



Village of Palmetto Bay

Incorporated 2002

“Village of Parks”



# Distinguished Budget Presentation Award

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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, 2014. 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.*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Palmetto Bay  
Florida**

For the Fiscal Year Beginning

**October 1, 2014**

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

# Village Government

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## VILLAGE COUNCIL



(from left) Councilman Tim Schaffer, Councilwoman Karyn Cunningham, Mayor Eugene P. Flinn, Vice Mayor John DuBois, Councilwoman Larissa Siegel Lara

## CHARTER OFFICERS

Village Manager Edward Silva, RA, CBO  
Village Attorney Dexter Lehtinen, Esq.  
Village Clerk Meighan J. Alexander, CMC

## SENIOR STAFF

Police Commander Gadyaces Serralta (Lieutenant)  
Public Services Director Corrice Patterson  
Planning & Zoning Director Darby Delsalle, AICP  
Finance Director Desmond Chin, CPA  
Parks & Recreation Director Fanny Carmona, CPRP  
Human Resources Director Olga Cadaval, PHR  
Chief Building Inspector Aurelio Ramos, BCA

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# Guide to Readers

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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 2015-16 serves four primary purposes:

## 1. [As a policy guide](#)

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 1<sup>st</sup>. 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.

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.

## 2. [As an operations guide](#)

As an operations guide, indicates how services will be delivered to the community. The Departmental Budgets section provides measurable goals and objectives for each organizational unit in the Village. The budget also includes an organizational chart for the Village and each department, including a three year analysis of staffing levels.

## 3. [As a financial plan](#)

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.

## 4. [As a communication device](#)

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.

# Budget Message

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VILLAGE OF PALMETTO BAY  
INCORPORATED 2002

August 1, 2015

The Honorable Eugene P. Flinn, Jr., Mayor  
The Honorable John DuBois, Vice Mayor  
The Honorable Karyn Cunningham, Council Member  
The Honorable Tim Schaffer, Council Member  
The Honorable Larissa Siegel-Lara, Council Member  
The Residents of Palmetto Bay

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

As we approach a new beginning in the Village of Palmetto Bay, I am pleased to submit the Operating and Capital Budget for Fiscal Year 2015-16, in accordance with the provisions of Section 4.5 of the Village Charter. As required by Florida Statute, the budget hereby presented is a balanced budget, with revenues and other such sources equaling expenditures, including reserves.

The FY 2015-16 Budget is a fiscally strong financial plan developed to address the needs of our Village. Over the course of the next twelve months, we will be presenting new initiatives, programs and an overall new approach to our service delivery methods that are resident-centered and clearly engage the community at large. Starting with a new website design that is easier to use and navigate and continuing with a solid marketing plan and new community events. These are all initiatives geared to increase citizen engagement and participation. This coming year, following the direction and leadership of the Village Council, the Village will also be embarking on the development of its very first Strategic Plan that will guide our priorities well into the future.

# Budget Message

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This budget serves as the foundation for the implementation of these initiatives and supports the following priorities:

## Fiscal Year 2015-16 Budget Priorities

- Strategic Plan Development
- Traffic Calming Projects
- Downtown Infrastructure Improvements
- Coral Reef Park Wellness Center (community room)
- After-School Sports Program
- Expanded Community Events Calendar and Citizen Engagement
- Solar Funding Initiative
- New Structured Policy for Unassigned Fund Balances

In this budget, the Village is taking the initial steps to begin diversifying our revenue sources, seeking to minimize our dependency on residential property (ad-valorem) taxes, and ensuring a healthier economic base. To that extent, we are restructuring various departments and functions, updating our pricing structure for services, developing regulations for the collection of impact fees in the downtown area, and redeveloping our emerging downtown.

For the past ten weeks, the Village has been gathering resident input as the FY2015-16 budget was developed. This year, in an unprecedented outreach effort, we conducted the greatest number of public budget workshops at various locations throughout the Village. By the conclusion of the budget process, the Village would have held a total of eight public meetings, consisting of six budget workshops and two budget hearings. During this budget development phase, the Village studied revenue forecasts to establish the millage rate for the new fiscal year, which is the initial step in developing a sound budget. The millage rate determines the final tax amount that Village residents will pay for municipal services. The cost to the resident is based on the taxable property value that is assessed by the Miami-Dade County Property Tax Appraiser's office.

A mill is the equivalent of \$1 for every \$1,000 of the total property value that is subject to taxes. The current millage rate for the Village of Palmetto Bay is 2.447 mills. This rate has remained constant for the past nine years, and most importantly, has been among the lowest in the county. Maintaining high service levels at a reasonable cost to the resident has and will continue to be a high priority for our local government.



# Budget Message

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*Based on revenue projections for Fiscal Year 2015-16, it is recommended that the Village adopt a millage rate of 2.440 mills, which is lower than the adopted millage rate for the prior fiscal year.*

The millage rate establishes the revenue that the Village receives from property taxes, also known as ad-valorem taxes. Ad-valorem revenues are calculated based on the millage rate and the total property valuation for the Village. The cumulative total for all properties in Palmetto Bay this year is \$2,551,313,193.

The FY 2015-16 recommended budget for all funds is \$53,892,275, which includes a beginning balance of \$20,992,697, new revenues totaling \$21,449,578 and debt service proceeds of \$6,750,000.

The General Fund and the Special Revenue Fund are the two governmental funds that the Village of Palmetto Bay uses in its annual budget. The General Fund is the government's operating fund and the Special Revenue Fund serves to account for revenues and expenditures that are restricted and/or designated for specific purposes.

Based on the reduced millage rate for FY 2015-16, the General Fund or operational budget for the Village is \$14,303,233. This figure is \$276,299 lower than the budgeted amount for the prior year. General Fund revenues for this year reflect a positive growth in most major revenue sources, with an average increase of 15%. The Special Revenue fund budget for the new fiscal year is \$23,592,530, with an increase of \$14,392,867 from the prior year budget. The increase is largely attributed to the implementation of our planned capital projects and an investment in our future. A detail explanation of the projects and related costs are provided in the "Capital Improvement Plan" section of this budget message.

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## FINANCIAL OVERVIEW

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### REVENUE HIGHLIGHTS

Ad-valorem taxes, also commonly known as property taxes, represent the largest revenue source for the Village of Palmetto Bay. For the past two consecutive years, ad-valorem revenues have been on an upward swing, and a stronger local economic market points to positive revenue projections in the future. Notwithstanding this positive outlook, the realized increases in taxable property values in the Village have been modest. While Palmetto Bay has many positive attributes such as its parks and schools, growth in property valuations has been curtailed by negligible increases in commercial properties and the assessment caps in the residential sector.

For FY2014-15, the Village experienced a modest increase in property valuation of 2.59%, compared to a countywide increase of 6.80%. This year, the Village is once again trailing the county and other

# Budget Message

municipalities, with the exception of Virginia Gardens. Ad-valorem values in the Village for FY2015-16 rose 3.62%, which is significantly below the county’s growth rate of 9.44%.

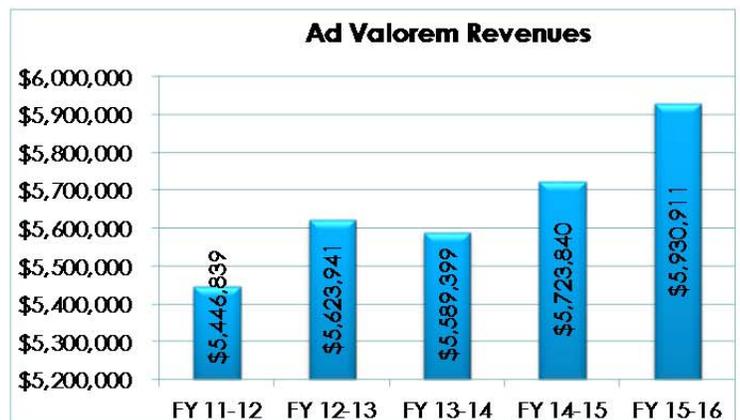
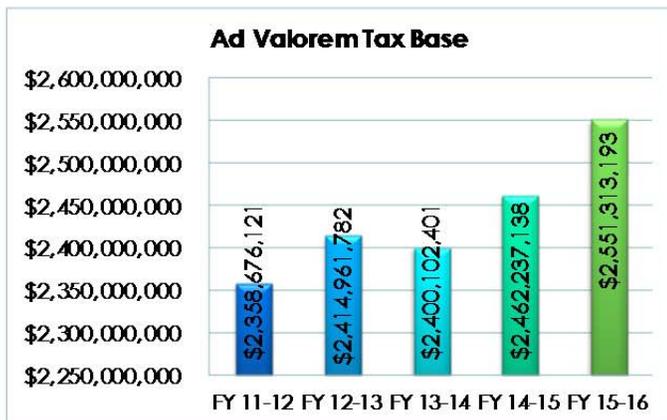
Although property values in general are slowly climbing and resale values in Palmetto Bay are much higher than the proffered 3.62%, most homes in the Village are “homesteaded” properties and increases in values for taxing purposes are capped at 3%. In addition, the properties are also eligible for a \$50,000 tax value exemption, further lowering the overall tax assessment.

Table A.

Taxing Authority	2014 Taxable Value	2015 Estimated Taxable Value Before New Construction	New Construction	2015 Estimated Taxable Value After New Construction	Increase (%)
Pinecrest	\$3,913,545,312	\$4,095,057,004	\$17,524,262	\$4,112,581,266	5.09%
Palmetto Bay	\$2,462,237,138	\$2,552,055,874	(\$742,681)	\$2,551,313,193	3.62%
Cutler Bay	\$1,912,558,887	\$2,059,278,422	\$21,926,192	\$2,081,204,614	8.82%
Countywide	\$210,544,758,410	\$227,608,987,212	\$2,820,204,278	\$230,429,191,490	9.44%

The table above illustrates that new construction in our neighboring cities of Pinecrest and Cutler Bay have contributed to an increase in the overall property valuation. In Palmetto Bay, new construction actually devalued our overall property worth. This serves as evidence that investors are consistently overlooking Palmetto Bay and opting for Pinecrest or Cutler Bay instead.

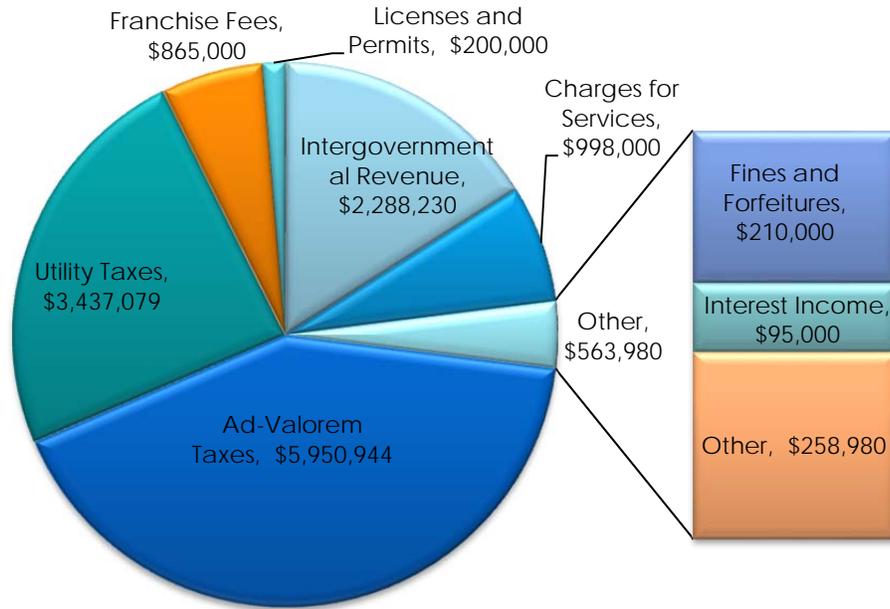
As illustrated on the chart below, the Village experienced a \$14 million reduction in the overall property valuation assessment from FY 2012-13 to FY 2013-14. However, the Village quickly recovered the following fiscal year of 2014-15, with an increase exceeding the \$62 million mark. For FY 2015-16, the 3.62% increase in the overall property valuation represents an additional \$163,236 in ad-valorem revenues for the Village.



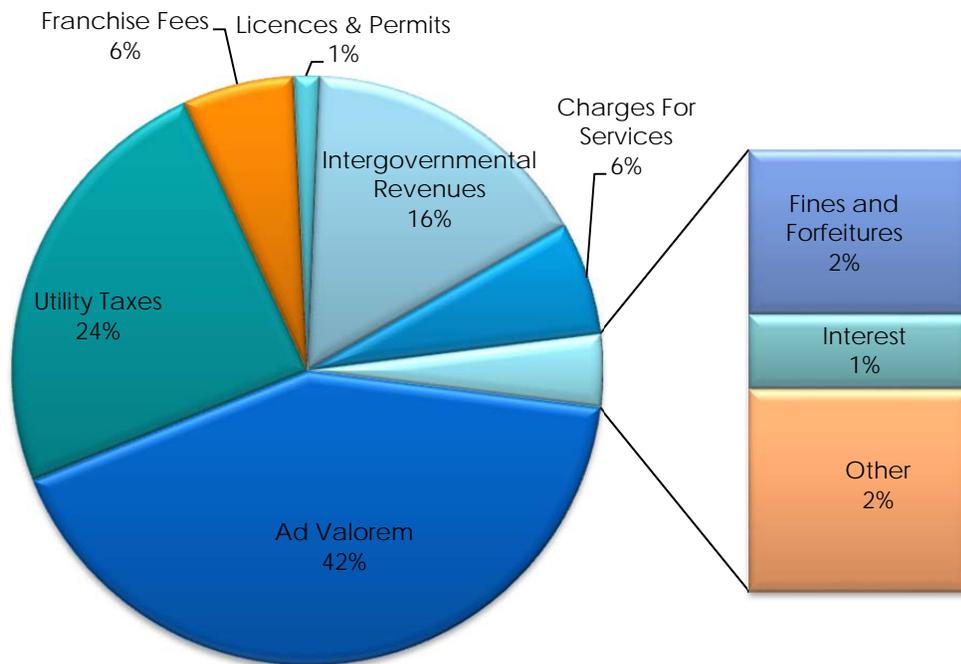
# Budget Message

Ad-valorem revenues currently make up an estimated 42% of the overall General Fund, which is the main operating fund for the municipality. The remaining 58% is composed of other revenue streams as illustrated below:

**General Fund Revenue Sources (\$)**



**General Fund Revenue Sources (%)**



# Budget Message

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Projected revenues for the General Fund budget include \$5,950,944 in ad-valorem taxes, \$3,437,079 in utility taxes, \$2,288,230 in inter-governmental revenues, \$200,000 in licenses and permits, \$998,000 in charges for services, and \$1,428,980 for other miscellaneous revenue services (see figure above).

It should be noted that the Village 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. These entities determine the amount that each city receives based on a set formula, which is typically driven by the population numbers. It should be noted that our population has dropped from 24,000 last year to the current population figure of 23,850. A continued decrease in our population numbers signifies a potential decrease in our revenue stream from the sources earlier mentioned.

As previously noted, we have begun efforts to diversify our revenue sources and to broaden the revenue streams within such sources. These efforts include an organizational restructure, updated charges for services, the downtown revitalization initiative, and an impact fee schedule. Additionally, we are also looking into possibly creating an Enterprise Fund that would allow the Village to manage the future Community Center at Coral Reef Park following a business model that allows opportunities to recapture our expenses.

## 1. Organizational Restructure

The largest revenue source for the General Fund is ad-valorem revenues, which are only paid for by village residents and property owners. The reorganization of certain departments and functions decreases General Fund expenditures. This is accomplished by reallocating certain eligible positions to the Special Revenue Fund, and centralizing duplicate functions into a single department. The detailed changes include:

- a. The renaming of the Building & Capital Projects Department to Building and Permitting Division, and its reassignment under the auspices of the Community and Economic Development Department. The Planning & Zoning functions have also been reassigned under the Community and Economic Department umbrella. This reassignment will facilitate and enhance the process of obtaining building permits and serve as a seamless one-stop shop for residents. By combining these functions into one department, the permitting process, which typically involves building and zoning reviews, will be streamlined for increased efficiency, and one director-level position can be reduced from the budget. This restructuring also allows for a more efficient management of staff and resources.
- b. Assignment of economic development initiatives to Planning & Zoning. This move marks the beginning of our efforts to actively attract new businesses and investments to our commercial corridor and ensure that the zoning and licensing process is streamlined.

# Budget Message

- c. Reassigning parks maintenance personnel (10 positions) to the Facilities Maintenance division in the Public Works department, centralizing maintenance services into a single department for a more efficient use of equipment and human resources.
- d. Renaming of the Public Works Department to Public Services Department in recognition of the newly-assigned park and facilities maintenance duties throughout the village that go beyond what is traditionally considered to be Public Works functions.
- e. Reassignment of public information and grant functions from the Office of the Village Manager to the Human Resources Department. Moving these functions allows the Office of the Village Manager to focus on the overall performance of the Village as a whole. Additionally, grants had been previously assigned to the Assistant to the Manager position, which, based on the current needs of the Village Manager's Office, has been eliminated and replaced with the Executive Assistant position.

## 2. Updated Charges for Services

Charges for Services (user fees) currently account for 3% of all General Fund revenues. The total revenues projected from Charges and Services for FY 2015-16 is \$246,585 higher than the estimated final figure for FY 2014-15.

Following a fee comparison study that included Palmetto Bay and other similarly situated municipalities, we concluded that while some of our recreational and specialty program fees are competitive, others are much lower than those charged elsewhere. A new fee schedule that is more equitable with current market rates for similar services will be proposed. This will allow the Village to recover a larger percentage of the costs incurred in providing services.

Palmetto Bay currently recovers a much larger percentage than Miami Lakes and Cutler Bay. In Palmetto Bay, \$325,000 of the total revenues collected in parks are generated by rentals at Thalatta Estate, and \$125,000 are generated from the tennis program at Coral Reef Park. The Village trails Pinecrest and Coral Gables because these two other cities both have opportunities for greater cost recovery through their community centers.

Municipality	Annual Operating Budget	Annual Revenues Collected	% of Revenues to Budget
Palmetto Bay	\$ 2,200,000	\$ 550,000	25%
Cutler Bay	\$ 1,900,000	\$ 225,000	12%
Miami Lakes	\$ 2,400,000	\$ 50,000	2%
Pinecrest	\$ 2,181,550	\$ 1,062,425	49%
Coral Gables*	\$ 7,419,000	\$ 5,200,000	70%

\*includes financial information for community centers.

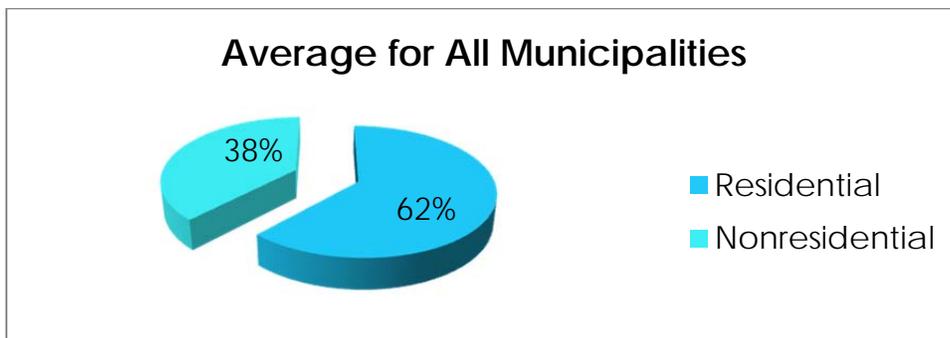
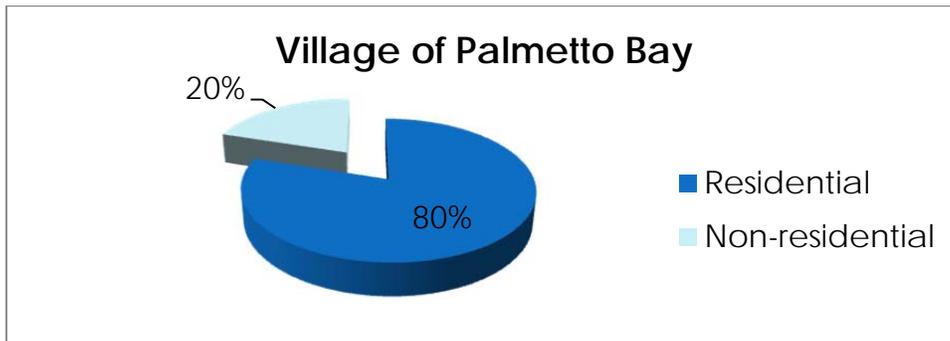
# Budget Message

In 2017, the Village will be better positioned to offer more programming at Coral Reef Park with the proposed construction of its wellness center, and will be poised to collect additional revenues under proper management. The Village is also exploring the option of outsourcing its tennis program to increase revenues generated from tennis. Following our review, a final recommendation will be brought before the Village Council. Finally, we are proposing to open the concession stand at Coral Reef Park until 10:00 p.m. to make it a viable option for an outsource vendor to sell food products to the park patrons to fully capitalize on a facility that is currently underutilized.

### 3. Downtown Redevelopment

For the past two fiscal years, the Village has been preparing the framework to launch the redevelopment of its commercial area into a thriving downtown that will bring new businesses, services, jobs, and residents into the Village’s commercial corridor. This will be accomplished by enacting new planning and zoning regulations that will guide the future development of the area and foster a positive business climate that will attract investors to the area and enhance the appearance of the district through infrastructure improvements.

Downtown redevelopment will bring services to residents in their own community and will help to diversify our revenue base by shifting the tax burden from the residents (residential tax revenue) to business owners (non-residential tax revenue). Compared to all other cities in the county, Palmetto Bay residents currently contribute 18% more to the tax base than residents of other cities.



# Budget Message

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The tax base for our community has remained relatively strong, even throughout the Great Recession. Like many other cities nationwide, Palmetto Bay also experienced a dip in revenues. The loss, however, was mitigated due to the high desirability for Palmetto Bay, which kept our property values steady. Nevertheless, we must be cognizant of the fluidity of real estate market and the fact that our Village is largely dependent on ad-valorem revenues. With this in mind, it is prudent that we take steps to achieve a broader and more balanced distribution of the ad-valorem revenue base by reactivating our commercial area. We will continue to revamp, streamline and modify regulatory processes that work against our fiscal future while preserving our community's character and integrity. The planning efforts are now behind us as we take the first step in the downtown revitalization effort with the proposed adoption of an improved zoning code.

#### 4. Impact Fees

Impact fees are charges assessed on new development using standard formulas that are based on objective characteristics, such as the number of type of dwelling units constructed. These fees provide a way for local governments to require new developments to pay a proportionate share of the infrastructure costs, and sometimes service delivery expenses, that are imposed on the community as a result of the new development. Specific special revenue funds may be established for roads, parks, culture, police, general government, etc... Impact fees generated by future development in the downtown area may be reallocated for capital projects to improve the area or to offset some of the expenses related to its growth, and ultimately reduce the impact on the General Fund budget. Recognizing that residential property taxes represent our largest source of revenues, impact fees provide another option for capturing revenues from developers to offset future improvement expenses.

### *EXPENDITURES HIGHLIGHTS*

The FY2015-16 budget includes funding for the following initiatives:

1. Strategic Plan: the Strategic Plan will define the Village's mission, vision and core values, and provide a roadmap that will carry our community for the next ten years. The plan will provide the basis for the budgeting process by providing funding that is strategically linked to the goals and objectives identified in the plan. The strategic plan will serve as a living document that will be updated following each election.
2. Traffic Calming Projects: funding for various options to diminish the impact of the augmented traffic in neighborhoods has been set aside in the FY2015-16 budget. Resident input will continue to be solicited to identify the most appropriate and effective solutions to the traffic concerns.

# Budget Message

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3. Downtown Infrastructure Improvements: after years of planning, we are ready to begin the transformation of Franjo Road into a pedestrian and bicycle friendly Main Street. The Village was fortunate to be awarded \$7.5 million from the county's General Obligation Bond. If funds from unsuccessful GOB projects are recaptured, the grant will be leveraged with public and private funding. Furthermore, part of the capital program for this fiscal year includes the multimodal center at the Village Hall site, which will also propel the redevelopment of the downtown area.
4. Coral Reef Park Wellness Center: part of the capital budget for this year includes a new community wellness center at Coral Reef Park to replace the existing outdated and unsafe recreational building.
5. After School Sports Program: this budget year, the Village will roll out a pilot program for specialized after care activities at Coral Reef Park, to include tutoring services, sports variety and exercise and dance activities, among others. The Village is working closely with the Coral Reef Elementary School's PTSA and the School Board to bring the program to fruition. The pilot program will serve as a means to determine whether there is a need for such programs.
6. Expanded Community Events Calendar: community events are the forefront of our community engagement effort. Events are the most effective way to bring residents together, engage them in activities and even gather resident input. Community events provide the opportunities for residents to get to know one another and the local government, meet new neighbors and truly enjoy their community. During the course of the year, at least three events are scheduled each month.
7. Solar Funding Initiative: the solar funding initiative is an effort by the Village that will allow residents to borrow funding for their investments in green technologies for items such as solar panels, tank-less water heaters, insulated windows and more. For FY2015-16, the Village is setting aside \$2,000,000 as seed money for the project and will be launching a pilot program to test the viability of the program. Interest rates for the Village's program would be lower than market rate, which will help to ultimately make the program self-sustained.
8. Staffing: Full-time Positions: the staffing level for full time employees decreased by one position from the prior fiscal year, with the elimination of one Administrative Assistant position in Planning & Zoning. While a Grounds Maintenance Worker position has been added to the Public Services Department, one director level-position has been eliminated from the budget. Both positions are funded in the Special Revenue Fund, and the change represents a savings to said fund.

# Budget Message

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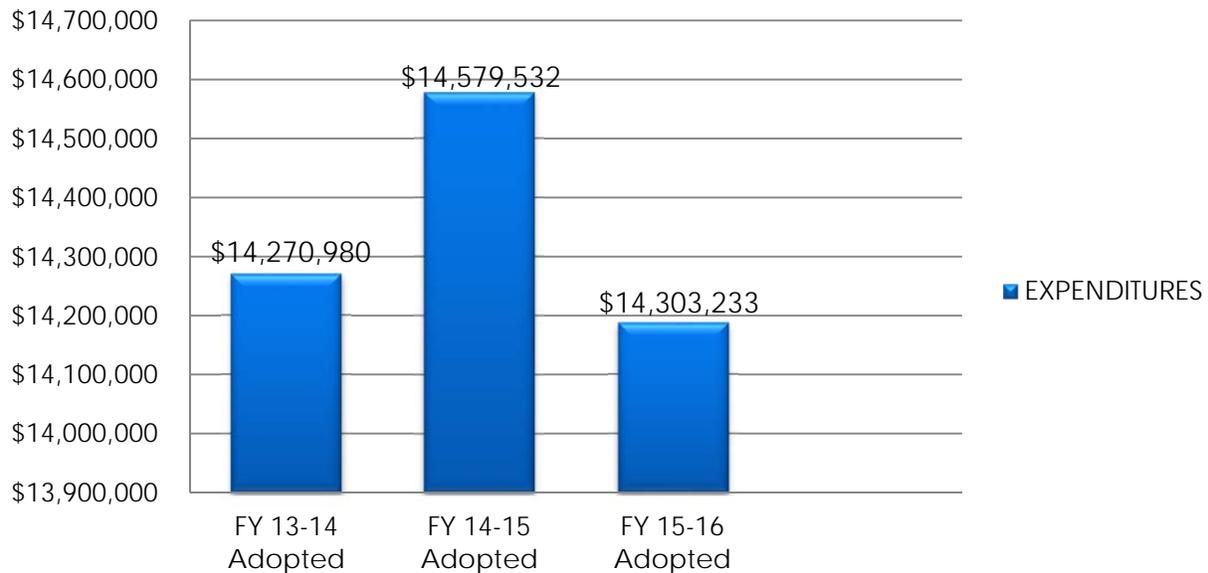
9. Staffing: Part-Time Positions: A total of four additional part-time positions are proposed for the upcoming fiscal year. Two part-time Park Service Aid positions have been added to relieve the total number of weekly hours that our part-time staff works. The increased number of employees affects the distribution of hours and not the budget allocation for that line item. The total number of hours in the aggregate allocated for all part-time Park Service Aides will not change. The proposed increase was effectuated as a result of ACA rules which require employers to provide health care benefits to employees working 30 hours or more per week, or an average of 130 hours per month. Such employees are considered full-time under the ACA and are eligible for healthcare benefits. Finally, a part-time business partner liaison was added to assist with the planned economic development efforts, and lastly, one part-time PIO position has been included in the Human Resources Department to provide coverage of evening and weekend news and events.
  
10. Public Safety: the budget continues to emphasize the importance of public safety to the Village. Our commitment to safety is evident in our low crime rates and our funding levels for public safety. The FY 2015-16 Budget allocates \$7,101,950 to police services, which is equivalent to 50% of the total General Fund budget. As a point of reference, the equivalency percentage for the Town of Cutler Bay is 48% and the figure drops to 39% for the Village of Pinecrest. The FY 2015-16 Budget allows for flexibility in overtime hours to address items that may arise throughout the year.

Finally, this year's budget also appropriates funding for other new initiatives including a council district funding program, the Million Orchid initiative and the "In the Park with Art" annual event. Over the last few years, the Village has reduced expenses to the General Fund in response to the economic downturn and the related reduction in revenues. For the past five years, and before, the Village has managed expenditures in response to reductions in General Fund revenues.

We are extremely proud of the fact that our operating expenditures for FY 2015-16 are \$391,299 below the adopted budget for FY 2014-15, and yet, the reduced operating budget provides funding for additional resident-focused programs and events and other first-time initiatives. Although, future revenue forecasts show a progressive improvement, sound fiscal management and investment choices are still key to ensuring the long term economic health of the Village.

# Budget Message

## General Fund Adopted Budget



The FY2015-16 budget has been balanced within our revenue parameters and does not borrow from prior year surplus funds for operational expenses. Instead, the budget allocates surplus funding for long-term capital investments that are of benefit to the community, such as the proposed wellness center and multimodal center.

### *UNASSIGNED FUND BALANCE AND RESERVES*

Over the course of the past twelve years, Palmetto Bay has successfully allocated surplus funding each year to the Unassigned General Fund Balance. The total fund balance is projected to be \$13,428,510. This represents an increase of \$2,579,160 over the prior year's balance. Current reserve policies mandate the Village to "maintain at least \$2.5 million in unreserved fund balance for disasters, unanticipated non-recurring expenditures, or expenditures approved by the Village Council." The policy was established soon after the Village incorporated in 2002 and has not been updated since. At the time, \$2.5 million equaled approximately 10% of the operating budget. In contrast, the account balance today represents 95% of the current total operating budget.

This year, the Council has the opportunity to establish an updated fiscal policy that will manage the expenditure of surplus funds responsibly and objectively. It is the intent of the Village to use all surpluses generated to accomplish three goals; complying with the existing reserve policy, avoiding future debt and reducing outstanding debt. To assist with the decision-making process, the Government Finance Officers Association recently completed an analysis of the Village's surplus funds and reserves and offered recommendations identifying the appropriate funding categories for the surplus and reserve funds and their relative funding levels.

# Budget Message

As detailed on the table below, it is recommended that the Village establish an Operating Emergency Reserve in the amount of \$2,500,000, specifically for declared emergencies, community growth, litigation reserves, and revenue volatility. It is also recommended that the Village establish a Working Capital Reserve for \$2,200,000, to fund needed repairs to Village facilities and capital assets. Additionally, \$2,000,000 are proposed as seed funding for the Solar Fund Initiative. Finally, the unassigned balance of \$2,028,510 should be reserved to cover future or unplanned budgetary needs which do not fall under the categories already identified, as determined and approved by Council.

Under the new policy, as illustrated in the table above, total reserves equal \$8,728,510, which accounts for 62% of the total General Fund budget. It is proposed that the remaining balance of \$4,700,000 be allocated to fund needed capital projects, including the wellness center at Coral Reef Park, various traffic calming projects and the multimodal center in the future downtown. More information about these projects is provided in the Capital Improvement Plan section of this budget message.

