008	15,411,361	15,259,094	
Transfer and Other Financing Sources	-	-	47,195	-	-	
EXPENDITURES						
Personnel						
Village Council	150,526	182,899	159,597	159,199	159,199	
Village Manager	310,277	413,433	395,339	349,916	349,916	
Village Clerk	149,077	198,739	161,055	237,841	237,841	
Village Attorney	-	-	-	-	-	
Finance Department	311,000	324,585	298,132	349,911	349,911	
Human Resources & Communications	291,670	197,358	199,887	260,200	233,200	
Planning & Zoning (Comm. & Econ. Dev.)	877	-	-	-	-	
General Government	-	-	-	-	-	
Facilities Maintenance (Public Services)	600,890	693,369	678,121	1,063,220	1,063,220	
Police Services	-	-	-	-	-	
Parks & Recreation	1,044,243	1,240,066	1,196,716	939,295	1,014,295	
Total Personnel	2,858,560	3,250,449	3,088,847	3,359,582	3,407,582	
Operating						
Village Council	29,479	12,000	16,630	13,500	13,500	
Village Manager	39,264	18,000	17,148	17,500	17,500	
Village Clerk	42,794	100,393	71,218	56,000	39,000	
Village Attorney	164,691	125,000	128,376	160,000	160,000	
Finance Department	59,615	59,475	38,816	56,750	56,750	
Human Resources & Communications	43,394	77,126	49,545	65,500	65,500	
Planning & Zoning (Comm. & Econ. Dev.)	162,264	-	-	-	-	
General Government	739,772	890,500	798,480	809,000	818,000	
Facilities Maintenance (Public Services)	383,711	432,394	448,728	503,050	462,050	
Police Services	7,552,379	7,968,100	8,079,235	8,409,000	8,309,000	
Parks & Recreation	698,176	868,565	779,969	746,890	706,890	
Total Operating	9,915,539	10,551,553	10,428,146	10,837,190	10,648,190	

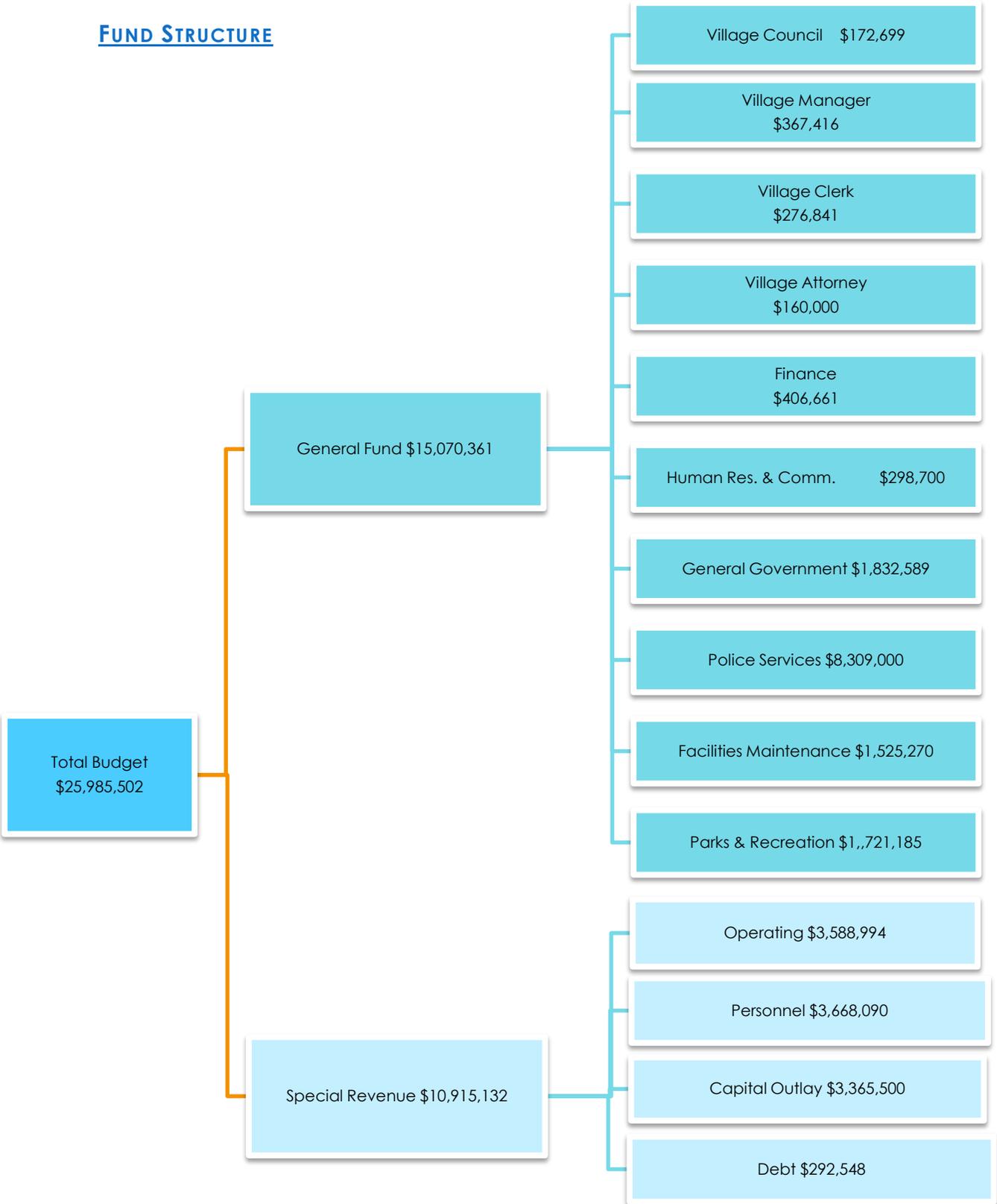
SUMMARY OF FUNDS

SUMMARY OF FUND BALANCES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
GENERAL FUND					
Capital Outlay	-	-	-	-	-
Debt Service					
Principal	425,974	441,783	441,783	607,142	457,142
Interest	583,594	558,427	558,427	607,447	557,447
Total Debt	1,009,568	1,000,210	1,000,210	1,214,589	1,014,589
TOTAL EXPENDITURES	\$ 13,783,667	\$ 14,802,212	\$ 14,517,203	\$ 15,411,361	\$ 15,070,361
Other Financing Uses	68,123	-	48,052	-	-
Transfer for Capital Outlay	480,000	70,000	70,000	-	-
Transfer of Fund Balance	-	-	-	-	-
Fund Balance					
Restricted Fund Balances	-	-	-	-	-
Committed Fund Balances	-	-	-	-	-
Assigned Fund Balance	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Unassigned Fund Balance	6,402,458	6,202,504	6,284,406	6,284,406	6,473,139
ENDING GENERAL FUND BALANCE	\$ 11,102,458	\$ 10,902,504	\$ 10,984,406	\$ 10,984,406	\$ 11,173,139

SUMMARY OF FUNDS

FUND STRUCTURE



GENERAL FUND

GENERAL FUND SUMMARY

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
BEGINNING GENERAL FUND BALANCE	\$ 10,721,029	\$ 10,902,503	\$ 11,102,458	\$ 10,984,406	\$ 10,984,406
REVENUES					
Ad Valorem Taxes @ 2.2000 mills @ 95%	6,280,596	6,333,938	6,302,549	6,595,399	6,483,132
Utility Taxes	3,598,878	3,535,000	3,277,049	3,320,000	3,320,000
Franchise Fees	816,239	800,000	251,366	875,732	835,732
Licenses and Permits	227,121	195,250	368,400	330,000	330,000
Intergovernmental Revenue	2,371,866	2,362,076	2,406,416	2,414,000	2,414,000
Fines and Forfeitures	190,876	182,500	327,500	217,500	217,500
Charges for Services	764,828	949,218	911,395	988,750	988,750
Interest Income	70,779	75,000	75,000	60,000	60,000
Other	392,036	439,230	550,333	609,980	609,980
TOTAL REVENUES	\$ 14,713,219	\$ 14,872,212	\$ 14,470,008	\$ 15,411,361	\$ 15,259,094
Transfer and Other Financing Sources	-	-	47,195	-	\$ -
TOTAL SOURCES	\$ 25,434,248	\$ 25,774,715	\$ 25,619,661	\$ 26,395,767	\$ 26,243,500
EXPENDITURES					
Operating					
Village Council	180,005	194,899	176,227	172,699	172,699
Village Manager	349,541	431,433	412,487	367,416	367,416
Village Clerk	191,871	299,132	232,274	293,841	276,841
Village Attorney	164,691	125,000	128,376	160,000	160,000
Finance Department	370,615	384,060	336,948	406,661	406,661
Human Resources & Communications	335,064	274,484	249,432	325,700	298,700
Planning & Zoning (Comm. & Econ. Dev.)	163,141	-	-	-	-
General Government	739,772	890,500	798,480	809,000	818,000
Facilities Maintenance (Public Services)	984,601	1,125,763	1,126,849	1,566,270	1,525,270
Police Services	7,552,379	7,968,100	8,079,235	8,409,000	8,309,000
Parks & Recreation	1,742,419	2,108,631	1,976,684	1,686,185	1,721,185
Total Operating	\$ 12,774,099	\$ 13,802,002	\$ 13,516,993	\$ 14,196,772	\$ 14,055,772

GENERAL FUND

GENERAL FUND SUMMARY

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
DEBT					
Principal	425,974	441,783	441,783	607,142	457,142
Interest	583,594	558,427	558,427	607,447	557,447
Total Debt	\$ 1,009,568	\$ 1,000,210	\$ 1,000,210	\$ 1,214,589	\$ 1,014,589
TOTAL EXPENDITURES	\$ 13,783,667	\$ 14,802,212	\$ 14,517,203	\$ 15,411,361	\$ 15,070,361
Other Financing Uses	68,123	-	48,052	-	-
Transfer for Capital Outlay	480,000	70,000	70,000	-	-
Transfer of Fund Balance	-	-	-	-	-
FUND BALANCE					
Restricted Fund Balance	-	-	-	-	-
Committed Fund Balance	-	-	-	-	-
<i>Assigned Fund Balance Categories:</i>					
Declared Emergencies	650,000	650,000	650,000	650,000	650,000
Community Growth	500,000	500,000	500,000	500,000	500,000
Revenue Volatility	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Litigation Reserve	350,000	350,000	350,000	350,000	350,000
Asset Repair or Replacement and Maintenance	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Unassigned General Fund Balance	6,402,458	6,202,504	6,284,406	6,284,406	6,473,139
TOTAL FUND BALANCE	\$ 11,102,458	\$ 10,902,504	\$ 10,984,406	\$ 10,984,406	\$ 11,173,139
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 25,434,248	\$ 25,774,715	\$ 25,619,661	\$ 26,395,767	\$ 26,243,500

GENERAL FUND

GENERAL FUND REVENUES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget 2019-20	FY
Ad-Valorem Taxes						
Ad Valorem Taxes @ 2.2000 mills @ 95%	6,123,394	6,232,938	6,173,262	\$ 6,494,399	\$ 6,382,132	
Ad Valorem Taxes - Delinquent	153,440	100,000	125,287	100,000	100,000	
Ad Valorem Taxes - Interest	3,762	1,000	4,000	1,000	1,000	
Total Ad-Valorem Taxes	6,280,596	6,333,938	6,302,549	6,595,399	6,483,132	
Utility Taxes						
Utility Taxes - Electric	2,135,800	2,085,000	2,017,049	2,000,000	2,000,000	
Utility Taxes - Water	291,344	250,000	250,000	260,000	260,000	
Utility Taxes - Gas	48,943	50,000	60,000	60,000	60,000	
Unified Communications Services Tax	1,122,791	1,150,000	950,000	1,000,000	1,000,000	
Total Utility Taxes	3,598,878	3,535,000	3,277,049	3,320,000	3,320,000	
Franchise Fees						
Solid Waste	-	-	-	40,000	-	
Franchise Fee - Electric	816,239	800,000	251,366	835,732	835,732	
Total Franchise Fees	816,239	800,000	251,366	875,732	835,732	
Licenses and Permits						
County Local business tax	32,763	35,000	35,000	30,000	30,000	
Village Local business tax	72,896	40,000	60,000	60,000	60,000	
Zoning Application Processing	97,223	100,000	250,000	215,000	215,000	
Administrative Variances	-	500	1,200	-	-	
Sidewalk Café Permits	3,800	3,000	3,000	3,000	3,000	
Site Plan Reviews	-	500	-	-	-	
Lot Clearing	379	-	-	-	-	
Certificate Of Use	18,537	15,000	17,700	20,000	20,000	
Golf Cart Registration	1,523	1,250	1,500	2,000	2,000	
Total Licenses & Permits	227,121	195,250	368,400	330,000	330,000	

GENERAL FUND

GENERAL FUND REVENUES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget 2019-20	FY
Intergovernmental Revenues						
State Revenue Sharing	457,401	446,000	452,416	460,000	460,000	
Alcoholic Beverage Licenses	4,100	4,000	4,000	4,000	4,000	
Local Government 1/2 Cent Sales Tax	1,910,365	1,912,076	1,950,000	1,950,000	1,950,000	
Total Intergovernmental Revenues	2,371,866	2,362,076	2,406,416	2,414,000	2,414,000	
Charges For Services						
Lobbyist registration	9,800	5,000	7,840	5,000	5,000	
Election qualifying expenses	900	-	-	-	-	
Passport Service		60,000	23,600	50,000	50,000	
Police Services	9,620	7,550	9,500	8,000	8,000	
Coral Reef Park (CRP) Rentals				-	-	
CRP Summer Camp Registration	83,600	100,000	100,000	150,000	150,000	
CRP League Fees	4,113	10,000	6,000	6,000	6,000	
CRP Concession sales	-	9,000	-	-	-	
CRP Film location fee	690	-	850	800	800	
CRP Tennis Camp	40,480	25,000	30,000	25,000	25,000	
CRP After School Care	7,274	3,450	3,750	6,000	6,000	
CRP Rec Room Rentals	240	10,000	-	-	-	
CRP Oak Hammock 1 Rental	6,090	7,000	4,500	7,000	7,000	
CRP Oak Hammock 2 Rental	3,465	5,500	3,000	4,000	4,000	
CRP Oak Hammock 3 Rental	2,100	6,500	2,000	2,250	2,250	
CRP Oak Hammock 4 Rental	525	-	750	700	700	
CRP Gazebo Rental	8,165	12,000	7,500	7,000	7,000	
CRP Ballfield Rental	10,212	4,000	750	1,000	1,000	
CRP Tournament Ballfield Rental	-	130	-	-	-	
CRP Open Field Rental	-	500	-	-	-	
CRP Meditation Garden Rental	-	555	105	200	200	
CRP Tennis Court Rental	43,161	35,000	35,000	40,000	40,000	
CRP Racquetball Court Rental	1,234	1,200	1,200	1,000	1,000	
CRP Tennis Group Lessons	61,510	65,000	70,000	80,000	80,000	
CRP Tennis Private Lessons	67,730	60,000	80,000	90,000	90,000	
CRP Miscellaneous Rental	5,937	20,000	1,500	2,000	2,000	
CRP Tennis Social	305	2,500	1,000	1,500	1,500	

GENERAL FUND

GENERAL FUND REVENUES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
Palmetto Bay Park (PBP) Rentals				-	-
PBP Concession Sales	10,495	433	1,500	-	-
PBP Summer Camp Registration	270	135	-	-	-
PBP League fees	21,627	17,000	5,000	4,000	4,000
PBP Film location fee	80	-	-	-	-
PBP Rec Room Rentals	10,650	7,000	7,500	7,000	7,000
PBP Tournament/Field Rentals	7,680	5,200	5,000	9,000	9,000
PBP Pavilion North Rental	2,312	3,700	2,000	3,000	3,000
PBP Pavilion South Rental	1,850	1,900	1,000	1,500	1,500
PBP Ballfield Rental	9,705	10,000	500	500	500
PBP Miscellaneous Rental	2,735	3,000	1,500	1,500	1,500
PBP Pavilion Playground	5,088	4,000	4,000	6,000	6,000
Thalatta Estate Park (TE) Rentals		-		-	-
TE Film location fee	5,680	4,935	5,500	3,500	3,500
TE League fee		-		-	-
TE Covered Terrace Rental	4,420	4,000	1,500	-	-
TE Outdoor Terrace Rental	42,467	55,000	17,500	20,000	20,000
TE Waterside Ceremony Rental	15,937	12,500	2,000	-	-
TE Garden Lawn Rental	1,250	-	-	-	-
TE Package Rental	142,391	260,000	350,000	275,000	275,000
TE Catering Permit	14,500	17,500	14,000	18,000	18,000
TE Security Service Charges	18,739	17,000	17,000	28,000	28,000
TE Valet Service Charges	29,134	26,000	26,000	45,000	45,000
TE Miscellaneous Rental	33,460	45,000	40,000	50,000	50,000
TE Education Room	1,100	775	800	1,000	1,000
TE-Parking	-	-	15,000	23,000	23,000
Other Charges for Services	4,200	-	500	500	500

GENERAL FUND

GENERAL FUND REVENUES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
Ludovici Park (LP) Film location fee	-	-	-	-	-
LP League fee	7,927	550	650	500	500
LP Community Room Rental	2,700	1,875	3,000	3,500	3,500
LP Amphitheater Rental	600	400	-	-	-
LP Grass Rental	435	1,000	1,000	600	600
LP Pavilion Rental	200	-	100	200	200
LP Park Rental	-	300	-	-	-
LP Miscellaneous Rental	45	130	-	-	-
Total Charges for Services	764,828	949,218	911,395	988,750	988,750
Fines and Forfeitures				-	-
Fines & Forfeitures - Parking Tickets	76,445	80,000	100,000	90,000	90,000
School Crossing Guards	40,260	27,500	27,500	27,500	27,500
Fines - Code Compliance	74,171	75,000	200,000	100,000	100,000
Total Fines & Forfeitures	190,876	182,500	327,500	217,500	217,500
Interest Earnings					
Interest Earnings	70,779	75,000	75,000	60,000	60,000
Total Interest Earnings	70,779	75,000	75,000	60,000	60,000
Other					
Miscellaneous Rent	75,000	75,000	75,000	75,000	75,000
Library Rent	108,981	108,980	108,980	108,980	108,980
Concession Rent - PBP		12,000	500	-	-
Concession Rent - CRP		18,000	-	-	-
Donations	3,815	20,000	5,000	-	-
Donations - General		-	5,000	-	-
Sponsorships - General Events	49,703	-	40,000	25,000	25,000
General Government Miscellaneous Income	113,084	100,000	163,603	166,000	166,000
Convenience Fees	20,493	-	25,000	25,000	25,000
Summer Camp Sales	396	-	-	-	-
Vendor Fees	5,460	-	4,000	-	-
School Board Reimbursement-School Safety		105,250	105,250	210,000	210,000
Utility Reimbursement -Library	15,104	-	18,000	-	-
Total Other	392,036	439,230	550,333	609,980	609,980
General Fund Revenues Sub-Total	14,713,219	14,872,212	14,470,008	15,411,361	15,259,094

GENERAL FUND

GENERAL FUND REVENUES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget 2019-20	FY
Transfer & Other Financing Sources						
Transfer/Other Sources	-	-	47,195	-	-	
Total Transfer & Other Financing Sources	-	-	47,195	-	-	
TOTAL GENERAL FUND REVENUE	14,713,219	14,872,212	14,517,203	15,411,361	15,259,094	

GENERAL FUND

DESCRIPTION OF GENERAL FUND REVENUES

AD-VALOREM TAXES	<p>Ad Valorem (at value) taxes represent a levy on assessed real property. The taxable value is the assessed value less homestead and other exemptions, if applicable. The County Property Appraiser delivers the Certified Taxable Value (the total assessed value of the non-exempt property) on or before July 1st of each year. Prior to that date, the Village is provided with estimates of the value.</p> <p>The total assessed value changes continuously after July 1st due to assessed valuation appeals and other adjustments such as discounts for prompt payment. Because of the potential for reductions in ad valorem collections, local governments budget ad valorem revenues at 95% of the calculated amount.</p> <p>The Village Council determines the millage applied to the assessed taxable value. A mill is a taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of the property.</p>
OTHER TAXES	<p>Franchise Fees: Franchise Fees are charged to service providers for an exclusive or non-exclusive right to operate within the municipal boundaries of the Village. The charge is levied on a percentage of gross receipts basis.</p> <p>Electric Franchise Fees: The largest of the franchise fees is the electric franchise fee collected from Florida Power & Light. The Village is eligible to receive electric franchise fees under the County's franchise agreement. The revenue is paid to the County and remitted to the Village once a year in September. The budget is based on the estimated amount collected for the prior year.</p> <p>Utility Taxes: The Village levies and imposes on every utility service purchase within the Village, included in or reflected by any invoice rendered by the seller to the purchaser. The amount of public service tax shall be 10% of the total amount shown on the invoice.</p> <p>Electric Utility Taxes: Florida Power & Light (FP&L) is the sole provider of electricity within the Village of Palmetto Bay's boundaries. Due to arrangements made between the County and FP&L prior to the Village incorporating, the County still collects the tax and submits it to the Village each month after collection. The budget is based on the estimated amount collected for the prior year.</p> <p>Gas Utility Taxes: AGL Resources Inc. DBA Florida City Gas is the current natural gas provider within the Village's boundaries. Propane and liquid petroleum is provided by various suppliers. The taxes collected are submitted directly to the Village. The budget is based on the estimated amount collected for the prior year.</p> <p>Water Utility Taxes: Miami-Dade County provides water service for the Village of Palmetto Bay. Any taxes collected from within the Village's borders are submitted to the Village. The budget is based on the estimated amount collected for the prior year.</p> <p>Unified Communications Service Tax: The Unified Communications Service Tax represents taxes on telecommunications, cable, direct-to-home satellite and related services. Fees are collected by the State and remitted to local government. The Village receives this revenue directly from the State. The budget is based on state estimates.</p>

GENERAL FUND

LICENSES & PERMITS	<p>Local Business Tax Licenses: formerly known as Occupational License Tax, the Local Business Tax License is a countywide requirement. Businesses operating within a city or within an unincorporated area, must secure a municipal license in order to operate. Countywide license fees are shared with municipalities based on a formula that includes population. The Village will also collect a municipal local business tax license fee equal to that previously paid the County. Licenses must be renewed annually. The budget is based on the estimated amount collected for the prior year.</p>
INTERGOVERNMENTAL REVENUE	<p>Local Government ½ Cent Sales Tax: created in 1982, this tax generates the largest amount of revenue for local governments among the state-shared revenue sources. It distributes net sales tax revenue to municipalities based on a strict allocation formula. The budget is based on estimates provided by the State.</p> <p>State Revenue Sharing: a portion of state revenues that are “shared” with local municipalities by the State based on a predetermined allocation methodology. The budget is based on estimates provided by the State.</p> <p>Alcohol Beverage Fees: a portion of the annual State license tax levied on manufacturers, distributors, vendors, brokers, sales agents, & importers of alcoholic beverages & collected within a municipality is shared with the local government in the form of Alcohol License revenues. The budget is based on the estimated amount collected for the prior year.</p>
FINES & FORFEITURES	<p>Fines & Forfeitures – Police: the Village is entitled to a portion of fines imposed for traffic & other violations & forfeitures of impounded property from criminal arrests. The budget is based on the estimated amount collected for the prior year.</p> <p>Fines – Code Enforcement: fines collected from code related violations. The budget is based on the estimated amount collected for the prior year.</p>
CHARGES FOR SERVICES	<p>Park Rentals: revenues received from the various park facility rentals and summer camp programs.</p>
FUND BALANCE	<p>The estimated General Fund ending balance for FY 2016-17 is \$9,662,620. The fund balance for governmental funds can be reported in five components depending on the source of the fund balance. The five components are:</p> <ul style="list-style-type: none"> • Non-spendable: assets which are inherently non-spendable, such as inventory or long term receivables. The Village budget has no funds in this category and therefore the budget does not show a line item for this category. • Restricted: assets that have externally enforceable limitations on use, such as grants or other such other funding containing provisions which are imposed by law. The Village reports grant revenues in the Special Revenue Fund. This category has no funds and is therefore not shown as a line item. • Committed: assets with self-imposed limitations, usually set by the highest level of decision making that requires formal action at the same level to remove. As of FY2015-16, this category was eliminated and funding allocations for specific purposes were identified in its place. These are now shown in the Assigned category.

