



# TOWN OF CUTLER BAY

## ADOPTED BUDGET 2018-19



Town Mission Statement: The Town Council will work to make Cutler Bay an excellent place to live, work and play. Cutler Bay's government will be creative, responsive and respectful in providing innovative and cost-effective services to the community.



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# Introduction

## Town Leadership

The Town of Cutler Bay is governed by a five-member Town Council and operates under the Council-Manager form of government. Three Council Members are elected to represent specific residential areas (Seats 1, 2 & 3) and must reside in their respective area. The Vice Mayor and the Mayor are elected at-large and may reside anywhere within the Town. Town Council elections are non-partisan. As the legislative body of the Town, the Town Council determines policy, adopts the annual budget and adopts legislation.

The members of the Town Council also serve as the Local Planning Agency. In this capacity, the Town Council is responsible for the Town's Comprehensive Development Master Plan and Land Development Regulations.

- The **Mayor** is recognized as the head of the Town government, presides at all Town Council meetings, appoints all committees, and presents an annual State of the Town address.
- The **Vice Mayor** is tasked with the responsibility of performing all functions of the office of the Mayor should that individual be absent or become incapacitated. The position is elected at-large.

The Town is divided into three (3) residential areas. A Council Member is elected to a Seat from each residential area. The residential areas corresponding to each Seat are generally set forth below:

- **Council Member Seat 1** - The northern boundary is SW 184 Street and extends to the east to 97th Avenue and Franjo Road, to the centerline of Old Cutler Road to SW 216 Street and Black Creek Canal to the south, and west to the Busway.
- **Council Member Seat 2**- The northern boundary is SW 184 Street and extends east to Biscayne National Park, south to 207th Street, and west to Franjo Road and 97th Avenue.
- **Council Member Seat 3**- The northern boundary is SW 207th Street and extends east to Biscayne National Park, south to SW 232nd Street and west to Old Cutler Road.



# Mayor



**Tim Meerbott** began serving as one of the original Council Members in 2006, and was elected as Mayor in November 2018.

Mayor Meerbott has deep roots in the Cutler Bay community, living here since he was a baby. While growing up, his parents, Glenda and Ed, who were very active members in their community, taught him an important lesson: *“If you want the world to be a better place, you can’t wait for someone else to do it.”*

And that is just what he decided to do—work toward making Cutler Bay a better place to live, work and play. He has the honor of being the first Town Council Member of Cutler Bay to have ever been sworn into office, a position he held from 2006-2010. Some of the highlights of his

extensive involvement with the Town include being a member of the Town’s Charter Committee in 2014 and 2018, a Town Business Liaison from 2006-2010, and Co-Creator and Chair of the South Dade Municipal Coalition, among many other achievements.

Some may say, however, that his greatest achievement was his sponsorship of the Green Initiative that allowed golf carts to ride through the Town’s streets—something that has become a staple of this community.

Mayor Meerbott believes this Town is a wonderful place to raise a family. He raised his two sons, Lance and Kyle, now in their 20s, in Cutler Bay—along with his wife of 28 years, Cosette, an elementary school teacher who passed away on September 22, 2015. He understands the character and small-town feel that our community has and works hard to preserve it.

In addition to his heavy involvement with the Town, Mayor Meerbott has also participated in many schools' sports teams and faith-based organizations. He holds a Bachelor of Science Degree in Economics from Florida International University and is currently a Senior Division Manager for Allstate Corporation—where he has worked for the past 30 years.



## Vice Mayor

**Sue Ellen Loyzelle** began serving as Council Member for the Town of Cutler Bay in 2010, and was elected as Vice Mayor in November 2016.

Vice Mayor Loyzelle is the Executive Director of Government Relations and Grants for the YMCA of South Florida. The Vice Mayor and her staff team have secured over 50 million dollars in grants to serve the needs of Miami-Dade, Broward and Monroe Counties. She has worked for the YMCA for the past 30 years, receiving honors and recognition for her commitment and dedication including: American Cancer Society's "Woman of the Year" for her work with Disaster Recovery at the YMCA and the Association of YMCA Professionals "Christian Emphasis Award" for her dedication to the mission of the YMCA. Her commitment to the health of our Town started early. An avid, competitive volleyball and softball player, she earned a spot-on Florida's St. Leo College volleyball and softball teams. This led to earning her Bachelor of Arts Degree in Physical Education/Leisure Service Administration, a perfect match for improving the health and well-being of our Town.



Through her service as an elected official she has taken an active role as a member of the Miami-Dade Age Friendly Initiative Advisory Committee, a committee member for both the Miami-Dade League of Cities and Chamber South's Transportation Committee, and serves as Council Liaison for the Town's Communities for a Lifetime Committee (CFAL). The purpose of CFAL is to use existing resources and state technical assistance to make improvements in housing, business partnerships, community education, employment, transportation, volunteer opportunities and recreation for active adults.

Vice Mayor Loyzelle is a graduate of the inaugural class of The Good Government Initiative whose mission is to cultivate leaders of excellence in South Florida through the development and training of elected officials. She is also a 2011 graduate of Leadership Miami, an annual program sponsored by the Greater Miami Chamber of Commerce.

She has been an active member of the Kiwanis Club since 1989 serving as President, Board Member and Committee Member over her many years of service. Contribution through service to the community is a life-long belief for Vice Mayor Loyzelle; one that she takes to heart and applies to her commitment to the Cutler Bay community. Her career and community involvement have centered on the principles of duty, commitment and the creation of opportunity through education and service. These are the guiding principles that she continues to apply on a daily basis, as she serves the residents of our town.



A South Florida native born in Hollywood and raised in Pembroke Pines, she relocated to South Miami-Dade in 1986. She has enjoyed being a resident of the Greater Cutler Bay area for over 25 years.



# Council Member Seat 1



**Robert "BJ" Duncan** began serving as Council Member Seat 1 for the Town of Cutler Bay in November 2018.

Council Member Duncan received a Bachelor of Fine Arts in Theatre from Florida International University in 2009, and has since also received a Masters of Public Administration with an emphasis on Public Finance, Procurement & Contract Management from Florida International University in 2017.

Council Member Duncan is the Building Operations Coordinator for the Department of Theatre at Florida International University, where he began working in 2012. He has previously worked

as an interim instructor for Miami-Dade County Public Schools, and currently serves as Technical Director for Zoetic Stage at the Adrienne Arsht Center for Performing Arts. In 2015, Council Member Duncan was appointed to the Town's Education Advisory Committee (EAC) where he served as Secretary from 2015-2017, and as Chair from June 2017 until he was elected to the Town Council in November 2018.



Council Member Duncan is very passionate about improving the arts and educational footprint within the Town, as well as protecting our sensitive environment and community charm that Cutler Bay is known for. The opportunity to serve on this Town Council is exciting and humbling, and Council Member Duncan looks forward to working tirelessly for every resident of our Town.

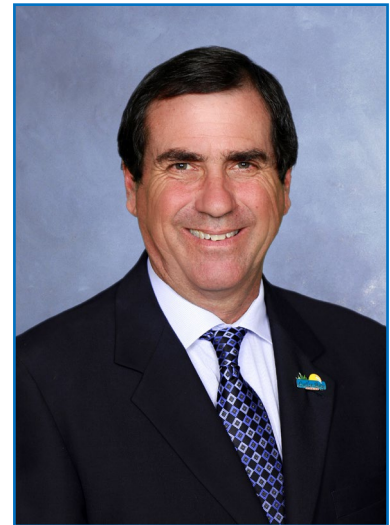
Council Member Duncan is a proud lifelong resident of Cutler Bay. He recently married his fiancé Amy, with whom they have three (3) small dogs, and enjoy of the amenities the Town has to offer.



# Council Member Seat 2

**Michael P. Callahan** began serving as Council Member for the Town of Cutler Bay in November 2016.

Council Member Callahan’s past involvement in our Town includes, past President of the Spartan Band Parents Association and current President of the Miami Southridge Alumni Association, Past President of the PTA for Whispering Pines Elementary School, and past President of the COAST Academy Parents Association. In addition, from 2009-2016 Council Member Callahan served as a Committee Member on the Town’s Parks & Recreation Advisory Committee, and from 2010-2016, he chaired the Committee.



With over 30 years of experience in Theater, Broadcast and Facility Management, and holding a license with the State of Florida as a Building Contractor, his career has included managing large corporate facilities, as well as managing new builds to include restaurants, health care facilities, retail warehouses and shipping facilities.



In his spare time, Council Member Callahan enjoys playing golf and attending the Florida Panthers hockey games as a season seat holder. Additionally, he authored a children’s book, “Daddy Daddy it’s Time for Bed” in 2009 when his youngest son was 5 years old and, along with collaborator Ben Shelfer, co-wrote a musical “What Might Have Been” based on the movie “It’s a Wonderful Life” back in 1988, which featured 19 original songs and was premiered here in Miami.

Council Member Callahan is committed to the early visions of Cutler Bay that lead us to incorporation, including managing development. He is passionate about continued improvements and expansion of our parks along with continued support and encouragement of our business community. He feels that with these visions in place, we can continue to make Cutler Bay a great place to live, work and play.

Council Member Callahan has been a resident of Cutler Bay since 1977 moving here as a young man with his parents, brother and sister, after his father’s retirement serving 27 years in the Air Force. He has three (3) wonderful children named Casey, Derek, Connor and a grandson, Carter.







## Council Member Seat 3



Roger Coriat began serving as Council Member for the Town of Cutler Bay in 2014, and was re-elected in November 2018.

Council Member Coriat has been a resident of South Florida since 1977, and of Cutler Bay since 2009. He studied at the University of Miami, where he earned his Bachelor's and Master's degrees in History. He teaches Contemporary World History and Theory of Knowledge in the International Baccalaureate program at John A. Ferguson High School. He has been an educator at the high school and college level for over twenty years.

The Coriat family (Roger, his wife Jessica, and their two (2) children Sarah and David) enjoy all that Cutler Bay and South Florida have to offer, whether fishing in the Keys, visiting farmers markets in the Redlands, or enjoying dinner at local restaurants. Council Member Coriat and Jessica have both dedicated their careers to social service, and believe education is the best way to guarantee a promising future. Jessica is a lifelong resident of South Dade.



Council Member Coriat serves as Town Council Liaison to the Education Advisory Committee (EAC), which he was a member of prior to joining the Town Council in 2014. Maintaining academic excellence in our town's schools, and cultivating a successful partnership between the town and school district, are key priorities for him. Another major goal is to preserve the natural health and beauty of our town's environment, curbing the harmful impact of overdevelopment while allowing for responsible growth. Ultimately it is the people of Cutler Bay, and not outside interests, that must be represented.

# Town Manager Executive Message

October 1, 2018

Dear Mayor and Council Members, Residents and Community Leaders:



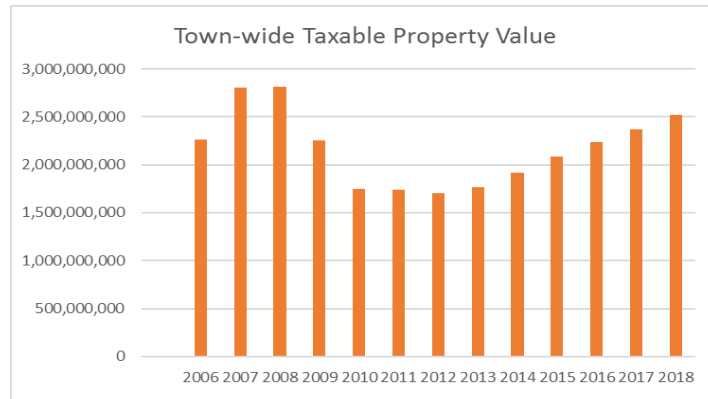
The purpose of my introductory letter is to provide the Community with a framework for our adopted Fiscal Year 2018-19 budgeting process.

The Town’s 2018-19 certified property tax roll reflects an approximate 6.18% *increase* in Town-wide property values from the previous fiscal year. This is certainly a positive economic indicator of our recent increase in both residential and commercial property developments. As you may recall, the FY 2010 through FY 2013 tax years resulted in property value declines of approximately 20%, 23%, 0.6%, and 1.7%, respectively. The trends in the past six (6) years seem to indicate that the real estate market has stabilized and continues to grow within our Town, with the FY 2014 through FY 2019 tax years reflecting property value *increases* of approximately **3.77%**, **8.07%**, **8.82%**, **7.38%**, **6.1%**, and **6.18%**, respectively.





The following chart displays the Town’s property values since 2006:



Over the past decade, legislation passed at the State level has negatively impacted the Town’s property tax revenues. These changes were exacerbated by the effects of the general economic downturn in the United States but, through prudent management and cost control, the Town was able to weather the multi-year decreases in our property tax revenues. New building activity has increased within our Town the past six (6) fiscal years which has brought positive growth in our property values.

In November 2018, a State ballot measure that would have provided for additional Homestead exemptions for certain qualifying properties *failed* to pass. Had it passed, this measure would have had a significant negative impact on the Town’s property tax revenues commencing with the FY 2019-20 budget year.

During the July 18, 2018 Town Council Meeting, the Town Council established the proposed millage rate “cap” at **\$2.4739** per thousand (Resolution No. 18-56) of assessed property values. As required by State statute, in addition to setting the proposed millage rate, the Resolution established the dates and times for our first and second public Budget Hearings: September 4 and September 17, 2018.

Prior to the scheduled Public Budget Hearings, the Town Council held three (3) Budget Workshops (June 11, July 9, and July 23, 2018), in order to publicly discuss upcoming Council priorities and objectives for the upcoming fiscal year. The Budget Workshops were publicly advertised and held in the Town Hall Council Chambers at 6:30 PM, on those dates.



The attached General Fund budget presentation contemplates “dipping” into the Town’s reserves by \$2.9 million to balance the 2018-19 budget. Town Staff understands that many other governments also balance their operating budgets using Fund Balance Reserve accounts during these very challenging economic times; however, continued reliance on reserve accounts to balance the operating budget is not advised. To that extent, experience has shown that Town Staff works diligently to streamline operations and takes other steps to bring planned projects in under budget in order to avoid having to actually “dip” into our fund balance reserves.



The Town's recent history during the economic downturns has included planned budgeted "dips" into Fund Balance Reserves to balance our budget which did *not* materialize (in many cases those years resulted in actual surpluses). As an example, in FY 2017-18, the Town's budget anticipated "dipping" into Reserves by approximately \$4.4 million, however the actual results for FY 2017-18 turned out to be a surplus in excess of \$670,000.

The surplus resulted primarily from revenues recorded for FEMA and insurance claims related to Hurricane Irma, stronger than anticipated revenues versus the adopted budget for most all revenue types, including other miscellaneous revenues that were unplanned at the time of budget adoption, as well as from the cancellation of the Town Plaza project, the significant design cost for which was included in the fiscal year 2018 budget. Other significant capital expenditure projects, primarily related to the Town Hall property, were also deferred which contributed to the savings versus the fiscal year 2018 adopted budget.

### Background, Priorities and Issues

The Town has grown substantially since our incorporation (2005), in order to provide high level services to the community with leadership support from the Mayor and Council. We are very proud to have held the Administrative core staff to only thirty-four (34) full time positions (including the Town Charter positions of Town Clerk and Town Manager. As a result, we have kept personnel costs extremely *low*, while continuing to provide "outstanding" services to our residents and business owners.

As your Town Manager, I am constantly working on ways to streamline Town operations in order to be the most efficient local government, within Miami-Dade County (the "County") and the State of Florida.

The 2014-19 Strategic Master Plan Update (*Appendix E*) was finalized and adopted by the Town Council via Resolution No. 14-71. The Strategic Master Plan Update covers the Town's goals for the 2014-2019 period, and serves as a guide for Town staff in the development of future budgets. The updated Strategic Master Plan was a result of eight (8) public involvement meetings throughout our community.

The Town's budget process includes, pursuant to State law, two (2) Public Budget Hearings which allow for public communication and participation before the Town Council adopts the final budget. Additionally, Town Staff coordinated three (3) Town Council Budget Workshops prior to the State required two (2) Budget Hearings, in order to gain consensus on programs and projects from the Town Council. Town residents and business owners were able to provide direct input during these five (5) public meetings regarding our 2018-19 proposed budget.

Other short-term factors impacting our budget preparation include the need to upgrade the Town's Information Technology infrastructure, improve parks and recreational facilities, including the restoration of Franjo Park which was severely damaged by Hurricane Irma in September 2017, and improve roadways/sidewalks through various transportation related projects.



While the Town has made substantial upgrades to the infrastructure since our incorporation, much more work needs to be done. In that regard, the FY 2018-19 budget provides for additional improvements to be made, primarily funded with special revenues, grants and General Fund sources.

Another complicating short-term factor impacting the Town is the recovery in the aftermath of Hurricane Irma in September 2017. As stated previously, the Town incurred approximately \$700,000 in initial recovery costs, but the recovery and restoration efforts continued into the FY 2017-18. Franjo Park suffered significant Hurricane damages and restoration estimates are in the \$900,000 to \$1.3 million range (the FY 2018-19 budget assumes the high end of that range, although it is anticipated the cost will be lower once competitive bidding process is completed). Other significant costs will be incurred to clean out the stormwater drainage system, as well as to complete repairs of damaged sidewalks and tree replacements. In all, the Town estimated it may incur between \$1 million and \$1.5 million to complete the recovery and post-hurricane Irma cleanup efforts, not all of which will be covered by insurance or FEMA disaster assistance.

Certain costs will be covered by the Town's insurance policy, less deductibles, while others are eligible for FEMA grant reimbursement. At this point, we are not able to assess how much of the Hurricane related costs will be subsequently recovered through insurance and FEMA, as certain loss items may need to be negotiated with the insurer and/or FEMA, or how long such recovery of cost might take. The Town does maintain healthy Reserves to provide for these emergency events, so it has the financial wherewithal to get through this event successfully.

Over the medium term (i.e., the next eighteen (18) to thirty-six (36) months), several items are on the horizon that will impact the Town and its budget, as follows:

- Electrical Franchise Fees – since our incorporation, the Town's electrical franchise fees from Florida Power & Light ("FPL") have been received through an Interlocal Agreement ("Agreement") with the County. The Agreement is scheduled to terminate in May 2020, at which point the Town is eligible to have its own Agreement directly with FPL. To prepare for this transition, the Town adopted Ordinance #18-04 on October 17, 2018 formally granting FPL a thirty-year (30) franchise to operate in the Town, effective upon the earlier of the scheduled termination of the County's Agreement with FPL or upon the effective date of a new Agreement between the County and FPL. Once implemented, the Town's electrical franchise fee revenue should increase dramatically from the current approximate \$1 million level. It is quite likely that the franchise fees generated by this new Agreement in its first full year could be in the \$2 million to \$2.5 million range.
- Opportunity Zones – The Federal Government Tax Cuts and Jobs Act of 2017 created "Opportunity Zones", which provide, under certain conditions, for preferential tax treatment for new investments in designated economically-distressed communities. Certain areas in the Town, including our Town Center District in which Town owned properties are located, are designated Opportunity Zones. This designation benefits the Town as it attempts to bring in new investment to facilitate the redevelopment of our commercial corridor. It also provides potential opportunities for the Town should it wish to sell any of its Town owned property, within this district.



The Opportunity Zone designation also opens up possibilities for the Town to acquire land or exchange its real property for other parcels. The Town could, for example, sell its Town Hall building property and lease back space or it could exchange its property for other centrally located properties within the Town (that may or may not be on an Opportunity Zone designated area).

- Mass Transit – In September 2018, the Town was notified that it was awarded a Strategic Miami Area Rapid Transit (SMART) Plan Demonstration grant from the Florida Department of Transportation (through the Miami-Dade Transit Planning Organization). The grant aims to promote “on demand” transit opportunities. The Town will utilize the grant to implement Business Express Service shuttles that will operate during peak AM and PM business hours, transporting residents directly to the South-Dade Transitway. The project will help ease congestion by allowing Town residents to leave their vehicles at home and be shuttled to several transit stops along the South Dade Transitway. The grant award is \$192,500 per year for three (3) years and requires a Town match of \$192,500. The Town will utilize its transit related People’s Transportation Plan (PTP) Surtax funds for match purposes.

Longer term, issues impacting the Town include availability of affordable housing and housing for seniors, as well as transportation/transit related matters.

- We anticipate the housing issues to be addressed by private developers as various properties within the Town are redeveloped.
- On transportation/transit matters, the Town anticipates partnering with Local, State, and Federal agencies to address pressing needs. In addition to the medium-term transit issue discussed above, longer term issues will need to be addressed to ease the heavy traffic congestions in our South Dade area. Some solutions under consideration are Bus Rapid Transit and/or light rail systems to take advantage of the existing South Dade Transitway’s infrastructure. Any required Town funding for potential transit projects would most likely be from our PTP Surtax funds, not from General Fund sources.
- Town Hall/Municipal Complex – as redevelopment of the Town plays out over time, including the impacts from Opportunity Zone designations, it is possible the Town may desire to sell its current Town Hall building property and acquire land to build a future Town Hall and municipal complex. While not imminent, such a transaction would have impacts on the Town’s budget and operations and may even necessitate issuance of General Obligation Bonds to finance the potential project.
- Annexation – the Town continues to perform its due diligence regarding the possible annexation of areas south of our municipal limits. To date the Town has not felt it was economically feasible to grow through annexation, but recovery in the local real estate market and improving economic conditions may change the dynamic in the future. Even so, this would be a lengthy process working with the Board of County Commissioners and the impacted residents, within the annexation areas.



The Town has budgeted for recreational facility capacity improvements in FY 2018-19. As discussed later, this budget includes \$1.39 million for the restoration of Franjo Park which was severely damaged by Hurricane Irma in September 2017. This restoration project will be funded with contributions from our General Fund. While we have budgeted \$1.39 million for this restoration, we are confident that the actual cost will be less once the work for the project components are competitively bid. The other significant park infrastructure improvement budgeted for FY 2018-19 is completion of a canoe/kayak launch at our Lakes by the Bay park. The budget reflects an estimated cost to complete of \$364,000 funded by a State grant (\$200,000) and Town park impact fees (\$164,000).



The Town has applied and continues to search for various Local, State, and Federal grants that, if received, would allow it to perform additional park capital improvement projects.

The FY 2018-19 budget provides for continuing roadway improvement projects (continuation of various Town-wide neighborhood roadway resurfacing and sidewalk projects) using People's Transportation Plan surtax revenues, as well as providing for up to \$225,000 of sidewalk repairs/replacements using Local Option Gas Tax proceeds.

Infrastructure improvement projects are expected to continue in ensuing years, and the Town's Adopted 2014-19 Strategic and Transportation Master Plan summarizes the major projects the Town is looking to complete based on input from the community. These projects will need to be analyzed for feasibility and funding mechanisms determined.

Town Staff, working with our Financial Advisory consultant, will develop long-term strategies to deal with the implementation and funding of these capital improvement projects that will become the basis for future budgets and five (5) year Capital Improvement Projects.

As mentioned earlier, the Town has seemed to "turn the corner" from the general economic downturn. Property values have increased the past six (6) years and there is significant new building activity and ongoing commercial redevelopment activity in Town that I believe will lead to further increases in property values over the next several years (and this redevelopment may be further buoyed by the designation of certain areas in Town as "Opportunity Zones", as discussed earlier).

There continued to be a common theme as to what the Town Council wanted to accomplish in the upcoming budget year. The priorities established by the Town Council included:

- Maintain Law Enforcement services to keep crime rates low.
- Continue the process of repairing aging infrastructure (roadways and storm drainage), including resurfacing residential roadways and repairing/replacing/adding pedestrian sidewalks.
- Make improvements to the Town's park facilities to serve both the "intergenerational" and growth needs of our community.
- Consider the feasibility of expanding the Town's Municipal Circulator Bus services including additional service days and extended service hours of operation.