PROPOSED UNASSIGNED FUND LEVELS		
Category	GFOA Recommendation	Proposed Budget Allocation
Assigned Funds		
Declared Emergencies	\$ 552,000	\$ 650,000
Community Growth	476,000	500,000
Litigation Reserves	200,000	350,000
Revenue Volatility	1,500,000	1,000,000
Asset Repairs or Replacement & Maintenance	2,300,000	2,200,000
Solar Fund Initiative	N/A	2,000,000
Unassigned Fund Balance	N/A	2,028,510
<b>Total Assigned Funds</b>	<b>\$ 5,028,000</b>	<b>\$ 8,728,510</b>
Transfer for Capital Outlay		
Wellness Center (CRP)	N/A	\$ 2,000,000
Traffic Calming Initiatives	N/A	100,000
Multimodal Center	N/A	2,600,000
<b>Total Transfer for Capital Outlay</b>		<b>\$ 4,700,000</b>

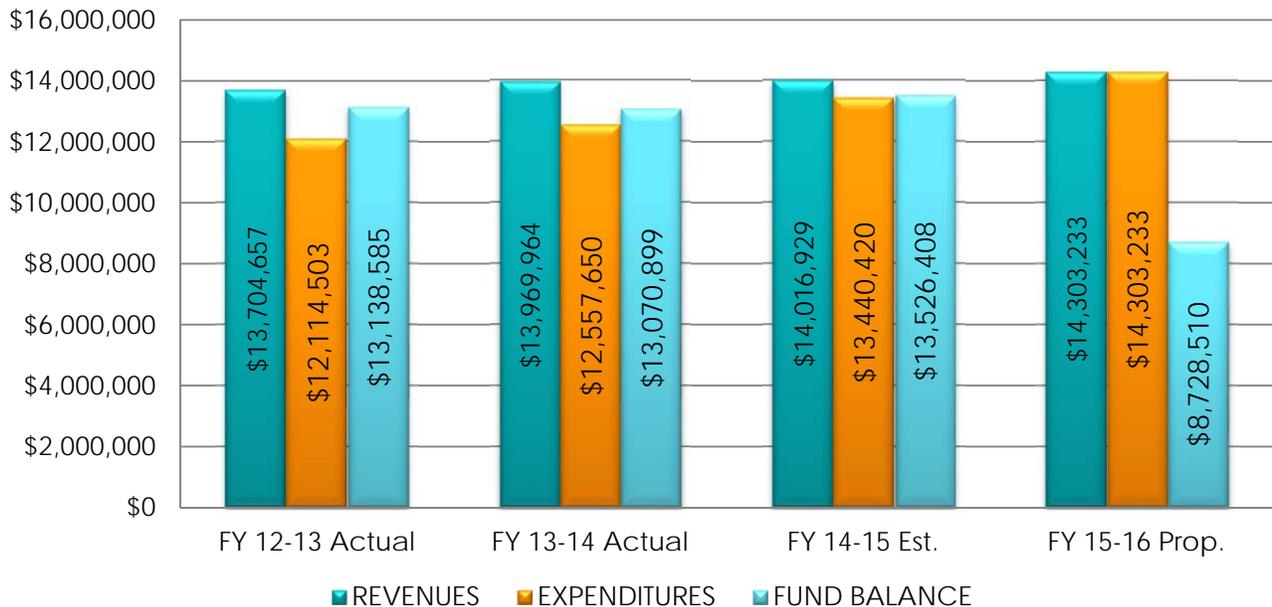
Surpluses realized in the General Fund at end of the fiscal year, are to be first allocated to meet the reserve levels set forth in the financial reserve policy. Excess surplus will then be used for capital replacement programs, refinancing of existing debt or cash payments for capital improvement program projects.

This budget, while fiscally conservative, still emphasizes our efforts to streamline government, attract businesses to our community, establish the groundwork for redevelopment and enhance resident engagement. We maintain an incredible bond rating of AA+ specifically as a result of our fiscal philosophy and management. The chart provided below shows the historical budget data for the

# Budget Message

past four fiscal years, inclusive of the projected figures for FY 2015-16 based on the revenue projections and the Village's strategic decisions.

**General Fund Revenues, Expenditures & Fund Balance**



## CAPITAL IMPROVEMENT PLAN

On an annual basis, the Village of Palmetto Bay makes an assessment of the its capital needs across all departments to develop an implementation plan for its capital projects. The plan includes a description of the project, along with funding information and projected timeline to start the projects. Projects in the plan are prioritized based on a balance of Village needs and resource availability. All projects are assessed by employing the assessment criteria outlined below, and must fall within at least of one the following categories:

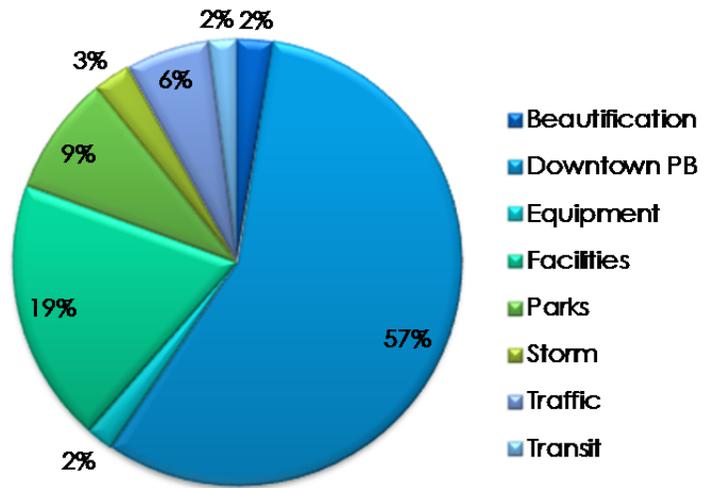
- Improves health and safety
- Supports economic development
- Enhances efficiency
- Mitigates environmental hazard or prevents a potential hazard
- Required to fulfill legal, legislative or administrative mandates
- Preserves existing capital assets

For FY 2015-16, the proposed capital budget is \$19,380,500. The Village will be looking at every grant opportunity possible to fund the projects and defray a portion of these costs.

# Budget Message

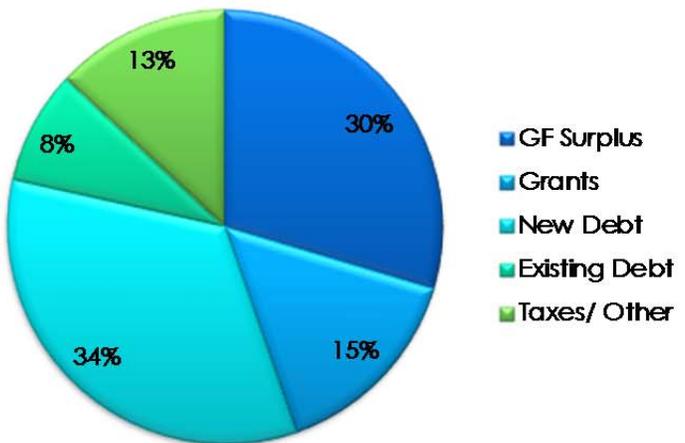
## Capital Improvement Program FY 2015-16

Appropriated Expenditures	Amount	%
Beautification	\$ 485,000	2.5%
Downtown PB	\$ 11,050,000	57.0%
Equipment	\$ 380,000	2.0%
Facilities	\$ 3,700,000	19.1%
Parks	\$ 1,679,500	8.7%
Storm	\$ 521,000	2.7%
Traffic	\$ 1,165,000	6.0%
Transit	\$ 400,000	2.1%
<b>Total</b>	<b>\$ 19,380,500</b>	<b>100.0%</b>



## Capital Improvement Program FY 2015-16

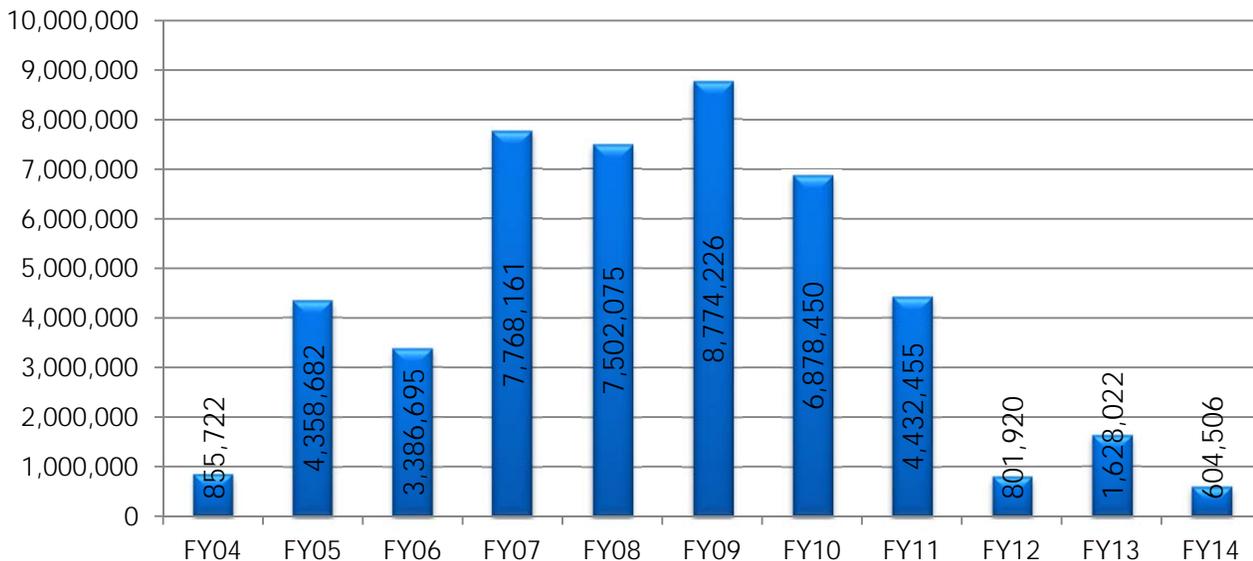
Appropriated Revenues	Amount	%
GF Surplus	\$ 5,910,000	29.6%
Grants	\$ 3,000,000	15.0%
New Debt	\$ 6,750,000	33.8%
Existing Debt	\$ 1,691,540	8.5%
Taxes/ Other	\$ 2,603,707	13.0%
<b>Total</b>	<b>\$ 19,955,247</b>	<b>100.0%</b>



As illustrated in the graph chart below, capital expenditures in the Village of Palmetto Bay have dwindled significantly since the park system overhaul in 2007 and the Village Hall construction in 2009. The increased capital budget is attributed to various capital projects planned for FY2015-16. Our goal is to begin these projects next year, but we are fully aware that CIP projects may roll over into subsequent fiscal years.

# Budget Message

Village of Palmetto Bay Capital Project Expenditures



Although funds for these projects are appropriated in the budget, authorization by the Village Council on the final expense and scope is required before their implementation. Our capital projects include:

1. Wellness Center at Coral Reef Park: the center of approximately 13-15,000 SF, will house classrooms for our park programs, including summer camp, exercise classes and the proposed after-care specialty program. A public process will be followed to finalize size, plans and location. The FY 2015-16 Budget allocates \$2,000,000 for the new facility from fund balance.
2. Multimodal Center in Downtown Palmetto Bay: mixed use parking structure with ground level retail for public and private parking. The facility is slated to be built on land adjacent to Village Hall, which is already owned by the Village. The need for such a facility is evident when other such developments are studied. As the downtown area begins to redevelop, additional parking will be needed in the area. Studies show that this type of development is self-sustaining and it is a profitable venture that will help propel the downtown redevelopment. The Village will aggressively pursue grant opportunities and partnership options to relieve its up-front investment in the project.
3. Traffic Calming: the Village has received numerous requests from residents to implement traffic calming initiatives. However, information from a recently-issued survey shows a mix of responses. Consequently, the Village will be proceeding cautiously and judiciously with traffic calming solutions this year, following strict guidelines aimed to garner support from a large majority of the residents affected. We have augmented the traffic calming budget

# Budget Message

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by \$100,000, and have earmarked six general areas of concern for the first phase of improvements. In addition, funding has been appropriated for transit improvements, including the purchase of three new commuter buses (I-Bus).

4. Coral Reef Park Improvements: Coral Reef Park is our most popular recreational facility, and it is also the most dated. Although some of its components such as the trail and the tennis center, have been improved, others, like the play fields have not been addressed. Funding has been appropriated in the FY 2015-16 to improve the fields at Coral Reef Park and implement other small improvement projects. Funds are also allocated to enhance the playground with additional play structures.

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## *FY 2014-15 ACCOMPLISHMENTS*

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Below, is an abbreviated summary of the accomplishments attained by each Village department for the previous fiscal year:

### Public Safety

- Achieved one of the best response times to calls for services, both emergency and nonemergency call of all MDPD districts and contracted cities.
- Continued the Community Outreach program providing assistance to homeowners in establishing Citizen Crime Watch programs and residential and commercial security surveys in an effort to further reduce crime.
- Continued the Officer Friendly Program, conduct meetings at all public elementary schools in the Village, and providing classes to 2,400 students addressing Stranger Danger, Bicycle and Pedestrian Safety, Anti-Bullying, Gun Safety, and Police Officers are Your Friend.
- Introduced the DARE program to fifth graders in the Village's public schools. DARE teaches kids how to recognize and resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs.
- Provided the radKIDS® Personal Empowerment Safety Education Program to 5-12 year old children.
- The Village Policing Unit continued to address traffic issues with particular emphasis on speeding throughout the Village Limits.
- Achieved second lowest crime rate in South Miami-Dade County:

Municipality	Crime Rates (per 100)
<b>Palmetto Bay</b>	<b>3.7</b>
Pinecrest	3.4
Cutler Bay	4.6
South Miami	5.3
Coral Gables	4.3
Homestead	5.7

# Budget Message

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## Parks & Recreation

- Completed enhancements to all park facilities, which include Thalatta Estate Park, the Edward and Arlene Feller Amphitheater, Coral Reef Park, Perrine Wayside and Palmetto Bay Park.
- Expanded educational programs at Thalatta Estate to include gardening, eco-system lectures and kayaking, and provided 6 new specialty events including Date Night at Thalatta, Yoga and nature photography.
- Introduced new programming at Ludovici Park; i.e., Valentine's Day Movie Night and Open Mic Night, and the Florida Rock Stars concert.
- Organized a total of 34 community events throughout the year, including the annual Village Picnic and the Independence Day Celebration.
- Expanded recreational programming through Baptist Hospital.

## Public Works (renamed Public Services)

- Designed beautification project and completed 2 landscape improvement projects along US1.
- Completed Phase V of localized drainage improvements project.
- Established a tree management plan and completed a street tree inventory and updated information in the GIS database.
- Gave away 125 Trees of varying species at the Annual Tree Giveaway Event.
- Accomplished certification for the Village as a 'Tree City USA" Community for the 8<sup>th</sup> Year and received the Growth Award for the 3<sup>rd</sup> Year.
- Completed street resurfacing projects, including SW 168<sup>th</sup> St from to SW 87<sup>th</sup> CT to SW 94<sup>th</sup> CT and installation of ADA ramp improvements shallows for Bike Share the Road.
- Completed installation of traffic calming devices.
- Installed new sidewalks, repaired/replaced sidewalks, installed curbing where needed and - upgraded ADA ramps.
- Commenced design of SRTS School Improvements near Perrine Elementary and Coral Reef Elementary with grant funding.
- Transit Circulator Study Completed.
- Co-designated SW 156<sup>th</sup> ST & 90<sup>th</sup> AV as Harry Troeger Way.
- Installed GPS devices in all operational Village vehicles.
- Managed ongoing canal maintenance on Village-owned canals.

## Planning & Zoning (part of Community & Economic Development Services)

- Completed Evaluation and Appraisal Amendments to the Comprehensive Plan.
- Completed Zoning automation program and updated Eden.
- Processed 3 administrative site plan reviews.

# Budget Message

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- Completed annual Capital Improvement Plan update and Capital Improvement Element.
- Updated Art in Public Places (AIPP) ordinance to provide for broader representation on the AIPP Board and installed a public art piece at Village Hall Plaza.
- Reviewed 10 site plan applications with approximate development values of \$85,000.
- Held First Annual Art Exhibition with the Perrine Elementary, with works being displayed at Village Hall, and awards ceremony held at Thalatta Estates Park.
- Completed Capacity Study for the Downtown Redevelopment Task Force (DRTF)
- Worked on a regulating plan for the DRTF with outside consultant.
- Mowed and cleared 29 abandoned properties (data reflects first 5 months of fiscal year) and recovered \$13,234 from the Mow and Go program.
- Investigated 197 code complaints, resulting in 150 open code cases, of which 142 were brought into compliance and closed (data reflects first 5 months of fiscal year).

## Building & Permitting (part of Community & Economic Development Services)

- Processed 3,850 permit applications (through Aug. 2015)
- Completed 2,883 inspections (through Aug. 2015)
- Oversaw the smooth transition of the Code Compliance Division
- Continued having one of the fastest plan review time in the county
- Organized and conducted 6 presentations of the DRTF
- Organized and held a weekend public workshop on the downtown redevelopment effort
- Assembled the "Downtown Experience" event for more than 800 participants, which included a panel addressing questions from the general public.
- Reduced the fee schedule for building permits, following completion of cost-comparison study
- Successfully completed the 4<sup>th</sup> year as an enterprise fund with an estimated surplus from FY 2014-15 of \$218,000.
- Assisted in the design of traffic calming initiatives.
- Launched online permit information portal.
- Started weekend code compliance activities.

## Human Resources Department

- Processed 28 recruitments, reviewed 231 applications, and processed 33 new hires.
- Provided in-house sexual harassment training to 33 employees.
- Held 3 educational sessions addressing retirement with a combined participation of 138 employees.
- Organized 17 individual retirement meetings.
- Completed Customer Service training for 62 employees.
- Compiled and organized the benefits program for full-time employees, inclusive of medical, dental, vision, medical gap insurance, cafeteria plan, retirement benefits, and supplemental insurance options and conducted open enrollment educational session with all employees.

# Budget Message

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- Conducted 2 safety meetings and processed 3 worker's compensation cases.
- Organized and held Visioning Session for the Village Council.
- Updated the Village's Vehicle Policy.
- Contracted and organized 4 separate sessions of sexual harassment and diversity training with FIU for all employees.
- Provided training and launched online benefit enrollment program allowing employees to choose their benefits online.
- Completed 4 grant applications, including the General Obligation Bond application to Miami-Dade County for \$7.5 million.
- Completed the Village's first Classification and Compensation plan and implemented plan recommendations.

## Finance Department

- Awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association for the FY 2014-15 budget for the tenth year in a row.
- Received the Certificate of Achievement for Excellence in Financial Reporting for the Village's Comprehensive Annual Financial Report for the ninth consecutive year.
- Issued 1,463 checks through July 2015.
- Issued 378 purchase orders and recorded 10,039 cashier transactions.
- Recorded 1,464 alarm calls through July 2015.
- Provided input into the surplus allocation policy.

## Office of the Village Manager

- Transitioned to new Village Manager position in April 2015.
- Combined maintenance for better performance and reduced duplicity.
- Moved zoning and code compliance functions to Building and Capital Projects for a simplified permitting process.
- Initiated process to redesign Village webpage.
- Initiated process for updating procurement policies and procedures.
- Started implementation of new traffic calming procedures.
- Initiated random bike patrols at Village parks.
- Expanded community events.
- Oversaw growth of reserves by a projected \$455,509 (projections shows needing \$1.4 million to balance)
- Produced settlement proposal with Palmer Trinity School.
- Completed traffic, regulating plan and market study for downtown project.
- Successfully oversaw communications functions, bringing important news and information to our residents through the Village website, social media and the Village's television station.
- Centralized facilities maintenance into a single division to reduce duplicity.

# Budget Message

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## Office of the Village Clerk

- Attended all meetings of the Council in its legislative and quasi-judicial capacity, to include Regular, Special, Local Planning Agency, Zoning Hearings, and Committee of the Whole, other workshops and sunshine meetings, distributed agenda packages and maintained accurate minutes.
- Prepared electronic versions of the Council meeting agendas for Village Council members and staff.
- Conducted a Special Mail-Ballot Election for the expansion of the Alexander Montessori private school ballot initiative.
- Advertised and posted public notices and updated website content with approved Council legislation, agendas and other public documents.
- Worked with several Council Members, through guidance/review by the Village Attorney, to insure that intentions translate into appropriate law and/or policy legislation.
- Assisted the Village Attorney with drafting of legislation and offering historical information concerning the Village.
- Continued to administer the review of the codification of the Village Charter and Code through contract with Municipal Code Corporation.
- Continued to provide assistance to all Departments and the Council concerning information technology needs.

## Office of the Mayor, Vice Mayor & Village Council

- Accepted an update to the Stormwater Master Plan in order to insure focus on priority areas.
- Amended policy to ensure that Sunshine notices would be provided to the public and directly to the members of Council, allowing proper and legal attendance at events without limitation.
- Repealed the resolution that hindered the installation of traffic calming devices due to cumbersome notification methods so that efforts could be made to insure safe travel on Village's roadways.
- Started process to develop a five-year strategic plan.
- Joined with several municipalities to support the development of the Ludlam Trail as a linear park.
- Provided funding support for the 2015 American Cancer Society "Relay for Life" event.
- Extended the agreement with the Miami-Dade County School Board to continue to outstanding partnership between the Village and Miami Palmetto Senior High School to allow the high school baseball team to continue to call the diamond at Coral Reef Park its "home field".
- Successfully negotiated new Village Manager contract.
- Supported the expansion of Metrorail south to Florida City to assist the community and, in turn, improve the economy of south Miami-Dade County.
- Joined with Miami-Dade County to request the State of Florida provide funding to the County for connectivity of existing trails throughout the South-Dade community.
- Approved the request to place a temporary fire rescue facility at 144 Street and 70 Avenue in order to allow for service while the construction of a permanent station is pending.

# Budget Message

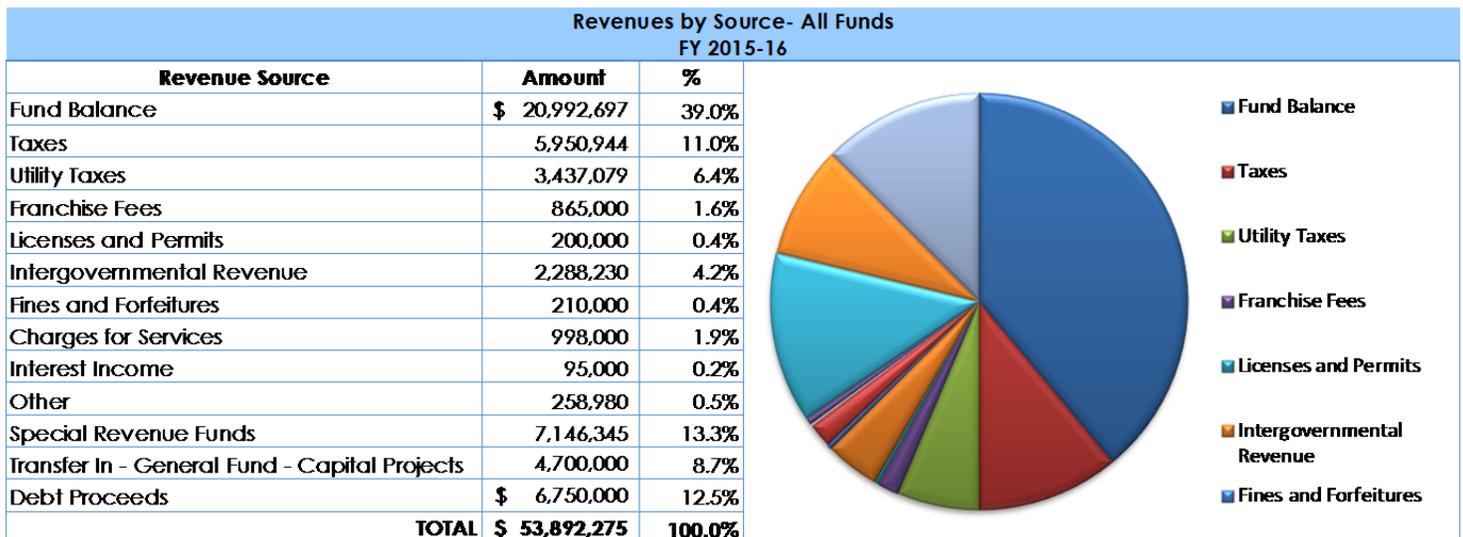
- Urged neighboring cities of Pinecrest and Cutler Bay to resist up-zoning or re-zoning properties in residential areas that may create unnecessary increases to traffic.
- Amended the Village’s Comprehensive Plan’s Goals, Objectives, and Policies to insure that this guiding policy document that governs land use development, concurrency, and levels of service standards accurately reflects the Village’s direction.
- Amended the Ordinance governing the Art in Public Places Board to encourage board membership by allowing broader eligibility standards.
- Amended golf cart use ordinance to encourage operation of fuel-efficient, environmentally friendly transportation and eliminated redundant and/or conflicting language in the registration process.
- Created standards and criteria for the establishment of new advisory boards to encourage public participation and to seek input from residents concerning several aspects of Village government.
- Approved the amended Building Permit fee schedule with lower fees for building permits.

## FY2015-16 BUDGET REVIEW

### BUDGET REVIEW BY FUND TYPE & SOURCE

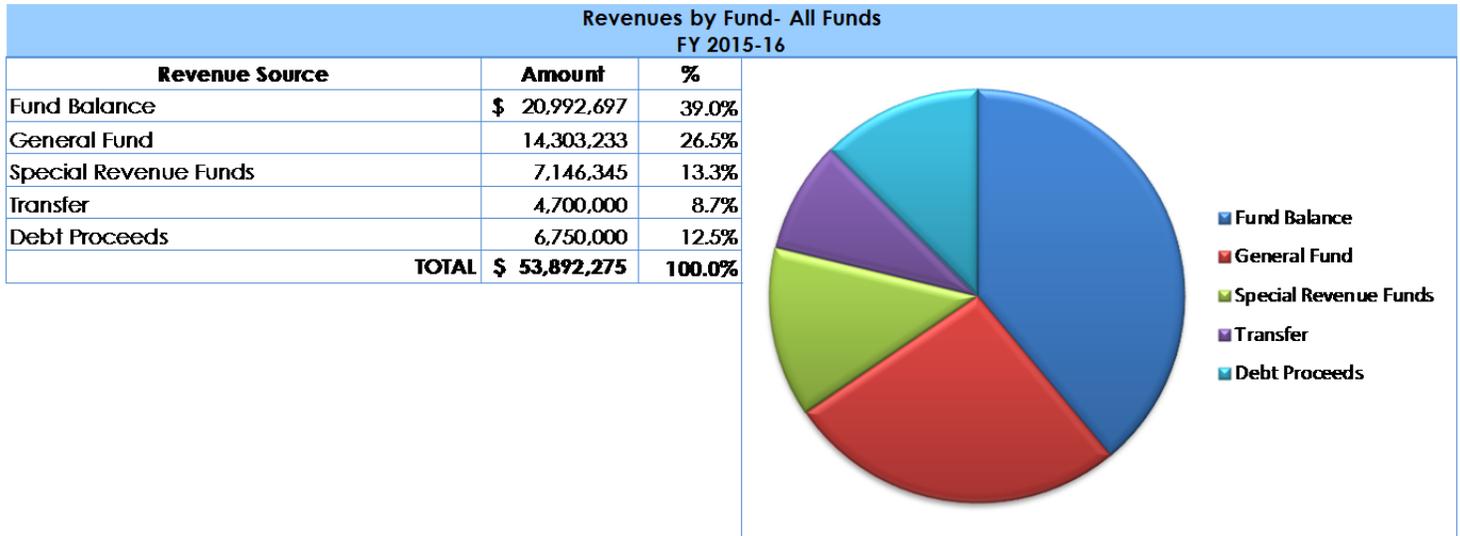
The following tables and graphs provide an overview of the Village’s total revenues and expenditures by fund type and source.

#### Revenues by Source

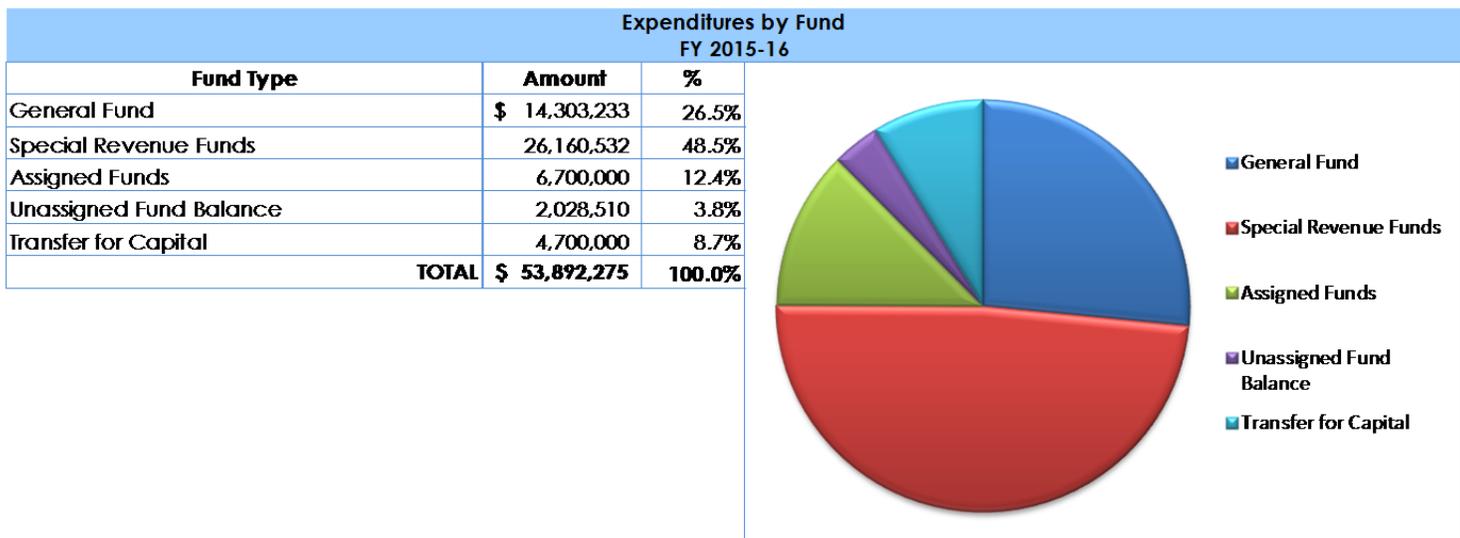


# Budget Message

## Revenues by Fund Type

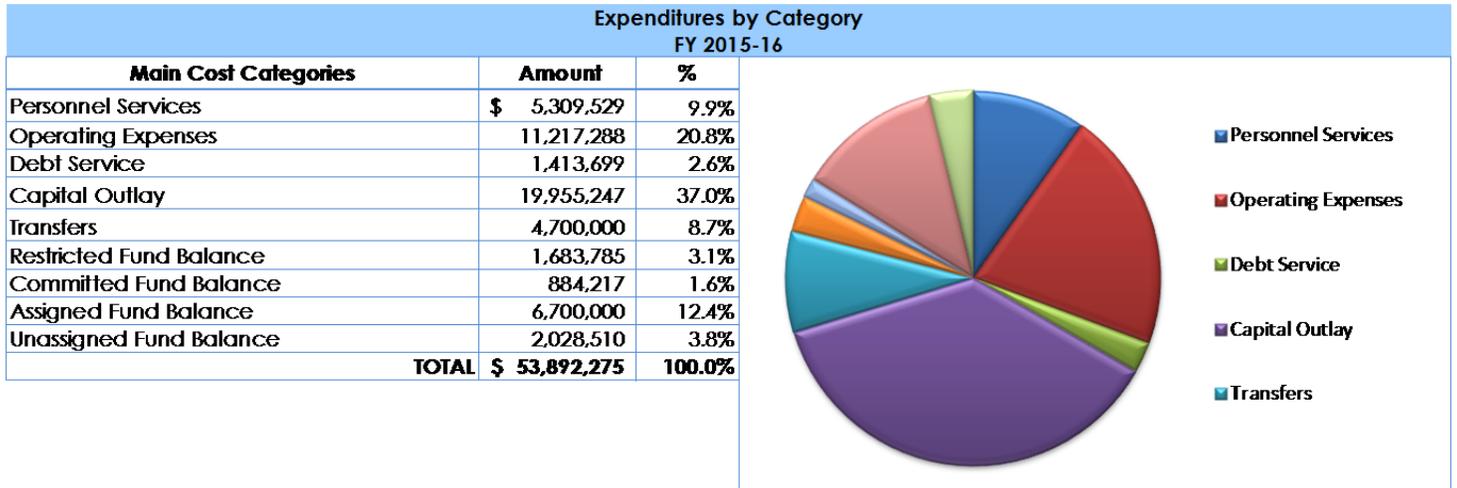


## Expenditures by Fund Type

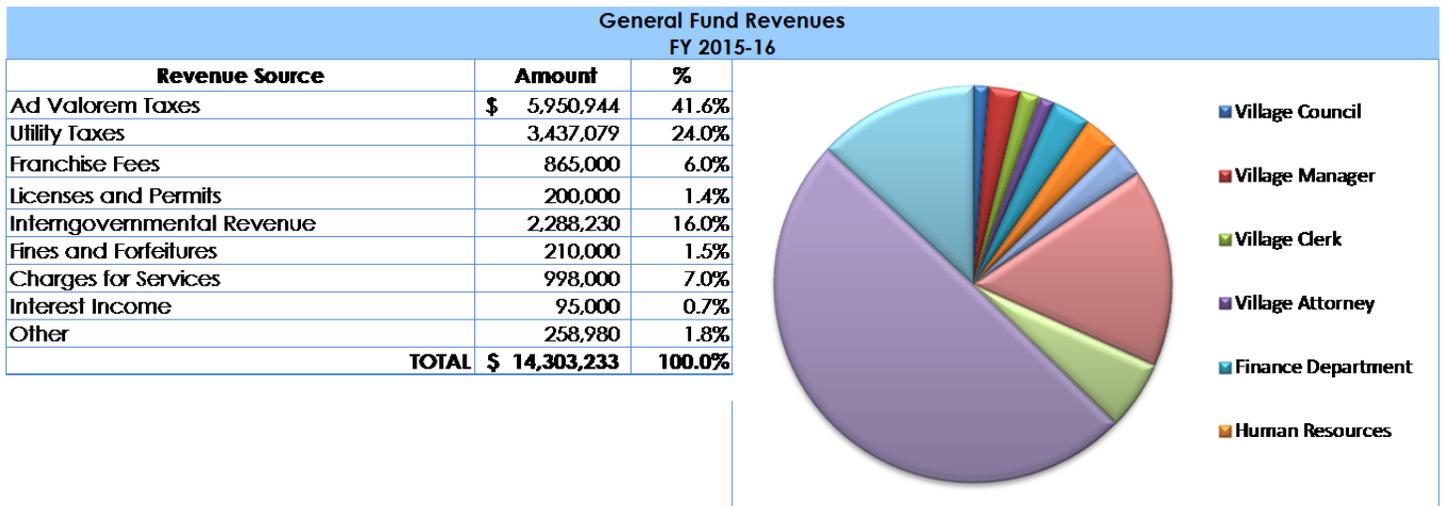


# Budget Message

## Expenditures by Category

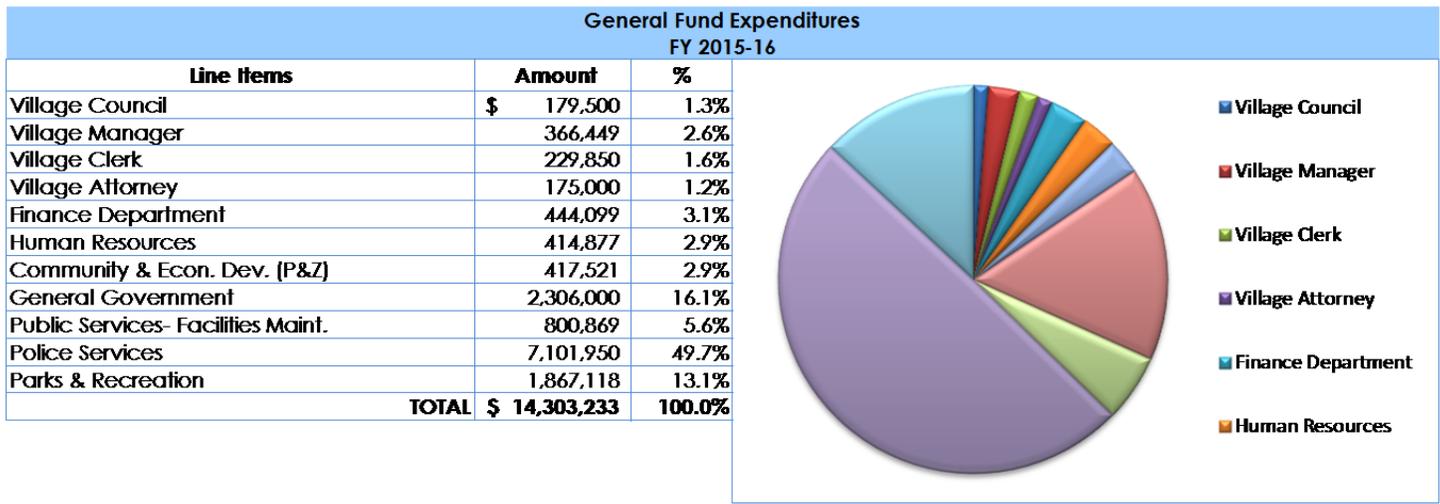


## General Fund Revenue Detail



# Budget Message

## General Fund Expenditure Detail



## CONCLUSION & ACKNOWLEDGEMENTS

The theme this year is “New Beginnings.” As the Village Manager, I am incredibly humbled to have been chosen to lead the professional staff this organization is fortunate to have. As we say goodbye to our retired Village Manager, Ron Williams, we acknowledge the accomplishments of his tenure as he saw the birth and growth of this Village. We now are in the midst of transition as our Commander Greg Truitt retires in September. His professionalism, helpful demeanor, and dedication to the Village will be missed. I would like to thank them both for their commitment to make this community even better than it already is.

