VILLAGE OF PALMETTO BAY

Mayor Karyn Cunningham
Vice Mayor Leanne Tellam
Council Member Patrick Fiore (Seat 1)
Council Member Steve Cody (Seat 2)
Council Member Marsha Matson (Seat 3)

Village Manager Nick Marano
Village Attorney John C. Dellagloria
Village Clerk Missy Arocha

In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodation, a sign language interpreter, or hearing impaired to participate in this proceeding should contact the Village Clerk at (305) 259-1234 for assistance no later than four days prior to the meeting.

AGENDA
SECOND BUDGET HEARING
MONDAY, SEPTEMBER 23, 2024 – 7:00 PM

VILLAGE HALL MUNICIPAL CENTER
9705 EAST HIBISCUS STREET, PALMETTO BAY, FL 33157
(305) 259-1234

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1. **CALL TO ORDER, ROLL CALL, INVOCATION, PLEDGE OF ALLEGIANCE, AND DECORUM STATEMENT:** Any person making impertinent or slanderous remarks, or who becomes boisterous, while addressing the Council may be barred from further appearance before the Council by the Mayor, unless permission to continue or again address the Council is granted by a majority vote of the Council. Applauding speakers shall be discouraged. Heckling or verbal outbursts in support or opposition to a speaker, or his or her remarks, shall be prohibited. No signs or placards shall be allowed in the Council meeting. Persons exiting the Council meeting shall do so quietly. All cellular telephones and beepers are to be silenced during the meeting.

2. **REQUESTS, PETITIONS, AND PUBLIC COMMENTS:** Individuals wishing to speak on matters on the agenda and on items pertinent to the Village may do so by speaking during this section of the agenda. The Mayor will recognize those persons who wish to speak. Each speaker must sign-in prior to speaking on the designated public commentary sign-in sheet. Items for public hearing provided for within the agenda shall not be a topic of discussion during this section of the agenda. Please limit your comments to three (3) minutes or less. Public comments made by members of the public are important to the Village Council. Speakers will address the Village Council with respect.

3. APPROVAL OF MINUTES

A. First Budget Hearing (September 9, 2024)

4. ORDINANCES FOR SECOND READING AND PUBLIC HEARING

A. AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI-DADE COUNTY, FLORIDA ADOPTING THE MILLAGE RATE OF 2.3500 WHICH IS 9.23% HIGHER THAN THE ROLLBACK RATE OF 2.1515, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR NOTICE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *(Sponsored by Administration and Prepared by Finance Director, Desmond Chin)*

B. AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI-DADE COUNTY, FLORIDA, APPROVING THE BUDGET FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *(Sponsored by Administration and Prepared by Finance Director, Desmond Chin)*

5. COUNCIL COMMENTS

6. NEXT MEETING AND ADJOURNMENT: REGULAR COUNCIL MEETING (OCTOBER 7, 2024, AT 7:00 PM)

WE, THE VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, HEREBY COMMIT OURSELVES TO MAINTAINING CIVILITY IN OUR PUBLIC AND POLITICAL DISCOURSE AND PLEDGE TO THE FOLLOWING PRINCIPLES:

- We will respect the right of all citizens in our community to hold different opinions;
- We will avoid rhetoric intended to humiliate or question the wisdom of those whose opinions are different from ours;
- We will strive to understand differing perspectives;
- We will choose our words carefully;
- We will speak truthfully without accusation and we will avoid distortion;
- We will speak out against violence, prejudice, and incivility in all of their forms, whenever and wherever they occur.

NOTICE OF APPEAL RIGHTS

Pursuant to Florida Statutes 286.0105, the Village hereby advises the public that if a person decides to appeal any decision made by the Council with response to any matter considered

at its meeting or hearing, he or she will need a record of the proceedings, and that for such purpose, the affected person may need to ensure that verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the Village for the introduction or admission of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals not otherwise allowed.

AMERICAN DISABBILITIES ACT OF 1990

This meeting is open to the public. In accordance with the American Disabilities Act of 1990, persons needing special accommodation or a sign language interpreter to participate in this proceeding should contact the Village Clerk at (305) 259-1234 no later than four (4) days prior to the meeting. Hearing Assistance Devices are available with the Village Clerk.

AGENDA ITEM NO. 3.A

Item Cover Page

SECOND BUDGET HEARING AGENDA ITEM REPORT

DATE: September 23, 2024

SUBMITTED BY: Missy Arocha, Village Clerk's Office

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF MINUTES**

SUBJECT: First Budget Hearing (September 9, 2024)

SUGGESTED ACTION:

ATTACHMENTS:
2024-09-09 First Budget Hearing-Minutes

MINUTES
FIRST BUDGET HEARING
MONDAY, SEPTEBER 9, 2024 – 7:00 PM

VILLAGE HALL MUNICIPAL CENTER
9705 EAST HIBISCUS STREET, PALMETTO BAY, FL 33157

1. CALL TO ORDER, ROLL CALL, INVOCATION, PLEDGE OF ALLEGIANCE, AND DECORUM STATEMENT, IN THAT ORDER.

The First Budget Hearing was called to order at 7:28 p.m. immediately following awards and recognitions.

The following members of the Village Council were present during the roll call:
Mayor Karyn Cunningham
Councilmember Patrick Fiore
Councilmember Steve Cody
Councilmember Marsha Matson
Vice Mayor Leanne Tellam arrived at 7:30 p.m.

The following Charter Officers were present during the roll call:
Village Manager Nick Marano
Village Attorney John Dellagloria
Village Clerk Missy Arocha

The invocation was led by Councilmember Patrick Fiore.

The pledge of allegiance was led by student, Sophia Prado who was chosen to lead as "Mayor for the Day" during the opening of the hearing.

2. REQUESTS, PETITIONS, AND PUBLIC COMMENTS: The following persons spoke for a time allotment of three minutes:

- Don Waters (14610 SW 69th Avenue) – urged the Council to approve the rollback rate.
- Jerry Sochin (13250 SW 74th Avenue) – thanked the Council for supporting the 8th Annual Cystic Fibrosis Foundation- CURE CF Miami Kickball Tournament.
- Henry Clifford (8875 SW 171st Street) – urged the Council to not lower the milage rate.

3. ORDINANCES FOR FIRST READING WITH PUBLIC COMMENTS

A. AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA, OF MIAMI-DADE COUNTY FLORIDA, ADOPTING THE MILLAGE RATE OF 2.3500 WHICH IS 9.23% HIGHER THAN THE ROLLBACK RATE OF 2.1515, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR NOTICE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *(Sponsored by Administration and prepared by Finance Director, Desmond Chin).*

Item 3A was moved by Councilmember Steve Cody. Seconded by Vice Mayor Leanne Tellam.

There were no public comments.

Village Manager Nick Marano presented a PowerPoint presentation that illustrated: the budget summary for fiscal year 2025, budget highlights with a budget built with a 2.35 millage rate, general fund assigned and unassigned fund balances, remaining ARPA funding dedicated to Cartee Road Water Main Project, new funding allocations, general fund summary and revenue, general fund expenditures, Village police unit and police impact fees, capital and maintenance budget highlights, and CITT transportation highlights.

There were no Council questions following the Manager's presentation.

Councilmember Marsha Matson spoke in opposition to the proposed millage rate of 2.3500. She explained that although it is the same millage rate as the current fiscal year, it is considered a tax increase to the residents due to the property tax values and urged the Council to adopt a rollback rate of 2.1515.

Councilmember Marsha Matson **motioned** to adopt the rollback rate of 2.1515. **The motion failed for a lack of a second.**

The question was called in favor of the Ordinance on First Reading (millage rate of 2.3500) via a roll call vote:

- Mayor Karyn Cunningham - YES
- Vice Mayor Leanne Tellam - YES
- Councilmember Patrick Fiore - NO
- Councilmember Steve Cody - YES
- Councilmember Marsha Matson - NO

The Ordinance on First Reading failed (3-2).

Village Attorney John Dellagloria explained that adopting a millage rate requires a four-fifth (4/5) vote of the Council and explained that a Councilmember who voted

no may re-consider their vote.

Mayor Karyn Cunningham questioned what would happen if a Councilmember did not re-consider their vote.

Village Attorney John Dellagloria reported that the Council may bring back the Ordinance later, but a millage rate will only exist once it is voted on.

Councilmember Patrick Fiore questioned if budget adjustments may be made on the budget Ordinance.

Village Attorney John Dellagloria responded yes.

Councilmember Patrick Fiore made a **motion** for reconsideration. **Seconded** by Councilmember Steve Cody. The **motion passed (4-1)**; Councilmember Marsha Matson voted opposed.

Mayor Karyn Cunningham announced that the millage rate of 2.3500 was back on the table for a vote as originally written.

Village Attorney John Dellagloria responded yes.

The question was called in favor of the Ordinance on First Reading (millage rate of 2.3500) via a roll call vote:

- Mayor Karyn Cunningham - YES
- Vice Mayor Leanne Tellam - YES
- Councilmember Patrick Fiore - YES
- Councilmember Steve Cody - YES
- Councilmember Marsha Matson - NO

The **Ordinance on First Reading passed (4-1)**; Councilmember Marsha Matson voted opposed. The millage rate was set to 2.3500.

B. AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI-DADE COUNTY, FLORIDA, APPROVING AND ADOPTING THE BUDGET FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *(Sponsored by Administration and prepared by Finance Director, Desmond Chin)*

Item 3A was moved by Councilmember Steve Cody. Seconded by Councilmember Patrick Fiore.

The following persons spoke for a time allotment of three minutes during public comments:

- Eric Tullberg (7884 SW 179th Terrace) – explained that trees are the differences between SW 160th, SW 152nd, SW 136th and urged the Council to protect the trees and bike lanes.

- Henry Clifford (8875 SW 171st Street) – urged the Council to support a tree program that the Manager is working on that would allow the Village to be more resilient in the future.

Mayor Karyn Cunningham questioned if the Manager if funds were allocated in the budget for the engineering and design on SW 74th Court (particularly for the north side of Tanglewood Linear Park area).

Village Manager Nick Marano responded yes and reported that the motion was unnecessary. He stated in the record that the budget funds would include the allocation of the engineering and design for SW 74th Court, north side of the Tanglewood Linear Park area, including Councilmember Patrick Fiore's request for the bike lanes.

Councilmember Patrick Fiore questioned the status of the funds allocated for the "Woods" and if the Village is awaiting matching grants.

Village Manager Nick Marano responded yes and said that the Village is in contract with the contractor who developed the plan known as IRC, which is a two-phase project. He explained that the Village set aside $250,000 for the woods and actively seeks grant opportunities. He also explained that the Village had two turnovers for the grant writer position that caused the delay and reported that the Village may begin to do phase one; however, the Village does not have enough funds in the budget to complete phase two. He noted that the project is a policy decision, and if the Council wants to set aside additional funds to finish it before seeking additional grant opportunities, the Council may do so during the budget hearing; however, he urged the Council to consider the additional grant funding opportunities first.

Village Manager Nick Marano further explained that the Village has maintained the perimeter of the woods, and that the Village is current with the lease.

Councilmember Patrick Fiore requested that as the Village is maintaining the exterior, that the Village do more with the maintenance with the funds available.

Councilmember Marsha Matson reported that the Tree Advisory Board has been advocating funds for the "Tree Giveaway" and questioned if the Tree Giveaway is built in the budget.

Village Manager Nick Marano responded yes and reported that the Village has allocated approximately $9,000 for the Tree Giveaway for the current fiscal year.

Parks and Recreation Director Fanny Carmona explained that the Tree Giveaway is considered a Special event, comes from the special event budget, and that if the Council is desirous of allocating additional funding to that event, it could be done as

a Council directive.

Councilmember Marsha Matson questioned what the staff is doing to get to the next stage for a CRS Rating 4 and how much is allocated in the budget to bring the Village to that rating.

Resiliency Planner Andrea Candelaria responded that the Village allocated for the existing fiscal year $50,000 to open a new contract to re-engage with a consultant for an analysis of the CRS rating that would allow the Village to dive deeper to verify what would be applicable and what the Village can do to lower its rank with FEMA and provided the example of updating the Stormwater Management Plan.

Councilmember Patrick Fiore **motioned** to add the unprotected bike lane from SW 160th to SW 152nd to the budget. Councilmember Steve Cody **seconded** the motion. **All voted in favor (5-0). The motion passed unanimously.**

Councilmember Marsha Matson motioned that the Tree Giveaway budget be tripled from its current amount. Councilmember Steve Cody **seconded** the motion.

Vice Mayor Leanne Tellam explained that before tripling the budget, she urged that the manager and staff talk to some of the other organizations offering additional giveaways. She reported that the county is currently offering trees and that the Native Plant Society and the Palmetto Bay Garden Club should be contacted. She opposed tripling the budget without investigating how the Village may be fiscally conservative.

Councilmember Steve Cody questioned if tripling would be considered $27,000 since the existing amount allocated is $9,000.

Village Manager Nick Marano responded yes and explained that the exact amount may be brought back to the Council during the Second Budget Hearing.

Mayor Karyn Cunningham urged the Council to hear from the staff before making budget decisions.

Councilmember Steve Cody **withdrew his motion to second** Councilmember Marsha Matson's motion to triple the Tree Giveaway budget.

Village Attorney John Dellagloria announced that Councilmember Steve Cody may withdraw his intent for a second to a motion.

Councilmember Marsha Matson's **motion failed for a lack of a second**.

Councilmember Patrick Fiore **motioned** that the potential of the Tree Giveaway funding be brought back to the next budget hearing scheduled for September 23, 2024. Councilmember Marsha Matson **seconded** the motion. **All voted in favor (5-0). The motion passed unanimously.**

The question was called in support of the amended budget on First Reading via a

roll call vote.

- Councilmember Marsha Matson - NO
- Councilmember Steve Cody - YES
- Councilmember Patrick Fiore - YES
- Vice Mayor Leanne Tellam - YES
- Mayor Karyn Cunningham - YES

The amended Ordinance passed on First Reading via (4-1); Councilmember Marsha Matson voted opposed.

4. COUNCIL COMMENTS

Mayor Karyn Cunningham thanked the Manager and staff for the presentation of the budget book and reported that the next Second Budget Hearing is scheduled for Monday, September 23, 2024.

5. ADJOURNMENT

Councilmember Patrick Fiore **motioned** to adjourn the meeting. Vice Mayor Leanne Tellam **seconded** the motion. **All voted in favor (5-0). The motion passed unanimously.**

The First Budget Hearing adjourned at 8:50 p.m.

The meeting minutes were approved this 23rd day of September 2024 by the Council.

Attest:

_____ _____

Mayor Karyn Cunningham **Village Clerk Missy Arocha**

AGENDA ITEM NO. 4.A

Item Cover Page

SECOND BUDGET HEARING AGENDA ITEM REPORT

DATE: September 23, 2024

SUBMITTED BY: Missy Arocha, Finance

ITEM TYPE: Ordinance

AGENDA SECTION: **ORDINANCES FOR SECOND READING AND PUBLIC HEARING**

SUBJECT: AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI-DADE COUNTY, FLORIDA ADOPTING THE MILLAGE RATE OF 2.3500 WHICH IS 9.23% HIGHER THAN THE ROLLBACK RATE OF 2.1515, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR NOTICE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *(Sponsored by Administration and Prepared by Finance Director, Desmond Chin)*

SUGGESTED ACTION:

ATTACHMENTS:
FY2025_Tentative_Millage_Rate_Memo.doc
FY2025_Ord_Tentative_Millage.doc
Max_Millage_Presentation_2024.pptx

To:	Honorable Mayor and Village Council	Date:	September 9th, 2024
From:	Nicholas Marano, Village Manager	Re:	FY2025 Operating Millage Rate

AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, OF MIAMI-DADE COUNTY FLORIDA, ADOPTING THE MILLAGE RATE OF 2.3500 WHICH IS 9.23% HIGHER THAN THE ROLLBACK RATE OF 2.1515, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR NOTICE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. (Sponsored by Administration and prepared by Finance Director, Desmond Chin)

BACKGROUND AND ANALYSIS:

Florida Statute section 200.065 sets forth procedures by which the Village adopts the millage rate (property tax rate), commonly known as the Truth In Millage (TRIM). The millage rate is the rate used to determine the taxes paid by each property owner. The amount of taxes paid by a property owner is determined by multiplying the millage rate times each $1,000.00 of assessed property value. To adopt the millage rate requires three steps, the Proposed, Tentative and Final hearing.

Proposed Millage Rate:

The Proposed millage, commonly referred to as the Maximum millage, is the rate the Village assumes is sufficient to fund the budget proposed budget. The rate set at this hearing can be lower in the next two hearing,

but cannot be exceeded, hence the common term Maximum millage. This rate must be determined by August 4.

Tentative Millage Rate:
The Tentative millage rate is the rate set at the first of the two required public meeting. The Ordinance for this meeting must:

- Display the name of the taxing authority.
- Tentative millage rate.
- Rollback millage rate.
- Percentage increase or decrease over the rollback rate.

The Tentative millage rate adopted cannot be exceeded at the final millage hearing. This rate must be determined between September 3 to 18.

Final Millage Rate:
The Final millage rate is the rate that will be used by the Property Appraiser to assess each property owner. The Ordinance for this meeting must:

- Display the name of the taxing authority.
- Adopted millage rate.
- Rollback millage rate.
- Percentage increase or decrease over the rollback rate.

The Final millage rate must be set within 15 days after the adoption of the Tentative rate.

FISCAL IMPACT:
At the millage rate of 2.3500 the Village's Ad-Valorem taxes will be $10,736,844.

RECOMMENDATION:
The Administration is recommending using the millage rate of 2.3500 as the operating millage for the Village of Palmetto Bay for Fiscal Year 2024-2025

Approval is recommended.

ORDINANCE NO. 2024-_____

AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA ADOPTING THE MILLAGE RATE OF 2.3500 WHICH IS 9.23% HIGHER THAN THE ROLLBACK RATE OF 2.1515, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025, PURSUANT TO SECTION 200.065, FLORIDA STATUTES; PROVIDING FOR NOTICE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. (Sponsored by Administration and prepared by Finance Director, Desmond Chin)

WHEREAS, pursuant to Section 200.065, Florida Statues, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the gross taxable value as $4,568,869,782 within the Village of Palmetto Bay for the year 2024 which includes all real and personal property within the Village; and,

WHEREAS, on July 1st, 2024, the Village Council adopted Resolution No. 2024-48 determining the proposed maximum millage rate of 2.3500 for the fiscal year commencing October 1, 2024 and further scheduling two public hearings on the millage rate as required by Section 200.065, Florida Statutes, to be held on Monday, September 9th, 2024 at 7:00 p.m. and on Monday, September 23th, 2024 at 7:00 p.m., at the Village of Palmetto Bay Municipal Center, 9705 E Hibiscus Street, Palmetto Bay, FL 33157; and,

WHEREAS, the Village Council and the Village Manager have reviewed the Proposed Fiscal Year 2024-2025 budget for the Village and have considered an estimate of the necessary expenditures contemplated for in the budget and have determined that the levy set forth below provides the necessary funds for such expenditures.

NOW, THEREFORE, BE IT ENACTED BY THE VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI DADE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by reference.

Section 2. The Fiscal Year 2024-2025 operating millage rate for the Village of Palmetto Bay is 2.3500 mills, which is higher than the rolled back rate of 2.1515 mills by 9.23%.

Section 3. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are repealed.

Section 4. If any section, clause, sentence, or phrase of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, the holding shall not affect the validity of the remaining portions of this ordinance.

Section 5. This Ordinance shall take effect immediately upon adoption.

PASSED ON FIRST READING THIS 9TH DAY of September 2024

PASSED AND ADOPTED ON SECOND READING this 23TH DAY of September, 2024.

Attest:

_____	_____
Missy Arocha	Karyn Cunningham
Village Clerk	Mayor

APPROVED AS TO FORM:

_____
John C. Dellagloria, Esq.
Village Attorney

FINAL VOTE AT ADOPTION:

Council Member Patrick Fiore _____

Council Member Steve Cody _____

Council Member Marsha Matson _____

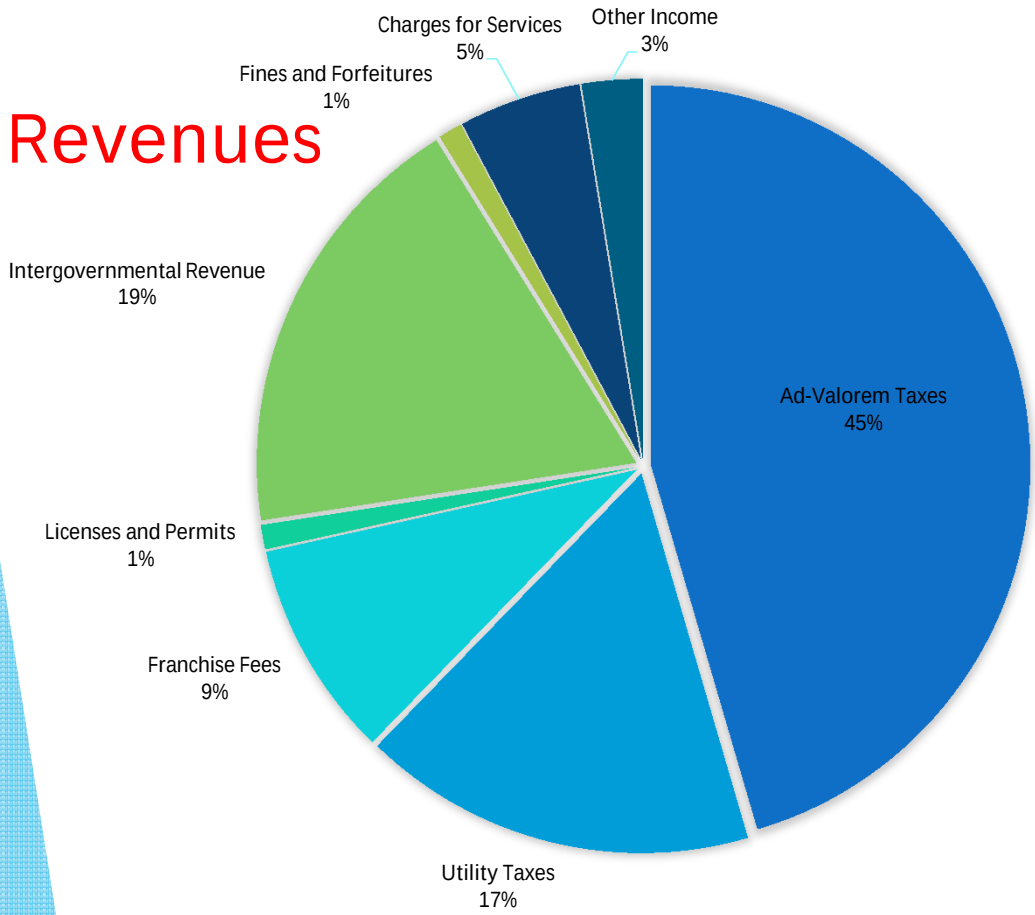
Vice Mayor Leanne Tellam _____

Mayor Karyn Cunningham _____

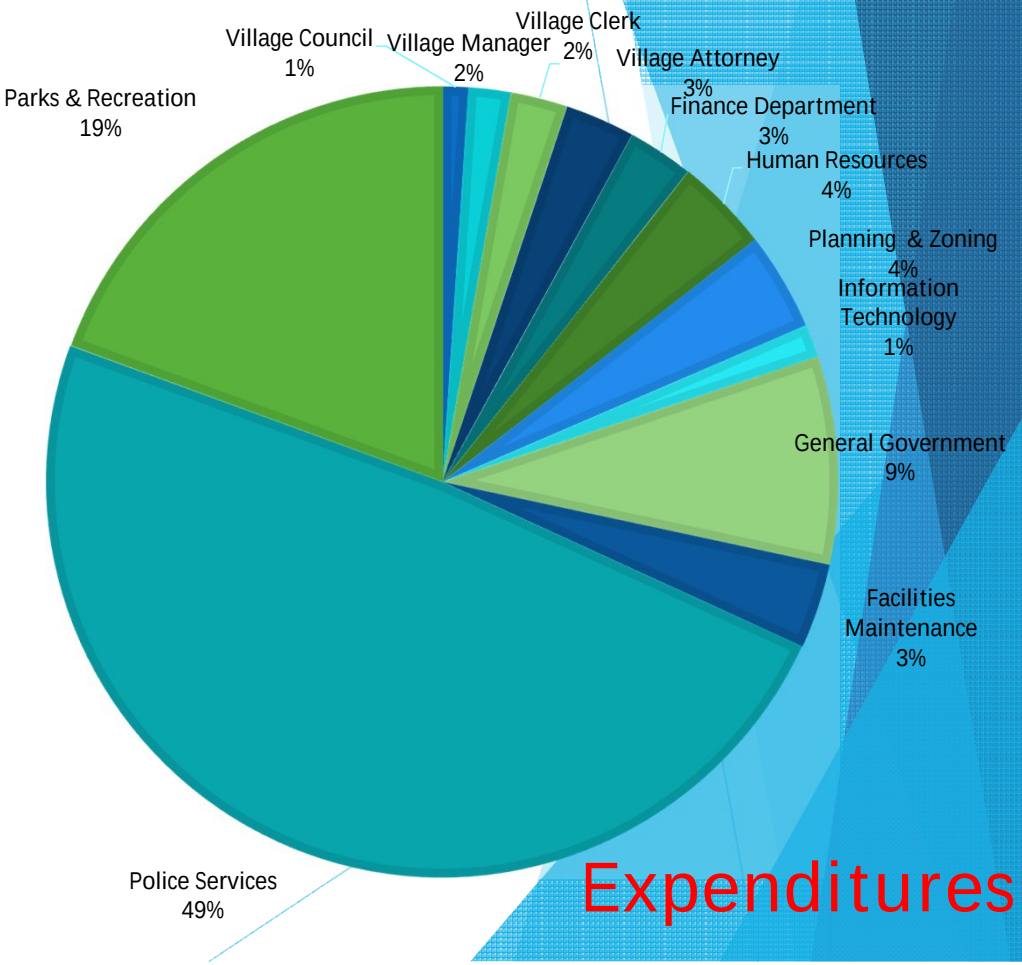
2024 Max Millage Presentation

GENERAL FUND SUMMARY FY 24

Revenues

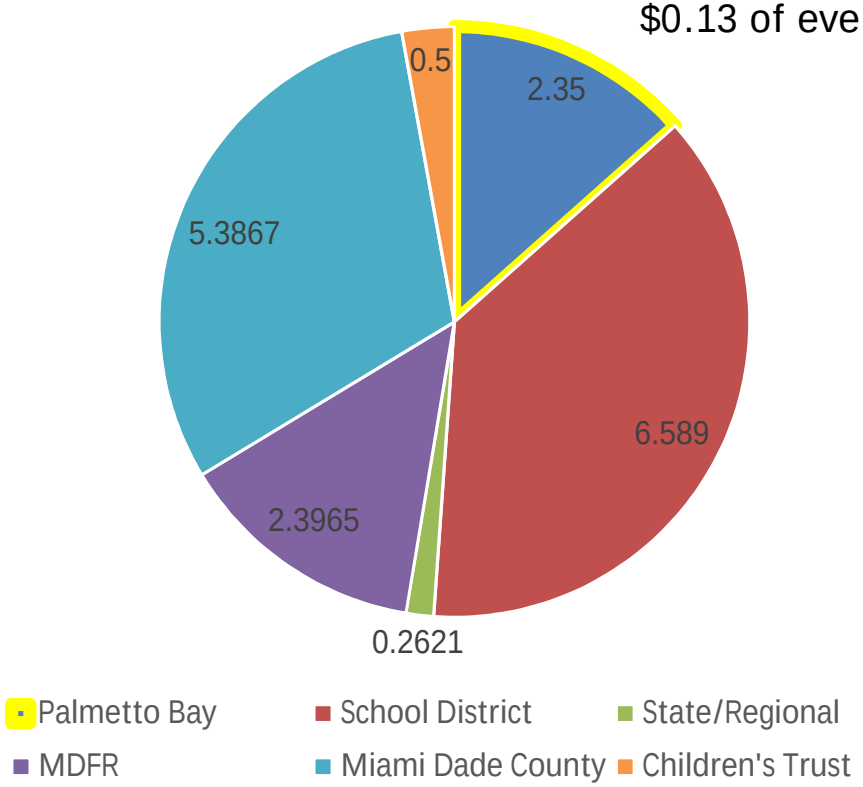


Expenditures

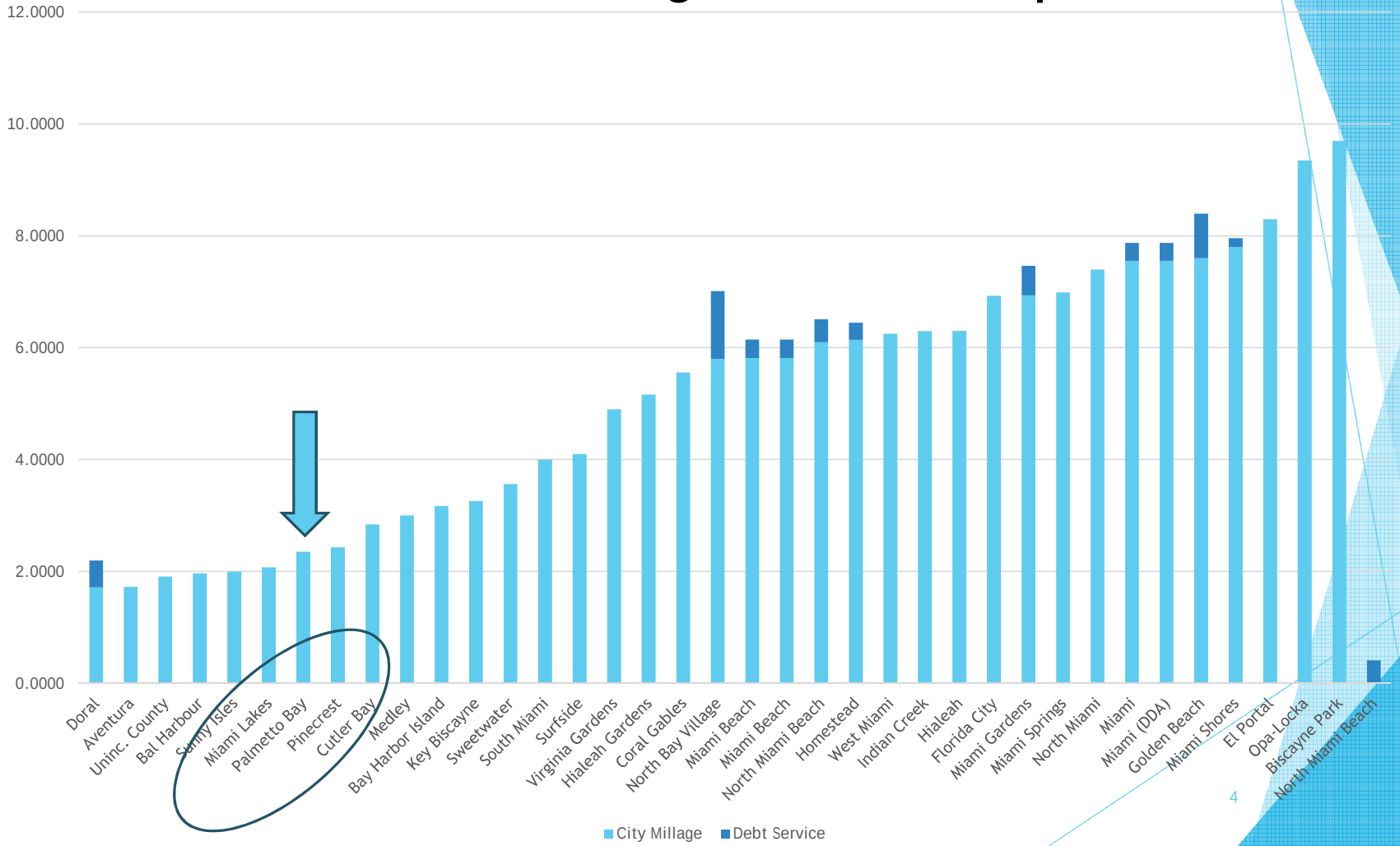


Total Millage Rate Palmetto Bay 2023-2024

The Village of Palmetto Bay receives
$0.13 of every $1.00 in property taxes paid.

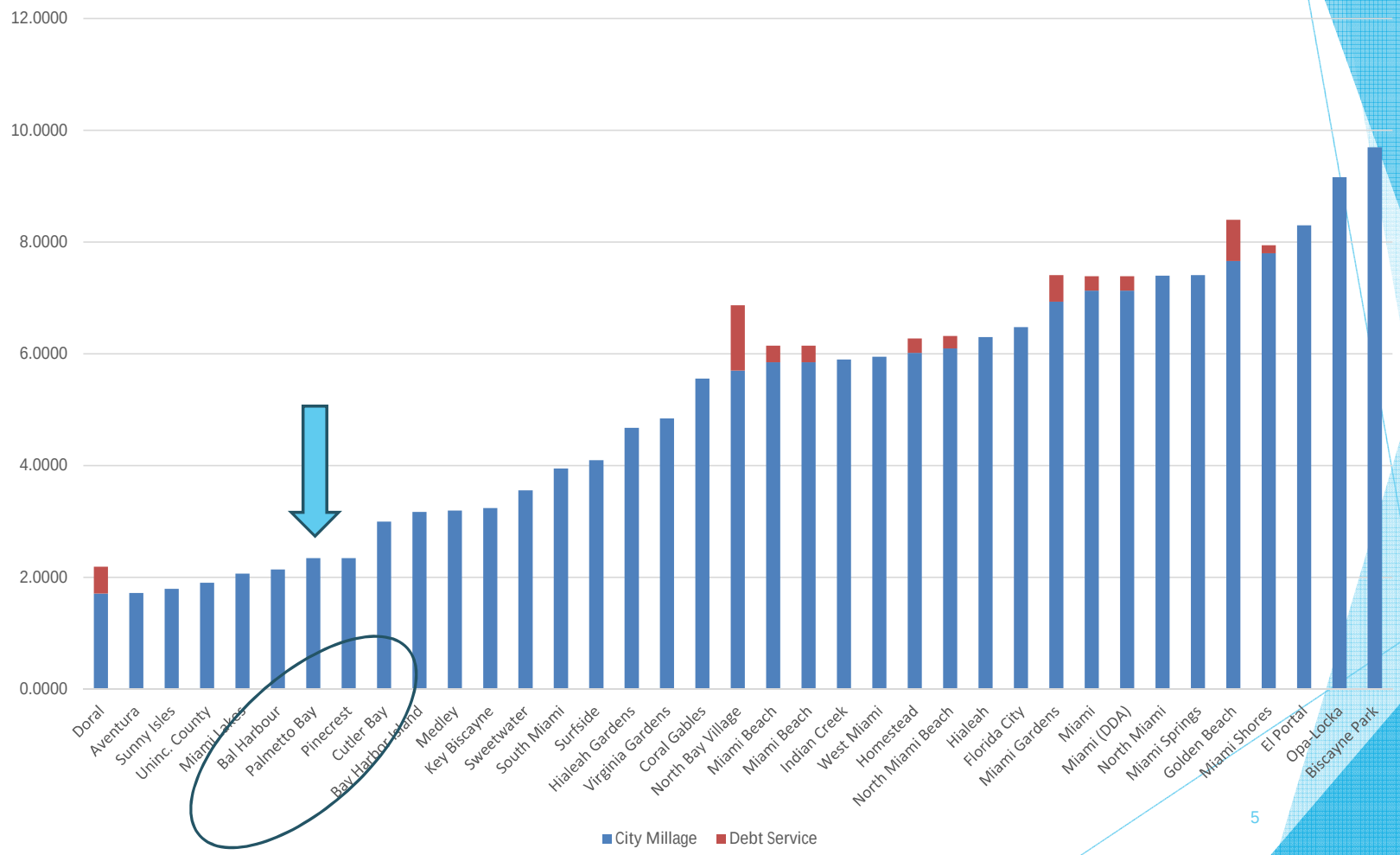


2023 Millage Rate Comparison



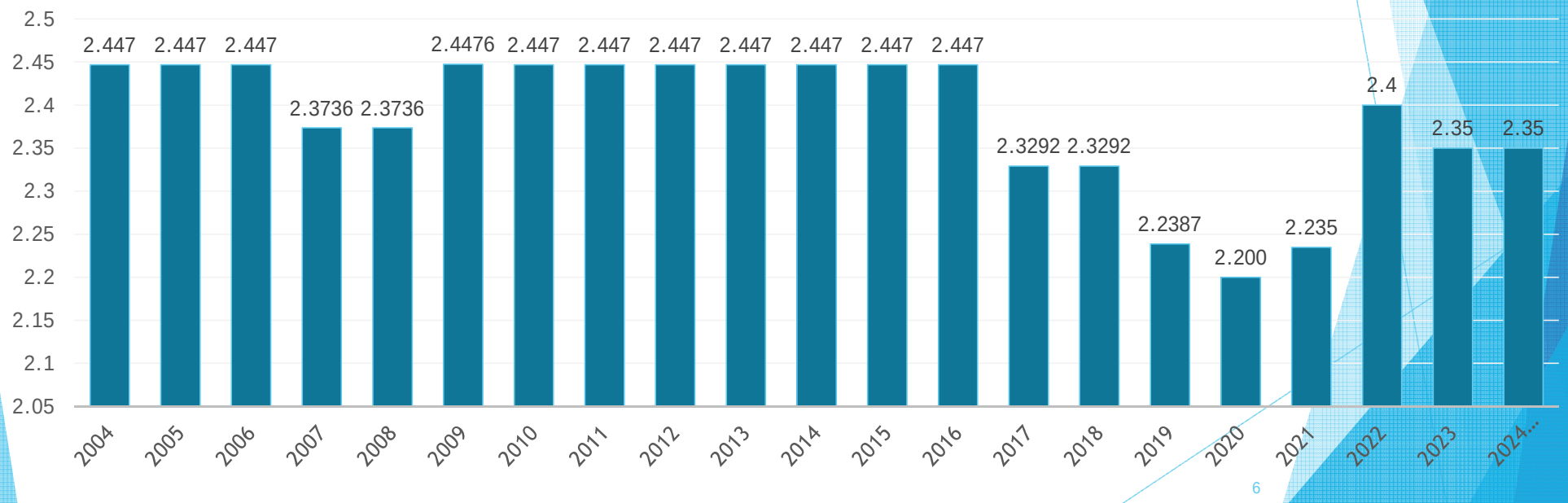
Source: Miami Dade County Property Appraiser

2024 Millage Rate Comparison

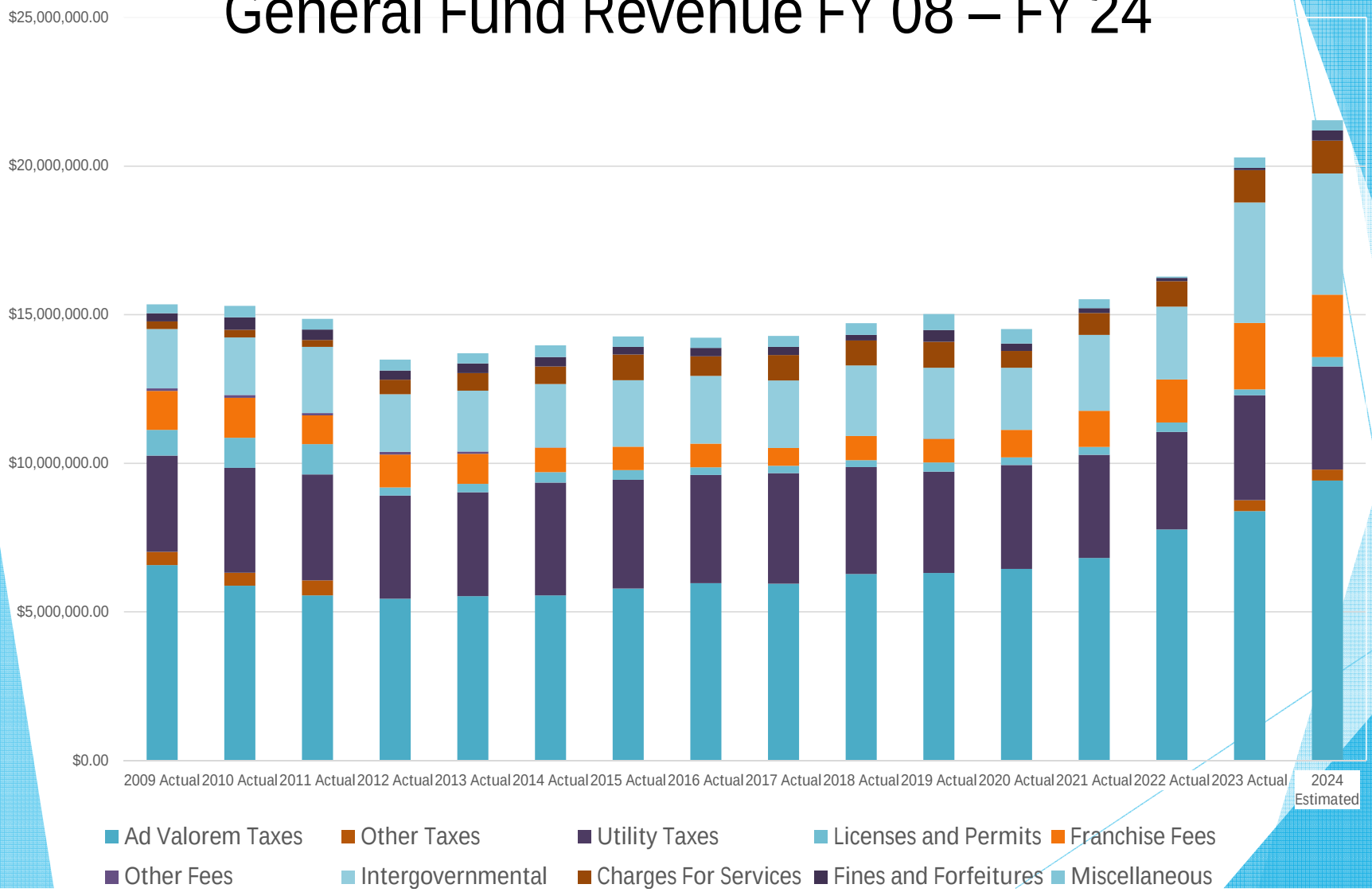


Source: Miami Dade County Property Appraiser

Millage Rate FY 04 – FY 24



General Fund Revenue FY 08 – FY 24



FY 25 Forecasts

- Police Budget forecast $11,128,000 increase 11% - $1,027,000
- Salary Budget forecast $6,078,357 an increase of $414,851
- Health Insurance estimated to increase 18% which is approximately $140,000
- Property Insurance increasing an estimate 10% approximately $89,212
- Construction inflation in Miami running 5.3% in 2024

AGENDA ITEM NO. 4.B

Item Cover Page

SECOND BUDGET HEARING AGENDA ITEM REPORT

DATE:	September 23, 2024
SUBMITTED BY:	Missy Arocha, Finance
ITEM TYPE:	Ordinance
AGENDA SECTION:	**ORDINANCES FOR SECOND READING AND PUBLIC HEARING**
SUBJECT:	AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI-DADE COUNTY, FLORIDA, APPROVING THE BUDGET FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *(Sponsored by Administration and Prepared by Finance Director, Desmond Chin)*

SUGGESTED ACTION:

ATTACHMENTS:

FY2025_Budget_Memo.doc
Budget Hearing September 23 2024.pptx
FY2025 Proposed Budget.pdf
FY2025_Ord-Budget__AMENDED.doc

To: Honorable Mayor and Village Council

Date: September 9, 2024

From: Nicholas Marano, Village Manager

Re: FY2025 Budget

AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI DADE COUNTY, FLORIDA, APPROVING AND ADOPTING THE BUDGET FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. (Sponsored by Administration and prepared by Finance Director, Desmond Chin)

BACKGROUND AND ANALYSIS:

Florida Statute 166.241 sets forth the requirements for preparing the budget, while Florida Statute 200.065 sets forth the process by which the Village adopts the budget for the next fiscal year. The process requires two public hearing on the budget which cannot be on the same day as the County or School Board hearings. The hearings for the fiscal year 2023-2024 budget are as follows:

First Budget Hearing	Monday, September 9, 2024, 7:00 PM Village of Palmetto Bay Municipal Center 9705 E Hibiscus Street Palmetto Bay, FL 33157

Second Budget Hearing	Monday, September 23, 2024, 7:00 PM Village of Palmetto Bay Municipal Center 9705 E Hibiscus Street Palmetto Bay, FL 33157

The Tentative summary budget must be advertised between the first and second hearings.

FISCAL IMPACT:
The Fiscal Year 2025 General Fund Operating budget is $22,233,157.

RECOMMENDATION:
The Administration has presented a balanced budget as required by F.S. 166.241.

Approval is recommended.