The following highlights the Circulator Bus Initiative:

- *Municipal Circulator Bus* – On September 5, 2014, the Town launched its Municipal Circulator Bus service. The average monthly ridership is approximately 4,500. The Circulator Bus operates six (6) days per week and nine (9) hours per day. The Town launched the operation of its Town-wide circulator bus which, was purchased with Federal Stimulus Grant funds. The bus is being operated by Miami-Dade Transit on behalf of the Town and the operation will be fully paid for through the Town's share of People's Transportation Program transit surtax funds.

Also, since the circulator bus is operated by the Miami-Dade County Transit Department, there is the additional benefit for Town residents that the circulator bus will also connect to the County's entire transit system (Transitway, Metro-Rail and Tri-Rail services).

As previously discussed, the Town was awarded a SMART Plan Demonstration grant from the Florida Department of Transportation, which aims to promote new "on demand" transit opportunities. The Town will utilize the grant to implement a Business Express Service shuttle that will operate during peak AM and PM business hours transporting residents directly to the South Dade Transitway. The project will help ease congestion by allowing Town residents to leave their cars at home and be shuttled to several transit stops on the South Dade Transitway.

### Strategic Goal

The employees of Cutler Bay will provide responsive, courteous service to residents, the business community, and other individuals with whom they interact.







## Adopted Budget

The Town's Adopted 2018-19 budget addresses each of the priorities outlined above, in addition to providing for the continued delivery of ongoing services to our residents and the business community. The adopted budget is summarized (totals by fund type) as follows (note – format is as prescribed by *Florida Truth in Millage* advertisement requirements and is presented for information purposes only):

## Budget Summary

**Millage per \$1000**

General Fund: 2.4323

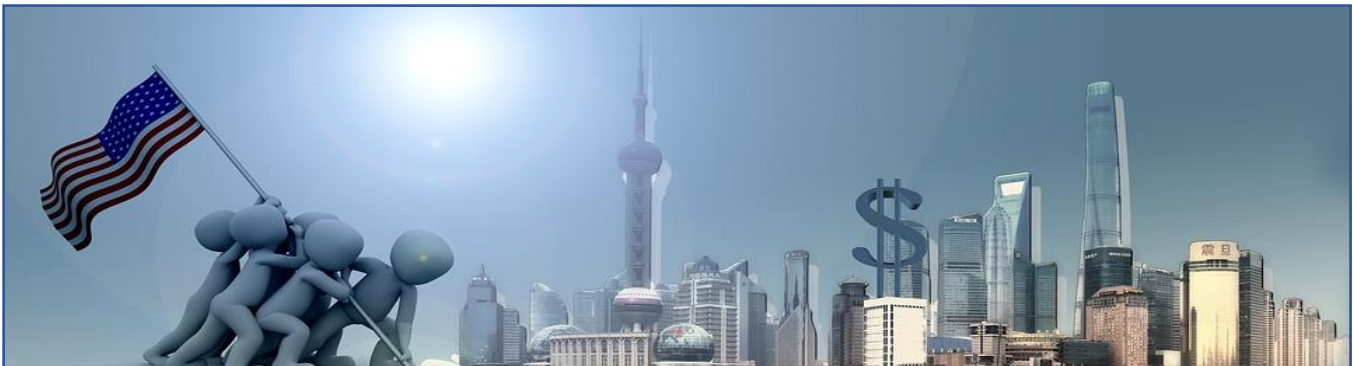
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
<b>Ad Valorem Taxes - Millage per \$1000 = 2.4323</b>	\$ 5,817,635				\$ 5,817,635
Franchise Fees	\$ 1,250,000				\$ 1,250,000
Utility Taxes	\$ 3,250,000				\$ 3,250,000
Intergovernmental Revenue	\$ 6,260,838	\$ 2,015,151		\$ 1,025,000	\$ 9,300,989
Licenses & Registration Fees	\$ 150,000				\$ 150,000
Building Permits & Zoning Fees	\$ 1,005,000				\$ 1,005,000
Impact Fees		\$ 114,000			\$ 114,000
Rental Income	\$ 700,000				\$ 700,000
Miscellaneous Revenue	\$ 470,000	\$ 10,000			\$ 480,000
Grants		\$ 1,081,596	\$ 200,000	\$ 539,000	\$ 1,820,596
<b>TOTAL SOURCES</b>	<b>\$ 18,903,473</b>	<b>\$ 3,220,747</b>	<b>\$ 200,000</b>	<b>\$ 1,564,000</b>	<b>\$ 23,888,220</b>
Transfers In	\$ 225,000	\$ 270,340	\$ 1,557,200	\$ 349,930	\$ 2,402,470
Fund Balances/Reserves/Net Assets	\$ 16,730,378	\$ 3,862,018		\$ 4,599,092	\$ 25,191,488
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 35,858,851</b>	<b>\$ 7,353,105</b>	<b>\$ 1,757,200</b>	<b>\$ 6,513,022</b>	<b>\$ 51,482,178</b>

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Mayor and Council	\$ 206,232				\$ 206,232
Town Clerk	\$ 543,110				\$ 543,110
Town Attorney	\$ 500,000				\$ 500,000
General Government	\$ 2,788,668				\$ 2,788,668
Town Hall Center	\$ 1,765,221				\$ 1,765,221
Finance	\$ 480,790				\$ 480,790
Police Services	\$ 9,989,987				\$ 9,989,987
Public Works	\$ 981,234	\$ 2,853,476		\$ 1,477,526	\$ 5,312,236
Community Development	\$ 1,430,279	\$ 70,000			\$ 1,500,279
Parks and Recreation	\$ 1,966,554	\$ 478,836	\$ 1,757,200		\$ 4,202,590
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,652,075</b>	<b>\$ 3,402,312</b>	<b>\$ 1,757,200</b>	<b>\$ 1,477,526</b>	<b>\$ 27,289,113</b>
Transfers Out	\$ 1,403,200	\$ 999,270			\$ 2,402,470
Fund Balances/Reserves/Net Assets	\$ 13,803,576	\$ 2,951,523		\$ 5,035,496	\$ 21,790,595
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 35,858,851</b>	<b>\$ 7,353,105</b>	<b>\$ 1,757,200</b>	<b>\$ 6,513,022</b>	<b>\$ 51,482,178</b>

## Financial Highlights

The following is an extract from the Town's 2017 *Comprehensive Annual Financial Report (CAFR)*:

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at September 30, 2017 by approximately \$55.2 million (net position). Of this amount, approximately \$15.8 million (unrestricted net position) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position decreased by approximately \$3 million from the total net position balance at September 30, 2016. The net decrease results primarily from the Town's fiscal year 2017 operations.
- As of September 30, 2017, the Town's governmental funds reported combined ending fund balances of approximately \$24 million, a decrease of approximately \$1.4 million from the September 30, 2016 balances, due primarily to the Town's current operations during the fiscal year offset by capital expenditures and debt service. This combined fund balance represents 118% of combined governmental fund operating expenditures (excluding debt service and capital outlay).
- At September 30, 2017, unassigned Fund Balance for the General Fund was approximately \$16.26 million, or 82% of total General Fund expenditures, versus \$18 million and 96%, respectively, at September 30, 2016. The approximate \$1.8 million decrease in unassigned fund balance results primarily from fiscal year 2017 operations. However, the Town's unassigned Fund Balance at September 30, 2017 remains *strong* and is a positive indicator of the Town's financial health.
- The Town records the activity of its Stormwater Utility (a business type activity) in the Stormwater Fund, an enterprise fund. In fiscal year 2017, the Stormwater Utility's net position decreased by approximately \$58,400. This decrease resulted primarily from an operating income of approximately \$8,900 which was generated from approximately \$1,040,500 in charges for services and approximately \$1,031,600 in operating expenses, including approximately \$182,050 in depreciation. Operating loss was increased by net non-operating expenses of approximately \$67,300, comprised of interest income of approximately \$2,600, reduced by interest expense of approximately \$69,900.
- At September 30, 2017, the General Fund's fund balance of approximately \$18.75 million is comprised of approximately \$427,000 classified as "Nonspendable", approximately \$63,000 classified as "Restricted", approximately \$2 million classified as "Assigned", and approximately \$16.26 million classified as "Unassigned".



## Budget Overview

The FY 2018-19 annual budget, which was adopted on September 17, 2018 (via Resolution No. 18-60), is a numerical reflection of the Town Council's priorities communicated during the budget planning process. The following are some of the more significant budget initiatives that have been included in this adopted budget:

### General Fund

- Police Patrol Services (\$9.9 million – Police services contracted with Miami Dade County)
- Town-wide Sidewalk Repairs (\$225,000 - funded by Local Option Gas Taxes)
- Town Center Building HVAC and Parking Lot light Upgrades (\$168,000)
- Various Town Park Upgrades (\$41,000)
- Town-Wide Debt Service Obligations (\$1,952,400)



### Citizen's Independent Transportation Trust (CITT) Fund

- Neighborhood Roadway Resurfacing Projects (\$774,800 – funded by Town's PTP surtax funds)
- Design and construction of decorative bus shelters (\$590,000 – funded by Town's PTP surtax funds)
- Municipal Circulator Bus Service (\$350,000 – which provides for expanded service and is funded by Town's PTP surtax funds)
- Traffic Calming projects (\$175,000 – funded by Town's PTP surtax funds)

### The Children's Trust Fund

- After school programs (\$185,636 – funded by The Children's Trust Grant funds)

### The Children's Trust Fund – S.T.E.M. Camp

- Technology oriented summer camp programs (\$135,700 – funded by Children's Trust Grant funds)

### Department of Juvenile Justice Fund

- Year-round program to serve at risk children (\$61,500 – funded by a Grant from the Department of Juvenile Justice)

### Safe Routes to School Fund

- Construction costs (\$504,000) funded by an FDOT-LAP Grant (\$337,500) and Town's PTP surtax funds.

### Transportation Fund

- Construction costs (\$299,100) to complete an improvement project funded by a TAP grant (approximately \$225,260), and Town's PTP surtax funds.
- Completion of a "Smart Moves" Master Plan (\$70,000) funded by a Miami Dade TPO grant (\$50,000) and Town's PTP surtax funds.

### LED Lighting Fund

- Installation of energy efficient LED lighting at Cutler Ridge Park funded by a State grant (\$86,000) and the Town's General Fund (\$10,000).

### Capital Projects Fund

- Capital projects include \$1.39 million for the restorations and upgrades of Franjo Park, which was severely damaged by Hurricane Irma in September 2017. The restoration project will be funded with contributions from the General Fund. While we have budgeted \$1.39 million for this restoration, we are confident that the actual cost will be less once the work for the project components are competitively bid. The other significant park infrastructure improvement budgeted for FY 2018-19 is completion of a canoe/kayak launch at Lakes by the Bay park. The budget reflects an estimated cost to complete of \$364,000 funded by a State grant (\$200,000) and Town's Park Impact Fees (\$164,000).





**Stormwater Utility Fund**

- Ongoing Town-wide storm drain cleaning, maintenance of catch basins, and pipes.
- Completion of two (2) drainage Improvement projects, SW 100 Avenue project and Saga Bay 1.2 Sub-basin project, both partially funded by State grants and Town’s PTP surtax funds.

General Fund

**General Fund Revenues**

Fiscal Year 2018-19 operating revenues will increase approximately \$912,200, or 5.1%, from the prior fiscal year’s adopted budget. The breakdown of operating revenues, and their respective percentage share of total operating revenues, is as follows:

REVENUE TYPE	FY 2018-19 BUDGET	PERCENTAGE OF TOTAL
Ad Valorem	\$ 5,817,635	31%
Utility Taxes	\$ 3,250,000	17%
Local Gov't Half-Cent Sales Tax	\$ 3,400,844	18%
Communications Services Tax	\$ 1,033,982	5%
Revenue Sharing	\$ 1,266,000	7%
Electrical Franchise Fees	\$ 1,050,000	6%
Solid Waste Franchise Fees	\$ 200,000	1%
1st Local Option Gas Tax	\$ 560,012	3%
Building Permits	\$ 800,000	4%
Zoning Fees	\$ 100,000	1%
Code Compliance Fines	\$ 75,000	0%
Other Building and Zoning	\$ 30,000	0%
Licenses and Registrations	\$ 150,000	1%
Parks Fees	\$ 130,000	1%
Judgements and Fines	\$ 150,000	1%
Miscellaneous Revenues	\$ 150,000	1%
Rental Income	\$ 700,000	4%
Investment Income	\$ 40,000	0%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 18,903,473</b>	<b>100%</b>

**Property Tax Revenues**

Revenues in municipalities typically increase and, at times, decrease, depending upon their respective sources and the impact of various sectors of the economy and State Legislative changing philosophies on those sources. The Town’s most significant revenue, Ad Valorem or property taxes, is also typically the revenue with the most potential for change from year to year due in large part to factors beyond the control of the Town. The State Legislature’s adoption of the “property tax relief” legislation and the approval of the property tax constitutional amendments in recent years, in addition to the slow recovery from the real estate “bubble” declines, and gradual improvement in our current economy, has resulted in suppressed Ad Valorem revenue in recent years.

The Town's ad-valorem revenue accounts for approximately thirty percent (30%) of our yearly operating revenue stream.

### The Save Our Homes Effect

The FY 2018-19 Certified Property Tax Roll for the Town reflects an approximate 6.18% increase in Town-wide property values from the previous year. By default, that percentage is an "average". Some Town properties will have increased more than that amount and some by less (or, in the case of long-time homesteaded properties, may have actually increased due to the effects of the "Save Our Homes" (SOH) Amendment) and some may have declined in value.



The SOH Amendment, which took effect in the mid-1990's, had the effect of limiting the annual increase in the assessed value of homesteaded properties to three percent (3%) or the national Consumer Price Index (CPI), whichever is less. As a result, long-time homesteaded property owners benefited from years of skyrocketing home values by paying less than a similar but non-homesteaded property owner would have paid in property taxes versus newer home purchasers due to the SOH limits on increases in assessed values. Thus, many property owners have had the benefit of artificially low tax levies than other property owners.

### Double Homestead Exemption

On January 29, 2008, voters in Florida voted for a new property tax reform Amendment.

Previously, homeowners could receive a \$25,000 exemption on their primary residence, which meant the homeowner, doesn't pay property taxes on the first \$25,000 of the just value of the property. The new amendment increased the exemption as follows:

Homeowners can receive an additional \$25,000 homestead exemption for the value of homesteads above \$50,000. The new exemption has had a devastating impact on ad valorem revenues statewide as it essentially doubles the previous amount of property value which may not be taxed and, therefore, those revenues which previously were received for services are no longer available.

### November 2018 Property Tax Ballot Measure

A State ballot measure in November 2018 that would have provided for additional Homestead exemptions for certain qualifying properties *failed* to pass. Had it passed, this measure would have had a significant negative impact on the Town's property tax revenues commencing with the FY 2019-20 budget year.



## Other General Fund Revenues

Town staff is budgeting an increase in overall General Fund operating revenues. Ad valorem revenues will increase due to increased property values and a slight increase in the millage. State estimated pass-through revenues for Local Government Half-Cent Sales Taxes and Local Option Gas Tax are currently expected to *increase* versus prior year budget amounts, offset by a slight *decrease* in Communications Services Taxes and State Revenue Sharing. Most other revenue categories are expected to be in line with prior year budget amounts, except for utility taxes, electrical franchise fees and rental income, which are expected to be higher than the prior year budget, offset by park fees and various grants which are projected to be slightly less than the prior year budget.

## Millage Rate Process

The Miami-Dade Property Appraiser's Office mailed the required Notices to all Town property owners in August, using proposed tax rates adopted by all taxing authorities in Miami-Dade County. Thus, the "cap" millage rate of **2.4739** set at the July 18, 2018 Council Meeting (Resolution No.18-56) was published in the Notice(s) and was the amount of the Town's property taxes that appears on the tax bill unless changed by the Town Council.

The Town's portion of the typical resident property tax bill generally approximates only ten percent (10%) or so of the total yearly tax bill.

During the first Public Budget Hearing, the Town Council adopted a "tentative" millage rate equal to rate of **2.4739** mills per \$1,000 of assessed value (Resolution No.18-57) and adopted a lower final millage rate of **2.4323** mills per \$1,000 of assessed value at the second Public Budget Hearing (Resolution No.18-59). This Adopted Budget Book is based on the adopted millage rate of **2.4323** mills per \$1,000 of assessed value.

## General Fund Expenditures

Total General Fund expenditures for FY 2018-19 *decreased* approximately \$622,500, or 2.75%, versus the prior fiscal year. The net *decrease* results from budgeted decreases in operating expenses of approximately \$325,300, debt service of approximately \$3,000 and capital outlay of approximately \$797,400, offset by an *increase* in transfers out of \$503,200.

EXPENDITURE CATEGORY	FY 2018-19 BUDGET	PERCENTAGE OF FY 2018-19 TOTAL	FY 2017-18 BUDGET	PERCENTAGE OF FY 2017-18 TOTAL	DOLLAR CHANGE FY 2018-19 OVER FY 2017-18
Operating	\$ 18,432,175	83.6%	\$ 18,757,485	82.7%	\$ (325,310)
Capital	\$ 267,500	1.2%	\$ 1,064,941	4.7%	\$ (797,441)
Debt Service	\$ 1,952,400	8.9%	\$ 1,955,400	8.6%	\$ (3,000)
Transfers Out	\$ 1,403,200	6.4%	\$ 900,000	4.0%	\$ 503,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,055,275</b>	<b>100.0%</b>	<b>\$ 22,677,826</b>	<b>100.0%</b>	<b>\$ (622,551)</b>



The primary driver of the *decrease* in operating expenditures was the expiration of the Town's Interlocal Agreement with Miami Dade County Schools in which, the Town was obligated for yearly contributions of approximately \$300,000 used for newly created learning programs at the Town's High School and Middle School. That agreement expired in FY 2017-18 and was not renewed.

The primary driver of the *decrease* in capital outlay is budgeted decreases in capital improvements for the Town Center Building in FY 2018-19 versus the prior year. The increase in transfers out primarily reflects funding provided to the Capital Projects Fund for the restoration of our Franjo Park that was severely damaged by Hurricane Irma in September 2017.

### General Fund - Fund Balances and Reserves

Fund balances brought forward (referred to as "carryover") is the amount of estimated fund balance remaining at year-end that is carried forward into the new fiscal year and available for appropriation by the Council. The carryover into FY 2018-19 is estimated as \$16.73 million.

Although, from an accounting point of view, "carryover" is a fund balance item and not a revenue item, in governmental budgets carryover is included as part of the operating budget as it represents resources available, to the extent represented by unrestricted Fund Balance items, for appropriation by the Town Council to fund the new budget year's operations.

Having sufficient Fund Balance reserves is critical to any municipality for many reasons, such as providing the necessary cash flow at the beginning of the fiscal year before property taxes collections begin in November/December or having resources available for unexpected emergencies or contingencies. Also, having adequate available fund balances is a sign of fiscal health that is viewed favorably by lenders and financial rating agencies/institutions.

Carryover, however, should never be, and is not, treated as a recurring revenue source available for on-going operating expenses.

There are a number of reasons and factors that may cause Fund Balances and Reserves to change over time. For that reason, the Town Council carefully considers Fund Balances and Reserves when establishing the budget. In FY 2012-13, the Town Council adopted Ordinance No.13-06 establishing a Fund Balance Policy which provided for the reservation of fund balance in the General Fund equal to a minimum of ten percent (10%) of the next fiscal year's budgeted operating expenditures, as defined.

To follow the Best Practices guidance suggested by the Government Finance Officers Association (GFOA) (Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund), on October 21, 2015, the Town Council adopted Ordinance No. 15-07 which further strengthened the previously enacted fund balance policy, by raising the mandated reserve limits to seventeen percent (17%). As part of the budget process, the Town shall ensure that it maintains for the General Fund a reservation of fund balance equal to a minimum of seventeen percent (17%) of the next fiscal year's budgeted operating expenditures, as defined, in an unassigned fund balance category called "reserve for contingencies and emergencies."





An excerpt from the GFOA's Best Practice guidance manual is as follows:

*In establishing a policy governing the level of unrestricted fund balance in the general fund a government should consider a variety of factors, including:*

- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained);
- Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, State budget cuts);
- The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose);
- The potential drain upon general fund resources from other funds as well as the availability of resources from other funds (i.e., deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the general fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the general fund).

The FY 2018-19 adopted budget reflects total Fund Balance in the General Fund of \$13,803,576 of which \$13,333,576 is considered "unrestricted" Fund Balance.

The Town has experienced significant growth in its General Fund's Fund Balance. Most simply, fund balance is the difference between assets and liabilities in a fund.

Essentially, Fund Balance is the residual balance of a fund. Governmental accounting standards guide how fund balance is classified. After making appropriate classifications of fund balance, the remaining amount, known as "unrestricted" fund balance, is available for appropriation for any lawful purpose.

To demonstrate the Town financial health, the budgeted \$13,333,576 unrestricted fund balance represents sixty percent (60%) of total budgeted General Fund expenditures for fiscal year 2019. If you exclude debt service and capital outlays, the unrestricted Fund Balance coverage increases to seventy-two percent (72%). To put that in perspective, the GFOA's Best Practice Guidance Manual recommends coverage equal to two months of regular General Fund operating expenditures (or approximately seventeen percent (17%). The Town's budgeted unrestricted fund balance is well in excess of that recommended Best Practice amount, demonstrating the health of the Town's finances.

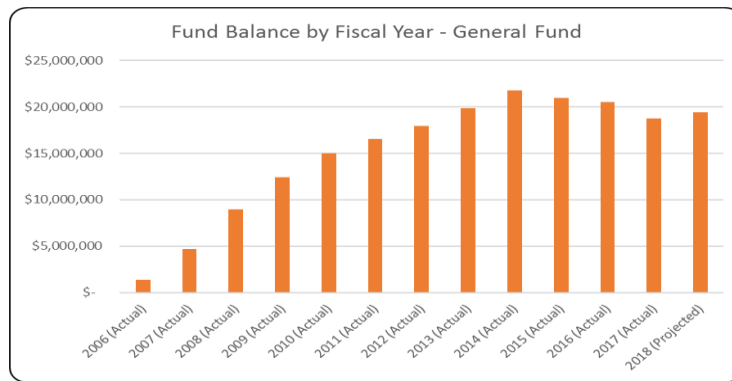
Of the \$12,333,576 of "unassigned" Fund Balance, \$10,333,576 is categorized for "contingencies and emergencies." Pursuant to the Town's adopted Fund Balance Policy, the Town is required to maintain a fund balance reserve for this category equal to a minimum of seventeen percent (17%) of the budgeted fiscal year's operating expenditures, as defined. Based on the adopted FY 2018-19 budget, operating expenditures are \$18,432,175, seventeen percent (17%) of which would equal \$3,133,470.



FUND BALANCE CATEGORY	TOTAL ALL FUNDS
Nonspendable	\$ 400,000
Restricted	\$ 70,000
Assigned	\$ 1,000,000
Unassigned	\$ 12,333,576
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,803,576</b>

As a result, the Town far exceeds the minimum amount to be set aside for commitments and emergencies as required by its adopted Fund Balance Policy.

The fund balance of the Town’s General Fund has grown steadily since incorporation and remains strong, as demonstrated in the following chart:



There are a number of Reserves that comprise the Town’s General Fund Budget. The Town strives to maintain prudent Reserves, establishing funds for contingencies and emergency situations, as well as for the impact of revenue reforms on the stability of the Town’s operating budget and for other items such as grant matches. This budget document, details the various General Fund, Fund Balances and their uses based on policy set by the Town Council.

General Fund – Fund Balances Reserves

**Contingencies and Emergencies**  
 (\$10,333,576 budgeted)

- **Funding Rationale:** The reserve reflects the Town’s reserve for contingencies and emergencies, as per the Town’s fund balance policy.
- **Uses/Restrictions:** The Fund Balance Policy reserve was created by Ordinance No. 13-06, as amended by Ordinance No. 15-07, to mitigate revenue shortfalls or excess expenditures due to a catastrophic event that is declared an emergency. This category is considered unassigned fund balance per generally accepted governmental accounting standards.



