



VILLAGE OF PALMETTO BAY

Mayor Karyn Cunningham
Vice Mayor Mark Merwitzer
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 Quick
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

WEDNESDAY, SEPTEMBER 23, 2026 – 7:00 PM

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

- 1. CALL TO ORDER, ROLL CALL, INVOCATION, PLEDGE OF ALLEGIANCE, AND DECORUM STATEMENT, IN THAT ORDER.** 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 14, 2026)

4. ORDINANCES FOR SECOND READING AND PUBLIC HEARING

- A. AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA ADOPTING THE MILLAGE RATE OF 2.3890 WHICH IS 9.98% HIGHER THAN THE ROLLBACK RATE OF 2.1722, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027, 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 AND ADOPTING THE BUDGET FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027; 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

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 DISABILITIES 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, 2026

SUBMITTED BY: Missy Arocha, Village Clerk's Office

ITEM TYPE: Minutes

AGENDA SECTION: **APPROVAL OF MINUTES**

SUBJECT: First Budget Hearing (September 14, 2026)

SUGGESTED ACTION:

ATTACHMENTS:
[2026-09-14 First Budget-Minutes](#)
[Exhibit A-Public Comments by Form](#)



MINUTES
FIRST BUDGET HEARING
MONDAY, SEPTEMBER 14, 2026 – 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.

Mayor Karyn Cunningham called the hearing to order at 7:20 p.m.

The following members of the Village Council were present during the roll call:

Mayor Karyn Cunningham
Vice Mayor Mark Merwitzer
Councilmember Patrick Fiore
Councilmember Steve Cody
Councilmember Marsha Matson

The following Charter Officers were present during the roll call:

Village Manager Nick Marano
Village Attorney John Quick
Village Clerk Missy Arocha

Councilmember Patrick Fiore led the invocation, and the pledge of allegiance was led by student, AJ Florentin who was Mayor for the Day.

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

- Vitality Falcovitch (9280 SW 167th Terrace) thanked the Village Administration and its policing unit team for their efforts and commitment and urged the Council to approve the proposed policing budget.
- David Singer (8360 SW 154th Terrace) questioned the Village's litigation budget.

Village Clerk Missy Arocha read the public comments submitted by form, attached as "Exhibit A".

3. ORDINANCES FOR FIRST READING AND PUBLIC COMMENTS:

- A. AN ORDINANCE OF THE AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA ADOPTING THE MILLAGE RATE OF 2.3500 WHICH IS 8.19% HIGHER THAN THE ROLLBACK

1 RATE OF 2.1722, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING
2 OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027, PURSUANT TO SECTION
3 200.065, FLORIDA STATUTES; PROVIDING FOR NOTICE; PROVIDING FOR
4 CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN
5 EFFECTIVE DATE. *(Sponsored by Administration and prepared by Finance*
6 *Director, Desmond Chin)*
7

8 Item 3A was **moved** by Councilmember Steve Cody and **seconded** by Vice Mayor
9 Mark Merwitzer.
10

11 The following speakers spoke for a time allotment of three minutes during public
12 comment:
13

- 14 • Peter England (representative of the Deering Estate Foundation) - voiced
15 enthusiasm for the Village's prospects and supported conducting a feasibility
16 study focused on the Deering Estate area. He emphasized the importance of
17 recognizing and developing the Village's unique assets, noting that many
18 people are unaware the Deering Estate is within the Village and urged the
19 Village to promote it.
20
- 21 • Joseph Miorelli (8481 SW 142nd Court) - raised concerns about increases in
22 property values and the proposed budget, stating that the combination of a
23 12% increase in assessed value and a 16.9% increase in the proposed
24 budget could result in a significant increase in taxes. He urged the Council to
25 maintain a budget-neutral approach and not make additional changes.
26
- 27 • Linda Robinson (15605 SW 77th Court) - requested that the Village budget
28 funds to install electricity in the fourth quadrant of Coral Reef Park to support
29 improvements to the meditation garden and allow the irrigation system to
30 operate. She stated that completing existing park improvements, including
31 drainage and fencing, should be prioritized before pursuing new projects in
32 the new budget.
33
- 34 • David Singer (8360 SW 154th Terrace) - referenced amendment 3, which
35 would increase the homestead exemption, and expressed concern about the
36 Village increasing the millage and budget. He urged the Council to reduce
37 expenses, review departmental spending from the ground up, and prioritize
38 expenditures that directly benefit Village residents. He also raised concerns
39 about the Village potentially operating at a deficit in future years.
40

41 VILLAGE MANAGER'S PRESENTATION

42 Village Manager Nick Marano presented an overview of the proposed Fiscal Year
43 2026–2027 millage rate, including the following:
44

- 45 • Fiscal Year 2026–2027 General Fund revenue and expenditure summary;
- 46 • General Fund revenue history from 2008 through 2027, including ad valorem
47 tax revenues and all other revenue sources; and
- 48 • Total millage rate history for the Village of Palmetto Bay from 2023 through
49 2027.

1 Manager Marano reported that the Village receives approximately \$0.13 of every
2 \$1.00 in property taxes paid. Based on a median taxable residential property value
3 of \$394,284, the estimated Village tax at a 2.3500 millage rate would be \$926.57.
4

5 Following the Village Manager's presentation, Mayor Karyn Cunningham **motioned**
6 to increase the millage rate from 2.3500 to 2.389 which would allocate approximately
7 \$194,000 in projects that were added to the budget. The motion was **seconded** by
8 Councilmember Steve Cody.
9

10 SUMMARY OF COUNCIL DISCUSSION

11 Discussion ensued between the members of the Council regarding the proposed
12 millage rate and potential funding for additional projects.
13

14 Vice Mayor Mark Merwitzer discussed a proposed millage rate of 2.389 mills to fund
15 additional projects and reported that the Village has an unassigned fund balance.
16 He stated that completing projects during the current fiscal year could help position
17 the Village to pursue future State and federal grant funding. He spoke opposed to
18 increasing the millage rate solely for capital projects.
19

20 Mayor Karyn Cunningham discussed the uncertainty of future grant funding and
21 explained that some projects included in the budget had been supported by State
22 legislators but could potentially be affected by future vetoes or funding decisions.
23 She stated that if additional projects were added, the Village should consider smaller
24 increases while recognizing that associated expenses may become recurring costs.
25

26 Councilmember Steve Cody questioned the impact of a proposed millage increase
27 on the median residential property.
28

29 Village Manager Nick Marano stated that, based on a median taxable property value
30 of approximately \$394,000, the estimated Village tax would increase from
31 approximately \$926 to \$941 annually, or approximately \$15 per year.
32

33 Councilmember Steve Cody discussed the importance of maintaining adequate
34 reserves and avoiding expenditures that could require the Village to draw down its
35 fund balance. He referenced prior budget decisions and explained his support for
36 funding items such as benches and the proposed Village Hall parking lot pavement
37 extension. He stated that he supported the proposed Ordinance and the minor
38 increase in the amount paid by property owners.
39

40 Councilmember Patrick Fiore questioned whether the additional projects discussed
41 were included in the proposed millage rate.
42

43 Village Manager Marano clarified that the projects were not included in the proposed
44 rate because they were identified after the budget had already been prepared and
45 detailed discussions with the Council had occurred after the budget was published
46 on First Reading.
47

48 Councilmember Patrick Fiore reported that the Deering Estate was a priority
49 identified by the Vice Mayor and expressed support for continuing to provide

1 services and investments for Village residents.

2
3 Mayor Karyn Cunningham questioned the number of votes required to establish a
4 millage rate of 2.389 mills.

5
6 Village Attorney John Quick stated that approval of the millage rate requires a four-
7 fifths vote of the Council on Second Reading.

8
9 Councilmember Marsha Matson spoke in support of the proposed projects but
10 stated that she did not support increasing the millage rate. She emphasized
11 prioritizing basic governmental services and that maintaining the same millage rate
12 can still result in increased property tax revenues when property assessments
13 increase. She identified stormwater improvements as an example of a priority
14 because they help prevent flooding and protect properties and residents. She spoke
15 in support of the rollback rate rather than a tax increase.

16
17 Village Manager Nick Marano provided additional information regarding the
18 difference in projected ad valorem revenues at various millage rates and discussed
19 the projected Fiscal Year 2026–2027 ad valorem revenue.

20
21 Vice Mayor Merwitzer stated that he supported maintaining the 2.3500 millage rate
22 and considered allocating the additional revenue toward neighborhood investments
23 to be an appropriate use of the funds.

24
25 The Council continued its discussion regarding the proposed millage rate, additional
26 projects, available revenues, fund reserves, and the potential future financial impact
27 of adding recurring expenditures.

28
29 VOTE ON AMENDMENT & ORDINANCE ON FIRST READING

30 Village Clerk Missy Arocha called the roll on motion made by Mayor Karyn
31 Cunningham and seconded by Councilmember Steve Cody to increase the millage
32 rate from 2.3500 to 2.389.

33
34 Mayor Karyn Cunningham - YES
35 Councilmember Patrick Fiore - YES
36 Councilmember Steve Cody - YES
37 Vice Mayor Mark Merwitzer - NO
38 Councilmember Marsha Matson - NO

39
40 Upon a roll call vote, the **motion passed by a vote of (3-2)**; Vice Mayor Mark
41 Merwitzer and Councilmember Marsha Matson voted opposed.

42
43 Village Clerk Missy Arocha called the roll on the **amended Ordinance** on First
44 Reading.

45
46 Councilmember Marsha Matson - NO
47 Vice Mayor Mark Merwitzer - NO
48 Councilmember Steve Cody - YES
49 Councilmember Patrick Fiore - YES

1 Mayor Karyn Cunningham - YES

2
3 The **amended Ordinance passed by a vote of (3-2)**; Vice Mayor Mark Merwitzer
4 and Councilmember Marsha Matson voted opposed.

5
6 Village Attorney John Quick explained that the millage rate would require a four-fifth
7 (4/5) vote of the Council to pass on Second Reading.
8

9 B. AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF
10 PALMETTO BAY, FLORIDA, RELATING TO MODERNIZING THE COUNCIL'S
11 DECORUM STATEMENT AND RULES OF PUBLIC MEETING CONDUCT;
12 AMENDING SECTIONS 2-49 AND 2-50 OF THE VILLAGE CODE; PROVIDING
13 FOR THE PROMOTION OF ORDERLY, RESPECTFUL, AND
14 CONSTITUTIONALLY PROTECTED PUBLIC PARTICIPATION; PROVIDING FOR
15 SEVERABILITY, ORDINANCES IN CONFLICT AND AN EFFECTIVE DATE.
16 *(Sponsored by Vice Mayor Mark Merwitzer)*

17
18 Item 3B was **moved** by Councilmember Steve Cody and **seconded** by
19 Councilmember Patrick Fiore.
20

21 VILLAGE MANAGER'S PRESENTATION

22 Village Manager Nick Marano presented an overview of the proposed Fiscal Year
23 2026–2027 operating and capital budget, including the following:
24

- 25 • Budget Summary Estimated Revenues
- 26 • Budget Summary Appropriated Expenditures
- 27 • Budget Overview
- 28 • FY27 – Department Budget Changes
- 29 • FY27 – General Fund Summary (Revenues/Expenditures)
- 30 • General Fund Expenditures
- 31 • Staffing Summary (total Village workforce for fiscal years 2023–2027)
- 32 • Proposed Positions by Department
- 33 • Village Policing Unit & Police Impact Fees
- 34 • Capital Maintenance Budget Highlights
- 35 • Public Services Fund
- 36 • CITT Transportation Highlights
- 37 • Transportation Fuel Taxes and Grants Highlights
- 38 • Stormwater Budget Highlights
- 39 • Building Fund

40 COUNCIL DISCUSSION

41 Vice Mayor Mark Merwitzer the \$800,000 Park Impact Fee fund balance and
42 whether improvements at The Woods and Coral Reef Park could be funded through
43 Park Impact Fees rather than the General Fund.
44

45
46 Village Manager Nick Marano and Finance Director Desmond Chin explained that
47 certain portions of the improvements could qualify for Park Impact Fee funding;
48 however, the Capital and Maintenance Fund is currently being used, with a
49 significant portion reserved for the Pickleball Center.

1 Vice Mayor Merwitzer requested that eligible expenses be funded through Park
2 Impact Fees wherever possible to reduce the impact on the General Fund.
3

4 Councilmember Patrick Fiore suggested temporarily removing lobbyist funding to
5 allow the new incoming Council to determine future lobbying priorities. He also
6 suggested reducing the proposed \$100,000 allocation for Deering Estate efforts to
7 \$50,000 to free funds for other requested projects, including shade trees at Palmetto
8 Bay Park.
9

10 Village Attorney John Quick explained that the Village currently has separate State
11 and federal lobbyists and advised that any motion regarding lobbyist funding should
12 specify whether it applies to one or both lobbyists.
13

14 Councilmember Marsha Matson raised questions regarding the increases in the
15 Police and legal budgets and requested additional information regarding these
16 expenditures.
17

18 Village Manager Marano explained that the Miami Dade Sheriff's Office budget
19 represents a conservative, worst-case projection and that the Village is currently
20 projecting approximately \$1 million in savings below the budgeted amount for Fiscal
21 Year 2027. He also reported that the Village works with the Sheriff's Office annually
22 to review and contest budget items and that unforeseen circumstances could affect
23 the projected savings.
24

25 Major Antonio Rodriguez reported that the Sheriff's Office monitors overtime
26 expenditures and vacancies to control costs and avoid unnecessary overtime. He
27 also explained that overtime funds may be used for special projects and
28 investigations and provided information regarding the Village's low number of
29 residential burglaries in 2026.
30

31 Major Antonio Rodriguez answered questions regarding traffic enforcement, school
32 zones, and revenue from traffic citations and reported that he did not have the
33 current citation revenue figure available sought by the members of the Council.
34

35 Village Manager Nick Marano responded that estimated approximately \$175,000 in
36 citation-related revenue for Fiscal Year 2027.
37

38 Finance Director Desmond Chin reported that the Village's share of citation
39 revenues had decreased from approximately 54% to 28% due to recent legislation.
40

41 Village Manager Marano also addressed legal expenses, explaining that litigation
42 costs were removed from the annual operating budget and are handled on a pay-
43 as-needed basis, with mid-year budget amendments made if necessary. He stated
44 that the Village incurred approximately \$875,000 in litigation expenses during Fiscal
45 Year 2026. For Fiscal Year 2027, approximately \$350,000 was initially budgeted for
46 legal services, while approximately \$450,000 was identified as a realistic amount for
47 general municipal attorney services, exclusive of litigation costs.
48

49 Councilmember Matson requested that the Village Manager provide the Council with

the previously presented breakdown of legal expenses.

VOTE ON AMENDMENTS & ORDINANCE ON FIRST READING

Vice Mayor Mark Merwitzer **motioned** to adopt and approve the proposed additions - not yet in adopted figures as presented on slide #21 of the Village Manager's for the FY-27 proposed budget. The motion was **seconded** by Councilmember Patrick Fiore. **All voted in favor (5-0). The motion passed unanimously.**

Councilmember Patrick Fiore **motioned** to add \$5,000.00 for more shade trees on the perimeter of the west side of Palmetto Bay Park. The motion was **seconded** by Vice Mayor Mark Merwitzer. **All voted in favor (5-0). The motion passed unanimously.**

Village Clerk Missy Arocha called the roll on the **amended Ordinance** on First Reading.

Vice Mayor Mark Merwitzer	-	YES
Councilmember Steve Cody	-	YES
Councilmember Patrick Fiore	-	YES
Mayor Karyn Cunningham	-	YES
Councilmember Marsha Matson	-	NO

The **amended Ordinance passed by a vote of (4-1)**; Councilmember Marsha Matson voted opposed.

4. **ADJOURNMENT:** Councilmember Steve Cody made a **motion** to adjourn the meeting. Councilmember Patrick Fiore **seconded the motion. All voted in favor (5-0). The motion passed unanimously.**

The meeting adjourned at 9:30 PM.

The meeting minutes were approved this 14th day of September, 2026.

Attest:

Mayor Karyn Cunningham

Village Clerk Missy Arocha

Missy Arocha

From: noreply@civicplus.com
Sent: Saturday, September 12, 2026 9:23 AM
To: Melissa Dodge; Missy Arocha; Karyn Cunningham; Mark Merwitzer; Marsha Matson; Patrick Fiore; Steve Cody; Nick Marano; Karla Morales-Maestre
Subject: [EXT] Online Form Submittal: Public Comments Form

CAUTION: EXTERNAL SENDER -- Please avoid opening any unexpected attachments or clicking on any strange links.

Use good judgement! Forward suspicious emails to: spamreport@palmettobay-fl.gov

Public Comments Form

Online Public [Meeting Agenda](#)
Comments Form

Meeting Date 09/14/2026

Meeting Type Budget Workshop

(Section Break)

Exemption from Disclosure of Information

Pursuant to [Section 119](#) of the Florida Statutes, certain governmental records are exempt from public disclosure, such as home addresses, telephone numbers, etc... of specified current and former public personnel.

If you qualify for such an exemption, please type in the word "exempt" under each field corresponding to your home address information and your telephone number.

Name	Thomas Emerson
Email Address	thomas_emerson@bellsouth.net
Address	7421 SW 148 St
City	Palmetto Bay
State	fl
Zip Code	33158
Phone Number	3054959308

(Section Break)

General Public
Comments -"Requests,
Petitions & Public
Comments Submitted"

I am very concerned with the budget increase being proposed for 2027. As a retiree we are on a fixed budget. The increase to 2.35 mills does not appear to be much due to the way the numbers are being presented. I paid almost \$1200 in property taxes to Palmetto Bay last year at a millage rate of 2.3018. Not only will my millage rate increase but the county will also increase my assessed value, a double whammy. Along with increases in insurance and other taxes / taxing items. The Village needs to look at ways to reel in the expenditures for 2027 and spend within our budget. During my business career, we challenged ourselves every year to find ways to reduce next year's budget or at minimum do not increase it, without impacting our deliverables.

The Village needs to be more prudent with the budget and not take on wasteful spending projects like the \$3-\$4M pickle ball building along with additional yearly maintenance costs. I have spoken to several neighbors and they do not use the pickle ball courts. Several told me they play at LifeTime. Our park improvements benefit many users that are outside of PB at our expense. I hope the Council can be more prudent in 2027 and future years. If I recall, many of you made pledges when you were campaigning regarding the budget.

Thank you Tom Emerson

(Section Break)

Instructions

Please make sure to fill in the agenda item number and select a single option in the "Position" column.

Agenda Item No.

3.A

Position

Oppose

Comments (type your
comments in the box
below)

I am very concerned with the budget increase being proposed for 2027. As a retiree we are on a fixed budget. The increase to 2.35 mills does not appear to be much due to the way the numbers are being presented. I paid almost \$1200 in property taxes to Palmetto Bay last year at a millage rate of 2.3018. Not only will my millage rate increase but the county will also increase my assessed value, a double whammy. Along with increases in insurance and other taxes / taxing items. The Village needs to look at ways to reel in the expenditures for

2027 and spend within our budget. During my business career, we challenged ourselves every year to find ways to reduce next year's budget or at minimum do not increase it, without impacting our deliverables.

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Thank you Tom Emerson

Agenda Item No. *Field not completed.*

Position *Field not completed.*

Comments (type your comments in the box below) *Field not completed.*

Agenda Item No. *Field not completed.*

Position *Field not completed.*

Comments (type your comments in the box below) *Field not completed.*

Agenda Item No. *Field not completed.*

Position *Field not completed.*

Comments (type your comments in the box below) *Field not completed.*

Agenda Item No. *Field not completed.*

Position *Field not completed.*

Comments (type your comments in the box below) *Field not completed.*

Agenda Item No. *Field not completed.*

Missy Arocha

From: noreply@civicplus.com
Sent: Monday, September 14, 2026 4:33 PM
To: Melissa Dodge; Missy Arocha; Karyn Cunningham; Mark Merwitzer; Marsha Matson; Patrick Fiore; Steve Cody; Nick Marano; Karla Morales-Maestre
Subject: [EXT] Online Form Submittal: Public Comments Form

CAUTION: EXTERNAL SENDER -- Please avoid opening any unexpected attachments or clicking on any strange links.

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Public Comments Form

Online Public Comments Form [Meeting Agenda](#)

Meeting Date September 14, 2025

Meeting Type Budget Workshop

(Section Break)

Exemption from Disclosure of Information

Pursuant to [Section 119](#) of the Florida Statutes, certain governmental records are exempt from public disclosure, such as home addresses, telephone numbers, etc... of specified current and former public personnel.

If you qualify for such an exemption, please type in the word "exempt" under each field corresponding to your home address information and your telephone number.

Name	Eric Tullberg
Email Address	e341@bellsouth.net
Address	7884 SW 179 Tr.
City	Palmetto Bay
State	FL
Zip Code	33157
Phone Number	3052552594

(Section Break)

General Public
Comments - "Requests,
Petitions & Public
Comments Submitted"

If the sidewalk on the south side of the woods is not completed in FY26, it must be completed in FY27.

The bike lanes on SW 82 Av. from SW 160 St. to SW 152 St. should be completed in FY 27.

About \$50K in sidewalk repairs are needed to fix dangerous places.

We should have sidewalks on SW 98 Av. to complete the downtown network.

We need sidewalks on the west side of Old Cutler Rd., where people live.

(Section Break)

Instructions

Please make sure to fill in the agenda item number and select a single option in the "Position" column.

Agenda Item No.	<i>Field not completed.</i>
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Position	<i>Field not completed.</i>
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Comments (type your comments in the box below)	<i>Field not completed.</i>
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Agenda Item No.	<i>Field not completed.</i>
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Position	<i>Field not completed.</i>
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Comments (type your comments in the box below)	<i>Field not completed.</i>
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Agenda Item No.	<i>Field not completed.</i>
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Position	<i>Field not completed.</i>
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Comments (type your comments in the box below)	<i>Field not completed.</i>
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Agenda Item No.	<i>Field not completed.</i>
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Position	<i>Field not completed.</i>
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AGENDA ITEM NO. 4.A

Item Cover Page

SECOND BUDGET HEARING AGENDA ITEM REPORT

DATE: September 23, 2026

SUBMITTED BY: Desmond Chin, 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, FLORIDA ADOPTING THE MILLAGE RATE OF 2.3890 WHICH IS 9.98% HIGHER THAN THE ROLLBACK RATE OF 2.1722, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027, 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:

[FY2027 Millage Rate Memo 2.3890 Tentative](#)

[FY2027 Ord Millage 2.3890 Tentative](#)



To: Honorable Mayor and Village Council

Date: September 14th, 2026

From: Nicholas Marano, Village Manager

Re: FY2027 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 2.3890 WHICH IS 9.98% HIGHER THAN THE ROLLBACK RATE OF 2.1722, FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027, 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 2.3890 the Village's Ad-Valorem taxes will be \$12,289,568.

RECOMMENDATION:

The Administration is recommending using the millage rate of 2.3890 as the operating millage for the Village of Palmetto Bay for Fiscal Year 2026-2027

Approval is recommended.

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WHEREAS, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser (“Property Appraiser”) has certified the taxable value as \$5,144,230,839 within the Village of Palmetto Bay for year 2026 which includes all real and personal property within the Village;

WHEREAS, the Village Council and the Village Manager have reviewed the Proposed Fiscal Year 2026-2027 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; and

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

4
5 **Section 1.** The above recitals are true and correct and are
6 incorporated herein by reference.

7
8 **Section 2.** The Fiscal Year 2026-2027 operating millage rate for the
9 Village of Palmetto Bay is 2.3890 mills, which is higher than the rolled back
10 rate of 2.1722 mills by 9.98%.

11
12 **Section 3.** All ordinances or parts of ordinances in conflict with the
13 provisions of this ordinance are repealed.

14
15 **Section 4.** If any section, clause, sentence, or phrase of this
16 ordinance is for any reason held invalid or unconstitutional by a court of
17 competent jurisdiction, the holding shall not affect the validity of the
18 remaining portions of this ordinance.

19
20 **Section 5.** This Ordinance shall take effect immediately upon
21 enactment.

22
23 1st Reading: September 14th, 2026

24 2nd Reading: September 23rd, 2026

25
26 **PASSED AND ENACTED** this _____ day of September, 2026.

27
28 Attest:

29
30
31 _____
32 Missy Arocha
33 Village Clerk

34 _____
35 Karyn Cunningham
36 Mayor

37
38
39 **APPROVED AS TO FORM AND LEGAL**
40 **SUFFICIENCY FOR THE SOLE USE**

1 AND BENEFIT OF THE VILLAGE:
2
3

4 _____
5 John J. Quick
6 Village Attorney
7

8
9 FINAL VOTE AT ADOPTION:
10

11 Council Member Patrick Fiore _____
12

13 Council Member Steve Cody _____
14

15 Council Member Marsha Matson _____
16

17 Vice Mayor Mark Merwitzer _____
18

19 Mayor Karyn Cunningham _____



AGENDA ITEM NO. 4.B

Item Cover Page

SECOND BUDGET HEARING AGENDA ITEM REPORT

DATE: September 23, 2026

SUBMITTED BY: Desmond Chin, 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 AND ADOPTING THE BUDGET FOR THE VILLAGE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027; 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:

[FY2027 Budget Memo 2.3890 Tentative](#)

[FY2027 Ord-Budget 2.3890 Tentaive](#)

[FY2027 Proposed Budget Changes](#)

[Village of Palmetto Bay Operating and Capital Budget Proposed FY2027 UPDATED](#)



To: Honorable Mayor and Village Council

Date: September 14, 2026

From: Nicholas Marano, Village Manager

Re: FY2027 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, 2026, THROUGH SEPTEMBER 30, 2027; 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 hearings on the budget which cannot be on the same day as the County or School Board hearings. The hearings for the fiscal year 2026-2027 budget are as follows:

First Budget Hearing

Monday, September 14, 2026, 7:00 PM
Village of Palmetto Bay Municipal Center
9705 E Hibiscus Street
Palmetto Bay, FL 33157

Second Budget Hearing

Wednesday, September 23, 2026, 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 2027 General Fund Operating budget is \$24,681,766.

RECOMMENDATION:

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

Approval is recommended.

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WHEREAS, the Mayor and Village Council desire to approve the
hed proposed General Fund budget for fiscal year 2026-2027 and the
budget for fiscal year 2025-2026; and

1 **WHEREAS**, the Mayor and Village Council find that adoption of this
2 Ordinance is in the best interest of the Village and its residents.

3
4 **NOW, THEREFORE, BE IT ENACTED BY THE VILLAGE COUNCIL**
5 **OF THE VILLAGE OF PALMETTO BAY OF MIAMI DADE COUNTY,**
6 **FLORIDA, AS FOLLOWS:**

7
8 **Section 1.** The above recitals are true and correct and are
9 incorporated herein by reference.

10
11 **Section 2.** The Village of Palmetto Bay Budget for the Fiscal Year
12 2026-2027 (the "Budget"), which is comprised of the Budget attached hereto
13 as Exhibit "A", if approved and adopted shall become the Budget for Fiscal
14 Year 2026-2027 effective on October 1, 2026.

15
16 **Section 3.** The Village Manager or his designee is authorized to
17 expend or contract for expenditures such funds as are necessary for the
18 operation of the Village government in accordance with the Budget. The
19 Village Manager may transfer between any department within the General
20 Fund any unencumbered allocation of funds, or any portion thereof.

21
22 **Section 4.** All ordinances or parts of ordinances in conflict with the
23 provisions of this ordinance are repealed.

24
25 **Section 5.** If any section, clause, sentence, or phrase of this
26 ordinance is for any reason held invalid or unconstitutional by a court of
27 competent jurisdiction, the holding shall not affect the validity of the
28 remaining portions of this ordinance.

29
30 **Section 6.** This Ordinance shall take effect immediately upon
31 enactment.

32
33 1st Reading: September 14th, 2026
34 2nd Reading: September 23rd, 2026

35
36 **PASSED AND ENACTED** this _____ day of September, 2026.

1
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3
4 Attest:

5
6
7 _____
8 Missy Arocha
9 Village Clerk

_____ Karyn Cunningham
Mayor

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11
12 APPROVED AS TO FORM AND LEGAL
13 SUFFICIENCY FOR THE SOLE USE
14 AND BENEFIT OF THE VILLAGE:

15
16
17 _____
18 John J. Quick
19 Village Attorney

20
21
22 FINAL VOTE AT ADOPTION:

23
24 Council Member Patrick Fiore _____

25
26 Council Member Steve Cody _____

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28 Council Member Marsha Matson _____

29
30 Vice Mayor Mark Merwitzer _____

31
32 Mayor Karyn Cunningham _____

GENERAL FUND SUMMARY BY OBJECT								
Description	Actual FY 2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adjustments 1st Hearing	Tentative FY 2026-27	Budget
GENERAL FUND								
BEGINNING FUND BALANCE	\$ 13,500,477	\$ 14,346,730	\$ 14,723,652	\$ 14,723,652	\$ 12,266,853	\$ -	\$ -	\$ 12,266,853
REVENUES	22,945,169	22,419,498	22,419,498	23,233,746	23,681,590	190,593		23,872,183
Transfer from Unassigned Fund Balance	-	260,000	260,000	-	871,176	(61,593)		809,583
EXPENDITURES								
Personnel								
Village Council	176,473	206,428	206,428	180,979	224,928	3,000		227,928
Village Manager	353,184	488,213	488,213	462,395	507,950	1,230		509,180
Village Clerk	321,734	339,778	339,778	289,444	389,560	960		390,520
Village Attorney	356,352	219,576	219,576	10,912	-	-		-
Finance Department	471,075	520,647	520,647	500,102	556,317	2,220		558,537
Information Technology	218,820	237,851	237,851	225,328	249,964	960		250,924
Human Resources & Communications	602,366	724,464	724,464	629,599	783,804	2,760		786,564
Planning & Zoning (Comm. & Econ.	557,804	594,816	594,816	551,979	743,123	3,360		746,483
General Government	-	-	-	-	-	-		-
Facilities Maintenance (Public Services)	179,206	203,111	203,111	186,654	213,066	1,200		214,266
Police Services	-	-	-	-	-	-		-
Parks & Recreation	1,693,139	1,999,624	1,999,624	1,741,912	2,269,205	8,310		2,277,515
Total Personnel	4,930,153	5,534,508	5,534,508	4,779,304	5,937,917	24,000		5,961,917
Operating								
Village Council	5,704	14,000	14,000	13,000	15,000	-		15,000
Village Manager	23,699	15,500	15,500	32,010	15,500	-		15,500
Village Clerk	52,211	103,150	103,150	115,000	112,650	-		112,650
Village Attorney	982,968	104,000	104,000	1,500,000	450,000	-		450,000
Finance Department	48,591	66,150	66,150	68,800	77,300	-		77,300
Information Technology	89,101	107,500	107,500	96,000	111,000	-		111,000
Human Resources & Communications	122,760	132,500	132,500	144,816	93,500	-		93,500
Planning & Zoning (Comm. & Econ.	153,416	116,000	116,000	93,000	146,232	-		146,232
General Government	1,729,126	1,834,210	1,834,210	1,815,450	2,130,800	100,000		2,230,800
Facilities Maintenance (Public Services)	352,794	403,500	403,500	314,500	448,500	-		448,500
Police Services	10,536,373	11,765,750	11,765,750	10,731,191	12,630,500	-		12,630,500
Parks & Recreation	1,676,019	1,724,500	1,724,500	1,626,731	1,632,600	5,000		1,637,600
Total Operating	15,772,762	16,386,760	16,386,760	16,550,498	17,863,582	105,000		17,968,582
Capital Outlay	-	-	-	-	-	-		-
Debt Service								
Principal	495,842	460,110	460,110	460,110	479,544	-		479,544
Interest	323,237	298,120	298,120	298,120	271,723	-		271,723
Total Debt	819,079	758,230	758,230	758,230	751,267	-		751,267
TOTAL EXPENDITURES	\$ 21,521,994	\$ 22,679,498	\$ 22,679,498	\$ 22,088,032	\$ 24,552,766	\$ 129,000	\$	24,681,766
Transfer to Special Revenue Funds	200,000	250,000	250,000	250,000	100,000	-		100,000
Transfer to Capital Outlay	-	3,352,513	3,352,513	3,352,513	250,000	-		250,000
Transfer to Maintenance Fund	-	-	-	-	-	-		-
Unassigned Fund Balance to Revenues	-	260,000	260,000	-	871,176	(61,593)		809,583
Fund Balance								
Restricted Fund Balances	-	-	-	-	-	-		-
Committed Fund Balances	-	-	-	-	-	-		-
Assigned Fund Balance	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	-		4,700,000
Unassigned Fund Balance	10,023,652	5,784,217	6,161,139	7,566,853	6,345,677	61,593		6,407,270
ENDING GENERAL FUND BALANCE	\$ 14,723,652	\$ 10,484,217	\$ 10,861,139	\$ 12,266,853	\$ 11,045,677	\$ 61,593	\$	11,107,270

SPECIAL REVENUE FUNDS SUMMARY BY OBJECT								
Description	Actual FY 2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adjustments 1st Hearing	Tentative FY 2026-27	Budget
BEGINNING FUND BALANCE	\$18,477,513	\$8,808,755	\$16,183,930	\$16,183,930	\$12,026,904	\$ -	\$ -	12,026,904
Revenues	6,948,217	5,241,115	5,241,115	5,371,292	5,354,500	1,700,000		7,054,500
Transfer In	200,000	3,602,513	3,602,513	3,602,513	350,000	-		350,000
TOTAL FUNDING SOURCES	25,625,730	17,652,383	25,027,558	25,157,735	17,731,404	1,700,000		19,431,404
Expenditures								
Personnel								
Public Services	540,672	634,794	634,794	634,794	668,380	3,000		671,380
Transit	134,942	150,540	150,540	150,540	154,375	1,200		155,575
Stormwater	501,041	686,534	686,534	686,534	806,010	4,650		810,660
Building and Permitting	1,160,480	1,425,301	1,425,301	1,425,301	1,423,412	5,910		1,429,322
Alarm Registration	42,636	49,377	49,377	49,377	25,298	150		25,448
Total Personnel	2,379,771	2,946,546	2,946,546	2,946,546	3,077,475	14,910		3,092,385
Operating								
Capital Projects	47,957	-	-	41,985	-	-		-
Art In Public Places	51,105	5,000	5,000	5,000	10,000	-		10,000
Parks Impact Fees and Grants	-	-	-	-	-	-		-
Public Services	187,405	287,900	287,900	287,900	310,400	-		310,400
CITT-Transportation	847,771	985,000	985,000	985,000	1,020,000	100,000		1,120,000
Transportation Grants and Fuel Taxes	106,024	195,000	195,000	195,000	240,000	-		240,000
CITT-Transit	325,192	372,500	372,500	372,500	351,750	-		351,750
Stormwater	241,097	410,000	410,000	410,000	211,500	-		211,500
Building and Permitting	847,754	873,300	873,300	873,300	959,200	-		959,200
Alarm Registration	18,378	2,450	2,450	2,450	8,250	-		8,250
Public Safety Impact Fees & Grants	300	3,000	3,000	3,000	3,000	-		3,000
Total Operating	2,672,983	3,134,150	3,134,150	3,176,135	3,114,100	100,000		3,214,100
Capital Outlay								
Capital Projects	3,241,983	4,840,484	4,840,484	3,893,723	6,279,135	70,000		6,349,135
Art In Public Places	-	-	-	-	-	-		-
Parks Impact Fees and Grants	-	-	1,000,000	1,000,000	-	-		-
Public Services	-	-	-	-	-	-		-
CITT-Transportation	370,193	1,500,000	1,500,000	1,500,000	1,250,000	-		1,250,000
Transportation Grants and Fuel Taxes	326,486	220,000	220,000	220,000	50,000	-		50,000
CITT-Transit	-	-	-	-	-	-		-
Stormwater	249,254	300,000	300,000	300,000	300,000	-		300,000
Building and Permitting	-	-	-	-	-	-		-
Alarm Registration	-	-	-	-	-	-		-
Public Safety Impact Fees & Grants	106,699	-	-	-	-	-		-
American Rescue Plan Act	-	-	-	-	-	-		-
Total Capital Outlay	4,294,615	6,860,484	7,860,484	6,913,723	7,879,135	70,000		7,949,135
Debt Principal								
CITT-Transportation	-	-	-	-	-	-		-
Leases	-	-	-	-	-	-		-
Stormwater	73,656	81,177	81,177	70,820	70,787	-		70,787
Total Debt Principal	73,656	81,177	81,177	70,820	70,787	-		70,787
Debt Interest								
CITT-Transportation	-	-	-	-	-	-		-
Leases	-	-	-	-	-	-		-
Stormwater	20,775	27,613	27,613	23,607	23,596	-		23,596
Total Interest	20,775	27,613	27,613	23,607	23,596	-		23,596
Total Debt	94,431	108,790	108,790	94,427	94,383	-		94,383
TOTAL EXPENDITURES	9,441,800	13,049,970	14,049,970	13,130,831	14,165,093	184,910		14,350,003
Restricted Fund Balances	8,067,753	3,113,087	4,371,209	4,515,749	2,091,339	1,585,240		3,676,579
Committed Fund Balances	8,116,177	1,489,326	6,606,379	7,511,155	1,474,972	(70,150)		1,404,822
ENDING SPECIAL REVENUE FUND BALANCE	\$16,183,930	\$4,602,413	\$10,977,588	\$12,026,904	\$3,566,311	\$ 1,515,090	\$	5,081,401



ADOPTED OPERATING & CAPITAL BUDGET

FISCAL YEAR
2026-27

VILLAGE OF PARKS





Table of Contents

Introduction	5
Guide to Readers	8
Mayor & Council	10
Budget Message	12
Annual Budget Procedures	27
Budget Timeline	29
Budget & Accounting Basis	30
Fund Structure	32
Budgetary and Financial Policies	34
Village Profile	37
Village Profile	38
Council Districts	41
Demographics	43
Organization Chart	52
Staffing Summary	53
Personnel Changes	55
Fund Summaries	56
Consolidated by Function	57
Consolidated by Object	59
Consolidated by Fund	62
General Fund	66
General Fund Summaries	67
General Fund Summary by Function	67
General Fund Summary by Object	69
General Fund Revenues	71
Departments	78
Village Council	79
Village Manager	81
Village Clerk	90
Village Attorney	95
Department of Finance	98
Department of Human Resources & Communication	102
Department of Planning and Zoning	107
Information Technology	115
General Government	119
Public Services-Facilities Maintenance	122
Palmetto Bay Municipal District	126
Department of Parks & Recreation	128
Special Revenue	141
Special Revenue Summaries	142
Special Revenue Summary by Function	143
Special Revenue Summary by Object	145

Special Revenue Fund - Public Works and Transportation	147
Special Revenue Fund - CITT Transportation	153
Special Revenue Fund - Transportation Grants	156
Special Revenue Fund - CITT - Transit Budget	159
Special Revenue Fund - Stormwater Budget	162
Special Revenue Fund - Department of Building & Permitting	165
Special Revenue Fund - Capital Projects	170
Special Revenue Fund - Art in Public Places	172
Special Revenue Fund - Alarm Registration	174
Special Revenue Fund - Police Impact Fees	176
Special Revenue Fund - Park Impact Fees	178
Capital Improvements	181
Debt	201
General Fund Debt	202
Appendix	207
Glossary	208
Acronyms & Terms	217

Introduction



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Village of Palmetto Bay
Florida**

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morill

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, 2025. 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 and 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 2026-27 serves four primary purposes:

AS A POLICY GUIDE	AS AN OPERATIONS GUIDE	AS A FINANCIAL PLAN	AS A COMMUNICATION DEVICE
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 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, 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.	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.