GENERAL FUND

- **Assigned:** assets with limitations resulting from intended use, which is usually established administratively. In accordance with Council policy, the Assigned Fund Balance is divided into individual subcategories which specify the purpose and intent of the expense, thereby limiting the use for the funds under each assigned subcategory. These categories and their corresponding funding levels were established based upon recommendations by the Government Finance Officers Association. The categories and allocations for FY 2018-19 are as follows:
 - Declared Emergencies: \$ 650,000
 - Community Growth: \$ 500,000
 - Revenue Volatility: \$ 1,000,000
 - Litigation Reserve: \$ 350,000
 - Asset Repair, Replacement & Maintenance: \$ 2,200,000
- **Unassigned:** Refers to any part of total Fund Balance that has not been designated as part of any of the four previous categories. The budget for FY 2018-19 shows an estimated total of \$5,886,504 in this category, which are primarily the result of surpluses realized annually in the operating (General Fund) budget.



GENERAL FUND

GENERAL FUND EXPENDITURES SUMMARY

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
Village Council	180,005	194,899	176,227	172,699	172,699
Village Manager	349,541	431,433	412,487	367,416	367,416
Village Clerk	191,871	299,132	232,274	293,841	276,841
Village Attorney	164,691	125,000	128,376	160,000	160,000
Finance Department	370,615	384,060	336,948	406,661	406,661
Human Resources & Communications	335,064	274,484	249,432	325,700	298,700
Planning & Zoning (Comm. & Econ. Dev.)	163,141	-	-	-	-
General Government	1,749,340	1,890,710	1,798,690	2,023,589	1,832,589
Facilities Maintenance (Public Services)	984,601	1,125,763	1,126,849	1,566,270	1,525,270
Police Services	7,552,379	7,968,100	8,079,235	8,409,000	8,309,000
Parks & Recreation	1,742,419	2,108,631	1,976,684	1,686,185	1,721,185
TOTAL GENERAL FUND EXPENDITURES	\$ 13,783,667	\$ 14,802,212	\$ 14,517,203	\$ 15,411,361	\$ 15,070,361

OFFICE OF THE MAYOR & VILLAGE COUNCIL

FUNCTION	<p>The Village of Palmetto Bay operates under a Council-Manager form of government. The Village Council serves as the legislative body of the Village, and consists of five members including the Mayor, Vice-Mayor, and three residential Council members. The Village Council acts as the decision-making entity that establishes and is responsible for enacting legislation, adopting the Village budget, and establishing policies for the operation of the Village government and the delivery of municipal services. The administrative operations of the Village are executed by the Village Manager in accordance with the Council's directives. Additionally, the Council is responsible for the hiring of the three chartered positions which include the Village Manager, the Village Clerk and the Village Attorney.</p> <p>As the presiding officer of the Village, the Mayor serves as head of the Village government for all ceremonial purposes, purposes of military law, and for service of process. The Mayor is the official representative of the Village in all dealings with other governmental entities. The Village Council is committed to providing exceptional professionalism in government and the highest quality in the delivery of services, which are reflective of the community's priorities.</p>
STRATEGIC OBJECTIVES	<ul style="list-style-type: none"> • Increase government transparency and public outreach • Ensure that departmental procedures are efficient and standardized • Develop a Public Space Acquisition Plan • Review & updated the Downtown Urban Village Code & the Neighborhood Protection Ordinance • Develop a policy concerning the future development of the FPL property • Develop/ update the Parks Master Plan • Support traffic reduction & safety initiatives and encourage mass transit projects • Adopt a Complete Streets policy for future infrastructure projects. • Convert Franjo Road to downtown Main Street • Adopt measures for the long-term maintenance of Village assets and facilities. • Review & update safety programs, particularly in parks and ROWs • Develop/ upgrade the disaster plan and implement a village-wide alert system • Identify safeguards for village assets and IT systems • Pursue "Green City USA" designation • Develop a sea level rising policy and pursue canal restoration • Develop learning and recreational programs for special needs community and create age-friendly opportunities

OFFICE OF THE MAYOR & VILLAGE COUNCIL

VILLAGE POSITION DETAIL	FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
Mayor & Council	PT	FT	PT	FT	PT	FT	PT	FT
Mayor	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Vice Mayor	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Councilmember	3.0	0.0	3.0	0.0	3.0	0.0	3.0	0.0
Total Positions	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0

VILLAGE COUNCIL BUDGET								
Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	%	%
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	Change (from Adopted FY 2018- 19)	Change (from Estimated FY 2018- 19)
	Salaries & Wages-Council	80,400	81,000	82,932	\$ 81,900	\$ 81,900	1.11%	-1.24%
	Payroll Taxes	6,371	6,151	8,004	7,651	7,651	24.39%	-4.41%
	Retirement Contributions	7,920	9,648	8,128	8,148	8,148	-15.55%	0.24%
A	Health & Life Insurance	26,302	74,100	25,419	25,500	25,500	-65.59%	0.32%
A	Health Allowance	29,533	12,000	35,114	36,000	36,000	200.00%	2.52%
	Total Personnel	150,526	182,899	159,597	159,199	159,199	-12.96%	-0.25%
B	Travel & Meetings	8,426	10,000	10,000	7,500	7,500	-25.00%	-25.00%
	Community Contributions	17,711	-	-	-	-	0.00%	0.00%
	Office Supplies	-	-	3,666	2,500	2,500		
	Publications, Subscriptions & Memberships	567	1,500	800	1,000	1,000	0.00%	25.00%
	Professional Development	2,775	500	2,164	2,500	2,500	0.00%	15.53%
	Total Operating	29,479	12,000	16,630	13,500	13,500	12.50%	-18.82%
	TOTAL VILLAGE COUNCIL	180,005	194,899	176,227	\$ 172,699	\$ 172,699	-11%	-2%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Current budget based on actual elections versus full allowance allowed
- B. Reduced based on expected travel

OFFICE OF THE VILLAGE MANAGER

FUNCTION	<p>The Village Manager is one of three Chartered positions in the Village Administration as established by the Village Charter. The Village Manager is appointed by the Council and serves as the chief administrative officer of the Village. The Manager is accountable to the Council and is responsible for carrying out policies adopted by the Council. The Village Manager attends all Council meetings and may participate in discussion and provide guidance as appropriate. The Manager is authorized to execute contracts and other documents on behalf of the Village as directed by Council, and to that extent, the Village Manager is responsible for administering all Village contracts and coordinating Council directives and policies regarding consultants and advisors. Additionally, the Village Manager is responsible for the hiring and termination of all Village employees, subject to authorization for new employee positions contained in the adopted annual budget, the availability of funds and any direction given by the Council.</p>
STRATEGIC OBJECTIVES	<ul style="list-style-type: none"> • Telephonic Town Hall (3 times a year) • Monthly Manager's Report (online, highlighted on PB Quarterly) • Quarterly report on strategic plan accomplishments • Manager's Corner on PB Quarterly • Community groups / Neighborhood meetings • Develop standards / benchmarks to address residents' concerns/inquiries • Develop impact fee policy for parks, transit & traffic • Develop a policy on charitable contributions, in-kind contributions, 501 (c) (3) fee waivers • Develop a plan that encourages economic development through Smart growth policies and initiatives • Review potential for annexation of neighboring areas in the northwest and southwest quadrants • Review and eliminate operational inefficiencies • Prepare a branding strategy for the commercial corridor • Acquire the vacant 10 acres at 168th Street & 89th Ave • Pursue construction of a multimodal center • Work with MDC to design a signature bridge at Old Cutler Road & 136 St • Allocate CITT funding for a transit station on the Transitway • Implement and enforce Emergency Operations policies- work with MDC EOC • Develop strategies to reduce consumption of materials/ decrease use • Pursue a joint-use agreement with area schools for open fields • Pursue partnerships with higher learning organizations • Encourage neighborhood schools • Implement age-friendly initiative
FY 19-20 GOALS	<ul style="list-style-type: none"> • Ensure the recruitment of qualified personnel and minimize turnover rates of existing employees by supporting the Human Resources functions. • Hold staff meetings as required to provide and receive open communications. • Schedule monthly Council-action meetings to discuss Council directives and provide staff assignments. • Accomplish the goals of the legislative agenda. • Implement Strategic Plan recommendations and objectives. • Manage the Capital Projects Program.

OFFICE OF THE VILLAGE MANAGER

VILLAGE POSITION DETAIL	FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
	PT	FT	PT	FT	PT	FT	PT	FT
Office of the Village Manager								
Village Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Deputy Manager	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Assistant to the Manager	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Executive Assistant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Admin. Aide/Receptionist	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Procurement Specialist	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
Architectural & Graphic Designer	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Total Positions	0.0	6.0	0.0	6.0	0.0	6.0	0.0	5.0

OFFICE OF THE VILLAGE MANAGER

Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	% Change	% Change
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	(from Adopted FY 2018-19)	(from Estimated FY 2018-19)
A	Salaries & Wages	210,605	291,011	280,418	\$ 247,589	\$ 247,589	-14.92%	-11.71%
	Other Wages	2,554	3,000	3,623	4,000	4,000	33.33%	10.41%
	Regular Overtime	7	-	128	-	-	0.00%	-100.00%
A	Payroll Taxes	13,664	21,327	19,629	19,327	19,327	-9.38%	-1.54%
A	Retirement Contributions	31,897	40,714	40,015	37,000	37,000	-9.12%	-7.54%
A	Health & Life Insurance	51,550	57,381	51,525	42,000	42,000	-26.81%	-18.49%
	Total Personnel	310,277	413,433	395,339	349,916	349,916	-15.36%	-11.49%
	Temporary Administrative Support Services	6,231	-	-	-	-	0.00%	0.00%
	Travel & Per Diem	24,920	10,500	9,042	10,000	10,000	-4.76%	10.60%
	Expense Reimbursement Allowance	222	1,000	-	1,000	1,000	0.00%	0.00%
	Operating Supplies	1,125	1,500	2,092	1,500	1,500	0.00%	-28.28%
	Publications, Subscriptions & Memberships	1,568	3,000	1,999	1,500	1,500	-50.00%	-24.95%
	Professional Development	5,198	2,000	4,016	3,500	3,500	75.00%	-12.86%
	Total Operating	39,264	18,000	17,148	17,500	17,500	-2.78%	2.05%
	TOTAL VILLAGE MANAGER	349,541	431,433	412,487	\$ 367,416	\$ 367,416	-14.84%	-10.93%

OFFICE OF THE VILLAGE MANAGER

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Procurement position eliminated

OFFICE OF THE VILLAGE CLERK

FUNCTION	<p>The Village Clerk is one of the three Chartered positions in the Village Administration as established by the Charter. The Village Clerk is appointed by the Village Council and serves as the corporate secretary to the Village Council, the Local Planning Agency, the Palmetto Bay Foundation, the Charter Revision Commission, and various other Boards/Committees, as directed by the Council. In this capacity, the Clerk coordinates the preparation of meeting Agendas with the Village Manager's office and provides notice of all Council and Commission meetings to the Mayor and Council and to the public, maintaining accurate records of all proceedings in the form of written minutes, notes and/or audio/visual recordings. In addition, the Clerk is the custodian of the Village seal, serves as the Supervisor of Elections for Palmetto Bay, serves as the Records Management Liaison Officer, and is the coordinator for Financial Disclosures with the Florida Commission on Ethics. Additionally, the Clerk maintains custody of the Village's Public Records and implements a records management program that abides by the Florida Public Record Laws and the Department of State mandated records schedules.</p>
STRATEGIC OBJECTIVES	<ul style="list-style-type: none"> • Stay abreast of innovative and emerging communication methods, techniques and technologies that promote transparency • Launch an electronic agenda management software • Create new Councilmember Orientation Packages • Submission of public records requests online • Upload COW minutes in draft form (online) • Educate/ train employees on proper public records disposal laws/rules • Follow/ enforce public records destruction policies • Maintain current accounting of all public records • Develop educational video series • Initiate citizens' academy program • Implement and launch digital golf cart registration renewals • Host a Best Practices Conference for Municipal Clerks (in Miami-Dade County)
FY 19-20 GOALS	<ul style="list-style-type: none"> • Launch the Passport Acceptance Facility Program into a walk-in facility versus by appointment only • Launch the issuance of money orders as a revenue for the Village • Stay abreast of innovative and emerging communication methods, techniques and technologies that promote transparency in the Village • Launch an electronic agenda management software • Create new Councilmember Orientation Packages • Educate/ train employees on proper public records disposal laws/rules • Follow/ enforce public records destruction policies • Maintain current accounting of all public records • Initiate citizens' academy program • Implement and launch digital golf cart registration renewals • Continue to complete and distribute Village Council and Local Planning Agency meeting agendas in a timely manner • Maintain the codification process of the Village's Ordinances, including publication of the Village's Code on the Village website • Continue to provide public records through coordination with the Manager's office in order to ensure that records are timely and reasonably provided • Continue to serve as the Liaison between Village Advisory Boards/Task Forces

OFFICE OF THE VILLAGE CLERK

VILLAGE POSITION DETAIL	FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
	PT	FT	PT	FT	PT	FT	PT	FT
Office of the Village Clerk								
Village Clerk	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Administrative Assistant	0.0	1.0	0.0	1.0	0.0	2.0	0.0	2.0
Total Positions	0.0	2.0	0.0	2.0	0.0	3.0	0.0	3.0

OFFICE OF THE VILLAGE CLERK

Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	% Change	% Change
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	(from Adopted FY 2018-19)	(from Estimated FY 2018-19)
A	Salaries & Wages	106,115	\$ 133,912	112,526	\$ 161,695	\$ 161,695	20.75%	43.70%
	Other Wages	1,846	1,800	3,501	4,000	4,000	0.00%	14.26%
	Regular Overtime	498		1,236	-		0.00%	-100.00%
A	Payroll Taxes	8,368	9,885	9,053	11,247	11,247	13.78%	24.23%
A	Retirement Contributions	13,870	17,574	14,837	22,029	22,029	25.35%	48.47%
A	Health & Life Insurance	18,380	35,568	19,902	38,870	38,870	9.28%	95.30%
	Total Personnel	149,077	198,739	161,055	237,841	237,841	19.68%	47.68%
	Travel & Per Diem	3,373	5,500	1,476	3,000	3,000	0.00%	103.20%
	Ordinance Codification	5,244	6,775	467	5,000	5,000	-26.20%	971.43%
B	Legal Advertisement	31,225	25,000	31,454	32,000	25,000	0.00%	-20.52%
C	Election Costs	-	55,000	29,438	10,000	-	-100.00%	-100.00%
	Operating Supplies	557	1,118	879	1,000	1,000	-10.55%	13.81%
	Passport Supplies	-	5,000	6,458	3,500	3,500	0.00%	0.00%
	Publications, Subscriptions & Memberships	325	500	280	500	500	0.00%	78.57%
	Professional Development	2,070	1,500	767	1,000	1,000	-33.33%	30.43%
	Total Operating	42,794	100,393	71,218	56,000	39,000	-61.15%	-45.24%
	TOTAL VILLAGE CLERK	191,871	299,132	232,274	\$ 293,841	\$ 276,841	-7.45%	19.19%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Full-time position added
- B. Based on legal advertisement requirements
- C. Bi-annual elections

OFFICE OF THE VILLAGE ATTORNEY

FUNCTION	<p>The Village Attorney is appointed by the Village Council in accordance with the Village Charter. The Village Attorney prepares and reviews ordinances, resolutions, contracts, bonds and other written instruments as directed and endorses approval of the documents as to form, language and execution thereof. When required by Council, the Village Attorney prosecutes and defends, for and on behalf of the Village, all complaints, suits, and controversies. The Village Attorney provides legal advice and consults with the Council on legislative, quasi-judicial, administrative, proprietary, employment and other governmental matters, attending meetings, preparing ordinances, resolutions and contracts, rendering legal opinions, negotiating other inter-local government agreement with Miami-Dade County as required under Article IX of the Village Charter, and assisting in securing revenues from taxes, fees, fines and forfeitures.</p>
STRATEGIC OBJECTIVES	<ul style="list-style-type: none"> • Endeavor to always provide the highest quality legal services to the Village. • Vigorously maintain professional independent judgment and adhere to a high standard of ethics. • Ensure that the legal process remains a-political and provide the Village with clear and useful legal advice. In providing legal advice, the main objectives shall be to aid the Village in accomplishing its legitimate objectives and to avoid legal trouble. • Assist the Village in implementing the ordinances, resolutions, contracts, and inter-local agreements necessary to assist the Village Manager establish the daily operations, functions, tax base, and code of ordinances for the Village, including a land development code tailored to the needs of the Village.
FY 19-20 GOALS	<ul style="list-style-type: none"> • Provide quality legal services to the Village on a variety of legal matters while maintaining professional independent judgment and high ethical standards • Assist staff and the Village Council to develop over 100 resolutions and ordinances • Review all contracts and inter-local agreements for the Village • Provide legal guidance to Village staff on various zoning matters and administrative policies.

