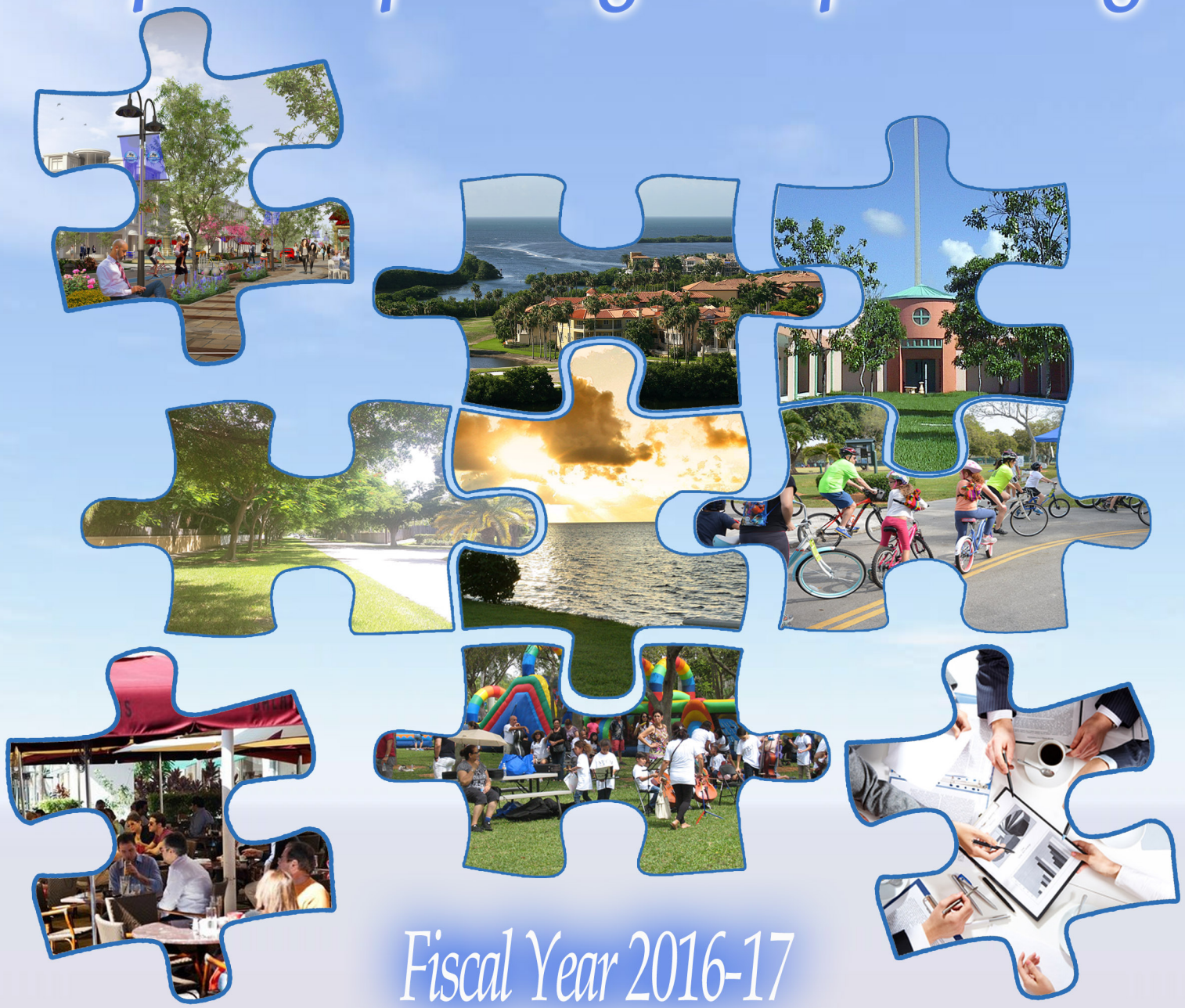
Village of Palmetto Bay
Proposed Operating & Capital Budget



Fiscal Year 2016-17

Village of Palmetto Bay

Incorporated 2002

"Village of Parks"

Distinguished Budget Presentation Award

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, 2015. 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, 2015

Executive Director

Village Government

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 Missy Arocha

Senior Staff

Police Commander Gadyaces Serralta (Major)
Public Services Director Corrice Patterson
Planning & Zoning Director Darby Delsalle, AICP
Finance Director Desmond Chin, CPA
Parks & Recreation Director Fanny Carmona, CPRP
Human Resources & Communications Director Olga Cadaval, PHR
Building Official Wes Maltby, CBO

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Guide to Readers

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 2016-17 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 1st. The document shows financial trends, illustrates how the village performed in the previous twelve-month (fiscal) period, and provides information addressing how revenues are acquired.

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, the budget 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

VILLAGE OF PALMETTO BAY
INCORPORATED 2002

August 23, 2016

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:

In accordance with the provision of Section 4.5 of the Village Charter, I am pleased to submit the Operating and Capital Budget for Fiscal Year 2016-17 for the Village of Palmetto Bay. As required by Florida Statute, the budget hereby presented is a balanced budget, with revenues and other such sources equaling expenditures, including reserves.

As it is customary each year, this budget season we have identified a theme for the budget to define what we will endeavor to accomplish this coming fiscal year. As we close out last years "*New Beginnings*" we are excited to introduce this year's theme, "*Completing the Picture*" to symbolize how the Village is moving forward again to complete the ideas previously planned.

A "complete picture" of a true livable community is illustrative of a city where folks can live, work, and play, all within the boundaries of their own town. Palmetto Bay already has many of the positive attributes that make it one of the best places to live in South Florida. Our

municipal park system is second to none, our public and private schools are among the best, our roads are well-maintained, our neighborhoods are safe and beautiful, and our residents are friendly. According to a village-wide survey that was completed by the Novak Group, a consulting firm in charge of completing the Village's Strategic Plan, indicated that 95% of Palmetto Bay residents love living here and 80% support the downtown mixed-use development.

Please rate your level of agreement with the following statements:	Total Responses Received	Strongly Agree	Agree	Disagree	Strongly Disagree
I love living in Palmetto Bay.	256	58%	37%	[illegible]	[illegible]
Palmetto Bay provides high-quality services to the community.	254	33%	52%	11%	4%
Village staff interacts with me in a professional manner.	251	30%	57%	8%	5%
I believe the services Palmetto Bay provides are a good value for the taxes paid to the Village (average of $250-$400 annually)	252	35%	48%	13%	4%
The Village communicates well with residents.	250	30%	46%	18%	7%
I am able to easily find information regarding the Village (news, events, meetings, information).	254	33%	45%	16%	6%
I feel safe in my neighborhood.	255	32%	50%	12%	5%
I feel safe in Village Parks.	253	35%	50%	10%	5%
It is easy to get around Palmetto Bay.	252	25%	46%	18%	11%
It is easy to get to major employment centers from Palmetto Bay.	238	10%	43%	31%	16%
I support mixed-use development within Palmetto Bay's commercial corridor along US 1 and Franjo Road.	244	32%	48%	[illegible]	[illegible]
I am excited about the plans to redevelop downtown Palmetto Bay.	245	37%	36%	16%	10%
The plans for Downtown Palmetto Bay are consistent with my views of how our community should develop.	239	30%	41%	18%	10%
It is a good idea for the Village to develop the commercial corridor and collect taxes from the business sector rather than to raise taxes for residents.	244	42%	41%	11%	6%
Overall, the Village Government is headed in the right direction.	241	26%	54%	13%	7%
The Village Council makes decisions in the best interest of the community.	240	23%	51%	16%	10%
I'd be willing to pay more taxes to maintain existing Village service levels.	245	10%	28%	42%	21%
I'd like to see the tax base expanded in order to stabilize Village tax rates.	233	18%	48%	23%	10%
I have confidence in the Village Council.	239	15%	56%	17%	11%
I would recommend living in Palmetto Bay to friends and family.	250	50%	40%	5%	6%

I love living in Palmetto Bay!

I support mixed-use development within Palmetto Bay's commercial corridor along US 1 and Franjo Rd.

We presently have most portions of the picture completed, but to become a truly livable city we still need more places where residents can be entertained, receive services and work. That is what the downtown movement is doing; *completing the picture for Palmetto Bay as a true livable community where one can live, work & play*.

Throughout the last fiscal year, the Village was focused on getting the downtown redevelopment project off the ground. The adoption this past December of a new award-winning zoning code for the downtown area, designated as Downtown Mix Urban or DMU district, essentially propelled the initiative to a tangible beginning. Immediately following this approval, two new downtown project proposals were brought forth to the Village. Atlántico and a new charter school development will be the first buildings in the downtown area since 2008.

Budget Message

The future downtown Palmetto Bay has been carefully planned to become a destination for Palmetto Bay residents with wide, pedestrian friendly roads, eateries, shopping, living, and entertainment. The Village has carefully continued dropping development intensity that was inherited from Miami-Dade County zoning codes to manageable proportions. The recently-adopted new code provides the flexibility needed to ensure that the character the residents seeks in maintained as was evident with the first project approved. While this is certainly a major step in further improving this village for the benefit of the residents, starting the transition of our presently-blighted downtown area is not the only accomplishment realized by the Village this past budget year. Some of the highlights are included below:

Communications & Outreach

- Expanded communications and resident outreach (established resident-based advisory committees, 8 town halls, 3 telephonic town halls, 2 budget workshops, 3 strategic plan public meetings, resident survey, weekly e-news, increased Facebook and Twitter feeds and new informational videos).
- Started regular meeting program with neighboring cities, county representatives, our local county commissioner's office, and our state representatives to share ideas, concerns and work on regional issues that impact the Village.
- Brought back press releases as a means of communicating important policy topics to the residents and members of the media.
- Established new relationships and open lines of communications with local schools and churches so that we may collaborate on important community-wide interests and assist one another on the promotion of community events.
- Updated the current website and will launch a new Village website and smartphone app before the end of the year.
- Implemented a monthly status report with metrics from all departments and actual vs. projected Village expenditures that is distributed to the Council and posted on the Village website.
- Held a successful visioning session for the Council as a precursor to the strategic planning and budgeting process.

Traffic & Roadways

- Held over 10 traffic-focused Town Hall meetings and neighborhood meetings
- Initiated a comprehensive traffic plan targeting various areas of concerns with comprehensive solutions focusing on increasing transit options, easing traffic flow, and ensuring resident safety.
- Successfully led a 5-city coalition to encourage Miami-Dade County to bring light rail transit to South Dade that enabled the inclusion of the South-Dade region into the County's Smart Plan.
- Secured $900,000 grant for Safe Routes to School initiative
- Expanded traffic enforcement and education
- Implemented a temporary speed hump program
- Commissioned a traffic study for SW 168 Street from Old Cutler Road to US 1 and convinced Miami-Dade County to study the intersection of SW 152 and US 1.
- Installed LED imbedded lights in two Village-owned traffic circles to enhance visibility and driver safety.
- Recommended permanent traffic solutions for three residential locations, approved by Council

Fiscal Management

- Settled the long standing lawsuit with Palmer Trinity School favorably to the Village by substantially reducing the payout and securing other benefits such as new bike repair stations, full sponsorship for an annual Veteran's breakfast for up to 200, potential use of the school's facilities, funding a portion of a bike lane and funding for street calming improvements.
- Established a new online vendor registration portal
- Developed sponsorship packages to offset the cost of Village events
- Revamped the budget cycle for better transparency and provide public forums to discuss crucial components of the budgeting process such as the capital program, use of surplus funds and the user fee structure in detail.

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- Refinanced the Edward and Arlene Feller Community Room bond, resulting in a projected **savings of almost $357,000** over the next 15 years, which also decreases the Village's obligation.
- Established a new budgetary policy that allocates surplus funds into specific expense categories.
- Reduced cash payment transactions and allowed for greater efficiency in accepting and processing payments for Village services by establishing online payment options.
- **Reduced expenses by over $100,000** by centralizing maintenance functions in a single division and address minor repairs with Village staff rather than outside vendors.
- Met with Miami-Dade County Public School Board the Miami-Dade County to implement a better drop off/pick up procedure at Perrine and Coral Reef Elementary Schools that allows for better traffic flow.
- Began the design-build process for the transformation of Franjo Road into the future downtown Main Street.
- Started to negotiate agreements with our neighboring cities and Miami-Dade County to add bicycle lanes along SW 136th St., SW 168th St. and SW 184th St.
- Completed improvements for the new bicycle boulevard in front of The Deering Estate
- Negotiated County approval to operate the I-Bus on the South Dade Busway
- Accelerated funding allocation from Miami-Dade County for the new bridge at the C-100 canal and installed safety railing at the canal overpass.
- Established new in-house project oversight and inspection to substantially reduce project management fees charged by outsourced contractors.
- Established a new park impact fee for downtown projects which will produce over $ 200,000 on the first project alone.
- Reduced building permit fees for the second year in a row
- Secured a 7.5 million dollar grant for infrastructure projects in the Downtown area

Quality of Life & Recreation

- Secured $200,000 grant for a new bridge at Coral Reef Park
- Secured $50,000 grant for Perrine Wayside (Dog) Park
- Secured $200,000 grant for field and tennis improvements at Coral Reef Park
- Increased open spaces and parkland by 39 acres of environmentally sensitive land at no cost to residents
- Negotiated acquisition of county-owned vacant land for future park on SW 168th Street

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- Completed trail renovations and started new restroom facility for Coral Reef Park
- Expanded Special Events calendar
- Negotiated a new Veterans' Park with South Motors at no cost to residents
- Expanded police force and began a crime prevention unit
- Started night and weekend Code Enforcement activity
- Started mosquito control trapping, education and elimination programs
- Secured county funding for Stormwater upgrades

Municipality	2014 Crime Rate (per 100)	2015 Crime Rate (per 100)
Palmetto Bay	3.7	3.6
Cutler Bay	4.6	4.5
Pinecrest	3.4	3.3
South Miami	5.3	5.8
Coral Gables	4.3	4.1
Homestead	5.7	6.0

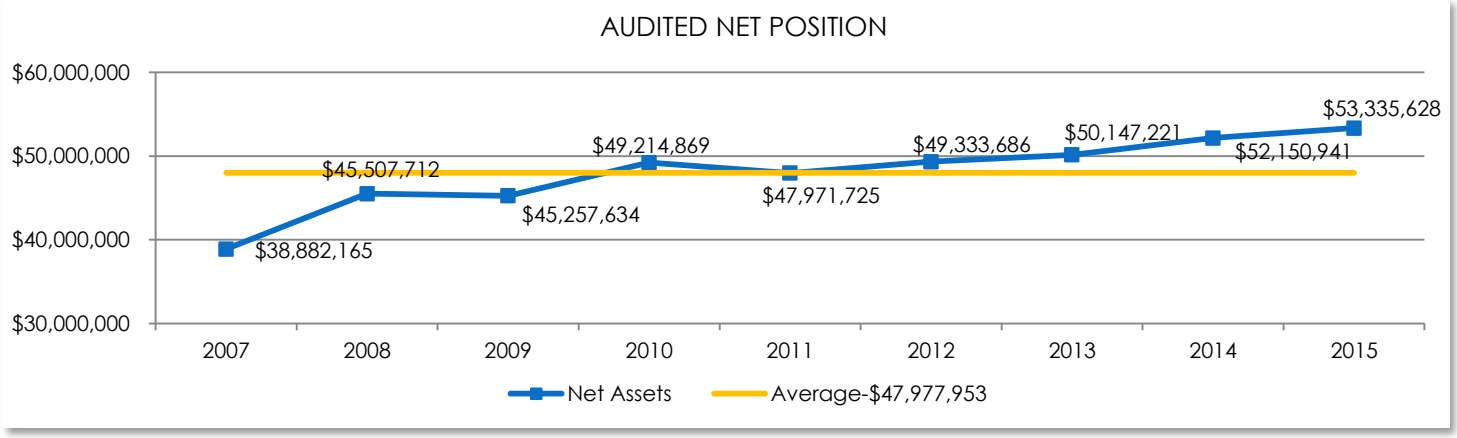
- Started negotiations with Miami-Dade County for another fire station to serve the south area of the Village.
- Started discussions with FIU for the possibility of providing courses in the Village.
- Held a mandatory customer service training to ensure that employees provide the best service to our patrons.
- Augmented recreational programming by introducing new programs such as "Get Fit Palmetto Bay," walking program, kayaking, Yoga, run clubs, bicycle share programs, adult coed kickball league, and more.
- Began the process to update Parks Master Plans for Coral Reef Park, Palmetto Bay Park, and Perrine Wayside Park.
- Reopened concessions at Coral Reef Park and currently in the process of accepting proposals to outsource concession operations.
- Expanded Wi-Fi capabilities at all parks
- Completed batting cages projects for Coral Reef Park and Palmetto Bay Park
- Installed safer compass signage at Coral Reef Park
- Completed a revenue and expense analysis for the Coral Reef Park Tennis Center.
- Implemented random bicycle patrolling at Village facilities
- Launched a community-wide safety and educational program urging residents to lock their vehicles and close their garage doors.
- Began process to secure certification as a "Green City" from the US Green Building Council.
- Completed several localized drainage projects and various sidewalk improvement projects throughout the Village.
- Completed beautification project along US 1, with approval from the Tree Advisory Board.

Budget Message

- Implemented feral animal removal procedure
- Launched the "Million Orchid Initiative"
- Finalized FEMA-rating process for the Village
- Initiated the Water Facilities Plan update to our Comprehensive Plan
- Adopted updated flood plain provisions to qualify for lower flood insurance rates.
- Amended code to address appeals regarding zoning hearing items

During this closing fiscal year (2015-16), many positive accomplishments were made with the leadership of the Village Council, the participation of our residents and the commitment from Village Staff. We welcome the new fiscal year with new plans and initiatives to further enhance our Village. We are finishing the year strong with a projected **surplus of $705,150**, and the Village's net position continues a steep upward climb, **growing from $52,150,941 in 2014 to $53,335,628 in 2015**. The increase does not take into account the value of the 39 acres of land at the Palmetto Bay Village Center which would add an estimated $3,000,000 to our net position.

Chart A. Audited Net Position



The FY 2016-17 Budget is not just about pretty pictures or lofty ideas. Throughout the budgeting process and in our fiscal management throughout the year, our primary goal has been to achieve a meaningful decrease in expenditure levels without significantly affecting service levels. In other words, except for lower tax bills, the cost-cutting measures had to be invisible to the residents. This goal has been entirely championed by the Mayor & Council and has been fully embraced by the

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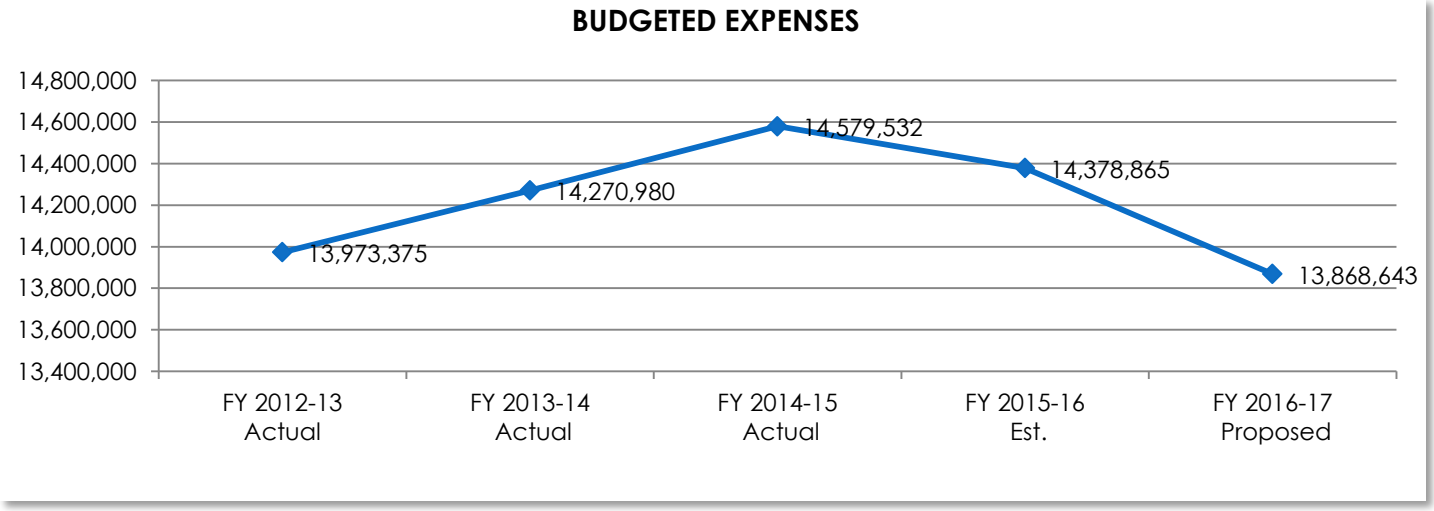
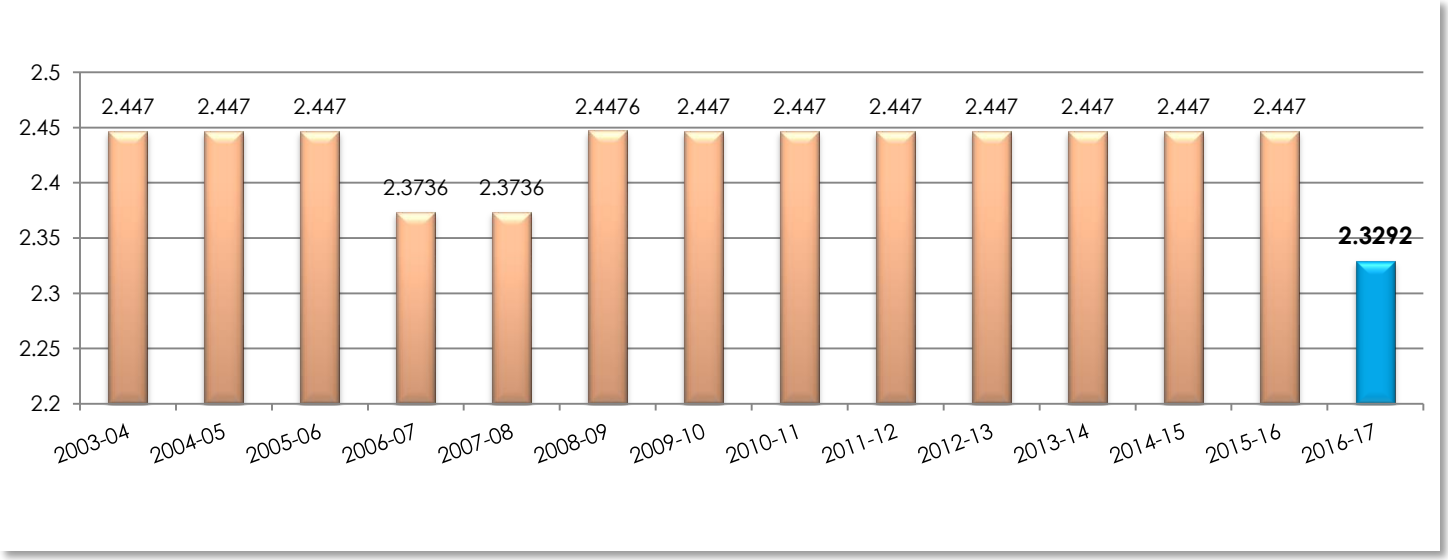
Village staff. As shown in the graph below, the adopted budget has shown an overall **decrease in expenses for two consecutive years** with the largest decrease slated for this upcoming FY 2016-17.

Chart B. Budgeted Expenses



The reduction in expenditure levels from the FY 2015-16 Adopted Budget to the FY 2016-17 Proposed Budget is $510,222. This year, the savings will be passed onto the Palmetto Bay residents in the form of a millage rate decrease for Palmetto Bay. For the past 8 years, Palmetto Bay has held the line on taxes, keeping the tax rate at 2.447 mills. Before then in 2006, Palmetto Bay reduced the millage rate to 2.3736 mills. For the FY 2016-17 Proposed Budget, Palmetto Bay will operate on the reduced millage rate of 2.3292 mills, the lowest in its history since the Village's incorporation in 2002.

Chart C. Palmetto Bay Millage Rate History



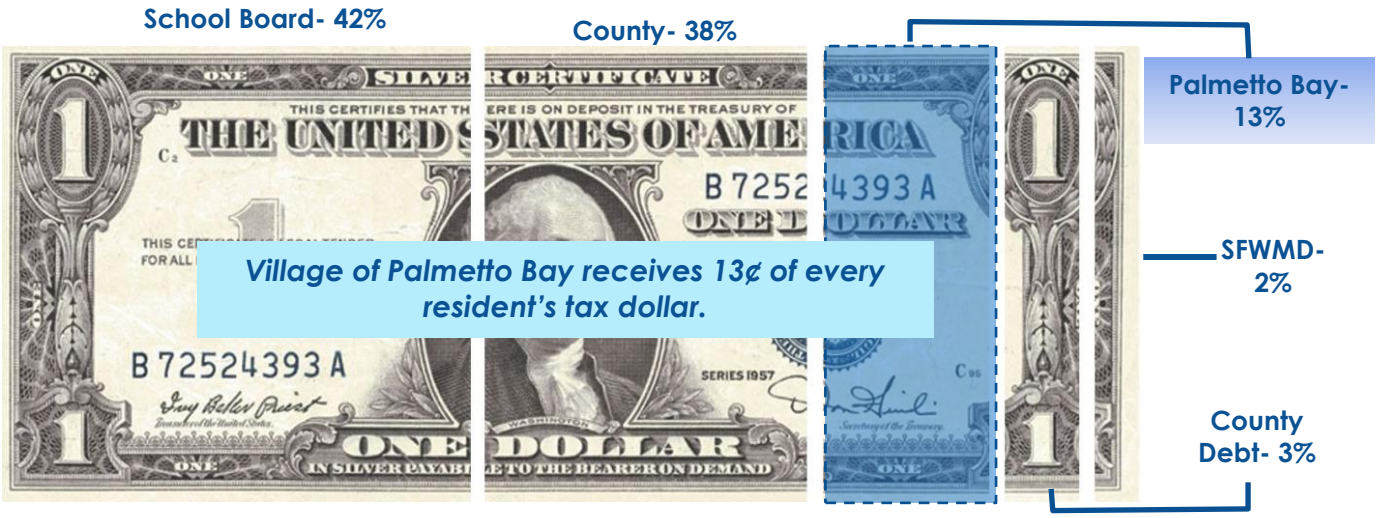
Budget Message

Based on revenue and cost projections for Fiscal Year 2016-17, it is recommended that the Village adopt a millage rate of 2.3292 mills, which represents the lowest tax rate in the Village's history.

The Village of Palmetto Bay millage rate is set annually by the Village Council and represents the unit that is used to calculate the property taxes paid by Village, also known as ad valorem taxes. A mill is the equivalent of $1 for every $1,000 of the total taxable value of a property. Presently, the **average "taxable" value of a home in Palmetto Bay is $266,048**. Market values are typically higher than taxable values because the increase in property value for tax purpose is capped at no more than a 3% increase each year, minus any applicable tax exemptions available under state law, such as the Homestead, Senior, and Widow Exemptions. Therefore, a home with a taxable value of $266,048 will most definitely have a market value that is considerably higher. According to the County Property Appraiser, the 2016 average home value in Palmetto Bay has market rate is $405,780.

Under the FY 2015-16 millage rate of 2.447 mills, (which is the current rate until the new budget and the reduced rate is approved) **the tax bill for an average home in Palmetto Bay is $651annually**. This figure only includes Palmetto Bay taxes, which is equivalent to 13% of the overall tax bill. The remaining 87% is paid to the County, the School Board, the South Florida Water Management District, and other taxing districts. The figure below shows the tax distribution of a tax dollar paid by Palmetto Bay residents:

Figure A. Tax Dollar Distribution



The FY 2016-17 Budget is a fiscally strong financial plan developed to address the needs of our Village. This budget serves as the foundation for the implementation of these initiatives and supports the following priorities:

Budget Message

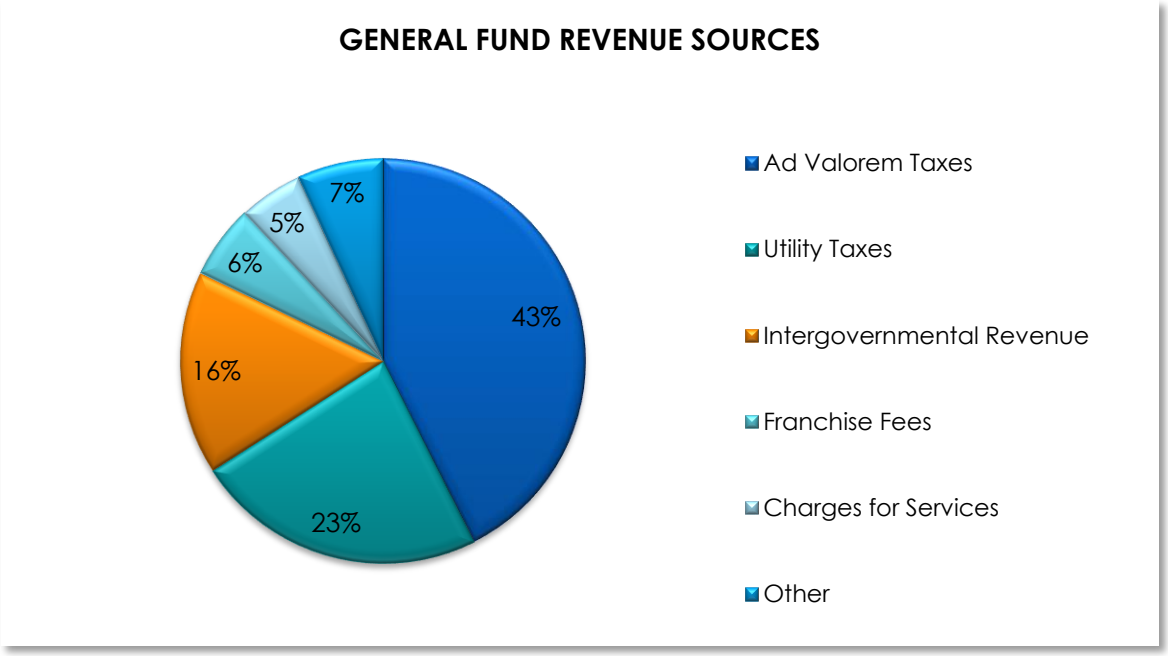
Fiscal Year 2016-17 Budget Priorities:

- Village-wide, Comprehensive Traffic Solutions
- Downtown Infrastructure Improvements
- Coral Reef Park Improvements
- Veteran's Park Planning
- Resident Engagement & Outreach
- Fiscal Solvency & Annexation
- Palmetto Bay Park Improvements
- Expanded Transit Options

The FY 2016-17 recommended budgets for all funds is $48,038,252, which includes all revenues, reserves and fund balances. Projected new revenues which exclude the beginning fund balance totals $26,488,119 for both, the General and the Special Revenue Fund.

The General Fund and the Special Revenue Fund are the two governmental funds that are part of our annual budget. The General Fund is the government's operating fund and expenses are generally discretionary, with few exceptions. General Fund revenues derive from various sources, the main ones being property tax or ad valorem revenues contributing 43%, followed by Franchise Fees which contribute 23%. Operating and maintenance expenses related to parks, facilities, code enforcement, village administration, and police are maintained in the General Fund. The remaining 57% is composed of other revenue streams as illustrated below:

Chart D. General Fund Revenue Sources



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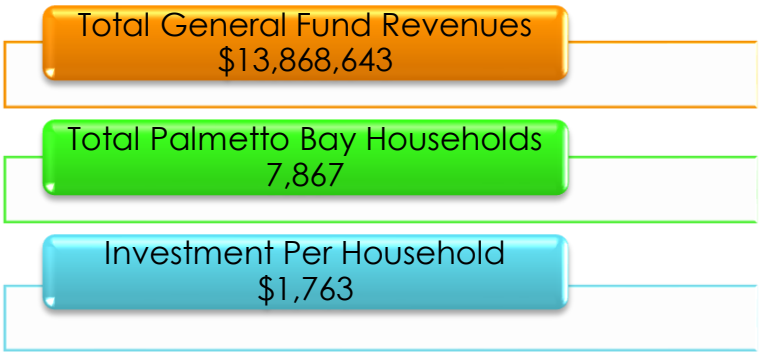
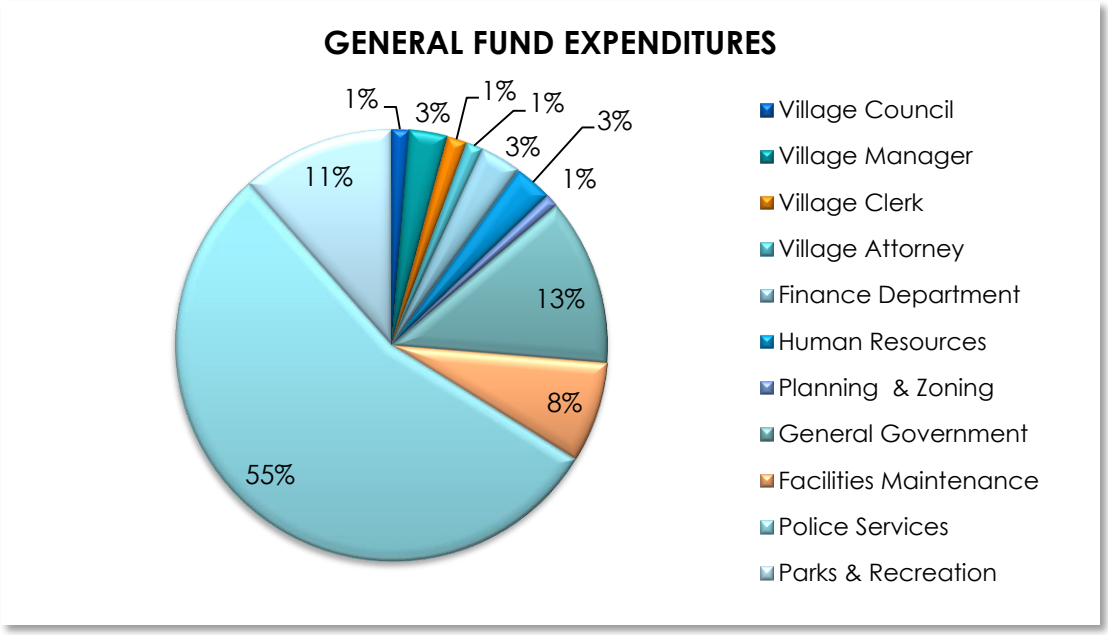
Budget Message

It is important to underscore that although less than 50% of the Village's operating and maintenance costs are covered by property taxes paid by residents, 100% of our services are targeted for their benefit exclusively. Given the example provided in the previous paragraph, **a typical Palmetto Bay resident pays $651 in property taxes to the Village, but receives $1,763 in municipal services**. That is a substantial return on investment! In fact, police services alone exceed the ad valorem revenues collected by $1,672,904, **costing approximately $963 per household**. The difference between taxes paid and services received is covered by other revenue sources as indicated in Chart D.