Mayor & Council



Mayor Karyn Cunningham



Vice Mayor Mark Merwitzer



Councilman Patrick Fiore
(Seat 1)



Councilman Steve Cody
(Seat 2)



Councilwoman Marsha Matson
(Seat 3)

Charter Officers

Village Manager

Nick Marano

Village Attorney

John Quick, Esq

Village Clerk

Missel Arocha

Senior Administrative Staff

Building Official Dean Klements, CBO

Finance Director Desmond Chin, CPA

Information Technology Director Eric Machado, MS

Human Resources & Communications Director Olga Cadaval
S-PHR, SHRM-CP

Municipal District Commander Antonio Rodriguez, Major

Parks & Recreation Director Fanny Carmona, CPRP

Planning & Zoning Director Javier Gonzalez, AICP, CFM

Public Services Director Dionisio Torres, PE



Budget Message

Budget Message

VILLAGE OF PALMETTO BAY

INCORPORATED 2002
OFFICE OF THE VILLAGE MANAGER

September 1, 2026

The Honorable Karyn Cunningham, Mayor
The Honorable Mark Merwitzer, 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

BUDGET MESSAGE — FISCAL YEAR 2027 — *“Steady Governance, Sound Foundations”*

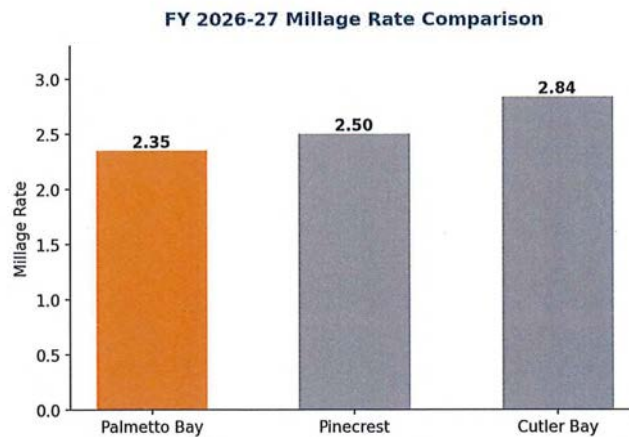
Dear Mayor, Vice Mayor, Council Members, and Residents of Palmetto Bay:

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 2027 Annual Budget and 5-Year Capital Improvement Plan.

This year’s theme, *Steady Governance, Sound Foundations*, reflects both the moment the Village finds itself in and the approach this budget takes to meet it. A new Mayor and two new Council Members will be seated this fiscal year, a statewide constitutional amendment on this November’s ballot could materially change how Florida’s cities are funded, and the broader national and regional economy remains difficult to forecast with confidence. In a year defined by transition and uncertainty outside our control, this budget is built to hold the Village steady and to leave the incoming Council a clear, solid foundation on which to build its own priorities.

A Low, Stable Tax Rate

The proposed budget maintains a General Fund millage rate of 2.35 mills. This continues Palmetto Bay’s standing as one of the lowest-taxing municipalities in Miami-Dade County — meaningfully below neighboring communities such as Pinecrest (2.50) and Cutler Bay (2.84). Residents have consistently told us that a lean, low-cost government matters to them, and this budget honors that. At the same time, perception matters as much as the number itself: a low millage rate is a genuine asset to the Village, and one this budget is careful to preserve rather than spend down carelessly.

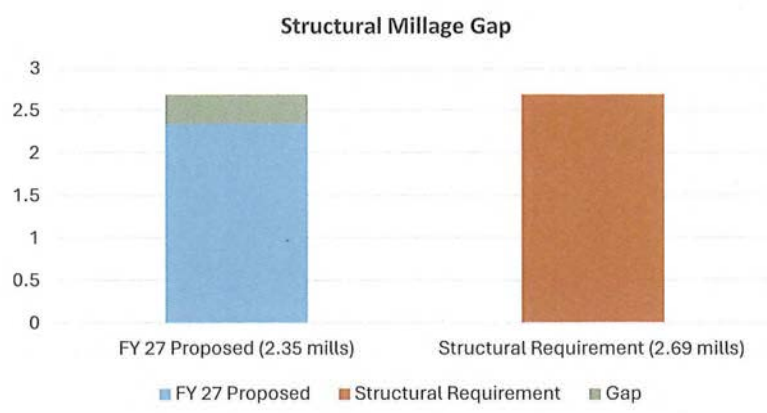


A AAA Credit Rating

Palmetto Bay carries a AAA rating from S&P Global — one of only twelve municipalities statewide to hold that distinction. Rating agencies do not award it for a low tax rate alone; it reflects sustained financial management, strong reserves, and disciplined budgeting over many years. It is one of the clearest external validations available that the Village’s finances are being run soundly, and it is a distinction worth protecting deliberately rather than assuming it will simply persist.

Structural Balance Requirements

The Village’s full structural millage requirement — the rate needed to fund ongoing operations without relying on fund balance — is 2.69 mills. The proposed rate of 2.35 mills falls below that figure, as it has in each of the past several budget cycles. As a result, the gap between the adopted rate and the structural requirement has grown wider over that period. This is not a criticism of any single budget or any single Council; it reflects a consistent, and understandable, community preference for restraint in the tax rate. But it is a trend worth noting rather than allowing it to go unremarked upon, particularly as it enters its next cycle under new Council leadership. Left unaddressed indefinitely, a growing structural gap narrows the choices available to future budgets. I raise it here not as an alarm, but as context the incoming Council deserves as it begins shaping its own strategic direction. It is also relevant to the Village’s AAA rating: agencies such as S&P weigh structural balance and reserve trends directly in their assessments, and sustained reliance on fund balance to cover recurring costs is exactly the kind of trend that warrants attention before it affects that rating.



To balance the FY 2027 budget at 2.35 mills and maintain current service levels, the Village will draw approximately \$871,000 from its projected operating surplus of roughly \$1.2 million — up from the \$200,000 draw budgeted for the current fiscal year. Thanks to conservative budget execution from Department Directors and the Palmetto Bay Municipal District, the Village has generated a healthy surplus and is able to fund the budget gap and build its fund balance above projections. This funds ongoing, recurring costs rather than one-time expenses. What is important to keep in mind is that a fund balance draw for a single capital purchase resolves itself the following year, while a draw that covers recurring operating costs does not, and tends to recur unless the underlying service levels or the millage rate changes.

Fiscal Landscape

The Village budget is composed of two major fund categories — the Special Revenue Funds and the General Fund. The Special Revenue Funds are used to track budgetary items that are restricted or are otherwise limited for specific uses, such as the CITT budget, grant-funded projects, and targeted services like Building & Permitting. In contrast, the General Fund serves as the Village’s primary operating fund, financing the day-to-day operations of municipal government, including public safety, facility maintenance, parks, and general administration. It is the only fund for which a budget is legally adopted.

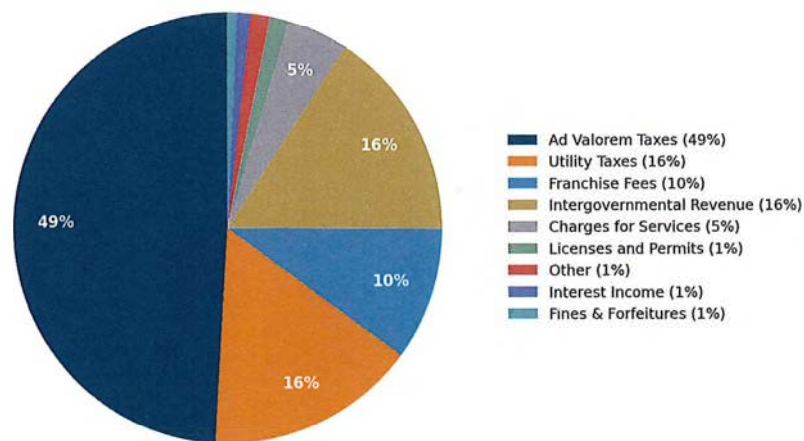
General Fund — The Operating Fund

The table below shows the sources of revenue for the General Fund, the funding level adopted for each in Fiscal Year 2026, and the anticipated income for Fiscal Year 2027.

General Fund Revenues	Adopted Budget FY 2026	Proposed Budget FY 2027	Difference
Ad Valorem Taxes	\$10,796,617	\$11,619,496	+\$822,879
Utility Taxes	\$3,699,060	\$3,763,133	+\$64,073
Franchise Fees	\$1,956,936	\$2,359,444	+\$402,508
Licenses and Permits	\$270,000	\$346,356	+\$76,356
Intergovernmental Revenue	\$3,920,454	\$3,724,680	(\$195,774)
Fines and Forfeitures	\$225,000	\$175,000	(\$50,000)
Charges for Services	\$958,450	\$1,097,000	+\$138,550
Interest Income	\$275,000	\$250,000	(\$25,000)
Other	\$317,981	\$346,481	+\$28,500
Total Revenues	\$22,419,498	\$23,681,590	+\$1,262,092

Three of the nine revenue sources are expected to generate income below current-year levels; the overall impact remains a positive net growth of \$1,262,092, or 5.6%, over the FY26 adopted budget. Ad valorem taxes remain the largest source of General Fund revenue, growing a projected 7.6% to \$11,619,496 and accounting for 49% of all General Fund revenue. Within the context of the fiscal uncertainty presented by the potential property tax referendum, it is particularly important to underscore that the next-largest source of General Fund revenues, which is Intergovernmental Revenue, continues to trend downward. The pie chart below shows the various revenue sources and their respective shares of total projected revenue for FY 2027.

General Fund Revenue Sources — FY 2026-27 Proposed



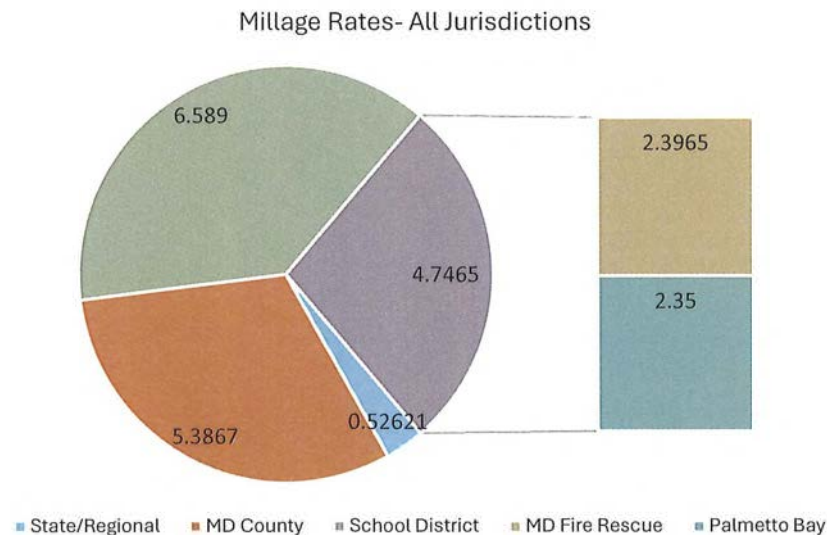
Millage Rate Context

At the proposed 2.35 mills, Palmetto Bay's General Fund millage rate remains meaningfully below neighboring Pinecrest (2.50 mills) and Cutler Bay (2.84 mills), continuing the Village's long-standing position as one of the lowest-taxing municipalities in Miami-Dade County. However, as earlier discussed, that same rate remains 0.34 mills below the Village's 2.69-mill structural requirement — a gap this budget message flags for the incoming Council's attention rather than resolves outright.

Value of Village Services

An important point of context is the distinction between the Village’s proposed 2.35 millage rate and the Miami-Dade Fire Rescue District’s proposed 2.3965 tax rate. The two tax rates are comparable, with the Village having the lower millage.

The county’s Fire Rescue District’s millage of 2.3965 sustains fire rescue operations, life-safety services, and related capital infrastructure. By comparison, Palmetto Bay’s proposed 2.35 rate must support the Village’s broader municipal responsibilities. Most significantly, this includes police and public safety services, which represent the Village’s largest and most essential operating commitment. For context, Palmetto Bay’s FY 2027 budget allocates \$12.6 million for police services, which represents a hefty 53% of its General Fund budget.



But police protection is only one component of what residents receive through the Village millage. Village revenues must also support parks and recreation, roadway resurfacing & maintenance, sidewalks, drainage, tree planting and trimming, landscaping, community events and programming, hurricane preparation and

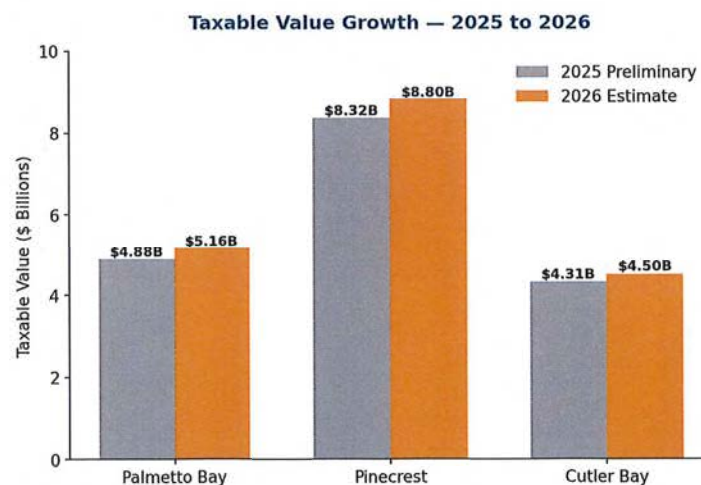
response, planning and zoning, code compliance, communications, legal services, insurance and other essential government operations.

The comparison is not intended to suggest that fire rescue services are less important or less costly. Fire suppression, emergency medical response and rescue operations are highly specialized and necessary. Rather, the comparison illustrates the breadth of services financed through Palmetto Bay's municipal millage. A property owner pays approximately 2.3965 mills for the dedicated Fire Rescue District, while the Village's slightly lower 2.35 mills help finance police protection and the many other day-to-day municipal services residents experience throughout the community.

The distinction becomes even more meaningful when viewed through the lens of public safety. Residents understandably expect both police and fire rescue services to be available continuously. Yet these services are funded through different tax structures. The Fire Rescue District's millage is dedicated exclusively to its fire-rescue mission. Palmetto Bay's 2.35 millage is not only allocated to police. Police services compete within the Village's General Fund with parks, infrastructure, drainage, landscaping, recreation and the many other municipal responsibilities earlier described. That means that the Village is effectively attempting to finance its police/public safety commitment plus the balance of municipal government at a tax rate that is lower than the rate levied specifically to support the Fire Rescue District.

Taxable Value and Real Estate Conditions

The Miami-Dade County Property Appraiser's June 1st estimate places Palmetto Bay's taxable value at \$5,160,000,000, up 5.8% from the \$4,875,642,690 certified for 2025 — a net increase of \$284,000,000, of which \$20,000,000 reflects new construction. That growth rate is in line with the county-wide average of 5.5%, and comparable to Pinecrest's 5.8% growth (to \$8,800,000,000); Cutler Bay grew more slowly, at 4.3% (to \$4,500,000,000).



Applied against the proposed 2.35 millage rate at the standard 95% collection assumption, the county's taxable value estimate independently supports the budget's ad valorem revenue projection of \$11,619,496 for FY27, lending confidence to that estimate ahead of the certified roll.

Independent market data from Realtor.com and Zillow paints a market that remains competitive despite some softening at the margins. As of August 2026, Realtor.com reports Palmetto Bay's median listing price at \$1.4 million, up 10% year-over-year, and homes selling a median of 75 days after listing, with a 95% sale-to-list price ratio — characteristics that Realtor.com's Hotness Index still classifies as a seller's market. Zillow's tracked median sale price is \$1,180,833 and median list price is \$1,345,667 as of mid-2026, with home values essentially flat over the trailing year following a sharp run-up between 2020 and 2023. These figures are secondary market-tracker estimates, not official assessments, and are presented here as directional context alongside the Property Appraiser's certified figures above.

General Fund Expenditures

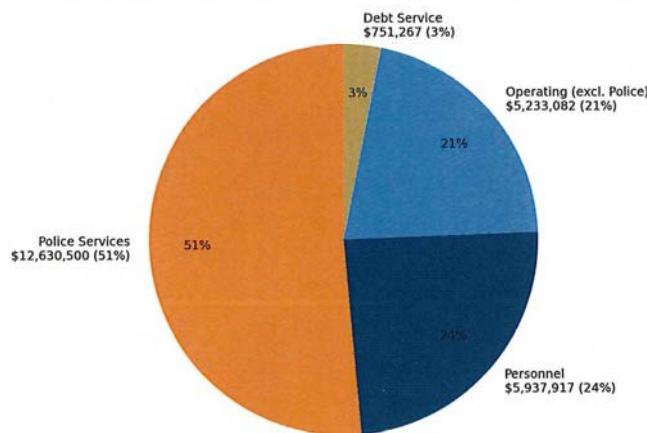
As earlier explained, General Fund expenditures primarily support the Village's operating costs, including personnel and departmental activities. All Village departments are funded through the General Fund, except for the Building & Permitting and Public Services Departments, which are largely supported by Special Revenue Funds.

Since incorporation in 2002, Palmetto Bay has been guided by three founding principles: ensuring public safety, investing in outstanding parks, and properly maintaining infrastructure and roadways. These priorities remain unchanged twenty-four years later, and the Village's FY 2027 budget reflects this community-wide vision, with the largest allocation directed to public safety, followed by parks & recreation services.

Department	Adopted Budget FY 2026	Proposed Budget FY 2027	% Change
Village Council	\$220,428	\$239,928	+8.8%
Village Manager	\$503,713	\$523,450	+3.9%
Village Clerk	\$442,928	\$502,210	+13.4%
Village Attorney	\$323,576	\$450,000	+39.1%
Finance Department	\$586,797	\$633,617	+8.0%
Human Resources & Communications	\$856,964	\$877,304	+2.4%
Planning & Zoning	\$710,816	\$889,355	+25.1%
Information Technology	\$345,351	\$360,964	+4.5%
General Government	\$1,834,210	\$2,130,800	+16.2%
Facilities Maintenance	\$606,611	\$661,566	+9.1%
Police Services	\$11,765,750	\$12,630,500	+7.3%
Parks & Recreation	\$3,724,124	\$3,901,805	+4.8%
Debt Service	\$758,230	\$751,267	-0.9%
TOTAL GENERAL FUND EXPENDITURES	\$22,679,498	\$24,552,766	+8.3%

For FY 27, Police Services account for the largest share of operating expenditures, with a projected increase of \$864,750 or 7.3%, essentially driven by pass-through increases in the Village's contracted services model. Village Attorney costs show the largest percentage increase (+39.1%), reflecting a shift to a fully outsourced legal services approach as illustrated in the Departments chapter of this budget. Following the Village Attorney is the Planning & Zoning Department with an estimated increase of 25.1%, a figure that reflects expanded staffing and consulting services that appropriately support the department's code compliance and land-development workload.

General Fund Budget Distribution by Type — FY 2026-27 Proposed



Public Safety Investment in Context

Palmetto Bay Municipal District crime statistics for calendar year 2025 show Part 1 crimes, which are individually identified in the table below, total 502 incidents. This represents a 8.73% reduction from the 550 reported in calendar year 2024, and a continuing multi-year decline. Non-violent crime fell 9.4% year-over-year, while violent crime — a much smaller category by volume — rose modestly by a single incident, from 29 to 30.

Part 1 Offense	Jan–Dec 2024	Jan–Dec 2025	% Change
Homicide Offenses	0	0	0.00%
Forcible Sex Offenses	5	7	+40.00%
Robbery	12	8	–33.33%
Aggravated Assaults	15	15	0.00%
Burglary	30	29	–3.33%
Larceny	458	413	–9.83%
Motor Vehicle Theft	33	30	–9.09%
Part 1 Crimes Total	550	502	–8.73%

Part 1 Offense	Jan-Dec 2024	Jan-Dec 2025	% Change
Total Part 1 – Violent Crimes	29	30	+3.45%
Total Part 1 – Non-Violent Crimes	521	472	-9.40%

These trends support the budget's continued prioritization of Police Services as the Village's single largest General Fund investment, alongside the Public Safety Special District feasibility study discussed later in this message.

Capital Investment: A Deliberate Pause; Not a Retreat

This budget includes only one new General Fund-financed capital project: composite perimeter fencing at Coral Reef Park. That is a deliberate choice, not a sign of deferred need. The Village is coming off five consecutive years of substantial capital investment — averaging well over \$6 million annually and totaling approximately \$32.1 million in non-duplicated capital investment between FY2022 and FY2026 — funded by a combination of one-time federal ARPA dollars, dedicated fees and grants, and General Fund contributions. With ARPA funds now fully obligated, the General Fund is the only remaining piece of that funding mix that scales with the millage rate the Council sets. Pausing new capital commitments for one year allows the Village to complete its existing, already-funded projects and rebuild fund balance capacity before taking on new asset management priorities.

The FY27 Capital Program totals \$6,279,135, funded primarily through the Capital Projects fund's accumulated balance and dedicated fees rather than new General Fund contributions. The largest FY27 projects are Veterans Park (\$2,499,048), the Pickleball facility (\$1,896,693), Palmetto Bay Park improvements (\$663,229), Public Works (\$726,781), and Coral Reef Park (\$445,900). Please note that for these carryover projects, these dollars represent the investment that will be made in FY 27, not the total project cost. Every project carried forward from prior years remains funded and on track; nothing already committed to the community is being delayed by this decision. Full project-level detail is presented in the Capital Improvements chapter of this budget.

Special Revenue Funds

The Special Revenue Funds are designed to account for revenues that are restricted or otherwise limited for specific uses. These funds are dedicated to targeted services and projects, most notably those associated with building and infrastructure improvements. Included within these funds are the operations of the Building & Permitting Department and key functions of the Public Services Department, such as roadway and sidewalk enhancements and management of the Village's stormwater system.

- Public Services Fund (Public Works and Transportation): Total FY27 expenditures of \$978,780, up 6.1% from FY26, funding Public Services administrative personnel and street crews from local option

gas tax and fuel tax revenue. Ending fund balance is projected to decline to \$39,504 as the fund draws down accumulated balance.

- CITT Transportation & Transit: The CITT half-cent transportation surtax funds \$2,010,000 in FY27 CITT Transportation services (road paving, sidewalks, traffic calming) and \$491,125 in CITT Transit operations.
- Transportation Fuel Taxes and Grants: \$290,000 in FY27 spending on traffic calming, sidewalks, and road paving and repair: down from \$415,000 in FY26 as one-time FY26 allocations are not repeated.
- Stormwater Utility Fund: Total Personnel of \$806,010 (+17.4%) and Total Operating of \$211,500 (down from \$410,000), with Drainage Improvements held flat at \$300,000 for a third consecutive year. Please note that the Stormwater Fund represented in this Budget Book is based on the current stormwater rate. There will be an adjustment to that rate presented at the September Budget Hearings. If the ordinance passes on First Reading, the Fund as presented will be modified.
- Building & Permitting Fund: Total FY27 expenditures of \$2,382,612 (+3.7%), supported by \$2,000,000 in flat building permit revenue and \$600,000 in outsourced inspection services, continuing the fund's recovery from an FY2024 deficit position.

Full fund-by-fund details, including revenue sources and projected ending fund balances, is presented in the Special Revenue Funds chapter of this budget.

External Risks on the Horizon

Two forces largely outside the Village's control bear directly on how this budget should be read. First, Florida voters will decide this November whether to approve a constitutional amendment affecting homestead exemptions and, with it, ad-valorem revenue for municipalities statewide. Should Amendment 3 pass, Palmetto Bay's General Fund could see a recurring revenue reduction of approximately \$2.2 million in FY28, growing to approximately \$3.7 million in FY29, arriving in the same years the Village would already be carrying forward a fund balance draw from FY27. Second, broader economic conditions, both nationally and within Miami-Dade County, remain uncertain, and municipal revenues tied to consumption, real estate activity, and intergovernmental transfers are not immune to that uncertainty.

A third, longer-horizon pressure is the cost of contracted public safety services: the Miami-Dade Sheriff's Office contract has grown from \$10.4 million to \$11.9 million in recent cycles, with a further increase to approximately \$13.5 million projected. In FY27, the Manager's Office will study the feasibility of a dependent Public Safety Special District under Florida Statute §189.02, to create a dedicated revenue stream for police and public safety, similar in concept to the funding structure of the county's Fire District. This option would insulate public safety funding from annual competition with other General Fund priorities: a structural question the incoming Council will need to weigh alongside the millage rate itself.

None of the aforementioned risks is sufficiently material on its own, to alter this year's budget; however, all are reasons to enter FY28 planning with clear eyes and full reserves rather than depleted ones.

FY 2026 Accomplishments

As part of our commitment to transparency and accountability, the Village of Palmetto Bay measures success not only by the balance of revenues and expenditures but also by the tangible progress made in delivering on the goals of our Strategic Plan. The accomplishments outlined below are organized by strategic focus area, demonstrating how the Village has translated policy direction into measurable outcomes for residents and community stakeholders. Full department-by-department detail appears in the Departments and Special Revenue Funds chapters of this budget.

Goal A. Accessible, efficient, and transparent government

- Village Clerk: Launched the e-Comments feature for online public comment at Council meetings; leveraged Granicus for fully digital agenda packets and electronic voting; managed public records requests electronically through JustFOIA; hosted the first Mobile Unit Services event with the Miami-Dade Clerk of Court and the first Passport Fair with Congresswoman Salazar's office.
- Planning and Zoning: Developed the online zoning submission portal and optimized the Street-by-Street mobile application.
- Human Resources & Communications: Grew combined Facebook/Instagram followers to 22,422 (+32%) and email subscribers to 5,488 (+58%); produced an estimated 84 videos and 534 posts; completed a full website redesign.
- Information Technology: Received 3,283 and completed 3,216 work orders between October and May — a 98% completion rate.
- Village Manager: The Resiliency Committee launched an educational social media campaign covering water quality, septic cleanliness, and turtle nesting.

Goal B. Maintain financial stability and sustainability

- Finance: Received the Distinguished Budget Award and the Excellence in Financial Reporting Award for the 20th consecutive year; went live with Tyler Enterprise ERP with a clean data conversion.
- Human Resources & Communications: Managed 15 recruitments, reviewed 325 applications, and processed 7 new hires; delivered 17 Village-wide training sessions; submitted 11 grant applications, receiving approval for 6 valued at \$801,225, while managing almost \$7 million in active grant funding.
- Village Clerk: Advanced paperless operations through digital agenda packets, DocuSign, and Laserfiche digital records archiving.
- Village Manager: Helped the Village achieve CRS Rank #5, delivering a 25% discount on residents' flood insurance premiums.

Goal C. Public asset management of parks, public spaces, and infrastructure

- Facilities Maintenance: Repaired the Village Hall solar power system and replaced the HVAC system, preserving Village Hall's Florida-first Platinum LEED certification; completed painting of the Village Hall and Public Services buildings.
- Planning and Zoning: Secured adoption of the Capital Improvements Element update and an 8.69-acre Future Land Use Map amendment permanently preserving The Woods as parkland; managed the new Village-wide on-street parking program.

- Parks & Recreation: Completed construction of the Coral Reef Park Recreation Center; advanced the Palmetto Bay Park Pickleball Complex and Skate Park Renovation through design and permitting; initiated The Woods Phase I ecological restoration.
- Information Technology: Implemented secure network infrastructure and public Wi-Fi at the new Coral Reef Park Recreation Center; placed all parks and Public Services facilities on fiber-optic internet service.

Goal D. Responsible growth supporting housing and economic development

- Planning and Zoning: Updated the Land Development Code governing driveway configurations and maximum fence heights.
- Building & Permitting: Facilitated review, approval, and inspection of major development projects including the Shores at Palmetto Bay; reduced permit resubmittals and review delays through improved submission standards.

Goal E. A vibrant, walkable, bikeable Village

- Village Manager: Completed the Village of Palmetto Bay Resilience Action Plan & Vulnerability Assessment, informed by extensive community input, addressing sea-level rise and extreme heat.

Goal F. Ensuring Palmetto Bay remains a safe community

- Planning and Zoning (Code Compliance): Opened 422 new code cases, issued 150 citations, and processed 113 Special Master items, while responding to complaints within 24 hours.
- Parks & Recreation: Partnered with MDSO and MDRF on RadKids training, Coffee with a Medic, and HELP educational sessions; installed additional park security cameras and Stop the Bleed kits, with related staff training.

Goal G. Environmental stewardship and sustainability

- Village Manager: Hosted 2 Recycling Drive-Thru events, safely disposing of over 6,000 pounds of paint, recycling over 4,000 pounds of electronics and 3,000 pounds of paper, and donating over 11 dozen bags of clothing; installed permanent plastic bag and battery recycling containers at Village Hall.

Goal H. Expanding art, culture, recreation, and lifelong learning

- Parks & Recreation: Hosted 37 special events and 215 programs; completed a Woods volunteer clean-up with 53 volunteers and 325 plants installed.

FY 2027 Vision — Strategic Priorities

The Village of Palmetto Bay enters Fiscal Year 2027 with a clear vision: to hold the Village steady through a year of Council transition and external uncertainty, while leaving the incoming Council a clear, honest foundation on which to build its own priorities.

1. Maintain Core Community Priorities

Police services remain the Village's single largest investment, reflecting resident expectations for safety in an affluent, family-oriented community. The Parks & Recreation budget continues to prioritize programs and amenities that reinforce the Village's identity as the "Village of Parks."

2. Fiscal Prudence and Structural Balance

The Manager's Office will present Council a multi-year path toward closing the gap between the 2.35 mill adopted rate and the 2.69 mill structural requirement, including scenario analyses that quantify the cost of continued underfunding.

3. Navigating External Risk

The Village will develop mitigation strategies, reserve planning, and public communication materials ahead of the November 2026 CS/HJR 1F ballot measure and will study the feasibility of a dependent Public Safety Special District as Miami-Dade Sheriff's Office contract costs continue to climb.

4. Protecting the Village's AAA Rating

Continued discipline on structural balance and reserve levels is treated as a first-order priority, in direct recognition of how rating agencies such as S&P weigh those same trends.

5. Strategic Use of Special Revenue Funds

Transportation, Stormwater, and Building & Permitting funds continue to finance targeted infrastructure and regulatory services outside the General Fund, preserving the Village's low millage rate.

6. Capital Discipline: Completing What's Already Funded

With ARPA funds fully obligated, FY27 pauses new General Fund-financed capital commitments for one year to complete Veterans Park, the Pickleball Complex, and other already-funded projects, and to rebuild fund balance capacity.

7. Advancing Sustainability and Resiliency

Priorities include pursuing FEMA CRS Rank #4 (raising the resident flood insurance discount from 25% to 30%), completing a Stormwater Master Plan update, and advancing a Land Development Code update addressing stormwater management, heat resilience, and tree canopy protection.

8. Embracing Innovation

Following Council's adoption of the Village's first Artificial Intelligence Policy, the Manager's Office will lead cross-departmental implementation in FY27, including staff training, use-case guidelines, and periodic review.

A Foundation for What Comes Next

This budget was built with the recognition that a new Council will take office shortly after its adoption, and that this Village's next strategic plan — its priorities, its goals, its own read on the trade-offs described above — should rightly be theirs to set. My aim this year was not to make those decisions in advance, but to navigate a course for the Village that is financially sound, operationally steady, and honestly accounted for,

so that the incoming Council inherits a clear picture rather than a complicated one. That is what Steady Governance, Sound Foundations is meant to convey: not the absence of hard choices, but a Village prepared to make them well.

Conclusion

The FY 2027 budget strategy is rooted in responsible fiscal management, strategic investment, and community-centered priorities. While the Village navigates Council transition and external fiscal risk, Palmetto Bay continues to protect its financial health through prudent planning, innovation, and resilience. By aligning resources with the Village's Strategic Plan, the FY 2027 budget ensures that Palmetto Bay remains a safe, sustainable, and vibrant community that residents are proud to call home.