FISCAL YEAR 2025 BUDGET HIGHLIGHTS AND OVERVIEW

Sept 23, 2024

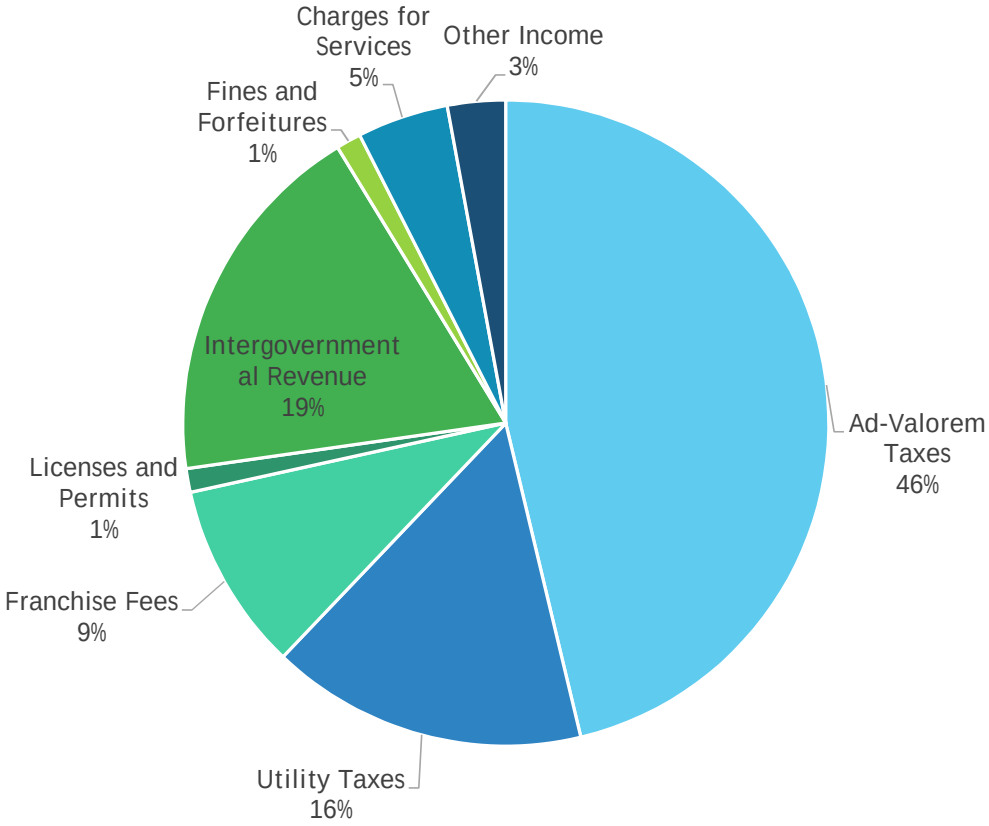
Village of Palmetto Bay
Budget Summary FY 25

ESTIMATED REVENUES:	General Fund	Transportation Funds	Transit fund	Stormwater Fund	Building Fund	ARPA Fund	Other Special Revenue Fund	Capital and Maintenance Fund	Total Budget
Ad Valorem Taxes - **Millage Per $1,000 = 2.3500**	**$10,285,200**								**$10,285,200**
Utility Taxes	3,525,000								**3,525,000**
Franchise Fees	2,100,000								**2,100,000**
Licenses and Permits	261,000				2,000,000				**2,261,000**
Intergovernmental Revenue	4,124,000	1,968,398	600,000						**6,692,398**
Fines & Forfeitures	275,000								**275,000**
Charges for Services	1,017,500			850,000			40,000		**1,907,500**
Miscellaneous Revenue	645,457								**645,457**
ARPA Funding	0								**0**
TOTAL SOURCES:	**$22,233,157**	**$1,968,398**	**$600,000**	**$850,000**	**$2,000,000**	**$0**	**$40,000**	**$0**	**$27,691,555**
Transfers In	0	200,000			0		0	1,928,000	**2,128,000**
Beginning Fund Balances/Net Assets	13,139,739	1,910,629	4,375	1,323,000	506,017	454,456	948,651	921,344	**19,208,211**
TOTAL REVENUES, TRANSFERS AND BALANCES:	**$35,372,896**	**$4,079,027**	**$604,375**	**$2,173,000**	**$2,506,017**	**$454,456**	**$988,651**	**$2,849,344**	**$49,027,766**
EXPENDITURES:									
General Government	$6,812,283						5,000	410,000	**$7,227,283**
Public Safety	11,076,750						80,681		**11,157,431**
Building and Permitting	0				1,913,430				**1,913,430**
Public Works	0	2,775,917	589,661	1,236,049				225,000	**4,826,627**
Parks & Recreation	3,578,743						0	1,493,000	**5,071,743**
Debt Service	765,381	0		108,790					**874,171**
Ameriacn Rescue Plan Act	0					454,456			**454,456**
TOTAL EXPENDITURES:	**$22,233,157**	**$2,775,917**	**$589,661**	**$1,344,839**	**$1,913,430**	**$454,456**	**$85,681**	**$2,128,000**	**$31,525,141**
Transfers Out	2,128,000	360,000	14,000	0			0	0	**2,502,000**
Restricted Fund Balance	0	943,110	714	828,161	592,587	0	345,773	0	**2,710,345**
Commited Fund Balance	0	0	0	0			557,197	721,344	**1,278,541**
Assigned Fund Balance	4,700,000	0	0	0			0	0	**4,700,000**
Unassigned Fund Balance	6,311,739	0	0	0			0	0	**6,311,739**
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES:	**$35,372,896**	**$4,079,027**	**$604,375**	**$2,173,000**	**$2,506,017**	**$454,456**	**$988,651**	**$2,849,344**	**$49,027,766**

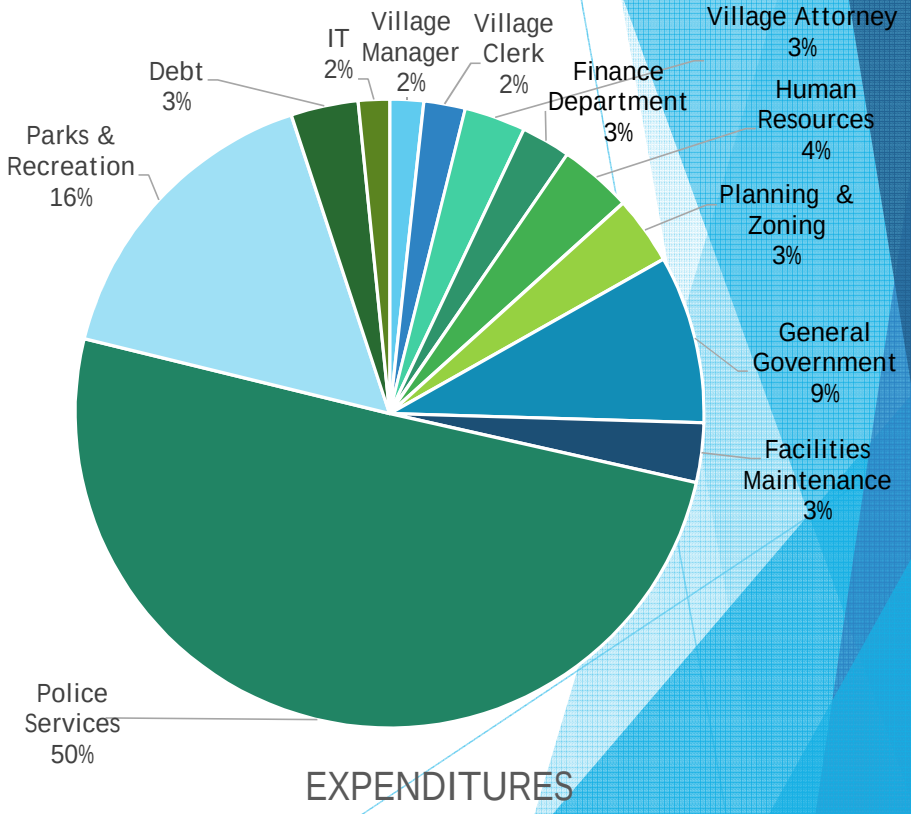
BUDGET HIGHLIGHTS

- Budget built with a 2.35 millage rate
- General Fund Assigned/Unassigned Fund Balances increases by over $1,000,000
- Remaining ARPA Funding dedicated to Cartee Road Water Main Project
- This budget allocates (New Funding) :
  - $5,192,927 total for Coral Reef Park Recreation Building (+$451,002)
  - $3,200,000 total for Veterans' Park Phase 1 (+$500,000 VPB, $200,000 Federal)
  - $1,600,000 for Palmetto Bay Park Pickleball Center (+$400,000)
- One complete streets project (SW 92 Ave)
- Retention/recruitment incentives:
- 4% COLA
- 3% Merit Increase
- Building Fund projected to generate a small surplus by the end of FY 24

FY 25 GENERAL FUND SUMMARY

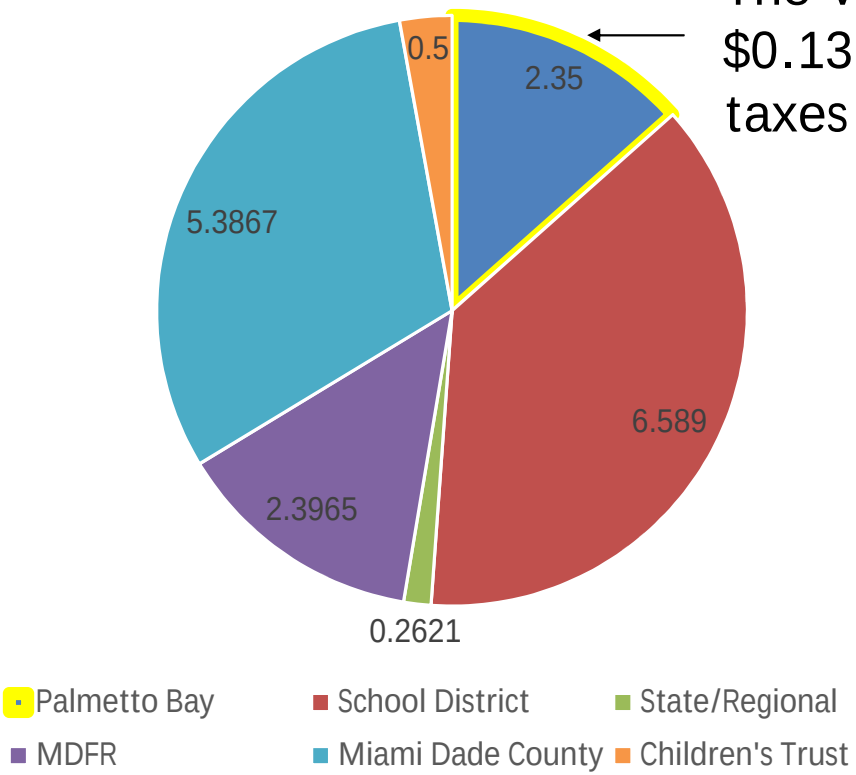


REVENUES



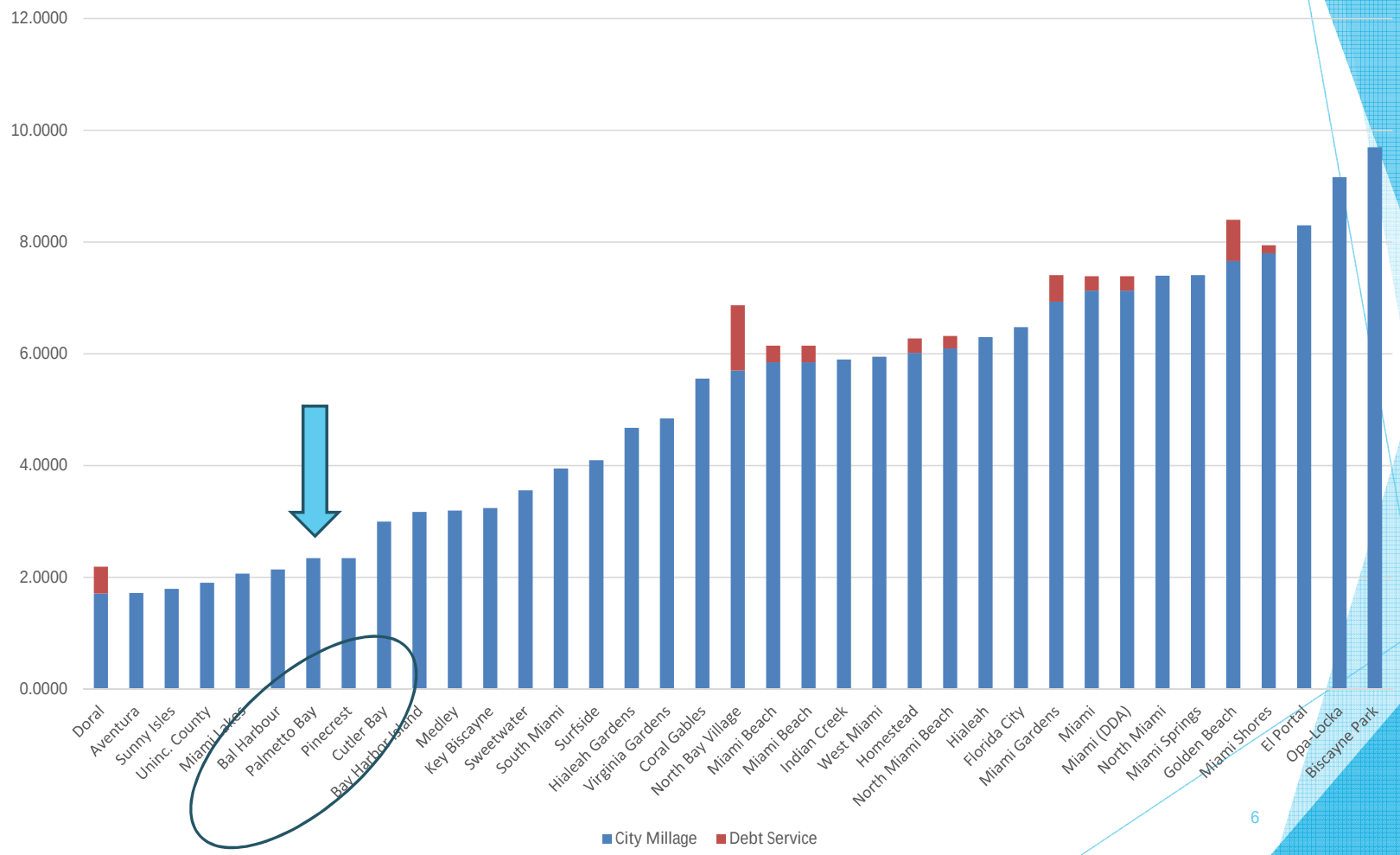
EXPENDITURES

Total Millage Rate Palmetto Bay 2023-2024



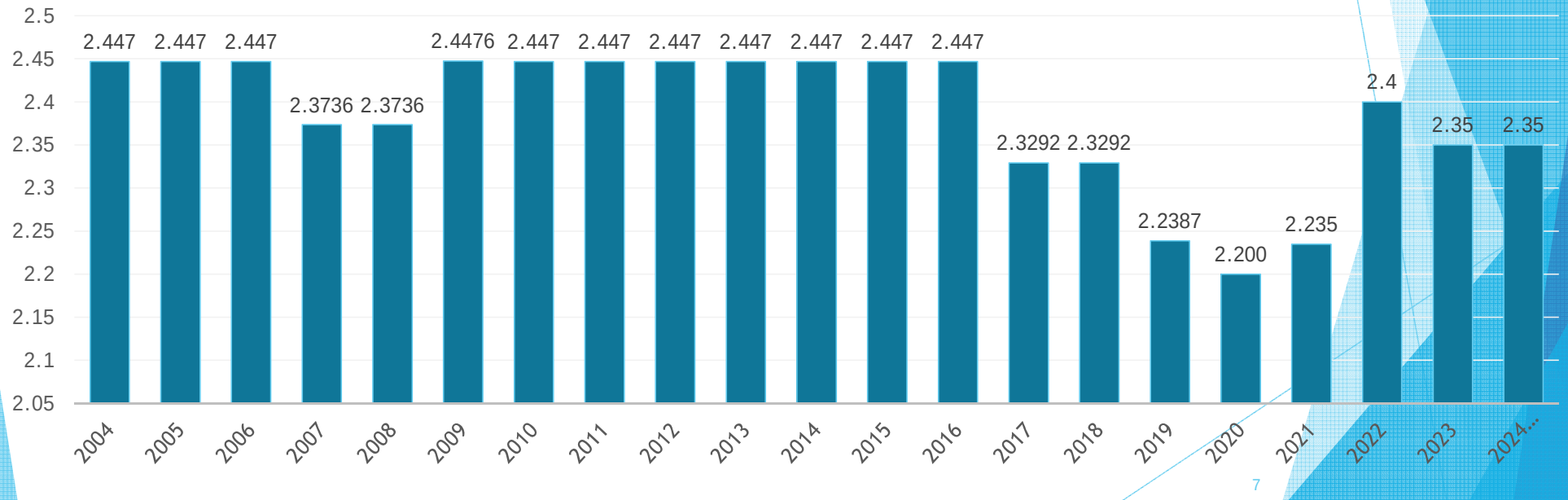
The Village of Palmetto Bay receives $0.13 of every $1.00 in property taxes paid.

2024 Millage Rate Comparison

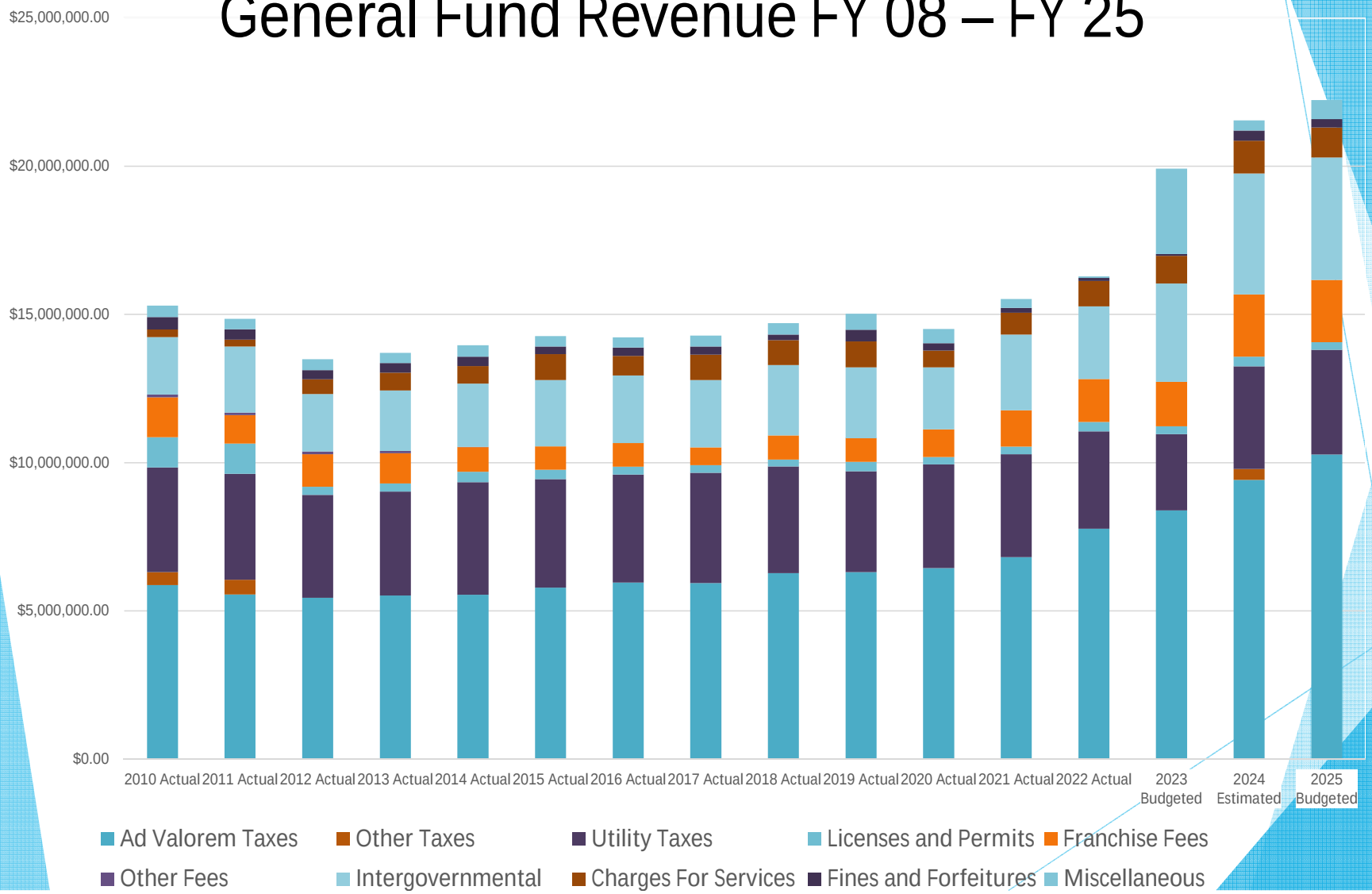


Source: Miami Dade County Property Appraiser

Millage Rate FY 04 – FY 25



General Fund Revenue FY 08 – FY 25



Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Budget Adjustments FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING GENERAL FUND BALANCE	$ 14,776,368	$ 21,060,900		$ 23,085,645	$ 23,085,645	$ 13,139,739
REVENUES						
Ad Valorem Taxes @ 2.3500 mills @ 95%	8,391,364	9,316,029	-	9,316,029	9,439,585	10,285,200
Utility Taxes	3,530,712	3,440,000	-	3,440,000	3,435,000	3,525,000
Franchise Fees	2,238,704	1,900,000	-	1,900,000	1,950,000	2,100,000
Licenses and Permits	197,273	214,000	-	214,000	330,866	261,000
Intergovernmental Revenue	4,050,170	3,809,523	-	3,809,523	4,000,385	4,124,000
Fines and Forfeitures	81,707	210,000	-	210,000	362,168	275,000
Charges for Services	1,085,915	1,068,894	-	1,068,894	1,022,960	1,017,500
Interest Income	371,426	225,000	-	225,000	468,137	349,476
Other	348,899	305,280	-	305,280	337,107	295,981
ARPA Funding	-	-	-	-	-	-
TOTAL REVENUES	$ 20,296,170	$ 20,488,726	$ -	$ 20,488,726	$ 21,346,208	$ 22,233,157
Transfer from Fund Balance	-	1,307,068	-	1,307,068	-	-
TOTAL SOURCES	$ 35,072,538	$ 42,856,694	$ -	$ 44,881,439	$ 44,431,853	$ 35,372,896
EXPENDITURES						
Operating						
Village Council	176,395	220,805	-	220,805	169,226	215,198
Village Manager	375,541	363,550	-	363,550	336,521	384,855
Village Clerk	321,892	488,146	-	488,146	386,270	473,512
Village Attorney	398,595	600,769	-	600,769	570,737	696,635
Finance Department	563,677	566,555	-	566,555	508,004	560,175
Human Resources & Communications	453,566	811,520	-	811,520	699,996	834,170
Planning & Zoning (Comm. & Econ. Dev.)	353,077	844,516	-	844,516	656,047	678,933
Information Technology	-	281,555	-	281,555	237,476	382,666
General Government	1,035,692	1,790,000	-	1,790,000	1,669,595	1,912,550
Facilities Maintenance (Public Services)	586,047	732,839	-	732,839	625,073	673,589
Police Services	2,138,165	10,254,750	-	10,254,750	10,411,416	11,076,750
Parks & Recreation	2,873,780	4,085,166	-	4,085,166	3,505,642	3,578,743
Total Operating	$ 9,276,427	$ 21,040,171	$ -	$ 21,040,171	$ 19,776,003	$ 21,467,776

GENERAL FUND SUMMARY

Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Budget Adjustments FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
DEBT						
Principal	411,147	436,276	-	436,276	436,276	451,046
Interest	349,319	319,347	-	319,347	319,347	314,335
Total Debt	$ 760,466	$ 755,623	$ -	$ 755,623	$ 755,623	$ 765,381
TOTAL EXPENDITURES	$ 10,036,893	$ 21,795,794	$ -	$ 21,795,794	$ 20,531,626	$ 22,233,157
Other Financing Uses	-	900,000	-	900,000	900,000	200,000
Transfer for Capital Outlay	1,700,000	8,750,000	1,010,488	9,760,488	9,760,488	1,928,000
Transfer to Maintenance Fund	250,000	100,000		100,000	100,000	-
Transfer of Fund Balance	-	1,307,068		1,307,068	-	-
FUND BALANCE						
Restricted Fund Balance	-	-		-	-	-
Committed Fund Balance	-	-		-	-	-
Assigned Fund Balance Categories:		-		-	-	-
Declared Emergencies	650,000	650,000		650,000	650,000	650,000
Community Growth	500,000	500,000		500,000	500,000	500,000
Revenue Volatility	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
Litigation Reserve	350,000	350,000		350,000	350,000	350,000
Asset Repair or Replacement and Main	2,200,000	2,200,000		2,200,000	2,200,000	2,200,000
Unassigned General Fund Balance	18,385,645	5,303,832	(1,010,488)	6,318,089	8,439,739	6,311,739
TOTAL FUND BALANCE	$ 23,085,645	$ 10,003,832	$ (1,010,488)	$ 11,018,089	$ 13,139,739	$ 11,011,739
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	$ 35,072,538	$ 42,856,694	$ -	$ 44,881,439	$ 44,431,853	$ 35,372,896

	FY 22-23 Final		FY 23-24 Adopted		FY 23-24 Final		FY 24-25 Adopted	
VILLAGE POSITIONS	PT	FT	PT	FT	PT	FT	PT	FT
Village Council								
Mayor & Council	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Total Council Positions	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Departments								
Office of the Village Manager	0.0	4.0	0.0	3.0	0.0	3.0	0.0	3.0
Office of the Village Attorney	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Office of the Village Clerk	0.0	4.0	0.0	4.0	0.0	4.0	0.0	4.0
Finance Department	1.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0
Human Resources & Communications	1.0	6.0	2.0	5.0	2.0	5.0	2.0	5.0
Parks & Recreation	19.0	16.0	19.0	16.0	19.0	16.0	19.0	16.0
Community & Economic Development-P&Z	0.0	4.0	0.0	7.0	0.0	7.0	0.0	7.0
Community & Economic Development-Build	0.0	13.0	0.0	5.0	0.0	5.0	0.0	5.0
Information Technology	0.0	0.0	0.0	2.0	0.0	2.0	0.0	2.0
Public Services-Facilities Maintenance	0.0	4.0	0.0	4.0	0.0	4.0	0.0	4.0
Public Services-Public Works	*0.0*	*13.0*	*0.0*	*15.0*	*0.0*	*15.0*	*0.0*	*15.0*
Total Village Positions	21.0	71.0	21.0	68.0	21.0	68.0	21.0	68.0
	PT	FT	PT	FT	PT	FT	PT	FT
Departments								
Community & Economic Development	7.0	0.0	7.0	0.0	7.0	0.0	8.0	0.0
Palmetto Bay Policing Unit	0.0	49.0	0.0	49.0	0.0	49.0	0.0	49.0
Total Contractual Positions	7.0	49.0	7.0	49.0	7.0	49.0	8.0	49.0
SUMMARY	PT	FT	PT	FT	PT	FT	PT	FT
Total Council Positions	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Total Village Positions	21.0	71.0	21.0	68.0	21.0	68.0	21.0	68.0
Total Contractual Positions	7.0	49.0	7.0	49.0	7.0	49.0	8.0	49.0

No Staffing Change

General Fund Expenditures

Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Budget Adjustments FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
GENERAL FUND						
BEGINNING FUND BALANCE	$ 14,776,368	$ 21,060,900	$ -	$ 23,085,645	$ 23,085,645	$ 13,139,739
REVENUES	20,296,170	20,488,726	-	20,488,726	21,346,208	22,233,157
Transfer In	-	1,307,068	-	1,307,068	-	-
EXPENDITURES						
Personnel						
Village Council	171,029	207,305	-	207,305	164,736	201,198
Village Manager	373,016	350,550	-	350,550	331,814	368,032
Village Clerk	282,304	410,996	-	410,996	310,715	325,362
Village Attorney	153,060	196,769	-	196,769	165,307	217,635
Finance Department	510,311	501,405	-	501,405	454,447	494,525
Information Technology	-	236,055	-	236,055	183,482	244,666
Human Resources & Communication	363,863	663,920	-	663,920	564,926	701,670
Planning & Zoning (Comm. & Econ.	274,444	737,516	-	737,516	562,338	379,331
General Government	-	-	-	-	-	-
Facilities Maintenance (Public	254,895	322,589	-	322,589	259,958	205,339
Police Services	-	-	-	-	-	-
Parks & Recreation	1,324,661	2,188,213	-	2,188,213	1,898,090	1,745,706
Total Personnel	3,707,583	5,815,318	-	5,815,318	4,895,813	4,883,464
Operating						
Village Council	5,366	13,500	-	13,500	4,490	14,000
Village Manager	2,525	13,000	-	13,000	4,707	16,823
Village Clerk	39,588	77,150	-	77,150	75,555	148,150
Village Attorney	245,535	404,000	-	404,000	405,430	479,000
Finance Department	53,366	65,150	-	65,150	53,557	65,650
Information Technology	-	45,500	-	45,500	53,994	138,000
Human Resources & Communication	89,703	147,600	-	147,600	135,070	132,500
Planning & Zoning (Comm. & Econ.	78,633	107,000	-	107,000	93,709	299,602
General Government	1,035,692	1,790,000	-	1,790,000	1,669,595	1,912,550
Facilities Maintenance (Public	331,152	410,250	-	410,250	365,115	468,250
Police Services	2,138,165	10,254,750	-	10,254,750	10,411,416	11,076,750
Parks & Recreation	1,549,119	1,896,953	-	1,896,953	1,607,552	1,833,037
			-			
Total Operating	5,568,844	15,224,853	-	15,224,853	14,880,190	16,584,312

General Fund Expenditures

Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Budget Adjustments FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
Capital Outlay	-	-		-	-	-
Debt Service						
Principal	411,147	436,276	-	436,276	436,276	451,046
Interest	349,319	319,347	-	319,347	319,347	314,335
Total Debt	760,466	755,623		755,623	755,623	765,381
TOTAL EXPENDITURES	$ 10,036,893	$ 21,795,794		$ 21,795,794	$ 20,531,626	$ 22,233,157
Other Financing Uses	-	900,000	-	900,000	900,000	200,000
Transfer for Capital Outlay	1,700,000	8,750,000	1,010,488	9,760,488	9,760,488	1,928,000
Transfer to Maintenance Fund	250,000	100,000	-	100,000	100,000	-
Transfer of Fund Balance	-	1,307,068	-	1,307,068	-	-
Fund Balance						
Restricted Fund Balances	-	-	-	-	-	-
Commited Fund Balances	-	-	-	-	-	-
Assigned Fund Balance	4,700,000	4,700,000	-	4,700,000	4,700,000	4,700,000
Unassigned Fund Balance	18,385,645	5,303,832	(1,010,488)	6,318,089	8,439,739	6,311,739
ENDING GENERAL FUND BALANCE	$ 23,085,645	$ 10,003,832	$ (1,010,488)	$ 11,018,089	$ 13,139,739	$ 11,011,739

Village Policing Unit

	Actuals 2022-23	Budget 2023-24	Actuals 2023-24	Department Forecast 2023-24	Budget 2024-25
5001100000 - EMPLOYEE REGULAR	$3,741,716	$4,597,000	$2,384,331	$3,896,328	$4,934,351
5001220000 - FLEX DOLLARS	$51,422	$54,000	$33,217	$54,624	$53,900
5001250000 - LONGEVITY PAYMENTS	$48,953	$49,000	$33,376	$49,000	$49,685
5001260000 - WORKING OUT OF CLASSIFICATION	$2,406	$0	$2,397	$2,526	$2,500
5001330000 - JURY DUTY PAY	$191	$0	$0	$0	$0
5001350000 - JOB INJURY PAY	$0	$0	$-886	$0	$0
5001360000 - UNIFORM & LIEU OF ALLOWANCES	$19,350	$19,000	$12,320	$19,000	$20,000
5001390000 - AWARDS & SPECIAL RECOGNITION	$178	$0	$-2	$187	$0
5001500000 - SICK PAY	$89,602	$0	$43,384	$94,082	$0
5001510000 - HOLIDAY PAY	$426,282	$0	$264,653	$504,673	$0
5001520000 - ANNUAL LEAVE PAY	$262,853	$0	$171,857	$275,996	$0
5001530000 - COMPENSATORY TIME PAY	$98,870	$0	$92,272	$103,813	$45,000
5001540000 - PAYMENT FOR UNUSED SICK LEAVE	$43,339	$0	$5,112	$8,510	$0
5001550000 - TERMINATION PAYMENTS	$146	$135,000	$7,603	$100,000	$0
5001600000 - EMPLOYEE OVERTIME OT	$879,505	$941,000	$609,378	$941,000	$1,045,000
5001700000 - EXTRA DUTY PAY	$503,885	$0	$420,687	$600,459	$0
5001710000 - EXTRA DUTY REIMBURSEMENTS	$-503,885	$0	$-420,687	$-600,459	$0
5001740000 - OVERTIME FEDERAL REIMBURSEMENT	$-78,092	$0	$-6,899	$-6,290	$0
5001760000 - FEDERAL SALARIES REIMBURSEMENT	$-7,693	$0	$-8,565	$-25,089	$0
5001850000 - CROSS INDEX OVERTIME DISTRIB	$0	$0	$1,875	$0	$0
5001920000 - SALARIES REIMBURSEMENTS	$-106,766	$0	$-23,846	$-27,568	$0
5001930000 - OVERTIME REIMBURSEMENTS	$-160,988	$0	$-64,194	$-123,726	$0
5001970000 - WAGE ACCRUALS	$31,486	$0	$-160,550	$0	$0
5001100000 - EMPLOYEE REGULAR - BAT BUDGET ONLY	$0	$0	$0	$0	$-67
5001550000 - TERMINATION PAYMENTS - BAT BUDGET ONLY	$0	$0	$0	$0	$135,000
5010100000 - SOCIAL SECURITY	$351,924	$350,000	$233,164	$362,644	$371,557
5010110000 - RETIREMENT	$1,591,287	$1,718,000	$1,461,042	$1,718,000	$1,818,166

Village Policing Unit

	Actuals 2022-23	Budget 2023-24	Actuals 2023-24	Department Forecast 2023-24	Budget 2024-25
5010740000 - OVERTIME FRINGE FEDERAL REIMB	$-22,405	$0	$-1,977	$-1,732	$0
5010770000 - FEDERAL FRINGE REIMB.	$-5,128	$0	$-5,858	$-17,098	$0
5010890000 - OT FRINGE BENEFIT REIMB	$-57,170	$0	$-24,366	$-12,058	$0
5010910000 - FRINGE BENEFIT REIMBURSEMENTS	$-35,975	$0	$-9,976	$-24,285	$0
5010930000 - EXTRA DUTY FRINGE BENEFIT REMB	$-184,231	$0	$-168,968	$-75,613	$0
5010970000 - CROSS INDEX OT FRINGE DISTRIB	$0	$0	$577	$0	$0
5010980000 - FRINGE ACCRUALS	$30,772	$0	$-110,285	$0	$0
5011100000 - GROUP HEALTH INSURANCE	$642,108	$715,000	$362,141	$674,213	$837,900
5011110000 - GROUP LIFE INSURANCE	$9,276	$8,000	$4,957	$6,430	$8,586
5011130000 - MICA MEDICARE HOSPITAL INS	$87,204	$82,000	$57,730	$96,656	$87,421
5011140000 - DENTAL PLANS	$17,525	$20,000	$9,979	$12,613	$14,700
5011150000 - WORKER'S COMPENSATION INS	$227,000	$245,000	$0	$245,000	$230,000
5035100000 - MDPD & FIRE RETIR HLTH INS SUP	$3,750	$1,000	$2,400	$1,000	$4,000
5232100000 - GENERAL LIABILITY INSURANCE	$4,500	$5,300	$0	$5,300	$5,000
5232300000 - SHERIFF PROFESSIONAL LIABILITY	$15,700	$16,500	$0	$16,500	$18,000
5252100000 - AUTO & PASSENGER VEH LEASES	$89,081	$79,000	$44,541	$79,000	$90,000
5321400000 - REIMB. FOR OTHER OPER EXP	$-831	$0	$0	$0	$0
5321530000 - REIMB OF COUNTY CHG FOR SVC	$-18,295	$0	$-19,774	$-19,210	$-20,000
5330170000 - INVESTIGATIVE EXP(START FY16)	$440	$0	$0	$0	$0
5330500000 - OTHER GENERAL OPERATING SERV	$564,993	$650,000	$318,051	$650,000	$797,000
5330510000 - SUNPASS PAYMENTS TO DOT	$1,751	$1,700	$1,686	$1,700	$1,800
5410160000 - GASOLINE-UNLEADED	$17,868	$23,000	$9,944	$19,984	$23,000
5470110000 - GSA CENTRAL SERVICE SUPPLIES	$0	$0	$0	$200	$500
5493100000 - CLOTHING AND UNIFORMS	$22,693	$0	$17,035	$0	$24,000
5260600000 - FM LT EQ FUEL	$120,859	$90,000	$87,937	$90,000	$110,000
5260610000 - FM LT EQ FLUIDS	$0	$1,000	$0	$0	$0
5260630000 - FM LT EQ PARTS	$40,527	$56,000	$30,054	$56,000	$56,000
5260640000 - FM LT EQ COMM SUB	$35,519	$50,000	$40,315	$50,000	$50,000
5260650000 - FM LT EQ INSURANCE	$76,527	$82,000	$37,399	$82,000	$82,000
5260660000 - FM LT EQ LABOR	$51,281	$55,000	$37,631	$55,000	$55,000
5260670000 - FM POLICY CHARGES	$144,692	$155,000	$79,664	$155,000	$155,000
5260680000 - FM ACC/ABU/MOD	$34,545	$10,000	$6,048	$10,000	$20,000
5260780000 - FM-VEHICLE DISPOSAL CHARGES	$3,769	$1,500	$2,311	$1,500	$3,000
5266130000 - CLERK-RECORDS STORAGE	$166	$0	$0	$0	$0
5501320000 - M-D POLICE - TRF OUT	$12,584	$0	$15,714	$51,854	$0
Total Expenditures	$9,217,264	$10,210,000	$5,915,944	$10,157,664	$11,128,000

POLICE IMPACT FEES HIGHLIGHTS

- FY 24 Carryover
  - $180,000 For Coral Reef Park boat launch/dock improvements (in progress)

- FY 25 New Funding
  - $25,000 Police Golf Cart
  - $3,000 Boat Canvas

POLICE IMPACT FEES BUDGET

SPECIAL REVENUE FUND SUMMARY- PUBLIC SAFETY GRANTS BUDGET					
Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING PUBLIC SAFETY FUND BALANCE	$ 482,780	$ 495,726	502,182	$ 502,182	$ 270,744
REVENUES					
Police Impact Fees	21,824	-	-	15,000	-
L.E.T.T.F. Parking Fees	1,881	-	-	1,500	-
Interest	-	-	-		-
GRANTS	-	-	-		-
	-	-	-	-	-
	-	-	-	-	-
TOTAL REVENUES	$ 23,705	$ -	$ -	$ 16,500	$ -
TOTAL SOURCES	$ 506,485	$ 495,726	$ 502,182	$ 518,682	$ 270,744
EXPENDITURES					
OPERATING					
Professional Services-RadKids	-	-	-	-	-
Travel and Per diem	-	-	-	-	-
Operating Supplies	3,330	-	-	67,339	-
Professional Development-L.E.T.T.F. Parking Fee	973	3,000	3,000	599	3,000
TOTAL OPERATING	4,303	3,000	3,000	67,938	3,000
CAPITAL					-
LETF	-	-	-	-	-
Impact Fees	-	180,000	180,000	180,000	28,000
Grants	-	-	-	-	-
TOTAL CAPITAL	-	180,000	180,000	180,000	28,000
TOTAL EXPENDITURES	$ 4,303	$ 183,000	$ 183,000	$ 247,938	$ 31,000
RESTRICTED PUBLIC SAFETY FUND BALANCE	502,182	312,726	319,182	270,744	239,744
TOTAL EXPENDITURES AND FUND BALANCE	$ 506,485	$ 495,726	$ 502,182	$ 518,682	$ 270,744

CAPITAL AND MAINTENANCE BUDGET HIGHLIGHTS

- Adjustments to FY 24 Projects:
  - CRP Recreation Building: $310,000 *($5,192,926 Total)*
  - Veterans' Park Phase 1: $500,000 *($3,200,000 Total with Federal Funding)*
  - PBP Pickleball Complex: $200,000 *($1,600,000 Total with Park Impact Fees)*

CAPITAL AND MAINTENANCE BUDGET HIGHLIGHTS

- New Capital Funding for FY 25
  - $450,000 PBP Skatepark Renovation
  - $350,000 CRP Playground Upgrades
  - $300,000 Tanglewood Linear Park Phase 1
  - $150,000 Capital/Stormwater Projects Coordinator
  - $100,000 Thalatta Estate Enclosed Pavilion design
  - $100,000 Skid Steer (Bobcat) with trailer
  - $100,000 Dump Truck
  - $80,000 IT/Cybersecurity Projects
  - $75,000 HR Software

CAPITAL AND MAINTENANCE BUDGET HIGHLIGHTS

- New Capital Funding for FY 25 (cont'd)
  - $60,000 Turf Tank (athletic Field Striper)
  - $35,000 Recycling Program
  - $30,000 Business Improvements Grants
  - $30,000 Building Division Lobby Kiosks
  - $25,000 Parks Tractor
  - $25,000 Thermoplastic Streets Marker
  - $10,000 Historical Markers
  - $8,000 Enclosed Trailer (Parks)

CAPITAL AND MAINTENANCE BUDGET

Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Budget Adjustments FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING CAPITAL PROJECTS FUND BALANCE	1,285,525	449,050		2,825,481	2,825,481	$ 921,344
REVENUES						
Interest Income	53,559	-		-		$ -
Miscellenous Income	21,985	-		-	-	-
Grants	-	-		-	-	-
TOTAL REVENUES	75,544	-		-	-	$ -
Transfer In/Debt Proceeds	1,950,000	8,850,000	1,010,488	9,860,488	9,860,488	1,928,000
TOTAL SOURCES	3,311,069	9,299,050	1,010,488	12,685,969	12,685,969	$ 2,849,344
CAPITAL PROJECTS						
General Government						
Furniture & Equipment	53,680	885,000	(160,000)	725,000	757,356	410,000
Economic Development	975	-		-	610,000	
Studies/Master Plans	104,045	565,000		565,000	72,475	
Land/Buildings		-		-		
Capital Improvements	52,551	-		-		
Transportation		-		-		
Public Works	92,780	1,000,000		1,000,000	529,878	225,000
Culture/ Recreation				-		
Coral Reef Park	11,790	3,360,000	310,488	3,670,488	5,743,020	443,000
Palmetto Bay Park	146,267	195,000		195,000	280,441	450,000
Perrine Wayside Park		-		-		
Ludovici Park		-		-		
Perrine Community House		-		-		
Veterans Park		2,500,000	500,000	3,000,000	3,000,000	-
The Woods	23,500	-		-	200,000	-
Thalatta Estate Park	-	215,000	-	215,000	211,455	100,000
Tannglewood	-	-	-	-	-	300,000
Pickleball	-	-	200,000	200,000	200,000	200,000
TOTAL CAPITAL PROJECTS	485,588	8,720,000	850,488	9,570,488	11,604,625	$ 2,128,000
MAINTENANCE						
Maintenance	-	-	160,000	160,000	160,000	-
TOTAL MAINTENANCE	-	-	160,000	160,000	160,000	-
Committed Capital Projects Fund Balance	2,825,481	579,050	-	2,955,481	921,344	721,344
TOTAL EXPENDITURES AND FUND BALANCE	3,311,069	9,299,050	1,010,488	12,685,969	12,685,969	2,849,344

PARK IMPACT FEE HIGHLIGHTS

Projects Previously Funded (no new FY 25 Projects)

- $1,000,000 for Palmetto Bay Park Pickleball Center *($1,600,000 total)*
- $250,000 Woods restoration (seeking Grant Matches)
- $45,974 Veterans' Park Design

PARK IMPACT FEES

Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING PARKS IMPACT FEES & GRANTS FUND BAL.	850,564	1,390,639	1,236,225	1,236,225	$ 106,029
REVENUES					
Park Impact Fees-Improvements 1015	293,239	-	86,108	86,108	$ -
Park Impact Fees-Open Spaces 1090	279,047	-	79,670	79,670	$ -
Interest	-	-	-	-	-
Grants		-	-		
	-	-	-		-
	-	-	-		-
TOTAL REVENUES	572,286	-	165,778	165,778	$ -
TOTAL SOURCES	1,422,850	1,390,639	1,402,003	1,402,003	$ 106,029
CAPITAL OUTLAY					
Engineering/Studies	45,220	-	-	-	
Veterans Park	5,405	-	45,974	45,974	-
Woods	11,000	250,000	250,000	250,000	-
Ludovici Park	-	-	-	-	-
Perrine Wayside Park	-	1,000,000	-	-	-
Thalatta Estate Park	125,000	125,000	-	-	-
Pickleball Center	-		1,000,000	1,000,000	-
Palmetto Bay Park	-		-	-	-
Coral Reef Park	-	-	-	-	$ -
TOTAL CAPITAL OUTLAY	186,625	1,375,000	1,295,974	1,295,974	$ -
Restricted Park Impact Fees & Grant Fund Balance	1,236,225	15,639	106,029	106,029	106,029
TOTAL EXPENDITURES AND FUND BALANCE	1,422,850	1,390,639	1,402,003	1,402,003	$ 106,029

PUBLIC SERVICES SPECIAL REVENUE FUND

- Funds Public Services Office Staff and Street Crews, and
  - Janitorial Services
  - Trash Services

SPECIAL REVENUE FUND - DEPARTMENT OF PUBLIC SERVICES					
Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING FUND BALANCE					
8 CENT FUEL TAX (1002)	30,448	338	59,872	59,872	31,682
1 TO 6 CENT LOCAL OPTION GAS TAX (LOGT) (1013	101,574	139,461	296,355	296,355	126,364
PUBLIC SERVICES (1028)	8,405	-	(249,010)	(249,010)	-
TOTAL BEGINNING FUND BALANCE	140,427	139,799	107,217	107,217	158,046
REVENUES					
8 Cent Fuel Tax	128,043	$ 122,786	122,786	121,810	$ 120,000
1 to 6 Cent Local Option Gas Tax	440,375	450,000	450,000	446,388	422,398
Public Services	8,300		-	5,000	-
Interest	6,969	-	-	-	-
CITT Admin	61,591	74,000	74,000	74,000	74,000
TOTAL REVENUES	645,278	646,786	646,786	647,198	$ 616,398
Intragovernmental Transfer In	-	200,000	200,000	200,000	200,000
TOTAL SOURCES	785,705	986,585	954,003	954,415	974,444
EXPENDITURES					
Personnel					
Salaries & Wages	397,519	$ 467,121	467,121	438,011	$ 485,973
Other Wages	2,248	7,000	7,000	10,105	5,000
Overtime	49	-	-	156	-
Payroll Taxes	29,194	35,735	35,735	33,417	37,177
Retirement Contributions	43,744	98,263	98,263	49,093	58,317
Health & Life Insurance	62,067	104,400	104,400	72,187	87,000
Total Personnel	534,821	712,519	712,519	602,969	673,467
Operating					
Workers Compensation	-	-	-	-	
Professional Services	3,700	-	-	-	5,000
Administrative Temp	-	-	-	-	
Janitorial	7,200	8,000	8,000	8,000	8,000
Waste Haulers	16,159	15,000	15,000	15,000	18,000
Alarm Monitoring	598	2,000	2,000	2,000	2,000
Travel & Per Diem	-	1,000	1,000	1,000	2,000

Telephone	2,210	4,000	4,000	4,000	4,000
Internet service	2,868	4,000	4,000	4,000	4,000
Postage	19	100	100	100	100
Electric	4,879	7,500	7,500	7,500	10,000
Electric-Street lights	470	4,750	4,750	4,750	6,750
Water and Sewer	3,227	3,500	3,500	7,000	7,000
Photocopy Machine	3,763	3,000	3,000	3,000	3,000
Vehicle Lease	3,605	-	-	-	-
Insurance	1,909	-	-	-	-
Landscape Maintenance	4,297	-	-	5,550	7,500
Landscape Maintenance-US1	-	-	-	900	
Repairs and Maintenance - Facility	5,936	3,500	3,500	5,000	8,000
Repairs and Maintenance - Pest Control	312	600	600	600	600
Repairs and Maintenance - Vehicle	13,919	17,000	17,000	17,000	25,000
Repairs and Maintenance - Equipment	17,146	25,000	25,000	25,000	35,000
Office Supplies	1,047	2,000	2,000	2,000	2,000
Operating Supplies	26,120	35,000	35,000	35,000	35,000
Uniforms	2,359	3,000	3,000	4,000	4,500
Vehicle Operation	19,322	35,000	35,000	35,000	40,000
Equipment and Furniture: non-capital outlay	804	2,500	2,500	2,500	3,000
Publications, Subscriptions & Memberships	239	2,000	2,000	2,000	2,500
Professional Development	1,559	2,500	2,500	2,500	3,500
Total Operating	143,667	180,950	180,950	193,400	236,450
Lease Principal	-	-	-	-	-
Lease Interest	-	-	-	-	-
Total Debt	-	-	-	-	-
Capital Outlay					
Capital Equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
Total Capital Projects	-	-	-	-	-
TOTAL EXPENDITURES	678,488	893,469	893,469	796,369	909,917
ENDING FUND BALANCE					
8 CENT FUEL TAX	59,872	1,124	1,124	31,682	29,682
1 TO 6 CENT LOCAL OPTION GAS TAX	296,355	91,992	91,992	126,364	34,845
PUBLIC SERVICES	(249,010)	-	-	-	-
TOAL ENDING FUND BALANCE	107,217	93,116	93,116	158,046	64,527
TOTAL EXPENDITURES AND FUND BALANCE	$ 785,705	$ 986,585	$ 986,585	$ 954,415	$ 974,444