Based on the reduced millage rate for FY 2016-17, the General Fund or operational budget for the Village is $13,868,643. This continues the downward trend on expenditures, last fiscal year saw a **drop of $200,667 and this year's proposed budget drops it again by $510,222**. General Fund revenues for this year remain steady in most categories. The most drastic decreases occurred in ad valorem revenues, due to the millage rate reduction, and in the charges for services which are set in accordance with Council policy.

Chart E. General Fund Expenditures



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In contrast to the General Fund, the Special Revenue Fund accounts for revenues and expenditures which are restricted and/or designated for specific purposes, such as grants or specialty programs. The Special Revenue fund budget for the new fiscal year is $12,619,476, with an increase of $8,393,214 over last year. The increase is directly attributable to the **$7.5 million dollar grant** that the Village obtained from the County. The Special Revenue Fund budget includes an allocation of $1,550,000 for capital projects to be implemented during the budget year. A detail explanation of the projects and related costs are provided in the "Capital Improvement Plan" section of this budget document.

FINANCIAL OVERVIEW

GENERAL FUND REVENUE HIGHLIGHTS

AD VALOREM REVENUES

Ad valorem taxes, also commonly known as property taxes, represent the largest revenue source for the Village of Palmetto Bay's General or Operating Fund. For the past three consecutive years, ad valorem revenues have been steadily growing. Even with the three year positive upswing in values, we are still 10.6% below the peak year of 2007-08.

The increase in the village-wide tax value has been modest particularly when compared to the county-wide growth and to our neighboring cities, as shown on Table A below. However, we are confident that new business activity will soon translate into increased revenues for the Village and a diversification of the tax burden. In fact, the taxable values shown in Table A already include the value of new construction, which was minimal in Palmetto Bay for 2014 and 2015, with only $3,000,000 and -$1,000,000 respectively. The impact of new construction can be seen in Tables B1 and B2, which show the taxable value detail for 2016 before and after the new construction value is factored into the overall valuation.

Table A. Ad Valorem Taxable Value Comparison for 2014 & 2015

Taxing Authority	2014 Taxable Value	2015 Taxable Value	Difference
Pinecrest	$3,913,545,312	$4,112,581,266	4.8%
Palmetto Bay	*$2,462,237,138*	*$2,551,313,193*	*3.5%*
Cutler Bay	$1,912,558,887	$2,081,204,614	8.1%
Countywide	$210,544,758,410	$230,429,191,490	8.6%

Table B1. Estimated Ad Valorem Taxable Value Comparison for 2016 (Before New Construction)

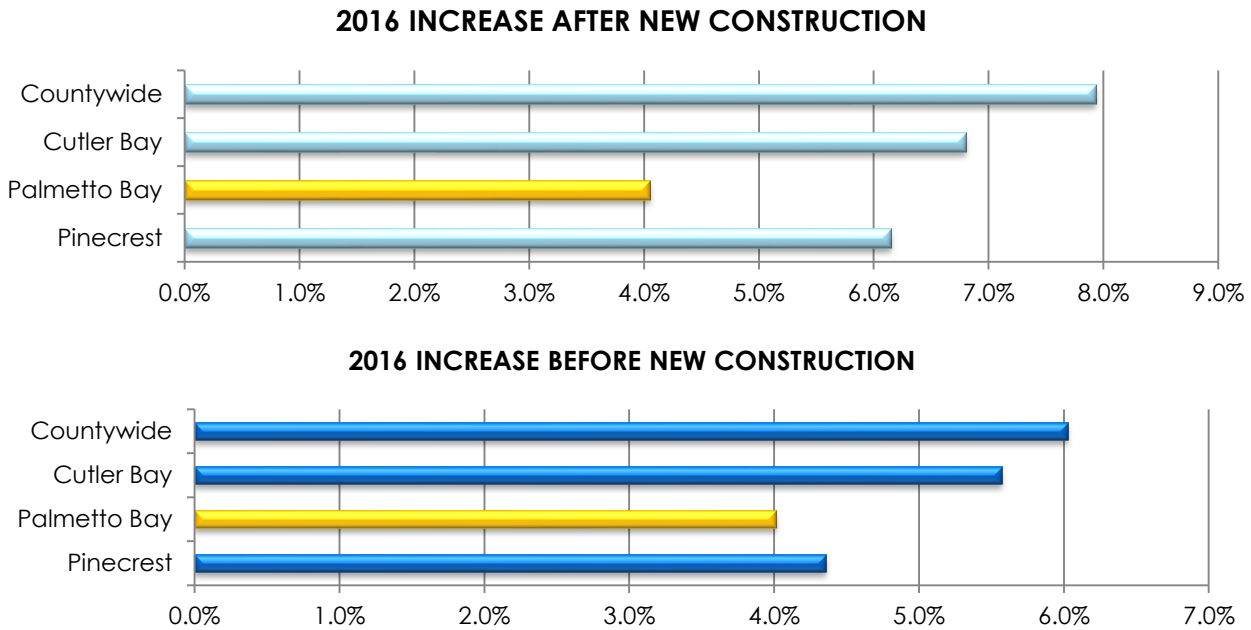
Taxing Authority	2015 Taxable Value	2016 Taxable Value Before New Construction	Difference
Pinecrest	$4,112,581,266	$4,300,000,000	4.4%
Palmetto Bay	*$2,551,313,193*	*$2,658,000,000*	*4.0%*
Cutler Bay	$2,081,204,614	$2,204,000,000	5.6%
Countywide	$230,429,191,490	$245,207,000,000	6.0%

Table B2. Estimated Ad Valorem Taxable Value Comparison for 2016 (After New Construction)

Taxing Authority	2015 Taxable Value	2016 Taxable Value After New Construction (June 1st Estimate)	Difference
Pinecrest	$4,112,581,266	$4,382,000,000	6.1%
Palmetto Bay	*$2,551,313,193*	*$2,659,000,000*	*4.0%*
Cutler Bay	$2,081,204,614	$2,233,000,000	6.8%
Countywide	$230,429,191,490	$250,294,000,000	7.9%

Tables B1 and B2 shown above show the direct correlation between the overall valuation and new construction. New construction, especially in the commercial sector, has a positive impact on the overall valuation of properties. Before new construction values are factored in, the increases in the overall valuations are fairly constant, with only minor fluctuations between the cities.

Chart F. Taxable Value Before and After Construction



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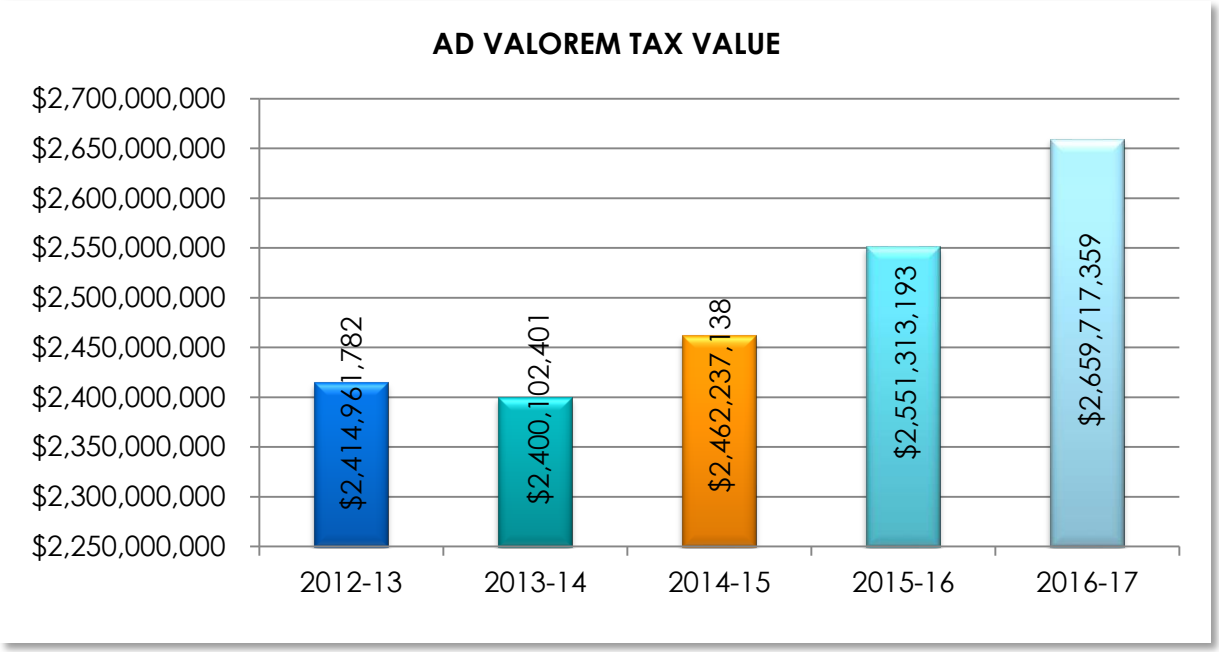
Residents can remain cautiously optimistic about continued growth. Statewide, the housing market has been recovering and the pool of foreclosures has substantially decreased but we must note that although house values have risen, sales have slowed down.

The Village must also keep a watchful eye on several initiatives statewide that could potentially affect revenue sharing from the state such as communications and we must understand that the agreement with FPL does end in 2020 and we must negotiate a new rate for franchise fees.

Although final values will not be immediately available from the County's Property Appraiser's Office, the final valuation figures will be close to the June 1st estimate, which include the new construction valuation. The overall ad valorem tax valuation or tax base in Palmetto Bay from 2015 to the amount estimated for 2016 increased by $107,686,807. This figure represents the tax base from which the ad valorem revenue is calculated based on the approved millage rate.

Chart G. Ad Valorem Tax Value History

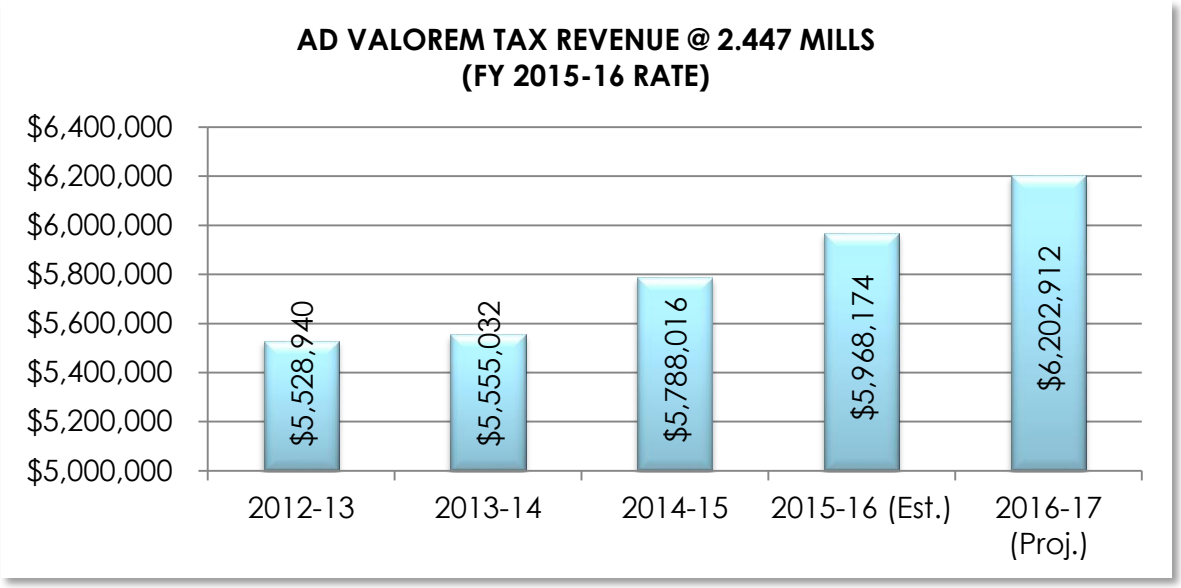


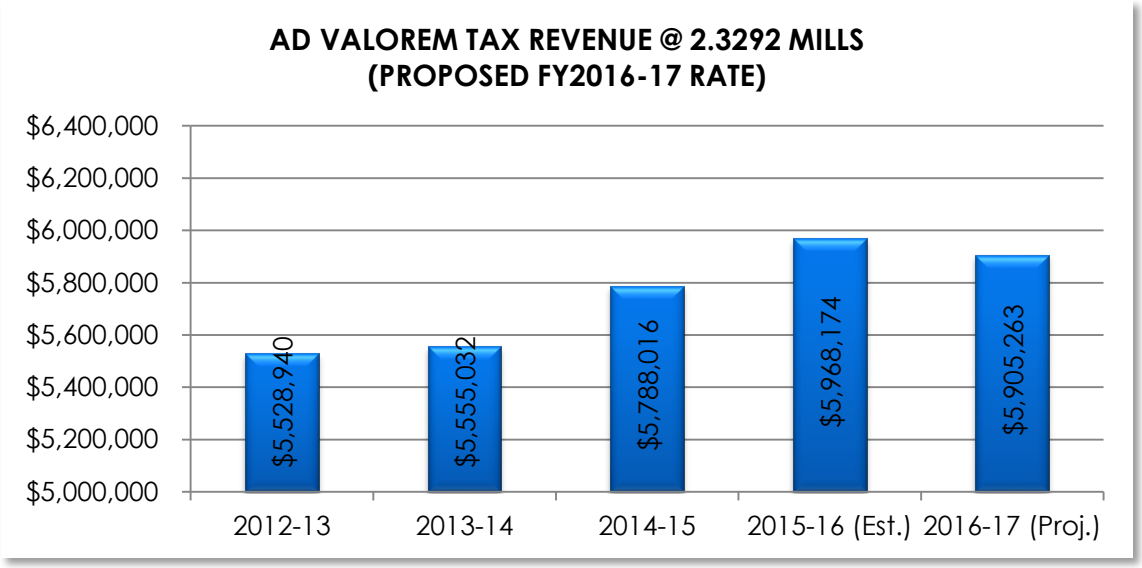
The proposed 2.3292 millage rate represents the "roll-back" tax rate. The "roll-back" rate is essentially the rate at which the Village receives the same amount of revenues from ad valorem taxes as in the previous year. In other words, the millage rate is rolled-back to produce the same revenue base as the year prior despite increases in the ad valorem tax base.

Under the FY 2015-16 millage rate of 2.447 mills, the increase in the ad valorem tax base would yield an estimated $6,202,912 in ad valorem revenue due to the 4% increase in property value from 2015

to 2016. Under the proposed roll-back millage rate of 2.3292 mills, the ad valorem revenue decreases to an estimated $5,905,263. The revenue figure for this year is actually lower than it was for FY 2015-16, as the current ad valorem tax base valuation is only an estimate and based on 95% of the total amount as required by the TRIM (truth-in-millage) legislation.

Chart H. Ad Valorem Revenue Comparison (2.447 mills and 2.3292 mills)





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OTHER GENERAL FUND REVENUES

Besides ad valorem taxes, projected revenues for the remaining budget include $3,232,265 in utility taxes, $2,254,788 in inter-governmental revenues, $202,500 in licenses and permits, $708,275 in charges for services, $816,472 from franchise fees, and $749,080 for other miscellaneous revenue services.

Palmetto Bay does not control or have any impact on the revenues received from franchise fees, intergovernmental sources or utility taxes. These sources are controlled by the state or the county and the revenue levels for each city are determined based on a set formula, which is typically driven by the population density. The other major revenue line items that the Village does control include revenues derived from licenses and permits and those paid through the user fee schedule, otherwise referred to as *charges for services* primarily in the Parks & Recreation Department.

Charges for Services (user fees) currently account for 5% of all General Fund revenues. The total revenues projected from Charges and Services for FY 2016-17 is $171,510 less than the estimated final figure for FY 2015-16. The decrease is attributed to a decrease in anticipated tennis revenues, the removal of certain charges for special events and as a result of Council direction to not increase user fees. This year's budget contemplates the outsourcing of the tennis program to decrease costs. Consequently, tennis revenues will also decrease due to the revenue-sharing nature of outsourcing. Even with the reduction in revenues, the Village will **save an estimated $40,000 annually** by outsourcing the tennis program.

Currently, Palmetto Bay recovers approximately 25% of its Parks & Recreation costs through Charges for Services. The Village is transitioning to a pyramid method of user fees, which will set clear goals for each level of the pyramid and identifies the appropriate recovery rate based on the level.

The rate varies widely from city to city as demonstrated on the table below which includes the recovery rate for our neighboring cities based on the services that are provided and the policy decision of the city leaders. In 2017, the Village will be better positioned to offer more programming at Coral Reef Park with the proposed construction of its wellness center, which may potentially provide additional revenue to the Village depending on their fee structure as determined by the Council.

Table C. Cost-Recovery Comparison to Neighboring Cities for Parks & Rec. Programs

	PALMETTO BAY	CUTLER BAY	PINECREST
Annual Operating Budget	2,200,000	1,900,000	2,181,550
Annual Revenues Collected	550,000*	225,000	1,062,425
% of Revenues to Budget	25%	12%	49%

A budget workshop was held on July 29, 2016 for the specific purpose of discussing user fees and the corresponding revenue line item was estimated based on current Council policy and directive concerning user fees.

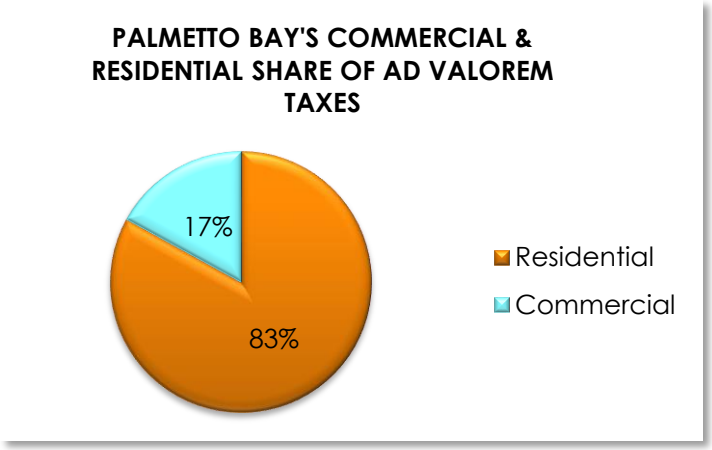
FUTURE OPPORTUNITIES FOR NEW REVENUE

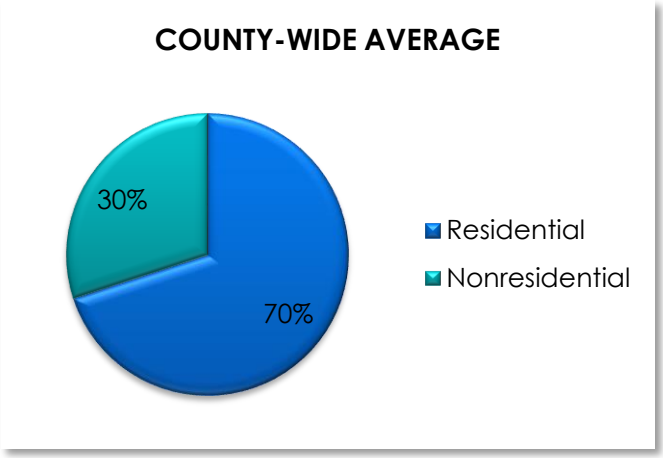
Downtown Redevelopment

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 other cities in Miami-Dade County, Palmetto Bay residents currently contribute 13% more to the tax base than residents of other cities.

Chart I. Palmetto Bay and County-wide Share of Taxes





The planning efforts for the downtown initiative are now behind us as a new, award-winning zoning code has been adopted for the area. Two projects have already come forward for Council approval that will start the transformation of the area. *Atlantico*, a well-known developer and a new charter school will soon break ground in the area of Franjo Road and the planned Park Road immediately west of Village Hall. Franjo Road itself will also be transferred into a pedestrian-friendly Main Street with tree lined streets and wide pedestrian friendly sidewalks.

Figure A. Concept Design for Atlantico Project

Figure B. Concept Design for Franjo Road

GENERAL FUND EXPENDITURES

Consistent with the decrease in revenue, an overall decrease in General Fund expenditures is 3.55% is proposed for FY 2016-17. The budget was carefully reviewed and cost-cutting measures were implemented in all possible areas to yield a savings of $510,222 for the fiscal year, which effectively allows us to balance the budget without affecting service levels.

Table D. General Fund Savings

General Fund Reduction in Expenditures by Department	
Village Council	($1,975)
Village Manager	$25,498
Village Clerk	($31,674)
Human Resources & Communications	($77,516)
Finance Department	($14,156)
Village Attorney	$0
General Government	($594,749)
Police Services	$421,217
Comm. & Economic Dev. - Planning & Zoning	($224,082)
Public Services- Facilities Maintenance	$234,248
Parks & Recreation	($247,033)
Total Reductions	**($510,222)**

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Details concerning the major reductions and/or changes for each department are provided under each departmental budget in the applicable General Fund Expenditure detail section of this budget book. The reduction highlights are as follows:

Village Council

- Health Allowance: decrease attributed to removal of health allowance benefit after serving in office
- Community Contributions: reduced by $7,000

Village Manager

- Salaries & Wages: includes salary for 1 full-time position for the full budget year
- Operating Supplies: reduced to $1,500
- Books, Publications, Subscriptions & Memberships: reduced to $1,500
- Professional Development: reduced to $1,500

Village Clerk

- Travel & Per-Diem: reduced to $0 based on expense projections
- Election Costs: increased to $20,000 to cover a portion of the 2016 election expenses

Finance Department

- Salaries and Wages: includes salary for 1 full-time position for the full budget year
- Independent Audit: decreased to $32,500 based on contractual costs

Human Resources & Communications

- Salaries: a percentage of the salaries for 4 positions was allocated to the Special Revenue Fund
- Part-Time Salaries and Wages: reduced to $25,000 due to the elimination of 1 position
- Professional Services: increased to $31,500 to include all professional services related to the communications division that was previously housed in the General Government budget
- TV & Video Production: line item moved from the General Government budget
- Personnel Training: reduced to $5,000 based on expenditure trend

Community & Economic Development- Planning & Zoning Division

- Salaries & Wages: reduced to $68,452; a percentage of salaries for 2 positions in the Planning & Zoning division was allocated to the Special Revenue Fund
- Professional Services- Studies/ Master Plan: line item reduced to $15,000 based on expense projections
- Professional Services – Special Master: line item moved to the Building & Permitting division budget
- Professional Services – General: reduced to $10,000 based on expense projections
- Equipment and Furniture: non-capital outlay: reduced to $0 based on expense projections

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General Government

- Professional Services- General: reduced to $17,500 based on expense projections
- Professional Services- Technical Support: reduced to $15,000 due to transition from outsource IT position to in-house IT position
- Web Development & Maintenance: reduced to $4,000; annual maintenance costs paid at the beginning of the fiscal year from FY 2015-16 funds
- Water: reduced to $3,500 based on expenditure trends
- Advertisement: reduced to $15,000 based on expense projections
- Special Events: line item moved to Parks & Recreation budget
- TV & Video Production: line item moved to HR and Communications budget
- Equipment & Furniture: non-capital outlay: reduced to $0 based on expense projections
- Books, Publications, Subscriptions & Memberships: reduced to $0 as same line item is included in departmental budgets
- Software Support: reduced to $85,000 based on expense projections
- Reserve for Contingencies: increased to $70,000 based on expenditure trend

Public Services Dept. - Facilities Maintenance

- Overall budget increased to $1,047,082 to include all relative costs for the reassignment of park maintenance functions to the facilities maintenance division in an effort to centralize operations and resources.

Police Services

- Patrol Services: increased to $7,474,467 due to contractual obligations agreed upon by Miami-Dade County. Line item allocation is as required by the Interlocal Agreement between Palmetto Bay and Miami-Dade County for policing and other related support services.

Parks & Recreation

- Overall budget was decreased to $1,595,085 due to the transfer of all janitorial and maintenance duties to Public Services to centralize these functions into a single division.

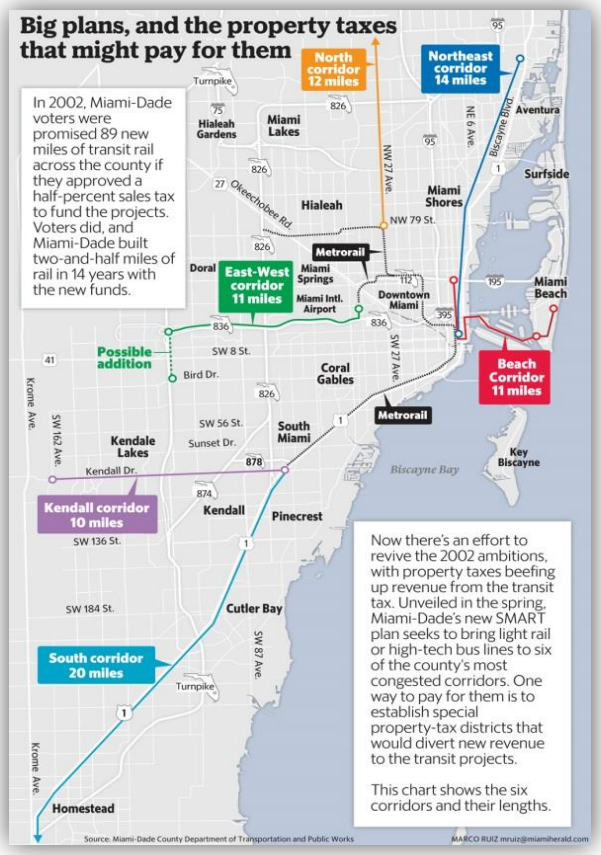
The FY 2016-17 Proposed Budget continues to emphasize the importance of public safety to the Village. Our commitment to safety is evident in our low crime rates, which is 15% lower this year from last year, and our funding levels for public safety. The FY 2015-16 Budget allocates $7,474,467 to police services. In fact, the Palmetto Bay Policing Unit is the only department that experienced a significant **increase of $421,217 or 5.9%**. Back pay for police officers and changes in the compensation structure for court duty and call-back time that were agreed upon by Miami-Dade County and the police union are the primary reasons for the significant increase. These costs are absorbed by the Village in accordance with the Interlocal Agreement with Miami-Dade County.

Budget Message

The budget for Palmetto Bay's **policing unit is equivalent to 53% 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 total budget figure for the Policing Unit of $7,474,467 exceeds the total ad valorem revenue estimated for the coming fiscal year by $1,569,204 or 26%. The estimated ad valorem revenue for FY 2016-17 is $5,905,263.

FY2016-17 Funding Initiatives:

1. Traffic Calming Projects: a comprehensive traffic calming plan was presented to the Village Council for consideration on August 3, 2016. **The plan rolled out the various techniques and initiatives that are part of the overall plan. The goals of the plan are to: (1) encourage transit, (2) improve traffic flow, and (3) increase safety**. Some of the initiatives discuss included expanding I-Bus service and partnering with Uber or Lyft, establishing park and ride locations within the Village, improving problem intersections and adding traffic calming devices on certain streets, building new bicycle lanes, creating educational packages and launching an educational campaign, increasing traffic enforcement, and working with Miami-Dade County transit to bring light rail to the South-Dade area. While these projects cannot all be implemented in a single year, the plan serves as a future roadmap and also shows the Village's forward thinking in developing short and long-term solution to the ubiquitous traffic problem.



2. 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.

3. Coral Reef Park Recreational Center: part of the capital budget for this year includes the replacement of the recreation building in Coral Reef Park with a new updated and safe structure. The existing building has been slated for replacement since engineers determined that the best course of action was a complete replacement and renovation. The size, location, and function of the new building will be determined following discussions with the residents and approval from the Village Council.

4. After School Sports Program: last year, Palmetto Bay introduced specialized after care programs at Coral Reef Park that included nature and environmental classes and activities, and various sports lessons. The no-cost pilot program was very well received and will be offered again this year.

5. Expanded Community Events Calendar: for the 2nd consecutive year, Palmetto Bay has increased the number of recreational programs and community events that have become increasingly popular amongst residents. Due to the cost-saving methods implemented this year, there has been a reduction in the overall number of special events from the previous year. This year, the goal is to increase our partnerships with other organizations to bring quality programs and events at the most cost-efficient manner to the Village.

With $510,222 less in ad valorem revenues and an increase of $421,217 in the police budget, the total impact to the village budget this year was close to $1,000,000. Village staff was committed to lowering expenses and, therefore, across the board reductions were achieved by reducing costs where possible and eliminating positions that are currently vacant.

We are extremely proud of the fact that our operating expenditures continue to decrease while still providing funding for services, programs and events that are important to our residents. 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.

The FY2016-17 Proposed Budget has been balanced within our forecasts and parameters. The budget limits expenditures and provides savings to Village residents while maintaining a level of service that is consistent with Palmetto Bay standards. This fiscal year, funding from the unassigned surplus line item has been allocated for priority, long-term investments that are of benefit to the community, such as the proposed wellness center and traffic calming initiatives.

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UNASSIGNED FUND BALANCE AND RESERVES

Through the stewardship of the Village Council and the sound fiscal management of the staff, the Village of Palmetto Bay has continued to enjoy budget surpluses year after year. The Unassigned Fund Balance or surplus line item for FY 2016-17 shows a **healthy balance of $4,962,620**. The balance **increased by 43%** from the FY 2015-16 Adopted Budget balance of $3,465,955.

As the name implies, these funds are unassigned and unrestricted or otherwise available at the discretion of the Council to be invested in projects and initiatives of importance to Palmetto Bay. Consequently, this balance does not include emergency or "rainy day" funds, which are specifically reserved for those purposes. Reserve fund policies were amended last year to ensure that funding is categorized and allocated for specific purpose in the event of an unforeseen event. Under the newly adopted reserve policy, reserve funding is appropriated as indicated below.

Table E. Fund Balance Allocations

Category	Proposed Budget FY 2016-17 Allocation
Declared Emergencies	$ 650,000
Community Growth	500,000
Litigation Reserves	350,000
Revenue Volatility	1,000,000
Asset Repairs or Replacement & Maintenance	2,200,000
Unassigned Fund Balance (Surplus)	4,962,620
Total Assigned Funds	**$ 9,662,620**

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

Surpluses realized in the General Fund at end of each fiscal year are to be first allocated to meet the reserve levels set forth in the financial reserve policy. Excess surplus is then to be used for capital replacement programs, refinancing of existing debt or cash payments for capital improvement program projects. As illustrated in Table E above, total reserves equal $ 9,662,620, which is equal to 70% of the total General Fund budget.