I wish to extend my sincere appreciation to our Department Directors for their steadfast leadership and commitment to administering their budgets with efficiency and accountability. I am especially grateful to our Finance Director, Desmond Chin, CPA, and Human Resources & Communications Director, Olga Cadaval, for their role in creating another successful budget book, and to Village Attorney John J. Quick and Municipal District Commander Major Antonio Rodriguez for their partnership throughout the year.

I also wish to thank the Village Council for their leadership and the countless hours devoted to advancing the interests of Palmetto Bay — Mayor Karyn Cunningham, Vice Mayor Mark Merwitzer, and Councilmembers Patrick Fiore, Steve Cody, and Marsha Matson. Finally, I extend my gratitude to the many residents who continue to engage in the governmental process, offering valuable feedback and insights that help us strengthen and enhance our community.

Respectfully,


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

June 1, 2026	Budget templates are distributed to department directors.
June 23, 2026	First Budget Workshop
July 1, 2026	Directors submitted budget requests and planned capital improvement projects.
July 1, 2026	Miami-Dade County provides its Certification of Taxable Value to the Village.
July 6, 2026	Council adopts Maximum Millage Rate.
July 20, 2026	Second Budget Workshop.
Aug 4, 2026	Property Appraisal is notified of proposed millage rate.
Aug 31, 2026	Miami-Dade County sends out Preliminary Tax Notices to residents.
Sept 1, 2026	Proposed Budget is published.
Sept 14, 2026	First Budget Hearing.
Sept 23, 2026	Second Budget Hearing and Budget Adoption
Sept 26, 2026	Village notifies Property Appraiser and the Tax Collector of final millage rate adoption.
Oct 1, 2026	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 three Governmental funds:

General Fund

Special Revenue Fund

Capital Projects 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 Stormwater Utility, and certain public safety items.

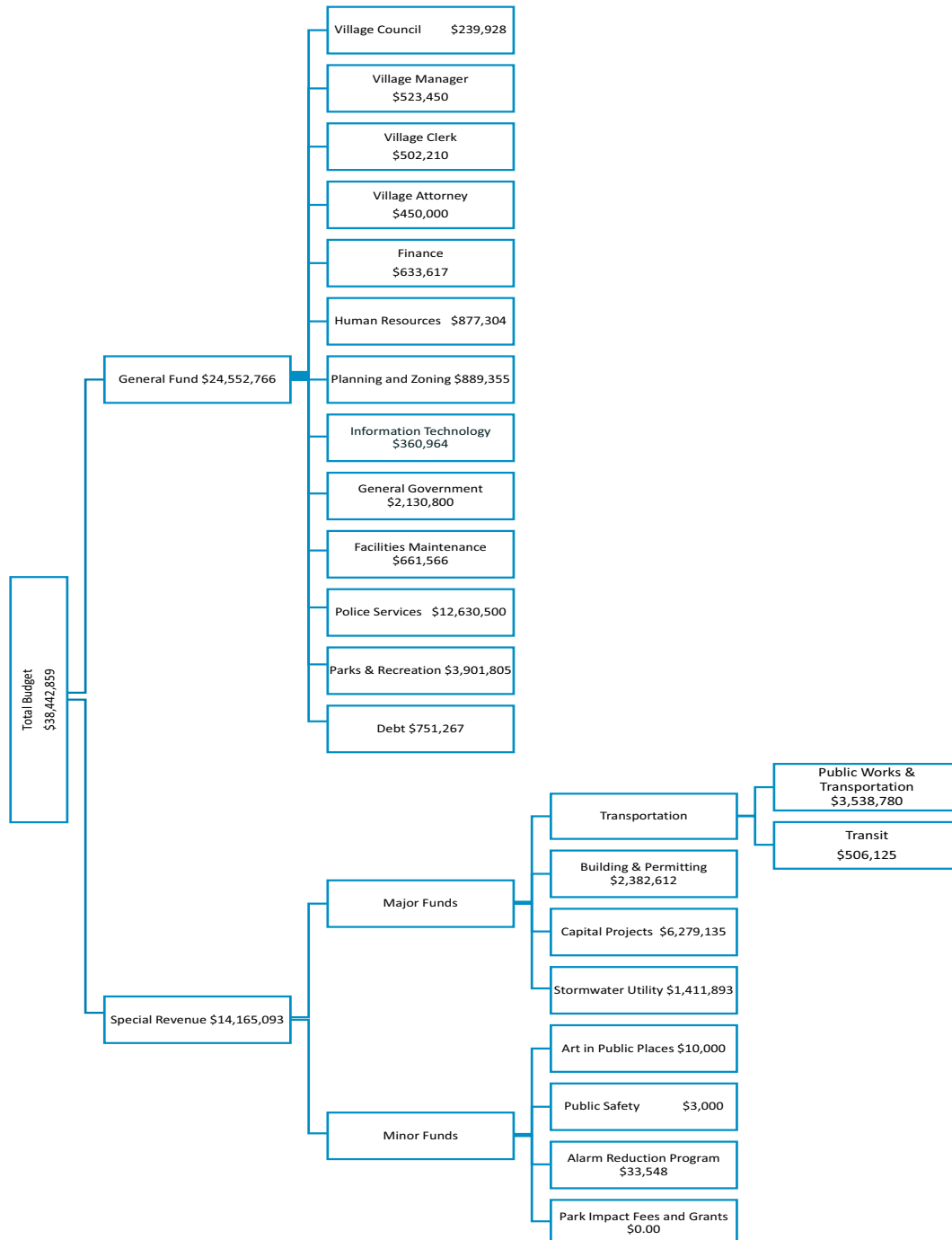
The Special Revenue Fund is divided into four categories in accordance with our financial statements, as follows:

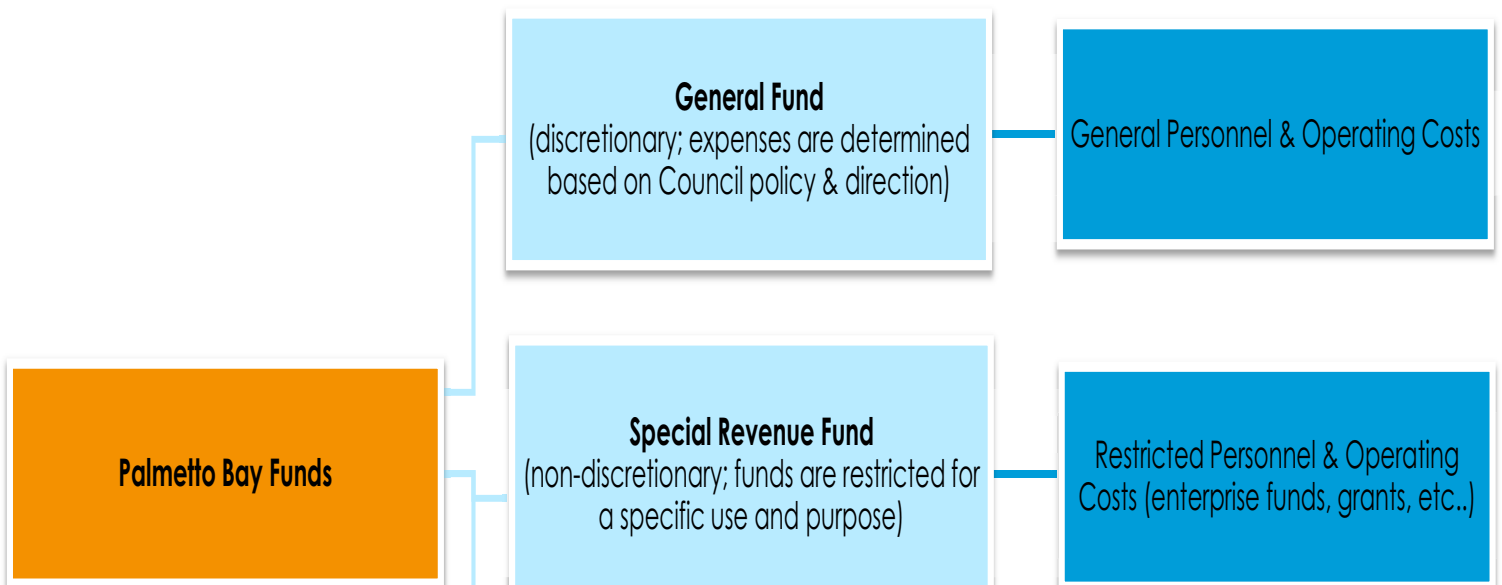
- Transportation
- Grants
- Building
- Nonmajor Funds (which includes the Stormwater Fund)

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







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



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!



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

Southern Boundary:

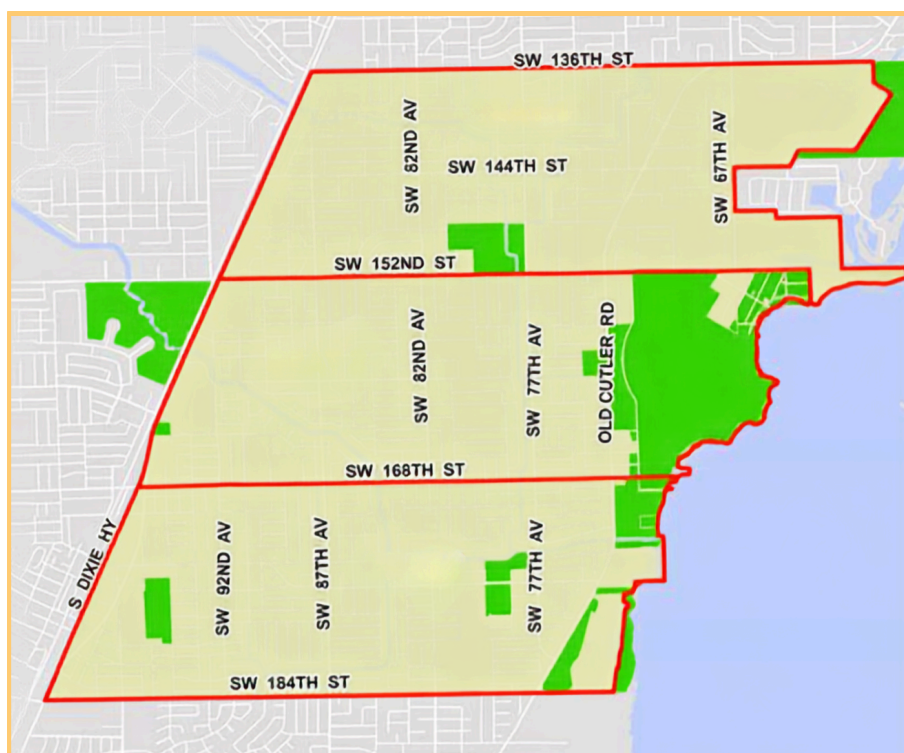
Centerline of SW 184 Street and the Town of Cutler Bay

Eastern Boundary:

City of Coral Gables and Biscayne 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

Perrine Wayside Park (Dog Park)

16425 S. Dixie Highway

Ludovici Park and Edward & Arlene Feller Community Room

17641 Old Cutler Road

Thalatta Estate Park

17301 Old Cutler Road

Palmetto Bay Park

17535 SW 95 Avenue

COMING SOON

Veterans Park

9295 SW 164 Street

The Woods

SW 168 Street & 174 Street,
between SW 88 Avenue
and SW 88 Court



Palmetto Bay Branch Library

17641 Old Cutler Road

County

Bill Sadowski Park

17555 SW 79 Avenue

Charles Deering Estate at Cutler

16701 SW 72 Avenue

Schools

Public Schools

Coral Reef Elementary

7955 SW 152 Street
Palmetto Bay, FL 33157

Dr. Henry E. Perrine Academy of the Arts

8851 SW 168 Street
Palmetto Bay, FL 33157

Howard Drive Elementary School

7750 SW 136 Street
Palmetto Bay, FL 33157

Southwood Middle School

16301 SW 80 Avenue
Palmetto Bay, FL 33157

Private Schools

Alexander Montessori School

14850 SW 67th Avenue,
Palmetto Bay, FL 33157

KLA Schools of Palmetto Bay

14875 South Dixie Hwy., Unit B,
Palmetto Bay, FL 33176

Palmer Trinity School

7900 SW 176th Street,
Palmetto Bay, FL 33157

Christ Fellowship Academy

8900 SW 168th Street,
Palmetto Bay, FL 33157

Little Disciples Preschool

14401 Old Cutler Road,
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 54

Westminster Christian School

6855 SW 152nd Street,
Palmetto Bay, FL 33157

Winhold Preschool Academy

17555 S. Dixie Highway,
Palmetto Bay, FL 33157



Council Districts



Council Districts / Residential Areas

In accordance with the Village Charter, Palmetto Bay is divided into three Residential Areas, which are also sometimes referred to as Council districts. A Council member is elected to a seat from each Residential Area. The boundaries for each Residential Area are as follows and as illustrated in the map below:

Residential Area (Seat 1)

Northern Boundary:

SW 136 Street & the City of Coral Gables

Southern Boundary:

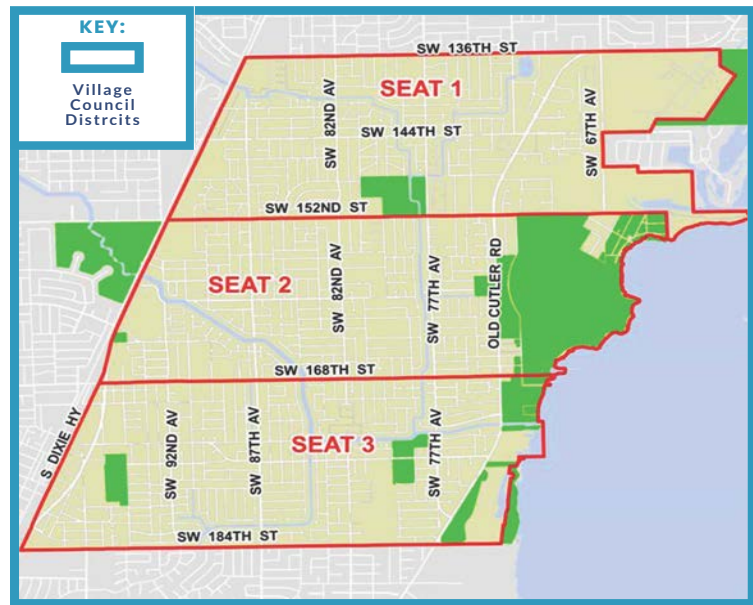
SW 152 Street & all of Royal Harbor Yacht Club and Paradise Point

Eastern Boundary:

City of Coral Gables and Biscayne Bay

Western Boundary:

Centerline of US1



Residential Area (Seat 2)

Northern Boundary:

S.W. 152 Street excluding all of Royal Harbor Yacht Club and Paradise Point

Southern Boundary:

S.W. 168 Street

Eastern Boundary:

Biscayne Bay

Western Boundary:

Center line of U.S. 1 from S.W. 152 Street southwesterly to S.W. 160 Street, then the centerline of southbound U.S. 1 from S.W. 160 Street to S.W. 168 Street

Residential Area (Seat 3)

Northern Boundary:

S.W. 168 Street

Southern Boundary:

S.W. 184 Street

Eastern Boundary:

Biscayne Bay

Western Boundary:

Center line of southbound U.S. 1



Demographics



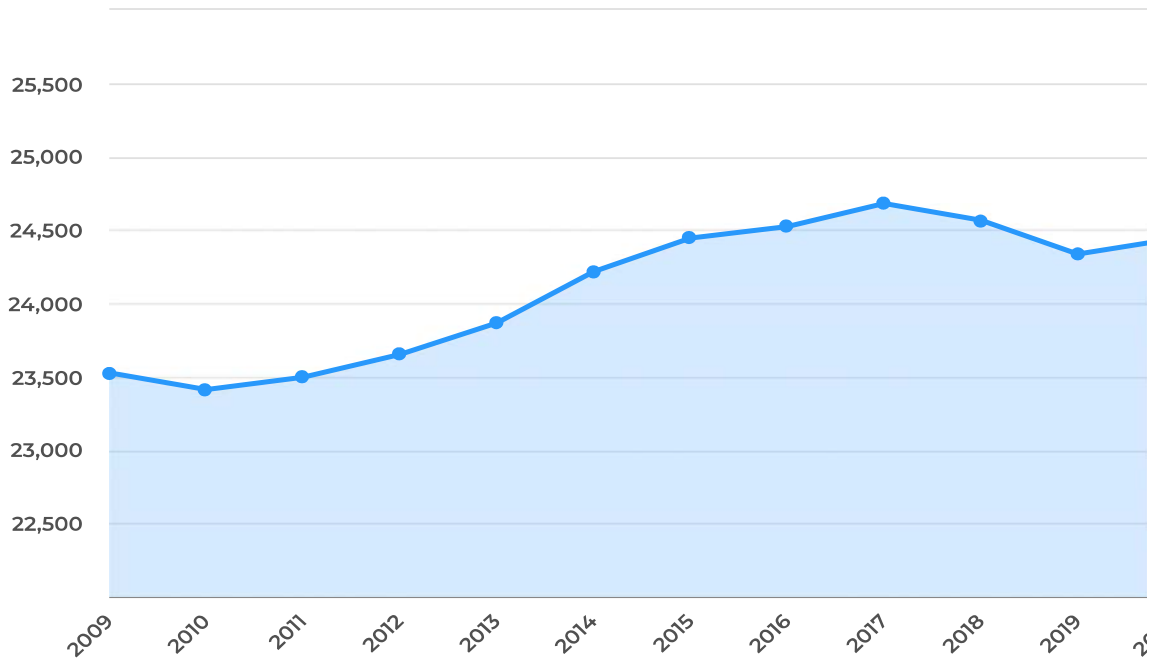
TOTAL POPULATION

24,639

▲ 1.6% vs. 2023

GROWTH RANK

181 out of **411** Municipalities in Florida



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



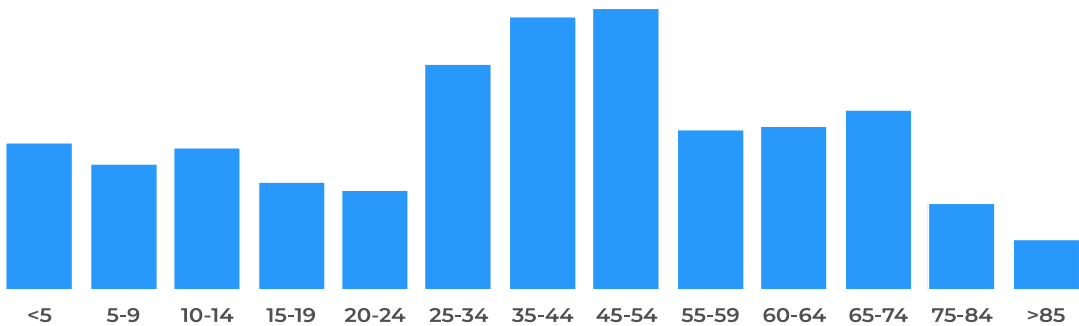
DAYTIME POPULATION

20,771

* Data Source: American Community Survey 5-year estimates



POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

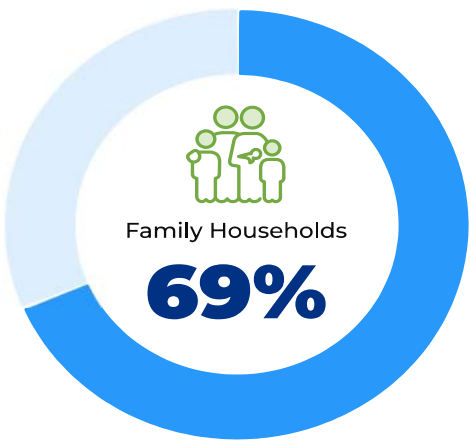
Household

SHARE  

TOTAL HOUSEHOLDS

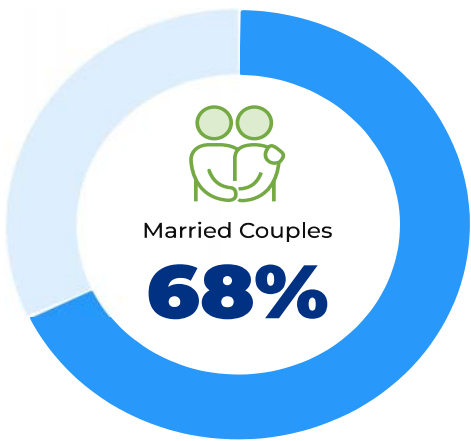
8,150

It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



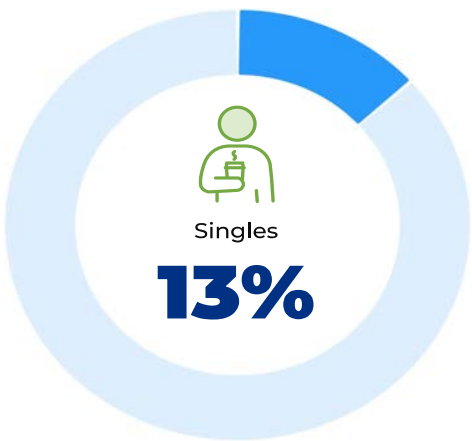
▲ 31%

higher than state average

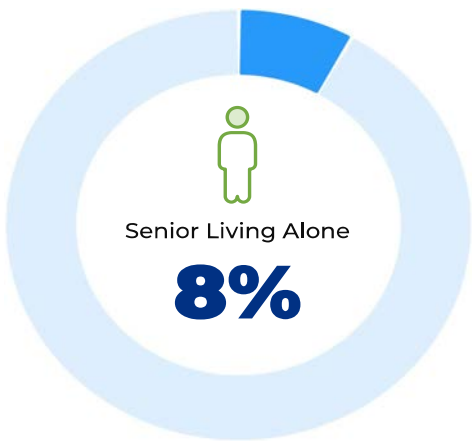


▲ 46%

higher than state average



▼ 55%
lower than state average



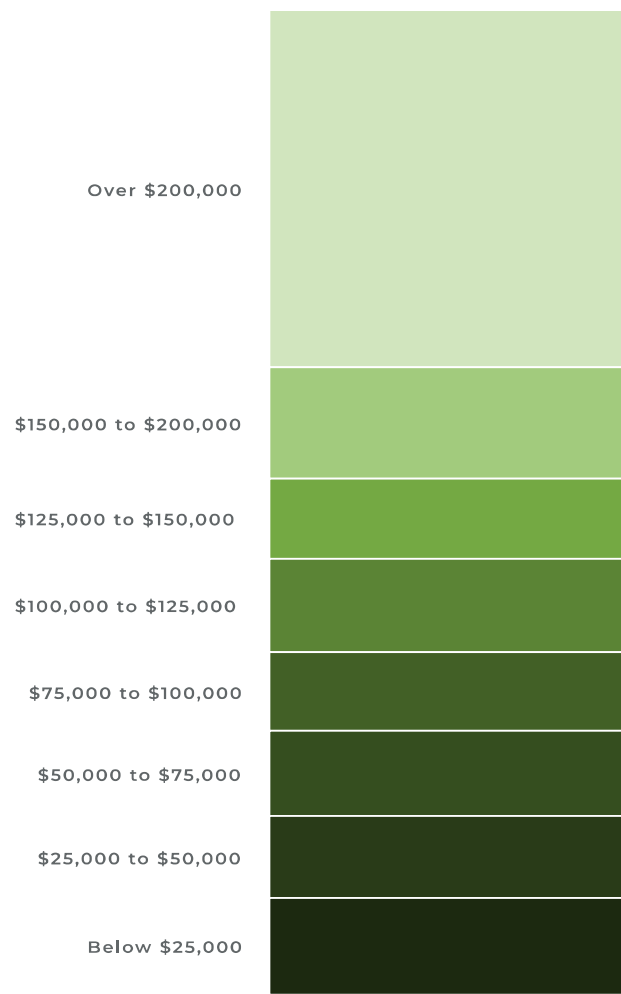
▼ 42%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

SHARE  

Household income is a key data point in evaluating a community’s wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above \$200,000

36%

▲ 229% higher than state average

Median Income

\$142,447

▲ 91% higher than state average

Below \$25,000

10%

▼ 35% lower than state average

** Data Source: American Community Survey 5-year estimates*

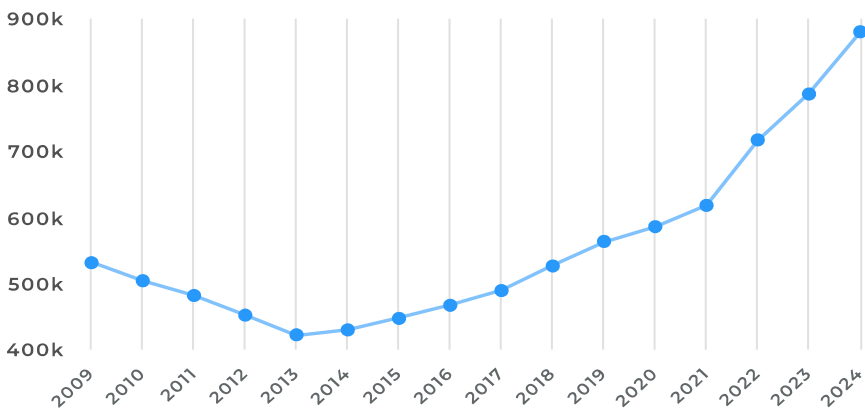
Housing

SHARE  



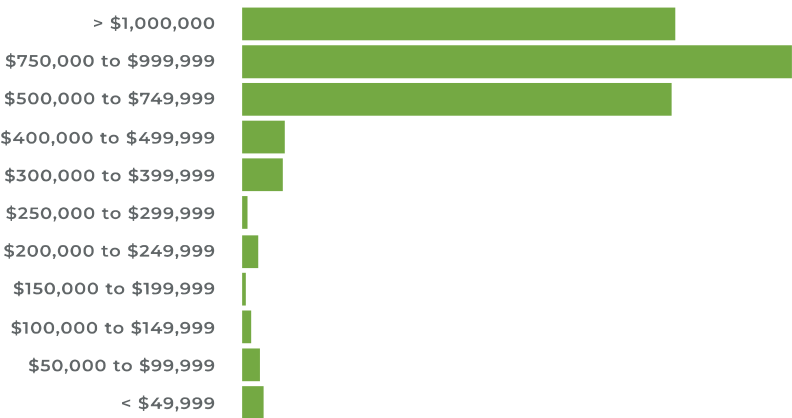
2024 MEDIAN HOME VALUE

\$879,700



* Data Source: 2024 [US Census Bureau \(http://www.census.gov/data/developers/data-sets.html\)](http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



** Data Source: 2024 [US Census Bureau \(http://www.census.gov/data/developers/data-sets.html\)](http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

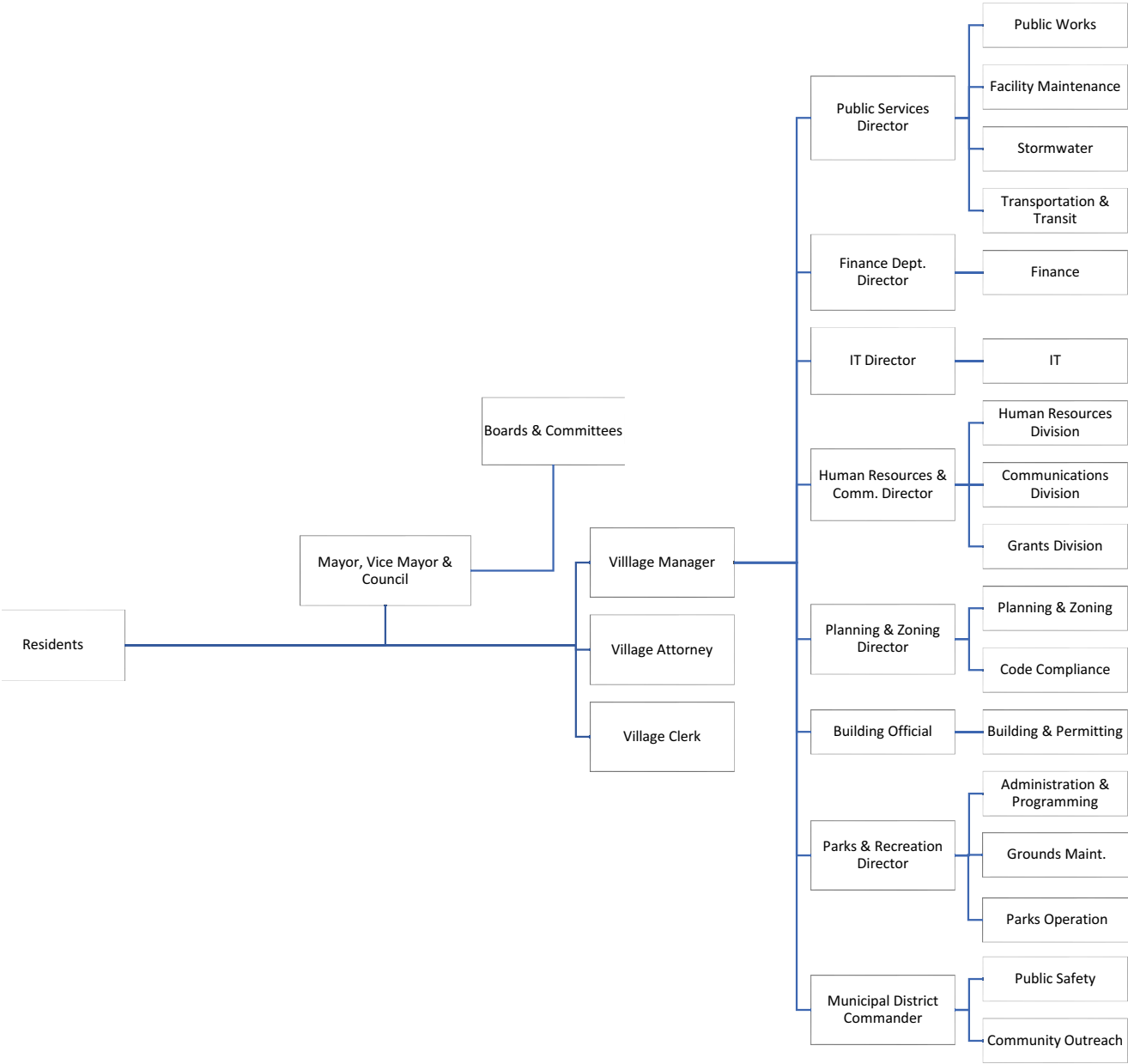
Palmetto Bay State Avg.



** Data Source: 2024 [US Census Bureau \(http://www.census.gov/data/developers/data-sets.html\)](http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*



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

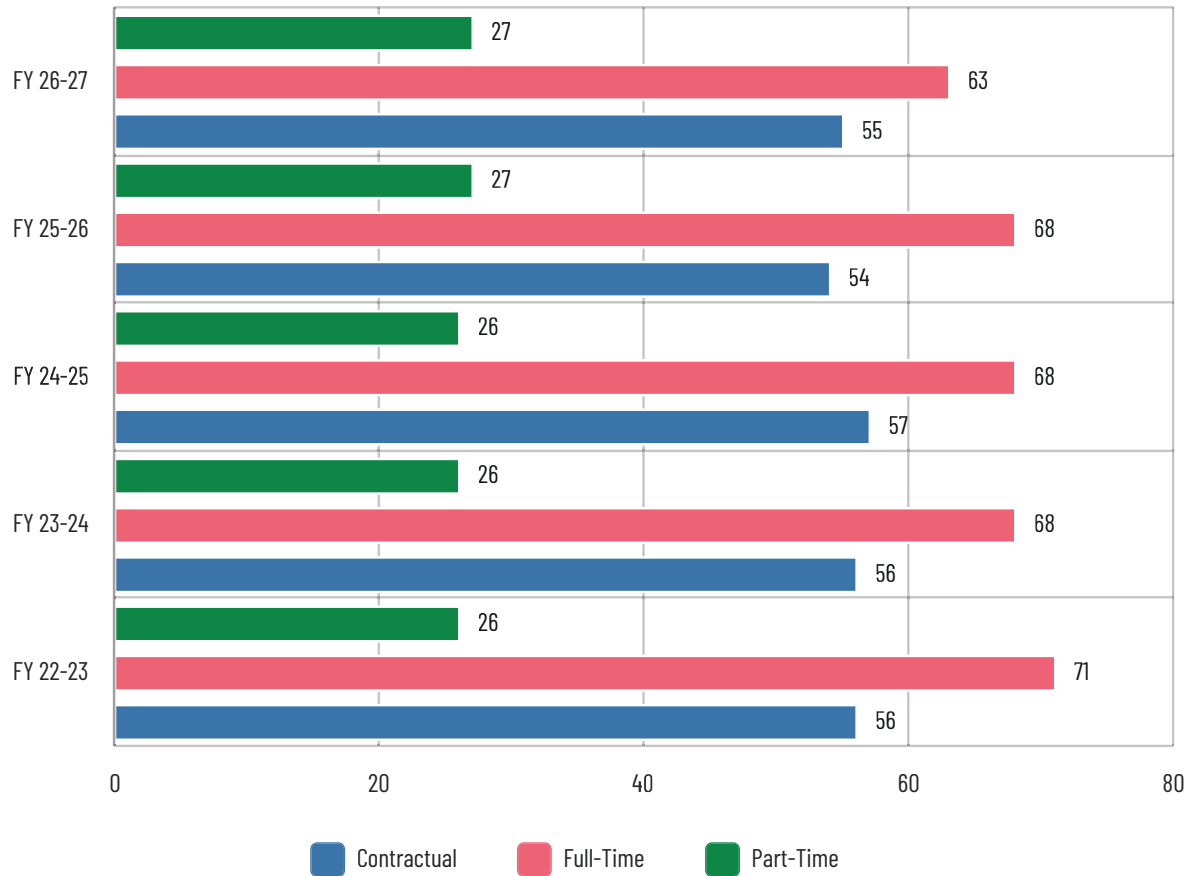
	Actual FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
VILLAGE POSITIONS								
Village Council								
Mayor & Council	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Total Council Positions	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Departments								
Office of the Village Manager	0.0	3.0	0.0	4.0	0.0	4.0	0.0	4.0
Office of the Village Attorney	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
Office of the Village Clerk	0.0	4.0	0.0	4.0	0.0	4.0	1.0	3.0
Finance Department	0.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0
Human Resources & Communications	2.0	5.0	2.0	5.0	2.0	5.0	0.0	6.0
Parks & Recreation	19.0	16.0	19.0	16.0	19.0	16.0	20.0	14.0
Planning and Zoning	0.0	7.0	0.0	6.0	0.0	6.0	0.0	6.0
Building and Permitting	0.0	5.0	1.0	5.0	1.0	5.0	1.0	6.0
Information Technology	0.0	2.0	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	2.0
Public Services-Public Works	0.0	15.0	0.0	15.0	0.0	15.0	0.0	14.0
Total Village Positions	21.0	68.0	22.0	68.0	22.0	68.0	22.0	63.0
Departments								
Building and Permitting-Contractual	8.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0
Village Attorney	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0

Position Summary

	Actual FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
Palmetto Bay Municipal District	0.0	49.0	0.0	49.0	0.0	49.0	0.0	49.0
Total Contractual Positions	8.0	49.0	5.0	49.0	5.0	49.0	5.0	50.0
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	68.0	22.0	68.0	22.0	68.0	22.0	63.0
Total Contractual Positions	8.0	49.0	5.0	49.0	5.0	49.0	5.0	50.0