**Insurance Reserve**

(\$1,500,000 budgeted)

- Funding Rationale: The reserve is intended to fully meet potential insurance claim deductibles.
- Uses/Restrictions: This reserve is prudent given the uncertainty in circumstances that would require the contribution of insurance deductibles such as a major hurricane/natural disaster. This category is considered unassigned fund balance per generally accepted governmental accounting standards.

**Grant Match Reserve**

(\$500,000 budgeted)

- Funding Rationale: The targeted amount represents budgeted grant match reserve funding, which has been adequately projected based on realistic grant funding opportunities.
- Uses/Restrictions: These funds are set aside as a “cash match” for possible grant opportunities. It is beneficial in the application process for the Town to have funds that are readily identifiable as a cash match. This category is considered unassigned fund balance per generally accepted governmental accounting standards.



**Building Capital Reserve Fund**

(\$500,000 budgeted)

- Funding Rationale: The reserve target amount is based on early estimates to build out portions of the building for tenants and other operational issues relating to our Town Center Building.
- Uses/Restrictions: These funds are to be used specifically to address the build out costs for new tenants; building hardening and security, and to fund unanticipated major repairs. This category is considered assigned fund balance per Generally Accepted Governmental Accounting Standards.

**Building: Operating Reserve**

(\$500,000 budgeted)

- Funding Rationale: The target amount approximates sixty-five percent (65%) of the operating expense budget or annual rent, whichever is greater.
- Uses/Restrictions: This reserve is to fund operating needs for the first few years of experience with our Town Center Building including such variables as brokerage fees for leasing and tenant construction management and to compensate for lost rent revenue in the event of vacancies. Once the Town has a few years of experience, the target amount will be revisited. This category is considered assigned fund balance per Generally Accepted Governmental Accounting Standards.



### **Restricted for Public Safety**

(\$70,000 budgeted)

- **Funding Rationale:** Funds received by the Town that are restricted by State law for use for specified Law Enforcement purposes/activities.
- **Uses/Restrictions:** This category is considered restricted fund balance per generally accepted governmental accounting standards since these amounts can only be spent for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

### **Prepaid Expenses**

(\$400,000 budgeted)

- **Funding Rationale:** Amounts paid prior to the start of the new fiscal year that are to be expensed in that new fiscal year.
- **Uses/Restrictions:** This category is considered non-spendable Fund Balance per Generally Accepted Governmental Accounting Standards since these amounts are not subject to appropriation by the Town Council because they are non-spendable in form or because they are legally or contractually required to be maintained intact.

## Special Revenue Funds

The Special Revenues Fund budget reflects the restricted monies collected by the Town for Impact Fees and various Local Option Gas Taxes received from the State that must be used for prescribed purposes. For FY2018-19, \$225,000 of Local Option Gas Taxes is budgeted to be transferred out to the General Fund for expenditure on Town-wide sidewalk improvements.

\$164,000 of Park Impact Fees are budgeted to be transferred out to the Capital Projects Fund for completion of the Lakes by the Bay canoe/kayak launch project.

Other restricted funds are also accounted for in Special Revenue Funds. The adopted FY 2018-19 budget includes the following special revenue funds:

### **Citizen's Independent Transportation Trust (CITT) Fund:**

The Town participates in, and receives revenues from, the County Charter Transit System Surtax.

This is commonly referred to as the Peoples Transportation Plan ("PTP") and the revenues derived there from are referred to as PTP surtax funds. The surtax is restricted as to use and is accounted for in the Town's CITT Fund. On an annual basis, at least twenty percent (20%) of the surtax proceeds must be spent on Transit related projects/programs. The remaining portion may be spent on Transportation related items.

For FY 2018-19, Miami-Dade County estimates project PTP surtax revenues for the Town of approximately \$1.8 million. Budgeted expenditures include \$350,000 for our municipal circulator bus service (Transit component), \$590,000 for design/construction of bus shelters (Transit component), \$50,400 for an TPO transit corridor study (Transit-component), \$175,000 for traffic calming project (Transportation-component) \$40,000 for a sidewalk project adjacent to a local retirement community (East Ridge) and \$774,800 for Town-wide residential roadway resurfacing projects (Transportation-component).

Additionally, the CITT Fund is budgeting approximately \$610,270 for transfers out to other special revenue funds and to the Stormwater Utility Fund to provide for the Town's cost on eligible projects. Transfers out to other special revenue funds include \$93,840 to the Transportation Fund, of which \$73,840 relates to completion of the Manta Drive Roadway Improvement Project and \$20,000 relates to completion of a SMART Moves Master Plan, and \$166,500 to the Safe Routes to School Fund for a complete streets/sidewalk project. Transfers out to the Stormwater Utility Fund for PTP eligible components of two (2) stormwater drainage improvement projects are approximately \$349,930.

### The Children's Trust Fund

This fund is used to account for grant funds received from The Children's Trust to provide after school programs for children. The Town's contract calls for grant funds of \$185,636 for the current contract period.



### The Children's Trust – S.T.E.M. Fund

This fund is used to account for grant funds received from The Children's Trust to provide a technology-based summer camp program for children. The Town's contract calls for grant funds of \$135,700 for the current contract period.

### The Department of Juvenile Justice (DJJ) Fund

This fund is used to account for grant funds received from the Department of Juvenile Justice to provide learning programs for at risk children. The Town's contract calls for grant funds of \$61,500 for the current contract period.

### Transportation Fund

This fund is used to account for completion of a Roadway Improvement Project (Manta Drive) funded with an FDOT/TAP Grant (\$225,260), supplemented with Town's PTP surtax funds (\$73,840).

This fund is also used to account for a Miami Dade TPO grant (\$50,000) for the completion of a SMART Moves Master Plan, supplemented with Town's PTP surtax funds (\$20,000).

### Safe Routes to School Fund

This fund is used to account for FDOT/LAP Grant funds (\$337,500), supplemented with Town's PTP surtax funds (\$166,500) for a complete streets/sidewalk improvement project located near Gulfstream Elementary School.



## LED Lighting Fund

This fund is used to account for a State grant (\$86,000), supplemented with a Town match of \$10,000 from the General Fund, to install energy efficient LED lighting at Cutler Ridge Park.

## Capital Projects Fund

This fund accounts for major Capital Improvement Projects. Funds from various sources are aligned with the specific projects identified in the Capital budget. For FY 2018-19, the Town is budgeting for the completion of a canoe/kayak launch, funded by a State of Florida grant (\$200,000) and Town's Park Impact Fees (\$164,000), and the restoration of Franjo Park, estimated at \$1.39 million, which was severely damaged by Hurricane Irma in September 2017. The Franjo Park restoration upgrades project will be funded by a contribution from the General Fund.

## Stormwater Utility Fund

The ongoing, recurring operations of the Stormwater Utility Fund are supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater drainage system. This activity is projected to be self-sufficient as the anticipated revenues (\$1,025,000) plus accumulated earnings are projected to cover anticipated recurring expenditures.

The Town is also budgeting for completion of two (2) drainage improvement projects, SW 100 Ave project (\$776,880) and Saga Bay 1.2 project (\$501,120), partially funded by State grants and appropriations (\$539,000) and transfers in from the CITT Fund (\$349,930) for PTP eligible costs of the projects, with the remainder being funded with Stormwater Utility Fund.

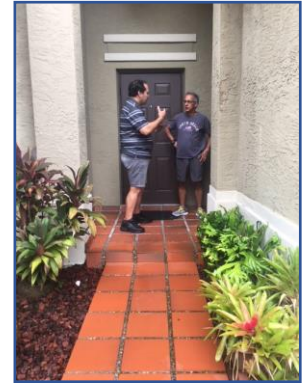
## Consolidated Expenditures

The FY 2018-19 consolidated budgeted expenditures for all funds, excluding inter-fund transfers out, are \$27,289,113 detailed in the following table:

FUND	FY 2018-19 ADOPTED BUDGET	FY 2017-18 ADOPTED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
General Fund	\$ 20,652,075	\$ 21,777,826	\$ (1,125,751)	-5%
Special Revenue Fund	\$ -	\$ -	\$ -	n/a
CITT Fund	\$ 2,050,376	\$ 1,927,167	\$ 123,209	6%
The Children's Trust Fund	\$ 185,636	\$ 143,190	\$ 42,446	30%
The Children's Trust - STEM Camp Fund	\$ 135,700	\$ 136,350	\$ (650)	0%
DJJ Fund	\$ 61,500	\$ 61,500	\$ -	0%
Transportation Fund	\$ 369,100	\$ 461,000	\$ (91,900)	n/a
Safe Routes to School Fund	\$ 504,000	\$ -	\$ 504,000	n/a
LED Lighting Fund	\$ 96,000	\$ -	\$ 96,000	n/a
Capital Projects Fund	\$ 1,757,200	\$ 1,350,000	\$ 407,200	30%
Stormwater Utility Fund	\$ 1,477,526	\$ 1,897,336	\$ (419,810)	-22%

## Conclusion

On behalf of your dedicated and professional Town staff, we are exceptionally proud of the many seemingly insignificant steps that we take each year that ultimately lead to a much higher quality of life. Town employee awareness has been raised to ensure that environmentally safe products shall be used whenever practicable. The Town’s Leadership is committed to environmentally preferred procurement and shall continue to promote the use of recycled products by publicizing the Town’s purchasing policy whenever possible.



As always, your professional Town Staff will endeavor to continue to provide the levels of services our community is entitled to and continue to operate on a daily basis by incorporating the following Town Core Values:

- Every resident is valued equally
- Diversity and tolerance are valued and encouraged
- Innovation is encouraged
- Courage to take on important projects, even in the face of risk or pessimism
- Regional approaches to large scale problems, mindful of the wellbeing of our neighbors outside of Cutler Bay
- Quality in public service is expected, and never compromised
- Principled leadership
- Honest, responsive governance
- Transparent, responsible financial management
- Competent, ethical Town management

We are grateful for your continued contributions to the budget development process.

The confidence you hold in your staff makes it possible for us to provide the results our community deserves and expects. By working together, we have once again been able to craft a budget that addresses the priorities you have created for our community.

Respectfully submitted,

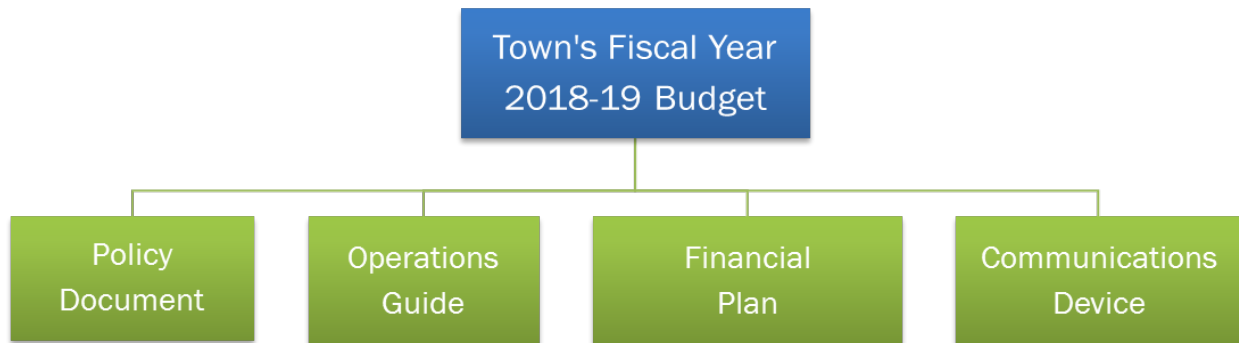


Rafael G. Casals, ICMA-CM, CFM  
Town Manager



# The Four (4) Purposes of the Budget

The following information is provided to assist the reader in understanding the purpose of this budget document in addition to finding information. The Town of Cutler Bay's adopted FY 2018-19 Annual Budget includes financial and service delivery information combined with policy statements that easily communicate the information to the reader. The FY 2018-19 Adopted Budget is intended to serve four (4) purposes.



## 1. [The Budget as a Policy Document](#)

**As a Policy Document**, the budget indicates what services the Town will provide during the next year. Additionally, the level of services and reasons for their provision are stated. The Town Manager's Message summarizes long and short-term concerns for the Town, financial situations, and how the Budget will address specific issues in FY 2018-19. Specific policies are addressed in the Budget Guide & Financial Policies and the Capital Improvement Plan Program sections, respectively. Within the Department Summary section, each program lists operational objectives.

## 2. [The Budget as an Operations Guide](#)

**As an Operations Guide**, the Budget indicates how departments and funds are organized to provide services to the residents of the Town and visitors to the community. Changes for FY 2018-19 are summarized in the Town Manager's Message and detailed in the Fund Analysis and Department Summary. Additionally, within the Department Summary section, each department lists a Mission Statement, a department description, objectives, performance measures, budgetary additions and/or deletions, and budgetary history and adopted funding for FY 2018-19.



### 3. The Budget as a Financial Plan

**As a Financial Plan**, the Budget summarizes and details the cost to the taxpayers for current and proposed service levels plus how they will be funded. Within the Town Manager's Message is a narrative description of the major revenue sources for each fund and expected receipts and summaries of adopted expenditures. Detailed financial information is illustrated in the Fund Analysis and Capital Improvement Plan, in addition to data found within the Department Summary section. Such information is typically listed in six (6) columns: Actual FY 2013-14, Actual FY 2014-15, Actual FY 2015-16, Adopted FY 2016-17, Projected Actual FY 2016-17 and Adopted FY 2017-18.

### 4. The Budget as a Communications Device

**As a Communications Device**, the Budget is designed to be user-friendly with summary information in text, charts, tables, and graphs. A glossary of financial budget terms is included for the reader's reference and a Table of Contents provides a listing in order of the sections within. Additionally, it is designed to be an electronic PDF file. Paper copies are printed and distributed to local libraries for readers without Internet access. Should the reader have any questions about the Town of Cutler Bay's FY 2018-19 Adopted Budget, he or she can contact the Town's Finance Department at (305) 234-4262 or visit the Town's website at [www.cutlerbay-fl.gov](http://www.cutlerbay-fl.gov).





# Distinguished Budget Presentation Award FY 2017-18

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Cutler Bay for its annual budget for the fiscal year beginning October 1, 2017. In order to receive this prestigious 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 its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Town of Cutler Bay**

**Florida**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morill*

Executive Director

# How to Use This Budget Book

We've made every effort to make this book as easy as possible to read, but we understand just how difficult it can be to find what you're looking for in such a complex document. To make your search easier, we've provided a number of tools to help you get what you need.

## Organization of This Book

The Town of Cutler Bay's FY 2018-19 Adopted Budget is comprised of separate components:

- ***Introduction*** – this section contains the Town Manager's Letter, Mission, Strategic Priorities, Core Values, Town-Wide Organization Chart, and brief statistics about the Town and its history.
- ***Budget Overview*** – this section contains the Budget Process Overview, Budget Highlights, Fund Structure Overview, Fund Summaries and Descriptions, Debt Management, Capital Improvement Program, and Long-Range Planning Tools.
- ***Glossary*** – A concise description of the terminology used in this document that is either technical in nature or unique to the Town of Cutler Bay. Each term is given a short entry that clearly defines it within the context that we use the term.
- ***Appendices*** – this section includes the Town's Full-Time Positions by Department, Estimated Millage Cost of Departments, Capital Improvement Element Annual Update and Glossary, Fund Balance, and Strategic Master Plan.

## Table of Contents

A comprehensive Table of Contents is provided to help the reader locate information in this document.

## Abbreviations and Acronyms

A useful list of abbreviations and acronyms used throughout the 2018-19 Budget Book.

## Glossary

A concise description of the terminology used in this document that is either technical in nature or unique to the Town. Each term is given a short entry that clearly defines it within the context that we use the term.

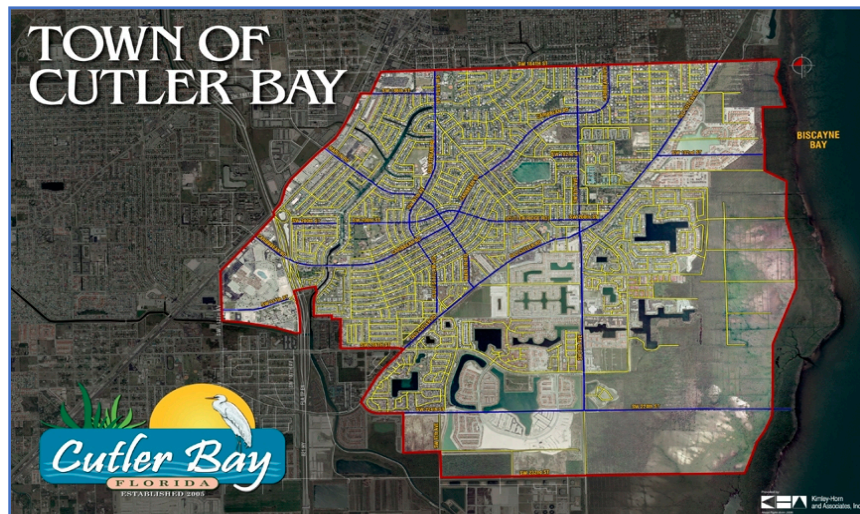


## Town Profile

The Town of Cutler Bay was formed in November 2005 and is the newest incorporated municipality in Miami-Dade County. The Town operates under a Council-Manager form of government in which the Town elects five (5) council members, one of whom is the Mayor. Except for the initial election and terms of office specified in the Town Charter, Council Members are elected for four-year terms. The Town Council determines the policies that guide the Town's operations and hiring a Town Manager to implement and administer these policies on a full-time basis. The Town provides a full range of municipal services including police, parks and recreation facilities, building and zoning, planning, code enforcement, and public works. The Town has been successful in providing a high "quality of life" for its residents, by enhancing the level of services being offered.

### Geographical Boundaries

The Town is bordered on the north by the Village of Palmetto Bay and on all remaining sides by unincorporated Miami-Dade and the communities of West Perrine, South Miami Heights, and Goulds. The Town limits are generally SW 184 Street (Eureka Drive) on the north, the U.S. Route 1 Transitway on the west, SW 232 Street on the south, and Biscayne Bay National Park on the east, forming a Town of approximately ten (10) square miles. The following is an aerial map of the Town and its boundary (outlined in red):



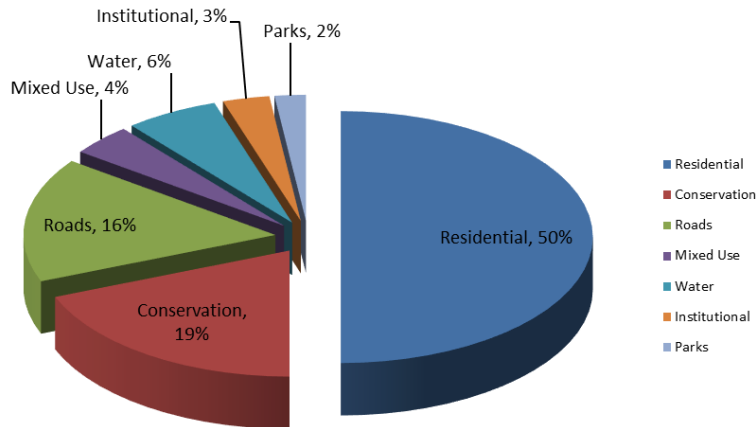
### Demographics

Current population estimates (as of April 1, 2018) from the University of Florida, which provides the official population figures as used by the State of Florida, indicate an estimated 45,373 residents. At the time of incorporation, the Cutler Bay area population was estimated at approximately 32,000 residents indicating approximately forty-one (41%) growth rate since incorporation.



## Land Use Distribution

The Town is a dynamic community that includes a diversified mix of single and multi-family, residential, commercial, and public uses. The Town is characterized by established and developing residential communities, and commercial development along US-1 and Old Cutler Road.



## Park & Recreational Facilities

The Town operates and maintains ten (10) park facilities within the Town boundaries:

- Bel-Aire Park
- Blue Heron Park
- Cutler Ridge Park & Pool
- Dothan Park
- Franjo Park
- Lakes By The Bay Park
- Lincoln City Park
- Saga Bay Park
- Saga Lake Park
- Whispering Pines Park

## Public Schools

Eight (8) public schools and one (1) charter school in the Miami-Dade Public School system are located within the Town:

- Bel-Aire Elementary
- Cutler Bay Middle School
- Cutler Bay Senior High School
- Cutler Ridge Elementary
- Dr. Edward L. Whigham Elementary
- Dr. Edward L. Whigham PLC-E
- Gulfstream Elementary
- Mater Academy Cutler Bay Charter
- Whispering Pines Elementary



## Local and Regional Economic Profile (Employment Perspective)

Presently, Miami Dade County's economy continues to diversify and expand at a moderate rate with great success. As a result, the County's labor market has recently experienced some of the lowest unemployment rates in the past few years. For instance, there are several sectors of the economy, including but not limiting to, construction, wholesale trade, retail trade, information technology and telecommunication, leisure and hospitality, and financial services that continue to post strong job growth in FY 2017-2018. The latest unemployment reports from the U.S. Bureau of Labor Statistics (September 2018), indicated that Miami-County unemployment rate *decreased* to 4.2 percent.

In 2018, several commercial and residential projects in the Town generated construction jobs for our local economy. Once these projects are completed, the new developments combined will add approximately 150 new permanent jobs to our local economy. These jobs will be mostly concentrated in the service and retail sectors of our local economy. During the rest of the year and into most of the next fiscal year, the Town will continue to add construction and permanent jobs to our local economy, as results of the commercial and residential projects approved by the Town Council.

According to the Town's Retail Leakage and Surplus Analysis provided by Buxton, Food and Beverage Stores along with Foodservice and Drinking Places, are among the few store types where the demand exceeds sales, meaning that consumers are leaving the area for these services. Furniture Stores, Pharmacies and Drug Stores, and Optical Goods Stores are in surplus, sales are exceeding demand, meaning that consumers are coming from outside the Town to make their purchases.

## Economic Development



The Town's economic development mission has two major components: (1) direct communication and marketing; and (2) availability of non-financial incentives. Direct communication and marketing is a joined outreach effort that includes the elected body, Town Manager and senior staff. The main objective of this effort is to identify and attract businesses to the Town that will provide added value to our economic base through the creation of new jobs, increase in the tax base, and services desired by Town residents and our existing business community.

One of the ways of achieving this objective is through the Town's active participation in local and regional economic development organizations, forums and professional organizations whose mission is to promote the area's local economies. The non-financial incentives are divided into two (2) distinct programs.

(1) Expedited building permits, courtesy inspections, and accessibility to the building official and senior inspectors.

(2) In-house technical expertise and resources are made available to all development applicants during the planning and permitting process to ensure that approvals are completed within a reasonable timeframe and in a cost-effective manner. This incentive starts with the project's pre-application conference and it ends with a project completion debriefing meeting. The intent of the project debriefing is to have a personal and candid dialogue with the applicants to assess the effectiveness of the Town development approval process. This dialogue allows the Town Manager and senior staff an opportunity to identify and prioritize those areas in the development approval process that need improvement. Our goal is to ensure that all projects in the Town are consistent with the Town Code, building permit requirements, industry standards, and within schedule and budget.

The Town's economic development also include a "green initiative" that continues to have much success. The green initiative success includes the LEED (Leadership in Energy, and Environmental Design) certification of several commercial buildings, close-out of an energy grant, and continued implementation of the PACE (Property Assessed Clean Energy) Program. In FY 2015-16 two (2) commercial projects (El Dorado and East Ridge Retirement Village) finalized construction and are Green Globes Certified and LEED Platinum Certified. In FY 2013-14 The Town approved its first LEED certified homes project in Saga Bay. Finally, the Town is still the lead municipality in the implementation of the "Green" Corridor and PACE Program. The intent of the PACE Program is to enable property owners to borrow money to buy solar panels, wing generators, insulation or shutters for their home. This initiative will provide market opportunities for local vendors, specializing in the development, distribution and installation of energy efficient technology that meets the requirement of the PACE Program.