OFFICE OF THE VILLAGE ATTORNEY

CONTRACTUAL POSITION DETAIL	FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
Village Attorney	PT	FT	PT	FT	PT	FT	PT	FT
Village Attorney	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Total (Contractual) Positions	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0

OFFICE OF THE VILLAGE ATTORNEY BUDGET

Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	% Change	% Change
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	(from Adopted FY 2018-19)	(from Estimated FY 2018-19)
A	Professional Services - General Legal	114,427	125,000	92,808	\$ 130,000	\$ 130,000	4.00%	40.07%
	Professional Services - Zoning Applications	12,306	-	-	-	-	0.00%	0.00%
	Professional Services - Code Enforcement	-	-	-	-	-	0.00%	0.00%
A	Professional Services - Litigation Reserve	37,958	-	35,568	30,000	30,000	0.00%	-15.65%
	TOTAL VILLAGE ATTORNEY	164,691	125,000	128,376	\$ 160,000	\$ 160,000	28.00%	24.63%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

A. Estimated expense for new attorney

DIVISION OF HUMAN RESOURCES & COMMUNICATIONS

FUNCTION	<p>The Division of Human Resources and Communications oversees three distinct functions including personnel, communications and grant-writing. The division serves in an administrative and advisory capacity concerning matters related to personnel, and it is also responsible for the recruitment and retention of qualified employees, the administration of compensation and benefits, training and professional development, employee relations, and compliance with regulatory state and federal laws related to labor. In addition, the division implements and manages the Village's communications program to include all printed and electronic publications, public releases and promotions, all social media channels, video production & editing, the Village website & app, and WBAY. Finally, the department researches, writes, organizes all grant proposals and manages all grant contracts for Palmetto Bay. The Human Resources & Communications Division operates under the direction of the Deputy Manager.</p>
STRATEGIC OBJECTIVES	<ul style="list-style-type: none"> • Implement public media outreach strategy • Post sunshine meeting videos online • Conduct independent resident satisfaction surveys • Periodic employee surveys to assess HR services levels/ invite recommendations • Review and eliminate operational inefficiencies • Complete a compensation study to ensure Village matches market • Reporting grants received online • Upgrade/ update & maintain AV equipment • Develop a "community pride" program • Develop a customer service program (SMILE) • Pursue all available grant opportunities for transit & biking projects and brownfield clean-up & development • Update Emergency Operations Plan • Develop an alert system (web-based, reverse 911, push notifications) • Train employees on fire and emergency evacuations @ Village Hall • Update/ maintain Village's green webpage • Launch online job application module • Encourage village-wide training opportunities for staff & develop and implement an in-house training program
FY 19-20 GOALS	<ul style="list-style-type: none"> • Implement public media outreach strategy • Post sunshine meeting videos online • Conduct independent resident satisfaction surveys • Periodic employee surveys to assess HR services levels/ invite recommendations • Complete a compensation study to ensure Village matches market • Reporting grants received online • Upgrade/ update & maintain AV equipment • Develop a "community pride" program • Develop a customer service program (SMILE) • Pursue all available grant opportunities for transit & biking projects and brownfield clean-up & development • Update Emergency Operations Plan • Develop an alert system (web-based, reverse 911, push notifications) • Train employees on fire and emergency evacuations @ Village Hall • Update/ maintain Village's green webpage • Launch online job application module • Encourage village-wide training opportunities for staff & develop and implement an in-house training program

DIVISION OF HUMAN RESOURCES & COMMUNICATIONS

VILLAGE POSITION DETAIL	FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
Human Resources & Communications Division	PT	FT	PT	FT	PT	FT	PT	FT
Human Resources & Communications Dir.	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Administrative Aide	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0
HR & Communications Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Public Information Officer	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Media Specialist	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Grantwriter	1.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Total Positions	1.0	4.0	0.0	4.0	0.0	4.0	1.0	4.0

DIVISION OF HUMAN RESOURCES & COMMUNICATIONS BUDGET								
Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	% Change	% Change
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	(from Adopted FY 2018-19)	(from Estimated FY 2018-19)
A	Salaries & Wages	205,793	135,160	135,873	\$ 174,991	\$ 158,991	17.63%	17.01%
	Part-Time Salaries & Wages	278	-	-	-	-	0.00%	0.00%
	Other Wages	952	1,000	-	-	-	-100.00%	0.00%
A	Payroll Taxes	15,487	9,978	9,927	13,380	12,156	21.83%	22.45%
A	Retirement Contributions	24,010	15,652	16,210	20,999	19,079	21.89%	17.70%
A	Health & Life Insurance	45,150	35,568	37,877	50,830	42,974	20.82%	13.46%
	Total Personnel	291,670	197,358	199,887	260,200	233,200	18.16%	16.67%
	Professional Services	-	6,500	52	5,000	5,000	-23.08%	9515.38%
A	Temporary Administrative Support Services	3,079	12,126	11,747	-	-	-100.00%	-100.00%
	Travel & Per Diem	510	2,000	774	2,000	2,000	0.00%	158.42%
	Recruitment	1,839	2,000	943	2,000	2,000	0.00%	112.12%
	TV & Video Production	27,735	45,000	25,785	45,000	45,000	0.00%	74.52%
	Operating Supplies	2,201	1,500	2,065	2,000	2,000	33.33%	-3.14%
	Publications, Subscriptions & Memberships	1,006	1,000	352	1,000	1,000	0.00%	184.10%
	Professional Development	1,893	1,000	944	1,000	1,000	0.00%	5.93%
	Personnel Training- Village-wide	5,131	6,000	6,884	7,500	7,500	25.00%	8.96%
	Total Operating	43,394	77,126	49,545	65,500	65,500	-15.07%	32.20%
	TOTAL HUMAN RESOURCES & COMMUNICATIONS	335,064	274,484	249,432	\$ 325,700	\$ 298,700	8.82%	19.75%

DIVISION OF HUMAN RESOURCES & COMMUNICATIONS

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Addition on 1 part-time Administrative Aide

DEPARTMENT OF FINANCE

FUNCTION	<i>The Finance Department reports to the Village Manager and is responsible for the administration of the Village's financial and fiscal affairs. This includes accounting practices, financial planning and analysis, audit coordination, processing and recording of daily fiscal activities in accordance with generally accepted governmental accounting principles, budget coordination and monitoring, preparation of financial reports, and providing support on fiscal and financial matters. The Finance Department operates under the management and leadership of the Finance Director.</i>
STRATEGIC OBJECTIVES	<ul style="list-style-type: none"> • <i>Online financial reports and check register</i> • <i>Online expenditures / revenue information</i> • <i>Maintain healthy level of reserves</i> • <i>Maintain bond rating at current rate or better</i> • <i>Review and eliminate operational inefficiencies</i> • <i>Prepare financial model projecting revenues and expenses 3 years out</i> • <i>Match budget priorities to the strategic plan</i> • <i>Develop financial strategy to mitigate the impact of the additional Homestead exemption</i> • <i>Create an inventory of all village assets (excluding facilities)</i> • <i>Update/ upgrade software</i> • <i>Develop a plan and policy to safeguard IT systems</i> • <i>Implement sandbox system</i> • <i>Review Village insurance policies and update/change when applicable</i> • <i>Develop a plan to replenish the catastrophic category fund</i> • <i>Develop a plan allocating a percentage of surplus funding to implement the business improvement plan</i> • <i>Monitor funding/ expenses for transit projects</i> • <i>Develop a plan to safeguard Village assets</i> • <i>Create a policy and plan to safeguard the Village's IT systems</i> • <i>Implement direct deposit policy for vendors</i> • <i>Develop an educational series/ informational guide on public budgeting</i>
FY 19-20 GOALS	<ul style="list-style-type: none"> • <i>Maintain healthy level of reserves</i> • <i>Maintain bond rating at current rate or better</i> • <i>Prepare financial model projecting revenues and expenses 3 years out</i> • <i>Match budget priorities to the strategic plan</i> • <i>Develop financial strategy to mitigate the impact of the additional Homestead exemption</i> • <i>Create an inventory of all village assets (excluding facilities)</i> • <i>Update/ upgrade software</i> • <i>Develop a plan and policy to safeguard IT systems</i> • <i>Review Village insurance policies and update/change when applicable</i> • <i>Monitor funding/ expenses for transit projects</i> • <i>Develop a plan to safeguard Village assets and Implement FS 2018.33</i> • <i>Create a policy and plan to safeguard the Village's IT systems</i> • <i>Develop an educational series/ informational guide on public budgeting</i> • <i>Encourage village-wide training opportunities for staff & develop and implement an in-house training program</i>

DEPARTMENT OF FINANCE

VILLAGE POSITION DETAIL	FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
	PT	FT	PT	FT	PT	FT	PT	FT
Finance Department								
Finance Director	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Sr. Accountant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
IT Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
IT Technician	0.0	0.0	0.0	0.0	1.0	0.0	0.0	1.0
Accountant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Cashier	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Accounting & Alarm Clerk	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Total Positions	0.0	6.0	0.0	6.0	1.0	6.0	0.0	7.0

DEPARTMENT OF FINANCE BUDGET								
Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	% Change	% Change
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	(from Adopted FY 2018-19)	(from Estimated FY 2018-19)
A	Salaries & Wages	224,056	207,705	208,304	\$ 247,043	\$ 247,043	18.94%	18.60%
	Part-Time Salaries & Wages	-	28,916	9,169			-100.00%	-100.00%
	Other Wages	310	4,000	2,893	4,000	4,000	0.00%	38.26%
	Payroll Taxes	16,434	17,402	15,986	18,898	18,898	8.60%	18.21%
A	Retirement Contributions	26,073	25,066	24,487	29,645	29,645	18.27%	21.06%
A	Health & Life Insurance	44,127	41,496	37,293	50,325	50,325	21.28%	34.95%
	Total Personnel	311,000	324,585	298,132	349,911	349,911	7.80%	17.37%
	Independent Audit	37,760	51,800	33,600	50,000	50,000	-3.47%	48.81%
	Temporary Administrative Support Services	16,914	-	-	-	-	0.00%	0.00%
	Travel & Per Diem	2,728	5,000	3,170	4,000	4,000	-20.00%	26.20%
	Publications, Subscriptions & Memberships	1,054	875	927	750	750	-14.29%	-19.06%
	Professional Development	1,159	1,800	1,120	2,000	2,000	11.11%	78.54%
	Total Operating	59,615	59,475	38,816	56,750	56,750	-4.58%	46.20%
	TOTAL FINANCE DEPARTMENT	370,615	384,060	336,948	\$ 406,661	\$ 406,661	5.88%	20.69%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Reclassification of IT Tech from part-time to full-time

GENERAL GOVERNMENT

FUNCTION	The General Government section of the budget provides an expenditure detail for a variety of items of a general nature. These are items that are not applicable to other specific sections or departments, but are rather applicable to general Village functions.
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GENERAL GOVERNMENT BUDGET								
Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	%	%
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	Change (from Adopted FY 2018- 19)	Change (from Estimated FY 2018- 19)
	Workers Compensation Insurance	26,263	28,900	34,884	30,500	30,500	5.54%	-12.57%
	Unemployment Insurance	504	2,500	(256)	1,000	1,000	-60.00%	-490.63%
A	Professional Services - Consulting	68,755	10,000	63,011	30,000	30,000	200.00%	-52.39%
	Professional Services - Technical Support	7,399	15,000	7,899	8,500	8,500	-43.33%	7.61%
B	Professional Services - Web Hosting & Maint.	15,557	26,000	18,329	39,000	39,000	50.00%	112.78%
C	Professional Services - State Lobbyist	-	40,000	10,000	10,000	10,000	-75.00%	0.00%
	Temporary Administrative Support Services	-	-	12,961	-	-	0.00%	-100.00%
	Waste Haulers	1,211	-	-	-	-	0.00%	0.00%
	Legislative Travel	-	-	21,663	12,000	12,000	0.00%	-44.61%
D	Telephone Communications	33,324	24,600	26,478	28,000	28,000	13.82%	5.75%
E	Internet Service	8,342	30,000	11,603	18,000	18,000	-40.00%	55.13%
	Postage	5,045	2,500	1,530	2,000	2,000	-20.00%	30.72%
	Delivery	620	1,000	1,181	1,000	1,000	0.00%	-15.33%
	Electric	29,605	30,000	27,986	30,000	30,000	0.00%	7.20%
	Water	3,059	3,000	8,278	4,500	4,500	50.00%	-45.64%
E	Photocopies	18,094	20,000	17,449	18,000	18,000	-10.00%	3.16%
	Lease Vehicles	-	-	-	-	81,000	0.00%	0.00%
E	Insurance- General Liability	67,190	80,500	60,327	68,000	68,000	-15.53%	12.72%
E	Insurance - Automobile	1,566	2,500	2,091	2,500	2,500	0.00%	19.56%
	Insurance - Property	159,198	180,000	150,214	165,000	165,000	-8.33%	9.84%
	Printing and Binding	3,143	4,000	2,745	4,000	4,000	0.00%	45.72%
	Village Branding/Promotion	7,087	30,000	36,003	-	-	-100.00%	-100.00%
	Community Educational Classes/Lectures	-	5,000	-	-	-	-100.00%	0.00%
	Sponsorships/Donations	-	5,000	11,300	-	-	-100.00%	-100.00%
	Village Committees	-	10,000	267	-	-	-100.00%	0.00%

GENERAL GOVERNMENT

GENERAL GOVERNMENT BUDGET								
Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	%	%
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	Change (from Adopted FY 2018- 19)	Change (from Estimated FY 2018- 19)
	Financial Fees/Interest Payments/Credit Cards	28,984	30,000	24,414	30,000	30,000	0.00%	22.88%
E	Office Supplies	15,751	25,000	16,485	20,000	20,000	-20.00%	21.32%
E	Operating Supplies	60,711	65,000	88,229	75,000	75,000	15.38%	-14.99%
E	Equipment and Furniture: non-capital outlay	28,869	25,000	21,331	20,000	20,000	-20.00%	-6.24%
	Publications, Subscriptions & Memberships	6,862	10,000	7,078	8,000	8,000	-20.00%	13.03%
	Software Support	88,754	115,000	115,000	112,000	112,000	-2.61%	-2.61%
	Reserve for Contingencies	53,879	70,000	-	72,000	-	-100.00%	0%
	Total Operating	739,772	890,500	798,480	809,000	818,000	-8.14%	2.44%
	Library Bond- Principal	72,246	77,619	77,619	77,508	77,508	-0.14%	-0.14%
	Library Bond- Interest	26,199	24,495	24,495	22,664	22,664	-7.47%	-7.47%
	2010 Bond- Principal	345,000	355,000	355,000	370,000	370,000	4.23%	4.23%
	2010 Bond- Interest	554,718	531,613	531,613	532,840	532,840	0.23%	0.23%
	QNIP Principal	8,728	9,164	9,164	9,634	9,634	5.13%	5.13%
	QNIP Interest	2,677	2,319	2,319	1,943	1,943	-16.21%	-16.21%
	New Loan Principal (capital projects)	-	-	-	150,000	-	0.00%	0.00%
	New Loan Interest (capital projects)	-	-	-	50,000	-	0.00%	0.00%
	Total Debt	1,009,568	1,000,210	1,000,210	1,214,589	1,014,589	1.44%	1.44%
	Hurricane/Extra Ordinary Expenditures	68,123	-	48,052	-	-	0.00%	0.00%
	TOTAL DEBT AND OTHER FINANCING USES	68,123	-	48,052	-	-	0.00%	0.00%
	TOTAL GENERAL GOVERNMENT	1,817,463	1,890,710	1,846,742	2,023,589	1,832,589	-3.07%	-0.77%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Consulting for ADA compliance
- B. Review website for improvements
- C. Limited State-level lobbying services
- D. Increase in phone cost

PALMETTO BAY POLICING UNIT

FUNCTION	<p>The Palmetto Bay Policing Unit was developed through an inter-local agreement between the Village of Palmetto Bay and Miami-Dade County. The Department officially began its operations with the Village on July 14, 2003. Charged with the primary responsibility to protect, the Department is fully committed to ensuring the safety and well-being of the Palmetto Bay community, emphasizing community-oriented policing and traffic safety. The Department is responsible for maintaining order and providing for the safe and expeditious flow of residents and visitors upholding the values of integrity, respect, service, and fairness. The daily operations and administration of the Department are overseen by the Village Police Major with the assistance of a Police Lieutenant.</p>
STRATEGIC OBJECTIVES	<ul style="list-style-type: none"> • Report on monthly crime stats online • Report on monthly automobile accident locations online • Report on number of traffic tickets issued each month online • Continue community outreach programs • Develop crime prevention videos (in conjunction with communications) • Commander's Corner (on PB Quarterly) • Implement Major's Night-Out program (meetings with residents) • Implement red light cameras citation system • Implement Village-operated judicial review system • Review and eliminate operational inefficiencies • Assist code with abandoned properties • Annually inspect all park facilities for safety • Develop a bike safety program • Implement a canal safety plan • Start a crime prevention unit • Install license plate readers in the Village and at entrance to park facilities • Upper command staff to personally visit businesses on a quarterly basis • Actively enforce traffic laws • Identify and implement strategies to reduce paper consumption • Initiate citizens' academy program
FY 19-20 GOALS	<ul style="list-style-type: none"> • Report monthly crime stats online • Report on monthly automobile accident locations online • Report on number of traffic tickets issued each month online • Continue community outreach programs • Develop crime prevention videos (in conjunction with communications) • Implement Major's Night-Out program (meetings with residents) • Assist code with abandoned properties • Annually inspect all park facilities for safety • Upper command staff to personally visit businesses on a quarterly basis • Actively enforce traffic laws

PALMETTO BAY POLICING UNIT

CONTRACTUAL POSITION DETAIL	FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
	PT	FT	PT	FT	PT	FT	PT	FT
Police Services								
Police Major	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Police Lieutenant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Police Sergeant	0.0	5.0	0.0	5.0	0.0	5.0	0.0	5.0
Police Officer	0.0	36.0	0.0	34.0	0.0	34.0	0.0	34.0
Secretary	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Police Record Specialist	0.0	2.0	0.0	2.0	0.0	2.0	0.0	2.0
Police Station Specialist	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Total (Contractual) Positions	0.0	47.0	0.0	45.0	0.0	45.0	0.0	45.0

PALMETTO BAY POLICING UNIT BUDGET								
Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	%	%
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	Change (from Adopted FY 2018- 19)	Change (from Estimated FY 2018- 19)
	Patrol Services	\$ 7,448,783	\$ 7,837,000	\$ 7,968,519	\$ 8,285,000	\$ 8,185,000	4.44%	2.72%
	School Crossing Guards	75,455	90,000	93,493	95,000	95,000	5.56%	1.61%
	Travel and Per Diem	3,470	2,000	2,766	2,000	2,000	0.00%	-27.68%
	Photocopies	2,102	3,000	2,448	3,200	3,200	6.67%	30.70%
	Maintenance - Equipment	2,283	2,500	1,575	2,500	2,500	0.00%	58.70%
	Printing and Binding	28	100	112	200	200	100.00%	78.57%
	Officer Friendly Program	4,895	5,000	3,113	5,000	5,000	0.00%	60.59%
	Office Supplies	2,708	4,000	2,221	4,000	4,000	0.00%	80.09%
	Operating Supplies	9,501	5,000	4,067	5,000	5,000	0.00%	22.93%
	Uniforms	449	2,000	-	1,000	1,000	-50.00%	0.00%
	Equipment and Furniture: non-capital outlay	2,430	2,500	153	750	750	-70.00%	389.17%
	Books, Publications, Subscriptions & Memberships	275	500	367	750	750	50.00%	104.55%
	Professional Development	-	1,500	400	1,500	1,500	0.00%	275.00%
	Contingency	-	13,000	-	3,100	3,100	-76.15%	0.00%
	TOTAL POLICE SERVICES	\$ 7,552,379	\$ 7,968,100	\$ 8,079,235	\$ 8,409,000	\$ 8,309,000	4.28%	2.84%

FACILITIES MAINTENANCE DIVISION (PUBLIC SERV. DEPT.)

FUNCTION	<p>The Facilities Maintenance Division is responsible and accountable for the maintenance of all Village facilities, and Village Hall in particular, which is the first governmental Platinum LEED building in Florida. The Facilities staff members provide repairs, maintenance, renovations and construction services for all facilities on an as needed basis through a combination of contracted services. The Department employs the best methods and systems available to produce profitable results that have a positive effect on profitability. Facilities proactive approach to maintenance ensures that all parks municipal spaces have an effective and efficient environment to meet the needs of the Village.</p>
STRATEGIC OBJECTIVES	<ul style="list-style-type: none"> • Allow for submission of external work orders online • Update work order status regularly • Reports on mosquito abatement actions • Review and eliminate operational inefficiencies • Replace/ maintain all park entrance signs • Develop a maintenance plan for capital assets • Install entry monuments at key intersections • Install Village Hall main sign • Remove exotics on the vacant 10 acres at 168 St and 89 Ave • Develop a plan for the conversion to electric-powered or environmentally-friendly mowers • Develop and implement a public book exchange program
FY 19-20 GOALS	<ul style="list-style-type: none"> • Allow for submission of external work orders online • Update work order status regularly • Reports on mosquito abatement actions • Install entry monuments at key intersections • Install Village Hall main sign • Develop a plan for the conversion to electric-powered or environmentally-friendly mowers • Review/ update storm-water fees • Finish the Franjo Road transformation project • Develop a storm-water repair plan • Work with MDC to relocate the pump station in front of Village Hall • Develop a strategy to improve the appearance of county roads • Develop a strategy to reduce school-generated traffic • Complete "Park Drive" road • Implement traffic calming plan • Implement bicycle plan • Regularly maintain bicycle lane along Old Cutler Road • Pursue designation of pineland area at Coral Reef Park as a Natural Forest Community • Maintain standards that retain Tree City designation status

FACILITIES MAINTENANCE DIVISION (PUBLIC SERV. DEPT.)