We are finally rebounding from the economic downturn, and we can embrace a promising future and realize the full potential of this community. This is an exciting time for Palmetto Bay. Under the leadership of our Mayor & Council, we can move the Village forward with a fresh new perspective and a new beginning intended to cement the financial stability of our municipality. We have chosen to live in Palmetto Bay for its strong residential character, awesome parks, great schools, and a potential business district along our commercial corridor that will provide the financial support to continue our efforts of enhancing the quality of life for all residents.

This year, the Village is moving forward with an aggressive agenda focusing on service delivery and fiscal efficiency that will effectively address the needs of the residents and the concerns of the Village Council. The FY 2015-16 Budget serves as the financial blueprint to attain our goals for the coming year. Once the strategic plan has been completed, the Village will remain committed to uniformly uphold and plan for the priorities identified in the plan. Our commitment this year, is that our outstanding staff will not only continue to deliver the quality services that the residents and the Village Council expects, but also improve upon the level that has been established.

# Budget Message

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My sincere appreciation goes to our Mayor, Vice Mayor, Councilmembers, and our Village Staff for outstanding efforts and specifically to Desmond Chin, Meighan Alexander and Olga Cadaval who provided their undivided assistance and guidance during this budget process.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Edward Silva', with a long horizontal flourish extending to the right.

Edward Silva  
Village Manager

# Budget Message

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## BUDGET MESSAGE UPDATE

October 1, 2015

Following the budget public hearings held on September 8, 2015 and September 21, 2015, several updates were incorporated into this document. The updates reflect the direction of the Village Council provided during the public hearings. The following is a list of the budget revisions from the published Proposed Budget to this Adopted Budget:

- Millage rate was revised from 2.440 mills to 2.447 mills. The increase generated an additional \$16,967 in ad-valorem revenues for the Village.
- Franchise fee projections were reduced by \$3,890. The adjustment was made following receipt of final projected revenues from the State. This information was received after the publishing of the Proposed Budget.
- Surplus transfers for capital investments were reduced by an aggregate figure of \$3.2 million from \$4.7 million. The reduction was realized by projecting expenses based on a realistic start date for the projects and by postponing the start date of certain projects. The table below shows the detail of the final reallocation of surplus funding for capital projects.

Surplus Reallocation for Capital Projects	
Project Description	Allocation
Wellness Center (CRP)	\$ 2,000,000
Traffic Calming Initiatives	\$ 200,000
Multimodal Center	\$ 1,000,000
<b>Total</b>	<b>\$ 3,200,000</b>

- The Village Manager's departmental budget was increased by \$6,825 due to the recalculation of salaries.
- The Human Resources departmental budget was increased \$54,725 to account for a full-time public information position who will also serve as the Village webmaster.
- The advertising and library bond financing line items in the General Government budget were increased by a combined total of \$50,000.
- An increase of \$11,965 was included in the Public Services- Division of Facilities Maintenance budget due to a recalculation of salaries.
- The Planning & Zoning division budget in the General Fund was reduced by \$60,438 due to the reassignment of a position to the Special Revenue Fund.

The above-listed items account for changes made in the budgetary line items from the Proposed Budget to the Adopted Budget. For ease of reading, changes in staffing levels are provided in bullet form in the Staffing Summary section of this document.

# Budgetary & Financial Policies

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## 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.

### *TRIM:*

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:

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.

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.

### *THE VILLAGE CHARTER:*

Section 3.3 (5) requires the Village Manager to prepare and submit to the Council a proposed annual budget and capital program.

Section 4.5 sets the criteria for the adoption of the budget as follows:

4.5 (A) Balanced Budget. Each annual budget adopted by the Council shall be a balanced budget and adopted in accordance with Florida law.

4.5 (B) Budget Adoption. The Council shall by ordinance adopt the annual budget on or before the thirtieth (30<sup>th</sup>) 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.

4.5 (C) Specific Appropriation. 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.

# Budgetary & Financial Policies

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Section 4.6 defines the Fiscal Year as follows:

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.

Section 4.7 describes the circumstances under which the budget may be adjusted.

4.7 (A) Supplemental Appropriations. If, during any Fiscal Year, revenues in excess of those estimated in the annual budget are available for appropriation, the Council may by ordinance make supplemental appropriations for the fiscal year up to the amount of such excess.

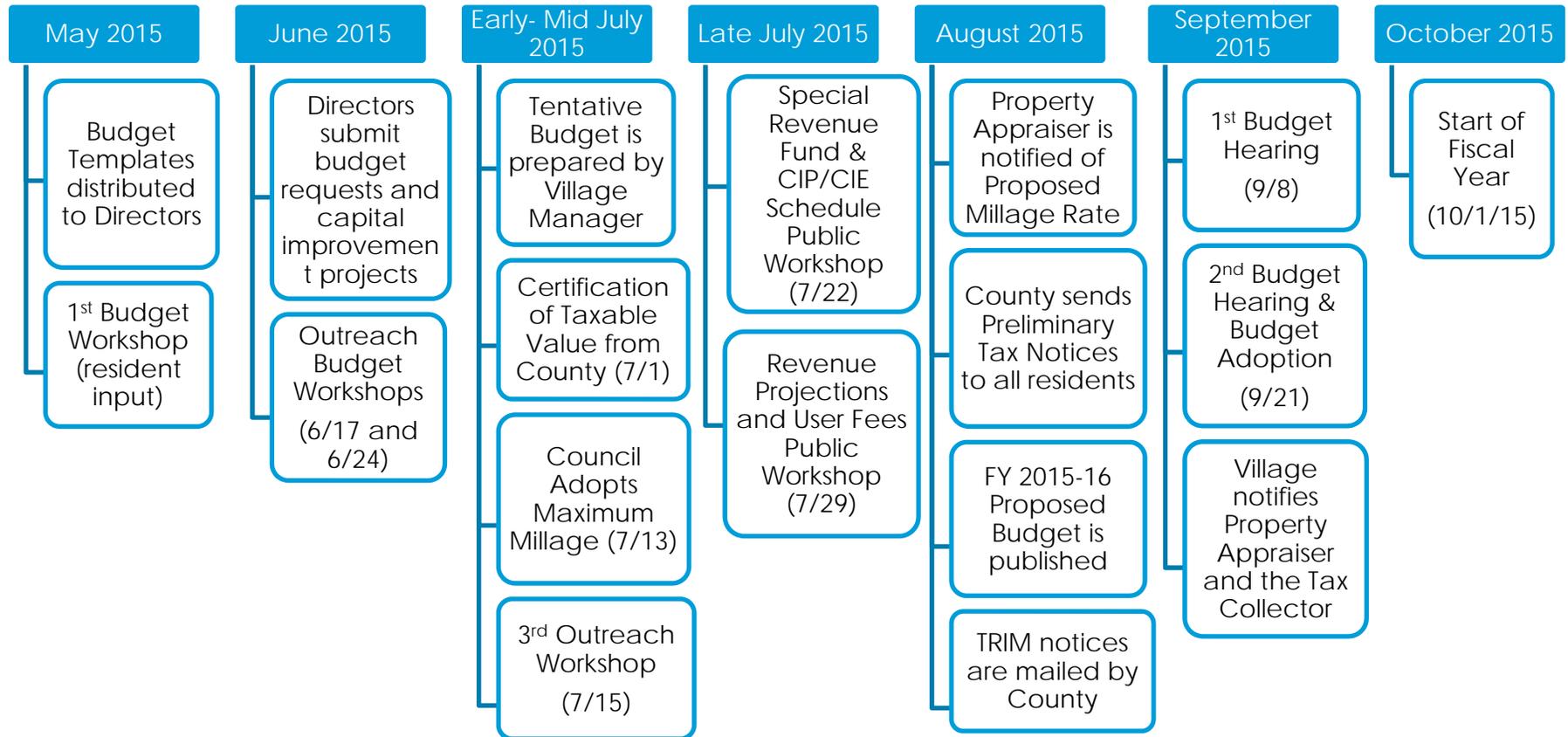
4.7 (B) Reduction of Appropriations. If, at any time during the fiscal year, it appears probable to the Village Manager that the revenues available will be insufficient to meet the amount appropriated, she/he shall report in writing to the Council without delay, indicating the estimated amount of the 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

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## BUDGET AND ACCOUNTING BASIS

The basic building block of governmental finance is the “fund”. Generally accepted accounting principles (GAAP) provides the following definition of a fund:

A fund is 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, the General Fund and Special Revenue Fund. The General Fund or Operating Fund, as it is generally referred to, accounts for traditional governmental services such as Police, Park and Recreation and the administrative departments. Revenues such as property taxes, State taxes, and charges for services are also recorded in the General Fund. The General Fund is the only fund for which a budget is adopted.

The Special Revenue Funds are used to account for revenues or grants that are for a specific purpose. The Village is currently using the fund to account for capital projects, Art-In-Public-Places, park improvements, Public Works operation and transportation improvements, Transit, Stormwater Utility, and public safety. The financial statements presents the Special Revenue funds as four categories, Grants, Transportation, Stormwater and Other. The Capital Projects is presented as a separate fund in the financial statements. A capital outlay (expenditure) is an asset which has a value of \$1,000 or more, and has a useful economic life 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. The budget presented in the Special Revenue section is for planning purposes only.

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.

# Budgetary & Financial Policies

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## 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.

### *OPERATING BUDGET POLICIES*

- The Village will pay for all current expenditures with current revenues. The Village will 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 budget that is balanced which means 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.
- The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
- The budget should be maintained to ensure compliance with the adopted appropriations.
- The Village will prepare quarterly budget to actual reports.

### *CAPITAL IMPROVEMENT PROGRAM (CIP) POLICIES*

- The CIP will be reviewed every year as part of the budget process.
- A capital budget will be presented based upon the Capital Improvement Element of the Comprehensive Master Plan.
- Any operating costs associated with a capital improvement will be budgeted in the operating budget of the department responsible for its operation.
- The CIP is to be funded where possible by local, state and federal assistance.

### *DEBT POLICIES*

- The 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.
- The legal debt limits are set as follows:
  - Non-Ad Valorem Revenues (average of actual receipts over the prior two years) must cover 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

# Budgetary & Financial Policies

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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).

- 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.

## *REVENUE POLICIES*

- The Village will be conservative, objective and analytical when estimating its annual revenues.
- The 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 budget.

## *RESERVE POLICY*

- The Village will maintain at least two million five hundred thousand (\$2,500,000) in unreserved fund balance for disasters, unanticipated non-recurring expenditures, or expenditures approved by the Village Council.

## *INVESTMENT POLICIES*

- 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.

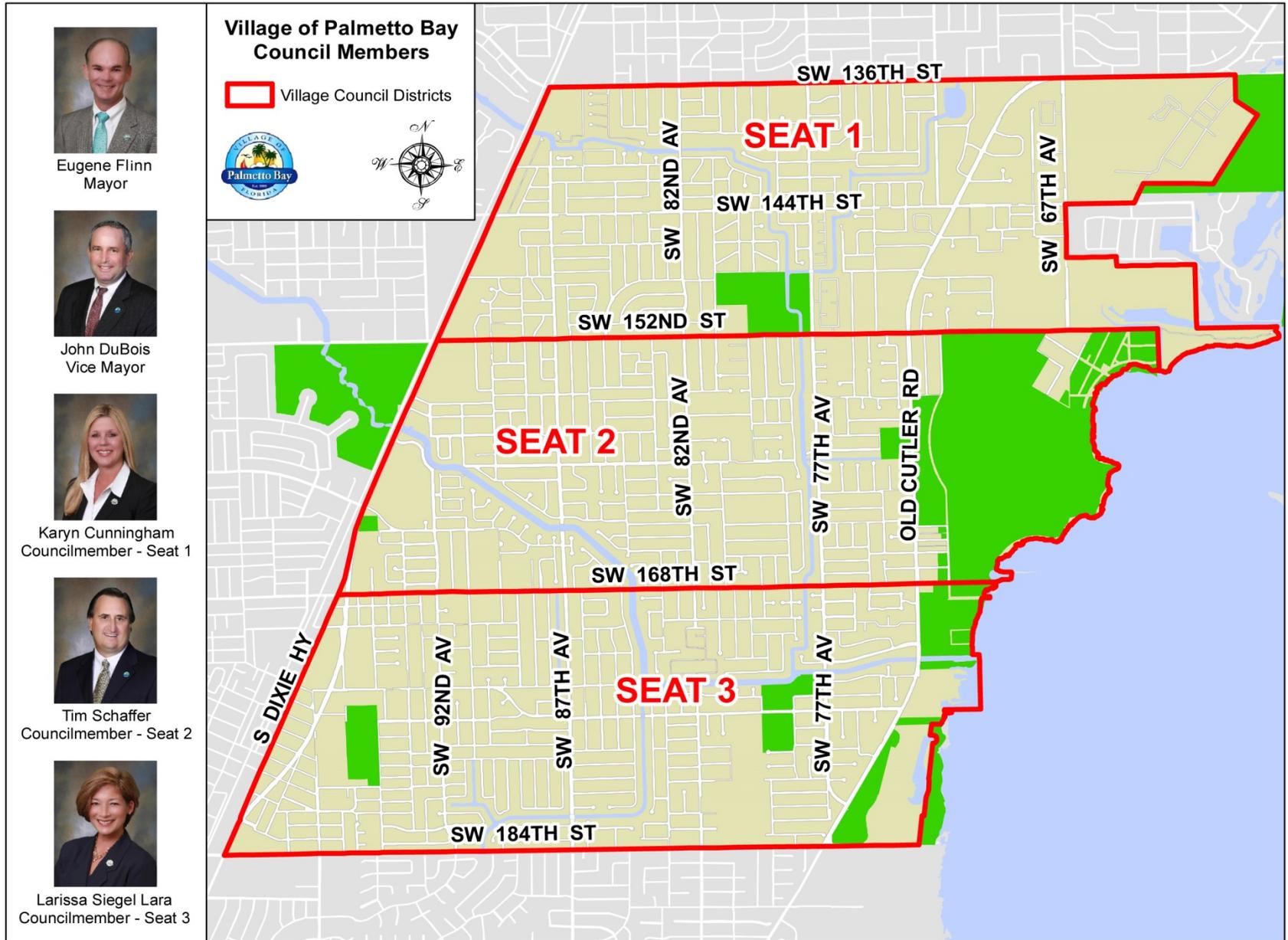
## *ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES*

- 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*

- 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



# Village Profile

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## ABOUT PALMETTO BAY

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, all of which have annually earned the grade "A" under the State of Florida's A+ Plan, as well as exceptional private schools.

Village residents enjoy the benefits of an extensive park system composed of five Village-operated park facilities offering 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.

Incorporating on September 10, 2002, the Village of Palmetto Bay is the 33<sup>rd</sup> municipality in Miami-Dade County. The Village extends from the centerline of S.W. 136<sup>th</sup> Street, south to the centerline of S.W. 184<sup>th</sup> Street, expanding west to the centerline of South Dixie Highway, including the center-island, and east to Biscayne Bay.

## VILLAGE BOUNDARIES

Northern Boundary	Centerline of SW 136 Street and the City of Coral Gables and the Village of Pinecrest
Eastern Boundary	City of Coral Gables and Biscayne Bay
Southern Boundary	Centerline of SW 184 Street and the Town of Cutler Bay
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.

# Village Profile

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## DEMOGRAPHICS

Incorporated	2002
Area	8.29 Square Miles
Total Population	23,850
Median Age	40.8
Total Number of Households	7,867
Average Household Size	3.10
Median Household Income	\$107,259

## PARKS & RECREATIONAL FACILITIES

Coral Reef Park	7895 SW 152 Street
Palmetto Bay Park	17535 SW 95 Avenue
Perrine Wayside Park (Dog Park)	16425 S. Dixie Highway
Palmetto Bay Branch Library/Edward and Arlene Feller Community Room and Amphitheater at Ludovici Park	17641 Old Cutler Road
Thalatta Park	17301 Old Cutler Road
Charles Deering Estate at Cutler (county facility)	16701 SW 72 <sup>nd</sup> Avenue
Bill Sadowski Park (county facility)	17555 SW 79 Avenue

## PUBLIC SCHOOLS

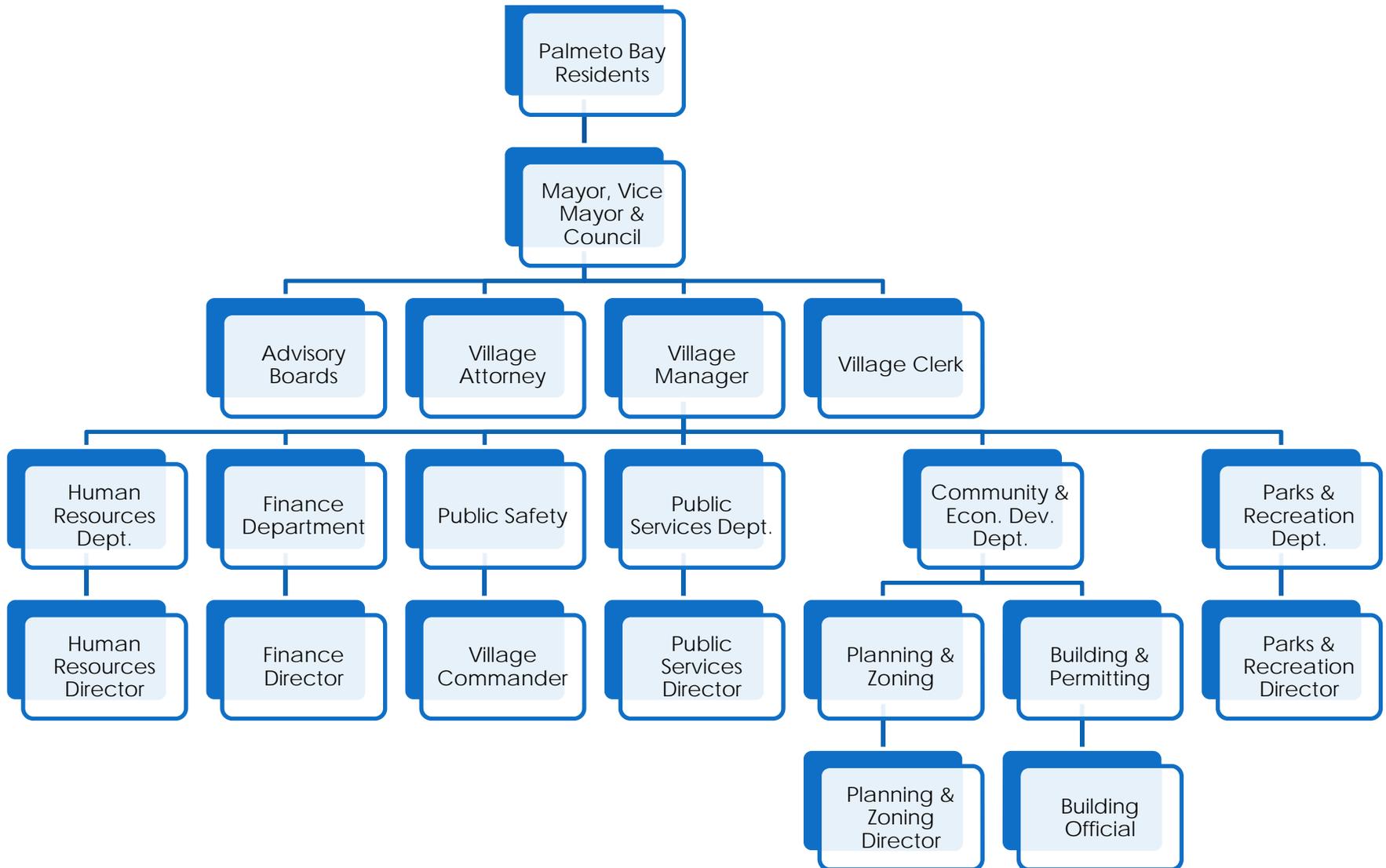
Coral Reef Elementary School	7955 SW 152 ST Student Enrollment: 797
Howard Drive Elementary School	7750 SW 136 ST Student Enrollment: 613
Perrine Elementary School	8851 SW 168 ST Student Enrollment: 778
Southwood Middle School	16301 SW 80 AVE Student Enrollment: 1426

## PRIVATE SCHOOLS

Westminster Christian School	6855 Southwest 152 Street
Palmer Trinity	7900 Southwest 176 Street
Alexander Montessori School	14850 SW 67 <sup>th</sup> Avenue

# Village Profile

## ORGANIZATIONAL CHART



# Staffing Summary

POSITION SUMMARY BY FUND		FY 2013-14 Adopted		FY 2014-15 Amended Final		FY 2015-16 Adopted	
		PT	FT	PT	FT	PT	FT
<b>GENERAL FUND</b>							
<i>Village Council</i>	Mayor & Council	5.0	0.0	5.0	0.0	5.0	0.0
	<i>Total Council Positions</i>	<i>5.0</i>	<i>0.0</i>	<i>5.0</i>	<i>0.0</i>	<i>5.0</i>	<i>0.0</i>
<i>Village Positions</i>	Office of the Village Manager	0.0	4.0	1.0	4.0	0.0	4.0
	Office of the Village Clerk	0.0	2.0	0.0	2.0	0.0	2.0
	Finance Department	0.0	5.0	0.0	5.0	0.0	5.0
	Community & Economic Dev. (P&Z)	0.0	7.0	0.0	3.0	0.0	2.0
	Public Services Department (F.Maint.)	0.0	3.0	5.0	8.0	5.0	8.0
	Human Resources Department	0.0	2.0	1.0	2.0	2.0	4.0
	Parks & Recreation Department*	28.0	11.0	21.0	9.0	23.0	9.0
	<i>Total Village Positions</i>	<i>28.0</i>	<i>34.0</i>	<i>28.0</i>	<i>33.0</i>	<i>30.0</i>	<i>34.0</i>
<i>Contractual</i>	Office of the Village Attorney**	0.0	0.0	0.0	0.0	1.0	0.0
	Palmetto Bay Policing Unit	0.0	46.0	0.0	46.0	0.0	46.0
	<i>Total Contractual Positions</i>	<i>0.0</i>	<i>46.0</i>	<i>0.0</i>	<i>46.0</i>	<i>1.0</i>	<i>46.0</i>
<b>Total General Fund Positions</b>		<b>28.0</b>	<b>80.0</b>	<b>28.0</b>	<b>79.0</b>	<b>31.0</b>	<b>80.0</b>
<b>SPECIAL REVENUE FUND</b>							
<i>Village Positions</i>	Office of the Village Manager	0.0	0.0	0.0	0.0	1.0	0.0
	Finance Department	0.0	1.0	0.0	1.0	0.0	1.0
	Community & Economic Dev. (B&P)	2.0	8.0	1.0	12.0	0.0	12.0
	Public Services Department (P.Works)	3.0	6.0	1.0	7.0	1.0	8.0
	<i>Total Village Positions</i>	<i>5.0</i>	<i>15.0</i>	<i>2.0</i>	<i>20.0</i>	<i>2.0</i>	<i>21.0</i>
<i>Contractual</i>	Community & Economic Dev. (B&P)	5.0	0.0	5.0	0.0	5.0	0.0
	<i>Total Contractual Positions</i>	<i>5.0</i>	<i>0.0</i>	<i>5.0</i>	<i>0.0</i>	<i>5.0</i>	<i>0.0</i>
<b>Total Special Revenue Fund Positions</b>		<b>10.0</b>	<b>15.0</b>	<b>7.0</b>	<b>20.0</b>	<b>7.0</b>	<b>21.0</b>
<b>SUMMARY</b>							
<b>Total Council Positions</b>		<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>
<b>Total Village Positions</b>		<b>33.0</b>	<b>49.0</b>	<b>30.0</b>	<b>53.0</b>	<b>32.0</b>	<b>55.0</b>
<b>Total Contractual Positions</b>		<b>5.0</b>	<b>46.0</b>	<b>5.0</b>	<b>46.0</b>	<b>6.0</b>	<b>46.0</b>

\*does not include seasonal positions for Summer Camp; detail provided in Parks & Rec. section.

\*\*position first included in Staffing Summary for FY 2015-16

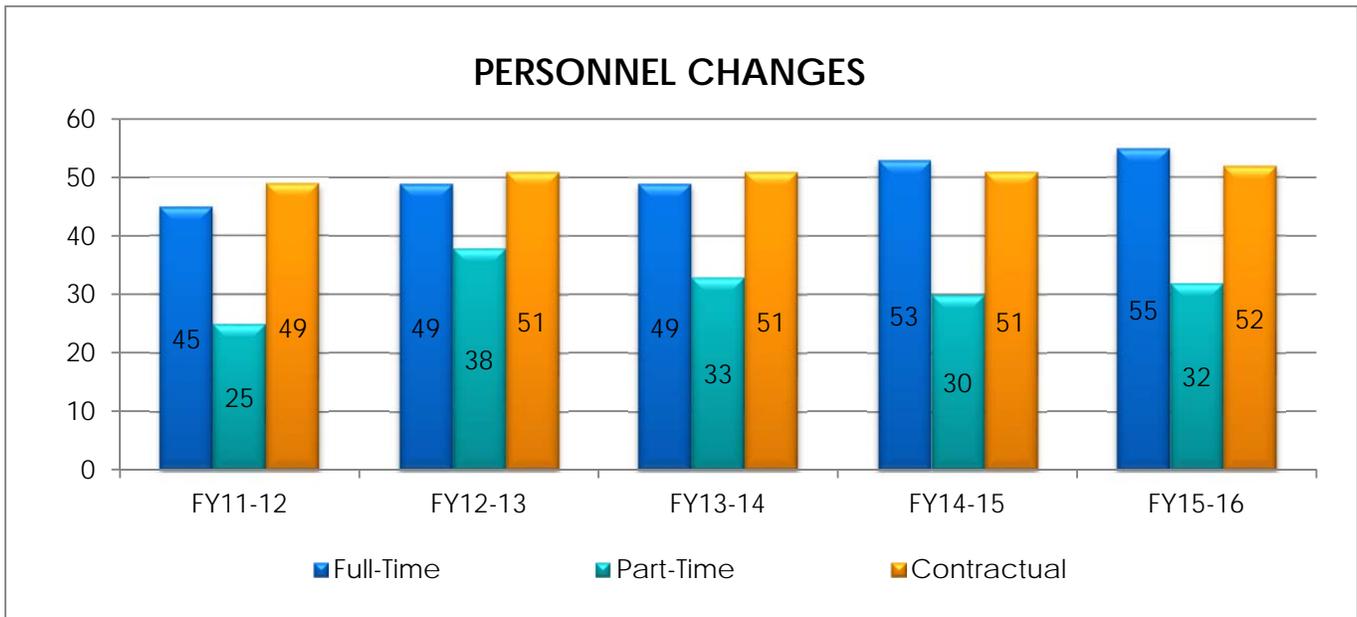
# Staffing Summary

Staffing Summary Changes (from FY2014-15 Adjusted to FY 2015-16 Proposed):

- Building & Capital Projects; formerly Building and Permitting.
- Planning & Zoning and Building & Permitting fall under Community & Economic Development Department.
- Public Services Department; formerly Public Works Department.
- Transferred Communications Manager position from Village Manager to Human Resources.
- Transferred TV & Camera Tech. position from Village Manager to Human Resources.
- Added one part-time Business Partner Liaison position in Village Manager’s office.
- Eliminated Administrative Assistant position in Planning & Zoning.
- Added one part-time Public Information Specialist position in Human Resources.
- Added two part-time Park Service Aide positions in Parks & Recreation.
- Added one full-time Grounds Maintenance Worker position in Public Services.
- Eliminated one full-time Building & Capital Director position in Building & Permitting.
- Reassigned the Chief Building Inspector position to Building Official in Building & Permitting.

Staffing Summary Changes Update (from FY2015-16 Proposed to FY 2015-16 Adopted):

- Changed one part-time Business Partner Liaison position in Village Manager’s Office to full-time.
- Changed one part-time Public Information Specialist position in Human Resources to full-time.
- Added one full-time position in the Community & Economic Development Department.