CITT TRANSPORTATION HIGHLIGHTS

- $650,000 Road Paving/Repair
- $350,000 Road Construction
- $250,000 Sidewalk construction/repair
- $200,000 Engineering
- $120,000 Traffic calming
- $50,000 Traffic Signals/Signs
- $21,000 Street Lights

SPECIAL REVENUE FUND - CITT TRANSPORTATION BUDGET						
Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Budget Adjustments FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING PUBLIC WORKS FUND BALANCE	1,505,968	1,042,565		1,878,858	1,878,858	$1,078,949
REVENUES						
CITT-Half Cent Transportation Tax	1,201,290	1,200,000		1,200,000	1,280,000	1,200,000
Other	44,624	-		-	60,000	-
Intragovernmental Transfer In	-	-		-		-
TOTAL REVENUES	1,245,914	1,200,000		1,200,000	1,340,000	$1,200,000
TOTAL SOURCES	2,751,882	2,242,565		3,078,858	3,218,858	2,278,949
EXPENDITURES						
Maintenance						
Engineering/Architectural	91,188	200,000		200,000	200,000	200,000
Street Lights	12,079	18,000		18,000	18,000	21,000
Landscape-Roads	-	-		-	-	
Landscape-US1	-	-		-	-	
Road Paving and Repair	34,101	400,000		400,000	400,000	650,000
Traffic Signals and Signs	83,945	40,000		40,000	40,000	50,000
Side Walks	248,797	175,000		175,000	175,000	100,000
Total Maintenance	470,110	833,000		833,000	833,000	1,021,000
Capital Projects						
Engineering/Architectural	-	150,000		150,000	150,000	225,000
Side Walks	-	150,000		150,000	150,000	150,000
Traffic Signals and Signs	-	-		-	-	
Road Construction/Paving	-	350,000		350,000	350,000	350,000
Traffic Calming	206,918	250,000		250,000	250,000	120,000
Total Capital Projects	206,918	900,000		900,000	900,000	845,000
Liabilities to Miami-Dade County						
Principal	138,200	144,030		144,030	144,030	-
Interest Expense	8,523	2,879		2,879	2,879	-
Signage Program Loan		-		-		-
Principal		-		-	-	-
Interest Expense		-		-	-	-
Total Debt	146,723	146,909		146,909	146,909	-
TOTAL EXPENDITURES	823,751	1,879,909		1,879,909	1,879,909	1,866,000
Intragovernmental Transfer Out	49,273	235,000	25,000	260,000	260,000	360,000
Restricted CITT Transportation Ending balance	1,878,858	127,656	(25,000)	938,949	1,078,949	52,949
TOTAL EXPENDITURES AND FUND BALANCE	$ 2,751,882	$ 2,242,565	$ -	$ 3,078,858	$ 3,218,858	$2,278,949

TRANSPORTATION FUEL TAXES AND GRANTS HIGHLIGHTS

- FY 24 Carryover Projects:
  - SW 148 St Complete Street
  - SW 174 Complete Street

- No new projects for FY 25

SPECIAL REVENUE FUND - TRANSPORTATION FUEL TAXES AND GRANTS BUDGET					
Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING FUND BALANCE					
1 TO 5 CENT LOCAL OPTION GAS TAX (NLOGT)	186,406	265,518	323,072	323,072	264,478
PARKING FINE PROGRAM-ADA	7,892	5,765	5,829	5,829	8,329
FUEL TAX REFUND	16,199	18,659	19,303	19,303	2,303
PALMER TRINITY	52,432	53,432	53,852	53,852	39,159
IMPACT FEES	162,077	834,229	716,430	716,430	359,365
	-	-	-	-	-
TOTAL BEGINNING FUND BALANCE	425,006	1,177,603	1,118,486	1,118,486	673,634
REVENUES					
1 to 5 Cent Local Option Gas Tax	174,439	150,000	150,000	160,000	$ 150,000
Parking Fines ADA Program	2,514	-	-	2,500	-
Fuel Tax Refund	3,104	2,000	2,000	2,500	2,000
Palmer Trinity	1,420			2,000	-
Impact Fees	600,772	-	-	65,000	-
	-	-	-	-	
GRANTS			-		-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
			-		
TOTAL REVENUES	782,249	152,000	152,000	232,000	$ 152,000
TOTAL SOURCES	1,207,255	1,329,603	1,270,486	1,350,486	825,634
EXPENDITURES					
Maintenance					
Professional Services	46,419	-	-	77,215	-
Side Walks	-	-	-	155,500	-
Road Paving and Repair	37,773	500,000	500,000	63,094	-
Traffic Calming	-	-	-	344,850	-
Traffic Signals and Signs	-	-	-	-	-
ADA Program	4,577	-	-		
Easements/Swales	-	-	-	-	-
Total Maintenance	88,769	500,000	500,000	640,659	-
Capital Projects					
Side Walks	-	200,000	200,000	19,500	-
Traffic Calming	-	-	16,693	16,693	-
Safe Routes to Schools Grant	-	-	-	-	-
Main Street	-	-	-	-	-
US1 Beautification	-	-	-	-	-
Total Capital Projects	-	200,000	216,693	36,193	-
TOTAL EXPENDITURES	88,769	700,000	716,693	676,852	-
ENDING FUND BALANCE					
1 TO 5 CENT LOCAL OPTION GAS TAX	323,072	215,518	273,072	264,478	414,478
PARKING FINE PROGRAM-ADA	5,829	5,765	5,829	8,329	8,329
FUEL TAX REFUND	19,303	20,659	21,303	2,303	4,303
PALMER TRINITY	53,852	53,432	37,159	39,159	39,159
IMPACT FEES	716,430	334,229	216,430	359,365	359,365
	-	-	-	-	-
TOAL ENDING FUND BALANCE	1,118,486	629,603	553,793	673,634	825,634
TOTAL EXPENDITURES AND FUND BALANCE	$ 1,207,255	$ 1,329,603	$ 1,270,486	$ 1,350,486	$ 825,634

CITT TRANSIT BUDGET HIGHLIGHTS

- Bus Rapid Transit completion will eliminate IBus use of Transitway
  - IBus transition to on-demand first/last mile

SPECIAL REVENUE FUND SUMMARY- TRANSIT BUDGET						
Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Budget Adjustments FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING TRANSIT FUND BALANCE	131,088	5,907		(64,824)	(64,824)	$ 4,375
REVENUES						
CITT-Half Cent Transportation Tax	300,322	$ 300,000		300,000	320,000	$ 300,000
Other	49,980			-	1,600	
Transfer In/Grants	-	175,000	25,000	200,000	200,000	300,000
TOTAL REVENUES	350,302	475,000	25,000	500,000	521,600	$ 600,000
TOTAL SOURCES	481,390	480,907	25,000	435,176	456,776	$ 604,375
EXPENDITURES						
Personnel						
Salaries & Wages	74,806	$ 78,903		78,903	79,476	$ 88,935
Overtime	2,048	1,000		1,000	1,360	1,000
Payroll Taxes	5,877	6,036		6,036	6,300	6,804
Retirement Contributions	8,389	10,707		10,707	9,550	10,672
Health & Life Insurance	20,537	34,800		34,800	23,815	34,800
Total Personnel	111,657	131,446		131,446	120,501	142,211
Operating						
Workers' Compensation	803	2,500		2,500	1,700	2,500
Professional Services	155	3,000		3,000	-	1,000
Travel & Per Diem	-	-		-	-	
Rental Facilities	3,600	7,200		7,200	7,200	7,200
Insurance-General Liability	2,169	2,400		2,400	5,000	5,500
Insurance-Auto	2,102	2,400		2,400	3,500	4,000
Repairs and Maintenance - Vehicle	21,106	40,000		40,000	20,000	35,000
Operating Supplies	174	7,500		7,500	5,000	6,000
Uniforms	298	1,000		1,000	500	1,250
On Demand Service	271,127	125,000		125,000	250,000	350,000
Vehicle/Bus Operations	18,861	135,000		135,000	25,000	35,000
Professional Development	-	-		-	-	
Total Operating	320,395	326,000		326,000	317,900	447,450
Capital Outlay	101,844	-				-
TOTAL EXPENDITURES	533,896	457,446		457,446	438,401	$ 589,661
Intragovernmental Transfer Out	12,318	14,000		14,000	14,000	14,000
Restricted Transit Fund Balance	(64,824)	9,461	25,000	(36,270)	4,375	714
TOTAL EXPENDITURES AND FUND BALANCE	481,390	480,907	25,000	435,176	456,776	$ 604,375

STORMWATER BUDGET HIGHLIGHTS

- Annual Vacuum Truck Operations
- Annual Arbor Operations
- $300,000 Local Drain Improvements
- $100,000 for Engineering Design
- Sub-Basin Projects from FY 24 in Design/Permitting:
  - ✓ Sub-Basin 12
  - ✓ Sub-Basin 39
  - ✓ Sub-Basin 42

SPECIAL REVENUE FUND - STORMWATER UTILITY FUND					
Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING STORMWATER FUND BALANCE	857,468	1,221,087	1,246,439	1,246,439	$ 1,323,000
REVENUES					
Stormwater Utility Fees	883,238	850,000	850,000	900,000	$ 850,000
Other	-	-	-	40,000	-
Grants			-		-
SFWMD	-	-	-		-
TMDL	-	-	-		-
TOTAL REVENUES	883,238	850,000	850,000	940,000	$ 850,000
TOTAL SOURCES	1,740,706	2,071,087	2,096,439	2,186,439	$ 2,173,000
EXPENDITURES					
Personnel					
Salaries & Wages	175,885	$ 401,093	401,093	301,259	$ 415,419
Part time wages	-	-	-		-
Other Wages	-	-	-	245	-
Overtime	1,889			3,694	1,000
Payroll Taxes	12,836	30,684	30,684	22,190	31,780
Retirement Contributions	19,589	54,428	54,428	33,002	49,850
Health & Life Insurance	39,172	130,500	130,500	71,089	130,500
Total Personnel	249,371	616,705	616,705	431,479	628,549
Operating					
Workers Compensation	4,245	6,500	6,500	5,800	7,000
Professional Services	15,849	10,000	10,000	15,000	20,000
Engineering/Architectural	589	75,000	75,000	50,000	100,000
Administrative temp	-	-	-	-	
Travel & Per Diem	-	-	-	-	
Postage	293	1,250	1,250	1,250	1,250
Insurance	11,464	15,000	15,000	20,000	22,000
Landscape Maintenance	-	-	-	10,000	15,000
Repairs and Maintenance - Vehicle	4,102	5,000	5,000	5,000	10,000
Drainage Maintenance	28,213	65,000	65,000	30,000	55,000
Canal maintenance	41,300	36,000	36,000	15,000	40,000
NPDES Permit Fees	5,115	8,000	8,000	4,120	8,750
Operating Supplies	4,183	6,500	6,500	6,500	9,750
Uniforms	550	1,800	1,800	1,000	2,250
Vehicle Operation	-	7,500	7,500	7,500	12,500
Publications, Subscriptions & Memberships	650	500	500	500	1,000
Professional Development	806	1,500	1,500	1,500	3,000
	-	-	-		
Total Operating	117,359	239,550	239,550	173,170	307,500
Drainage Improvements	18,704	300,000	300,000	150,000	300,000
Debt					
Miami Dade Debt			-		
Principal	77,278	81,177	81,177	81,177	81,177
Interest	31,555	27,613	27,613	27,613	27,613
Total Debt	108,833	108,790	108,790	108,790	108,790
TOTAL EXPENDITURES	494,267	1,265,045	1,265,045	863,439	$ 1,344,839
Restricted Stormwater Fund Balance	1,246,439	806,042	831,394	1,323,000	828,161
TOTAL EXPENDITURES AND FUND BALANCE	1,740,706	2,071,087	2,096,439	2,186,439	$ 2,173,000

ARPA BUDGET HIGHLIGHTS

- $454,456 remaining ARPA Funds to be used for Cartee Rd Water Main Project

SPECIAL REVENUE FUND - AMERICAN RECOVERY PLAN ACT					
Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING CAPITAL PROJECTS FUND BALANCE	8,894,482	946,036	946,036	942,548	$ 454,456
REVENUES					
Interest Income	-	-	-	-	$ -
Miscellenous Income	-	-	-	-	-
Grants	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	$ -
TOTAL SOURCES	8,894,482	946,036	946,036	942,548	$ 454,456
Public Health/Negative Economic Impact	302,430	-	-	-	-
Premium Pay		-	-	-	-
Loss Revenue	7,434,604	-	-	-	-
Infrastructure	212,625	946,036	946,036	488,092	454,456
Administration	2,275	-	-	-	-
		-			
TOTAL CAPITAL OUTLAY	7,951,934	946,036	946,036	488,092	$ 454,456
Committed Capital Projects Fund Balance	942,548	-	-	454,456	-
TOTAL EXPENDITURES AND FUND BALANCE	8,894,482	946,036	946,036	942,548	$ 454,456

BUILDING FUND HIGHLIGHTS

- Building Fund projected to balance for FY 25

SPECIAL REVENUE FUND - BUILDING & PERMITTING BUDGET					
Description	Actual FY 2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25
BEGINNING BUILDING & PERMITTING	$ (210,165)	$ (682,819)	(865,344)	$ (865,344)	$ 506,017
REVENUES					
Building Permits	1,473,985	2,000,000	2,000,000	2,346,689	2,000,000
Lot Clearing	8,032		-	-	-
Code Violations	141,630	-	-	-	-
Other	94	-	-	8,188	-
TOTAL REVENUES	1,623,741	2,000,000	2,000,000	2,354,877	2,000,000
Transfer In	-	700,000	700,000	700,000	-
TOTAL SOURCES	1,413,576	2,017,181	1,834,656	2,189,533	2,506,017
EXPENDITURES					
Personnel			-		
Salaries & Wages	956,275	804,152	804,152	761,958	763,584
Part-Time Salaries & Wages	6,814	-	-	-	-
Other Wages	25,230	-	-	6,695	5,000
Overtime	208	-	-	30	-
Payroll Taxes	71,319	61,517	61,517	55,568	58,414
Retirement Contributions	108,707	188,861	188,861	95,728	98,162
Health & Life Insurance	170,670	186,245	186,245	138,722	170,070
Total Personnel	1,339,223	1,240,775	1,240,775	1,058,701	1,095,230
Operating					
Workers Compensation	13,333	13,333	13,333	11,611	13,450
Professional Services-Legal General	-	-	-	-	
Special Master	19,270	-	-	-	
Professional Services-Consultants	28,379	-	-	-	
Professional Services-Techical Support	-	39,000	39,000	-	
Temporary Administrative Support Services	46,840	-	-	82,516	85,000
Janitorial	-	-	-	1,600	
Professional Services-Public Safety	75,000	-	-	-	
Outsource - Building and Permitting/Inspectors	588,235	400,000	400,000	400,000	600,000
Travel & Per Diem	-	-	-	1,000	1,000
Telephone Service	6,128	8,000	8,000	5,320	5,500
Internet	2,172	3,500	3,500	2,000	1,500

Postage	6,719	7,500	7,500	1,600	1,500
Recording Fees	2,737	-	-	-	
Photocopier	9,159	5,000	5,000	5,000	
Vehicle Lease	12,584	21,616	21,616	10,194	
General Liability	38,137	50,000	50,000	12,490	13,750
Automobile	2,504	3,250	3,250	740	-
Property	17,171	22,500	22,500	51,744	57,000
Lot Clearing	2,649	-	-	-	
Vehicle Maintenance	691	1,000	1,000	1,000	
Printing and Binding	222	500	500	500	
General Office Supplies	4,965	10,000	10,000	5,000	500
Operating Supplies	3,595	4,000	4,000	2,000	2,000
Uniforms and Badges	460	1,000	1,000	1,000	1,000
Vehicle Operations	6,840	7,500	7,500	5,000	
Equipment and Furniture: non-capital outlay	889	5,000	5,000	1,000	2,500
Books, Publications, Subscriptions & Memberships	150	2,500	2,500	2,500	2,500
Software Support	42,204	12,000	12,000	20,000	30,000
Professional Development	275	2,500	2,500	1,000	1,000
	-		-	-	-
Total Operating	931,308	619,699	619,699	624,815	818,200
Lease Principal	7,300	-	-	-	-
Lease Interest	1,089	-	-	-	-
Total Debt	8,389				
Capital Outlay	-	-	-	-	
TOTAL EXPENDITURES	2,278,920	1,860,474	1,860,474	1,683,516	1,913,430
Restricted Building & Permitting Balance	(865,344)	156,707	(25,818)	506,017	592,587
TOTAL EXPENDITURES AND FUND BALANCE	$ 1,413,576	$ 2,017,181	$ 1,834,656	$ 2,189,533	$ 2,506,017

Village of Palmetto Bay

Proposed Operating & Capital Budget

Fiscal Year 2024-25

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Introduction

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Palmetto Bay
Florida

For the Fiscal Year Beginning

October 01, 2023

Executive Director

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, 2023. 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.

Guide to Readers

Guide to Readers

Municipal Operating & Capital Budget

The annual budget for a municipal corporation is a document intended to provide sufficient, meaningful and useful information to its elected officials, staff and to the general public. To that extent, the Annual Budget for the Village of Palmetto Bay, corresponding to Fiscal Year 2024-25, serves four primary purposes:

1. as a policy guide

2. as a communication device

3. as an operations guide

4. as a financial plan

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.

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.

As An Operations Guide

As an operations guide, indicates how services will be delivered to the community. The departmental sections include relevant information related to the department or division, including their function and budgets. Additionally, each section provides measurable strategic objectives for each organizational unit in the Village. The budget also includes an organization chart for the organization as a whole and a three-year analysis of staffing levels for the Village, which is illustrated in greater detail for each individual department.

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.

Mayor & Council

Village Council

Mayor Karyn Cunningham

Vice Mayor Leanne Tellam

Councilman Patrick Fiore, District 1

Councilman Steve Cody, District 2

Councilwoman Marsha Matson, District 3

Charter Officers

Village Manager . . . . . Nicholas Marano

Village Attorney . . . . . John Dellagloria

Village Clerk . . . . . Missel Arocha

Senior Staff

Human Resources and Communications Director . . . . . Olga Cadaval

Police Commander . . . . . Maria Guerra (Major)

Public Services Director . . . . . Dionisio Torres

Community & Economic Development Services Director . . . . . Heidi Siegel, AICP

Finance Director . . . . . Desmond Chin, CPA

Parks & Recreation Director . . . . . Fanny Carmona, CPRP

Budget Message

VILLAGE OF PALMETTO BAY
INCORPORATED 2002

OFFICE OF THE VILLAGE MANAGER

September 1, 2024

The Honorable Karyn Cunningham, Mayor
The Honorable Leanne Tellam, Vice Mayor
The Honorable Patrick Fiore, Council Member
The Honorable Steve Cody, Council Member
The Honorable Marsha Matson, Council Member
The Residents of Palmetto Bay

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

In accordance with Florida Statute 200.065 and the Palmetto Bay Village Charter Section 3.3, I am pleased to present the Village Council the proposed Fiscal Year 2025 Annual Budget and 5-Year Capital Improvement Plan.

Overall, the proposed $22,233,157 General Fund Budget for FY 2025 aims to balance fiscal responsibility with strategic investments in parks, public safety, and public infrastructure, improving the quality of life and prosperity for the residents of the Village of Palmetto Bay. The Village will enter FY 2025 with a robust General Fund Balance of $13,299,799, a surplus of nearly $3,300,000 over the budgeted amount.

This fiscal year represents the fourth budget that I have presented to Council, and I'm happy to report that the taxable value of all properties in the Village will exceed $4,560,000,000. When combined with a millage rate of 2.35, that value produces budgeted ad valorem revenues of $10,285,200 for the General Fund.

The theme for FY 2025 Budget is ***Investing in our Future: Building a Legacy of Excellence through Park Innovation***.

CAPITAL AND MAINTENANCE HIGHLIGHTS FOR FY 2024-25.

The proposed budget for FY 2025 emphasizes strategic capital investments in key infrastructure projects, especially in parks, to enhance the quality of life for residents of Palmetto Bay. These capital projects reflect our commitment to enhancing community infrastructure, promoting recreational activities, and honoring our veterans. By investing in these key areas, we aim to create a vibrant and resilient Palmetto Bay for all residents.

Adjustments to FY 24 Projects

- Coral Reef Park Recreation Building: An additional $310,000 has been allocated, bringing the total project cost to $5,192,926. This investment will support the completion of a state-of-the-art recreation facility, providing residents with modern amenities and recreational opportunities.

- Veterans' Park Phase 1: An additional $500,000 has been allocated, with the total project cost now at $3,200,000, including federal funding. This project aims to create a dedicated space to honor our veterans, featuring memorials, green spaces, and community gathering areas.

- Palmetto Bay Park Pickleball Complex: An additional $400,000 in capital funding has been allocated, bringing the total project cost to $1,600,000, (mainly funded through park impact fees). This complex will cater to the growing popularity of pickleball, offering residents a new venue for sports and recreation.

New Capital Funding for FY 25

- Palmetto Bay Park Skatepark Renovation: $450,000 has been allocated to renovate the PBP Skatepark, ensuring it meets the needs of our active community and provides a safe, modern facility for skaters of all ages.

- CRP Playground Upgrades: With an allocation of $350,000, this project aims to upgrade an important playground within the community, enhancing recreational spaces for children and families.

- Tanglewood Linear Park Phase 1: $300,000 has been earmarked for the first phase of this project, which will develop a new linear park, offering residents additional green space and recreational opportunities.

- Capital/Stormwater Projects Coordinator: A $150,000 allocation will fund a coordinator to oversee critical capital and stormwater projects, ensuring efficient and effective project management in FY 25 and FY 26.

- Thalatta Estate Enclosed Pavilion Design: $100,000 has been allocated for the design of an enclosed pavilion at Thalatta Estate, enhancing this historic site for community events and gatherings.

- Skid Steer (Bobcat) with Trailer: An investment of $100,000 will be made to acquire a skid steer and trailer, supporting various public works and maintenance activities.

- Dump Truck: $100,000 has been allocated for the purchase of a new dump truck, essential for maintaining and improving our infrastructure.

- IT/Cybersecurity Projects: $80,000 will be invested in IT and cybersecurity projects to enhance the Village's digital infrastructure and protect against cyber threats.

- HR Software: $75,000 has been allocated for new HR software, improving the efficiency and effectiveness of our human resources operations.

- Turf Tank (Athletic Field Striper): $65,000 has been allocated for the purchase of a Turf Tank, which will improve the maintenance and marking of athletic fields, ensuring they are in top condition for community use.

- Recycling Program: An investment of $30,000 will support the implementation of a comprehensive recycling program, promoting sustainability and environmental responsibility within the Village.

- Building Division Grants: $30,000 has been earmarked for grants to support building improvements, encouraging development and modernization of local infrastructure.

- Business Improvements Kiosks: With an allocation of $30,000, this project aims to install kiosks that will enhance business operations and customer service in Village Hall.

- Parks Tractor: $25,000 has been allocated for the purchase of a new tractor for park maintenance, ensuring our green spaces are well-maintained and accessible.

- Thermoplastic Street Marker: An investment of $10,000 will be made for thermoplastic street markers, improving road safety and visibility.

- Historical Markers (Parks): $8,000 has been allocated for the installation of historical markers in parks, enriching the community's cultural and historical awareness.

Stormwater Highlights

The Village has allocated over $6,200,000 in funding for major projects in the past three fiscal years and over $1,000,000 in smaller projects and enhancements. The Village has benefitted in a substantial way from Federal and State Funding, with over $5,000,000 coming from grant sources. The Village strives to have a number of major projects fully designed and permitted to enhance the competitiveness for grant funding. Some of the following projects have funding carried over from FY 24 and some are new:

Major Stormwater Projects

- Sub-Basin 57/96 Construction (in progress)
- Sub-Basin 44 Construction
- Sub-Basin 43 Construction
- SB 41 Design and permitting
- SB 11 Design and permitting
- SB 39 Design and permitting
- SB 12 Design
- SB 42 Design

Annual Stormwater Operations FY 25

- Construction of minor projects: $300,000
- Stormwater Engineering/Design: $100,000
- Annual Drain Cleaning Program
- Annual Village-wide Tree Maintenance Program

Transportation Fund Highlights

The proposed budget reflects a thoughtful investment in various projects that address both immediate needs and long-term goals. Together, these budget items represent a comprehensive approach to improving the infrastructure of the Village of Palmetto Bay. By investing in road repairs, construction,

sidewalks, engineering, traffic management, and lighting, the Village is setting the stage for a safer, more accessible, and more vibrant community.

Projects from FY 2024

- SW 148 Complete Streets Project
- SW 174 Complete Streets Project

FY 2025 Transportation Fund Highlights

- Road Paving/Repair/Construction: $1,000,000: A significant allocation of $650,000 is dedicated to road paving and repair, and another $350,000 is earmarked for new road construction projects. By investing in road construction, the Village is preparing for future growth, improving accessibility, and fostering connectivity within the community. This investment is also crucial for maintaining the smooth and safe condition of the Village's roadways. The funds will address potholes, cracks, and surface wear, ensuring that residents experience a more comfortable and secure driving experience.

- Sidewalk Construction/Repair: $250,000: Providing safety and convenience for pedestrians is paramount, and $250,000 is allocated for sidewalk construction and repair. This funding will be used to build new sidewalks in key areas and repair existing ones that have deteriorated over time.

- Engineering: $200,000: A critical component of the infrastructure improvements is the $200,000 budgeted for engineering services. These funds will support the planning, design, and oversight of various projects, ensuring that all construction meets high standards of safety and quality.

- Traffic Calming: $120,000: To address traffic flow and enhance safety, $120,000 is allocated for traffic calming measures. This initiative includes the installation of speed bumps, traffic circles, and other modifications designed to slow down traffic and reduce accidents in residential areas.

- Traffic Signals/Signs: $50,000: An investment of $50,000 will be used to upgrade and install new traffic signals and signs. The updated signals and signs will contribute to smoother traffic flow and help prevent accidents at key intersections and high-traffic areas.

- Streetlights: $21,000: Finally, $21,000 is allocated for the installation and maintenance of streetlights.

TRANSIT FUND HIGHLIGHTS

The Bus Rapid Transit (BRT) system will almost certainly be active in FY 2025. That will require a major change in Village Transit Operations as the IBus will no longer have access to the Transitway. I expect our transit operations will focus on the first mile/last mile during commute hours and an on-demand system for non-peak hours.

The FY 2025 Transit Budget includes $588,665 for on-demand (Freebee) and IBus operations. With the BRT active, I see operations shifting to all on-demand first mile/last mile. We could double the current Freebee capacity and focus on taking residents from their homes to the BRT Station. Our existing IBus capacity could, at some point, transition to a Village Circulator type operation.

Building Fund Highlights

We are fortunate to build on the successful changes made to the Building Fund in FY 24 and now project the Building Fund to break even in FY 25.

FY 2025 Sustainability Program

This upcoming fiscal year, the Village will continue to lead in sustainability and resiliency with forward thinking policies, programs and improvements to benefit the Palmetto Bay community.

The Village understands that flood resilience is a significant subject that is a high priority for Village homeowners. Through both environmental and economic commitment, the Village was able to reduce its rank within FEMA's CRS program this past fiscal year, from a 7 to a 5. This provides not only economic benefits to residents such as a 25% discount on their flood insurance premiums, but this also provides flooding best practices measures that can help protect properties from future rain and storm events. Furthermore, the Village will be investing this upcoming fiscal year in consultant services for a continuation of analyses to reduce our rank further within the program.

This past fiscal year, the Village began its development of a Vulnerability Assessment and a Resilience Action Plan. With public and committee meetings, the Village was able to receive recommendations from the public regarding the exposure of facilities, critical infrastructure, roadways, and neighborhoods to climate change stressors such as sea level rise, precipitation events, and groundwater table changes. This upcoming fiscal year, through public guidance, the Village will complete its Vulnerability Assessment and be well on its way to further evolving its Resilience Action Plan. These two analyses will be consequential for the Village in its pursuit to become a more sustainable and resilient community and will greatly assist the competitiveness of the Village for grant funding opportunities.

Due to the popularity of the Recycling Drive-Thru events, the Village has allocated more funding for our environmental community events. This increase in funds will allow residents to drop off an expanded variety of items, such as pesticides and bleach. By having events like these, the Village is paving the way in environmental leadership throughout the South-Dade community.

As construction begins on the new multipurpose building in Coral Reef Park, the Village is focused not only on providing a new recreational location for residents, but also on ensuring the building is LEED certified and causes minimal impact to the surrounding environment. The Village will adhere to its pursuit of achieving sustainable development by following specific guidelines on water efficiency, innovation and design process, indoor environmental quality, and materials and resources.

Similarly, the Village also has the responsibility to uphold its sustainable standards throughout its publicly owned properties. Through the allocation of funds for the new fiscal year for the maintenance of Village Hall's solar panels, the Village will be able to conserve its energy-saving dynamic and offset its carbon footprint in the community. Equally, by updating and repairing its irrigation system at Village Hall, the Village will be able to properly and more efficiently maintain its landscaping and the newly added community butterfly garden. This project will occur in two phases, with phase two nearing completion towards the earlier portion of FY 2025. This new garden not only emphasizes how community planting benefits the environment, but it also reinforces the Village's commitment to sustainable planting wherever possible.

Strategic Priorities

Strategic Plan and the Budgeting Process

The Village's strategic objectives are set forth in its adopted Strategic Plan. The Strategic Plan sets a foundation from which to build our budget priorities in a manner that compliments the priorities of our residents. The document identifies broader tasks and milestones and establishes a path to implementation over a 3–5-year period. Similarly, the annual budget is also a planning tool that reflects the community's priorities through funding allocations but differs from the Strategic Plan in that the budget focuses on shorter-term goals. Both documents are used as roadmaps, one with broader aspirations of longer duration and the other with more specific goals with immediate implementation, to achieve the intended vision for the community.

MISSION STATEMENT: To provide high-quality services and collaborative government that enhance our community's quality of life and preserve our village character.

VISION STATEMENT: The Village of Palmetto Bay strives to be the premier community committed to tranquility, sustainability, and engagement to ensure that the "Village of Parks" remains the best place to live, work, learn, and play.

The plan serves as a foundation from which to build our strategies and actions as we move forward into each fiscal year. Besides identifying goals and objectives, the plan establishes the Village's mission and vision, which were developed based on the core values that our organization holds. Palmetto Bay's Strategic Plan was adopted in 2019, and the mission and vision statements were updated in 2022.

As a compliment to the strategic plan and to ensure that our operations are in par with the priorities of our residents, the Village Council participates in an annual visioning session to develop the specific goals for the year, which are largely based on the seven Key Focus Areas that are part of the adopted Strategic Plan.

Each year during the session, Councilmembers work jointly to arrange a listing of priority projects or tasks to coincide with each one of the seven focus areas. Some projects represent tangible capital initiatives while others were aspirational in nature, and all seek to establish a better level of customer service to the Palmetto Bay community. The FY 2025 budget is an action plan that effectively uses our available resources, both in monetary and human capital, to their maximum potential while implementing Council goals, both broad and narrow, as established by the Strategic Plan and the annual Council Visioning Session. The section that follows serves as a snapshot of the Village-wide goals for FY 2025, as related to the strategic tasks established by the Council.

- Implement new Building Department software application using Civic Plus to streamline process for residents/contractors and with Zoning and Business Tax Receipts and improve productivity for staff.
- Deploy the latest Granicus technologies within our Chamber A/V workflow, including electronic voting.
- Streamline Village Council Meetings with an electronic voting solution that provides a real-time dashboard and reporting access to the voting record of each meeting by implementing Granicus.
- Implement software management for existing Advisory Boards and Committees.
- Digitize public records.
- Implement an HRIS to improve HR operations and services.
- Implement a user-friendly parks and recreation software system to allow online registrations for all park programs, reservations, payments, fee waivers, rentals and park permits.
- Explore web-based solutions that capitalize on available technology.
- Implement tools to monitor and effectuate processes that align with recent Florida cybersecurity legislation.
- Roll out online registration module for Golf Cart Registrations and Lobbyist Registrations.
- Implement new financial system software.

- Continue to develop building and zoning software that simplifies public access to the latest code updates.
- Reinstate the Village's participation in the Building Code Effectiveness Grading Schedule (BCEGS)/ISO program.
- Revise and update the signage ordinance.
- Update the Passport Photo fee schedule.
- Implement recommendations from Economic Development Strategic Plan relating to market outreach and zoning code updates.
- Implement Comprehensive Plan Recommendations as they relate to the zoning code.
- Continue Business Improvement Grant Program.
- Complete Vac-Con services for the entire village within FY24-25.
- Update existing stormwater GIS layer.
- Continue to build out our Tree Trimming Unit.

Goal C

Public asset management that prioritizes parks, public spaces and infrastructure.

- Task 1
  - Create a master list of fiscal assets (i.e., roads, sidewalks, etc.) that consists of an inventory of all park infrastructure and assets with the provision that we develop data of what was built and its expected life expectancy while ensuring an annual funding mechanism to replace assets.
- Task 2
  - Determine which Parks Masterplan items are to be funded in FY 2025.

- Create and implement an asset replacement plan for Parks & Recreation.
- Identify and track the safety and lifecycle of existing facilities, utility/maintenance equipment, and park site amenities to plan for replacement or renovations.
- Prioritize and plan for maintenance projects as identified in the Parks Master Plan's annual capital improvement planning and operating budget.
- Build the Coral Reef Park Multipurpose Facility and Palmetto Bay Pickleball Center.
- Update GIS Layers for Public Services and Facility Maintenance to include stormwater, traffic calming, sidewalks, and tree inventory.

Goal D

Responsible growth that fosters diverse housing options and economic development.

- Task 1
  - Survey existing rental and ownership markets for seniors and affordable housing and what needs to be done to support those communities.
- Task 2
  - Develop a concept incorporating Village transportation assets (iBus, FreeBee) into the Bus Rapid Transit (BRT) program.

- Develop a plan for more efficient first mile/last mile on-demand vehicle service to complement/feed the upcoming Bus Rapid Transit.
- Develop a methodology to assess the rental and ownership needs of seniors and housing affordability.

Goal E

A vibrant walkable, bikeable Village that reflects the needs and desires of the community.

- Task 1
  - Complete Streets projects along Miami Dade County roadways.
- Task 2
  - Study parking requirements for new developments.

- Complete the SW 148th Street Complete Street Project.
- Complete the SW 174th Street Complete Street Project.
- Approach the County about JPA opportunities for Complete Street Projects along SW 87th Avenue, SW 152nd Street, and SW 184th Streets, and assist with their implementation.

- The creation of a Public Service Aide position was initially discussed and received preliminary approval by the Village Council during the 2024 Budget Town Hall Meeting for FY24/25. The target date for the addition of the new position is being proposed for the FY24/25 mid-year budget review.
- Purchase 4 new vehicle-mounted mobile license plate reader systems.
- Install additional security cameras at all park facilities.
- Continue to provide security services daily at Coral Reef and Palmetto Bay Parks and during rentals at the Perrine Community House and Ludovici Park through outsource contractors.
- Draft and present for consideration by the Village Council a Crime Prevention Through Environmental Design (CPTED) ordinance.

- Continue to pursue the addition of Tanglewood Park to the Village's park system.
- Monitor and update IT SOPs to ensure that existing policies for the disposition of end-of-life technology appropriately address security concerns.
- Complete Resiliency Action Plan.
- Introduce sustainability standards into zoning code sections as they are amended.
- Create a sustainable business program.
- Implement sustainability aspects in Village Department practices.
- Continue outreach efforts with Resiliency Committee at Village events.
- Inventory all Village Hall LEED Building Components and create an asset management system to ensure routine maintenance and repairs.
- Secure LEED certification of the new Coral Reef Park multipurpose building.
- Continue to support CRS efforts to increase resident flood insurance discounts through careful monitoring of substantial improvement, and substantial damage, at permit application intake.

Goal H

Outstanding opportunities for art, culture, recreation, and lifelong learning.

- Task 1
  - Develop a forward-thinking planning process for utilization of the VPB Foundation, Inc. to support the four pillars, which are art, culture, recreation, and lifelong learning.
- Task 2
  - Review and implement the Parks Master Plan according to a survey conducted by the Council.

- Identify opportunities for public art through the Art in Public Places (AIPP) fund.
- Select public art for the SW 152nd Traffic Circle.
- Initiate the 2nd Annual Citizens Academy.
- Establish butterfly gardens throughout the Village.
- Complete Phase I of Veterans Park in accordance with the recommendations provided in the Parks Master Plan.

Bringing the Strategic Priorities to Fruition

Palmetto Bay continues to put residents first, investing more than $2 million this past fiscal year on infrastructure projects including roadway improvements and stormwater and drainage projects. FY 2023-24 also emphasized our commitment to being the "Village of Parks," assigning the largest funding level to park improvement and expansion projects, such as the transfer of the long-awaited Veterans Park and the coveted recreation building at Coral Reef Park. Below are some highlights of what we achieved last year in parks and recreation, public safety, and public services- our three pillars of incorporation, plus resiliency.

Parks: Palmetto Bay is the Village of Parks, and we recognize how important it is for our residents to have plenty of space to exercise, enjoy sports activities, and simply relax. The Village currently contains five unique parks within its eight square miles, with two exciting new parks in the planning stages. Great progress has been made in the design and construction drawings for Veterans Park, which will honor the members of our nation's armed forces, and funds for Phase 1 of Tanglewood Linear Park, a neighborhood pocket park, have already been earmarked for FY25.

Our existing parks continue to benefit from updates and new additions. Coral Reef Park's sand volleyball courts were expanded and renovated, its rubberized walking paths were refurbished, and it will soon host a revamped weekly Farmer's Market run by a new vendor. Ground has also been broken on the park's most highly anticipated addition, a new multi-purpose recreation facility that will provide residents with countless new recreational opportunities.

Palmetto Bay Park has received additional funding for a state-of-the-art Pickleball Complex that will cater to fans of America's fastest-growing sport, while renovations to the park's skatepark will provide new safety features and modern enhancements for those who enjoy this classic pastime. In 2024, Palmetto Bay Park hosted a record crowd at its Independence Day Celebration, which was one of 49 events held at locations throughout the Village.

Police: Preserving Palmetto Bay as a quiet and safe community for residents of all ages has always been of paramount importance to our Council and administration. To that end, the lion's share of expenditures from the Village's General Fund continues to go towards Police Services, which will account for 50% of spending in FY25.

	JAN-DEC 2020	JAN-DEC 2021	% CHANGE 2020-2021	JAN-DEC 2021	JAN-DEC 2022	% CHANGE 2021-2022	JAN-DEC 2022	JAN-DEC 2023	% CHANGE 2022-2023
01- HOMICIDE OFFENSES	0	0	0.00%	0	0	0.00%	0	0	0.00%
02- FORCIBLE SEX OFFENSES	9	9	0.00%	9	6	-33.33%	6	4	-33.33%
03- ROBBERY	7	11	57.14%	11	8	-27.27%	8	10	25.00%
04- AGGRAVATED ASSAULTS	15	30	100.00%	30	34	13.33%	34	33	-2.94%
05- BURGLARY	55	32	-41.82%	32	31	-3.12%	31	37	19.35%
06- LARCENY	413	379	-8.23%	379	362	-4.49%	362	392	8.29%
07- MOTOR VEHICLE THEFT	32	39	21.88%	39	39	0.00%	39	40	2.56%
PART 1 CRIMES TOTAL	531	500	-5.84%	500	480	7.50%	480	516	7.50%
TOTAL PART 1- VIOLENT CRIMES	31	50	61.29%	50	48	-4.00%	48	47	-2.08%
TOTAL PART 2- NON-VIOLENT CRIMES	500	450	-10.00%	450	432	-4.00%	432	469	8.56%

Violent crime in Palmetto Bay continues its downward trend that began in 2021. From 2022 to 2023, reports of violent crime decreased 2.08% in the Village despite an overall increase of 5.04% throughout Miami-Dade County. Non-violent crime in our area, conversely, rose 8.56% during the same period, which is slightly higher than the increase seen countywide. Recently, our police are seeing positive results from their mobile trailer-mounted automatic license plate readers, which have been used to recover multiple stolen vehicles that were flagged as they passed through Palmetto Bay. In September 2024, they will take delivery of new vehicle-mounted readers that will increase their ability to monitor for stolen cars, vehicles used in commission of a crime, and many other issues.

Our officers continue to be proactive about crime prevention by teaching safety courses, instructing homeowners and businesses on how to protect themselves, and through their involvement with Neighborhood Crime Watch programs.

Public Services: The priorities of our Public Services Department reflect our residents' wishes for safe, well-maintained streets that are easily navigated by motorists, bicyclists, and pedestrians. The Complete Streets projects on SW 148 St and SW 174 St, initiated in FY 2024, will greatly improve drainage, parking, and accessibility in these two high-volume areas. In FY 2025, the Village has allocated sizable funding for repair and construction of both roads and sidewalks as we work to ensure smooth and easy transportation options for residents, and an ongoing focus on traffic calming measures and traffic signals will slow down traffic and increase safety.

The most impactful addition to the Public Services Department, from both a safety and a financial position, has been the purchase in FY23 of a new vacuum truck. The purchase price of $449,560.00 was paid fully with ARPA (American Rescue Plan Act) funds, which provided the Village with a crucial new tool to clean drains and help prevent street flooding at no cost to our residents. From August 2023 to August 2024, the truck was used to clean 1,301 structures and 38,749 linear feet of pipe. If this work had been performed by an outside vendor, the cost to the Village would have been approximately $273,070.00, or more than half of the truck's cost for a single year's worth of maintenance.

Resiliency: The Village knows that safeguarding the community we've so carefully built requires mindful and consistent attention, and we're proud to be the only municipality in South Dade to employ a full-time Sustainability and Resiliency Planner. We've also actively sought feedback and participation from the residents who are directly affected by our efforts through projects including the Vulnerability Assessment and Resilience Action Plan. Hosting recycling Drive-Thru events and the restoration and maintenance of our endangered pine rockland areas are examples of the many diverse ways the Village showcased its commitment to conservation and environmental responsibility in the previous fiscal year.

As earlier stated, the Village's crowning achievement during this period, however, was reducing our Community Rating System (CRS) ranking, a classification given by FEMA, from a Class 7 to a Class 5. This will in turn award our residents a 25% discount on their flood insurance premiums. The efforts and accomplishments that led to Palmetto Bay's reduced ranking included a variety of projects designed to identify, assess, and protect against flooding hazards, together with the adoption of higher regulatory standards. The Village will continue to explore ways to reduce our ranking even further, providing even greater savings to our residents while protecting them and their property.

The aforementioned initiatives are consistent with our strategic goals and tasks, identified in our Strategic Plan and further defined by the Village Council during the 2023 Visioning Session. They are reflective of those community needs as further detailed in this section. The following section provides an overview of our major achievements as related to the strategic priorities identified by the Village Council during the visioning session.

Goal A

Accessible, efficient and transparent government energized by engaged and informed residents.

- Task 1
  - Employer of choice: acquiring and retaining the right type of talent (skills, professionalism and knowledge of the job)
- Task 2
  - Complete operational assessments of Village departments

- Held employee training sessions to improve employee retention and increase knowledge, including customer service training, active shooter training, heat stress prevention, proper lifting and back injury prevention, hurricane preparation and recovery, media and communications, retirement plan education, turf grass field day training, bucket truck safety awareness workshop, and more.
- Completed a compensation and benefits study on a village-wide basis positioning the Village ahead of the market and implemented all recommendations.
- Staff successfully passed the annual re-certification with the US Department of State for the Village's Passport Acceptance Facility.
- Operational assessments were completed in Building & Permitting, Parks & Recreation, and will soon be underway in the IT Department and Human Resources Division.
- Developed new service delivery model with Calvin-Giordano Plans Reviewers and Inspectors in the Building & Permitting Division.

Goal B

Maintain financial stability and sustainability as we accomplish new goals.

- Task 1
  - Expand commercial tax base
- Task 2
  - Collaboration with ChamberSouth and PBBA to survey our businesses to see how we can better meet their needs.

- Developed a new sponsorship package and collaborated with local businesses to secure $87,762.55 in sponsorships for community events.
- Expedited the permit review and certificate of occupancy process for six major new commercial projects, to include a new automobile dealership and two residential mid-rise buildings.
- Awarded 3 Business Improvement Grants to local businesses for façade and other improvements that enhance aesthetics and improve operations.
- Continued our involvement and support of the Palmetto Bay Business Association.
- Supported ChamberSouth by participating in business meetings, presentations, and promoting relevant events and initiatives.
- Completed the selection of Tyler Enterprise ERP as new financial software provider.
- Presented a balanced budget to maintain fiscal stability.

Goal C

Public asset management that prioritizes parks, public spaces and infrastructure.

- Task 1
  - Create a master list of fiscal assets (i.e., roads, sidewalks, etc...) that consists of an inventory of all park infrastructure and assets with the provision that we develop data of what was built and its expected life expectancy while ensuring an annual funding mechanism to replace assets
- Task 2
  - Establish a Street Design Plan (infrastructure for areas that are residential above commercial such as 148 Street and others that have a standard street design that we could be able to plug in when funds are available.)
- Task 3
  - Building the community multipurpose room at Coral Reef Park

- Completed plans for the SW 148TH St Complete Streets Project.
- Completed plans for the SW 174TH St Complete Streets Project.
- Completed plans for the SW 92ND Av Complete Streets Project.
- Coordinated the Veterans Park acquisition.
- Completed the procurement of Design-Build Contractor for new Multi-Purpose Recreational Facility at Coral Reef Park. Project in progress.

Goal D

Responsible growth that fosters diverse housing options and economic development.

- Task 1
  - Survey existing rental and ownership market for seniors and affordable housing and what needs to be done to support those communities
- Task 2
  - Establish affordable senior housing options (create a percentage of units for senior applications) and other types including continuum of care, condos or senior only market rentals

- Awaiting market study report outcome and recommendations to assist with the development of an appropriate survey tool.
- Brought recommendations to the Village Council to update zoning code in accordance with Council priorities.
- Continued to explore options for the provision of affordable housing and identify alternatives that positively impact conditions for seniors for inclusion in future zoning code updates.