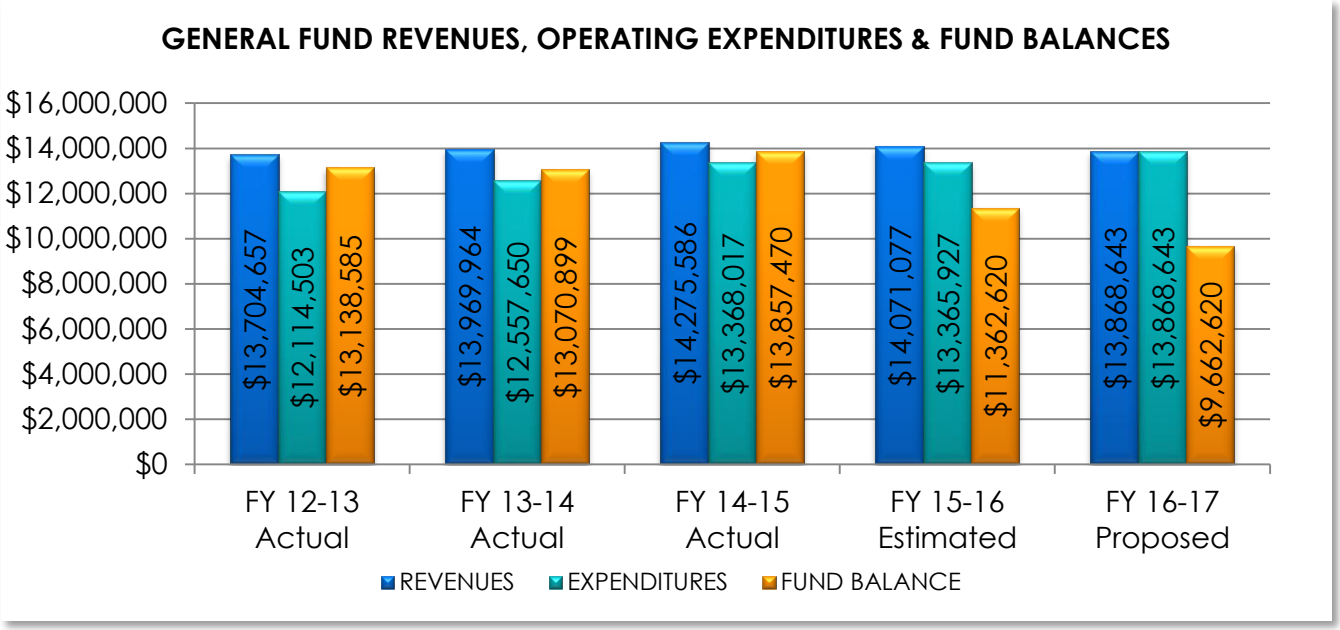
The FY 2016-17 Proposed Budget is fiscally conservative, emphasizing our focus on cost-reduction, streamlining processes and diversifying and increasing our revenue base to shift the tax burden from residents to business owners. We have maintained a strong bond rating of AA as a result of our fiscal philosophy and management.

This year, Standard and Poor's Global Rating upgraded our already outstanding bond to AA+ based on the following factors:

- Very strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management, with good financial policies and practices under our Financial Management Assessment methodology;
- Strong budgetary performance, with operating surpluses in the general fund and at the total governmental fund level in fiscal 2015;
- Very strong budgetary flexibility, with a high available fund balance in fiscal 2015 of 98% of operating expenditures;
- Very strong liquidity, with total government available cash at 114.4% of total governmental fund expenditures and 12.6x governmental debt service, and access to external liquidity we consider strong;
- Adequate debt and contingent liability position, with debt service carrying charges at 9.1% of expenditures and net direct debt that is 95.0% of total governmental fund revenue, as well as low overall net debt; and
- Strong institutional framework score

These factors are a representation of the Village's solid financial picture, with balanced levels of expenditures, debt, and reserves. The chart provided below shows the historical budget data for the past four fiscal years, inclusive of the projected figures for FY 2016-17 based on the revenue projections and the Village's strategic decisions.

Table F. General Fund Reserves, Operating Expenditures & Fund Balance History



CAPITAL IMPROVEMENT PLAN

On an annual basis, the Village of Palmetto Bay makes an assessment of the 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:

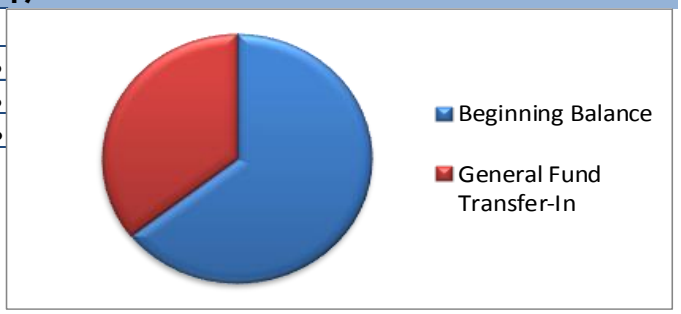
- Improves health and safety
- Supports economic development
- Enhances efficiency
- Mitigates environmental hazard or prevents a potential hazard
- Required to fulfill legal, legislative or administrative mandates
- Preserves existing capital assets

For FY 2016-17, the proposed capital budget is $ 4,336,925. The Village will be looking at every grant opportunity possible to fund the projects and defray a portion of these costs.

Table G. Capital Improvement Program Revenues & Expenditures

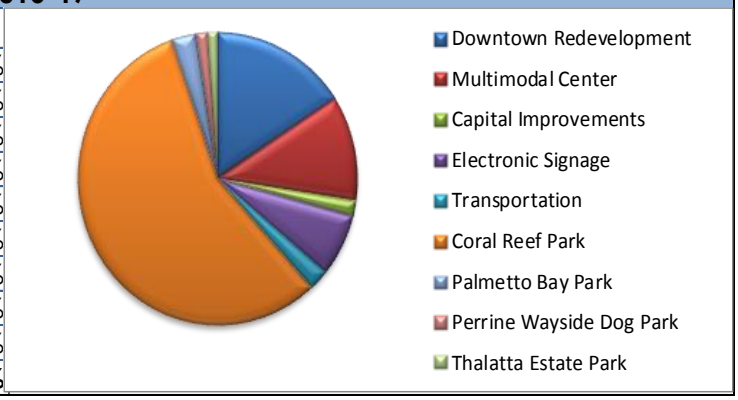
Capital Improvement Program
FY 2016-17

Appropriated Revenues	Amount	%
Beginning Balance	$ 2,810,562	64.5%
General Fund Transfer-In	$ 1,550,000	35.5%
TOTAL	**$ 4,360,562**	**100.0%**



Capital Improvement Program
FY 2016-17

Appropriated Expenditures	Amount	%
Downtown Redevelopment	$ 686,925	15.8%
Multimodal Center	500,000	11.5%
Capital Improvements	75,000	1.7%
Electronic Signage	300,000	6.9%
Transportation	100,000	2.3%
Coral Reef Park	2,445,000	56.4%
Palmetto Bay Park	120,000	2.8%
Perrine Wayside Dog Park	60,000	1.4%
Thalatta Estate Park	50,000	1.2%
TOTAL	**$ 4,336,925**	**100.0%**



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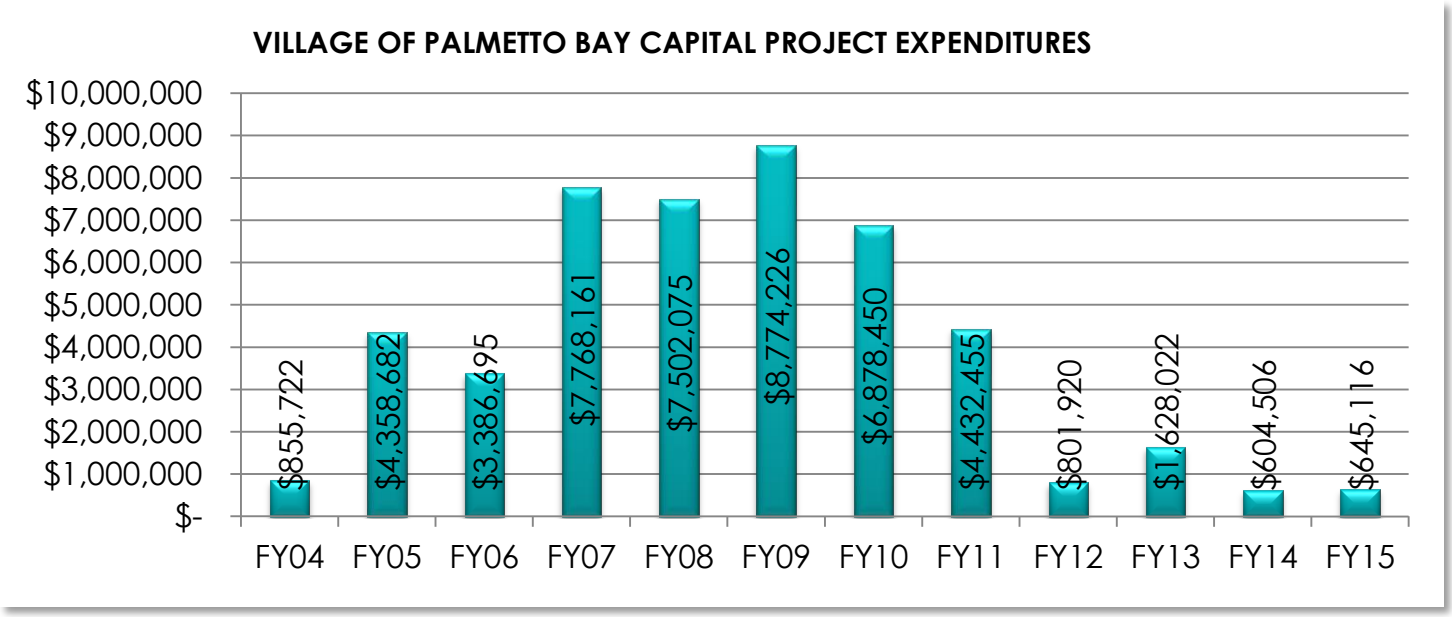
The graph chart below illustrates the capital expenditure history for Palmetto Bay from multi-million expenditure levels in 2007-2009 to the lowest level in 2014. The high levels in 2007 and 2008 reflect the investments made to transform and expand the Village's park system. In 2009 Village Hall was built, marking another high year for capital projects in the Village. Last year's proposed capital project budget was reduced during the budgeting process as projects were pushed to outer years. Following this conservative approach, the capital budget continues to show conservative allocations to the capital improvement plan. This trend will most likely continue until the Village starts to receive additional funding from impact fees and the redevelopment of the downtown.

Table H. Capital Project Expenditure History



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. Recreational Center at Coral Reef Park: the center of approximately will house classrooms for our park programs such as summer camp, exercise classes, and after-care specialty programs. A public process will be followed to finalize size, plans and location. The FY 2016-17 Budget allocates $2,445,000 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

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downtown redevelopment. The project was initially introduced in last year's budget and is being carried over to this current budget.

3. Traffic Calming: traffic calming was an initiative that was identified last year and the Village earmarked funding to start pilot programs that were completed as planned. Following a public process that included 6 public workshops for the specific purpose of discussing traffic and traffic calming solutions, a comprehensive plan has been arranged and has been presented to the Village Council for approval. This budget allocates resources to implement portions of the plan identified in level of priority.

4. 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 carried over from FY 2015-16 to improve the fields at Coral Reef Park and enhance the playground. Other general improvements are planned for Perrine Wayside and Palmetto Bay Parks including a new entry trailhead for the dog park and playground enhancements to Palmetto Bay Park. Grant funds will be sought to defray a portion of the costs for these improvements.

FY 2016-17 GOALS

Below, is an abbreviated summary of the primary goals for each Village department to serve as a foundation for the start of the new fiscal year, and beyond:

Policing Unit

- Develop a personal safety and empowerment program for women
- Increase policing transparency through the implementation and use of body work camera devices.
- Reinvest in the children of the village through substance abuse prevention education and self-defense awareness programs.
- Maintain and expand the emergency commercial identification program (ECIP) so that emergency confidential contact information is readily available to officers if the need arises.
- Develop and grow citizen participation with the crime watch program within the village
- Develop and launch a village-wide educational campaign urging residents to lock their vehicles and garage doors to prevent victimization

Parks & Recreation

- Enhance park safety and security during special events, games, tournaments, and programs(installation of high resolution cameras at all parks; police and/or security guards during special events)
- Enhance/Expand our recreational offerings at parks for all age demographics
- Renovate existing and expand playground at PBP and CRP
- Continue to recruit professional parks and recreation professionals to fill-in available positions
- Create an electronic and hard copy sponsorship package and distribute; Continue to seek sponsorships and donations for programming, special events and enhancement of parks.
- Create an electronic and hard copy brochure including all parks, park amenities, special events, and programs
- Enhance our existing training to offer a variety of training sessions/workshops and certifications for all park staff
- Outsource concessions operations at PBP and CRP
- Outsource Tennis Operations and Management at CRP
- Complete a new Parks Master Plan (existing plan is outdated)
- Create partnership agreements with local area schools to utilize their facilities for recreational activities after school hours
- Continue to seek innovative and creative ways to improve operational efficiency and effectiveness in the department
- Construction of a new Recreational Facility at CRP

Public Works (renamed Public Services)

- Provide superior capital project delivery
- Provide safe and efficient transportation systems
- Improve the effectiveness of our services
- Increase partnerships and foster an engaged, informed community
- Improve communication with residents and employees
- Maintain and preserve our resources and assets
- Improve financial standing of Stormwater Utility
- Implement Village Master Plans (Bicycle, Transportation, Sidewalk, Stormwater, Street Tree, and SRTS)
- Provide an annual street maintenance plan
- Employee Development and Training
- Provide exceptional customer service
- Obtain a CRS rating of 5

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

- Review DUV Code and refine after one year of implementation to ensure a quality code
- Work with the MPO regarding environmental study for light rail along the South Dade Transit Way

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- Facilitate mixed use development within the Downtown
- Review/adopt Transportation oriented design Code for US-1 between SW 136 and SW 138
- Integrate Art in Public Places within the Downtown
- Continue to review existing codes to ensure quality of existing residential neighborhoods
- Reduce paper load by going to electronic permit system
- Achieve a high customer satisfaction rating
- Provide planning support to other Village Departments

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

- Achieve a high customer satisfaction rating
- Launch online inspection request option and show inspection results online
- Electronic reporting of post-disaster damage assessment
- Online permit issuance for certain permit types of a less technical nature
- Complete all plan reviews with 72 hours
- Conduct all inspections with 24 hours of request
- Achieve level 5 in the Community Rating System (CRS) for flood insurance premium reductions
- Achieve high compliance rate in code enforcement

Human Resources & Communications Department

- Recruit qualified applicants for vacant positions in the village
- Review and update FMLA policy, overtime rules, and drug-free workplace policies applicable to the pre-employment process
- Organize village-wide training to ensure compliance with federal labor laws.
- Expand opportunities for professional development that addresses village-wide goals (i.e. customer service training)
- Maintain fair and competitive compensation benefits and promptly respond to employees' benefit inquiries
- Conduct employee survey to gather input concerning healthcare benefits
- Schedule employee-based safety committee on a quarterly basis and implement approved recommendations
- Provide guidance and support to department directors to properly implement personnel policies and procedures
- Work with the Village Manager and the department directors to identify service gaps and staffing needs
- Continue to brand a clear identity for the village and establish one voice throughout all communications channels
- Assist village departments in the marketing and promotion of village events, projects and initiatives
- Create signature village hashtags to increase presence in Twitter and Facebook
- Disseminate key messages that are timely and reliable in furtherance of the strategic plan goals
- Establish the communications division as the central point of information for the village
- Produce engaging content for all communications channels, including the local access TV stations, the Village website, and social media outlets

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- Launch a new website and village app and continue to strengthen Village presence on the web
- Seek funding opportunities to implement village projects identified in the capital improvement plan
- Prepare grant applications and reports in a timely basis
- Continue to support policing unit in submitting and monitoring police grants

Finance Department

- Provide accurate and timely budget and financial reports on a monthly/quarterly basis to the Village manager
- Prepare annual budget that meets GFOA award criteria
- Ensure the accurate and timely processing of employee payroll
- Ensure the timely and accurately recording of false alarms
- Timely monitoring and recording of intergovernmental revenue
- Manage investment of the Village's cash to ensure the safety and the availability; maintain capital assets program in compliance with GASB 34
- Coordinate and assist the independent auditors in the annual audit of the Village

Office of the Village Manager

- Establish goals for park acreage per resident
- Roll out complete streets through village
- Grow and diversify tax base; lower millage rate and update park fee structure
- Nurture a pro resident and business climate
- Continue the conversation for light rail transit and first/last mile transit options
- Review internal structure annually for efficiency
- Grow transparency through social media
- Establish village-wide traffic plan
- Maintain strong community policing model
- Make and nurture the downtown area into community hub; expand community branding efforts

Office of the Village Clerk

- Implement solutions for electronic submission of agenda packages to Council
- Implement an electronic system that enables residents to register for Golf Cart Services
- Enhance media strategy to improve public knowledge of election activities
- Conduct resident outreach for the purposing of promoting Village Clerk services to the general public
- Enhance voter education and voter turnout by conducting outreach programs in community with elections department
- Review records retention and disposition schedules with each department to improve in time the disposal of records by departments

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FY2016-17 BUDGET REVIEW

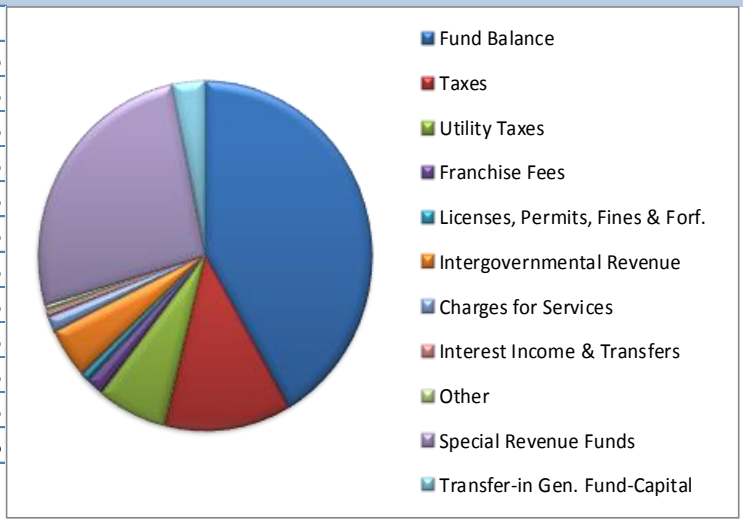
BUDGET REVIEW BY FUND TYPE & SOURCE

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

REVENUES BY SOURCE

Revenues by Source- All Funds
FY 2016-17

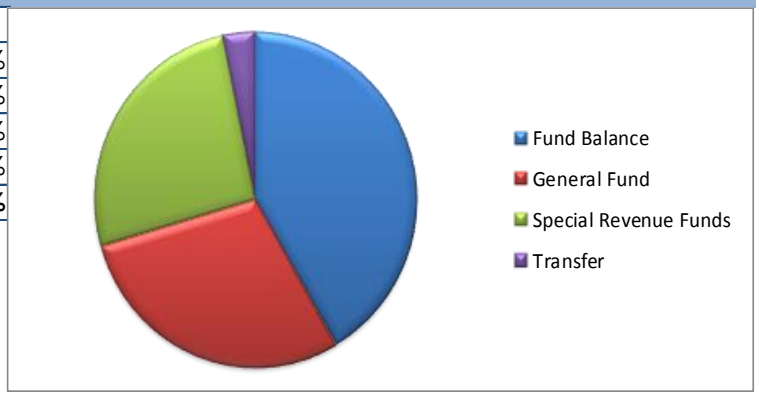
Revenue Source	Amount	%
Fund Balance	$20,000,133	41.6%
Taxes	5,905,263	12.3%
Utility Taxes	3,232,265	6.7%
Franchise Fees	816,472	1.7%
Licenses, Permits, Fines & Forf.	402,500	0.8%
Intergovernmental Revenue	2,254,788	4.7%
Charges for Services	708,275	1.5%
Interest Income & Transfers	245,000	0.5%
Other	304,080	0.6%
Special Revenue Funds	12,619,476	26.3%
Transfer-in Gen. Fund-Capital	1,550,000	3.2%
TOTAL	**$48,038,252**	**100.0%**



REVENUES BY FUND TYPE

Revenues by Fund- All Funds
FY 2016-17

Revenue Source	Amount	%
Fund Balance	$20,000,133	41.6%
General Fund	$13,868,643	28.9%
Special Revenue Funds	$12,619,476	26.3%
Transfer	$ 1,550,000	3.2%
TOTAL	**$48,038,252**	**100.0%**



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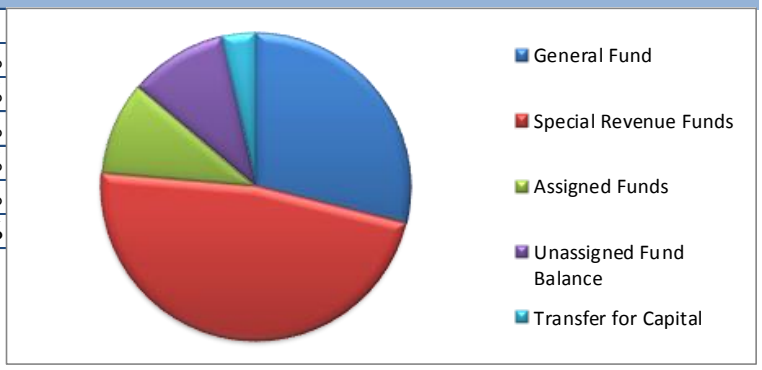
EXPENDITURES BY FUND TYPE

Expenditures by Fund Type
FY 2016-17

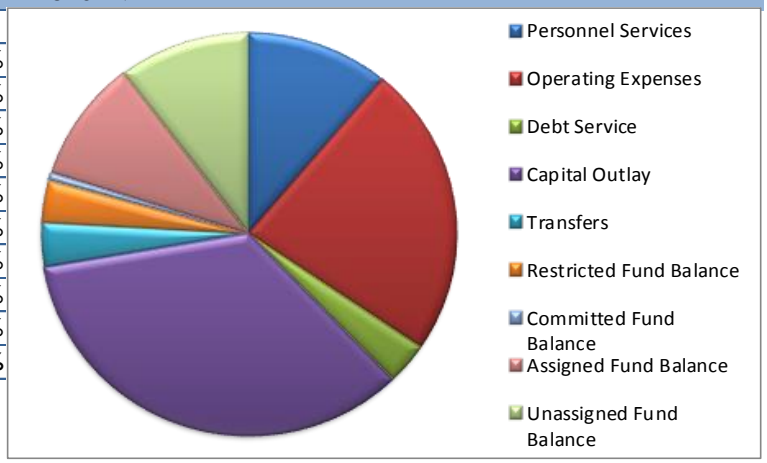
Revenue Source	Amount	%
General Fund	$13,868,643	28.9%
Special Revenue Funds	$22,806,989	47.5%
Assigned Funds	$ 4,700,000	9.8%
Unassigned Fund Balance	$ 4,962,620	10.3%
Transfer for Capital	$ 1,700,000	3.5%
TOTAL	**$48,038,252**	**96.5%**



EXPENDITURES BY CATEGORY

Expenditures by Categories
FY 2016-17

Main Cost Categories	Amount	%
Personnel Services	$ 5,348,998	11.1%
Operating Expenses	11,230,886	23.4%
Debt Service	1,574,219	3.3%
Capital Outlay	16,591,772	34.5%
Transfers	1,700,000	3.5%
Restricted Fund Balance	1,627,136	3.4%
Committed Fund Balance	302,621	0.6%
Assigned Fund Balance	4,700,000	9.8%
Unassigned Fund Balance	4,962,620	10.3%
TOTAL	**$48,038,252**	**100.0%**



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GENERAL FUND REVENUE DETAIL

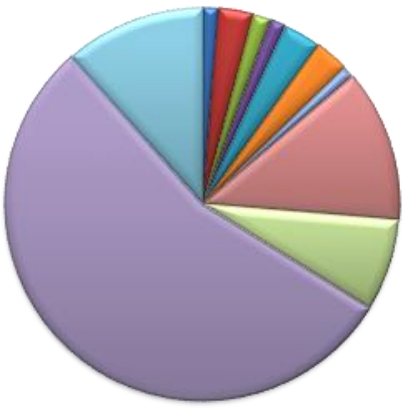
General Fund Revenues
FY 2016-17

Revenue	Amount	%
Ad-Valorem Taxes	$ 5,905,263	42.6%
Utility Taxes	$ 3,232,265	23.3%
Franchise Fees	$ 816,472	5.9%
Licenses and Permits	$ 202,500	1.5%
Intergovernmental Revenue	$ 2,254,788	16.3%
Fines and Forfeitures	$ 200,000	1.4%
Charges for Services	$ 708,275	5.1%
Interest Income	$ 95,000	0.7%
Other	$ 304,080	2.2%
Transfer	$ 150,000	1.1%
Total GF Revenues	**$13,868,643**	**100.0%**

GENERAL FUND EXPENDITURE DETAIL

General Fund Expenditures
FY 2016-17

Revenue	Amount	%
Village Council	$ 177,525	1.3%
Village Manager	$ 398,772	2.9%
Village Clerk	$ 205,731	1.5%
Village Attorney	$ 175,000	1.3%
Finance Department	$ 429,943	3.1%
Human Resources & Comm.	$ 392,086	2.8%
Planning & Zoning (CED)	$ 133,001	1.0%
General Government	$ 1,736,251	12.5%
Facilities Maintenance (PS)	$ 1,047,082	7.5%
Police Services	$ 7,578,167	54.6%
Parks & Recreation	$ 1,595,085	11.5%
Total GF Expenditures	**$13,868,643**	**100.0%**



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CONCLUSION & ACKNOWLEDGEMENTS

The theme this year is "*completing the picture*" and for many reasons this truly is the right theme for this Village to embrace. We have begun transforming our future commercial area and ensuring that it augments and improves our quality of life. Our residents love Palmetto Bay and it is evident in the fact that we have all chosen to live here above anywhere else. In many respects, Palmetto Bay is rated as one of the best places to live in South Florida. We have great parks, great schools (both public and private), great neighborhoods, access to the water, and regional treasures such as the Charles Deering Estate. However, our greatest strength lies in our residents and the small town and family atmosphere that we all treasure and enjoy.

We are fortunate to have so many attributes and pieces to the puzzle, but we still need a few more pieces to have the full picture. We have to complete the strategic plan, implement green strategies, sea level initiatives, provide age-friendly programs, and most importantly alleviate our traffic problems. For far too long the Village could not reach a consensus to resolve traffic issues, but the current Council has tackled the challenge head on and will unveil a comprehensive traffic plan in the fall. They are ensuring the downtown area is vibrant, lively, and the focal point of our Village, giving us a destination and a pedestrian-friendly area to meet and mingle. The transformation will help diversify our tax base and keep taxes low as our recent survey showed us that over 60% of residents want low taxes. This budget presented to the residents and Council accomplishes just that by reducing the millage rate to historic low levels and the fifth-lowest in the County while keeping services at the levels we have come to enjoy. The overall theme of completing the picture entails securing fiscal responsibility and improving the quality of life.

Based on discussions with residents in my many meetings with groups and individuals throughout this year, I feel confident that our current Council and the direction they are providing are the right ones to truly make our Village the "Gateway to South Dade." I've been privileged to work with a great

staff that has brought in the largest level of grant funds in our history and has diligently tackled the challenges we face and the initiatives we seek to make this an even better community.

My sincere appreciation is given to the Mayor and Council for their great guidance through the year and to Finance Director Chin and Human Resources & Communications Director Cadaval for their hard work in putting together this budget book and presentation on an annual basis, but most importantly, I warmly thank our residents for believing in us.

Respectfully,

Edward Silva
Village Manager

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 (30th) day of September of each year. If it fails to adopt the annual budget by this date, the Council may by resolution direct that the amounts appropriated for current operations for the current Fiscal Year shall be deemed adopted for the ensuing Fiscal Year for a period of fifteen (15) days and renewed by resolution each fifteen (15) days, with all items in it prorated accordingly, until such time as the Council adopts an annual budget for the ensuing Fiscal Year. An ordinance adopting an annual budget shall constitute appropriation of the amounts specified therein.

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.

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.

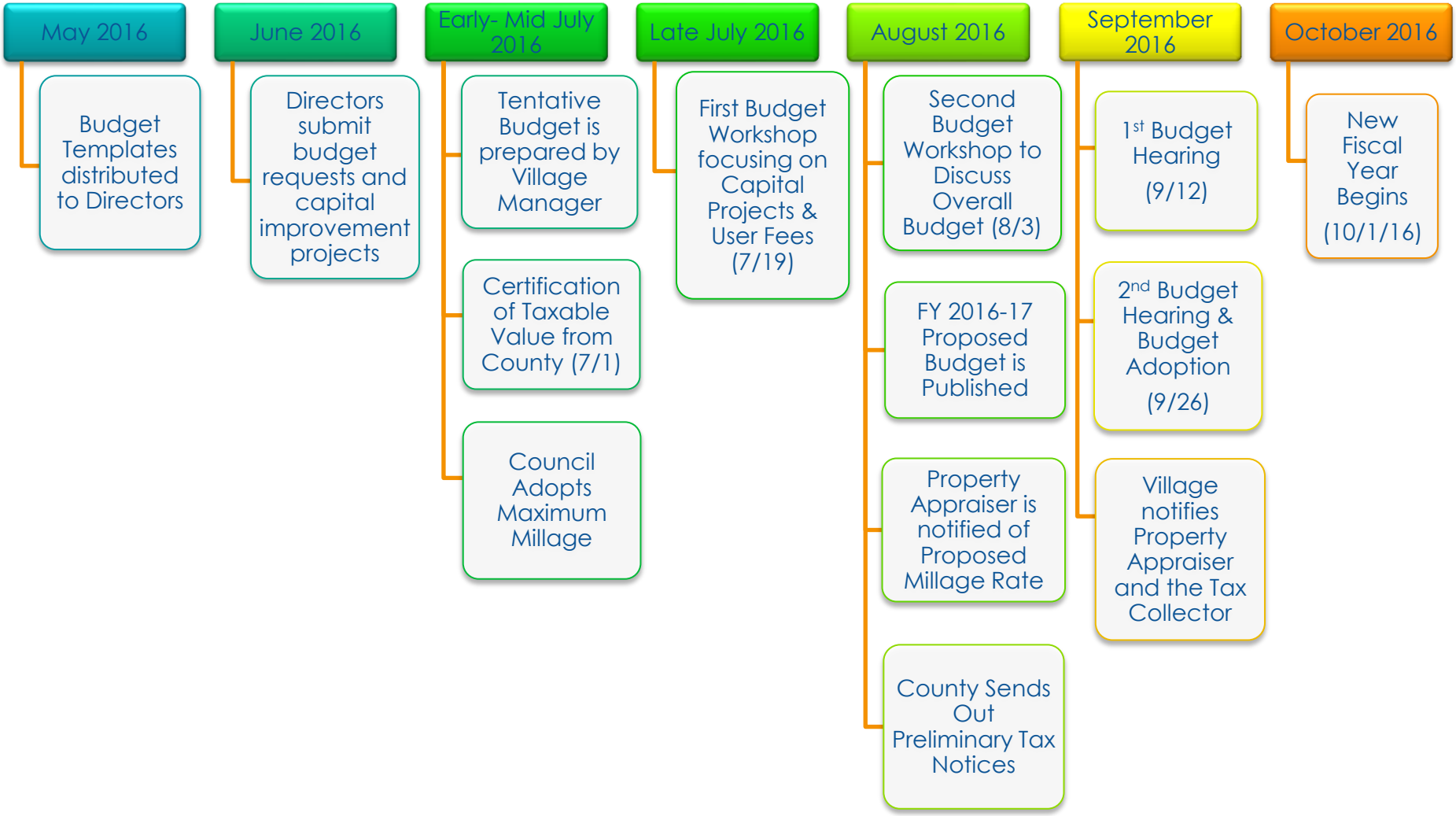
4.7 (B) Reduction of Appropriations. If, at any time during the fiscal year, it appears probable to the Village Manager that the revenues available will be insufficient to meet the amount appropriated, she/he shall report in writing to the Council without delay, indicating the estimated amount of the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

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 $5,000 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

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

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

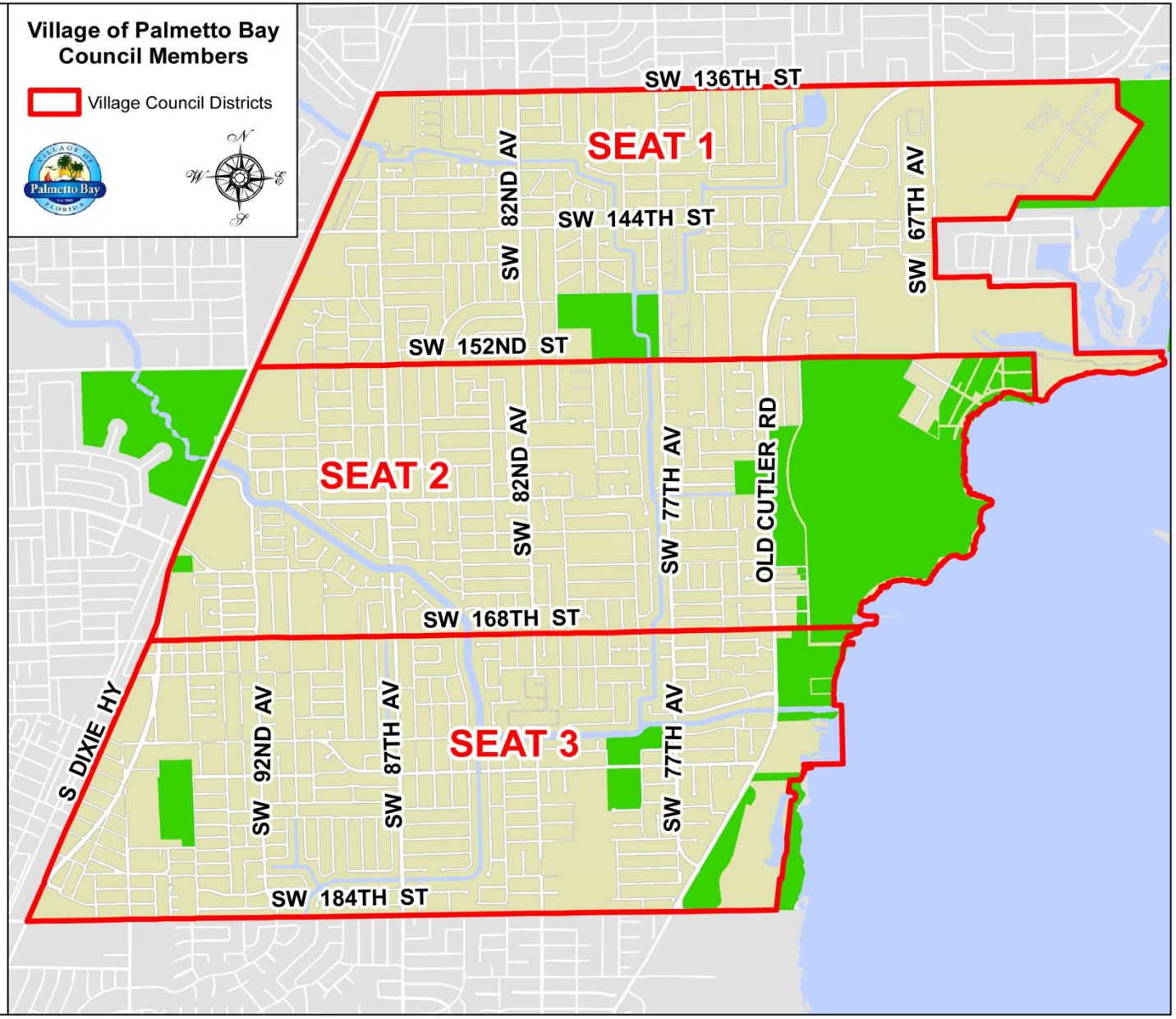
Eugene Flinn
Mayor

John DuBois
Vice Mayor

Karyn Cunningham
Councilmember - Seat 1

Tim Schaffer
Councilmember - Seat 2

Larissa Siegel Lara
Councilmember - Seat 3



Village Profile

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 as well as exceptional private schools.