Personnel Changes



Fund Summaries

Consolidated by Function

Consolidated by Function

		Special Revenue Funds								
		Transportation Funds	Transit Fund	Stormwater Fund	Building Fund	ARPA Fund	Other Special Revenue Fund	Capital and Maintenance Fund		
Estimated Revenues	General Fund									Total Budget
General Fund Millage 2.3500										
The General Fund Millage is 8.19% percent higher than the Rolled Back Rate										
Ad Valorem Taxes - Millage Per \$1,000 = 2.3500	\$11,619,496									\$11,619,496
Utility Taxes	3,763,133									3,763,133
Franchise Fees	2,359,444									2,359,444
Licenses and Permits	346,356				2,000,000					2,346,356
Intergovernmental Revenue	3,724,680	1,958,000	500,000							6,182,680
Fines & Forfeitures	175,000									175,000
Charges for Services	1,097,000			860,000			36,500			1,993,500
Miscellaneous Revenue	596,481									596,481
TOTAL SOURCES:	\$23,681,590	\$1,958,000	\$500,000	\$860,000	\$2,000,000	\$0	\$36,500	\$0		\$29,036,090
Transfers In	871,176	100,000			0		0	250,000		1,221,176
Beginning Fund Balances/Net Assets	12,266,853	2,015,555	58,764	647,657	478,933	0	1,830,502	6,995,490		24,293,754
TOTAL REVENUES, TRANSFERS AND BALANCES:	\$36,819,619	\$4,073,555	\$558,764	\$1,507,657	\$2,478,933	\$0	\$1,867,002	\$7,245,490		\$54,551,020
EXPENDITURES:										
General Government	\$7,269,194						10,000	5,000		\$7,284,194

Consolidated by Function

Estimated Revenues	General Fund	Special Revenue Funds						Capital and Maintenance Fund	Total Budget
		Transportation Funds	Transit Fund	Stormwater Fund	Building Fund	ARPA Fund	Other Special Revenue Fund		
Public Safety	12,630,500						36,548		12,667,048
Building and Permitting	0				2,382,612				2,382,612
Public Works	0	3,278,780	491,125	1,317,510				726,781	5,814,196
Parks & Recreation	3,901,805						0	5,547,354	9,449,159
Debt Service	751,267	0		94,383					845,650
Ameriacn Rescue Plan Act	0					0			0
TOTAL EXPENDITURES:	\$24,552,766	\$3,278,780	\$491,125	\$1,411,893	\$2,382,612	\$0	\$46,548	\$6,279,135	\$38,442,859
Transfers Out	1,221,176	260,000	15,000	0			0	0	1,496,176
Restricted Fund Balance	0	534,775	52,639	95,764	96,321	0	1,311,837	0	2,091,336
Committed Fund Balance	0	0	0	0			508,617	966,355	1,474,972
Assigned Fund Balance	4,700,000	0	0	0			0	0	4,700,000
Unassigned Fund Balance	6,345,677	0	0	0			0	0	6,345,677
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES:	\$36,819,619	\$4,073,555	\$558,764	\$1,507,657	\$2,478,933	\$0	\$1,867,002	\$7,245,490	\$54,551,020

Consolidated by Object

Consolidation by Object

Consolidated Budget Summary										
Description	Actual FY2024-25	Adopted Budget FY 2025-26	Budget Adjustments FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adjustments 1st Hearing	Tentative Budget FY 2026-27	Adjustments 2nd Hearing	Adopted Budget FY 2026-27
BEGINNING FUND BALANCE - ALL FUNDS	31,977,990	\$23,155,485		\$30,907,582	\$30,907,582	\$24,293,757		\$24,293,757		\$24,293,757
REVENUES - ALL FUNDS										
Ad Valorem Taxes @ 2.3500 mills @ 95%	10,435,206	10,796,617	-	10,796,617	10,796,617	11,619,496	\$-	\$11,619,496	\$-	\$11,619,496
Utility Taxes	3,534,080	3,699,060	-	3,699,060	3,684,114	3,763,133	-	3,763,133	-	3,763,133
Franchise Fees	2,205,088	1,956,936	-	1,956,936	2,150,000	2,359,444	-	2,359,444	-	2,359,444
Licenses and Permits	455,947	270,000	-	270,000	270,545	346,356	-	346,356	-	346,356
Intergovernmental Revenue	3,977,722	3,920,454	-	3,920,454	3,760,797	3,724,680	-	3,724,680	-	3,724,680
Fines and Forfeitures	394,089	225,000	-	225,000	250,000	175,000	-	175,000	-	175,000
Charges for Services	1,027,351	958,450	-	958,450	1,081,576	1,097,000	-	1,097,000	-	1,097,000
Interest Income	386,520	275,000	-	275,000	275,000	250,000	-	250,000	-	250,000
Other Miscellaneous Revenues	529,166	317,981	-	317,981	965,097	346,481	-	346,481	-	346,481
ARPA	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	6,948,217	5,241,115	-	5,241,115	5,371,292	5,354,500	-	5,354,500	-	5,354,500
TOTAL REVENUES - ALL FUNDS	29,893,386	27,660,613	-	27,660,613	28,605,038	29,036,090	\$-	\$29,036,090	\$-	\$29,036,090
Inter Fund Transfer	200,000	3,862,513	-	3,862,513	3,602,513	1,221,176	\$-	\$1,221,176	\$-	\$1,221,176
TOTAL SOURCES - ALL FUNDS	62,071,376	54,678,611	-	62,430,708	63,115,133	54,551,023	\$-	\$54,551,023	\$-	\$54,551,023

Consolidation by Object

Consolidated Budget Summary										
Description	Actual FY2024-25	Adopted Budget FY 2025-26	Budget Adjustments FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adjustments 1st Hearing	Tentative Budget FY 2026-27	Adjustments 2nd Hearing	Adopted Budget FY 2026-27
EXPENDITURES - ALL FUNDS										
Operating Expenditures										
Personnel Services	7,309,924	8,481,054	-	8,481,054	7,725,850	9,015,392	\$-	\$9,015,392	\$-	\$9,015,392
Operating Expenses	18,445,745	19,520,910	-	19,520,910	19,726,633	20,977,682	-	20,977,682	-	20,977,682
Total Operating Expenditures	25,755,669	28,001,964	-	28,001,964	27,452,483	29,993,074	-	29,993,074	-	29,993,074
Capital Outlay	4,294,615	6,860,484	-	7,860,484	6,913,723	7,879,135	-	7,879,135	-	7,879,135
Debt Service										
Principal	569,498	541,287	-	541,287	530,930	550,331	-	550,331	-	550,331
Interest	344,012	325,733	-	325,733	321,727	295,319	-	295,319	-	295,319
Total Debt Service	913,510	867,020	-	867,020	852,657	845,650	-	845,650	-	845,650
TOTAL EXPENDITURES - ALL FUNDS	30,963,794	35,729,468	-	36,729,468	35,218,863	38,717,859	\$-	\$38,717,859	\$-	\$38,717,859
Transfer to Special Revenue Funds	200,000	250,000	-	250,000	250,000	100,000	-	100,000	-	100,000
Transfer to Capital Outlay	-	3,352,513	-	3,352,513	3,352,513	250,000	-	250,000	-	250,000
Transfer to Maintenance Fund	-	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance to Revenues	-	260,000	-	260,000	-	871,176	-	871,176	-	871,176
Fund Balance										
Restricted Fund Balance	8,067,753	3,113,087	-	4,371,209	4,515,749	2,091,339	-	2,091,339	-	2,091,339

Consolidation by Object

Consolidated Budget Summary										
Description	Actual FY2024-25	Adopted Budget FY 2025-26	Budget Adjustments FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adjustments 1st Hearing	Tentative Budget FY 2026-27	Adjustments 2nd Hearing	Adopted Budget FY 2026-27
Committed Fund Balance	8,116,177	1,489,326	-	6,606,379	7,511,155	1,474,972	-	1,474,972	-	1,474,972
Assigned Fund Balance	4,700,000	4,700,000	-	4,700,000	4,700,000	4,700,000	-	4,700,000	-	4,700,000
Unassigned Fund Balance	10,023,652	5,784,217	-	6,161,139	7,566,853	6,345,677	-	6,345,677	-	6,345,677
Total Fund Balance	30,907,582	15,086,630	-	21,838,727	24,293,757	14,611,988	-	14,611,988	-	14,611,988
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES ALL FUNDS	62,071,376	54,678,611	-	62,430,708	63,115,133	54,551,023	\$-	\$54,551,023	\$-	\$54,551,023

Consolidated by Fund

Consolidated by Fund

Summary of Fund Balances										
Description	Actual FY2024-25	Adopted Budget FY 2025-26	Budget Adjustments FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adjustments 1st Hearing	Tentative Budget FY 2026-27	Adjustments 2nd Hearing	Adopted Budget FY 2026-27
GENERAL FUND										
BEGINNING FUND BALANCE	\$13,500,477	\$14,346,730	\$-	\$14,723,652	\$14,723,652	\$12,266,853	\$-	\$12,266,853	\$-	\$12,266,853
Revenues	22,945,169	22,419,498	-	22,419,498	23,233,746	23,681,590	-	23,681,590	-	23,681,590
Transfer from Unassigned Fund Balance	-	260,000	-	260,000	-	871,176	-	871,176	-	871,176
Expenditures										
Personnel	4,930,153	5,534,508	-	5,534,508	4,779,304	5,937,917	-	5,937,917	-	5,937,917
Operating	15,772,762	16,386,760	-	16,386,760	16,550,498	17,863,582	-	17,863,582	-	17,863,582
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt Service										
Principal	495,842	460,110	-	460,110	460,110	479,544	-	479,544	-	479,544
Interest	323,237	298,120	-	298,120	298,120	271,723	-	271,723	-	271,723
TOTAL EXPENDITURES	21,521,994	22,679,498	-	22,679,498	22,088,032	24,552,766	-	24,552,766	-	24,552,766
Transfer to Special Revenue Funds	200,000	250,000	-	250,000	250,000	100,000	-	100,000	-	100,000
Transfer to Capital Outlay	-	3,352,513	-	3,352,513	3,352,513	250,000	-	250,000	-	250,000
Transfer to Maintenance Fund	-	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance to Revenues	-	260,000	-	260,000	-	871,176	-	871,176	-	871,176
Fund Balance										
Restricted Fund Balances	-	-	-	-	-	-	-	-	-	-
Committed Fund Balances	-	-	-	-	-	-	-	-	-	-

Consolidated by Fund

Summary of Fund Balances										
Description	Actual FY2024-25	Adopted Budget FY 2025-26	Budget Adjustments FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adjustments 1st Hearing	Tentative Budget FY 2026-27	Adjustments 2nd Hearing	Adopted Budget FY 2026-27
Assigned Fund Balance	4,700,000	4,700,000	-	4,700,000	4,700,000	4,700,000	-	4,700,000	-	4,700,000
Unassigned Fund Balance	10,023,652	5,784,217	-	6,161,139	7,566,853	6,345,677	-	6,345,677	-	6,345,677
ENDING GENERAL FUND BALANCE	\$14,723,652	\$10,484,217	\$-	\$10,861,139	\$12,266,853	\$11,045,677	\$-	\$11,045,677	\$-	\$11,045,677

SPECIAL REVENUE FUND

BEGINNING FUND BALANCE	\$18,477,513	\$8,808,755	\$-	\$16,183,930	\$16,183,930	\$12,026,904	\$-	\$12,026,904	\$-	\$12,026,904
Revenues	6,948,217	5,241,115	-	5,241,115	5,371,292	5,354,500	-	5,354,500	-	5,354,500
Transfer and Other Financing Sources	200,000	3,602,513	-	3,602,513	3,602,513	350,000	-	350,000	-	350,000

Expenditures

Personnel	2,379,771	2,946,546	-	2,946,546	2,946,546	3,077,475	-	3,077,475	-	3,077,475
Operating	2,672,983	3,134,150	-	3,134,150	3,176,135	3,114,100	-	3,114,100	-	3,114,100
Capital Outlay	4,294,615	6,860,484	-	7,860,484	6,913,723	7,879,135	-	7,879,135	-	7,879,135

Debt Service

Principal	73,656	81,177	-	81,177	70,820	70,787	-	70,787	-	70,787
Interest	20,775	27,613	-	27,613	23,607	23,596	-	23,596	-	23,596
TOTAL EXPENDITURES	9,441,800	13,049,970	-	14,049,970	13,130,831	14,165,093	-	14,165,093	-	14,165,093

Consolidated by Fund

Summary of Fund Balances										
Description	Actual FY2024-25	Adopted Budget FY 2025-26	Budget Adjustments FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adjustments 1st Hearing	Tentative Budget FY 2026-27	Adjustments 2nd Hearing	Adopted Budget FY 2026-27
Fund Balance										
Restricted Fund Balances	8,067,753	3,113,087	-	4,371,209	4,515,749	2,091,339	-	2,091,339	-	2,091,339
Committed Fund Balances	8,116,177	1,489,326	-	6,606,379	7,511,155	1,474,972	-	1,474,972	-	1,474,972
ENDING SPECIAL REVENUE FUND BALANCE	\$16,183,930	\$4,602,413	\$-	\$10,977,588	\$12,026,904	\$3,566,311	\$-	\$3,566,311	\$-	\$3,566,311
TOTAL FUND BALANCE - ALL FUNDS	\$30,907,582	\$15,086,630	\$-	\$21,838,727	\$24,293,757	\$14,611,988	\$-	\$14,611,988	\$-	\$14,611,988



General Fund



General Fund Summaries

General Fund Summary by Function

General Fund Consolidated by Function

	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING GENERAL FUND BALANCE	\$13,500,477	\$14,346,730	\$14,723,652	\$14,723,652	\$12,266,853	\$12,266,853
REVENUES						
Ad Valorem Taxes @ 2.3500 mills @ 95%	10,435,206	10,796,617	10,796,617	10,796,617	11,619,496	11,619,496
Utility Taxes	3,534,080	3,699,060	3,699,060	3,684,114	3,763,133	3,763,133
Franchise Fees	2,205,088	1,956,936	1,956,936	2,150,000	2,359,444	2,359,444
Licenses and Permits	455,947	270,000	270,000	270,545	346,356	346,356
Intergovernmental Revenue	3,977,722	3,920,454	3,920,454	3,760,797	3,724,680	3,724,680
Fines and Forfeitures	394,089	225,000	225,000	250,000	175,000	175,000
Charges for Services	1,027,351	958,450	958,450	1,081,576	1,097,000	1,097,000
Interest Income	386,520	275,000	275,000	275,000	250,000	250,000
Other	529,166	317,981	317,981	965,097	346,481	346,481
TOTAL REVENUES	\$22,945,169	\$22,419,498	\$22,419,498	\$23,233,746	\$23,681,590	\$23,681,590
Transfer from Unassigned Fund Balance	-	260,000	260,000	-	871,176	871,176
TOTAL SOURCES	\$36,445,646	\$37,026,228	\$37,403,150	\$37,957,398	\$36,819,619	\$36,819,619
EXPENDITURES						
Operating						
Village Council	182,177	220,428	220,428	193,979	239,928	239,928
Village Manager	376,883	503,713	503,713	494,405	523,450	523,450
Village Clerk	373,945	442,928	442,928	404,444	502,210	502,210
Village Attorney	1,339,320	323,576	323,576	1,510,912	450,000	450,000
Finance Department	519,666	586,797	586,797	568,902	633,617	633,617
Human Resources & Communications	725,126	856,964	856,964	774,415	877,304	877,304
Planning & Zoning (Comm. & Econ. Dev.)	711,220	710,816	710,816	644,979	889,355	889,355
Information Technology	307,921	345,351	345,351	321,328	360,964	360,964
General Government	1,729,126	1,834,210	1,834,210	1,815,450	2,130,800	2,130,800
Facilities Maintenance (Public Services)	532,000	606,611	606,611	501,154	661,566	661,566

General Fund Consolidated by Function

	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Police Services	10,536,373	11,765,750	11,765,750	10,731,191	12,630,500	12,630,500
Parks & Recreation	3,369,158	3,724,124	3,724,124	3,368,643	3,901,805	3,901,805

Total Operating	\$20,702,915	\$21,921,268	\$21,921,268	\$21,329,802	\$23,801,499	\$23,801,499
DEBT						
Principal	495,842	460,110	460,110	460,110	479,544	479,544
Interest	323,237	298,120	298,120	298,120	271,723	271,723
Total Debt	\$819,079	\$758,230	\$758,230	\$758,230	\$751,267	\$751,267
TOTAL EXPENDITURES	\$21,521,994	\$22,679,498	\$22,679,498	\$22,088,032	\$24,552,766	\$24,552,766

Transfer to Special Revenue Funds	200,000	250,000	250,000	250,000	100,000	100,000
Transfer to Capital Outlay	-	3,352,513	3,352,513	3,352,513	250,000	250,000
Transfer to Maintenance Fund	-	-	-	-	-	-
Unassigned Fund Balance to Revenues	-	260,000	260,000	-	871,176	871,176

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	10,023,652	5,784,217	6,161,139	7,566,853	6,345,677	6,345,677
TOTAL FUND BALANCE	\$14,723,652	\$10,484,217	\$10,861,139	\$12,266,853	\$11,045,677	\$11,045,677
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$36,445,646	\$37,026,228	\$37,403,150	\$37,957,398	\$36,819,619	\$36,819,619

General Fund Summary by Object
General Fund Consolidation by Object

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
GENERAL FUND						
BEGINNING FUND BALANCE	\$13,500,477	\$14,346,730	\$14,723,652	\$14,723,652	\$12,266,853	\$12,266,853
REVENUES	22,945,169	22,419,498	22,419,498	23,233,746	23,681,590	23,681,590
Transfer from Unassigned Fund Balance	-	260,000	260,000	-	871,176	871,176
EXPENDITURES						
Personnel						
Village Council	176,473	206,428	206,428	180,979	224,928	224,928
Village Manager	353,184	488,213	488,213	462,395	507,950	507,950
Village Clerk	321,734	339,778	339,778	289,444	389,560	389,560
Village Attorney	356,352	219,576	219,576	10,912	-	-
Finance Department	471,075	520,647	520,647	500,102	556,317	556,317
Information Technology	218,820	237,851	237,851	225,328	249,964	249,964
Human Resources & Communications	602,366	724,464	724,464	629,599	783,804	783,804
Planning & Zoning (Comm. & Econ. Dev.)	557,804	594,816	594,816	551,979	743,123	743,123
General Government	-	-	-	-	-	-
Facilities Maintenance (Public Services)	179,206	203,111	203,111	186,654	213,066	213,066
Police Services	-	-	-	-	-	-
Parks & Recreation	1,693,139	1,999,624	1,999,624	1,741,912	2,269,205	2,269,205
Total Personnel	4,930,153	5,534,508	5,534,508	4,779,304	5,937,917	5,937,917
Operating						
Village Council	5,704	14,000	14,000	13,000	15,000	15,000
Village Manager	23,699	15,500	15,500	32,010	15,500	15,500
Village Clerk	52,211	103,150	103,150	115,000	112,650	112,650
Village Attorney	982,968	104,000	104,000	1,500,000	450,000	450,000
Finance Department	48,591	66,150	66,150	68,800	77,300	77,300
Information Technology	89,101	107,500	107,500	96,000	111,000	111,000
Human Resources & Communications	122,760	132,500	132,500	144,816	93,500	93,500
Planning & Zoning (Comm. & Econ. Dev.)	153,416	116,000	116,000	93,000	146,232	146,232
General Government	1,729,126	1,834,210	1,834,210	1,815,450	2,130,800	2,130,800
Facilities Maintenance (Public Services)	352,794	403,500	403,500	314,500	448,500	448,500
Police Services	10,536,373	11,765,750	11,765,750	10,731,191	12,630,500	12,630,500
Parks & Recreation	1,676,019	1,724,500	1,724,500	1,626,731	1,632,600	1,632,600
Total Operating	15,772,762	16,386,760	16,386,760	16,550,498	17,863,582	17,863,582

General Fund Consolidation by Object

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Capital Outlay						
Debt Service						
Principal	495,842	460,110	460,110	460,110	479,544	479,544
Interest	323,237	298,120	298,120	298,120	271,723	271,723
Total Debt	819,079	758,230	758,230	758,230	751,267	751,267
TOTAL EXPENDITURES	\$21,521,994	\$22,679,498	\$22,679,498	\$22,088,032	\$24,552,766	\$24,552,766
Fund Balance						
Transfer to Special Revenue Funds	200,000	250,000	250,000	250,000	100,000	100,000
Transfer to Capital Outlay	-	3,352,513	3,352,513	3,352,513	250,000	250,000
Transfer to Maintenance Fund	-	-	-	-	-	-
Unassigned Fund Balance to Revenues	-	260,000	260,000	-	871,176	871,176
Restricted Fund Balances	-	-	-	-	-	-
Committed 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	10,023,652	5,784,217	6,161,139	7,566,853	6,345,677	6,345,677
ENDING GENERAL FUND BALANCE	\$14,723,652	\$10,484,217	\$10,861,139	\$12,266,853	\$11,045,677	\$11,045,677

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 ½ Cent Sales Tax: created in 1982, this tax generates the largest amount of revenue for local governments among the state-shared revenue sources. It distributes net sales tax revenue to municipalities based on a strict allocation formula. The budget is based on estimates provided by the State.

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 2024-25 is \$14,346,730. 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 2025-26 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 2024-25 shows an estimated total of \$9,646,730 in this category.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Ad-Valorem Taxes						
Ad Valorem Taxes @ 2.3500 Mills @ 95%	10,142,595	10,661,617	\$10,661,617	10,661,617	11,484,496	\$11,484,496
Ad Valorem Taxes - Delinquent	272,752	125,000	125,000	125,000	125,000	125,000
Ad Valorem Taxes - Interest	19,859	10,000	10,000	10,000	10,000	10,000
Total Ad-Valorem Taxes	10,435,206	10,796,617	10,796,617	10,796,617	11,619,496	11,619,496
Utility Taxes						
Utility Taxes - Electric	3,058,482	3,261,560	3,261,560	3,261,560	3,272,575	3,272,575
Utility Taxes - Water	401,021	340,000	340,000	350,000	390,558	390,558
Utility Taxes - Gas	74,577	97,500	97,500	72,554	100,000	100,000
Total Utility Taxes	3,534,080	3,699,060	3,699,060	3,684,114	3,763,133	3,763,133
Franchise Fees						
Franchise Fee - Electric	2,205,088	1,956,936	1,956,936	2,150,000	2,359,444	2,359,444
Total Franchise Fees	2,205,088	1,956,936	1,956,936	2,150,000	2,359,444	2,359,444

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Licenses and Permits						
County Local business tax	26,932	30,000	30,000	30,000	30,000	30,000
Village Local business tax	293,699	140,000	140,000	140,000	203,356	203,356
Zoning Application Processing	112,850	80,000	80,000	80,000	95,000	95,000
Administrative Variances		-	-	-		-
Sidewalk Café Permits	6,185	3,500	3,500	3,500	5,000	5,000
Lot Clearing		-	-	-		-
Certificate Of Use	6,346	9,000	9,000	9,000	6,000	6,000
Special Event Fees	7,175	5,500	5,500	5,500	5,000	5,000
Golf Cart Registration	2,760	2,000	2,000	2,545	2,000	2,000
Total Licenses & Permits	455,947	270,000	270,000	270,545	346,356	346,356
Intergovernmental Revenues						
State Revenue Sharing	575,921	577,164	577,164	550,341	552,764	552,764
Unified Communications Services Tax	862,288	875,000	875,000	698,674	711,410	711,410
Alcoholic Beverage Licenses	3,611	4,000	4,000	4,000	4,000	4,000
Local Government 1/2 Cent Sales Tax	2,535,902	2,464,290	2,464,290	2,507,782	2,456,506	2,456,506
Total Intergovernmental Revenues	3,977,722	3,920,454	3,920,454	3,760,797	3,724,680	3,724,680
Charges For Services						
Lobbyist registration	5,390	5,000	5,000	5,000	2,500	2,500
Election qualifying fees		500	500	44,585		-
Passport Service	61,672	50,000	50,000	12,448	46,000	46,000
Police Services	60,012	20,000	20,000	39,000	35,000	35,000
Coral Reef Park (CRP) Rentals		-	-	21,275		-
CRP Summer Camp Registration	122,095	100,000	100,000	257,668	210,000	210,000
CRP League Fees	14,775	15,000	15,000	12,820	10,000	10,000
CRP Concession sales		-	-	-		-
CRP Film location fee	80	200	200	80		-
CRP Tennis Camp	35,234	25,000	25,000	504		-
CRP Program and Activities		-	-	36,030	30,000	30,000
CRP Rec Room Rentals	169	50,000	50,000	24,917	50,000	50,000
CRP Oak Hammock 1 Rental	2,600	5,000	5,000	1,008	1,500	1,500
CRP Oak Hammock 2 Rental		-	-	-		-
CRP Oak Hammock 3 Rental	1,470	1,750	1,750	1,680	1,500	1,500
CRP Oak Hammock 4 Rental	945	1,000	1,000	997	1,000	1,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
CRP Gazebo Rental	22,537	20,000	20,000	18,314	20,000	20,000
CRP Ballfield Rental	10,831	7,500	7,500	8,179	10,000	10,000
CRP Tournament Ballfield Rental		-	-	-		-
CRP Open Field Rental		-	-	-		-
CRP Meditation Garden Rental	185	-	-	-		-
CRP Tennis Court Rental	44,619	50,000	50,000	36,716	50,000	50,000
CRP Pickell Ball	205	2,500	2,500	4,070	5,000	5,000
CRP Racquetball Court Rental	106	-	-	-		-
CRP Tennis Group Lessons	82,947	90,000	90,000	29,521	90,000	90,000
CRP Tennis Private Lessons	150,500	150,000	150,000	68,160	150,000	150,000
CRP Miscellaneous Rental	17,207	20,000	20,000	17,492	20,000	20,000
CRP Tennis Social		-	-	-		-
Palmetto Bay Park (PBP) Rentals		-	-	-		-
PBP Concession Sales		-	-	-		-
PBP Summer Camp Registration		-	-	-		-
PBP League fees	15,560	15,000	15,000	16,706	10,000	10,000
PBP Film location fee		-	-	-		-
PBP Rec Room Rentals	9,517	7,500	7,500	7,551	7,500	7,500
PBP Tournament/Field Rentals	18,875	10,000	10,000	5,147	5,000	5,000
PBP Pavilion North Rental	2,867	2,500	2,500	388	500	500
PBP Pavilion South Rental	1,850	2,000	2,000	1,387	1,500	1,500
PBP Ballfield Rental	6,728	1,000	1,000	5,287	5,000	5,000
PBP Miscellaneous Rental	1,663	1,500	1,500	38	500	500
PBP Pavilion Playground	8,325	7,000	7,000	8,674	10,000	10,000
Thalatta Estate Park (TE) Rentals		-	-	-		-
TE Film location fee	9,560	5,000	5,000	9,200	7,500	7,500
TE League fee		-	-	-		-
TE Covered Terrace Rental	1,100	2,000	2,000	2,000	2,500	2,500
TE Outdoor Terrace Rental	6,325	7,500	7,500	-		-
TE Waterside Ceremony Rental	1,210	1,750	1,750	5,247	5,000	5,000
TE Garden Lawn Rental		-	-	3,728	5,000	5,000
TE Package Rental	168,555	150,000	150,000	172,909	150,000	150,000
TE Catering Permit	12,140	12,000	12,000	12,000	10,000	10,000
TE Security Service Charges	20,277	20,000	20,000	20,000	15,000	15,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
TE Valet Service Charges	43,500	50,000	50,000	50,000	30,000	30,000
TE Miscellaneous Rental	34,579	27,500	27,500	27,500	20,000	20,000
TE Education Room	150	-	-	375	500	500
TE-Parking	16,800	17,500	17,500	17,500	17,500	17,500
Other Charges for Services	2,665	-	-	-	-	-
Ludovici Park (LP) Film location fee	-	-	-	-	-	-
LP League fee	1,178	-	-	-	-	-
LP Community Room Rental	6,196	3,000	3,000	10,637	5,000	5,000
LP Amphitheater Rental	337	-	-	-	2,500	2,500
LP Grass Rental	-	-	-	-	-	-
LP Pavilion Rental	-	-	-	-	-	-
LP Park Rental	-	-	-	-	-	-
LP Miscellaneous Rental	-	-	-	61,683	50,000	50,000
LP Security Service Charges	37	-	-	-	1,000	1,000
PCH Program/Activity Registration	1,156	500	500	-	500	500
PCH Miscellaneous Rental	122	750	750	-	-	-
PCH Community Room Rental	2,500	1,000	1,000	3,155	1,500	1,500
PCH Security Service Charges	-	-	-	-	1,000	1,000
Total Charges for Services	1,027,351	958,450	958,450	1,081,576	1,097,000	1,097,000
Fines and Forfeitures						
Fines & Forfeitures - Parking Tickets	173,108	100,000	100,000	125,000	70,000	70,000
School Crossing Guards	36,567	25,000	25,000	25,000	30,000	30,000
Fines - Code Compliance	184,414	100,000	100,000	100,000	75,000	75,000
Total Fines & Forfeitures	394,089	225,000	225,000	250,000	175,000	175,000
Interest Earnings						
Interest Earnings	386,520	275,000	275,000	275,000	250,000	250,000
Total Interest Earnings	386,520	275,000	275,000	275,000	250,000	250,000
Other						
Miscellaneous Rent	-	-	-	0	-	-
Library Rent	106,201	108,981	108,981	108,981	108,981	108,981
Concession Rent - PBP	2,603	2,500	2,500	935	1,000	1,000
Concession Rent - CRP	3,364	5,000	5,000	4,200	5,000	5,000
Donations	8,492	1,500	1,500	500,000	1,500	1,500
Sponsorships - General Events	86,750	30,000	30,000	76,835	75,000	75,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
General Government Miscellaneous Income	236,814	100,000	100,000	250,146	100,000	100,000
Convenience Fees	40,997	40,000	40,000	24,000	25,000	25,000
Summer Camp Sales		-	-	-		-
Vendor Fees	630	-	-	-		-
Utility Reimbursement -Library	43,315	30,000	30,000	-	30,000	30,000
Total Other	529,166	317,981	317,981	965,097	346,481	346,481
General Fund Revenues Sub-Total	22,945,169	22,419,498	22,419,498	23,233,746	23,681,590	23,681,590
Transfer & Other Financing Sources						
Transfer In	-	260,000	260,000		871,176	871,176
Total Transfer & Other Financing Sources	-	260,000	260,000		871,176	871,176
TOTAL GENERAL FUND REVENUE	22,945,169	22,679,498	22,679,498	23,233,746	24,552,766	24,552,766

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 FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	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

No changes.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages-Council	75,845	\$72,000	\$72,000	\$71,239	\$72,000	\$72,000
Other Wages	15,290	\$22,800	\$22,800	21,840	22,800	\$22,800
Payroll Taxes	6,161	7,252	7,252	6,212	7,252	7,252
Retirement Contributions	8,679	11,376	11,376	8,549	11,376	11,376
Health & Life Insurance	12,493	69,600	69,600	13,139	24,500	24,500
Health Allowance	58,005	23,400	23,400	60,000	87,000	87,000
Total Personnel	176,473	206,428	206,428	180,979	224,928	224,928
Travel & Meetings	2,721	7,500	7,500	1,500	5,000	5,000
Office Supplies	-	3,000	3,000	8,000	6,500	6,500
Publications, Subscriptions & Memberships	834	1,000	1,000	1,000	1,000	1,000
Professional Development	2,149	2,500	2,500	2,500	2,500	2,500
Total Operating	5,704	14,000	14,000	13,000	15,000	15,000
TOTAL VILLAGE COUNCIL	182,177	\$220,428	220,428	193,979	\$239,928	\$239,928

Budget Notes

No major budget changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
B	Resolutions	60	90	100
B	Ordinances	18	5	10



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		Adopted Budget		Final Budget		Adopted Budget	
	FY2024-25		FY 2025-26		FY 2025-26		FY 2026-27	
	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	1.0	0.0	1.0	0.0	1.0
Administrative Aide I	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Sustainability & Resiliency Planner	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Executive Assistant	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Positions	0.0	3.0	0.0	4.0	0.0	4.0	0.0	4.0

Staffing Position Notes

Sustainability & Resiliency Planner position was moved from Planning and Zoning department as of FY2026.

FY 2026 Accomplishments

As related to the Strategic Tasks established by Council

Goal A: Accessible, efficient, and transparent government.

- ▶ Continuation of online social media Resiliency Committee Educational Videos
 - The Resiliency Committee continues to be an active force within the Village. Through their participation, the Village's social media pages have published videos on different topics such as water quality, importance of turtle season and the significance of cleaning your septic systems. For the new fiscal year, the Committee will prioritize their education campaign on creating videos that cover topics sea-level rise, canals, stormwater, coastal ecology, flood mitigation, and preserving Biscayne Bay.

Goal B: Maintain financial stability and sustainability.

- ▶ CRS Rank #4= 30% discount for residents' flood insurance
 - The Village aims to continue its pursuit in saving residents extra dollars while also providing the utmost public services through flood safety. In our ambitions, the Village is continuing its efforts to become a Rank #4 within FEMA's CRS program. In Spring 2025, the Village Council approved a resolution approving of a contract between CRS consultants. The Village is confident in our collaborative efforts to delivering this significant achievement of a 30% discount on residents' flood insurance premiums.

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

- ▶ Coral Reef Park Multipurpose Building: LEED Certified
 - The Village is excited to undertake the construction of the new Coral Reef Park Multipurpose Building. This new building will contain various sustainable features, such as a mosaic tile mural made out of recycled tiles and ensure water and electrical efficiency among the few. Because the Village is committed to sustainability and resiliency, it is making advanced efforts to secure the LEED certification of the new building in order comply with zoning regulations and also serve as an example to the community that sustainability can be achievable through smart design.

▶ Gold Star Families Memorial Monument Design Committee

- Although sustainability and resiliency relate more towards environmental aspects and ambitions, its significant to understand the sacrifice our veterans made in order for us to have the privilege to preserve it. As part of our upcoming Veteran’s Park, the Village will be installing a Gold Star Families Memorial Monument to serve as the heart of the park. Currently, the Village has assembled a committee to establish the aesthetic theming the monument will have in relation to its five pillars: Homeland, Family, Patriot and Sacrifice. Through the collaboration of our committee members, the Village is poised to have a monument that honors our veterans and its community they served.

▶ Town of Peters Historical Marker Installation Process through the State of Florida

- Throughout a process totaling of about 5 years, the Village has been able to submit the process to the State of Florida for the Historical Town of Peters signage. This process can be lengthy, but the State of Florida will be sending a bronze plaque to the Village to install on the right of way located near US1 and SW 183 Street.

▶ Applying for Grants that target stormwater pocket parks

- As a priority action within the Resilience Action Plan, the Village intends to apply for the State of Florida Department of Environmental Protection Implementation Grants to fulfill this objective within the plan. This project aims to find space for water on a smaller scale throughout the village. These should be passive parks that utilize existing open space or locations where pavement can be removed for green and blue infrastructure including rain gardens or “swales,” trees, and permeable materials like gravel and shells. These parks should also provide signage and opportunities to describe and showcase innovative stormwater management and discuss resilience in the community.

Goal G: Environmental stewardship and sustainability.

- ▶ Recycling Drive Thurs (2)
 - Our successful Recycling Drive-Thrus have become quite popular in the Village. By providing an easy disposal method of a drive-thru for our residents, our community is able to safely dispose of household items that should not end up in landfills and affect our drinking water. Through the request of surveys and community input, the Village will be expanding these Recycling Drive-Thrus to include medicine drop offs as well.
- ▶ Continuation of plastic bag and battery recycling at Village Hall
 - Our Village will continue its efforts in recycling batteries and plastics inside Village Hall. Community members have already contributed over 60 pounds of plastic over the past couple of months. With continued progress, we hope to collect 1,000 pounds of plastic before April of next year in order to fulfill our challenge and receive a plastic bench made out of recycled plastic.

Goal H: Outstanding opportunities for art, culture, recreation, and lifelong learning.