Goal E

A vibrant walkable, bikeable Village that reflects the needs and desires of the community

- Task 1
  - Survey existing rental and ownership market for seniors and affordable housing and what needs to be done to support those communities
- Task 2
  - Create a plan to allow a golf cart connectivity for SW 152nd Street between SW 77th Av and SW 82nd Av with state and county officials

- Completed the golf cart access point into Palmetto Bay Park from SW 94 Avenue/176 Street.
- Served on the Transportation Planning Organization First/Last Mile Connectivity Study Committee.
- Completed tie-in for Park Drive connection.

Goal F

A consistent priority on ensuring Palmetto Bay is a safe community.

- Task 1
  - Updating Zoning code-Crime Prevention Through Environmental Design (CPTED)
- Task 2
  - Additional reinforcement on specific areas such as high crash areas, cut through streets, time-specific "No Turn" sign streets
- Task 3
  - Support and promote existing police programs that address mental health and community outreach, including benefits from the "Critical Response Unit" program

- Parks and Recreation and the Police partnered to offer Rad Kids classes as part of the Summer Camp program.
- Policing Unit personnel collaborated with the Code Compliance Division to ensure implementation of CPTED principles to create safer communities and environments within the Village.
- With the expansion of the Traffic Enforcement Unit (TEU) in 2023 to 4 officers, the Policing Unit more effectively addressed areas of increased traffic violations and identified problem intersections with increased traffic crashes. The TEU personnel have addressed over 75 traffic concerns and are on track to issue nearly 10,000 citations during 2024.
- During 2024, 3 policing unit officers attended the Department's Crisis Intervention Team (CIT) training and participated in a nationwide study by Columbia University on the effectiveness of CIT training for law enforcement officers.

Goal G

Environmental stewardship and sustainability

- Task 1
  - Support and collaborate with the County to implement improvements to protect Biscayne Bay
- Task 2
  - Place additional financial resources into the Community Rating System effort
- Task 3
  - Introduce sustainability standards, where appropriate in the zoning code (except for residential areas)
- Task 4
  - Explore a wildlife management plan and educate residents about the feeding of wildlife animals (peacocks, feral cats and other wildlife animals)

- Lowered Palmetto Bay's Community Rating System ranking from 7 to 5.
- Amended the Zoning Code to incorporate higher regulatory standards.
- Coordinated the permit review process (flood zones) to ensure compliance with the CRS requirements to get maximum discounts.
- Ensured building permits met applicable LEED, FEMA and other statutory and code requirements.
- Hosted an Invasive Species presentation with guest speaker Ron Magill.
- Implemented paper reduction and elimination activities.
- Started the process to develop the Resilience Action Plan.
- Completed an assessment of Village Hall to identify resiliency improvements (i.e.: irrigation system and recycling).
- Participated in the Municipal Water Quality Workshop.
- Attended the Coastal Mayor's Coalition Meeting.
- Created the Natural Floodplain Functions Plan, Repetitive Loss Area Analysis, and Substantial Damage Plan.
- Initiated updates to the Comprehensive Plan in furtherance of Goal G.
- Facilitated BLUE Missions Partnership of CauseCamps Summer Camps.

Goal H

Outstanding opportunities for art, culture, recreation, and lifelong learning.

- Task 1
  - Expand the cultural offerings at the Perrine Community House
- Task 2
  - Identify opportunities for public art through the Art in Public Places (AIPP) fund
- Task 3
  - Continue citizens Academy on an annual basis

- Organized 19 cultural programs that included Art Exhibits, painting classes, arts and crafts sessions, and dance classes.
- Issued a Call to Artists soliciting public art designs for the SW 152 Street & Old Cutler Road Traffic Circle.
- Installed new public artwork at the Franjo Road Traffic Circle as part of the Art-In-Public Places program.
- Completed the art maintenance & cleaning of the Pelican public sculpture at Village Hall.
- Secured Council approval for the Coral Reef Concession Stand Mural public art.

Budget Overview

Service delivery is our business, and the FY 2025 budget has been prepared to ensure that we continue to deliver the quality services that residents rely on and effectively address our infrastructure and capital needs.

The budget is divided into two main funds: the General Fund and Special Revenue Funds. The General Fund is the core of our financial operations. This fund is used to cover most of the day-to-day services and operations that keep our Village running smoothly. This includes public safety, parks and recreation, administrative services, and other essential functions.

The Special Revenue Funds are where "special" revenue that is restricted or limited to some degree, such as the People's Transportation Plan funds, is budgeted. This fund is dedicated to specific services and projects, particularly those related to building and infrastructure. This includes the operations of the Building & Permitting division and certain Public Services projects and functions, such as improvements of roadways, sidewalks and our stormwater management system. These are all critical components of our community, and the Special Revenue Funds budgets ensures that those services are properly accounted for. Summarily, the Special Revenue Funds includes the budget allocations for our transportation funds, transit fund, stormwater fund, building and permitting fund, ARPA allocation, other special revenue not previously mentioned, and the capital and maintenance fund.

Fund	Proposed Budget
General Fund	**$22,233,157**
Village Council	$215,198
Village Manager	$384,855
Village Clerk	$473,512
Village Attorney	$696,635
Finance Department	$560,175
Human Resources & Communications	$834,170
Planning & Zoning (Comm. & Econ. Dev.)	$678,933
Information Technology	$382,666
General Government	$1,912,550
Facilities Maintenance (Public Services)	$673,589
Police Services	$11,076,750
Parks & Recreation	$3,578,743
Debt	$765,381

Fund	Proposed Budget
Special Revenue Fund	**$9,291,984**
Transportation Funds	$2,775,917
Transit Fund	$589,661
Stormwater Fund	$1,344,839
Building Fund	$1,913,430
ARPA	$454,456
Other Special Revenue Funds Park Impact Fees, Public Safety Impact Fees	$85,681
Capital and Maintenance Fund	$2,128,000
Total (all funds)	**$31,525,141**

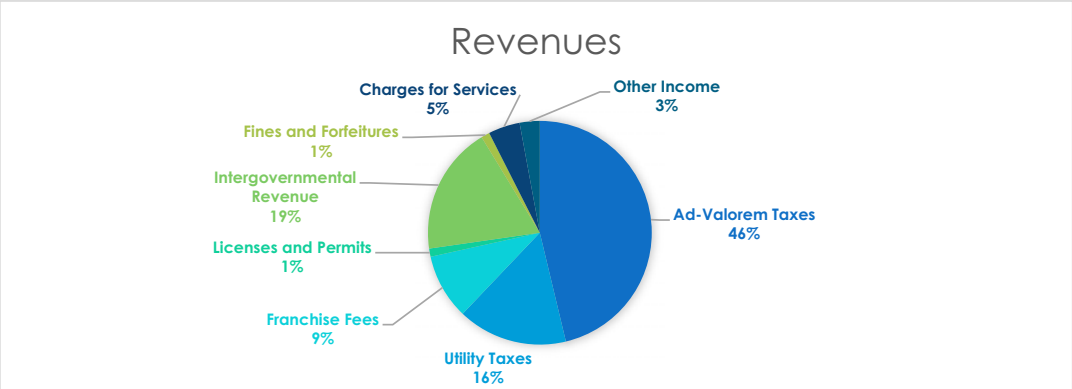
As illustrated above, the total budget for FY 2025 for all funds, including the General Fund and the Special Revenue Fund, is $31.5 million. That total represents what the Village, as an organization, is investing in our community. Accordingly, although Palmetto Bay residents on average pay approximately $1,025 in taxes to Palmetto Bay, they receive the equivalent of $2,774 in municipal services from the village.

Residential Property Tax Information (2024)		
	Average Home Market Value	$853,774
	Average Home Taxable Value	$436,190
	Millage Rate ($1 for every $1,000 in taxable value)	2.35
	Average Annual Tax Paid (per household)	*$1,025*
	Average Annual Cost for Village Services (per household)	*$2,774*
	Difference in Taxes Paid vs. Services Received	*$1,749*

General Fund

General Fund Revenues

General Fund revenues are generated from various sources with the largest contributor being ad-valorem or property taxes, followed by intergovernmental revenue, utility taxes, franchise fees, and other miscellaneous income streams. The chart below shows the different General Fund revenue sources and their respective percentages.



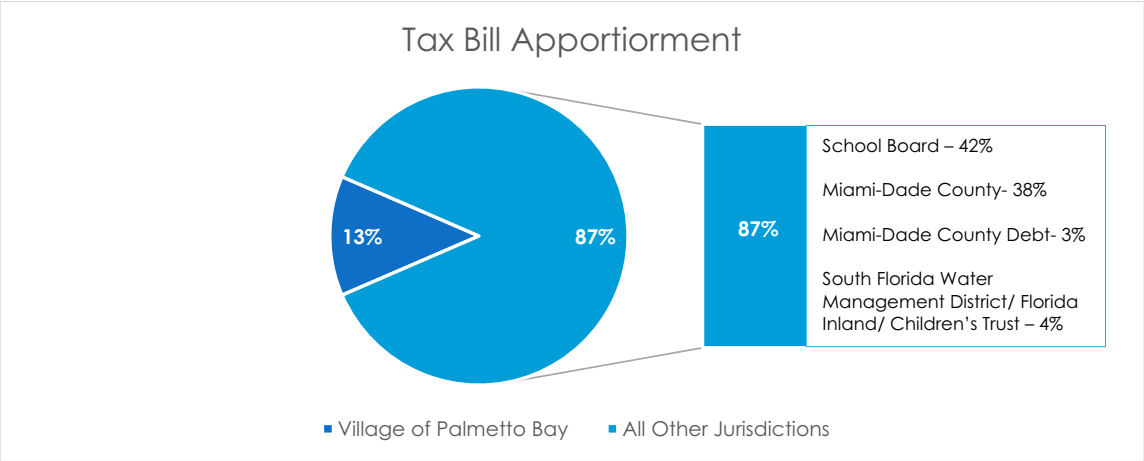
As illustrated above, the four main revenue sources for the General Fund are ad-valorem or property taxes, which account for 46% of all General Fund income; intergovernmental revenue, which is essentially revenue derived from sales tax; utility taxes levied on utility consumption; and franchise fees.

As previously mentioned, ad-valorem or property taxes represent the main and largest income source for the Village, providing revenue that is primarily used to cover operational costs. Property taxes are levied based on the value of real estate, whether commercial or residential. Valuations, for the purpose of property taxes, are calculated not based on market value, but rather based on the taxable value of a particular property. It is important to underscore the distinction given the fact that Palmetto Bay was recently recognized by Zillow as a million-dollar home community, where the average market value of a home is $1 million.

We take much pride in this metric because it serves as validation of our exemplary community and the effectiveness of our municipal organization. However, it is important to clarify the difference between market value and taxable value. Market value refers to the price a home could sell for in the real estate market. Conversely, the taxable value, which is often significantly lower than the market value, is first established at the point of sale and may only increase at a rate of 3% annually, if said property is eligible for the homestead exemptions and caps in valuation increases.

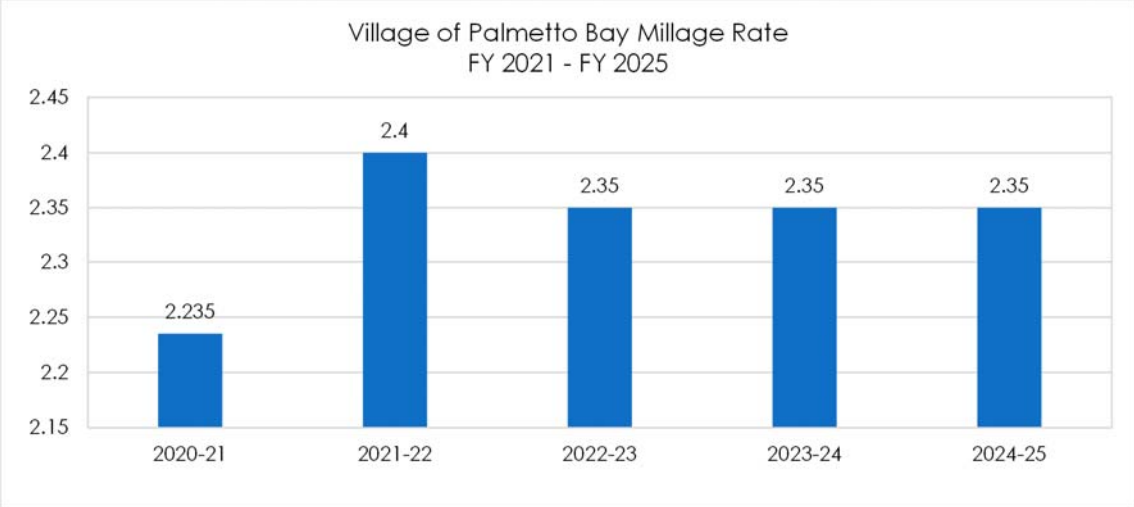
In the state of Florida, primary residences are subject to caps in valuation and homeowners are eligible for several property tax exemptions aimed at lowering the taxable value of their property and providing tax relief to the property owner. Consequently, the taxable value does not increase at the same pace as the market value, ensuring that for long-standing homeowners, the taxable value remains markedly lower than the market value.

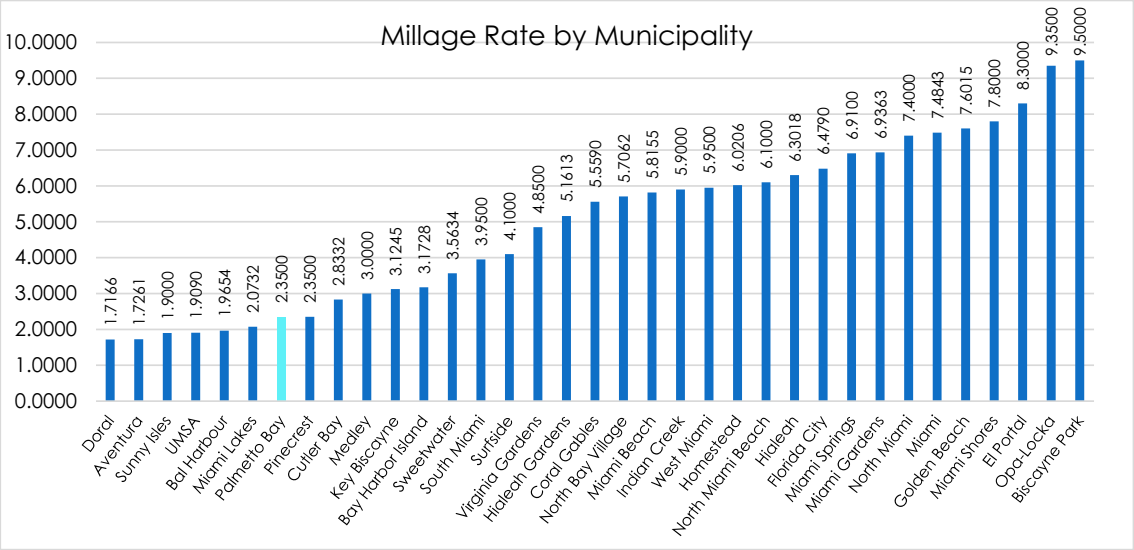
Based on current property valuation data and the proposed millage rate of 2.35 mills, homeowners in Palmetto Bay pay an average of $1,025 annually on ad-valorem taxes to the Village of Palmetto Bay. This number represents about 13% of the total tax bill, with the bulk of the taxes paid going to the county and to the school district.



Ad-valorem taxes are determined based on the annual property valuation, subject to applicable caps and exemptions, multiplied by the millage rate. The millage rate, which is the amount paid for taxes for every $1,000 of the property's taxable value, is set and adopted by the Council during the budget process. Similarly to how Palmetto Bay establishes its millage rate, other taxing jurisdictions determine their own as well.

This year, the millage remains unchanged from FY 2024 in furtherance of our commitment to provide quality services while keeping costs at bay. In fact, the rate has remained steady at the same level since 2023, when it was actually lowered from 2.4 in 2022. Tax relief efforts by the Village were implemented despite impactful changes in the economic environment and rising costs on many fronts. Palmetto Bay has the seventh-lowest millage rate among the 37 municipalities in Miami-Dade County.





The FY 2025 budget is built with a 2.35 millage rate. Based on this rate, the projected total revenue from ad-valorem taxes is estimated to total $10,285,200. In 2024, Palmetto Bay budgeted $9,316,029 with the estimated final total coming in at $9,439,585, an increase of $125,556. For FY 2025, property tax revenue is expected to rise by just under 10%.

Following ad-valorem revenues, the second-largest revenue source is intergovernmental revenue, which is essentially generated by sales tax. This source constitutes approximately 19% of all General Fund revenue. While new policies requiring online retailers to collect sales tax have contributed to a

positive shift in this sector, revenues derived from sales tax are highly susceptible to fluctuations in the economy, and particularly the job and consumer markets. In fact, Palmetto Bay experienced a dip in intergovernmental revenues from FY 2023 to FY 2024, and the projected total for FY 2025 will remain relatively flat compared to the total collected for FY 2024. As the economy stabilizes and consumer spending patterns shift in response to economic uncertainties, such as inflation and changes in consumer confidence, we could potentially experience a dramatic slowdown in sales tax revenue. Utility taxes, which represent the third-largest source of General Fund revenue, have also remained essentially static over the past two years, although consumption may possibly increase in the future, primarily driven by higher demand as solar power and electric vehicles become more popular. However, if the former holds true, the Village will see a decrease in its local option gas tax, which is a funding source for the Special Revenue Fund, which is discussed later in this message.

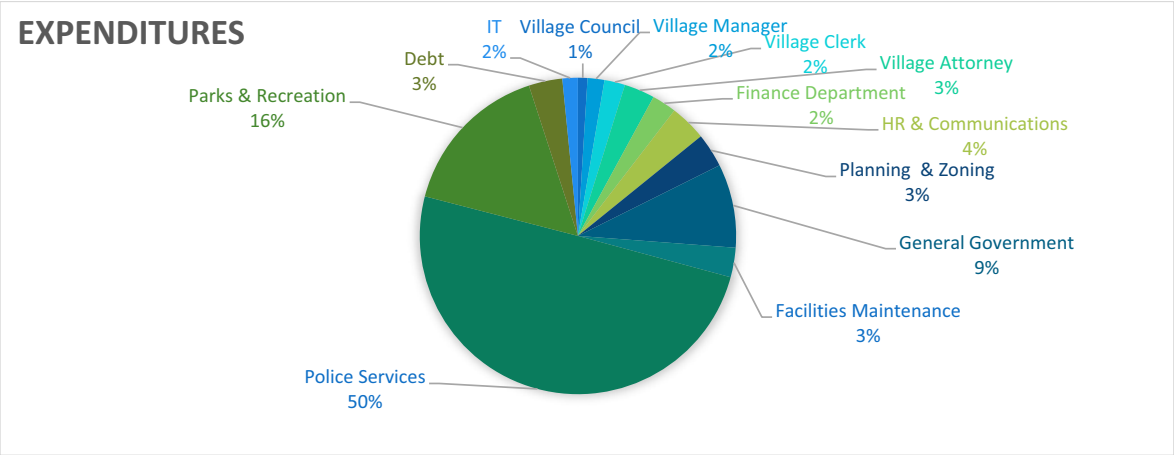
The combined General Fund revenue anticipated for FY 2025 from all sources is estimated to be $22,233,157.

GENERAL FUND REVENUES		
Description	**Adopted Budget FY 2023-24**	**Proposed Budget FY 2024-25**
REVENUES		
Ad Valorem Taxes @ 2.3500 mills @ 95%	9,316,029	10,285,200
Utility Taxes	3,440,000	3,525,000
Franchise Fees	1,900,000	2,100,000
Licenses and Permits	214,000	261,000
Intergovernmental Revenue	3,809,523	4,124,000
Fines and Forfeitures	210,000	275,000
Charges for Services	1,068,894	1,017,500
Interest Income	225,000	349,476
Other	305,280	295,981
ARPA Funding	-	-
TOTAL REVENUES	**$ 20,488,726**	**$ 22,233,157**

GENERAL FUND EXPENDITURES

It was explained earlier that General Fund expenditures predominantly cover the Village's operational expenses, including personnel and operating costs at the departmental level. All Village departments are included in the General Fund budget except the Building & Permitting Division and Public Services, which are part of the Special Revenue Fund.

Palmetto Bay was founded on three fundamental principles: prioritizing safety, managing outstanding parks, and properly maintaining our infrastructure and roadways. These priorities, established in 2002, continue to guide our efforts today. Our budget remains a reflection of these core community objectives. As illustrated in the chart below, half of all expenses are attributed to Police Services, followed by Parks & Recreation. It is important to note that our infrastructure improvement program is included in the Special Revenue Fund, and therefore is not represented in the below chart.

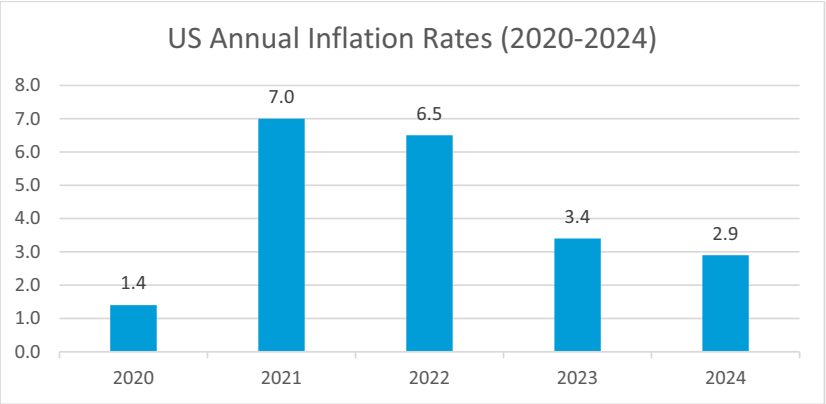


Property taxes constitute 46% of the Village's revenue and are projected to generate $10,180,200 for the upcoming fiscal year. To provide context, the Village is allocating $11,076,750 to police services this coming year, an amount that exceeds the revenue realized from property taxes. Currently, police services account for 50% of the General Fund's total expenditures, estimated at $21,467,776. It is interesting, however, that while costs continue to rise, the percentage has decreased from prior years, when police services accounted for 52% of expenses. The reduction in the percentage is primarily due to increasing expenditures in the General Government category, which have been steadily rising year after year. Historically, General Government expenditures were around $1 million annually; however, this year, that figure has nearly doubled to just under $2 million. Last fiscal year, General Government represented 6% of all General Fund expenditures. For FY 2025, the share will increase to 9%. The General Government budget supports multi-departmental expenses, such as copier services, fuel, insurance, and utilities- areas that have been particularly impacted by inflation.

It is important to note that over the past five years, US inflation has shown significant fluctuations influenced by various economic factors. In 2020, the inflation rate was relatively low at 1.2%, largely due to reduced economic activity during the pandemic. It later spiked to 4.7% in 2021 and further escalated to 8.0% in 2022, which reflected some of the highest levels observed in recent decades. This increase was largely due to supply chain disruptions and increased consumer spending. By 2023, the inflation rate began to stabilize somewhat, but remained elevated at 4.1%. As of this year, the rate has moderated to around 3%. However, as recent as last month, the stock market reacted to higher than anticipated interest rates and an unexpected weakening in the labor market, creating new concerns about a possible recession.

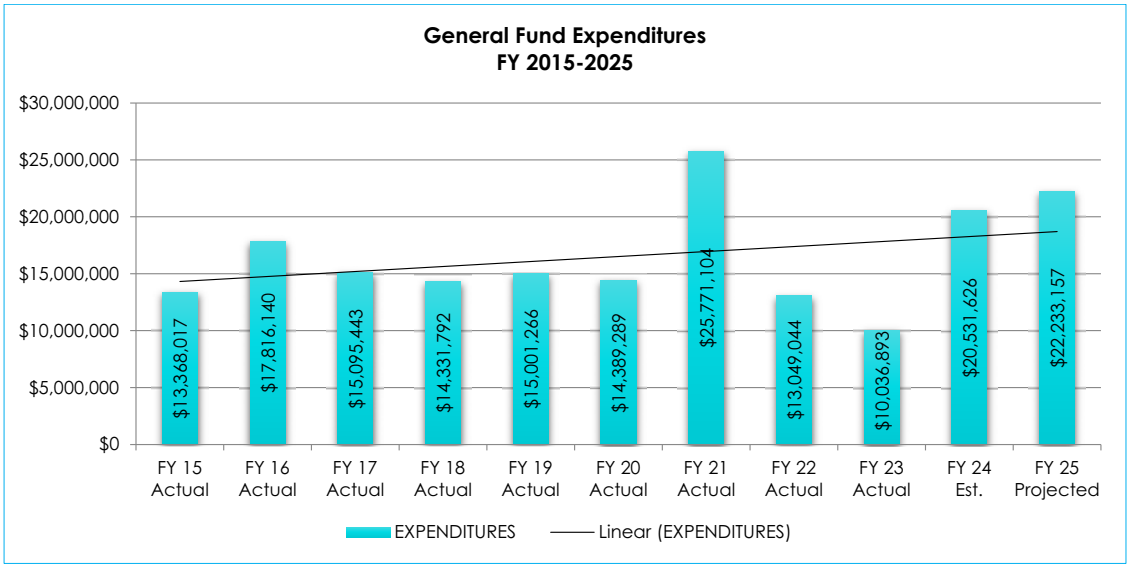
These inflationary periods impact the economy by increasing the cost of living and influencing monetary policy decisions, such as interest rate adjustments by the Federal Reserve to manage economic stability. The high inflation rate post-pandemic led to increased prices across many sectors, altering consumer spending behaviors. Palmetto Bay is not immune to the impact of inflation and has experienced hefty cost increases year on year.

The chart below shows the annual inflation rates in the US from 2020 to 2024, which illustrates the fluctuations over the past few years and the recent trend towards stabilization.



Source: US Inflation Calculator Website (Current US Inflation Rates: 2000-2024 (usinflationcalculator.com)

ARPA funding played an integral role in our financial resiliency following 2020. The effects of the COVID-19 pandemic necessitated federal intervention, with the federal government rolling out the American Recovery Plan Act, better known as ARPA, in 2021. Based on eligibility guidelines, Palmetto Bay received just over $12 million over a two-year period that was allocated to public safety, capital investments, infrastructure projects, and initiatives that create lasting value for the community. Relative costs for police services were defrayed during FY 22 and FY 23, which drastically reduced our overall expenditures during those two years. Excepting the ARPA assistance, expenses are trending upwards, as illustrated below.



As reported during the last budget season, Palmetto Bay will spend the remaining ARPA fund balance of $454,456 in the first quarter of FY 2025. The ARPA balance was appropriated to the Cartee Road water main project. Other miscellaneous expenses included in the General Fund budget are costs related to the Village's service debt. Payments on this front have remained relatively flat following the Village's successful renegotiation two years ago. Our financial stewardship has been recognized by S&P Global in bestowing Palmetto Bay with an AAA+ rating. This recognition is shared by only 12 other municipalities statewide. As shown below, debt service on an annual basis is $765,381.

GENERAL FUND EXPENDITURES		
Description	**Adopted Budget FY 2023-24**	**Proposed Budget FY 2024-25**
EXPENDITURES		
Operating		
Village Council	220,805	215,198
Village Manager	363,550	384,855
Village Clerk	488,146	473,512
Village Attorney	600,769	696,635
Finance Department	566,555	560,175
Human Resources & Communications	811,520	834,170
Planning & Zoning (Comm. & Econ. Dev.)	844,516	678,933
Information Technology	281,555	382,666
General Government	1,790,000	1,912,550
Facilities Maintenance (Public Services)	732,839	673,589
Police Services	10,254,750	11,076,750
Parks & Recreation	4,085,166	3,578,743
Total Operating	**$ 21,040,171**	**$ 21,467,776**
DEBT		
Principal	436,276	451,046
Interest	319,347	314,335
Total Debt	**$ 755,623**	**$ 765,381**
TOTAL EXPENDITURES	**$ 21,795,794**	**$ 22,233,157**

Special Revenue Funds

The Special Revenue Funds allocate resources that are restricted by law or that are designated for a specific project or purpose. This fund is utilized to ensure that certain revenues, typically derived from specific taxes or grants, are expended exclusively for their intended purpose, as mandated by law or regulation. Segregating these funds from the General Fund ensures transparency and accountability, demonstrating that resources are used in accordance with the specific objectives for which they are collected.

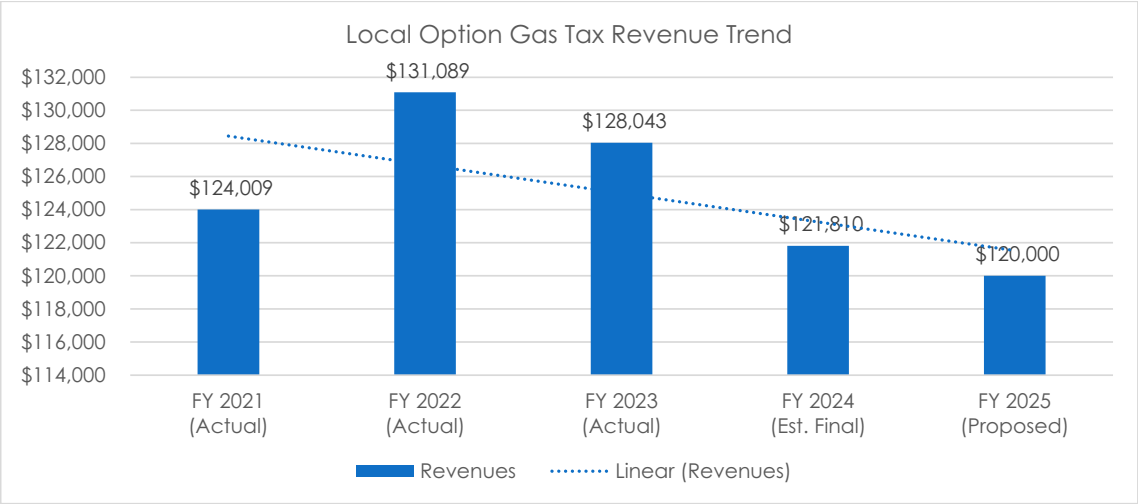
As such, revenues in the Special Revenue funds include impact fees, grants, transportation fuel taxes, CITT transportation and CITT transit, building permit revenues, stormwater fees, and alarm registration revenue. These revenue streams fund certain capital projects, the Art-In-Public Places program, the Public Services Department and the Building and Permitting Department, the alarm registration program, and others. Revenue and expenditure allocations in the Special Revenue budget are summarized in the budget below, which shows the adopted figures for FY 2023-24 and is included as a means of comparison.

SPECIAL REVENUE FUND SUMMARY		
Description	**Adopted Budget FY 2023-24**	**Proposed Budget FY 2024-25**
BEGINNING SPECIAL REVENUE FUND BALANCES	$ 6,797,318	$ 6,068,472
REVENUES		
Capital Projects	$ -	$ -
Art In Public Places	-	-
Parks Impact Fees and Grants	-	-
Public Services	646,786	616,398
CITT-Transportation	1,200,000	1,200,000
Transportation Grants and Fuel Taxes	152,000	152,000
CITT-Transit	475,000	600,000
Stormwater	850,000	850,000
Building and Permitting	2,000,000	2,000,000
Alarm Registration	40,000	40,000
Public Safety Impact Fees and Grants	-	-
American Resuce Plan Act	-	-
TOTAL REVENUES	**$ 5,363,786**	**$ 5,458,398**
Transfer In - General Fund	**9,750,000**	**2,128,000**
TOTAL SOURCES	**$ 21,911,104**	**$ 13,654,870**
EXPENDITURES		
Capital Projects	8,720,000	2,128,000
Art In Public Places	5,000	5,000
Parks Impact Fees and Grants	1,375,000	-
Public Services	893,469	909,917
CITT-Transportation	2,114,909	2,226,000
Transportation Grants and Fuel Taxes	700,000	-
CITT-Transit	471,446	603,661
Stormwater Utility Program	1,265,045	1,344,839
Building and Permitting	1,860,474	1,913,430
Alarm Registration Program	51,577	49,681
Public Safety Impact Fees and Grants	183,000	31,000
American Resuce Plan Act	946,036	454,456
TOTAL EXPENDITURES	**$ 18,585,956**	**$ 9,665,984**
COMMITTED SPECIAL REVENUE FUND BALANCES	**1,174,198**	**1,278,541**
RESTRICTED SPECIAL REVENUE FUND BALANCES	**2,150,950**	**2,710,345**
TOTAL SPECIAL REVENUE FUNDS BALANCES	**3,325,148**	**3,988,886**
TOTAL EXPENDITURES AND FUND BALANCES	**$ 21,911,104**	**$ 13,654,870**

Budgetary Trends and Impacts to the Special Revenue Fund

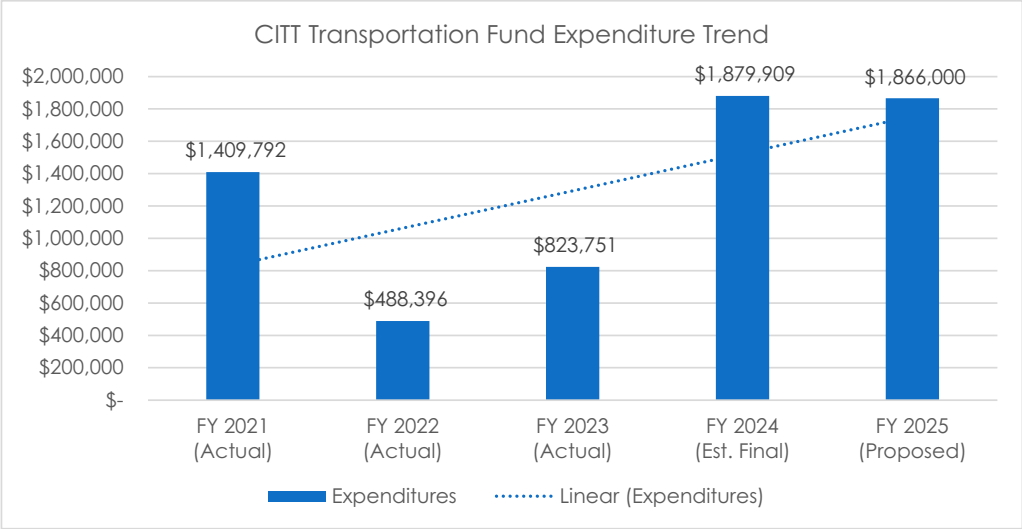
Local Option Gas Tax – constitutes the primary source of revenue for funding the majority of the Public Services division's office staff and all street maintenance crews, with the exception of those involved in stormwater and tree maintenance, which are financed through stormwater funds. Additionally, this revenue covers certain expenses that span across all Village departments, such as janitorial and trash collection and disposal services. It is important to note that this revenue stream is not only practically stagnant, but it is expected to decline in the future.

The increasing prevalence of hybrid and electric vehicles has significantly reduced gas tax revenue, and further decreases are anticipated as the market continues to grow. Consequently, the Village has been supplementing this revenue to the tune of $200,000 annually from the General Fund. This adjustment is reflected in the budget as an "intergovernmental transfer." Unfortunately, the downward trend in gas tax revenue is expected to continue for the foreseeable future. This is an indicator that we must carefully follow moving forward.



CITT Transportation Revenues: Similar to the Local Gas Tax Revenues, CITT Transportation Revenues have also remained relatively stagnant over the past few years. These revenues are primarily allocated to both capital projects and their ongoing maintenance. Due to inflation, maintenance expenses are projected to increase by $188,000 for the upcoming year. The good news is that despite this, allocations for capital projects- our strategic investments in the community- are not adjusting proportionately to the revenue stagnation and are in fact only decreasing by $15,000. Most of that budgetary adjustment is attributed to the slowdown in traffic calming projects, with expenses in this line item dropping from $250,000 to $120,000.

In past years, the Village has been diligent to implement traffic calming projects and initiatives as warranted and may now redirect those capital dollars to other transportation projects. In fact, for FY 2025, the Village is committing $1,866,000 to other such projects, which is a number that aligns with spending levels in previous years. This allocation leaves a fund balance of $52,949.



Transportation Fuel Taxes: In prior years, this revenue has been allocated to fund Palmetto Bay's robust sidewalk improvement program. Going into FY 2025, the Village is moving forward with existing projects, namely the two Complete Streets projects currently in progress. As a result, no new projects are being proposed for the upcoming fiscal. All revenue from this fund will be carried forward to FY 2025, which leaves an estimated fund balance of $825,000. The fund balance will be reserved for documented cost increases related to those projects. Bids received have significantly exceeded initial estimates, and the fund balance will be allocated to cover those shortfalls.

CITT Transit Budget: Presently, the CITT Transit budget primarily supports the Village's IBus operations, which facilitates transportation to and from our park-and-ride location to the South Dadeland Metrorail Station, and also funds the Freebee on-demand vehicle service. As previously mentioned, as we anticipate the commencement of the Bus Rapid Transit (BRT), we must carefully consider our options to transition our current operations. With the implementation of the BRT, the necessity for the IBus service will diminish as our focus shifts from connecting residents to the Metrorail station using the Busway to ensuring efficient connectivity to the new BRT stations. Consequently, our strategy should evolve to enhance the on-demand service, enabling it to fulfill its intended role as a true first-mile/ last-mile transit solution.

Given that the IBus will no longer have access to the Busway once BRT is operational, we are evaluating the possibility of merging the funding allocations for the IBus and Freebee services. Staff has initiated discussions with Miami-Dade County's GoConnect and with Freebee for first-mile/last-mile solutions. One advantage we see with GoConnect is its ability to connect to countywide transportation services, which is more beneficial to transit users. Notably, Freebee provides a more cost-effective option, being 40% less expensive than GoConnect. The company is in the process of launching an app that will provide similar integration and connectivity features to those offered by GoConnect, thereby streamlining first-mile/ last-mile services into the BRT and, ultimately, the South Dadeland Metrorail Station.

Our current financial position affords us the opportunity to restructure our bus program to better meet the evolving needs of our residents. Ideally, we aim to expand the Freebee fleet from 2 to 4 vehicles, thereby reducing response times- a key concern raised by users. In terms of budget allocation, we currently transfer approximately $300,000 annually from the larger transportation fund to support these services. For FY 2025, we are projecting revenues of approximately $600,000. Of this total budget, $141,215 is allocated for bus drivers, while $385,000 supports the operations of both the IBus and Freebee.

Stormwater Funds: Budget allocations in this fund essentially fund our annual vacuum truck operations, which are crucial for maintaining our stormwater infrastructure. In just one year, the dedicated and trained crew of two has successfully reduced the drain cleaning cycle from three years to two years, with the ultimate goal of transitioning to an annual cleaning schedule. This initiative, supported by a budget allocation of $450,000, has proven to be a valuable investment in the community that enhances the Village's stormwater resiliency. Additionally, the fund supports our full tree crew, which includes a certified arborist. This initiative is crucial for maintaining our tree canopy throughout the Village. Related costs are covered by revenues from stormwater utility fees, which are projected to generate approximately $850,000 in new revenue this year.

This budget also includes $40,000 for the maintenance of the Marl Estates and Bel Aire canals, which are under the jurisdiction of the Village. Funding is also allocated to minor drainage projects. It has been our experience recently that costs associated with these local drainage improvements have increased significantly. As an example, projects that previously cost $20,000 are now costing double that amount for the same scope of work. Once again, inflationary conditions are causing deep increases in expenses, which continue to outpace revenues. This year, expenses are projected at

$1,031,585, exceeding anticipated revenues and contributing to the gradual depletion of our fund balance.

Currently, the fund balance in this particular budget is $1,323,000, but we are drawing down on this balance annually. If this trend continues, we estimate that our fund balance will decrease by $500,000 by the end of the fiscal year. In consideration of the ongoing drawdown of our fund balance and the rising costs of essential stormwater activities, we recommend a thorough review of our current stormwater fee structure in the near future. This review is essential to ensure the long-term viability of our stormwater operations and to avoid further depletion of our stormwater reserves.

Building Fund: For the first time in a few years, the Building Fund is projected to achieve a balanced budget for the upcoming fiscal year, marking a significant turnaround in its financial health. In previous years, the Building Fund, which is part of the Special Revenue Fund, was supplemented with $700,000 from the General Fund to address budget shortfalls. However, for FY 2025, there is no need for such reallocation from General Fund resources. The Building & Permitting Division is expected to end the year with a surplus of approximately $150,000. This positive outcome is a direct result of our concerted efforts to restore the division's financial stability by restructuring the department, streamlining functions, and increasing online services. We have successfully improved the fund balance from a deficit of $865,344 to a positive ending fund balance in FY 25 of $493,721.

Impact Fees: Parks and police impact fees are collected from commercial projects and applied to capital improvements that benefit parks and police. This year, we will carry forward $180,000 in the Public Safety Grants budget from FY 2024 to use for the Coral Reef Park boat launch facility. This project is currently underway with 50% of the design plans having been completed. Additionally, the budget includes the allocation of new funds towards the purchase of a police golf cart and a boat canvas cover, estimated at $25,000 and $3,000 respectively. The golf cart will assist police in monitoring popular community events and the canvas will protect our marine patrol during canal patrolling.

While the Public Safety Grants budget does not reflect a new revenue allocation for FY 2025, it is important to note that revenues are expected, but not included in the budget as a precautionary measure. These revenues are contingent upon the completion of specific commercial projects and the timing of such projects remains uncertain. In the event that no new revenue is realized, the fund balance for the Public Safety Grant budget will stand at $270,744, after accounting for the planned $28,000 in expenditures. For parks, projects in the pipeline from FY 2024 should reach completion in FY 2025. As such, there are no recommendations to initiate new projects at this time.

ARPA: Funding assistance pursuant to the American Recovery Plan Act (ARPA) must be utilized by the end of the current calendar year. As we close our ARPA budget, we are proud of the fact that Palmetto Bay successfully leveraged these federal funds to advance several key capital projects, including funding Phase I of the new Veterans Park, critical watermain improvements, and the construction of the Coral Reef Park recreation building. As earlier mentioned, the remaining $454,456 reflected in the FY 2025 budget has been allocated to the completion of Cartee Road, slated for the end of the year.

Conclusion

Fiscal Year 2025 Macroeconomic Outlook.

While growth in property taxes remains substantial, the other revenue sources have had much less, or even flat growth, which when combined with the effects of inflation, presents a challenge to maintain

service levels and capital investments. The Village, like many families, finds itself in a position where expenses are rising faster than revenues.

I have carefully reviewed each Department's Budget to ensure that we balance the budget, continue to deliver high-quality service, and build our fund balance over what was previously budgeted. The Village is in good fiscal condition, but the larger macroeconomic conditions will certainly influence the execution of this budget as the year unfolds, and I'd like to highlight a few of them.

Miami-Dade County is expected to achieve healthy economic growth of approximately 4.5% in 2025, with employment rates expected to remain stable. That is certainly good news as key sectors in the County's economy, such as tourism, real estate, and international trade, all expect to see robust growth next year. Most Village residents commute to work outside the Village and can expect to see expanded career opportunities in technology-related industries and in healthcare.

While the overall economic outlook for Miami-Dade County in 2025 is positive, several factors could pose challenges, particularly inflation, transportation, and supply chain disruptions. The Village sees the effects of inflation and supply chain interruptions most acutely.

Inflation: Inflationary pressures are expected to persist, with the cost of living rising faster than wage growth for many residents. This could reduce disposable income and consumer spending, impacting local businesses, economic activity, and Village revenues. Inflation in Miami-Dade County is projected to be around 3%, slightly higher than the national average, and has had a massive and sustained impact on the Village Budget.

Public Transportation and Infrastructure: While there are ongoing investments in infrastructure, the County still faces challenges in expanding and modernizing its public transportation system. Efficient transportation is critical for supporting economic growth and reducing traffic congestion. Traffic flow and congestion is one of the top issues in the Village and the County and is getting worse with more development in South Dade.

Supply Chain Disruptions: Ongoing global supply chain issues could impact local businesses and consumers. Delays and increased costs for goods and materials may affect various sectors, including construction, manufacturing, and retail, all of which have a significant impact on the Village Budget. Addressing these challenges will require coordinated efforts from local government, businesses, and community organizations and the Village is certainly doing its part. The housing market in the Village of Palmetto Bay is poised for steady growth in 2025, reflecting broader trends in Miami-Dade County. The combination of rising home prices, competitive market conditions, and family-friendly reputation will shape the real estate landscape in this vibrant community.

The Village joined Bal Harbour, Coral Gables, Fisher Island, Golden Beach, Key Biscayne and Pinecrest as one of Miami-Dade's millionaire cities this past year as the median sales price now exceeds $1,000,000. For homeowners, that reflects an excellent return on their investment. Palmetto Bay's appeal as a safe, family-oriented community with ample green spaces and recreational facilities will continue to attract homebuyers. The Village's efforts to enhance local amenities and infrastructure will further boost its attractiveness. The median home price in Palmetto Bay is anticipated to rise by about 5-7% in 2025. Again, good news for existing homeowners but affordability for first-time homebuyers is becoming increasingly difficult.

The last measure of economic importance when looking forward to 2025 is the labor market. As I have previously stated, the employment market in Miami-Dade County is projected to be stable with more robust growth in a few sectors.

Life is good in Palmetto Bay, but it's important to remember that Miami-Dade County has had negative rates of domestic migration for all but the pandemic years. More people move from Miami-Dade domestically than relocate here. Population growth and international migration mask the problem, but we ignore factors like the high cost of living and frustrating transportation problems at our own peril when looking at long-term growth trends. Overall, the economic outlook for Miami-Dade County in 2025 is positive, yet challenges such as affordable housing, inflation, and transportation could cause major headwinds. Addressing these issues will be crucial for sustained growth. Additionally, opportunities in emerging industries like green technology and digital innovation present potential for long-term economic resilience.

The Village will continue to focus on conservative budget planning and execution. I am proud that the Village has been an annual recipient of the GFOA Distinguished Budget Award and is one of twelve Florida Municipalities with an AAA+ rating from S&P Global.

I would like to thank the Department Directors not only for their daily leadership, but also for their diligence in this year's budget planning. We incorporated the Council's Focus Areas and Goals into the planning process and the Directors used those to develop Department Priorities. I'd especially like to thank the Budget Team: Karla Morales-Maestre, Assistant to the Village Manager, Desmond Chin, Finance Director, Olga Cadaval, Communications Director, and Robert Treadwell, Public Information Officer. Special thanks also to the many residents who have shared their opinions, thoughts, and priorities at workshops and meetings.

Finally, thank you to the Village Council for your leadership and the endless hours you each put into Palmetto Bay. Thank you, Mayor Karyn Cunningham, Vice Mayor Leanne Tellam, and Councilmembers Patrick Fiore, Steve Cody and Marsha Matson.

Respectfully Submitted,

Nick Marano
Village Manager

Annual Budget Procedures

TRIM (Truth in Millage) Requirements

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 1/4 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.

Village Charter Mandates

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.

Budget Timeline

Mar 9, 2024	Visioning Session
May 1, 2024	Budget templates are distributed to department directors.
June 20, 2024	First Budget Workshop
July 1, 2024	Directors submit budget requests and planned capital improvement projects.
July 1, 2024	Miami-Dade County provides its Certification of Taxable Value to the Village.
July 1, 2024	Council adopts Maximum Millage Rate.
July 31, 2024	Village Manager prepares proposed budget for discussion at second Budget Workshop.
Aug 4, 2024	Property Appraisal is notified of proposed millage rate.
Aug 31, 2024	Miami-Dade County sends out Preliminary Tax Notices to residents.
Sept 1, 2024	Proposed Budget is published.
Sept 09, 2024	First Budget Hearing.
Sept 23, 2024	Second Budget Hearing and Budget Adoption
Sept 26, 2024	Village notifies Property Appraiser and the Tax Collector of final millage rate adoption.
Oct 1, 2024	New Fiscal Year begins.