Village residents enjoy the benefits of an extensive park system composed of five Village-operated park facilities offering a myriad of opportunities ranging from active to passive, recreation to preservation, ground activities to water recreation, and an outstanding view of Biscayne Bay. Its commercial corridor along South Dixie Highway is easily and quickly accessible from any location within Village limits. Restaurants, lodging and markets are a few of the service industries available to our residents and visitors.

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

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

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 72nd 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 67th Avenue

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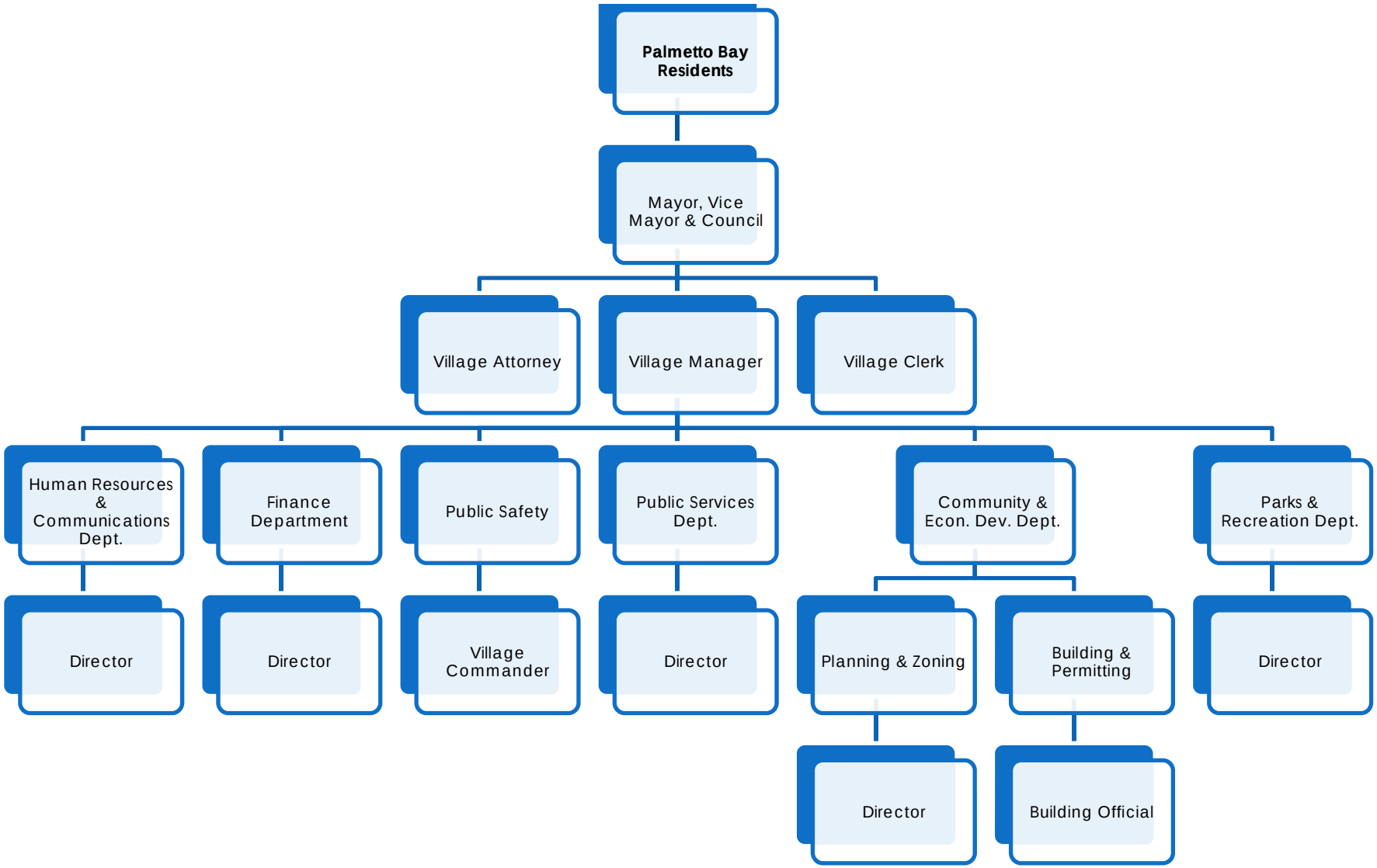
ORGANIZATIONAL CHART



Staffing Summary

POSITION SUMMARY BY FUND		FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
GENERAL FUND		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Village Council	Mayor & Council	*5.0*	*0.0*	*5.0*	*0.0*	*5.0*	*0.0*
	Total Council Positions	*5.0*	*0.0*	*5.0*	*0.0*	*5.0*	*0.0*
Village Positions	Office of the Village Manager	1.0	4.0	0.0	5.0	0.0	5.0
	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 & Econ. Dev. (P&Z)	0.0	3.0	0.0	2.0	0.0	2.0
	Human Resources & Communications	1.0	2.0	2.0	4.0	1.0	4.0
	Parks & Recreation*	21.0	9.0	23.0	8.0	20.0	8.0
	Public Services (Fac. Maintenance)	5.0	8.0	6.0	10.0	5.0	9.0
	Total Village Positions	*28.0*	*33.0*	*31.0*	*36.0*	*26.0*	*35.0*
Contractual	Office of the Village Attorney**	1.0	0.0	1.0	0.0	1.0	0.0
	Palmetto Bay Policing Unit	0.0	46.0	0.0	47.0	0.0	47.0
	Total Contractual Positions	*1.0*	*46.0*	*1.0*	*47.0*	*1.0*	*47.0*
	Total General Fund Positions	**34.0**	**79.0**	**37.0**	**83.0**	**32.0**	**82.0**
SPECIAL REVENUE FUND		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Village Positions	Office of the Village Manager	0.0	0.0	0.0	1.0	0.0	1.0
	Finance Department	0.0	1.0	0.0	1.0	0.0	1.0
	Community & Econ. Dev. (B&P)	1.0	12.0	0.0	13.0	0.0	13.0
	Public Services (Public Works)	1.0	7.0	1.0	8.0	1.0	8.0
	Total Village Positions	*2.0*	*20.0*	*1.0*	*23.0*	*1.0*	*23.0*
Contractual	Community & Econ. Dev. (B&P)	5.0	0.0	5.0	0.0	5.0	0.0
	Total Contractual Positions	*5.0*	*0.0*	*5.0*	*0.0*	*5.0*	*0.0*
	Total Special Revenue Fund Positions	**7.0**	**20.0**	**6.0**	**23.0**	**6.0**	**23.0**
SUMMARY		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
	Total Council Positions	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**
	Total Village Positions	**30.0**	**53.0**	**32.0**	**59.0**	**27.0**	**58.0**
	Total Contractual Positions	**6.0**	**46.0**	**6.0**	**47.0**	**6.0**	**47.0**

*does not include seasonal positions (Summer Camp)
**position first included in Staffing Summary for FY 2015-16

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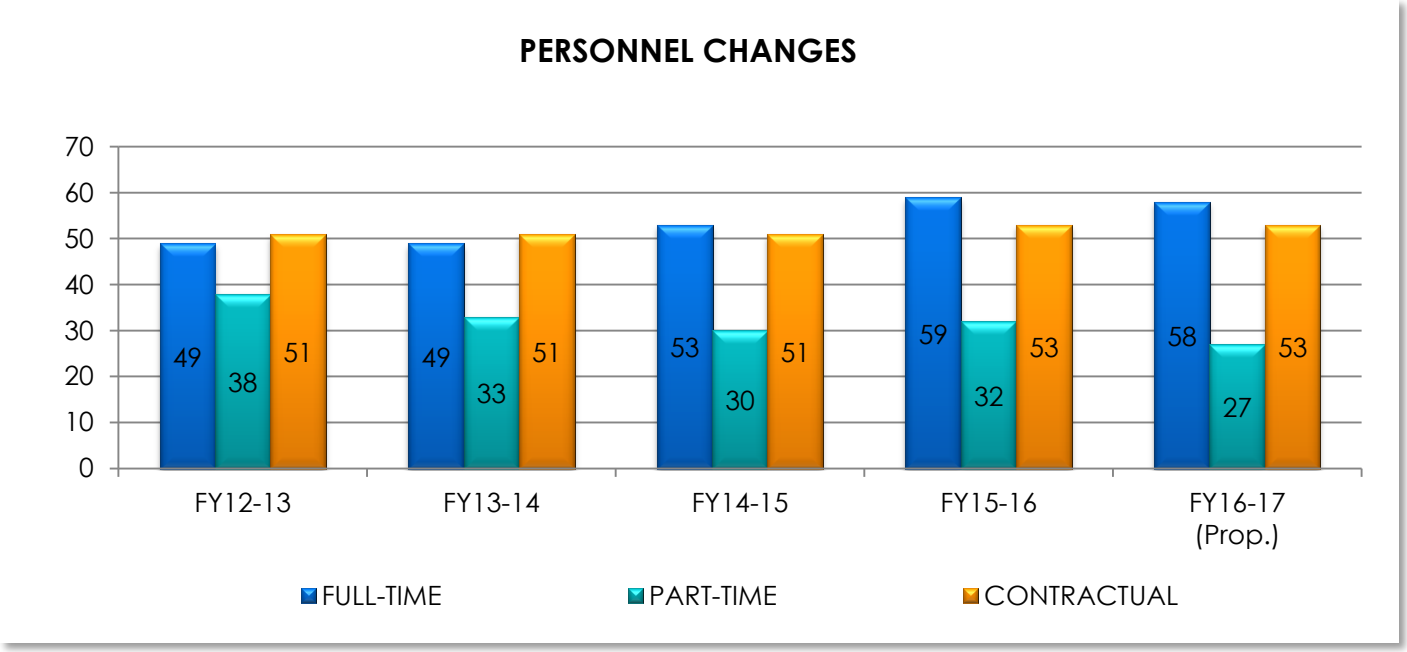
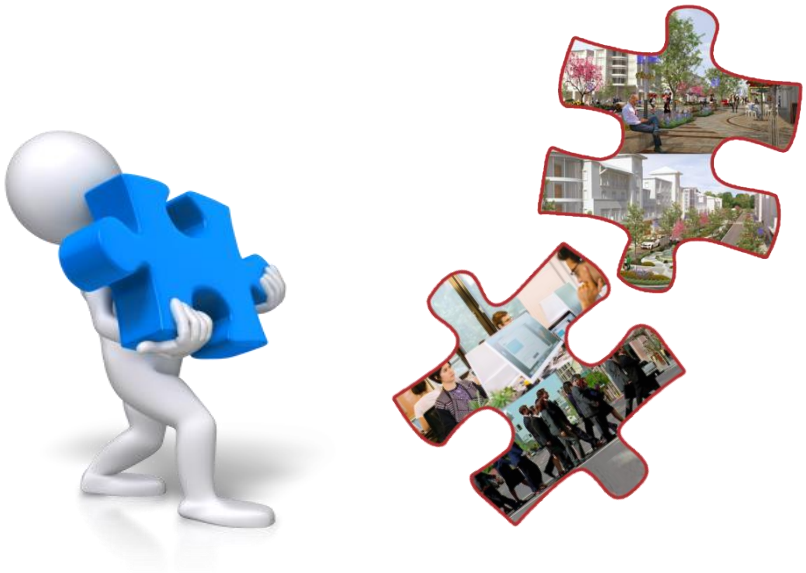
Staffing Summary





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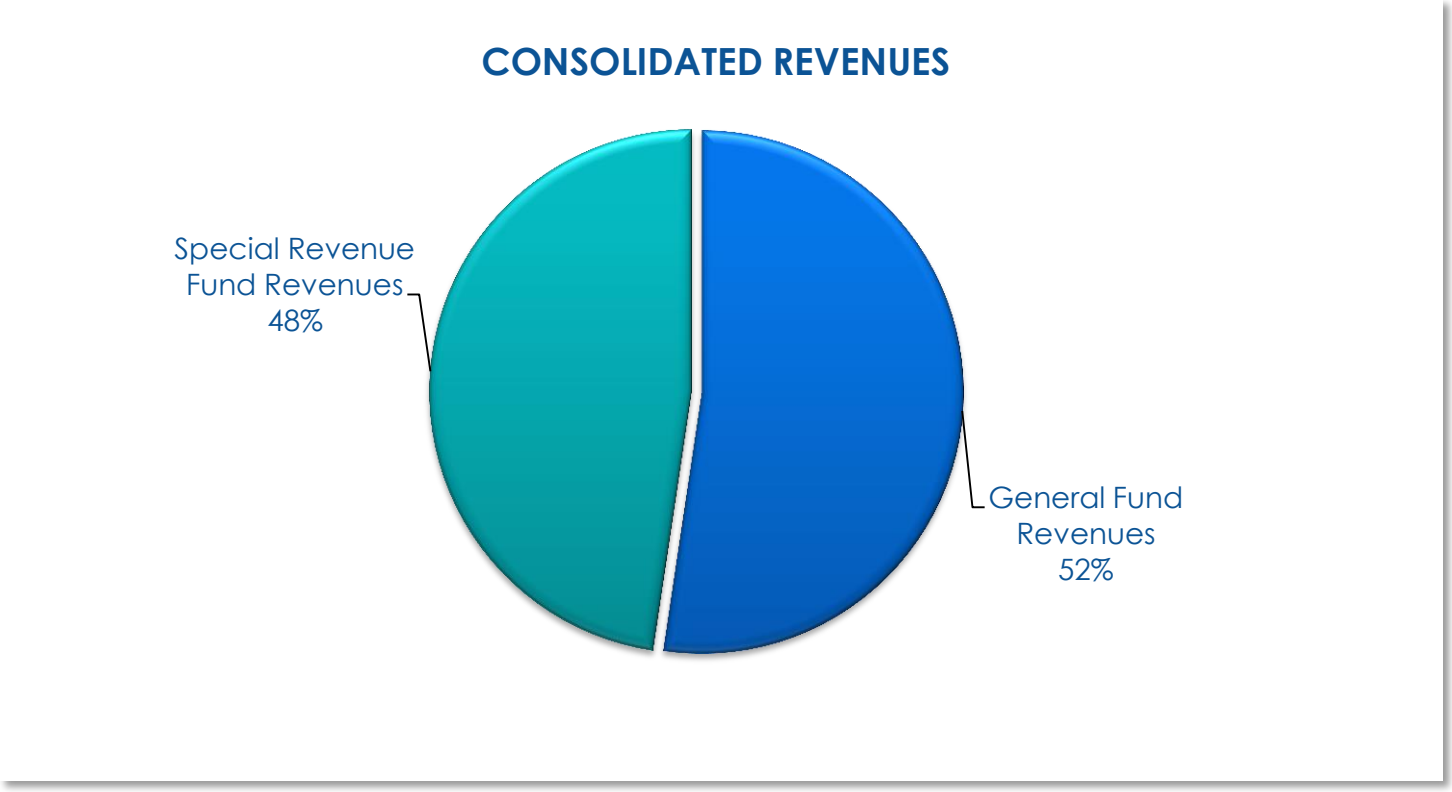
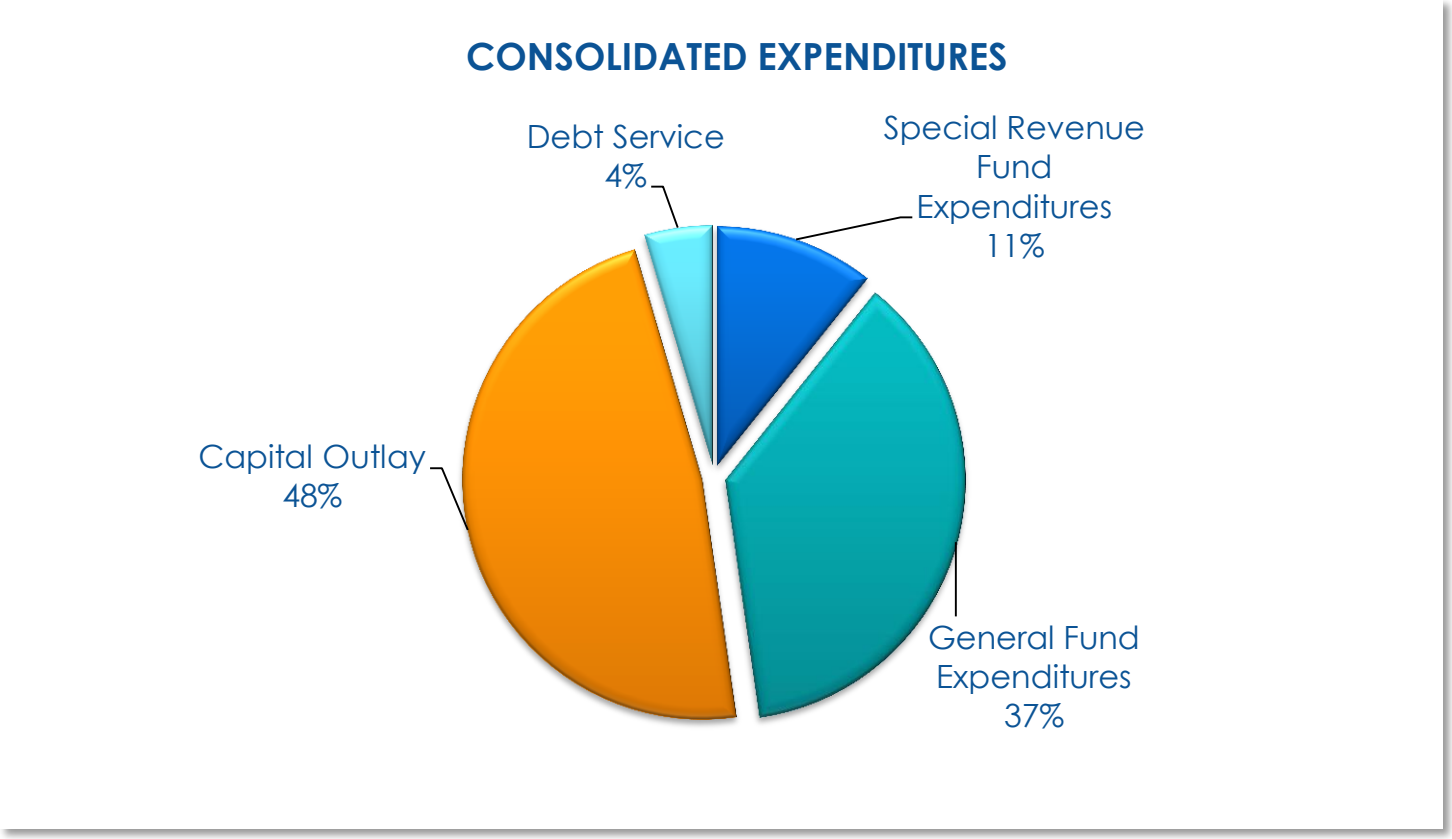
Summary of Funds

CONSOLIDATED BUDGET SUMMARY				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
BEGINNING FUND BALANCE - ALL FUNDS	**$ 20,295,509**	**$ 20,842,307**	**$ 21,577,466**	**$ 20,000,133**
REVENUES - ALL FUNDS				
Taxes	$ 5,788,016	$ 5,967,911	$ 5,968,174	$ 5,905,263
Utility Taxes	3,662,919	3,437,079	3,330,095	3,232,265
Franchise Fees	787,126	861,110	861,110	816,472
Licenses and Permits	318,435	200,000	204,541	202,500
Intergovernmental Revenue	2,237,204	2,288,230	2,253,292	2,254,788
Fines and Forfeitures	260,718	210,000	200,000	200,000
Charges for Services	819,902	998,000	879,785	708,275
Interest Income	103,964	95,000	95,000	95,000
Other	297,302	258,980	279,080	304,080
Transfer	-	62,555	-	150,000
Special Revenue Funds	3,838,356	4,146,345	4,226,262	12,619,476
TOTAL REVENUES - ALL FUNDS	**$ 18,113,942**	**$ 18,525,210**	**$ 18,297,339**	**$ 26,488,119**
Transfer In - General Fund - Capital Projects	$ 121,000	$ 3,200,000	$ 3,200,000	$ 1,550,000
Debt Proceeds	-	-	-	-
TOTAL SOURCES - ALL FUNDS	**$ 38,530,451**	**$ 42,567,517**	**$ 43,074,805**	**$ 48,038,252**
EXPENDITURES - ALL FUNDS				
Operating Expenditures				
Personnel Services	$ 4,621,442	$ 5,458,408	$ 4,492,901	$ 5,348,998
Operating Expenses	10,017,135	11,101,428	10,383,458	11,230,886
Total Operating Expenditures - All Funds	**$ 14,638,577**	**$ 16,559,836**	**$ 14,876,359**	**$ 16,579,884**
Debt Service				
Principal	$ 747,802	$ 776,495	$ 799,432	$ 819,432
Interest	800,490	808,064	770,610	754,787
Capital Outlay	645,116	9,355,247	3,428,271	16,591,772
TOTAL EXPENDITURES - ALL FUNDS	**$ 16,831,985**	**$ 27,499,642**	**$ 19,874,672**	**$ 34,745,875**
Transfers				
Transfer for Downtown Redevelopment	$ -	$ -	$ -	$ -
Transfer for Capital Outlay	121,000	3,200,000	3,200,000	1,550,000
Transfer of Fund Balance	-	62,555	-	150,000
Fund Balance				
Restricted Fund Balance	5,470,707	1,555,538	5,540,467	1,627,136
Committed Fund Balance	2,249,289	83,827	3,097,046	302,621
Assigned Fund Balance	2,640,000	6,700,000	4,700,000	4,700,000
Unassigned Fund Balance	11,217,470	3,465,955	6,662,620	4,962,620
TOTAL FUND BALANCE	**$ 21,577,466**	**$ 11,805,320**	**$ 20,000,133**	**$ 11,592,377**
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES- ALL FUNDS	**$ 38,530,451**	**$ 42,567,517**	**$ 43,074,805**	**$ 48,038,252**

Summary of Funds





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Summary of Funds

SUMMARY OF FUND BALANCES				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
GENERAL FUND				
BEGINNING FUND BALANCE	**$ 13,070,901**	**$ 13,428,510**	**$ 13,857,470**	**$ 11,362,620**
Revenues	14,275,586	14,378,865	14,071,077	13,868,643
Expenditures				
Personnel	3,343,365	3,580,865	2,997,531	3,268,394
Operating	9,031,874	9,777,000	9,361,822	9,589,498
Capital Outlay	-	-	-	-
Debt Service				
Principal	345,000	365,000	379,276	399,276
Interest	647,778	656,000	627,298	611,475
Transfer for Downtown Redevelopment	-	-	-	-
Transfer for Capital Outlay	121,000	3,200,000	3,200,000	1,550,000
Transfer of Fund Balance	-	62,555	-	150,000
Restricted Fund Balances	-	-	-	-
Commited Fund Balances	-	-	-	-
Assigned Fund Balance	2,640,000	6,700,000	4,700,000	4,700,000
Unassigned Fund Balance	11,217,470	3,465,955	6,662,620	4,962,620
ENDING GENERAL FUND BALANCE	**$ 13,857,470**	**$ 10,165,955**	**$ 11,362,620**	**$ 9,662,620**
SPECIAL REVENUE FUND				
BEGINNING FUND BALANCE	**$ 7,224,608**	**$ 7,413,797**	**$ 7,719,996**	**$ 8,637,513**
Revenues	3,838,356	4,146,345	4,226,262	12,619,476
Transfer In	121,000	3,200,000	3,200,000	1,550,000
Debt Proceeds	-	-	-	-
Expenditures				
Personnel	1,278,077	1,877,543	1,495,370	2,080,604
Operating	985,261	1,324,428	1,021,636	1,641,388
Capital Outlay	645,116	9,355,247	3,428,271	16,591,772
Debt Service				
Principal	402,802	411,495	420,156	420,156
Interest	152,712	152,064	143,312	143,312
Restricted Fund Balances	5,470,707	1,555,538	5,540,467	1,627,136
Commited Fund Balances	2,249,289	83,827	3,097,046	302,621
ENDING SPECIAL REVENUE FUND BALANCE	**$ 7,719,996**	**$ 1,639,365**	**$ 8,637,513**	**$ 1,929,757**
TOTAL FUND BALANCE - ALL FUNDS	**$ 21,577,466**	**$ 11,805,320**	**$ 20,000,133**	**$ 11,592,377**

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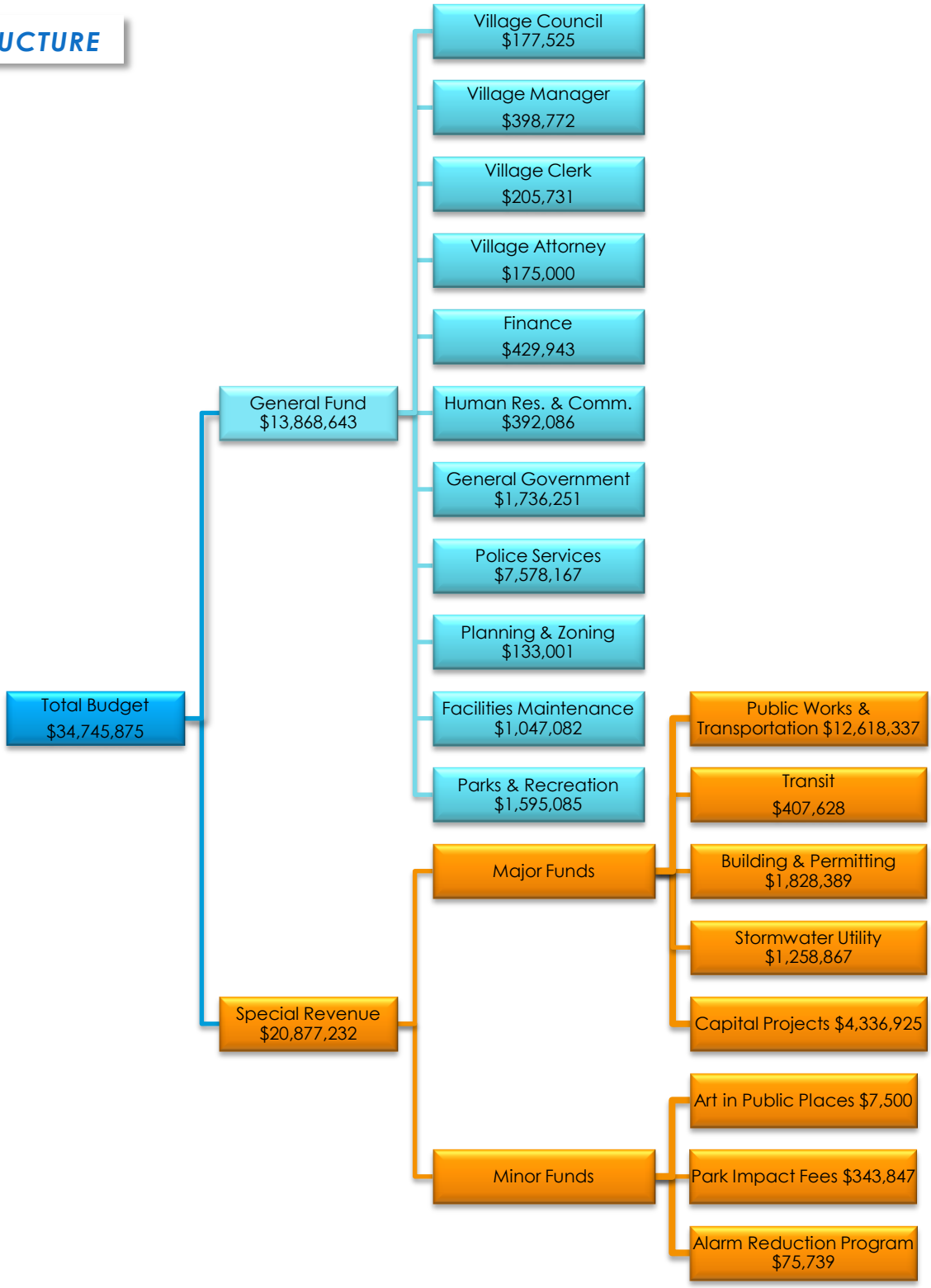
Summary of Funds

FUND STRUCTURE



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General Fund

GENERAL FUND SUMMARY				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
BEGINNING GENERAL FUND BALANCE	**$ 13,070,901**	**$ 13,428,510**	**$ 13,857,470**	**$ 11,362,620**
REVENUES				
Ad-Valorem Taxes	5,788,016	5,967,911	5,968,174	5,905,263
Utility Taxes	3,662,919	3,437,079	3,330,095	3,232,265
Franchise Fees	787,126	861,110	861,110	816,472
Licenses and Permits	318,435	200,000	204,541	202,500
Intergovernmental Revenue	2,237,204	2,288,230	2,253,292	2,254,788
Fines and Forfeitures	260,718	210,000	200,000	200,000
Charges for Services	819,902	998,000	879,785	708,275
Interest Income	103,964	95,000	95,000	95,000
Other	297,302	258,980	279,080	304,080
Transfer	-	62,555	-	150,000
TOTAL REVENUES	**$ 14,275,586**	**$ 14,378,865**	**$ 14,071,077**	**$ 13,868,643**
TOTAL SOURCES	**$ 27,346,487**	**$ 27,807,375**	**$ 27,928,547**	**$ 25,231,263**
EXPENDITURES				
Village Council	167,250	179,500	172,290	177,525
Village Manager	546,335	373,274	257,460	398,772
Village Clerk	286,871	237,405	230,325	205,731
Village Attorney	129,568	175,000	179,572	175,000
Finance Department	431,269	444,099	413,387	429,943
Human Resources & Communications	220,704	469,602	329,632	392,086
Comm. & Economic Dev. - Planning & Zoning	536,524	357,083	302,816	133,001
General Government	1,811,287	2,331,000	2,283,156	1,736,251
Public Services- Facilities Maintenance	226,014	812,834	809,140	1,047,082
Police Services	6,999,209	7,156,950	6,926,882	7,578,167
Parks & Recreation	2,012,986	1,842,118	1,461,267	1,595,085
TOTAL EXPENDITURES	**$ 13,368,017**	**$ 14,378,865**	**$ 13,365,927**	**$ 13,868,643**
Transfer for Downtown Development	$ -	$ -	$ -	$ -
Transfer for Capital Outlay	121,000	3,200,000	3,200,000	1,550,000
Transfer of Fund Balance	-	62,555	-	150,000
Restricted Funds Balance	-	-	-	
Committed Funds Balance	-	-	-	-
Assigned Funds Balance	2,640,000	-	-	
Declared Emergencies	-	650,000	650,000	650,000
Community Growth	-	500,000	500,000	500,000
Revenue Volatility	-	1,000,000	1,000,000	1,000,000
Litigation Reserve	-	350,000	350,000	350,000
Asset Repair, Replacement & Maintenance	-	2,200,000	2,200,000	2,200,000
Solar Fund	-	2,000,000	-	-
Unassigned General Fund Balance	11,217,470	3,465,955	6,662,620	4,962,620
TOTAL FUND BALANCE	**13,857,470**	**10,165,955**	**11,362,620**	**9,662,620**
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**$ 27,346,487**	**$ 27,807,375**	**$ 27,928,547**	**$ 25,231,263**