*Note: increase in contractual staff for FY2015-16 attributed to the inclusion of the Village Attorney position in the Staffing Summary.*

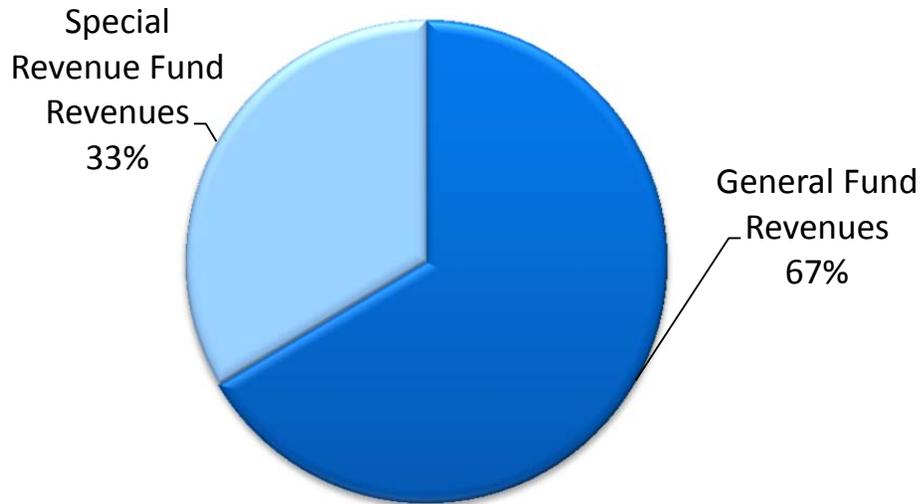
# Summary of Funds

CONSOLIDATED BUDGET SUMMARY				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING FUND BALANCE - ALL FUNDS</b>	<b>\$ 18,626,156</b>	<b>\$ 18,473,359</b>	<b>\$ 20,308,691</b>	<b>\$ 20,842,307</b>
<b>REVENUES - ALL FUNDS</b>				
Taxes	\$ 5,555,032	\$ 5,733,840	\$ 5,787,708	\$ 5,967,911
Utility Taxes	3,795,602	3,334,186	3,579,850	3,437,079
Franchise Fees	829,882	850,000	787,126	861,110
Licenses and Permits	349,984	160,000	190,233	200,000
Intergovernmental Revenue	2,138,735	2,159,026	2,262,525	2,288,230
Fines and Forfeitures	318,307	205,000	208,694	210,000
Charges for Services	580,095	421,000	751,415	998,000
Interest Income	96,061	75,000	95,000	95,000
Other	306,266	226,480	256,480	321,535
Appropriation of Unassigned Fund Balance	-	1,415,000	-	-
Special Revenue Funds	3,726,543	3,695,913	3,681,106	4,146,345
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$ 17,696,507</b>	<b>\$ 18,275,445</b>	<b>\$ 17,600,137</b>	<b>\$ 18,525,210</b>
Transfer In - General Fund - Capital Projects	\$ 1,480,000	\$ 121,000	\$ 121,000	\$ 3,200,000
Debt Proceeds	\$ -	\$ -	\$ -	\$ -
<b>TOTAL SOURCES - ALL FUNDS</b>	<b>\$ 37,802,663</b>	<b>\$ 36,869,804</b>	<b>\$ 38,029,828</b>	<b>\$ 42,567,517</b>
<b>EXPENDITURES - ALL FUNDS</b>				
<b>Operating Expenditures</b>				
Personnel Services	\$ 4,404,644	\$ 5,208,900	\$ 4,627,105	\$ 5,411,527
Operating Expenses	9,086,663	10,960,207	10,058,270	11,148,309
<b>Total Operating Expenditures - All Funds</b>	<b>13,491,307</b>	<b>16,169,107</b>	<b>14,685,375</b>	<b>16,559,836</b>
<b>Debt Service</b>				
Principal	729,299	745,884	747,801	776,495
Interest	830,211	818,106	805,958	808,064
<b>Capital Outlay</b>	<b>963,155</b>	<b>6,046,098</b>	<b>827,387</b>	<b>9,355,247</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$ 16,013,972</b>	<b>\$ 23,779,195</b>	<b>\$ 17,066,521</b>	<b>\$ 27,499,642</b>
TRANSFER FOR DOWNTOWN REDEVELOPMENT	1,000,000	-	-	-
TRANSFER FOR CAPITAL OUTLAY	480,000	121,000	121,000	3,200,000
RE-APPROPRIATION OF FUND BALANCE	-	1,415,000	-	62,555
RESTRICTED FUNDS BALANCES	4,801,937	687,373	5,287,470	1,555,538
COMMITTED FUNDS BALANCES	2,567,033	17,886	2,126,327	83,827
ASSIGNED FUND BALANCE	140,000	2,640,000	2,640,000	6,700,000
UNASSIGNED FUND BALANCE	12,799,721	8,209,350	10,788,510	3,465,955
<b>TOTAL FUND BALANCE</b>	<b>20,308,691</b>	<b>11,554,609</b>	<b>20,842,307</b>	<b>11,805,320</b>
<b>TOTAL EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES ALL FUNDS</b>	<b>\$ 37,802,663</b>	<b>\$ 36,869,804</b>	<b>\$ 38,029,828</b>	<b>\$ 42,567,517</b>

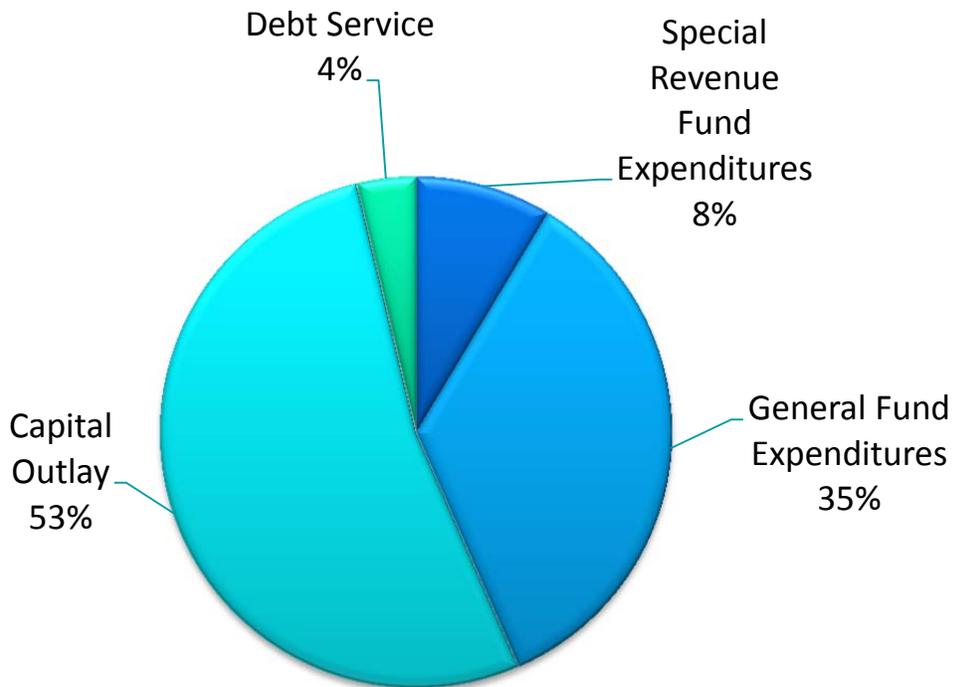
# Summary of Funds

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## CONSOLIDATED REVENUES



## CONSOLIDATED EXPENDITURES



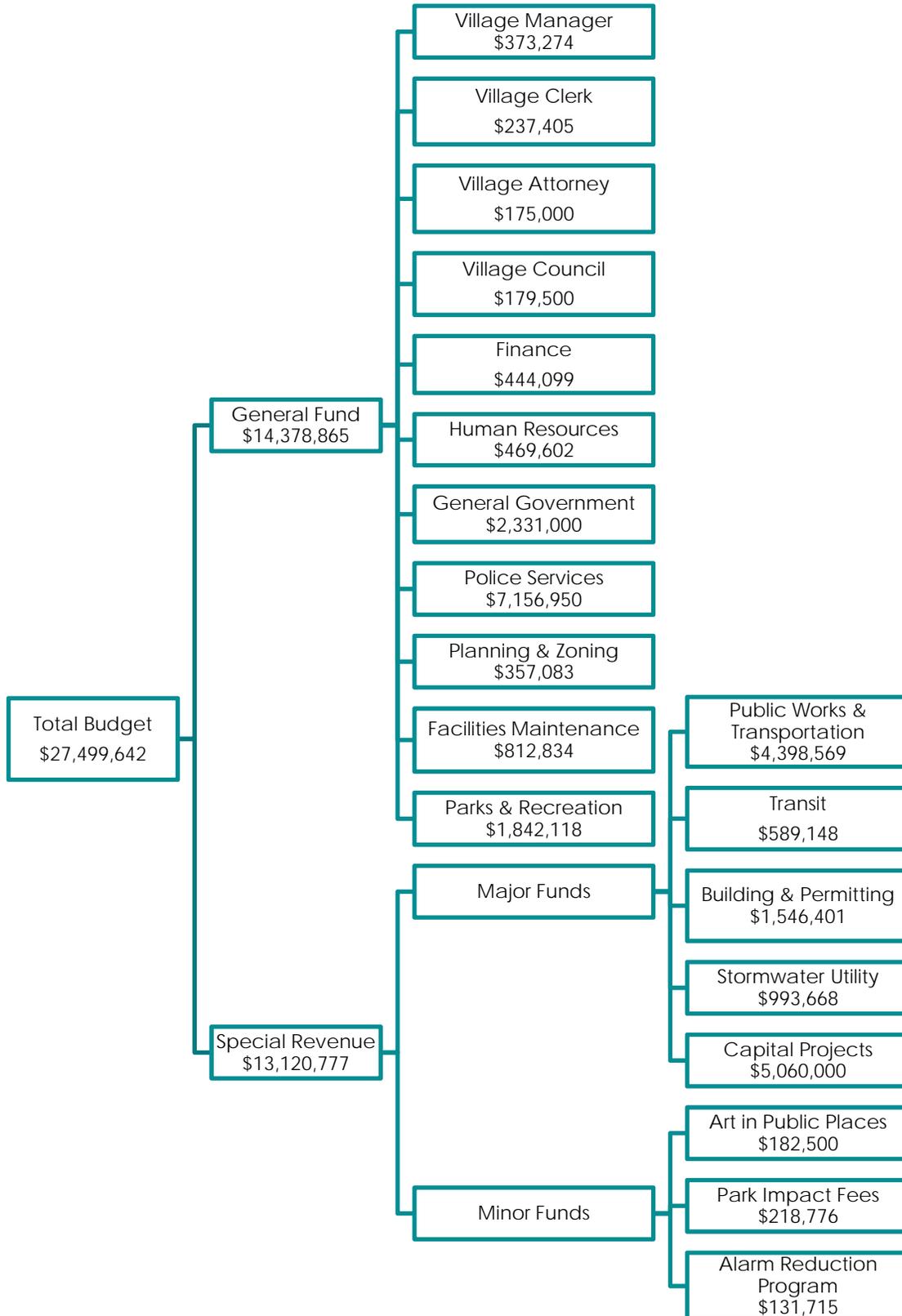
# Summary of Funds

## SUMMARY OF FUND BALANCES

Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>GENERAL FUND</b>				
BEGINNING FUND BALANCE	\$ 13,138,585	\$ 12,385,350	\$ 13,070,899	\$ 13,428,510
Revenues	13,969,964	14,579,532	13,919,031	14,378,865
Expenditures				
Personnel	3,230,804	3,734,251	3,329,576	3,533,984
Operating	8,332,162	9,851,281	9,120,366	9,823,881
Capital Outlay	-	-	-	-
Debt Service				
Principal	340,000	345,000	345,000	365,000
Interest	654,684	649,000	645,478	656,000
Transfer for Downtown Redevelopment	1,000,000	-	-	-
Transfer for Capital Outlay	480,000	121,000	121,000	3,200,000
Re-Appropriation of Fund Balance	-	1,415,000	-	62,555
Restricted Fund Balances	131,178	-	-	-
Committed Fund Balances	-	-	-	-
Assigned Fund Balance	140,000	2,640,000	2,640,000	6,700,000
Unassigned Fund Balance	12,799,721	8,209,350	10,788,510	3,465,955
<b>ENDING GENERAL FUND BALANCE</b>	<b>\$ 13,070,899</b>	<b>\$ 10,849,350</b>	<b>\$ 13,428,510</b>	<b>\$ 10,165,955</b>
<b>SPECIAL REVENUE FUND</b>				
BEGINNING FUND BALANCE	\$ 5,487,571	\$ 6,088,009	\$ 7,237,792	\$ 7,413,797
Revenues	3,726,543	3,695,913	3,681,106	4,146,345
Transfer In	1,480,000	121,000	121,000	3,200,000
Debt Proceeds	-	-	-	-
Expenditures				
Personnel	1,173,840	1,474,649	1,297,529	1,877,543
Operating	754,501	1,108,926	937,904	1,324,428
Capital Outlay	963,155	6,046,098	827,387	9,355,247
Debt Service				
Principal	389,299	400,884	402,801	411,495
Interest	175,527	169,106	160,480	152,064
Restricted Fund Balances	4,670,759	687,373	5,287,470	1,555,538
Committed Fund Balances	2,567,033	17,886	2,126,327	83,827
<b>ENDING SPECIAL REVENUE FUND BALANCE</b>	<b>\$ 7,237,792</b>	<b>\$ 705,259</b>	<b>\$ 7,413,797</b>	<b>\$ 1,639,365</b>
<b>TOTAL FUND BALANCE - ALL FUNDS</b>	<b>\$ 20,308,691</b>	<b>\$ 11,554,609</b>	<b>\$ 20,842,307</b>	<b>\$ 11,805,320</b>

# Summary of Funds

## FUND STRUCTURE

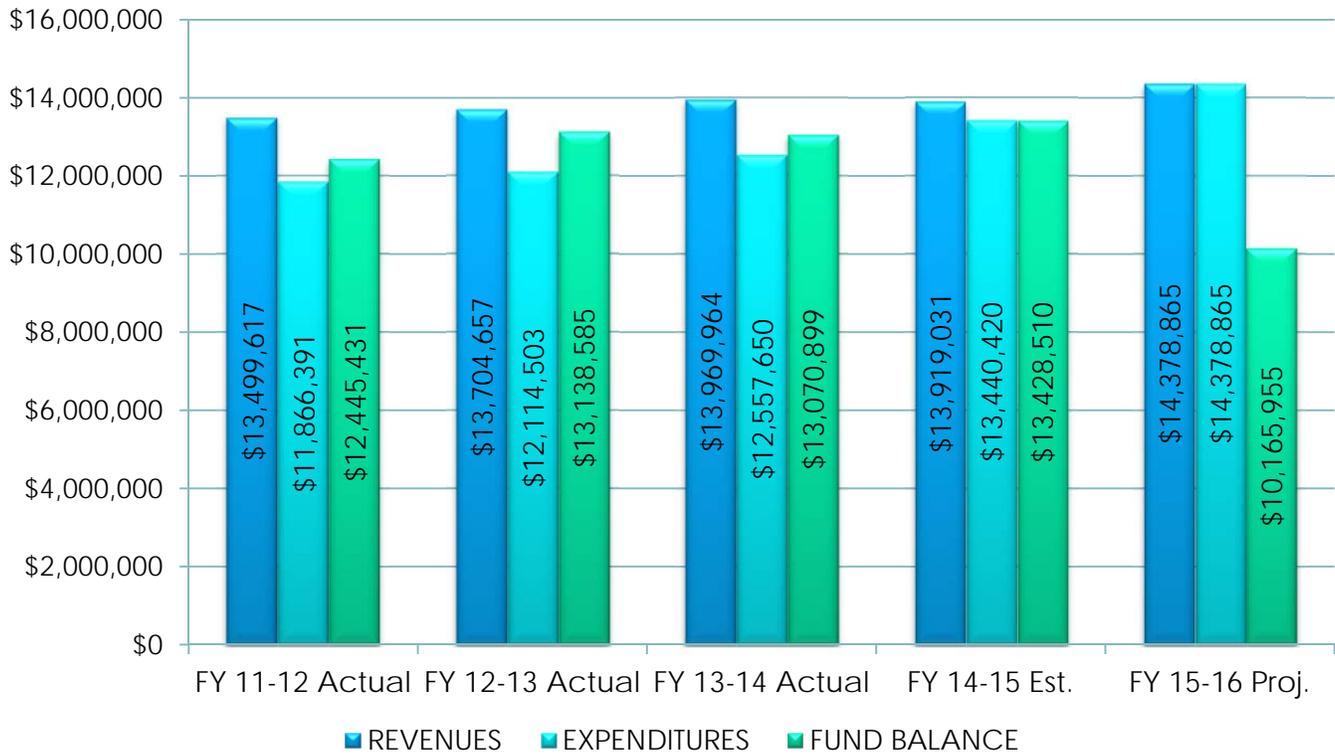


# General Fund

GENERAL FUND SUMMARY				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING GENERAL FUND BALANCE</b>	<b>\$ 13,138,585</b>	<b>\$ 12,385,350</b>	<b>\$ 13,070,899</b>	<b>\$ 13,428,510</b>
<b>REVENUES</b>				
Ad-Valorem Taxes	5,555,032	5,733,840	5,787,708	5,967,911
Utility Taxes	3,795,602	3,334,186	3,579,850	3,437,079
Franchise Fees	829,882	850,000	787,126	861,110
Licenses and Permits	349,984	160,000	190,233	200,000
Intergovernmental Revenue	2,138,735	2,159,026	2,262,525	2,288,230
Fines and Forfeitures	318,307	205,000	208,694	210,000
Charges for Services	580,095	421,000	751,415	998,000
Interest Income	96,061	75,000	95,000	95,000
Other	306,266	226,480	256,480	321,535
Appropriation of Unassigned Fund Balance	-	1,415,000	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,969,964</b>	<b>\$ 14,579,532</b>	<b>\$ 13,919,031</b>	<b>\$ 14,378,865</b>
<b>TOTAL SOURCES</b>	<b>\$ 27,108,549</b>	<b>\$ 26,964,882</b>	<b>\$ 26,989,930</b>	<b>\$ 27,807,375</b>
<b>EXPENDITURES</b>				
Village Council	160,097	179,954	155,029	179,500
Village Manager	475,432	485,226	536,374	373,274
Village Clerk	207,051	294,192	290,049	237,405
Village Attorney	(34,484)	245,000	115,161	175,000
Finance Department	416,795	462,488	445,374	444,099
Human Resources	185,136	227,925	232,231	469,602
Community and Economic Development	658,512	765,763	625,657	357,083
General Government	1,780,720	1,997,000	1,807,412	2,331,000
Facilities Maintenance	236,437	288,573	215,924	812,834
Police Services	6,570,600	7,202,121	7,064,979	7,156,950
Parks & Recreation	1,901,354	2,431,290	1,952,230	1,842,118
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,557,650</b>	<b>\$ 14,579,532</b>	<b>\$ 13,440,420</b>	<b>\$ 14,378,865</b>
<b>TRANSFER FOR DOWNTOWN REDEVELOPMENT</b>	1,000,000	-	-	-
<b>TRANSFER FOR CAPITAL OUTLAY</b>	480,000	121,000	121,000	3,200,000
<b>RE-APPROPRIATION OF FUND BALANCE</b>	-	1,415,000	-	62,555
<b>RESTRICTED FUNDS BALANCES</b>	131,178	-	-	-
<b>COMMITTED FUNDS BALANCES</b>	-	-	-	-
<b>ASSIGNED FUND BALANCE</b>	140,000	2,640,000	2,640,000	-
Declared Emergencies				650,000
Community Growth				500,000
Revenue Volatility				1,000,000
Litigation Reserve				350,000
Asset Repair, Replacement and Maintenance				2,200,000
Solar Fund Initiative				2,000,000
<b>UNASSIGNED GENERAL FUND BALANCE</b>	12,799,721	8,209,350	10,788,510	3,465,955
<b>TOTAL FUND BALANCE</b>	<b>13,070,899</b>	<b>10,849,350</b>	<b>13,428,510</b>	<b>10,165,955</b>
<b>TOTAL EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 27,108,549</b>	<b>\$ 26,964,882</b>	<b>\$ 26,989,930</b>	<b>\$ 27,807,375</b>

# General Fund

## General Fund Revenues, Operating Expenditures & Fund Balance

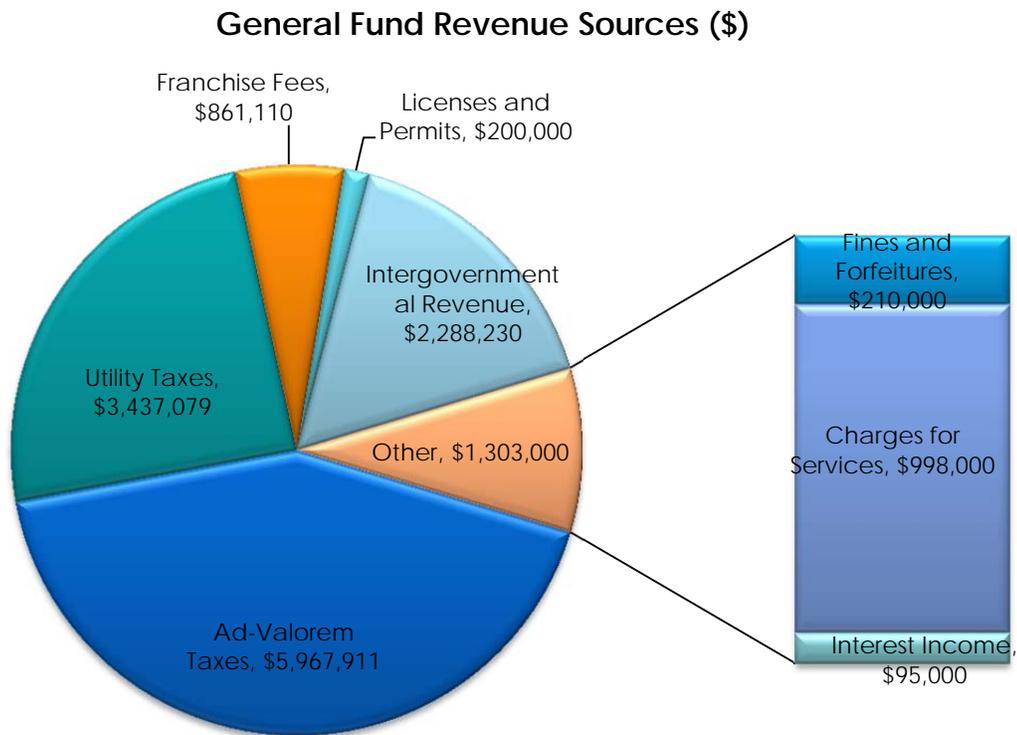
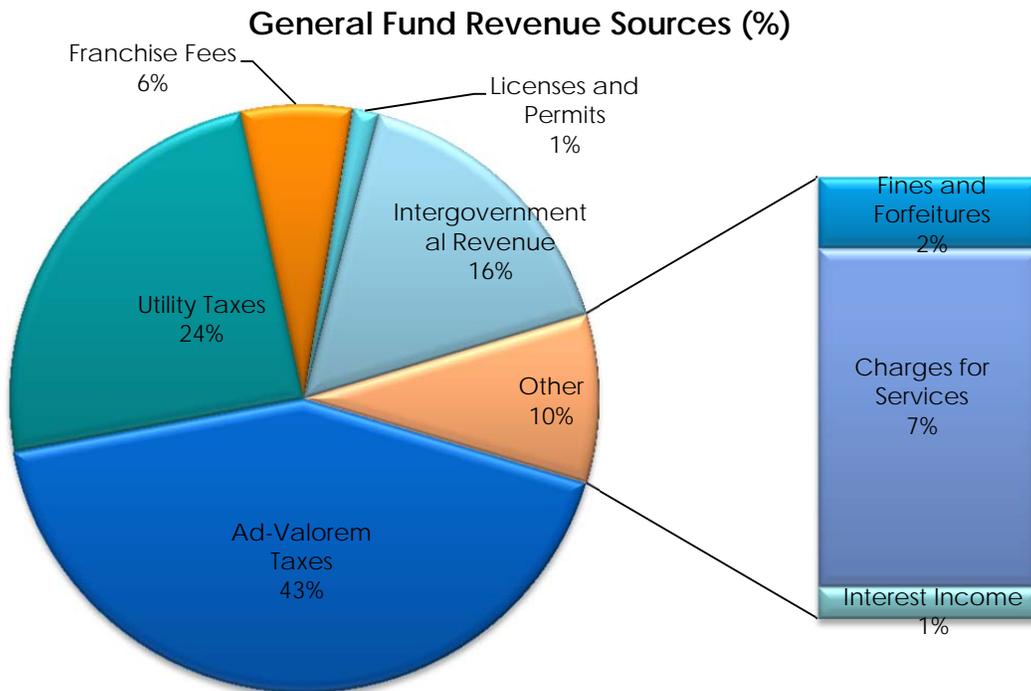


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# General Fund

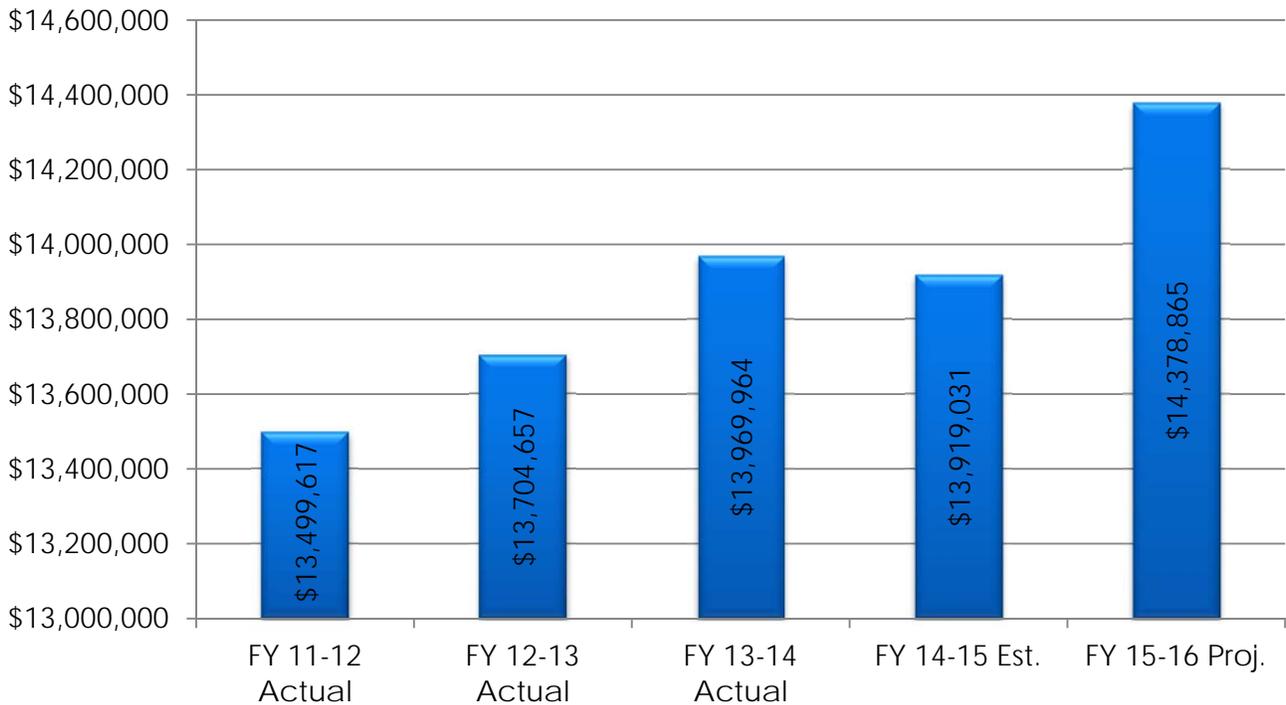
GENERAL FUND REVENUES				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>Ad-Valorem Taxes</b>				
Ad Valorem Taxes @ 2.4400 mills @ 95%	\$ 5,521,770	\$ 5,723,840	\$ 5,700,000	\$ 5,930,911
Ad Valorem Taxes - Delinquent	32,713	5,000	87,208	37,000
Ad Valorem Taxes - Interest	549	5,000	500	-
<b>Utility Taxes</b>				
Utility Taxes - Electric	2,086,918	1,975,000	1,869,522	1,865,000
Utility Taxes - Water	232,748	200,000	222,752	215,000
Utility Taxes - Gas	41,197	40,000	52,236	49,000
Unified Communications Services Tax	1,434,739	1,119,186	1,435,340	1,308,079
<b>Franchise Fees</b>				
Franchise Fee - Electric	829,882	850,000	787,126	861,110
<b>Licenses and Permits</b>				
Business Tax Receipts	93,015	50,000	50,000	75,000
Zoning Application Processing	148,511	80,000	105,345	100,000
Administrative Variances	598	-	2,798	-
Sidewalk Café Permits	2,797	-	1,200	-
Lot Clearing	82,031	10,000	16,595	10,000
Certificate Of Use	23,032	20,000	14,295	15,000
<b>Intergovernmental Revenues</b>				
State Revenue Sharing	432,950	470,000	433,212	484,230
Alcoholic Beverage Licenses	6,446	4,000	4,129	4,000
Local Government 1/2 Cent Sales Tax	1,699,339	1,685,026	1,825,184	1,800,000
<b>Charges For Services</b>				
Police Services	4,360	2,500	3,415	3,000
Coral Reef Park Rentals	39,842	20,000	95,000	110,000
Tennis	137,414	180,000	88,000	140,000
Palmetto Bay Park Rentals	42,043	15,000	30,000	35,000
Thalatta Park Rentals	232,079	95,000	350,000	385,000
Summer Program	116,992	108,500	150,000	165,000
Other Charges for Services	7,365	-	35,000	160,000
<b>Fines and Forfeitures</b>				
Fines & Forfeitures - Parking Tickets	102,819	80,000	99,421	100,000
School Crossing Guards	24,545	25,000	24,273	25,000
Fines - Code Compliance	190,943	100,000	85,000	85,000
Interest Earnings	96,061	75,000	95,000	95,000
<b>Other</b>				
Rent	108,981	156,480	156,480	158,980
Miscellaneous Revenues	197,285	70,000	100,000	162,555
Appropriation of Unassigned Fund Balance	-	1,415,000	-	-
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 13,969,964</b>	<b>\$ 14,579,532</b>	<b>\$ 13,919,031</b>	<b>\$ 14,378,865</b>

# General Fund

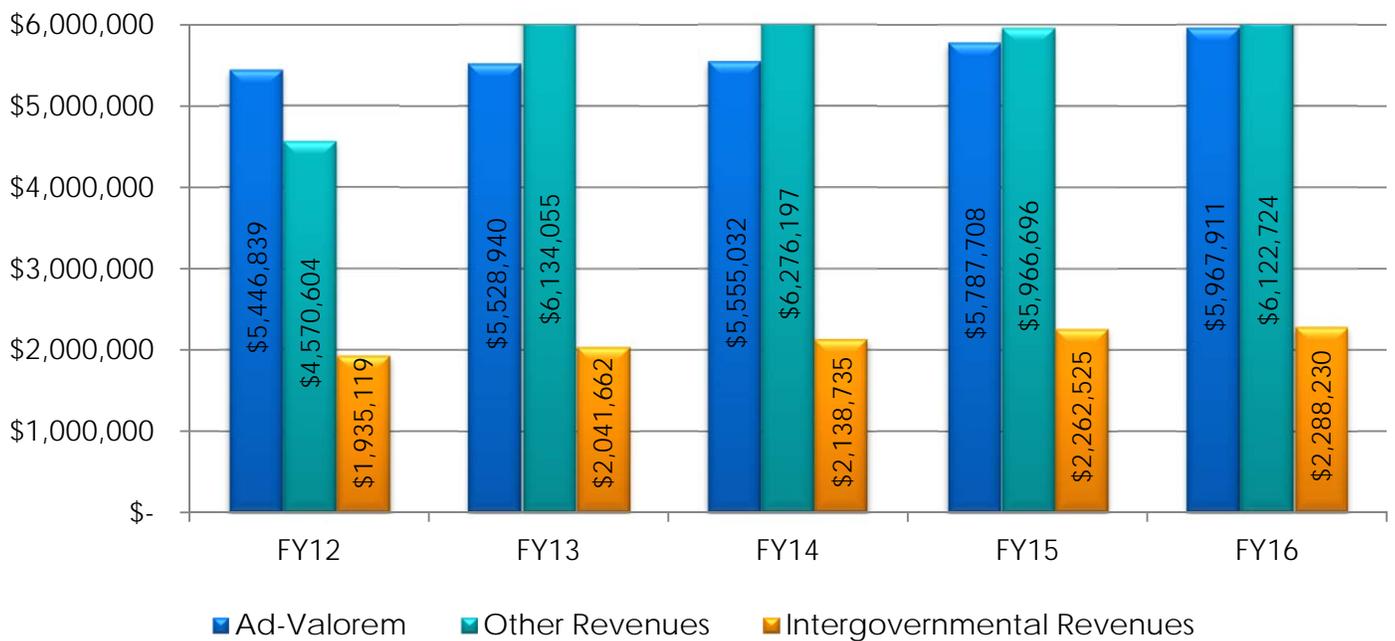


# General Fund

## General Fund Revenues



## General Fund Trend of Major Revenue Sources



# General Fund

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## *Revenue Description*

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### *GENERAL FUND REVENUES*

#### *TAXES*

- **Ad Valorem Taxes**

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 1<sup>st</sup> of each year. Prior to that date, the Village is provided with estimates of the value.