VILLAGE POSITION DETAIL		FY 16-17		FY 17-18		FY 18-19		FY 19-20	
		Final		Final		Final		Adopted	
Dept. of Public Services		PT	FT	PT	FT	PT	FT	PT	FT
Public Works	Public Services Director	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Administrative Assistant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
	Office Manager	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Administrative Aide	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Field Operations Supervisor	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Grounds Maintenance Worker	0.0	3.0	3.0	4.0	3.0	4.0	0.0	4.0
	Tree Maintenance Worker	0.0	0.0	0.0	0.0	0.0	1.0	0.0	2.0
	Stormwater Engineering Technician	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
	Bus Operator	1.0	0.0	0.0	1.0	0.0	3.0	0.0	2.0
	Transit Operations Specialist	0.0	1.0	0.0	1.0	0.0	0.0	0.0	0.0
	Total Public Works Positions	1.0	8.0	3.0	9.0	3.0	11.0	0.0	12.0
Facilities Maint.	Facilities Maint. Superintendent	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Facilities Maint. Worker I	1.0	2.0	0.0	2.0	0.0	2.0	0.0	4.0
	Facilities Maint. Worker II	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Maintenance Supervisor	0.0	1.0	0.0	1.0	0.0	0.0	0.0	1.0
	Maintenance & Repair Technician	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
	Maintenance Technician	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Maintenance Worker	4.0	3.0	4.0	3.0	3.0	3.0	0.0	8.0
	Total Facilities Maint. Positions	5.0	9.0	4.0	9.0	3.0	8.0	0.0	16.0
	Total Public Services Positions	6.0	17.0	7.0	18.0	6.0	19.0	0.0	28.0

FACILITIES MAINTENANCE DIVISION (PUBLIC SERV. DEPT.)

		DIVISION OF FACILITIES MAINTENANCE BUDGET							
Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	%	%	
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	Change (from Adopted FY 2018- 19)	Change (from Estimated FY 2018- 19)	
A	Salaries & Wages	342,830	374,810	398,545	677,827	677,827	80.85%	70.08%	
A	Part-Time Salaries & Wages	70,444	81,928	49,441	-	-	-100.00%	-100.00%	
	Other Wages	550	500	4,941	3,000	3,000	500.00%	-39.28%	
	Overtime	10,608	3,000	17,673	10,000	10,000	233.33%	-43.42%	
A	Payroll Taxes	32,419	38,806	35,602	51,854	51,854	33.62%	45.65%	
A	Retirement Contributions	39,943	53,535	46,619	81,339	81,339	51.94%	74.48%	
A	Health & Life Insurance	104,096	140,790	125,301	239,200	239,200	69.90%	90.90%	
	Total Personnel	600,890	693,369	678,121	1,063,220	1,063,220	53.34%	56.79%	
	VILLAGE HALL								
	Waste Haulers	2,154	4,400	4,579	6,000	6,000	36.36%	31.03%	
	Alarm Monitoring	1,164	1,100	667	750	750	-31.82%	12.44%	
	Janitorial Service	-	-	-	45,000	45,000	0.00%	0.00%	
	Travel & Per Diem	-	2,750	-	750	750	-72.73%	0.00%	
B	Vehicle Lease	-	-	-	41,000	-	0.00%	0.00%	
C	Landscape Maintenance	28,717	79,000	35,000	32,500	32,500	-58.86%	-7.14%	
D	Facility Maintenance - General	26,699	62,316	50,000	60,000	60,000	-3.72%	20.00%	
	Facility Maintenance - Repairs	13,448	37,000	14,619	15,000	15,000	-59.46%	2.61%	
	Pest Control	510	385	397	500	500	29.87%	25.94%	
	Repairs and Maintenance - Vehicle	12,243	11,500	2,477	6,500	6,500	-43.48%	162.41%	
	Repairs and Maintenance - Equipment	3,868	550	5,992	5,000	5,000	809.09%	-16.56%	
	Office Supplies	134	275	122	500	500	81.82%	0.00%	
	Operating Supplies	3,591	8,250	8,826	9,000	9,000	9.09%	1.97%	
	Uniforms	64	1,100	-	1,000	1,000	-9.09%	0.00%	
E	Vehicle Operation	17,512	11,000	24,439	20,000	20,000	81.82%	-18.16%	
	Equipment and Furniture: non-capital outlay	-	-	-	2,000	2,000	0.00%	0.00%	
	Publications, Subscriptions & Memberships	-	1,100	-	500	500	-54.55%	0.00%	
	Professional Development	451	2,200	-	1,000	1,000	-54.55%	0.00%	
	TOTAL VILLAGE HALL	110,555	222,926	147,118	247,000	206,000	-7.59%	40.02%	

FACILITIES MAINTENANCE DIVISION (PUBLIC SERV. DEPT.)

DIVISION OF FACILITIES MAINTENANCE BUDGET								
Change	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
	CORAL REEF PARK							
	Waste Haulers	20,863	22,000	19,530	20,000	20,000	-9.09%	2.41%
F	Landscape Maintenance	49,649	22,000	55,658	25,000	25,000	13.64%	-55.08%
F	Facility Maintenance - General	36,849	27,500	41,708	35,000	35,000	27.27%	-16.08%
	Pest Control	600	550	467	550	550	0.00%	17.77%
	Repairs and Maintenance - Equipment	6,066	4,400	10,777	10,000	10,000	127.27%	-7.21%
	TOTAL CORAL REEF PARK	114,027	76,450	128,140	90,550	90,550	18.44%	-29.34%
	PALMETTO BAY PARK							
	Waste Haulers	19,651	22,000	21,078	21,000	21,000	-4.55%	-0.37%
	Landscape Maintenance	27,247	16,500	20,117	17,000	17,000	3.03%	-15.49%
F	Facility Maintenance - General	41,257	38,500	44,670	43,000	43,000	11.69%	-3.74%
	Pest Control	588	385	336	400	400	3.90%	19.05%
	Repairs and Maintenance - Equipment	6,568	2,750	6,815	5,000	5,000	81.82%	-26.63%
	TOTAL PALMETTO BAY PARK	95,311	80,135	93,016	86,400	86,400	7.82%	-7.11%
	PERRINE WAYSIDE DOG PARK							
	Waste Haulers	7,285	6,050	7,563	7,500	7,500	23.97%	-0.83%
	Landscape Maintenance	158	4,400	261	4,000	4,000	-9.09%	1432.57%
	Facility Maintenance - General	2,555	2,200	1,389	8,000	8,000	263.64%	475.95%
	TOTAL PERRINE WAYSIDE DOG PARK	9,998	12,650	9,213	19,500	19,500	54.15%	111.66%
	THALATTA ESTATE PARK							
	Waste Haulers	10,717	11,000	6,614	8,000	8,000	-27.27%	20.96%
	Landscape Maintenance	10,509	3,300	5,133	7,500	7,500	127.27%	46.11%
F	Facility Maintenance - General	19,682	11,000	8,484	15,000	15,000	36.36%	76.80%
	Pest Control	900	853	355	500	500	-41.35%	40.85%
	Repairs and Maintenance - Equipment	1,042	1,650	2,178	2,500	2,500	51.52%	14.78%
	TOTAL THALATTA ESTATE PARK	42,850	27,803	22,764	33,500	33,500	20.49%	47.16%

FACILITIES MAINTENANCE DIVISION (PUBLIC SERV. DEPT.)

DIVISION OF FACILITIES MAINTENANCE BUDGET								
Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018- 19)	% Change (from Estimated FY 2018- 19)
	LUDOVICI PARK							
	Waste Haulers	-	220	-	-	-	-100.00%	0.00%
	Landscape Maintenance	-	3,300	1,011	2,000	2,000	-39.39%	97.82%
F	Facility Maintenance - General	10,850	8,800	12,373	13,000	13,000	47.73%	5.07%
	Pest Control	120	110	93	100	100	-9.09%	7.53%
	TOTAL LUDOVICI PARK	10,970	12,430	13,477	15,100	15,100	21.48%	12.04%
	PERRINE COMMUNITY HOUSE							
	Waste Haulers	-	-	-	500	500	0.00%	0.00%
	Landscape Maintenance	-	-	-	5,000	5,000	0.00%	0.00%
	Facility Maintenance - General	-	-	35,000	5,000	5,000	0.00%	-85.71%
	Pest Control	-	-	-	500	500	0.00%	0.00%
	TOTAL PERRINE COMMUNITY HOUSE	-	-	35,000	11,000	11,000	0.00%	-68.57%
	Total Operating	383,711	432,394	448,728	503,050	462,050	6.86%	2.97%
	TOTAL FACILITIES MAINTENANCE	984,601	1,125,763	1,126,849	1,566,270	1,525,270	35.49%	35.36%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Addition of 4 positions and converting 3 part-time positions to full-time
- B. Replacing aging vehicle fleet (average of 11 years)
- C. Village-wide landscaping less than originally estimated
- D. Janitorial services contract
- E. Increasing in line with actual operations
- F. Increasing maintenance line item for park aesthetics

DEPARTMENT OF PARKS & RECREATION

FUNCTION	<p>The Department of Parks and Recreation is responsible for the planning, organizing, supervising, directing and administering of all activities related to parks and recreation, special events and community outreach programs. To that extent, the Department administers all aspects of respective contracts including service providers and user agreements. Parks and Recreation is responsible for developing innovative partnerships for park programming activities by focusing on collaborations with community and civic groups as well as our local schools. The Department continuously explores and develops new techniques and approaches for enhancement of recreational activities that address community needs; increased efficiency and effectiveness of park maintenance and overall aesthetics; as well as for appropriate park improvements and/or recommendations for additional amenities.</p>
STRATEGIC PRIORITIES	<ul style="list-style-type: none"> • Parks Master Plan online showing benchmarks/ items completed to date • Quarterly Play by Play guide (electronic & regular mail) • Online facility availability calendar • Promotional campaigns for events/programs • Informational/ promotional school flyers • Revise/ update fee schedule based on service type (pyramid system) • Identify true operational costs for Thalatta & Tennis program and adjust fees accordingly • Review and eliminate operational inefficiencies • Develop a plan to increase sponsorship contributions annually • Implement the parks module on Eden system to allow for online reservations & rentals • Outsource concessions • Identify and implement cost-savings programs for senior citizens • Develop a public space acquisition plan • Update park playgrounds • Install a splash pad at Palmetto Bay Park • Complete the development of Veterans' park • Implement improvements to the dog park • Establish a linear park under the FPL transmission lines • Study viability of establishing a neighborhood park behind the Publix store at 168 St. and provide recommendations on action steps • Launch a bike sharing program • Implement the Safer Compass program at all Village parks and train employees accordingly • Develop a park safety program, including addition of security cameras • Develop a park lighting plan • Provide a strategy for capital plans • Maximize solar energy use at all park facilities • Use recycled water for irrigation • Install low-flush toilets and urinals • Increase tree canopy for shading • Install water fountains that accommodate water bottles @ all park facilities • Revise/ renew all park programming based on user needs • Develop a jazz/music program at Village parks

DEPARTMENT OF PARKS & RECREATION

	<ul style="list-style-type: none"> • Develop programming targeting teens and elderly • Partner with the MDC library for joint programs • Provide dog training/ obedience school programming
FY 19-20 GOALS	<ul style="list-style-type: none"> • Continue publication and distribution (electronic and regular mail) of Quarterly Play-by-Play guide • Implementation of parks module on Eden to allow for online facility availability calendar; reservations; rentals; and payment of same • Continue promotional campaigns for events and programs, including informational/promotional school flyers • Continue solicitation efforts to increase annual sponsorship contributions for special events and programs • Continue to identify and implement programs for senior citizens; with the Palmetto Bay Community House at Palmetto Bay to be the established hub of activities • Implement components of the Park Master Plan as funding becomes available • Complete the design of Veteran's Park • Continue to explore viability of new neighborhood parks and public spaces throughout the Village • Develop obtainable avenues to create safer parks such as an expanded security camera system, security personnel and staff training • Evaluate existing park lighting systems for upgrading to LED; and identify areas for additional lighting • Installation of impact windows at Village park facilities to better safeguard assets and eliminate costly personnel costs required to shutter facilities • Evaluate the cost efficiency of solar energy components at Village parks • Design and installation of infield irrigation for Palmetto Bay softball fields and Explore opportunities to convert our current irrigation systems to utilize recycled water • Continue tree canopy program at Village parks to create needed shade • Installation of water fountains that accommodate water bottle fill-up at all parks and tennis center • Continue to evaluate programming needs of all age groups, emphasizing activities for teens and seniors • Expand joint programming efforts with the Miami Dade Library • Provide dog training- obedience schooling at the Perrine Wayside Dog Park • Design and construct new community center for Coral Reef Park • Continue scheduled pressure cleaning of park amenities including walkways, playground structures, concession patios, venue areas, etc. • Continue weekly cleaning/sanitizing of park restrooms, as well as daily/hourly inspection and cleaning • Continue accommodating various recreational providers to effectuate well organized activities within a safe and aesthetically pleasing environment

DEPARTMENT OF PARKS & RECREATION

VILLAGE POSITION DETAIL	FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
Parks & Recreation	PT	FT	PT	FT	PT	FT	PT	FT
Parks and Recreation Director	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Parks & Recreation Supervisor	0.0	3.0	0.0	3.0	0.0	3.0	0.0	3.0
Administrative Assistant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Special Events Supervisor	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Special Events & Programs Coord.	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Park Reservations Specialist	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
Recreation Attendant	0.0	0.0	3.0	0.0	3.0	0.0	3.0	0.0
Park Service Aide	20.0	0.0	20.0	0.0	21.0	0.0	20.0	0.0
Total Positions	20.0	8.0	23.0	8.0	24.0	8.0	23.0	7.0

DEPARTMENT OF PARKS AND RECREATION BUDGET

Change	Description	Actual	Adopted	Estimated	Proposed	Adopted	% Change	% Change
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	(from Adopted FY 2018-19)	(from Estimated FY 2018-19)
	Park Administration							
	Salaries & Wages	94,803	105,185	110,300	115,486	190,486	81.10%	72.70%
	Part-Time Salaries & Wages	-	16,786	-	-	-	-100.00%	0.00%
	Summer Camp Payroll	59,382	-	-	-	-	0.00%	0.00%
	Other Wages	760	1,500	1,555	1,000	1,000	-33.33%	-35.69%
	Overtime	2,420	-	1,292	-	-	0.00%	-100.00%
	Payroll Taxes	12,035	9,010	8,698	8,835	8,835	-1.94%	1.58%
A	Retirement Contributions	10,986	12,120	12,829	13,858	13,858	14.34%	8.02%
	Health & Life Insurance	23,800	26,676	26,377	26,910	26,910	0.88%	2.02%
	Total Personnel	204,186	171,277	161,051	166,089	241,089	40.76%	49.70%
	Professional Services	-	1,500	500	500	500	-66.67%	0.00%
	Temporary Administrative Support Services	14,982	3,500	-	1,500	1,500	-57.14%	0.00%
	Security Services	-	-	13,238	25,000	25,000	0.00%	88.85%
	Travel & Per Diem	2,627	4,000	83	1,000	1,000	-75.00%	1104.82%
B	Vehicle Lease	-	-	-	40,000	-	0.00%	0.00%
C	Printing and Binding	24,925	40,000	25,912	20,000	20,000	-50.00%	-22.82%
D	Special Events	195,125	175,000	200,000	135,000	135,000	-22.86%	-32.50%
	Operating Supplies	-	-	-	1,000	1,000	0.00%	0.00%
	Uniforms	6,357	5,000	4,416	4,000	4,000	-20.00%	-9.42%
	Summer Camp Supplies	33,380	-	2,635	-	-	0.00%	-100.00%

DEPARTMENT OF PARKS & RECREATION

DEPARTMENT OF PARKS AND RECREATION BUDGET								
Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
	Publications, Subscriptions & Memberships	2,503	2,000	326	1,000	1,000	-50.00%	206.75%
	Professional Development	2,295	2,500	324	1,000	1,000	-60.00%	208.64%
	Veterans Park	-	100,000	-	-	-	-100.00%	0.00%
	Total Operating	282,194	333,500	247,434	230,000	190,000	-43.03%	-23.21%
	TOTAL PARK ADMINISTRATION	486,380	504,777	408,485	396,089	431,089	-14.60%	5.53%
	Coral Reef Park							
	Salaries & Wages	86,552	101,085	97,033	96,536	96,536	-4.50%	-0.51%
E	Part-Time Salaries & Wages	75,596	145,143	98,732	97,287	97,287	-32.97%	-1.46%
	Summer Camp Payroll	-	70,743	72,687	72,000	72,000	1.78%	-0.94%
	Other wages	1,184	-	2,335	2,000	2,000	0.00%	-14.35%
	Overtime	154	-	750	-	-	0.00%	-100.00%
E	Payroll Taxes	12,683	18,222	18,064	20,216	20,216	10.94%	11.91%
E	Retirement Contributions	10,078	11,166	11,292	15,309	15,309	37.10%	35.58%
	Health & Life Insurance	20,612	22,971	23,490	23,173	23,173	0.88%	-1.35%
	Total Coral Reef Park Personnel	206,859	369,330	324,382	326,521	326,521	-11.59%	0.66%
	Alarm Monitoring	1,981	2,200	2,921	2,000	2,000	-9.09%	-31.52%
	Communications	5,354	6,500	3,503	4,000	4,000	-38.46%	14.19%
	Electric	19,511	22,000	15,976	20,000	20,000	-9.09%	25.19%
	Water	3,592	4,800	2,800	3,500	3,500	-27.08%	25.02%
F	Equipment/Supply Rental	-	36,665	28,910	27,365	27,365	-25.36%	-5.34%
F	Operating Supplies	26,172	35,000	26,964	28,000	28,000	-20.00%	3.84%
	Furniture & Equipment - Non Capital	1,624	1,500	8,698	5,000	5,000	233.33%	-42.52%
	Summer Camp Supplies	-	33,000	23,968	35,000	35,000	6.06%	46.03%
	Concession Supplies	-	2,500	-	-	-	-100.00%	0.00%
	Total Coral Reef Park Operating	58,234	144,165	113,739	124,865	124,865	-13.39%	9.78%
	TOTAL CORAL REEF PARK	265,093	513,495	438,121	451,386	451,386	-12.10%	3.03%

DEPARTMENT OF PARKS & RECREATION

DEPARTMENT OF PARKS AND RECREATION BUDGET								
Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
	Coral Reef Park Tennis Facility							
	Salaries & Wages	2,093	-	1,221	-	-	0.00%	-100.00%
	Part-Time Salaries & Wages	58,229	61,979	60,816	58,409	58,409	-5.76%	-3.96%
	Summer Camp Payroll	5,919	5,000	4,053	3,000	3,000	-40.00%	-25.99%
	Other wages	95	-	-	-	-	0.00%	0.00%
	Overtime	106	-	566	-	-	0.00%	-100.00%
	Payroll Taxes	5,083	5,000	4,948	4,100	4,100	-18.00%	-17.14%
	Retirement Contributions	102	-	-	-	-	0.00%	0.00%
	Health & Life Insurance	123	-	-	-	-	0.00%	0.00%
	Total Coral Reef Park Tennis Personnel	71,750	71,979	71,605	65,509	65,509	-8.99%	-8.51%
F	Tennis Coaches	108,488	90,000	121,611	120,000	120,000	33.33%	-1.32%
	Tennis Coaches-After School		5,000	3,880	7,500	7,500	50.00%	93.30%
	Tennis Coaches-Camp		5,000	10,080	5,000	5,000	0.00%	-50.40%
	Internet	1,025	750	3,337	3,000	3,000	300.00%	-10.09%
F	Electric	10,935	12,000	9,863	10,000	10,000	-16.67%	1.39%
	Operating Supplies	972	2,000	827	1,000	1,000	-50.00%	20.91%
	Tennis Camp Supplies	2,705	1,500	342	500	500	-66.67%	46.26%
	Total Coral Reef Park Tennis Operating	124,125	116,250	149,940	147,000	147,000	26.45%	-1.96%
	TOTAL TENNIS FACILITY	195,875	188,229	221,545	212,509	212,509	12.90%	-4.08%

DEPARTMENT OF PARKS & RECREATION

DEPARTMENT OF PARKS AND RECREATION BUDGET

Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
	Palmetto Bay Park							
E	Salaries & Wages	69,175	99,384	125,852	56,792	56,792	-42.86%	-54.87%
E	Part-Time Salaries & Wages	141,096	145,614	143,467	72,319	72,319	-50.34%	-49.59%
	Other wages	2,630	-	800	-	-	0.00%	-100.00%
	Overtime	674	-	1,251	-	-	0.00%	-100.00%
E	Payroll Taxes	16,373	20,552	20,829	14,325	14,325	-30.30%	-31.22%
	Retirement Contributions	8,022	14,765	14,766	9,765	9,765	-33.86%	-33.87%
E	Health & Life Insurance	11,506	22,971	16,684	14,750	14,750	-35.79%	-11.59%
	Total Palmetto Bay Park Personnel	249,476	303,286	323,647	167,951	167,951	-44.62%	-48.11%
	Alarm Monitoring	2,039	2,500	2,097	2,100	2,100	-16.00%	0.15%
	Communications	5,452	7,500	3,889	4,000	4,000	-46.67%	2.85%
	Electric	32,591	32,500	31,261	31,000	31,000	-4.62%	-0.83%
	Water	1,961	2,250	2,879	3,000	3,000	33.33%	4.22%
F	Operating Supplies	17,641	22,500	19,504	20,000	20,000	-11.11%	2.54%
	Furniture & Equipment - Non Capital	500	500	10,518	500	500	0.00%	-95.25%
	Concession Supplies	19,107	2,500	-	1,000	1,000	-60.00%	#DIV/0!
	Tournament/League	4,572	6,000	97	1,000	1,000	-83.33%	934.91%
	Total Palmetto Bay Park Operating	83,863	76,250	70,244	62,600	62,600	-17.90%	-10.88%
	TOTAL PALMETTO BAY PARK	333,339	379,536	393,891	230,551	230,551	-39.25%	-41.47%