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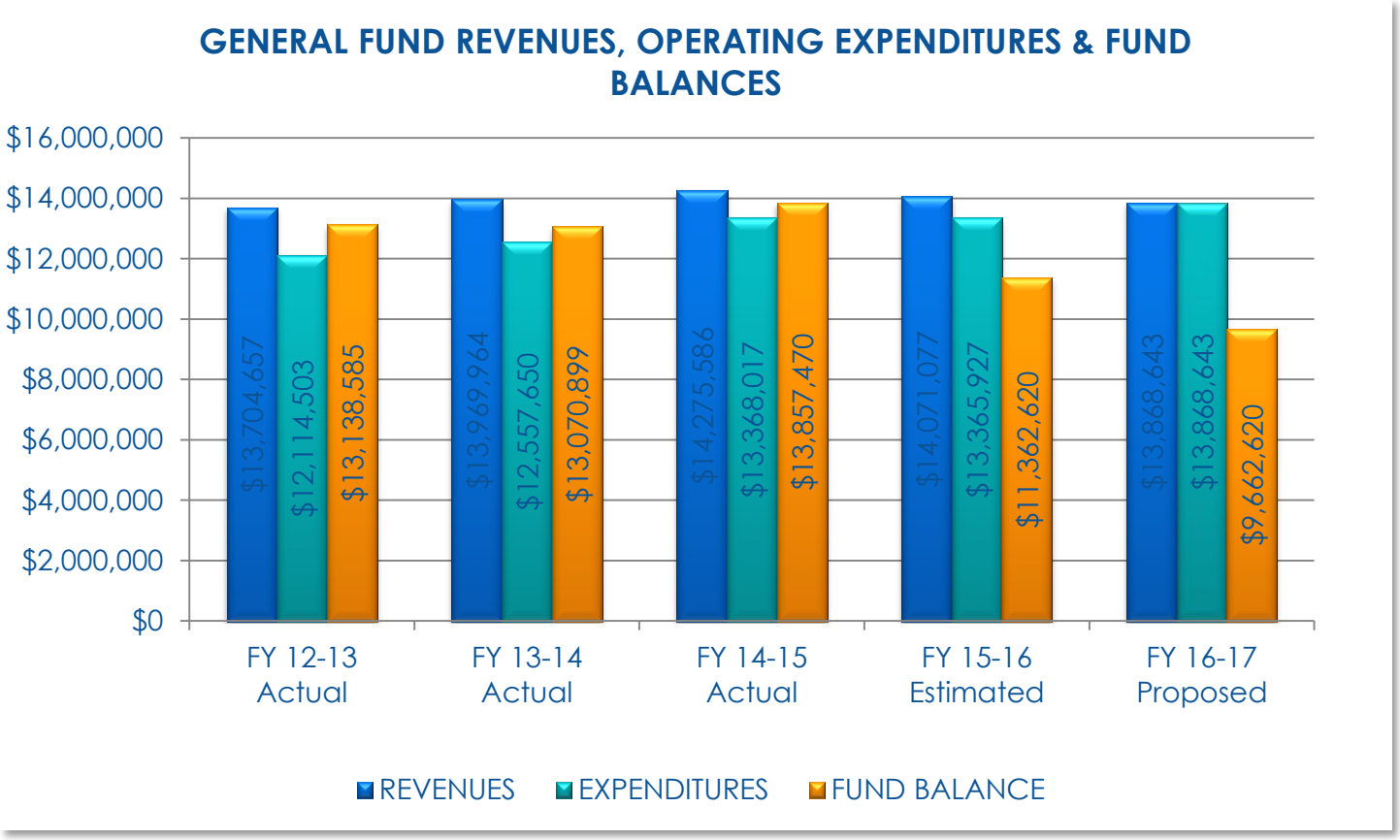

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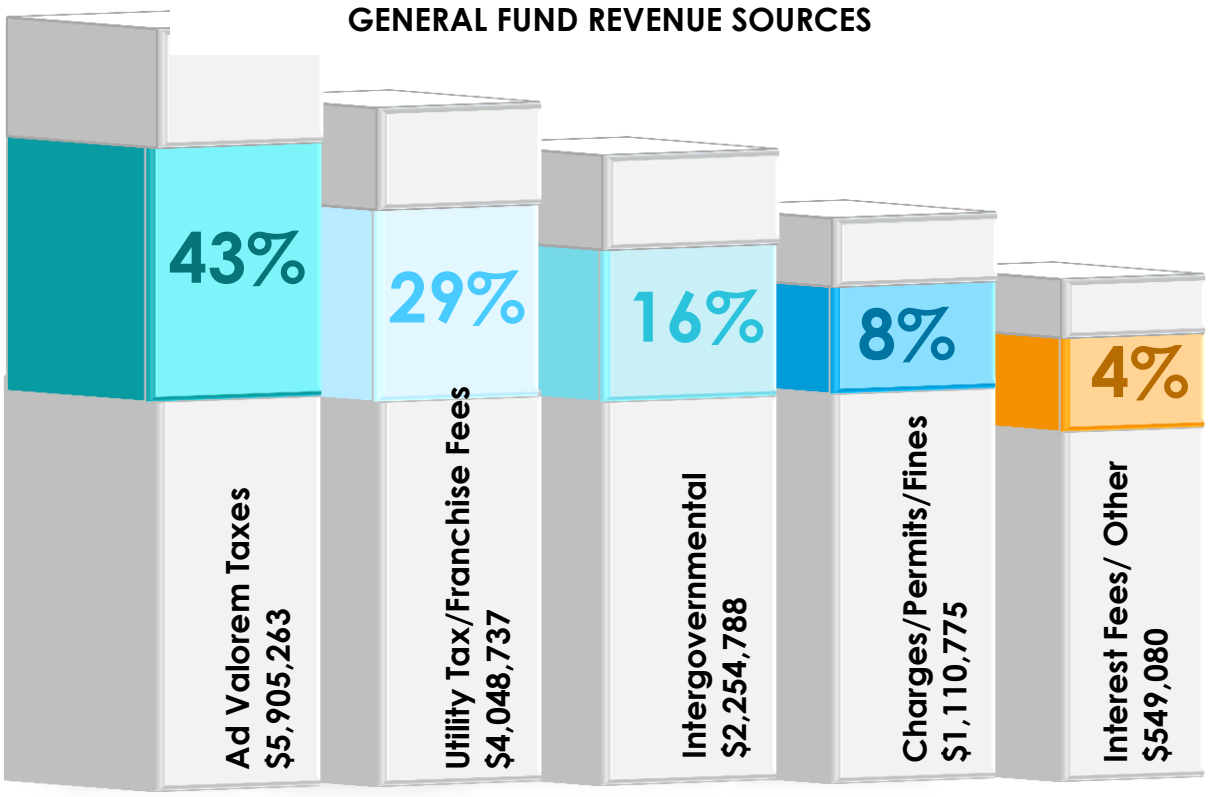
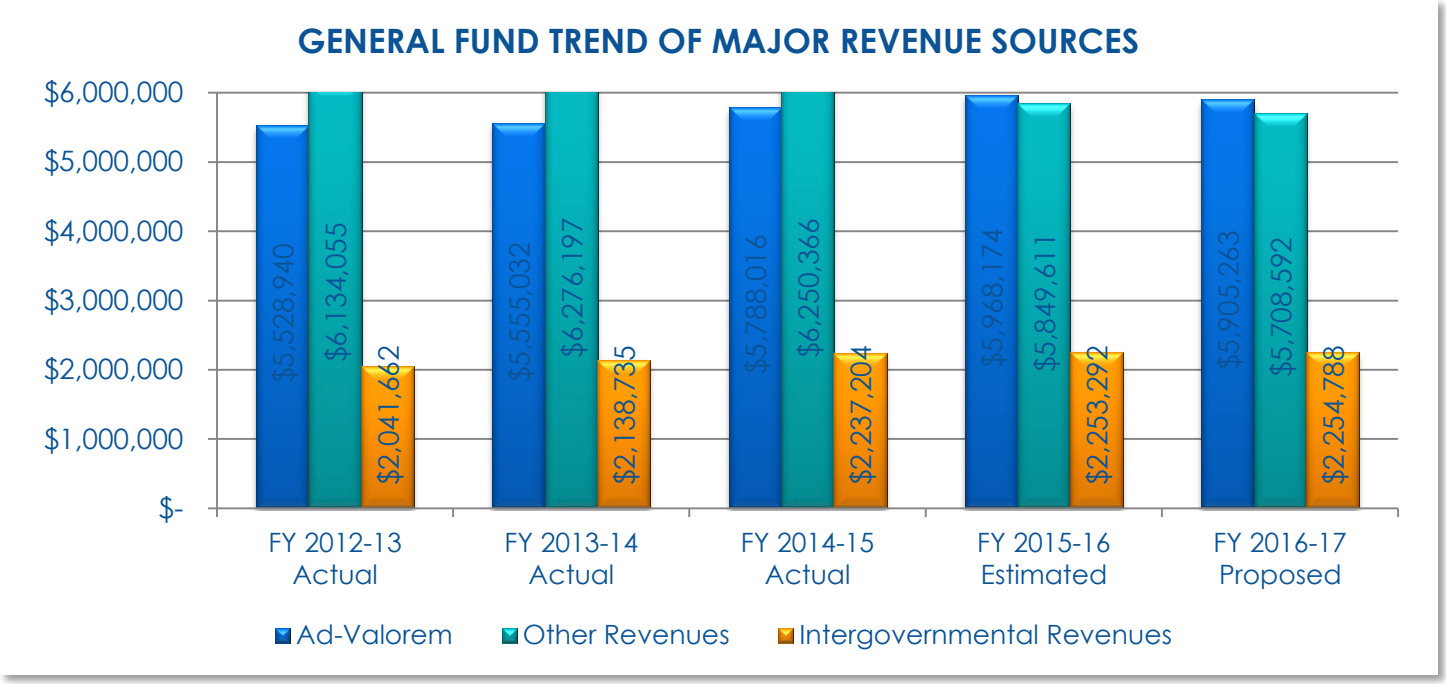
General Fund

GENERAL FUND REVENUES				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Ad-Valorem Taxes				
Ad Valorem Taxes @ 2.3292 mills @ 95%	$ 5,670,565	$ 5,930,911	$ 5,930,911	$ 5,885,263
Ad Valorem Taxes - Delinquent	116,975	37,000	37,000	20,000
Ad Valorem Taxes - Interest	476	-	263	-
Utility Taxes				
Utility Taxes - Electric	2,037,861	1,865,000	1,865,000	1,900,000
Utility Taxes - Water	255,917	215,000	215,000	240,000
Utility Taxes - Gas	42,695	49,000	49,000	55,000
Unified Communications Services Tax	1,326,446	1,308,079	1,201,095	1,037,265
Franchise Fees				
Franchise Fee - Electric	787,126	861,110	861,110	816,472
Licenses and Permits				
Business Tax Receipts	97,721	75,000	75,000	75,000
Zoning Application Processing	166,602	100,000	100,000	100,000
Administrative Variances	3,996	-	741	1,000
Sidewalk Café Permits	3,400	-	800	1,500
Lot Clearing	28,021	10,000	12,000	10,000
Certificate Of Use	18,695	15,000	16,000	15,000
Intergovernmental Revenues				
State Revenue Sharing	450,346	484,230	449,292	450,000
Alcoholic Beverage Licenses	4,653	4,000	4,000	4,000
Local Government 1/2 Cent Sales Tax	1,782,205	1,800,000	1,800,000	1,800,788
Charges For Services				
Police Services	4,840	3,000	5,000	5,000
Coral Reef Park Rentals	63,461	110,000	75,510	75,000
Tennis	196,816	140,000	157,000	48,000
Palmetto Bay Park Rentals	50,888	35,000	52,280	52,280
Thalatta Park Rentals	395,397	385,000	402,000	410,000
Summer Program	95,281	165,000	165,000	95,000
Other Charges for Services	13,219	160,000	22,995	22,995
Fines and Forfeitures				
Fines & Forfeitures - Parking Tickets	102,040	100,000	110,000	110,000
School Crossing Guards	24,462	25,000	20,000	20,000
Fines - Code Compliance	134,216	85,000	70,000	70,000
Interest Earnings	103,964	95,000	95,000	95,000
Other				
Rent	110,781	158,980	158,980	183,980
Miscellaneous Revenues	186,521	100,000	120,100	120,100
Transfer	-	62,555	-	150,000
TOTAL GENERAL FUND REVENUES	**$ 14,275,586**	**$ 14,378,865**	**$ 14,071,077**	**$ 13,868,643**

General Fund





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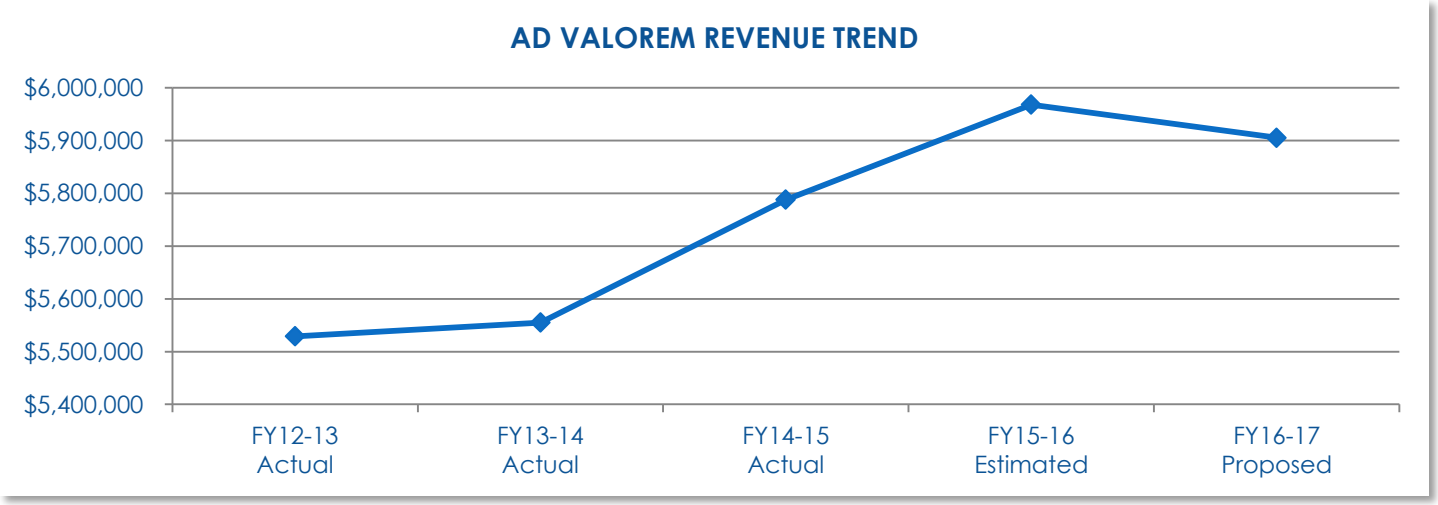
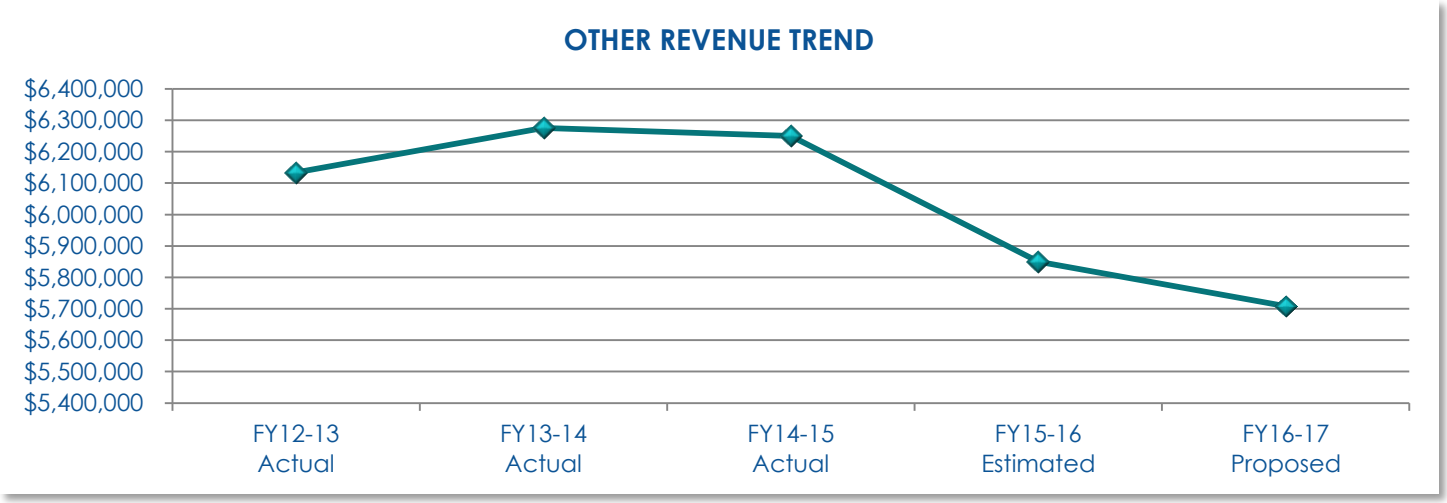
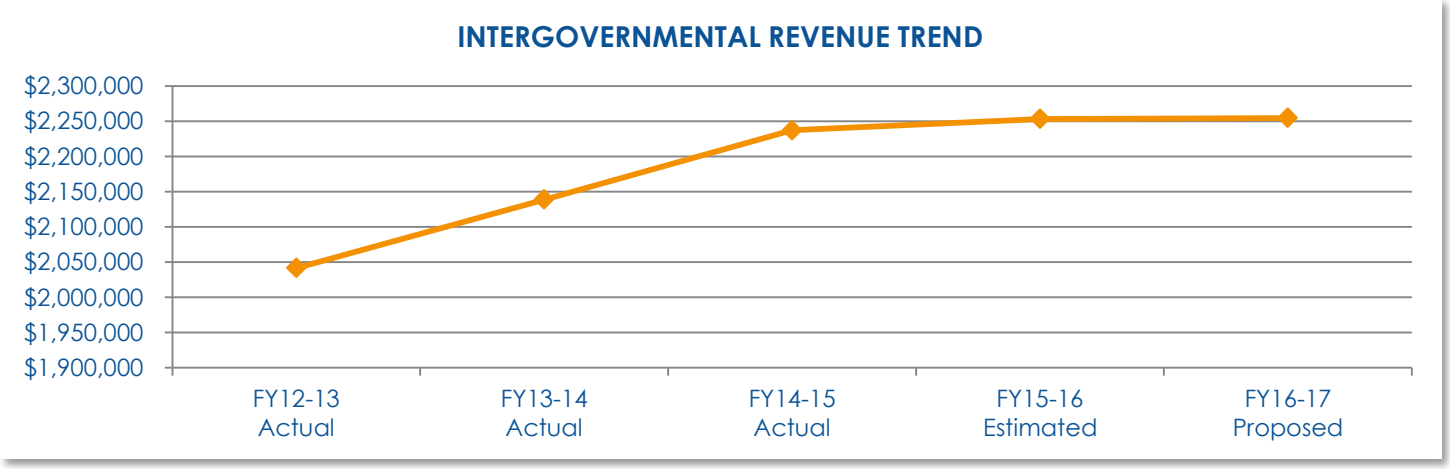
General Fund







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Revenue Description

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

The total assessed value changes continuously after July 1st due to assessed valuation appeals and other adjustments such as discounts for prompt payment. Because of the potential for reductions in ad valorem collections, local governments budget ad valorem revenues at 95% of the calculated amount.

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.

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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.

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.

FUND BALANCE

The estimated General Fund ending balance for FY 2015-16 is $11,362,620. The fund balance for governmental funds can be reported in five components depending on the source of the fund balance. The five components are:

- **Non-spendable** – Assets that are inherently non-spendable, such as inventory or long-term receivables. The Village budget has no funds in this category.

- **Restricted** – Assets that have externally enforceable limitations on use, such as grants or other such other funding containing provisions which are imposed by law. The Village has no funds in this category.

- **Committed** – Assets with self-imposed limitations, usually set by the highest level of decision making that requires formal action at the same level to remove. The Village has no funds in this category.

- **Assigned** – Assets with limitations resulting from intended use, which is usually established administratively. In accordance with Council policy, the Assigned Fund Balance is divided into individual subcategories which specify the purpose and intent of the expense, thereby limiting the use for the funds under each assigned subcategory. These categories and their corresponding funding levels were established based upon recommendations by the Government Finance Officers Association. The categories and allocations for FY 2016-17 are as follows:

  Declared Emergencies: $650,000
  Community Growth: $500,000
  Revenue Volatility: $1,000,000
  Litigation Reserve: $350,000
  Asset Repair, Replacement & Maintenance: $2,200,000

- **Unassigned** – Any part of total Fund Balance that has not been designated as part of any of the four previous categories. The budget for FY 2016-17 shows an estimated total of $4,962,620 in this category, which are primarily the result of surpluses realized annually in the operating budget.

General Fund

GENERAL FUND EXPENDITURES- SUMMARY				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Village Council	$ 167,250	$ 179,500	$ 172,290	$ 177,525
Village Manager	546,335	373,274	257,460	398,772
Village Clerk	286,871	237,405	230,325	205,731
Human Resources & Communications	220,704	469,602	329,632	392,086
Finance Department	431,269	444,099	413,387	429,943
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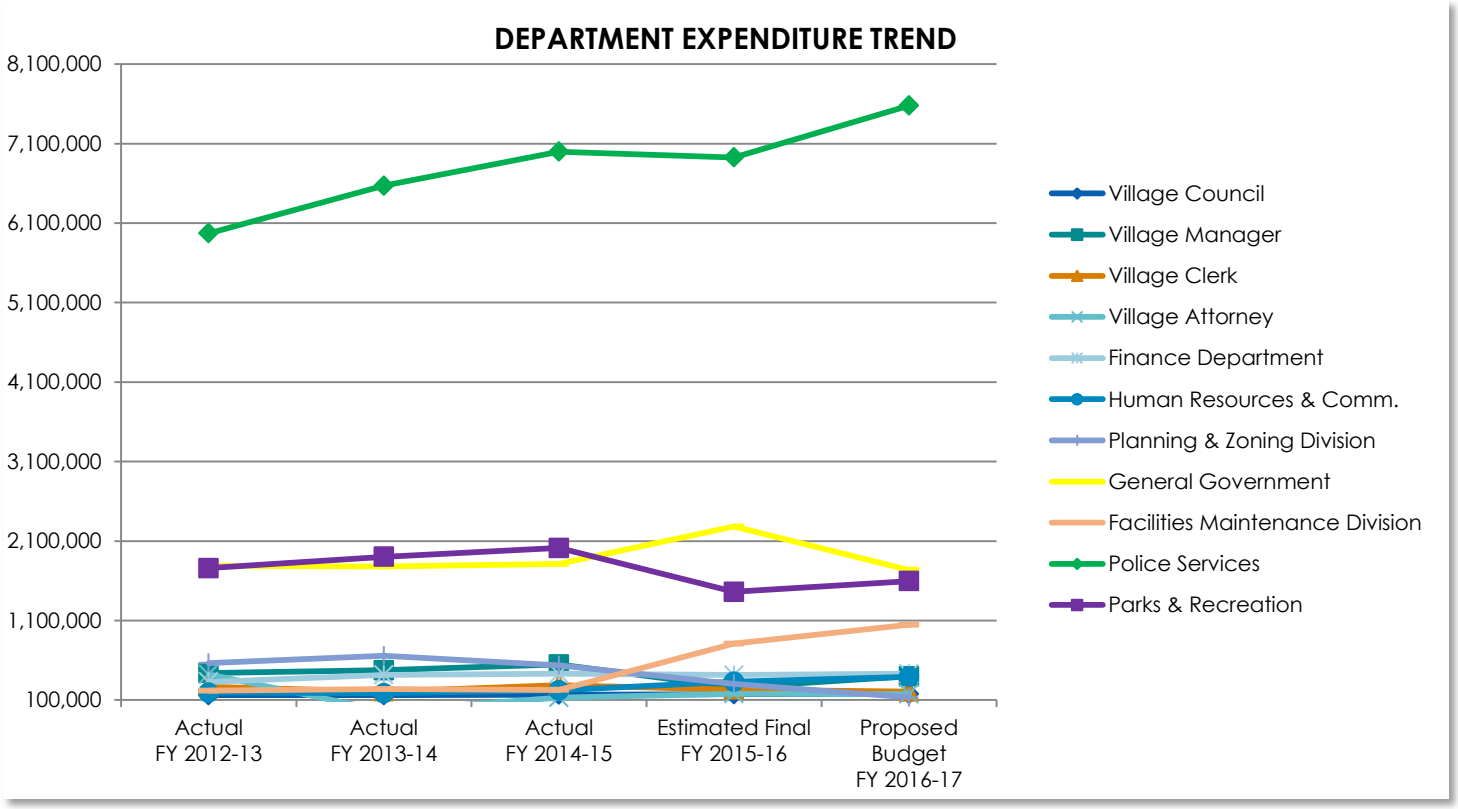
Police Services	6,999,209	7,156,950	6,926,882	7,578,167
Comm. & Economic Dev. - Planning & Zoning	536,524	357,083	302,816	133,001
Public Services- Facilities Maintenance	226,014	812,834	809,140	1,047,082
Parks & Recreation	2,012,986	1,842,118	1,461,267	1,595,085
TOTAL GENERAL FUND EXPENDITURES	**$ 13,368,017**	**$ 14,378,865**	**$ 13,365,927**	**$ 13,868,643**



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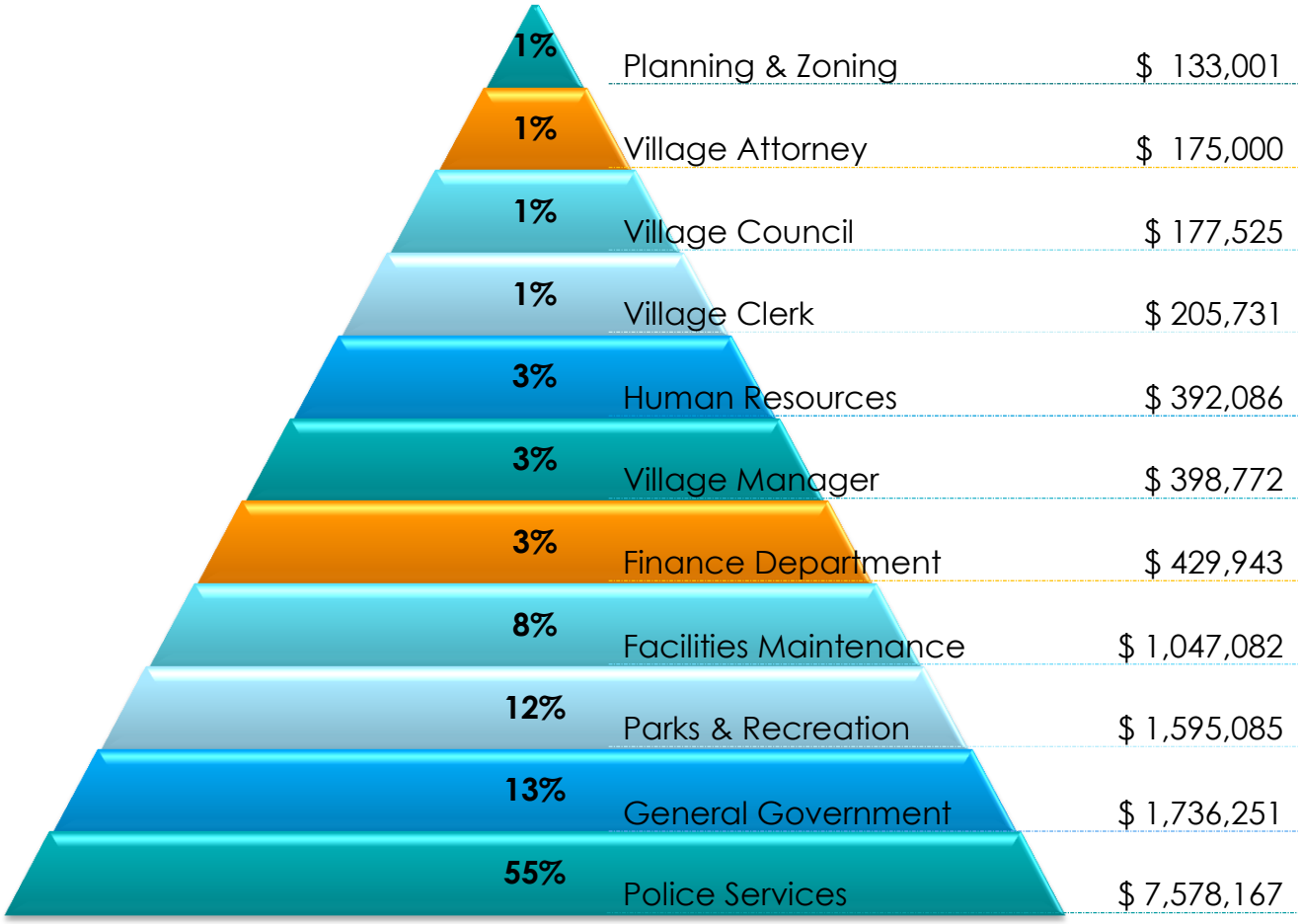
GENERAL FUND EXPENDITURE SUMMARY PYRAMID



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Office of the Mayor & Village Council

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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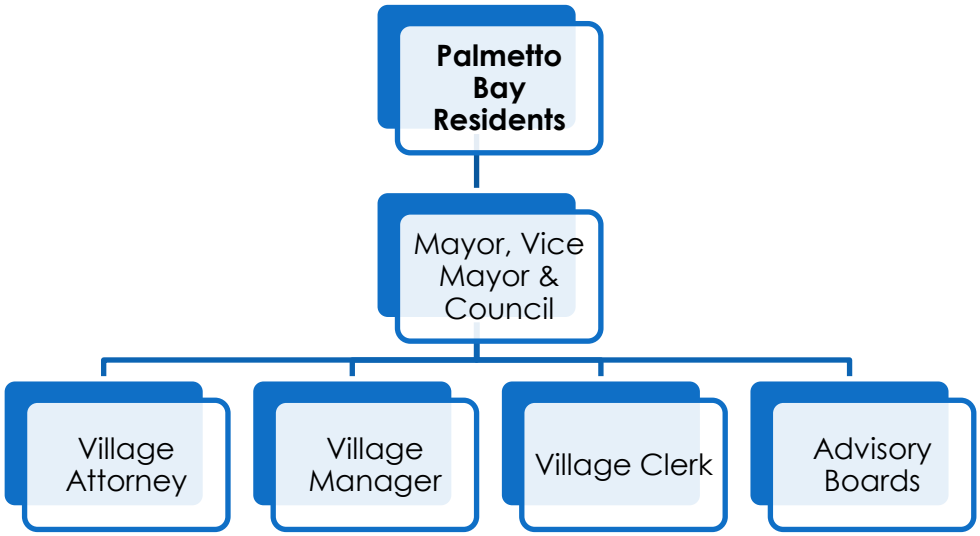
Office of the Mayor & Village Council

ORGANIZATIONAL CHART



STAFFING DETAIL

VILLAGE POSITION DETAIL	FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Mayor & Council	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
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
Total Positions	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**

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Office of the Mayor & Village Council

VILLAGE COUNCIL BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Salaries & Wages	$ 81,370	$ 81,000	$ 77,829	$ 81,000
Payroll Taxes	6,548	6,500	7,695	6,200
Retirement Contributions	7,735	6,500	7,737	7,925
Health & Life	36,023	36,000	23,924	59,000
Heath Allowance	27,688	30,000	42,595	9,600
Travel & Meetings	3,633	3,000	5,000	4,000
Community Contributions	-	15,000	6,000	8,000
Books, Publications, Subscriptions & Memberships	1,463	500	510	800
Professional Development	2,790	1,000	1,000	1,000
TOTAL VILLAGE COUNCIL	$ 167,250	$ 179,500	$ 172,290	$ 177,525

Major Budget Changes from Adopted FY 2015-16:

- Health Allowance: decrease attributed to removal of health allowance benefit after serving in office.
- Community Contributions: reduced by $7,000

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Office of the Village Manager

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 customer and community service through the retention of qualified employees and contracting of specialized consultants.
- Provide strategic direction to all Village departments and consultants promoting the directives of the Council and focusing on sound fiscal management.
- 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; ensure that Village-wide capital projects are completed as scheduled and on budget.

FY 2016-17 OBJECTIVES

- Ensure the recruitment of qualified personnel and minimize turnover rate.
- Hold staff meetings as required to provide and receive open communications.
- Schedule monthly Council-action meetings to discuss Council directives and provide staff assignments.
- Accomplish the goals of the legislative agenda.
- Implement Strategic Plan recommendations and objectives.
- Manage the Capital Projects Program.