Budget & Accounting Basis

Government Funds

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

The basic building blocks of all governmental finance are identified as; fund, function and object. Generally accepted accounting principles (GAAP) provides the following definitions:

Fund: is 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.

Function: is a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Object: is the classification of expenditures, the article purchased, or the service obtained, rather than the purpose for which the article or service was purchased or obtained (e.g., personnel, operating)

The Village of Palmetto Bay uses two Governmental funds:

General Fund

Special Revenue Fund

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

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

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

Transportation

Grants

Building

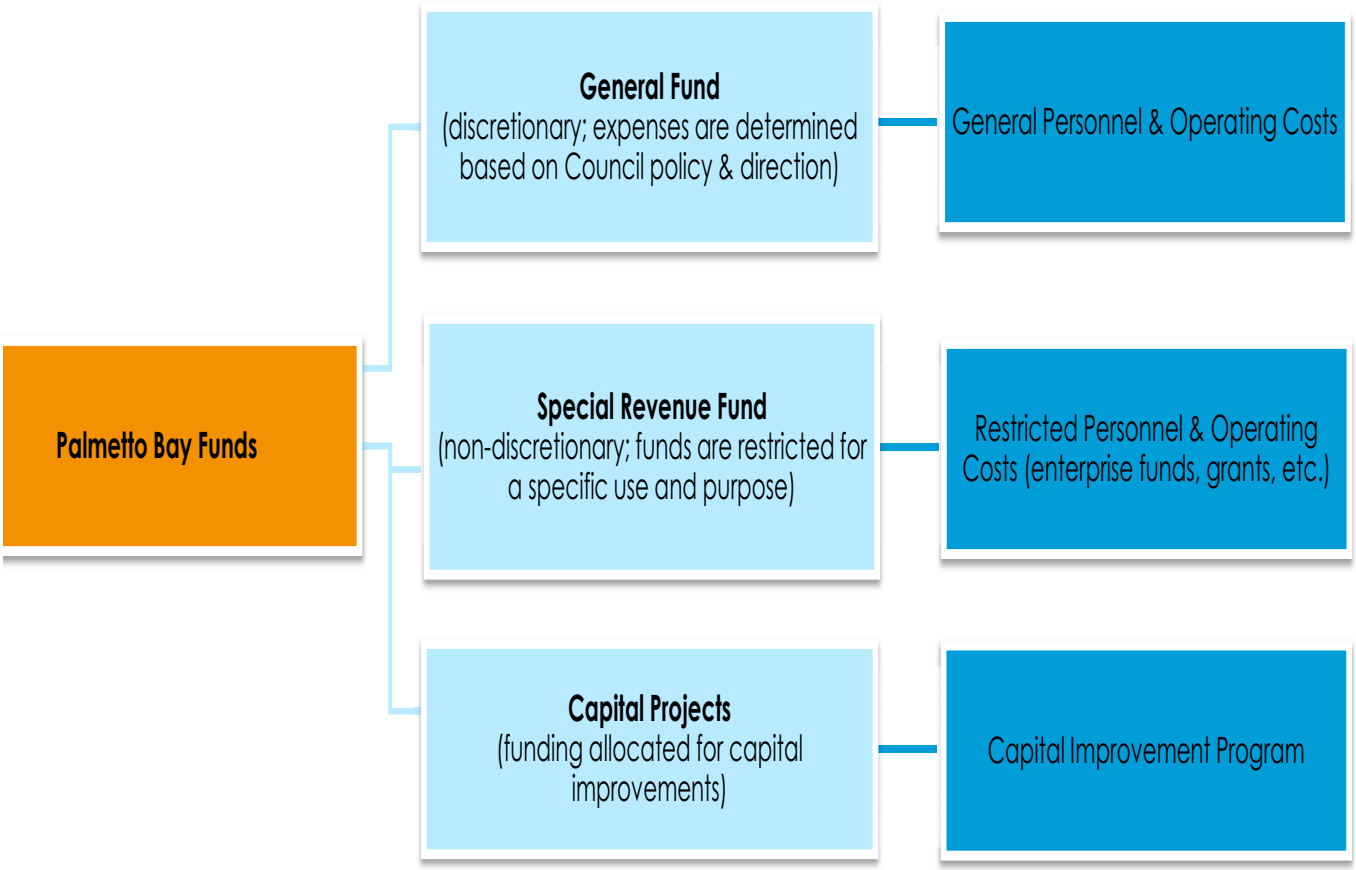
Capital Projects

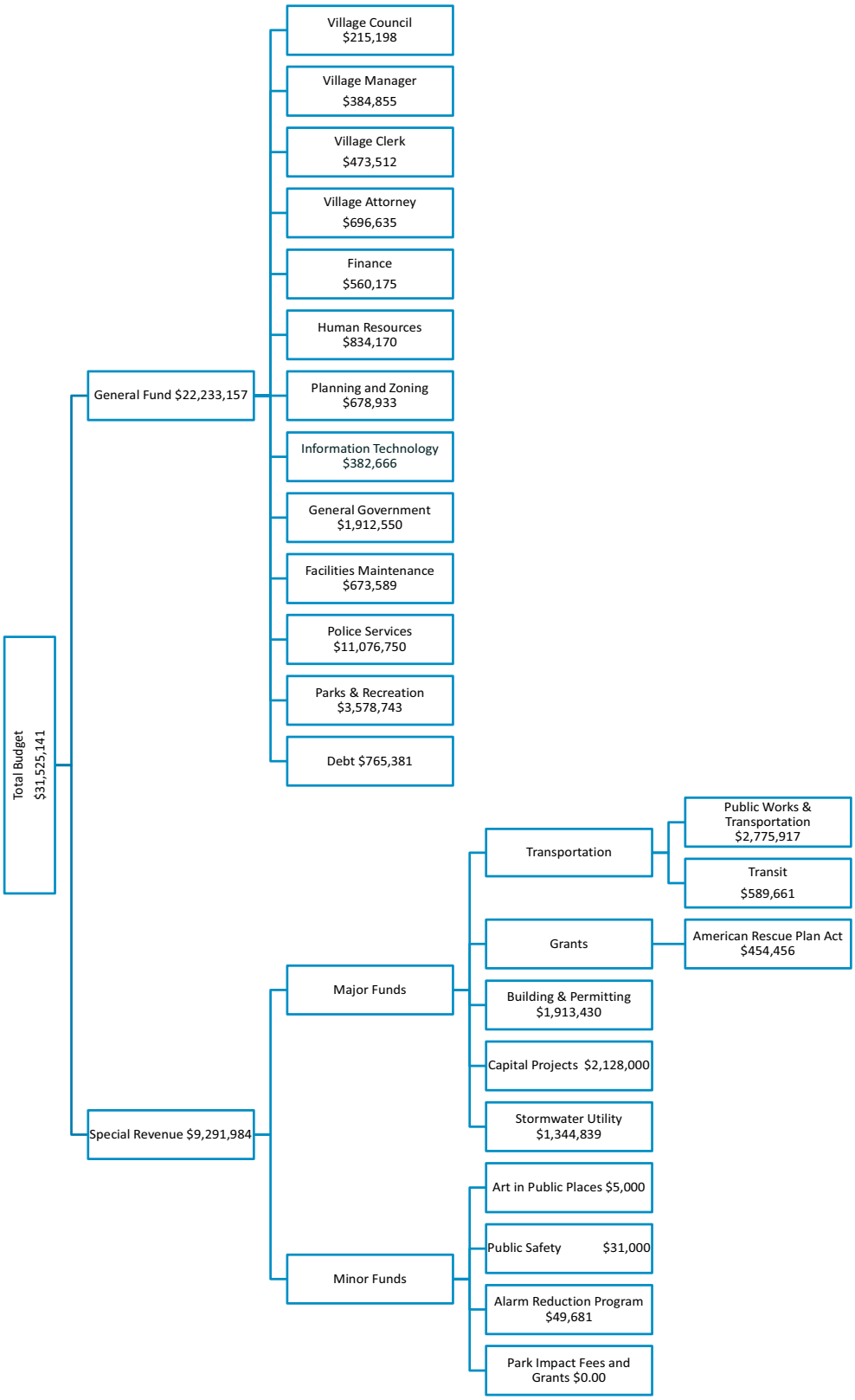
Storm-water

Other

Capital Projects: represented as a separate fund in the financial statements but are included in the budget as part of the Special Revenue Fund. Capital projects include all capital outlays valued at $5,000 or more and that are expected to have a useful economic life of more than one year. Capital projects also include assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. The Capital Project Budget presented in the Special Revenue Fund section is intended for planning purposes only.

Fund Structure


Palmetto Bay Funds
General Fund
(discretionary; expenses are determined based on Council policy & direction)
General Personnel & Operating Costs
Special Revenue Fund
(non-discretionary; funds are restricted for a specific use and purpose)
Restricted Personnel & Operating Costs (enterprise funds, grants, etc.)
Capital Projects
(funding allocated for capital improvements)
Capital Improvement Program


Total Budget
$31,525,141
General Fund $22,233,157
Village Council
$215,198
Village Manager
$384,855
Village Clerk
$473,512
Village Attorney
$696,635
Finance
$560,175
Human Resources
$834,170
Planning and Zoning
$678,933
Information Technology
$382,666
General Government
$1,912,550
Facilities Maintenance
$673,589
Police Services
$11,076,750
Parks & Recreation
$3,578,743
Debt $765,381
Special Revenue $9,291,984
Major Funds
Transportation
Public Works &
Transportation
$2,775,917
Transit
$589,661
Grants
American Rescue Plan Act
$454,456
Building & Permitting
$1,913,430
Capital Projects $2,128,000
Stormwater Utility
$1,344,839
Minor Funds
Art in Public Places $5,000
Public Safety $31,000
Alarm Reduction Program
$49,681
Park Impact Fees and
Grants $0.00

Budgetary and 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 Policy:

- All current expenditures will be fully covered by all current revenues.
- Avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, or overestimating revenues to balance the budget. Florida Statute requires all municipalities to adopt a balanced budget; the amount available from taxation and other sources, including balances brought forward from prior fiscal years, must equal the total appropriations for expenditures and reserves.
- Budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
- Budget should be maintained to ensure compliance with the adopted appropriations.
- Prepare quarterly budget to actual reports.

Capital Improvement Program (CIP) Policy:

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

Debt Policy:

- Village shall incur no debt unless the incurrence of such debt is approved by a majority of the Council. Any General Obligation debt must be approved by the voters. Legal debt limits are set as follows:
- Non-Ad Valorem Revenues (average of actual receipts over the prior 2 years) must cover the projected maximum annual debt service on debt secured by and/or payable solely from such Non-Ad Valorem Revenue by at least 150%; and
- Projected maximum annual debt service requirements for all debt secured by and/or payable solely from such Non-Ad Valorem Revenue will not exceed 20% of Governmental Fund Revenues (defined as General Fund, Special Fund, Debt Service Fund, and Capital Projects Fund), exclusive of Ad-Valorem revenues restricted to payment of debt service on any debt and any debt proceeds, based on the audited financial statements (average of actual receipts over the prior two years).

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 Policy:

- Village will be conservative, objective and analytical when estimating its annual revenues.
- Village will diversify its revenue streams to the fullest extent within state and local laws, to minimize the effects of short term fluctuations in any one revenue source. Non-recurring revenues will not be used to balance the General Fund.

Reserve Policy:

- The Village will maintain at least four million seven hundred thousand ($4,700,000) in unreserved fund balance for disasters, unanticipated non-recurring expenditures, or expenditures approved by the Village Council.

Investment Policy:

- 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 Policy:

- 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 Policy:

- 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 Profile

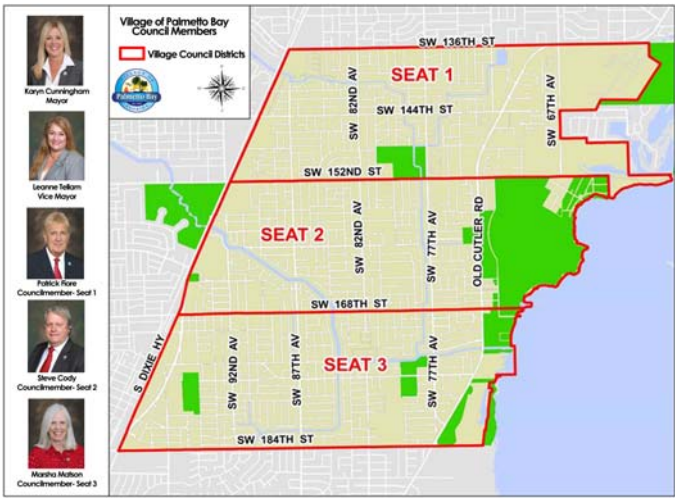
Village Profile

The Village of Palmetto Bay is a vibrant community of more than 25,000 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.

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. 136 Street, south to the centerline of S.W. 184 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.

Parks & Recreational Facilities - Municipal

- Coral Reef Park
  7895 SW 152 Street
- Palmetto Bay Park
  17535 SW 95 Avenue
- Perrine Wayside Park (Dog Park)
  16425 S. Dixie Highway
- Ludovici Park & Edward and Arlene Feller Community Room
  17641 Old Cutler Road
- Thalatta Estate Park
  17301 Old Cutler Road
- Coming soon...Veterans Park

Parks & Recreational Facilities - County

- Bill Sadowski Park
  17555 SW 79 Avenue
- Charles Deering Estate at Cutler
  16701 SW 72 Avenue
- Palmetto Bay Branch Library
  17641 Old Cutler Road

Public Schools

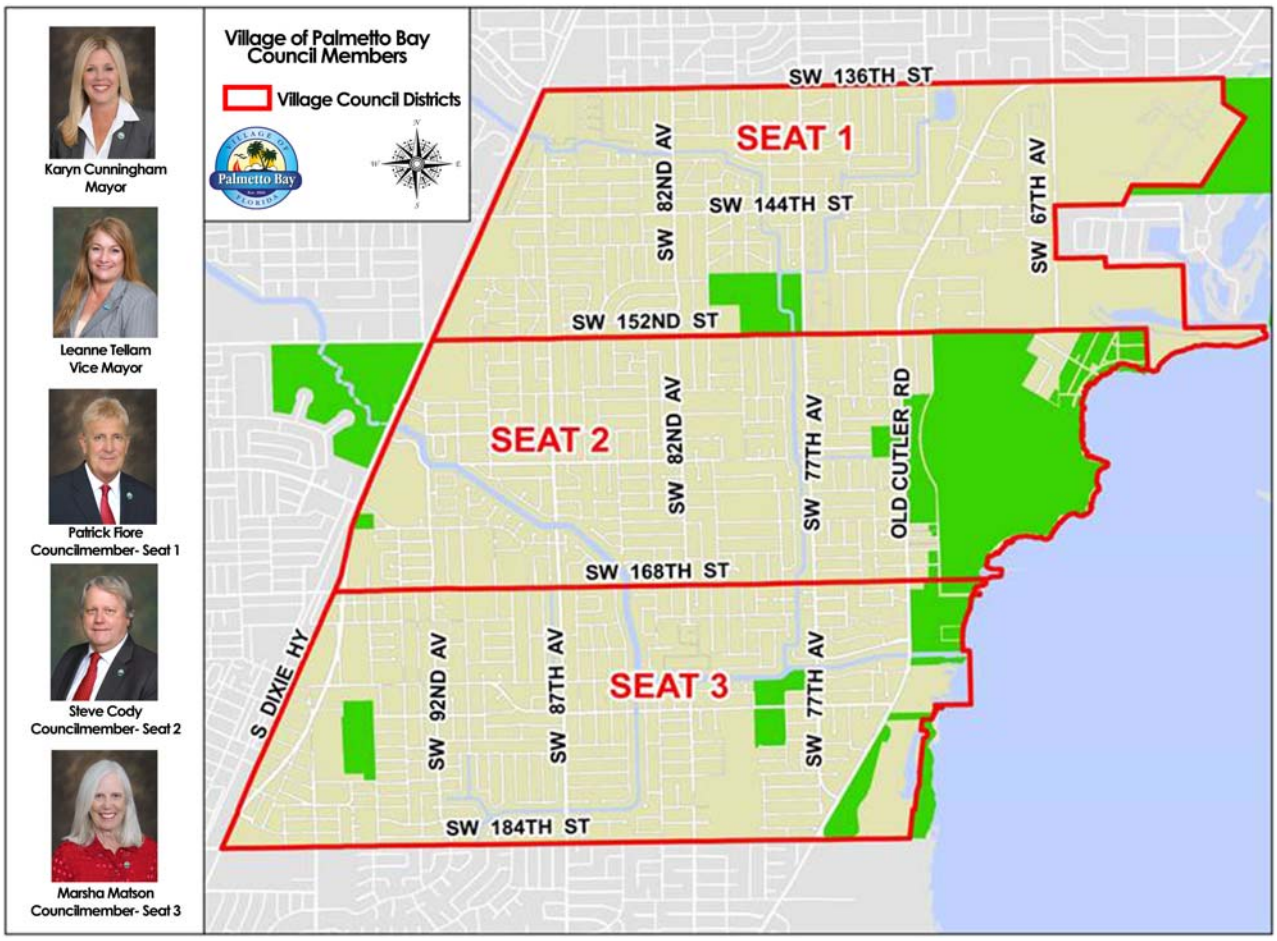
- Coral Reef Elementary School -
  Student Enrollment: 797
  7955 SW 152 ST, Palmetto Bay, FL 33157
- Howard Drive Elementary School –
  Student Enrollment: 613
  7750 SW 136 ST, Palmetto Bay, FL 33157
- Dr. Henry E. Perrine Academy of the Arts –
  Student Enrollment: 778
  8851 SW 168 ST, Palmetto Bay, FL 33157
- Southwood Middle School -
  Student Enrollment: 1426
  16301 SW 80 AVE, Palmetto Bay, FL 33157

Private Schools

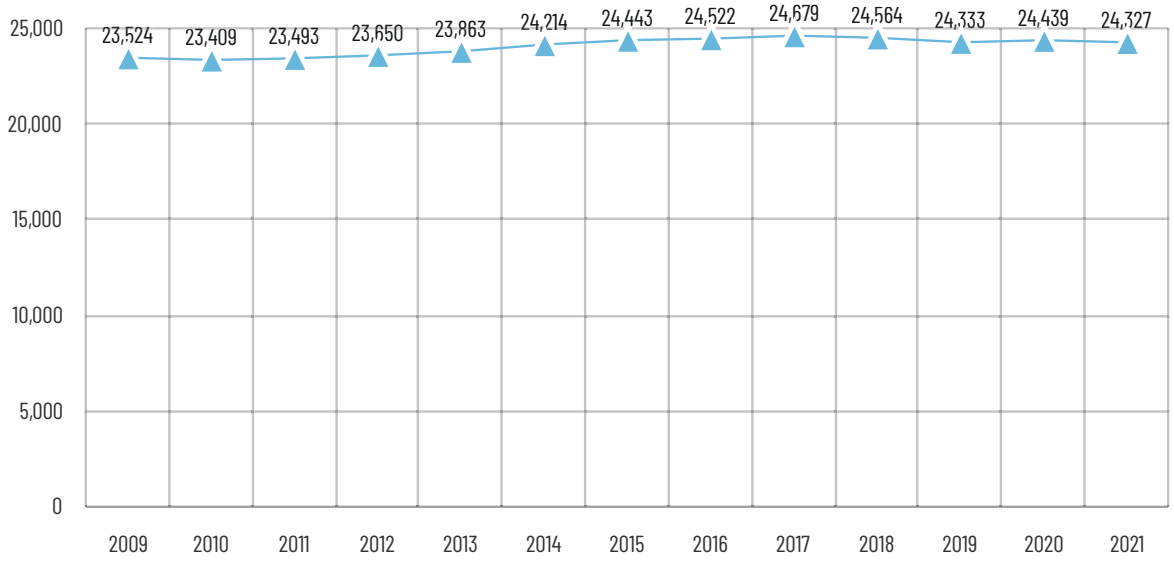
- Alexander Montessori School
  (http://www.alexandermontessori.com/)
  14850 SW 67th Avenue, Palmetto Bay, FL 33157
- Christ Fellowship Academy ?
  8900 SW 168th Street, Palmetto Bay, FL 33157
- KLA Schools of Palmetto Bay ?
  14875 South Dixie Hwy., Unit B, Palmetto Bay, FL 33176
- Little Disciples Preschool ?
  14401 Old Cutler Road, Palmetto Bay, FL 33157
- Palmer Trinity School
  (http://www.palmertrinity.org/home)
  7900 SW 176th Street, Palmetto Bay, FL 33157
- Palmetto Bay Academy ?
  16637 S. Dixie Highway, Palmetto Bay, FL 33157
- Sunrise School of Miami ?
  14920 SW 67th Avenue, Palmetto Bay, FL 33158
- Westminster Christian School
  (http://www.wcsmiami.org/)
  6855 SW 152nd Street, Palmetto Bay, FL 33157
- Winhold Preschool Academy ?
  17555 S. Dixie Highway, Palmetto Bay, FL 33157

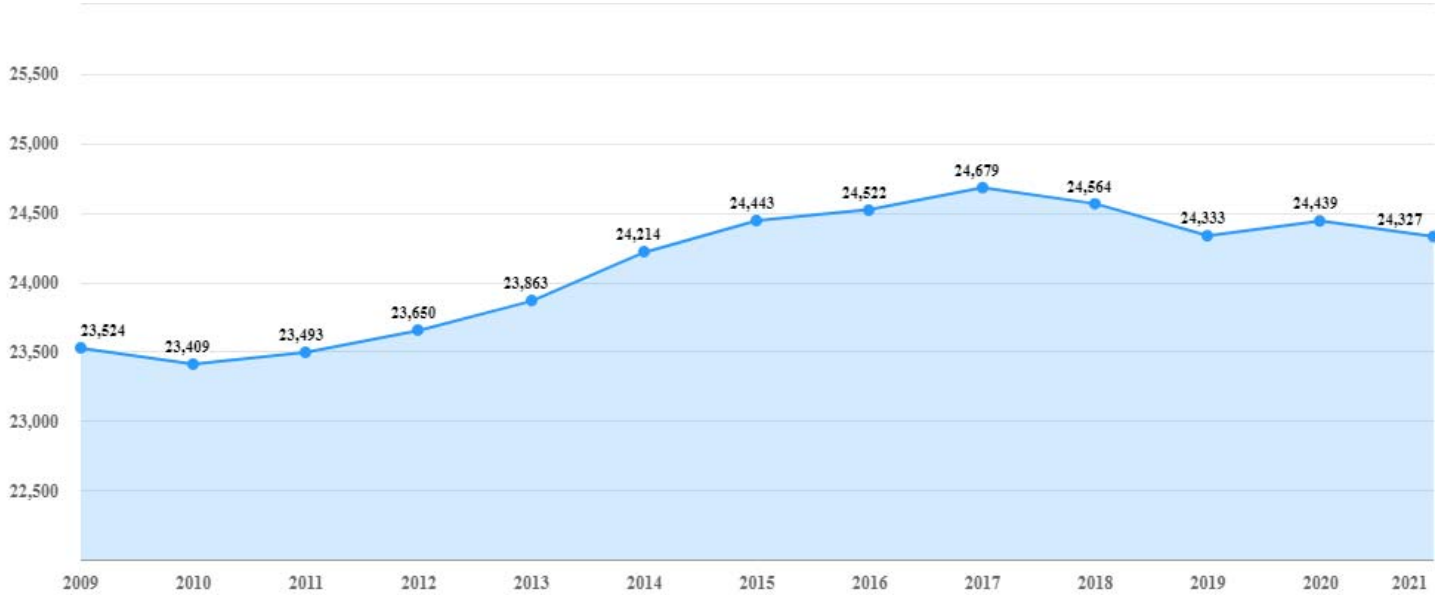
Council Districts

The picture below shows the boundaries of the 3 seats in Palmetto Bay in accordance with the Village Charter and their corresponding representative Council member along with the Mayor and the Vice Mayor. The Village covers 8.29 square miles.

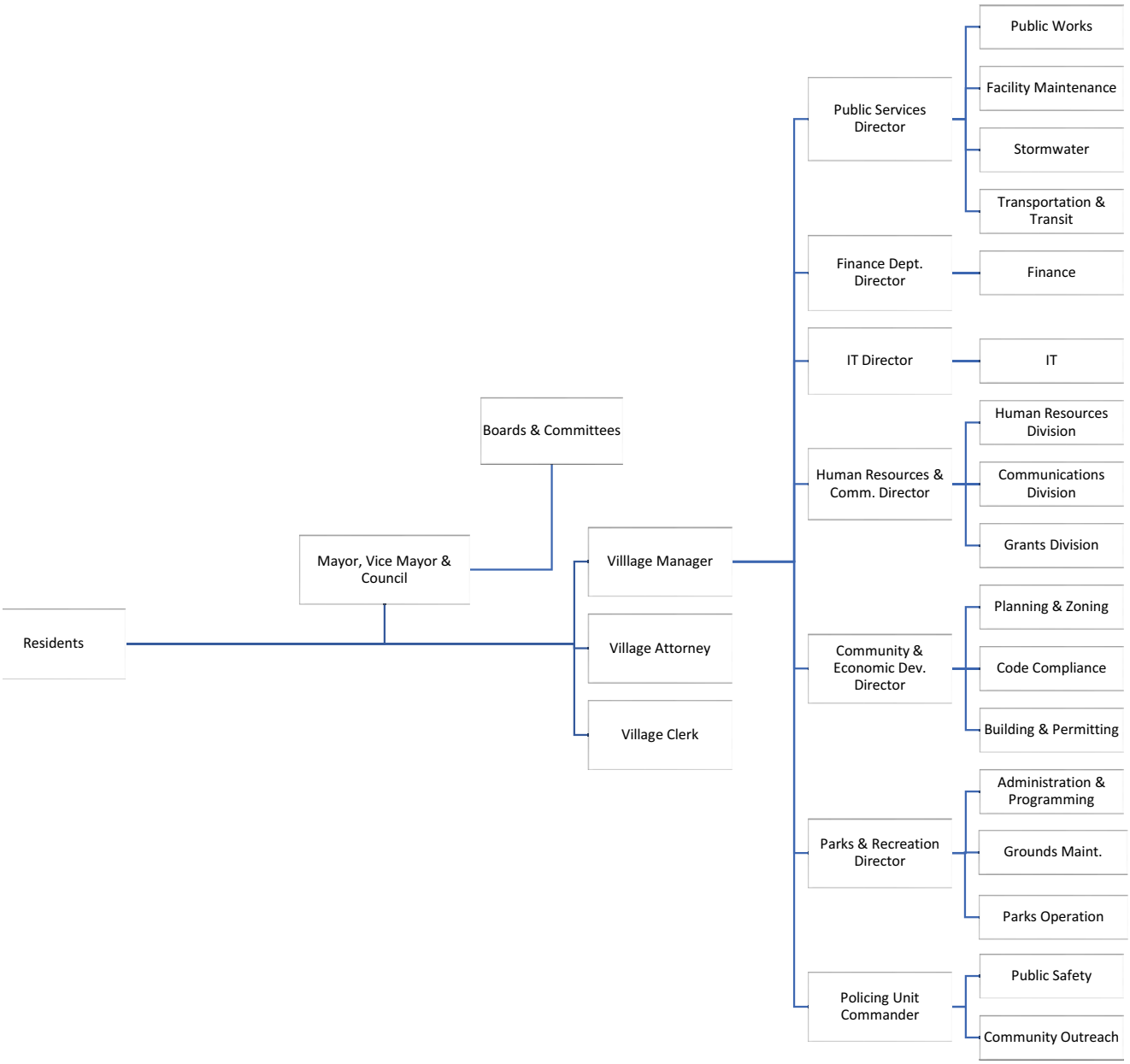


Demographics





Organization Chart



Staffing Summary

The table below shows the total positions approved in the budget under each Village department. Both Village and contractual positions are shown. The staffing details for each individual department are provided within the departmental pages of this budget.

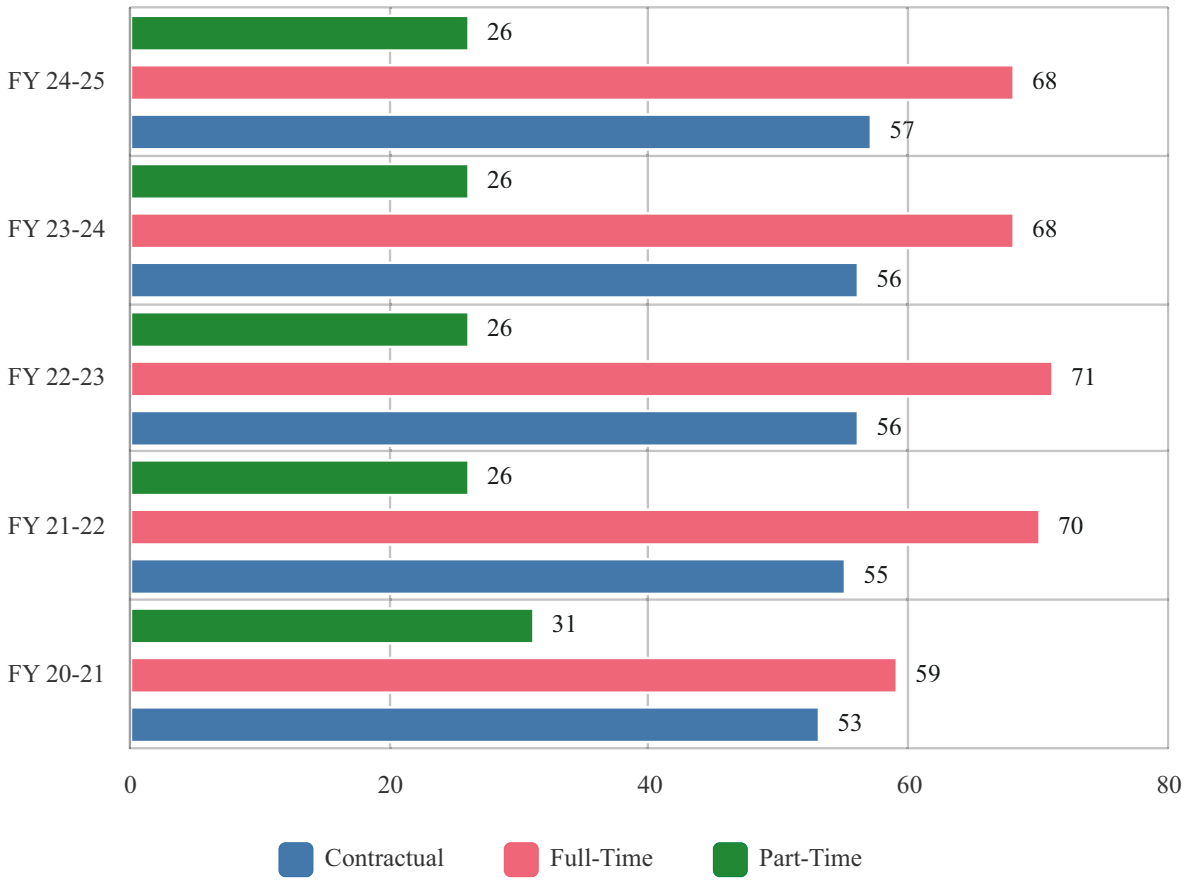
Position Summary

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
VILLAGE POSITIONS								
Village Council								
Mayor & Council	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Total Council Positions	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**
Departments								
Office of the Village Manager	0.0	4.0	0.0	3.0	0.0	3.0	0.0	3.0
Office of the Village Attorney	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Office of the Village Clerk	0.0	4.0	0.0	4.0	0.0	4.0	0.0	4.0
Finance Department	1.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0
Human Resources & Communications	1.0	6.0	2.0	5.0	2.0	5.0	2.0	5.0
Parks & Recreation	19.0	16.0	19.0	16.0	19.0	16.0	19.0	16.0
Community & Economic Development-P&Z	0.0	4.0	0.0	7.0	0.0	7.0	0.0	7.0
Community & Economic Development-Building	0.0	13.0	0.0	5.0	0.0	5.0	0.0	5.0
Information Technology	0.0	0.0	0.0	2.0	0.0	2.0	0.0	2.0
Public Services-Facilities Maintenance	0.0	4.0	0.0	4.0	0.0	4.0	0.0	4.0
Public Services-Public Works	0.0	13.0	0.0	15.0	0.0	15.0	0.0	15.0
Total Village Positions	**21.0**	**71.0**	**21.0**	**68.0**	**21.0**	**68.0**	**21.0**	**68.0**
Departments								
Community & Economic Development	7.0	0.0	7.0	0.0	7.0	0.0	8.0	0.0

Position Summary

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Palmetto Bay Policing Unit	0.0	49.0	0.0	49.0	0.0	49.0	0.0	49.0
Total Contractual Positions	**7.0**	**49.0**	**7.0**	**49.0**	**7.0**	**49.0**	**8.0**	**49.0**
SUMMARY								
Total Council Positions	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**
Total Village Positions	**21.0**	**71.0**	**21.0**	**68.0**	**21.0**	**68.0**	**21.0**	**68.0**
Total Contractual Positions	**7.0**	**49.0**	**7.0**	**49.0**	**7.0**	**49.0**	**8.0**	**49.0**

Personnel Changes



Fund Summaries

Consolidated by Function

		Special Revenue Funds							
Estimated Revenues	**General Fund**	**Transportation Funds**	**Transit Fund**	**Stormwater Fund**	**Building Fund**	**ARPA Fund**	**Other Special Revenue Fund**	**Capital and Maintenance Fund**	**Total Budget**
General Fund Millage 2.3500									
The General Fund Millage is 9.23% percent higher than the Rolled Back Rate									
Ad Valorem Taxes - Millage Per $1,000 = 2.3500	$10,285,200								$10,285,200
Utility Taxes	3,525,000								3,525,000
Franchise Fees	2,100,000								2,100,000
Licenses and Permits	261,000				2,000,000				2,261,000
Intergovernmental Revenue	4,124,000	1,968,398	600,000						6,692,398
Fines & Forfeitures	275,000								275,000
Charges for Services	1,017,500			850,000			40,000		1,907,500
Miscellaneous Revenue	645,457								645,457
ARPA Funding	0								0
TOTAL SOURCES:	**$22,233,157**	**$1,968,398**	**$600,000**	**$850,000**	**$2,000,000**	**$0**	**$40,000**	**$0**	**$27,691,555**
Transfers In	0	200,000			0		0	1,928,000	2,128,000
Beginning Fund Balances/Net Assets	13,139,739	1,910,629	4,375	1,323,000	506,017	454,456	948,651	921,344	19,208,211
TOTAL REVENUES, TRANSFERS AND BALANCES:	**$35,372,896**	**$4,079,027**	**$604,375**	**$2,173,000**	**$2,506,017**	**$454,456**	**$988,651**	**$2,849,344**	**$49,027,766**
EXPENDITURES:									
General Government	$6,812,283						5,000	410,000	$7,227,283
Public Safety	11,076,750						80,681		11,157,431
Building and Permitting	0				1,913,430				1,913,430
Public Works	0	2,775,917	589,661	1,236,049				225,000	4,826,627
Parks & Recreation	3,578,743						0	1,493,000	5,071,743

			Special Revenue Funds						
Estimated Revenues	**General Fund**	**Transportation Funds**	**Transit Fund**	**Stormwater Fund**	**Building Fund**	**ARPA Fund**	**Other Special Revenue Fund**	**Capital and Maintenance Fund**	**Total Budget**
Debt Service	765,381	0		108,790					874,171
Ameriacn Rescue Plan Act	0					454,456			454,456
TOTAL EXPENDITURES:	**$22,233,157**	**$2,775,917**	**$589,661**	**$1,344,839**	**$1,913,430**	**$454,456**	**$85,681**	**$2,128,000**	**$31,525,141**
Transfers Out	2,128,000	360,000	14,000	0			0	0	2,502,000
Restricted Fund Balance	0	943,110	714	828,161	592,587	0	345,773	0	2,710,345
Commited Fund Balance	0	0	0	0			557,197	721,344	1,278,541
Assigned Fund Balance	4,700,000	0	0	0			0	0	4,700,000
Unassigned Fund Balance	6,311,739	0	0	0			0	0	6,311,739
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES:	**$35,372,896**	**$4,079,027**	**$604,375**	**$2,173,000**	**$2,506,017**	**$454,456**	**$988,651**	**$2,849,344**	**$49,027,766**

Consolidated by Object

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING FUND BALANCE - ALL FUNDS	**29,753,284**	**$27,858,218**	**$32,624,798**	**$32,624,798**	**$19,208,211**	**$19,208,211**
REVENUES - ALL FUNDS						
Ad Valorem Taxes @ 2.3500 mills @ 95%	8,391,364	9,316,029	9,316,029	9,439,585	10,285,200	$10,285,200
Utility Taxes	3,530,712	3,440,000	3,440,000	3,435,000	3,525,000	3,525,000
Franchise Fees	2,238,704	1,900,000	1,900,000	1,950,000	2,100,000	2,100,000
Licenses and Permits	197,273	214,000	214,000	330,866	261,000	261,000
Intergovernmental Revenue	4,050,170	3,809,523	3,809,523	4,000,385	4,124,000	4,124,000
Fines and Forfeitures	81,707	210,000	210,000	362,168	275,000	275,000
Charges for Services	1,085,915	1,068,894	1,068,894	1,022,960	1,017,500	1,017,500
Interest Income	371,426	225,000	225,000	468,137	349,476	349,476
Other Miscellaneous Revenues	348,899	305,280	305,280	337,107	295,981	295,981
ARPA	-	-	-	-	-	-
Special Revenue Funds	6,242,885	5,363,786	5,554,564	6,258,153	5,458,398	5,458,398
TOTAL REVENUES - ALL FUNDS	**26,539,055**	**25,852,512**	**26,043,290**	**27,604,361**	**27,691,555**	**$27,691,555**
Inter Fund Transfer	1,950,000	11,057,068	12,067,556	10,760,488	2,128,000	$2,128,000
TOTAL SOURCES - ALL FUNDS	**58,242,339**	**64,767,798**	**70,735,644**	**70,989,647**	**49,027,766**	**$49,027,766**
EXPENDITURES - ALL FUNDS						
Operating Expenditures						
Personnel Services	5,969,271	8,554,640	8,554,640	7,147,340	7,468,902	$7,468,902
Operating Expenses	7,722,246	18,194,752	18,219,752	18,047,402	19,800,612	19,800,612
Total Operating Expenditures	13,691,517	26,749,392	26,774,392	25,194,742	27,269,514	27,269,514
Capital Outlay	8,951,613	12,621,036	13,565,703	14,814,884	3,755,456	3,755,456
Debt Service						
Principal	633,925	661,483	661,483	661,483	532,223	532,223

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Interest	390,486	349,839	349,839	349,839	341,948	341,948
Total Debt Service	**1,024,411**	**1,011,322**	**1,011,322**	**1,011,322**	**874,171**	**874,171**
TOTAL EXPENDITURES - ALL FUNDS	**23,667,541**	**40,381,750**	**41,351,417**	**41,020,948**	**31,899,141**	**$31,899,141**
Other Financing Uses	-	900,000	900,000	900,000	200,000	200,000
Transfer for Capital Outlay	1,700,000	8,750,000	9,760,488	9,760,488	1,928,000	1,928,000
Transfer to Maintenance Fund	250,000	100,000	100,000	100,000	-	-
Transfer of Fund Balance	-	1,307,068	1,307,068	-	-	-
Fund Balance						
Restricted Fund Balance	6,101,787	2,150,950	2,747,793	4,575,250	2,710,345	2,710,345
Committed Fund Balance	3,437,366	1,174,198	3,550,789	1,493,222	1,278,541	1,278,541
Assigned Fund Balance	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Unassigned Fund Balance	18,385,645	5,303,832	6,318,089	8,439,739	6,311,739	6,311,739
Total Fund Balance	**32,624,798**	**13,328,980**	**17,316,671**	**19,208,211**	**15,000,625**	**15,000,625**
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES ALL FUNDS	**58,242,339**	**64,767,798**	**70,735,644**	**70,989,647**	**49,027,766**	**$49,027,766**

Consolidated by Fund

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
GENERAL FUND						
BEGINNING FUND BALANCE	**$14,776,368**	**$21,060,900**	**$23,085,645**	**$23,085,645**	**$13,139,739**	**$13,139,739**
Revenues	20,296,170	20,488,726	20,488,726	21,346,208	22,233,157	22,233,157
Transfer In	-	1,307,068	1,307,068	-	-	-
Expenditures						
Personnel	3,707,583	5,815,318	5,815,318	4,895,813	4,883,464	4,883,464
Operating	5,568,844	15,224,853	15,224,853	14,880,190	16,584,312	16,584,312
Capital Outlay	-	-	-	-	-	-
Debt Service						
Principal	411,147	436,276	436,276	436,276	451,046	451,046
Interest	349,319	319,347	319,347	319,347	314,335	314,335
TOTAL EXPENDITURES	**10,036,893**	**21,795,794**	**21,795,794**	**20,531,626**	**22,233,157**	**22,233,157**
Other Financing Uses	-	900,000	900,000	900,000	200,000	200,000
Transfer for Capital Outlay	1,700,000	8,750,000	9,760,488	9,760,488	1,928,000	1,928,000
Transfer to Maintenance Fund	250,000	100,000	100,000	100,000	-	-
Transfer of Fund Balance	-	1,307,068	1,307,068	-	-	-
Fund Balance						
Restricted Fund Balances	-	-	-	-	-	-
Commited Fund Balances	-	-	-	-	-	-
Assigned Fund Balance	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Unassigned Fund Balance	18,385,645	5,303,832	6,318,089	8,439,739	6,311,739	6,311,739
ENDING GENERAL FUND BALANCE	**$23,085,645**	**$10,003,832**	**$11,018,089**	**$13,139,739**	**$11,011,739**	**$11,011,739**
SPECIAL REVENUE FUND						
BEGINNING FUND BALANCE	**$14,976,916**	**$6,797,318**	**$9,539,153**	**$9,539,153**	**$6,068,472**	**$6,068,472**

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Revenues	6,242,885	5,363,786	5,554,564	6,258,153	5,458,398	5,458,398
Transfer and Other Financing Sources	1,950,000	9,750,000	10,760,488	10,760,488	2,128,000	2,128,000
Expenditures						
Personnel	2,261,688	2,739,322	2,739,322	2,251,527	2,585,438	2,585,438
Operating	2,153,402	2,969,899	2,994,899	3,167,212	3,216,300	3,216,300
Capital Outlay	8,951,613	12,621,036	13,565,703	14,814,884	3,755,456	3,755,456
Debt Service						
Principal	222,778	225,207	225,207	225,207	81,177	81,177
Interest	41,167	30,492	30,492	30,492	27,613	27,613
TOTAL EXPENDITURES	**13,630,648**	**18,585,956**	**19,555,623**	**20,489,322**	**9,665,984**	**9,665,984**
Fund Balance						
Restricted Fund Balances	6,101,787	2,150,950	2,747,793	4,575,250	2,710,345	2,710,345
Commited Fund Balances	3,437,366	1,174,198	3,550,789	1,493,222	1,278,541	1,278,541
ENDING SPECIAL REVENUE FUND BALANCE	**$9,539,153**	**$3,325,148**	**$6,298,582**	**$6,068,472**	**$3,988,886**	**$3,988,886**
TOTAL FUND BALANCE - ALL FUNDS	**$32,624,798**	**$13,328,980**	**$17,316,671**	**$19,208,211**	**$15,000,625**	**$15,000,625**

General Fund

General Fund Summaries

General Fund Summary by Function

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING GENERAL FUND BALANCE	**$14,776,368**	**$21,060,900**	**$23,085,645**	**$23,085,645**	**$13,139,739**	**$13,139,739**
REVENUES						
Ad Valorem Taxes @ 2.3500 mills @ 95%	8,391,364	9,316,029	9,316,029	9,439,585	10,285,200	10,285,200
Utility Taxes	3,530,712	3,440,000	3,440,000	3,435,000	3,525,000	3,525,000
Franchise Fees	2,238,704	1,900,000	1,900,000	1,950,000	2,100,000	2,100,000
Licenses and Permits	197,273	214,000	214,000	330,866	261,000	261,000
Intergovernmental Revenue	4,050,170	3,809,523	3,809,523	4,000,385	4,124,000	4,124,000
Fines and Forfeitures	81,707	210,000	210,000	362,168	275,000	275,000
Charges for Services	1,085,915	1,068,894	1,068,894	1,022,960	1,017,500	1,017,500
Interest Income	371,426	225,000	225,000	468,137	349,476	349,476
Other	348,899	305,280	305,280	337,107	295,981	295,981
ARPA Funding	-	-	-	-	-	-
TOTAL REVENUES	**$20,296,170**	**$20,488,726**	**$20,488,726**	**$21,346,208**	**$22,233,157**	**$22,233,157**
Transfer from Fund Balance	-	1,307,068	1,307,068	-	-	-
TOTAL SOURCES	**$35,072,538**	**$42,856,694**	**$44,881,439**	**$44,431,853**	**$35,372,896**	**$35,372,896**
EXPENDITURES						
Operating						
Village Council	176,395	220,805	220,805	169,226	215,198	215,198
Village Manager	375,541	363,550	363,550	336,521	384,855	384,855
Village Clerk	321,892	488,146	488,146	386,270	473,512	473,512
Village Attorney	398,595	600,769	600,769	570,737	696,635	696,635
Finance Department	563,677	566,555	566,555	508,004	560,175	560,175
Human Resources & Communications	453,566	811,520	811,520	699,996	834,170	834,170
Planning & Zoning (Comm. & Econ. Dev.)	353,077	844,516	844,516	656,047	678,933	678,933
Information Technology	-	281,555	281,555	237,476	382,666	382,666
General Government	1,035,692	1,790,000	1,790,000	1,669,595	1,912,550	1,912,550

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Facilities Maintenance (Public Services)	586,047	732,839	732,839	625,073	673,589	673,589
Police Services	2,138,165	10,254,750	10,254,750	10,411,416	11,076,750	11,076,750
Parks & Recreation	2,873,780	4,085,166	4,085,166	3,505,642	3,578,743	3,578,743
Total Operating	**$9,276,427**	**$21,040,171**	**$21,040,171**	**$19,776,003**	**$21,467,776**	**$21,467,776**
DEBT						
Principal	411,147	436,276	436,276	436,276	451,046	451,046
Interest	349,319	319,347	319,347	319,347	314,335	314,335
Total Debt	**$760,466**	**$755,623**	**$755,623**	**$755,623**	**$765,381**	**$765,381**
TOTAL EXPENDITURES	**$10,036,893**	**$21,795,794**	**$21,795,794**	**$20,531,626**	**$22,233,157**	**$22,233,157**
Other Financing Uses	-	900,000	900,000	900,000	200,000	200,000
Transfer for Capital Outlay	1,700,000	8,750,000	9,760,488	9,760,488	1,928,000	1,928,000
Transfer to Maintenance Fund	250,000	100,000	100,000	100,000	-	-
Transfer of Fund Balance	-	1,307,068	1,307,068	-	-	-
FUND BALANCE						
Restricted Fund Balance	-	-	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance Categories:		-	-	-	-	-
Declared Emergencies	650,000	650,000	650,000	650,000	650,000	650,000
Community Growth	500,000	500,000	500,000	500,000	500,000	500,000
Revenue Volatility	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Litigation Reserve	350,000	350,000	350,000	350,000	350,000	350,000
Asset Repair or Replacement and Maintenance	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Unassigned General Fund Balance	18,385,645	5,303,832	6,318,089	8,439,739	6,311,739	6,311,739
TOTAL FUND BALANCE	**$23,085,645**	**$10,003,832**	**$11,018,089**	**$13,139,739**	**$11,011,739**	**$11,011,739**
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**$35,072,538**	**$42,856,694**	**$44,881,439**	**$44,431,853**	**$35,372,896**	**$35,372,896**

General Fund Summary by Object

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
GENERAL FUND						
BEGINNING FUND BALANCE	**$14,776,368**	**$21,060,900**	**$23,085,645**	**$23,085,645**	**$13,139,739**	**$13,139,739**
REVENUES						
Transfer In	-	1,307,068	1,307,068	-	-	-
EXPENDITURES						
Personnel						
Village Council	171,029	207,305	207,305	164,736	201,198	201,198
Village Manager	373,016	350,550	350,550	331,814	368,032	368,032
Village Clerk	282,304	410,996	410,996	310,715	325,362	325,362
Village Attorney	153,060	196,769	196,769	165,307	217,635	217,635
Finance Department	510,311	501,405	501,405	454,447	494,525	494,525
Information Technology	-	236,055	236,055	183,482	244,666	244,666
Human Resources & Communications	363,863	663,920	663,920	564,926	701,670	701,670
Planning & Zoning (Comm. & Econ. Dev.)	274,444	737,516	737,516	562,338	379,331	379,331
General Government	-	-	-	-	-	-
Facilities Maintenance (Public Services)	254,895	322,589	322,589	259,958	205,339	205,339
Police Services	-	-	-	-	-	-
Parks & Recreation	1,324,661	2,188,213	2,188,213	1,898,090	1,745,706	1,745,706
Total Personnel	**3,707,583**	**5,815,318**	**5,815,318**	**4,895,813**	**4,883,464**	**4,883,464**
Operating						
Village Council	5,366	13,500	13,500	4,490	14,000	14,000
Village Manager	2,525	13,000	13,000	4,707	16,823	16,823
Village Clerk	39,588	77,150	77,150	75,555	148,150	148,150
Village Attorney	245,535	404,000	404,000	405,430	479,000	479,000
Finance Department	53,366	65,150	65,150	53,557	65,650	65,650
Information Technology	-	45,500	45,500	53,994	138,000	138,000
Human Resources & Communications	89,703	147,600	147,600	135,070	132,500	132,500
Planning & Zoning (Comm. & Econ. Dev.)	78,633	107,000	107,000	93,709	299,602	299,602
General Government	1,035,692	1,790,000	1,790,000	1,669,595	1,912,550	1,912,550
Facilities Maintenance (Public Services)	331,152	410,250	410,250	365,115	468,250	468,250
Police Services	2,138,165	10,254,750	10,254,750	10,411,416	11,076,750	11,076,750
Parks & Recreation	1,549,119	1,896,953	1,896,953	1,607,552	1,833,037	1,833,037
Total Operating	**5,568,844**	**15,224,853**	**15,224,853**	**14,880,190**	**16,584,312**	**16,584,312**

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Capital Outlay						
Debt Service						
Principal	411,147	436,276	436,276	436,276	451,046	451,046
Interest	349,319	319,347	319,347	319,347	314,335	314,335
Total Debt	**760,466**	**755,623**	**755,623**	**755,623**	**765,381**	**765,381**
TOTAL EXPENDITURES	**$10,036,893**	**$21,795,794**	**$21,795,794**	**$20,531,626**	**$22,233,157**	**$22,233,157**
Other Financing Uses	-	900,000	900,000	900,000	200,000	200,000
Transfer for Capital Outlay	1,700,000	8,750,000	9,760,488	9,760,488	1,928,000	1,928,000
Transfer to Maintenance Fund	250,000	100,000	100,000	100,000	-	-
Transfer of Fund Balance	-	1,307,068	1,307,068	-	-	-
Fund Balance						
Restricted Fund Balances	-	-	-	-	-	-
Commited Fund Balances	-	-	-	-	-	-
Assigned Fund Balance	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Unassigned Fund Balance	18,385,645	5,303,832	6,318,089	8,439,739	6,311,739	6,311,739
ENDING GENERAL FUND BALANCE	**$23,085,645**	**$10,003,832**	**$11,018,089**	**$13,139,739**	**$11,011,739**	**$11,011,739**

General Fund Revenues

Revenue by Source

Description of General Fund Revenues

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.