The total assessed value changes continuously after July 1<sup>st</sup> 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.

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.

#### *OTHER TAXES*

- **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.

- **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.

- **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.

# General Fund

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- **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.

- **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.

- **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.

- **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.

## ***LICENSES & PERMITS***

- **Local Business Tax Licenses (formerly Occupational License)**

The County requires all businesses to obtain a countywide local business tax license and a municipal license (including UMSA) in order to operate a business. 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. The budget is based on the estimated amount collected for the prior year.

# General Fund

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## *INTERGOVERNMENTAL REVENUE*

- **Local Government 1/2 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.

- **State Revenue Sharing**

State revenue sharing is provided to local municipalities by the State based on a predetermined allocation methodology. The budget is based on estimates provided by the State.

- **Alcoholic 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.

## *FINES & FORFEITURES*

- **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.

- **Fines - Code Enforcement**

Collected from the fines imposed for code related violations. The budget is based on the estimated amount collected for the prior year.

## *CHARGES FOR SERVICES*

- **Park Rentals**

Revenues received from the various park facility rentals and summer camp programs.

# General Fund

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## *FUND BALANCE*

The Village is estimating the ending General Fund balance for FY2015 at \$13,428,510. The fund balance for governmental funds can be reported in five components depending on the source of the fund balance. The five components are:

- **Non-spendable** – Assets that are inherently non-spendable, such as inventory or long term receivables. The Village has no funds in this category.
- **Restricted** - Externally enforceable limitations on use, such as grants or imposed by law. There are no funds in this category.
- **Committed** – Self-imposed limitations, usually set by the highest level of decision making that requires formal action at the same level to remove. There are no funds in this category.
- **Assigned** – A limitation resulting from intended use. The intended use is usually established administratively. This year, the Assigned Fund Balance has been subdivided into individual categories which specify the purpose and intent of the expense, thereby limiting the use for items under the assigned category. These categories were identified based upon a fiscal review afforded by the Government Finance Officers Association, who also provided recommended funding levels under each one. The categories and allocations for FY 2015-16 are as follows:
  - Declared Emergencies: \$650,000
  - Community Growth: \$500,000
  - Revenue Volatility: \$1,000,000
  - Litigation Reserve: \$350,000
  - Asset Repair, Replacement and Maintenance: \$2,200,000
  - Solar Fund Initiative: \$2,000,000
- **Unassigned** – Any part of total Fund Balance that has not been designated as part of any of the four previous categories. The Village has an estimated \$3,465,955 in this category, primarily resulting from annual surpluses in the operating budget. Under the new surplus policy, this figure would be distributed among other specific categories within the fund balance.

# General Fund

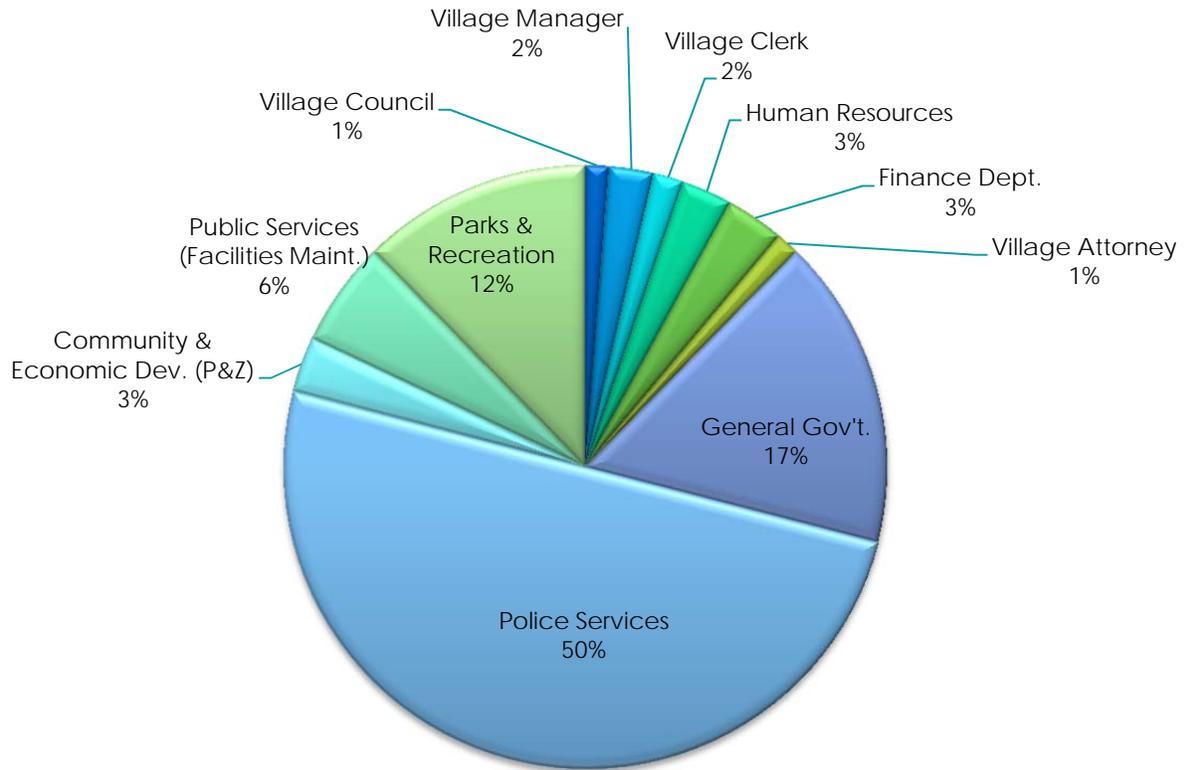
GENERAL FUND EXPENDITURES- SUMMARY				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Village Council	\$ 160,097	\$ 179,954	\$ 155,029	\$ 179,500
Village Manager	475,432	485,226	536,374	373,274
Village Clerk	207,051	294,192	290,049	237,405
Human Resources	185,136	227,925	232,231	469,602
Finance Department	416,795	462,488	445,374	444,099
Village Attorney	(34,484)	245,000	115,161	175,000
General Government	1,780,720	1,997,000	1,807,412	2,331,000
Police Services	6,570,600	7,202,121	7,064,979	7,156,950
Community & Economic Dev. - Planning & Zoning	658,512	765,763	625,657	357,083
Public Services*- Facilities Maintenance	236,437	288,573	215,924	812,834
Parks & Recreation	1,901,354	2,431,290	1,952,230	1,842,118
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 12,557,650</b>	<b>\$ 14,579,532</b>	<b>\$ 13,440,420</b>	<b>\$ 14,378,865</b>

\*formerly Public Works

# General Fund

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## DISTRIBUTION OF GENERAL FUND RESOURCES



# Office of the Mayor & Village Council

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## *FUNCTION*

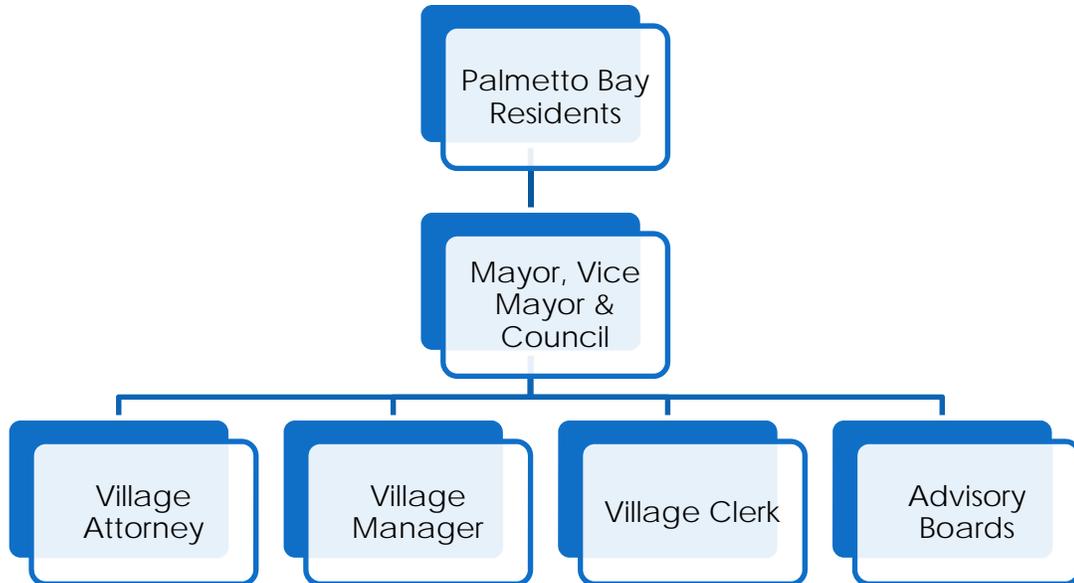
The Village of Palmetto Bay operates under a Council-Manager form of government. The Village Council serves as the legislative body of the Village, and consists of five members including the Mayor, Vice-Mayor, and three residential Council members. The Village Council acts as the decision-making entity 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.

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.

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# Office of the Mayor & Village Council

## ORGANIZATIONAL CHART



## STAFFING DETAIL

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Mayor &amp; Council</b>						
Mayor	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
Councilmember	3.0	0.0	3.0	0.0	3.0	0.0
<b>Total Positions</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>

# Office of the Mayor & Village Council

VILLAGE COUNCIL BUDGET				
Description	Actual	Adopted	Estimated	Adopted
	FY 2013-14	Budget FY 2014-15	Final FY 2014-15	Budget FY 2015-16
Salaries & Wages	\$ 80,400	\$ 80,446	\$ 80,142	\$ 81,000
Payroll Taxes	6,289	6,663	6,182	6,500
Retirement Contributions	6,480	6,485	7,541	6,500
Health & Life	40,214	44,860	35,854	36,000
Health Allowance	23,895	30,000	22,636	30,000
Travel & Meetings	1,579	5,500	303	3,000
Council District Funding	-	-	-	15,000
Books, Publications, Subscriptions & Memberships	460	500	1,951	500
Professional Development	780	5,500	420	1,000
<b>TOTAL VILLAGE COUNCIL</b>	<b>\$ 160,097</b>	<b>\$ 179,954</b>	<b>\$ 155,029</b>	<b>\$ 179,500</b>

Budget Notes:

- Salaries & Wages: Compensation paid to each Councilmember in accordance with the Village Charter.
- Council District Funding: allocation per district seat (at large for Mayor & Vice Mayor.)

# Office of the Village Manager

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## *FUNCTION*

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.

## *GOALS*

- Establish a municipal environment that promotes efficiency and excellence in community service through the retention of qualified employees and contracting of specialized consultants.
- Ensure the highest degree of customer service and assistance to all Village residents and visitors.
- Provide strategic direction to all Village departments and consultants promoting the directives of the Council and focusing on sound fiscal management.
- Ensure that Village-wide capital projects are completed as scheduled and on budget.
- Collaborate with county and other municipal governments on initiatives that promote the priorities of the Village.
- Secure higher levels of funding for Village-wide projects.
- Maintain open lines of communication with the Village Council concerning all Village projects.
- Ensure the dissemination of accurate news and information concerning Village matters to the Council, Village residents and the general media.
- Manage the Village budget in a fiscally-responsible manner.

## *FY 2015-16 OBJECTIVES*

- 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.

# Office of the Village Manager

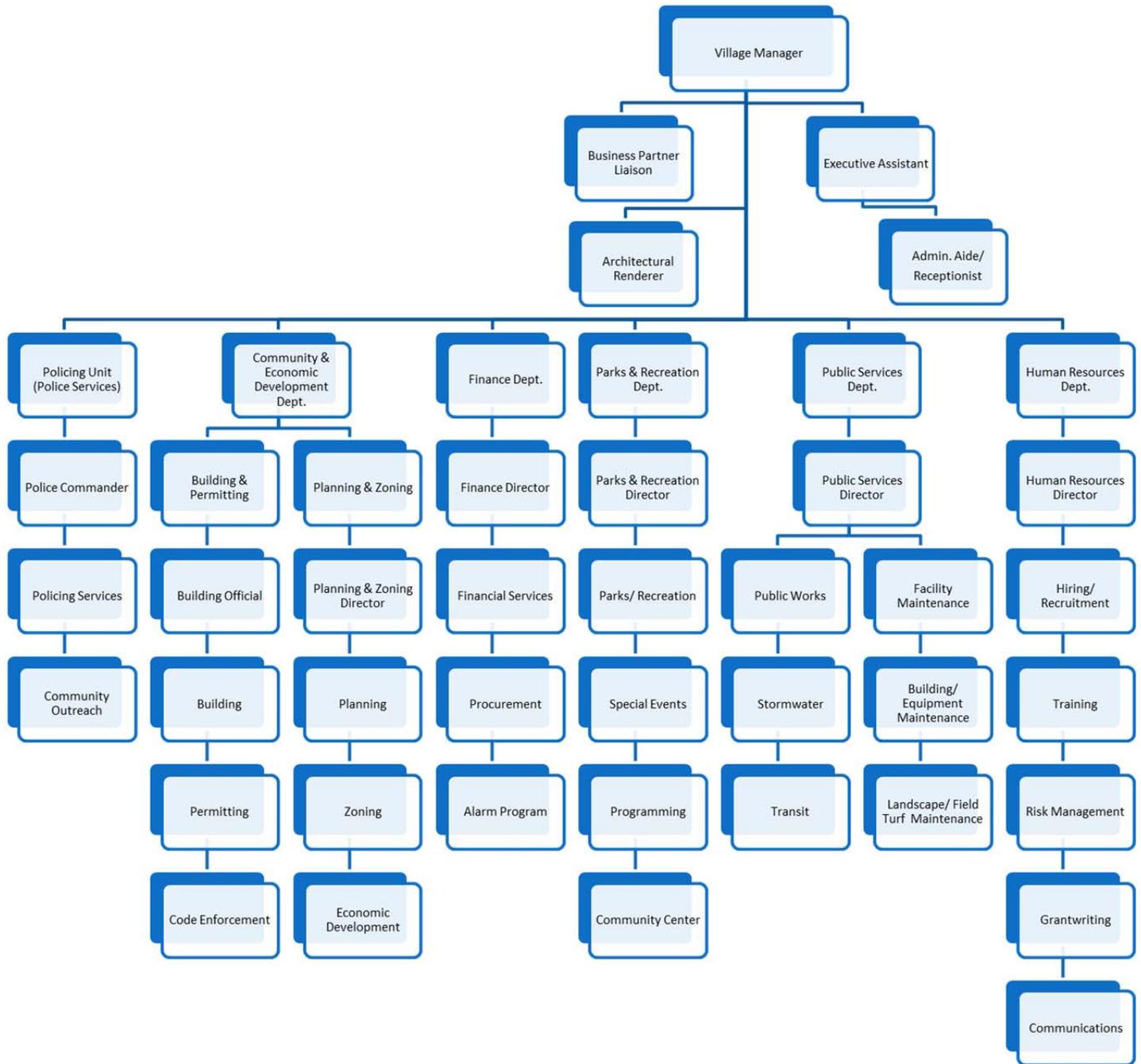
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- Accomplish the goals of the legislative agenda.
- Implement Strategic Plan recommendations and objectives.
- Manage the Capital Projects Program.

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# Office of the Village Manager

## ORGANIZATIONAL CHART



# Office of the Village Manager

## STAFFING DETAIL

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Office of the Village Manager</b>						
Village Manager	0.0	1.0	0.0	1.0	0.0	1.0
Executive Assistant*	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
Communications Mgr/PIO	0.0	1.0	0.0	1.0	0.0	0.0
TV & Camera Technician	0.0	0.0	1.0	0.0	0.0	0.0
Business Partner Liaison	0.0	0.0	0.0	0.0	0.0	1.0
Architectural Renderer**	0.0	0.0	0.0	0.0	1.0	0.0
<b>Total Positions</b>	<b>0.0</b>	<b>4.0</b>	<b>1.0</b>	<b>4.0</b>	<b>1.0</b>	<b>4.0</b>

\*formerly Assistant to the Manager

\*\*funded in Special Revenue Fund

### VILLAGE MANAGER BUDGET

Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Salaries & Wages	\$ 324,311	\$ 338,942	\$ 319,316	\$ 238,095
Part-Time Salaries & Wages	\$ -	\$ -	\$ -	-
Other Wages	28,515	8,629	93,885	1,500
Payroll Taxes	22,289	24,503	29,016	21,101
Retirement Contributions	43,192	44,476	40,754	34,078
Health & Life Insurance	46,125	46,175	43,745	62,000
Temporary Administrative Support Services	-	-	6,249	-
Travel & Per Diem	4,982	5,000	43	3,000
Expense Reimbursement Allowance	598	6,000	391	5,000
Operating Supplies	313	500	325	2,500
Books, Publications, Subscriptions & Memberships	2,174	5,000	2,130	3,000
Professional Development	2,933	2,500	520	3,000
Reserve for Contingencies	-	3,500	-	-
<b>TOTAL VILLAGE MANAGER</b>	<b>\$ 475,432</b>	<b>\$ 485,226</b>	<b>\$ 536,374</b>	<b>\$ 373,274</b>

#### Budget Notes:

- Temporary Administrative Support Services is a line item under General Government.
- Salaries: a portion of the salary for Village Manager and the part-time salary of the Architectural Renderer have been allocated to the Special Revenue Fund; includes salary for one full-time business partner liaison position to recruit retail and businesses to the Village.
- Expenditures related to the public information function are included in the Human Resources Budget.
- Reserve for Contingencies is a line item in the General Government budget.

# Office of the Village Clerk

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## *FUNCTION*

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. The Clerk also acts as the Coordinator for the Information Technology function.

## *GOALS*

- Distribute Agenda packets of all Regular, Special, Local Planning Agency, Zoning Hearings, and Committee of the Whole (and other workshops) to the Village Council in a timely manner.
- Attend all meetings held by the Village Council in its legislative and in its quasi-judicial capacity and take accurate minutes.
- Serve as the Supervisor of Elections for the Village, ensuring that all notices and filings are prepared and received in accordance with appropriate law.
- Advertise and post all notices of public proceedings as required by law and provide important information and updates to the website.
- Attend all Sunshine meetings of the Village Council and take notes of same.
- Maintain an organized public records management system, utilizing document imaging as appropriate, in order to provide public records in a timely and reasonable manner.
- Stay abreast of the innovative and emerging communication methods, techniques and technologies.
- Represent the Village in various business association groups, including the Miami-Dade County Municipal Clerks Association.
- Continue to administer the review of the codification of the Village Charter and Code through contract with Municipal Code Corporation.
- Provide timely information to other organizations, agencies, Village residents, and the general public.
- Continue to provide assistance to all Departments and the Council concerning information technology needs.

# Office of the Village Clerk

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## *FY 2015-16 OBJECTIVES*

- Continue to provide the Village Council, Manager, and Attorney with complete agenda packets in accordance with the seven-day provision, and maintain accurate Minutes of the Council proceedings and other Sunshine meetings, as required by the Village Charter and State law.
- Schedule meetings and review/research several Ordinances with the Village Attorney and Village Manager to determine whether revisions to ordinances are necessary.
- Assist the Village Attorney in drafting various legislative documents, as directed by Council.
- Timely and accurately publish all legally-required and/or courtesy notices of Village meetings and/or functions.
- Continue to provide public records to requestors through coordination with the various municipal departments in order to ensure that records are timely and reasonably provided.
- Assist the Charter Revision Commission and insure that the efforts of the Charter Revision Commission are accurately and timely provided to Council in order to provide accurate ballot language (working with the Village Attorney), so that it may be properly provided to the Miami-Dade County Elections Department, following Council approval.
- Provide refresher training to the Village clerical staff to insure a complete understanding of Public Record law – retention and disposition.
- Work with and coordinate the schedules of meetings for the new advisory committees that are forthcoming.
- Through the use of a help desk, continue to assist employees with their computer challenges and/or coordinate with the Village's IT Consultant in order to minimize reduction of productivity.

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# Office of the Village Clerk

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## ORGANIZATIONAL CHART



## STAFFING DETAIL

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Office of the Village Clerk</b>						
Village Clerk	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
<b>Total Positions</b>	<b>0.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>

# Office of the Village Clerk

VILLAGE CLERK BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Salaries & Wages	\$ 129,139	\$ 137,990	\$ 136,660	\$ 145,267
Other Wages	743	1,691	-	1,500
Payroll Taxes	10,180	10,817	10,915	11,311
Retirement Contributions	15,493	16,744	17,089	19,577
Health & Life Insurance	31,777	33,200	29,170	30,000
Travel & Per Diem	-	500	36	500
Ordinance Codification	3,170	6,000	4,388	7,000
Legal Advertisement	15,819	20,000	20,000	19,500
Election Costs	-	65,000	70,551	-
Operating Supplies	326	500	500	750
Books, Publications, Subscriptions & Memberships	219	250	240	500
Professional Development	185	500	500	1,500
Reserve for Contingencies	-	1,000	-	-
<b>TOTAL VILLAGE CLERK</b>	<b>\$ 207,051</b>	<b>\$ 294,192</b>	<b>\$ 290,049</b>	<b>\$ 237,405</b>

## Budget Notes:

- Reserve for Contingencies is a line item in the General Government budget.
- Ordinance Codification: Codification of the Village Ordinances is required in order to publish the Ordinances of the Village in an indexed, concise manner for clarification and ease of use by Village staff, Council and the public.
- Legal Advertisement: Florida Statute, Section 286.011, otherwise known as the "Sunshine Laws", requires that notices of Council meetings be provided in a manner that effectively informs the public of the date, time and locations of Council and special meetings. Notices of meetings are normally advertised in the Thursday edition of the Miami Herald Newspaper "Neighbors" section. An increase in this fund has been budgeted to cover the additional cost to advertise the regular Committee of the Whole meetings.
- Election Costs: Overall decrease in total budget attributed to no election costs for the year.

# Office of the Village Attorney

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## *FUNCTION*

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 interlocal 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.

## *GOALS*

- 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 interlocal 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 2015-16 OBJECTIVES*

- Assist departments in uniformly coordinating inspections and enforcement of all Village ordinances relating to rights-of-way, storm water, and code compliance.
- Assist the Village in the negotiation and preparation of all agreements, contracts, grant applications and other applications as required by the Village.
- Finalize all ordinances, agreements, and resolutions necessary for the operation of all Village departments.
- Successfully defend all litigation relating to pending zoning items.
- Assist newly elected officials to obtain Sunshine, Ethics, Public Records and Code of Conduct training.

# Office of the Village Attorney

## STAFFING DETAIL

CONTRACTUAL POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Village Attorney</b>						
<i>Contractual</i> Village Attorney	1.0	0.0	1.0	0.0	1.0	0.0
<b>Total (Contractual) Positions</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>

VILLAGE ATTORNEY BUDGET				
Description	Actual	Adopted	Estimated	Adopted
	FY 2013-14	Budget FY 2014-15	Final FY 2014-15	Budget FY 2015-16
Professional Services - General Legal	\$ 57,880	\$ 120,000	\$ 50,902	\$ 120,000
Professional Services - Zoning Applications	31,244	35,000	23,907	30,000
Professional Services - Code Enforcement	6,646	15,000	-	10,000
Professional Services - Litigation Reserve	(130,254)	75,000	40,352	15,000
<b>TOTAL VILLAGE ATTORNEY</b>	<b>\$ (34,484)</b>	<b>\$ 245,000</b>	<b>\$ 115,161</b>	<b>\$ 175,000</b>

### Budget Notes:

- Reserve for Contingencies is a line item in the General Government budget.
- General Legal: Legal costs to draft, review, and finalize legal documents and provide general legal advice as necessary to the Village.
- Zoning Applications: Legal costs to review zoning applications and provide legal advice.
- Code Enforcement: Legal costs to review and handle code enforcement cases and provide legal advice to the Village as necessary.
- Litigation Reserve: Funds designated to cover the legal costs of unexpected litigation expenses.
- Attorney costs have decreased due to lesser degree of reliance on attorney by staff.

# Department of Human Resources

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## *FUNCTION*

The Department of Human Resources functions as an administrative and advisory department concerning matters related to personnel. The Department is primarily 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.

## *GOALS*

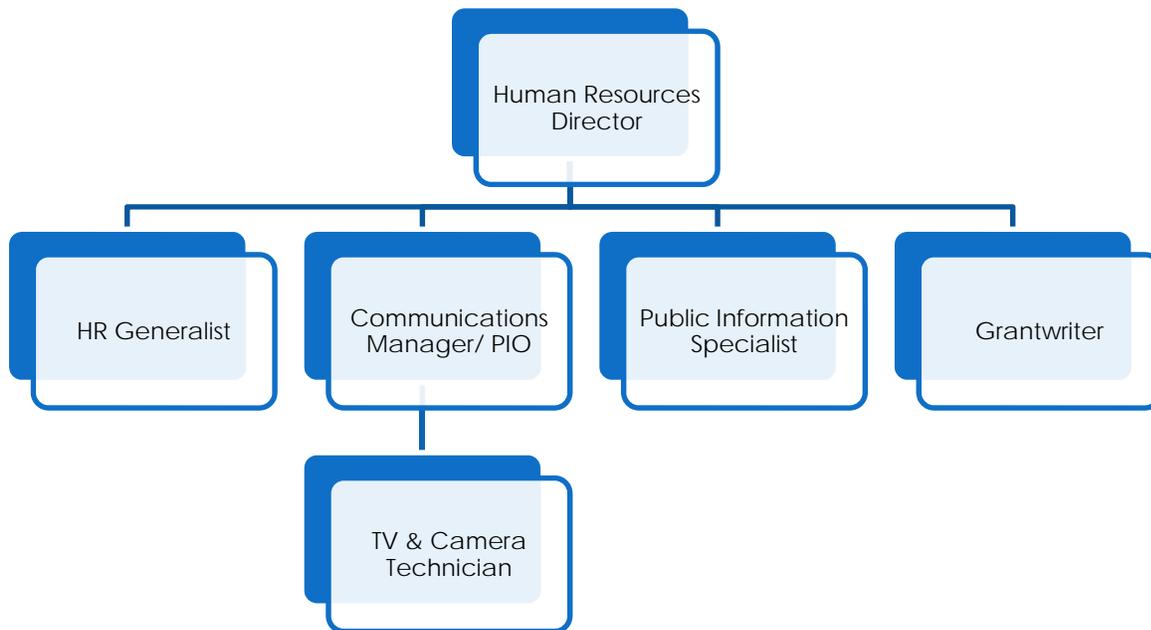
- Maintain a qualified workforce by offering competitive benefits and providing opportunities for professional development.
- Implement a fair and competitive compensation program.
- Ensure compliance with applicable personnel and labor laws and regulations.
- Support the policies established in the Policies and Procedures Manual.
- Promote a safe and pleasant work environment.
- Advise Village departments of newly adopted labor policies and procedures to ensure compliance.
- Provide Village employees with continued in-service programs and wellness activities intended to enhance professional growth and employee efficiency.

## *FY 2015-16 OBJECTIVES*

- Augment and conduct the supervisory training program and provide other training opportunities that enhance the employees' knowledge, skills, abilities and competencies.
- Manage the Employee Safety Program.
- Conduct a benefit assessment and comparison study.
- Complete update of the Personnel Policies and Procedures Manual.
- Launch SMILE program to reinforce a higher level of customer service in the Village.
- Implement internship program for college students.
- Implement wellness initiative to reduce healthcare costs and maintain a healthy workforce.
- Provide guidance and assistance to supervisors to ensure that Village policies are strictly followed and uniformly applied.
- Capitalize on grant opportunities to fund Village projects.
- Oversee and manage communications to increase public knowledge of Village programs and operations and to serve as a marketing tool for the Village.
- Launch public outreach module on the Village website and catalog individual agenda items for easier access to specific video segments of a Council meeting.

# Department of Human Resources

## ORGANIZATIONAL CHART



## STAFFING DETAIL

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Human Resources</b>						
Human Resources Director	0.0	1.0	0.0	1.0	0.0	1.0
HR Generalist*	0.0	1.0	0.0	1.0	0.0	1.0
Communications Mgr/PIO	0.0	0.0	0.0	0.0	0.0	1.0
TV & Camera Technician	0.0	0.0	0.0	0.0	1.0	0.0
Public Information Specialist	0.0	0.0	0.0	0.0	0.0	1.0
Grantwriter	0.0	0.0	1.0	0.0	1.0	0.0
<b>Total Positions</b>	<b>0.0</b>	<b>2.0</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>4.0</b>

# Department of Human Resources

HUMAN RESOURCES BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Salaries & Wages	\$ 130,289	\$ 135,453	\$ 136,202	\$ 275,973
Part-Time Salaries & Wages	-	-	-	54,000
Other Wages	-	2,282	-	2,750
Payroll Taxes	9,645	12,070	10,627	26,145
Retirement Contributions	14,198	15,020	15,718	35,234
Health & Life Insurance	19,399	20,250	24,484	48,000
Professional Services	-	5,000	9,600	5,000
Travel & Per Diem	5	1,800	1,800	2,000
Recruitment	4,410	5,000	5,000	2,500
Operating Supplies	891	1,000	1,000	2,000
Books, Publications, Subscriptions & Memberships	664	1,250	1,000	1,000
Professional Development	672	1,800	1,800	1,500
Personnel Training	4,963	25,000	25,000	13,500
Reserve for Contingencies	-	2,000	-	-
<b>TOTAL HUMAN RESOURCES</b>	<b>\$ 185,136</b>	<b>\$ 227,925</b>	<b>\$ 232,231</b>	<b>\$ 469,602</b>

## Budget Notes:

- Salaries: includes addition of part-time Grantwriter to sustain a more aggressive approach to researching and securing funding from other sources; also includes salaries relative to the transfer of public information services to this department (Communications Manager, PT PIO and PT TV Tech.)
- Reserve for Contingencies is a line item in the General Government budget.
- Professional Services: Professional services to conduct a benefit assessment and comparison.
- Recruitment: Expenditures relative to recruitment activities, including job advertisements, background screening and drug testing; previously included in the General Government section of the budget.
- Personnel Training: Provides funding for the tuition reimbursement program and covers training costs for all Village employees.

# Department of Finance

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## *FUNCTION*

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.

## *GOALS*

- Ensure proper implementation of financial and accounting practices for the effective and efficient use of the Village's financial resources.
- Maintain proper accountability over the Village's financial resources.
- Prepare timely financial reports on the Village's financial condition.

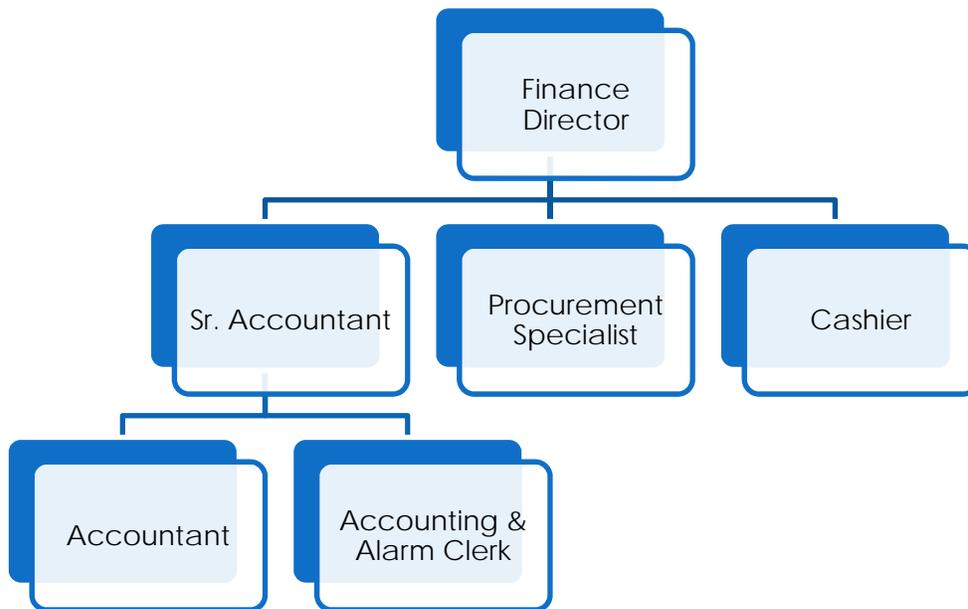
## *FY 2015-16 OBJECTIVES*

- Submit the FY 2014-15 budget for the Distinguished Budget Presentation Awards Program by December 31, 2014.
- Submit the 2014 Comprehensive Annual Financial Report for the Certificate of Achievement for Excellence in Financial Reporting by March 31, 2015.