DEPARTMENT OF PARKS & RECREATION

DEPARTMENT OF PARKS AND RECREATION BUDGET								
Change	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
	Perrine Wayside Park							
	Internet	1,539	2,000	1,528	1,650	1,650	-17.50%	7.97%
	Electric	2,601	1,200	3,041	3,000	3,000	150.00%	-1.35%
	Water	6,567	300	94	500	500	66.67%	434.57%
	Park Operating	521	1,500	3,141	7,500	7,500	400.00%	138.75%
	Furniture & Equipment - Non Capital		500	-	-	-	-100.00%	#DIV/0!
	TOTAL PERRINE WAYSIDE PARK	11,228	5,500	7,804	12,650	12,650	130.00%	62.10%
	Thalatta Estate Park							
G	Salaries & Wages	116,136	103,941	96,296	56,447	56,447	-45.69%	-41.38%
E	Part-Time Salaries & Wages	47,767	42,291	44,584	28,464	28,464	-32.69%	-36.16%
	Other Wages	1,819	-	2,223	-	-	0.00%	-100.00%
	Overtime	824	-	1,130	-	-	0.00%	-100.00%
	Payroll Taxes	12,756	10,810	11,061	6,325	6,325	-41.49%	-42.82%
	Retirement Contributions	13,687	11,882	11,297	6,500	6,500	-45.30%	-42.46%
G	Health & Life Insurance	21,437	30,381	25,133	16,435	16,435	-45.90%	-34.61%
	Total Thalatta Estate Park Personnel	214,426	199,305	191,723	114,171	114,171	-42.72%	-40.45%
F	Valet Services	30,756	55,000	36,634	35,500	35,500	-35.45%	-3.10%
F	Security Services	19,878	25,000	22,570	22,000	22,000	-12.00%	-2.53%
	Waste Haulers	-	1,000	991	1,000	-	-100.00%	-100.00%
	Alarm Monitoring	1,445	1,500	1,190	1,200	2,200	46.67%	84.91%
	Telephone	4,038	5,500	2,922	3,000	3,000	-45.45%	2.66%
	Internet	2,570	2,500	3,136	3,200	3,200	28.00%	2.03%
	Electric	11,003	12,000	10,532	11,000	11,000	-8.33%	4.44%
	Water	2,210	2,500	1,101	1,200	1,200	-52.00%	8.97%
	Equipment Rental	8,500	2,500	3,120	3,500	3,500	40.00%	12.18%
F	Parking Rental	4,800	15,000	24,507	24,000	24,000	60.00%	-2.07%
	Advertising/Marketing	1,015	10,000	8,437	-	-	-100.00%	-100.00%
	Community Educational Classes/Lectures	4,996	6,500	4,693	4,000	4,000	-38.46%	-14.76%
F	Operating Supplies	12,301	15,000	14,610	10,000	10,000	-33.33%	-31.55%
	Furniture & Equipment - Non Capital	2,007	3,000	6,585	5,000	5,000	66.67%	0.00%
	Total Thalatta Estate Park Operating	105,519	157,000	141,028	124,600	124,600	-20.64%	-11.65%
	TOTAL THALATTA ESTATE	319,945	356,305	332,751	238,771	238,771	-32.99%	-28.24%

DEPARTMENT OF PARKS & RECREATION

DEPARTMENT OF PARKS AND RECREATION BUDGET								
Change	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
EAF Comm. Room & Ludovici Park								
G	Salaries & Wages	60,842	60,764	58,312	50,629	50,629	-16.68%	-13.18%
E	Part-Time Salaries & Wages	11,942	34,602	36,477	22,725	22,725	-34.32%	-37.70%
	Other wages	796	-	1,275	-	-	#DIV/0!	-100.00%
	Overtime	305	-	1,030	-	-	#DIV/0!	-100.00%
	Payroll Taxes	5,657	7,052	7,450	6,400	6,400	-9.25%	-14.10%
	Retirement Contributions	7,132	6,910	6,813	5,800	5,800	-16.06%	-14.87%
G	Health & Life Insurance	10,872	15,561	12,950	13,500	13,500	-13.24%	4.25%
	Total Ludovici Park Personnel	97,546	124,889	124,308	99,054	99,054	-20.69%	-20.32%
	Alarm Monitoring	1,568	2,500	1,587	1,800	1,800	-28.00%	13.43%
	Telephone	2,677	3,000	1,859	1,800	1,800	-40.00%	-3.18%
	Internet	1,706	2,200	1,929	2,000	2,000	-9.09%	3.69%
F	Electric	18,834	20,000	17,409	18,000	18,000	-10.00%	3.39%
	Water	5,483	3,200	4,481	4,000	4,000	25.00%	-10.73%
	Operating Supplies	2,436	4,500	600	800	800	-82.22%	33.33%
	Furniture & Equipment - Non Capital	309	500	-	1,000	1,000	100.00%	#DIV/0!
	Total Ludovici Park Operating	33,013	35,900	27,865	29,400	29,400	-18.11%	5.51%
	TOTAL LUDOVICI PARK	130,559	160,789	152,173	128,454	128,454	-20.11%	-15.59%
Perrine Community House								
	Alarm Monitoring	-	-	1,334	750	750	0.00%	-43.78%
	Telephone	-	-	2,486	-	-	0.00%	-100.00%
	Electric	-	-	1,693	3,025	3,025	0.00%	78.68%
	Water	-	-	480	1,400	1,400	0.00%	191.67%
	Rent	-	-	7,589	6,100	6,100	0.00%	-19.62%
	Operating Supplies	-	-	5,808	4,000	4,000	0.00%	-31.13%
	Furniture & Equipment - Non Capital	-	-	2,525	500	500	0.00%	-80.20%
	TOTAL PERRINE COMMUNITY HOUSE	-	-	21,915	15,775	15,775	0.00%	-28.02%
TOTAL PARKS & RECREATION		1,742,419	2,108,631	1,976,684	1,686,185	1,721,185	-18.37%	-12.93%

DEPARTMENT OF PARKS & RECREATION

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Change due to increase in salaries
- B. Replacing aging fleet (average of 11 years)
- C. Moving to electronic distribution of park events/ promotions
- D. Maintaining the most popular special events
- E. Moving all park and grounds maintenance to PS (facilities)
- F. Adjusted budget in line with actual
- G. Staff reassignment

SPECIAL REVENUE FUND

FUND STRUCTURE	<p>The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes, with the exception of debt service or capital projects. Our Special Revenue Fund is divided into Major & Minor funds, as follows:</p> <p>Major Funds: Public Works & Transportation, Transit, Building & Permitting, Storm-water Utility, and Capital Projects</p> <p>Minor Funds: Art-in-Public Places, Park Impact Fees & Grants, Alarm Registration Program, and Public Safety Impact Fees & Grants.</p>
PUBLIC WORKS & TRANSPORTATION	Revenues consist of entitlement grants, fuel taxes and parking fines that are restricted for transportation services and capital within village boundaries.
TRANSIT	Revenues derive from the ½ penny sales surtax approved by county voters as part of the People’s Transportation Plan. Funding for the People’s Transportation Plan is managed by the Citizen’s Independent Transportation Trust (CITT.) This line item is therefore more commonly known as the CITT Transportation Tax. Uses of CITT funds are restricted to the scope that is mandated by the CITT.
COMMUNITY & ECONOMIC DEVELOPMENT	This fund is considered an Enterprise Fund. As required by generally accepted accounting principles (GAAP), Enterprise Funds must be used to account for or activities that include services primarily funded through user charges and that are financed and operated in a manner similar to private business enterprises.
STORMWATER UTILITY	A fund that accounts for the financial resources that are received and allocated for the primary purpose of maintaining the sewer and drainage systems throughout the village (excluding county infrastructure.) The Storm-water Utility Fund is also an Enterprise Fund, used to account for an activity for which a fee is charged.
CAPITAL PROJECTS	This budget is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition and construction of major capital facilities.
ART-IN-PUBLIC PLACES	In accordance with Village policy, this fund is to be used solely for the purpose of acquiring, installing, improving, maintaining, and insuring public artwork. These funds must be maintained separately and any income generated by the account is to be used for the formerly-indicated purposes.
PARK IMPACT FEES & GRANTS	This fund is primarily funded through impact fees that are charged to new capital projects to pay for the additional green space and park needs they generate. Impact fees are typically based on the proportionate share of the cost of the public facilities needed to serve new project. The fund also tracks all grants received for village parks.
ALARM REGISTRATION PROGRAM	Fund used to account for revenues and expenses relative to the village’s Alarm Registration Program. The program requires the registration and annual renewal of all burglar alarm systems operating within village limits.
PUBLIC SAFETY IMPACT FEES & GRANTS	This fund is primarily funded through impact fees that are charged to new capital projects to pay for the additional public safety resources that are needed to serve new project. The fund also tracks all grants received for police & safety initiatives.

SPECIAL REVENUE FUND

FUND BALANCE	<p>The fund balance for governmental funds can be reported in five components non-spendable, Restricted, Committed, Assigned, Unassigned, depending on the source of the fund balance. The Special Revenue Funds uses the following categories:</p> <p><u>Restricted:</u> externally enforceable limitations in use; such as grants or imposed by law. The Art in Public Places, Park Impact Fees, Public Works-Transportation, Transit, Storm-water, Building and Public Safety funds are placed in this category due to the legal restrictions placed on the uses of the funds.</p> <p><u>Committed:</u> self-imposed limitations usually set by the highest level of decision making that requires formal action at the same level to remove.</p>
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SPECIAL REVENUE FUND

SPECIAL REVENUE FUND SUMMARY

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
BEGINNING SPECIAL REVENUE FUND BALANCES	\$ 11,752,796	\$ 8,587,629	\$ 10,643,339	\$ 4,691,006	\$ 4,691,006
REVENUES					
Capital Projects	\$ 64,105	\$ 1,025,000	\$ 1,025,000	\$ 440,000	\$ 440,000
Art In Public Places	115,410	-	312	-	-
Parks Impact Fees and Grants	491,530	-	300,000	-	-
Public Services	603,027	554,000	554,000	554,000	554,000
CITT-Transportation	824,174	750,000	750,000	750,000	750,000
Transportation Grants and Fuel Taxes	2,066,280	7,197,807	6,345,584	911,200	911,200
CITT-Transit	209,238	240,000	240,000	415,000	415,000
Stormwater	705,281	660,000	660,000	810,000	810,000
Building and Permitting	2,482,571	2,500,000	1,750,000	4,000,000	4,000,000
Alarm Registration	64,240	70,250	52,000	50,000	50,000
Public Safety Impact Fees and Grants	170,091	-	138,506	-	-
TOTAL REVENUES	\$ 7,795,947	\$ 12,997,057	\$ 11,815,402	\$ 7,930,200	\$ 7,930,200
Transfer In - General Fund - Capital Projects	480,000	70,000	70,000	2,500,000	-
TOTAL SOURCES	\$ 20,028,743	\$ 21,654,686	\$ 22,528,741	\$ 15,121,206	\$ 12,621,206
EXPENDITURES					
Capital Projects	1,993,244	4,293,320	4,443,320	4,437,500	1,937,500
Art In Public Places	528	57,500	5,000	300,000	300,000
Parks Impact Fees and Grants	157,558	-	400,000	300,000	300,000
Public Services	573,603	837,080	558,957	712,915	712,915
CITT-Transportation	541,388	1,188,656	1,121,162	817,788	817,788
Transportation Grants and Fuel Taxes	2,720,416	8,294,310	7,282,952	800,000	800,000
CITT-Transit	131,501	630,159	438,124	729,599	729,599
Stormwater Utility Program	1,077,136	1,113,846	762,954	1,020,066	1,020,066
Building and Permitting	2,102,781	3,421,826	2,730,813	3,990,737	4,015,861
Alarm Registration Program	80,906	84,725	72,653	31,412	31,412
Public Safety Impact Fees and Grants	6,343	1,800	21,800	250,000	250,000
TOTAL EXPENDITURES	\$ 9,385,404	\$ 19,923,222	\$ 17,837,735	\$ 13,390,017	\$ 10,915,141
COMMITTED SPECIAL REVENUE FUND BALANCES	5,296,486	308,724	1,922,825	143,913	143,913
RESTRICTED SPECIAL REVENUE FUND BALANCES	5,346,853	1,422,740	2,768,181	1,587,276	1,562,152
TOTAL SPECIAL REVENUE FUNDS BALANCES	10,643,339	1,731,464	4,691,006	1,731,189	1,706,065
TOTAL EXPENDITURES AND FUND BALANCES	\$ 20,028,743	\$ 21,654,686	\$ 22,528,741	\$ 15,121,206	\$ 12,621,206

SPECIAL REVENUE FUND – PUBLIC WORKS DIVISION

FUNCTION	<p>The Public Services Department oversees the operations and functions of the Public Works Division, which is responsible for managing the right-of-way and street maintenance program, transit operations and storm-water management. The division provides construction support, management and maintenance of the Village's infrastructure, including streets, trees, sidewalks and storm drains; vehicles and equipment; street name signs and traffic calming. Additionally, the Department oversees street beautification projects, graffiti abatement, storm-water activities, facility maintenance, and provides public transportation services. The division functions under the management and leadership of the Public Services Director.</p> <p>The Public Services Department manages the Public Works – Transportation Fund, the Storm-water Utility Fund and the Transit Fund.</p>
STRATEGIC PRIORITIES	<ul style="list-style-type: none"> • All master plans online showing progress/ work accomplished • Online GIS system for tree information (requested by Tree Advisory Board) • Reports on mosquito abatement actions • Develop process to implement shared ride services in conjunction with I-Bus • Allow general public to track I -Bus locations through online GPS service • Post current I-Bus route information & maps online • Install real time parking availability information at park & ride locations • Review/ update storm-water fees • Finish the Franjo Road transformation project • Develop a service fee schedule for tree trimming on swales • Review and eliminate operational inefficiencies • Develop plan for unique crosswalk markings • Develop a storm-water repair plan • Improve the appearance of 184 Street • Work with MDC to relocate the pump station in front of Village Hall • Develop a strategy to improve the appearance of county roads • Implement Safe Routes to School program • Work with MDC to optimize traffic signalization (smart signaling) • Improve & increase I-Bus routes; incorporate weekend service • Implement ride-sharing program • Develop a strategy to reduce school-generated traffic • Develop a "complete streets" plan • Complete "Park Drive" road • Build traffic circle at 82 Ave & 168 Street • Implement traffic calming plan • Implement bicycle plan • Regularly maintain bicycle lane along Old Cutler Road • Provide a connectivity plan for the transit line • Develop a strategy to reduce number of trucks on Old Cutler Road • Install covered bus stops • Pursue designation of pineland area at Coral Reef Park as a Natural Forest Community • Maintain standards that retain Tree City designation status • Remove exotics on the vacant 10 acres at 168 St and 89 Ave

SPECIAL REVENUE FUND – PUBLIC WORKS DIVISION

VILLAGE POSITION DETAIL		FY 16-17		FY 17-18		FY 18-19		FY 19-20	
		Final		Final		Final		Adopted	
Dept. of Public Services		PT	FT	PT	FT	PT	FT	PT	FT
Public Works	Public Services Director	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Administrative Assistant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
	Office Manager	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Administrative Aide	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Field Operations Supervisor	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Grounds Maintenance Worker	0.0	3.0	3.0	4.0	3.0	4.0	0.0	4.0
	Tree Maintenance Worker	0.0	0.0	0.0	0.0	0.0	1.0	0.0	2.0
	Stormwater Engineering Technician	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
	Bus Operator	1.0	0.0	0.0	1.0	0.0	3.0	0.0	2.0
	Transit Operations Specialist	0.0	1.0	0.0	1.0	0.0	0.0	0.0	0.0
	Total Public Works Positions	1.0	8.0	3.0	9.0	3.0	11.0	0.0	12.0
Facilities Maint.	Facilities Maint. Superintendent	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Facilities Maint. Worker I	1.0	2.0	0.0	2.0	0.0	2.0	0.0	4.0
	Facilities Maint. Worker II	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Maintenance Supervisor	0.0	1.0	0.0	1.0	0.0	0.0	0.0	1.0
	Maintenance & Repair Technician	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
	Maintenance Technician	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Maintenance Worker	4.0	3.0	4.0	3.0	3.0	3.0	0.0	8.0
	Total Facilities Maint. Positions	5.0	9.0	4.0	9.0	3.0	8.0	0.0	16.0
	Total Public Services Positions	6.0	17.0	7.0	18.0	6.0	19.0	0.0	28.0

SPECIAL REVENUE FUND – PUBLIC WORKS DIVISION

SPECIAL REVENUE FUND - DEPARTMENT OF PUBLIC SERVICES								
Changes	Description	Actual	Adopted	Estimated	Proposed	Adopted	% Change	% Change
		FY 2017-18	Budget FY 2018-19	Final FY 2018-19	Budget FY 2019-20	Budget FY 2019-20	(from Adopted FY 2018-19)	(from Estimated FY 2018-19)
BEGINNING FUND BALANCE								
	8 CENT FUEL TAX	147,038	36,658	40,601	29,601	29,601	-19.25%	-27.09%
	1 TO 6 CENT LOCAL OPTION GAS TAX	186,955	273,029	260,506	329,434	329,434	20.66%	26.46%
	PUBLIC SERVICES	(82,982)	-	13,385	-	-	0.00%	-100.00%
	TOTAL BEGINNING FUND BALANCE	251,011	309,687	314,492	359,035	359,035	15.93%	14.16%
REVENUES								
	8 Cent Fuel Tax	142,387	139,000	139,000	\$ 139,000	\$ 139,000	0.00%	0.00%
	1 to 6 Cent Local Option Gas Tax	421,610	415,000	415,000	415,000	415,000	0.00%	0.00%
	Public Services	34,946	-	-	-	-	0.00%	0.00%
	Interest	4,084	-	-	-	-	0.00%	0.00%
	TOTAL REVENUES	603,027	554,000	554,000	\$ 554,000	\$ 554,000	0.00%	0.00%
	Intragovernmental Transfer In	34,057	37,500	49,500	47,000	47,000	25.33%	-5.05%
	TOTAL SOURCES	888,095	901,187	917,992	960,035	960,035	6.53%	4.58%
EXPENDITURES								
Personnel								
A	Salaries & Wages	297,747	338,513	262,562	\$ 300,492	\$ 300,492	-11.23%	14.45%
	Other Wages	8,979	5,000	16	-	-	-100.00%	-100.00%
	Overtime	2,735	2,500	251	-	-	-100.00%	-100.00%
	Overtime Special Events	-	-	-	-	-	0.00%	0.00%
A	Payroll Taxes	24,163	25,896	19,477	22,988	22,988	-11.23%	18.03%
A	Retirement Contributions	35,112	40,621	30,482	36,060	36,060	-11.23%	18.30%
	Health & Life Insurance	52,379	74,100	41,525	67,275	67,275	-9.21%	62.01%
	Total Personnel	421,115	486,630	354,313	426,815	426,815	-12.29%	20.46%

SPECIAL REVENUE FUND – PUBLIC WORKS DIVISION

SPECIAL REVENUE FUND - DEPARTMENT OF PUBLIC SERVICES								
Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
	Operating							
	Workers Compensation	14,264	15,000	14,209	15,000	15,000	0.00%	5.57%
B	Professional Services	17,337	220,000	10,000	70,000	70,000	-68.18%	600.00%
	Administrative Temp	26,479	-	70,000	-	-	0.00%	-100.00%
C	Waste Haulers	6,053	5,000	8,500	10,000	10,000	100.00%	17.65%
	Alarm Monitoring	1,027	1,200	1,000	1,200	1,200	0.00%	20.00%
	Travel & Per Diem	131	1,500	500	1,500	1,500	0.00%	200.00%
	Vehicle Lease	-	-	-	20,000	20,000	0.00%	0.00%
	Telephone	6,054	6,500	5,000	6,000	6,000	-7.69%	20.00%
	internet service	1,278	1,500	3,000	3,000	3,000	100.00%	0.00%
	Postage	35	250	100	150	150	-40.00%	50.00%
	Electric	2,155	2,000	2,000	2,250	2,250	12.50%	12.50%
	Electric-Street lights	-	-	500	12,000	12,000	0.00%	2300.00%
	Water	741	750	750	5,000	5,000	566.67%	566.67%
	Photocopy Machine	1,824	2,000	1,500	2,000	2,000	0.00%	33.33%
D	Insurance	17,830	17,500	18,285	20,000	20,000	14.29%	9.38%
E	Landscape Maintenance	2,695	15,000	15,000	60,000	60,000	300.00%	300.00%
F	Repairs and Maintenance - Facility	2,883	5,000	1,500	2,500	2,500	-50.00%	66.67%
	Repairs and Maintenance - Pest Control	288	750	300	500	500	-33.33%	66.67%
	Repairs and Maintenance - Vehicle	6,998	7,500	7,500	7,500	7,500	0.00%	0.00%
	Repairs and Maintenance - Equipment	6,629	7,500	6,000	7,500	7,500	0.00%	25.00%
	Office Supplies	2,235	3,000	1,500	2,000	2,000	-33.33%	33.33%
	Operating Supplies	19,781	25,000	25,000	25,000	25,000	0.00%	0.00%
	Uniforms	2,340	1,500	500	1,000	1,000	-33.33%	100.00%
	Vehicle Operation	12,278	10,000	10,000	10,000	10,000	0.00%	0.00%
	Equipment and Furniture: non-capital outlay	480	500	500	500	500	0.00%	0.00%
	Publications, Subscriptions & Memberships	497	500	500	500	500	0.00%	0.00%
	Professional Development	176	1,000	1,000	1,000	1,000	0.00%	0.00%
	Total Operating	152,488	350,450	204,644	286,100	286,100	-18.36%	39.80%