In FY 2017-18, the Town continued to work with developers to redevelop the Town's brownfield areas. A "Brownfield" area site is defined by the U.S. Environmental Protection Agency (EPA's) a contiguous area of one or more Brownfield sites, some of which may not be contaminated, and which has been designated by a local government by resolution. A "Brownfield" site is defined as real property for which its expansion, redevelopment, or reuse may be complicated by actual or perceived environmental contamination. These commercial brownfield projects for 2017-2018 are: (1) Remodel of Point Royal Shopping Center to include Burlington, Tuesday Morning, Planet Fitness, and Panera Bread in previous years brownfield projects included (1) El Dorado Commercial-Mixed Use development (2) MD Now (commercial renovation) and (3) Wendy's (commercial renovation).

The El Dorado project created an estimated 75 -100 construction jobs, over 60 permanent jobs, and roughly 30-50 part time jobs. The first brownfield project approved by the Town, Olive Garden Restaurant, which is located in the Perrine Brownfield Areas, was a total success story in its first year of operation. Olive Garden received approximately \$2,000 in financial incentives for each employee from the State's Brownfield Redevelopment Bonus Refund for a period of five (5) years, as long as, they generated 80 new jobs, contributed to the community more than \$4.5 million in new capital investment, and met other benchmarks/goals agreed to with the State Department of Economic Opportunity. In FY 2012-13, the restaurant employed between 125 and 150 employees.

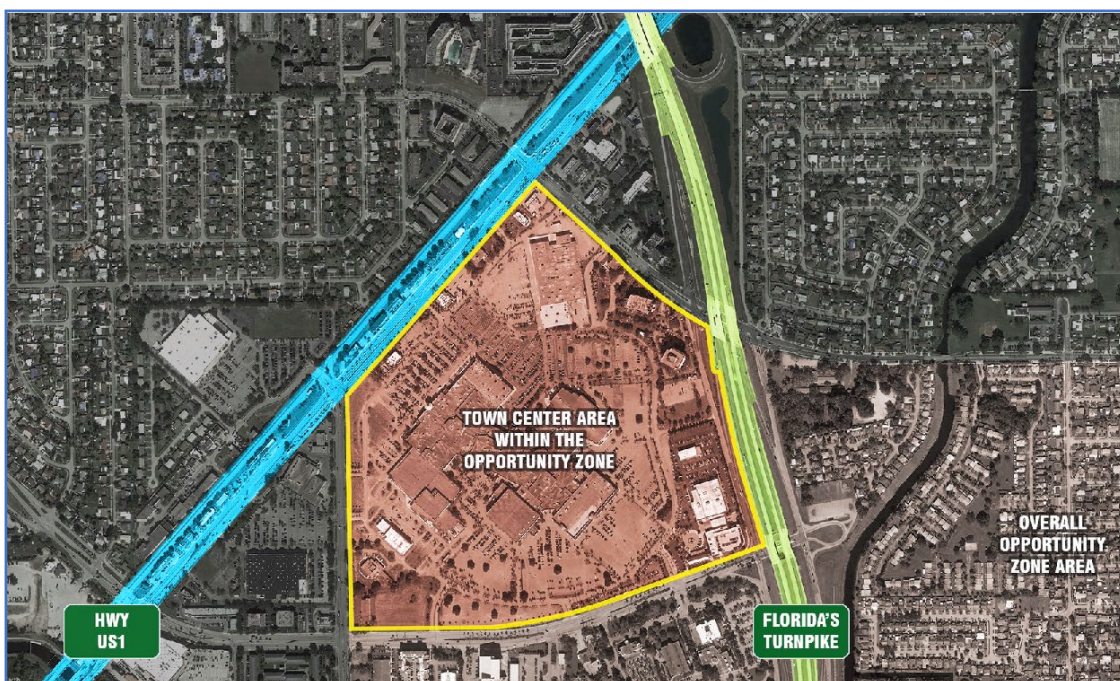


In FY 2017-18, there were no major changes to the current land use distribution, in comparison, to prior years. A significant percentage of the Town's land fifty-four percent (54%) is classified in the broad categories of residential and mixed land use. Currently, there is no acreage in the Town that is classified as "Industrial." This land use profile is similar to that of nearby municipalities in that, the land uses are mostly comprised of residential properties relative to commercial, office and institutional uses.

Since FY 2016-17, the South Dade Performing Arts Center, continued to be a major attraction for residents and visitors to south Miami-Dade County, and a cornerstone of the Town's cultural venue. This state-of-the-art building is designed to seat nearly 1,000 people hosts cultural events and musical performances that attract local, national and international talent to Cutler Bay and South Dade Region. This facility is located on six (6) acres next to the South Miami-Dade Government Center. Both Town and County planners feel that the Arts Center will work as a catalyst for the continuing redevelopment of this important area.

In FY 2012-13, the Town approved Marilyn Hope's Place, a 101-unit senior residential development project adjacent to the Performing Arts Center that was completed in September 2014. The new Land Development Regulations, proactive approach to review and approval of development projects, and cooperation with local and regional partners on economic development projects have made the Town one of the desirable communities in Miami-Dade County for both residential and commercial development. The progressive planning process is slowly transforming the Town's development vision from a conceptual plan into actual sustainable development projects capable of accommodating the Town growing population and economic base.

The new residential developments are attracting a diverse population that includes young families and seniors that will continue to enrich the quality of life of the Town. This diverse population with different needs and customs will help promote a sustainable economic base capable of meeting their respective needs and the needs of other residents living in the surrounding areas.









## Charter Staff



**Rafael G. Casals, ICMA-CM, CFM – Town Manager**

As created by Town Charter Section 3.1, “There shall be a town manager who shall be the chief administrative officer of the town. The town manager shall be responsible to the council for the administration of all town affairs and for carrying out policies adopted by the council. The term, conditions and method of evaluation and compensation of the town manager shall be established by the council.”



**Mitchell A. Bierman, Town Attorney – Weiss, Serota, Helfman, Cole & Bierman, P.A.**

As created by Town Charter Section 3.7, “the council shall hire an individual attorney or law firm to act as the town attorney under such terms, conditions, and compensation as may be established by the council. The town attorney shall report to the council and may be removed by majority vote of the council.”



**Debra E. Eastman, MMC – Town Clerk**

As created by Town Charter Section 3.6, “the town council shall appoint the town clerk, who shall give notice of all council meetings and all other town meetings required to be publicly noticed to council members and the public, and shall keep minutes of the council’s proceedings. The town clerk shall perform such other duties as the town council may prescribe from time to time. The town clerk shall report to the town council. The town clerk may be removed by the town council. The town clerk shall be responsible for appointing, hiring, promoting, supervising and removing all employees of the office of the town clerk as authorized by the town council in the annual budget or as otherwise provided by resolution or ordinance.”



# FACT SHEET

**GEOGRAPHY:**

Latitude: 25.58N  
Longitude: 80.35W



**LAND AREA:**

10 Square Miles

**NEAREST POPULATION CENTER:**

50K+  
Kendall Perrine  
(4.9 miles; Pop. 155,589)

**TOTAL HOUSING UNITS**

14,620



**HOUSING CHARACTERISTICS:**

Housing Occupancy (2017 Estimate): **70.7%**  
Owner Occupied Unit

Median Value of Owner- **\$261,686**  
Occupied Renter Occupied Unit

Median selected monthly owner costs- with mortgage  
- **\$1,742**

Median selected monthly owner costs- without mortgage- **\$607**

Households - **12,682**

Persons per household- **3.5**

**Mean prices in 2016:**

All housing units: **\$381,827**

Detached houses: **\$413,431**

Townhouses or other attached units: **\$253,962**

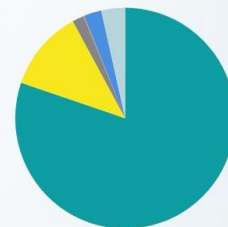
2 unit structures: **\$238,491**



**INCOME:**

Median household income  
**\$69,784**

**DEMOGRAPHIC CHARACTERISTICS**



- White (80.20%) ■ African American (11.90%)
- Asian (1.70%) ■ American Indian & Alask.. (0.10%)
- Native Hawaiian/ Other .. (0%)
- Two or more races (2.60%) ■ Refused (3.50%)



**POPULATION:**

2018: 45,722  
2017: 45,101  
2016: 45,175  
2015: 45,141  
2014: 44,569

Source: <https://www.census.gov/quickfacts/fact/table/cutlerbaytownflorida/PST120217>


**EDUCATIONAL CHARACTERISTICS:**

<Grade 9: 5.17%  
Grade 9-12: 6.78%  
High School: 24.25%  
Some College: 19.49%  
Associates Degree: 11.92%  
Bachelors Degree: 20.81%  
Graduate Degree: 11.57%



### EMPLOYMENT CHARACTERISTICS






**TRANSPORTATION:**

Mean travel time to work (Miami/Downtown):


**25 minutes**



**POVERTY:**

Residents with Income Below the Poverty Level (as of 2017):

**10.0% (Cutler Bay)**  
**12.5% (Florida)**

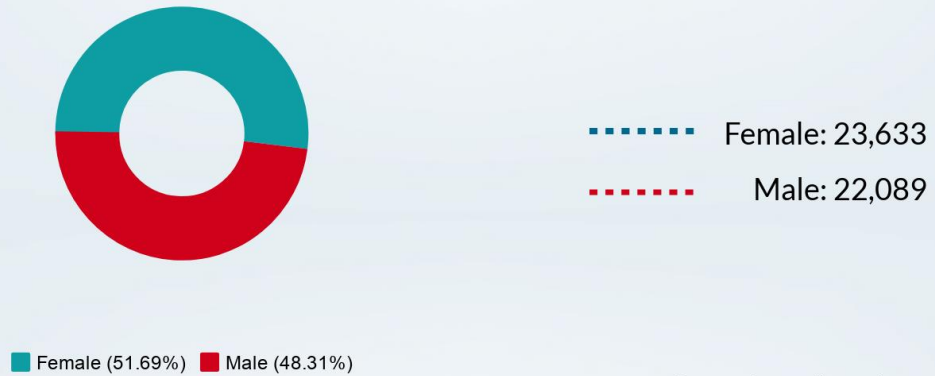


**HEALTH:**

Persons without health insurance, under 65 years:

**14.7%**

### POPULATION DEMOGRAPHICS



Source: <https://www.beaconcouncil.com/why-miami-dade/cities/cutler-bay/>

# Town Governance Philosophy

*“To develop a fiscally efficient government with a highly qualified core staff and use private sector contractors to maximum benefits. However, when citizen contact is a critical component of our service, Town employees may, in fact, provide the best level of service possible”.*

## Town Mission Statement

*“The Town Council will work to make Cutler Bay an excellent place to live, work and play. Cutler Bay’s government will be creative, responsive and respectful in providing innovative and cost-effective services to the community.”*

## Town Vision Statement

*“Cutler Bay will be recognized as one of the most desirable communities in South Florida to live, work and play. Its schools, homes, parks and cultural facilities offer an enriching environment for children, adults and senior citizens alike, and its local economy encourages outstanding companies to want to do business here.”*



# Annual Budget Procedures

The annual budget procedures the Town follows are a result of the requirements of Florida Statute Chapter 200.65 known as TRIM (Truth In Millage Law) and the Town's Charter.

## Truth in Millage

The Town is required to hold two (2) public Hearings for adoption of a property tax rate and budget. The first public Hearing (September 4, 2018 at 7:00PM) was 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 first Budget Hearing.

The second public Hearing (September 17, 2018 at 7:00PM) was advertised by the Town by means of a newspaper advertisement. Accompanying this advertisement is a summary of the budgeted revenues and expenditures tentatively approved at the first public hearing.

## The Town Charter

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

**Section 4.5** of the Town Charter 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 resolution adopt the annual budget within the time prescribed by general law, after having had two (2) public Hearings. 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. A Resolution 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. The Town Manager may recommend for approval by the Council one or more contingency accounts to be used for unanticipated items of expense which were not included in the budget as original items of expenditure. The Town Manager may recommend for approval by the Council one or more reserve accounts to be used for items of expense which might require multiple years of budgeting in order to fulfill the original designation of funds.
- [4.5 \(D\) Notice and Hearing.](#) The Council shall publish the general summary of the budget and a notice of public hearing as prescribed by general law.

**Section 4.6** of the Town Charter defines the Fiscal Year of the Town 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** of the Town Charter 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 resolution after a public hearing 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 Town Manager that the revenues available will be insufficient to meet the amount appropriated, s/he shall report in writing to the Council immediately upon discovery, 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 Activities Calendar

The budget process is driven by certain key dates as established by Florida Statutes. The Budget Calendar below notes the milestone dates along with actions specific to the Town of Cutler Bay.

## 2018 Budget Activities Calendar

DATE	TOWN ADMINISTRATION BUDGET ACTIVITY DESCRIPTION
May-June 2018	Department Heads submit budget requests and Capital Improvements to Town Manager
June 11, 2018	Town Council Budget Visioning Workshop
June 28, 2018	Certification of Taxable Value received from Property Appraiser
July 2018	Proposed Budget is prepared by Town Manager
July 9, 2018	Town Council Second Budget Workshop
July 18, 2018*	Town Council Meeting
July 23, 2018	Town Council Third Budget Workshop
July 25, 2018	Notify the Property Appraiser of Proposed "ceiling" millage rate
August 24, 2018	TRIM notices are mailed by Property Appraiser
September 4, 2018	1st Budget Hearing
September 17, 2018	2nd Budget Hearing
September 20, 2018	Deadline for notifying Property Appraiser and the Tax Collector of final Adopted millage rate.
October 17, 2018	Certify compliance with Chapter 200, F.S. to the Florida Department of Revenue.

\* As recommended by the Town Manager, the Cutler Bay Town Council members voted to set the Town's proposed millage rate at the statutorily computed "two-thirds vote maximum millage rate" to allow the Town Council maximum flexibility during the budget workshops and the budget hearing process. The final millage rate was adopted after two (2) public Hearings that commenced at 7:00 PM in the Town Hall Council Chambers.

- During the regularly scheduled Town Council Meeting on July 18, 2018, the Council adopted a proposed "ceiling" millage rate of 2.4739 mils (*Resolution No. 18-56*).
- During the 1<sup>st</sup> budget Hearing on September 4, 2018, the Council adopted a proposed millage rate of 2.4739 mils (*Resolution No. 18-57*).
- During the 2<sup>nd</sup> budget Hearing on September 17, 2018, the Council adopted a final millage rate of 2.4323 mils (*Resolution No. 18-59*).



# Budget Review & Policies

## Overview

A budget is a financial plan that allocates resources to deliver priority services, facilities and equipment. Budgeting is a complex process that results in a budget document, an accounting ledger, a spending plan and a system to review progress in meeting goals and to define and quantify new and updated goals.

### The Budget is a Spending Policy

The approved budget document is actually a spending policy created through recommendations by the Town Manager to the Town Council, which is the only body that can make it law, and is intended to authorize the Town Manager to make certain expenditures in order to accomplish the goals established by the Council. Certain steps are common to a sound budget process:

- Policy development;
- Financial planning;
- Service or operations planning;
- Communications.

For FY 2018-19, the Council and the Town Manager have engaged in an ongoing dialogue regarding Town services and have engaged the community through the comprehensive plan process and other community workshops. Once again, the Town Council held an early Budget Visioning Workshop in June 2018 to obtain public engagement about the upcoming year's budget, as well as to formally lay out, in a public forum, the Council's priorities. The Town Council met two (2) additional times this year with the Town Manager and Staff in Budget Workshops (which were held on July 9, 2018 and July 23, 2018) to clearly state their budgetary instructions in advance of formal budget presentation.

The Town Manager and senior staff developed the budget based on this information and shaped it to meet the goals, objectives and strategies expressed by the Town Council who represent the interests of all of the Town's residents and businesses.



Efficient local police presence, acquiring and/or improving park space, caring for our newly acquired infrastructure, and code compliance enforcement efforts are ongoing priorities for the Town Council. The Adopted FY 2018-19 budget addresses those priorities and also continues to deliver public works, parks, community development, stormwater utility and other Town services at a level determined by budgetary constraints.

# Financial Policies

The following financial policy statements are the basis of the daily operations of the Town. The financial policy statements define objectives, establish rules with parameters and express guidelines for fiscal conduct by the Town in connection with the operating budget and capital improvement plan.



## Operating Budget Policies

- All new programs or service expansions shall be considered in light of the above goal, and unless demanded by an emergency, will not be implemented without an identified source of revenue or other service adjustments so as to maintain adequate reserves.
- The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.
- The Town will maintain a continuing budgetary control system to ensure that it adheres to the budget.
- The administration, pursuant to the Town's Charter, will prepare quarterly reports comparing actual revenues and expenditures with budgeted amounts.

## Capital Improvement Policies

- The Town will develop a five-year capital improvement plan identifying revenues and expenditures for each capital improvement project.
- The capital improvement plan will take into account needed equipment replacement and renovation based on useful life, infrastructure maintenance, population changes, service gaps, and information technology.
- Priority will be given to projects that are necessary for health, life, and safety and those that reduce operating costs.
- The Town will maintain all its assets at a level adequate to protect the Town's capital interest and to minimize future maintenance and replacement costs.
- The first year of the five-year plan will be used as the basis for the annual capital budget, and the development of the capital budget and the operating budget shall be coordinated.
- The Town will use the most appropriate funding mechanism to pay for capital projects and will seek a mixture of pay-as-you-go, intergovernmental assistance and financings.
- The term of any financings shall be consistent with the life expectancy of the capital project.
- Proceeds from financings will not be used for operating purposes.

## Capital Asset Policies

### Threshold:

The Town will capitalize all individual assets with a cost of \$1,000 or, in the case of infrastructure assets, if they have an individual cost of \$10,000 or more, and an estimated useful life in excess of one year. Short lived assets which, do not meet the capital asset threshold, will be budgeted as operational materials and supplies.

### Asset Categorization:

The Town shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:

- Land and Rights of Way
- Buildings
- Improvements
- Infrastructure
- Furniture, Equipment and Software

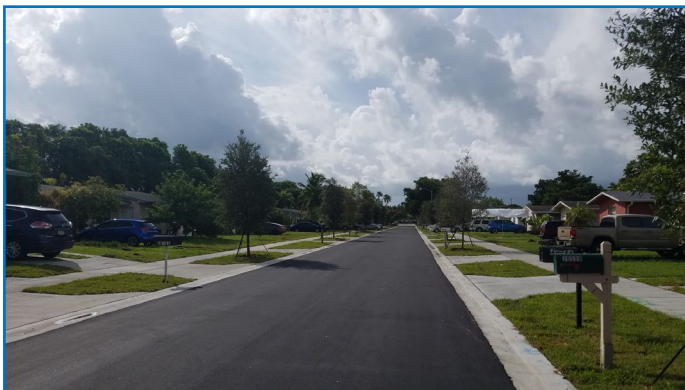


### Depreciation Method:

Governmental Accounting Standards Board (GASB) Statement No. 34 require governments to depreciate capital assets with a defined estimated life.

- The Town uses the straight-line depreciation method.
- There will be no depreciation of land, rights of way or other assets with an indefinite life.
- Construction in progress projects are not subject to depreciation until the project is completed.
- Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

### Capital Assets vs. Repairs & Maintenance:



- GASB No. 34 requires that repair and maintenance items are expensed rather than capitalized.
- The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
- The Town will adopt this definition and expenditures that extend the life of the asset will be classified as capital assets.

### Estimated Useful Lives:

The estimated useful lives of the assets are based on Town experience and are used when determining depreciation expense. These useful lives are:

- Land and Rights of Way - indefinite
- Buildings – 20 years
- Improvements – 5 to 10 years
- Infrastructure – 25 to 50 years
- Roadways and Sidewalks – 40 to 50 years
- Furniture, Equipment and Software – 3 to 5 years



### Five Year Capital Plan:

The Town prepares a five-year capital plan which reports the capital asset budget needs for the Town.

### Fixed Asset Accounting:

The Town will comply with the standards established by GASB No. 34 and all subsequent pronouncements put out by GASB or its successor organization.

### Debt Management Policies

- The Town will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- The Town will not use long-term debt for current operations.
- The Town will follow the Town Charter when determining the legal level of borrowing capacity for the Town.
- When the Town finances a capital project by issuing debt, it will pay back the debt within a period not to exceed the estimated useful life of the project.
- If the Town issues general obligation bonds, it will strive to have the final maturity at or below thirty (30) years.
- If the Town considers issuing General Obligation Bonds, it will first assess the appropriateness of using special assessment, revenue or other self-supporting bonds instead of general obligation bonds.
- The Town shall maintain good communications with its lenders regarding its financial condition and will comply with all disclosure and reporting requirements of its debt instruments.



## Revenue Policies

- The Town will try to maintain a diversified and stable revenue system to protect it from any unforeseeable short-run fluctuations in any one revenue source.
- Whenever practicable, the Town will estimate its annual revenue by an objective, analytical process.
- Each year the Town will review the costs of activities supported by user fees to identify the impact of inflation and other cost increases. All suggested changes shall be presented to the Town Council for consideration during the budgeting process.
- The Town will project revenues for the next year and will update this projection annually. Every existing and potential revenue source will be re-examined annually.

## Investment and Cash Management Policies

- The Town will invest its funds in accordance with Florida Statute 218.415.
- When permitted by law, the Town will pool cash from several different funds for investment purposes.
- The Town will invest 100% of its idle cash on a continuous basis and will monitor performance on a monthly.
- Analyses will be made to project cash flows and disbursement; collection and deposit of all funds will be scheduled to ensure maximum cash availability.
- The funds will be invested based upon the following priorities:
  - Safety of principal
  - Liquidity needs of the Town
  - Optimize investment returns after first addressing safety and liquidity concerns
- All funds will be deposited within 24 hours of receipt and, to the extent possible, by 2:00 PM on the day of receipt.

## Financial Reporting Policies

- The Town has established and will maintain a high standard of accounting practices.
- The Town's financial system will be maintained in accordance with generally accepted accounting principles. The Town will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- Pursuant to the Town Charter, the administration, will prepare quarterly reports comparing actual revenues and expenditures with budgeted amounts.
- An independent audit will be performed annually.
- All financial reports will be in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

## Fund Balance Policy

- The Town shall comply with GASB Statement No. 54 and successor statements regarding the Fund Balance, including, but not limited to, the classifications outlined in that Statement.
- As part of the budget process, the Town shall ensure that it maintains for the General Fund a reservation of fund balance equal to a minimum of seventeen percent (17%) of the next fiscal year's budgeted operating expenditures, as defined, in an unassigned fund balance category called "reserve for contingencies and emergencies."
- For any approved or budgeted project not completed by fiscal year end, the appropriation for that project may be carried forward to the next fiscal year at the discretion of the Town Council.
- Purchase orders will lapse at fiscal year-end and may be re-encumbered at the beginning of the next year for expenses not incurred by the last day of the fiscal year.



## Purchasing Policies

The Town has adopted purchasing Ordinances that provide for the procedures to be followed for the procurement of goods and services, including guidelines as to levels of purchasing authority and requirements for the use of competitive bids. The purchasing ordinances also provide for procedures during times of emergencies.

## Audit Committee and Auditor Selection Policies

The Town has established and will maintain a high standard of accounting practices.

The Town financial system will be maintained in conformity with generally accepted accounting principles. The Town will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.

The Town has established an Audit Committee which is comprised of the Finance Director, the Public Works Director and the Grants Coordinator.

Each year the auditor will present the financial audit and recommendations to the Town Council.