- ▶ Projects: SW 152 Street & Old Cutler Road Traffic Circle Call to Artist
 - Sustainability and art can also go hand in hand, primarily through art based on the theme by sustainability which is precisely the theme of the SW 152 Street & Old Cutler Road Traffic Circle. Due to the significant location this future traffic circle will be at, the Village Council reflected its importance on choosing an art proposal that reflects the general area it will serve: right near the heart of Biscayne Bay. This upcoming fiscal year, the Art-in-Public Places Advisory Board will once again embark on a new call to artist that will encapsulate the character of Palmetto Bay and its rich environment.

FY 2027 Goals & Strategic Priorities

As related to the Strategic Tasks established by Council

Goal A: Accessible, efficient, and transparent government.

- ▶ Village AI Policy Implementation
 - Following Council's adoption of the Village's first Artificial Intelligence Policy, the Manager's Office will lead implementation across departments in FY27, including staff training, use-case guidelines, and periodic review. This effort ensures the Village adopts emerging technology responsibly while maintaining transparency and accountability to residents.
- ▶ Continuation of Resiliency Committee Educational Videos
 - The Resiliency Committee remains an active partner to the Village's social media team. For FY27, the Committee will continue its education campaign with new videos covering sea-level rise, canals, stormwater, coastal ecology, flood mitigation, and preserving Biscayne Bay.

Goal B: Maintain financial stability and sustainability.

- ▶ Structural Millage Rate Alignment
 - The Village's structural millage requirement is 2.69 mills; Council has adopted lower rates in recent cycles, creating a widening structural gap. In FY27, the Manager's Office will present Council with a multi-year path toward a balanced General Fund, including scenario analyses that quantify the trade-offs of continued underfunding.
- ▶ CS/HJR 1F Impact Mitigation
 - The Legislature's proposed constitutional amendment increasing homestead exemptions in two phases is projected to cost the Village approximately \$2.2 million in FY28 and \$3.7 million in FY29. The Manager's Office will develop mitigation strategies, reserve planning, and public communication materials to prepare Council and residents for this structural revenue loss ahead of the November 2026 ballot.

- ▶ CRS Rank #4 Completion (30% Flood Insurance Discount)
 - Building on the CRS consultant contract approved by Council in Spring 2025, the Village will continue working toward FEMA Community Rating System Rank #4 certification in FY27, which would raise residents' flood insurance discount from 25% to 30%.
- ▶ Public Safety Special District Feasibility
 - With the Miami-Dade Sheriff's Office contract growing from \$10.4 million to \$11.9 million, and a projected increase to approximately \$13.5 million, the Manager's Office will study the feasibility of a dependent Public Safety Special District under F.S. §189.02. A dedicated funding structure would insulate public safety funding from annual competition with other General Fund priorities.

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

- ▶ Coral Reef Park Multipurpose Building: LEED Certification Completion
 - Construction of the new Coral Reef Park Multipurpose Building will continue into FY27, with the Village pursuing final LEED certification. The building's sustainable features, including a recycled-tile mosaic mural and high-efficiency water and electrical systems, will serve as a community example of achievable sustainable design.
- ▶ Veterans' Park Phase II & Gold Star Families Memorial Monument
 - The Village will pursue federal appropriations to fund Veterans' Park Phase II, including installation of the Gold Star Families Memorial Monument. The Design Committee's work on the monument's five pillars, Homeland, Family, Patriot, and Sacrifice, will guide construction as the park's centerpiece honoring those who served.
- ▶ Stormwater Master Plan Update
 - Funded through a FEMA Hazard Mitigation Grant Program award, the Village will complete an update to its Stormwater Master Plan in FY27. The scope will front-load rate justification components to support Council's anticipated vote on stormwater rates.

▶ Drainage Sub-Basin 11 Stormwater Improvements

- The Village will pursue federal appropriations funding to advance stormwater infrastructure improvements within Drainage Sub-Basin 11, addressing localized flooding and supporting the Village's broader resilience objectives.

▶ Diadem Sports Facility Management Agreement Implementation

- Following Council's approval of a 20-year sports facility management agreement with Diadem Sports, the Manager's Office will oversee agreement implementation in FY27, ensuring service standards and capital improvement commitments are met.

Goal E: A vibrant walkable, bikeable Village that reflects the needs.

▶ SW 87th Avenue Traffic & Pedestrian Safety

- Following the opening of the C-100 bridge, the Village has seen increased traffic and pedestrian safety concerns along SW 87th Avenue. The Manager's Office is coordinating with Miami-Dade DTPW ahead of the August 13 school return, and will continue pursuing traffic-calming and safety improvements in FY27.

▶ LDC Stormwater & Urban Forestry Ordinance Adoption

- The Village will advance a comprehensive update to its Land Development Code addressing stormwater management, heat resilience, tree canopy protection, and turf reduction, including a new Canopy Mitigation Fund, positioning Palmetto Bay as a regional leader in resilient land use policy.

Goal G: Environmental stewardship and sustainability.

▶ Recycling Drive-Thrus, Including Medicine Drop-Off

- The Village's popular Recycling Drive-Thru events will continue in FY27, expanding to include medicine drop-off in response to resident requests and survey feedback.

▶ Plastic Bag and Battery Recycling at Village Hall

- The Village will continue its permanent plastics and battery recycling program at Village Hall, working toward the 1,000-pound plastic collection milestone that will earn the community a park bench made from recycled materials.

► Stormwater Pocket Park Grant Applications

- As a priority action within the Resilience Action Plan, the Village will continue pursuing Florida Department of Environmental Protection Implementation Grants to fund small-scale stormwater pocket parks, utilizing green and blue infrastructure such as rain gardens, swales, and permeable materials while providing educational signage on resilience.

Goal H: Outstanding opportunities for art, culture, recreation, and lifelong learning.

► SW 152 Street & Old Cutler Road Traffic Circle Public Art

- The Art-in-Public Places Advisory Board will complete its call to artist and select a final proposal for the SW 152 Street & Old Cutler Road Traffic Circle, reflecting the sustainability theme and character of the surrounding Biscayne Bay area.

► Farmers' Market RFP Execution

- The Village will execute a new Farmers' Market agreement under a strengthened RFP process, improving vendor oversight and ensuring the market continues to serve as a community gathering space.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages	236,623	\$328,453	\$328,453	\$315,092	\$342,441	\$342,441
Other Wages	7,105	7,000	7,000	6,800	10,000	10,000
Regualr Overtime	13	-	-	518	-	-
Payroll Taxes	16,400	25,126	25,126	22,241	26,196	26,196
Retirement Contributions	52,632	75,164	75,164	62,834	76,843	76,843
Health & Life Insurance	40,411	52,470	52,470	54,910	52,470	52,470
Total Personnel	353,184	488,213	488,213	462,395	507,950	507,950
Temporary Administrative Support Services	17,303	-	-	18,510	-	-
Travel & Per Diem	-	5,000	5,000	3,000	5,000	5,000
Expense Reimbursement Allowance		1,000	1,000	-	1,000	1,000
Operating Supplies	303	2,000	2,000	5,000	2,000	2,000
Publications, Subscriptions & Memberships	6,093	3,500	3,500	3,500	3,500	3,500
Professional Development	-	4,000	4,000	2,000	4,000	4,000
Total Operating	23,699	15,500	15,500	32,010	15,500	15,500
TOTAL VILLAGE MANAGER	376,883	\$503,713	503,713	494,405	\$523,450	\$523,450

Budget Notes

In FY2026 personnel cost increased due to the moving of the Sustainability & Resiliency Planner position to the Village Manager department.



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		Adopted Budget		Final Budget		Adopted Budget	
	FY2024-25		FY 2025-26		FY 2025-26		FY 2026-27	
	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	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Administrative Assistant II	0.0	2.0	0.0	2.0	0.0	2.0	0.0	1.0
Passport Acceptance Agent	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0
Total Positions	0.0	4.0	0.0	4.0	0.0	4.0	1.0	3.0

The Administrative Assistant II position was reduced by 1 and a part-time Passport Acceptance Agent was added.

FY 2026 Accomplishments

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ Launched the e-Comments feature — residents can now submit public comments online for Council meetings, expanding civic engagement and accessibility for those unable to attend in person.
- ▶ Leveraged Granicus to streamline agenda creation, meeting management, and video archiving — fully digital agenda packets (Granicus Peak) enhance transparency and operational efficiency for Council and the public.
- ▶ Managed and fulfilled public records requests electronically through JustFOIA — residents submit requests, track status in real time, and receive frequently requested documents instantly, ensuring timely responses and full compliance with Chapter 119, Florida Statutes.
- ▶ Hosted the First Annual Mobile Unit Services event in partnership with Miami-Dade Clerk of the Court Juan Fernandez-Barquin — brought County Clerk services directly to residents at Village Hall. Hosted the First Annual Passport Fair in collaboration with the office of Congresswoman Maria Elvira Salazar.

Goal B: Maintain financial stability and sustainability

- ▶ Advanced paperless operations — digital agenda packets, DocuSign electronic signatures for internal approvals and contracts, and Laserfiche digital records archiving reduced printing, postage, and storage costs Village-wide. Advanced to electronic voting for Council Meetings with Granicus PEAK.

FY 2027 Goals & Strategic Priorities

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ Administer the November 2026 Village General Election — manage candidate qualifying, legal noticing, and canvassing in coordination with the Miami-Dade Supervisor of Elections, supported by the EasyVote election management system. Measured by: election certified without error or contest; all statutory deadlines met.
- ▶ Sustain public records performance through JustFOIA — maintain timely responses and full Chapter 119 compliance as request volume grows; provide instant access to frequently requested documents. Measured by: average response time; % of requests closed within target.
- ▶ Expand Laserfiche digital archiving — convert priority paper record series to digital and maintain compliance with State of Florida retention schedules (GS1-SL). Measured by: number of record series digitized; disposition certifications filed.

Goal B. Maintain financial stability and sustainability

- ▶ Evaluate website publication of legal notices under Chapter 50, Florida Statutes — assess potential savings against the \$60,000 Legal Advertisement line while preserving statutory notice requirements. Measured by: cost comparison report to the Village Manager; savings realized in FY2027.

5

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages	224,808	\$239,797	\$239,797	\$201,473	\$240,190	\$240,190
Part-Time Salaries & Wages	-	-	-	0	40,810	40,810
Other Wages	3,438	5,000	5,000	3,741	5,000	5,000
Regular Overtime	115	-	-	-		-
Payroll Taxes	17,319	18,345	18,345	16,079	21,496	21,496
Retirement Contributions	30,016	31,996	31,996	27,313	37,424	37,424
Health & Life Insurance	46,038	44,640	44,640	40,838	44,640	44,640
Total Personnel	321,734	339,778	339,778	289,444	389,560	389,560
Professional Services - Consulting	-	25,000	25,000	10,000	-	-
Temporary Administrative Support Services	-	-	-	25,000	-	
Travel & Per Diem	1,320	3,000	3,000	3,000	3,000	3,000
Postage	4,687	2,500	2,500	3,500	5,500	5,500
Ordinance Codification	7,078	8,000	8,000	8,000	8,000	8,000
Legal Advertisement	33,039	60,000	60,000	60,000	50,000	50,000
Election Costs	2,226	-	-	-	40,000	40,000
Operating Supplies	1,389	2,000	2,000	2,000	3,000	3,000
Passport Supplies	982	1,000	1,000	1,000	1,500	1,500
Publications, Subscriptions & Memberships	670	650	650	1,500	650	650
Professional Development	820	1,000	1,000	1,000	1,000	1,000
Total Operating	52,211	103,150	103,150	115,000	112,650	112,650
TOTAL VILLAGE CLERK	373,945	\$442,928	442,928	404,444	\$502,210	\$502,210

Budget Notes

Elections are held every two years on even years, and is reflected in the budget for FY2027.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
A	Passport Applications	1,862	1,265	1,500
A	Passport Photos	1,287	965	985
A	Passport Copying	4,222	3,227	3,300
A	Public Record Requests	325	519	700
A	Golf Cart Registrations	140	125	125
A	Lobbyist Registrations	12	33	33
A	Notary Public	98	85	85
A	Codifications	1	2	3
A	Public Notices	165	148	150
A	Proclamations & Certificates	132	156	160



Village Attorney



John Quick
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 FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
	FY 24-25 Final		FY 25-26 Adopted		FY 25-26 Final		FY 26-27 Adopted	
Village Attorney								
Village Attorney	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
Total Positions	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
	FY 24-25 Final		FY 25-26 Adopted		FY 25-26 Final		FY 26-27 Adopted	
Village Attorney								
Village Attorney	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0

The Village Attorney was switched from an employee to a contracted position.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages	269,782	\$130,940	\$130,940	\$8,792	\$-	\$-
Other Wages	5,681	4,000	4,000	-	-	-
Payroll Taxes	15,254	10,017	10,017	137	-	-
Retirement Contributions	44,562	57,819	57,819	1,562	-	-
Health & Life Insurance	21,073	16,800	16,800	421	-	-
Total Personnel	356,352	219,576	219,576	10,912	-	-
Professional Services - General Legal	127,081	\$100,000	\$100,000	500,000	\$450,000	\$450,000
Professional Services - Litigation Reserve	855,387	-	-	1,000,000	-	-
Operating Supplies	-	2,500	2,500	-	-	-
Publications, Subscriptions & Memberships	500	500	500	-	-	-
Professional Development	-	1,000	1,000	-	-	-
Total Operating	982,968	104,000	104,000	1,500,000	450,000	450,000
TOTAL VILLAGE ATTORNEY	1,339,320	323,576	323,576	1,510,912	450,000	450,000

Budget Notes

Litigation Reserves has been removed, and funding will be approved by Council as needed.



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 FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	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	1	0	1	0	1	0	1
Accounting Technician	0	1	0	1	0	1	0	1
Total Positions	0	6	0	6	0	6	0	6

Staffing Position Notes

No changes

FY 2026 Accomplishments

As related to the Strategic Tasks established by Council

Goal B. Maintain financial stability and sustainability

- ▶ Obtain Distinguished Budget Award — The Finance Department submitted and received the Distinguished Budget Award for the 20th consecutive year.
- ▶ Obtain Excellence in Financial Reporting Award — The Finance Department submitted and received the Excellence in Financial Reporting Award for the 20th consecutive year.
- ▶ Implement new financial software — The Finance Department went live with Tyler Enterprise ERP on October 6th, 2026 with no issues and received this comment from the Tyler Consultant “Your conversions were the most clean I have ever seen”.

FY 2027 Goals & Strategic Priorities

As related to the Strategic Tasks established by Council

Goal B. Maintain financial stability and sustainability

- ▶ Submit for Distinguished Budget Award — The Finance Department expects to receive the Distinguished Budget Award for the 21ST consecutive year.
- ▶ Submit for Excellence in Financial Reporting Award — The Finance Department expects to receive the Excellence in Financial Reporting Award for the 21ST consecutive year.
- ▶ New payroll software implementation — Implement Paycom payroll software and integrate with Tyler EERP financial software.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages	349,095	\$376,320	\$376,320	\$372,708	\$405,300	\$405,300
Other Wages	5,665	6,000	6,000	7,000	7,000	7,000
Regular Overtime	116	-	-	-	-	-
Payroll Taxes	25,454	28,789	28,789	27,713	31,005	31,005
Retirement Contributions	40,390	45,158	45,158	42,511	48,632	48,632
Health & Life Insurance	50,355	64,380	64,380	50,170	64,380	64,380
Total Personnel	471,075	520,647	520,647	500,102	556,317	556,317
Independent Audit	43,510	56,650	56,650	53,300	67,800	67,800
Temporary Administrative Support Services	-	-	-	10,000	-	-
Travel & Per Diem	3,457	4,000	4,000	2,000	4,000	4,000
Publications, Subscriptions & Memberships	625	2,000	2,000	2,000	2,000	2,000
Professional Development	999	3,500	3,500	1,500	3,500	3,500
Total Operating	48,591	66,150	66,150	68,800	77,300	77,300
TOTAL FINANCE DEPARTMENT	519,666	\$586,797	586,797	568,902	\$633,617	\$633,617

Budget Notes

No major budget changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
B	Percentage of Vendor payment made by ACH	35.13%	33.31%	40.00%
B	Cashier Transactions	31,056	26,519	30,000



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 FY 2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	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	0.0	1.0	0.0	1.0	0.0	1.0	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
Multimedia Specialist*	1.0	0.0	1.0	0.0	1.0	0.0	0.0	1.0
Video Production Specialist	1.0	0.0	1.0	0.0	1.0	0.0	0.0	0.0
Grants Administrator	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Total Positions	2.0	5.0	2.0	5.0	2.0	5.0	0.0	6.0

Staffing Position Notes

*formerly Media Specialist

The part-time Video Production and Media Specialist positions were merged in a full-time Multimedia Specialist position.

FY 2026 Accomplishments

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ Grew social media following to 22,422 combined FB & IG followers, up from 15,202 in 2024 (32% increase), and grew email subscribers to 5,488 (58% increase), more than doubling the 2024 year's base.
- ▶ Through May 2026, produced an estimated 84 videos and published 534 posts, prepared 137 informational/promotional campaigns, keeping residents informed across all Village channels.
- ▶ Completed the full re-design of the Village website with improved navigation and user experience.

Goal B. Maintain financial stability and sustainability

- ▶ Managed 15 recruitments, reviewed 325 applications, coordinated 70 interviews, and processed 7 new hires sustaining full departmental staffing levels across the Village.
- ▶ Delivered 17 Village-wide training sessions, well exceeding the FY25 total of 10, with programming focused on workplace safety, financial wellness, and compliance.
- ▶ Submitted 11 grant applications and 2 legislative requests, receiving approval for 6 new funding requests valued at \$801,225, and managed almost \$7 million in grant funding, maintaining an active grant pipeline to fund Village priorities.

FY 2027 Goals & Strategic Priorities

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ Grow YouTube Audience & Video Reach: expand the Village's YouTube presence through platform optimization, consistent publishing cadence, strategic content development, and cross-platform promotions.
- ▶ Expand Video Production & Launch Village Services Series: increase video production by 110 videos/reels (up from 84 est.) and prepare 180 informational/promotional campaigns. Introduce a dedicated recurring series spotlighting Village service to deepen resident awareness and engagement.
- ▶ Explore AI tools to Maximize Efficiencies & Enhance Content Quality: research and test 3 AI-assisted tools to extend the capacity of staff, increase output, and elevate the quality of Village content.

Goal B. Maintain financial stability and sustainability

- ▶ Strengthen Grant Portfolio & Expand Funding Opportunities: complete 10 grant applications, secure 3 grant awards, and maintain full adherence to reporting requirements and timeliness on reimbursement requests for all active awards.
- ▶ Modernize HR Operations: implement the new HRIS system to improve operational efficiency and update 4 key personnel policies.
- ▶ Identify & Address Potential Succession Gaps: identify Village positions facing near-term succession and develop targeted transition and recruitment strategies to ensure continuity of Village operations.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages	418,956	\$450,510	\$450,510	420,000	\$494,533	\$494,533
Part-Time Salaries & Wages	38,988	93,255	93,255	62,495	102,551	102,551
Other Wages	1,471	5,000	5,000	2,675	5,000	5,000
Payroll Taxes	33,448	41,598	41,598	35,235	44,376	44,376
Retirement Contributions	49,442	54,061	54,061	52,069	57,304	57,304
Health & Life Insurance	60,061	80,040	80,040	57,125	80,040	80,040
Total Personnel	602,366	724,464	724,464	629,599	783,804	783,804
Professional Services	11,289	35,000	35,000	15,000	35,000	35,000
Temporary Administrative Support Services	53,316	-	-	32,316	-	-
Travel & Per Diem	1,337	3,500	3,500	3,500	3,500	3,500
Recruitment	2,514	3,000	3,000	3,000	3,000	3,000
Video Production & Website	44,647	65,000	65,000	65,000	25,000	25,000
Operating Supplies	2,235	5,500	5,500	5,500	5,500	5,500
Publications, Subscriptions & Memberships	2,239	1,500	1,500	1,500	2,500	2,500
Professional Development	560	4,000	4,000	4,000	4,000	4,000
Personnel Training- Village-wide	4,623	15,000	15,000	15,000	15,000	15,000
Total Operating	122,760	132,500	132,500	144,816	93,500	93,500
TOTAL HUMAN RESOURCES & COMMUNICATIONS	725,126	\$856,964	856,964	774,415	\$877,304	\$877,304

Budget Notes

Some software costs for video production were moved to General Government.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
A	Applications Reviewed	406	450	420
A	New Hires Processed	33	36	35
A	Villagewide Training Sessions	22	25	30
B	Grant Applications Completed	13	11	15
B	Grants Approved/ Received	6	3	5
B	Grant Reports Filed	34	35	40

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
A	Social Media Postings	921	950	1000
A	No.of FB and IG Followers	20904	21000	22000
A	No. of Email Subscribers	9086	9100	9500
A	Videos Produced	112	120	150
A	Informational/Promotional Campaigns Prepared	212	230	250



Department of Planning and Zoning

Javier Gonzalez
Department Director

Planning & Zoning Department

The Planning & Zoning Department is responsible for guiding the orderly growth and development of the Village of Palmetto Bay. This department now directly oversees the Code Compliance Division.

The department's core responsibilities encompass:

Planning & Zoning Functions

This includes developing and implementing the Village's Comprehensive Plan, administering Land Development Regulations (LDRs), reviewing development applications (such as site plans, variances, and rezonings), and providing technical and professional recommendations to ensure strict adherence to Village regulations. The goal is to ensure property rights and neighborhood protection work in conjunction, offering a timely, efficient, and cost-effective process for residential variances, rezoning, and land development. Additionally, the department implements and oversees Economic Development initiatives, particularly as the Village works to redevelop its Downtown area and attract investment and new businesses to the community.

Code Compliance Division

The Code Compliance Division, now under the Planning & Zoning Department, is responsible for educating, enforcing, and implementing the Village's code regulations. Its overall goal is to ensure the safety, health, and welfare of residents by maintaining property values and enhancing the overall quality of life and aesthetics within the community.

Together, the Planning & Zoning Department, with its integrated Code Compliance Division, works to foster a well-planned, vibrant, and compliant Palmetto Bay.

Position Detail

	Actual FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
Department of Planning & Zoning								
Planning &Zoning Director	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Principal Planner	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	1.0
Zoning Administrator	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0
Code Compliance Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Code Compliance Officer I	0.0	2.0	0.0	1.0	0.0	1.0	0.0	1.0
Code Compliance Officer II	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Sustainability & Resiliency Planner	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Planning & Zoning Positions	0.0	7.0	0.0	6.0	0.0	6.0	0.0	6.0
Department of Planning & Zoning								
Planning & Zoning-Contractual								
Administrative Assistant	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Village Planner	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Community & Economic Dev. Contractual Positions	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Staffing Position Notes

Sustainability & Resiliency Planner position has been moved to the Village Manager department as of FY2026.

The Zoning Administrator position was replaced with an Administrative Assistant.

FY 2026 Accomplishments

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ **Accessible Govt] Digital Service Expansion & Workflow Modernization:** Successfully developed and finalized the framework for the online zoning submission portal; the project is currently undergoing final testing to streamline application submittals and review tracking. Concurrently optimized frontend and backend tracking categories within the "Street-by-Street" mobile application to accelerate response times and eliminate interdepartmental routing delays.
- ▶ **Accessible Govt] Residential Variance Fee Schedule Restructuring:** At the direction of the Mayor and Village Council, successfully drafted and implemented a code amendment, reducing planning and zoning fees by 20% for single-family homeowners submitting for council and administrative variance applications to minimize financial barriers.
- ▶ **Accessible Govt] Community Engagement Workshops:** Coordinated and facilitated 3 zoning and development workshops. These sessions brought residents, applicants, and staff together during the review phase, promoting operational transparency.
- ▶ **Accessible Govt] Statutory Alignment for Platting Process:** Partnered directly with the Village Attorney's Office to execute required Land Development Code (LDC) updates, ensuring complete local alignment with state legislative mandates under Senate Bill 784.

Goal C. Public asset management of parks, public spaces, and infrastructure

- ▶ **Parks/infrastructure] Capital Improvements and Land Preservation:** Secured adoption of the annual Capital Improvements Element (CIE) update and successfully executed an 8.69-acre Future Land Use Map (FLUM) amendment for "The Woods," permanently preserving the land as designated Parks and Recreation space.

- ▶ **Parks/infrastructure] Village Parking Infrastructure:** Managed the implementation of the new Village-wide on-street parking program to improve public right-of-way management and ensure parking for businesses is available during peak hours.

Goal D. Responsible growth supporting housing and economic development

- ▶ **Responsible growth] Driveway Layout and Fence Height Regulation Update:** At the direction of the Mayor and Village Council, successfully updated the Land Development Code (LDC) regarding driveway configurations and maximum fence heights, aligning municipal regulations with modern community needs while protecting neighborhood aesthetics and quality of life.

Goal F. Ensuring Palmetto Bay remains a safe community

- ▶ **Safe community] Code Compliance Operations:** Promoted community safety and preserved neighborhood quality of life through code enforcement metrics, including opening 422 new code cases, issuing 150 citations, and processing 113 Special Master items. Prioritized customer service by responding to community compliance complaints within 24 hours (not including weekends).

FY 2027 Goals & Strategic Priorities

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ **Accessible govt] Digital Community Outreach & Compliance Education**
Expand public information channels utilizing the Village website and social media platforms (including Instagram and Facebook) to publish clear guidelines, proactive compliance reminders, and seasonal regulatory updates that promote voluntary code compliance.

Goal B. Maintain financial stability and sustainability

- ▶ **[Financial stability | Goal C - Parks/infrastructure] Developer Impact Fees & Infrastructure Funding - Capital Improvements Element**
Update parks and mobility impact fees to align with long-term capital improvement plans, ensuring commercial and residential developments contribute their fair share toward public infrastructure without burdening local taxpayers.

Goal D. Responsible growth supporting housing and economic development

- ▶ **Responsible growth] Land Development Code & Statutory Alignment - Comprehensive Plan: Housing Element**

Update single-family residential zoning regulations to permit as-of-right offsite-constructed residential dwellings (e.g., manufactured homes) and establish architectural and aesthetic standards in accordance with HB 803 and HB 399.

Establish a verified registry of qualified contractors/firms to provide expedited pre-application consultation services upon written request (HB 927).

Amend the Comprehensive Plan and Land Development Regulations (LDRs) to refine compatibility assessment metrics for residential uses within residential zoning districts (HB 399).
Restructure the Planning & Zoning application fee schedule to accurately capture direct and reasonable indirect costs associated with municipal review and final application disposition (HB 399).

Goal F. Ensuring Palmetto Bay remains a safe community

- ▶ **Safe community] Proactive Short-Term Vacation Rental Enforcement**
Develop and implement a proactive identification and enforcement method to identify unregistered short-term vacation rentals within the Village, ensuring compliance with established Village regulations while protecting residential neighborhood quality of life.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages	408,753	\$430,518	\$430,518	\$413,010	\$535,465	\$535,465
Other Wages	5,251	5,000	5,000	3,855	5,000	5,000
Payroll Taxes	30,526	32,816	32,816	31,535	40,963	40,963
Retirement Contributions	48,022	51,662	51,662	48,728	64,255	64,255
Health & Life Insurance	65,252	74,820	74,820	54,851	97,440	97,440
Total Personnel	557,804	594,816	594,816	551,979	743,123	743,123

Professional Services - Special Master	22,590	20,000	20,000	18,000	25,000	25,000
Professional Services - General	89,218	22,000	22,000	6,000	20,000	20,000
Professional Services - GIS	3,410	25,000	500	1,000	13,250	13,250
Temporary Administrative Support Services	-	-	24,500	30,000	40,982	40,982
Travel & Per Diem	851	5,000	5,000	5,000	5,000	5,000
Postage	19,975	10,000	10,000	10,000	10,000	10,000
Recording Fees	1,320	2,500	2,500	2,500	2,000	2,000
Lot Clearing	747	5,000	5,000	10,000	5,000	5,000
Printing and Binding Services	3,445	2,000	2,000	1,000	1,000	1,000
Legal Advertising	5,775	10,000	10,000	-	10,000	10,000
Office Supplies	489	3,000	3,000	3,000	2,500	2,500
Operating Supplies	4,090	3,000	3,000	2,500	3,000	3,000
Equipment and Furniture: non-capital outlay	-	2,000	2,000	-	2,000	2,000
Publications, Subscriptions & Memberships	1,221	1,500	1,500	1,500	1,500	1,500
Professional Development	285	5,000	5,000	2,500	5,000	5,000
Total Operating	153,416	116,000	116,000	93,000	146,232	146,232

TOTAL PLANNING & ZONING	711,220	710,816	710,816	644,979	889,355	889,355
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Budget Notes

No major budget changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
B	Code Cases Closed	395	549	575
B	Code Cases Opened	379	519	545
B	Citations Issued	147	187	196
B	Garage Sales	219	165	174
B	Special Master Cases	145	146	153
B	Certificacte of Use Issued	107	113	117
B	Business Tax Issued	1,074	1,437	1,447
B	Certificate of Use Renewals	102	124	134
B	Business Tax Renewals	990	1,258	1,268
B	Plats Reviewed	6	4	4
B	Site Plans Reviewed	8	10	10
B	Variances Reviewed	6	5	5
B	Comprehensive Plan Amendments	1	1	1
B	Zoning Map Amendments	1	2	2
B	Land Development Code Amendments	5	2	2
B	Zoning Inspections	769	800	825



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 FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
	Information Technology							
IT Director	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
IT Technician	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Total Positions	0.0	2.0	0.0	2.0	0.0	2.0	0.0	2.0

No changes.

FY 2026 Accomplishments

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ 3,283 work orders received and 3,216 work orders completed between October and May.
 - ▶ 98% completion rate!
 - ▶ On track to receive 5,600 work orders this fiscal year.
 - ▶ ~460 work orders per month / ~115 work orders per week / 23 work orders per day.

Goal C. Public asset management of parks, public spaces, and infrastructure

- ▶ Implemented our secure network infrastructure at Coral Reef Park's new Recreation Center including ten cutting-edge indoor and outdoor Wi-Fi access points for free public Wi-Fi access.
- ▶ Placed all parks and Public Services on fiber-optic internet services for greater storm resiliency and availability. These internet circuits support Village operations and our free public Wi-Fi services at each park.
- ▶ Improved free public Wi-Fi services available at Village Hall, Palmetto Bay Park, and Thalatta Estate by deploying updated access points and leveraging improved internet bandwidth offered by our fiber-optic internet services.

FY 2027 Goals & Strategic Priorities

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ Zero Trust Networking – Provides a greater level of on-premises network security while also strengthening our security posture over remotely-connected Village-issued workstations. We strive to have a platform of choice selected and fully implemented on all workstations before the fiscal year ends.

Goal B. Maintain financial stability and sustainability

- ▶ Managed Disaster Recovery – Our existing disaster recovery solutions approach end-of-life status this calendar year. Our goal is to replace these myriad solutions with a single, cloud-based, managed solution that provides year-round backup testing services ensuring all mission-critical data is archived appropriately and restorable without issue at any time.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages	163,771	\$173,432	\$173,432	170,325	\$183,556	\$183,556
Part-Time Salaries & Wages		-	-			-
Other Wages	-	2,500	2,500	-	2,500	2,500
Regular Overtime	-			-	-	
Payroll Taxes	11,890	13,267	13,267	11,831	14,042	14,042
Retirement Contributions	18,773	20,812	20,812	19,600	22,026	22,026
Health & Life Insurance	24,386	27,840	27,840	23,572	27,840	27,840
Total Personnel	218,820	237,851	237,851	225,328	249,964	249,964
Professional Services - Technical Support	41,856	50,000	35,000	42,000	50,000	50,000
Temporary Administrative Support Services	-	8,000	8,000	8,000	-	-
Travel & Per Diem	1,680	4,000	4,000	3,000	5,000	5,000
Equipment and Furniture: IT	39,165	40,000	55,000	40,000	50,000	50,000
Publications, Subscriptions & Memberships	300	500	500	500	1,000	1,000
Professional Development	6,100	5,000	5,000	2,500	5,000	5,000
Total Operating	89,101	107,500	107,500	96,000	111,000	111,000
TOTAL IT DEPARTMENT	307,921	\$345,351	345,351	321,328	\$360,964	\$360,964

Budget Notes

No major changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
A	IT Help Tickets	5,776	6,000	5,000



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.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Workers Compensation Insurance	95,101	103,690	103,690	118,058	105,000	105,000
Unemployment Insurance	1,699	1,500	1,500	0	0	-
Professional Services - Consulting	72,431	-	-	25,000	50,000	50,000
Professional Services - Web Hosting & Maint.	44,956	70,000	70,000	45,000	55,000	55,000
Professional Services - Lobbyist	46,491	-	-	75,000	100,000	100,000
Legislative Travel	12,097	15,000	15,000	9,825	17,500	17,500
Telephone Communications	27,277	30,000	30,000	35,000	25,000	25,000
Internet Service	37,707	40,000	40,000	50,792	50,000	50,000
Postage	2,290	5,000	5,000	7,682	7,500	7,500
Delivery	366	1,000	1,000	1,000	-	-
Electric	38,086	39,775	39,775	40,000	40,000	40,000
Water and Sewer	4,924	5,000	5,000	6,724	7,500	7,500
Photocopies	10,836	12,000	12,000	12,016	10,000	10,000
Lease Vehicles	40,267	120,000	120,000	150,000	200,000	200,000
Storage Rental	-	8,000	8,000	12,577	-	-
Insurance- General Liability	228,550	250,000	250,000	234,575	260,800	260,800
Insurance - Automobile	14,217	16,500	16,500	23,339	25,000	25,000
Insurance - Property	520,835	576,745	576,745	463,294	500,000	500,000
Printing and Binding	4,456	15,000	15,000	5,568	7,500	7,500
Village Branding/Promotion	-	-	-	-	-	-
Sponsorships/Donations	32,363	30,000	30,000	30,000	30,000	30,000
Financial Fees/Interest Payments/Credit Cards	64,420	70,000	70,000	70,000	45,000	45,000
Office Supplies	19,960	30,000	30,000	50,000	35,000	35,000
Operating Supplies	152,042	100,000	100,000	100,000	145,000	145,000
Equipment and Furniture: non-capital outlay	-	-	-	-	-	-
Equipment and Furniture: IT	-	-	-	-	-	-
Publications, Subscriptions & Memberships	8,972	20,000	20,000	20,000	15,000	15,000
Software Support	248,783	275,000	275,000	230,000	400,000	400,000
Reserve for Contingencies	-	-	-	-	-	-
Total Operating	1,729,126	1,834,210	1,834,210	1,815,450	2,130,800	2,130,800
Library Bond- Principal	86,046	85,110	85,110	85,110	89,544	89,544
Library Bond- Interest 2.359%	13,120	13,120	13,120	13,120	11,123	11,123
2021 Bond- Principal	345,000	375,000	375,000	375,000	390,000	390,000
2021 Bond- Interest 1.89%	296,851	285,000	285,000	285,000	260,600	260,600

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Lease Principal	64,796	-	-	-	-	-
Lease Interest	13,266	-	-	-	-	-
Total Debt	819,079	758,230	758,230	758,230	751,267	751,267
Hurricane/Extra Ordinary Expenditures	-	-	-	-	-	-
Total Debt Service Cost	-			-		
Other Financing Uses	-			-		
TOTAL DEBT AND OTHER FINANCING USES	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	2,548,205	2,592,440	2,592,440	2,573,680	2,882,067	2,882,067



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 FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
Dept. of Public Services								
Facilities Maintenance								
Maintenance & Repair Superintendent	0.0	1.0	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	0.0
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
Total Facilities Maint. Positions	0.0	4.0	0.0	4.0	0.0	4.0	0.0	2.0

Staffing Position Notes

The Maintenance Worker I positions were frozen but eliminated as of FY2027.