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# Department of Finance

## ORGANIZATIONAL CHART



## STAFFING DETAIL

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Finance Department</b>						
Finance Director	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
Procurement Specialist	0.0	1.0	0.0	1.0	0.0	1.0
Accountant	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
Accounting & Alarm Clerk	0.0	1.0	0.0	1.0	0.0	1.0
<b>Total Positions</b>	<b>0.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>	<b>0.0</b>	<b>6.0</b>

# Department of Finance

FINANCE DEPARTMENT BUDGET				
Description	Actual	Adopted	Estimated	Adopted
	FY 2013-14	Budget FY 2014-15	Final FY 2014-15	Budget FY 2015-16
Salaries & Wages	\$ 282,059	\$ 300,297	\$ 296,162	\$ 283,373
Other Wages	1,899	2,783	7,007	4,000
Payroll Taxes	21,098	22,781	22,015	22,657
Retirement Contributions	31,163	34,478	32,799	36,272
Health & Life Insurance	48,475	50,700	50,891	53,797
Independent Audit	27,700	43,000	31,800	35,000
Travel & Per Diem	1,619	2,750	1,500	3,000
Books, Publications, Subscriptions & Memberships	605	1,200	1,200	2,000
Professional Development	2,177	2,000	2,000	4,000
Reserve for Contingencies	-	2,500	-	-
<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 416,795</b>	<b>\$ 462,488</b>	<b>\$ 445,374</b>	<b>\$ 444,099</b>

## Budget Notes:

- Salaries and Wages: Twenty five percent of the Finance director's salary is allocated to the Special Revenue Funds. Salary for the Accounting & Alarm Clerk is included in the Special Revenue Fund. Salaries reflect a full year funding for Procurement Specialist.
- Independent Audit: Budgeted fee reflects current contractual costs
- Financial Institutions Fees: Banks and Credit Card Fees. A convenience fee will be added to all credit card transactions to cover the cost of the credit card charges.
- Reserve for Contingencies is a line item in the General Government budget.

# 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.

GENERAL GOVERNMENT BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Professional Services - General	\$ 28,800	\$ 30,000	\$ 30,000	\$ 90,000
Professional Services - Technical Support	41,204	40,000	40,000	85,000
Professional Services - Web Development & Maint.	7,285	20,000	20,000	20,000
Professional Services - State Lobbyist	42,000	42,000	42,000	50,000
Professional Services - Federal Lobbyist	-	-	-	-
Temporary Administrative Support Services	-	5,000	5,000	5,000
Waste Haulers	2,698	3,000	2,914	3,000
Legislative Travel	1,435	8,000	2,192	8,000
Telephone Communications	38,899	40,000	33,454	38,000
Postage & Delivery	2,751	10,000	5,500	5,500
Electric	31,359	36,000	25,000	32,000
Water	2,578	4,500	2,500	7,500
Photocopies	15,376	15,000	10,607	15,000
Insurance	305,749	344,500	270,000	310,000
Repairs and Maintenance	1,058	25,000	-	-
Printing and Binding	2,130	5,000	4,607	6,500
Advertisement	8,573	10,000	8,956	65,000
Special Events	70,700	150,000	150,000	325,000
TV & Video Production	14,150	20,000	10,448	15,000
Office Supplies	21,025	45,000	20,014	27,500
Operating Supplies	32,794	35,000	38,337	35,000
Equipment and Furniture: non-capital outlay	13,004	5,000	10,000	4,000
Books, Publications, Subscriptions & Memberships	6,530	7,500	5,405	3,000
Software Support	89,956	95,000	80,000	100,000
Library Bond- Principal	35,000	35,000	35,000	55,000
Library Bond- Interest	59,018	60,000	57,859	61,000
Multimodal Center	-	-	-	-
Village Hall Buildout- Principal	305,000	310,000	310,000	310,000
Village Hall Buildout- Interest	595,666	589,000	587,619	595,000
Reserve for Contingencies	5,982	7,500	-	60,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,780,720</b>	<b>\$ 1,997,000</b>	<b>\$ 1,807,412</b>	<b>\$ 2,331,000</b>

### Budget Notes:

- Professional Services- General: includes funding for the Strategic Plan.
- State Lobbyist: includes an increase for state lobbying services.
- Legislative Travel: Travel and costs associated with Legislative and Intergovernmental matters.
- Advertisement: includes ad costs for the orchid initiative and downtown marketing.

# General Government

- Special Events: The Village plans to have additional events to promote community engagement.
- Includes a village-wide contingency line item rather than within the individual departmental budgets.

## LONG TERM DEBT RATIOS

	2012	2013	2014	2015 Estimate	2016 Budget
<b>Total Revenues</b>	\$13,499,617	\$13,704,657	\$13,969,964	\$14,016,929	\$14,188,233
Less: Ad-Valorem	5,446,839	5,528,940	5,555,032	5,787,708	5,950,944
<b>Total Non-Ad Valorem Revenues</b>	<u>8,052,778</u>	<u>8,175,717</u>	<u>8,414,932</u>	<u>8,229,221</u>	<u>8,237,289</u>
<b>Essential Services Expenditures</b>					
General Government	4,184,837	4,382,364	4,085,696	4,423,211	5,334,165
Public Safety	5,960,182	5,972,398	6,570,600	7,064,979	7,101,950
<b>Total Essential Services Expenditures</b>	<u>10,145,019</u>	<u>10,354,762</u>	<u>10,656,296</u>	<u>11,488,190</u>	<u>12,436,115</u>
<b>Adjustment for essential services expenditures</b>	<u>5,446,839</u>	<u>5,528,940</u>	<u>5,555,032</u>	<u>5,787,708</u>	<u>5,950,944</u>
<b>Adjusted Essential Services Expenditures</b>	<u>\$4,698,180</u>	<u>\$4,825,822</u>	<u>\$5,101,264</u>	<u>\$5,700,482</u>	<u>\$6,485,171</u>
<b>Legally Available Non-Ad Valorem Revenues</b>	\$3,354,598	\$3,349,895	\$3,313,668	\$2,528,739	\$1,752,118
<b>Debt Services paid from Non-Ad Valorem</b>	\$999,920	\$999,920	\$999,920	\$999,920	\$999,920
<b>Required Debt Service ratio</b>	150.00%	150.00%	150.00%	150.00%	150.00%
<b>Current Debt Service ratio based on prior two years</b>	495.05%	364.77%	335.25%	333.20%	292.14%
<b>Maximum Allowable Annual Debt Serv. (20% of Revenues)</b>	\$2,699,923	\$2,740,931	\$2,793,993	\$2,803,386	\$2,837,647

The Village of Palmetto Bay has two bonds funded from Non Ad-Valorem revenue and one funded from the County's Citizen Independent Transportation Trust, and discussed in the Special Revenue section. The two General Fund Non Ad-Valorem bonds are (1) \$1,495,000 issued in 2005 for 30 years for the construction of a library, community center and park, with an outstanding balance as of September 30, 2014 is \$1,240,000; (2) \$14,780,000 issued in 2010, amortized over 30 years. The bond refinanced the \$6,000,000 issued in 2006 for 15 years for the renovation of Village parks and construction of the library. The \$2,500,000 issued in 2009 for 10 years for the purchase of land for Village Hall, and \$5,500,000 to build a new, LEED platinum-certified Village Hall. The outstanding balance as of September 30, 2014 is \$13,665,000.

The Village of Palmetto Bay's legal debt requirement stipulates that Non Ad-Valorem revenues cover 150% of the maximum debt service, which would be \$1,499,880. The Village currently has legally available Non Ad-Valorem revenues totaling \$1,752,118, which is \$252,238 more than the legal debt requirement. The second requirement stipulates a maximum debt service limit of no more than 20% of Non Ad-Valorem revenues, which is \$1,647,457, as compared to a maximum debt service of \$999,920 or 12%.

# Palmetto Bay Policing Unit

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## *FUNCTION*

The Palmetto Bay Policing Unit was developed through an interlocal 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.

## *GOALS*

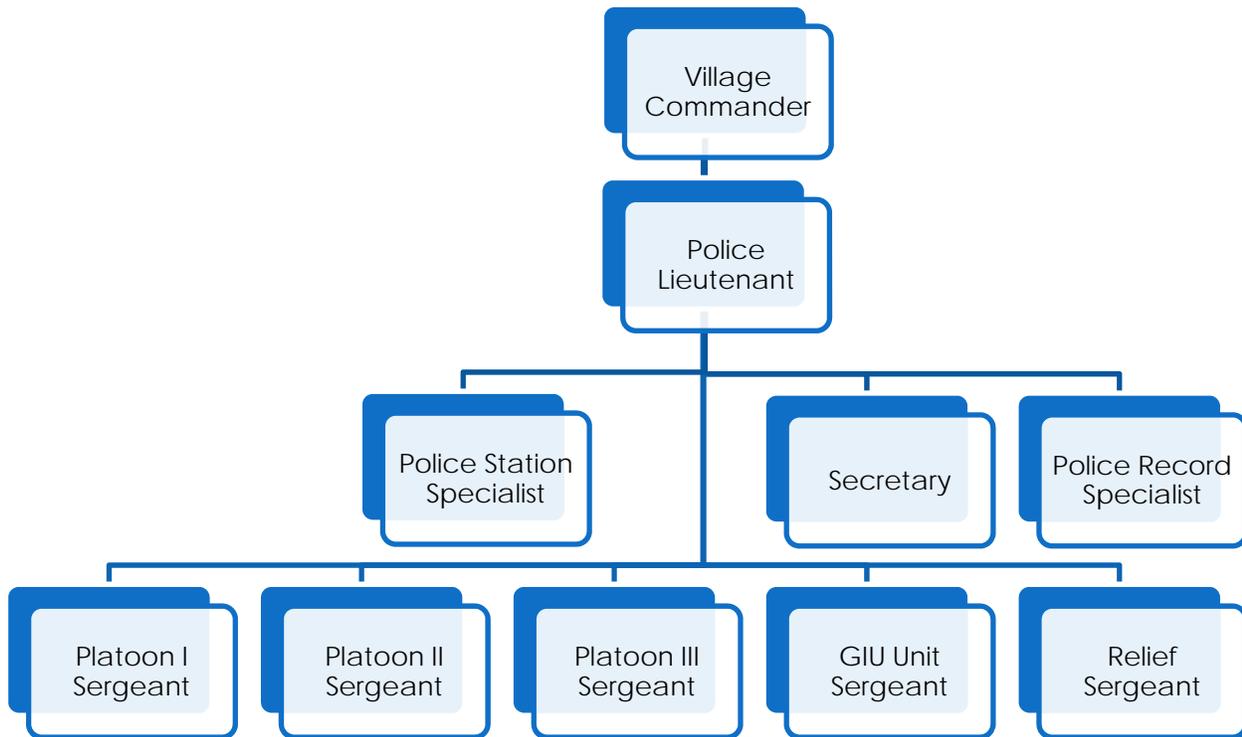
- Continue to evolve the Community Outreach programs.
- Continue to present programs crime prevention and safety to children attending schools and park programs in the Village.
- Identify hazardous streets and address traffic issues with particular emphasis on speeding throughout the Village limits.
- Increase police presence in the Village parks.
- Reduce targeted crimes in the Village.

## *FY 2015-16 OBJECTIVES*

- Provide timely notification of Crime Trends and Crime Prevention information through the Village website, E-Currents and local publications.
- Provide the security surveys of residences and businesses within the Village.
- Continue to assist neighborhoods in organizing the respective areas into Crime Watch Neighborhoods with the assistance of the Miami-Dade County Crime Watch program.
- Provide D.A.R.E., Officer Friendly and radKIDs programs at schools and parks within the Village.
- Seek voluntary compliance to traffic laws through education and enforcement in an effort to reduce the number of traffic violations and vehicle crashes in the Village limits.
- Deploy Unit officers on bike and foot patrol during peak hours at Village parks and during special events.
- Deploy proactive and reactive patrols to reduce crimes in the Village and apprehend the offenders committing them.

# Palmetto Bay Policing Unit

## ORGANIZATIONAL CHART



## STAFFING DETAIL

CONTRACTUAL POSITION DETAIL		FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
		PT	FT	PT	FT	PT	FT
<b>Police Services</b>							
<i>Contractual</i>	Police Major	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
	Police Sergeant	0.0	5.0	0.0	5.0	0.0	5.0
	Police Officer	0.0	35.0	0.0	35.0	0.0	35.0
	Secretary	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
	Police Station Specialist	0.0	1.0	0.0	1.0	0.0	1.0
	<b>Total (Contractual) Positions</b>	<b>0.0</b>	<b>46.0</b>	<b>0.0</b>	<b>46.0</b>	<b>0.0</b>	<b>46.0</b>

# Palmetto Bay Policing Unit

POLICE SERVICES BUDGET				
Description	Actual	Adopted	Estimated	Adopted
	FY 2013-14	Budget FY 2014-15	Final FY 2014-15	Budget FY 2015-16
Patrol Services	\$ 6,492,424	\$ 7,095,171	\$ 6,963,402	\$ 7,060,000
School Crossing Guards	64,871	84,750	84,750	79,600
Photocopies	2,315	5,800	2,977	3,500
Maintenance - Equipment	743	4,000	2,000	2,000
Printing and Binding	-	400	200	200
Officer Friendly Program	3,848	5,000	5,000	5,000
Office Supplies	2,168	2,500	2,500	2,500
Operating Supplies	3,447	3,000	3,000	3,000
Uniforms	422	500	500	500
Equipment and Furniture: non-capital outlay	3	500	250	250
Books, Publications, Subscriptions & Memberships	359	500	400	400
Contingency	-	-	-	-
<b>TOTAL POLICE SERVICES</b>	<b>\$ 6,570,600</b>	<b>\$ 7,202,121</b>	<b>\$ 7,064,979</b>	<b>\$ 7,156,950</b>

## Budget Notes:

- Patrol Services: As required by the Interlocal Agreement for Patrol Services, this line item reflects the amount paid to the Miami-Dade County Police Department for local police services provided to the Village.
- Proposed reserve/ surplus policy for future years allocates up to a maximum of \$300,000 for police services.

# Dept. of Community & Economic Dev.- *Planning & Zoning*

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## *FUNCTION*

Planning & Zoning falls under the auspice of the Community & Economic Development Department, working 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.

## *GOALS*

- Implement the Comprehensive Plan EAR Based Amendments and the adopted Village of Palmetto Bay Comprehensive Plan.
- Administer zoning regulations in accordance with the Land Development Code.
- Implementation downtown area regulations to promote sustainable economic development in the area.
- Review building permits for compliance with the Land Development Code.
- Administer the Certificate of Use program and the Business Tax Receipt program.
- Coordinate preparation of the Capital Improvement Plan and Capital Improvement Element.
- Maintain and keep current the Land Development Code.
- Continue to administer the permit process for sidewalk cafes and garage sales.
- Expand the GIS capabilities by adding new data and layers to the system to allow for updated and accurate information pertaining to the location of basic infrastructure.
- Administer the Art-in-Public-Places and the Historic Preservation Programs.

## *FY 2015-16 OBJECTIVES*

- Initiate update to the Data Inventory and Analysis (DIA) of the Village's Comprehensive Plan
- Initiate update Goals Objectives and Policies based on the findings of DIA, other public outreach, and Strategic Plan
- Complete update to annual Capital Improvement Plan and the annual Capital Improvement Element
- Update sign code related to special event signs
- Update sign code to provide for school signage options
- Update Substantial compliance code

# Dept. of Community & Economic Dev.- *Planning & Zoning*

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- Update parking Code to provide flexible parking options
- Implement mural review ordinance
- Conduct Second Annual Art Exhibition with the Perrine Elementary, with works being displayed at Village Hall, and awards ceremony held at Thalatta Estates Park
- Provide geographic information on-line so that information such as zoning, land use, property information, water, sewer, and other similar data is available to the public
- Completed DRTF rezoning and land use amendments
- Implement an economic development plan to attract new business investment to the Village.
- Present impact fee guidelines for the future downtown.

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# Dept. of Community & Economic Dev.- Planning & Zoning

## ORGANIZATIONAL CHART



## STAFFING SUMMARY

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Dept. of Community &amp; Economic Dev.</b>						
<b>Planning &amp; Zoning</b>						
Planning & Zoning Director	0.0	1.0	0.0	1.0	0.0	1.0
Planning & Zoning Administrator	0.0	1.0	0.0	1.0	0.0	1.0
Planning & Zoning Admin. Coord.	0.0	1.0	0.0	0.0	0.0	0.0
Administrative Assistant	0.0	1.0	0.0	1.0	0.0	0.0
Permit Zoning Technician	0.0	1.0	0.0	0.0	0.0	0.0
Code Compliance Officer	0.0	2.0	0.0	0.0	0.0	0.0
<b>Total Positions</b>	<b>0.0</b>	<b>7.0</b>	<b>0.0</b>	<b>3.0</b>	<b>0.0</b>	<b>2.0</b>

# Dept. of Community & Economic Dev.- Planning & Zoning

## COMMUNITY & ECONOMIC DEV.- PLANNING & ZONING BUDGET

Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Salaries & Wages	\$ 389,739	\$ 416,735	\$ 318,299	\$ 188,808
Other Wages	5,362	4,403	3,517	3,500
Payroll Taxes	29,439	31,414	31,215	17,801
Retirement Contributions	44,737	48,460	46,809	29,974
Health & Life Insurance	90,102	93,000	79,367	27,000
Professional Services - Studies/Master Plan	-	50,000	50,000	30,000
Professional Services - Land Development Code	-	10,000	10,000	8,000
Professional Services - Special Master	5,000	9,000	3,700	-
Professional Services - General	45,908	25,000	25,000	25,000
Professional Services - GIS	13,936	14,000	14,000	14,000
Travel & Per Diem	1,352	3,000	3,000	2,000
Postage	8,449	6,500	6,500	1,000
Recording Fees	149	2,000	2,000	-
Lot Maintenance & Abandoned Property	15,188	30,000	20,000	-
Printing and Binding	-	3,000	1,500	1,500
Operating Supplies	2,189	4,000	2,000	3,000
Uniforms and Badges	384	750	750	500
Equipment and Furniture: non-capital outlay	2,905	5,000	2,500	1,500
Books, Publications, Subscriptions & Memberships	685	2,500	2,500	1,500
Professional Development	2,988	3,000	3,000	2,000
Reserve for Contingencies	-	4,000	-	-
<b>TOTAL PLANNING &amp; ZONING</b>	<b>\$ 658,512</b>	<b>\$ 765,763</b>	<b>\$ 625,657</b>	<b>\$ 357,083</b>

### Budget Notes:

- Salaries: Code related expenses currently under the Building & Permitting budget in the Special Revenue Fund.
- Professional Services – General: Evaluation and Appraisal Report (EAR) update as required by FS 163.3191(13).
- Professional Services – Studies/Master Plan: Studies for historic preservation and a landscape master plan.
- Reserve for Contingencies provided in the General Government budget.

# Department of Public Services-

## *Facilities Maintenance Division*

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### *FUNCTION*

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.

### *GOALS*

- Maximize production at the lowest cost, the highest quality, and within the optimum safety standards.
- To implement planned and routine maintenance programs which will extend the useful life of all buildings and prevent premature capital outlay for replacement.
- Increase operational effectiveness & efficiency at the Municipal Center and it's infrastructure
- Identify and implement maintenance and operational cost reductions.
- Provide accurate equipment maintenance records
- Continue to meet the requirements for a Platinum LEED facility
- Continue to minimize energy usage
- Minimize and effectively manage inventory on hand
- Insure a safe environment for the public and the Village of Palmetto Bay employees.
- Reduce supply and equipment cost through standardization of supplies and equipment used by other departments
- Ensure the provision of attractive buildings, with properly functioning components and systems that are properly maintained.
- Establish a highly motivated, well-trained, and stable workforce

### *FY 2015-16 OBJECTIVES*

- Maintain all mechanical systems in the Municipal Center to insure that there is no downtime for any department and the facility is operational at all times and be proactive in the maintenance of all mechanical, electrical and plumbing systems.
- Ongoing renegotiation of vendor contracts to reduce outsourced contract services
- Purchase software with capability to track maintenance performed on facilities and equipment
- Establish priorities for maintenance and improvement projects
- Continue to identify and correct facility deficiencies and needs through periodic review of existing systems and system components
- Effectively manage the budget to ensure the availability of sufficient funding and other resources to support projected facility maintenance requirements

# Department of Public Services-

## *Facilities Maintenance Division*

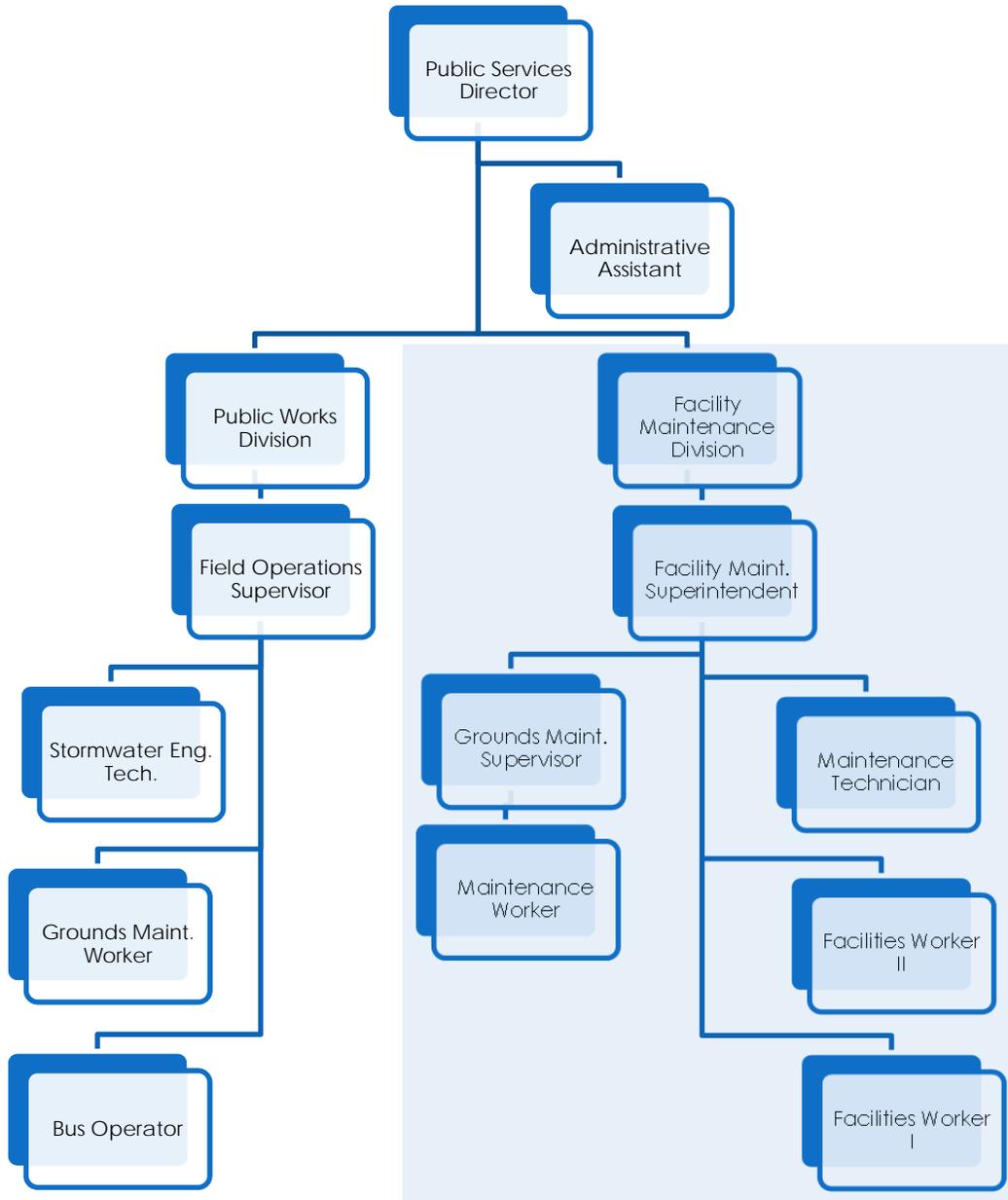
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- Continue to meet LEED certification requirements through energy efficiency, energy and water conservation, alternative energy sources, use of green cleaning products and recycling.
- Reduce unscheduled maintenance by increasing and providing on-time Preventive Maintenance
- Develop and implement sustainability initiatives.
- Develop operational standards (e.g., setting policy on temperatures for A/C operations)
- Pursue Green City USA designation.

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# Department of Public Services- Facilities Maintenance Division

## ORGANIZATIONAL CHART



# Department of Public Services- Facilities Maintenance Division

## STAFFING DETAIL

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Public Services</b>						
Public Works    Public Works Director	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
Field Operations Supervisor	0.0	1.0	0.0	1.0	0.0	1.0
Grounds Maintenance Worker	0.0	2.0	0.0	2.0	0.0	3.0
Stormwater Engineering Technician	0.0	1.0	0.0	1.0	0.0	1.0
Bus Operator	3.0	0.0	1.0	1.0	1.0	1.0
<i>Total Public Works Positions</i>	<i>3.0</i>	<i>6.0</i>	<i>1.0</i>	<i>7.0</i>	<i>1.0</i>	<i>8.0</i>
Facilities Maint.    Facilities Maint. Superintendent	0.0	1.0	0.0	1.0	0.0	1.0
Facilities Maint. Worker I*	0.0	1.0	0.0	1.0	0.0	1.0
Facilities Maint. Worker II**	0.0	1.0	0.0	1.0	0.0	1.0
Grounds/ Facility Maint. Supervisor	0.0	0.0	0.0	1.0	0.0	1.0
Maintenance Technician	0.0	0.0	0.0	1.0	0.0	1.0
Maintenance Worker^	0.0	0.0	5.0	3.0	5.0	3.0
<i>Total Facilities Maint. Positions</i>	<i>0.0</i>	<i>3.0</i>	<i>5.0</i>	<i>8.0</i>	<i>5.0</i>	<i>8.0</i>
<b>Total Public Services Positions</b>	<b>3.0</b>	<b>9.0</b>	<b>6.0</b>	<b>15.0</b>	<b>6.0</b>	<b>16.0</b>

\*formerly Janitorial/ Facility Maint. Worker

\*\*formerly Janitorial/ Facility Maint. Worker

^formerly Parks Maintenance Worker

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# Department of Public Services-

## *Facilities Maintenance Division*

PUBLIC SERVICES- FACILITIES MAINTENANCE BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Salaries & Wages	\$ 97,389	\$ 105,084	\$ 98,359	\$ 365,000
Part-Time Salaries & Wages	-	-	-	99,865
Other Wages	8,893	-	203	-
Overtime	676	500	367	5,000
Overtime Special Events	55	500	500	2,500
Payroll Taxes	7,481	7,281	7,939	35,574
Retirement Contributions	9,673	10,959	9,920	39,295
Health & Life Insurance	32,474	36,200	28,940	92,000
Alarm Monitoring	1,080	1,950	1,080	8,000
Travel & Per Diem	-	1,000	500	1,100
Facility Maintenance - General	19,778	40,000	25,000	40,000
Facility Maintenance - Repairs	10,748	17,000	5,000	50,000
Pest Control	720	950	340	5,000
Repairs and Maintenance - Vehicle	11,555	10,500	12,480	20,000
Repairs and Maintenance - Equipment	4,080	2,500	2,500	10,500
Office Supplies	-	300	24	150
Operating Supplies	7,540	11,000	5,000	5,000
Uniforms	278	1,100	1,030	1,350
Vehicle Operation	22,090	27,500	15,000	30,000
Equipment and Furniture: non-capital outlay	1,408	5,000	-	1,000
Books, Publications, Subscriptions & Memberships	371	750	742	500
Professional Development	148	1,000	1,000	1,000
Reserve for Contingencies	-	7,500	-	-
<b>TOTAL FACILITIES MAINTENANCE</b>	<b>\$ 236,437</b>	<b>\$ 288,573</b>	<b>\$ 215,924</b>	<b>\$ 812,834</b>

### Budget Notes:

- Vehicle Operations – Maintenance and operational costs for all Village-owned vehicles.
- Overall budget includes all relative costs for the reassignment of park maintenance functions to the facilities maintenance division in an effort to centralize operations and resources.
- Reserve for Contingencies is a line item under the General Government budget.

# Department of Parks & Recreation

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## *FUNCTION*

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.

## *GOALS*

- Organize and implement special events, home games and tournaments in our park facilities and village-wide.
- Seek sponsorships and donations for programming, special events and enhancement of parks.
- Expand in-house/outsourced recreational programming for youth, adults and seniors.
- Encourage the cooperation between the Village and neighborhood schools regarding use of respective recreational facilities.
- Improve operational efficiency and effectiveness; including delivery of services; strategic expenditures and opportunities to increase revenues.
- Maintain a high level of park maintenance with well trained and motivated staffing and effective maintenance programs.
- Expand the park system by identifying potential properties for to acquire for recreational purposes.
- Continue to assess park amenities for possible upgrades to be presented via the Capital Improvement Program

## *FY 2015-16 OBJECTIVES*

- Expand recreational and special events programming to reach a wider audience of users (adults & seniors.)
- Structure programs to balance the utilization of park facilities.
- Build a new wellness center at Coral Reef Park, along with new restrooms, new field improvements and other park enhancements.
- Improve and upgrade park facilities to include Coral Reef Park, Palmetto Bay Park and Perrine Wayside Park

# Department of Parks & Recreation

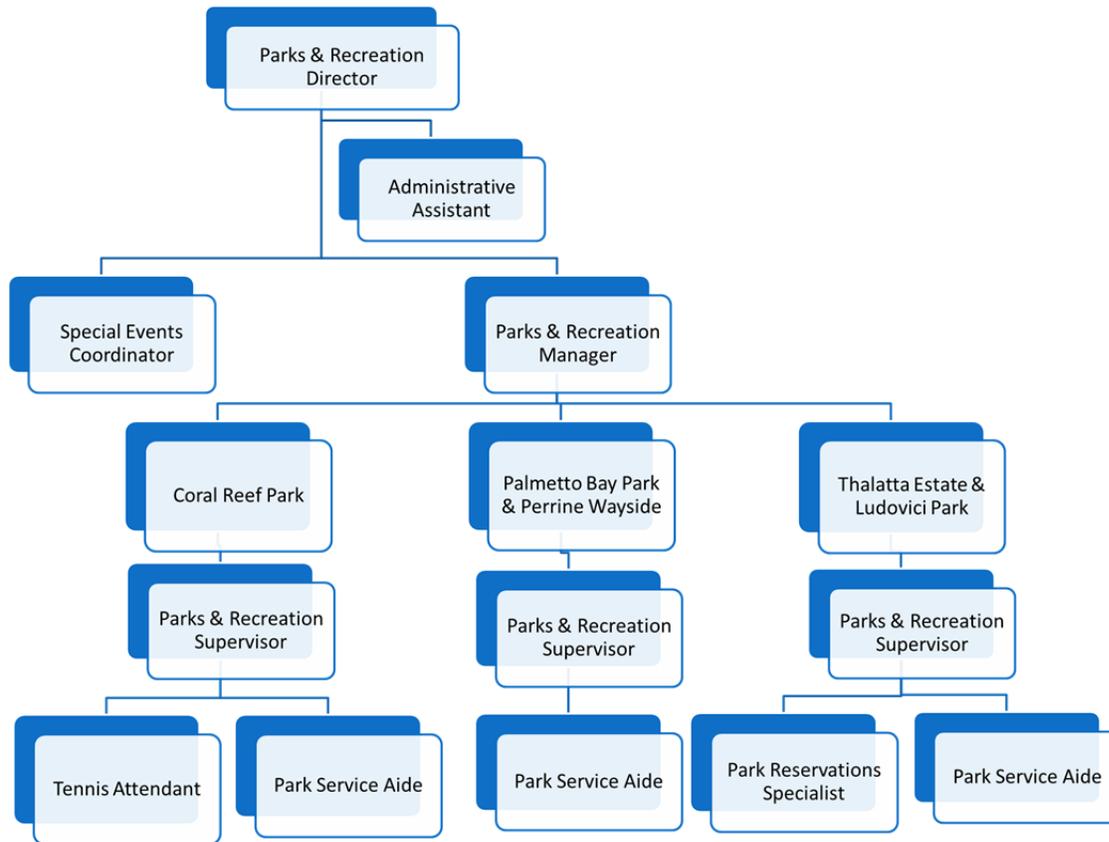
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- Enhance marketing materials for recreational programming.
- Initiate process to become a CAPRA-certified agency (Commission for Accreditation of Park and Recreation Agencies)
- Implement revenue producing adult/coed athletic programs at both CRP and PBP via private organizations; men's and coed softball/coed kickball/coed volleyball/men's flag football/etc.
- Kick-off new "Get Fit Palmetto Bay" initiative including four annual challenges.
- Organize and launch specialized after-care program at Coral Reef Park.
- Initiate "customer friendly" program in all park facilities.