The auditor selection process shall require a Request for Proposal (RFP) to be issued for a period of not more than three (3) years. The audit contract can be renewed, at the Town's option, for two (2) additional one-year periods. The RFP and auditor selection process shall conform to the guidelines established by the Auditor General of the State of Florida.



## Fraud Policy

The Town is aware that fraud is possible within the organization. Fraud may take the form of:

- Theft of cash or assets
- Falsification of expenses and invoices
- Alteration or falsification of records including data processing records
- Knowingly providing false information on job applications

Information and concerns about fraudulent activity may come from various sources, including:

- Employees
- Vendors
- Members of the public
- Results of external or internal audits
- Any other interested party

Fraudulent activity or concerns may be reported to any of the following:

- Finance Director
- Department Heads
- Town Attorney
- Town Manager
- Mayor or Council Member

To help detect and prevent fraud, the following steps have been implemented:

- The annual audit of the Town shall include a review of the Town’s internal controls and recommendations, if any, to strengthen the fraud deterrent.
- As part of the annual audit, each department head and Council Member selected by the independent auditors shall answer a fraud questionnaire issued by the auditors. They will respond directly to the auditors whether or not they are aware of any fraud occurring in the Town.
- The Finance Director will attend periodic professional development seminars on fraud prevention.
- The Town will provide crime insurance with appropriate deductibles.
- The cost of fraud prevention shall not exceed the amount of potential loss from fraud.
- Any person engaged in fraud will be subject to employment termination and subject to prosecution.





## Budget & Accounting Basis

The basic building block of Governmental Finance is the “fund”. The National Council on Governmental Accounting defines a fund as:

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

The Town uses various funds to account for its activities, all of which are subject to appropriation by the Town Council. For both budgeting and accounting purposes, the modified accrual basis of accounting is used for “Governmental Funds”, which include the General Fund, Special Revenue Funds and Capital Projects Funds. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period during which services and goods are received and liabilities are incurred. The basis of budgeting and accounting are the same for all funds except for the Town’s Stormwater Utility Fund, an Enterprise Fund, which follows the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable and expenses are recognized in the accounting period in which they are incurred.

## Funds Structure and Overview

The Town's budget consists of eleven (11) appropriated funds, the General Fund, eight (8) Special Revenue Funds, a Capital Projects Fund and the Stormwater Utility Fund. A “fund” is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. All of the funds in this budget employ the modified accrual basis of accounting, except for the Stormwater Utility Fund, which uses the accrual of accounting.

Budgetary control is legally maintained at the fund level except for the General Fund, which is maintained at the department level. Budgeted amounts are as originally adopted or amended by the Town Council. Changes to total budgeted appropriations of any of the Town’s funds must be approved by the Town Council. For the General Fund, the Town Manager may transfer any unencumbered line item of funds, or portion thereof, to another line item classification within the same department. Changes to total budgeted appropriations of any of the Town’s departments in the General Fund must be approved by the Town Council. Therefore, in the General Fund, the legal level of budgetary control is at the department level.

A brief description of each fund follows below. More detailed information about each of the funds is provided in later sections of this budget book. Oversight over each of the funds listed below is primarily a function of the Town Manager.





DEPARTMENT	GENERAL FUND	SPECIAL REVENUES (SR) FUNDS	SR-TCT	SR-TCT STEM CAMP	SR-DJJ	SR-CITT	SR-TRANSPORTATION FUND	SR-SAFE ROUTES TO SCHOOL	SR-LIGHTING	CAPITAL PROJECTS	STORMWATER UTILITY
Mayor and Council	X										
Town Clerk	X										
General Government	X	X									
Town Attorney	X										
Community Development	X						X				
Finance	X										
Public Works	X	X				X	X	X			X
Police Services	X	X									
Parks and Recreation	X	X	X	X	X				X	X	
Town Center Building	X										

Legend:  
**X** - indicates support/management relationship between indicated department/fund

### General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund, a major fund, is the primary operating fund of the Town of Cutler Bay and accounts for traditional governmental services such as Police, Parks and Recreation and the Administrative Departments. Revenues such as property taxes, State taxes, and charges for services are also recorded in the General Fund.

### Special Revenue Funds

Special Revenue Funds are used to account for revenues or grants that are for a specific purpose or restricted in nature. The budget includes the following Special Revenue Funds:



**Special Revenues Fund:** Used to account for restricted gas tax and impact fee revenues. Such revenues are transferred to other funds for expenditure, as authorized by the Town Council.

**The Children’s Trust (TCT) Fund:** Used to account for grant revenues received from The Children’s Trust of Miami Dade County to be used specifically for children’s programs at the Town’s parks.

**TCT Fund – S.T.E.M. Camp Fund:** Used to account for grant revenues received from The Children’s Trust of Miami Dade County to be used specifically for children’s summer camp program at the Town.

**The Department of Juvenile Justice (DJJ) Fund:** Used to account for grant revenues received from the Department of Juvenile Justice to be used specifically for children’s programs at the Town’s parks.





**Citizen's Independent Transportation Trust (CITT) Fund:** A major fund, used to account for the revenues received from the Miami-Dade County Charter Transit System Surtax to be used specifically for eligible transit and transportation related expenditures, including transfer to other funds for expenditure on eligible items.

**Transportation Fund:** Used to account for grant revenues received for transportation related improvements in the Town. This fund also accounts for funds transferred in from the CITT Fund.

**Safe Routes to School Fund:** Used to account for grant revenues for sidewalk connectivity related improvements pursuant to “Complete Streets” and/or “Safe Routes to School” initiatives. This fund also accounts for funds transferred in from the CITT Fund.

**LED Lighting Fund:** Used to account for grant revenues for an energy efficient lighting project at Cutler Ridge park. This grant is supplemented with a Town match from the General Fund.



Capital Projects Fund

The Capital Projects Fund is used to account for significant capital improvement projects, some of which may extend over a period of years. An expenditure is considered a capital outlay if it results in the acquisition of or an improvement to an asset which has a value of \$1,000 or more (\$10,000 or more in the case of infrastructure type assets) and has a useful economic life of more than one year (five years or more in the case of an infrastructure type asset). For the current year budget, significant expenditures are planned for the restoration of Franjo Park which was severely damaged by Hurricane Irma in September 2017 and for completion of a canoe/kayak launch at Lakes By The Bay park. The Franjo Park restoration will be funded by transfers in from the General Fund. The canoe/kayak launch project is funded with a State grant and supplemented with a Town match utilizing park impact fees transferred in from the Special Revenues Fund.

Stormwater Utility Fund

The Stormwater Utility Fund is used to account for all financial resources received and allocated on behalf of the Stormwater Utility maintained by the Town of Cutler Bay. The funds are used to maintain the sewer system and drainage canals located within the Town. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position and cash flows.





## Fund Expenditures

The following table summarizes total expenditures, by fund, and the difference from the previous year. Any funds with changes in expenditures of more than ten percent (10%) include and explanation for the change.

FUND	FY 2017-18	FY 2018-19	AMOUNT	DIFFERENCE IN PERCENTAGE
<b>General Fund</b>	\$ 22,677,826	\$ 22,055,275	\$ (622,551)	-3%
<b>Special Revenues Fund</b>	\$ 806,000	\$ 389,000	\$ (417,000)	-52%
<i>The decrease results primarily from reduced budgeted transfers out to other funds for use on eligible projects in FY 2018-19</i>				
<b>The Children's Trust - STEM Camp Fund</b>	\$ 136,350	\$ 135,700	\$ (650)	n/a
<b>The Children's Trust Fund</b>	\$ 143,190	\$ 185,636	\$ 42,446	30%
<i>The grant was renewed for a higher grant award amount for FY 2018-19</i>				
<b>DJJ Fund</b>	\$ 61,500	\$ 61,500	\$ -	0%
<b>CITT Fund</b>	\$ 2,605,508	\$ 2,660,646	\$ 55,138	2%
<b>Transportation Fund</b>	\$ 461,000	\$ 369,100	\$ (91,900)	-20%
<i>The FY 2018-19 budget reflects wind down/ completion of projects</i>				
<b>Safe Routes to School Fund</b>	\$ -	\$ 504,000	\$ 504,000	n/a
<i>New project budgeted for FY 2018-19</i>				
<b>LED Lighting Fund</b>	\$ -	\$ 96,000	\$ 96,000	n/a
<i>New project budgeted for FY 2018-19</i>				
<b>Capital Projects Fund</b>	\$ 1,350,000	\$ 1,757,200	\$ 407,200	30%
<i>Certain projects originally budgeted for FY 2017-18 were deferred into FY 2018-19 with additional budgeted projects also budgeted</i>				
<b>Stormwater Utility Fund</b>	\$ 1,897,336	\$ 1,477,526	\$ (419,810)	-22%
<i>The decrease reflects completion of two stormwater mitigation projects resulting in decreased expenditures in FY 2018-19</i>				



# Fund Balances

The following table lists the budgeted fund balances and the differences from the previous year. Any funds with a change in fund balance of more than ten percent (10%) include an explanation for the change.

FUND	FY 2017-18	FY 2018-19	AMOUNT	DIFFERENCE PERCENTAGE
<b>General Fund</b>	\$ 13,941,923	\$ 13,803,576	\$ (138,347)	<b>-1%</b>
<b>Special Revenues Fund</b>	\$ 1,298,314	\$ 1,393,932	\$ 95,618	7%
<b>The Children's Trust - STEM Camp Fund</b>	\$ -	\$ -	\$ -	n/a
<b>The Children's Trust Fund</b>	\$ -	\$ -	\$ -	n/a
<b>DJJ Fund</b>	\$ -	\$ -	\$ -	n/a
<b>CITT Fund</b>	\$ 1,372,444	\$ 1,557,591	\$ 185,147	<b>13%</b>
<i>The increase results primarily from planned activities in FY 2016-17 that did not materialize and, as a result, the projected actual ending fund balance for FY 2017-18 was not as low as what was budgeted</i>				
<b>Transportation Fund</b>	\$ -	\$ -	\$ -	n/a
<b>Safe Routes to School Fund</b>	\$ -	\$ -	\$ -	n/a
<b>LED Lighting Fund</b>	\$ -	\$ -	\$ -	n/a
<b>Capital Projects Fund</b>	\$ -	\$ -	\$ -	n/a
<b>Stormwater Utility Fund</b>	\$ 4,579,546	\$ 5,035,496	\$ 455,950	<b>10%</b>
<i>The increase results primarily from planned activities in FY 2017-18 that did not materialize. That, coupled with additional revenues budgeted for FY 2018-19 resulted in an increase in ending fund balance</i>				



FUND BALANCES BY FUND	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED FY 2017-18	ADOPTED FY 2018-19
<b>GENERAL FUND</b>						
Beginning Balance	\$ 21,798,397.00	\$ 20,932,723.00	\$ 20,529,557.00	\$ 18,353,504.00	\$ 18,750,817.00	\$ 16,730,378.00
Revenues	\$ 17,687,503.00	\$ 18,017,592.00	\$ 17,988,851.00	\$ 17,991,245.00	\$ 19,111,500.00	\$ 18,903,473.00
Transfers In	\$ 609,275.00	\$ 394,348.00	\$ 299,900.00	\$ 275,000.00	\$ 275,000.00	\$ 225,000.00
Debt Proceeds	\$ 12,306,539.00	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Expenditures	\$ (31,465,650.00)	\$ (18,815,106.00)	\$ (19,897,306.00)	\$ (21,777,826.00)	\$ (21,406,939.00)	\$ (20,652,075.00)
Transfers Out	\$ (3,341.00)	\$ -	\$ (170,185.00)	\$ (900,000.00)	\$ -	\$ (1,403,200.00)
<b>GENERAL FUND BALANCE</b>	<b>\$ 20,932,723.00</b>	<b>\$ 20,529,557.00</b>	<b>\$ 18,750,817.00</b>	<b>\$ 13,941,923.00</b>	<b>\$ 16,730,378.00</b>	<b>\$ 13,803,576.00</b>
<b>SPECIAL REVENUES FUND</b>						
Beginning Balance	\$ 2,709,685.00	\$ 2,367,616.00	\$ 2,138,514.00	\$ 1,776,019.00	\$ 1,800,881.00	\$ 1,450,781.00
Revenues	\$ 267,206.00	\$ 262,263.00	\$ 304,378.00	\$ 328,295.00	\$ 232,900.00	\$ 332,151.00
Less: Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ (609,275.00)	\$ (491,365.00)	\$ (642,011.00)	\$ (806,000.00)	\$ (583,000.00)	\$ (389,000.00)
<b>SPECIAL REVENUES FUND BALANCE</b>	<b>\$ 2,367,616.00</b>	<b>\$ 2,138,514.00</b>	<b>\$ 1,800,881.00</b>	<b>\$ 1,298,314.00</b>	<b>\$ 1,450,781.00</b>	<b>\$ 1,393,932.00</b>
<b>THE CHILDREN'S TRUST - STEM CAMP</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ 124,094.00	\$ 136,350.00	\$ 136,350.00	\$ 135,700.00
Less: Expenditures	\$ -	\$ -	\$ (124,094.00)	\$ (136,350.00)	\$ (136,350.00)	\$ (135,700.00)
<b>THE CHILDREN'S TRUST - STEM CAMP FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>THE CHILDREN'S TRUST FUND</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ 97,713.00	\$ 132,307.00	\$ 130,067.00	\$ 143,190.00	\$ 143,190.00	\$ 185,636.00
Less: Expenditures	\$ (97,713.00)	\$ (132,307.00)	\$ (130,067.00)	\$ (143,190.00)	\$ (143,190.00)	\$ (185,636.00)
<b>THE CHILDREN'S TRUST FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DJJ FUND</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ 5,230.00	\$ 61,500.00	\$ 61,500.00	\$ 61,500.00
Less: Expenditures	\$ -	\$ -	\$ (5,230.00)	\$ (61,500.00)	\$ (61,500.00)	\$ (61,500.00)
<b>DJJ FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CITT FUND</b>						
Beginning Balance	\$ 2,647,000.00	\$ 2,833,389.00	\$ 2,703,154.00	\$ 2,272,952.00	\$ 3,410,231.00	\$ 2,411,237.00
Revenues	\$ 1,642,973.00	\$ 1,716,591.00	\$ 1,779,080.00	\$ 1,705,000.00	\$ 1,755,000.00	\$ 1,807,000.00
Less: Expenditures	\$ (925,539.00)	\$ (1,251,942.00)	\$ (643,474.00)	\$ (1,927,167.00)	\$ (2,641,300.00)	\$ (2,050,376.00)
Transfers Out	\$ (531,045.00)	\$ (594,884.00)	\$ (428,529.00)	\$ (678,341.00)	\$ (112,694.00)	\$ (610,270.00)
<b>CITT FUND BALANCE</b>	<b>\$ 2,833,389.00</b>	<b>\$ 2,703,154.00</b>	<b>\$ 3,410,231.00</b>	<b>\$ 1,372,444.00</b>	<b>\$ 2,411,237.00</b>	<b>\$ 1,557,591.00</b>
<b>TRANSPORTATION FUND</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ 3,342.00	\$ -	\$ 50,000.00	\$ 344,259.00	\$ 119,000.00	\$ 275,260.00
Transfers In	\$ 3,341.00	\$ -	\$ 20,000.00	\$ 116,741.00	\$ 30,550.00	\$ 93,840.00
Less: Expenditures	\$ (6,683.00)	\$ -	\$ (70,000.00)	\$ (461,000.00)	\$ (149,550.00)	\$ (369,100.00)
<b>TRANSPORTATION FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SAFE ROUTES TO SCHOOL FUND</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ 46,616.00	\$ 322,745.00	\$ -	\$ -	\$ 337,500.00
Transfers In	\$ -	\$ 560.00	\$ 78,407.00	\$ -	\$ 35,974.00	\$ 166,500.00
Less: Expenditures	\$ -	\$ (47,176.00)	\$ (401,152.00)	\$ -	\$ (35,974.00)	\$ (504,000.00)
<b>SAFE ROUTES TO SCHOOL FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LED LIGHTING FUND</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,000.00
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Less: Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,000.00)
<b>LED LIGHTING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS FUND</b>						
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00
Transfers In	\$ -	\$ 39,462.00	\$ 469,949.00	\$ 1,150,000.00	\$ 20,000.00	\$ 1,557,200.00
Less: Expenditures	\$ -	\$ (39,462.00)	\$ (469,949.00)	\$ (1,350,000.00)	\$ (20,000.00)	\$ (1,757,200.00)
<b>CAPITAL PROJECTS FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>STORMWATER UTILITY FUND</b>						
Beginning Balance	\$ 4,336,116.00	\$ 4,917,087.00	\$ 4,914,149.00	\$ 4,490,882.00	\$ 4,855,722.00	\$ 4,599,092.00
Revenues	\$ 1,678,616.00	\$ 1,083,754.00	\$ 1,043,045.00	\$ 1,564,000.00	\$ 1,000,000.00	\$ 1,564,000.00
Transfers In	\$ -	\$ -	\$ -	\$ 422,000.00	\$ 66,670.00	\$ 349,930.00
Less: Expenditures	\$ (1,097,645.00)	\$ (1,086,692.00)	\$ (1,101,472.00)	\$ (1,897,336.00)	\$ (1,323,300.00)	\$ (1,477,526.00)
<b>STORMWATER UTILITY FUND, NET ASSETS</b>	<b>\$ 4,917,087.00</b>	<b>\$ 4,914,149.00</b>	<b>\$ 4,855,722.00</b>	<b>\$ 4,579,546.00</b>	<b>\$ 4,599,092.00</b>	<b>\$ 5,035,496.00</b>

## Debt Management

The Town's borrowing authority is governed by Section 4.11 of the Town Charter and essentially limits the total debt of the Town to the greater of:

1. Three percent (3%) of the total assessed value of all property within the Town, as certified by the Miami Dade County Property Appraiser for the current fiscal year; or
2. That amount which would cause annual debt service to equal fifteen percent (15%) of general fund expenditures for the previous fiscal year.

Based on the Town Charter criteria above, criteria number 1 would generate the maximum borrowing limit level for the Town (approximately \$75.5 million). The certified assessed value of property within the Town for the current year is \$2,517,709,992, 3% of which would be \$75.5 million. The Town is well within the debt borrowing limits established by the Town Charter. The Town's General Fund borrowings total less than 1% of the total assessed value of all property within the Town for the current fiscal year (criteria number 1).

As a condition of incorporation, the Town is required to pay Miami-Dade County its pro rata share for the Public Service Tax Revenue Bonds (QNIP bonds) issued or authorized prior to the Town's incorporation. At September 30, 2018, the balance owed on the Quality Neighborhood Improvement Program (QNIP) bonds approximated \$2.13 million (which represents only 0.08% of the total assessed property value for the current fiscal year). Debt service related to these bonds for FY 2018-19 is budgeted at \$347,000 in the General Government department of the General Fund (\$259,000 principal and \$88,000 interest).

The Town also entered into bank loans with a local lender in 2010 and 2012 totaling approximately \$15.3 million. Certain of these loans were refinanced in 2015 at favorable interest rates and terms to the Town. At September 30, 2018, approximately \$10.2 million is outstanding on these loans (which represents only 0.4% of the total assessed property value for the current fiscal year). The loans call for principal and interest payments that vary from year to year and interest rates that range from 2.18% to 2.80%. These loans, the debt service for which is accounted for in the General Fund, related to the purchase of the Town Center building and related improvements thereto, purchase of the land parcel adjacent to the Town Center building, and to fund the Town's high school initiative with the Miami Dade School Board. Debt service related to these loans for FY 2018-19 is budgeted at \$847,000 in the General Government department of the General Fund (\$704,900 principal and \$142,100 interest) and at \$758,400 in the Town Hall Building department of the General Fund (\$650,800 principal and \$107,600 interest).





Total General Fund debt service related to FY 2018-19 is budgeted at \$1,952,400 in the General Fund (\$1,614,700 million principal and \$337,700 interest), and is allocated between the General Government and Town Hall Building departments (see table below and departmental details in later sections of this budget book). The Town has pledged its share of the Local Government Half-Cent Sales Tax towards repayment of the refinanced loans related to the purchase of the Town Center building and the adjacent land parcel. The school initiative loan simply requires an annual appropriation of debt service payments by the Town, with which the Town has complied.

When the Town took over operation of the stormwater utility operation within the Town’s boundaries from Miami-Dade County, the Town agreed to pay the County its pro-rata share for the Stormwater Utility Revenue Bonds issued prior to the Town’s incorporation. Debt service on these bonds is funded solely from the Stormwater Utility’s operating revenues and is not obligations of the General Fund or any other fund.

At September 30, 2018, the balance owed on the Stormwater Utility Revenue bonds approximated \$1.66 million. Debt service (interest) related to these bonds for FY 2018-19 is budgeted at \$62,000.

The table below summarizes the debt service payments included in the FY 2018-19 budget.

FUND/ DEPARTMENT	PRINCIPAL	INTEREST	TOTAL
General Fund:			
General Government Department:			
Bank Loans	\$ 704,900	\$ 142,100	\$ 847,000
QNIP Debt	\$ 259,000	\$ 88,000	\$ 347,000
Town Hall Building Department	\$ 650,800	\$ 107,600	\$ 758,400
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,614,700</b>	<b>\$ 337,700</b>	<b>\$ 1,952,400</b>
Stormwater Utility Fund:			
<b>TOTAL STORMWATER UTILITY REVENUE BONDS</b>	<b>\$ 122,300</b>	<b>\$ 62,000</b>	<b>\$ 184,300</b>

The Town holds adequate funds to meet its current and anticipated future debt service obligations.

As noted above, the QNIP Debt and the Stormwater Utility Revenue Bonds are pass-through debt from Miami-Dade County and are paid by deduction from the Town’s public service taxes (i.e., utility taxes) and stormwater fees, respectively. The Town’s annual revenue from these sources are sufficient to satisfy its obligations.

The bank loans are direct loans with a local financial institution with maturities ranging from 2022-2030. The majority of this debt is secured by the Town’s share of local government half-cent sales tax received from the State of Florida. This annual revenue source far exceeds the Town’s debt service obligations. Further, the Town holds significant financial reserves that could be used to satisfy the loans entirely should the Town Council decide to do so.



# General Governmental Tax Revenues by Source

## Last Ten (10) Fiscal Years

FY	PROPERTY TAXES				LICENSES AND PERMITS	CHARGES FOR SERVICE	INTEREST AND OTHER	TOTAL
	GENERAL PURPOSE	UTILITY TAX	INTERGOVERNMENTAL	FRANCHISE FEES				
2008	\$ 6,667,064	\$ 2,155,040	\$ 5,980,712	\$ 1,636,231	\$ 1,117,357	\$ 311,519	\$ 364,517	\$ 18,232,440
2009	\$ 6,599,152	\$ 2,186,688	\$ 6,516,513	\$ 1,791,088	\$ 1,023,098	\$ 376,087	\$ 262,881	\$ 18,755,507
2010	\$ 5,448,770	\$ 2,379,305	\$ 6,751,576	\$ 1,864,675	\$ 1,308,923	\$ 3,987,314	\$ 565,096	\$ 22,305,659
2011	\$ 4,215,773	\$ 2,412,904	\$ 11,603,916	\$ 1,419,636	\$ 972,479	\$ 408,889	\$ 1,313,897	\$ 22,347,494
2012	\$ 4,254,352	\$ 2,472,062	\$ 12,160,953	\$ 1,616,617	\$ 1,125,494	\$ 417,966	\$ 1,760,082	\$ 23,807,526
2013	\$ 4,113,511	\$ 2,640,920	\$ 10,141,289	\$ 1,531,087	\$ 2,195,599	\$ 472,880	\$ 1,882,515	\$ 22,977,801
2014	\$ 4,423,111	\$ 2,920,053	\$ 12,108,477	\$ 1,240,721	\$ 1,379,074	\$ 462,867	\$ 1,515,307	\$ 24,049,610
2015	\$ 4,384,908	\$ 2,921,455	\$ 11,963,293	\$ 1,252,984	\$ 1,094,979	\$ 444,105	\$ 1,294,020	\$ 23,355,744
2016	\$ 4,638,277	\$ 3,026,608	\$ 10,348,390	\$ 1,319,529	\$ 1,037,219	\$ 413,625	\$ 1,251,747	\$ 22,035,395
2017	\$ 5,077,377	\$ 3,137,950	\$ 10,045,463	\$ 1,080,786	\$ 1,029,704	\$ 372,035	\$ 862,265	\$ 21,605,580

Source: Miami-Dade County Property Appraiser's Office.