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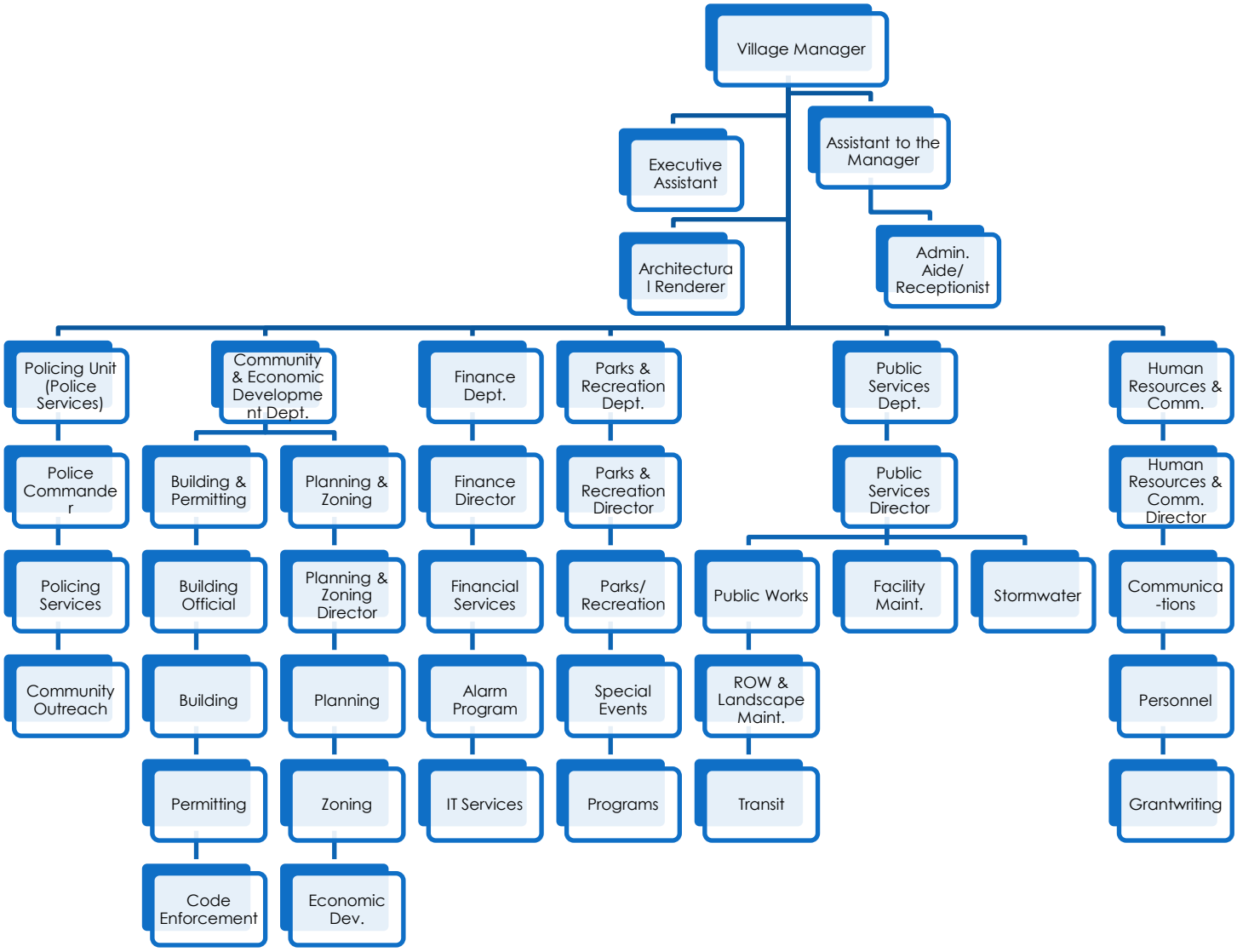
Office of the Village Manager

ORGANIZATIONAL CHART



Office of the Village Manager

STAFFING DETAIL

VILLAGE POSITION DETAIL	FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Office of the Village Manager	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Village Manager	0.0	1.0	0.0	1.0	0.0	1.0
Assistant to the Manager	0.0	0.0	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	0.0	0.0	0.0
TV & Camera Technician	1.0	0.0	0.0	0.0	0.0	0.0
Procurement Specialist	0.0	0.0	0.0	1.0	0.0	1.0
Architectural Renderer**	0.0	0.0	0.0	1.0	0.0	1.0
Total Positions	**1.0**	**4.0**	**0.0**	**6.0**	**0.0**	**6.0**

**funded in Special Revenue Fund

VILLAGE MANAGER BUDGET				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
Salaries & Wages	$ 318,549	$ 238,095	$ 164,872	$ 275,372
Other Wages	93,840	1,500	295	-
Payroll Taxes	27,421	21,101	9,868	18,392
Retirement Contributions	41,550	34,078	23,920	37,608
Health & Life Insurance	45,971	62,000	34,186	57,900
Temporary Administrative Support Services	16,020	-	12,000	-
Travel & Per Diem	32	3,000	1,679	-
Expense Reimbursement Allowance	411	5,000	5,000	5,000
Operating Supplies	253	2,500	1,250	1,500
Books, Publications, Subscriptions & Memberships	1,608	3,000	3,000	1,500
Professional Development	680	3,000	1,390	1,500
TOTAL VILLAGE MANAGER	$ 546,335	$ 373,274	$ 257,460	$ 398,772

Major Budget Changes from Adopted FY 2015-16:

- Salaries & Wages: a percentage of the salaries for 5 positions in the Village Manager was allocated to the Special Revenue Fund; line item includes salary for 1 full-time position for the full budget year.
- Operating Supplies: reduced to $1,500
- Books, Publications, Subscriptions & Memberships: reduced to $1,500
- Professional Development: reduced to $1,500

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Office of the Village Clerk

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.

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.

Office of the Village Clerk

FY 2016-17 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.
- Provide support to Council appointed Advisory Committees.
- Provide refresher training to the Village clerical staff to insure a complete understanding of Public Record law – retention and disposition.
- Update the codification process for the Ordinances adopted by the Village Council.
- Implement and maintain a records management system through the coordination of the Manager's office to ensure public records are provided in a timely and reasonable manner, including publishing the public records request log on the Village's website.

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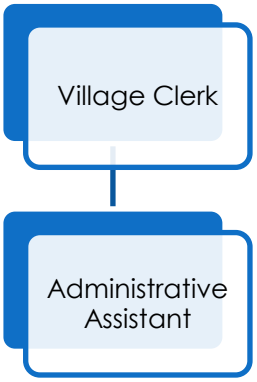
Office of the Village Clerk

ORGANIZATIONAL CHART



STAFFING DETAIL

VILLAGE POSITION DETAIL	FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Office of the Village Clerk	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
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
Total Positions	**0.0**	**2.0**	**0.0**	**2.0**	**0.0**	**2.0**

Office of the Village Clerk

VILLAGE CLERK BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Salaries & Wages	$ 138,069	$ 145,267	$ 139,774	$ 106,532
Other Wages	-	1,500	4,370	-
Payroll Taxes	10,944	11,311	11,202	9,350
Retirement Contributions	17,573	19,577	18,822	17,057
Health & Life Insurance	30,498	30,000	28,576	24,792
Travel & Per Diem	260	500	-	-
Ordinance Codification	3,886	7,000	6,581	5,000
Legal Advertisement	14,530	19,500	19,500	20,000
Election Costs	70,551	-	-	20,000
Operating Supplies	40	750	250	1,000
Books, Publications, Subscriptions & Memberships	120	500	500	500
Professional Development	400	1,500	750	1,500
TOTAL VILLAGE CLERK	$ 286,871	$ 237,405	$ 230,325	$ 205,731

Major Budget Changes from Adopted FY 2015-16:

- Travel & Per-Diem: reduced to $0 based on expense projections
- Election Costs: increased to $20,000 to cover a portion of the 2016 election expenses

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Office of the Village Attorney

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 2016-17 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 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Village Attorney		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Contractual	Village Attorney	1.0	0.0	1.0	0.0	1.0	0.0
	Total (Contractual) Positions	**1.0**	**0.0**	**1.0**	**0.0**	**1.0**	**0.0**

VILLAGE ATTORNEY BUDGET				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
Professional Services - General Legal	$ 61,588	$ 120,000	$ 99,696	$ 125,000
Professional Services - Zoning Applications	26,942	30,000	42,180	35,000
Professional Services - Code Enforcement	-	10,000	-	5,000
Professional Services - Litigation Reserve	41,038	15,000	37,696	10,000
TOTAL VILLAGE ATTORNEY	$ 129,568	$ 175,000	$ 179,572	$ 175,000

Major Budget Changes from Adopted FY2015-16:

- Code Enforcement: reduced to $5,000 based on projected costs to review code enforcement cases and provide legal advice to the Village.
- Litigation Reserve: reduced to $10,000 for potential unexpected litigation expenses. A litigation reserve was recently established by Council to cover costly legal expenses beyond this allocation.

Department of Human Resources & Communications

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 2016-17 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.
- 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.
- Continue weekly publication program and Village presence on social media.

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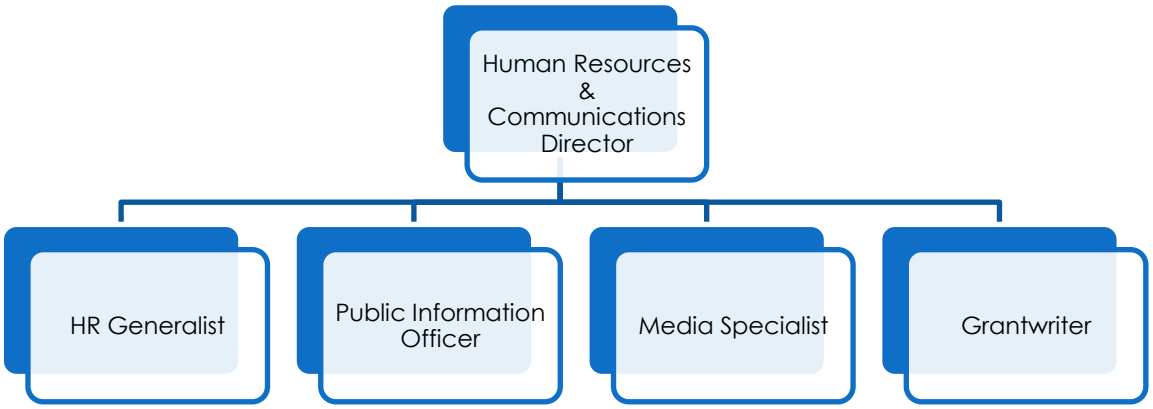
Department of Human Resources & Communications

ORGANIZATIONAL CHART



STAFFING DETAIL

VILLAGE POSITION DETAIL	FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Human Resources & Communications	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Human Resources & Communications Dir.	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 Manager	0.0	0.0	0.0	1.0	0.0	0.0
Public Information Officer	0.0	0.0	0.0	1.0	0.0	1.0
Media Specialist	0.0	0.0	0.0	0.0	0.0	1.0
Videographer/ Video Editor	0.0	0.0	1.0	0.0	0.0	0.0
Grantwriter	1.0	0.0	1.0	0.0	1.0	0.0
Total Positions	**1.0**	**2.0**	**2.0**	**4.0**	**1.0**	**4.0**

Staffing Detail Changes (from FY2015-16 Amended Final to FY 2016-17 Proposed):

- Eliminated (1) Communications Manager position
- Added (1) Media Specialist position
- Eliminated (1) part-time Videographer/ Video Editor position

Department of Human Resources & Communications

HUMAN RESOURCES & COMMUNICATIONS BUDGET				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
Salaries & Wages	$ 140,170	$ 275,973	$ 221,284	$ 222,198
Part-Time Salaries & Wages	-	54,000	314	25,000
Other Wages	-	2,750	5,287	-
Payroll Taxes	10,908	26,145	17,399	18,009
Retirement Contributions	16,186	35,234	24,988	25,374
Health & Life Insurance	25,074	48,000	32,300	38,005
Professional Services	9,600	5,000	5,000	31,500
Temporary Administrative Support Services	-	-	6,460	-
Travel & Per Diem	-	2,000	2,000	1,500
Recruitment	5,897	2,500	5,100	2,000
TV & Video Production	-	-	-	20,000
Operating Supplies	1,578	2,000	2,000	1,500
Books, Publications, Subscriptions & Memberships	619	1,000	1,000	1,000
Professional Development	497	1,500	1,500	1,000
Personnel Training	10,175	13,500	5,000	5,000
TOTAL HUMAN RESOURCES & COMM.	$ 220,704	$ 469,602	$ 329,632	$ 392,086

Major Budget Changes from Adopted FY2015-16:

- Salaries: reduced to $222,198; a percentage of the salaries for 4 positions in the Human Resources & Communications Department was allocated to the Special Revenue Fund
- Part-Time Salaries and Wages: reduced to $25,000 due to the elimination of 1 position
- Professional Services: increased to $31,500 to include all professional services related to the communications division that was previously housed in the General Government budget
- TV & Video Production: line item moved from the General Government budget
- Personnel Training: reduced to $5,000 based on expenditure trend

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Department of Finance

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 2016-17 OBJECTIVES

- Submit the FY 2015-16 budget for the Distinguished Budget Presentation Awards Program by December 31, 2016.
- Submit the 2016 Comprehensive Annual Financial Report for the Certificate of Achievement for Excellence in Financial Reporting by March 31, 2017.

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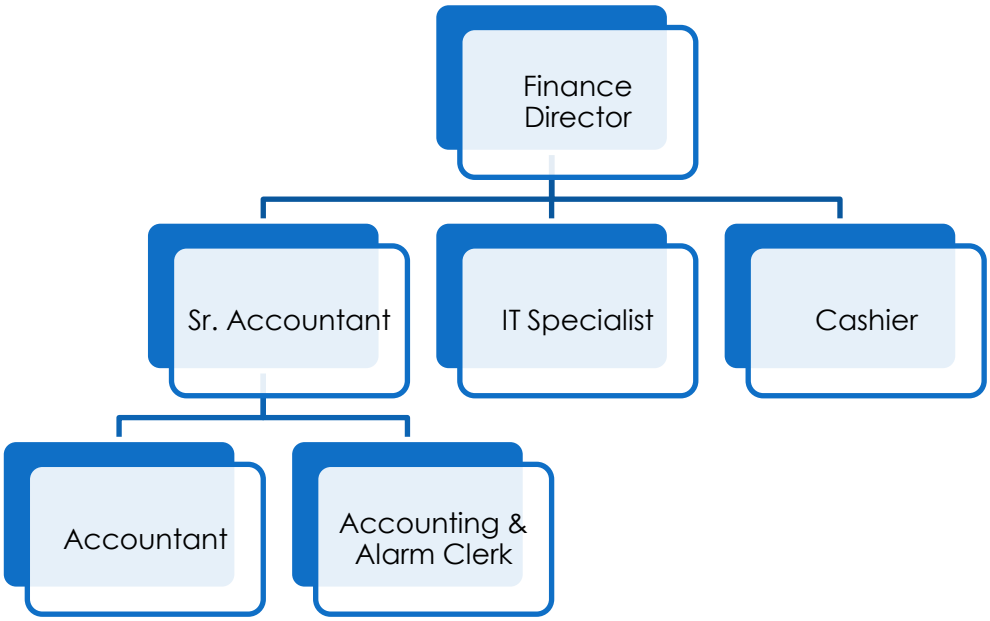
Department of Finance

ORGANIZATIONAL CHART



STAFFING DETAIL

VILLAGE POSITION DETAIL	FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Finance Department	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
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	0.0	0.0	0.0
IT Technician	0.0	0.0	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
Total Positions	**0.0**	**6.0**	**0.0**	**6.0**	**0.0**	**6.0**

Department of Finance

FINANCE DEPARTMENT BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Salaries & Wages	$ 276,966	$ 283,373	$ 268,114	$ 291,921
Other Wages	5,121	4,000	2,565	2,500
Payroll Taxes	21,577	22,657	20,796	22,908
Retirement Contributions	32,399	36,272	30,407	35,389
Health & Life Insurance	50,196	53,797	43,543	37,225
Independent Audit	31,800	35,000	32,500	32,500
Temporary Administrative Support Services	9,364	-	6,462	-
Travel & Per Diem	281	3,000	3,000	2,500
Books, Publications, Subscriptions & Memberships	860	2,000	2,000	2,000
Professional Development	2,705	4,000	4,000	3,000
TOTAL FINANCE DEPARTMENT	$ 431,269	$ 444,099	$ 413,387	$ 429,943

Major Budget Changes from Adopted FY2015-16:

- Salaries and Wages: increased to $291,921; a percentage of the salary for 4 positions was allocated to the Special Revenue Fund.
- Independent Audit: decreased to $32,500 based on contractual costs.

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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 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
Professional Services - General	$ 23,000	$ 90,000	$ 90,000	$ 17,500
Professional Services - Technical Support	51,297	85,000	85,000	15,000
Professional Services - Web Dev. & Maintenance	6,124	20,000	20,000	4,000
Professional Services - State Lobbyist	38,500	50,000	50,000	48,000
Temporary Administrative Support Services	-	5,000	4,000	4,000
Waste Haulers	3,144	3,000	3,237	3,500
Legislative Travel	2,238	8,000	10,000	8,000
Telephone Communications	32,549	38,000	36,000	36,000
Postage & Delivery	4,859	5,500	7,934	5,000
Electric	26,515	32,000	32,000	32,000
Water	7,907	7,500	2,045	3,500
Photocopies	13,158	15,000	15,000	13,000
Insurance	270,692	310,000	266,170	308,000
Printing and Binding	3,107	6,500	3,000	3,000
Advertisement	8,057	65,000	65,000	15,000
Special Events	130,470	325,000	300,000	-
TV & Video Production	20,522	15,000	15,000	-
Office Supplies	22,072	27,500	18,794	20,000
Operating Supplies	55,837	35,000	36,402	35,000
Equipment and Furniture: non-capital outlay	15,422	4,000	12,000	-
Books, Publications, Subscriptions & Memberships	6,073	3,000	5,000	-
Software Support	76,966	100,000	100,000	85,000
Library Bond- Principal	35,000	55,000	69,276	69,276
Library Bond- Interest	58,759	61,000	32,298	40,373
2010 Bond- Principal	310,000	310,000	310,000	330,000
2010 Bond- Interest	589,019	595,000	595,000	571,102
Reserve for Contingencies	-	60,000	100,000	70,000
TOTAL GENERAL GOVERNMENT	$ 1,811,287	$ 2,331,000	$ 2,283,156	$ 1,736,251

Budget Changes from Adopted FY2015-16:

- Professional Services- General: reduced to $17,500 based on expense projections
- Professional Services- Technical Support: reduced to $15,000 due to transition from outsource IT position to in-house IT position
- Web Development & Maintenance: reduced to $4,000; annual maintenance costs paid at the beginning of the fiscal year from FY 2015-16 funds

- Water: reduced to $3,500 based on expenditure trends
- Advertisement: reduced to $15,000 based on expense projections
- Special Events: line item moved to Parks & Recreation budget
- TV & Video Production: line item moved to HR and Communications budget
- Equipment & Furniture: non-capital outlay: reduced to $0 based on expense projections
- Books, Publications, Subscriptions & Memberships: reduced to $0 as same line item is included in departmental budgets.
- Software Support: reduced to $85,000 based on expense projections
- Reserve for Contingencies: increased to $70,000 based on expenditure trend.

LONG-TERM DEBT RATIOS

	2013	2014	2015	2016 Estimate	2017 BUDGET
Total Revenues	$13,704,657	$13,969,964	$14,275,586	$14,071,077	$13,868,643
Less: Ad-Valorem	5,528,940	5,555,032	5,788,016	5,968,174	5,905,263
Total Non-Advalorem Revenues	8,175,717	8,414,932	8,487,570	8,102,903	7,963,380
Essential Services Expenditures					
General Government	4,382,364	4,085,696	4,355,822	4,977,778	4,695,391
Public Safety	5,972,398	6,570,600	6,999,209	6,926,882	7,578,167
Total Essential Services Expenditures	10,354,762	10,656,296	11,355,031	11,904,660	12,273,558
Adjustment for essential srvices expenditures	5,528,940	5,555,032	5,788,016	5,968,174	5,905,263
Adjusted Essential Services Expenditures	$4,825,822	$5,101,264	$5,567,015	$5,936,486	$6,368,295
Legally Available Non-Ad Valorem Revenues	$3,349,895	$3,313,668	$2,920,555	$2,166,417	$1,595,085
Debt Services paid from Non-Ad Valorem	$999,920	$999,920	$999,920	$1,012,641	$1,012,641
Required Debt Service ratio	150.00%	150.00%	150.00%	150.00%	150.00%
Current Debt Service ratio based on prior two years	364.77%	335.25%	333.20%	307.82%	251.17%
Maximum Allowable Annual Debt Service (20% of Revenues)	$2,740,931	$2,793,993	$2,855,117	$2,814,215	$2,773,729

The Village of Palmetto Bay has a bond and a loan funded from Non-Ad Valorem revenue and one funded from the County's Citizen Independent Transportation Trust, as discussed in the Special Revenue section. The two General Fund Non-Ad Valorem debts are (1) $1,252,148 issued in 2015 for 15 years which refinanced a 2005 bond for the construction of a library, community center and park; (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, 2015 is $13,355,000. 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 equal to $1,518,961. The Village currently has legally available Non-Ad Valorem revenues totaling $2,543,486 (the prior two year average), which is $1,024,525 more than the legal debt requirement. The second requirement stipulates that the total maximum annual debt service limit shall be no more than 20% of Governmental Fund Revenues, which is $2,773,729, as compared to a total maximum annual debt service of $1,012,641, which is 7% of Governmental Fund Revenues.

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Palmetto Bay Policing Unit

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

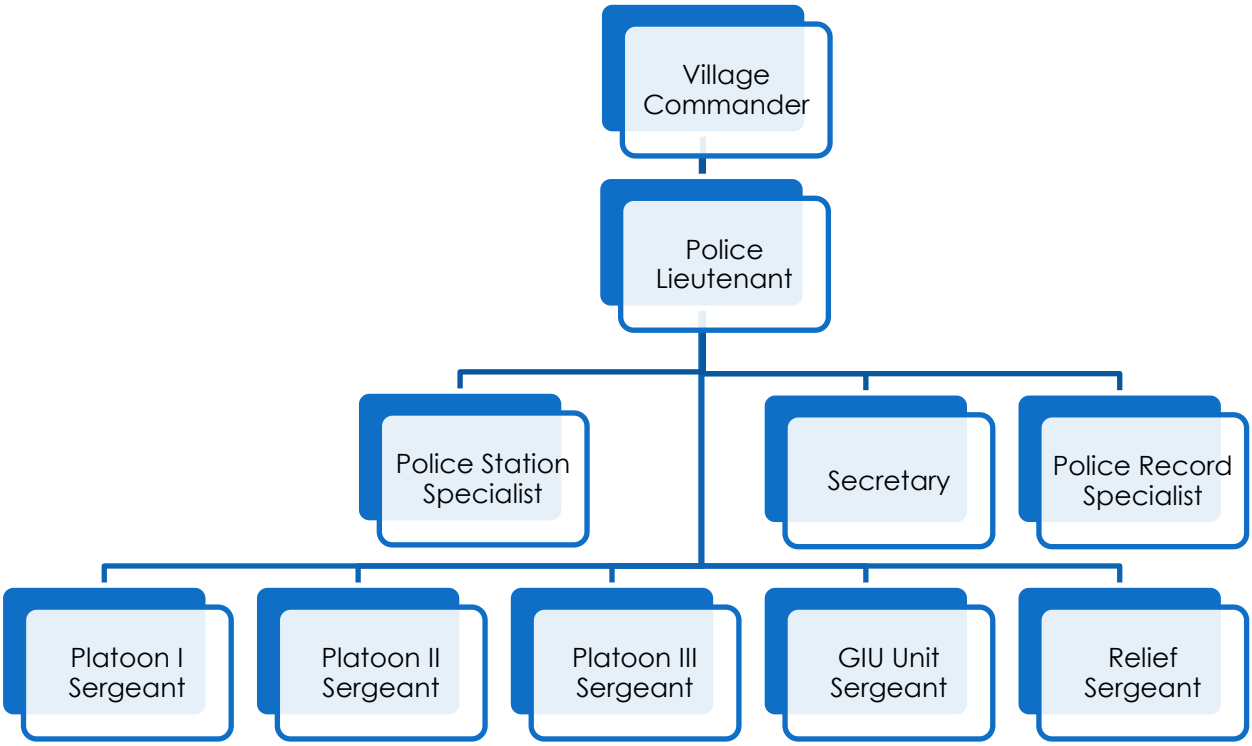
- Continue to evolve the Community Outreach programs.
- Continue to present programs crime prevention and safety to children attending schools and park programs in the Village.
- Identify hazardous streets and address traffic issues with particular emphasis on speeding throughout the Village limits.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

FY 2016-17 OBJECTIVES

- Provide timely notification of Crime Trends and Crime Prevention information through the Village website, Your Village @ Work 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 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Police Services		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Contractual	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	36.0	0.0	36.0
	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
	Total (Contractual) Positions	**0.0**	**46.0**	**0.0**	**47.0**	**0.0**	**47.0**

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Palmetto Bay Policing Unit

POLICE SERVICES BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Patrol Services	$ 6,921,653	$ 7,060,000	$ 6,833,715	$ 7,474,467
School Crossing Guards	60,436	79,600	77,737	86,000
Photocopies	2,966	3,500	2,512	3,500
Maintenance - Equipment	649	2,000	1,017	2,000
Printing and Binding	211	200	-	200
Officer Friendly Program	3,122	5,000	2,770	3,000
Office Supplies	3,069	2,500	4,577	3,500
Operating Supplies	6,011	3,000	2,704	3,000
Uniforms	-	500	1,200	1,500
Equipment and Furniture: non-capital outlay	892	250	-	250
Books, Publications, Subscriptions & Memberships	200	400	650	750
TOTAL POLICE SERVICES	$ 6,999,209	$ 7,156,950	$ 6,926,882	$ 7,578,167

Budget Changes from Adopted FY 2015-16:

- Patrol Services: increased to $7,474,467 due to contractual obligations agreed upon by Miami-Dade County. Line item allocation is as required by the Interlocal Agreement between Palmetto Bay and Miami-Dade County for policing and other related support services.

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Dept. of Community & Economic Development
Planning & Zoning Division

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 permit process for sidewalk cafes and garage sales.
- 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.
- 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 2016-17 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
- 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

- Facilitate development in the new downtown area
- Update the downtown urban village code
- Redefine signage standards for the new downtown
- Transportation oriented design standards for the area along South Dixie Highway from 168th street up to 136th
- Update the Art-in-Public-Places ordinance

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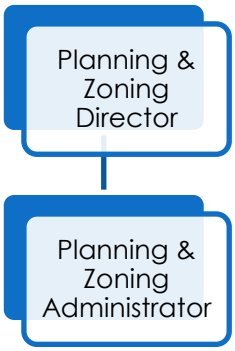
Dept. of Community & Economic Development
Planning & Zoning Division

ORGANIZATIONAL CHART



STAFFING SUMMARY

VILLAGE POSITION DETAIL		FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Dept. of Community & Economic Dev		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Planning & Zoning	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
	Administrative Assistant	0.0	1.0	0.0	0.0	0.0	0.0
	Total Planning & Zoning Positions	*0.0*	*3.0*	*0.0*	*2.0*	*0.0*	*2.0*

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Dept. of Community & Economic Development
Planning & Zoning Division

COMMUNITY & ECONOMIC DEV.- PLANNING & ZONING BUDGET				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
Salaries & Wages	$ 346,227	$ 188,808	$ 186,371	$ 68,452
Other Wages	3,517	3,500	5,804	-
Payroll Taxes	26,184	17,801	14,394	4,312
Retirement Contributions	40,076	29,974	21,806	6,387
Health & Life Insurance	67,665	27,000	24,255	7,600
Professional Services - Studies/Master Plan	-	30,000	2,640	15,000
Professional Services - Land Development Code	-	8,000	8,000	5,000
Professional Services - Special Master	4,200	-	-	-
Professional Services - General	14,355	25,000	25,000	10,000
Professional Services - GIS	10,625	14,000	8,500	10,000
Travel & Per Diem	1,958	2,000	2,000	2,000
Postage	814	1,000	199	500
Recording Fees	1,251	-	-	-
Lot Maintenance & Abandoned Property	17,785	-	-	-
Printing and Binding	-	1,500	-	-
Operating Supplies	118	3,000	1,065	1,250
Uniforms and Badges	248	500	-	-
Equipment and Furniture: non-capital outlay	-	1,500	-	-
Books, Publications, Subscriptions & Memberships	391	1,500	782	1,000
Professional Development	1,110	2,000	2,000	1,500
TOTAL PLANNING & ZONING	$ 536,524	$ 357,083	$ 302,816	$ 133,001

Budget Changes from Adopted FY2015-16:

- Salaries & Wages: reduced to $68,452; a percentage of salaries for 2 positions in the Planning & Zoning division was allocated to the Special Revenue Fund
- Professional Services- Studies/ Master Plan: line item reduced to $15,000 based on expense projections
- Professional Services – Special Master: line item moved to the Building & Permitting division budget
- Professional Services – General: reduced to $10,000 based on expense projections
- Equipment and Furniture: non-capital outlay: reduced to $0 based on expense projections

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Department of Public Services
Facilities Maintenance Division

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 2016-17 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

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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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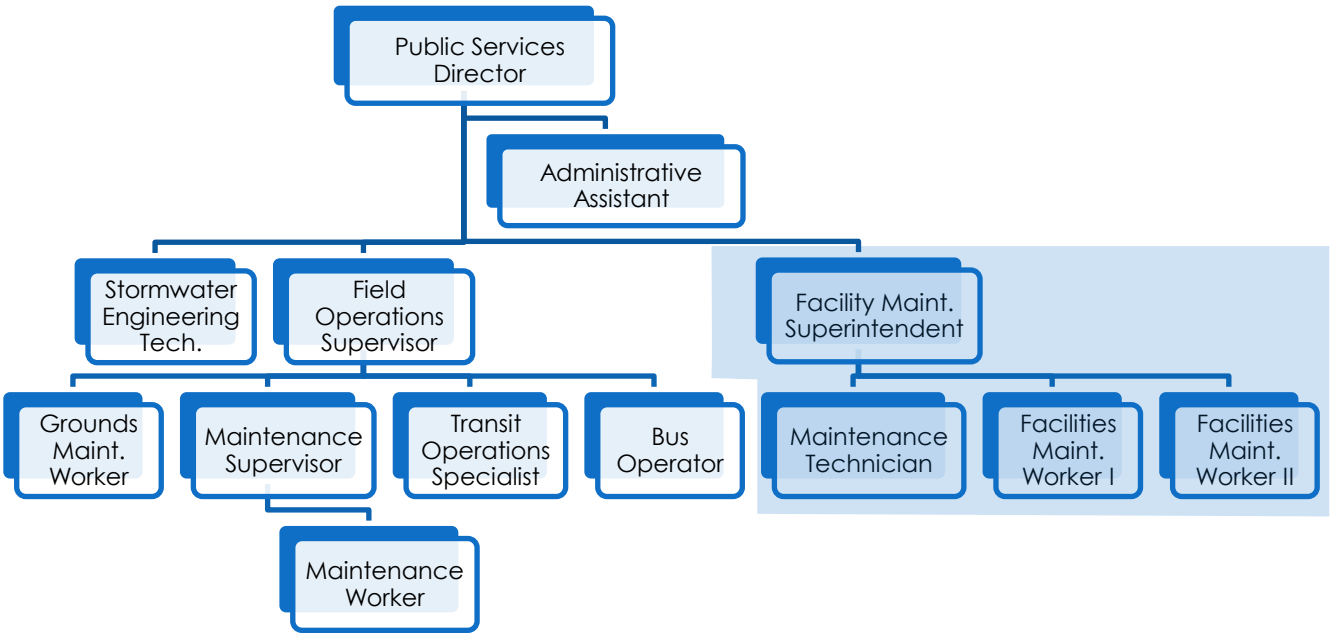
Department of Public Services
Facilities Maintenance Division

ORGANIZATIONAL CHART



STAFFING DETAIL

VILLAGE POSITION DETAIL		FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Public Services		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Public Works	Public Services 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	3.0	0.0	3.0
	Stormwater Engineering Technician**	0.0	1.0	0.0	1.0	0.0	1.0
	Bus Operator**	1.0	1.0	1.0	0.0	1.0	0.0
	Transit Operations Specialist**	0.0	0.0	0.0	1.0	0.0	1.0
	Total Public Works Positions	*1.0*	*7.0*	*1.0*	*8.0*	*1.0*	*8.0*
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	2.0	3.0	1.0	2.0
	Facilities Maint. Worker II	0.0	1.0	0.0	1.0	0.0	1.0
	Maintenance Supervisor	0.0	1.0	0.0	1.0	0.0	1.0
	Maintenance Technician	0.0	1.0	0.0	1.0	0.0	1.0
	Maintenance Worker	5.0	3.0	4.0	3.0	4.0	3.0
	Total Facilities Maint. Positions	*5.0*	*8.0*	*6.0*	*10.0*	*5.0*	*9.0*
	Total Public Services Positions	**6.0**	**15.0**	**7.0**	**18.0**	**6.0**	**17.0**

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Department of Public Services
Facilities Maintenance Division

Staffing Detail Changes (from FY2015-16 Amended Final to FY 2016-17 Proposed):

- Eliminated (1) part-time and (1) full-time Maintenance Worker positions
- Updated Grounds & Facility Maintenance Supervisor to Maintenance Supervisor

PUBLIC SERVICES- FACILITIES MAINTENANCE BUDGET

Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Salaries & Wages	$ 102,502	$ 365,000	$ 331,861	$ 385,226
Part-Time Salaries & Wages	-	99,865	40,196	121,368
Other Wages	954	-	51	-
Overtime	347	5,000	11,534	5,000
Overtime Special Events	-	2,500	-	2,500
Payroll Taxes	7,941	35,574	29,121	39,776
Retirement Contributions	10,393	39,295	37,391	56,539
Health & Life Insurance	29,526	92,000	76,651	101,632
Waste Haulers				
Coral Reef Park	-	-	18,726	21,808
Palmetto Bay Park	-	-	19,001	22,519
Perrine Wayside Dog Park	-	-	5,371	5,367
Thalatta Estate Park	-	-	8,757	10,118
Ludovici Park	-	-	121	200
Alarm Monitoring	1,080	8,000	1,080	1,296
Travel & Per Diem	351	1,100	10	1,100
Landscape Maintenance				
Coral Reef Park	-	-	33,979	35,000
Palmetto Bay Park	-	-	17,259	20,000
Perrine Wayside Dog Park	-	-	-	5,000
Thalatta Estate Park	-	-	5,905	15,000
Ludovici Park	-	-	-	3,000
Facility Maintenance - General	29,897			
Village Hall	-	40,000	36,000	30,000
Coral Reef Park	-	-	10,063	12,500
Palmetto Bay Park	-	-	26,747	27,500
Perrine Wayside Dog Park	-	-	398	2,000
Thalatta Estate Park	-	-	8,959	15,000
Ludovici Park	-	-	2,997	5,000
Facility Maintenance - Repairs	4,609	50,000	45,000	35,000
Pest Control	537			
Village Hall	-	5,000	743	1,300
Coral Reef Park	-	-	500	1,150
Palmetto Bay Park	-	-	360	982
Thalatta Estate Park	-	-	380	1,281
Ludovici Park	-	-	100	670
Repairs and Maintenance - Vehicle	10,808	20,000	12,257	15,000

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PUBLIC SERVICES- FACILITIES MAINTENANCE BUDGET, CONTINUED				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
Repairs and Maintenance - Equipment	2,023			
Village Hall	-	10,500	428	7,500
Coral Reef Park	-	-	298	4,000
Palmetto Bay Park	-	-	4,967	4,000
Thalatta Estate Park	-	-	1,445	4,000
Office Supplies	12	150	194	250
Operating Supplies	5,765	5,000	8,842	7,500
Uniforms	890	1,350	312	3,000
Vehicle Operation	17,163	30,000	10,128	15,000
Equipment and Furniture: non-capital outlay	-	1,000	-	-
Books, Publications, Subscriptions & Memberships	371	500	-	1,000
Professional Development	845	1,000	1,008	1,000
TOTAL FACILITIES MAINTENANCE	$ 226,014	$ 812,834	$ 809,140	$ 1,047,082

Budget Changes from Adopted FY 2015-16:

- Overall budget increased to $1,047,082 to include all relative costs for the reassignment of park maintenance functions to the facilities maintenance division in an effort to centralize operations and resources.