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 known as Occupational License Tax, the Local Business Tax License is a countywide requirement. Businesses operating within a city or within an unincorporated area must secure a municipal license to operate. Countywide license fees are shared with municipalities based on a formula that includes population. The Village will also collect a municipal local business tax license fee equal to that previously paid to the County. Licenses must be renewed annually. The budget is based on the estimated amount collected for the prior year.

Intergovernmental Revenue:
Local Government ¾ 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: a portion of state revenues that are "shared" with local municipalities by the State based on a predetermined allocation methodology. The budget is based on estimates provided by the State.

Alcohol Beverage Fees: a portion of the annual State license tax levied on manufacturers, distributors, vendors, brokers, sales agents, & importers of alcoholic beverages & collected within a municipality is shared with the local government in the form of Alcohol License revenues. The budget is based on the estimated amount collected for the prior year.

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: fines collected from 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 2023-24 is $13,139,739. 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 which are inherently non-spendable, such as inventory or long-term receivables. The Village budget has no funds in this category and therefore the budget does not show a line item for this category.
- Restricted: assets that have externally enforceable limitations on use, such as grants or funding containing provisions which are imposed by law. The Village reports grant revenues in the Special Revenue Fund. This category has no funds and is therefore not shown as a line item.
- Committed: assets with self-imposed limitations, usually set by the highest level of decision making that requires formal action at the same level to remove.
- 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 2023-24 are as follows:
  - 1. Declared Emergencies: $ 650,000
  - 2. Community Growth: $ 500,000
  - 3. Revenue Volatility: $ 1,000,000
  - 4. Litigation Reserve: $ 350,000
  - 5. Asset Repair, Replacement & Maintenance: $ 2,200,000
- Unassigned: Refers to any part of total Fund Balance that has not been designated as part of any of the four previous categories. The budget for FY 2023-24 shows an estimated total of $8,439,739 in this category.

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Ad-Valorem Taxes						
Ad Valorem Taxes @ 2.3500 mills @ 95%	8,262,521	9,314,029	$9,314,029	9,271,485	10,180,200	$10,180,200
Ad Valorem Taxes - Delinquent	121,151	1,000	1,000	148,100	100,000	100,000
Ad Valorem Taxes - Interest	7,692	1,000	1,000	20,000	5,000	5,000
Total Ad-Valorem Taxes	**8,391,364**	**9,316,029**	**9,316,029**	**9,439,585**	**10,285,200**	**10,285,200**
Utility Taxes						
Utility Taxes - Electric	3,126,579	3,000,000	3,000,000	3,000,000	3,100,000	3,100,000
Utility Taxes - Water	342,989	360,000	360,000	350,000	330,000	330,000
Utility Taxes - Gas	61,144	80,000	80,000	85,000	95,000	95,000
Total Utility Taxes	**3,530,712**	**3,440,000**	**3,440,000**	**3,435,000**	**3,525,000**	**3,525,000**
Franchise Fees						
Franchise Fee - Electric	2,238,704	1,900,000	1,900,000	1,950,000	2,100,000	2,100,000
Total Franchise Fees	**2,238,704**	**1,900,000**	**1,900,000**	**1,950,000**	**2,100,000**	**2,100,000**
Licenses and Permits						
County Local business tax	32,036	30,000	30,000	30,000	30,000	30,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Village Local business tax	35,235	60,000	60,000	150,000	125,000	125,000
Zoning Application Processing	108,608	100,000	100,000	104,742	75,000	75,000
Administrative Variances	-	-	-	0	-	-
Sidewalk CafÈ Permits	1,200	2,000	2,000	5,333	4,000	4,000
Lot Clearing	-	-	-	13,006	5,000	5,000
Certificate Of Use	18,004	20,000	20,000	19,898	15,000	15,000
Special Event Fees	-	-	-	5,100	5,000	5,000
Golf Cart Registration	2,190	2,000	2,000	2,787	2,000	2,000
Total Licenses & Permits	**197,273**	**214,000**	**214,000**	**330,866**	**261,000**	**261,000**
Intergovernmental Revenues						
State Revenue Sharing	553,072	567,023	567,023	562,517	570,000	570,000
Unified Communications Services Tax	869,256	800,000	800,000	840,000	850,000	850,000
Alcoholic Beverage Licenses	3,822	42,500	42,500	4,815	4,000	4,000
Local Government 1/2 Cent Sales Tax	2,624,020	2,400,000	2,400,000	2,593,053	2,700,000	2,700,000
Total Intergovernmental Revenues	**4,050,170**	**3,809,523**	**3,809,523**	**4,000,385**	**4,124,000**	**4,124,000**
Charges For Services						
Lobbyist registration	5,880	4,410	4,410	22,213	5,000	5,000
Election qualifying fees	-	-	-	0		-
Passport Service	82,327	85,600	85,600	64,047	50,000	50,000
Police Services	13,159	10,000	10,000	22,353	15,000	15,000
Coral Reef Park (CRP) Rentals		-	-			-
CRP Summer Camp Registration	108,936	100,000	100,000	96,442	100,000	100,000
CRP League Fees	22,406	20,000	20,000	19,916	20,000	20,000
CRP Concession sales		-	-			-
CRP Film location fee	900	900	900	213	300	300
CRP Tennis Camp	23,928	30,000	30,000	15,391	30,000	30,000
CRP After School Care	-	-	-			-
CRP Rec Room Rentals	5,654	5,654	5,654	5,644	-	-
CRP Oak Hammock 1 Rental	5,040	5,000	5,000	5,950	6,500	6,500
CRP Oak Hammock 2 Rental	-	-	-	0	-	-
CRP Oak Hammock 3 Rental	1,470	1,500	1,500	1,946	1,500	1,500
CRP Oak Hammock 4 Rental	1,837	1,500	1,500	1,120	1,500	1,500
CRP Gazebo Rental	21,108	20,000	20,000	27,112	20,000	20,000
CRP Ballfield Rental	2,750	2,000	2,000	9,200	5,000	5,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
CRP Tournament Ballfield Rental	-	-	-	0	-	-
CRP Open Field Rental	(177)	-	-	0	-	-
CRP Meditation Garden Rental	-	-	-	493	-	-
CRP Tennis Court Rental	60,434	55,000	55,000	66,969	60,000	60,000
CRP Pickell Ball	3,564	1,000	1,000	5,194	-	-
CRP Racquetball Court Rental	840	3,000	3,000	193	-	-
CRP Tennis Group Lessons	96,065	90,000	90,000	89,998	90,000	90,000
CRP Tennis Private Lessons	160,142	150,000	150,000	133,882	150,000	150,000
CRP Miscellaneous Rental	18,087	20,000	20,000	18,795	20,000	20,000
CRP Tennis Social		-	-		-	-
Palmetto Bay Park (PBP) Rentals		-	-			-
PBP Concession Sales	-	-	-			-
PBP Summer Camp Registration	-	-	-			-
PBP League fees	27,065	20,000	20,000	16,095	20,000	20,000
PBP Film location fee	-	-	-			-
PBP Rec Room Rentals	10,350	10,000	10,000	11,530	10,000	10,000
PBP Tournament/Field Rentals	9,392	9,000	9,000	6,326	5,000	5,000
PBP Pavilion North Rental	3,410	3,500	3,500	2,664	2,500	2,500
PBP Pavilion South Rental	1,924	2,000	2,000	3,675	2,500	2,500
PBP Ballfield Rental	900	50	50	800	500	500
PBP Miscellaneous Rental	1,890	2,500	2,500	1,632	2,000	2,000
PBP Pavilion Playground	6,013	6,500	6,500	11,240	7,500	7,500
Thalatta Estate Park (TE) Rentals		-	-			-
TE Film location fee	5,270	5,000	5,000	5,746	3,000	3,000
TE League fee	-	-	-			-
TE Covered Terrace Rental	3,864	4,000	4,000	2,200	4,000	4,000
TE Outdoor Terrace Rental	24,843	20,000	20,000	20,140	20,000	20,000
TE Waterside Ceremony Rental	2,595	2,400	2,400	2,783	2,400	2,400
TE Garden Lawn Rental	(820)	-	-	1,100	500	500
TE Package Rental	175,495	200,000	200,000	191,080	200,000	200,000
TE Catering Permit	17,408	17,500	17,500	16,035	17,500	17,500
TE Security Service Charges	25,027	25,000	25,000	23,223	25,000	25,000
TE Valet Service Charges	62,136	70,000	70,000	42,241	70,000	70,000
TE Miscellaneous Rental	40,204	35,000	35,000	32,318	25,000	25,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
TE Education Room	1,875	2,000	2,000	233	1,000	1,000
TE-Parking	21,300	20,000	20,000	18,000	20,000	20,000
Other Charges for Services		-	-	0	-	-
Ludovici Park (LP) Film location fee	-	-	-	0	-	-
LP League fee	1,308	-	-	0	-	-
LP Community Room Rental	5,600	4,000	4,000	3,816	2,000	2,000
LP Amphitheater Rental	1,381	1,400	1,400	0	-	-
LP Grass Rental	600	700	700	0	-	-
LP Pavilion Rental		-	-	0	-	-
LP Park Rental		-	-	0	-	-
LP Miscellaneous Rental		-	-	0	-	-
LP Security Service Charges		-	-	0	-	-
PCH Program/Activity Registration	2,305	500	500	2,150	500	500
PCH Miscellaneous Rental	(20)	1,980	1,980	232	1,500	1,500
PCH Community Room Rental	250	300	300	630	300	300
PCH Security Service Charges		-	-		-	-
Total Charges for Services	**1,085,915**	**1,068,894**	**1,068,894**	**1,022,960**	**1,017,500**	**1,017,500**
Fines and Forfeitures						
Fines & Forfeitures - Parking Tickets	49,745	50,000	50,000	134,152	75,000	75,000
School Crossing Guards	31,962	30,000	30,000	20,180	25,000	25,000
Fines - Code Compliance	-	130,000	130,000	207,836	175,000	175,000
Total Fines & Forfeitures	**81,707**	**210,000**	**210,000**	**362,168**	**275,000**	**275,000**
Interest Earnings						
Interest Earnings	371,426	225,000	225,000	468,137	349,476	349,476
Total Interest Earnings	**371,426**	**225,000**	**225,000**	**468,137**	**349,476**	**349,476**
Other						
Miscellaneous Rent	-	-	-		-	-
Library Rent	106,201	108,980	108,980	108,981	108,981	108,981
Concession Rent - PBP	-	-	-	1,867	2,500	2,500
Concession Rent - CRP	8,692	8,000	8,000	10,467	15,000	15,000
Donations	1,300	1,300	1,300	4,883	1,500	1,500
Sponsorships - General Events	70,110	60,000	60,000	77,600	60,000	60,000
General Government Miscellaneous Income	116,315	75,000	75,000	57,438	50,000	50,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Convenience Fees	32,013	32,000	32,000	33,756	35,000	35,000
Summer Camp Sales	-	-	-	0		-
Vendor Fees	4,250	5,000	5,000	6,233	3,000	3,000
Utility Reimbursement -Library	10,018	15,000	15,000	35,882	20,000	20,000
Total Other	**348,899**	**305,280**	**305,280**	**337,107**	**295,981**	**295,981**
General Fund Revenues Sub-Total	**20,296,170**	**20,488,726**	**20,488,726**	**21,346,208**	**22,233,157**	**22,233,157**
Transfer & Other Financing Sources						
Transfer In	-		-		-	-
Total Transfer & Other Financing Sources	**-**	**-**	**-**		**-**	**-**
TOTAL GENERAL FUND REVENUE	**20,296,170**	**20,488,726**	**20,488,726**	**21,346,208**	**22,233,157**	**22,233,157**

Departments

Village Council

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 that 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.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Mayor & Council								
Mayor	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Vice Mayor	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Councilmember	3.0	0.0	3.0	0.0	3.0	0.0	3.0	0.0
Total Positions	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages-Council	81,117	$80,400	$80,400	$80,139	$80,400	$80,400
Other Wages	-					
Payroll Taxes	4,822	6,150	6,150	4,754	6,150	6,150
Retirement Contributions	8,141	27,755	27,755	8,640	9,648	9,648
Health & Life Insurance	56,149	87,000	87,000	50,655	87,000	87,000
Health Allowance	20,800	6,000	6,000	20,548	18,000	18,000
Total Personnel	**171,029**	**207,305**	**207,305**	**164,736**	**201,198**	**201,198**
Travel & Meetings	2,568	7,500	7,500	1,825	7,500	7,500
Office Supplies	110	2,500	2,500	500	3,000	3,000
Publications, Subscriptions & Memberships	740	1,000	1,000	0	1,000	1,000
Professional Development	1,948	2,500	2,500	2,165	2,500	2,500
Total Operating	**5,366**	**13,500**	**13,500**	**4,490**	**14,000**	**14,000**
TOTAL VILLAGE COUNCIL	**176,395**	**$220,805**	**220,805**	**169,226**	**$215,198**	**$215,198**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Health Allowance – Two additional Council members are eligible for Health Allowance.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
B	Resolutions	120	106	106
B	Ordinances	23	10	26

Village Manager

Nick Marano
Village Manager

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.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Office of the Village Manager								
Village Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Assistant to the Manager	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Executive Assistant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
Administrative Aide I*	0.0	1.0	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	0.0	0.0
Total Positions	**0.0**	**4.0**	**0.0**	**3.0**	**0.0**	**3.0**	**0.0**	**3.0**

Staffing Position Notes
*formerly Admin. Aide/Receptionist

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages	264,373	$227,203	$227,203	$222,421	$245,476	$245,476
Other Wages	6,553	5,000	5,000	6,044	5,000	5,000
Regualr Overtime	-	-	-	-		-
Payroll Taxes	18,409	17,381	17,381	15,062	18,779	18,779
Retirement Contributions	39,385	65,896	65,896	50,190	63,707	63,707
Health & Life Insurance	44,296	35,070	35,070	38,097	35,070	35,070
Total Personnel	**373,016**	**350,550**	**350,550**	**331,814**	**368,032**	**368,032**
Temporary Administrative Support Services	422		-	884	-	-
Travel & Per Diem	29	5,000	5,000	-	5,000	5,000
Expense Reimbursement Allowance	-	1,000	1,000	-	1,000	1,000
Operating Supplies	69	1,500	1,500	104	1,604	1,604
Publications, Subscriptions & Memberships	1,725	2,500	2,500	2,819	5,319	5,319
Professional Development	280	3,000	3,000	900	3,900	3,900
Total Operating	**2,525**	**13,000**	**13,000**	**4,707**	**16,823**	**16,823**
TOTAL VILLAGE MANAGER	**375,541**	**$363,550**	**363,550**	**336,521**	**$384,855**	**$384,855**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Village Clerk

Missel Arocha
Village Clerk

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 and/or notes. 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.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Office of the Village Clerk								
Village Clerk	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Administrative Assistant I	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Administrative Assistant II	0.0	3.0	0.0	3.0	0.0	3.0	0.0	2.0
Total Positions	**0.0**	**4.0**	**0.0**	**4.0**	**0.0**	**4.0**	**0.0**	**4.0**

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
Council Focus Areas		
A: Accessible, efficient, and transparent government energized by engaged and informed residents.		
FY 23-24 Accomplishments		
A: Extend Village Hall hours in the summer to allow additional passport appointments at Village Hall for the public	X	
A: Develop "how to" educational video series for the public	X	
A: Create newly-elected Councilmember orientation packages	X	
A: Host a series of sessions to train employees on public records disposal rules and regulations	X	
A: Maintain an accounting of all Village documents electronically	X	
A: Online registration and payment option for Golf Cart Registrations and Lobbyist Registrations	X	
A: Online registration and payment option for Golf Cart Registrations and Lobbyist Registrations	X	
A: Codify the Code of Ordinances on a quarterly basis vs. semi-annually	X	
FY 24-25 Goals		
A: Continue to serve as the Village's Supervisor of Elections		
A: Launch an electronic voting solution for public meetings for the Council		
A: Increase the number of passport customers to result in an increase of revenue for the Village by extending summer hours and creating Open House opportunities		
A: Modify the existing Passport Photo Fee		
A: Launch the issuance of money orders as a revenue source for the Village		
A; Digitize records		
A: Stay abreast of innovative and emerging communication methods, techniques and technologies that promote transparency in the Village		
A: Create Mayor and Council Orientation Packages for newly elected officials		
A: Educate/ train employees on proper public records disposal laws/rules		
A: Maintain current accounting of all public records		
A: Initiate the 2nd Annual Citizens' Academy Program		
A: Implement and launch digital golf cart registration renewals and lobbyist registrations		
A: Continue to complete and distribute Village Council and Local Planning Agency meeting agendas in a timely manner		
A: Maintain the codification process of the Villageís Ordinances, including publication of the Villageís Code on the Village website		
A: Continue to provide public records through coordination with the Village Attorney and Village Managerís office in order to ensure that records are timely and reasonably provided		
A: Continue to to serve as the Liaison between Village Advisory Board and Committees and launch a software program that will track term limits		
A: Develop "how to" educational video series for the public		
A: Codify the Code of Ordinances on a quarterly basis vs. semi-annually		

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages	198,832	$262,964	$262,964	$217,198	$226,433	$226,433
Other Wages	2,823	4,500	4,500	3,898	5,000	5,000
Regular Overtime	333			58	-	
Payroll Taxes	15,795	20,117	20,117	17,539	17,322	17,322
Retirement Contributions	24,939	60,775	60,775	28,707	34,847	34,847
Health & Life Insurance	39,582	62,640	62,640	43,315	41,760	41,760
Total Personnel	**282,304**	**410,996**	**410,996**	**310,715**	**325,362**	**325,362**
Professional Services - Consulting	-	25,000	25,000	-	25,000	25,000
Administrative Temp	750	-	-	-	-	-
Travel & Per Diem	-	3,000	3,000	2,715	3,000	3,000
Postage	3,900	5,000	5,000	4,526	2,500	2,500
Ordinance Codification	714	8,000	8,000	8,000	8,000	8,000
Legal Advertisement	20,673	32,000	32,000	57,606	60,000	60,000
Election Costs	10,965	-	-	-	45,000	45,000
Operating Supplies	540	1,000	1,000	1,333	2,000	2,000
Passport Supplies	1,211	1,500	1,500	610	1,000	1,000
Publications, Subscriptions & Memberships	600	650	650	400	650	650
Professional Development	235	1,000	1,000	365	1,000	1,000
Total Operating	**39,588**	**77,150**	**77,150**	**75,555**	**148,150**	**148,150**
TOTAL VILLAGE CLERK	**321,892**	**$488,146**	**488,146**	**386,270**	**$473,512**	**$473,512**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Election Cost – the Village's bi-annual elections are funded at $45,000.

Vacancies will be left unfilled.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
A	Passport Applications	1,862	1,265	1,265
A	Passport Photos	1,287	965	965
A	Passport Copying	4,222	3,227	3,227
A	Public Record Requests	325	519	519
A	Golf Cart Registrations	140	125	125
A	Lobbyist Registrations	12	33	33
A	Notary Public	98	85	85
A	Resolutions	60	90	90
A	Ordinances	18	5	5
A	Codifications	1	2	2
A	Public Notices	165	148	148
A	Proclamations & Certificates	132	156	156

Village Attorney

John Dellagloria
Village Attorney

The Village Attorney is appointed by the Village Council in accordance with the Village Charter. The Village Attorney prepares and reviews ordinances, resolutions, contracts, bonds and other written instruments as directed and endorses approval of the documents as to form, language and execution thereof. When required by Council, the Village Attorney prosecutes and defends, for and on behalf of the Village, all complaints, suits, and controversies. The Village Attorney provides legal advice and consults with the Council on legislative, quasi-judicial, administrative, proprietary, employment and other governmental matters, attending meetings, preparing ordinances, resolutions and contracts, rendering legal opinions, negotiating other inter-local government agreements with Miami-Dade County as required under Article IX of the Village Charter, and assisting in securing revenues from taxes, fees, fines and forfeitures.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Village Attorney								
Village Attorney	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Total Positions	**0.0**	**1.0**	**0.0**	**1.0**	**0.0**	**1.0**	**0.0**	**1.0**

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages	112,622	$123,774	$123,774	$120,299	$128,599	$128,599
Other Wages	2,101	4,000	4,000	3,376	5,000	5,000
Payroll Taxes	7,991	9,469	9,469	10,313	9,838	9,838
Retirement Contributions	18,911	42,726	42,726	21,068	57,398	57,398
Health & Life Insurance	11,435	16,800	16,800	10,251	16,800	16,800
Total Personnel	**153,060**	**196,769**	**196,769**	**165,307**	**217,635**	**217,635**
Professional Services - General Legal	83,764	$75,000	$75,000	91,842	$150,000	$150,000
Professional Services - Zoning Applications	-	-	-	-		-
Professional Services - Code Enforcement	-	-	-	-		-
Professional Services - Litigation Reserve	163,198	325,000	325,000	313,588	325,000	325,000
Operating Supplies	(1,927)	2,500	2,500	-	2,500	2,500
Publications, Subscriptions & Memberships	500	500	500	-	500	500
Professional Development	-	1,000	1,000	-	1,000	1,000
Total Operating	**245,535**	**404,000**	**404,000**	**405,430**	**479,000**	**479,000**
TOTAL VILLAGE ATTORNEY	**398,595**	**600,769**	**600,769**	**570,737**	**696,635**	**696,635**

Budget Notes

General Legal-Increased budget for Legal Services

Department of Finance

Desmond Chin
Department Director

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.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Finance Department								
Finance Director	0	1	0	1	0	1	0	1
Accounting Supervisor*	0	1	0	1	0	1	0	1
Accountant	0	1	0	1	0	1	0	1
Cashier	0	1	0	1	0	1	0	1
Procurement Specialist	0	0	0	1	0	1	0	1
Accounting Technician**	1	0	0	1	0	1	0	1
IT Manager	0	1	0	0	0	0	0	0
IT Technician	0	1	0	0	0	0	0	0
Total Positions	**1**	**6**	**0**	**6**	**0**	**6**	**0**	**6**

Staffing Position Notes

*formerly Sr. Accountant

**formerly Accounting & Alarm Clerk

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
Council Focus Areas		
B: Maintain financial stability and sustainability as we accomplish new goals		
FY 23-24 Accomplishments		
B: Evaluate ways for the Finance Department to be more sustainable and environmentally friendly.		X
B: Make a selection for a Financial Sofware replacement.	X	
B: Present a balanced budget to maintain financial stability.		X
B: Monitor reserves to ensure compliance with Village Ordinance.		X
FY 24-25 Goals		
B: Evaluate ways for the Finance Department to be more sustainable and environmentally friendly.		
B: Present a balanced budget to maintain financial stability.		
B: Monitor reserves to ensure compliance with Village Ordinance.		
B: Implement new Financial software.		
B: Complete Finance department operating manual.		
B: Complete Florida Disaster Readiness Assessment.		

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages	379,916	$331,485	$331,485	$335,928	$355,324	$355,324
Part-Time Salaries & Wages	-	-	-		-	-
Other Wages	4,493	5,000	5,000	3,968	5,000	5,000
Regular Overtime	-			-	-	
Payroll Taxes	28,200	25,358	25,358	25,329	27,182	27,182
Retirement Contributions	41,833	75,182	75,182	38,678	42,639	42,639
Health & Life Insurance	55,869	64,380	64,380	50,544	64,380	64,380
Total Personnel	**510,311**	**501,405**	**501,405**	**454,447**	**494,525**	**494,525**
Independent Audit	49,750	56,650	56,650	48,850	56,650	56,650
Travel & Per Diem	1,455	4,000	4,000	1,708	4,000	4,000
Publications, Subscriptions & Memberships	1,060	1,000	1,000	1,487	1,500	1,500
Professional Development	1,101	3,500	3,500	1,512	3,500	3,500
Total Operating	**53,366**	**65,150**	**65,150**	**53,557**	**65,650**	**65,650**
TOTAL FINANCE DEPARTMENT	**563,677**	**$566,555**	**566,555**	**508,004**	**$560,175**	**$560,175**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
B	Percentage of Vendor payment made by ACH	26.58%	23.61%	30.00%
B	Cashier Transactions	26,324	21,521	20,000

Department of Human Resources & Communication

Olga Cadaval
Department Director

The Department of Human Resources and Communications oversees three distinct functions including personnel, communications and grant writing. The department serves in an administrative and advisory capacity concerning matters related to personnel, and it is also responsible for the recruitment and retention of qualified employees, the administration of compensation and benefits, training and professional development, employee relations, and compliance with regulatory state and federal laws related to labor.

In addition, the department implements and manages the Village's communications program to include all printed and electronic publications, public releases and promotions, all social media channels, video production & editing, the Village website & app, and WBAY. Finally, the department researches, writes, and organizes all grant proposals and manages all grant contracts for Palmetto Bay.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Human Resources & Communications Division								
Human Resources & Communications Dir.	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Administrative Aide I	1.0	0.0	1.0	0.0	1.0	0.0	0.0	1.0
Human Resources Manager*	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Public Information Officer	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Media Specialist	0.0	1.0	0.0	1.0	0.0	1.0	1.0	0.0
Video Production Specialist**	0.0	1.0	1.0	0.0	1.0	0.0	1.0	0.0
Grants Administrator*	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Total Positions	**1.0**	**6.0**	**2.0**	**5.0**	**2.0**	**5.0**	**2.0**	**5.0**

Staffing Position Notes
*formerly HR & Communications Manager

**formerly Videographer/ Video Editor

Administrative Aide reclassed to Full Time

Media Specialist reclassed to Part Time

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
Council Focus Areas		
A: Accessible, efficient, and transparent governement energized by engaged and informed residents.		
B: Maintain financial stability and sustainability as we accomplish new goals		
FY 23-24 Accomplishments		
A: Continue to grow followers on Facebook	X	
A: Continue to grow followers on Instagram	X	
A: Continue to grow followers on X (formerly Twittter)	X	
A: Create branding elements for existing and future communications campaigns	X	
A: Increase video production/ transition from written content to video content	X	
B: Encourage village-wide training opportunities for staff & develop and implement an in-house training program	X	
B: Faciliate an active shooter training for all employees	X	
B: Pursue all available grant opportunities for capital projects	X	
FY 24-25 Goals		
A: Continue to grow followers on Facebook		
A: Continue to grow followers on Instagram		
A: Continue to grow followers on X (formerly Twittter)		
A: Continue to increase visibility on social media through the creation of video reels.		
A: Improve customer service delivery on a villagewide basis through Customer Service Training.		
A: Increase video production/ transition from written content to video content.		
B: Assist employees with personal financial solvency and planning through educational sessions.		
B: Conduct market surveys to ensure competitive salary and fringe benefits.		
B: Conduct the annual Employee Wellness Fair		
B: Continue to provide methods to ensure a safe work environment, including regular safety trainings.		
B: Encourage village-wide training opportunities for staff & develop and implement an in-house training program		
B: Faciliate an active shooter training for new hires		
B: Facilitate supervisory training for new supervisors.		
B: Implement new HRIS system to improve operational processes.		

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
B: Maintain the Compensation and Classification Plan to foster internal equity.		
B: Organize a villagewide training on diversity and harassment.		
B: Periodic employee surveys to assess HR services levels/ invite recommendations		
B: Pursue all available grant opportunities for Village projects.		
B: Update Personnel Policies & Procedures Manual		

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages	243,995	$391,786	$391,786	361,841	$444,591	$444,591
Part-Time Salaries & Wages	27,256	73,411	73,411	69,628	78,659	78,659
Other Wages	2,100	3,500	3,500	1,133	5,000	5,000
Payroll Taxes	20,582	35,587	35,587	32,036	40,029	40,029
Retirement Contributions	27,302	79,596	79,596	42,403	53,351	53,351
Health & Life Insurance	42,628	80,040	80,040	57,885	80,040	80,040
Total Personnel	**363,863**	**663,920**	**663,920**	**564,926**	**701,670**	**701,670**
Professional Services	12,400	49,800	49,800	46,300	35,000	35,000
Temporary Administrative Support Services	-	-	-	-	-	-
Travel & Per Diem	460	2,500	2,500	2,500	3,500	3,500
Recruitment	3,589	3,000	3,000	3,000	3,000	3,000
Video Production & Website	54,364	65,000	65,000	65,000	65,000	65,000
Operating Supplies	5,518	3,500	3,500	4,692	5,500	5,500
Publications, Subscriptions & Memberships	1,042	1,800	1,800	1,271	1,500	1,500
Professional Development	927	2,000	2,000	6,000	4,000	4,000
Personnel Training- Village-wide	11,403	20,000	20,000	6,307	15,000	15,000
Total Operating	**89,703**	**147,600**	**147,600**	**135,070**	**132,500**	**132,500**
TOTAL HUMAN RESOURCES & COMMUNICATIONS	**453,566**	**$811,520**	**811,520**	**699,996**	**$834,170**	**$834,170**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
A	Applications Reviewed	370	304	250
A	New Hires Processed	46	34	40
A	Villagewide Training Sessions	12	21	12
B	Grant Applications Completed	8	6	10

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
B	Grants Approved/ Received	9	2	10
B	Grant Reports Filed	35	40	35
A	Social Media Postings	1029	1000	1200
A	Videos Produced	61	79	90
A	Informational/Promotional Campaigns Prepared	255	290	350

Department of Community & Economic Development

Heidi Siegel
Department Director

The Community & Economic Development Department is comprised of two divisions including Building and Permitting Division and Planning & Zoning Division. The Building & Permitting division oversees Building Permitting, 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 through the Florida Building Code Regulations. The Division also enforces Palmetto Bay codes and regulations, State codes and regulations as well as regulations by agencies such as Miami-Dade County Department of Environmental Resource Management, Florida Department of Health and Professional Regulation and the Hotel and Restaurant Commission.

The Building and Permitting Division includes Code Compliance. Code Compliance is responsible for educating, enforcing, and implementing the Village's code regulations. The overall goal of Code Compliance is to ensure the safety, health, and welfare of residents.

The Division of Planning & Zoning works in conjunction with the Building & Permitting Division to ensure a higher degree of customer service and enhance operations with respect to the permitting process. Planning and Zoning is responsible for providing technical and professional recommendations to ensure strict adherence to the Village's Comprehensive Plan, Land Development Code, and all other concurrency regulations. The goal of the Planning and Zoning Division is to ensure that property rights and neighborhood protection work in conjunction. The Division of Planning and zoning ensures a timely, efficient, and cost-effective process of residential variances, rezoning and land development. 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 to provide services to the Palmetto Bay Community.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Dept. of Community & Economic Dev								
Planning & Zoning								
Community & Econ. Dev. Dir.	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Community & Econ. Dev. Ops Manager	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Planning Division Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Zoning & Licensing Specialist	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Sustainability & Resiliency Planner	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Code Compliance Officer I*	0.0	0.0	0.0	2.0	0.0	2.0	0.0	1.0
Code Compliance Officer II*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Planning & Zoning Positions	**0.0**	**4.0**	**0.0**	**7.0**	**0.0**	**7.0**	**0.0**	**7.0**
Dept. of Community & Economic Dev								
Planning & Zoning-Contractual								
Administrative Assistant**	0.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Village Planner	1.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0
Total Community & Economic Dev. Contractual Positions	**1.0**	**0.0**	**1.0**	**0.0**	**1.0**	**0.0**	**2.0**	**0.0**

Staffing Position Notes

*formerly Code Compliance Officer

**formerly CED Clerk

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
Council Focus Areas		
A: Accessible, efficient, and transparent government energized by engaged and infomed residents.		
B: Maintain financial stability and sustainability as we accomplish new goals.		
C: Public asset management that prioritizes parks, public spaces and infrastructure.		
E: A vibrant, walkable, bikeable Village that reflects the needs and desires of the community.		
G: Environmental stewardship and sustainability.		
H: Outstanding opportunities for art, culture, recreation, and lifelong learning.		
FY 23-24 Accomplishments		
A: Assisted with ongoing land use related litigation		
A: Ordinances: SB 102 Guidelines, Review of Signage		
A: Participated in Village Tallahassee lobbying efforts		
A: Reorganization to be more efficient		
A: Transparent Code Compliance Software		
A: Updated GIS system		
B: Business Improvement Grants (3)		
B: Involvement with Palmetto Bay Business Association		

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
C: Coordination of Veteranís Park acquisition		
E: Served on TPO First Last Mile Connectivity Study Committee		
G: Amended Code for Higher Regulatory Standards		
G: Attended Coastal Mayor's Coalition Meeting at Village of Key Biscayne		
G: Conducted outreach with Resiliency Committee at Camping in the Park and Village Picnic		
G: Creation of Natural Floodplain Functions Plan, Repetitive Loss Area Analysis, and Substantial Damage Plan		
G: Facilitated BLUE Missions Partnership of CauseCamps Summer Camps		
G: Lowered Community Rating System Rank 7 to 5 (awaiting review)		
G: Paper reduction and elimination efforts		
G: Participated in Municipal Water Quality Workshop		
G: Reviewed Village Hall for resiliency improvements: irrigation system and recycling		
G: Undergoing the development of the Resilience Action Plan		
G: Update to Comprehensive Plan		
H: Approved Coral Reef Concession Stand Mural		
H: Art maintenance & cleaning of Pelican sculpture at Village Hall		
H: New artwork: Franjo Road Traffic Circle		
FY 24-25 Goals		
A: Enforce established, renewals, and collection of fees associated with Business Tax Receipts		
A: Implement new online building permitting software		
A: Implement tools to monitor and effectuate processes that align with recent Florida legislative changes.		
A: Improve customer service through efficiencies and communication		
A: Procurement and implementation of a modern building permit and business tax receipt software(s) to increase productivity and allow for easier interactions and submittals by residents, business owners, and contractors.		
A: Provide informative and accurate staff reports and presentations that are easy for residents to understand and enhance engagement. Improve information on website regarding zoning, applications, and forms.		
A: Provide training for all department employees for customer service, public records and safety protocols.		
A: Reinstate the Villageís participation in the Building Code Effectiveness Grading Schedule (BCEGS)/ISO program.		
A: Revise and update the signage ordinance		
A: Utilize various communications methods for sustainability and resiliency activities, such as flood insurance discounts and property improvement programs, and update Village website to include relevant information.		
B: Continue Business Improvement Grant Program		
B: Implement Comprehensive Plan Recommendations as they relate to the zoning code.		
B: Implement recommendations from Economic Development Strategic Plan relating to market outreach and zoning code updates.		
C: Maintain inventory of all public art and identify needed maintenance on private and public installations.		

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
G: Continue outreach efforts with receliency committee at Village events		
G: Create a sustainable business program		
G: Draft and present for consideration by the Village Council a Crime Prevention Through Environmental Design (CPTED) ordinance.		
G: Fufill LEED certification Coral Reef Park multipurpose building		
G: Implement butterfly gardens thruogh out the Village		
G: Implement sustainability aspects in Village Department practices		
G: Introduce sustainability standards into zoning code sections as they are amended.		
G: Inventory all Village Hall LEED Building Components and create an asset management system to ensure routine maintenance and repairs.		
H: Identify opportunities for public art through the Art in Public Places (AIPP) fund.		
H: Select public art for 152nd Traffic Circle		

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages	205,579	$512,698	$512,698	$411,845	$263,411	$263,411
Other Wages	2,847	2,500	2,500	5,723	5,000	5,000
Payroll Taxes	15,203	39,221	39,221	30,812	20,151	20,151
Retirement Contributions	23,100	83,917	83,917	48,651	31,609	31,609
Health & Life Insurance	27,715	99,180	99,180	65,307	59,160	59,160
Total Personnel	**274,444**	**737,516**	**737,516**	**562,338**	**379,331**	**379,331**
Professional Services - Special Master	-	15,000	15,000	21,093	15,000	15,000
Professional Services - General	48,798	20,000	20,000	20,000	211,602	211,602
Professional Services - GIS	-	25,000	25,000	25,000	25,000	25,000
Travel & Per Diem	489	1,000	1,000	903	1,000	1,000
Postage	12,587	15,000	15,000	15,000	10,000	10,000
Recording Fees	-	3,000	3,000	1,060	5,000	5,000
Lot Clearing		10,000	10,000	934	5,000	5,000
Printing and Binding Services	-	2,000	2,000	1,520	2,000	2,000
Legal Advertising	2,139	5,000	5,000	375	10,000	10,000
Office Supplies	1,775	2,500	2,500	3,815	4,000	4,000
Operating Supplies	4,258	2,500	2,500	2,162	2,500	2,500
Equipment and Furniture: non-capital outlay	-	2,000	2,000	-	2,000	2,000
Publications, Subscriptions & Memberships	6,840	1,500	1,500	1,780	1,500	1,500
Professional Development	1,747	2,500	2,500	67	5,000	5,000
Total Operating	**78,633**	**107,000**	**107,000**	**93,709**	**299,602**	**299,602**
TOTAL PLANNING & ZONING	**353,077**	**844,516**	**844,516**	**656,047**	**678,933**	**678,933**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

The work of the Director and Planner will be handled by one of the Village's continuing services contractors.

The duties of the Director will be covered by the Building Official.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
B	Code Cases Closed	779	370	375
B	Certificate of Occupancy	40	28	30
B	Building Permits Received	3,160	2,578	2,750
B	New Home Permits	11	9	10
A	Zoning Hearings	11	9	10
B	New Business Tax Recipts	137	65	70

Information Technology

Eric Machado
Department Director

The Innovation & Technology Department reports to the Village Manager and is focused on four strategic goals: first, providing timely, high-quality technical support services to ensure departments maintain operational effectiveness with minimal interruptions. Second, implementing and managing technology-related projects aligned with the objectives and service-delivery goals established in the Village's vision, mission, and strategic plan. Third, ensuring the security and availability of internal and public-facing technology resources through alignment with cybersecurity best-practices, implementation of industry-leading solutions, and regular, data-driven assessments. And finally, enhancing existing municipal services and delivery models through research, experimentation, prototyping, strategic partnerships and community engagement. The department oversees all computing and telecommunications services at Village-owned facilities and is responsible for approving all technology-related purchases.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Information Technology								
IT Director	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
IT Technician	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Total Positions	**0.0**	**0.0**	**0.0**	**2.0**	**0.0**	**2.0**	**0.0**	**2.0**

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
Council Focus Areas		
A: Accessible, efficient, and transparent governmentm energized by engaged and informed residents.		
C: Public asset management that prioritizes parks, public spaces, and infrastructure.		
FY 23-24		
A: Conduct an external assessment of IT operations and cybersecurity posture		X
A: Implementing an ongoing, mandatory cybersecurity awareness training program.	X	
A: Expanding publicly accessible Wi-Fi options at popular Village locations.		X

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
A: Enhancing the resiliency and storm readiness of the Village network and telecommunications services.		X
FY 24-25		
C: Help Parks select and implement a cloud-based parks management system.		
A: Help HR select and implement a cloud-based solution.		
A: Implement zero-trust cybersecurity framework for advanced network protection and state compliance.		

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages	-	$154,695	$154,695	136,342	$179,128	$179,128
Part-Time Salaries & Wages	-	-	-	-	-	-
Other Wages	-	-	-	2,355	2,500	2,500
Regular Overtime	-			27	-	
Payroll Taxes	-	11,835	11,835	10,470	13,703	13,703
Retirement Contributions	-	41,685	41,685	15,677	21,495	21,495
Health & Life Insurance	-	27,840	27,840	18,611	27,840	27,840
Total Personnel	**-**	**236,055**	**236,055**	**183,482**	**244,666**	**244,666**
Professional Services - Technical Support	-	20,000	20,000	20,667	90,000	90,000
Travel & Per Diem	-	2,500	2,500	97	2,500	2,500
Equipment and Furniture: IT	-	20,000	20,000	26,602	40,000	40,000
Publications, Subscriptions & Memberships	-	500	500	400	500	500
Professional Development	-	2,500	2,500	6,228	5,000	5,000
Total Operating	**-**	**45,500**	**45,500**	**53,994**	**138,000**	**138,000**
TOTAL FINANCE DEPARTMENT	**-**	**$281,555**	**281,555**	**237,476**	**$382,666**	**$382,666**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
A	IT Help Tickets	1,998	2,000	2,000

General Government

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.