# Assessed Value as a Percentage of Estimated Actual Value of Taxable Property

## Last Ten (10) Fiscal Years

FY	REAL PROPERTY		PERSONAL PROPERTY	NET ASSESSED VALUE	TOTAL DIRECT TAX RATE (1)	ESTIMATED ACTUAL VALUE	NET ASSESSED VALUE % ESTIMATED ACTUAL VALUE
	RESIDENTIAL	COMMERCIAL					
2008	\$ 2,231,296	\$ 495,928	\$ 55,318	\$ 2,782,542	2.4470	\$ 4,362,898	63.78%
2009	\$ 2,213,948	\$ 538,463	\$ 59,422	\$ 2,811,833	2.4470	\$ 4,529,632	62.08%
2010	\$ 1,683,995	\$ 492,970	\$ 66,639	\$ 2,243,604	2.5888	\$ 3,397,498	66.04%
2011	\$ 1,220,537	\$ 446,953	\$ 67,175	\$ 1,734,665	2.5888	\$ 2,532,903	68.49%
2012	\$ 1,232,081	\$ 430,445	\$ 65,033	\$ 1,727,559	2.5702	\$ 2,537,919	68.07%
2013	\$ 1,207,112	\$ 428,425	\$ 65,435	\$ 1,700,972	2.5702	\$ 2,490,028	68.31%
2014	\$ 1,260,094	\$ 433,470	\$ 67,151	\$ 1,760,715	2.5702	\$ 2,566,716	68.60%
2015	\$ 1,415,618	\$ 423,658	\$ 66,336	\$ 1,905,612	2.3907	\$ 2,971,427	64.13%
2016	\$ 1,557,646	\$ 423,811	\$ 67,257	\$ 2,048,714	2.3907	\$ 3,299,958	62.08%
2017	\$ 1,670,080	\$ 459,523	\$ 67,986	\$ 2,197,589	2.3907	\$ 3,604,247	60.97%

Source: Miami-Dade County Property Appraiser's Office.

(1) Property tax rates are assessed per \$1,000 of taxable assessed valuation.

Note: Property in the Town is reassessed each year. State law requires the Property Appraiser to appraise property at 100% of market value. The FL Constitution was amended, effective January 1, 1995, to limit annual increases in assessed value of property with homestead exemption to 3% per year or the amount of the Consumer Price Index, whichever is less. The increase is not automatic since no assessed value shall exceed market value. Tax rates are per \$1,000 of assessed value.





# Direct and Overlapping Governments (1)

## Property Tax Rates

### Last Ten (10) Fiscal Years

FY	DIRECT RATES		OVERLAPPING RATES							DIRECT & OVERLAPPING RATES TOTAL
	OPERATING MILLAGE	TOWN MILLAGE TOTAL	COUNTY-WIDE	DEBT SERVICE	FIRE	LIBRARY	SCHOOLS	STATE/OTHER		
2008	2.4470	2.4470	4.5796	0.2850	2.2487	0.3842	7.9480	1.0808	18.9733	
2009	2.4470	2.4470	4.8379	0.2850	2.2271	0.3822	7.7970	1.0797	19.0559	
2010	2.5888	2.5888	4.8379	0.2850	2.2271	0.3822	7.9950	1.1585	19.4745	
2011	2.5888	2.5888	5.4275	0.4450	2.5953	0.2840	8.2490	1.1585	20.7481	
2012	2.5702	2.5702	4.8050	0.2850	2.4627	0.1795	8.0050	0.9708	19.2782	
2013	2.5702	2.5702	4.7035	0.2850	2.4627	0.1725	7.9980	0.9634	19.1553	
2014	2.5702	2.5702	4.7035	0.4220	2.4623	0.1725	7.9770	0.9455	19.2530	
2015	2.3907	2.3907	4.6669	0.4500	2.4321	0.2840	7.9740	0.9187	19.1164	
2016	2.3907	2.3907	4.6669	0.4500	2.4293	0.2840	7.6120	0.8871	18.7200	
2017	2.3907	2.3907	4.6669	0.4000	2.4282	0.2840	7.3220	0.8627	18.3545	

Source: Miami-Dade County Property Appraiser's Office.

(1) Overlapping rates are those of local, county governments, and other taxing districts that apply to property owners within the Town of Cutler Bay.

Additional information: Property tax rates are assessed per \$1,000 of taxable assessed valuation.

Tax rate limits:

Town	10.0000 mills
County	10.0000 mills
School	10.0000 mills
State	10.0000 mills



# Principal Property Taxpayers

## Current Year and Nine (9) Years Ago

TAXPAYER FY 2017	ASSESSED VALUATION	ASSESSED VALUATION TOTAL %
SOUTHLAND MALL PROPERTIES LLC	\$ 88,104	4.3%
SOUTH DADE SHOPPING LLC	\$ 33,527	1.6%
FLORIDA POWER & LIGHT COMPANY	\$ 29,756	1.5%
EQUITY ONE FL PORTFOLIO INC	\$ 18,083	0.9%
THE REALTY ASSOCIATES FUND IX L P	\$ 14,250	0.7%
BILL USSERY MOTORS OF CUTLER BAY	\$ 13,988	0.7%
ENCOMPASS HEALTH	\$ 12,785	0.6%
ADVANCE BUSINESS ASSOCIATE LLP	\$ 12,529	0.6%
A & E PARTNERS HOLDING LLC	\$ 10,600	0.5%
QUAIL ROOST INVESTORS JOINT	\$ 10,560	0.5%
<b>TOTALS</b>	<b>\$ 244,182</b>	<b>12.0%</b>

Source: Miami-Dade County Property Appraiser's Office.

TAXPAYER FY 2008	ASSESSED VALUATION	ASSESSED VALUATION TOTAL %
SOUTHLAND MALL PROPERTIES LLC	\$ 56,600	2.0%
WRI TC S DADE SHOPPING CENTER LLC	\$ 34,600	1.2%
PRIDE HOMES	\$ 25,075	0.9%
FLORIDA POWER AND LIGHT	\$ 20,302	0.7%
EQUITY ONE INC	\$ 17,355	0.6%
LENNAR HOMES INC	\$ 16,388	0.6%
SHOMA HOMES	\$ 15,785	0.6%
A&E PARTNERS HOLDING LLC	\$ 12,900	0.5%
OLD CUTLER TOWNE CENTER	\$ 12,583	0.5%
HEALTH CARE FUND	\$ 11,033	0.4%
	<b>\$ 222,621</b>	<b>8.0%</b>

Source: Miami-Dade County Property Appraiser's Office.



# Property Tax Levies and Collections

## Last Ten (10) Fiscal Years

FY	FY TOTAL TAXES LEVIED	COLLECTED WITHIN THE FY OF LEVY			TOTAL COLLECTIONS TO DATE	
		AMOUNT	LEVY %	SUBSEQUENT YEARS COLLECTION	AMOUNT	LEVY %
2008	\$ 6,808,880	\$ 6,372,439	93.6%	\$ 294,625	\$ 6,667,064	97.9%
2009	\$ 6,880,555	\$ 6,371,429	92.6%	\$ 227,723	\$ 6,599,152	95.9%
2010	\$ 5,808,242	\$ 5,282,098	90.9%	\$ 166,672	\$ 5,448,770	93.8%
2011	\$ 4,490,701	\$ 4,139,724	92.2%	\$ 76,049	\$ 4,215,773	93.9%
2012	\$ 4,440,172	\$ 4,211,235	94.8%	\$ 43,117	\$ 4,254,352	95.8%
2013	\$ 4,371,838	\$ 4,065,237	93.0%	\$ 48,274	\$ 4,113,511	94.1%
2014	\$ 4,525,390	\$ 4,320,764	95.5%	\$ 102,347	\$ 4,423,111	97.7%
2015	\$ 4,555,747	\$ 4,242,833	93.1%	\$ 142,075	\$ 4,384,908	96.3%
2016	\$ 4,897,861	\$ 4,599,179	93.9%	\$ 39,098	\$ 4,638,277	94.7%
2017	\$ 5,253,776	\$ 5,046,736	96.1%	\$ 30,641	\$ 5,077,377	96.6%

Source: Miami-Dade County Tax Collector's Office.

Note: Total adjusted tax levy is based on final assessed property tax values by Miami-Dade County Department of Property Appraisal Office after the Property Appraisal Adjustment Board has completed hearings on the tax roll, and before discounts.

Property Tax Discounts Allowed:

November	4%
December	3%
January	2%
February	1%
April	Taxes delinquent



# Ratios of Outstanding Debt by Type

## Last Ten (10) Fiscal Years

### Governmental Activities

FY	INTERLOCAL DEBT	NOTES PAYABLE	CAPITAL LEASES
2008	\$ -	\$ -	\$ 143,314
2009	\$ -	\$ -	\$ 117,092
2010	\$ 4,016,565	\$ 9,120,000	\$ 57,843
2011	\$ 3,562,490	\$ 12,725,122	\$ 13,144
2012	\$ 3,492,995	\$ 15,303,122	\$ -
2013	\$ 3,288,815	\$ 15,303,122	\$ -
2014	\$ 3,076,435	\$ 15,303,122	\$ -
2015	\$ 2,854,010	\$ 14,054,626	\$ -
2016	\$ 2,622,565	\$ 12,798,526	\$ -
2017	\$ 2,382,510	\$ 11,510,633	\$ -

### Business-Type Activities

FY	INTERLOCAL DEBT	NOTES PAYABLE	CAPITAL LEASES
2008	\$ -	\$ -	\$ -
2009	\$ -	\$ -	\$ 21,583
2010	\$ 2,363,850	\$ -	\$ 14,653
2011	\$ 2,283,653	\$ -	\$ 7,444
2012	\$ 2,200,395	\$ -	\$ -
2013	\$ 2,113,950	\$ -	\$ -
2014	\$ 2,129,939	\$ -	\$ -
2015	\$ 2,019,830	\$ -	\$ -
2016	\$ 1,903,665	\$ -	\$ -
2017	\$ 1,785,218	\$ -	\$ -

### Total Primary Government

FY	TOTAL PRIMARY GOVERNMENT	PERSONAL INCOME % (1)	PER CAPITA (1)
2008	\$ 143,314	0.010%	\$ 3.47
2009	\$ 138,675	0.009%	\$ 3.34
2010	\$ 15,572,911	1.803%	\$ 378.04
2011	\$ 18,591,853	1.209%	\$ 457.43
2012	\$ 20,996,512	1.304%	\$ 506.66
2013	\$ 20,705,887	1.235%	\$ 492.59
2014	\$ 20,509,496	1.140%	\$ 477.59
2015	\$ 18,928,466	0.992%	\$ 429.13
2016	\$ 17,324,756	0.849%	\$ 385.84
2017	\$ 15,678,361	N/A	\$ 346.70

(1) See the schedule of Demographics and Economic Statistics for the personal income and per capita.

N/A All data necessary for computation is not available.



# Direct and Overlapping Governmental Activities

## Fiscal Year Ended September 30, 2017

JURISDICTION	NET DEBT OUTSTANDING (IN THOUSANDS)	ESTIMATED % APPLICABLE (1)	AMOUNT APPLICABLE TO CUTLER BAY (IN THOUSANDS)
Miami-Dade County Schools (2)	\$ 988,846	0.89%	\$ 8,793
Miami-Dade County (3)	\$ 1,700,151	0.89%	\$ 15,117
<b>SUBTOTAL OVERLAPPING DEBT</b>	<b>\$ 2,688,997</b>		<b>\$ 23,910</b>
Town of Cutler Bay Direct Debt	\$ 13,893	100.00%	\$ 13,893
<b>TOTAL DIRECT OVERLAPPING BUDGET</b>	<b>\$ 2,702,890</b>		<b>\$ 37,803</b>

- (1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the Town's boundaries and dividing it by the County's total taxable assessed value, as reported by the Property Appraiser for current fiscal year's budget.
- (2) Miami-Dade County Schools, General Finance Department.
- (3) Miami-Dade County, Finance Department (includes General Obligation and Special Obligation Bonds).

# Demographics and Economic Statistics

## Last Ten (10) Fiscal Years

FY	POPULATION (1)	PERSONAL INCOME (IN THOUSANDS) (2)	PER CAPITA PERSONAL INCOME (3)	UNEMPLOYMENT RATE (4)
2008	41,300	\$ 1,482,133	\$ 35,887	6.4%
2009	41,579	\$ 1,511,687	\$ 36,357	11.2%
2010	41,194	\$ 1,509,925	\$ 36,654	10.8%
2011	40,644	\$ 1,537,725	\$ 37,834	9.6%
2012	41,441	\$ 1,610,397	\$ 38,860	8.2%
2013	42,035	\$ 1,676,355	\$ 39,880	7.1%
2014	42,944	\$ 1,798,623	\$ 41,883	6.3%
2015	44,109	\$ 1,908,949	\$ 43,278	5.5%
2016	44,901	\$ 2,040,301	\$ 45,440	5.2%
2017	45,222	N/A	N/A	4.3%

- (1) Population estimate based on data published by the University of Florida, Bureau of Economic and Business Research.
- (2) Personal income is the Miami-Dade per capita personal income applied to the Cutler Bay population.
- (3) Per Capita Personal Income is for Miami-Dade County from the U.S. Department of Commerce, Bureau of Economic Analysis.
- (4) Bureau of Labor Statistics, Unemployment Statistics, Miami-Fort Lauderdale-West Palm Beach, FL Metropolitan area (rate for September of year indicated).
- N/A Data not available.



# Principal Employers

## Current Year and Nine (9) Years Ago

FY 2017 EMPLOYERS	EMPLOYEES	TOTAL %
ALORICA	1,537	44.2%
EAST RIDGE RETIREMENT VILLAGE	272	7.8%
PUBLIX SUPERMARKETS	205	5.9%
ENCOMPASS HEALTH	156	4.5%
MERCEDES BENZ	143	4.1%
MACY'S	136	3.9%
JC PENNEY	100	2.9%
MCDONALDS	100	2.9%
OLIVE GARDEN	95	2.7%
SEARS ROEBUCK & CO	93	2.7%
BURLINGTON COAT FACTORY	93	2.7%
ROSS STORES	80	2.3%
WINN DIXIE STORES	79	2.3%
APPLEBEE'S	68	2.0%
BUFFALO WILD WINGS	60	1.7%
TOWN OF CUTLER BAY	55	1.6%
DENNY'S	55	1.6%
PETERSON'S HARLEY-DAVIDSON	51	1.5%
PAPA JOHN'S PIZZA	50	1.4%
REGAL CINEMAS INC 16	49	1.4%
<b>FY 2017 TOTAL EMPLOYEES</b>	<b>3,477</b>	<b>100.0%</b>

FY 2008 EMPLOYERS	EMPLOYEES	TOTAL %
ALORICA	1,547	52.1%
PUBLIX SUPERMARKETS	367	12.4%
SEARS ROEBUCK & CO	221	7.4%
SOUTHLAND MALL 16	139	4.7%
JC PENNEY	124	4.2%
MACY'S	116	3.9%
WINN DIXIE STORES	79	2.7%
PETERSON'S HARLEY-DAVIDSON	50	1.7%
ROSS STORES	50	1.7%
TOWN OF CUTLER BAY	49	1.6%
WILLIAMSON SATURN	40	1.3%
OLD NAVY	36	1.2%
HAIR EGO	25	0.8%
BED, BATH & BEYOND	23	0.8%
JO ANN FABRIC & CRAFTS	21	0.7%
CHARLOTTE RUSSE	20	0.7%
CAC FLORIDA MEDICAL	18	0.6%
LA QUINTA INNS	18	0.6%
PETCO	15	0.5%
BERLO INDUSTRY	13	0.4%
<b>FY 2008 TOTAL EMPLOYEES</b>	<b>2,971</b>	<b>100.0%</b>

Source: Town of Cutler Bay Local Business Tax Registrations

# Government Employees by Function

## Last Ten (10) Fiscal Years

### Full-Time Equivalent

\* - Police services contracted through Miami-Dade County.

FUNCTION	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Legislative	5	5	5	5	5	5	5	5	5	5
Clerk	1	2	1	2	1	2	2.5	1	3	3
General government	7	7	7	7	8	10	9.5	10.5	9.5	9.5
Community Development	9	9	8	7	6	7	7	7.5	7.5	7.5
Public Works	5	4	5	5	4	6	6	6	6	6
Parks	14	14	16	14	17	17	17	19	20	18
Public Safety – Police *	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Safety- Civilian Admin. Staff	1	1	1	1	1	1	1	1	1	0
<b>TOTAL FULL-TIME GOVERNMENT STAFF</b>	<b>42</b>	<b>42</b>	<b>43</b>	<b>41</b>	<b>42</b>	<b>48</b>	<b>48</b>	<b>50</b>	<b>52</b>	<b>49</b>



# Operating Indicators by Function

## Last Ten (10) Fiscal Years

### Police Services (Public Safety)

FY	# EMERGENCY CALLS	# PRIORITY CALLS	# NON-EMERGENCY CALLS	# ARRESTS	# SWORN PERSONNEL
2008	1,285	1,195	23,922	1,212	46
2009	1,195	1,031	16,744	1,063	51
2010	1,162	933	23,775	1,141	50
2011	991	874	15,942	1,081	51
2012	945	832	14,991	1,188	50
2013	987	747	14,001	1,149	50
2014	950	692	13,985	1,272	52
2015	1,112	804	14,447	1,061	51
2016	1,214	947	14,538	906	53
2017	1,172	973	14,390	677	55

### Building & Zoning

FY	# PERMITS ISSUED	# CERTIFICATES ISSUED	# OCCUPATIONAL LISENCES ISSUED
2008	2,176	152	787
2009	1,854	147	812
2010	3,121	57	813
2011	2,669	124	794
2012	2,684	127	898
2013	4,657	113	839
2014	2,436	100	890
2015	2,343	87	888
2016	2,510	88	893
2017	2,052	87	968

### Culture and Recreation

FY	# OF PARKS
2008	7
2009	7
2010	7
2011	7
2012	8
2013	8
2014	9
2015	9
2016	9
2017	10



# Capital Asset Statistics by Function/ Program

## Last Ten (10) Fiscal Years

### Culture and Recreation

FY	PARKS	SWIMMING POOLS	TENNIS COURTS	PLAYGROUNDS	SOCCER/FOOTBALL LACROSSE FIELDS	BASEBALL FIELDS	PICNIC SHELTERS
2008	7	1	3	3	2	3	1
2009	7	1	3	3	3	3	2
2010	7	1	3	3	3	3	2
2011	7	1	5	4	3	3	2
2012	8	1	5	5	5	6	2
2013	8	1	5	5	5	6	2
2014	9	1	5	5	5	6	2
2015	9	1	5	5	5	6	2
2016	9	1	5	5	5	6	5
2017	10	1	5	5	5	6	5

### Public Works

FY	STREETS (LENGTH IN SQ. FT.)	SIDEWAKS (AREA IN SQ. FT.)
2008	472,102	267,325
2009	472,102	267,325
2010	472,102	267,325
2011	472,102	267,325
2012	472,102	267,325
2013	472,102	267,325
2014	472,102	267,325
2015	472,102	267,325
2016	472,102	267,325
2017	472,102	267,325





# Miami-Dade County Property Appraiser

## 2018 Assessment Roll Change by Property Type

### 2018 Miami-Dade County Preliminary Assessment Roll Values and 2017 Comparison

PROPERTY TYPE	COUNT	JUST VALUE	TAXABLE VALUE	JUST VALUE	TAXABLE VALUE	VALUE DIFF	PCT	NEW CONS
SINGLE FAMILY	381,641	136,500,621,086	80,536,602,716	144,214,217,156	86,036,025,386	5,499,422,670	6.8%	1,111,243,177
CONDOMINIUM	363,339	106,344,807,722	83,992,362,164	108,114,995,371	87,810,650,924	3,818,288,760	0.0%	3,098,833,343
MULTI FAMILY	35,259	22,997,226,423	18,707,905,524	26,016,902,806	20,560,679,037	1,852,773,513	9.9%	542,962,467
COMMERCIAL	36,800	56,585,583,264	48,545,226,307	60,673,289,082	51,928,921,321	3,383,695,014	0.0%	694,325,234
INDUSTRIAL	16,122	16,244,339,540	14,551,967,484	17,407,592,287	15,787,606,209	1,235,638,725	0.0%	263,402,453
AGRICULTURE	7,822	3,669,399,747	888,555,299	3,848,646,181	977,014,605	88,459,306	0.0%	14,685,023
VACANT LAND	41,628	12,373,556,011	9,014,495,953	12,946,478,906	9,698,944,656	684,448,703	7.6%	(106,909,740)
INSTITUTIONAL	2,621	7,903,341,966	1,347,579,128	8,223,640,327	1,414,472,771	66,893,643	0.0%	33,552,332
GOVERNMENTAL	22,537	21,647,702,849	132,399,926	22,056,407,345	154,164,729	21,764,803	0.0%	(1,755,911)
						16,696,212,443		
<b>REAL ESTATE PARCELS</b>	<b>912,391</b>	<b>386,074,220,526</b>	<b>258,925,831,149</b>	<b>405,333,357,519</b>	<b>275,622,043,592</b>		<b>6.4%</b>	<b>5,654,515,406</b>
PERS PROP & CENT ASSD		19,331,162,757	13,505,868,134	20,371,834,967	14,465,094,875	959,226,741	7.1%	0
<b>ALL ASSESSED PROPERTY</b>		<b>405,405,383,283</b>	<b>272,431,699,283</b>	<b>425,705,192,486</b>	<b>290,087,138,467</b>		<b>6.5%</b>	<b>5,654,515,406</b>

### 2018 Town of Cutler Bay Preliminary Assessment Roll Values and 2017 Comparison

PROPERTY TYPE	COUNT	JUST VALUE	TAXABLE VALUE	JUST VALUE	TAXABLE VALUE	VALUE DIFF	PCT	NEWCONS
SINGLE FAMILY	10,724	2,542,436,546	1,473,153,342	2,703,246,354	1,584,416,692	111,263,350	7.6%	6,269,831
CONDOMINIUM	3,628	483,666,091	335,476,119	526,830,092	364,029,251	28,553,132	8.5%	0
MULTI FAMILY	134	58,290,093	29,877,516	65,866,072	36,126,442	6,248,926	20.9%	3,380,969
COMMERCIAL	105	421,050,570	406,747,607	430,404,952	405,657,283	(1,090,324)	-0.3%	0
INDUSTRIAL	1	225,058	225,058	294,408	294,408	69,350	30.8%	0
AGRICULTURE	2	1,293,696	357,247	1,328,344	384,984	27,737	7.8%	0
VACANT LAND	295	37,113,125	30,272,507	36,851,564	30,335,570	63,063	0.2%	0
INSTITUTIONAL	14	38,865,427	14,362,044	38,739,345	15,703,116	1,341,072	9.3%	0
GOVERNMENTAL	107	165,106,086	6,400,000	164,436,663	6,400,000	0	0.0%	0
OTHER PROPERTIES	107	43,239,237	6,033,570	38,905,891	5,370,856	(662,714)	-11.0%	(4,178,409)
<b>REAL ESTATE PARCELS</b>	<b>15,117</b>	<b>3,791,285,929</b>	<b>2,302,905,010</b>	<b>4,006,903,685</b>	<b>2,448,718,602</b>	<b>145,813,592</b>	<b>6.3%</b>	<b>5,472,391</b>
PERS PROP & CENT ASSD		80,181,565	69,067,956	80,070,763	68,991,390	(76,566)	-0.1%	0
<b>ALL ASSESSED PROPERTY</b>		<b>3,871,467,494</b>	<b>2,371,972,966</b>	<b>4,086,974,448</b>	<b>2,517,709,992</b>	<b>145,737,026</b>	<b>6.1%</b>	<b>5,472,391</b>

# Fiscal Year 2018-19 Adopted Budget

## Budget Overview

Because of the property tax relief initiatives that have been adopted in the past several years, and the global economic situation, the development of the FY 2018-19 Budget was a “challenge.”