Department of Parks & Recreation

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 2016-17 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

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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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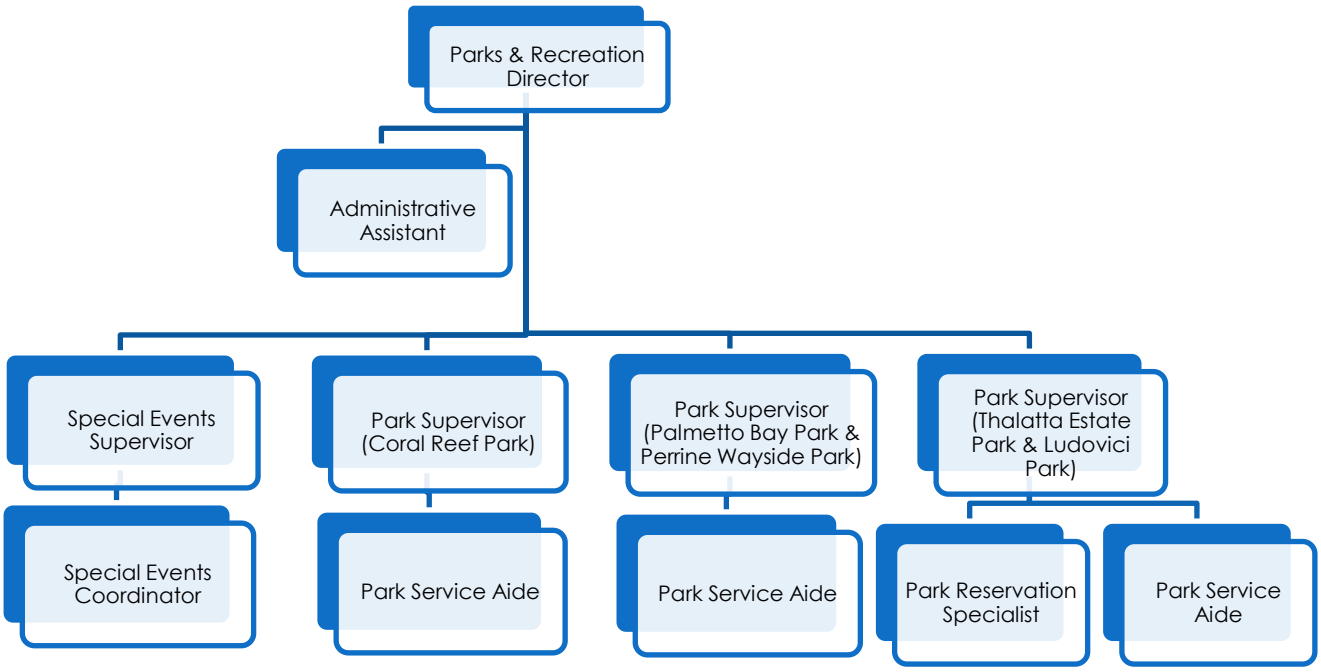
Department of Parks & Recreation

ORGANIZATIONAL CHART



STAFFING DETAIL

VILLAGE POSITION DETAIL	FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Parks & Recreation	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
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	0.0	0.0	0.0
Parks & Recreation Supervisor	0.0	3.0	0.0	3.0	0.0	3.0
Administrative Assistant	0.0	1.0	0.0	1.0	0.0	1.0
Special Events Supervisor	0.0	0.0	0.0	0.0	0.0	1.0
Special Events & Programs Coord.	0.0	2.0	0.0	2.0	0.0	1.0
Park Reservations Specialist	0.0	1.0	0.0	1.0	0.0	1.0
Tennis Center Attendant	3.0	0.0	3.0	0.0	0.0	0.0
Park Service Aide	18.0	0.0	20.0	0.0	20.0	0.0
Total Positions	**21.0**	**9.0**	**23.0**	**8.0**	**20.0**	**8.0**

Staffing Detail Changes (from FY2015-16 Amended Final to FY 2016-17 Proposed):

- Converted (1) Special Events Coordinator to a Special Events Supervisor
- Eliminated (3) part-time Tennis Attendant positions

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Department of Parks & Recreation

PARKS AND RECREATION BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Salaries & Wages	$ 494,615	$ 474,493	$ 149,736	$ 121,446
Part-Time Salaries & Wages	278,342	280,000	63,032	-
Summer Camp Payroll	35,488	35,000	35,000	55,000
Other Wages	5,426	5,250	7,572	-
Overtime	1,695	25,000	10,336	-
Payroll Taxes	62,248	58,068	17,987	12,818
Retirement Contributions	57,891	58,426	18,863	12,707
Health & Life Insurance	100,198	108,000	26,904	20,164
Professional Services	-	5,000	5,000	2,000
Temporary Administrative Support Services	-	-	17,919	
Special Events	-	-	-	190,000
Travel & Per Diem	1,458	5,500	5,500	4,000
Uniforms	3,685	6,000	6,000	6,500
Summer Camp Supplies	33,906	25,000	25,000	27,500
Books, Publications, Subscriptions & Memberships	1,335	1,000	500	1,000
Professional Development	1,666	4,500	4,500	3,000
Reserve for Contingencies	-	-	-	
Park Maintenance - Coral Reef Park:		-		
Salaries & Wages	-	-	67,352	102,365
Part-Time Salaries & Wages	-	-	59,648	105,000
Overtime	-	-	666	1,500
Payroll Taxes	-	-	9,787	17,762
Retirement Contributions	-	-	7,853	12,021
Health & Life Insurance	-	-	13,173	19,385
Waste Haulers	17,634	18,000	-	-
Alarm Monitoring	1,871	3,500	2,059	4,500
Communications	2,069	3,000	2,983	3,500
Utilities	28,394	25,500	22,932	35,500
Grounds Maintenance	62,438	52,000	-	-
Pineland Management	6,200	-	-	-
Repair and Maintenance	39,194	30,000	-	-
Operating Supplies	39,687	40,000	42,750	35,000
Concession Supplies	-	-	-	-
Furniture & Equipment - Non Capital	-	-	-	-
Park Maintenance-Coral Reef Park Tennis Facility:				
Salaries & Wages	-	-	12,307	-
Part-Time Salaries & Wages	52,162	24,000	56,716	-
Payroll Taxes	3,991	2,000	5,309	-
Retirement Contributions	-	-	1,401	-
Health & Life Insurance	-	-	1,424	-
Tennis Coaches	70,612	45,000	92,941	-
Communications	636	700	1,288	-
Electric	9,558	8,000	9,961	-
Operating Supplies	16	-	-	-
Tennis Camp Supplies	16,660	1,000	1,000	-

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PARKS AND RECREATION BUDGET- CONTINUED				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Park Maintenance - Palmetto Bay Park:				
Salaries & Wages	-	-	60,568	101,403
Part-Time Salaries & Wages	-	-	76,732	85,000
Overtime	-	-	540	1,500
Payroll Taxes	-	-	10,681	18,853
Retirement Contributions	-	-	6,318	10,473
Health & Life Insurance	-	-	8,180	13,006
Waste Haulers	16,977	17,000	-	-
Alarm Monitoring	1,686	9,500	2,941	7,250
Communications	3,694	3,700	4,230	4,860
Utilities	37,759	35,500	30,893	33,500
Grounds Maintenance	34,819	42,750	-	-
Repair & Maintenance	32,799	30,000	-	-
Operating Supplies	31,667	31,000	28,320	28,000
Furniture & Equipment - Non Capital	-	1,000	-	-
Tournament/League	2,220	3,000	4,200	4,000
Park Maintenance - Perrine Wayside Park:				
Waste Haulers	4,466	4,000	-	-
Internet	-	-	-	2,500
Utilities	469	600	412	900
Grounds & Pool Maintenance	9,058	9,000	-	-
Repair & Maintenance	3,476	3,000	-	-
Park Operating	5,368	4,000	730	2,000
Furniture & Equipment - Non Capital	-	-		-
Park Maintenance - Thalatta Estate:				
Salaries & Wages	100,554	26,481	96,971	111,714
Part-Time Salaries & Wages	17,536	-	40,233	60,000
Other Wages	-	-	1,450	-
Overtime	22	-	700	1,500
Payroll Taxes	9,055	2,023	10,693	13,534
Retirement Contributions	11,150	3,177	10,902	13,228
Health & Life Insurance	15,284	6,000	14,199	18,220
Valet Services	25,054	20,000	69,116	45,000
Security Services	-	15,000	30,882	22,500
Waste Haulers	8,540	9,500	1,686	-
Alarm Monitoring	1,205	8,500	1,569	8,000
Communications	3,122	5,600	4,636	4,200
Internet	-	-	-	2,200
Utilities	25,139	24,500	11,226	14,000
Equipment Rental	-	-	-	1,000
Grounds Maintenance	24,642	32,250	-	-
Repair & Maintenance	33,324	25,000	-	-
Advertising/Marketing	8,041	20,000	24,100	10,000
Operating Supplies	42,166	36,000	20,269	17,500
Furniture & Equipment - Non Capital	1,226	-	-	2,000

Continued on next page

PARKS AND RECREATION BUDGET- CONTINUED				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
Park Maintenance - EAF Comm. Room & Ludovici Park:				
Salaries & Wages	-	-	32,150	73,166
Part-Time Salaries & Wages	-	-	7,880	10,000
Overtime	-	-	327	-
Payroll Taxes	-	-	3,111	6,520
Retirement Contributions	-	-	3,737	8,626
Health & Life Insurance	-	-	4,996	13,434
Waste Haulers	-	200	-	-
Alarm Monitoring	444	2,000	444	2,510
Communications	2,546	4,300	2,304	2,000
Internet	-	-	-	2,220
Utilities	28,295	26,600	22,542	22,600
Grounds Maintenance	13,439	12,000	-	-
Repair & Maintenance	15,062	12,000	-	-
Operating Supplies	13,607	13,000	5,000	3,500
Furniture & Equipment - Non Capital	-	-	-	-
TOTAL PARKS & RECREATION	$ 2,012,986	$ 1,842,118	$ 1,461,267	$ 1,595,085

Major Budget Changes from FY 2015-16:

- Overall budget was decreased to $1,595,085 due to the transfer of all janitorial and maintenance duties to Public Services to centralize these functions into a single division.

Special Revenue Fund

FUND DESCRIPTION

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

SPECIAL REVENUE FUND SUMMARY				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
BEGINNING SPECIAL REVENUE FUND BALANCES	**$ 7,224,608**	**$ 7,413,797**	**$ 7,719,996**	**$ 8,637,513**
REVENUES				
Capital Projects	$ 22,618	$ -	$ -	$ -
Art In Public Places	23,499	-	28,832	-
Parks	20,914	181,500	144,463	305,300
Public Works-Transportation	1,508,819	1,796,101	1,484,681	9,554,076
Transit	188,931	195,244	191,372	193,500
Stormwater	716,653	703,500	694,500	694,500
Public Safety	1,356,922	1,270,000	1,682,414	1,872,100
TOTAL REVENUES	**$ 3,838,356**	**$ 4,146,345**	**$ 4,226,262**	**$ 12,619,476**
Transfer In - General Fund - Capital Projects	121,000	3,200,000	3,200,000	1,550,000
Debt Proceeds	-	-	-	-
TOTAL SOURCES	**$ 11,183,964**	**$ 14,760,142**	**$ 15,146,258**	**$ 22,806,989**
EXPENDITURES				
Capital Projects	473,586	5,060,000	2,376,075	4,336,925
Art In Public Places	11,273	182,500	5,000	7,500
Parks	44,349	218,776	158,605	343,847
Public Works-Transportation	1,340,971	4,398,569	1,427,533	12,618,337
Transit	113,915	589,148	307,791	407,628
Stormwater	397,257	993,668	813,273	1,258,867
Public Safety	1,082,617	1,678,116	1,420,468	1,904,128
TOTAL EXPENDITURES	**$ 3,463,968**	**$ 13,120,777**	**$ 6,508,745**	**$ 20,877,232**
Committed Special Revenue Fund Balances	2,249,289	83,827	3,097,046	302,621
Restricted Special Revenue Fund Balances	5,470,707	1,555,538	5,540,467	1,627,136
TOTAL EXPENDITURES AND FUND BALANCES	**$ 11,183,964**	**$ 14,760,142**	**$ 15,146,258**	**$ 22,806,989**

Special Revenue Fund

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:

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 are placed in 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 Works Division (Public Services)

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 Infrastructure

GOALS

- Assess the department's professional needs to achieve the department's mission and vision
- Continue to develop the skills of the public works management team to meet the future needs of the department through job experience, training, and formal education.
- 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.
- Update the Village's 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 the construction of all Capital Improvements Program (CIP) projects and construction of infrastructure by developers and citizens who receive Public Works permits
- 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.

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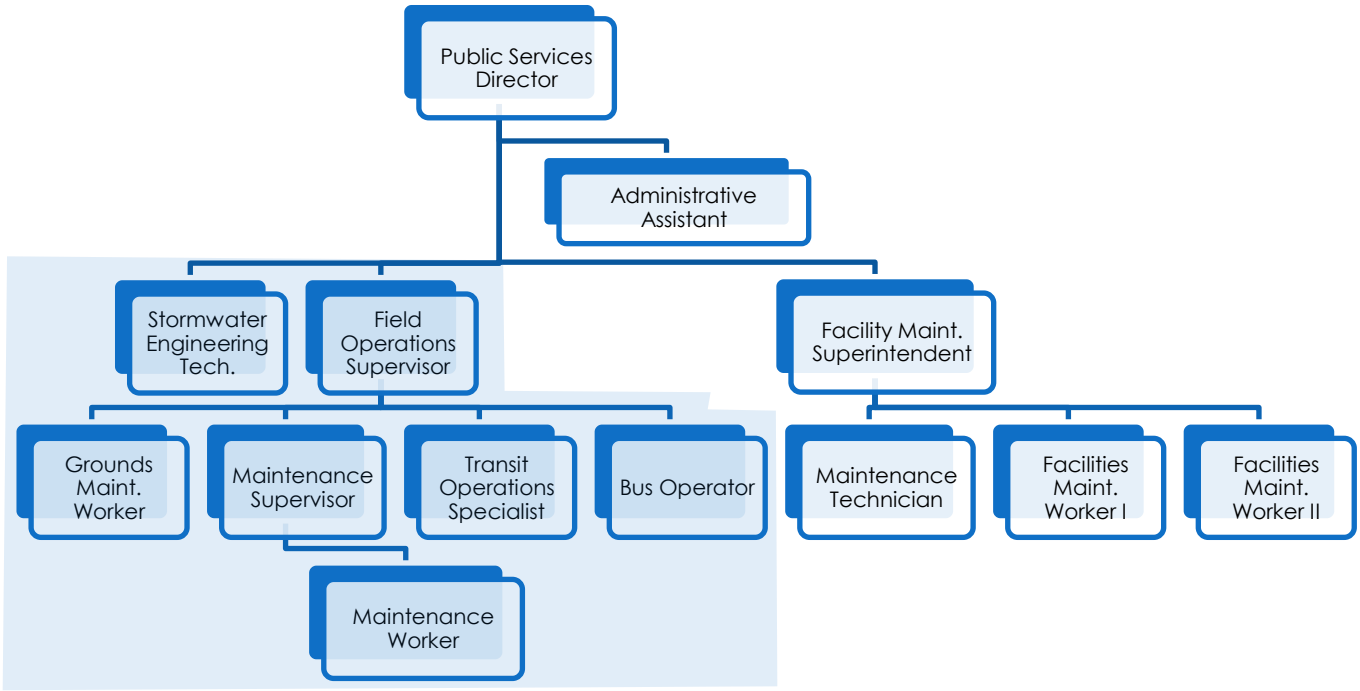
FY 2016-17 OBJECTIVES

- 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.
- Facilitate and manage all Capital Improvement Projects in a professional, comprehensive, efficient, and cost effective manner.
- 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 Works Division (Public Services)

ORGANIZATIONAL CHART



STAFFING DETAIL

VILLAGE POSITION DETAIL		FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Public Services		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Public Works	Public Services 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	3.0	0.0	3.0
	Stormwater Engineering Technician**	0.0	1.0	0.0	1.0	0.0	1.0
	Bus Operator**	1.0	1.0	1.0	0.0	1.0	0.0
	Transit Operations Specialist**	0.0	0.0	0.0	1.0	0.0	1.0
	Total Public Works Positions	*1.0*	*7.0*	*1.0*	*8.0*	*1.0*	*8.0*
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	2.0	3.0	1.0	2.0
	Facilities Maint. Worker II	0.0	1.0	0.0	1.0	0.0	1.0
	Maintenance Supervisor	0.0	1.0	0.0	1.0	0.0	1.0
	Maintenance Technician	0.0	1.0	0.0	1.0	0.0	1.0
	Maintenance Worker	5.0	3.0	4.0	3.0	4.0	3.0
	Total Facilities Maint. Positions	*5.0*	*8.0*	*6.0*	*10.0*	*5.0*	*9.0*
	Total Public Services Positions	**6.0**	**15.0**	**7.0**	**18.0**	**6.0**	**17.0**

Special Revenue Fund
Public Works Division (Public Services)

SPECIAL REVENUE FUND SUMMARY- PUBLIC SERVICES DEPT.- PUBLIC WORKS DIVISION BUDGET				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
BEGINNING PUBLIC WORKS FUND BALANCE	**$ 2,880,690**	**$ 2,830,469**	**$ 3,048,538**	**$ 3,105,686**
REVENUES				
8 Cent Fuel Tax	$ 146,730	$ 150,410	$ 139,385	$ 142,517
1 to 6 Cent Local Option Gas Tax	423,113	406,693	410,737	422,162
CITT-Half Cent Transportation Tax	744,006	700,000	750,000	750,000
Public Works	4,334	-	-	-
1 to 5 Cent Local option Gas Tax	162,734	156,498	160,309	162,897
Parking Fines ADA Program	5,979	-	-	-
Fuel Tax Refund	1,578	1,500	1,500	1,500
Interest	16,745	16,000	22,750	20,000
Grants				
MPO Safe Routes to School	-	365,000	-	555,000
Miami-Dade GOB	-			7,500,000
Urban Forestry	3,600	-	-	-
TOTAL REVENUES	**$ 1,508,819**	**$ 1,796,101**	**$ 1,484,681**	**$ 9,554,076**
TOTAL SOURCES	**$ 4,389,509**	**$ 4,626,570**	**$ 4,533,219**	**$ 12,659,762**
EXPENDITURES				
Operations				
Salaries & Wages	$ 291,295	$ 356,738	$ 312,432	$ 354,513
Other Wages	3,094	3,000	2,406	2,500
Overtime	725	1,000	1,784	1,750
Overtime Special Events	-	-	-	-
Payroll Taxes	22,505	27,281	24,311	27,128
Retirement Contributions	34,235	44,265	36,039	41,818
Health & Life Insurance	38,315	59,000	49,900	59,372
Workers Compensation	10,728	21,000	10,849	13,020
Professional Services	29,416	-	5,458	10,000
Administrative Temp	10,046		-	
Waste Haulers	4,872	5,233	6,190	6,500
Alarm Monitoring	620	1,975	815	1,000
Travel & Per Diem	1,266	1,500	1,500	1,500
Telephone	4,978	5,000	5,975	5,000
Postage	271	100	500	300
Utilities	3,420	4,200	2,250	4,200
Photocopy Machine	1,527	2,200	1,630	2,200
Insurance	15,410		17,515	20,000
Landscape Maintenance	13,535	45,000	4,000	15,000

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Special Revenue Fund
Public Works Division (Public Services)

SPECIAL REVENUE FUND SUMMARY- PUBLIC SERVICES DEPT.- PUBLIC WORKS DIVISION BUDGET, CONTINUED				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
Repairs and Maintenance - Facility	1,675	15,000	4,000	7,500
Repairs and Maintenance - Pest Comtrol	559	750	750	850
Repairs and Maintenance - Vehicle	2,207	5,000	6,600	5,000
Repairs and Maintenance - Equipment	1,468	1,500	2,250	2,000
Operations, cont.				
Office Supplies	1,791	3,500	1,300	2,750
Operating Supplies	23,855	26,100	34,900	27,000
Uniforms	575	1,000	1,266	1,000
Vehicle Operation	6,309	10,000	6,666	7,800
Equipment and Furniture: non-capital outlay	210	2,500	6,000	2,500
Books, Publications, Subscriptions & Membership:	1,052	1,500	1,025	1,500
Capital Outlays	-	50,000	46,000	50,000
Professional Development	1,555	1,500	1,000	2,000
Maintenance				
Road Paving and Repair	293,499	162,500	135,000	325,000
Side Walks	72,477	100,000	25,000	100,000
Easements/Swales	-	25,000	87,162	150,000
Traffic Signals and Signs	1,270	-	32,424	50,000
Capital Projects				
Traffic Calming	16,565	462,500	-	825,000
Safe Routes to Schools Grant	-	365,000	115,000	555,000
Main Street	-	2,000,000	-	9,200,000
Tree Planting Program		150,000	-	300,000
Liabilities to Miami-Dade County				
Principal	117,914	123,648	123,648	123,648
Interest Expense	57,632	52,212	52,212	52,212
Signage Program Loan				
Principal	218,852	218,852	227,513	227,513
Interest Expense	35,248	43,015	34,263	34,263
TOTAL EXPENDITURES	**$ 1,340,971**	**$ 4,398,569**	**$ 1,427,533**	**$ 12,618,337**
Restricted Public Works Fund Balance	3,048,538	228,001	3,105,686	41,425
TOTAL EXPENDITURES AND FUND BALANCE	**$ 4,389,509**	**$ 4,626,570**	**$ 4,533,219**	**$ 12,659,762**

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TRANSIT OPERATIONS

GOALS

- Operate a dependable, efficient and cost effective system
- 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 2016-17 OBJECTIVES

- Seek opportunities to expand mobility options and consider impacts on and opportunities for economic development in plans and projects.
- Expand and imrove bus service.
- Establish the most appropriate level of service, days, and hours of service.
- Complete reports required by CITT and federal agencies.
- Manage the maintenance, acquisition, disposal, and fueling of the Village's Ibus and equipment fleet to provide uninterrupted service year round.
- Hold a minimum of two safety awareness meetings to be attended by drivers.
- Meet Americans with Disabilities Act (ADA) 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.

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Special Revenue Fund
Public Works Division (Public Services)

SPECIAL REVENUE FUND SUMMARY- PUBLIC SERVICES DEPT.- TRANSIT BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
BEGINNING TRANSIT FUND BALANCE	**$ 432,260**	**$ 529,734**	**$ 507,276**	**$ 390,857**
REVENUES				
CITT-Half Cent Transportation Tax	$ 186,002	$ 192,244	$ 187,872	$ 190,000
Interest	2,929	3,000	3,500	3,500
Grants				
ARRA Transit 2010	-	-	-	-
TOTAL REVENUES	**$ 188,931**	**$ 195,244**	**$ 191,372**	**$ 193,500**
TOTAL SOURCES	**$ 621,191**	**$ 724,978**	**$ 698,648**	**$ 584,357**
EXPENDITURES				
Salaries & Wages	$ 25,870	$ 72,165	$ 48,011	$ 53,118
Overtime Special Events	123	-	1,000	1,000
Payroll Taxes	1,988	5,521	3,757	4,060
Retirement Contributions	-	5,400	3,106	3,675
Health & Life Insurance	-	12,000	9,500	11,300
Workers' Compensation	1,304	3,000	1,404	1,684
Professional Services	32,000	10,000	-	30,000
Travel & Per Diem	-	300	-	300
Insurance	2,803		4,270	6,691
Repairs and Maintenance - Vehicle	35,864	40,000	25,706	15,000
Repairs and Maintenance - Facilities	-	10,000	-	-
Operating Supplies	3,536	2,500	200	4,500
Uniforms	85	300	150	450
Vehicle Operation	10,342	18,000	6,582	21,000
Professional Development	-	350	-	350
Capitial Improvements	-	400,000	194,712	245,000
Intergovernmental Transfer-Out	-	9,612	9,393	9,500
TOTAL EXPENDITURES	**$ 113,915**	**$ 589,148**	**$ 307,791**	**$ 407,628**
Restricted Transit Fund Balance	507,276	135,830	390,857	176,729
TOTAL EXPENDITURES AND FUND BALANCE	**$ 621,191**	**$ 724,978**	**$ 698,648**	**$ 584,357**

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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 2016-17 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.

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Special Revenue Fund
Public Works Division (Public Services)

SPECIAL REVENUE FUND SUMMARY- PUBLIC SERVICES DEPT.- STORMWATER BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
BEGINNING STORMWATER FUND BALANCE	**$ 501,968**	**$ 898,866**	**$ 821,364**	**$ 702,591**
REVENUES				
Stormwater Utility				
Utility Fees	712,742	700,000	690,000	690,000
Interest	3,911	3,500	4,500	4,500
TOTAL REVENUES	**$ 716,653**	**$ 703,500**	**$ 694,500**	**$ 694,500**
TOTAL SOURCES	**$ 1,218,621**	**$ 1,602,366**	**$ 1,515,864**	**$ 1,397,091**
EXPENDITURES				
Salaries & Wages	$ 57,827	$ 72,165	$ 36,500	$ 88,500
Payroll Taxes	4,153	5,521	2,538	6,280
Retirement Contributions	6,529	8,659	5,225	11,515
Health & Life Insurance	11,424	12,000	4,050	16,843
Workers Compensation	436	1,290	295	360
Professional Services	30,509	188,144	27,000	175,000
Travel & Per Diem	-	750	375	750
Postage	91	250	200	150
Insurance	1,492	-	2,034	1,530
Drainage Maintenance	25,626	25,000	16,931	26,000
Canal maintenance	22,862	23,300	10,796	10,000
NPDES Permit Fees	5,205	6,207	5,496	6,207
Operating Supplies	973	500	820	850
Uniforms	-	200	-	200
Equipment and Furniture: non-capital outlay	-	350	-	350
Books, Publications, Subscriptions & Memberships	1,165	1,500	305	1,500
Professional Development	-	1,000	-	1,000
Drainage Improvements	103,097	521,000	574,876	786,000
Miami Dade Debt				
Principal	66,036	68,995	68,995	68,995
Interest	59,832	56,837	56,837	56,837
TOTAL EXPENDITURES	**$ 397,257**	**$ 993,668**	**$ 813,273**	**$ 1,258,867**
Restricted Stormwater Fund Balance	821,364	608,698	702,591	138,224
TOTAL EXPENDITURES AND FUND BALANCE	**$ 1,218,621**	**$ 1,602,366**	**$ 1,515,864**	**$ 1,397,091**

Budget Changes from Adopted FY2015-16:

- Drainage Improvements: increased to $786,000 based on priority needs and projected costs

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Special Revenue Fund
Building & Permitting Division (Comm. & Econ. Dev.)

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 code compliance policies set by the Village Council as specific topics that impact the Village (i.e. un-kept pools / mosquitoes, water restrictions and lot maintenance at abandoned properties).
- Administer the Special Master hearing process for appeals to code citations and mitigation cases.
- Continue to educate residential and commercial property owners on code requirements.
- Secure code compliance through a progressive system of enforcement actions.
- Work directly with residents to address code issues within neighborhoods.

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FY 2016-17 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.
- Continue to perform code inspections within 24 hours of receipt of a complaint.
- Continue to 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.
- Issue courtesy warning for 100% of water restriction violations observed by police or code officers, based on ordinance set by the Village Council and directed by the SFWMD to first time offenders.
- Recover the cost of the Mow and Go Program through the lien process.
- 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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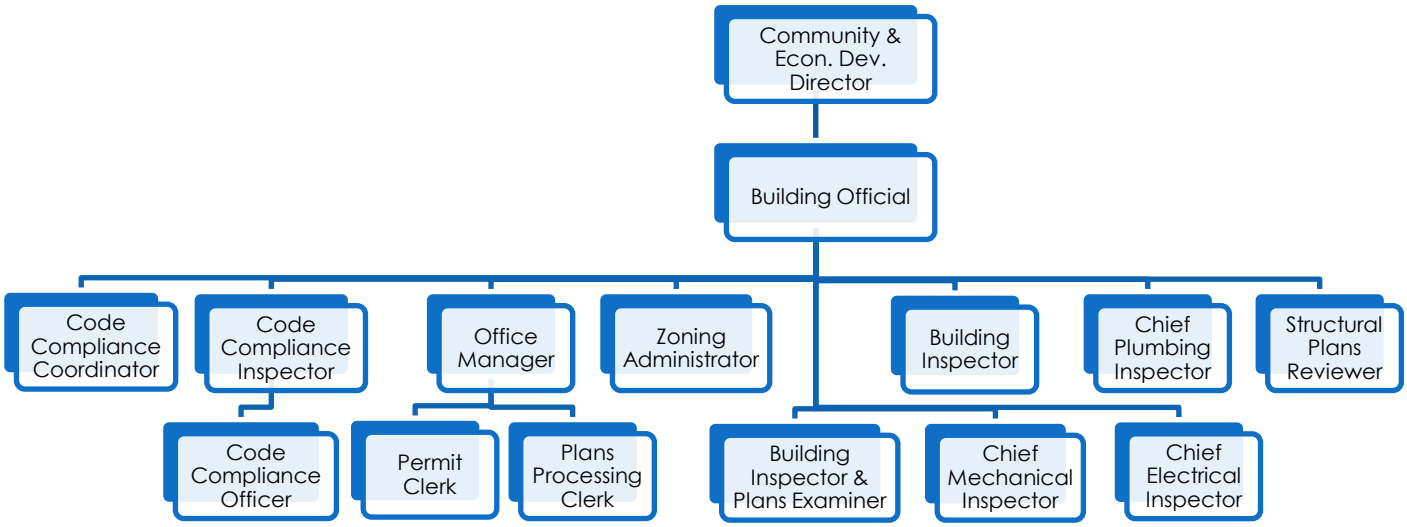
Special Revenue Fund
Building & Permitting Division (Comm. & Econ. Dev.)

ORGANIZATIONAL CHART



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Special Revenue Fund
Building & Permitting Division (Comm. & Econ. Dev.)