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Workers Compensation Insurance	41,480	100,000	100,000	62,722	72,550	72,550
Unemployment Insurance	407	-	-	0	0	-
Professional Services - Consulting	35,649	70,000	70,000	42,660	70,000	70,000
Professional Services - Technical Support	21,947	-	-	0	0	-
Professional Services - Web Hosting & Maint.	31,899	50,000	50,000	60,000	70,000	70,000
Professional Services - State Lobbyist	-	50,000	50,000	50,000	50,000	50,000
Temp Admin/Public Information Consultant	8,871	-	-	5,277	-	-
Legislative Travel	6,747	10,000	10,000	7,843	10,000	10,000
Telephone Communications	29,601	40,000	40,000	28,697	40,000	40,000
Internet Service	25,202	50,000	50,000	33,142	50,000	50,000
Postage	2,645	5,000	5,000	2,771	5,000	5,000
Delivery	348	1,000	1,000	686	1,000	1,000
Electric	46,489	50,000	50,000	41,147	50,000	50,000
Water and Sewer	4,808	10,000	10,000	5,167	7,500	7,500
Photocopies	15,029	15,000	15,000	12,016	15,000	15,000
Lease Vehicles	26,938	70,000	70,000	100,169	144,000	144,000
Storage Rental	-	2,500	2,500	7,546	2,500	2,500
Insurance- General Liability	114,951	280,000	280,000	216,886	252,000	252,000
Insurance - Automobile	11,647	25,000	25,000	13,844	15,000	15,000
Insurance - Property	177,532	470,000	470,000	512,673	548,000	548,000
Printing and Binding	5,009	6,500	6,500	19,073	20,000	20,000
Village Branding/Promotion	-	-	-	-		-
Sponsorships/Donations	24,256	35,000	35,000	36,600	35,000	35,000
Financial Fees/Interest Payments/Credit Cards	88,582	90,000	90,000	88,274	90,000	90,000
Office Supplies	18,677	35,000	35,000	21,611	30,000	30,000
Operating Supplies	75,375	100,000	100,000	83,791	80,000	80,000
Equipment and Furniture: non-capital outlay	10,747	10,000	10,000	-	-	-
Equipment and Furniture: IT	20,422	-	-	-		-
Publications, Subscriptions & Memberships	12,080	15,000	15,000	17,000	25,000	25,000
Software Support	178,354	200,000	200,000	200,000	230,000	230,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Reserve for Contingencies	-	-	-			-
Total Operating	**1,035,692**	**1,790,000**	**1,790,000**	**1,669,595**	**1,912,550**	**1,912,550**
Library Bond- Principal	82,186	81,428	81,428	81,428	86,046	86,046
Library Bond- Interest 2.359%	17,071	15,150	15,150	15,150	14,135	14,135
2021 Bond- Principal	275,000	345,000	345,000	345,000	365,000	365,000
2021 Bond- Interest 1.89%	326,778	304,000	304,000	304,000	300,200	300,200
QNIP Principal	9,450	9,848	9,848	9,848	-	-
QNIP Interest	583	197	197	197	-	-
Lease Principal	44,511	-	-	-	-	-
Lease Interest	4,887	-	-	-	-	-
Total Debt	**760,466**	**755,623**	**755,623**	**755,623**	**765,381**	**765,381**
Hurricane/Extra Ordinary Expenditures	-	-	-		-	-
Total Debt Service Cost	-					
Other Financing Uses	-					
TOTAL DEBT AND OTHER FINANCING USES	**-**	**-**	**-**		**-**	**-**
TOTAL GENERAL GOVERNMENT	**1,796,158**	**2,545,623**	**2,545,623**	**2,425,218**	**2,677,931**	**2,677,931**

Public Services-Facilities Maintenance

Dio Torres
Department Director

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.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Dept. of Public Services								
Facilities Maintenance								
Maintenance & Repair Superintendent	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Maintenance Worker I - Facilities***	0.0	1.0	0.0	1.0	0.0	1.0	0.0	2.0
Maintenance Worker II - Facilities***	0.0	1.0	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	0.0	0.0
Maintenance & Repair Supervisor	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Facilities Maint. Positions	**0.0**	**4.0**	**0.0**	**4.0**	**0.0**	**4.0**	**0.0**	**4.0**

Staffing Position Notes

***formerly Facilities Maint. Worker I

***formerly Facilities Maint. Worker II

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
Council Focus Areas		
C: Public asset management that prioritizes parks, public spaces, and infrastructure.		
FY 23-24 Accomplishments		
C: A/C System Replacement for Village Hall	X	
FY 24-25 Goals		
C: Painting at Village Hall		
C: Solar Power Updates for Village Hall		
C: Solar Charging Stations at Village Facilities		
C: Bus Shelters		
C: GIS Updates for Village Infrastructure (i.e. Storm Drainage, Sidewalks, Traffic Calming Features, etc..)		

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Salaries & Wages	173,942	208,703	208,703	171,829	138,353	138,353
Part-Time Salaries & Wages	-	-	-	-	-	-
Other Wages	-	-	-	1,903	2,500	2,500
Overtime	2,320	-	-	10,326	2,500	2,500
Payroll Taxes	12,636	15,965	15,965	13,183	10,584	10,584
Retirement Contributions	19,539	28,321	28,321	20,429	16,602	16,602
Health & Life Insurance	46,458	69,600	69,600	42,288	34,800	34,800
Total Personnel	**254,895**	**322,589**	**322,589**	**259,958**	**205,339**	**205,339**
VILLAGE HALL						
Janitorial Service	53,616	50,000	50,000	45,227	50,000	50,000
Waste Haulers	(120)	11,000	11,000	9,808	11,000	11,000
Alarm Monitoring	2,064	1,000	1,000	1,564	8,000	8,000
Travel & Per Diem	-	-	-	-		-
Landscape Maintenance	99,830	100,000	100,000	115,159	120,000	120,000
US1 Maintenance	84,860	85,000	85,000	73,200	85,000	85,000
Facility Maintenance - General	52,241	35,000	35,000	42,751	40,000	40,000
Facility Maintenance - Repairs	13,558	40,000	40,000	24,924	40,000	40,000
Pest Control	575	1,250	1,250	510	1,250	1,250
Repairs and Maintenance - Vehicle	9,718	12,000	12,000	7,649	15,000	15,000
Repairs and Maintenance - Equipment	-	35,000	35,000	-	30,000	30,000
Office Supplies	-	2,000	2,000	-	2,000	2,000
Operating Supplies	914	15,000	15,000	13,597	15,000	15,000
Uniforms and Badges	616	2,500	2,500	-	2,500	2,500
Fleet Operation	13,280	14,000	14,000	30,726	40,000	40,000
Equipment and Furniture: non-capital outlay	-	4,000	4,000	-	5,000	5,000
Publications, Subscriptions & Memberships	-	1,000	1,000	-	1,000	1,000
Professional Development	-	1,500	1,500	-	2,500	2,500
Contingencies	-					
TOTAL VILLAGE HALL	**331,152**	**410,250**	**410,250**	**365,115**	**468,250**	**468,250**
Total Operating	**331,152**	**410,250**	**410,250**	**365,115**	**468,250**	**468,250**
TOTAL FACILITIES MAINTENANCE	**586,047**	**732,839**	**732,839**	**625,073**	**673,589**	**673,589**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Vacancies will be left unfilled.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
C	Open Work Orders	1476	1599	1620
C	Closed Work Orders	1514	1607	1619

Palmetto Bay Policing Unit

Mari Guerra
Police Major/Village Commander

Since its incorporation in 2002, the Village of Palmetto Bay has contracted its local police services from the Miami-Dade Police Department (MDPD), a professional law enforcement agency that is the largest police department in the southeastern United States and the eighth-largest in the country. The MDPD is internationally accredited by the Commission on Accreditation for Law Enforcement Agencies, as well as at the state level by the Florida Commission for Law Enforcement Accreditation. Through its interlocal agreement with the Village, MDPD personnel assigned to the Palmetto Bay Municipal District are responsible for responding to calls for service, deterring crime, conducting criminal investigations, and identifying emerging crime trends. The MDPD's goal is to work cooperatively with the Village to ensure the safety and welfare of Village residents and visitors.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Police Services								
Police Major	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Police Lieutenant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Police Sergeant	0.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0
Police Officer	0.0	37.0	0.0	37.0	0.0	37.0	0.0	37.0
Secretary	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Police Record Specialist	0.0	2.0	0.0	2.0	0.0	2.0	0.0	2.0
Police Station Specialist	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Total (Contractual) Positions	**0.0**	**49.0**	**0.0**	**49.0**	**0.0**	**49.0**	**0.0**	**49.0**

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Patrol Services	2,011,953	$10,080,000	$10,080,000	$10,277,325	$10,928,000	$10,928,000
School Crossing Guards	89,426	120,000	120,000	101,100	100,000	100,000
Travel and Per Diem	6,571	6,500	6,500	8,208	6,500	6,500
Photocopies	4,313	3,500	3,500	1,703	2,000	2,000
Maintenance - Equipment	1,749	3,000	3,000	881	3,000	3,000
Printing and Binding	220	500	500	147	500	500
Officer Friendly Program	4,560	5,000	5,000	5,000	5,000	5,000
Office Supplies	4,083	4,500	4,500	5,088	5,000	5,000
Operating Supplies	12,765	25,000	25,000	10,673	20,000	20,000
Uniforms	-	1,500	1,500	-	1,500	1,500
Fleet operations	402	1,000	1,000	691	1,000	1,000
Equipment and Furniture: non-capital outlay	1,573	1,500	1,500	-	1,500	1,500
Books, Publications, Subscriptions & Memberships	100	750	750	600	750	750
Professional Development	450	2,000	2,000	-	2,000	2,000
TOTAL POLICE SERVICES	**$2,138,165**	**$10,254,750**	**$10,254,750**	**$10,411,416**	**$11,076,750**	**$11,076,750**

Budget Notes

Patrol Services – increased due to pass through contract costs.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
F	Traffic Tickets Issued	11,168	19,159	20,000

Department of Parks & Recreation

Fanny Carmona
Department Director

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, as well as the maintenance of all parks, including general grounds, ballfields and landscaping, accomplished via a combination of outsourced contracts and in-house assignments. Through regular inspections and an established work order system, needed repairs to playgrounds, gazebos, bridges, skate park, tennis and racquetball courts, basketball courts, parking lots, and lighting are identified and monitored through completion. Ongoing cleaning of all park amenities is included in our daily responsibilities. Our thought is to maintain 365-day parks, whereby one may host an event or simply visit, and find a safe, attractive and aesthetically pleasing facility for their enjoyment. 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 assigned park maintenance; as well as for appropriate park improvements and/or recommendations for additional amenities.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Parks & Recreation								
Parks and Recreation Director	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Office Coordinator	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Administrative Assistant	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
Parks and Recreation Superintendent	0.0	0.0	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	0.0	0.0
Parks & Recreation Supervisor	0.0	3.0	0.0	3.0	0.0	3.0	0.0	3.0
Special Events & Programs Supervisor	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Special Events & Programs Coord.	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Park Reservations Specialist	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Recreation Attendant	3.0	0.0	3.0	0.0	3.0	0.0	3.0	0.0
Parks Maintenance Supervisor	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Maintenance Worker I - Parks*	0.0	6.0	0.0	6.0	0.0	6.0	0.0	3.0
Maintenance Worker II - Parks*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0
Senior Park Service Aide**	0.0	0.0	0.0	0.0	0.0	0.0	4.0	0.0
Park Service Aide	16.0	0.0	16.0	0.0	16.0	0.0	12.0	0.0
Total Positions	**19.0**	**16.0**	**19.0**	**16.0**	**19.0**	**16.0**	**19.0**	**16.0**

Staffing Position Notes

*formerly Parks Maintenance Worker

**formerly Lead Park Service Aide

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
Strategic Objectives		
Goal A: Accessible, efficient, and transparent government energized by engaged and informed residents.		
Goal B: Maintain financial stability and sustainability as we accomplish new goals.		
Goal C: Public asset management that prioritizes parks, public spaces, and infrastructure.		
Goal E: A vibrant walkable, bikeable Village that reflects the needs and desires of the community.		
Goal F: A consistent priority on ensuring Palmetto Bay is a safe community.		
Goal G: Environmental stewardship and sustainability.		
Goal H: Outstanding opportunities for art, culture, recreation, and lifelong learning.		
FY 23-24 Accomplishments		
C: Procurement of Design-Build Contractor for new Multi-Purpose Recreational Facility at Coral Reef Park.		X
A: Produced the Village of Parks "Play-by-Play" recreation guide (in-house)and mailed to all residents and made available electronically on website.	X	
B: Established a new sponsorship packaged securing $87,762.55 in sponsorships.	X	
C: Refurbishing of Palmetto Bay Park Playground.		X
C: Continue to work with contractor for the design and construction drawings of Veterans Park.		X
A: Plan, organize and executed 49 special events, and 219 programs; enhance effectiveness of promotional information for same, as well as opportunities for sponsorship.	X	
C: Completed the refurbishing of Palmetto Bay Park Basketball Courts.	X	
C: Conversion of Palmetto Bay Park Basketball Lighting System to LED.	X	
C: Conversion of Park Drive to Palmetto Bay Park Interior Access Road.		X
C: Creation of Golf Cart Access into Palmetto Bay Park from SW 94 Avenue/176 Street.	X	

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
C: Development of RFP for Palmetto Bay Park Irrigation Restoration.		X
C: Development of ITB for installation of new scoreboards on the six softball fields at Palmetto Bay Park.		X
C: Procurement of new Toro 3500D Mower for Palmetto Bay Park.	X	
C: Restoration of Rock Pineland at Coral Reef Park ñ Phase 1.		X
C: Replacement of Rubberized Walking Trial of East Side of Coral Reef Park.		X
C: Repairs of existing trails (asphalt) at Coral Reef Park.		X
C: Completed major tree pruning a Coral Reef Park, Perrine Wayside Park, and Palmetto Bay Park.	X	
C: Installation of Third Sand Volleyball Court at Coral Reef Park.	X	
C: Restoration of Thalatta Estate Parking Lot including installation of root barriers and replacement of center landscape island curbing.	X	
C: Design-Build RFP process and awarded contract for new Pickleball Center on one-acre property adjacent to Palmetto Bay Park.		X
C: Restoration of the Irrigation System at Village Hall and installation of a new butterfly garden.		X
C: Completed an Operational Assessment of the Parks and Recreation Department by the Professional Consultant team of Matrix, Inc.	X	
C: Development of three-year plan for restoration of ëThe Woods- year-one reviewed and approved by Village Tree Board.		X
C: In discussion with Palmetto Bay Community re establishment of Tanglewood Linear Park.		X
H: Conducted successful summer recreational and tennis camps at CRP with over 300 registered participant.	X	
H: Successfully hosted 57 rentals (weddings, quinces, parties), 2 commercial filming, and 44 photoshoots at Thalatta	X	
H: Expand/enhance senior programming efforts.	X	
H: Develop possible avenues for teen programming.	X	
F: Continue to accommodate various recreational providers to effectuate well-organized activities within a safe and aesthetically pleasing environment		X
F: Continue daily cleaning/sanitizing of park restrooms, as well as hourly inspection and cleaning		X
F: Continue with ongoing ground maintenance program for parks including athletic fields, common areas, courts, playgrounds, walkways and parking lots.		X
F: Maintain and/or increase park security through ongoing use of security guards and procurement and installation of an effective park camera system to offer constant monitoring of facilities		X
B: Completed RFP process and awarded contract to new vendor for the operations of the Farmers Market at Coral Reef Park.	X	
B: Completed RFP process and awarded contract to new vendor for the operations of the Concessions at Palmetto Bay Park.	X	
B: Completed RFP process and awarded contract to new vendor for the Holiday DÈcor.	X	
E: Successfully completed the 5 Year Progress report for the AARP Network of Age-Friendly States and Communities continuing our commitment toward being a livable community of people of all ages.	X	

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
A: Utilize the Flow Code keeping residents informed with up-to-date information on all special events, programs, and park projects with over 6,000 views to date.	X	
FY 24-25 Goals		
A: Continue to produce the Village of Parks ìPlay-by-Playî Recreation Guide to be mailed to all residents and available on our website electronically.		
A: Procurement and implementation of a user-friendly parks and recreation software system to allow online registrations for all park programs, reservations, payments, fee waivers, rentals and park permits.		
A: Continue to work with the communications department to update and improve park information on our website.		
A: Secure a user friendly app to communicate with summer camp parents effectively.		
A: Continue to utilize the Flow Code to keep residents informed with up-to-date information on special events, programs, and park projects.		
A: Continue to utilize the Parks Auto Attendant assuring that all calls are answered.		
C: Address maintenance projects and improve park conditions by creating and implementing an asset replacement plan.		
C: Prioritize and sequence maintenance projects as identified in the Parks Master Plan in annual capital improvement planning and operating budgets.		
C: Identify and track the safety and lifecycle of existing facilities, utility/maintenance equipment, and park site amenities to plan for replacement or renovations.		
C: Evaluate new trends and changing needs before making like-for-like replacements of old, worn, damaged site amenities, utility/maintenance equipment, facilities; ensure best practices and current and future recreation needs are addressed.		
C: Oversee the construction of the Coral Reef Park Multipurpose Facility and Palmetto Bay Pickleball Center through completion.		
E: Improve Park access and wayfinding for pedestrians and cyclist by adding more signs, bike racks, and seating opportunities at all parks.		
F: Continue to use contracted security guards daily at Coral Reef Park and Palmetto Bay Park and during rentals at Perrine Community House and Ludovici Park.		
F: Establish periodic use of a satellite police desk at the new Coral Reef Multipurpose Facility.		
F: Installation of additional security cameras at all park facilities.		
G: Collaborate with different partners and continue hosting community workshops educating residents on the Doís and Doníts for our wildlife.		
G: Contracted management of the Rock Pineland at Coral Reef Park by Institute of Regional Conservation.		
G: Initiate Phase 1 of Restoration of "The Woods" property.		
G: Continue to work towards maintaining a high level of standards for ground maintenance in all parks to control invasive species, remove/prune hazardous trees, and promote safe access.		
H: Continue annual participation in the Citizens Academy.		
H: Continue to expand the cultural program offerings at Perrine Community House.		

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
H: Successfully host 40+ special events that provide opportunities for the community to come together in celebration.		
C: Oversee the design and construction of the new Pickleball Center through completion.		
A: Placement of park signs during capital projects and maintenance/repair projects including a QR code for up-to-date information and timeline.		
C: Procurement of a new tractor, enclosed trailer, and a "Turf Tank".		
C: Continue to work with Kimley Horn for Phase 1 of Veterans Park.		
C: Work towards initiation and completion of the following Capital Projects; Skate Park Renovations, Playground Upgrades at CRP, Tanglewood Linear Park Phase 1, and Thalatta Estate enclosed pavilion design.		

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Park Administration						
Salaries & Wages	407,128	641,705	641,705	640,969	562,793	562,793
Part Time Salaries and Wages	-	-	-			-
Temporary Salaries and Wages	-					
Other Wages	3,419	4,000	4,000	10,579	5,000	5,000
Overtime	11,511	10,000	10,000	14,054	10,000	10,000
Payroll Taxes	31,018	49,090	49,090	49,049	43,054	43,054
Retirement Contributions	43,282	99,842	99,842	73,176	67,535	67,535
Health & Life Insurance	97,114	187,920	187,920	143,590	153,120	153,120
Total Personnel	**593,472**	**992,557**	**992,557**	**931,417**	**841,502**	**841,502**
Professional Services				580		
Temporary Administrative Support Services	-	-	-	-		-
Travel & Per Diem	-	3,000	3,000	1,620	3,000	3,000
Printing and Binding	2,259	10,000	10,000	14,816	15,000	15,000
Special Events	181,541	275,000	275,000	275,000	275,000	275,000
Operating Supplies	1,258	2,000	2,000	693	1,500	1,500
Uniforms	7,715	3,500	3,500	6,164	3,000	3,000
Equipment and Furniture: non-capital outlay	-	-		-		-
Publications, Subscriptions & Memberships	2,478	1,500	1,500	1,724	1,500	1,500
Professional Development	320	3,000	3,000	1,560	3,000	3,000
Total Operating	**195,571**	**298,000**	**298,000**	**302,157**	**302,000**	**302,000**
TOTAL PARK ADMINISTRATION	**789,043**	**1,290,557**	**1,290,557**	**1,233,574**	**1,143,502**	**1,143,502**
Coral Reef Park						
Salaries & Wages	85,049	104,913	104,913	105,012	119,199	119,199
Part-Time Salaries & Wages	108,049	143,017	143,017	121,238	96,248	96,248
Summer Camp Payroll	53,506	85,000	85,000	85,000	80,000	80,000
Other wages	1,523	3,000	3,000	2,585	2,500	2,500
Overtime	568	-	-	1,335	1,000	1,000
Payroll Taxes	18,512	25,466	25,466	19,165	22,602	22,602
Retirement Contributions	9,400	19,022	19,022	12,054	14,304	14,304

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Health & Life Insurance	17,770	22,620	22,620	20,982	22,620	22,620
Total Coral Reef Park Personnel	**294,377**	**403,038**	**403,038**	**367,371**	**358,473**	**358,473**
Security Services	88,593	85,000	85,000	89,240	85,000	85,000
Waste Haulers	7,979	10,000	10,000	8,865	10,000	10,000
Alarm Monitoring	2,669	3,500	3,500	3,182	3,500	3,500
Telephone	1,133	1,500	1,500	1,140	1,200	1,200
Internet	2,287	3,000	3,000	1,607	1,500	1,500
Electric	27,071	30,000	30,000	23,827	30,000	30,000
Water and Sewer	10,563	5,500	5,500	18,159	22,000	22,000
Equipment/Supply Rental	12,539	13,500	13,500	15,769	13,500	13,500
Landscape Maintenance	116,262	120,000	120,000	169,260	150,000	150,000
Pineland Management	4,722	10,000	10,000	-	10,000	10,000
Facility Maintenance - General	67,651	75,000	75,000	52,408	55,000	55,000
Pest Control	1,170	1,500	1,500	1,080	1,000	1,000
Equipment Maintenance	7,789	10,000	10,000	14,855	15,000	15,000
Operating Supplies	32,052	45,000	45,000	40,437	45,000	45,000
Furniture & Equipment - Non Capital	13,766	15,000	15,000	9,119	10,000	10,000
Summer Camp Supplies	36,964	40,000	40,000	40,000	40,000	40,000
Total Coral Reef Park Operating	**433,210**	**468,500**	**468,500**	**488,948**	**492,700**	**492,700**
TOTAL CORAL REEF PARK	**727,587**	**871,538**	**871,538**	**856,319**	**851,173**	**851,173**
Coral Reef Park Tennis Facility						
Salaries & Wages	286	-	-	90	-	-
Part-Time Salaries & Wages	55,717	72,210	72,210	66,354	78,472	78,472
Tennis Camp Payroll	6,970	30,000	30,000	30,000	15,000	15,000
Other wages	-	-	-	-	-	-
Overtime	1,030	-	-	577	500	500
Payroll Taxes	4,896	7,774	7,774	5,355	7,150	7,150
Retirement Contributions	-	-	-		-	-
Health & Life Insurance	-	-	-			-
Total Coral Reef Park Tennis Personnel	**68,899**	**109,984**	**109,984**	**102,376**	**101,122**	**101,122**
Tennis Coaches	180,026	210,000	210,000	157,280	150,000	150,000
Tennis Coaches-After School	-	7,500	7,500	-	5,000	5,000
Tennis Coaches-Camp	4,120	25,000	25,000	25,000	5,000	5,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Internet	3,194	4,000	4,000	3,631	3,000	3,000
Electric	11,451	15,000	15,000	11,898	15,000	15,000
Operating Supplies	4,245	750	750	-	500	500
Tennis Camp Supplies	916	3,000	3,000	1,006	1,500	1,500
Total Coral Reef Park Tennis Operating	**203,952**	**265,250**	**265,250**	**198,815**	**180,000**	**180,000**
TOTAL TENNIS FACILITY	**272,851**	**375,234**	**375,234**	**301,191**	**281,122**	**281,122**
Palmetto Bay Park						
Salaries & Wages	117,300	93,107	93,107	95,125	40,572	40,572
Part-Time Salaries & Wages	64,822	168,958	168,958	113,146	127,173	127,173
Other wages	1,254	-	-	3,031	1,000	1,000
Overtime	1,716	-	-	1,361	500	500
Payroll Taxes	13,943	20,047	20,047	16,214	12,832	12,832
Retirement Contributions	12,685	17,420	17,420	10,997	4,869	4,869
Health & Life Insurance	16,416	22,620	22,620	15,520	5,220	5,220
Total Palmetto Bay Park Personnel	**228,136**	**322,152**	**322,152**	**255,394**	**192,166**	**192,166**
Security Services	38,633	40,000	40,000	39,665	40,000	40,000
Waste Haulers	7,979	10,000	10,000	7,092	8,000	8,000
Alarm Monitoring	2,241	2,500	2,500	3,207	3,000	3,000
Telephone	1,617	1,500	1,500	1,018	1,500	1,500
Internet	4,663	5,500	5,500	5,909	5,500	5,500
Electric	36,845	42,000	42,000	34,536	42,000	42,000
Water and Sewer	2,851	4,000	4,000	9,197	7,500	7,500
Landscape Maintenance	89,865	95,000	95,000	51,924	90,000	90,000
Facility Maintenance - General	48,675	50,000	50,000	66,018	55,000	55,000
Pest Control	777	1,000	1,000	672	1,000	1,000
Equipment Maintenance	10,400	17,500	17,500	5,966	12,500	12,500
Operating Supplies	40,802	42,000	42,000	24,803	40,000	40,000
Furniture & Equipment - Non Capital	2,096	10,000	10,000	13,469	10,000	10,000
Tournament/League	2,909	20,000	20,000	1,437	20,000	20,000
Total Palmetto Bay Park Operating	**290,353**	**341,000**	**341,000**	**264,913**	**336,000**	**336,000**
TOTAL PALMETTO BAY PARK	**518,489**	**663,152**	**663,152**	**520,307**	**528,166**	**528,166**
Perrine Wayside Park						
Waste Haulers	6,466	9,000	9,000	2,223	5,000	5,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Internet	1,889	2,000	2,000	4,127	2,500	2,500
Electric	4,575	4,500	4,500	700	4,000	4,000
Water and Sewer	371	750	750	785	750	750
Landscape Maintenance	10,950	15,000	15,000	8,333	12,000	12,000
Facility Maintenance - General	9,972	14,500	14,500	8,177	10,000	10,000
Park Operating	2,759	1,500	1,500	1,854	1,500	1,500
Furniture & Equipment - Non Capital	-	-	-	-	-	-
TOTAL PERRINE WAYSIDE PARK	**36,982**	**47,250**	**47,250**	**26,199**	**35,750**	**35,750**
Thalatta Estate Park						
Salaries & Wages	24,775	93,668	93,668	72,432	66,705	66,705
Part-Time Salaries & Wages	37,251	46,352	46,352	37,640	35,388	35,388
Other Wages	383	-	-	93	100	100
Overtime	511	-	-	909	1,000	1,000
Payroll Taxes	4,753	10,711	10,711	8,434	7,810	7,810
Retirement Contributions	2,699	17,496	17,496	8,359	8,005	8,005
Health & Life Insurance	3,781	24,360	24,360	13,354	14,790	14,790
Total Thalatta Estate Park Personnel	**74,153**	**192,587**	**192,587**	**141,221**	**133,798**	**133,798**
Valet Services	62,376	90,000	90,000	52,504	80,000	80,000
Security Services	21,081	40,000	40,000	21,322	30,000	30,000
Waste Haulers	5,253	6,000	6,000	3,944	4,500	4,500
Alarm Monitoring	1,696	2,000	2,000	1,626	2,000	2,000
Telephone	2,580	3,000	3,000	2,263	3,000	3,000
Internet	3,927	5,000	5,000	4,199	5,000	5,000
Electric	13,011	15,000	15,000	12,035	15,000	15,000
Water and Sewer	2,359	6,000	6,000	2,013	3,500	3,500
Equipment Rental	8,365	7,500	7,500	5,840	5,000	5,000
Parking Rental	19,802	25,000	25,000	17,200	17,500	17,500
Landscape Maintenance	35,575	25,000	25,000	15,425	65,000	65,000
Facility Maintenance - General	24,798	35,000	35,000	32,616	35,000	35,000
Pest Control	1,854	1,300	1,300	6,589	7,500	7,500
Equipment Maintenance	4,182	7,500	7,500	6,668	7,500	7,500
Advertising/Marketing	164	2,500	2,500	237	2,500	2,500
Community Educational Classes/Lectures	6,717	7,000	7,000	6,493	7,000	7,000
Operating Supplies	19,467	20,000	20,000	18,613	20,000	20,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Furniture & Equipment - Non Capital	6,464	10,000	10,000	3,583	5,000	5,000
Total Thalatta Estate Park Operating	**239,671**	**307,800**	**307,800**	**213,170**	**315,000**	**315,000**
TOTAL THALATTA ESTATES	**313,824**	**500,387**	**500,387**	**354,391**	**448,798**	**448,798**
EAF Comm. Room & Ludovici Park						
Salaries & Wages	24,728	83,653	83,653	50,126	61,953	61,953
Part-Time Salaries & Wages	30,478	37,925	37,925	30,797	28,954	28,954
Other wages	383	-	-	84	50	50
Overtime	418	-	-	372	250	250
Payroll Taxes	4,224	9,300	9,300	6,166	6,954	6,954
Retirement Contributions	2,699	16,137	16,137	5,743	7,434	7,434
Health & Life Insurance	2,694	20,880	20,880	7,023	13,050	13,050
Total Ludovici Park Personnel	**65,624**	**167,895**	**167,895**	**100,311**	**118,645**	**118,645**
Security Services	1,142	-	-	1,073	2,500	2,500
Alarm Monitoring	953	1,500	1,500	1,345	2,000	2,000
Telephone	2,407	3,000	3,000	1,079	2,500	2,500
Internet	-	-	-	-		-
Electric	24,355	27,500	27,500	19,151	20,000	20,000
Water and Sewer	1,967	3,000	3,000	5,795	3,500	3,500
Landscape Maintenance	25,760	35,000	35,000	14,650	30,000	30,000
Facility Maintenance - General	27,949	25,000	25,000	30,891	30,000	30,000
Pest Control	3,604	200	200	980	1,000	1,000
Operating Supplies	5,075	1,500	1,500	336	1,000	1,000
Total Ludovici Park Operating	**93,212**	**96,700**	**96,700**	**75,300**	**92,500**	**92,500**
TOTAL LUDOVICI PARK	**158,836**	**264,595**	**264,595**	**175,611**	**211,145**	**211,145**
Perrine Community House						
Security Services	1,376	2,000	2,000	2,842	3,000	3,000
Janitorial	4,080	4,000	4,000	2,720	4,500	4,500
Alarm Monitoring	1,988	2,500	2,500	2,088	2,500	2,500
Telephone	260	500	500	157	500	500
Internet	-	-	-	-		-
Electric	4,057	3,500	3,500	2,902	3,500	3,500
Water and Sewer	443	750	750	668	750	750
Rent	6,561	6,703	6,703	6,703	6,837	6,837
Landscape Maintenance	4,516	7,000	7,000	1,760	5,000	5,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Facility Maintenance - General	6,112	7,500	7,500	4,533	7,500	7,500
Pest Control	390	500	500	360	500	500
Community Educational Classes/Lectures	4,541	7,000	7,000	1,976	5,500	5,500
Operating Supplies	1,885	2,000	2,000	1,265	2,000	2,000
Furniture & Equipment - Non Capital	394	1,000	1,000	310	1,000	1,000
TOTAL PERRINE COMMUNITY HOUSE	**36,603**	**44,953**	**44,953**	**28,284**	**43,087**	**43,087**
The Woods						
Landscape Maintenance	-	25,000	25,000	9,233	10,000	10,000
Park Operating	1,500	500	500	-	500	500
TOTAL THE WOODS	**1,500**	**25,500**	**25,500**	**9,233**	**10,500**	**10,500**
Tanglewood						
Landscape Maintenance	-	-	-	-	15,000	15,000
Park Operating	-	-	-	-	500	500
TOTAL TANGLEWOOD	**-**	**-**	**-**	**-**	**15,500**	**15,500**
Veterans Park						
Landscape Maintenance	18,065	-	-	533		-
General Operating Supplies	-	2,000	2,000	-	10,000	10,000
TOTAL VETERANS PARK	**18,065**	**2,000**	**2,000**	**533**	**10,000**	**10,000**
TOTAL PARKS & RECREATION	**2,873,780**	**4,085,166**	**4,085,166**	**3,505,642**	**3,578,743**	**3,578,743**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Vacancies will be left unfilled.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
H	Number of Program Offerings	182	219	200
H	Number of Special Events Hosted	41	48	45
H	Partnered with Police and offered Rad for kids during our summer camp program	25	35	40

Special Revenue

Special Revenue Summaries

Special Revenue Summary by Function

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING SPECIAL REVENUE FUND BALANCES	**14,976,916**	**$6,797,318**	**$9,539,153**	**$9,539,153**	**$6,068,472**	**$6,068,472**
REVENUES						
Capital Projects	$75,544	$-	$-	$-	$-	$-
Art In Public Places	270	-	-	200	-	-
Parks Impact Fees and Grants	572,286	-	165,778	165,778	-	-
Public Services	645,278	646,786	646,786	647,198	616,398	616,398
CITT-Transportation	1,245,914	1,200,000	1,200,000	1,340,000	1,200,000	1,200,000
Transportation Grants and Fuel Taxes	782,249	152,000	152,000	232,000	152,000	152,000
CITT-Transit	350,302	475,000	500,000	521,600	600,000	600,000
Stormwater	883,238	850,000	850,000	940,000	850,000	850,000
Building and Permitting	1,623,741	2,000,000	2,000,000	2,354,877	2,000,000	2,000,000
Alarm Registration	40,358	40,000	40,000	40,000	40,000	40,000
Public Safety Impact Fees and Grants	23,705	-	-	16,500	-	-
American Resuce Plan Act	-	-	-	-	-	-
TOTAL REVENUES	**$6,242,885**	**$5,363,786**	**$5,554,564**	**$6,258,153**	**$5,458,398**	**$5,458,398**
Transfer In - General Fund	1,950,000	9,750,000	10,760,488	10,760,488	2,128,000	2,128,000
TOTAL SOURCES	**$23,169,801**	**$21,911,104**	**$25,854,205**	**$26,557,794**	**$13,654,870**	**$13,654,870**
EXPENDITURES						
Capital Projects	485,588	8,720,000	9,730,488	11,764,625	2,128,000	2,128,000
Art In Public Places	1,941	5,000	5,000	15,628	5,000	5,000
Parks Impact Fees and Grants	186,625	1,375,000	1,295,974	1,295,974	-	-
Public Services	678,488	893,469	893,469	796,369	909,917	909,917
CITT-Transportation	873,024	2,114,909	2,139,909	2,139,909	2,226,000	2,226,000
Transportation Grants and Fuel Taxes	88,769	700,000	716,693	676,852	-	-
CITT-Transit	546,214	471,446	471,446	438,401	603,661	603,661
Stormwater Utility Program	494,267	1,265,045	1,265,045	877,439	1,344,839	1,344,839
Building and Permitting	2,278,920	1,860,474	1,860,474	1,683,516	1,913,430	1,913,430
Alarm Registration Program	40,575	51,577	51,577	64,579	49,681	49,681
Public Safety Impact Fees and Grants	4,303	183,000	183,000	247,938	31,000	31,000
American Resuce Plan Act	7,951,934	946,036	942,548	488,092	454,456	454,456
TOTAL EXPENDITURES	**$13,630,648**	**$18,585,956**	**$19,555,623**	**$20,489,322**	**$9,665,984**	**$9,665,984**

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
COMMITTED SPECIAL REVENUE FUND BALANCES	3,437,366	1,174,198	3,550,789	1,493,222	1,278,541	1,278,541
RESTRICTED SPECIAL REVENUE FUND BALANCES	6,101,787	2,150,950	2,747,793	4,575,250	2,710,345	2,710,345
TOTAL SPECIAL REVENUE FUNDS BALANCES	**9,539,153**	**3,325,148**	**6,298,582**	**6,068,472**	**3,988,886**	**3,988,886**
TOTAL EXPENDITURES AND FUND BALANCES	**$23,169,801**	**$21,911,104**	**$25,854,205**	**$26,557,794**	**$13,654,870**	**$13,654,870**

Special Revenue Summary by Object

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING FUND BALANCE	**$14,976,916**	**$6,797,318**	**$9,539,153**	**$9,539,153**	**$6,068,472**	**$6,068,472**
Revenues	6,242,885	5,363,786	5,554,564	6,258,153	5,458,398	5,458,398
Transfer In	1,950,000	9,750,000	10,760,488	10,760,488	2,128,000	2,128,000
TOTAL FUNDING SOURCES	**23,169,801**	**21,911,104**	**25,854,205**	**26,557,794**	**13,654,870**	**13,654,870**
Expenditures						
Personnel						
Public Services	534,821	712,519	712,519	602,969	673,467	673,467
Transit	111,657	131,446	131,446	120,501	142,211	142,211
Stormwater	249,371	616,705	616,705	431,479	628,549	628,549
Building and Permitting	1,339,223	1,240,775	1,240,775	1,058,701	1,095,230	1,095,230
Alarm Registration	26,616	37,877	37,877	37,877	45,981	45,981
Total Personnel	**2,261,688**	**2,739,322**	**2,739,322**	**2,251,527**	**2,585,438**	**2,585,438**
Operating						
Capital Projects	-	-	-	-	-	-
Art In Public Places	1,941	5,000	5,000	15,628	5,000	5,000
Parks Impact Fees and Grants	-	-		-	-	-
Public Services	143,667	180,950	180,950	193,400	236,450	236,450
CITT-Transportation	519,383	1,068,000	1,093,000	1,093,000	1,381,000	1,381,000
Transportation Grants and Fuel Taxes	88,769	500,000	500,000	640,659	-	-
CITT-Transit	332,713	340,000	340,000	331,900	461,450	461,450
Stormwater	117,359	239,550	239,550	173,170	307,500	307,500
Building and Permitting	931,308	619,699	619,699	624,815	818,200	818,200
Alarm Registration	13,959	13,700	13,700	26,702	3,700	3,700
Public Safety Impact Fees & Grants	4,303	3,000	3,000	67,938	3,000	3,000
Total Operating	**2,153,402**	**2,969,899**	**2,994,899**	**3,167,212**	**3,216,300**	**3,216,300**
Capital Outlay						
Capital Projects	485,588	8,720,000	9,730,488	11,764,625	2,128,000	2,128,000
Art In Public Places	-	-	-	-	-	-
Parks Impact Fees and Grants	186,625	1,375,000	1,295,974	1,295,974	-	-
Public Services	-	-	-	-	-	-
CITT-Transportation	206,918	900,000	900,000	900,000	845,000	845,000
Transportation Grants and Fuel Taxes	-	200,000	216,693	36,193	-	-

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
CITT-Transit	101,844	-	-	-	-	-
Stormwater	18,704	300,000	300,000	150,000	300,000	300,000
Building and Permitting	-	-	-	-	-	-
Alarm Registration	-	-		-	-	-
Public Safety Impact Fees & Grants	-	180,000	180,000	180,000	28,000	28,000
American Rescue Plan Act	7,951,934	946,036	942,548	488,092	454,456	454,456
Total Capital Outlay	**8,951,613**	**12,621,036**	**13,565,703**	**14,814,884**	**3,755,456**	**3,755,456**
Debt Principal						
CITT-Transportation	138,200	144,030	144,030	144,030	-	-
Leases	7,300					
Stormwater	77,278	81,177	81,177	81,177	81,177	81,177
Total Debt Principal	**222,778**	**225,207**	**225,207**	**225,207**	**81,177**	**81,177**
Debt Interest						
CITT-Transportation	8,523	2,879	2,879	2,879	-	-
Leases	1,089					
Stormwater	31,555	27,613	27,613	27,613	27,613	27,613
Total Interest	**41,167**	**30,492**	**30,492**	**30,492**	**27,613**	**27,613**
Total Debt	**263,945**	**255,699**	**255,699**	**255,699**	**108,790**	**108,790**
TOTAL EXPENDITURES	**13,630,648**	**18,585,956**	**19,555,623**	**20,489,322**	**9,665,984**	**9,665,984**
Restricted Fund Balances	6,101,787	2,150,950	2,747,793	4,575,250	2,710,345	2,710,345
Commited Fund Balances	3,437,366	1,174,198	3,550,789	1,493,222	1,278,541	1,278,541
ENDING SPECIAL REVENUE FUND BALANCE	**$9,539,153**	**$3,325,148**	**$6,298,582**	**$6,068,472**	**$3,988,886**	**$3,988,886**

Special Revenue Fund - Public Works and Transportation

Dio Torres

Department Director

The Public Services Department oversees the operations and functions of the Public Works Division, which is responsible for managing the right-of-way and street maintenance program, transit operations and storm-water management. The division provides construction support, management and maintenance of the Village's infrastructure, including streets, trees, sidewalks and storm drains; vehicles and equipment; street name signs and traffic-calming. Additionally, the Department oversees street beautification projects, graffiti abatement, storm-water activities, facility maintenance, and provides public transportation services. The division functions under the management and leadership of the Public Services Director.

The Public Services Department manages the Public Works – Transportation Fund, the Storm-water Utility Fund and the Transit Fund.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Dept. of Public Services								
Public Works								
Public Services Director	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Office Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Administrative Assistant	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Administrative Aide - I	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Public Services Operations Manager	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Field Operations Supervisor	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Maintenance Worker I - Grounds*	0.0	4.0	0.0	4.0	0.0	4.0	0.0	3.0
Maintenance Worker II - Grounds*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Tree Trimmer**	0.0	2.0	0.0	3.0	0.0	3.0	0.0	2.0
Arborist**	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Bus Operator	0.0	2.0	0.0	2.0	0.0	2.0	0.0	2.0
Vactor Operator	0.0	1.0	0.0	2.0	0.0	2.0	0.0	2.0
Total Public Works Positions	**0.0**	**13.0**	**0.0**	**15.0**	**0.0**	**15.0**	**0.0**	**15.0**

Staffing Position Notes

*formerly Grounds Maintenance Worker

**formerly Tree Maintenance Worker

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
Council Focus Areas		
C: Public asset management that prioritizes parks, public spaces, and infrastructure.		
E: A vibrant, walkable, bikeable Village that reflects the needs and desires of the community.		
FY 24-25 Accomplishments		
C: Begin clearing Invasives in "The Woods" and construction of path & required amenities	X	
E: Localized Drainage Improvement Projects (look to design & construct drainage systems at identified area experiencing localized flooding)	X	
E: Traffic Calming (Partial Implementation of Traffic Calming Study Recommendations) based off coordination with Miami Dade County	X	
E: Tree Trimming Program (if approved in this year's budget)	X	
E: TPO Mobility HUBS (prioritize recommendations from study and pursue funding sources/possible JPA's with Miami Dade County)	X	
E: Annual Villagewide Concrete Sidewalk Replacement & New Construction	X	
E: Annual Storm Drain Cleaning Startup with In-House Forces	X	
FY 24-25 Goals		
E: Begin Construction of Drainage Sub-Basin (#41)		
E: Begin Construction of Drainage Sub-Basin (#11)		

Strategic Objectives

	Strategic Objective Status (check one)	
	Completed	In Progress
E: Annual Traffic Calming based off coordination with Miami Dade County		
E: Annual Tree Trimming Program		
E: Annual Villagewide Concrete Sidewalk Replacement & New Construction		
E: Annual Storm Drain Cleaning Startup with In-House Forces (Shift from 2 Year Cycle to Annual Cycle)		
E: Begin Roadway Improvements Complete Streets Projects for SW 92ND Avenue		

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING FUND BALANCE						
8 CENT FUEL TAX (1002)	**30,448**	**338**	**59,872**	**59,872**	**31,682**	**31,682**
1 TO 6 CENT LOCAL OPTION GAS TAX (LOGT) (1013)	**101,574**	**139,461**	**296,355**	**296,355**	**126,364**	**126,364**
PUBLIC SERVICES (1028)	**8,405**	**-**	**(249,010)**	**(249,010)**	**-**	**-**
TOTAL BEGINNING FUND BALANCE	**140,427**	**139,799**	**107,217**	**107,217**	**158,046**	**158,046**
REVENUES						
8 Cent Fuel Tax	128,043	$122,786	122,786	121,810	$120,000	$120,000
1 to 6 Cent Local Option Gas Tax	440,375	450,000	450,000	446,388	422,398	422,398
Public Services	8,300		-	5,000	-	
Interest	6,969	-	-	-	-	-
CITT Admin	61,591	74,000	74,000	74,000	74,000	74,000
TOTAL REVENUES	**645,278**	**646,786**	**646,786**	**647,198**	**$616,398**	**$616,398**
Intragovernmental Transfer In	-	200,000	200,000	200,000	200,000	200,000
TOTAL SOURCES	**785,705**	**986,585**	**954,003**	**954,415**	**974,444**	**974,444**
EXPENDITURES						
Personnel						
Salaries & Wages	397,519	$467,121	467,121	438,011	$485,973	$485,973
Other Wages	2,248	7,000	7,000	10,105	5,000	5,000
Overtime	49	-	-	156	-	-
Payroll Taxes	29,194	35,735	35,735	33,417	37,177	37,177
Retirement Contributions	43,744	98,263	98,263	49,093	58,317	58,317
Health & Life Insurance	62,067	104,400	104,400	72,187	87,000	87,000
Total Personnel	**534,821**	**712,519**	**712,519**	**602,969**	**673,467**	**673,467**
Operating						
Workers Compensation	-	-	-	-		-
Professional Services	3,700	-	-	-	5,000	5,000
Administrative Temp	-	-	-	-		-
Janitorial	7,200	8,000	8,000	8,000	8,000	8,000
Waste Haulers	16,159	15,000	15,000	15,000	18,000	18,000
Alarm Monitoring	598	2,000	2,000	2,000	2,000	2,000
Travel & Per Diem	-	1,000	1,000	1,000	2,000	2,000
Telephone	2,210	4,000	4,000	4,000	4,000	4,000
Internet service	2,868	4,000	4,000	4,000	4,000	4,000

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Postage	19	100	100	100	100	100
Electric	4,879	7,500	7,500	7,500	10,000	10,000
Electric-Street lights	470	4,750	4,750	4,750	6,750	6,750
Water and Sewer	3,227	3,500	3,500	7,000	7,000	7,000
Photocopy Machine	3,763	3,000	3,000	3,000	3,000	3,000
Vehicle Lease	3,605	-	-	-		-
Insurance	1,909	-	-	-		-
Landscape Maintenance	4,297	-	-	5,550	7,500	7,500
Landscape Maintenance-US1	-	-	-	900		-
Repairs and Maintenance - Facility	5,936	3,500	3,500	5,000	8,000	8,000
Repairs and Maintenance - Pest Control	312	600	600	600	600	600
Repairs and Maintenance - Vehicle	13,919	17,000	17,000	17,000	25,000	25,000
Repairs and Maintenance - Equipment	17,146	25,000	25,000	25,000	35,000	35,000
Office Supplies	1,047	2,000	2,000	2,000	2,000	2,000
Operating Supplies	26,120	35,000	35,000	35,000	35,000	35,000
Uniforms	2,359	3,000	3,000	4,000	4,500	4,500
Vehicle Operation	19,322	35,000	35,000	35,000	40,000	40,000
Equipment and Furniture: non-capital outlay	804	2,500	2,500	2,500	3,000	3,000
Publications, Subscriptions & Memberships	239	2,000	2,000	2,000	2,500	2,500
Professional Development	1,559	2,500	2,500	2,500	3,500	3,500
Total Operating	**143,667**	**180,950**	**180,950**	**193,400**	**236,450**	**236,450**
Lease Principal	-	-	-	-	-	
Lease Interest	-	-	-	-	-	
Total Debt	**-**	**-**	**-**	**-**	**-**	**-**
Capital Outlay						
Capital Equipment	-	-	-	-	-	

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Vehicles	-	-	-	-	-	-
Total Capital Projects	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENDITURES	**678,488**	**893,469**	**893,469**	**796,369**	**909,917**	**909,917**
ENDING FUND BALANCE						
8 CENT FUEL TAX	**59,872**	**1,124**	**1,124**	**31,682**	**29,682**	**29,682**
1 TO 6 CENT LOCAL OPTION GAS TAX	**296,355**	**91,992**	**91,992**	**126,364**	**34,845**	**34,845**
PUBLIC SERVICES	**(249,010)**	**-**	**-**	**-**	**-**	
TOAL ENDING FUND BALANCE	**107,217**	**93,116**	**93,116**	**158,046**	**64,527**	**64,527**
TOTAL EXPENDITURES AND FUND BALANCE	**$785,705**	**$986,585**	**$986,585**	**$954,415**	**$974,444**	**$974,444**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
C	Signs Repaired/ Installed	69	100	81
C	Graffiti Removal	21	12	17
C	Pothole/ Shoulder Repairs	58	62	70
C	Tree/Shrub Trimming, Removal, Install.	5225	3129	4769
C	Debris/ Trash Removal (Tons)	209	232	317
C	Complaints Reported to MDC	23	28	25

Special Revenue Fund - CITT Transportation

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING PUBLIC WORKS FUND BALANCE	**1,505,968**	**1,042,565**	**1,878,858**	**1,878,858**	**$1,078,949**	**$1,078,949**
REVENUES						
CITT-Half Cent Transportation Tax	1,201,290	1,200,000	1,200,000	1,280,000	1,200,000	1,200,000
Other	44,624	-	-	60,000	-	-
Intragovernmental Transfer In	-	-	-		-	-
TOTAL REVENUES	**1,245,914**	**1,200,000**	**1,200,000**	**1,340,000**	**$1,200,000**	**$1,200,000**
TOTAL SOURCES	**2,751,882**	**2,242,565**	**3,078,858**	**3,218,858**	**2,278,949**	**2,278,949**
EXPENDITURES						
Maintenance						
Engineering/Architectural	91,188	200,000	200,000	200,000	200,000	200,000
Street Lights	12,079	18,000	18,000	18,000	21,000	21,000
Landscape-Roads	-	-	-	-		-
Landscape-US1	-	-	-	-		-
Road Paving and Repair	34,101	400,000	400,000	400,000	650,000	650,000
Traffic Signals and Signs	83,945	40,000	40,000	40,000	50,000	50,000
Side Walks	248,797	175,000	175,000	175,000	100,000	100,000
Total Maintenance	**470,110**	**833,000**	**833,000**	**833,000**	**1,021,000**	**1,021,000**
Capital Projects						
Engineering/Architectural	-	150,000	150,000	150,000	225,000	225,000
Side Walks	-	150,000	150,000	150,000	150,000	150,000
Traffic Signals and Signs	-	-	-	-		-
Road Construction/Paving	-	350,000	350,000	350,000	350,000	350,000
Traffic Calming	206,918	250,000	250,000	250,000	120,000	120,000
Total Capital Projects	**206,918**	**900,000**	**900,000**	**900,000**	**845,000**	**845,000**
Liabilities to Miami-Dade County						
Principal	138,200	144,030	144,030	144,030	-	-
Interest Expense	8,523	2,879	2,879	2,879	-	-
Signage Program Loan						
Principal		-	-	-	-	-

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Interest Expense		-	-	-	-	-
Total Debt	**146,723**	**146,909**	**146,909**	**146,909**	**-**	**-**
TOTAL EXPENDITURES	**823,751**	**1,879,909**	**1,879,909**	**1,879,909**	**1,866,000**	**1,866,000**
Intragovernmental Transfer Out	49,273	235,000	260,000	260,000	360,000	360,000
Restricted CITT Transportation Ending balance	1,878,858	127,656	938,949	1,078,949	52,949	52,949
TOTAL EXPENDITURES AND FUND BALANCE	**$2,751,882**	**$2,242,565**	**$3,078,858**	**$3,218,858**	**$2,278,949**	**$2,278,949**

Intragovernmental Transfer Out – Increased funding to CITT Transit by $100,000.