The State Legislature’s adoption of the “Property Tax Relief” legislation and the approval of the property tax constitutional amendments in recent years, in addition to the end of the real estate “bubble”, and general decline in our nation’s current economy, has created an environment where the impacts of the Town’s and other taxing district’s tax rates will have varying impacts on individual properties.

The “Save Our Homes” (SOH) amendment which took effect in the mid-1990’s had the effect of limiting the annual increase in the assessed value of homesteaded properties to 3% or the national Consumer Price Index (CPI), whichever is less.



As a result, long-time homesteaded property owners benefited from years of skyrocketing home values by paying relatively less property taxes versus newer home purchasers due to the SOH limits on increases in assessed values.

The November 2018 election included a referendum on providing an additional homestead exemption to qualifying properties.

This referendum did not pass. Had the referendum passed, it was estimated by the Miami Dade County Property Appraiser that the Town would have lost significant property tax revenues as a result of the granting of an additional homestead exemption to certain properties in the Town.

Property values within the Town saw significant declines from 2008 through 2012 (an approximate 40% decline from the 2008 valuation level). The decline in 2012, however, was mild (approximately 1.7 percent) which seemed to indicate a bottoming out in the market. Since 2012, property values within the Town have steadily increased each year through 2018 and the certified assessed property value of the Town as of July 1, 2018 reflects an approximate 48% increase from the certified July 1, 2012 value (although the Town’s certified property value is still below the 2008 peak value).

The Town continues to experience increased development activity which it hopes will spur additional increases in property values going forward.



Following Town Council's direction, the general budget priorities for FY 2018-19 are:

- To hold the tax rate as low as possible while maintaining an acceptable level of service to the community;
- To maintain and enhance current levels of service especially our excellent police service, to the extent possible due to the current economic and revenue challenges;
- To continue the direction of conservative financial policies and judicious management efficiencies;
- Provide responsibly funded reserve funds for hurricane and other unique responsibilities, opportunities and emergencies;
- Continue operation of a Stormwater Utility; and
- Plan and fund future capital improvements and authorize funds to achieve improvements.

This budget book was developed utilizing an adopted millage rate of **2.4323** mills, not the proposed "ceiling" millage rate of 2.4739 mills as set by the Town Council at its July 18, 2018 Town Council meeting.

As recommended by the Town Manager, the Town Council voted to set the Town's preliminary tax rate at the statutorily computed "two-thirds vote maximum millage rate" to allow the Town Council maximum flexibility during their Budget Workshops and Hearings process. However, during the Budget Workshop and Hearing process, it was clear that the Town Council had consensus to build the budget at a lower millage rate.

The FY 2018-19 Adopted Budget is balanced at \$51.48 million, of which approximately \$35.86 million represents the General Fund budget, \$7.35 million represents the Special Revenue budgets, \$1.76 million represents the Capital Projects Fund budget, and \$6.51 million relates to the Stormwater Utility Fund budget.

It is evident that because of our focus on "results-oriented" management practices, we were able to make some reasonable and rational budget adjustments without drastic reduction in existing service levels. Staff has proactively managed operations during the economic downturn to ensure fiscal responsibility while providing outstanding services to all of our residents. This was achieved in large part to the highly qualified core staff serving the Town. In fact, the Town operates highly effectively even though it has one of the lowest, if not the lowest, number of staff per capita in Miami-Dade County.

During the budget development process, Town Staff focused on Council priorities, departmental goals, resident's needs and the recommendations in the Town's Strategic Master Plan, which was updated in 2015, to align the Town's limited resources to meet identified budget objectives. The goals and objectives for each department are highlighted at the beginning of each respective section.

In creating this budget, high priority was placed on maintaining our public safety resources, improving our public transportation infrastructure, implementing environmental "Green" initiatives and addressing the services that mean so much to our community.



# Consolidated Budget

This budget summary presents a consolidated picture of total revenue and expenditures of the General Fund, the Special Revenues Fund, the Citizen's Independent Transportation Trust (CITT) Fund, The Children's Trust Fund, the Children's Trust S.T.E.M. Camp Fund, the DJJ Fund, the Transportation Fund, the Safe Routes to School Fund, the LED Lighting Fund, the Capital Projects Fund, and the Stormwater Utility Fund (an enterprise fund). The operation of each fund is accounted for through a set of self-balancing accounts comprised of each fund's revenues and expenditures, assets, liabilities, and fund balances and/or retained earnings (referred to in the table as "Balances"). Each fund is shown individually in later sections of this budget book.

CONSOLIDATED BUDGET ALL FUNDS	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-187	ADOPTED FY 2018-19
<b>BALANCES, BEGINNING - ALL FUNDS</b>	\$ 31,491,198	\$ 31,050,815	\$ 30,285,374	\$ 26,893,357	\$ 28,817,651	\$ 25,191,488
<b>REVENUES - ALL FUNDS</b>						
Ad Valorem	\$ 4,384,908	\$ 4,638,277	\$ 5,077,377	\$ 5,385,365	\$ 5,400,000	\$ 5,817,635
Utility Taxes	\$ 2,921,455	\$ 3,026,608	\$ 3,137,950	\$ 3,100,000	\$ 3,200,000	\$ 3,250,000
Intergovernmental Revenues	\$ 9,121,092	\$ 9,217,350	\$ 9,423,220	\$ 9,255,175	\$ 9,303,000	\$ 9,300,989
Franchise Fees	\$ 1,252,984	\$ 1,319,528	\$ 1,080,786	\$ 1,100,000	\$ 1,410,000	\$ 1,250,000
Impact Fees	\$ 48,515	\$ 44,643	\$ 78,838	\$ 116,000	\$ 15,900	\$ 114,000
Building Permits & Zoning Fees	\$ 1,055,435	\$ 1,016,068	\$ 950,273	\$ 925,000	\$ 1,255,000	\$ 1,005,000
Licenses and Registrations	\$ 204,715	\$ 194,651	\$ 208,158	\$ 150,000	\$ 180,000	\$ 150,000
Miscellaneous Revenues	\$ 936,900	\$ 760,309	\$ 484,072	\$ 440,000	\$ 710,000	\$ 430,000
Rental Income	\$ 541,763	\$ 636,321	\$ 472,087	\$ 515,000	\$ 550,000	\$ 700,000
Grants	\$ 839,991	\$ 352,558	\$ 761,556	\$ 1,439,299	\$ 476,540	\$ 1,820,596
Investment Income	\$ 69,595	\$ 52,810	\$ 73,173	\$ 48,000	\$ 59,000	\$ 50,000
<b>TOTAL REVENUES - ALL FUNDS</b>	\$ 21,377,353	\$ 21,259,123	\$ 21,747,490	\$ 22,473,839	\$ 22,559,440	\$ 23,888,220

CONSOLIDATED BUDGET ALL FUNDS	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-187	ADOPTED FY 2018-19
<b>EXPENDITURES - ALL FUNDS</b>						
Mayor & Council	\$ 148,511	\$ 145,639	\$ 158,026	\$ 205,589	\$ 179,264	\$ 206,232
Town Clerk	\$ 249,099	\$ 310,366	\$ 354,348	\$ 512,145	\$ 509,103	\$ 543,110
General Government	\$ 4,466,309	\$ 2,803,311	\$ 2,782,754	\$ 3,131,083	\$ 2,818,371	\$ 2,788,668
Finance	\$ 388,975	\$ 449,575	\$ 432,428	\$ 486,343	\$ 470,061	\$ 480,790
Town Attorney	\$ 453,789	\$ 407,062	\$ 323,855	\$ 475,000	\$ 450,000	\$ 500,000
Community Development	\$ 1,300,320	\$ 1,222,815	\$ 1,343,494	\$ 1,416,581	\$ 1,759,815	\$ 1,430,279
Public Works	\$ 3,219,161	\$ 3,358,932	\$ 3,362,645	\$ 5,317,140	\$ 5,398,785	\$ 5,382,236
Law Enforcement	\$ 8,850,316	\$ 8,987,302	\$ 9,783,304	\$ 9,969,617	\$ 9,957,900	\$ 9,989,987
Parks	\$ 2,008,595	\$ 2,143,977	\$ 2,671,662	\$ 3,852,233	\$ 2,598,603	\$ 4,202,590
Town Hall Building	\$ 12,508,155	\$ 1,543,706	\$ 1,630,228	\$ 2,388,638	\$ 1,776,201	\$ 1,765,221
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	\$ 33,593,230	\$ 21,372,685	\$ 22,842,744	\$ 27,754,369	\$ 25,918,103	\$ 27,289,113
Other Financing Sources (Uses), net	11,775,494	(651,879)	(372,469)	(420,600)	(267,500)	-
<b>BALANCES, ENDING - ALL FUNDS</b>	\$ 31,050,815	\$ 30,285,374	\$ 28,817,651	\$ 21,192,227	\$ 25,191,488	\$ 21,790,595

*The consolidated FY 2018-19 adopted budget expenditures for all funds total \$27,289,113.*

# Town General Fund

## Overview

The Town's General Fund, a major fund, receives the majority of the Town's operating revenues and accounts for the majority of the Town's expenditures for services. General Fund revenues are primarily unrestricted in nature and fund a variety of services including police patrol, general public works, town administration, and parks services.

The six (6) major general fund revenues, other than transfers, are:

- Ad Valorem or Property Taxes
- Utility Taxes
- Local Government Half Cent Sales Taxes
- State Revenue Sharing
- Communications Services Taxes
- Electrical Franchise Fees

Other revenues include the local business tax receipts, solid waste franchise fees, burglar alarm registrations and fines, building permits and related zoning and code enforcement fees, park user fees, commercial rentals from the Cutler Bay Town Center, and interest earnings, among others.

The General Fund Revenue chart provided in this budget book reflects the percentages of each revenue source as part of the proposed \$35.86 million General Fund Budget for FY 2018-19. State law requires counties but not municipalities to budget revenues at 95% of projected values. That requirement helps assure that actual revenues, which generally depend on next year's economy, will meet budgeted targets and cover expenses. As in FY 2017-18, revenues are budgeted at 95 percent of the FY 2018-19 revenue estimate, unless otherwise indicated at a more conservative rate.

Fund balances brought forward ("Carryover") into the FY 2017-18 budget is projected at \$16.7 million. While not a technically a "revenue" source, the carryover balance reflects projected fund balances from the prior fiscal year that are available for appropriation by the Town Council, to the extent of unrestricted fund balances, to fund the new year's budget.



## General Fund Revenue Source Descriptions

The following sections describe in more detail each of the Town's major revenue sources of the General Fund.

### **Ad Valorem or Property Taxes:**

Ad Valorem (at value) taxes represent a levy on assessed real and personal property. Ad valorem taxes are known as property taxes, and the property tax levy generally is the single largest revenue source for municipalities. On June 30, 2017, the County Property Appraiser delivered the Certified Adjusted Taxable Value to the Town for use in the FY 2017-18 budget. The assessed value of all taxable properties minus homestead and other exemptions for the Town is \$2,517,709,992 which represents a 6.18 percent *increase* over the taxable value in FY 2017-18. \$5.5 million of the current year assessed value results from new construction, which helped increase the assessed value.

The amount of property taxes paid by a property owner depends on the taxable value of the property and on the millage rate (measured in dollars per \$1,000 of value) approved by the governing body of each taxing authority. The property tax levy is the product of the taxable value of property multiplied by the millage rate.



Properties located within our municipal limits, are subject to the Town's municipal property taxes as well as those of the County, school board, and various special taxing authorities, such as the South Florida Water Management District. In addition, certain special assessments, such as that for solid waste disposal, fire and library services (which are set and levied by Miami-Dade County), are on the tax bill of affected properties.

The Miami-Dade County Property Appraiser's Office bases the taxable value on the "market value" of property in accordance with State law. The assessed value of a piece of property may differ from the market value. For example, while the market value of a property may increase or stay the same,

Amendment 10 to the Florida Constitution limited the growth in assessed value for properties with homestead exemption to three percent (3%) or the growth in the consumer price index, whichever is lower. The taxable value may differ from the assessed value. Properties eligible for homestead exemption have the taxable value reduced by up to \$25,000. Eligible persons may also receive the Senior Homestead Exemption of an additional \$25,000. Other exemptions include those for disabled veterans, widows, and widowers. Passage of Amendment #1 in January 2008 by the Florida electorate provides for additional homestead exemptions, portability and other various changes which impact the taxable value of property.

The Town Council determines the number of "mils" to be applied to the assessed taxable value for the municipal portion of the total property tax bill. For example, a one "mil" change applied to the FY 2018-19 Certified Tax Value of \$2,517,709,992 generates an additional \$2,517,710 of gross property tax revenue.

The Town's Adopted Budget reflects a millage rate of **2.4323** mils. This FY 2018-19 millage rate is 9.74% greater than the statutorily computed "rollback" millage rate. Utilizing this adopted millage rate, ad valorem taxes for all taxable properties in Town amounts to \$5.82 million (based on the 95% budget factor).

### Utility Taxes:

Utility service taxes are levied on consumer consumption of utility services provided within the Town. Utilities on which the tax is levied include electricity, gas, and water and sewer services.

The utility tax budget is based on large part from information we can obtain from Miami-Dade County as well as our limited historical experience. The County is estimating utility tax revenues to be slightly up versus amounts from FY 2017-18. In Cutler Bay, we anticipate these revenues to be slightly up as well versus the prior year budget given the development activity in Town and, as a result, we are budgeting \$3.25 million this line item for FY 2018-19.



### Local Government Half Cent Sales Tax:

In 1982, the State approved the sharing of approximately one-half cent of the six-cent sales tax with the counties and municipalities in the State that meet certain requirements. The distribution to the geographic area of each county is based on the sales tax collected by the state in that County. The allocation to County government and the municipalities in each county is made on the basis of each jurisdiction's population. The State provides revenue estimates for each jurisdiction. For budget purposes, the final budget amount so estimated is \$3.4 million, representing ninety five percent (95%) of the State's estimate for this revenue source.

### State Municipal Revenue Sharing:

The State's Municipal Revenue Sharing Trust Fund receives roughly twenty four percent of its revenue from gas taxes and the balance from sales taxes. The portion attributable to gas taxes is limited in use to transportation related activities, including transportation related public safety activities.

Revenue Sharing is distributed to eligible municipalities by a formula based on municipal population, municipal sales tax collections and municipality's relative ability to raise revenue (a complex, multistep calculation based on a municipality's per capita property values and population in relation to statewide values).

The Town Manager recommends budgeting at 95% of the State estimate, yielding a FY 2018-19 budget estimates for State Revenue Sharing of approximately \$1.27 million.

### Communications Service Tax:

Several years ago, the State standardized the collection of utility taxes and franchise fees on communication services, including telephone service and cable television. Each jurisdiction approved a tax rate (5.22% for the Town) applied to all services generated in the jurisdiction. Each service provider is required to pay the taxes to the State, which is responsible for distributing the taxes to the jurisdictions and for monitoring and auditing the collections.

Pursuant to State law, the Town notified the State of its tax rate, and collections began for the benefit of the Town in January 2007. The Town Manager is recommending budgeting revenue from the Communications Services Tax at approximately \$1.03 million, which represents 95% of the State's revenue estimate for this category.

### Franchise Fees:

The Town generally receives its FPL franchise fee payment, via Miami Dade County (the "County"), in August. Pursuant to the Franchise Fee Agreement between Miami-Dade County and FPL, which governs the Town's payment pursuant to the Town's Interlocal Agreement with the County, a multi-tiered calculation is performed to determine the amount of franchise fees FPL is required to pay. Among other things, this calculation essentially allows FPL to deduct from its Franchise Fee payments the amount it pays in municipal property taxes.

As a result of FPL's Turkey Point plant expansion in 2013, the amount of FPL's property taxes increased significantly and, as a result, the increased property taxes paid reduced the amount of Franchise Fees FPL remitted. This reduction of Franchise Fee payments impacted all participating Miami Dade County municipalities, not just our Town. Since it is difficult, if not impossible, for the Town to project FPL's property tax payment changes and their impact on franchise fee revenues to be received, the Town has taken a conservative approach by estimating FY 2018-19 electrical franchise fees in the amount of \$1.05 million, an increase from the prior year budget, based on the actual amount received in FY 2017-18 and on the growth the Town anticipates in the upcoming year that should help drive these revenues up somewhat.

The Town also enacted an Ordinance for solid waste disposal providers to apply for a non-exclusive franchise to operate within the Town to help defray costs of environmental, code enforcement and road impacts of waste hauling. The recommended budget for this category is \$200,000, which is based in part on recent historical experience.



### Local Option Gas Taxes:

The Town receives a share of two Local Option Gas Taxes imposed by the Miami-Dade County, one of which is, the Six-Cent Local Option Gas Tax, is eligible to meet qualified General Fund expenditures. For FY 2018-19, the Town is budgeting revenues of \$560,000 based on ninety five percent (95%) of the State's estimate.



The proceeds from the Six-Cent Local Option Gas Tax may be used for transportation expenditures including roadway maintenance and equipment and the structures for storing such equipment; drainage, street lighting, signs, signals, markings; traffic engineering; and debt service.

### Code Enforcement Division Fines:

The Town receives revenues from fines from various code violators. It is recommended that for FY 2018-19 any such revenue be used to fund the enforcement efforts. Estimated revenues are \$75,000.

### Building and Zoning Fees:

Building permitting and inspection functions and zoning activities are projected to be self-supporting from their own revenues projected at \$930,000 for FY 2018-19. Because permit fees of \$800,000 are fees and not taxes or fines, they are limited in use to the cost associated with building and zoning activities and these revenues may not be used for general operations. Permit revenues are “shared” with the 3rd party company contracted with to provide such services. These amounts have been estimated based on projected development activity in Town.

The contractor is paid a percentage of the revenues collected and the Town retains a portion (the contractor pays its own operating costs out of its share of the revenues at no additional cost to the Town). The shared percentages vary based on the value of the permit activity in a given month. The contractor’s share can range from 60% to 70% while the Town’s share can range from 30% to 40%.



### Town Center Building Rentals:

During June 2010, the Town acquired the commercial office building in which it was renting its Town Hall facilities. The building is now known as the Cutler Bay Town Center. The Town has made significant improvements to the building, including the newly constructed Council chambers and meeting facility, upgrades to the building generator system and modernization of the building’s two elevators. Additional improvements to the building are planned, including upgrades to the building HVAC system and improvements to harden the building. These improvements will be completed in stages throughout FY 2018-19.

A substantial portion of the building remains a commercial office building which is leased out to tenants. For FY 2018-19, the Town anticipates rental income generated from this activity to be approximately \$700,000 based on its current tenant list.



**Other Fees, Interest and Miscellaneous:**

This category of revenue sources includes local business tax receipts, burglar alarm registrations, solid waste franchise fees, interest earned on cash held in bank accounts, alcoholic beverage taxes and any other minor revenue source for the Town. Each of our significant revenues for FY 2018-19 are described below:

*Licenses and Registrations:* Both the Miami-Dade County and the Town require all businesses to obtain a countywide local business tax receipt and a municipal local business tax receipt in order to operate within the Town. Countywide license fees are shared with cities based on a formula that includes population. The Town also requires that burglar alarms installed and operating within the Town be registered and provides for various penalties for noncompliance and response to false alarms. The recommended budget for these categories is \$150,000, and is based on historical experience.



*Parks Services Fees:* Parks operations generate user fees approximately \$130,000, based on historical experience.

*Interest Earned:* The Town invests its available cash in instruments allowed by state law. The interest earnings on investments accruing to the General Fund are budgeted at \$40,000, based on prevailing interest rates and anticipated investable balances.

*Grants:* Grants have been applied for but have not yet been awarded at the time of budget adoption. Accordingly, those potential grants are not reflected in the adopted budget amounts.

*Miscellaneous Revenues:* Other General Fund revenues include items such as fines and forfeitures (which include the municipal portion of the fines imposed for traffic and other violations), lien searches, school crossing guard revenues and other small, miscellaneous revenues. The budget for those revenues is \$300,000, and is based on historical experience for these revenue categories.

**Transfers from Special Revenue Funds:**

Certain revenues are recorded in Special Revenue accounts as they are generally restricted as to use for certain specified types of items. When such eligible use items arise, those funds are transferred to the General Fund, or another fund, for expenditure.

In FY 2018-19, such transfers into the General Fund are budgeted at \$225,000, representing Local Option Gas Taxes transferred for expenditure on sidewalk repairs.

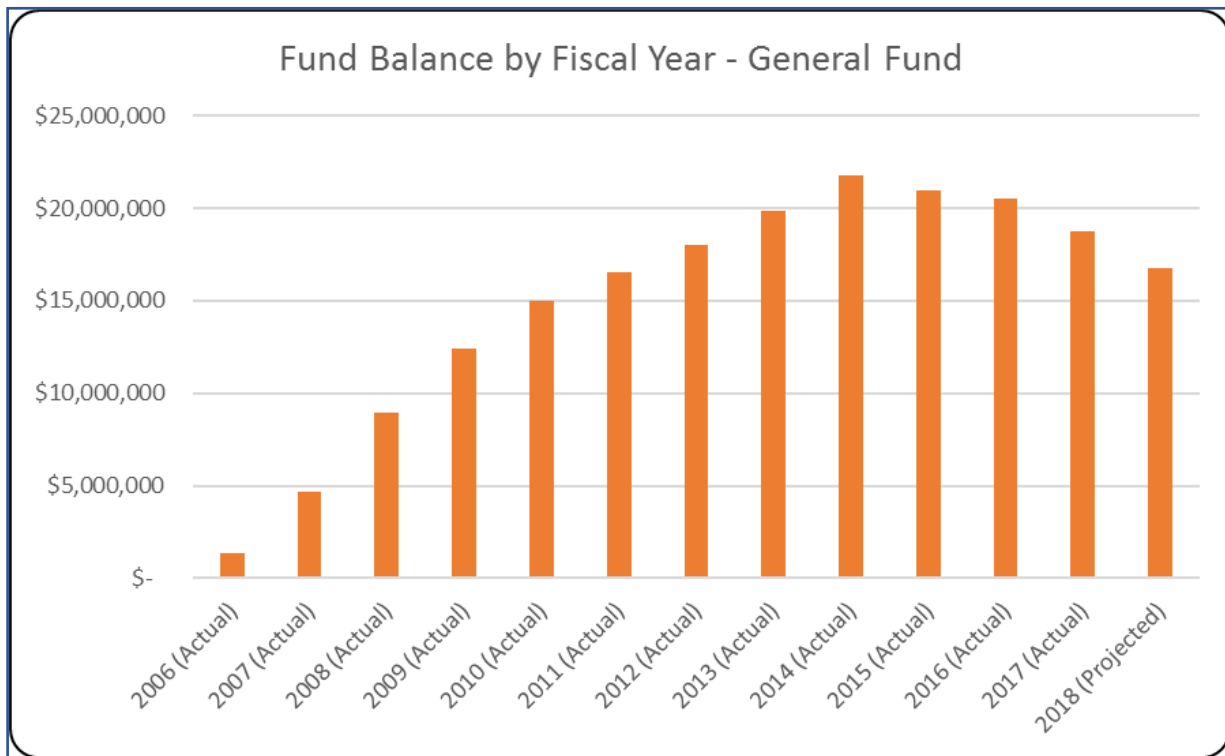




**Fund Balances and Reserves:**

Fund balances brought forward (referred to as “carryover”) is the amount of estimated fund balance remaining at year-end that is carried forward into the new fiscal year and available for appropriation by the Council. The carryover into FY 2018-19 is estimated as \$16.7 million. Although, from an accounting point of view, “carryover” is a fund balance item and not a revenue item, in governmental budgets carryover is included as part of the operating budget as it represents resources available, to the extent represented by unrestricted fund balance items, for appropriation by the Town Council to fund the new budget year’s operations.