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# Department of Parks & Recreation

## ORGANIZATIONAL CHART



## STAFFING DETAIL

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Parks &amp; Recreation</b>						
Parks and Recreation Director	0.0	1.0	0.0	1.0	0.0	1.0
Parks and Recreation Manager	0.0	1.0	0.0	1.0	0.0	1.0
Parks & Recreation Supervisor	0.0	2.0	0.0	3.0	0.0	3.0
Administrative Assistant	0.0	1.0	0.0	1.0	0.0	1.0
Special Events Supervisor	0.0	1.0	0.0	0.0	0.0	0.0
Special Events & Programs Coord.	0.0	1.0	0.0	2.0	0.0	2.0
Park Reservations Specialist*	0.0	0.0	0.0	1.0	0.0	1.0
Grounds/ Facility Maint. Supervisor	0.0	1.0	0.0	0.0	0.0	0.0
Parks Maintenance Worker	6.0	3.0	0.0	0.0	0.0	0.0
Tennis Center Attendant	3.0	0.0	3.0	0.0	3.0	0.0
Park Service Aide	19.0	0.0	18.0	0.0	20.0	0.0
<b>Total Positions</b>	<b>28.0</b>	<b>11.0</b>	<b>21.0</b>	<b>9.0</b>	<b>23.0</b>	<b>9.0</b>

# Department of Parks & Recreation

PARKS AND RECREATION BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Salaries & Wages	\$ 454,659	\$ 601,278	\$ 525,562	\$ 474,493
Part-Time Salaries & Wages	271,050	368,220	277,516	280,000
Summer Camp Payroll	34,746	85,000	85,000	35,000
Other Wages	5,196	4,977	5,163	5,250
Overtime	729	1,500	1,961	25,000
Payroll Taxes	57,940	73,883	67,700	58,068
Retirement Contributions	50,206	67,143	60,000	58,426
Health & Life Insurance	92,481	142,982	91,974	108,000
Professional Services	-	5,000	5,000	5,000
Travel & Per Diem	-	5,000	5,000	5,500
Uniforms	4,045	25,000	5,000	6,000
Summer Camp Supplies	29,076	23,500	23,500	25,000
Books, Publications, Subscriptions & Memberships	1,071	1,500	1,500	1,000
Professional Development	185	4,500	4,500	4,500
Community Center	-	-	-	-
Reserve for Contingencies	-	7,000	-	-
Park Maintenance - Coral Reef Park:				
Waste Haulers	15,965	17,000	16,671	18,000
Alarm Monitoring	2,039	2,500	2,234	3,500
Communications	1,669	3,000	1,888	3,000
Utilities	27,259	30,500	19,799	25,500
Grounds Maintenance	47,279	75,000	65,000	52,000
Pineland Management	-	8,500	8,500	-
Repair and Maintenance	45,329	45,000	40,000	30,000
Operating Supplies	44,843	35,000	37,099	40,000
Furniture & Equipment - Non Capital	7,016	500	-	-
Park Maintenance-Coral Reef Park Tennis Facility:				
Part-Time Salaries & Wages	56,694	67,546	41,729	24,000
Payroll Taxes	4,337	5,166	3,192	2,000
Tennis Coaches	78,898	85,000	75,945	45,000
Communications	550	600	618	700
Electric	11,170	10,800	11,150	8,000
Operating Supplies	3,889	5,000	31	-
Tennis Camp Supplies	13,460	5,000	5,000	1,000
Park Maintenance - Palmetto Bay Park:				
Waste Haulers	15,228	15,500	16,673	17,000
Alarm Monitoring	3,124	4,200	2,049	9,500
Communications	3,278	3,700	3,520	3,700
Utilities	39,296	41,400	33,098	35,500
Grounds Maintenance	30,484	57,000	35,000	42,750
Repair & Maintenance	51,696	51,000	25,000	30,000
Operating Supplies	41,334	33,000	28,085	31,000
Furniture & Equipment - Non Capital	2,414	500	-	1,000
Tournament/League	-	-	-	3,000

Continued on next page

# Department of Parks & Recreation

## PARKS AND RECREATION BUDGET- CONTINUED

Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Park Maintenance - Perrine Wayside Park:				
Waste Haulers	3,949	4,000	4,150	4,000
Utilities	564	600	490	600
Grounds & Pool Maintenance	9,349	13,000	13,000	9,000
Repair & Maintenance	2,356	2,000	3,360	3,000
Park Operating	6,828	6,000	6,000	4,000
Furniture & Equipment - Non Capital	-	500	-	-
Park Maintenance - Thalatta Estate:				
Salaries & Wages	65,610	80,813	35,858	26,481
Part-Time Salaries & Wages	21,827	19,125	24,529	-
Other Wages	2,201	615	-	-
Overtime	161	1,500	-	-
Payroll Taxes	6,596	7,293	4,589	2,023
Retirement Contributions	7,805	9,690	4,288	3,177
Health & Life Insurance	15,279	15,250	6,270	6,000
Event Services	-	-	-	35,000
Waste Haulers	8,272	9,500	9,171	9,500
Alarm Monitoring	1,026	2,600	1,066	8,500
Communications	3,458	3,800	3,301	5,600
Utilities	44,404	48,000	28,613	24,500
Grounds Maintenance	21,298	30,000	25,000	32,250
Repair & Maintenance	12,819	23,000	23,729	25,000
Advertising/Marketing	10,980	20,000	10,500	20,000
Operating Supplies	37,299	35,000	38,084	36,000
Furniture & Equipment - Non Capital	1,955	5,000	5,000	-
Park Maintenance - EAF Comm. Room & Ludovici Park:				
Waste Haulers	135	500	-	200
Alarm Monitoring	1,749	2,510	444	2,000
Communications	2,077	2,000	1,620	4,300
Utilities	27,237	26,600	22,038	26,600
Grounds Maintenance	7,821	14,000	14,236	12,000
Repair & Maintenance	20,464	19,000	18,373	12,000
Operating Supplies	9,200	10,000	16,614	13,000
Furniture & Equipment - Non Capital	-	500	250	-
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 1,901,354</b>	<b>\$ 2,431,290</b>	<b>\$ 1,952,230</b>	<b>\$ 1,842,118</b>

### Budget Notes:

- Salaries: includes one additional Special Events Coordinator position to organize and implement augmented community events calendar. Salary expenditures related to maintenance are included in the Facilities Maintenance budget.

# Special Revenue Fund

## FUND DESCRIPTION

The Special Revenue Fund is used to account for specific revenues that are legally restricted for particular purposes.

<b>SPECIAL REVENUE FUND (SRF) SUMMARY</b>				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING SPECIAL REVENUE FUND BALANCES</b>	<b>\$ 5,487,571</b>	<b>\$ 6,088,009</b>	<b>\$ 7,237,792</b>	<b>\$ 7,413,797</b>
<b>REVENUES</b>				
Capital Projects	\$ 94,193	\$ -	\$ -	\$ -
Art In Public Places	48,186	-	23,388	-
Parks	3,179	181,500	5,433	181,500
Public Works-Transportation	1,455,520	1,419,413	1,419,413	1,796,101
Transit	178,614	175,000	189,576	195,244
Stromwater	668,910	950,000	759,732	703,500
Public Safety	1,277,941	970,000	1,283,564	1,270,000
<b>TOTAL REVENUES</b>	<b>\$ 3,726,543</b>	<b>\$ 3,695,913</b>	<b>\$ 3,681,106</b>	<b>\$ 4,146,345</b>
Transfer In - General Fund - Capital Projects	1,480,000	121,000	121,000	3,200,000
Debt Proceeds	-	-	-	-
<b>TOTAL SOURCES</b>	<b>\$ 10,694,114</b>	<b>\$ 9,904,922</b>	<b>\$ 11,039,898</b>	<b>\$ 14,760,142</b>
<b>EXPENDITURES</b>				
Capital Projects	608,595	2,166,000	573,869	5,060,000
Art In Public Places	46,914	240,000	11,225	182,500
Parks	1,482	255,066	44,349	218,776
Public Works-Transportation	1,210,645	3,665,013	1,482,815	4,398,569
Transit	65,205	498,273	92,102	589,148
Stromwater	625,277	1,141,656	362,834	993,668
Public Safety	898,204	1,233,655	1,058,907	1,678,116
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,456,322</b>	<b>\$ 9,199,663</b>	<b>\$ 3,626,101</b>	<b>\$ 13,120,777</b>
<b>COMMITTED SPECIAL REVENUE FUND BALANCES</b>	<b>2,567,033</b>	<b>17,886</b>	<b>2,126,327</b>	<b>83,827</b>
<b>RESTRICTED SPECIAL REVENUE FUND BALANCES</b>	<b>4,670,759</b>	<b>687,373</b>	<b>5,287,470</b>	<b>1,555,538</b>
<b>TOTAL EXPENDITURES AND FUND BALANCES</b>	<b>\$ 10,694,114</b>	<b>\$ 9,904,922</b>	<b>\$ 11,039,898</b>	<b>\$ 14,760,142</b>

### Budget Notes:

#### *FUND BALANCE*

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:

# Special Revenue Fund

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Restricted: externally enforceable limitations on use, such as grants or imposed by law. The Art In Public Places, Park Impact Fees, Public Works-Transportation, Transit, Stormwater, Building and Public Safety funds uses this category due to the legal restrictions placed on the uses of the funds.

Committed: self-imposed limitations, usually set by the highest level of decision making that requires formal action at the same level to remove.

# Special Revenue Fund

## *Public Services- Public Works Division*

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### *FUNCTION*

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 stormwater 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, stormwater activities, facility maintenance, and provides public transportation services. The division functions under the management and leadership of the Public Services Director.

### PUBLIC WORKS DIVISION

### *GOALS*

- Develop and monitor the department's annual budget in accordance with the administration's goals and policies.
- Provide quality, professional, effective, and timely services to residents, consultants, contractors, businesses and internal customers of the Village within 24 hours through coordination between Public Works and other departments
- Implement computer software programs that will enhance public works operations.
- Implement roadway and traffic improvements that provide pedestrian and bicyclist safety.
- Update the Village's seven (7) year Resurfacing and Sidewalk Program and the Transportation Master Plan.
- Implement the recommendations in the Bicycle Master Plan.
- Manage the sidewalk and pavement maintenance and replacement program.
- Implement traffic calming improvements that meet the requirements of Miami Dade County traffic flow modification policy and procedures through the use of traffic calming tools and devices including directional signs, speed limit signs, permanent traffic calming devices and pavement markings.
- Manage contracted maintenance services for the construction and repair of infrastructure including streets, sidewalks, and stormwater facilities with low cost services as well as optimum customer satisfaction. Maintain Village Street Signs in accordance with the Street Signage Program and replace signage as necessary.
- Ensure compliance with annual Citizen Independent Transportation Trust requirements.
- Continue Increase the number of trees donated for the Village's tree giveaway program with the support of the Village's Tree Advisory Board
- Maintain the Village's vehicle fleet.

# Special Revenue Fund

## *Public Services- Public Works Division*

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### *FY 2015-16 OBJECTIVES*

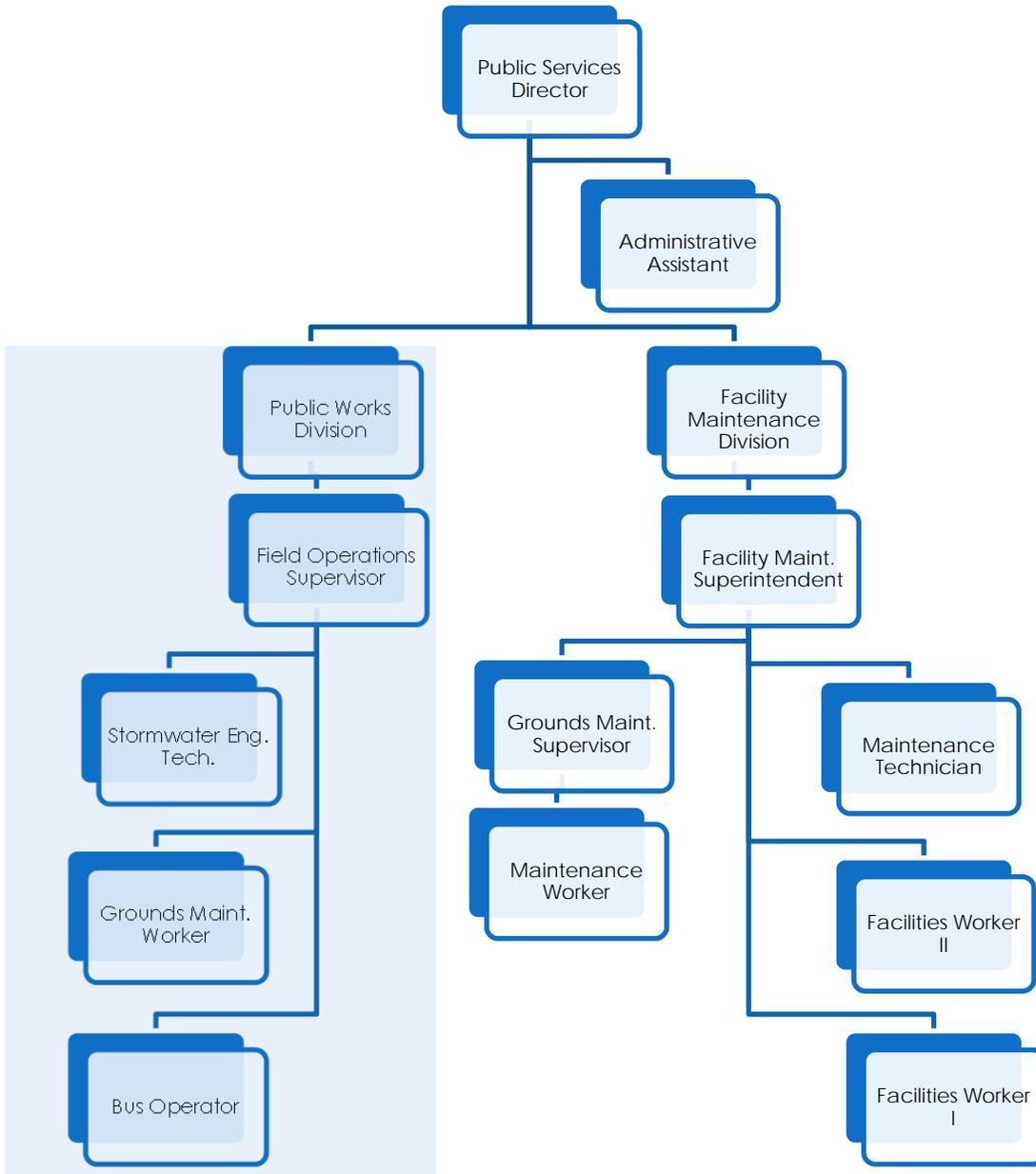
- Require each employee to complete a minimum of 16 hours of training that covers specific information pertaining to the employee's job function before their next annual evaluation date.
- Manage services provided by vendor for contract compliance and customer satisfaction, and take action if non-compliant
- Ensure the department stays within budget by implementing internal budget goals and constraints on a quarterly basis and by monitoring all appropriation statements on a monthly basis to control expenditures.
- Provide excellent customer service through improved information access, prompt professional response to requests for information, assistance, complaints, keep citizens informed of services, programs, and projects that affect them via phone, in person, and email.
- Assure compliance with Village and Miami-Dade County Public Works standards and code requirements while responding to village and citizen request.
- Implement projects and initiatives that aim to enhance the quality of life for Village residents.
- Complete safety hazard repairs for streets, sidewalks, curbs and gutters in a timely manner.
- Implement the findings of the Village Transportation Master Plan.
- Review and update Transportation Master Plan to reflect changing land use development patterns and related transportation system demands.
- Engage the public in the planning and design of traffic calming and traffic diversion projects through public meetings to provide an opportunity for citizens to work actively to benefit the community.
- Aggressively replace damaged street signs within four work days of notification of damages.
- Install and replace street and traffic signage as needed and required, and notify other agencies of their damaged and missing signage within four (4) hours of complaint notification.
- Continue to perform litter control and landscape maintenance and the mowing of medians, right-of-ways, swales and graffiti removal within the public right-of-way in a manner that will maintain their appearance and limit citizen complaints.
- Manage the maintenance, acquisition, disposal, and fueling of the Village's vehicle and equipment fleet.
- Provide and continuously update public works information weekly for use on the Village's website.

# Special Revenue Fund

## Public Services- Public Works Division

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### ORGANIZATIONAL CHART



# Special Revenue Fund

## Public Services- Public Works Division

### STAFFING DETAIL

POSITION DETAIL		FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
		PT	FT	PT	FT	PT	FT
<b>Public Services</b>							
Public Works	Public Works Director	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
	Field Operations Supervisor	0.0	1.0	0.0	1.0	0.0	1.0
	Grounds Maintenance Worker	0.0	2.0	0.0	2.0	0.0	3.0
	Stormwater Engineering Technician	0.0	1.0	0.0	1.0	0.0	1.0
	Bus Operator	3.0	0.0	1.0	1.0	1.0	1.0
	<i>Total Public Works Positions</i>	<i>3.0</i>	<i>6.0</i>	<i>1.0</i>	<i>7.0</i>	<i>1.0</i>	<i>8.0</i>
Facilities Maint.	Facilities Maint. Superintendent	0.0	1.0	0.0	1.0	0.0	1.0
	Facilities Maint. Worker I*	0.0	1.0	0.0	1.0	0.0	1.0
	Facilities Maint. Worker II**	0.0	1.0	0.0	1.0	0.0	1.0
	Grounds/ Facility Maint. Supervisor	0.0	0.0	0.0	1.0	0.0	1.0
	Maintenance Technician	0.0	0.0	0.0	1.0	0.0	1.0
	Maintenance Worker^	0.0	0.0	5.0	3.0	5.0	3.0
	<i>Total Facilities Maint. Positions</i>	<i>0.0</i>	<i>3.0</i>	<i>5.0</i>	<i>8.0</i>	<i>5.0</i>	<i>8.0</i>
	<b>Total Public Services Positions</b>	<b>3.0</b>	<b>9.0</b>	<b>6.0</b>	<b>15.0</b>	<b>6.0</b>	<b>16.0</b>

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# Special Revenue Fund

## Public Services- Public Works Division

### SRF - PUBLIC SERVICES DEPARTMENT - PUBLIC WORKS DIVISION BUDGET

Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING PUBLIC WORKS FUND BALANCE</b>	<b>\$ 2,648,996</b>	<b>\$ 2,511,918</b>	<b>\$ 2,893,871</b>	<b>\$ 2,830,469</b>
<b>REVENUES</b>				
8 Cent Fuel Tax	\$ 148,503	\$ 155,734	\$ 155,734	\$ 150,410
1 to 6 Cent Local Option Gas Tax	408,791	394,451	394,451	406,693
CIT-Half Cent Transportation Tax	715,213	700,000	700,000	700,000
Public Works	6,810	-	-	-
1 to 5 Cent Local option Gas Tax	158,905	152,728	152,728	156,498
Parking Fines ADA Program	-	-	-	-
Fuel Tax Refund	1,161	1,500	1,500	1,500
Interest	16,137	15,000	15,000	16,000
<b>GRANTS</b>				
MPO Safe Routes to School	-	-	-	365,000
FDOT	-	-	-	-
Urban Forestry	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,455,520</b>	<b>\$ 1,419,413</b>	<b>\$ 1,419,413</b>	<b>\$ 1,796,101</b>
<b>TOTAL SOURCES</b>	<b>\$ 4,104,516</b>	<b>\$ 3,931,331</b>	<b>\$ 4,313,284</b>	<b>\$ 4,626,570</b>
<b>EXPENDITURES</b>				
<b>Operations</b>				
Salaries & Wages	\$ 275,742	\$ 294,334	\$ 294,334	\$ 356,738
Other Wages	3,952	3,231	3,231	3,000
Overtime	370	1,000	1,000	1,000
Overtime Special Events	-	-	-	-
Payroll Taxes	21,408	22,808	22,808	27,281
Retirement Contributions	30,652	33,333	33,333	44,265
Health & Life Insurance	37,554	37,000	37,000	59,000
Workers Compensation	19,252	20,500	20,500	21,000
Professional Services	4,389	30,000	30,000	-
Waste Haulers	4,887	4,550	4,550	5,233
Alarm Monitoring	510	660	660	1,975
Travel & Per Diem	733	1,500	1,500	1,500
Telephone	4,087	4,438	4,438	5,000
Postage	364	250	250	100
Utilities	3,307	4,350	4,350	4,200
Photocopy Machine	1,829	2,200	2,200	2,200
Landscape Maintenance	10,900	23,000	23,000	45,000
Repairs and Maintenance - Facility	5,769	9,000	9,000	15,000
Repairs and Maintenance - Pest Control	638	750	750	750
Repairs and Maintenance - Vehicle	3,882	5,625	5,625	5,000
Repairs and Maintenance - Equipment	1,308	1,500	1,500	1,500

# Special Revenue Fund

## Public Services- Public Works Division

SRF - PUBLIC SERVICES DEPARTMENT - PUBLIC WORKS DIVISION BUDGET, CONTINUED				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
Office Supplies	2,087	3,500	3,500	3,500
Operating Supplies	25,365	26,100	26,100	26,100
Uniforms	424	1,000	1,000	1,000
Vehicle Operation	9,103	12,000	12,000	10,000
Equipment and Furniture: non-capital outlay	-	2,500	2,500	2,500
Books, Publications, Subscriptions & Memberships	522	1,500	1,500	1,500
Capital Outlays	-	-	-	50,000
Professional Development	797	1,500	1,500	1,500
<b>Maintenance</b>				
Road Paving and Repair	228,302	330,000	330,000	162,500
Side Walks	24,089	69,900	69,900	100,000
Easements/Swales	12,250	-	-	25,000
Street Signs	18,974	5,000	5,000	-
<b>Capital Projects</b>				
Traffic Calming	21,385	2,182,198	-	462,500
Safe Routes to Schools Grant	-	-	-	365,000
Main Street	-	-	-	2,000,000
Tree Planting Program		92,373	92,373	150,000
<b>Liabilities to Miami-Dade County</b>				
QNIP	175,369	175,546	175,546	175,860
<b>Signage Program Loan</b>				
Principal	210,521	218,852	218,852	218,852
Interest Expense	49,924	43,015	43,015	43,015
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,210,645</b>	<b>\$ 3,665,013</b>	<b>\$ 1,482,815</b>	<b>\$ 4,398,569</b>
<b>RESTRICTED PUBLIC WORKS FUND BALANCE</b>	<b>2,893,871</b>	<b>266,318</b>	<b>2,830,469</b>	<b>228,001</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 4,104,516</b>	<b>\$ 3,931,331</b>	<b>\$ 4,313,284</b>	<b>\$ 4,626,570</b>

### Budget Notes:

- **Transportation Tax:** This line item represents the half-cent sales tax approved by Miami-Dade County voters to fund transportation improvements effective on 1/1/03. The Village will continue to receive annual remittances from the County. The Tax is shared with 80% for Transportation and 20% for Transit. The budget is based upon estimates received from the County.
- **Local Option Gas Tax:** The Special Revenue Fund reflects the three cents component of the Local Option Gas Tax imposed on motor fuel. This special revenue must be used solely for transportation improvements that are part of the capital projects plan. The six cents Local Option Gas Tax is reflected in the General Fund. The budget is based upon estimates received from the State.
- **Local Option Gas Tax and 8-cent Fuel Tax:** The 6-cents Local Option Gas Tax and the fuel tax part of the State revenue sharing program is initially reflected in the General Fund to offset transportation operating expenditures. Any unused funds are transferred to the Special Revenue Fund to be used on transportation capital projects. The budget is based upon estimates received from the State.

# Special Revenue Fund

## *Public Services- Public Works Division*

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### TRANSIT OPERATIONS

#### *GOALS*

- Provide a widely accessible and dependable public transit services that are efficient and cost effective.
- Promote transportation projects aimed at assuring that all residents have adequate mobility options.
- Maintain the transportation system.
- Increase system utilization by the public; analyze bus routes and corridors as needed.
- Enhance transportation through economic development, particularly in the downtown area of the Village.
- Provide connectivity to Miami-Dade County Transit system and neighboring municipalities transit systems.
- Promote safety and security in maintaining and operating the Ibus system to include personnel, ridership and facilities within the Village.
- Comply with local and federal transit policies and regulations.

#### *FY 2015-16 OBJECTIVES*

- Seek opportunities to expand mobility options and consider impacts on and opportunities for economic development in plans and projects.
- Expand and improving bus service.
- Establish the most appropriate level of service, days, and hours of service.
- Complete reports required by CITT and federal agencies.
- Hold a minimum of two safety awareness meetings to be attended by drivers.
- Meet Americans with Disabilities Act requirements.
- Conduct ridership surveys addressing customer satisfaction and service dependability.
- Work with local county government to define needs and apply for grant funding for existing and additional service.
- Re-design the IBUS website to make it easier to use, contain more information
- Increase the availability of information about IBUS service through maps and schedules at selected locations within the Village and neighboring communities
- Provide transit-related amenities and/or facilities, where warranted and financially practical, to encourage increased transit ridership.

# Special Revenue Fund

## Public Services- Public Works Division

SRF- PUBLIC SERVICES DEPARTMENT - TRANSIT BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING TRANSIT FUND BALANCE</b>	<b>\$ 318,851</b>	<b>\$ 442,592</b>	<b>\$ 432,260</b>	<b>\$ 529,734</b>
<b>REVENUES</b>				
CIT-Half Cent Transportation Tax	\$ 175,876	\$ 175,000	\$ 186,645	\$ 192,244
Interest	2,738	-	2,931	3,000
<b>GRANTS</b>				
ARRA Transit 2010	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 178,614</b>	<b>\$ 175,000</b>	<b>\$ 189,576</b>	<b>\$ 195,244</b>
<b>TOTAL SOURCES</b>	<b>\$ 497,465</b>	<b>\$ 617,592</b>	<b>\$ 621,836</b>	<b>\$ 724,978</b>
<b>EXPENDITURES</b>				
Salaries & Wages	\$ 25,171	\$ 65,442	\$ 27,164	\$ 72,165
Overtime Special Events	-	-	-	-
Payroll Taxes	1,926	5,000	2,092	5,521
Retirement Contributions	-	3,120	-	5,400
Health & Life Insurance	-	12,000	-	12,000
Workers' Compensation	2,179	3,000	1,304	3,000
Professional Services	-	10,000	-	10,000
Travel & Per Diem	6	300	-	300
Repairs and Maintenance - Vehicle	19,495	18,000	34,563	40,000
Repairs and Maintenance - Facilities	-	10,000	-	10,000
Operating Supplies	137	5,000	7,500	2,500
Uniforms	68	300	-	300
Vehicle Operation	13,249	21,000	10,000	18,000
Professional Development	-	350	-	350
Capital Improvements	-	335,761	-	400,000
Intergovernmental Transfer-Out	2,974	9,000	9,479	9,612
<b>TOTAL EXPENDITURES</b>	<b>\$ 65,205</b>	<b>\$ 498,273</b>	<b>\$ 92,102</b>	<b>\$ 589,148</b>
<b>RESTRICTED TRANSIT FUND BALANCE</b>	<b>432,260</b>	<b>119,319</b>	<b>529,734</b>	<b>135,830</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 497,465</b>	<b>\$ 617,592</b>	<b>\$ 621,836</b>	<b>\$ 724,978</b>

# Special Revenue Fund

## *Public Services- Public Works Division*

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### STORMWATER UTILITY MANAGEMENT

#### *GOALS*

- Clean storm drainage system for proper disposition of stormwater and perform preventive maintenance and repair of pipes and inlets.
- implement capital improvement projects in accordance with the Village's Updated Storm Water Master Plan with revenue from the Village's Stormwater Utility and apply for available grant funding to meet cost sharing needs.
- Continue to meet NPDES co-permittee requirements.
- Implement the improvements as prioritized in the updated Stormwater Master Plan.
- Continue to strive for participation in the CRS program
- Inspect stormwater conveyance system on both a scheduled and unscheduled basis and to remediate any illicit discharges detected
- Insure that all installed BMP(s) are properly operated and maintained in perpetuity
- Insure that sufficient information is made available to the public on impairments to stormwater quality
- Educate and train key personnel to the success of BMP implementation
- Assure that all projects are completed with minimal or no impact on water quality.

#### *FY 2015-16 OBJECTIVES*

- Continue to implement the projects and recommendations in the Stormwater Master.
- Maintain the Stormwater Management System to meet or exceed the established Level of Service (LOS) Standards, both quantitatively and qualitatively.
- Manage development within the FEMA 100-year floodplain.
- Obtain re-certification under the Community Rating System.
- Upgrade deficient and existing stormwater management and drainage facilities in order to maximize their capacity and lifespan and to ensure that discharges do not violate State water quality standards.
- Maintain proper accounting and collection of stormwater utility charges.
- Monitor and insure compliance with the Village's Stormwater Utility Code of Ordinance
- Manage all GIS mapped catch-basins and outfalls within the Villages boundaries to assist with streamlining the workflow and reduce the paper work associated with maintaining stormwater infrastructure.
- Assess and clean the Village's storm drain inlets to ensure that minimal storm sewer blockages occur during the year and prioritize "request for action" from citizens related to settlement on or around storm water structures.

# Special Revenue Fund

## Public Services- Public Works Division

### SRF- PUBLIC SERVICES DEPARTMENT - STORMWATER BUDGET

Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING STORMWATER FUND BALANCE</b>	<b>\$ 458,335</b>	<b>\$ 202,210</b>	<b>\$ 501,968</b>	<b>\$ 898,866</b>
<b>REVENUES</b>				
Stormwater Utility Fees	664,131	650,000	755,966	700,000
Interest	4,779	-	3,766	3,500
<b>GRANTS</b>				
DEP	-	300,000	-	-
<b>TOTAL REVENUES</b>	<b>\$ 668,910</b>	<b>\$ 950,000</b>	<b>\$ 759,732</b>	<b>\$ 703,500</b>
<b>TOTAL SOURCES</b>	<b>\$ 1,127,245</b>	<b>\$ 1,152,210</b>	<b>\$ 1,261,700</b>	<b>\$ 1,602,366</b>
<b>EXPENDITURES</b>				
Salaries & Wages	\$ 43,100	\$ 62,621	\$ 60,015	\$ 72,165
Payroll Taxes	3,112	4,790	4,325	5,521
Retirement Contributions	4,932	7,515	7,095	8,659
Health & Life Insurance	6,668	13,200	11,522	12,000
Workers Compensation	1,090	-	500	1,290
Professional Services	78,892	131,000	26,500	188,144
Travel & Per Diem	608	1,000	-	750
Postage	361	250	250	250
Drainage Maintenance	25,123	25,000	5,000	25,000
Canal maintenance	39,796	23,296	10,362	23,300
NPDES Permit Fees	3,031	6,207	5,205	6,207
Operating Supplies	1,116	1,000	1,000	500
Uniforms	-	200	-	200
Equipment and Furniture: non-capital outlay	-	500	-	350
Books, Publications, Subscriptions & Memberships	586	1,500	1,165	1,500
Professional Development	638	1,000	-	1,000
Drainage Improvements	287,212	730,000	104,027	521,000
Miami Dade Debt				
Principal	66,240	64,119	66,036	68,995
Interest	62,772	68,458	59,832	56,837
<b>TOTAL EXPENDITURES</b>	<b>\$ 625,277</b>	<b>\$ 1,141,656</b>	<b>\$ 362,834</b>	<b>\$ 993,668</b>
<b>RESTRICTED STORMWATER FUND BALANCE</b>	<b>501,968</b>	<b>10,554</b>	<b>898,866</b>	<b>608,698</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 1,127,245</b>	<b>\$ 1,152,210</b>	<b>\$ 1,261,700</b>	<b>\$ 1,602,366</b>

#### Budget Notes

Professional Services: Architecture and Engineering services for the storm drain projects.

# Special Revenue Fund

## *Community & Econ. Dev.- Building & Permitting*

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### *FUNCTION*

The Building and Permitting division is part of the Department of Community and Economic Development. The 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 2010 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.

### *GOALS*

- Ensure that laws and regulations governing the construction industry are implemented consistently and uniformly throughout the Building Department and within our customer base.
- Improve service delivery for residents, businesses and trade representatives.
- Enhance access to information concerning the building and permitting laws and processes by implementing a software module through Eden.
- Facilitate retrieval and access to closed project plans and information and ease storage needs by continuing to scan and store data electronically.
- Promote and implement green initiatives in accordance with Village policies.
- Promote the new Eden software module to allow for easier access and posting of all plan review and inspection results.
- Respond to code complaints in a professional and expeditious manner.
- Implement the Code Compliance Automation program.
- Implement code compliance policies set by the Village Council as specific topics that impact the Village (i.e. water restrictions and lot maintenance at abandoned properties).
- Administer the Special Master hearing process for appeals to code citations.
- Continue to educate residential and commercial property owners on code requirements.

# Special Revenue Fund

## *Community & Econ. Dev.- Building & Permitting*

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### *FY 2015-16 OBJECTIVES*

- Enhance the "Permit Connection" line to directly contact customers concerning their pending building plans.
- Continue to provide access to permit information and status via the Village website and provide general information to the public concerning the building process through outreach programs.
- Enhance customer service by continuing to provide walk-thru permit service and extended hours of operation.
- Provide professional quality services to all residents and customers of the Building and Zoning Division.
- Inspect all Village owned facilities and provide a maintenance schedule for all components of Village properties.
- Perform code inspections within 24 hours of receipt of a complaint.
- Perform zoning inspections within 24 hours of request.
- Issue courtesy warning, citation, or finding of "no valid complaint" or "in compliance" within 24 hours of an inspection.
- Recover the cost of the Mow and Go Program through the lien process.
- Develop 30-day action plans for focused neighborhood code initiatives, when requested and/or identified.
- Process appeals before the Special Master within 30 days of receipt.
- Schedule a minimum of 15 cases per month before the Special Master and prepare case briefs.
- Review and update any informational brochures which educate the public on new or existing Code regulations that may have an impact on property owners.