FY 2026 Accomplishments

As related to the Strategic Tasks established by Council

Goal C. Public asset management of parks, public spaces, and infrastructure

- ▶ Facilities: Repaired Solar Power System at Village Hall (Goal B) and replaced HVAC System — Village Hall is Florida's first Platinum LEED-certified government building; both systems critical to maintaining certification and operational efficiency. In addition, Painting of Village Hall and Public Services building were completed.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Salaries & Wages	129,174	138,580	138,580	133,616	146,900	146,900
Part-Time Salaries & Wages		-	-			-
Other Wages	-	2,500	2,500	1,589	2,500	2,500
Overtime	716	-	-	515	-	-
Payroll Taxes	9,931	10,601	10,601	10,454	11,238	11,238
Retirement Contributions	15,284	16,630	16,630	15,827	17,628	17,628
Health & Life Insurance	24,101	34,800	34,800	24,653	34,800	34,800
Total Personnel	179,206	203,111	203,111	186,654	213,066	213,066
VILLAGE HALL						
Alarm Monitoring	8,538	9,000	9,000	9,000	12,000	12,000
Janitorial Service	43,570	50,000	50,000	50,000	74,000	74,000
Waste Haulers	10,879	11,000	11,000	10,000	12,000	12,000
Travel & Per Diem		-	-			-
Repairs and Maintenance - Equipment	-	25,000	25,000	5,000	25,000	25,000
Facility Maintenance - General	38,693	45,000	45,000	30,000	45,000	45,000
Facility Maintenance - Repairs	26,432	45,000	45,000	10,000	25,000	25,000
Landscape Maintenance	103,615	80,000	80,000	70,000	85,000	85,000
Pest Control	510	1,500	1,500	1,000	1,500	1,500
US1 Maintenance	95,110	60,000	60,000	87,000	95,000	95,000
Repairs and Maintenance - Vehicle	6,846	15,000	15,000	10,000	8,500	8,500
Office Supplies	-	2,000	2,000	1,000	2,000	2,000
Fleet Operation	17,376	35,000	35,000	20,000	35,000	35,000
Equipment and Furniture: non-capital outlay	-	3,000	3,000	-	3,000	3,000
Operating Supplies	1,225	15,000	15,000	5,000	15,000	15,000
Uniforms and Badges	-	3,500	3,500	3,000	4,500	4,500
Publications, Subscriptions & Memberships	-	1,000	1,000	1,000	1,500	1,500
Professional Development	-	2,500	2,500	2,500	4,500	4,500
TOTAL VILLAGE HALL	352,794	403,500	403,500	314,500	448,500	448,500
Total Operating	352,794	403,500	403,500	314,500	448,500	448,500
TOTAL FACILITIES MAINTENANCE	532,000	606,611	606,611	501,154	661,566	661,566

Budget Notes

No major changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
C	Open Work Orders	1599	1620	628
C	Closed Work Orders	1607	1619	634



Palmetto Bay Municipal District

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. As of 2025 the Department transitioned to the Miami-Dade Sheriff's Office (MDSO). The MDSO 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, MDSO 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 MDSO's goal is to work cooperatively with the Village to ensure the safety and welfare of Village residents and visitors.

Position Detail

	Actual FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	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

No changes.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Patrol Services	10,381,567	\$11,617,000	\$11,617,000	\$10,579,441	\$12,473,000	\$12,473,000
School Crossing Guards	113,128	100,000	100,000	100,000	100,000	100,000
Travel and Per Diem	-	6,500	6,500	6,500	7,500	7,500
Photocopies	3,234	2,000	2,000	5,000	3,000	3,000
Maintenance - Equipment	1,630	3,000	3,000	3,000	3,500	3,500
Printing and Binding	-	500	500	500	500	500
Officer Friendly Program	4,725	5,000	5,000	5,000	5,000	5,000
Office Supplies	2,506	5,000	5,000	5,000	5,000	5,000
Fleet operations	532	1,000	1,000	1,000	2,000	2,000
Equipment and Furniture: non-capital outlay	1,104	1,500	1,500	1,500	1,500	1,500
Operating Supplies	27,472	20,000	20,000	20,000	25,000	25,000
Uniforms	-	1,500	1,500	1,500	1,500	1,500
Books, Publications, Subscriptions & Memberships	475	750	750	750	1,000	1,000
Professional Development	-	2,000	2,000	2,000	2,000	2,000
TOTAL POLICE SERVICES	\$10,536,373	\$11,765,750	\$11,765,750	\$10,731,191	\$12,630,500	\$12,630,500

Budget Notes

Patrol Services – increased due to pass through contract costs.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
F	Traffic Tickets Issued	13,717	*12023	**
*	FY26: Data reflects October 1, 2025 - July 31, 2026 (YTD)			
**	FY27: Unable to project; however, the PBMD averages approximately 12,000 citations per year			



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 FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	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	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
Parks and Recreation Superintendent	0.0	1.0	0.0	1.0	0.0	1.0	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	4.0	0.0
Parks Maintenance Supervisor	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0

Position Detail

	Actual		Adopted Budget		Final Budget		Adopted Budget	
	FY2024-25		FY 2025-26		FY 2025-26		FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
Maintenance Worker I - Parks	0.0	6.0	0.0	3.0	0.0	3.0	0.0	2.0
Maintenance Worker II - Parks	0.0	0.0	0.0	3.0	0.0	3.0	0.0	3.0
Senior Park Service Aide	0.0	0.0	4.0	0.0	4.0	0.0	4.0	0.0
Park Service Aide	16.0	0.0	12.0	0.0	12.0	0.0	12.0	0.0
Total Positions	19.0	16.0	19.0	16.0	19.0	16.0	20.0	14.0

Staffing Position Notes

No changes

FY 2026 Accomplishments

As related to the Strategic Tasks established by Council

Goal A. Accessible, efficient, and transparent government

- ▶ Published and directly mailed the *Play-by-Play Recreation Guide* to every household and business in the Village, while also making the guide available online to expand awareness of parks, programs, and community events. Expanded the use of FlowCode technology to provide residents with real-time updates on capital improvement projects, park amenities, and Village initiatives. Successfully implemented MyRec recreation management software for all new Coral Reef Park Multipurpose Building programs, summer camp registration, facility rentals, and permit management, improving customer service, streamlining operations, and enhancing online access for more than 25,000 residents.

Goal C. Public asset management of parks, public spaces, and infrastructure

- ▶ CRP Recreation Center construction completed — Opened the long-awaited recreation center, restoring full community programming services and creating new event, meeting, and fitness spaces for residents of all ages. Successfully launched programming, rentals, fitness classes, senior activities, youth programs, and community events within the facility, creating a year-round destination for recreation and social connection.
- ▶ Pickleball Facility at PBP advanced through design and permitting — \$3,324,512.73 total project; 100% construction drawings submitted and under review by Village and Miami-Dade County agencies. The project is on track for substantial completion in November 2026 and will enhance the Village's recreational infrastructure by providing dedicated courts, expanded programming opportunities, and a new destination for residents of all ages.

- ▶ Advanced the Palmetto Bay Park Skate Park Renovation Project — Completed the design phase for the \$450,000 skate park renovation, featuring modern poured-in-place concrete elements, strategic reuse of existing ramps, and an improved layout designed to enhance safety, durability, and user experience. Conducted two community workshops to gather stakeholder input and incorporated resident feedback into the final design, ensuring the project reflects the needs and preferences of the skateboarding community. The project remains on schedule for completion prior to the end of FY2026 and will provide a premier recreational amenity for youth and active recreation enthusiasts throughout the Village.
- ▶ The Woods Phase I Ecological Restoration Project initiated — Executed a \$194,500 agreement with the Institute for Regional Conservation (IRC) to implement Phase I ecological restoration at The Woods, a nine-acre passive nature preserve. The project includes invasive species removal, restoration of native pine Rockland and Rockland hammock habitats, installation of native vegetation, direct seeding, and community outreach workshops designed to educate residents on environmental stewardship and habitat restoration. The project is scheduled for completion by July 2026 and represents a significant investment in preserving one of the Village's most unique natural resources.

Goal F. Ensuring Palmetto Bay remains a safe community

- ▶ Partnered with the Miami-Dade Sheriff's Office (MDSO) to provide RadKids personal safety training during summer camp, serving 35 youth participants. Collaborated with Miami-Dade Fire Rescue (MDFR) to host highly attended *Coffee with a Medic* and *HELP (Health Emergency Life Protection)* educational sessions open to the general public, promoting health awareness, emergency preparedness, and community engagement. Increased security by installing additional cameras at all park facilities. In partnership with MDSO, expanded emergency response capabilities by installing *Stop the Bleed* kits throughout Village parks and facilities and providing *Stop the Bleed* training for Parks & Recreation staff and community members, equipping participants with lifesaving skills to respond to traumatic injuries and medical emergencies.

Goal H. Expanding art, culture, recreation, and lifelong learning

- ▶ Hosted 37 special events and 215 Programs; expanded youth, teen, and senior programming; completed Volunteer Clean-Up at The Woods — 53 volunteers, 325 plants planted, and loads of garbage removed.

FY 2027 Goals & Strategic Priorities

As related to the Strategic Tasks established by Council

Goal B. Maintain financial stability and sustainability

- ▶ Increase earned revenue and cost recovery at the Coral Reef Park Recreation Center — Maximize revenue generation from the Coral Reef Park Recreation Center and its four outdoor pickleball courts through facility rentals, recreation programs, fitness classes, camps, leagues, special events, and community partnerships. Implement an updated Parks & Recreation fee structure that reflects market conditions while maintaining affordability for residents. Measured by: achieving a minimum 15% increase in facility rental and program fee revenue over FY2026, increasing facility utilization rates, generating sponsorship revenue, and improving overall cost recovery performance.
- ▶ Maximize financial returns and community benefits from the Indoor Pickleball Center — Partner with Diadem Sports to establish the Palmetto Bay Park Indoor Pickleball Center as a regional destination for pickleball through leagues, tournaments, clinics, memberships, and community programming. Generate sustainable revenue to support Parks & Recreation operations while expanding recreational opportunities for residents. Measured by: facility opening by November 2026, minimum annual Village revenue of \$200,000, achievement of targeted facility utilization rates, resident participation levels, and successful compliance with all performance standards outlined in the management agreement.

Goal C. Public asset management of parks, public spaces, and infrastructure

- ▶ Maximize utilization of the Coral Reef Park Recreation Center and Outdoor Pickleball Courts - Expand recreation programming, leagues, fitness classes, special events, facility rentals, and community partnerships at the Coral Reef Park Recreation Center and its four outdoor pickleball courts. Increase participation opportunities for residents of all ages and establish the facility as a premier destination for recreation, wellness, and community engagement. Measured by: facility utilization rates, program enrollment, rental activity, special event attendance, and resident satisfaction surveys.

- ▶ Advance Veterans Park Phase I —Successfully manage construction of Veterans Park Phase I through project closeout and achieve substantial completion by March 2027. Deliver the project on schedule and within the approved budget while ensuring quality construction, regulatory compliance, and a seamless transition to public use. Measured by: substantial completion by March 2027, budget adherence, project milestone achievement, final inspections, and public opening of the facility.
- ▶ Deliver a modernized skate park experience at Palmetto Bay Park — Complete the skate park renovation project and open the enhanced facility to the public, incorporating community-driven design features, poured-in-place concrete elements, and repurposed skate infrastructure to improve safety, functionality, and user experience. Measured by: project completion and public opening, budget and schedule adherence, increased skate park utilization, and positive user feedback.

Goal H. Expanding art, culture, recreation, and lifelong learning

- ▶ Expand community programming, cultural enrichment, and special event opportunities— Increase recreational, educational, cultural, wellness, and social engagement opportunities for residents of all ages through expanded special events, Teen Night programming, senior activities, fitness and wellness classes, intergenerational programs, arts and cultural experiences, and community partnerships. Enhance the Village's quality of life by providing diverse and inclusive programming that fosters community connection and lifelong learning. Measured by: offering 220+ recreation programs, hosting 40+ special events, increasing program participation levels, and achieving positive resident satisfaction ratings by September 30, 2027.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Park Administration						
Salaries & Wages	555,468	658,092	658,092	609,078	663,207	663,207
Part Time Salaries and Wages		-	-			-
Temporary Salaries and Wages						
Other Wages	6,910	7,000	7,000	6,815	7,000	7,000
Overtime	6,479	10,000	10,000	10,031	49,205	49,205
Payroll Taxes	41,445	50,344	50,344	46,863	77,185	77,185
Retirement Contributions	65,850	78,971	78,971	72,332	163,560	163,560
Health & Life Insurance	110,382	170,520	170,520	111,543		-
Total Personnel	786,534	974,927	974,927	856,662	960,157	960,157
Professional Services	291		-			
Temporary Administrative Support Services	2,870	-	-			-
Travel & Per Diem	-	3,000	3,000	1,500	3,000	3,000
Printing and Binding	10,813	15,000	15,000	10,000	5,000	5,000
Special Events	200,166	150,000	150,000	150,000	150,000	150,000
Operating Supplies	3,136	2,500	2,500	15,000	10,000	10,000
Uniforms	3,845	4,000	4,000	5,000	5,000	5,000
Equipment and Furniture: non-capital outlay	-	-		-	-	-
Publications, Subscriptions & Memberships	3,890	3,000	3,000	5,000	5,000	5,000
Professional Development	714	3,000	3,000	2,000	3,000	3,000
Total Operating	225,725	180,500	180,500	188,500	181,000	181,000
TOTAL PARK ADMINISTRATION	1,012,259	1,155,427	1,155,427	1,045,162	1,141,157	1,141,157
Coral Reef Park						
Salaries & Wages	119,867	126,357	126,357	109,017	114,995	114,995
Part-Time Salaries & Wages	152,464	169,174	169,174	127,421	180,837	180,837
Summer Camp Payroll	66,855	80,000	80,000	80,000	80,000	80,000
Other wages	2,836	3,000	3,000	2,963	2,500	2,500
Overtime	1,277	1,000	1,000	219	-	-
Payroll Taxes	25,589	20,313	20,313	21,259	22,631	22,631
Retirement Contributions	14,070	15,163	15,163	13,656	13,800	13,800
Health & Life Insurance	21,528	22,620	22,620	19,278	20,010	20,010
Total Coral Reef Park Personnel	404,486	437,627	437,627	373,813	434,773	434,773
Alarm Monitoring	3,356	4,000	4,000	7,000	-	-
Security Services	95,367	-	-	2,783	-	-

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Waste Haulers	9,339	11,000	11,000	7,990	15,000	15,000
Telephone	1,107	1,500	1,500	1,534	2,000	2,000
Internet	1,768	2,500	2,500	5,000	6,500	6,500
Electric	17,083	27,500	27,500	21,157	12,000	12,000
Water and Sewer	19,162	25,000	25,000	25,000	30,000	30,000
Equipment/Supply Rental	18,188	25,000	25,000	21,137	-	-
Equipment Maintenance	12,327	15,000	15,000	15,000	17,500	17,500
Landscape Maintenance	129,601	100,000	100,000	79,291	100,000	100,000
Pineland Management	-	10,000	10,000	23,100	10,000	10,000
Facility Maintenance - General	42,807	80,000	80,000	90,962	125,000	125,000
Pest Control	1,080	1,500	1,500	1,500	1,500	1,500
Operating Supplies	45,880	55,000	55,000	55,000	65,000	65,000
Furniture & Equipment - Non Capital	4,002	10,000	10,000	40,000	10,000	10,000
Summer Camp Supplies	45,129	40,000	40,000	45,000	40,000	40,000
Total Coral Reef Park Operating	446,196	408,000	408,000	441,454	434,500	434,500
TOTAL CORAL REEF PARK	850,682	845,627	845,627	815,267	869,273	869,273
Palmetto Bay Park						
Salaries & Wages	41,061	42,965	42,965	42,965	98,350	98,350
Part-Time Salaries & Wages	129,929	148,810	148,810	143,896	205,833	205,833
Other wages	660	1,000	1,000	655	1,000	1,000
Overtime	554	1,000	1,000	-	-	-
Payroll Taxes	13,100	12,375	12,375	14,227	23,270	23,270
Retirement Contributions	4,737	5,155	5,155	4,825	11,802	11,802
Health & Life Insurance	4,237	5,220	5,220	4,640	20,010	20,010
Total Palmetto Bay Park Personnel	194,278	216,525	216,525	211,208	360,265	360,265
Alarm Monitoring	2,188	3,000	3,000	3,000	3,000	3,000
Security Services	49,021	-	-	-	-	-
Waste Haulers	10,060	12,500	12,500	12,500	12,500	12,500
Telephone	138	-	-	-	400	400
Internet	6,945	8,000	8,000	4,000	8,000	8,000
Electric	36,848	40,000	40,000	40,000	40,000	40,000
Water and Sewer	5,949	5,000	5,000	5,000	5,000	5,000
Landscape Maintenance	86,286	65,000	65,000	63,500	65,000	65,000
Facility Maintenance - General	52,367	70,000	70,000	70,000	70,000	70,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Pest Control	710	1,500	1,500	1,500	1,500	1,500
Equipment Maintenance	7,471	15,000	15,000	15,000	15,000	15,000
Operating Supplies	45,732	40,000	40,000	40,000	40,000	40,000
Furniture & Equipment - Non Capital	911	10,000	10,000	10,000	10,000	10,000
Tournament/League	15,242	15,000	15,000	15,000	2,500	2,500
Total Palmetto Bay Park Operating	319,868	285,000	285,000	279,500	272,900	272,900
TOTAL PALMETTO BAY PARK	514,146	501,525	501,525	490,708	633,165	633,165
Perrine Wayside Park						
Waste Haulers	2,720	5,000	5,000	5,000	5,000	5,000
Internet	3,713	5,000	5,000	5,000	5,000	5,000
Electric	4,525	5,500	5,500	5,500	5,000	5,000
Water and Sewer	493	1,500	1,500	1,500	1,500	1,500
Landscape Maintenance	10,187	10,000	10,000	10,000	10,000	10,000
Facility Maintenance - General	7,243	12,000	12,000	7,000	8,000	8,000
Park Operating	425	-	-		4,500	4,500
Furniture & Equipment - Non Capital	-	5,000	5,000		5,000	5,000
TOTAL PERRINE WAYSIDE PARK	29,306	44,000	44,000	34,000	44,000	44,000
Thalatta Estate Park						
Salaries & Wages	76,991	80,721	80,721	70,721	105,752	105,752
Part-Time Salaries & Wages	35,672	43,806	43,806	34,056	56,337	56,337
Other Wages	1,018	1,000	1,000	655	1,000	1,000
Overtime	1,105	1,000	1,000	600	-	-
Payroll Taxes	8,678	9,526	9,526	7,979	12,400	12,400
Retirement Contributions	9,006	9,686	9,686	8,685	12,690	12,690
Health & Life Insurance	14,357	18,270	18,270	14,203	25,230	25,230
Total Thalatta Estate Park Personnel	146,827	164,009	164,009	136,899	213,409	213,409
Valet Services	43,210	85,000	85,000	48,000	45,000	45,000
Security Services	15,969	35,000	35,000	30,000	30,000	30,000
Waste Haulers	5,750	7,500	7,500	10,000	7,500	7,500
Alarm Monitoring	1,642	2,500	2,500	2,000	2,500	2,500
Telephone	1,252	2,000	2,000	1,000	1,200	1,200
Internet	4,973	6,000	6,000	2,000	6,500	6,500
Electric	12,687	15,000	15,000	15,000	15,000	15,000
Water and Sewer	1,675	4,000	4,000	4,000	4,000	4,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Equipment Rental	5,320	6,500	6,500	20,000	10,000	10,000
Parking Rental	15,000	20,000	20,000	30,000	30,000	30,000
Landscape Maintenance	85,059	95,000	95,000	95,000	95,000	95,000
Facility Maintenance - General	65,063	55,000	55,000	55,000	45,000	45,000
Pest Control	418	2,500	2,500	1,500	2,500	2,500
Equipment Maintenance	3,224	8,500	8,500	8,500	8,500	8,500
Advertising/Marketing	203	3,500	3,500	3,500	3,500	3,500
Community Educational Classes/Lectures	5,509	7,000	7,000	7,000	7,000	7,000
Operating Supplies	19,143	22,000	22,000	20,000	20,000	20,000
Furniture & Equipment - Non Capital	5,403	10,000	10,000	10,000	10,000	10,000
Total Thalatta Estate Park Operating	291,500	387,000	387,000	362,500	343,200	343,200
TOTAL THALATTA ESTATES	438,327	551,009	551,009	499,399	556,609	556,609
EAF Comm. Room & Ludovici Park						
Salaries & Wages	52,737	55,550	55,550	50,550	72,149	72,149
Part-Time Salaries & Wages	29,186	35,841	35,841	23,827	46,094	46,094
Other wages	779	1,000	1,000	655	1,000	1,000
Overtime	395	500	500	201	-	-
Payroll Taxes	6,274	6,991	6,991	5,661	9,045	9,045
Retirement Contributions	6,160	6,666	6,666	5,766	8,657	8,657
Health & Life Insurance	7,440	9,570	9,570	7,049	21,750	21,750
Total Ludovici Park Personnel	102,971	116,118	116,118	93,709	158,695	158,695
Security Services	960	2,500	2,500	2,500	3,000	3,000
Alarm Monitoring	1,667	2,000	2,000	2,000	2,000	2,000
Telephone	-	2,500	2,500	-	-	-
Internet	-	-	-	-	-	-
Electric	20,109	20,000	20,000	20,000	20,000	20,000
Water and Sewer	11,446	15,000	15,000	15,000	15,000	15,000
Landscape Maintenance	39,777	40,000	40,000	18,000	-	-
Facility Maintenance - General	26,363	35,000	35,000	30,000	35,000	35,000
Pest Control	9,290	2,000	2,000	2,000	2,000	2,000
Operating Supplies	6,444	8,000	8,000	5,000	5,500	5,500
Total Ludovici Park Operating	116,056	127,000	127,000	94,500	82,500	82,500
TOTAL LUDOVICI PARK	219,027	243,118	243,118	188,209	241,195	241,195

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Coral Reef Park Tennis Facility						
Salaries & Wages	437	-	-	-	-	-
Part-Time Salaries & Wages	46,824	69,594	69,594	62,085	117,888	117,888
Tennis Camp Payroll	6,512	15,000	15,000	0	15,000	15,000
Other wages	-	-	-	-	-	-
Overtime	145	500	500	2,582	-	-
Payroll Taxes	4,125	5,324	5,324	4,954	9,018	9,018
Retirement Contributions	-	-	-	-	-	-
Health & Life Insurance	-	-	-	-	-	-
Total Coral Reef Park Tennis Personnel	58,043	90,418	90,418	69,621	141,906	141,906
Tennis Coaches	162,189	190,000	190,000	134,883	100,000	100,000
Tennis Coaches-After School	1,950	2,500	2,500	2,500	-	-
Tennis Coaches-Camp	3,690	5,000	5,000	12,000	-	-
Internet	5,149	7,500	7,500	5,000	7,500	7,500
Electric	-	15,000	15,000	-	15,000	15,000
Operating Supplies	15	1,000	1,000	1,000	12,500	12,500
Tennis Camp Supplies	510	2,000	2,000	394	2,000	2,000
Total Coral Reef Park Tennis Operating	173,503	223,000	223,000	155,777	137,000	137,000
TOTAL TENNIS FACILITY	231,546	313,418	313,418	225,398	278,906	278,906
Perrine Community House						
Security Services	4,042	4,000	4,000	4,000	4,000	4,000
Janitorial	-	2,500	2,500	2,500	2,500	2,500
Alarm Monitoring	2,183	3,000	3,000	3,000	3,000	3,000
Telephone	-	1,000	1,000	-	-	-
Electric	4,788	5,000	5,000	2,500	2,500	2,500
Water and Sewer	491	1,000	1,000	500	1,000	1,000
Rent	6,826	7,000	7,000	7,000	7,000	7,000
Landscape Maintenance	1,760	5,000	5,000	5,000	5,000	5,000
Facility Maintenance - General	10,006	10,000	10,000	4,000	5,000	5,000
Pest Control	360	1,000	1,000	1,000	1,000	1,000
Community Educational Classes/Lectures	10,598	10,000	10,000	10,000	10,000	10,000
Operating Supplies	2,891	5,000	5,000	5,000	5,000	5,000
Furniture & Equipment - Non Capital	-	1,500	1,500	-	1,500	1,500
TOTAL PERRINE COMMUNITY HOUSE	43,945	56,000	56,000	44,500	47,500	47,500

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Veterans Park						
Landscape Maintenance	200	-	-	-	25,000	25,000
General Operating Supplies	4,366	5,000	5,000	5,000	5,000	5,000
TOTAL THE WOODS	4,566	5,000	5,000	5,000	30,000	30,000
The Woods						
Landscape Maintenance	24,600	9,000	9,000	15,000	20,000	20,000
Park Operating	754	-	-	6,000	40,000	40,000
TOTAL TANGLEWOOD	25,354	9,000	9,000	21,000	60,000	60,000
Tanglewood						
Landscape Maintenance	-	-	-	-	-	-
Park Operating	-	-	-	-	-	-
TOTAL VETERANS PARK	-	-	-	-	-	-
TOTAL PARKS & RECREATION	3,369,158	3,724,124	3,724,124	3,368,643	3,901,805	3,901,805

Budget Notes

No major changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
H	Number of Program Offerings	208	701	1,191
H	Number of Special Events Hosted	49	39	32
H	Partnered with Police and offered Rad for kids during our summer camp program	10	11	11
H	MyRec online Registrations	N/A	1,250	1500



Special Revenue



Special Revenue Summaries

Special Revenue Summary by Function

PROPOSED BUDGET CHANGES

First Budget Hearing

Capital Projects funding for Parks-Tanglewood in the amount of \$300,000 was returned to the General Fund.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING SPECIAL REVENUE FUND BALANCES	18,477,513	\$8,808,755	\$16,183,930	\$16,183,930	\$12,026,904	\$12,026,904
REVENUES						
Capital Projects	\$302,161	\$-	\$-	\$-	\$-	\$-
Art In Public Places	19,179	-	-	-	-	-
Parks Impact Fees and Grants	381,654	-	-	-	-	-
Public Services	662,192	604,115	604,115	604,115	605,000	605,000
CITT-Transportation	1,394,181	1,200,000	1,200,000	1,330,177	1,200,000	1,200,000
Transportation Grants and Fuel Taxes	190,889	152,000	152,000	152,000	153,000	153,000
CITT-Transit	636,833	400,000	400,000	400,000	500,000	500,000
Stormwater	864,291	850,000	850,000	850,000	860,000	860,000
Building and Permitting	2,387,753	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Alarm Registration	38,654	35,000	35,000	35,000	36,500	36,500
Public Safety Impact Fees and Grants	70,430	-	-	-	-	-
TOTAL REVENUES	\$6,948,217	\$5,241,115	\$5,241,115	\$5,371,292	\$5,354,500	\$5,354,500
Transfer In - General Fund	200,000	3,602,513	3,602,513	3,602,513	350,000	350,000
TOTAL SOURCES	\$25,625,730	\$17,652,383	\$25,027,558	\$25,157,735	\$17,731,404	\$17,731,404
EXPENDITURES						
Capital Projects	3,289,940	4,840,484	4,840,484	3,935,708	6,279,135	6,279,135
Art In Public Places	51,105	5,000	5,000	5,000	10,000	10,000
Parks Impact Fees and Grants	-	-	1,000,000	1,000,000	-	-
Public Services	728,077	922,694	922,694	922,694	978,780	978,780
CITT-Transportation	1,217,964	2,485,000	2,485,000	2,485,000	2,270,000	2,270,000
Transportation Grants and Fuel Taxes	432,510	415,000	415,000	415,000	290,000	290,000
CITT-Transit	460,134	523,040	523,040	523,040	506,125	506,125
Stormwater Utility Program	1,085,823	1,505,324	1,505,324	1,490,961	1,411,893	1,411,893
Building and Permitting	2,008,234	2,298,601	2,298,601	2,298,601	2,382,612	2,382,612

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Alarm Registration Program	61,014	51,827	51,827	51,827	33,548	33,548
Public Safety Impact Fees and Grants	106,999	3,000	3,000	3,000	3,000	3,000
TOTAL EXPENDITURES	\$9,441,800	\$13,049,970	\$14,049,970	\$13,130,831	\$14,165,093	\$14,165,093
COMMITTED SPECIAL REVENUE FUND BALANCES	8,116,177	1,489,326	6,606,379	7,511,155	1,474,972	1,474,972
RESTRICTED SPECIAL REVENUE FUND BALANCES	8,067,753	3,113,087	4,371,209	4,515,749	2,091,339	2,091,339
TOTAL SPECIAL REVENUE FUNDS BALANCES	16,183,930	4,602,413	10,977,588	12,026,904	3,566,311	3,566,311
TOTAL EXPENDITURES AND FUND BALANCES	\$25,625,730	\$17,652,383	\$25,027,558	\$25,157,735	\$17,731,404	\$17,731,404

Special Revenue Summary by Object

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING FUND BALANCE	\$18,477,513	\$8,808,755	\$16,183,930	\$16,183,930	\$12,026,904	\$12,026,904
Revenues	6,948,217	5,241,115	5,241,115	5,371,292	5,354,500	5,354,500
Transfer In	200,000	3,602,513	3,602,513	3,602,513	350,000	350,000
TOTAL FUNDING SOURCES	25,625,730	17,652,383	25,027,558	25,157,735	17,731,404	17,731,404
Expenditures						
Personnel						
Public Services	540,672	634,794	634,794	634,794	668,380	668,380
Transit	134,942	150,540	150,540	150,540	154,375	154,375
Stormwater	501,041	686,534	686,534	686,534	806,010	806,010
Building and Permitting	1,160,480	1,425,301	1,425,301	1,425,301	1,423,412	1,423,412
Alarm Registration	42,636	49,377	49,377	49,377	25,298	25,298
Total Personnel	2,379,771	2,946,546	2,946,546	2,946,546	3,077,475	3,077,475
Operating						
Capital Projects	47,957	-	-	41,985	-	-
Art In Public Places	51,105	5,000	5,000	5,000	10,000	10,000
Parks Impact Fees and Grants	-	-	-	-	-	-
Public Services	187,405	287,900	287,900	287,900	310,400	310,400
CITT-Transportation	847,771	985,000	985,000	985,000	1,020,000	1,020,000
Transportation Grants and Fuel Taxes	106,024	195,000	195,000	195,000	240,000	240,000
CITT-Transit	325,192	372,500	372,500	372,500	351,750	351,750
Stormwater	241,097	410,000	410,000	410,000	211,500	211,500
Building and Permitting	847,754	873,300	873,300	873,300	959,200	959,200
Alarm Registration	18,378	2,450	2,450	2,450	8,250	8,250
Public Safety Impact Fees & Grants	300	3,000	3,000	3,000	3,000	3,000
Total Operating	2,672,983	3,134,150	3,134,150	3,176,135	3,114,100	3,114,100
Capital Outlay						
Capital Projects	3,241,983	4,840,484	4,840,484	3,893,723	6,279,135	6,279,135
Art In Public Places	-	-	-	-	-	-
Parks Impact Fees and Grants	-	-	1,000,000	1,000,000	-	-
Public Services	-	-	-	-	-	-
CITT-Transportation	370,193	1,500,000	1,500,000	1,500,000	1,250,000	1,250,000
Transportation Grants and Fuel Taxes	326,486	220,000	220,000	220,000	50,000	50,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
CITT-Transit	-	-	-	-	-	-
Stormwater	249,254	300,000	300,000	300,000	300,000	300,000
Building and Permitting	-	-	-	-	-	-
Alarm Registration	-	-	-	-	-	-
Public Safety Impact Fees & Grants	106,699	-	-	-	-	-
American Rescue Plan Act	-	-	-	-	-	-
Total Capital Outlay	4,294,615	6,860,484	7,860,484	6,913,723	7,879,135	7,879,135
Debt Principal						
CITT-Transportation	-	-	-	-	-	-
Leases	-	-	-	-	-	-
Stormwater	73,656	81,177	81,177	70,820	70,787	70,787
Total Debt Principal	73,656	81,177	81,177	70,820	70,787	70,787
Debt Interest						
CITT-Transportation	-	-	-	-	-	-
Leases	-	-	-	-	-	-
Stormwater	20,775	27,613	27,613	23,607	23,596	23,596
Total Interest	20,775	27,613	27,613	23,607	23,596	23,596
Total Debt	94,431	108,790	108,790	94,427	94,383	94,383
TOTAL EXPENDITURES	9,441,800	13,049,970	14,049,970	13,130,831	14,165,093	14,165,093
Restricted Fund Balances	8,067,753	3,113,087	4,371,209	4,515,749	2,091,339	2,091,339
Committed Fund Balances	8,116,177	1,489,326	6,606,379	7,511,155	1,474,972	1,474,972
ENDING SPECIAL REVENUE FUND BALANCE	\$16,183,930	\$4,602,413	\$10,977,588	\$12,026,904	\$3,566,311	\$3,566,311



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 FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	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 Aide - I	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Stormwater Engineer	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Public Services Operations Manager	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Maintenance Worker I - Grounds	0.0	3.0	0.0	3.0	0.0	3.0	0.0	4.0
Maintenance Worker II - Grounds	0.0	1.0	0.0	1.0	0.0	1.0	0.0	0.0

Position Detail

	Actual		Adopted Budget		Final Budget		Adopted Budget	
	FY2024-25		FY 2025-26		FY 2025-26		FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
Tree Trimmer	0.0	2.0	0.0	2.0	0.0	2.0	0.0	1.0
Arborist	0.0	1.0	0.0	1.0	0.0	1.0	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	2.0	0.0	2.0	0.0	2.0	0.0	2.0
Total Public Works Positions	0.0	15.0	0.0	15.0	0.0	15.0	0.0	14.0

Staffing Position Notes

The Maintenance Worker II has been replaced with an additional Maintenance Worker I.

A Tree Trimmer position has been eliminated.