SPECIAL REVENUE FUND – PUBLIC WORKS DIVISION

Changes

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
Capital Outlay							
Capital Equipment	-	-	-	-			
Vehicles	-	-	-	-	-		
Total Capital Projects	-	-	-	-	-	#DIV/0!	#DIV/0!
TOTAL EXPENDITURES	573,603	837,080	558,957	712,915	712,915	-14.83%	27.54%
ENDING FUND BALANCE							
8 CENT FUEL TAX	40,601	25,658	29,601	18,601			
1 TO 6 CENT LOCAL OPTION GAS TAX	260,506	38,449	329,434	229,019			
PUBLIC SERVICES	13,385	-	-				
TOAL ENDING FUND BALANCE	314,492	64,107	359,035	247,620	-		
TOTAL EXPENDITURES AND FUND BALANCE	\$ 888,095	\$ 901,187	\$ 917,992	\$ 960,535	\$ 712,915	-20.89%	-22.34%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Staff allocated to Stormwater
- B. Traffic studies funded from CIIT
- C. Adjusting budget in line with actual and increase in Miami Dade
- D. Expected increase in premiums
- E. Maintenance of US 1

SPECIAL REVENUE FUND – STORMWATER

SPECIAL REVENUE FUND - STORMWATER UTILITY FUND								
Changes	Description	Actual	Adopted Budget	Estimated Final	Proposed Budget	Adopted Budget	%	%
		FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	FY 2019-20	Change (from Adopted FY 2018- 19)	Change (from Estimated FY 2018- 19)
	BEGINNING STORMWATER FUND BALANCE	1,132,370	592,296	760,515	\$ 657,561	\$ 657,561	11.02%	-13.54%
	REVENUES							
	Stormwater Utility Fees	693,226	660,000	660,000	\$ 810,000	\$ 810,000	22.73%	22.73%
	Interest	12,055	-	-	-	-	-	-
	Grants							
	SFWMD	-	-	-	-	-	-	-
	TMDL	-	-	-	-	-	-	-
	TOTAL REVENUES	705,281	660,000	660,000	\$ 810,000	\$ 810,000	22.73%	22.73%
	TOTAL SOURCES	1,837,651	1,252,296	1,420,515	\$ 1,467,561	\$ 1,467,561	17.19%	3.31%
	EXPENDITURES							
	Personnel							
A	Salaries & Wages	167,504	195,828	274,971	\$ 365,589	\$ 365,589	86.69%	32.96%
A	Part time wages	596	90,000	18,284	-	-	-100.00%	-100.00%
	Other Wages	529	4,000	964	-	-	-100.00%	-100.00%
A	Payroll Taxes	12,830	22,073	21,717	27,967	27,967	26.70%	28.78%
A	Retirement Contributions	20,542	35,869	33,305	43,870	43,870	22.31%	31.72%
A	Health & Life Insurance	33,190	47,942	54,185	101,880	101,880	112.51%	88.02%
	Total Personnel	235,191	395,712	403,426	539,306	539,306	36.29%	33.68%
	Operating							
	Workers Compensation	2,439	2,750	2,750	2,750	2,750	0.00%	0.00%
	Professional Services	10,489	9,000	5,000	2,500	2,500	-72.22%	-50.00%
	Engineering/Architectural	80,760	90,000	20,000	5,000	5,000	-94.44%	-75.00%
	Administrative temp	2,819	-	-	-	-	0.00%	0.00%
	Travel & Per Diem	-	500	500	-	-	-100.00%	-100.00%
	Postage	275	350	350	150	150	-57.14%	-57.14%
	Insurance	1,766	2,000	7,500	7,500	7,500	275.00%	0.00%
B	Landscape Maintenance	510	100,000	10,000	200,000	200,000	100.00%	1900.00%
B	Drainage Maintenance	2,326	50,000	50,000	100,000	100,000	100.00%	100.00%
	Canal maintenance	31,585	30,000	30,000	30,000	30,000	0.00%	0.00%
	NPDES Permit Fees	5,748	6,000	6,001	6,000	6,000	0.00%	-0.02%
	Operating Supplies	2,766	807	1,000	500	500	-38.04%	-50.00%
	Uniforms	-	100	100	100	100	0.00%	0.00%
	Publications, Subscriptions & Memberships	1,449	800	500	500	500	-37.50%	0.00%
	Professional Development	50	100	100	-	-	-100.00%	-100.00%
	Total Operating	142,982	292,407	133,801	355,000	355,000	21.41%	165.32%

SPECIAL REVENUE FUND – STORMWATER

SPECIAL REVENUE FUND - STORMWATER UTILITY FUND								
Changes	Description	Actual	Adopted Budget	Estimated Final	Proposed Budget	Adopted Budget	%	%
		FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20	FY 2019-20	Change (from Adopted FY 2018- 19)	Change (from Estimated FY 2018- 19)
	Drainage Improvements	573,175	300,000	100,000	-	-	-100.00%	-100.00%
	Debt							
	Miami Dade Debt							
	Principal	95,599	86,479	86,479	89,504	89,504	3.50%	3.50%
	Interest	30,189	39,248	39,248	36,256	36,256	-7.62%	-7.62%
	Total Debt	125,788	125,727	125,727	125,760	125,760	0.03%	0.03%
	TOTAL EXPENDITURES	1,077,136	1,113,846	762,954	\$ 1,020,066	\$ 1,020,066	-8.42%	33.70%
	Restricted Stormwater Fund Balance	760,515	138,450	657,561	447,495	447,495	223.22%	-31.95%
	TOTAL EXPENDITURES AND FUND BALANCE	1,837,651	1,252,296	1,420,515	\$ 1,467,561	\$ 1,467,561	17.19%	3.31%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Converted part-time to full-time and added 2 positions
- B. Increase in maintenance

SPECIAL REVENUE FUND – TRANSIT

SPECIAL REVENUE FUND SUMMARY- TRANSIT BUDGET								
Change	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018-19)	% Change (from Estimated FY 2018-19)
	BEGINNING TRANSIT FUND BALANCE	462,094	557,671	533,020	\$ 325,396	\$ 325,396	-41.65%	-38.95%
	REVENUES							
	CITT-Half Cent Transportation Tax	204,006	190,000	190,000	\$ 190,000	\$ 190,000	0.00%	0.00%
	Interest	5,232	-	-	-	-	-	-
	Transfer In/Grants	-	50,000	50,000	225,000	225,000	350.00%	350.00%
	TOTAL REVENUES	209,238	240,000	240,000	\$ 415,000	\$ 415,000	72.92%	72.92%
	TOTAL SOURCES	671,332	797,671	773,020	\$ 740,396	\$ 740,396	-7.18%	-4.22%
	EXPENDITURES							
	Personnel							
A	Salaries & Wages	63,345	100,293	60,750	\$ 64,175	\$ 64,175	-36.01%	5.64%
	Overtime	3,243	-	1,021	1,000	1,000	0.00%	-2.06%
	Payroll Taxes	5,374	7,671	4,686	3,850	3,850	-49.81%	-17.84%
A	Retirement Contributions	7,569	12,035	7,290	7,700	7,700	-36.02%	5.62%
A	Health & Life Insurance	18,697	44,460	29,115	29,900	29,900	-32.75%	2.70%
	Total Personnel	98,228	164,459	102,862	106,625	106,625	-35.17%	3.66%
	Operating							
	Workers' Compensation	1,822	3,800	3,800	3,800	3,800	0.00%	0.00%
B	Professional Services	680	15,000	20,000	10,000	10,000	-33.33%	-50.00%
	Travel & Per Diem	-	200	-	-	-	-100.00%	#DIV/0!
C	Rental Facilities	-	-	3,600	107,200	107,200	0.00%	2877.78%
	Insurance-General Liability	1,587	3,000	3,000	3,000	3,000	0.00%	0.00%
	Insurance-Auto	2,794	4,000	4,000	4,000	4,000	0.00%	0.00%
	Repairs and Maintenance - Vehicle	7,271	7,500	10,000	10,000	10,000	33.33%	0.00%
	Operating Supplies	865	1,000	1,000	1,000	1,000	0.00%	0.00%
	Uniforms	-	750	750	750	750	0.00%	0.00%
	Bus Operations	18,254	30,000	20,000	20,000	20,000	-33.33%	0.00%
C	On Demand Service	-	-	100,000	463,224	463,224	0.00%	363.22%
	Professional Development	-	450	-	-	-	-100.00%	0.00%
	Total Operating	33,273	65,700	166,150	622,974	622,974	848.21%	274.95%
	Capital Improvements	-	400,000	169,112	-	-	-100.00%	0.00%
	TOTAL EXPENDITURES	131,501	630,159	438,124	\$ 729,599	\$ 729,599	15.78%	66.53%
	Intragovernmental Transfer Out	6,811	9,500	9,500	9,500	9,500	0.00%	0.00%
	Restricted Transit Fund Balance	533,020	158,012	325,396	1,297	1,297	-99.18%	-99.60%
	TOTAL EXPENDITURES AND FUND BALANCE	671,332	797,671	773,020	\$ 740,396	\$ 740,396	-7.18%	-4.22%

SPECIAL REVENUE FUND – TRANSIT

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Reduction of 1 position
- B. Reduced level of professional services
- C. Grant-funded Park & Ride and On-Demand Ride service

SPECIAL REVENUE FUND – TRANSPORTATION FUEL TAXES & GRANTS

SPECIAL REVENUE FUND - TRANSPORTATION FUEL TAXES AND GRANTS BUDGET								
Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2017-18)	% Change (from Estimated FY 2017-18)
	BEGINNING FUND BALANCE							
	1 TO 5 CENT LOCAL OPTION GAS TAX	190,380	269,567	326,225	261,225	261,225	-3.09%	-19.92%
	PARKING FINE PROGRAM-ADA	285	4,831	4,875	4,875	4,875	0.91%	0.00%
	FUEL TAX REFUND	4,367	5,567	6,628	7,828	7,828	40.61%	18.11%
	IMPACT FEES	-	-	-	16,000	16,000	-	-
	PALMER TRINITY	50,000	-	50,000	50,000	50,000	-	0.00%
	STREET SIGN LOAN	1,686,400	1,040,556	889,568	-	-	-100.00%	-100.00%
	TOTAL BEGINNING FUND BALANCE	1,931,432	1,320,521	1,277,296	339,928	339,928	-74.26%	-73.39%
REVENUES								
	1 to 6 Cent Local Option Gas Tax	161,596	160,000	160,000	\$ 160,000	\$ 160,000	0.00%	0.00%
	Parking Fines ADA Program	4,546	-	-	-	-	-	-
	Fuel Tax Refund	2,203	1,200	1,200	1,200	1,200	0.00%	0.00%
	Impact Fees	-	-	16,000	750,000	750,000	-	4587.50%
	Interest	11,319	-	-	-	-	-	-
GRANTS								
	MPO Safe Routes to School	-	455,000	455,000	-	-	-100.00%	-100.00%
	GOB-Main Street	1,886,616	6,481,607	5,613,384	-	-	-100.00%	-100.00%
	Urban Forestry-US1 Beautification	-	100,000	100,000	-	-	-100.00%	-100.00%
		-	-	-	-	-	-	-
	TOTAL REVENUES	2,066,280	7,197,807	6,345,584	\$ 911,200	\$ 911,200	-87.34%	-85.64%
	TOTAL SOURCES	3,997,712	8,518,328	7,622,880	1,251,128	1,251,128	-85.31%	-83.59%

Continued on next page

SPECIAL REVENUE FUND – TRANSPORTATION FUEL TAXES & GRANTS

SPECIAL REVENUE FUND - TRANSPORTATION FUEL TAXES AND GRANTS BUDGET								
Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2017-18)	% Change (from Estimated FY 2017-18)
EXPENDITURES								
Maintenance								
	Side Walks	24,443	25,000	25,000	-	-	-100.00%	-100.00%
	Road Paving and Repair	-	-	-	800,000	800,000	0.00%	0.00%
	Traffic Calming	-	-	-	-	-	0.00%	0.00%
	Traffic Signals and Signs	-	-	-	-	-	0.00%	0.00%
	Easements/Swales	4,080	-	-	-	-	0.00%	0.00%
	Total Maintenance	28,523	25,000	25,000	800,000	800,000	3100.00%	3100.00%
Capital Projects								
	Side Walks	-	-	-	-	-	0.00%	0.00%
	Traffic Calming	-	-	-	-	-	0.00%	0.00%
	Safe Routes to Schools Grant	-	455,000	455,000	-	-	-100.00%	-100.00%
	Main Street	2,691,893	7,514,310	6,502,952	-	-	-100.00%	-100.00%
	US1 Beautification	-	300,000	300,000	-	-	-100.00%	-100.00%
	Total Capital Projects	2,691,893	8,269,310	7,257,952	-	-	-100.00%	-100.00%
	TOTAL EXPENDITURES	2,720,416	8,294,310	7,282,952	800,000	800,000	-90.35%	-89.02%
ENDING FUND BALANCE								
	1 TO 5 CENT LOCAL OPTION GAS TAX	326,225	204,567	261,225	371,225	371,225	81.47%	0.00%
	PARKING FINE PROGRAM-ADA	4,875	4,831	4,875	4,875	4,875	0.91%	0.00%
	FUEL TAX REFUND	6,628	6,767	7,828	9,028	9,028	33.41%	0.00%
	IMPACT FEES	-	-	16,000	16,000	16,000	-	0.00%
	PALMER TRINITY	50,000	-	50,000	50,000	50,000	-	0.00%
	STREET SIGN LOAN	889,568	7,853	-	-	-	-100.00%	0.00%
	TOAL ENDING FUND BALANCE	1,277,296	224,018	339,928	451,128	451,128	101.38%	0.00%
	TOTAL EXPENDITURES AND FUND BALANCE	\$ 3,997,712	\$ 8,518,328	\$ 7,622,880	\$ 1,251,128	\$ 1,251,128	-85.31%	-83.59%

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

This fund is grant and project based, so there is not a consistent basis for comparison.

SPECIAL REVENUE FUND – COMM. & ECON. DEVELOPMENT

FUNCTION	<p>The Community & Economic Development Department is comprised of two divisions including; Building and Permitting and Planning & Zoning. The Building & Permitting division oversees the building, code compliance, and Flood Plain administration functions. The Building and Permitting division performs the critical functions of safeguarding the health, safety and welfare of the residents by enforcing and implementing federal, state and local building laws that regulate the construction industry, particularly the Florida Building Code 2017, sixth edition. The division also enforces all codes promulgated by regulatory agencies such as the Hotel and Restaurant Commission, Miami-Dade County Department of Environmental Resource Management, Florida Department of Health and Professional Regulation and others. Additionally, the division ensures that all work performed is to the standards as set forth by the Florida Building Code and that all work is properly permitted. With respect to Code Compliance, the division is responsible for educating the public on the Village's code regulations and enforcing those regulations in the utmost professional manner. The overall goal of this division is to ensure the safety, health and welfare of each resident and neighborhood in a responsible and professionally sensitive manner.</p> <p>Planning & Zoning works in conjunction with the Building & Permitting division to ensure a higher degree of customer service and enhance operations with respect to the permitting process. Planning and Zoning is responsible for providing technical and professional recommendations to ensure strict adherence to the Village's Comprehensive Plan, Land Development Code, and any other concurrency regulations. The goal of the Planning and Zoning Division is to ensure that the planning and zoning needs of residents are met in a timely and efficient manner through a cost-effective process. Additionally, the division implements and oversees economic development initiatives as the Village embarks on redeveloping its downtown area and attracting investment and new businesses to the area.</p>
STRATEGIC GOALS	<p>Building & Permitting</p> <ul style="list-style-type: none"> • Online permitting services • Online inspection reports • "How To..." printed guides & videos • Review / update fee schedule annually • Review/ update FEMA ranking • Review and eliminate operational inefficiencies • Inspect all Village facilities annually • Develop a policy to require inspections of foreclosed properties • Improve ISO rating • Actively enforce building code • Promptly identify unsafe structures and issue declarations • Develop a fee-reduction plan for solar and LEED-certified projects • Expedite building permit process for solar and LEED-certified projects • Develop educational video series • Initiate citizens' academy program <p>Planning & Zoning</p> <ul style="list-style-type: none"> • Economic Development update provided online and updated regularly • Plans/construction updates provided online and updated regularly • Listing active & closed Bus Tax Licenses online • Promote/ announce new businesses

SPECIAL REVENUE FUND – COMM. & ECON. DEVELOPMENT

	<ul style="list-style-type: none"> • Develop a business incentive program • Provide GIS mapping and property zoning information online • Develop a business incentive plan • Review and eliminate operational inefficiencies • Establish a North Business District • Develop a business recruitment plan • Develop a strategy and options for the future development of the FPL site • Develop a strategy and options for the future development of the Deering Estate site • Create an Airbnb policy • Revise and update the signage ordinance • Incorporate AIPP standards and funding into downtown development • Track ALF locations- provide information to the Policing Unit regularly • Develop a connectivity plan • Create a "placemaking" plan • Develop standards to incorporate and protect green open areas throughout the Village • Create an incentive plan for LEED-certified buildings • Develop educational video series • Initiate citizens' academy program • Administer zoning regulations in accordance with the Land Development Code, large scale plan review.
FY 19-20 GOALS	<p>Building & Permitting</p> <ul style="list-style-type: none"> • Implement new software that integrates planning, zoning, building & permitting, code compliance, and occupational licenses functions • Online inspection reports • "How To..." printed guides & videos • Review / update fee schedule annually • Inspect all Village facilities annually • Develop a policy to require inspections of foreclosed properties • Improve ISO rating • Actively enforce building code • Promptly identify unsafe structures and issue declarations • Expedite building permit process for solar and LEED-certified projects • Develop educational video series • Initiate citizens' academy program <p>Planning & Zoning</p> <ul style="list-style-type: none"> • Economic Development update provided online and updated regularly • Plans/construction updates provided online and updated regularly • Listing active & closed Bus Tax Licenses online • Promote/ announce new businesses • Develop a business incentive program • Provide GIS mapping and property zoning information online • Develop a business incentive plan

SPECIAL REVENUE FUND – COMM. & ECON. DEVELOPMENT

- Establish a North Business District
- Develop a business recruitment plan
- Develop a strategy and options for the future development of the FPL site
- Develop a strategy and options for the future development of the Deering Estate site
- Create an Airbnb policy
- Revise and update the signage ordinance
- Incorporate AIPP standards and funding into downtown development
- Track ALF locations- provide information to the Policing Unit regularly
- Develop a connectivity plan
- Create a "place-making" plan
- Develop standards to incorporate and protect green open areas throughout the Village
- Create an incentive plan for LEED-certified buildings
- Develop educational video series
- Initiate citizens' academy program
- Administer zoning regulations in accordance with the Land Development Code, large scale plan review.