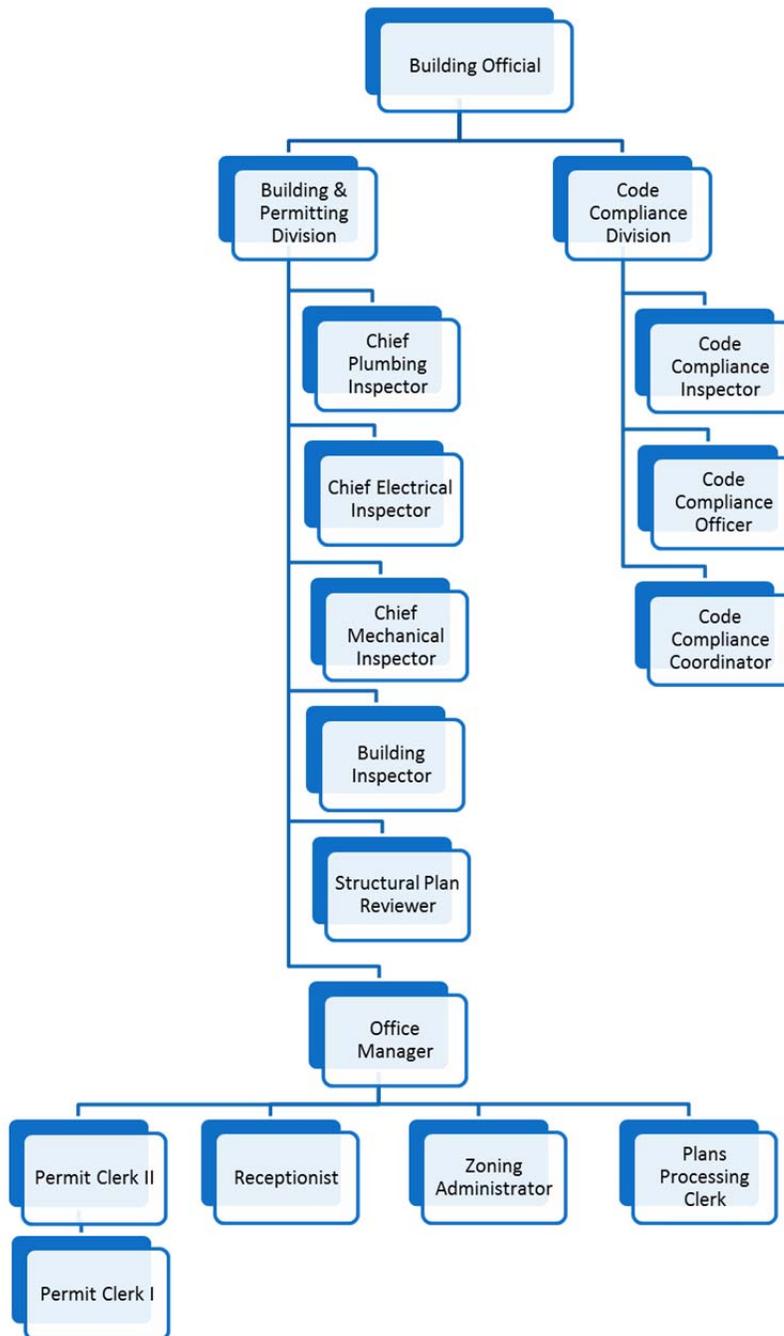
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# Special Revenue Fund

## Community & Econ. Dev.- Building & Permitting

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### ORGANIZATIONAL CHART



# Special Revenue Fund

## Community & Econ. Dev.- Building & Permitting

### STAFFING DETAIL

POSITION DETAIL	FY 13-14 Adopted		FY 14-15 Amended Final		FY 15-16 Adopted	
	PT	FT	PT	FT	PT	FT
<b>Dept. of Community &amp; Economic Dev</b>						
<b>Building &amp; Permitting</b>						
Building & Capital Projects Director	0.0	1.0	0.0	1.0	0.0	1.0
Building Official	0.0	0.0	0.0	0.0	0.0	1.0
Assistant to the Building Official	0.0	0.0	0.0	0.0	0.0	0.0
Chief Building Inspector	0.0	1.0	0.0	1.0	0.0	0.0
Office Manager	0.0	1.0	0.0	1.0	0.0	1.0
Code Compliance Coordinator	0.0	0.0	0.0	1.0	0.0	1.0
Code Compliance Inspector	0.0	1.0	0.0	1.0	0.0	1.0
Code Compliance Officer	0.0	0.0	0.0	2.0	0.0	2.0
Zoning Administrator*	0.0	0.0	0.0	1.0	0.0	1.0
Permit Clerk I	0.0	1.0	0.0	1.0	0.0	1.0
Permit Clerk II	0.0	1.0	0.0	1.0	0.0	1.0
Permit Clerk I/ Receptionist	0.0	0.0	0.0	1.0	0.0	1.0
Plans Processing Clerk	1.0	1.0	0.0	1.0	0.0	1.0
Receptionist	1.0	1.0	0.0	0.0	0.0	0.0
Administrative Aide	0.0	0.0	0.0	0.0	0.0	0.0
Architectural Renderer	0.0	0.0	1.0	0.0	0.0	0.0
<b>Total Positions</b>	<b>2.0</b>	<b>8.0</b>	<b>1.0</b>	<b>12.0</b>	<b>0.0</b>	<b>12.0</b>

# Special Revenue Fund

## Community & Econ. Dev.- Building & Permitting

SRF- COMMUNITY & ECONOMIC DEVELOPMENT - BUILDING & PERMITTING DIVISION BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING BUILDING &amp; PERMITTING</b>	<b>\$ 307,056</b>	<b>\$ 477,639</b>	<b>\$ 674,393</b>	<b>\$ 892,804</b>
<b>REVENUES</b>				
Building Permits	\$ 1,186,198	\$ 900,000	\$ 1,200,000	\$ 1,200,000
<b>TOTAL REVENUES</b>	<b>\$ 1,186,198</b>	<b>\$ 900,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>
<b>TOTAL SOURCES</b>	<b>\$ 1,493,254</b>	<b>\$ 1,377,639</b>	<b>\$ 1,874,393</b>	<b>\$ 2,092,804</b>
<b>EXPENDITURES</b>				
Salaries & Wages	\$ 468,378	\$ 610,000	\$ 522,260	\$ 752,243
Part-Time Salaries & Wages	\$ -	\$ -	\$ -	\$ 33,000
Other Wages	7,021	3,970	7,058	6,000
Overtime	294	-	-	-
Payroll Taxes	34,063	44,422	39,247	57,129
Retirement Contributions	46,717	62,950	56,285	89,079
Health & Life Insurance	83,614	103,436	90,338	170,400
Insurance	8,718	25,500	7,414	32,550
Special Master	1,650	1,000	3,600	15,000
Professional Services	1,721	7,500	7,500	10,000
Outsource - Building and Permitting/Inspectors	127,700	130,000	150,000	210,000
Travel & Per Diem	511	600	600	1,500
Communication	36	3,000	1,500	5,000
Postage	4,574	5,000	750	10,000
Recording Fees	-	1,000	-	3,500
Electric	-	2,700	1,985	3,000
Photocopier	3,932	6,000	4,141	8,500
Rent	-	47,500	47,500	50,000
Lot Clearing	-	-	-	20,000
General Office Supplies	7,214	7,500	7,650	12,000
Operating Supplies	2,959	7,500	2,725	10,000
Uniforms and Badges	-	2,500	1,228	6,000
Vehicle Operations	4,321	3,000	3,752	10,000
Equipment and Furniture: non-capital outlay	705	10,000	10,000	12,000
Books, Publications, Subscriptions & Memberships	984	1,050	1,000	2,000
Software Support	12,145	12,750	9,706	15,000
Professional Development	1,604	100	100	2,500
Capital Outlay	-	5,000	5,250	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 818,861</b>	<b>\$ 1,103,978</b>	<b>\$ 981,589</b>	<b>\$ 1,546,401</b>
<b>RESTRICTED BUILDING &amp; PERMITTING BALANCE</b>	<b>674,393</b>	<b>273,661</b>	<b>892,804</b>	<b>546,403</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 1,493,254</b>	<b>\$ 1,377,639</b>	<b>\$ 1,874,393</b>	<b>\$ 2,092,804</b>

# Special Revenue Fund- Other

SRF - CAPITAL PROJECTS BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING CAPITAL PROJECTS FUND BALANCE</b>	<b>\$ 1,351,008</b>	<b>\$ 2,062,442</b>	<b>\$ 2,316,606</b>	<b>\$ 1,863,737</b>
<b>REVENUES</b>				
Interest Income	\$ 9,887	\$ -	\$ -	\$ -
Miscellaneous Income	84,306	-	-	-
Grants	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 94,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer In - General Fund - Capital Projects	1,480,000	121,000	121,000	3,200,000
Debt Proceeds				-
<b>TOTAL SOURCES</b>	<b>\$ 2,925,201</b>	<b>\$ 2,183,442</b>	<b>\$ 2,437,606</b>	<b>\$ 5,063,737</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
Furniture & Equipment	18,541	150,000	-	500,000
Downtown Redevelopment	212,327	750,000	79,826	750,000
Multimodal Center	-	-	-	1,000,000
Capital Improvements	-	500,000	10,000	-
<b>TRANSPORTATION</b>				
Public Works	17,903	-	25,653	375,000
<b>CULTURE/RECREATION</b>				
Coral Reef Park	217,483	211,000	258,390	2,105,000
Palmetto Bay Park	110,005	530,000	200,000	200,000
Palmetto Wayside Park	-	-	-	130,000
Ludovici Park	-	25,000	-	-
Thalatta Estate	32,336	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 608,595</b>	<b>\$ 2,166,000</b>	<b>\$ 573,869</b>	<b>\$ 5,060,000</b>
<b>COMMITTED CAPITAL PROJECTS FUND BALANCE</b>	<b>2,316,606</b>	<b>17,442</b>	<b>1,863,737</b>	<b>3,737</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 2,925,201</b>	<b>\$ 2,183,442</b>	<b>\$ 2,437,606</b>	<b>\$ 5,063,737</b>

## Budget Notes:

Expenditure detail for Capital Projects may be found in the Capital Improvement Program section of this budget (under 2015-16)

# Special Revenue Fund- Other

SRF - ART IN PUBLIC PLACES				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING AIPP FUND BALANCE</b>	<b>\$ 249,155</b>	<b>\$ 240,444</b>	<b>\$ 250,427</b>	<b>\$ 262,590</b>
<b>REVENUES</b>				
AIPP Fees	\$ 47,920	\$ -	\$ 23,240	\$ -
Interest	266	-	148	-
<b>TOTAL REVENUES</b>	<b>\$ 48,186</b>	<b>\$ -</b>	<b>\$ 23,388</b>	<b>\$ -</b>
<b>TOTAL SOURCES</b>	<b>\$ 297,341</b>	<b>\$ 240,444</b>	<b>\$ 273,815</b>	<b>\$ 262,590</b>
<b>EXPENDITURES</b>				
Operating Supplies	\$ 2,433	\$ 10,000	\$ 3,706	\$ 7,500
CRP Art Show	\$ -	\$ -	\$ -	\$ 50,000
Art Works	44,481	230,000	7,519	125,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 46,914</b>	<b>\$ 240,000</b>	<b>\$ 11,225</b>	<b>\$ 182,500</b>
<b>COMMITTED AIPP FUND BALANCE</b>	<b>250,427</b>	<b>444</b>	<b>262,590</b>	<b>80,090</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 297,341</b>	<b>\$ 240,444</b>	<b>\$ 273,815</b>	<b>\$ 262,590</b>

# Special Revenue Fund- Other

SRF - PARK IMPACT FEES & GRANTS				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING SPECIAL REVENUE PARKS FUND BALANCE</b>	<b>\$ 74,495</b>	<b>\$ 73,566</b>	<b>\$ 76,192</b>	<b>\$ 37,276</b>
<b>REVENUES</b>				
Park Impact Fees	\$ 2,526	\$ -	\$ 5,112	\$ -
Interest	653	-	321	
<b>GRANTS</b>				
Recreation Trails	-	181,500	-	181,500
<b>TOTAL REVENUES</b>	<b>\$ 3,179</b>	<b>\$ 181,500</b>	<b>\$ 5,433</b>	<b>\$ 181,500</b>
<b>TOTAL SOURCES</b>	<b>\$ 77,674</b>	<b>\$ 255,066</b>	<b>\$ 81,625</b>	<b>\$ 218,776</b>
<b>EXPENDITURES</b>				
Park Improvements	\$ 1,482	\$ 22,206	\$ -	\$ 29,555
<b>GRANTS</b>				
Ludovici Park	-	51,360	44,349	7,721
Coral Reef Park	\$ -	\$ 181,500	\$ -	\$ 181,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,482</b>	<b>\$ 255,066</b>	<b>\$ 44,349</b>	<b>\$ 218,776</b>
<b>RESTRICTED SPECIAL REVENUE PARKS FUND BALANCE</b>	<b>76,192</b>	<b>-</b>	<b>37,276</b>	<b>-</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 77,674</b>	<b>\$ 255,066</b>	<b>\$ 81,625</b>	<b>\$ 218,776</b>

# Special Revenue Fund- Other

SRF - ALARM REDUCTION PROGRAM & PUBLIC SAFETY GRANTS BUDGET				
Description	Actual FY 2013-14	Adopted Budget FY 2014-15	Estimated Final FY 2014-15	Adopted Budget FY 2015-16
<b>BEGINNING PUBLIC SAFETY FUND BALANCE</b>	<b>\$ 79,675</b>	<b>\$ 77,198</b>	<b>\$ 92,075</b>	<b>\$ 98,321</b>
<b>REVENUES</b>				
Alarm Reduction Program	\$ 77,221	\$ 70,000	\$ 68,963	\$ 70,000
Police Impact Fees	521	-	2,404	-
L.E.T.T.F. Parking Fees	3,957	-	1,898	-
Interest	763	-	413	-
<b>GRANTS</b>				
RadKids	3,553	-	4,666	-
Byrne	5,728	-	5,220	-
<b>TOTAL REVENUES</b>	<b>\$ 91,743</b>	<b>\$ 70,000</b>	<b>\$ 83,564</b>	<b>\$ 70,000</b>
<b>TOTAL SOURCES</b>	<b>\$ 171,418</b>	<b>\$ 147,198</b>	<b>\$ 175,639</b>	<b>\$ 168,321</b>
<b>EXPENDITURES</b>				
<b>Alarm Reduction Program</b>				
Salaries & Wages	\$ 37,307	\$ 40,586	\$ 37,800	\$ 40,586
Other Wages	-	-	-	-
Payroll Taxes	3,179	3,521	3,265	3,521
Retirement Contributions	4,477	4,870	4,536	4,870
Health & Life Insurance	12,772	12,000	11,017	12,000
Professional Services	2,094	2,500	1,200	2,500
Travel and Per diem	41	500	10	500
Postage	4,333	6,000	4,000	6,000
Recording Fees	-	1,500	500	1,500
Operating Supplies	844	2,500	500	2,500
Books, Publications and Memberships	160	500	-	500
Professional Development	-	500	-	500
<b>Equipment</b>				
LETf	-	6,000	-	5,965
Impact Fees	-	43,700	-	47,006
Grants	-	-	-	-
<b>Grants/ Fees</b>				
L.E.T.T.F.	4,855	5,000	4,604	3,767
Radkids	3,553	-	4,666	-
Byrne Program	5,728	-	5,220	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 79,343</b>	<b>\$ 129,677</b>	<b>\$ 77,318</b>	<b>\$ 131,715</b>
<b>RESTRICTED PUBLIC SAFETY FUND BALANCE</b>	<b>92,075</b>	<b>17,521</b>	<b>98,321</b>	<b>36,606</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>\$ 171,418</b>	<b>\$ 147,198</b>	<b>\$ 175,639</b>	<b>\$ 168,321</b>

# Capital Improvement Program

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## *CAPITAL IMPROVEMENT PROJECTS FUND DESCRIPTION*

The Capital Outlay fund is intended to provide a detailed breakdown of the projected capital expenses in the aggregate for 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. CIP projects provide tangible, long-term improvements. The process involves the following:



## *IMPLEMENTATION OF PROJECTS IN THE APPROVED CIP BUDGET*

The Village Manager is primary responsible for the implementation and management of approved projects from the Capital Improvement Program, which is describe in detailed on the following pages. In a few cases, such as if a department has specialized needs, the asset-owning department will manage the project. 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

Traffic	Parks	Stormwater	Facilities	Other
W7	P1	W17	W2	W24
W8	P2	W18	W3	W25
W9	P3	W19	W4	V1
W10	P4	W19	W40	V3
W11	P5		W41	V9
W12	P6		W42	V9
W13	P7		V2	
W14	P8		V6	
W15	P9		V10	
W20	P10		V11	
W21	P11			
W22	P12			
W23	P13			
	P14			
	P15			
	P16			
	P23			
	P24			
	P29			
	P30			

\*Refer to CIP list for further information



# Capital Improvement Program

Capital Improvement Program- Fiscal Year 2016 through Fiscal Year 2020									
Department of Public Services (Public Works & Facilities Maintenance)									
Item No.	Project Description (W- Public Works)	Type Required*	Project Status	2015-16	2016-17	2017-18	2018-19	2019-20	5 year total
W1	Facility Maintenance	N/A	Ongoing	\$ 15,000	\$ 30,000	\$ 45,000	\$ 75,000	\$ 75,000	\$ 240,000
W2	Storage Facility	Council	Programmed	\$ 125,000	----	----	----	----	\$ 125,000
W3	Tree Planting - US-1 Beautification/Maint.	Tree Board	Ongoing	\$ 150,000	\$ 268,750	\$ 268,750	\$ 268,750	\$ 268,750	\$ 1,225,000
W4	Orchid Initiative with Fairchild Gardens	Tree Board	Programmed	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
W5	Roadway resurfacing - Village wide	N/A	Ongoing	\$ 162,500	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ 1,462,500
W6	ADA compliant sidewalks - Village wide	N/A	Ongoing	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 425,000
W7	Bicycle boulevard/repair station SW 72 AVE	N/A	Programmed	\$ 35,000	\$25,000	----	----	----	\$ 60,000
W8	Reconstruction of Franjo Road	Council	Programmed	\$ 2,000,000	\$ 100,000	\$ 100,000	----	----	\$ 2,200,000
W9	Traffic Calming Old Cutler & SW 156 ST	Council Neighbors	Programmed	\$ 40,000	----	----	----	----	\$ 40,000
W10	Traffic Calming SW 86 AVE & S. of SW 168 ST	Council Neighbors	Programmed	\$ 100,000	----	----	----	----	\$ 100,000
W11	Traffic Calming SW 87 CT & S. of SW 168 ST	Council Neighbors	Programmed	\$ 50,000	----	----	----	----	\$ 50,000
W12	Traffic Calming SW 82, 83, 84 AVE, & SW 165 ST	Council Neighbors	Programmed	\$ 120,000	----	----	----	----	\$ 120,000
W13	Traffic Calming SW 74 CT between SW 136 and 140 ST	Council Neighbors	Programmed	\$ 40,000	----	----	----	----	\$ 40,000
W14	Traffic Calming SW 93 AVE	Council Neighbors	Programmed	\$ 30,000	----	----	----	----	\$ 30,000
W15	Install bicycle lane SW 82 AVE from SW 168 ST to traffic circle with LED safety lights	Council	Programmed	\$ 92,500	----	----	----	----	\$ 92,500
W16	Install LED safety lights at traffic circles	Council	Programmed	\$ 20,000	----	----	----	----	\$ 20,000
W17	Stormwater drainage sub-basin 59/60 (SW 82 AVE from SW 152 to SW 160 ST)	Council	Programmed	\$ 121,000	----	----	----	----	\$ 121,000

# Capital Improvement Program

Item No.	Project Description	Type Required*	Project Status	2015-16	2016-17	2017-18	2018-19	2019-20	5 year total
W18	Stormwater drainage sub-basin 10 Area of SW 87 thru 89 AVE from SW 152 to SW 154 ST	Council	Programmed	\$ 300,000	----	----	----	----	\$ 300,000
W19	Localized drainage improvements Design/Bidding phase	Council	Ongoing	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
W20	Circulator route improvement and real time GPS tracking	Bus Plan Council	Ongoing	\$ 109,000	\$ 105,993	\$ 124,192	\$ 135,000	\$ 135,000	\$ 609,185
W21	Install bus benches and amenities	Bus Plan Council	Ongoing	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
W22	Purchase new transit buses	Council	Programmed	\$ 216,000	----	----	----	----	\$ 216,000
W23	Safe route to school improvements for Perrine & Coral Reef Elementary	Council	Programmed	\$ 365,000	----	----	----	----	\$ 365,000
W24	Purchase of bucket truck	Council	Programmed	\$ 165,000	----	----	----	----	\$ 165,000
W25	Purchase of two vehicles	Council	Ongoing	\$ 50,000	----	----	\$ 50,000	----	\$ 100,000
W26	Roadway improvement SW 77 AVE addition of parking	County Council	Programmed	---	\$ 100,000	----	----	----	\$ 100,000
W27	Traffic calming SW 176 ST	County Council	Programmed	---	----	\$ 170,000	----	----	\$ 170,000
W28	Extend bicycle lane on SW 82 AVE from traffic circle to SW 136 ST	County Council	TBD	---	----	\$ 650,000	----	----	\$ 650,000
W29	Bicycle lane from Old Cutler Road to 82 AVE	County Council	TBD	---	\$ 450,000	----	----	----	\$ 450,000
W30	Bicycle trail through FPL easement	FPL Council	TBD	---	----	----	----	\$ 2,500,000	\$ 2,500,000
W31	Install traffic calming SW 144 ST from SW 87 AVE to Old Cutler Road	Council Neighbors	Programmed	---	----	\$ 350,000	\$ 350,000	----	\$ 700,000
W32	Install traffic calming SW 168 ST and SW 82 AVE (Traffic Circle)	County Council	TBD	---	\$ 300,000	----	----	----	\$ 300,000
W33	Traffic calming SW 148 ST at intersection of SW 82 AVE	Council	Programmed	---	----	----	\$ 200,000	----	\$ 200,000
W34	Traffic calming SW 84 AVE S of SW 168 ST N of SW 174 ST	Council	Programmed	---	\$ 30,000	----	----	----	\$ 30,000
W35	Install traffic calming SW 183 ST and SW 90 AVE (Traffic Circle)	Council	Programmed	---	----	----	\$ 250,000	----	\$ 250,000
W36	Drainage sub-basin 61 - SW 155 ST, north of SW 160 ST, west of 77 CT, east of SW 79 AVE	Council	TBD	---	\$70,000	\$ 300,000	\$ 150,000	----	\$ 520,000

# Capital Improvement Program

Item No.	Project Description (W- Public Works)	Type Required*	Project Status	2015-16	2016-17	2017-18	2018-19	2019-20	5 year total
W37	Drainage sub-basin 43 - SW 165 TERR, north of SW 168 ST, west of SW 72 AVE, east of SW 77 AVE	Council	TBD	----	----	----	\$ 450,000	\$ 500,000	\$ 950,000
W38	Drainage sub-basin 57/96 - area of SW 155 TERR, north of SW 160 ST, west of SW 92 AVE, & east of SW 87 AVE	Council	TBD	----	----	----	----	\$ 147,000	\$ 147,500
W39	Intersection Improvements at Old Cutler and SW 136 ST	FDOT County Pinecrest Council	TBD	----	----	----	----	\$ 350,000	\$ 350,000
W40	SW 168 ST monument/curbing	County Council	Programmed	\$ 75,000	\$ 75,000	\$ 75,000	----	----	\$ 225,000
W41	Monument sign at Village Hall	Council		\$ 35,000	----	----	----	----	\$ 35,000
W42	Safety rail at Snowdens Creek	County Council	Programmed	\$ 10,000	----	----	----	----	\$ 10,000

# Capital Improvement Program

Department of Parks & Recreation									
Item No.	Project Description	Type Required*	Project Status	2015-16	2016-17	2017-18	2018-19	2019-20	5 year total
P1	Addition of Apollo playground piece at Coral Reef Park	Master Plan Update Council	Programmed	\$ 25,000	----	----	----	----	\$ 25,000
P2	Addition of swing set playground piece at Coral reef Park	Master Plan Update Council	Programmed	\$ 35,000	----	----	----	----	\$ 35,000
P3	Add and refurbish existing baseball fields at Coral Reef Park	Master Plan Update Council	TBD	\$ 400,000	\$ 350,000	\$ 200,000	----	----	\$ 950,000
P4	Install water feature at Perrine Wayside Park lake	Master Plan Update Council	TBD	\$ 25,000	----	----	----	----	\$ 25,000
P5	Purchase movie screen and sound equipment	Council	TBD	\$ 20,000	----	----	----	----	\$ 20,000
P6	Construct new wellness center facility at Coral Reef Park	Master Plan Update Council	Programmed	\$ 1,000,000	\$ 2,350,000	\$ 250,000	----	----	\$ 3,600,000
P7	Construct small tennis facility building at Coral reef Park	Master Plan Update Council	Programmed	---	\$ 150,000	----	----	----	\$ 150,000
P8	Add zip-line/rope course at Coral Reef Park	Master Plan Update Council	TBD	---	\$ 100,000	----	----	----	\$ 100,000
P9	Add two covered pavilions at Coral Reef park	Master Plan Update Council	Programmed	---	\$ 100,000	----	----	----	\$100,000
P10	Add bathroom/storage at Northwest quadrant at Coral Reef Park	Master Plan Update - Council	Programmed Grant Req.	\$ 60,000	----	----	----	----	\$ 60,000
P11	Refinish existing floors in epoxy sealant at Palmetto Bay Park	Master Plan Update Council	Programmed	\$ 25,000	----	----	----	----	\$ 25,000
P12	Dumpster enclosure and relocate walking path at Perrine Wayside Park	Master Plan Update Council	Programmed	\$ 19,500	----	----	----	----	\$ 19,500

# Capital Improvement Program

Item No.	Project Description	Type Required*	Project Status	2015-16	2016-17	2017-18	2018-19	2019-20	5 year total
P13	Re-contour terrain into stepped terraces at Perrine Wayside Park	Master Plan Update Council	Programmed	\$ 100,000	----	----	----	----	\$ 100,000
P14	Purchase of standing wave playground equipment for Palmetto Bay Park	Master Plan Update Council	Programmed	\$ 250,000	----	----	----	----	\$ 250,000
P15	Add mature trees and two pavilions at Palmetto Bay Park	Master Plan Update Council	Programmed	\$15,000	\$20,000	\$ 125,000	----	----	\$ 160,000
P16	Add Gutter system at Quad building (Palmetto Bay Park)	Master Plan Update Council	Programmed	\$ 130,000	----	----	----	----	\$ 130,000
P17	Rehab playground at Palmetto Bay Park	Master Plan Update Council	TBD	----	\$ 50,000	\$ 50,000	\$ 50,000	----	\$ 150,000
P18	Rehab basketball courts at Palmetto Bay Park	Master Plan Update Council	TBD	----	----	\$ 300,000	----	----	\$ 300,000
P19	Multi-purpose gym building at Palmetto Bay Park	Master Plan Update Council	TBD	----	----	----	\$ 250,000	\$ 250,000	\$ 500,000
P20	Construction of sand volleyball courts at Palmetto Bay Park	Master Plan Update Council	TBD	----	----	\$ 50,000	----	----	\$ 50,000
P21	Finishing of quad fields at Palmetto Bay Park	Master Plan Update Council	TBD	----	----	----	\$ 450,000	----	\$ 450,000
P22	Addition of Turf Soccer Fields at Coral Reef Park	Master Plan Update Council	TBD	----	\$ 100,000	\$ 300,000	----	----	\$ 400,000
P23	Rehab playground area at Coral Reef Park	Master Plan Update Council	Programmed	---	\$ 25,000	\$ 50,000	\$ 50,000	----	\$ 125,000
P24	Enlarge and add amenities to small dog park at Perrine Wayside Park	Master Plan Update - Council	Programmed	\$ 25,000	----	----	----	----	\$ 25,000

# Capital Improvement Program

Item No.	Project Description	Type Required*	Project Status	2015-16	2016-17	2017-18	2018-19	2019-20	5 year total
P25	Add bathroom/Storage facilities at Perrine Wayside Park	Master Plan Update Council	TBD	----	----	\$ 300,000	----	----	\$ 300,000
P26	Construct gazebo on pier at Thalatta	Master Plan Update Council	TBD	----	----	----	\$ 350,000	----	\$ 350,000
P27	Construct boardwalk along canal at Thalatta	Master Plan Update Council	TBD	----	----	----	----	\$ 400,000	\$ 400,000
P28	Construct building for kayak rentals at Thalatta	Master Plan Update Council	Programmed	----	----	----	----	----	----
P29	Resurface of reflection pool at Thalatta	Council	Programmed	\$ 12,500	----	----	----	----	\$ 12,500
P30	Replace AC at second floor of Thalatta	Council	Programmed	\$ 7,500	----	----	----	----	\$ 7,500
P31	Renovate upstairs at Ludovici Park	Council	Programmed	----	----	\$ 45,000	\$ 65,000	----	\$ 110,000
P32	Install electricity and water on east side of Coral Reef park	Council	Programmed	----	\$ 65,000	----	----	----	\$ 65,000
P33	Provide lighted walking path at Coral Reef Park	Master Plan Update - Council	TBD	----	\$ 35,000	----	----	----	\$ 35,000
P34	Enhance Meditation Garden at CRP	Council	Programmed	----	----	\$ 35,000	----	----	\$ 35,000
P35	Construct boardwalk/fishing area along canal at Coral reef Park	Master Plan Update - Council	TBD	----	----	----	\$ 150,000	\$ 250,000	\$ 400,000
P36	Acquire parkland in District 1	Council	TBD	----	----	----	----	----	----
P37	Acquire Bayfront land	Council	TBD	----	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$800,000
P38	Develop BMW park site	Council	Programmed	----	----	\$ 50,000	\$ 100,000	\$ 100,000	\$ 250,000
P39	Add pedestrian bridge over canal at Coral Reef Park	Master Plan Update Council	Programmed	----	----	----	----	----	----
P40	Rehab walking trails at Coral Reef Park	Council	Programmed	----	\$ 150,000	\$ 100,000	----	----	\$ 250,000

# Capital Improvement Program

Village-wide Initiatives									
Item No.	Project Description	Type Required*	Project Status	2015-16	2016-17	2017-18	2018-19	2019-20	5 year total
V1	5 year strategic plan	Council	Programmed	\$ 100,000	----	----	----	----	\$ 100,000
V2	Multimodal building at Village Hall	Council	Programmed	\$ 1,000,000	\$ 8,000,000	\$ 450,000	\$ 450,000	----	\$ 9,900,000
V3	Revamped website and mobile application	Council	Programmed	\$ 35,000	----	----	----	----	\$ 35,000
V4	Acquire land for downtown park	Council	TBD	----	----	----	----	----	----
V5	Find location for amphitheater downtown	Council	TBD	----	----	----	----	----	----
V6	Branding on U.S.1 lights	Council	Programmed	\$ 50,000	----	----	----	----	\$ 50,000
V7	Entry monuments on US 1	FDOT Council	TBD	----	----	----	----	----	----
V8	"Woonerf" street design on Indigo	Council	TBD	----	----	----	----	----	----
V9	Art festival at Coral Reef Park	AIPP Council	Programmed	---	\$ 50,000	----	----	----	\$ 50,000
V10	Art installation at Thalatta	AIPP Council	Programmed	\$ 60,000	----	----	----	----	\$ 60,000
V11	Art installation on U.S. 1 median	AIPP Council	TBD	\$ 120,000	----	----	----	----	\$ 120,000
V12	Farmer's market building	Council	TBD	----	----	----	----	----	----
V13	Business incentive program	PBP Council	TBD	----	\$ 50,000	\$ 75,000	\$ 100,000	----	\$ 225,000
V14	Green retrofit	Council	Programmed	----	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
V15	Build triangle park on Perrine Blvd.	Council	TBD	----	----	----	----	\$ 450,000	\$ 450,000
V16	Add clock tower at triangle park	Council	TBD	----	----	----	----	\$ 200,000	----
<b>Total</b>				<b>8,125,500</b>	<b>14,149,743</b>	<b>5,317,942</b>	<b>4,798,750</b>	<b>6,280,750</b>	<b>38,672,685</b>

# Acronyms & Terms

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

# Glossary

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**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.

# Glossary

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**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.

**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.

# Glossary

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**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,

# Glossary

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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.

**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.

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**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.

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**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.

**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.

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**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.

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**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.

**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.

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**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 mills, 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.