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		

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING FUND BALANCE						
8 CENT FUEL TAX (1002)	37,106	5,343	28,829	28,829	48,829	48,829
1 TO 6 CENT LOCAL OPTION GAS TAX (LOGT) (1013)	150,058	108,212	207,943	207,943	264,455	264,455
PUBLIC SERVICES (1028)	60,584	-	145,091	145,091	-	-
TOTAL BEGINNING FUND BALANCE	247,748	113,555	381,863	381,863	313,284	313,284

REVENUES						
8 Cent Fuel Tax	125,504	\$120,000	120,000	\$120,000	\$120,000	\$120,000
1 to 6 Cent Local Option Gas Tax	434,105	410,115	410,115	410,115	410,000	410,000
Public Services	13,111	-	-	-	-	-
Interest	7,193	-	-	-	-	-
CITT Admin	82,279	74,000	74,000	74,000	75,000	75,000
TOTAL REVENUES	662,192	604,115	604,115	604,115	\$605,000	\$605,000
Intragovernmental Transfer In	200,000	250,000	250,000	250,000	100,000	100,000
TOTAL SOURCES	1,109,940	967,670	1,235,978	1,235,978	1,018,284	1,018,284

EXPENDITURES						
Personnel						
Salaries & Wages	395,544	\$451,980	451,980	\$451,980	\$477,543	\$477,543
Other Wages	7,818	7,000	7,000	7,000	10,000	10,000
Overtime	125	-	-	-	-	-
Payroll Taxes	30,026	34,576	34,576	34,576	36,532	36,532
Retirement Contributions	45,450	54,238	54,238	54,238	57,305	57,305
Health & Life Insurance	61,709	87,000	87,000	87,000	87,000	87,000
Total Personnel	540,672	634,794	634,794	634,794	668,380	668,380

Operating						
Workers Compensation	2,514	3,000	3,000	3,000	-	-
Professional Services	17,000	6,500	6,500	6,500	1,000	1,000
Administrative Temp	22,000	-	-	-	-	-
Janitorial	6,234	8,000	8,000	8,000	9,500	9,500
Waste Haulers	18,569	20,000	20,000	20,000	20,000	20,000
Alarm Monitoring	427	2,000	2,000	2,000	2,000	2,000
Travel & Per Diem	217	2,000	2,000	2,000	-	-
Telephone	2,161	4,000	4,000	4,000	4,000	4,000
Internet service	2,498	4,000	4,000	4,000	4,000	4,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Postage	22	100	100	100	100	100
Electric	7,306	10,000	10,000	10,000	15,000	15,000
Electric-Street lights	1,875	8,500	8,500	8,500	8,500	8,500
Water and Sewer	3,929	8,000	8,000	8,000	8,000	8,000
Photocopy Machine	2,142	4,000	4,000	4,000	4,000	4,000
Vehicle Lease		-	-	-		-
Insurance		-	-	-		-
Landscape Maintenance	12,165	25,000	25,000	25,000	37,500	37,500
Landscape Maintenance-US1		-	-	-		-
Repairs and Maintenance - Facility	5,620	10,000	10,000	10,000	15,000	15,000
Repairs and Maintenance - Pest Control	288	800	800	800	800	800
Repairs and Maintenance - Vehicle	13,306	32,000	32,000	32,000	37,500	37,500
Repairs and Maintenance - Equipment	6,895	25,000	25,000	25,000	25,000	25,000
Office Supplies	2,523	4,000	4,000	4,000	4,000	4,000
Operating Supplies	23,517	45,000	45,000	45,000	52,000	52,000
Uniforms	4,483	5,500	5,500	5,500	3,500	3,500
Vehicle Operation	29,438	50,000	50,000	50,000	50,000	50,000
Equipment and Furniture: non-capital outlay		3,000	3,000	3,000	3,000	3,000
Publications, Subscriptions & Memberships	248	3,000	3,000	3,000	2,500	2,500
Professional Development	2,028	4,500	4,500	4,500	3,500	3,500
Total Operating	187,405	287,900	287,900	287,900	310,400	310,400
Lease Principal	-	-	-	-	-	
Lease Interest	-	-	-	-	-	
Total Debt	-	-	-	-	-	-
Capital Outlay						
Capital Equipment	-	-	-	-	-	

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Vehicles	-	-	-	-	-	-
Total Capital Projects	-	-	-	-	-	-
TOTAL EXPENDITURES	728,077	922,694	922,694	922,694	978,780	978,780
ENDING FUND BALANCE						
8 CENT FUEL TAX	28,829	3,343	48,829	48,829	28,829	28,829
1 TO 6 CENT LOCAL OPTION GAS TAX	207,943	41,633	264,455	264,455	10,675	10,675
PUBLIC SERVICES	145,091	-	-	-	-	
TOAL ENDING FUND BALANCE	381,863	44,976	313,284	313,284	39,504	39,504
TOTAL EXPENDITURES AND FUND BALANCE	\$1,109,940	\$967,670	\$1,235,978	\$1,235,978	\$1,018,284	\$1,018,284

Budget Notes

No major budget changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
C	Signs Repaired/ Installed	64	81	212
C	Graffiti Removal	12	17	14
C	Pothole/ Shoulder Repairs	47	70	68
C	Tree/Shrub Trimming, Removal, Install.	3506	4769	1490
C	Debris/ Trash Removal (Tons)	187	317	240
C	Complaints Reported to MDC	35	30	45



Special Revenue Fund - CITT Transportation

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING PUBLIC WORKS FUND BALANCE	2,394,402	2,258,579	2,570,619	2,570,619	\$1,415,796	\$1,415,796
REVENUES						
CITT-Half Cent Transportation Tax	1,329,073	1,200,000	1,200,000	1,263,177	1,200,000	1,200,000
Other	65,108	-	-	67,000		-
Intragovernmental Transfer In	-	-	-		-	-
TOTAL REVENUES	1,394,181	1,200,000	1,200,000	1,330,177	\$1,200,000	\$1,200,000
TOTAL SOURCES	3,788,583	3,458,579	3,770,619	3,900,796	2,615,796	2,615,796
EXPENDITURES						
Maintenance						
Engineering/Architectural	265,455	300,000	300,000	300,000	125,000	125,000
Street Lights	4,800	25,000	25,000	25,000	25,000	25,000
Repairs and Maintenance - Equipment	-	-	-	-	35,000	35,000
Road Paving and Repair	62,010	350,000	350,000	350,000	450,000	450,000
Traffic Signals and Signs	110,053	50,000	50,000	50,000	25,000	25,000
Side Walks	39,630	100,000	100,000	100,000	100,000	100,000
Total Maintenance	481,948	825,000	825,000	825,000	760,000	760,000
Capital Projects						
Engineering/Architectural	-	150,000	150,000	150,000		-
Side Walks	-	125,000	125,000	125,000	125,000	125,000
Traffic Signals and Signs	-	-	-	-		-
Road Construction/Paving	294,593	1,000,000	1,000,000	1,000,000	850,000	850,000
Traffic Calming	75,600	225,000	225,000	225,000	275,000	275,000
Total Capital Projects	370,193	1,500,000	1,500,000	1,500,000	1,250,000	1,250,000
Liabilities to Miami-Dade County						
Principal		-	-	-	-	-
Interest Expense		-	-	-	-	-
Signage Program Loan						
Principal		-	-	-	-	-
Interest Expense		-	-	-	-	-
Total Debt	-	-	-	-	-	-
TOTAL EXPENDITURES	852,141	2,325,000	2,325,000	2,325,000	2,010,000	2,010,000
Intragovernmental Transfer Out	365,823	160,000	160,000	160,000	260,000	260,000
Restricted CITT Transportation Ending balance	2,570,619	973,579	1,285,619	1,415,796	345,796	345,796
TOTAL EXPENDITURES AND FUND BALANCE	\$3,788,583	\$3,458,579	\$3,770,619	\$3,900,796	\$2,615,796	\$2,615,796

No major changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
C	Linear Feet of Sidewalk Repaired or Replaced	5465	4000	2000



Special Revenue Fund - Transportation Grants

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING FUND BALANCE						
1 TO 5 CENT LOCAL OPTION GAS TAX (NLOGT)	310,913	360,913	380,213	380,213	115,213	115,213
PARKING FINE PROGRAM-ADA	8,310	8,310	8,554	8,554	8,554	8,554
FUEL TAX REFUND	1,339	1,998	4,858	4,858	6,858	6,858
PALMER TRINITY	39,035	39,035	40,181	40,181	40,181	40,181
IMPACT FEES	431,499	56,499	115,669	115,669	115,669	115,669
TOTAL BEGINNING FUND BALANCE	791,096	466,755	549,475	549,475	286,475	286,475
REVENUES						
1 to 5 Cent Local Option Gas Tax	173,902	150,000	150,000	150,000	\$150,000	\$150,000
Parking Fines ADA Program	244	-	-	-	-	-
Fuel Tax Refund	4,941	2,000	2,000	2,000	3,000	3,000
Palmer Trinity	1,146	-	-	-	-	-
Impact Fees	10,656	-	-	-	-	-
TOTAL REVENUES	190,889	152,000	152,000	152,000	\$153,000	\$153,000
TOTAL SOURCES	981,985	618,755	701,475	701,475	439,475	439,475
EXPENDITURES						
Maintenance						
Professional Services	-	60,000	60,000	60,000	40,000	40,000
Side Walks	106,024	90,000	90,000	90,000	100,000	100,000
Road Paving and Repair	-	25,000	25,000	25,000	100,000	100,000
Traffic Calming	-	-	-	-	-	-
Traffic Signals and Signs	-	20,000	20,000	20,000	-	-
ADA Program	-	-	-	-	-	-
Easements/Swales	-	-	-	-	-	-
Total Maintenance	106,024	195,000	195,000	195,000	240,000	240,000
Capital Projects						
Side Walks	-	-	-	-	-	-
Traffic Calming	-	220,000	220,000	220,000	50,000	50,000
Safe Routes to Schools Grant	-	-	-	-	-	-
Road Construction	326,486	-	-	-	-	-
US1 Beautification	-	-	-	-	-	-
Total Capital Projects	326,486	220,000	220,000	220,000	50,000	50,000
TOTAL EXPENDITURES	432,510	415,000	415,000	415,000	290,000	290,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
ENDING FUND BALANCE						
1 TO 5 CENT LOCAL OPTION GAS TAX	380,213	95,913	115,213	115,213	15,394	15,394
PARKING FINE PROGRAM-ADA	8,554	8,310	8,554	8,554	8,554	8,554
FUEL TAX REFUND	4,858	3,998	6,858	6,858	9,858	9,858
PALMER TRINITY	40,181	39,035	40,181	40,181	-	-
IMPACT FEES	115,669	56,499	115,669	115,669	115,669	115,669
TOAL ENDING FUND BALANCE	549,475	203,755	286,475	286,475	149,475	149,475
TOTAL EXPENDITURES AND FUND BALANCE	\$981,985	\$618,755	\$701,475	\$701,475	\$439,475	\$439,475



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 include bicycle/pedestrian facilities and on-demand services.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING TRANSIT FUND BALANCE	5,105	146,193	181,804	181,804	\$58,764	\$58,764
REVENUES						
CITT-Half Cent Transportation Tax	332,268	\$300,000	300,000	300,000	\$300,000	\$300,000
Other	4,565	-	-			-
Transfer In/Grants	300,000	100,000	100,000	100,000	200,000	200,000
TOTAL REVENUES	636,833	400,000	400,000	400,000	\$500,000	\$500,000
TOTAL SOURCES	641,938	546,193	581,804	581,804	\$558,764	\$558,764
EXPENDITURES						
Personnel						
Salaries & Wages	89,154	\$94,225	94,225	\$94,225	\$99,938	\$99,938
Overtime	4,274	3,000	3,000	3,000	-	-
Payroll Taxes	7,167	7,208	7,208	7,208	7,645	7,645
Retirement Contributions	10,698	11,307	11,307	11,307	11,992	11,992
Health & Life Insurance	23,649	34,800	34,800	34,800	34,800	34,800
Total Personnel	134,942	150,540	150,540	150,540	154,375	154,375
Operating						
Workers' Compensation	1,840	2,500	2,500	2,500	2,500	2,500
Professional Services		1,500	1,500	1,500	-	-
Travel & Per Diem		-	-	-		-
Rental Facilities	8,400	9,000	9,000	9,000	9,000	9,000
Insurance-General Liability	4,240	5,000	5,000	5,000	5,000	5,000
Insurance-Auto	2,379	2,750	2,750	2,750	4,500	4,500
Repairs and Maintenance - Vehicle	20,290	35,000	35,000	35,000	25,000	25,000
Operating Supplies	62	6,000	6,000	6,000	4,000	4,000
Uniforms	834	1,750	1,750	1,750	1,750	1,750
On Demand Service	248,929	250,000	250,000	250,000	250,000	250,000
Vehicle/Bus Operations	21,762	45,000	45,000	45,000	35,000	35,000
Professional Development		-	-			-
Total Operating	308,736	358,500	358,500	358,500	336,750	336,750
Capital Outlay	-	-			-	-
TOTAL EXPENDITURES	443,678	509,040	509,040	509,040	\$491,125	\$491,125
Intragovernmental Transfer Out	16,456	14,000	14,000	14,000	15,000	15,000
Restricted Transit Fund Balance	181,804	23,153	58,764	58,764	52,639	52,639
TOTAL EXPENDITURES AND FUND BALANCE	641,938	546,193	581,804	581,804	\$558,764	\$558,764

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
E	I-BUS RIDERSHIP	15117	16000	13088
E	Freebee RIDERSHIP	19243	20000	27328



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. § 1251, 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.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING STORMWATER FUND BALANCE	1,510,150	1,331,331	1,288,618	1,288,618	\$647,657	\$647,657
REVENUES						
Stormwater Utility Fees	826,543	850,000	850,000	850,000	\$850,000	\$850,000
Other	37,748	-	-	-	10,000	10,000
TOTAL REVENUES	864,291	850,000	850,000	850,000	\$860,000	\$860,000
TOTAL SOURCES	2,374,441	2,181,331	2,138,618	2,138,618	\$1,507,657	\$1,507,657
EXPENDITURES						
Personnel						
Salaries & Wages	346,264	\$470,902	470,902	\$470,902	\$550,039	\$550,039
Part time wages	-	-	-	-	-	-
Other Wages	90	-	-	-	3,000	3,000
Overtime	14,021	10,000	10,000	10,000	10,000	10,000
Payroll Taxes	26,605	36,024	36,024	36,024	42,077	42,077
Retirement Contributions	39,608	56,508	56,508	56,508	66,044	66,044
Health & Life Insurance	74,453	113,100	113,100	113,100	134,850	134,850
Total Personnel	501,041	686,534	686,534	686,534	806,010	806,010
Operating						
Workers Compensation	8,594	9,500	9,500	9,500	9,500	9,500
Professional Services		15,000	15,000	15,000	-	-
Engineering/Architectural	18,702	75,000	75,000	75,000	20,000	20,000
Administrative temp	-	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-	-
Postage	477	1,250	1,250	1,250	1,000	1,000
Insurance	23,363	24,000	24,000	24,000	30,000	30,000
Landscape Maintenance	110,368	150,000	150,000	150,000	50,000	50,000
Repairs and Maintenance - Vehicle	13,506	20,000	20,000	20,000	8,500	8,500
Drainage Maintenance	6,712	20,000	20,000	20,000	30,000	30,000
Canal maintenance	21,700	40,000	40,000	40,000	42,000	42,000
NPDES Permit Fees	8,600	10,000	10,000	10,000	10,000	10,000
Operating Supplies	25,077	12,000	12,000	12,000	5,000	5,000
Uniforms	2,189	2,750	2,750	2,750	1,000	1,000
Vehicle Operation	131	25,000	25,000	25,000	2,500	2,500
Publications, Subscriptions & Memberships	740	1,500	1,500	1,500	1,000	1,000

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Professional Development	938	4,000	4,000	4,000	1,000	1,000
Total Operating	241,097	410,000	410,000	410,000	211,500	211,500
Drainage Improvements	249,254	300,000	300,000	300,000	300,000	300,000
Debt						
Miami Dade Debt			-			
Principal	73,656	81,177	81,177	70,820	70,787	70,787
Interest	20,775	27,613	27,613	23,607	23,596	23,596
Total Debt	94,431	108,790	108,790	94,427	94,383	94,383
TOTAL EXPENDITURES	1,085,823	1,505,324	1,505,324	1,490,961	\$1,411,893	\$1,411,893
Restricted Stormwater Fund Balance	1,288,618	676,007	633,294	647,657	95,764	95,764
TOTAL EXPENDITURES AND FUND BALANCE	2,374,441	2,181,331	2,138,618	2,138,618	\$1,507,657	\$1,507,657

Budget Notes

No major budget changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
C	Storm Drains/Manholes Cleaned	1250	2200	1939
C	Linear Feet of Storm Sewer, French Drains, or Slab Covered Trenches Cleaned	28037	35000	44124



Special Revenue Fund - Department of Building & Permitting

The Building & Permitting Department oversees Building Permitting, and Flood Plain administration functions. The Building and Permitting Department perform 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 Department 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.

Position Detail

	Actual FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
Department of Building & Permitting								
Building Official	0.0	1.0	0.0	1.0	0.0	1.0	0.0	1.0
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	1.0	0.0	1.0	0.0	1.0	0.0	1.0
Building Inspector & Plans Examiner	0.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0
Permit Clerk	0.0	2.0	0.0	1.0	0.0	1.0	0.0	1.0
Plans Processing Clerk	0.0	0.0	0.0	1.0	0.0	1.0	0.0	1.0
Permit Clerk II	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0
Total Building & Permitting Positions	0.0	5.0	1.0	5.0	1.0	5.0	1.0	6.0
Department of Building & Permitting								
Contractual								
Building Inspector	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Chief Mechanical Inspector	1.0	0.0	1.0	0.0	1.0	0.0	1.0	0.0

Position Detail

	Actual FY2024-25		Adopted Budget FY 2025-26		Final Budget FY 2025-26		Adopted Budget FY 2026-27	
	PT	FT	PT	FT	PT	FT	PT	FT
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 Building and Permitting Contractual Positions	6.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0

A Permit Clerk II has been added.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING BUILDING & PERMITTING	\$398,015	\$485,244	777,534	\$777,534	\$478,933	\$478,933
REVENUES						
Building Permits	2,378,738	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Lot Clearing			-			-
Code Violations		-	-			-
Other	9,015	-	-	-		-
TOTAL REVENUES	2,387,753	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Transfer In	-	-	-	-	-	-
TOTAL SOURCES	2,785,768	2,485,244	2,777,534	2,777,534	2,478,933	2,478,933
EXPENDITURES						
Personnel						
Salaries & Wages	823,792	966,238	966,238	966,238	930,075	930,075
Part-Time Salaries & Wages	22,674	95,222	95,222	95,222	98,079	98,079
Other Wages	8,678	8,000	8,000	8,000	8,000	8,000
Overtime	97	-	-	-		-
Payroll Taxes	60,363	73,927	73,927	73,927	86,156	86,156
Retirement Contributions	105,485	110,104	110,104	110,104	117,112	117,112
Health & Life Insurance	139,391	171,810	171,810	171,810	183,990	183,990
Total Personnel	1,160,480	1,425,301	1,425,301	1,425,301	1,423,412	1,423,412
Operating						
Workers Compensation	17,905	19,800	19,800	19,800	20,000	20,000
Professional Services-Legal General		-	-	-	5,000	5,000
Special Master		-	-	-		-
Professional Services-Consultants	4,450	-	-	-	200	200
Professional Services-Technical Support	8,800	20,000	20,000	20,000	25,000	25,000
Temporary Administrative Support Services	47,763	70,000	70,000	70,000	85,000	85,000
Janitorial		-	-	-		-
Professional Services-Public Safety		-	-	-		-
Outsource - Building and Permitting/Inspectors	609,678	600,000	600,000	600,000	600,000	600,000
Travel & Per Diem	980	2,000	2,000	2,000	6,000	6,000
Telephone Service	4,305	5,500	5,500	5,500	6,000	6,000
Internet	61	500	500	500		-
Postage	1,040	2,000	2,000	2,000	2,000	2,000
Recording Fees	23	-	-	-		-

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
Electric		-	-	-		-
Water and Sewer		-	-	-		-
Photocopier	4,865	6,500	6,500	6,500	6,500	6,500
Vehicle Lease		-	-	-		-
Rent		-	-	-		-
General Liability	41,265	45,000	45,000	45,000	45,000	45,000
Automobile	798	1,000	1,000	1,000	1,500	1,500
Property	52,268	57,000	57,000	57,000	57,000	57,000
Lot Clearing		-	-	-		-
Facility Maintenance - General		-	-	-		-
Vehicle Maintenance		-	-	-		-
Printing and Binding		-	-	-		-
General Office Supplies	1,455	500	500	500	2,000	2,000
Operating Supplies	272	2,000	2,000	2,000	5,000	5,000
Uniforms and Badges	517	1,000	1,000	1,000	2,000	2,000
Vehicle Operations	2,799	3,500	3,500	3,500	3,500	3,500
Equipment and Furniture: non-capital outlay		2,500	2,500	2,500	10,000	10,000
Books, Publications, Subscriptions & Memberships		2,500	2,500	2,500	2,500	2,500
Software Support	45,261	30,000	30,000	30,000	70,000	70,000
Professional Development	3,249	2,000	2,000	2,000	5,000	5,000
Total Operating	847,754	873,300	873,300	873,300	959,200	959,200
Lease Principal	-	-	-	-	-	
Lease Interest	-	-	-	-	-	
Total Debt	-					
Capital Outlay	-	-	-	-		-
TOTAL EXPENDITURES	2,008,234	2,298,601	2,298,601	2,298,601	2,382,612	2,382,612
Restricted Building & Permitting Balance	777,534	186,643	478,933	478,933	96,321	96,321
TOTAL EXPENDITURES AND FUND BALANCE	\$2,785,768	\$2,485,244	\$2,777,534	\$2,777,534	\$2,478,933	\$2,478,933

Budget Notes

No major budget changes.

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
B	Certificates of Occupancy Issued	48	39	35
B	Building Application Received	3239	3428	3400
B	Building Permits Issued	2723	2900	3520
B	New Homes	7	8	9
B	Inspections Performed	9,867	10,937	10577



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

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING CAPITAL PROJECTS FUND BALANCE	10,566,464	2,480,691	7,578,685	7,578,685	\$6,995,490	\$6,995,490
REVENUES						
Interest Income	288,495	-	-	-	\$-	\$-
Miscellaneous Income	13,666	-	-	-	-	-
Grants	-	-	-	-	-	-
TOTAL REVENUES	302,161	-	-	-	\$-	\$-
Transfer In/Debt Proceeds	-	3,352,513	3,352,513	3,352,513	250,000	250,000
TOTAL SOURCES	10,868,625	5,833,204	10,931,198	10,931,198	\$7,245,490	\$7,245,490
CAPITAL PROJECTS						
General Government						
Furniture & Equipment	93,039	-	-			-
IT Software and Equipment	182,331		-	131,406		
Economic Development	31,690	-	-	106,351	5,000	5,000
Studies/Master Plans	102,542	-	-	37,319		-
Land/Buildings		-	-			-
Capital Improvements		-	-			-
Transportation						
Public Works	217,713	-	-	12,265	726,781	726,781
Culture/ Recreation						
Coral Reef Park	2,386,155	-	-	2,645,525	445,900	445,900
Palmetto Bay Park	150,592	-	-	76,235	663,229	663,229
Perrine Wayside Park		-	-			-
Ludovici Park		-	-			-
Perrine Community House		-	-			-
Veterans Park	68,093	3,115,971	3,115,971	2,100	2,499,048	2,499,048
The Woods	1,700	-	-		30,574	30,574
Thalatta Estate Park	8,128	-	-	10,282	11,910	11,910
Tanglewood		-	-			-
Pickleball		1,724,513	1,724,513	872,240	1,896,693	1,896,693
TOTAL CAPITAL PROJECTS	3,241,983	4,840,484	4,840,484	3,893,723	\$6,279,135	\$6,279,135
Committed Capital Projects Fund Balance	7,578,685	992,720	6,090,714	6,995,490	966,355	966,355
TOTAL EXPENDITURES AND FUND BALANCE	10,868,625	5,833,204	10,931,198	10,931,198	7,245,490	\$7,245,490



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.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING AIPP FUND BALANCE	521,255	458,349	489,329	489,329	\$484,329	\$484,329
REVENUES						
AIPP Fees	18,931	-	-	-	\$-	\$-
Interest	248	-	-	-		
TOTAL REVENUES	19,179	-	-	-	\$-	\$-
TOTAL SOURCES	540,434	458,349	489,329	489,329	\$484,329	\$484,329
EXPENDITURES						
Operating Supplies	51,105	5,000	5,000	5,000	\$10,000	\$10,000
Art Works	-	-	-	-	-	-
TOTAL EXPENDITURES	51,105	5,000	5,000	5,000	\$10,000	\$10,000
Committed AIPP Fund Balance	489,329	453,349	484,329	484,329	474,329	474,329
TOTAL EXPENDITURES AND FUND BALANCE	540,434	458,349	489,329	489,329	\$484,329	\$484,329



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.

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING ALARM REGISTRATION FUND BALANCE	70,523	60,084	48,163	48,163	\$31,336	\$31,336
REVENUES						
Alarm Registration Program	36,108	35,000	35,000	35,000	\$35,000	\$35,000
Interest	2,546	-	-	-	1,500	1,500
TOTAL REVENUES	38,654	35,000	35,000	35,000	\$36,500	\$36,500
TOTAL SOURCES	109,177	95,084	83,163	83,163	\$67,836	\$67,836
EXPENDITURES						
Personnel						
Salaries & Wages	30,864	33,997	33,997	33,997	\$17,508	\$17,508
Other Wages	-	-	-	-	-	-
Payroll Taxes	2,342	2,600	2,600	2,600	1,339	1,339
Retirement Contributions	3,704	4,080	4,080	4,080	2,101	2,101
Health & Life Insurance	5,726	8,700	8,700	8,700	4,350	4,350
Total Personnel	42,636	49,377	49,377	49,377	25,298	25,298
Operating						
Professional Services	-	-	-	-	-	-
Travel and Per diem	-	-	-	-	-	-
Postage	2,734	2,000	2,000	2,000	2,500	2,500
Recording Fees	76	250	250	250	250	250
Operating Supplies	15,568	-	-	-	5,000	5,000
Publications, Subscriptions & Memberships	-	200	200	200	500	500
Professional Development	-	-	-	-	-	-
Total Operating	18,378	2,450	2,450	2,450	8,250	8,250
TOTAL EXPENDITURES	61,014	51,827	51,827	51,827	\$33,548	\$33,548
Restricted Alarm Registration Fund Balance	48,163	43,257	31,336	31,336	34,288	34,288
TOTAL EXPENDITURES AND FUND BALANCE	109,177	95,084	83,163	83,163	\$67,836	\$67,836

Performance Measures

Council Focus Area	Performance Measure	Actual FY2024-25	Estimated FY 2025-26	Adopted FY 2026-27
F	False Alarms	713	522	600



Special Revenue Fund - Police Impact Fees

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING PUBLIC SAFETY FUND BALANCE	\$508,998	\$433,147	472,429	\$472,429	\$469,429	\$469,429
REVENUES						
Police Impact Fees	67,384	-	-	-	-	-
L.E.T.T.F. Parking Fees	3,046	-	-	-	-	-
Interest	-	-	-	-	-	-
GRANTS						
	-	-	-	-	-	-
TOTAL REVENUES	\$70,430	\$-	\$-	\$-	\$-	\$-
TOTAL SOURCES	\$579,428	\$433,147	\$472,429	\$472,429	\$469,429	\$469,429
EXPENDITURES						
OPERATING						
Professional Services-RadKids	-	-	-	-	-	-
Travel and Per diem	-	-	-	-	-	-
Operating Supplies	-	-	-	-	-	-
Professional Development-L.E.T.T.F. Parking Fees	300	3,000	3,000	3,000	3,000	3,000
TOTAL OPERATING	300	3,000	3,000	3,000	3,000	3,000
CAPITAL						
LETF	-	-	-	-	-	-
Impact Fees	106,699	-	-	-	-	-
Grants	-	-	-	-	-	-
TOTAL CAPITAL	106,699	-	-	-	-	-
TOTAL EXPENDITURES	\$106,999	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
RESTRICTED PUBLIC SAFETY FUND BALANCE	472,429	430,147	469,429	469,429	466,429	466,429
TOTAL EXPENDITURES AND FUND BALANCE	\$579,428	\$433,147	\$472,429	\$472,429	\$469,429	\$469,429



Special Revenue Fund - Park Impact Fees

Description	Actual FY2024-25	Adopted Budget FY 2025-26	Final Budget FY 2025-26	Estimated Final FY 2025-26	Proposed Budget FY 2026-27	Adopted Budget FY 2026-27
BEGINNING PARKS IMPACT FEES & GRANTS FUND BAL.	1,463,754	574,827	1,845,408	1,845,408	\$845,408	\$845,408
REVENUES						
Park Impact Fees-Improvements 1015	222,753	-	-	-	\$-	\$-
Park Impact Fees-Open Spaces 1090	158,901	-	-	-	\$-	\$-
Interest	-	-	-	-	-	-
Grants						
	-	-	-	-	-	-
	-	-	-	-	-	-
TOTAL REVENUES	381,654	-	-	-	\$-	\$-
TOTAL SOURCES	1,845,408	574,827	1,845,408	1,845,408	\$845,408	\$845,408
CAPITAL OUTLAY						
Engineering/Studies	-	-	-	-	-	-
Veterans Park	-	-	-	-	-	-
Woods	-	-	-	-	-	-
Ludovici Park	-	-	-	-	-	-
Perrine Wayside Park	-	-	-	-	-	-
Thalatta Estate Park	-	-	-	-	-	-
Pickleball Center	-	-	1,000,000	1,000,000	-	-
Palmetto Bay Park	-	-	-	-	-	-
Coral Reef Park	-	-	-	-	\$-	\$-
TOTAL CAPITAL OUTLAY	-	-	1,000,000	1,000,000	\$-	\$-
Restricted Park Impact Fees & Grant Fund Balance	1,845,408	574,827	845,408	845,408	845,408	845,408
TOTAL EXPENDITURES AND FUND BALANCE	1,845,408	574,827	1,845,408	1,845,408	\$845,408	\$845,408



Capital Improvements

Capital Improvements (CAP)

The Capital Improvements Element (CAP) implements the Village's vision by establishing a list of infrastructure projects that are tied to the adopted level of service and predicted revenues to ensure a balanced budget. The comprehensive plan contains a Capital Improvements Element designed to consider the Village's needs assessment for public facilities in order to provide exceptional customer service to the citizens and end users.

The Village will coordinate on behalf of the residents' services that are provided by other government entities. Per Florida Statute, a schedule of capital improvements shall include any publicly funded projects of federal, state, or local government and the Village will assign funding sources for future investments. The Capital Improvements Plan is evaluated yearly to update project status, rankings, funding sources, projected revenues, and cost estimates if applicable. This element includes:



Provision of High-Quality road, utility and infrastructure facilities and services

Provision of High-Quality road, utility and infrastructure facilities and services and public education facilities necessary to correct current deficiencies and accommodate new development and redevelopment for the residents and businesses for Palmetto Bay consistent with the level-of-service standards establish in this comprehensive plan.



Provision of High-Quality road, utility and infrastructure facilities and services

and public education facilities necessary to correct current deficiencies and accommodate new development and redevelopment for the residents and businesses for Palmetto Bay consistent with the level-of-service standards establish in this comprehensive plan.



Objective A: Capital Improvement Funding Availability

Ensure that adequate fiscal resources are available to ensure that public facility improvements required for existing development, redevelopment, and planned future growth can be made concurrent with development impacts.

Policies:

- **CAP I.A.1: Five-Year Capital Improvement Program**

Prepare and adopt a Five-Year Capital Improvement Program (CIP) and One-Year Capital Budget as part of the Village's annual budgeting process, along with an annual review and update, as necessary of the Capital Improvements Element (CIE). The annual update of the CIE's financially feasible Capital Improvements Schedule should demonstrate that level of service standards will be maintained during the next five-year period.

- **CAP I.A.2: Public Facilities**

Prior to the issuance of new development orders, ensure public capital revenues and/or secured developer commitments are in place to provide all public facilities at adopted level-of-service standards, including but not limited to water supply concurrency requirements.

- **CAP I.A.3: Additional Capital Revenues**

Seek grants and private development contributions, whenever possible, to provide additional capital revenues for the implementation of the Five-Year Schedule of Capital Improvements.

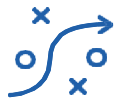
- **CAP I.A.4: Assess Impact Fees**

Assess impact fees and other appropriate techniques for new development to bear a reasonable proportionate cost for public facility improvements required by new development and partially relieve the burden for capital improvements from property tax collections and existing residents.

- **CAP I.A.5: Mitigation**

Include proportionate share mitigation methodologies in the Village's Code of Ordinances, and provide options for mitigation of impacts on public school facilities in the Village's concurrency management program and Interlocal Agreement for Public Facility Planning between the Village, Miami-Dade County Public Schools, Miami-Dade County and the Cities in Miami-Dade County, consistent with the requirements of Chapter 163, Florida Statutes. These mitigation options might include, but are not limited to, one or more of the following: contribution of land; the construction, expansion, or payment for land acquisition or construction of a permanent public school facility; or, the creation of a mitigation bank based on the construction of a permanent public school facility in exchange for the right to sell capacity credits.





Objective B: Public Facilities

Provide high-quality roads and infrastructure facilities and services, including public educational facilities necessary to meet the existing needs and accommodate planned future growth at the adopted level-of-service standards.

Policies:

• CAP I.B.1: Ensure Availability of Public Facilities

All Village decisions regarding land use planning and development will ensure the availability of public facilities and services necessary to support such development at the adopted level-of-service standards concurrent with the associated impacts by means of Village's Land Development Regulations (LDR) and in compliance with the Village's Water Supply Plan.

• CAP I.B.2: Construction of Capital Improvements

Working with road, utility, and infrastructure service providers within the Village, help ensure that necessary capital improvements are constructed for reconstruction, redevelopment and future growth.

• CAP I.B.3: Manage Land Development Process

Manage the land development process so public facility needs do not exceed the Village's ability to fund and provide, or require the provision of, needed improvements. This shall be accomplished through development and implementation of the Village LDR.

• CAP I.B.4: CIP Guidelines

Include the capital improvement projects identified in the other Elements of this Plan in the 5-Year Schedule of Capital Improvements with priority for implementation according to the following guidelines:

1. Protects public health, safety, and welfare;
2. Promotes Sustainability and Resiliency;
3. Fulfills existing legal commitments of the Village to provide facilities and services;
4. Corrects an existing public facility deficiency identified in this Plan;
5. Permits the most efficient and effective use of existing and/or future facilities;
6. Provides new capacity to accommodate future growth consistent with this Plan;
7. Prevents or reduces future improvement costs; and
8. Promotes cost effective use of time and revenue (related projects)

• CAP I.B.5: Assess Costs

Through appropriate public facility funding mechanisms and impact fees, assess new development and higher intensity redevelopment, a pro rata share of the public facility costs necessary to accommodate the impacts of the development at the adopted levels-of service. Public facilities include potable water, sanitary sewer, solid waste, drainage, parks, roadways, and public educational and cultural facilities.

• CAP I.B.6: Repair and Upgrade

Repair and upgrade capital facilities managed by the Village according to generally accepted engineering principles and guidelines, and ensure that facilities and service providers are held to the same standards.

• CAP I.B.7: School Concurrency

The Miami-Dade County Public Schools and Miami-Dade County have the responsibility for providing school concurrency related improvements and should continually seek to expand the funding sources available to meet those requirements.

• CAP I.B.8: School District Facilities Work Plan

The Miami-Dade County School Board's latest adopted district facilities work plan should be evaluated on an annual basis to ensure that the level of service standards will continue to be achieved and maintained throughout the planning period.

• CAP I.B.9: Incorporated by Reference

Incorporated by Reference. The Miami-Dade County Public Schools Facilities Work Program is incorporated by reference into this Element, except as expressly excluded during the annual adoption of the Schedule of Projects. The Village is not financially responsible for those capital projects funded, maintained and/or under the control of other agencies or jurisdictions.

• CAP I.B.10: Street Tree Master Plan

Street Tree Master Plan. Continue to implement the Village Street Tree Master Plan, dated June 21, 2006, and update the plan as needed and appropriate.





Objective C: Concurrency and Level-of-Service Standards (LOS)

Make the availability of high-quality public facilities at adopted Level of Service (LOS) Standards concurrent with the impacts of development, an important basis for future land planning and capital decisions.

Policies:

• CAP I.C.1: Support Development at Adopted LOS

Sanitary Sewer, Solid Waste, Drainage and Potable Water: As discussed in Element 6 (Infrastructure), prior to the issuance of any development order for new development or redevelopment, sanitary sewer, solid waste, drainage and potable water facilities needed to support the development at adopted Level of Service (LOS) Standards all must meet one of the following timing requirements:

1. The development order includes the condition that at the time of issuance of a certificate of occupancy or its functional equivalent, the necessary facilities and services are in place and available to serve the new development; or
2. The necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to F.S. 163.3220, or an agreement or development order issued pursuant to F.S. Chapter 380, to be in place and available to serve new development at the time of the issuance of a certificate of occupancy or its functional equivalent.