SPECIAL REVENUE FUND – COMM. & ECON. DEVELOPMENT

VILLAGE POSITION DETAIL		FY 16-17 Final		FY 17-18 Final		FY 18-19 Final		FY 19-20 Adopted	
Dept. of Community & Economic Dev		PT	FT	PT	FT	PT	FT	PT	FT
<i>Planning & Zoning</i>	Community & Econ. Dev. Dir.	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Planning & Zoning Director	0.0	1.0	0.0	1.0	0.0	0.0	0.0	0.0
	Planning & Zoning Administrator	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Administrative Assistant	0.0	0.0	0.0	0.0	0.0	1.0	0.0	1.0
	Total Planning & Zoning Positions	0.0	3.0	0.0	3.0	0.0	3.0	0.0	3.0
<i>Building & Permitting</i>	Building Official	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Chief Building Inspector	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
	Building Inspector and Plans Examiner	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
	Office Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Code Compliance Coordinator	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Code Compliance Inspector	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Code Compliance Officer	0.0	2.0	0.0	4.0	0.0	4.0	0.0	3.0
	Zoning Administrator	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Permit Clerk	0.0	3.0	0.0	3.0	0.0	3.0	0.0	3.0
	Plans Processing Clerk	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
	Total Building & Permitting Positions	0.0	12.0	0.0	13.0	0.0	13.0	0.0	13.0
	Total Community & Economic Dev. Village Positions	0.0	15.0	0.0	16.0	0.0	16.0	0.0	16.0

CONTRACTUAL POSITION DETAIL		FY 16-17 Final		FY 17-18 Final		FY 18-19 Adopted		FY 19-20 Adopted	
Dept. of Community & Economic Dev		PT	FT	PT	FT	PT	FT	PT	FT
<i>Building & Permitting</i>	Building Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
	Chief Mechanical Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
	Chief Electrical Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
	Chief Plumbing Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
	Plans Examiner	0.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
	Structural Plans Reviewer	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
	Total Community & Economic Dev. Contractual Positions	5.0	0.0	6.0	0.0	6.0	0.0	6.0	0.0

SPECIAL REVENUE FUND – COMM. & ECON. DEVELOPMENT

SPECIAL REVENUE FUND - COMMUNITY & ECONOMIC DEVELOPMENT (BUILDING & PERMITTING BUDGET)

Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018- 19)	% Change (from Estimated FY 2018-19)
	BEGINNING BUILDING & PERMITTING REVENUES	\$ 665,602	\$ 1,238,582	\$ 1,045,392	\$ 64,579	\$ 64,579	-94.79%	-93.82%
	Building Permits	2,472,011	2,500,000	1,750,000	4,000,000	4,000,000	60.00%	128.57%
	Lot Clearing	1,631	-	-	-	-	-	-
	Interest	8,929	-	-	-	-	-	-
	TOTAL REVENUES	2,482,571	2,500,000	1,750,000	4,000,000	4,000,000	60.00%	128.57%
	TOTAL SOURCES	3,148,173	3,738,582	2,795,392	4,064,579	4,064,579	8.72%	45.40%
	EXPENDITURES							
	Personnel							
A	Salaries & Wages	927,792	1,478,663	1,113,608	1,797,482	1,813,482	22.64%	62.85%
	Part-Time Salaries & Wages	496	-	1,151	-	-	0.00%	-100.00%
	Other Wages	8,468	5,000	12,917	10,000	10,000	100.00%	-22.58%
	Overtime	479	-	386	-	-	0.00%	-100.00%
A	Payroll Taxes	69,751	113,118	83,520	137,506	138,730	22.64%	66.10%
A	Retirement Contributions	113,365	177,110	135,675	215,697	217,617	22.87%	60.40%
A	Health & Life Insurance	185,374	343,155	227,050	382,632	388,612	13.25%	71.16%
	Total Personnel	1,305,725	2,117,046	1,574,307	2,543,317	2,568,441	21.32%	63.15%
	Operating							
	Workers Compensation	6,202	7,500	6,050	7,000	7,000	-6.67%	15.70%
	Professional Services-Legal General	-	60,000	-	60,000	60,000	0.00%	0.00%
	Professional Services-Legal Zoning	29,672	44,062	45,115	45,000	45,000	2.13%	-0.25%
	Professional Services-Legal Code Enforcement	-	-	-	-	-	0.00%	0.00%
	Professional Services-Legal Litigation	8,602	-	-	5,000	5,000	0.00%	0.00%
B	Special Master	7,380	10,000	7,860	15,000	15,000	50.00%	90.84%
A	Professional Services-Consultants	22,009	335,000	250,000	250,000	250,000	-25.37%	0.00%
	Professional Services-Technical Support	6,629	10,000	3,065	5,000	5,000	-50.00%	63.13%
	Temporary Administrative Support Services	29,118	33,000	25,295	33,000	33,000	0.00%	30.46%
	Professional Services-Public Safety	114,587	150,000	150,000	150,000	150,000	0.00%	0.00%
C	Outsource - Building and Permitting/Inspectors	376,620	300,000	351,147	375,000	375,000	25.00%	6.79%
	Travel & Per Diem	85	5,400	5,400	2,000	2,000	-62.96%	-62.96%
	Communication	2,899	-	2,000	2,000	2,000	0.00%	0.00%
	Internet	348	-	1,000	1,000	1,000	0.00%	0.00%
D	Postage	8,544	2,500	12,000	12,000	12,000	380.00%	0.00%
	Recording Fees	1,605	2,000	600	1,000	1,000	-50.00%	66.67%

SPECIAL REVENUE FUND – COMM. & ECON. DEVELOPMENT

SPECIAL REVENUE FUND - COMMUNITY & ECONOMIC DEVELOPMENT (BUILDING & PERMITTING BUDGET)

Changes	Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2018- 19)	% Change (from Estimated FY 2018-19)
	Electric	2,689	1,500	2,800	2,800	2,800	86.67%	0.00%
	Water	61	-	100	100	100	0.00%	0.00%
	Photocopier	5,830	4,500	4,578	5,000	5,000	11.11%	9.22%
	Rent	75,000	75,000	75,000	75,000	75,000	0.00%	0.00%
E	General Liability	26,486	30,000	36,600	42,000	42,000	40.00%	14.75%
	Automobile	1,936	2,500	2,000	2,000	2,000	-20.00%	0.00%
E	Property	6,235	6,858	15,996	18,500	18,500	169.76%	15.65%
F	Lot Clearing	15,176	18,000	6,000	26,000	26,000	44.44%	333.33%
	Vehicle Maintenance	-	7,000	7,000	7,000	7,000	0.00%	0.00%
	Printing and Binding	-	-	1,000	1,000	1,000	0.00%	0.00%
	legal Advertising	-	2,500	100	2,600	2,600	4.00%	2500.00%
C	General Office Supplies	11,335	12,000	12,000	14,000	14,000	16.67%	16.67%
	Operating Supplies	3,334	4,000	3,500	4,000	4,000	0.00%	14.29%
	Uniforms and Badges	1,532	4,000	4,000	4,000	4,000	0.00%	0.00%
	Vehicle Operations	4,879	4,000	8,000	8,000	8,000	100.00%	0.00%
G	Equipment and Furniture: non-capital outlay	3,183	65,000	65,000	32,500	32,500	-50.00%	-50.00%
	Books, Publications, Subscriptions & Memberships	1,739	6,160	1,000	7,120	7,120	15.58%	612.00%
H	Software Support	21,978	100,000	50,000	200,000	200,000	100.00%	300.00%
	Professional Development	1,363	2,300	2,300	4,800	4,800	108.70%	108.70%
	Total Operating	797,056	1,304,780	1,156,506	1,419,420	1,419,420	8.79%	22.73%
	Capital Outlay	-	-	-	28,000	28,000	0.00%	0.00%
	TOTAL EXPENDITURES	2,102,781	3,421,826	2,730,813	3,990,737	4,015,861	17.36%	47.06%
	Restricted Building & Permitting Balance	1,045,392	316,756	64,579	73,842	48,718	-84.62%	-24.56%
	TOTAL EXPENDITURES AND FUND BALANCE	\$ 3,148,173	\$ 3,738,582	\$ 2,795,392	\$ 4,064,579	\$ 4,064,579	8.72%	45.40%

SPECIAL REVENUE FUND – COMM. & ECON. DEVELOPMENT

Detail of Budgetary Changes from Adopted FY 2018-19 to Proposed FY 2019-20

- A. Converting contractual position to employee
- B. New special master contract
- C. Increased permit activity
- D. Adjusting in line with actual
- E. Expected increase in premium
- F. Increased enforcement activity
- G. Office renovation substantially complete
- H. Evaluation of new software

SPECIAL REVENUE FUND – CAPITAL PROJECTS

SPECIAL REVENUE FUND - CAPITAL PROJECTS BUDGET

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
BEGINNING CAPITAL PROJECTS FUND BALANCE	6,297,721	3,231,270	4,848,582	\$ 1,500,262	\$ 1,500,262
REVENUES					
Interest Income	64,105	-		\$ -	\$ -
Miscellaneous Income	-	-		440,000	440,000
Grants	-	1,025,000	1,025,000	-	-
TOTAL REVENUES	64,105	1,025,000	1,025,000	\$ 440,000	\$ 440,000
Transfer In/Debt Proceeds	480,000	70,000	70,000	2,500,000	-
TOTAL SOURCES	6,841,826	4,326,270	5,943,582	\$ 4,440,262	\$ 1,940,262
CAPITAL OUTLAY					
General Government					
Furniture & Equipment	111,004	159,000	159,000	290,000	290,000
Downtown Redevelopment	119,121	2,854,320	2,854,320	1,000,000	1,000,000
Multimodal Center	-	-	-	-	-
Land	1,200,000	-	-	-	-
Capital Improvements	-	100,000	100,000	-	-
Transportation					
Public Works	453,805	130,000	130,000	957,500	557,500
Culture/ Recreation					
Coral Reef Park	87,744	1,025,000	1,125,000	1,040,000	40,000
Palmetto Bay Park	-	-	-	825,000	-
Perrine Wayside Park	13,955	25,000	25,000	-	-
Ludovici Park	-	-	-	-	-
Veterans Park	-	-	-	100,000	-
The Woods	-	-	-	25,000	-
Thalatta Estate Park	7,615	-	50,000	200,000	50,000
TOTAL CAPITAL OUTLAY	1,993,244	4,293,320	4,443,320	\$ 4,437,500	\$ 1,937,500
Committed Capital Projects Fund Balance	4,848,582	32,950	1,500,262	2,762	2,762
TOTAL EXPENDITURES AND FUND BALANCE	6,841,826	4,326,270	5,943,582	\$ 4,440,262	\$ 1,940,262

SPECIAL REVENUE FUND – ART IN PUBLIC PLACES

SPECIAL REVENUE FUND - ART IN PUBLIC PLACES

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
BEGINNING AIPP FUND BALANCE	311,630	311,355	426,512	\$ 421,824	\$ 421,824
REVENUES					
AIPP Fees	115,075	-		\$ -	\$ -
Interest	335	-	312		
TOTAL REVENUES	115,410	-	312	\$ -	\$ -
TOTAL SOURCES	427,040	311,355	426,824	\$ 421,824	\$ 421,824
EXPENDITURES					
Operating Supplies	528	7,500	5,000	\$ -	\$ -
Art Works	-	50,000	-	300,000	300,000
TOTAL EXPENDITURES	528	57,500	5,000	\$ 300,000	\$ 300,000
Committed AIPP Fund Balance	426,512	253,855	421,824	121,824	121,824
TOTAL EXPENDITURES AND FUND BALANCE	427,040	311,355	426,824	\$ 421,824	\$ 421,824

SPECIAL REVENUE FUND – PARK IMPACT FEES & GRANTS

SPECIAL REVENUE FUND - PARK IMPACT FEES & GRANTS BUDGET

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
BEGINNING PARKS IMPACT FEES & GRANTS FUND BAL.	89,967	125,007	423,939	\$ 323,939	\$ 323,939
REVENUES					
Park Impact Fees	442,588		-	\$ -	\$ -
Interest	4,072				
Grants					
Land and Water Conservation	-		50,000	-	-
Upland Invasive Plant Management				-	-
Miami Association of Realtors				-	-
Florida Recreation Development			50,000	-	-
Park Recycling Infrastructure				-	-
Recreation Trails Program	44,870		200,000	-	-
TOTAL REVENUES	491,530	-	300,000	\$ -	\$ -
TOTAL SOURCES	581,497	125,007	723,939	\$ 323,939	\$ 323,939
CAPITAL OUTLAY					
Park Improvements	112,688			\$ -	\$ -
Grants					
Veterans Park	-		50,000	-	100,000
Ludovici Park	-		50,000	-	-
Perrine Wayside Park	-		50,000	-	-
Thalatta Estate Park	-		50,000	100,000	-
Palmetto Bay Park	-			-	-
Coral Reef Park	44,870		200,000	\$ 200,000	\$ 200,000
TOTAL CAPITAL OUTLAY	157,558	-	400,000	\$ 300,000	\$ 300,000
Restricted Park Impact Fees & Grant Fund Balance	423,939	125,007	323,939	(76,061)	(76,061)
TOTAL EXPENDITURES AND FUND BALANCE	581,497	125,007	723,939	\$ 223,939	\$ 223,939

SPECIAL REVENUE FUND – ALARM REGISTRATION FUND

SPECIAL REVENUE FUND - ALARM REGISTRATION PROGRAM

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20	% Change (from Adopted FY 2017- 18)	% Change (from Estimated FY 2017-18)
BEGINNING ALARM REGISTRATION FUND BALANCE	38,058	36,394	21,392	\$ 739	\$ 739		
REVENUES							
Alarm Registration Program	63,804	70,000	52,000	\$ 50,000	\$ 50,000	-28.57%	-3.85%
Interest	436	250	-	-	-	-100.00%	#DIV/0!
TOTAL REVENUES	64,240	70,250	52,000	\$ 50,000	\$ 50,000	-28.83%	-3.85%
TOTAL SOURCES	102,298	106,644	73,392	\$ 50,739	\$ 50,739	-52.42%	-30.87%
EXPENDITURES							
Personnel							
Salaries & Wages	43,199	45,678	44,160	\$ 25,000	\$ 25,000	-45.27%	-43.39%
Other Wages	-	-	-	-	-	0.00%	0.00%
Payroll Taxes	4,216	3,495	4,331	1,912	1,912	-45.29%	-55.85%
Retirement Contributions	5,141	5,482	5,298	-	-	-100.00%	-100.00%
Health & Life Insurance	14,112	14,820	14,364	-	-	-100.00%	-100.00%
Total Personnel	66,668	69,475	68,153	26,912	26,912	-61.26%	-60.51%
Operating							
Professional Services	1,291	1,500	700	700	700	-53.33%	0.00%
Travel and Per diem	-	-	-	-	-	0.00%	0.00%
Postage	4,370	4,500	3,600	3,600	3,600	-20.00%	0.00%
Recording Fees	487	1,000	200	200	200	-80.00%	0.00%
Operating Supplies	7,915	8,000	-	-	-	-100.00%	#DIV/0!
Publications, Subscriptions & Memberships	175	250	-	-	-	-100.00%	#DIV/0!
Professional Development	-	-	-	-	-	0.00%	0.00%
Total Operating	14,238	15,250	4,500	4,500	4,500	-70.49%	0.00%
TOTAL EXPENDITURES	80,906	84,725	72,653	\$ 31,412	\$ 31,412	-62.92%	-56.76%
Restricted Alarm Registration Fund Balance	21,392	21,919	739	19,327	19,327	-11.83%	2515.29%
TOTAL EXPENDITURES AND FUND BALANCE	102,298	106,644	73,392	\$ 50,739	\$ 50,739	-52.42%	-30.87%

SPECIAL REVENUE FUND – PUBLIC SAFETY GRANTS

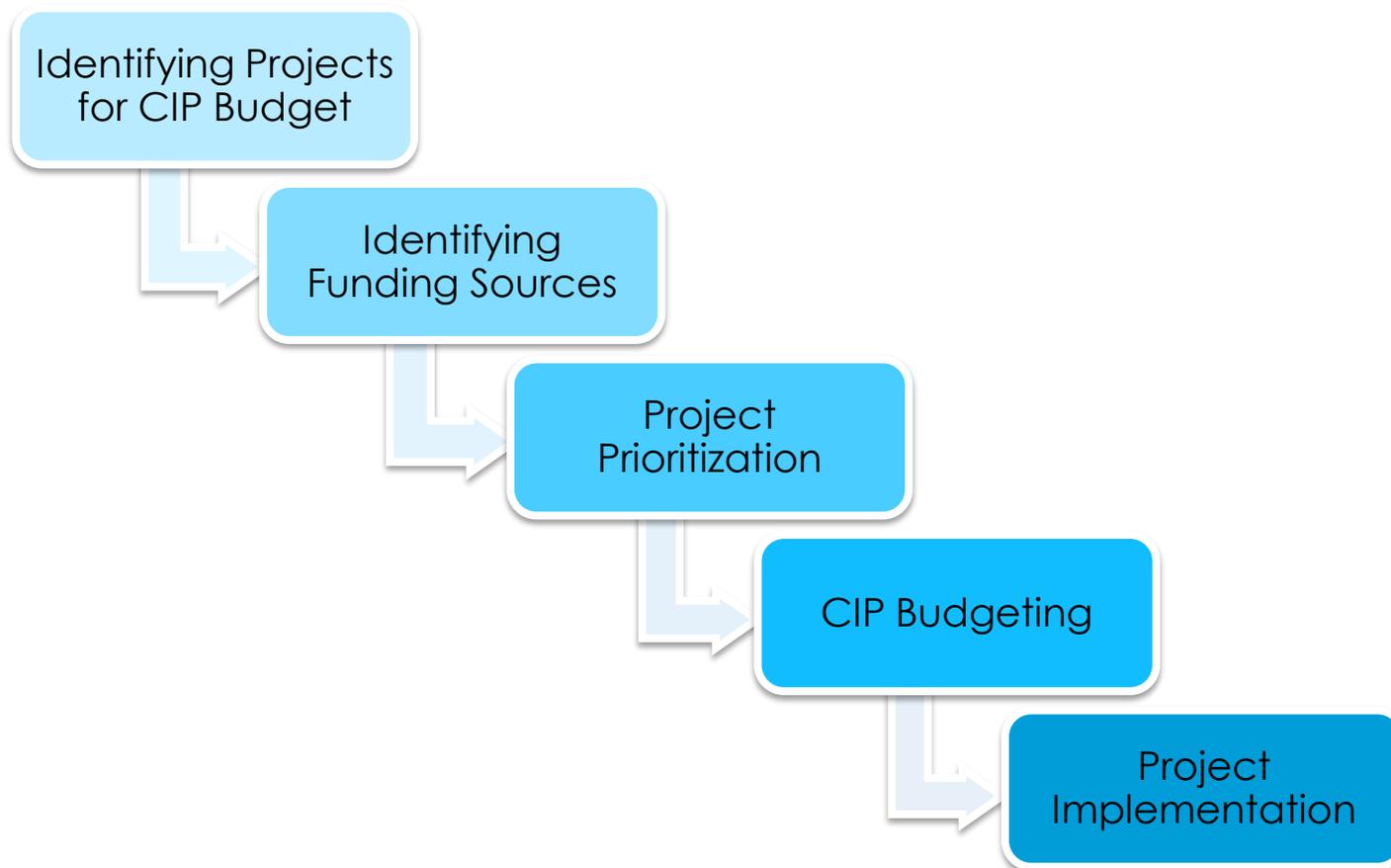
SPECIAL REVENUE FUND SUMMARY- PUBLIC SAFETY GRANTS BUDGET

Description	Actual FY 2017-18	Adopted Budget FY 2018-19	Estimated Final FY 2018-19	Proposed Budget FY 2019-20	Adopted Budget FY 2019-20
BEGINNING PUBLIC SAFETY FUND BALANCE	\$ 54,512	\$ 175,052	\$ 218,260	\$ 334,966	\$ 334,966
REVENUES					
Police Impact Fees	161,109	-	132,392	-	-
L.E.T.T.F. Parking Fees	2,614	-	1,786	-	-
Interest	2,825	-	4,328	-	-
GRANTS					
RadKids	3,543	-	-	-	-
DARE	-	-	-	-	-
TOTAL REVENUES	\$ 170,091	\$ -	\$ 138,506	\$ -	\$ -
TOTAL SOURCES	\$ 224,603	\$ 175,052	\$ 356,766	\$ 334,966	\$ 334,966
EXPENDITURES					
OPERATING					
Professional Services-RadKids	3,543	-	-	-	-
Travel and Per diem	-	-	-	-	-
Operating Supplies-DARE	-	-	-	-	-
Professional Development-L.E.T.T.F. Parking Fees	2,800	1,800	1,800	-	-
TOTAL OPERATING	6,343	1,800	1,800	-	-
CAPITAL					
LETF	-	-	-	-	-
Impact Fees	-	-	20,000	250,000	250,000
Grants	-	-	-	-	-
TOTAL CAPITAL	-	-	20,000	250,000	250,000
TOTAL EXPENDITURES	\$ 6,343	\$ 1,800	\$ 21,800	\$ 250,000	\$ 250,000
RESTRICTED PUBLIC SAFETY FUND BALANCE	218,260	173,252	334,966	84,966	84,966
TOTAL EXPENDITURES AND FUND BALANCE	\$ 224,603	\$ 175,052	\$ 356,766	\$ 334,966	\$ 334,966

CAPITAL IMPROVEMENT PROGRAM

CAPITAL PROJECTS

The Capital Improvement Program section of the budget provides a detailed breakdown of the projected aggregate expenses for all capital projects in all Village departments. Capital projects are distinguished from maintenance projects, as many of the funding sources used for capital projects are not available for maintenance. Capital Projects of Capital Improvement Projects (CIP) provide tangible, long-term improvements. It should be noted that the inclusion of capital projects in the CIP does not represent Council approval to move forward with their implementation in conflict with the Village's procurement code. The project list represents a plan or intention of the Council to implement the projects within the next five-year horizon. The process involves the following:



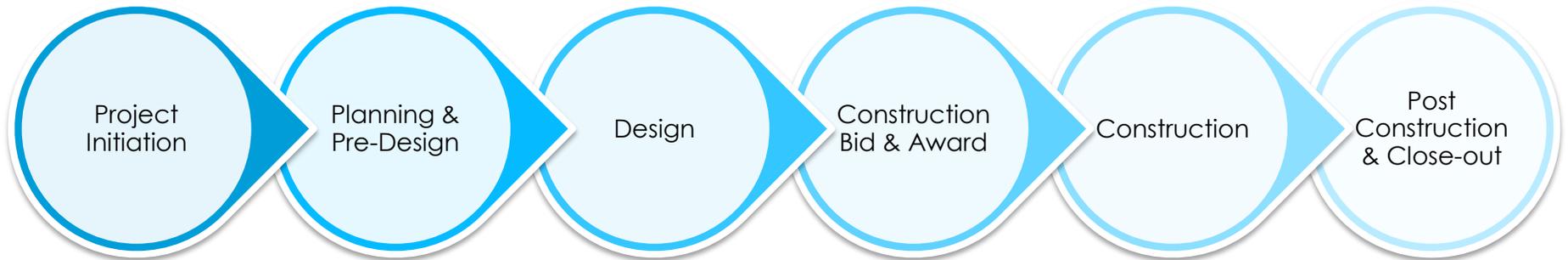
IMPLEMENTATION OF PROJECTS IN THE APPROVED CIP BUDGET

The Village Manager is primarily responsible for the implementation and management of approved projects from the Capital Improvement Program, which is describe in detailed on the following pages. As previously mentioned, implementation requires Council approval in accordance with the Village's procurement policies. In a few cases, such as if a department has specialized needs, the asset-owning department will manage the project.