STAFFING DETAIL

VILLAGE POSITION DETAIL		FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Dept. of Community & Economic Dev		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Building & Permitting	Community & Econ. Dev. Dir.**	0.0	1.0	0.0	1.0	0.0	1.0
	Building Official**	0.0	0.0	0.0	1.0	0.0	1.0
	Chief Building Inspector**	0.0	1.0	0.0	1.0	0.0	0.0
	Building Inspector and Plans Examiner**	0.0	0.0	0.0	0.0	0.0	1.0
	Office Manager**	0.0	1.0	0.0	1.0	0.0	1.0
	Code Compliance Coordinator**	0.0	1.0	0.0	1.0	0.0	1.0
	Code Compliance Inspector**	0.0	1.0	0.0	1.0	0.0	1.0
	Code Compliance Officer**	0.0	2.0	0.0	2.0	0.0	2.0
	Zoning Administrator**	0.0	1.0	0.0	1.0	0.0	1.0
	Permit Clerk **	0.0	1.0	0.0	2.0	0.0	3.0
	Permit Clerk II**	0.0	1.0	0.0	0.0	0.0	0.0
	Permit Clerk I/ Receptionist**	0.0	1.0	0.0	1.0	0.0	0.0
	Plans Processing Clerk**	0.0	1.0	0.0	1.0	0.0	1.0
	Architectural Renderer**	1.0	0.0	0.0	0.0	0.0	0.0
	Total Buiding & Permitting Positions	*1.0*	*12.0*	*0.0*	*13.0*	*0.0*	*13.0*

CONTRACTUAL POSITION DETAIL		FY 14-15 Amended Final		FY 15-16 Amended Final		FY 16-17 Proposed	
Dept. of Community & Economic Dev		**PT**	**FT**	**PT**	**FT**	**PT**	**FT**
Building & Permitting	Building Inspector**	1.0	0.0	1.0	0.0	1.0	0.0
	Chief Mechanical Inspector**	1.0	0.0	1.0	0.0	1.0	0.0
	Chief Electrical Inspector**	1.0	0.0	1.0	0.0	1.0	0.0
	Chief Plumbing Inspector**	1.0	0.0	1.0	0.0	1.0	0.0
	Structural Plans Reviewer**	1.0	0.0	1.0	0.0	1.0	0.0
	Total (Contractual) Positions	5.0	0.0	5.0	0.0	5.0	0.0

**All positions are funded through Special Revenue Fund

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Special Revenue Fund
Building & Permitting Division (Comm. & Econ. Dev.)

SPECIAL REVENUE FUND SUMMARY- COMMUNITY & ECON. DEV.- BUILDING & PERMITTING BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
BEGINNING BUILDING & PERMITTING	**$ 674,393**	**$ 892,804**	**$ 940,857**	**$ 1,204,700**
REVENUES				
Building Permits	$ 1,272,609	$ 1,200,000	$ 1,600,000	$ 1,800,000
TOTAL REVENUES	**$ 1,272,609**	**$ 1,200,000**	**$ 1,600,000**	**$ 1,800,000**
TOTAL SOURCES	**$ 1,947,002**	**$ 2,092,804**	**$ 2,540,857**	**$ 3,004,700**
EXPENDITURES				
Salaries & Wages	$ 514,447	$ 752,243	$ 624,584	$ 977,614
Part-Time Salaries & Wages	$ 2,098	$ 33,000	$ 18,580	$ -
Other Wages	7,102	6,000	6,475	-
Overtime	28	-	400	400
Payroll Taxes	39,039	57,129	50,000	73,614
Retirement Contributions	55,950	89,079	73,110	115,453
Health & Life Insurance	93,554	170,400	111,762	151,958
Insurance	33,952	32,550	42,660	47,500
Special Master	4,250	15,000	9,000	10,000
Professional Services	1,016	10,000	10,000	2,000
Outsource - Building and Permitting/Inspectors	159,302	210,000	265,000	300,000
Travel & Per Diem	810	1,500	500	500
Communication	1,676	5,000	3,500	3,500
Postage	7,563	10,000	10,000	10,000
Recording Fees	488	3,500	2,500	2,500
Electric	1,944	3,000	2,500	2,500
Water	156	-	100	100
Photocopier	4,303	8,500	6,000	6,000
Rent	47,500	50,000	50,000	75,000
Lot Clearing	-	20,000	12,000	12,000
General Office Supplies	7,322	12,000	5,500	5,500
Operating Supplies	3,900	10,000	2,500	2,500
Uniforms and Badges	1,229	6,000	3,000	3,000
Vehicle Operations	3,725	10,000	5,250	5,250
Equipment and Furniture: non-capital outlay	3,858	12,000	5,000	5,000
Books, Publications, Subscriptions & Memberships	1,127	2,000	2,000	2,000
Software Support	9,706	15,000	12,000	12,000
Professional Development	100	2,500	2,236	2,500
TOTAL EXPENDITURES	**$ 1,006,145**	**$ 1,546,401**	**$ 1,336,157**	**$ 1,828,389**
Restricted Building & Permitting Balance	940,857	546,403	1,204,700	1,176,311
TOTAL EXPENDITURES AND FUND BALANCE	**$ 1,947,002**	**$ 2,092,804**	**$ 2,540,857**	**$ 3,004,700**

Budget Notes: Expenditures relative to Code Compliance are now included in the Building & Permitting budget.

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Special Revenue Fund
Capital Projects Budget

SPECIAL REVENUE FUND SUMMARY- CAPITAL PROJECTS BUDGET				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
BEGINNING CAPITAL PROJECTS FUND BALANCE	**$ 2,316,605**	**$ 1,863,737**	**$ 1,986,637**	**$ 2,810,562**
REVENUES				
Interest Income	$ 22,618	$ -	$ -	$ -
TOTAL REVENUES	**$ 22,618**	**$ -**	**$ -**	**$ -**
Transfer In - General Fund - Capital Projects	121,000	3,200,000	3,200,000	1,550,000
TOTAL SOURCES	**$ 2,460,223**	**$ 5,063,737**	**$ 5,186,637**	**$ 4,360,562**
EXPENDITURES				
General Government				
Furniture & Equipment	$ (11,819)	$ 500,000	$ 500,000	$ -
Downtown Redevelopment	115,996	750,000	66,075	686,925
Multimodal Center	-	1,000,000	-	500,000
Capital Improvements	-	-	-	75,000
Electric Signage	-	-	-	300,000
Transportation				
Public Works	22,831	375,000	375,000	100,000
Culture/ Recreation				
Coral Reef Park	110,944	2,105,000	1,105,000	2,445,000
Palmetto Bay Park	235,025	200,000	200,000	120,000
Perrine Wayside Dog Park	-	130,000	130,000	60,000
Thalatta Estate Park	609	-	-	50,000
TOTAL EXPENDITURES	**$ 473,586**	**$ 5,060,000**	**$ 2,376,075**	**$ 4,336,925**
Committed Capital Projects Fund Balance	1,986,637	3,737	2,810,562	23,637
TOTAL EXPENDITURES AND FUND BALANCE	**$ 2,460,223**	**$ 5,063,737**	**$ 5,186,637**	**$ 4,360,562**

Major Budget Changes from Adopted FY2015-16:

- General Government- Capital Improvements: line item includes an allocation of $75,000 to fund capital projects as identified in the CIP section of this budget book
- Culture/ Recreation- Coral Reef Park: line item increased to $2,245,000 to fund capital projects at Coral Reef Park as identified in the CIP section of this budget book
- Culture/ Recreation- Thalatta Estate: line item increased to $50,000 to fund capital projects at Thalatta Estate Park as identified in the CIP section of this budget book

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Special Revenue Fund
Capital Projects Budget

SPECIAL REVENUE FUND SUMMARY- ART IN PUBLIC PLACES				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
BEGINNING AIPP FUND BALANCE	**$ 250,426**	**$ 262,590**	**$ 262,652**	**$ 286,484**
REVENUES				
AIPP Fees	$ 23,240	$ -	$ 28,632	$ -
Interest	259	-	200	-
TOTAL REVENUES	**$ 23,499**	**$ -**	**$ 28,832**	**$ -**
TOTAL SOURCES	**$ 273,925**	**$ 262,590**	**$ 291,484**	**$ 286,484**
EXPENDITURES				
Operating Supplies	$ 3,754	$ 7,500	$ 5,000	$ 7,500
CRP Art Show	$ -	$ 50,000	$ -	$ -
Art Works	7,519	125,000	-	-
TOTAL EXPENDITURES	**$ 11,273**	**$ 182,500**	**$ 5,000**	**$ 7,500**
Committed AIPP Fund Balance	262,652	80,090	286,484	278,984
TOTAL EXPENDITURES AND FUND BALANCE	**$ 273,925**	**$ 262,590**	**$ 291,484**	**$ 286,484**

Special Revenue Fund
Capital Projects Budget

SPECIAL REVENUE FUND SUMMARY- PARK IMPACT FEES & GRANTS				
Description	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Final FY 2015-16	Proposed Budget FY 2016-17
BEGINNING SPECIAL REV. PARKS FUND BALANCE	**$ 76,192**	**$ 37,276**	**$ 52,757**	**$ 38,615**
REVENUES				
Park Impact Fees	$ 20,449	$ -	$ 18,001	$ -
Interest	465	-	262	-
Grants				
Recreation Trails	-	181,500	126,200	305,300
TOTAL REVENUES	**$ 20,914**	**$ 181,500**	**$ 144,463**	**$ 305,300**
TOTAL SOURCES	**$ 97,106**	**$ 218,776**	**$ 197,220**	**$ 343,915**
EXPENDITURES				
Park Improvements	$ -	$ 29,555	$ -	$ 38,547
Grants				
Ludovici Park	44,349	7,721	-	-
Thalatta Estate Park	-	-	-	50,000
Coral Reef Park	$ -	$ 181,500	$ 158,605	$ 255,300
TOTAL EXPENDITURES	**$ 44,349**	**$ 218,776**	**$ 158,605**	**$ 343,847**
Restricted Special Revenue Park Fund Balance	52,757	-	38,615	68
TOTAL EXPENDITURES AND FUND BALANCE	**$ 97,106**	**$ 218,776**	**$ 197,220**	**$ 343,915**

Special Revenue Fund
Capital Projects Budget

SPECIAL REVENUE FUND SUMMARY- ALARM REDUCTION PROGRAM & PUBLIC SAFETY GRANTS BUDGET				
Description	**Actual FY 2014-15**	**Adopted Budget FY 2015-16**	**Estimated Final FY 2015-16**	**Proposed Budget FY 2016-17**
BEGINNING PUBLIC SAFETY FUND BALANCE	**$ 92,074**	**$ 98,321**	**$ 99,915**	**$ 98,018**
REVENUES				
Alarm Reduction Program	$ 59,898	$ 70,000	$ 70,000	$ 70,000
Police Impact Fees	9,437	-	3,582	-
L.E.T.T.F. Parking Fees	3,106	-	2,000	2,000
Interest	1,986	-	100	100
Grants		-		
RadKids	4,666	-	5,511	-
DARE	5,220	-	1,221	-
TOTAL REVENUES	**$ 84,313**	**$ 70,000**	**$ 82,414**	**$ 72,100**
TOTAL SOURCES	**$ 176,387**	**$ 168,321**	**$ 182,329**	**$ 170,118**
EXPENDITURES				
Alarm Reduction Program				
Salaries & Wages	$ 37,886	$ 40,586	$ 38,496	$ 41,808
Other Wages	-	-	-	-
Payroll Taxes	3,179	3,521	3,655	4,065
Retirement Contributions	4,546	4,870	4,432	5,016
Health & Life Insurance	10,133	12,000	11,064	12,600
Professional Services	1,150	2,500	1,000	1,500
Travel and Per diem	5	500	-	500
Postage	4,228	6,000	5,000	6,000
Recording Fees	355	1,500	1,000	1,500
Operating Supplies	340	2,500	-	2,000
Books, Publications and Memberships	160	500	175	250
Professional Development	-	500	-	500
Equipment				
LETF	-	5,965	6,003	-
Impact Fees	-	47,006	3,000	-
Grants	-	-	-	-
Grants/ Fees				
L.E.T.T.F.	4,604	3,767	3,754	-
Radkids	4,666	-	5,511	-
DARE	5,220	-	1,221	-
TOTAL EXPENDITURES	**$ 76,472**	**$ 131,715**	**$ 84,311**	**$ 75,739**
Restricted Public Safety Fund Balance	99,915	36,606	98,018	94,379
TOTAL EXPENDITURES AND FUND BALANCE	**$ 176,387**	**$ 168,321**	**$ 182,329**	**$ 170,118**

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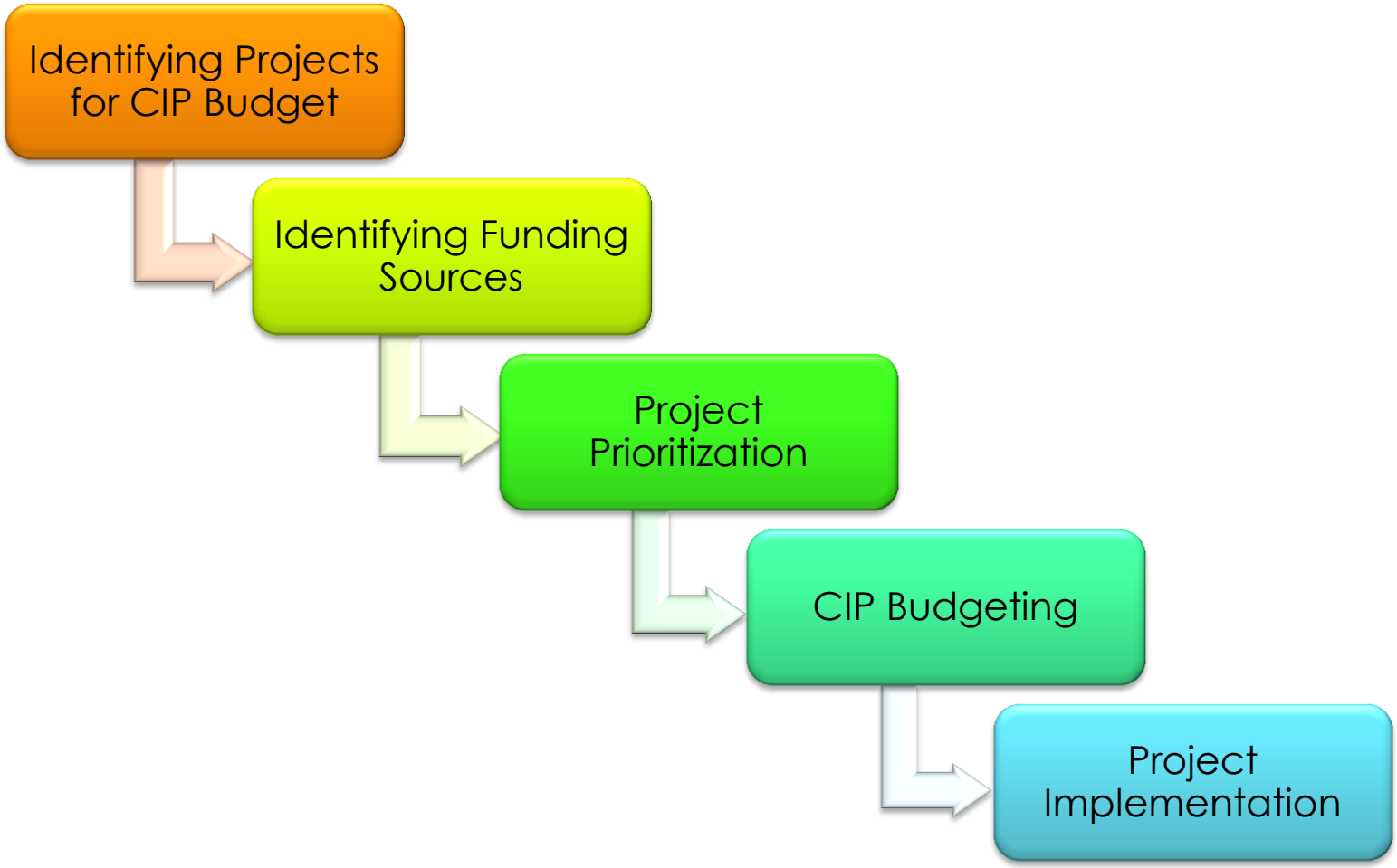
Capital Improvement Program

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:



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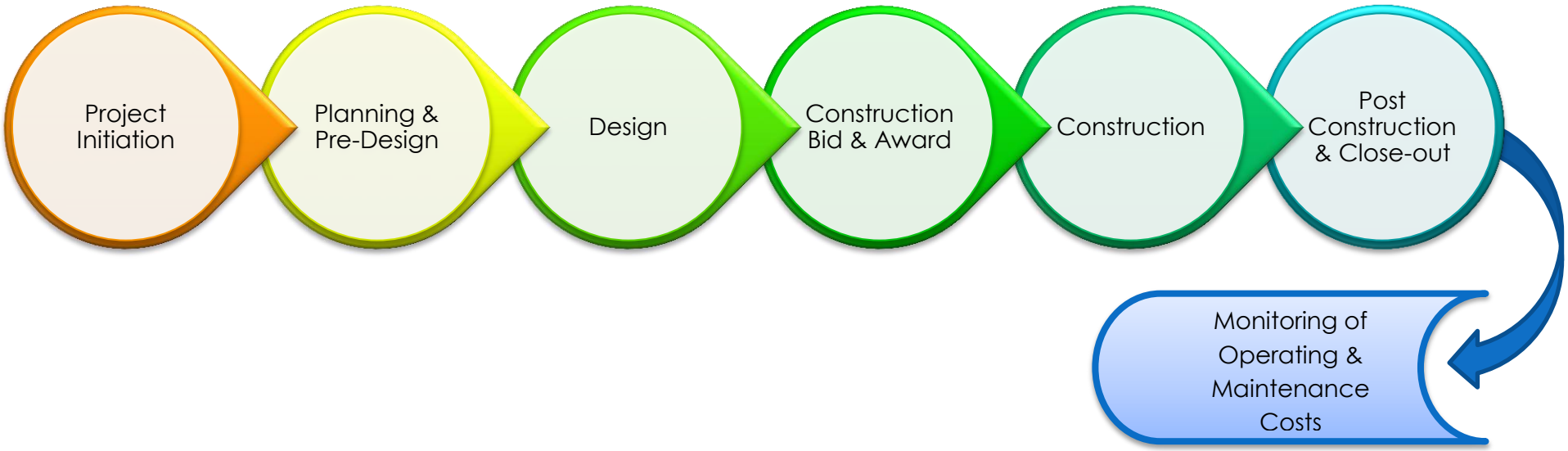
Capital Improvement Program

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.

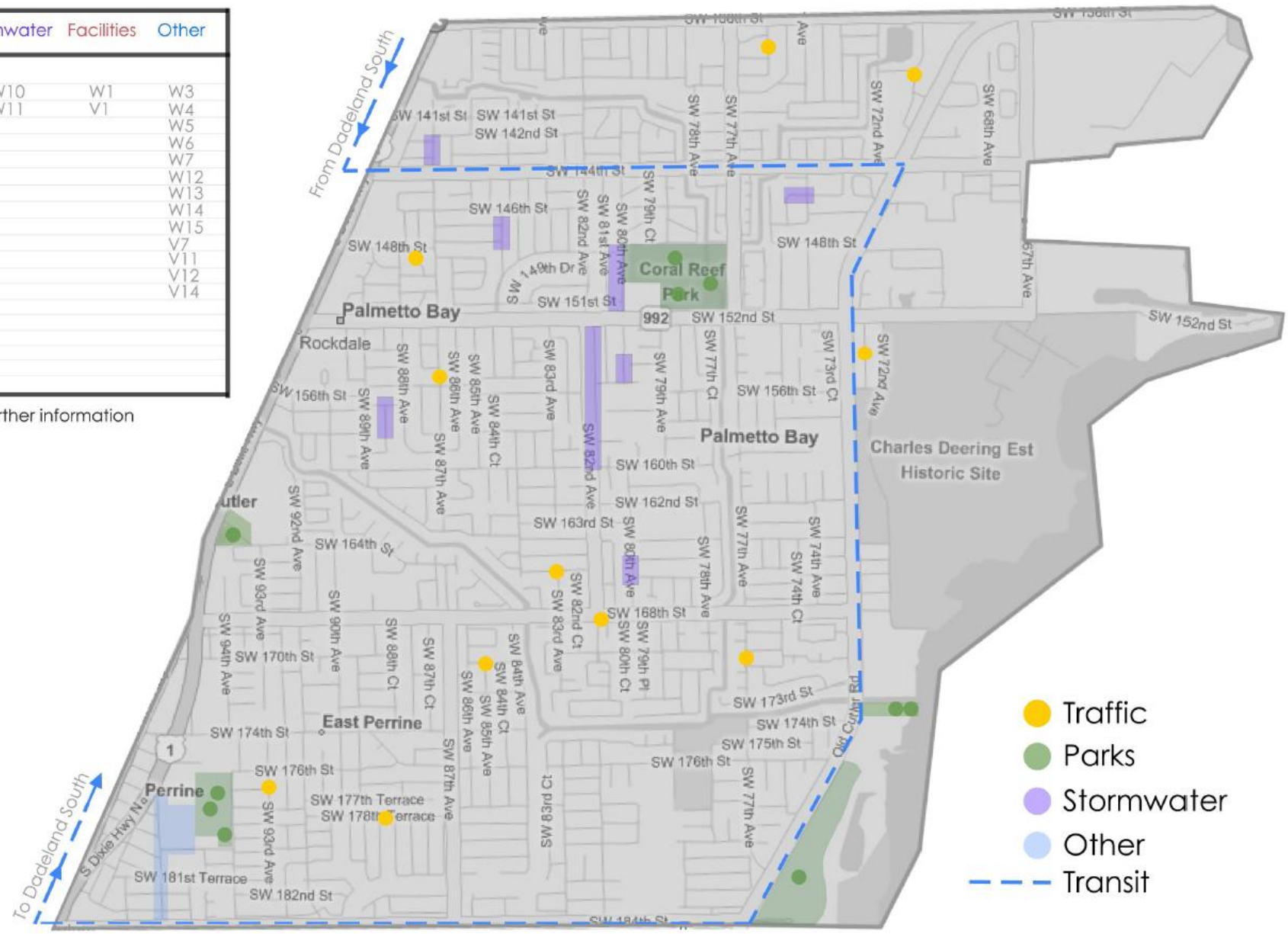
Typical Project Implementation Phases:



Capital Improvement Program

Traffic	Parks	Stormwater	Facilities	Other
W8	P3	W10	W1	W3
W20	P7	W11	V1	W4
	P8			W5
	P10			W6
	P12			W7
	P15			W12
	P20			W13
	P31			W14
	P33			W15
	V8			V7
				V11
				V12
				V14

*Refer to CIP list for further information



Capital Improvement Program

Village of Palmetto Bay Capital Improvement Program (CIP) List for FY 2016-17 through FY 2020-21

Department of Public Services									
Item No.	**Project Description**	**Required Action**	**Status**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**5 Year Total**
W1	Facility Maintenance	----	On-going	$30,000	$45,000	$75,000	$75,000	$75,000	**$300,000**
W2	Storage Facility	Council	Programmed	----	$125,000	----	----	----	**$125,000**
W3	Tree Planting/US-1 Beautification & Maintenance	Council/Tree Board	On-going	$268,750	$268,750	$268,750	$268,750	$268,750	**$1,343,750**
W4	Million Orchid Initiative with Fairchild Gardens	Council/Tree Board	On-going	$30,000	$30,000	$30,000	$30,000	$30,000	**$150,000**
W5	Roadway Resurfacing – Village-wide	Council	On-going	$325,000	$325,000	$325,000	$325,000	$250,000	**$1,550,000**
W6	ADA Compliant Sidewalks	Council	On-going	$100,000	$95,000	$95,000	$50,000	$50,000	**$390,000**
W7	Downtown Redevelopment Street Improvement Project (Complete Streets)	Council	Programmed	$9,200,000	$3,240,000				**$12,440,000**
W8	Traffic Calming at Various Locations (prioritized in Traffic Calming Plan)	Council/ Neighborhood	On-going	$400,000	$375,000	$375,000	$375,000	$375,000	**$1,900,000**
W9	Bicycle Lane SW 82 AV from SW 168 ST to traffic circle	Council/ Neighborhood	Programmed	----	$92,500	----	----	----	**$92,500**
W10	Storm water Drainage Sub-Basin 59/60 - (SW 82 AV from SW 152 to SW 160 ST)	Council	Programmed	$425,500	$389,500	----	----	----	**$815,000**
W11	Localized Drainage Improvements VI	Council	Programmed	$155,000	$248,733	----	----	----	**$403,733**
W12	Circulator - Route improvements and GPS software upgrade	Council/MDTA	On-going	$105,000	$124,192	$135,000	$135,000	$135,000	**$634,192**
W13	Bus Benches, Bus Shelters and Amenities	Council/MDTA	On-going	$75,000	$75,000	$75,000	$75,000	$75,000	**$375,000**
W14	New Transit Buses	Council	Programmed	$65,000	----	----	----	----	**$65,000**
W15	Safe Routes to School Improvements - Perrine Elementary & Coral Reef Elementary	Council/School Board	Programmed	$555,000	----	----	----	----	**$555,000**
W16	Roadway Improvements on SW 77 AV (Parking)	Council/MDC	Programmed	----	$100,000	----	----	----	**$100,000**
W17	Bicycle Lane SW 82 AV between SW 160 ST and SW 136 ST	Council	Programmed	----	----	$650,000	----	----	**$650,000**
W18	Install Bicycle Lane SW 184 Street from SW 82 AV to Old Cutler	Council/MDC	Programmed	----	$450,000	----	----	----	**$450,000**

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Capital Improvement Program

Department of Public Services									
Item No.	**Project Description**	**Required Action**	**Status**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**5 Year Total**
W19	Bike Trail through FPL Easement	Council/ FPL	TBD	----	----	----	----	$2,500,000	**$2,500,000**
W20	Traffic Circle @ SW 168 ST and SW 82 Ave- Design Phase	Council/ MDC	Programmed	$33,920	----	----	----	----	**$33,920**
W21	Drainage Sub-Basin 61 - Area generally SW 155 ST, north of SW 160 ST, west of 77 Court, east of SW 79 AV.	Council	Programmed	----	$50,000	$470,000	----	----	**$520,000**
W22	Drainage Sub-Basin 43 - Area of SW 165 Terrace, north of SW 168 ST, west of SW 72 AV, east of SW 77 AV	Council	Programmed	----	----	$88,000	$426,000	$426,000	**$940,000**
W23	Drainage Sub-Basin 57/96 - Area of SW 155 Terrace, north of SW 160 ST, west of SW 92 AV, and east of SW 87 AV.	Council	Programmed	----	----	----	$102,900	$498,550	**$601,450**
W24	Localized Drainage Improvements VII	Council	Programmed	----	$75,000	----	----	----	**$75,000**
W25	SW 168 ST Monument/ Curbing	Council	TBD	----	----	$75,000	----	----	**$75,000**
W26	Monument Sign at Village Hall	Council	Programmed	$35,000	----	----	----	----	**$35,000**
			TOTAL PUBLIC SERVICES	$11,803,170	$6,108,675	$2,661,750	$1,862,650	$4,683,300	**$27,119,545**

Capital Improvement Program

Department of Parks and Recreation									
Item No.	**Project Description**	**Required Action**	**Status**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**5 Year Total**
P1	Coral Reef Park- Add and refurbish existing baseball fields	Master Plan Update - Council	TBD	----	$400,000	$350,000	$200,000	----	**$950,000**
P2	Perrine Wayside Park- Water feature	Council	TBD	----	----	----	----	----	**$0**
P3	Coral Reef Park- Replacement of recreation room	Master Plan Update - Council	Programmed	$2,000,000	----	----	----	----	**$2,000,000**
P4	Coral Reef Park- Construct small tennis facility building	Master Plan Update - Council	Programmed	----	----	$150,000	----	----	**$150,000**
P5	Coral Reef Park- Zipline/rope course by playground area	Master Plan Update - Council	TBD	----	$100,000	----	----	----	**$100,000**
P6	Coral Reef Park- Two new covered pavilions	Master Plan Update - Council	Programmed	----	$100,000	----	----	----	**$100,000**
P7	Coral Reef Park- Add bathroom/storage @ NW quadrant	Master Plan Update - Council	Programmed - Grant Required	$95,000	----	----	----	----	**$95,000**
P8	Perrine Wayside Park- Re-contour terrain into stepped terraces	Council	Programmed	$60,000	----	----	----	----	**$60,000**
P9	Palmetto Bay Park-New standing wave playground equipment	Master Plan Update - Council	Programmed	----	$250,000	----	----	----	**$250,000**
P10	Palmetto Bay Park- Add mature trees and two pavilions	Council	Programmed	$20,000	$125,000	----	----	----	**$145,000**
P11	Palmetto Bay Park- Gutter system at quad building	Council	Programmed	----	$130,000	----	----	----	**$130,000**
P12	Palmetto Bay Park- Playground Improvements	Council	TBD	$50,000	$50,000	$50,000	----	----	**$150,000**
P13	Palmetto Bay Park- Basketball courts improvements	Council	TBD	----	$150,000	----	----	----	**$150,000**
P14	Palmetto Bay Park- Multi-purpose gym	Master Plan Update - Council	TBD	----	----	$250,000	$250,000	----	**$500,000**
P15	Palmetto Bay Park- Sand volleyball courts	Master Plan Update - Council	TBD	$50,000	----	----	----	----	**$50,000**
P16	Coral Reef Park - Addition of turf soccer fields	Master Plan Update - Council	TBD	----	$100,000	$300,000	----	----	**$400,000**

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Capital Improvement Program

Department of Parks and Recreation									
Item No.	**Project Description**	**Required Action**	**Status**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**5 Year Total**
P17	Coral Reef Park- Playground improvements	Council	Programmed	----	$25,000	$50,000	$50,000	----	**$125,000**
P18	Perrine Wayside Park- Enlarge and add amenities to small dog area	Council	Programmed	----	$25,000	----	----	----	**$25,000**
P19	Perrine Wayside Park- New restroom/storage facility	Master Plan Update - Council	TBD	----	$300,000	----	----	----	**$300,000**
P20	Thalatta Estate- Gazebo/ pier (Planning Phase)	Master Plan Update - Council	TBD	$100,000	$350,000	----	----	----	**$450,000**
P21	Thalatta Estate- Construct boardwalk along canal	Master Plan Update - Council	TBD	----	----	----	$400,000	----	**$400,000**
P22	Thalatta Estate- Kayak rentals facility	Master Plan Update - Council	Programmed	----	----	----	----	----	**$0**
P23	Ludovici Park- Community Room improvements	Council	Programmed	----	$45,000	$65,000	----	----	**$110,000**
P24	Coral Reef Park- Extend electricity and water to East side	Council	Programmed	----	----	$65,000	----	----	**$65,000**
P25	Coral Reef Park- Walking path lighting	Council	TBD	----	$35,000	----	----	----	**$35,000**
P26	Coral Reef Park- Meditation garden improvements	Council	Programmed	----	$35,000	----	----	----	**$35,000**
P27	Coral Reef Park- Construct boardwalk/fishing area along canal	Master Plan Update - Council	TBD	----	----	$150,000	$250,000	----	**$400,000**
P28	Acquire park land in District 1	Council	TBD	----	----	----	----	----	**$0**
P29	Acquire bayfront land	Council	TBD	----	----	$200,000	$200,000	----	**$400,000**
P30	Develop BMW park site	Master Plan Update - Council	Programmed	----	$50,000	$100,000	$100,000	----	**$250,000**
P31	Coral Reef Park- New pedestrian bridge over canal	Master Plan Update - Council	Programmed	$400,000	----	----	----	----	**$400,000**
P32	Coral Reef Park- Walking trail improvements	Council	Programmed	----	$150,000	$100,000	----	----	**$250,000**

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Capital Improvement Program

Department of Parks and Recreation									
Item No.	**Project Description**	**Required Action**	**Status**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**5 Year Total**
P33	Clean and develop vacant land South of Ludovici Park into park (Woods)	Council	Programmed	$25,000	----	----	----	----	**$25,000**
		TOTAL PARKS & RECREATION		**$2,800,000**	**$2,420,000**	**$1,830,000**	**$1,450,000**	**$0**	**$8,500,000**

Village of Palmetto Bay initiatives									
Item No.	**Project Description**	**Required Action**	**Status**	**2016-17**	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**5 Year Total**
V1	Multimodal building at Village Hall	Council	Programmed	$500,000	$500,000	----	----	----	$1,000,000
V2	Acquire land for downtown park	Council	TBD	----	----	----	----	----	$0
V3	Find location for amphitheater downtown	Council	TBD	----	----	----	----	----	$0
V4	Branding on US-1 lights	Council	Programmed	----	$50,000	----	----	----	$50,000
V5	Entry monuments on US-1	FDOT Council	TBD	----	----	----	----	----	$0
V6	Street design on Indigo	Council	TBD	----	----	----	----	----	$0
V7	Art festival at Coral Reef Park	AIPP Council	Programmed	$50,000	----	----	----	----	$50,000
V8	Art Installation at Thalatta Park	AIPP Council	Programmed	$60,000	----	----	----	----	$60,000
V9	Art installation on US-1 median/Franjo	AIPP Council	TBD	----	$120,000	----	----	----	$120,000
V10	Green retrofit	Council	Programmed	$50,000	$50,000	$50,000	$50,000	----	$200,000
V11	Triangle Park @ Perrine Blvd	Master Plan Update - Council	TBD	----	----	----	$450,000	----	$450,000
V12	Electronic Signs	Master Plan Update - Council	Programmed	$300,000	----	----	$450,000	----	$750,000
			TOTAL VILLAGE WIDE	**$960,000**	**$720,000**	**$50,000**	**$950,000**	**$0**	**$2,680,000**
			GRAND TOTAL	**15,563,170**	**9,248,675**	**4,541,750**	**4,262,650**	**4,683,300**	**38,299,545**

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Acronyms & Terms

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

Glossary

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

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

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

Ad Valorem Tax - A tax levied on the assessed value of real estate and personal properly. 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.

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Glossary

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.

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Countywide Service Area- As the area-wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care,

sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

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

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

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

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

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

Disbursement - The expenditure of monies from an account.

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

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.

Glossary

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.

Glossary

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.

Glossary

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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Glossary

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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Glossary

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

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

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

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

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

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

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

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