Parks & Recreation: As discussed in Element 4 (Parks, Recreation and Open Space), prior to the issuance of any development order for new development, park and recreation public facilities needed to support the development at adopted LOS standards must meet one of the following timing requirements:

1. The necessary facilities and services are in place or under actual construction; or
2. The development order includes the condition that at the time of the issuance of a certificate of occupancy or its functional equivalent, the acreage for the necessary facilities and services to serve the new development is dedicated or acquired by the Village, or funds in the amount of the developer's fair share are committed; and
 - a. The development order includes the conditions that the necessary facilities and services needed to serve the new development are scheduled to be in place or under actual construction not more than one year after issuance of a certificate of occupancy or its functional equivalent as provided in the adopted five-year schedule of capital improvements; or
 - b. The necessary facilities and services are the subject of a binding executed agreement which requires the necessary Facilities and services to serve the new development to be in place or under actual construction not more than one year after issuance of a certificate of occupancy or its functional equivalent; or
 - c. The necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to F.S. 163.3220, or an agreement or development order issued pursuant to F.S. Chapter 380, to be in place or under actual construction not more than one year after issuance of a certificate of occupancy or its functional equivalent; or
 - d. Necessary covenants are executed.



Transportation: As discussed in Element 7 (Transportation), prior to the issuance of any development order for new development or redevelopment, transportation public facilities needed to support the development at adopted LOS standards must meet one of the following timing requirements:

1. The necessary facilities and services are in place or under construction; or
2. The development order includes the conditions that the necessary facilities and services needed to serve the new development are scheduled to be in place or under actual construction not more than three years after issuance of a certificate of occupancy or its functional equivalent as provided in the adopted five-year schedule of capital improvements.
3. The necessary facilities and services are the subject of a binding executed agreement which requires the necessary facilities and services to serve the new development to be in place or under actual construction no more than three years after the issuance of a certificate of occupancy or its functional equivalent; or
4. The necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to F.S. 163.3220, or an agreement or development order issued pursuant to F.S. Chapter 380, to be in place or under actual construction not more than three years after issuance of a certificate of occupancy or its functional equivalent, or
5. Necessary covenants are executed.

The application of the above requirements must ensure the availability of public facilities and services needed to support development concurrent with the impacts of such development.

Public Educational Facilities: Prior to the issuance of any development order for new development or redevelopment impacting educational facilities, public educational facilities needed to support the development at adopted LOS standards must meet one of the following timing requirements:

1. The necessary facilities and services are in place or under actual construction within three years after issuance of final subdivision or site plan approval (or functional equivalent); or

2. The developer executes a legally binding commitment to provide mitigation proportionate to the demand for public school facilities to be created by the actual development of the priority subject to the final plat or site plan (or functional equivalent).

• CAP I.C.2: Meet or Exceed LOS

Public facilities and services must meet or exceed the LOS standards established in this Element of the Comprehensive Plan. Public facilities must be available at the adopted LOS standards when needed for development. If facilities are not available at the time of approval, development orders or permits are to be conditions on the availability of public facilities and services, or the necessary Facilities must be guaranteed either in an enforceable development agreement adopted pursuant to F.S. Chapter 163, or in development order issued pursuant to F.S. Chapter 380.

• CAP I.C.3: Evaluate

Evaluate proposed Plan amendments and requests for new development or redevelopment according to the following guidelines:

1. Will the action contribute to condition of public hazard as described in the Infrastructure Element?
2. Will the action exacerbate any existing public facility capacity deficiency, as described in the Transportation Element, Infrastructure, and recreation and Open Space, Public Educational Facilities Elements, and Water Supply Elements?
3. Will the action generate public facility demands that may be accommodated by capacity increases, which will maintain adopted level-of-service standards either planned in the Five-Year Schedule of Capital Improvements or by developer commitment?
4. Is the action consistent with the goals, objectives, and policies of the Future Land Use Element, including the Future Land Use Map?
5. If the Village provides public facilities, in part or while, is the action financially feasible pursuant to this Element?

• CAP I.C.4: Proportionate Cost

Future development will be required to contribute a proportionate cost of facility improvements to maintain required LOS standards through the payment of applicable fees and charges pursuant to Village codes and ordinances in effect at the time.



• **CAP I.C.5: Minimal Impact**

Any proposed development that is deemed to generate a minimal impact (as defined in F.S. subsection 163.3189 (6)), shall not be required to establish transportation concurrency.

• **CAP I.C.6: Amendment**

A comprehensive plan amendment shall be required to eliminate, defer, or delay construction of any facility listed in the Five-Year Schedule of Capital Improvements.



Objective D: Debt Management

Develop and implement a debt management program if necessary, to assist the Village in providing adequate and timely revenues for scheduled capital improvements.

Policies:

• **CAP I.D.1: Debt**

Incur debt within generally accepted municipal finance principles and guidelines, and only in relation to the Village's ability to pay for a new capital asset or to significantly extend the life expectancy of a capital asset.

• **CAP I.D.2: Operating Costs**

When evaluating the debt to be incurred for a facility, the increase in operating costs for that new or additional facility must also be considered.

• **CAP I.D.3: Operation and Maintenance**

The Village will not provide a public facility, nor accept the provision of a public facility by others, if it is unable to pay for the subsequent annual operation and maintenance costs of the facility.

• **CAP I.D.4: Debt Service Expenditures**

The Village's total debt service expenditures shall be no more than 10% of total revenue.

• **CAP I.D.5: Capital Indebtedness**

The Village's outstanding capital indebtedness shall be no more than five (5) percent of its property tax base.



Table CAP-1: Recommended Level of Service (LOS) Standards for the Village of Palmetto Bay

Public Facility	Level of Service Standard												
Sanitary Sewer ^A	a. The wastewater treatment plants shall operate with a physical capacity of no less than the annual average daily influent sewage flow for the preceding 12 months. b. Effluent discharged from wastewater treatment plants shall meet all federal, State, and County standards. c. The system shall maintain the capacity to collect and dispose of no less than 102 percent of annual average daily influent sewage flow for the preceding 5 years accounting for reserved capacity. The maximum daily flow shall be determined by calculating the average of the highest five single day flows for the previous 12 months. The annual average daily influent sewage flow shall be calculated as the average of the daily volume received at the facility over a 12-month period. d. The per capita Level of Service standard for sanitary sewer shall be 122 gallons per capita per day.												
Solid Waste ^A	The County Solid Waste Management System, which includes County-owned solid waste disposal facilities and those operated under contract with the County for disposal, shall, for a minimum of five (5) years, collectively maintain a solid waste disposal capacity sufficient to accommodate waste flows committed to the System through long-term interlocal agreements or contracts with municipalities and private waste haulers, and anticipated non-committed waste flows.												
Potable Water ^A	a. The potable water treatment system shall operate with a rated maximum daily capacity no less than 2 percent above the maximum finished water daily flow for the preceding year accounting for capacity that is reserved for development that is not yet completed ("reserved capacity"). The maximum finished water daily flow shall be determined by calculating the average of the highest five single day finished water flows for the previous 12 months. b. Water shall be delivered to users at a pressure no less than 20 pounds per square inch (psi) and no greater than 100 psi. Unless otherwise approved by the Miami-Dade Fire Rescue Department, minimum fire flows based on the land use served shall be maintained as follows: <table> <tr> <th>Land Use</th><th>Min. Fire Flow (gpm)</th></tr> <tr> <td>Single Family Residential Estate</td><td>500</td></tr> <tr> <td>Single Family and Duplex; Residential on Minimum lots of 7,500 sf</td><td>750</td></tr> <tr> <td>Multi-Family Residential (Low Medium Density); Semiprofessional Offices</td><td>1,500</td></tr> <tr> <td>Multi-Family Residential (Medium High Density); Hospitals; Schools</td><td>2,000</td></tr> <tr> <td>Business and Industry</td><td>3,000</td></tr> </table> c. Water Quality shall meet all federal, state, and County primary standards for potable water. d. Countywide storage capacity for finished water shall equal no less than 15% of the Countywide average daily demand. e. The per capita Level of Service standard for potable water shall be 139 gallons per capita per day.	Land Use	Min. Fire Flow (gpm)	Single Family Residential Estate	500	Single Family and Duplex; Residential on Minimum lots of 7,500 sf	750	Multi-Family Residential (Low Medium Density); Semiprofessional Offices	1,500	Multi-Family Residential (Medium High Density); Hospitals; Schools	2,000	Business and Industry	3,000
Land Use	Min. Fire Flow (gpm)												
Single Family Residential Estate	500												
Single Family and Duplex; Residential on Minimum lots of 7,500 sf	750												
Multi-Family Residential (Low Medium Density); Semiprofessional Offices	1,500												
Multi-Family Residential (Medium High Density); Hospitals; Schools	2,000												
Business and Industry	3,000												



Public Facility	Level of Service Standard
Stormwater Drainage	Stormwater facilities shall be designed to meet the design and performance standards established in Chapter 62-25, 25.025 of the Florida Administrative Code with treatment of first one inch (1") of rainfall runoff to meet water quality standards required by Chapter 62-302, 862-302.500 of the Florida Administrative Code. Were two or more standards impact a specific development, the most restrictive standard shall apply. a. Post-development runoff shall not exceed the pre-development runoff rate for a 25 year storm event, up to and including an event with a 24-hour duration. b. Treatment of the runoff from the first one inch (1") of rainfall on-site or the first half inch (0.5") of runoff, whichever is greater.
Flood Protection	The minimum acceptable Flood Protection Levels of Service (FPLOS) standards for Miami-Dade County shall be protection from the degree of flooding that would result from a duration of one day from a ten-year storm, with exceptions in previously developed canal basins, where additional development to this base standard would pose a risk to existing development. All structures shall be constructed at, or above, the minimum floor elevation specified in the federal flood Insurance Rate Maps for Miami-Dade County or as specified in Chapter 11-C of the Miami-Dade County Code, whichever is higher.
Recreation /Open Space	3.0 acres per 1,000 residents. A separate LOS of .25 acres per 1,000 residents for developments within the Downtown area.
Transportation - UIA TCEA^B	All development applications within the Urban Infill Area Transportation Concurrency Exception Area are exempt from transportation concurrency requirements; however the following level of service thresholds are established for reviewing projects within the UIA TCEA: a. The Level of Service (LOS) Standard threshold within the UIA is LOS E (100% capacity) b. Where public transit service exists in the UIA operating with headways of 20 minutes or less, roadway located less than one-half mile of the service may operate at 120% of their capacity. c. Roadways parallel to exceptional transit service (i.e. commuter rail/express bus) are defined within an acceptable level of service at 150% of their capacity. These thresholds are used for evaluation of transportation impacts; however, in all cases, only development applications that result in an increase in peak period traffic on a Strategic Intermodal System (SIS) roadway operating below the adopted level of service standard, now or in the future, would require a proposed project to implement and maintain trip reduction measure sufficient to reduce travel by single occupant automobiles so that the resultant increase in traffic volume does not exceed two percent of the defined maximum service volume.



Public Facility	Level of Service Standard
Transportation-UDB ^c	All major roadways within the Urban Development Boundary must operate at LOS D except State urban minor arterials (SUMA), which may operate at LOS E.
Schools ^c	The adopted level of service (LOS) standard for all Miami-Dade County public school facilities is 100% utilization of Florida Inventory of School Houses (FISH) Capacity (with Relocatable Classrooms). This LOS standard, except for Magnet Schools, shall be applicable in each public school concurrency service area (CSA), defined as the public school attendance boundary established by the Miami-Dade County Public Schools. The adopted LOS standard for Magnet Schools is 100% of FISH (with relocatable classrooms), which shall be calculated on a district wide basis.

Notes:

^A = These public facilities and services are provided by Miami-Dade County and are subject to the level of service standards established in the Miami-Dade County Comprehensive Development Master Plan (CDMP). The Village of Palmetto Bay Comprehensive Plan will adopt these same level of service standards to be consistent with the CDMP.

^B = UIA TCEA denotes the Urban Infill Area Transportation Concurrency Exception Area. The section of Palmetto Bay located east of SW 77th Avenue is part of the Miami-Dade County UIA TCEA.

^C = These public educational facilities are provided by the Miami-Dade County Public Schools and these standards were established through the "Amended and Restated Interlocal Agreement for Public School Facilities in Miami-Dade County."

PLAN MONITORING, EVALUATION AND APPRAISAL

The Village of Palmetto Bay will formally evaluate and appraise this Comprehensive Plan every 5-7 years, pursuant to State Statute, beginning with the original Plan adoption in 2005 under the 1985 State Growth Management Act, as amended. The components of this comprehensive process are the updating of socioeconomic and development data, which is evaluated to determine if projections were accurate and what trends have developed over the past five years. The Goals, Objectives, and Policies of the adopted Plan are then examined for updating, compliance with current law and introduction of new initiatives for the next planning period. Village staff will also conduct annual monitoring of Plan implementation with respect to goals, objectives and policies as part of the budgeting process.

Public participation is built into the entire process, which results in a final Evaluation and Appraisal Report (EAR) that is reviewed and adopted by the Local Planning Agency and Village Council, and transmitted to the Florida Department of Commerce for review. Once the final EAR is approved by all agencies, EAR-based amendments are initiated.

FIVE-YEAR SCHEDULE OF CAPITAL IMPROVEMENTS

The Village of Palmetto Bay's schedule of capital improvements is published annually as part of the Capital Improvement Program. It presents key information related to the future projects proposed in various elements of this Comprehensive Plan. Table 1 through 4 of the Capital Improvement Program outlines the Revenue Sources available to fund each capital improvement, the year the project is projected to be implemented, compliance with Goals, Objectives and Policies of the Comprehensive Plan and project-related expenses over the next five (5) years



Implementation Snapshot



Prepare and adopt a Five-Year Capital Improvement Program (CIP) and Capital Budget as part of the Village's annual budgeting process, along with an annual review and update, as necessary of the Capital Improvements Element (CIE).



Include proportionate share mitigation methodologies in the Village's Code of Ordinances



The village will continue to implement the Street Tree Master Plan and passive swale area stormwater improvements.



VILLAGE OF PALMETTO BAY CAPITAL IMPROVEMENT PROGRAM (CIP)
PUBLIC SERVICES FY 2025-26 through FY 2029-30

Project Description	Lead Department	Status	Funding Source	2025-26	2026-27	2027-28	2028-29	2029-30	5 Year Total
Public Services Department									
US-1 downtown street lighting -- Phase study, design, construct	Public Services	Future	DOT- Village	\$0	\$50,000	\$100,000	\$100,000	\$100,000	\$350,000
Roadway Resurfacing Village Wide	Public Services	On-going	Special Revenue Fund - Transportation	\$150,000	\$150,000	\$100,000	\$100,000	\$100,000	\$600,000
ADA-Compliant Sidewalks	Public Services	On-going	Special Revenue Fund - Transportation	\$200,000	\$200,000	\$150,000	\$100,000	\$100,000	\$750,000
Traffic Calming Various Locations (prioritized in Traffic Calming Plan)	Public Services	On-going	Special Revenue Fund - Transportation	\$150,000	\$150,000	\$100,000	\$100,000	\$100,000	\$600,000
Localized Drainage Improvements	Public Services	Programmed	Special Revenue Fund - Capital Projects	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Circulator/ Freebee - Route Improvements/post Busway study, realignment	Public Services	Future	MPO TDM-Local match	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Bus Benches, Bus Shelters and Amenities	Public Services	On-going	TBD	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$200,000
Safe Routes to School Improvements (Implementation of study)	Public Services	Future	MPO-Local match	\$0	\$100,000	\$100,000	\$100,000	\$0	\$300,000
Safe Routes to Parks Improvements (Implementation of study)	Public Services	Future	TBD	\$0	\$0	\$100,000	\$100,000	\$100,000	\$300,000
Bicycle Lane SW 82 AV (from SW 160 St to SW 152 St)	Public Services	Programmed	Special Revenue Fund - Transportation	\$175,000	\$225,000	\$0	\$0	\$0	\$400,000



Project Description	Lead Department	Status	Funding Source	2025-26	2026-27	2027-28	2028-29	2029-30	5 Year Total
Village Hall Painting	Public Services	Programmed	Special Revenue Fund - Capital Projects	\$65,000	\$7,500	\$7,500	\$7,500	\$7,500	\$95,000
Traffic Studies Main Corridors	Public Services	Programmed	Special Revenue Fund - Transportation	\$65,000	\$65,000	\$35,000	\$0	\$0	\$165,000
Freebee Service Expansion	Public Services	Programmed	Special Revenue Fund - CITT - Transit	\$305,000	\$305,000	\$0	\$0	\$0	\$710,000
Tree Planting Main Corridors	Public Services	Programmed	Special Revenue Fund - Capital Projects	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Drainage Sub-Basin 43 (SW 165th Ter, N. of SW 168th St, W. of SW 72th Av, E. of SW 77th Av)	Public Services	On-going	Grants/State Appropriations	\$750,000	\$750,000	\$0	\$0	\$0	\$1,500,000
Drainage Sub-Basin 44 (S of SW 164 St, N of SW 166 St, W of SW 72 Ave, E of SW 77 Ave)	Public Services	On-going	Grants/State Appropriations	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Drainage Sub-Basin 41 (S of SW 173 St, N of SW 174 St, W of Old Cutler Rd, E of SW 77 Ave)	Public Services	On-going	Grants/State Appropriations	\$770,000	\$500,000	\$0	\$0	\$0	\$1,270,000



Project Description	Lead Department	Status	Funding Source	2025-26	2026-27	2027-28	2028-29	2029-30	5 Year Total
Drainage Sub-Basin 11 (S of SW 152, N of SW 156 St, W of 89 Ave, E of Dixie Hwy)	Public Services	On-going	Grants/State Appropriations	\$0	\$1,530,000	\$0	\$0	\$0	\$1,530,000
Drainage Sub-Basin 12 (S of SW 168 St, N of SW 170 Terr, W of Old Cutler Rd, E of SW 76 Ave)	Public Services	On-going	Grants/State Appropriations	\$799,000	\$0	\$0	\$0	\$0	\$799,000
Drainage Sub-Basin 39 (S of SW 170 Terr, N of SW 173 St, W of Old Cutler Rd, E of SW 77 Ave)	Public Services	On-going	Grants/State Appropriations	\$0	\$0	\$1,020,000	\$0	\$0	\$1,020,000
Drainage Sub-Basin 42 (S of SW 168TH St, N of SW 171 St, W of SW 76 Ave, E of SW 77 Ave)	Public Services	On-going	Grants/State Appropriations	\$0	\$0	\$0	\$930,000	\$0	\$930,000
SW 92ND Avenue Complete Street Project	Public Services	On-going	Special Revenue Fund - Transportation Grants	\$549,157	\$0	\$0	\$0	\$0	\$549,157
Public Services Site Improvement Project	Public Services	Programmed	Special Revenue Fund - Capital Projects	\$480,000	\$0	\$0	\$0	\$0	\$480,000
Traffic Circle SW 144th. St & Sw 82nd. Ave	Public Services	Programmed	Special Revenue Fund - Transportation Grants	\$0	\$100,000	\$375,000	\$125,000	\$0	\$600,000
Franjo Road west of US-1 Complete Street add bike lane, lighting (north side)	Public Services	Future	TBD	\$0	\$0	\$100,000	\$150,000	\$150,000	\$400,000
Old Cutler Trail intersection upgrades (add ped and bike crosswalks, village lighting, curbing/ bioswales)	Public Services	Future	DOT SS4A-MDC-Village	\$0	\$0	\$50,000	\$50,000	\$50,000	\$150,000



Project Description	Lead Department	Status	Funding Source	2025-26	2026-27	2027-28	2028-29	2029-30	5 Year Total
Downtown Sidewalk Connectivity, Maintenance, Repairs	Public Services	Future	DOT SS4A-MPO- Village	\$0	\$0	\$25,000	\$25,000	\$25,000	\$75,000
Restriping roadway-drive-way intersections, cross-walks, reflectors, signage around schools	Public Services	Future	DOT SS4A-Village	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Restriping roadway-drive-way intersections, cross-walks, reflectors, signage around parks	Public Services	Future	DOT SS4A-Village	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Pedestrian Improvements across canals	Public Services	Future	DOT SS4A-Village, MDC, MPO	\$0	\$0	\$25,000	\$25,000	\$25,000	\$75,000
Stormwater Vac-Con Operations	Public Services	On-going	Special Revenue - Stormwater	\$200,000	\$225,000	\$225,000	\$250,000	\$250,000	\$1,150,000
Public Services Cost Subtotal									\$16,648,157



VILLAGE OF PALMETTO BAY CAPITAL IMPROVEMENT PROGRAM (CIP)

PARKS DEPARTMENT FY 2024-25 through FY 2028-29

Project Description	Lead Department	Status	Funding Source	2025-26	2026-27	2027-28	2028-29	2029-30	5 Year Total
Parks Department Projects									
CRP- Multipurpose Building/Tennis Shop	Parks	Programmed	Village	\$5,192,926	\$0	\$0	\$0	\$0	\$5,192,926
CRP-Expanded Playground/Improvements	Parks	Programmed	TBD	\$350,000	\$0	\$0	\$1,755,600	\$0	\$2,105,600
CRP-Walking Trails Repairs and Improvements	Parks	Programmed	DEP Grant/Village	\$800,000	\$0	\$0	\$0	\$0	\$800,000
RP- Pine Rockland Restoration & Management	Parks	Programmed	Village	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Pine Rockland & Other Parks Preservation lands exotic invasive removal	Parks	Annual	Village	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$100,000
Covered Pedestrian Connection from Multi-Purpose Building to Concessions	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$640,000	\$640,000
Gymnasium Construction Option	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$4,500,000	\$4,500,000
Pickleball Facility - Design & Construction	Parks	Programmed	Village	\$1,200,000	\$1,000,000	\$0	\$0	\$0	\$3,300,000
Additional Volleyball Court	Parks	Completed	Village	\$143,000	\$0	\$0	\$0	\$0	\$143,000
Frisbee Golf	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$24,500	\$24,500
Canal Water Feature	Parks	Future	TBD	\$0	\$0	\$0	\$15,000	\$0	\$15,000
Canoe Launch/Paddle Boat/Storage	Parks	Future	TBD	\$0	\$0	\$45,000	\$0	\$0	\$45,000
Police - Boat Dock	Parks	Programmed	Village	\$180,000	\$0	\$0	\$0	\$0	\$180,000
CRP-Dumpster Enclosure	Parks	Future	Village	\$0	\$0	\$25,000	\$0	\$0	\$25,000
PBP-Redesign/Upgrades Playground	Parks	Future	TBD	\$0	\$0	\$1,935,000	\$0	\$0	\$1,935,000
PBP-Splash Pad	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$450,000	\$450,000
PBP- Expanded Basketball Courts (3)	Parks	Future	TBD	\$0	\$0	\$0	\$110,000	\$0	\$110,000
PBP- Skate Park Improvements	Parks	Programmed	TBD	\$450,000	\$0	\$0	\$0	\$0	\$450,000



Project Description	Lead Department	Status	Funding Source	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total
PBP-Enhanced Landscape	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$100,000	\$100,000
PBP- Modify Parking lot expansion	Parks	Future	TBD	\$0	\$0	\$0	\$144,000	\$0	\$144,000
PBP-Scoreboards	Parks	Completed	Village	\$109,197	\$0	\$0	\$0	\$0	\$109,197
PBP-Park Drive- Interior Access Road (including west side fence, entry feature and gates)	Parks	Completed	Village	\$25,000	\$0	\$0	\$0	\$0	\$25,000
PBP-Mower	Parks	Programmed	Village	\$47,560	\$0	\$0	\$0	\$0	\$47,560
PBP-Irrigation	Parks	Programmed	Village	\$100,000	\$900,000	\$0	\$0	\$0	\$900,000
PBP-Golf Cart Access	Parks	Completed	Village	\$10,000	\$0	\$0	\$0	\$0	\$10,000
PBP- Community Facility Building w/ Indoor Gymnasium	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$5,500,000	\$5,500,000
PBP- Pineland Preserve	Parks	Future	TBD	\$0	\$0	\$0	\$120,000	\$0	\$120,000
PBP- Labyrinth/Sensory Garden	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$204,000	\$204,000
PBP- Dog Park	Parks	Future	TBD	\$0	\$0	\$200,000	\$0	\$0	\$200,000
PBP- Shared Storage Area w/PS	Parks	Future	TBD	\$0	0	\$500,000	\$0	\$0	\$500,000
PBP- New Outdoor Exercise Stations	Parks	Future	TBD	\$0	\$0	\$0	\$75,600	\$0	\$75,600
PBP – Safety Netting behind field #1 (Playground)	Parks	Future	TBD	\$0	\$50,000	\$0	\$0	\$0	\$50,000
PBP-Pickleball Center	Parks	Programmed	Village	\$1,724,513	\$1,224,513	\$0	\$0	\$0	\$2,949,026
PWS- Recontour Lake Bank	Parks	Future	TBD	\$0	\$0	\$0	\$160,000	\$0	\$160,000
PWS- Seating Areas	Parks	Future	TBD	\$0	\$24,000	\$0	\$0	\$0	\$24,000
PWS- ADA Bathroom w/ Grooming Building	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$270,000	\$270,000
PWS- Improved Walkways	Parks	Future	TBD	\$0	\$80,000	\$0	\$0	\$0	\$80,000
PCH- New Impact Windows	Parks	Future	TBD	\$0	\$35,000	\$0	\$0	\$0	\$35,000



TE-design/build pier/gazebo	Parks	Future	TBD	\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000
TE-Repave/Stripe/Curbing -Parking Lot	Parks	Programmed	Village	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Project Description	Lead Department	Status	Funding Source	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total
TE-Chair Lift- Carriage House	Parks	Programmed	Village	\$15,000	\$0	\$0	\$0	\$0	\$15,000
TE-Replace Patio Pavers	Parks	Programmed	Village	\$50,000	\$0	\$0	\$0	\$0	\$50,000
TE- Walkway along Canal	Parks	Future	TBD	\$0	\$0	\$0	\$144,000	\$0	\$144,000
TE- Event Stage area	Parks	Future	TBD	\$0	\$250,000	\$0	\$0	\$0	\$250,000
TE- Indoor Multipurpose Room/Space	Parks	Future	TBD	\$0	\$0	\$990,000	\$0	\$0	\$990,000
TE- New Pedestrian Bridge	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
Veterans Park	Parks	Programmed	Village	\$2,500,000	\$2,500,000	\$2,500,000	\$0	\$0	\$7,500,000
LP- ADA Bathroom - 2nd Floor	Parks	Future	TBD	\$0	\$0	\$0	\$50,000.00	\$0	\$50,000
LP- Elevator Improvements	Parks	Future	TBD	\$0	\$60,000.00	\$0	\$0	\$0	\$60,000
LP- Planter Wall Barrier	Parks	Future	TBD	\$0	\$0	\$15,000.00	\$0	\$0	\$15,000
LP- Fence - Rear of property	Parks	Future	TBD	\$0	\$0	\$0	\$0	\$20,000.00	\$20,000
The Woods Park- (5- year plan)	Parks	Programmed	Village Possible Grant	\$200,000	\$200,000	\$150,000	\$100,000	\$100,000	\$750,000
The Woods- Perimeter Walking Path, benches, signage, and waste receptacles.	Parks	Future	Village	\$0	\$252,000	0	\$0	\$0	\$252,000
Parks Department Assessment	Parks	Programmed	Village	\$25,000	\$0	\$0	\$0	\$0	\$25,000
All parks- add trees, nature preserve area, bioswales, butterfly gardens with educational signage	Parks	Future	TBD	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000



All parks- Recycling bins (next to every existing trash can)	Parks	Future	TBD	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
Parks- Bike Repair Stations and bike racks	Parks	Future	TBD	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Parks- additional water fountains and bottle refill stations	Parks	Future	TBD	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$10,000
Parks Cost Subtotal									\$45,970,409



VILLAGE OF PALMETTO BAY CAPITAL IMPROVEMENT PROGRAM (CIP)

FY 2025-26 through FY 2029-30

Project Description	Lead Department	Status	Funding Source	2025-26	2026-27	2027-28	2028-29	2029-30	5 Year Total
ID/ Branding (US-1 Lights) Downtown US-1 Overlay Study (Phase I- Dtrwn, Phase II North end, Phase III middle)	Capital Projects	Future	TBD	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$200,000
Maintenance Entry Monu- ments @ US1 Entry Points Existing entry monuments need maintenance- solar lights, plants, palms.	Capital Projects	Future	TBD	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Entry Monuments @ Franjo, 97 Av, 87nd Av south entrances	Capital Projects	Future	TBD	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Entry Monuments @ 82 Av, Palmetto Rd, Old Cutler north entrances	Capital Projects	Future	TBD	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Maintenance of existing traffic circles (art, fountains, landscape, signage, striping, reflectors, lighting	Capital Projects	Future	TBD	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Capital Projects Subtotal									\$355,000
Total Village Capital Cost									\$62,973,566



Debt



General Fund Debt

GENERAL LONGTERM DEBT ROLLFORWARD

September 30, 2024

Date	Description	Duration	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
08/24/2021	Village Hall 2021A	240 Months	8,205,000	0	(345,000)	7,860,000	375,000
	Issuance Premium		<u>1,488,530</u>	<u>0</u>	<u>(87,561)</u>	<u>1,400,969</u>	<u>87,561</u>
	Total Bonds Payables		<u>9,693,530</u>	<u>0</u>	<u>(432,561)</u>	<u>9,260,969</u>	<u>462,561</u>
10/28/2015	Hancock Bank 2015	180 Months	642,226	0	(86,046)	556,180	85,110
	Leases (Right-of-use asset)	84 Months	35,189	38,650	(13,049)	60,790	14,489
	Capital Leases (direct borrowing)	48 Months	81,962	0	(42,106)	39,856	39,387
	Total Leases		<u>117,151</u>	<u>0</u>	<u>(55,155)</u>	<u>100,646</u>	<u>53,876</u>
	Total Long-Term Liabilities		<u>10,452,907</u>	<u>0</u>	<u>(573,762)</u>	<u>9,917,795</u>	<u>601,547</u>

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, 2024, were approximately \$649,000. The total principal and interest remaining on the bonds is \$10,583,450. The bonds are payable semi-annually over 20 years with principal amounts ranging from \$649,000 to \$656,000 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
2025*	0	297,100	297,100
2026	365,000	282,900	647,900
2027	375,000	268,100	643,100
2028	390,000	252,800	642,800
2029	405,000	236,900	641,900
2030-2034	2,295,000	921,700	3,216,700
2035-2039	2,785,000	426,375	3,211,375
2040-2041	<u>1,245,000</u>	<u>37,575</u>	<u>1,282,575</u>
Total	<u>\$7,860,000</u>	<u>\$2,723,450</u>	<u>\$10,583,450</u>

* 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 \$98,000 and \$109,000, respectively. The total principal and interest remaining on the bonds is \$603,050. 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 \$69,000 to \$97,000 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
2025*	0	6,560	6,560
2026	85,109	12,116	97,225
2027	89,544	10,056	99,600
2028	94,138	7,890	102,028
2029	93,203	5,680	98,883
2030-2031	<u>194,186</u>	<u>4,568</u>	<u>198,754</u>
Total	<u>\$556,180</u>	<u>\$46,870</u>	<u>\$603,050</u>

* 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, 2024, 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, 2024, is \$47,964 net of accumulated amortization of \$20,556.

On November 9, 2023, the Village entered into a 5-year lease as a Lessee related to the acquisition of a vehicle for use in the Capital Projects Fund. An initial lease liability was recorded in the amount of \$38,650 in the current year. As of September 30, 2024, the value of the lease liability is \$32,210. A total of principal and interest payments made during the fiscal year was \$9,245. The Village is required to make monthly fixed payments of \$644 through fiscal year 2029. The value of the right-of-use asset as of September 30, 2024, is \$38,650, net of accumulated amortization of \$7,730.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2024, were as follows:

Fiscal Year ending September 30,	Principal	Interest	Total
2025	\$14,489	\$2,689	\$17,178
2026	14,644	2,672	17,316
2027	14,801	2,653	17,454
2028	14,962,	2,635	17,597
2029	1,894	437	2,331
Total	<u>\$60,790</u>	<u>11,086</u>	<u>\$71,876</u>

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 (168,895)

Carrying Value \$46,684

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,

2025	44,958
2026	<u>521</u>
Total minimum lease payments	45,479
Less: amount representing interest	<u>5,623</u>
Total principal outstanding amount	<u>\$39,856</u>

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, 2024, the value of the subscription arrangements liability was \$1,917 Principal and interest payments made during the fiscal year totaled \$10,365. Required annual fixed payments for the 2 subscription arrangements is \$1,923. The value of the subscription arrangements as of September 30, 2024 is \$21,986 with accumulated amortization of \$21,986.

The future minimum subscription obligations and the net present value of these minimum lease payments as of September 30, 2024, were as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2025	<u>1,917</u>	<u>6</u>	<u>1,923</u>
TOTAL	<u>\$1,917</u>	<u>\$6</u>	<u>\$1,923</u>

VILLAGE OF PALMETTO BAY NON-AD VALOREM REVENUE ANTI-DILUTION TEST

	2020	2021	2022	2023	2024	Prior Two Year Average
Total Revenues	\$20,602,819	\$23,374,285	\$27,013,159	\$35,803,765	\$30,078,950	\$32,941,358
Less: Ad-Valorem	(6,449,589)	(6,816,609)	(7,812,046)	(8,391,363)	(9,556,131)	(8,973,747)
Total Non-Ad Valorem Revenues	14,153,230	16,557,676	19,201,113	27,412,402	20,522,819	23,967,611
Less: Restricted Revenues						
Grant Fund	(2,506,550)	(2,275,096)	(4,203,413)	(10,613,099)	(1,821,935)	(6,217,517)
Transportation Fund	(1,590,951)	(1,824,527)	(2,132,392)	(2,359,960)	(2,404,516)	(2,382,238)
Capital Projects Fund	(26,056)	(4,155)	(9,166)	(53,560)	(293,783)	(173,672)
Stormwater Fund	(685,719)	(894,474)	(863,476)	(883,237)	(910,360)	(896,799)
Other/Nonmajor Governmental Funds	(1,276,200)	(2,892,355)	(1,685,310)	(1,666,254)	(2,818,592)	(2,242,423)
Adjusted Non-Ad Valorem Revenues	8,067,754	8,667,069	10,307,356	11,836,292	12,273,633	12,054,963
Expenditures						
Essential Services Expenditures						
General Government	3,082,152	3,097,110	3,484,964	3,881,298	5,892,206	4,886,752
Public Safety	8,022,549	7,949,824	6,178,259	2,138,164	10,494,399	6,316,282
Total Essential Services Expenditures	11,104,701	11,046,934	9,663,223	6,019,462	16,386,605	11,203,034
Less: Ad Valorem Revenues Available to pay Essential Expenditures	(6,449,589)	(6,816,609)	(7,812,046)	(8,391,363)	(9,556,131)	(8,973,747)
Adjusted Essential Services Expenditures	\$4,655,112	\$4,230,325	\$1,851,177	(\$2,371,901)	\$6,830,474	\$2,229,287
Net Non-Ad Valorem Revenues available for Debt Service	\$3,412,642	\$4,436,744	\$8,456,179	\$14,208,193	\$5,443,159	\$9,825,676
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	\$9,825,676
Maximum Annual Non-Ad Valorem Debt Service	\$754,983
Coverage	1301.44%

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 Government Funds						\$32,941,358
Maximum Annual Non-Ad Valorem Debt Service	\$1,002,788	\$1,002,788	\$754,983	\$754,983	\$754,983	\$754,983
Percentage						2%

Legally Available Non-Ad Valorem Revenue after MADS	\$2,409,854	\$3,433,956	\$7,701,196	\$13,453,210	\$4,688,176	
Test 3 - Existing Coverage after 2010 Bonds 1.5X	3.40	4.42	11.20	18.82	7.21	

	Principal	Interest	Annual Debt Service
Library	83476	19662	103138
Village Hall ³	463947	187898	651845
Street Sign ²	208333	53535	0
Stormwater ¹	99018	26770	0
QNIP ¹	154992	32727	0
	1009766	320592	754983

NOTE 1 Street Sign loan paid off as of September 30, 2019

NOTE 2 Village Hall bond refinanced Aug 4, 2021, Prior \$1,002,788

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 life 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