Special Revenue Fund - Transportation Grants

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING FUND BALANCE						
1 TO 5 CENT LOCAL OPTION GAS TAX (NLOGT)	186,406	265,518	323,072	323,072	264,478	264,478
PARKING FINE PROGRAM-ADA	7,892	5,765	5,829	5,829	8,329	8,329
FUEL TAX REFUND	16,199	18,659	19,303	19,303	2,303	2,303
PALMER TRINITY	52,432	53,432	53,852	53,852	39,159	39,159
IMPACT FEES	162,077	834,229	716,430	716,430	359,365	359,365
TOTAL BEGINNING FUND BALANCE	**425,006**	**1,177,603**	**1,118,486**	**1,118,486**	**673,634**	**673,634**
REVENUES						
1 to 5 Cent Local Option Gas Tax	174,439	150,000	150,000	160,000	$150,000	$150,000
Parking Fines ADA Program	2,514	-	-	2,500	-	-
Fuel Tax Refund	3,104	2,000	2,000	2,500	2,000	2,000
Palmer Trinity	1,420			2,000	-	
Impact Fees	600,772	-	-	65,000	-	-
TOTAL REVENUES	**782,249**	**152,000**	**152,000**	**232,000**	**$152,000**	**$152,000**
TOTAL SOURCES	**1,207,255**	**1,329,603**	**1,270,486**	**1,350,486**	**825,634**	**825,634**
EXPENDITURES						
Maintenance						
Professional Services	46,419	-	-	77,215	-	-
Side Walks	-	-	-	155,500	-	-
Road Paving and Repair	37,773	500,000	500,000	63,094	-	-
Traffic Calming	-	-	-	344,850	-	-
Traffic Signals and Signs	-	-	-	-	-	-
ADA Program	4,577	-	-			
Easements/Swales	-	-	-	-	-	-
Total Maintenance	**88,769**	**500,000**	**500,000**	**640,659**	**-**	**-**
Capital Projects						
Side Walks	-	200,000	200,000	19,500	-	-
Traffic Calming	-	-	16,693	16,693	-	-
Safe Routes to Schools Grant	-	-	-	-	-	-
Main Street	-	-	-	-	-	-
US1 Beautification	-	-	-	-	-	-
Total Capital Projects	**-**	**200,000**	**216,693**	**36,193**	**-**	**-**
TOTAL EXPENDITURES	**88,769**	**700,000**	**716,693**	**676,852**	**-**	**-**

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
ENDING FUND BALANCE						
1 TO 5 CENT LOCAL OPTION GAS TAX	323,072	215,518	273,072	264,478	414,478	414,478
PARKING FINE PROGRAM-ADA	5,829	5,765	5,829	8,329	8,329	8,329
FUEL TAX REFUND	19,303	20,659	21,303	2,303	4,303	4,303
PALMER TRINITY	53,852	53,432	37,159	39,159	39,159	39,159
IMPACT FEES	716,430	334,229	216,430	359,365	359,365	359,365
TOAL ENDING FUND BALANCE	**1,118,486**	**629,603**	**553,793**	**673,634**	**825,634**	**825,634**
TOTAL EXPENDITURES AND FUND BALANCE	**$1,207,255**	**$1,329,603**	**$1,270,486**	**$1,350,486**	**$825,634**	**$825,634**

Special Revenue Fund - CITT - Transit Budget

In 2002, Miami Dade County (County) adopted Ordinance 02-116 levying and imposing a one half of one percent Charter County Transit System Surtax (Surtax) pursuant to the authority of Section 212.055(1) Florida Statutes. Twenty (20) percent of the Surtax proceeds are shared with the municipalities in the County.

The County ordinance requires that the municipalities, on an annual basis, apply at least twenty (20) percent of any Surtax proceeds received to transit uses in the nature of circulator buses, bus shelters, bus pullout bays or other transit-related infrastructure. In 2019, the County updated their ordinance to included bicycle/pedestrian facilities and on-demand services.

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING TRANSIT FUND BALANCE	**131,088**	**5,907**	**(64,824)**	**(64,824)**	**$4,375**	**$4,375**
REVENUES						
CITT-Half Cent Transportation Tax	300,322	$300,000	300,000	320,000	$300,000	$300,000
Other	49,980		-	1,600		-
Transfer In/Grants	-	175,000	200,000	200,000	300,000	300,000
TOTAL REVENUES	**350,302**	**475,000**	**500,000**	**521,600**	**$600,000**	**$600,000**
TOTAL SOURCES	**481,390**	**480,907**	**435,176**	**456,776**	**$604,375**	**$604,375**
EXPENDITURES						
Personnel						
Salaries & Wages	74,806	$78,903	78,903	79,476	$88,935	$88,935
Overtime	2,048	1,000	1,000	1,360	1,000	1,000
Payroll Taxes	5,877	6,036	6,036	6,300	6,804	6,804
Retirement Contributions	8,389	10,707	10,707	9,550	10,672	10,672
Health & Life Insurance	20,537	34,800	34,800	23,815	34,800	34,800
Total Personnel	**111,657**	**131,446**	**131,446**	**120,501**	**142,211**	**142,211**
Operating						
Workers' Compensation	803	2,500	2,500	1,700	2,500	2,500
Professional Services	155	3,000	3,000	-	1,000	1,000
Travel & Per Diem	-	-	-	-		-
Rental Facilities	3,600	7,200	7,200	7,200	7,200	7,200
Insurance-General Liability	2,169	2,400	2,400	5,000	5,500	5,500
Insurance-Auto	2,102	2,400	2,400	3,500	4,000	4,000
Repairs and Maintenance - Vehicle	21,106	40,000	40,000	20,000	35,000	35,000
Operating Supplies	174	7,500	7,500	5,000	6,000	6,000
Uniforms	298	1,000	1,000	500	1,250	1,250
On Demand Service	271,127	125,000	125,000	250,000	350,000	350,000
Vehicle/Bus Operations	18,861	135,000	135,000	25,000	35,000	35,000
Professional Development	-	-	-	-		-
Total Operating	**320,395**	**326,000**	**326,000**	**317,900**	**447,450**	**447,450**
Capital Outlay	101,844	-			-	-
TOTAL EXPENDITURES	**533,896**	**457,446**	**457,446**	**438,401**	**$589,661**	**$589,661**
Intragovernmental Transfer Out	12,318	14,000	14,000	14,000	14,000	14,000
Restricted Transit Fund Balance	(64,824)	9,461	(36,270)	4,375	714	714
TOTAL EXPENDITURES AND FUND BALANCE	**481,390**	**480,907**	**435,176**	**456,776**	**$604,375**	**$604,375**

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
E	I-BUS RIDERSHIP	13030	15117	16000
E	Freebee RIDERSHIP	18818	19243	20000

Special Revenue Fund - Stormwater Budget

The Stormwater Utility program addresses stormwater problems that affect the health, safety, and the welfare of the public due to poor water quality and flooding resulting from inadequate stormwater systems.

All too often, new construction is planned without proper consideration of drainage issues and demands. Therefore, it falls upon government to minimize the impact of flooding and to ensure safe access to all roadways - even during major storm events.

In order to properly address ongoing issues related to stormwater runoff, it is essential that a municipality charge a Stormwater Fee to manage the cost of scheduled maintenance, rehabilitation, and replacement of existing and future-planned drainage infrastructure. The Stormwater Utility program generates fees needed to implement the level of service standards contained in the Village's Capital Improvement Plan (CIP).

It is also imperative that we manage the cost associated with upholding The Clean Water Act (33 U.S.C. ß1251, et. seq.), whereas the basic goal is to restore and maintain the chemical, physical, and biological integrity of surface waters in accordance with Village Code of Ordinance No. 06-07.

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING STORMWATER FUND BALANCE	**857,468**	**1,221,087**	**1,246,439**	**1,246,439**	**$1,323,000**	**$1,323,000**
REVENUES						
Stormwater Utility Fees	883,238	850,000	850,000	900,000	$850,000	$850,000
Other	-	-	-	40,000	-	-
Grants						
SFWMD	-	-	-		-	-
TMDL	-	-	-		-	-
TOTAL REVENUES	**883,238**	**850,000**	**850,000**	**940,000**	**$850,000**	**$850,000**
TOTAL SOURCES	**1,740,706**	**2,071,087**	**2,096,439**	**2,186,439**	**$2,173,000**	**$2,173,000**
EXPENDITURES						
Personnel						
Salaries & Wages	175,885	$401,093	401,093	301,259	$415,419	$415,419
Part time wages	-	-	-		-	-
Other Wages	-	-	-	245	-	-
Overtime	1,889			3,694	1,000	1,000
Payroll Taxes	12,836	30,684	30,684	22,190	31,780	31,780
Retirement Contributions	19,589	54,428	54,428	33,002	49,850	49,850
Health & Life Insurance	39,172	130,500	130,500	71,089	130,500	130,500
Total Personnel	**249,371**	**616,705**	**616,705**	**431,479**	**628,549**	**628,549**
Operating						
Workers Compensation	4,245	6,500	6,500	5,800	7,000	7,000
Professional Services	15,849	10,000	10,000	15,000	20,000	20,000
Engineering/Architectural	589	75,000	75,000	50,000	100,000	100,000
Administrative temp	-	-	-	-		-
Travel & Per Diem	-	-	-	-		-
Postage	293	1,250	1,250	1,250	1,250	1,250
Insurance	11,464	15,000	15,000	20,000	22,000	22,000
Landscape Maintenance	-	-	-	10,000	15,000	15,000
Repairs and Maintenance - Vehicle	4,102	5,000	5,000	5,000	10,000	10,000
Drainage Maintenance	28,213	65,000	65,000	30,000	55,000	55,000
Canal maintenance	41,300	36,000	36,000	15,000	40,000	40,000
NPDES Permit Fees	5,115	8,000	8,000	4,120	8,750	8,750
Operating Supplies	4,183	6,500	6,500	6,500	9,750	9,750
Uniforms	550	1,800	1,800	1,000	2,250	2,250

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Vehicle Operation	-	7,500	7,500	7,500	12,500	12,500
Publications, Subscriptions & Memberships	650	500	500	500	1,000	1,000
Professional Development	806	1,500	1,500	1,500	3,000	3,000
Total Operating	**117,359**	**239,550**	**239,550**	**173,170**	**307,500**	**307,500**
Drainage Improvements	18,704	300,000	300,000	150,000	300,000	300,000
Debt						
Miami Dade Debt			-			
Principal	77,278	81,177	81,177	81,177	81,177	81,177
Interest	31,555	27,613	27,613	27,613	27,613	27,613
Total Debt	**108,833**	**108,790**	**108,790**	**108,790**	**108,790**	**108,790**
TOTAL EXPENDITURES	**494,267**	**1,265,045**	**1,265,045**	**863,439**	**$1,344,839**	**$1,344,839**
Restricted Stormwater Fund Balance	1,246,439	806,042	831,394	1,323,000	828,161	828,161
TOTAL EXPENDITURES AND FUND BALANCE	**1,740,706**	**2,071,087**	**2,096,439**	**2,186,439**	**$2,173,000**	**$2,173,000**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
C	Vac Con Services - Structure	366	1200	2034
C	Vac Con Services - Pipe	17618	32157	80879

Special Revenue Fund - Division of Building & Permitting

As part of the Community & Economic Development Department, the Building & Permitting division oversees Building Permitting, 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 through the Florida Building Code Regulations. The Division also enforces Palmetto Bay codes and regulations, State codes and regulations as well as regulations by agencies such as Miami-Dade County Department of Environmental Resource Management, Florida Department of Health and Professional Regulation and the Hotel and Restaurant Commission.

The Building and Permitting Division includes Code Compliance. Code Compliance is responsible for educating, enforcing, and implementing the Village's code regulations. The overall goal of Code Compliance is to ensure the safety, health, and welfare of residents.

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Dept. of Community & Economic Dev								
Building & Permitting								
Building Official	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Chief Building Inspector	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Building & Permitting Ops. Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Inspections & Public Records Coord.	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Permit Clerk	0.0	3.0	0.0	2.0	0.0	2.0	0.0	2.0
Scanner	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Plans Processing Clerk	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Code Compliance Coordinator	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Code Compliance Inspector	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Code Compliance Officer	0.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Building & Permitting Positions	**0.0**	**13.0**	**0.0**	**5.0**	**0.0**	**5.0**	**0.0**	**5.0**

Position Detail

	Actual FY2022-23		Adopted Budget FY 2023-24		Final Budget FY 2023-24		Adopted Budget FY 2024-25	
	PT	FT	PT	FT	PT	FT	PT	FT
Dept. of Community & Economic Dev								
Building-Contractual								
Building Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Chief Mechanical Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Chief Electrical Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Chief Plumbing Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Plans Examiner	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Structural Plans Reviewer	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Total Community & Economic Dev. Contractual Positions	**6.0**	**0.0**	**6.0**	**0.0**	**6.0**	**0.0**	**6.0**	**0.0**

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING BUILDING & PERMITTING	**$(210,165)**	**$(682,819)**	**(865,344)**	**$(865,344)**	**$506,017**	**$506,017**
REVENUES						
Building Permits	1,473,985	2,000,000	2,000,000	2,346,689	2,000,000	2,000,000
Lot Clearing	8,032		-	-	-	-
Code Violations	141,630	-	-	-	-	-
Other	94	-	-	8,188	-	-
TOTAL REVENUES	**1,623,741**	**2,000,000**	**2,000,000**	**2,354,877**	**2,000,000**	**2,000,000**
Transfer In	-	700,000	700,000	700,000	-	-
TOTAL SOURCES	**1,413,576**	**2,017,181**	**1,834,656**	**2,189,533**	**2,506,017**	**2,506,017**
EXPENDITURES						
Personnel						
Salaries & Wages	956,275	804,152	804,152	761,958	763,584	763,584
Part-Time Salaries & Wages	6,814	-	-	-	-	-
Other Wages	25,230	-	-	6,695	5,000	5,000
Overtime	208	-	-	30	-	-
Payroll Taxes	71,319	61,517	61,517	55,568	58,414	58,414
Retirement Contributions	108,707	188,861	188,861	95,728	98,162	98,162
Health & Life Insurance	170,670	186,245	186,245	138,722	170,070	170,070
Total Personnel	**1,339,223**	**1,240,775**	**1,240,775**	**1,058,701**	**1,095,230**	**1,095,230**
Operating						
Workers Compensation	13,333	13,333	13,333	11,611	13,450	13,450
Professional Services-Legal General	-	-	-	-		-
Special Master	19,270	-	-	-		-
Professional Services-Consultants	28,379	-	-	-		-
Professional Services-Techical Support	-	39,000	39,000	-		-
Temporary Administrative Support Services	46,840	-	-	82,516	85,000	85,000
Janitorial	-	-	-	1,600		-
Professional Services-Public Safety	75,000	-	-	-		-
Outsource - Building and Permitting/Inspectors	588,235	400,000	400,000	400,000	600,000	600,000
Travel & Per Diem	-	-	-	1,000	1,000	1,000
Telephone Service	6,128	8,000	8,000	5,320	5,500	5,500
Internet	2,172	3,500	3,500	2,000	1,500	1,500
Postage	6,719	7,500	7,500	1,600	1,500	1,500
Recording Fees	2,737	-	-	-		-

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Electric	-	-	-	-		-
Water and Sewer	-	-	-	-		-
Photocopier	9,159	5,000	5,000	5,000		-
Vehicle Lease	12,584	21,616	21,616	10,194		-
Rent	-	-	-	-		-
General Liability	38,137	50,000	50,000	12,490	13,750	13,750
Automobile	2,504	3,250	3,250	740	-	-
Property	17,171	22,500	22,500	51,744	57,000	57,000
Lot Clearing	2,649	-	-	-		-
Facility Maintenance - General	-	-	-	-		-
Vehicle Maintenance	691	1,000	1,000	1,000		-
Printing and Binding	222	500	500	500		-
General Office Supplies	4,965	10,000	10,000	5,000	500	500
Operating Supplies	3,595	4,000	4,000	2,000	2,000	2,000
Uniforms and Badges	460	1,000	1,000	1,000	1,000	1,000
Vehicle Operations	6,840	7,500	7,500	5,000		-
Equipment and Furniture: non-capital outlay	889	5,000	5,000	1,000	2,500	2,500
Books, Publications, Subscriptions & Memberships	150	2,500	2,500	2,500	2,500	2,500
Software Support	42,204	12,000	12,000	20,000	30,000	30,000
Professional Development	275	2,500	2,500	1,000	1,000	1,000
Total Operating	**931,308**	**619,699**	**619,699**	**624,815**	**818,200**	**818,200**
Lease Principal	7,300	-	-	-	-	
Lease Interest	1,089	-	-	-	-	
Total Debt	**8,389**					
Capital Outlay	-	-	-	-		-
TOTAL EXPENDITURES	**2,278,920**	**1,860,474**	**1,860,474**	**1,683,516**	**1,913,430**	**1,913,430**
Restricted Building & Permitting Balance	(865,344)	156,707	(25,818)	506,017	592,587	592,587
TOTAL EXPENDITURES AND FUND BALANCE	**$1,413,576**	**$2,017,181**	**$1,834,656**	**$2,189,533**	**$2,506,017**	**$2,506,017**

Budget Notes

Retirement Contributions – decreased due to the delay of the Florida Retirement System implementation.

Special Revenue Fund - Capital Projects

Capital assets, which include land, buildings, furniture and equipment, improvements other than buildings, intangibles (i.e. software) and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value (the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date). The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are expensed as incurred. Major outlays for capital assets and improvements are capitalized as projects are constructed. The Village maintains a $750,000 threshold for capitalizing easements and a $250,000 threshold for capitalizing software. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Furniture and equipment 5-20
Vehicles 7
Buildings 30
Leasehold improvements 10
Infrastructure 30
Software 5

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING CAPITAL PROJECTS FUND BALANCE	**1,285,525**	**449,050**	**2,825,481**	**2,825,481**	**$921,344**	**$921,344**
REVENUES						
Interest Income	53,559	-	-		$-	$-
Miscellenous Income	21,985	-	-	-	-	-
Grants	-	-	-	-	-	-
TOTAL REVENUES	**75,544**	**-**	**-**	**-**	**$-**	**$-**
Transfer In/Debt Proceeds	1,950,000	8,850,000	9,860,488	9,860,488	1,928,000	1,928,000
TOTAL SOURCES	**3,311,069**	**9,299,050**	**12,685,969**	**12,685,969**	**$2,849,344**	**$2,849,344**
CAPITAL PROJECTS						
General Government						
Furniture & Equipment	53,680	885,000	725,000	757,356	410,000	410,000
Economic Development	975	-	-	610,000		-
Studies/Master Plans	104,045	565,000	565,000	72,475		-
Land/Buildings		-	-			-
Capital Improvements	52,551	-	-			-
Transportation						
Public Works	92,780	1,000,000	1,000,000	529,878	225,000	225,000
Culture/ Recreation						
Coral Reef Park	11,790	3,360,000	3,670,488	5,743,020	443,000	443,000
Palmetto Bay Park	146,267	195,000	195,000	280,441	450,000	450,000
Perrine Wayside Park		-	-			-
Ludovici Park		-	-			-
Perrine Community House		-	-			-
Veterans Park		2,500,000	3,000,000	3,000,000	-	-
The Woods	23,500	-	-	200,000	-	-
Thalatta Estate Park	-	215,000	215,000	211,455	100,000	100,000
Tannglewood	-	-	-	-	300,000	300,000
Pickleball	-	-	200,000	200,000	200,000	200,000
TOTAL CAPITAL PROJECTS	**485,588**	**8,720,000**	**9,570,488**	**11,604,625**	**$2,128,000**	**$2,128,000**
Committed Capital Projects Fund Balance	2,825,481	579,050	2,955,481	921,344	721,344	721,344
TOTAL EXPENDITURES AND FUND BALANCE	**3,311,069**	**9,299,050**	**12,685,969**	**12,685,969**	**2,849,344**	**$2,849,344**

The following lists the detail projects by department for the totals shown in the Capital budget:

Village Hall:

PROJECT	COST	OPERATIONAL COST
Historical Markers	$10,000	None
Computer Equipment Replacement	$80,000	None
Capital Projects Consultant	$150,000	None
HR Software Replacement	$75,000	There will be annual maintenance costs but unknown at this time.

Community and Economic Development:

PROJECT	COST	OPERATIONAL COST
Customer Service Kiosks	$30,000	There will be annual maintenance costs but unknown at this time.
Business Improvement Grants	$30,000	None
Village Recycling Drives	$35,000	None

Public Services:

PROJECT	COST	OPERATIONAL COST
Skid Steer	$100,000	Fuel and Maintenance $1,000
Thermoplastic Marker	$25,000	Thermoplastic Paint $2,000-$3,000
Dump Truck	$100,000	Fuel and Maintenance $5,000

Coral Reef Park:

PROJECTS	COST	OPERATIONAL COST
Information Kiosks	$8,000	None
Field Striping Machine	$60,000	Should save on labor. Takes 45 minutes versus 2 people for 2 hours.
Playground Renovation	$350,000	Replacement, no additional cost
Tractor	$25,000	Replacement, no additional cost

Tanglewood:

PROJECT	COST	OPERATIONAL COST
Park Renovation	$300,000	Landscaping $4,000-$5,000/year

Palmetto Bay Park:

PROJECT	COST	OPERATIONAL COST
Renovate Skate Park	$450,000	Replacement, no additional cost

Thalatta Park:

PROJECTS	COST	OPERATIONAL COST
Enclosed Hall	$100,000	Electricity $6,000

Special Revenue Fund - Art in Public Places

The purpose of the Village of Palmetto Bay Art in Public Places Program is to promote the general welfare by encouraging pride in the community, increasing property values, enhancing the quality of life through artistic opportunities, uniting the community through shared cultural experiences, and creating a cultural legacy for future generations through the collection and exhibition of high-quality art pieces that reflect diverse styles, chronicling history through the collection of artifacts, documents and memorabilia that will acknowledge the past and create programs and activities that will further these goals.

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING AIPP FUND BALANCE	**540,886**	**536,086**	**539,215**	**539,215**	**$523,787**	**$523,787**
REVENUES						
AIPP Fees	-	-	-	-	$-	$-
Interest	270	-	-	200		
TOTAL REVENUES	**270**	**-**	**-**	**200**	**$-**	**$-**
TOTAL SOURCES	**541,156**	**536,086**	**539,215**	**539,415**	**$523,787**	**$523,787**
EXPENDITURES						
Operating Supplies	1,941	5,000	5,000	15,628	$5,000	$5,000
Art Works	-	-	-	-	-	-
TOTAL EXPENDITURES	**1,941**	**5,000**	**5,000**	**15,628**	**$5,000**	**$5,000**
Committed AIPP Fund Balance	539,215	531,086	534,215	523,787	518,787	518,787
TOTAL EXPENDITURES AND FUND BALANCE	**541,156**	**536,086**	**539,215**	**539,415**	**$523,787**	**$523,787**

Special Revenue Fund - Police Impact Fees

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING PUBLIC SAFETY FUND BALANCE	**$482,780**	**$495,726**	**502,182**	**$502,182**	**$270,744**	**$270,744**
REVENUES						
Police Impact Fees	21,824	-	-	15,000	-	-
L.E.T.T.F. Parking Fees	1,881	-	-	1,500	-	-
Interest	-	-	-		-	-
GRANTS						
	-	-	-	-	-	-
TOTAL REVENUES	**$23,705**	**$-**	**$-**	**$16,500**	**$-**	**$-**
TOTAL SOURCES	**$506,485**	**$495,726**	**$502,182**	**$518,682**	**$270,744**	**$270,744**
EXPENDITURES						
OPERATING						
Professional Services-RadKids	-	-	-	-	-	-
Travel and Per diem	-	-	-	-	-	-
Operating Supplies	3,330	-	-	67,339	-	-
Professional Development-L.E.T.T.F. Parking Fees	973	3,000	3,000	599	3,000	3,000
TOTAL OPERATING	**4,303**	**3,000**	**3,000**	**67,938**	**3,000**	**3,000**
CAPITAL						
LETF	-	-	-	-	-	-
Impact Fees	-	180,000	180,000	180,000	28,000	28,000
Grants	-	-	-	-	-	-
TOTAL CAPITAL	**-**	**180,000**	**180,000**	**180,000**	**28,000**	**28,000**
TOTAL EXPENDITURES	**$4,303**	**$183,000**	**$183,000**	**$247,938**	**$31,000**	**$31,000**
RESTRICTED PUBLIC SAFETY FUND BALANCE	**502,182**	**312,726**	**319,182**	**270,744**	**239,744**	**239,744**
TOTAL EXPENDITURES AND FUND BALANCE	**$506,485**	**$495,726**	**$502,182**	**$518,682**	**$270,744**	**$270,744**

Special Revenue Fund - Alarm Registration

On July 6, 2004, the Mayor and Village Council enacted Ordinance No. 4-10 entitled "Burglar Alarms." Prior to incorporation of the Village of Palmetto Bay, all alarm registrations, permitting, fines, and appeals of false alarm reports was accomplished under the jurisdiction of Miami-Dade County pursuant to Section 21-276 of the Miami-Dade County Code (burglar alarm code). The Mayor and Village Council enacted the municipal burglar alarm code tailored to the Village's needs and as such created Chapter 14 of the Village's Code of Ordinances, which code is to be uniformly enforced through the Village and which code provides for a registration period, registration fee, and false alarm report, fine, and appeal process.

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING ALARM REGISTRATION FUND BALANCE	**72,887**	**75,639**	**72,670**	**72,670**	**$48,091**	**$48,091**
REVENUES						
Alarm Registration Program	40,358	40,000	40,000	40,000	$40,000	$40,000
Interest	-	-	-	-	-	-
TOTAL REVENUES	**40,358**	**40,000**	**40,000**	**40,000**	**$40,000**	**$40,000**
TOTAL SOURCES	**113,245**	**115,639**	**112,670**	**112,670**	**$88,091**	**$88,091**
EXPENDITURES						
Personnel						
Salaries & Wages	20,286	24,070	24,070	24,070	$31,158	$31,158
Other Wages	650	-	-	-	-	-
Payroll Taxes	1,585	1,841	1,841	1,841	2,384	2,384
Retirement Contributions	1,450	3,266	3,266	3,266	3,739	3,739
Health & Life Insurance	2,645	8,700	8,700	8,700	8,700	8,700
Total Personnel	**26,616**	**37,877**	**37,877**	**37,877**	**45,981**	**45,981**
Operating						
Professional Services	-	-	-	-	-	-
Travel and Per diem	-	-	-	-	-	-
Postage	3,247	3,000	3,000	3,000	3,000	3,000
Recording Fees	435	500	500	500	500	500
Operating Supplies	10,102	10,000	10,000	23,202	-	-

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
Publications, Subscriptions & Memberships	175	200	200	-	200	200
Professional Development	-	-	-		-	-
Total Operating	**13,959**	**13,700**	**13,700**	**26,702**	**3,700**	**3,700**
TOTAL EXPENDITURES	**40,575**	**51,577**	**51,577**	**64,579**	**$49,681**	**$49,681**
Restricted Alarm Registration Fund Balance	72,670	64,062	61,093	48,091	38,410	38,410
TOTAL EXPENDITURES AND FUND BALANCE	**113,245**	**115,639**	**112,670**	**112,670**	**$88,091**	**$88,091**

Performance Measures

Council Focus Area	Performance Measure	Actual FY2022-23	Estimated FY 2023-24	Adopted FY 2024-25
F	False Alarms	745	576	500

Special Revenue Fund - American Rescue Plan Act

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING CAPITAL PROJECTS FUND BALANCE	**8,894,482**	**946,036**	**942,548**	**942,548**	**$454,456**	**$454,456**
REVENUES						
Interest Income	-	-	-	-	$-	$-
Miscellenous Income	-	-	-	-	-	-
Grants	-	-	-	-	-	-
TOTAL REVENUES	**-**	**-**	**-**	**-**	**$-**	**$-**
TOTAL SOURCES	**8,894,482**	**946,036**	**942,548**	**942,548**	**$454,456**	**$454,456**
Public Health/Negative Economic Impact	302,430	-	-	-	-	-
					-	
Premium Pay		-	-	-	-	-
					-	
Loss Revenue	7,434,604	-	-	-	-	-
					-	
Infrastructure	212,625	946,036	942,548	488,092	454,456	454,456
Administration	2,275	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**7,951,934**	**946,036**	**942,548**	**488,092**	**$454,456**	**$454,456**
Committed Capital Projects Fund Balance	942,548	-	-	454,456	-	-
TOTAL EXPENDITURES AND FUND BALANCE	**8,894,482**	**946,036**	**942,548**	**942,548**	**$454,456**	**$454,456**

Special Revenue Fund - Park Impact Fees

Budget Detail

Description	Actual FY2022-23	Adopted Budget FY 2023-24	Final Budget FY 2023-24	Estimated Final FY 2023-24	Proposed Budget FY 2024-25	Adopted Budget FY 2024-25
BEGINNING PARKS IMPACT FEES & GRANTS FUND BAL.	**850,564**	**1,390,639**	**1,236,225**	**1,236,225**	**$106,029**	**$106,029**
REVENUES						
Park Impact Fees-Improvements 1015	293,239	-	86,108	86,108	$-	$-
Park Impact Fees-Open Spaces 1090	279,047	-	79,670	79,670	$-	$-
Interest	-	-	-	-	-	
Grants						
	-	-	-		-	-
	-	-	-		-	-
TOTAL REVENUES	**572,286**	**-**	**165,778**	**165,778**	**$-**	**$-**
TOTAL SOURCES	**1,422,850**	**1,390,639**	**1,402,003**	**1,402,003**	**$106,029**	**$106,029**
CAPITAL OUTLAY						
Engineering/Studies	45,220	-	-	-		
Veterans Park	5,405	-	45,974	45,974	-	-
Woods	11,000	250,000	250,000	250,000	-	-
Ludovici Park	-	-	-	-	-	-
Perrine Wayside Park	-	1,000,000	-	-	-	-
Thalatta Estate Park	125,000	125,000	-	-	-	-
Pickleball Center	-		1,000,000	1,000,000	-	-
Palmetto Bay Park	-		-	-	-	-
Coral Reef Park	-	-	-	-	$-	$-
TOTAL CAPITAL OUTLAY	**186,625**	**1,375,000**	**1,295,974**	**1,295,974**	**$-**	**$-**
Restricted Park Impact Fees & Grant Fund Balance	1,236,225	15,639	106,029	106,029	106,029	106,029
TOTAL EXPENDITURES AND FUND BALANCE	**1,422,850**	**1,390,639**	**1,402,003**	**1,402,003**	**$106,029**	**$106,029**

Debt

General Fund Debt

GENERAL LONGTERM DEBT ROLLFORWARD

September 30, 2022

Date	Description	Duration	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
08/24/2021	Village Hall 2021A	240 Months	8,540000	0	(335,000)	8,205,000	345,000
	Issuance Premium		1,576,091	0	(87,561)	1,488,530	87,561
	Total Bonds Payables		10,116,091	0	(422,561)	9,693,530	432,561
10/28/2015	Hancock Bank 2015	180 Months	723,654	0	(81,428)	642,226	81,428
	Leases (Right -of-use asset)	84 Months	41,649	0	(6,460)	35,189	6,608
	Capital Leases (direct borrowing)	48 Months	124,068	0	(42,106)	81,962	42,106
	Total Leases		165,717	0	(48,566)	117,151	48,714
	Total Long-Term Liabilities		11,005,462	0	(552,555)	10,452,907	562,703

REFUNDING REVENUE BOND, SERIES 2021 (DIRECT BORROWING)

In August 2021, the Village issued FMLC Refunding Revenue Bonds, Series 2021A in the principal amount of $8,815,000 with a bond premium of $1,663,652. The Series 2021A bonds were issued for the purpose of refunding the Series 2010B in order to reduce total debt service payments by $4,647,661. The economic gain on the refunding was $3,156,171 in net present value savings. The reacquisition price exceeded the net carrying amount of the old debt by $34,784, which was deemed insignificant. The bonds are secured by a pledge of the Village's non-ad valorem revenues. The principal and interest payments for the fiscal year ended September 30, 2023, were approximately $652,000. The total principal and interest remaining on the bonds is $11,239,150. The bonds are payable semi-annually over 20 years with principal amounts ranging from $649,000 to $655,000 and interest payments ranging from 3% to 4%. The final maturity date of the bonds is October 1, 2040. S&P Global Ratings (S&P) has assigned a rating to the Bonds of "AAA" (stable outlook).

Debt service requirements to maturity are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2024*	0	310,700	310,700
2025	345,000	297,100	642,100
2026	365,000	282,900	647,900
2027	375,000	268,100	643,100
2028	390,000	252,800	642,800
2029-2033	2,205,000	1,011,700	3,216,700
2034-2038	2,685,000	527,000	3,212,000
2039-2040	1,840,000	83,850	1,923,850
Total	**$8,205,000**	**$3,034,150**	**$11,239,150**

* Debt Service Payment due on October 1, 2024 was paid during fiscal year ended September 30, 2024

REFUNDING REVENUE NOTE, SERIES 2015 (DIRECT BORROWING)

During fiscal year 2016, the Village issued a Refunding Revenue Note, Series 2015 ("Note"), facilitated by the Florida Municipal Loan Council in the principal amount of $1,252,148. The refunding was a current refunding. The proceeds were used for the cost of the initial issuance of the Note and to refund the cost of the Florida Municipal Loan Council Bond Series 2005D for the construction of a library building that had an outstanding balance of $1,205,000. The Note is collateralized by a pledge of the Village's non-ad valorem revenues. Total pledged amounts over the life of the note are expected to be approximately $3,000,000. For the current year, debt service and pledged revenues were approximately $97,000 and $109,000, respectively. The total principal and interest remaining on the bonds is $712,782. The refunding reduced total debt service payments by nearly $357,385. The bonds are payable semi-annually through October 2030 with principal amounts ranging from approximately $86,000 to $94,000 with an interest of 2.359%. The final maturity date of the bonds is October 1, 2030.

Debt service requirements to maturity are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2024*	0	16,111	16,111
2025	86,046	14,135	100,181
2026	85,109	12,116	97,225
2027	89,544	10,056	99,600
2028	94,138	7,890	102,028
2029-2030	287,389	10,248	297,637
Total	**$642,226**	**$70,556**	**$712,782**

* Debt Service Payment due on October 1, 2024 was paid during fiscal year ended September 30, 2024

LEASES (RIGHT-OF-USE ASSET)

On November 1, 2018, the Village entered into a 10-year lease as Lessee for the use of the Perrine Community House. An initial lease liability was recorded in the amount of $47,964 as of October 1, 2021. As of September 30, 2023, the value of the lease liability is $35,189. A total of principal and interest payments made during the fiscal year was $6,561. The Village is required to make monthly fixed payments of $537 and will gradually increase annually up to $605 through fiscal year 2029. The lease liability is measured at a discount rate of 0.26%, which is an implicit interest rate. The value of the right-of-use asset as of September 30, 2023, is $47,964 net of accumulated amortization of $13,704.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

Fiscal Year ending September 30,	Principal	Interest	Total
2024	$6,608	$84	$6,692
2025	6,759	66	6,825
2026	6,914	49	6,963
2027	7,071	30	7,101
2028	7,232	12	7,244
2029	605	0	605
Total	**$35,189**	**241**	**$35,430**

CAPITAL LEASES (DIRECT BORROWING)

The Village has entered into lease purchase agreements for financing the acquisition of vehicles in the Transportation Fund, Building Fund, and Capital Projects fund. The lease agreements qualify as capital leases for accounting purposes and have been recorded at the present value of the future minimum lease payments as of the inception date.

Assets
Vehicles $ 215,579
Accumulated depreciation (126,671)
Carrying Value $ 88,908

Future minimum lease payments and the present value of net minimum lease payments as of September 30, 2023, are as follows:

Fiscal Year Ending September 30,	
2024	48,082
2025	44,958
2026	521
Total minimum lease payments	93,561
Less: amount representing interest	11,599
Total principal outstanding amount	**$81,962**

SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)

The Village entered into 2 subscription arrangements that are each 36 months in duration. An initial subscription arrangements liability was recorded in the amount of $21,986 during the fiscal year ended September 30, 2023. As of September 30, 2023, the value of the subscription arrangements liability was $12,281. Principal and interest payments made during the fiscal year totaled $9,705. Required annual fixed payments for the 2 subscription arrangements are $8,025 and $1,680. The value of the subscription arrangements as of September 30, 2023 is $21,986 with accumulated amortization of $10,993.

The future minimum subscription obligations and the net present value of these minimum lease payments as of September 30, 2023, were as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2024	10,364	21	10,385
2025	1,917	6	1,923
TOTAL	**$12,281**	**$27**	**$12,308**

Village of Palmetto Bay Non-Ad Valorem Revenue Anti-Dilution Test

	2019	2020	2021	2022	2023	Prior Two Year Average
Total Revenues	$25,170,251	$20,602,819	$23,374,285	$27,013,159	$35,803,765	$31,408,462
Less: Ad-Valorem	(6,311,243)	(6,449,589)	(6,816,609)	(7,812,046)	(8,391,363)	(8,101,705)
Total Non-Ad Valorem Revenues	18,859,008	14,153,230	16,557,676	19,201,113	27,412,402	23,306,758
Less: Restricted Revenues						
Grant Fund	(5,424,310)	(2,506,550)	(2,275,096)	(4,203,413)	(10,613,099)	(7,408,256)
Transportation Fund	(1,804,717)	(1,590,951)	(1,824,527)	(2,132,392)	(2,359,960)	(2,246,176)
Capital Projects Fund	(64,705)	(26,056)	(4,155)	(9,166)	(53,560)	(31,363)
Stormwater Fund	(724,606)	(685,719)	(894,474)	(863,476)	(883,237)	(873,357)
Other/Nonmajor Governmental Funds	(2,126,107)	(1,276,200)	(2,892,355)	(1,685,310)	(1,666,254)	(1,675,782)
Adjusted Non-Ad Valorem Revenues	8,714,563	8,067,754	8,667,069	10,307,356	11,836,292	11,071,824
Expenditures						
Essential Services Expenditures						
General Government	3,210,161	3,082,152	3,097,110	3,484,964	3,881,298	3,683,131
Public Safety	8,079,196	8,022,549	7,949,824	6,178,259	2,138,164	4,158,212
Total Essential Services Expenditures	11,289,357	11,104,701	11,046,934	9,663,223	6,019,462	7,841,343
Less: Ad Valorem Revenues Available to pay Essential Expenditures	(6,311,243)	(6,449,589)	(6,816,609)	(7,812,046)	(8,391,363)	(8,101,705)
Adjusted Essential Services Expenditures	**$4,978,114**	**$4,655,112**	**$4,230,325**	**$1,851,177**	**($2,371,901)**	**($260,362)**
Net Non-Ad Valorem Revenues available for Debt Service	$3,736,449	$3,412,642	$4,436,744	$8,456,179	$14,208,193	$11,332,186
Ad Valorem Revenues Restricted for Debt Service	$0	$0	$0	$0	$0	$0
Debt Proceeds	$0	$0	$0	$0	$0	$0
Test 1 - Prior Two Year Avg of Non-Ad Valorem Revenues covers projected MADS by 150%						
Net Non-Ad Valorem Revenues available for Debt Service						
Maximum Annual Non-Ad Valorem Debt Service						
Coverage						1500.99%
Test 2 - Projected MADS does not exceed 20% of Governmental Fund Revenues,						
Less Ad Valorem revenues restricted for debt service and debt proceeds.						
Two Year Average Net Total Governement Funds						
Maximun Annual Non-Ad Valorem Debt Servise	$1,264,656	$1,002,788	$1,002,788	$754,983	$754,983	$754,983
Percentage						
Legally Available Non-Ad Valorem Revenue after MADS	$2,471,793	$2,409,854	$3,433,956	$7,701,196	$13,453,210	
Test 3 - Existing Coverage after 2010 Bonds 1.5X	2.95	3.40	4.42	11.20	18.82	

Appendix

Glossary

Abatement
A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System
The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest
The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization
The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation
A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage
As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation
A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit
An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report

Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds

Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet

A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments)

Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond

A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record

(Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued

Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue

Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal)

A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget
A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets
All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget
An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash
Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management
The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD)
A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property
Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining
The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index
The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis
A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden
The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service
The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance
A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds
An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited, to water, sewer, hospital, and airport services.

Equalized Valuations (EQVs)
The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts
A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions
A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure
An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds
Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets
Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs
Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float
The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit
A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund
An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting
Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34
A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45
This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund
The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds
Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body
A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost
Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest
Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate
The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments
Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget
A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid
Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date
The date that the principal of a bond becomes due and payable in full.

Municipal(s)
(As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state. Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures
A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement
A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget
A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt
A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget
A budget that stresses output both in terms of economy and efficiency.

Principal
The face amount of a bond, exclusive of accrued interest.

Program
A combination of activities to accomplish an end.

Program Budget
A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services
The cost of services that are provided by a vendor.

Refunding of Debt
Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund
An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation
The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN)
A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond
A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund
Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund
A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund
A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue
The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate
The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure
The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund
In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds
Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance
Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account)

The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent)

The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Acronyms & Terms

ARPA	American Rescue Plan Act
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
IT	Information Technology
LEED	Leadership in Energy and Environmental Design
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

ORDINANCE NO. 2024-_____

AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI-DADE COUNTY, FLORIDA, APPROVING AND ADOPTING THE BUDGET FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024, THROUGH SEPTEMBER 30, 2025; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *(Sponsored by Administration and prepared by Finance Director, Desmond Chin)*

WHEREAS, the Village of Palmetto Bay (the "Village") is a municipality located in Miami-Dade County, Florida; and

WHEREAS, public hearings as required by Section 200.065, Florida Statutes, were held by the Village on Monday, September 9th, 2024, at 7:00 p.m., and Monday, September 23rd, 2024, at 7:00 p.m. at the Village of Palmetto Bay Municipal Center, 9705 E Hibiscus Street, Palmetto Bay, FL 33157; and

WHEREAS, the amount of funds available from taxation, non ad-valorem revenues and fund balance equals the total appropriations for expenditures and reserves; and

WHEREAS, the Village of Palmetto Bay of Miami Dade County, Florida, set forth the General Fund appropriations for the Budget for Fiscal Year 2024-2025 in the amount of $22,233,157; and

WHEREAS, only the General Fund budget is presented here for approval and adoption, the Special Revenue Budget including Capital Projects are presented only as a recommendation for expenditures, as the use of these funds are legally restricted by Florida Statue, third parties or Village ordinances, and

WHEREAS, the Mayor and Village Council desire to approve the attached proposed General Fund budget for fiscal year 2024-2025 and the Final budget for fiscal year 2023-2024.

NOW, THEREFORE, BE IT ENACTED BY THE VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY OF MIAMI DADE COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by reference.

Section 2. The Village Council approved on First Reading on Monday, September 9, 2024, to amend the proposed budget to add and incorporate an unprotected bike lane from SW 82nd Avenue between SW 160th Street and SW 152nd Street and to do the design and permitting for a complete streets projects on SW 140 St – SW 140 Dr – SW 74 Ct. The Village Manager is directed to allocate an appropriate amount of funds for those projects.

Section 3. The Village of Palmetto Bay Budget for the Fiscal Year 2024-2025 (the "Budget"), which is comprised of the Budget attached hereto as Exhibit "A", if approved and adopted shall become the Budget for Fiscal Year 2024-2025 effective on October 1, 2024.

Section 4. The Village Manager or his designee is authorized to expend or contract for expenditures such funds as are necessary for the operation of the Village government in accordance with the Budget. The Village Manager may transfer between any department within the General Fund any unencumbered allocation of funds, or any portion thereof.

Section 5. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are repealed.

Section 6. If any section, clause, sentence, or phrase of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, the holding shall not affect the validity of the remaining portions of this ordinance.

Section 7. This Ordinance shall take effect immediately upon enactment.

1st Reading: September 9th, 2024

2nd Reading: September 23rd, 2024

PASSED AND ENACTED this _____ day of September, 2024.

Attest:

_____ _____

Missy Arocha **Karyn Cunningham**
Village Clerk **Mayor**

APPROVED AS TO FORM:

_____

John C. Dellagloria, Esq.
Village Attorney

FINAL VOTE AT ADOPTION:

Council Member Patrick Fiore _____

Council Member Steve Cody _____

Council Member Marsha Matson _____

Vice Mayor Leanne Tellam _____

Mayor Karyn Cunningham _____