CAPITAL IMPROVEMENT PROGRAM

Capital improvement projects frequently are large, expensive, and take multiple years to complete. It is therefore imperative to develop a multiple year plan to identify both, current and future capital improvement needs and budget for the relative expenditures accordingly.

Typical Project Implementation Phases:



CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program 2019-20 Summary

Department of Public Services

Job Number	Project Description	FY 2019-20 Allocation	Funding Source
PS-01	Facility Maintenance Village Wide	157,500	General Government
PS-02	Tree Planting	50,000	General Government
PS-03	Roadway re-surfacing as per Identified streets	350,000	Special Revenue
PS-04	ADA sidewalks/repairs	125,000	Special Revenue
PS-05	Franjo Road Main Street	4,000,000	Grant/Special Revenue
PS -06	Traffic Calming Various Locations	200,000	Special Revenue
PS-07	Localized drainage village wide	100,000	Stormwater Fund
PS-10	Safe Routes to School	455,000 (cont.)	Grant/Special Revenue
PS-12	Various Traffic Studies	70,000	Special Revenue
PS-13	Vehicle Leasing	101,000	Grant/Special Revenue
PS-20	Park and Ride Demonstration /On demand Service	432,666	Grant/Special Revenue
PS-22	Old Cutler Road flow improvement	500,000	Special Revenue
PS-24	SW 160 th Street improvements	50,000	Special Revenue

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program 2019-20 Summary

Department of Parks and Recreation

Job Number	Project Description	2019-20 Allocation	Funding Source
PR-CRP 01	Coral Reef Park Field Improvement matching grant	400,000	Grant/General Gov.
PR-CRP 03	Coral Reef Park New bridge matching grant	400,000	Grant/General Gov.
PR-CRP 06	Coral Reef Park walking trails improvement	40,000	Special revenues
PR-Woods- 01	Invasive cleanup	25,000	Special revenues
VW-01	Tree trimming	200,000	Stormwater fund

CAPITAL IMPROVEMENT PROGRAM

The following are a list of projects that were proposed to be funded by a loan. These items should be considered for next fiscal year since the loan is not part of the council-adopted budget.

Job Number	Project Description	Estimated Cost
PS-21	Malbrook flow improvement	500,000
PS-23	SW 148 tr. Beautification project	250,000
PS-25	Bicycle lane from SW 153 to SW 160 street	300,000
PS -26	Bicycle lane from SW 82 Ave to Old Cutler Road on SW 168 th Street	300,000
PR-CRP 02	Coral Reef Park Multi-purpose facility	650,000
PR-CRP 04	Coral Reef Park Playground improvements	100,000
PR-PBP-01	Splash Pad	650,000
PR-PBP-02	Park upgrades Basketball courts/trails/playground	325,000
PR-Vet-01	Design fee for Veterans Park	100,000
PR-TH-01	Pier	200,000

CAPITAL IMPROVEMENT PROGRAM

Village of Palmetto Bay Capital Improvement Program (CIP) FY 2019-20 through FY 2023-24									
DEPARTMENT OF PUBLIC SERVICES									
Item No.	Project Description	Required Action	Status	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year Total
W1	Facility Maintenance	Admin./ Council as Req.	On-going	\$157,500	\$75,000	\$75,000	\$75,000	\$75,000	\$457,500
W2	US-1 Beautification & Maintenance	Council/Tree Board	On-going	\$0	\$480,000	\$50,000	\$25,000	\$0	\$555,000
W3	Roadway Resurfacing – Village-wide	Council	On-going	\$350,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,350,000
W4	ADA-Compliant Sidewalks	Council	On-going	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
W5	Downtown Redev. Street Improvement Project (Complete Streets)	Council	Programmed	\$4,000,000	\$0	\$0	\$0	\$0	\$4,000,000
W6	Traffic Calming-Various Locations (prioritized in Traffic Calming Plan)	Council /Neighbor	On-going	\$200,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,400,000
W7	Localized Drainage Improvements VII	Council	Programmed	\$100,000	\$300,000	\$400,000	\$400,000	\$400,000	\$1,600,000
W8	Circulator - Route improvements	Council/MDTA	Programmed	\$0	\$100,000	\$100,000	\$100,000	\$0	\$300,000
W9	Bus Benches, Bus Shelters and Amenities	Council/MDTA	On-going	\$0	\$135,000	\$100,000	\$0	\$135,000	\$370,000
W10	Safe Routes to School Improvements - Perrine Elementary & Coral Reef Elementary	Council/School Board	On-going	\$455,000	\$700,000	\$147,604	\$0	\$0	\$1,302,604
W11	Bicycle Lane SW 82 AV (from SW 160 St to SW 136 St)	Council	Programmed	\$0	\$235,000	\$235,000	\$235,000	\$0	\$705,000
W12	Traffic Studies main corridors	Council/MDC	TBD	\$70,000	\$50,000	\$0	\$0	\$0	\$120,000
W13	Vehicle Leasing	Council	TBD	\$101,000	\$101,000	\$101,000	\$101,000	\$0	\$404,000
W14	Tree Planting	Council	TBD	\$50,000	\$45,000	\$45,000	\$25,000	\$0	\$165,000
W15	Drainage Sub-Basin 61 (SW 155 St, N. of SW 160 St, W. of 77 Ct, E of SW 79 Av)	Council	Programmed	\$0	\$65,000	\$300,000	\$400,000	\$0	\$765,000
			SUB-TOTALS	\$5,608,500	\$2,961,000	\$2,228,604	\$2,036,000	\$1,285,000	\$14,119,104

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT OF PUBLIC SERVICES- <i>Continued</i>									
Item No.	Project Description	Required Action	Status	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year Total
W16	Drainage Sub-Basin 43 (SW 165 Ter, N. of SW 168 St, W. of SW 72 Av, E. of SW 77 Av)	Council	Programmed	\$0	\$75,000	\$75,000	\$325,000	\$425,000	\$900,000
W17	Drainage Sub-Basin 57/96 (SW 155 Ter, N. of SW 160 St, W. of SW 92 Av, E. of SW 87 Av)	Council	TBD	\$0	\$0	\$0	\$80,000	\$350,000	\$430,000
W18	Traffic circle SW 144th. St & SW 82nd Ave	Council	TBD	\$0	\$300,000	\$300,000	\$300,000	\$0	\$900,000
W19	SW 168 ST Monument/ Curbing	Council	Completed	\$0	\$0	\$0	\$0	\$0	\$0
W20	First/Last mile study	Council	TBD	\$0	\$100,000	\$0	\$0	\$0	\$100,000
W21	Park&Ride demonstration project	Council/TPO	TBD	\$432,666	\$432,666	\$432,666	\$0	\$0	\$1,297,998
W22	SW 168 ST Monument/ Curbing	Council/MDC	Completed	\$0	\$0	\$0	\$250,000	\$125,000	\$375,000
W23	Tree Trimming	Council	Programmed	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
SUB-TOTALS				\$632,666	\$1,107,666	\$1,007,666	\$1,155,000	\$1,100,000	\$5,002,998
TOTAL PUBLIC SERVICES				\$6,241,166	\$4,068,666	\$3,236,270	\$3,191,000	\$2,385,000	\$19,122,102

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT OF PARKS AND RECREATION									
Item No.	Project Description	Required Action	Status	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year Total
P1	CRP- Improvements to Baseball Field	Master Plan Update - Council	TBD	\$400,000	\$0	\$0	\$0	\$0	\$400,000
P2	CRP- Replace Rec. Room	Master Plan Update - Council	Programmed	\$0	\$450,000	\$0	\$0	\$0	\$450,000
P3	CRP- Two Covered Pavilions	Master Plan Update - Council	Programmed	\$0	\$0	\$0	\$0	\$0	\$0
P4	CRP-New bridge	Council	Programmed	\$400,000	\$0	\$0	\$0	\$0	\$400,000
P5	CRP-Playground improvements	Master Plan Update - Council	TBD	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$500,000
P6	CRP-Meditation Gardens Improvements	Master Plan Update - Council	Programmed	\$0	\$25,000	\$0	\$0	\$0	\$25,000
P7	CRP-Walking trails Improvements	Master Plan Update - Council	Programmed	\$40,000	\$160,000	\$100,000	\$250,000	\$150,000	\$700,000
P8	CRP- Invasive Plant Management	Council	Programmed	\$25,000	\$35,000	\$0	\$35,000	\$0	\$95,000
P9	CRP- joint upgrade of parking with school board	Master Plan Update - Council	TBD	\$0	\$150,000	\$150,000	\$0	\$0	\$300,000
P10	CRP- new storage facility	Master Plan Update - Council	TBD	\$0	\$0	\$200,000	\$0	\$0	\$200,000
P11	CRP-Misc. Lights/Temp. Storage	Council	Completed	\$0	\$0	\$0	\$0	\$0	\$0
P12	PBP-New playground upgrades	Master Plan Update/Council	TBD	\$0	\$150,000	\$150,000	\$150,000	\$0	\$450,000
P13	PBP-Splash Pad	Master Plan Update/Council	TBD	\$0	\$300,000	\$300,000	\$0	\$0	\$600,000
P14	PBP- Ball gutter system	Council	TBD	\$0	\$150,000	\$0	\$0	\$0	\$150,000
P15	PBP- Basketball court Improvements	Council	TBD	\$0	\$125,000	\$0	\$0	\$0	\$125,000
SUB-TOTALS				\$865,000	\$1,670,000	\$1,025,000	\$560,000	\$275,000	\$4,395,000

CAPITAL IMPROVEMENT PROGRAM

DEPARTMENT OF PARKS AND RECREATION- <i>Continued</i>									
Item No.	Project Description	Required Action	Status	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year Total
P16	PBP-Sand volleyball courts	Master Plan Update/Council	TBD	\$0	\$50,000	\$25,000	\$0	\$0	\$75,000
P17	PBP-Add trees to park	Council	TBD	\$0	\$25,000	\$0	\$0	\$0	\$25,000
P18	PBP- modify Parking lot	Master Plan Update/Council	TBD	\$0	\$0	\$0	\$350,000	\$250,000	\$600,000
P19	PWS- Recontour lake bank	Council	TBD	\$0	\$25,000	\$25,000	\$0	\$0	\$50,000
P20	PWS-Enlarge small dog park	Council	TBD	\$0	\$25,000	\$25,000	\$0	\$0	\$50,000
P21	TE-design/build pier/gazebo	Council	TBD	\$0	\$325,000	\$650,000	\$0	\$0	\$975,000
P22	Veterans' Park	Council	Programmed	\$100,000	\$500,000	\$500,000	\$0	\$0	\$1,100,000
P23	The Woods	Council	TBD	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
P24	Addison Landings linear park	Council	Programmed	\$0	\$65,000	\$65,000	\$0	\$0	\$130,000
P25	Palmetto Bay Village Preserve	Council	TBD	\$0	\$45,000	\$45,000	\$45,000	\$20,000	\$155,000
P26	Parks Master Plan	Council	TBD	\$0	\$250,000	\$0	\$0	\$0	\$250,000
P27	Triangle Park	Council	TBD	\$0	\$0	\$0	\$50,000	\$100,000	\$150,000
SUB-TOTALS				\$100,000	\$1,335,000	\$1,360,000	\$470,000	\$395,000	\$3,660,000
TOTAL PARKS & RECREATION				\$965,000	\$3,005,000	\$2,385,000	\$1,030,000	\$670,000	\$8,055,000

CAPITAL IMPROVEMENT PROGRAM

VILLAGE-WIDE INITIATIVES									
Item No.	Project Description	Required Action	Status	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year Total
V1	ID/ Branding (US-1 Lights)	Council/FPL	TBD	\$0	\$50,000	\$50,000	\$0	\$0	\$100,000
V2	Entry Monuments @ US1 Entry Points	Council	Programmed	\$0	\$125,000	\$0	\$0	\$0	\$125,000
V3	Park Entry Signs electronic	Council	TBD	\$0	\$100,000	\$0	\$0	\$0	\$100,000
V4	Street Design for Indigo	Council	TBD	\$0	\$250,000	\$0	\$0	\$0	\$250,000
V5	Green Retrofit (Green City USA)	Council	TBD	\$0	\$150,000	\$150,000	\$0	\$0	\$300,000
V6	Village-wide Capital Improvements	Admin/ Council	Programmed	\$0	\$75,000	\$75,000	\$75,000	\$75,000	\$300,000
V7	Branding town center	Council	Programmed	\$0	\$35,000	\$35,000	\$0	\$0	\$70,000
V8	Smart City infrastructure projects	Council	Programmed	\$0	\$150,000	\$350,000	\$0	\$0	\$500,000
V9	Multimodal station	Council	TBD	\$0	\$500,000	\$0	\$0	\$0	\$500,000
V10	Community Center	Council	TBD	\$0	\$0	\$0	\$0	\$0	\$0
V11	900 Perrine street	Council	Programmed	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
V12	Close Captioning for ADA compliance	Council	Completed	\$0	\$0	\$0	\$0	\$0	\$0
V13	Software for Building Department upgrades	Council	Programmed	\$350,000	\$0	\$0	\$0	\$0	\$350,000
V14	Business Improvement Fund	Council	Programmed	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
V15	Palmetto Bay Day at Deering	Council	TBD	\$0	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000
V16	Upgrades to Bill Sadowski Park	Council	TBD	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
TOTAL VILLAGE-WIDE				\$430,000	\$1,580,000	\$805,000	\$220,000	\$220,000	\$3,255,000

ACRONYMS & TERMS

BCC	Board of County Commissioners
CIP	Capital Improvement Program
CDMP	Comprehensive Development Master Plan
CITT	Citizens' Independent Transportation Trust
CPI	Consumer Price Index
FBC	Florida Building Code
FT	Full Time
FY	Fiscal Year
GIS	Geographic Information System
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
ICMA	International City Managers Association
MSTF	Municipal Services Trust Fund
O&M	Operating and Maintenance
PAB	Planning Advisory Board
PT	Part Time
PTO	Personal Time Off
RFP	Request for Proposal
RFQ	Request for Qualifications
TIP	Transportation Improvement Plan
TRIM	Truth-In-Millage

GLOSSARY

Abatement - A partial or complete waiver of taxes, service charges or fees imposed by the Village for purposes of economic development incentives.

Accountability - An obligation or willingness to accept responsibility or to account for one's actions.

Accounting Period - A period of time (e.g. one month, one year) where the Village determines its financial position and results of operations.

Ad Valorem Tax - A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adopted Budget - The proposed budget as formally approved by the Village Council.

Account - A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System - The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis of Accounting - The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time.)

Amended Budget - The adopted budget formally adjusted by the Village Council.

Appropriation - A specific amount of money authorized by the Village Council for the purchase of goods or services.

Appropriated Fund Balance - The amount of surplus funds available to finance operations of that same fund in a subsequent year or years.

Arterial Roads - The main traffic corridors that are with the county. They are fed by collector roads, which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

Assessed Property Value - The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Asset - Resources owned or held by a government, which have monetary value.

Balanced Budget - A budget in which planned funds or revenues available are equal to fund planned expenditures.

Balance Sheet - The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Benchmarking - Determining the quality of products, services, and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

Benefits - Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Budget - A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues and designated within a specific period of time, usually 12 months.

Budget Calendar - A schedule of key dates which the Village follows in the preparation, adoption and administration of the budget.

Budget Message - Included in the opening section of the budget, the Budget Message provides summary of most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for the upcoming period.

Bond - A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payments on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds - Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating - A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget Document (Program and Financial Plan) - the official written statement prepared by the Village staff reflecting the decisions made by the Council in their budget deliberations.

Budget Ordinance - The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Village Council each year.

GLOSSARY

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Schedule - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Buildout - That time in the life cycle of the Village when no incorporated property remains undeveloped. All construction from this point forward is renovation, retrofitting or land cleared through the demolition of existing structures.

Capital Equipment - Physical plant and equipment with an expected life of five years or more.

Capital Improvement Program - A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

Capital Improvement Fund - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Capital Outlay - Fixed assets, which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life; also called capital improvement.

Capital Projects Budget - A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

Cash Carryover - Cash at the start of the year, plus revenue received in one fiscal year, which is not spent in that year, and is therefore made available for use in the succeeding year.

Charter - The written instrument that creates and defines the franchises (rights) of a Village.

City - An incorporated municipality in the United States with definite boundaries and legal powers set forth in a charter granted by the state or in some instances a county.

Concurrency - Operating or occurring at the same time. This term is commonly used to refer to the provision of adequate public facilities at the time they are needed to support new development. Adequate roads, water and sewer facilities must be in place concurrent with the impact of new development. Concurrency only provides for public facilities necessary to serve new development and does not alleviate existing shortfalls.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency - An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end. This is not the same as fund balance or reserve fund.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Countywide Service Area - As the area-wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care, sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

Debt Service - The payment of principal and interest on borrowed funds such as bonds.

Density - The average number of individuals or units per space unit (population per square mile or housing units per acre).

Deficit - The excess of liability over assets — or expenditures over revenues — in a fund over an accounting period.

Depreciation - The decrease in value of physical assets due to use and the passage of time.

Department - A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary award program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

GLOSSARY

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

Encumbrances - Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund - A self-supporting fund designed to account for activities supported by user charges.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Expenditure - Projections of funds to be received during the fiscal year.

Final Budget - Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

Financial Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - Consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defenders recoupment and juror/witness fees.

Fiscal Year - Any period of 12 consecutive months designated as the budget year. The Village's budget year begins October 1st and ends September 30th. The State of Florida's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character that is intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Forfeiture - The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the Village may make a claim for it, resulting in confiscation of the property.

Franchise Fee - Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples are electricity, telephone, cable television, and solid waste.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full-Time Equivalent Position - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance - The excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund - A governmental fund established to account for resources and uses of general operating function of the Village. Resources are, in the majority, provided by taxes.

General Ledger - A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, municipalities pledge to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

Goal - An attainable target for an organization; an organization's vision of the future.

Goals and Objectives - A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each Village department or sub-department during a one-year period. It is not necessarily a fiscal period.

Grant - A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Homestead Exemption - Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

Impact Fee - A fee charged on new development to finance required infrastructure such as roads, parks, schools, fire and police facilities, or capital purchases.

GLOSSARY

Incorporation - The process by which a community within the unincorporated area creates a new municipality or city.

Infrastructure - Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.

Interest Income - Revenue associated with the Village cash management activities of investing fund balances.

Inter-fund Transfer - Equity transferred from one fund to another.

Intergovernmental Revenue - Income received from or through the Federal, State, or County government. These include State Revenue Sharing, Alcoholic Beverage Tax, and Sales Tax.

Interlocal Agreement - A contractual agreement between two or more governmental entities.

Liabilities - Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item - A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

Mill - A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property. One mill levied on a property valued at \$200,000 would produce tax revenues of \$200.

Millage - The total tax obligation per \$1,000 of assess valuation of property.

Mitigation - An amount negotiated between the County and a donor community during the incorporation process. The amount is intended to alleviate the impact of the County's revenue loss as a result of incorporation.

Modified Accrual Accounting - A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

Municipal Code - A collection of laws, rules and regulations that apply to the Village and its Citizens.

Municipal Services Trust Fund - A fund into which mitigation payments are deposited.

Municipality - A political unit, such as a city, incorporated for local self-government.

Non-Departmental Appropriations (Expenditures) - The costs of government services or operations which are not directly attributable to Village Departments.

Objective - A specific measurable and observable activity which advances the organization toward its goal.

Objects of Expenditure - Expenditure classifications based upon the types or categories of goods and services purchased.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget - A budget for general revenues and expenditures such as salaries, utilities, and supplies. Projections Estimates of anticipated revenues, expenditures, or other quantitative data for specific time periods, usually fiscal years.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

Ordinance - A formal legislative enactment by the Village Council of Palmetto Bay; a law.

OSHA - Occupation Safety & Health Administration.

Personal Time Off - A combination of traditional vacation and sick time into a single category.

Personal Services - Expenditures for salaries, wages, and related employee benefits.

Policy - A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Productivity - A measure of the service output of Village programs compared to the per-unit of resource input invested.

Programs and Objectives - The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.

Property Tax - A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund - Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

GLOSSARY

QNIP - Quality Improvement Neighborhood Improvement Program A County program that focuses on infrastructure needs in older urban neighborhoods and high growth areas. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue - Money that the Village of Palmetto Bay receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

Risk Management - The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.

Special Taxing District - A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or a special assessment fee pays for these services. Typical districts include parks maintenance, street lighting, or security guard districts.

Stormwater Utility Fee - A fee assess on real property established and imposed to finance design, installation, and maintenance of Stormwater management systems.

Surplus - The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations, is called the undesignated fund balance: it is the true "surplus".

Tax Base - Total assessed valuation of real property within the Village.

Tax Levy - The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Taxing Limit - The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10 mils, or \$10 per thousand dollars of assessed value.

Tax Rate - The amount of tax levied for each \$1,000 of assessed valuation.

Taxable Value - The assessed value less homestead and other exemptions, if applicable.

Truth in Millage - The Florida Trust in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate.

UMSA - The area of Dade County that is not formed as a city or municipality but that receives municipal-like services from Miami-Dade County. The area is taxed exclusively for these services through a millage applied only to the unincorporated municipal services area (UMSA).

Undesignated Fund Balance - That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined "surplus."

Workload Indicators - An indication of the output of a department. It may consist of transactions, products, events, services or persons served.