Having sufficient fund balance reserves is critical to a municipality for many reasons, such as providing the necessary cash flow at the beginning of the fiscal year before property taxes collections begin in November/December, or having resources available for unexpected emergencies or contingencies. Also, having adequate available fund balances is a sign of fiscal health that is viewed favorably by lenders and financial rating agencies. Carryover, however, should never be, and is not, treated as a recurring revenue source available for ongoing operating expenses.





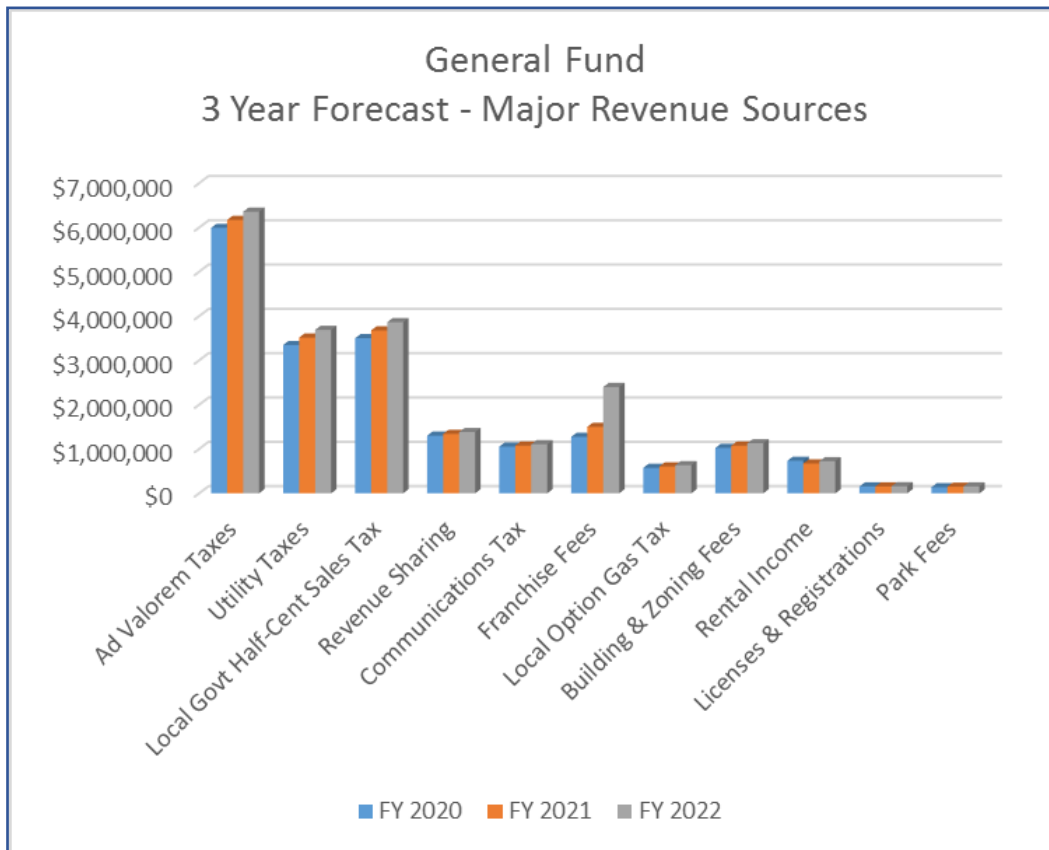
**Revenue Trends:**

In the past several years the Town has experienced an upward trend in its major revenue sources, primarily as a result of increased development and population growth. The Town’s property base stabilized following several years of decline resulting from the nationwide real estate market collapse and ensuing economic downturn. The rise in property values over the past five years seems to indicate that the Town has started to climb back from the economic downturn.

Over the next few years, the Town anticipates further increases in property values and population, and several major mixed-use commercial property developments are expected in this period that will help drive economic growth and improve property values.

Additionally, the Town recently negotiated its own franchise fee agreement with FPL that will commence after the franchise fee agreement between the County and FPL, in which the Town is an indirect participant via its Interlocal Agreement with the County, ends (May 2020). Once the Town’s direct franchise fee agreement with FPL commences, franchise fees are anticipated to be significantly higher. FY 2020-21 will be the first full fiscal year in which that new agreement will be in place.

As a result, the Town currently expects its major General Fund revenue sources to trend higher in the next few years. The following chart highlights the anticipated trend:





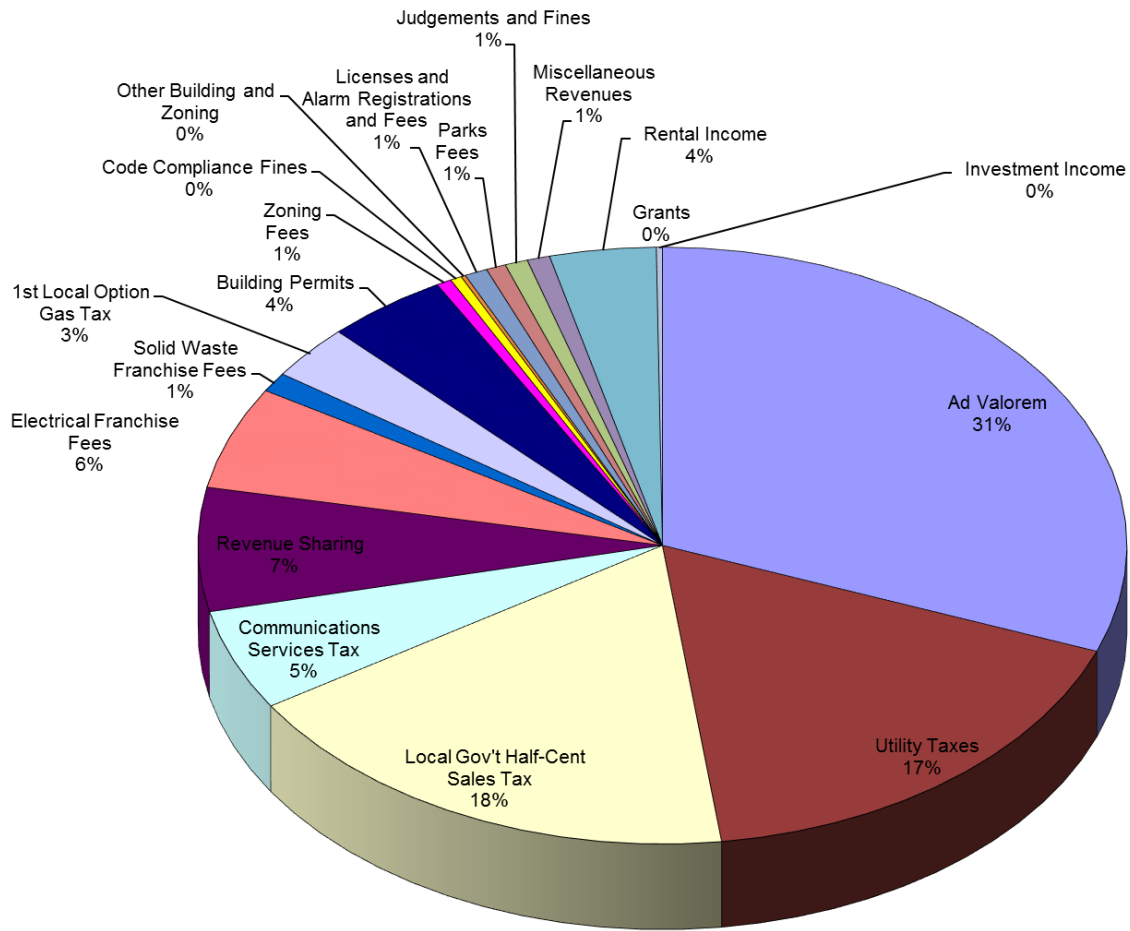
# General Fund Budget Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
<b>REVENUES AND INFLOWS:</b>						
<b>FUND BALANCES, BEGINNING</b>	<b>\$ 21,798,397</b>	<b>\$ 20,932,723</b>	<b>\$ 20,529,557</b>	<b>\$ 18,353,504</b>	<b>\$ 18,750,817</b>	<b>\$ 16,730,378</b>
Ad Valorem	\$ 4,384,908	\$ 4,638,277	\$ 5,077,377	\$ 5,385,365	\$ 5,400,000	\$ 5,817,635
Utility Taxes	\$ 2,921,455	\$ 3,026,608	\$ 3,137,950	\$ 3,100,000	\$ 3,200,000	\$ 3,250,000
Local Gov't Half-Cent Sales Tax	\$ 3,146,767	\$ 3,297,361	\$ 3,379,648	\$ 3,340,473	\$ 3,400,000	\$ 3,400,844
Communications Services Tax	\$ 1,270,276	\$ 1,163,147	\$ 1,120,613	\$ 1,131,324	\$ 1,075,000	\$ 1,033,982
Revenue Sharing	\$ 1,274,692	\$ 1,274,243	\$ 1,323,704	\$ 1,308,102	\$ 1,295,000	\$ 1,266,000
Electrical Franchise Fees	\$ 1,034,676	\$ 1,070,875	\$ 840,932	\$ 900,000	\$ 1,160,000	\$ 1,050,000
Solid Waste Franchise Fees	\$ 218,308	\$ 248,653	\$ 239,854	\$ 200,000	\$ 250,000	\$ 200,000
1st Local Option Gas Tax	\$ 552,604	\$ 546,782	\$ 566,773	\$ 540,981	\$ 570,000	\$ 560,012
Building Permits	\$ 840,914	\$ 743,449	\$ 738,620	\$ 750,000	\$ 1,050,000	\$ 800,000
Zoning Fees	\$ 102,357	\$ 151,197	\$ 105,354	\$ 100,000	\$ 110,000	\$ 100,000
Code Compliance Fines	\$ 77,141	\$ 79,977	\$ 41,752	\$ 40,000	\$ 55,000	\$ 75,000
Other Building and Zoning	\$ 35,023	\$ 41,445	\$ 64,547	\$ 35,000	\$ 40,000	\$ 30,000
Licenses and Alarm Registrations and Fees	\$ 204,715	\$ 194,651	\$ 208,158	\$ 150,000	\$ 180,000	\$ 150,000
Parks Fees	\$ 182,384	\$ 151,233	\$ 123,292	\$ 140,000	\$ 130,000	\$ 130,000
Judgements and Fines	\$ 446,573	\$ 413,766	\$ 169,592	\$ 150,000	\$ 130,000	\$ 150,000
Miscellaneous Revenues	\$ 289,513	\$ 194,457	\$ 191,188	\$ 150,000	\$ 450,000	\$ 150,000
Rental Income	\$ 541,763	\$ 636,321	\$ 472,087	\$ 515,000	\$ 550,000	\$ 700,000
Grants	\$ 109,432	\$ 103,038	\$ 129,420	\$ 15,000	\$ 16,500	\$ -
Investment Income	\$ 54,002	\$ 42,112	\$ 57,990	\$ 40,000	\$ 50,000	\$ 40,000
<b>SUBTOTAL</b>	<b>\$ 17,687,503</b>	<b>\$ 18,017,592</b>	<b>\$ 17,988,851</b>	<b>\$ 17,991,245</b>	<b>\$ 19,111,500</b>	<b>\$ 18,903,473</b>
Interfund Transfers In	\$ 609,275	\$ 394,348	\$ 299,900	\$ 275,000	\$ 275,000	\$ 225,000
Debt Proceeds	\$ 12,306,539	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES AND INFLOWS</b>	<b>\$ 30,603,317</b>	<b>\$ 18,411,940</b>	<b>\$ 18,288,751</b>	<b>\$ 18,266,245</b>	<b>\$ 19,386,500</b>	<b>\$ 19,128,473</b>
<b>EXPENDITURES AND OUTFLOWS:</b>						
Mayor & Council	\$ 148,511	\$ 145,639	\$ 158,026	\$ 205,589	\$ 179,264	\$ 206,232
Town Clerk	\$ 249,099	\$ 310,366	\$ 354,348	\$ 512,145	\$ 509,103	\$ 543,110
General Government	\$ 4,466,309	\$ 2,803,311	\$ 2,782,754	\$ 3,131,083	\$ 2,818,371	\$ 2,788,668
Finance	\$ 388,975	\$ 449,575	\$ 432,428	\$ 486,343	\$ 470,061	\$ 480,790
Town Attorney	\$ 453,789	\$ 407,062	\$ 323,855	\$ 475,000	\$ 450,000	\$ 500,000
Community Development	\$ 1,300,320	\$ 1,222,815	\$ 1,343,494	\$ 1,416,581	\$ 1,759,815	\$ 1,430,279
Public Works	\$ 1,189,294	\$ 973,122	\$ 1,146,547	\$ 1,031,637	\$ 1,248,661	\$ 981,234
Law Enforcement	\$ 8,850,316	\$ 8,987,302	\$ 9,783,304	\$ 9,969,617	\$ 9,957,900	\$ 9,989,987
Parks	\$ 1,910,882	\$ 1,972,208	\$ 1,942,322	\$ 2,161,193	\$ 2,237,563	\$ 1,966,554
Town Hall Building	\$ 12,508,155	\$ 1,543,706	\$ 1,630,228	\$ 2,388,638	\$ 1,776,201	\$ 1,765,221
<b>SUBTOTAL</b>	<b>\$ 31,465,650</b>	<b>\$ 18,815,106</b>	<b>\$ 19,897,306</b>	<b>\$ 21,777,826</b>	<b>\$ 21,406,939</b>	<b>\$ 20,652,075</b>
Interfund Transfers Out	\$ 3,341	\$ -	\$ 170,185	\$ 900,000	\$ -	\$ 1,403,200
<b>TOTAL EXPENDITURES AND OUTFLOWS</b>	<b>\$ 31,468,991</b>	<b>\$ 18,815,106</b>	<b>\$ 20,067,491</b>	<b>\$ 22,677,826</b>	<b>\$ 21,406,939</b>	<b>\$ 22,055,275</b>
<b>FUND BALANCES, ENDING</b>	<b>\$ 20,932,723</b>	<b>\$ 20,529,557</b>	<b>\$ 18,750,817</b>	<b>\$ 13,941,923</b>	<b>\$ 16,730,378</b>	<b>\$ 13,803,576</b>



# General Fund

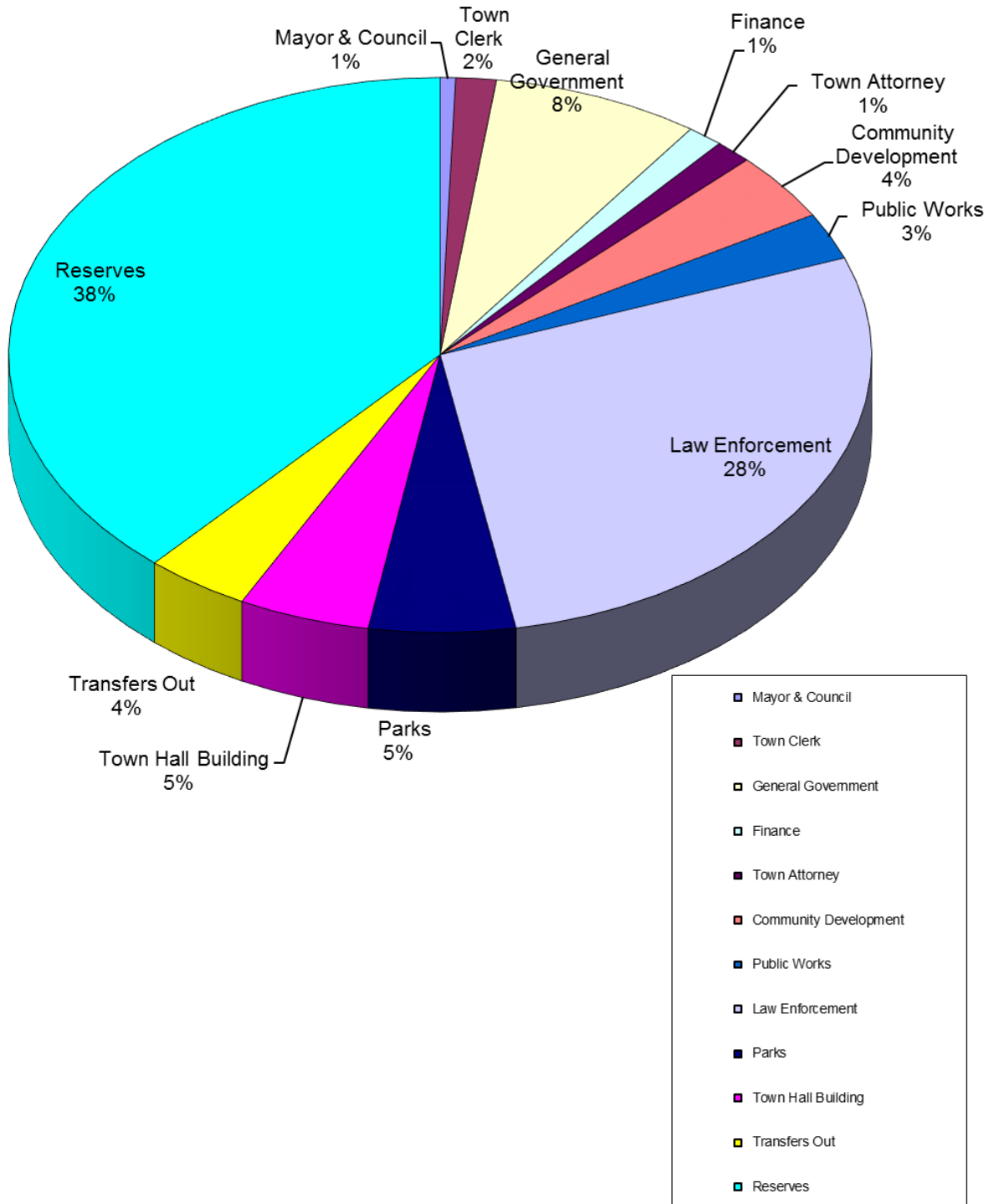
## Operating Revenue Breakdown



■ Ad Valorem	■ Utility Taxes
■ Local Gov't Half-Cent Sales Tax	■ Communications Services Tax
■ Revenue Sharing	■ Electrical Franchise Fees
■ Solid Waste Franchise Fees	■ 1st Local Option Gas Tax
■ Building Permits	■ Zoning Fees
■ Code Compliance Fines	■ Other Building and Zoning
■ Licenses and Alarm Registrations and Fees	■ Parks Fees
■ Judgements and Fines	■ Miscellaneous Revenues
■ Rental Income	■ Grants
■ Investment Income	



# General Fund Adopted Expenditures





# Expenditure Breakdown by Department

The following table breaks down the General Fund expenditures among operating, capital and debt service expenditures (the details are included in the departmental sections that follow):

FUND	COUNCIL	CLERK	GENERAL GOVERNMENT	TOWN ATTORNEY	COMMUNITY DEVELOPMENT	FINANCE	PUBLIC WORKS	POLICE	PARKS & RECREATION	TOWN HALL BUILDING	TOTAL FY 2018-19
Operating	\$ 206,232	\$ 543,110	\$ 1,594,668	\$ 500,000	\$ 1,430,279	\$ 480,790	\$ 972,734	\$ 9,989,987	\$ 1,925,554	\$ 788,821	\$ 18,432,175
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500	\$ -	\$ 41,000	\$ 218,000	\$ 267,500
Debt Service	\$ -	\$ -	\$ 1,194,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 758,400	\$ 1,952,400
<b>TOTAL</b>	<b>\$ 206,232</b>	<b>\$ 543,110</b>	<b>\$ 2,788,668</b>	<b>\$ 500,000</b>	<b>\$ 1,430,279</b>	<b>\$ 480,790</b>	<b>\$ 981,234</b>	<b>\$ 9,989,987</b>	<b>\$ 1,966,554</b>	<b>\$ 1,765,221</b>	<b>\$ 20,652,075</b>

FUND	% OF EXPENDITURES		TOTAL FY 2017-18	NET INCREASE (DECREASE)
	FY 2018-19	FY 2017-18		
Operating	89%	86%	\$ 18,757,485	\$ (325,310)
Capital	1%	5%	\$ 1,064,941	\$ (797,441)
Debt Service	9%	9%	\$ 1,955,400	\$ (3,000)
<b>TOTAL</b>	<b>100%</b>	<b>100%</b>	<b>\$ 21,777,826</b>	<b>\$ (1,125,751)</b>

Capital expenditures are as defined in the Town’s Capital Budget policy, as an expenditure where the benefit continues over a long period of time, rather than being exhausted in a short period. Such expenditures result in acquisition of permanent assets.

The capital expenditures summarized in the above table are primarily recurring in nature. The only significant non-recurring capital expenditures included in the above departmental summary are as follows:

**Town Hall Building Department:** \$150,000 of the above budgeted amount relates to upgrades/improvements of the building’s HVAC system and \$18,000 of the amount relates to upgrades to the parking lot lighting.

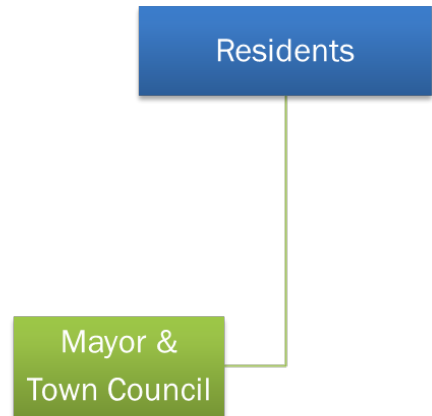
These upgrades should yield cost savings to the Town from reduced operating and maintenance costs, as well as provide for a more secure and functional Town Hall facility. At this time, we are unable to quantify the impact of these savings. These amounts are funded from General Fund sources.



# Mayor and Town Council Budget

Over the past decade, the Mayor and Town Council have developed and made firm commitment to abide by the following operating principles:

- Each of us is personally responsible and accountable for our behavior.
- We are respectful of one another whether we agree or disagree on points of view.
- We trust one another.
- When necessary, we agree to disagree respectfully.
- We are willing to compromise for the good of the Town.
- If we have questions or concerns with one another that are not part of public business, we resolve them directly, one on one.
- We use language constructively to facilitate our interaction.
- We are mindful of the amount of time we take to express our ideas and points of view.
- We encourage full participation in our discussions of all issues affecting our Town.
- We encourage public input on issues and discourage personal attacks on our Council Members during Council meetings.
- We do not pander to special interests at the cost of alienating other Council Members.



Many Town residents and business owners have participated in a number of planning processes that captured a unique vision for future development and improvements. Through the efforts of the Town’s Mayor and Council over the past year, several Ordinances were enacted that move the Town closer toward the community’s vision.

The Council crafted legislation that enables specific development outcomes through the enactment of our Land Development Code(s) and design standards for the Town.





The Council has also adopted environmentally friendly legislation relating to large commercial developments and placing several requirements on development orders. This form of legislation has been widely identified as "groundbreaking" and has been copied in other municipalities within the State.

The Council has provided staff resources and great leadership in establishing the framework for the first multi-governmental Property Assessed Clean Energy (PACE). Along with an expert management team, this will enable several Miami-Dade municipalities to join the PACE District for the purpose of providing a funding source so residents may be able to install clean energy systems on their homes and businesses.

Significant budget changes in the FY 2018-19 budget include the following:

No significant operational changes.

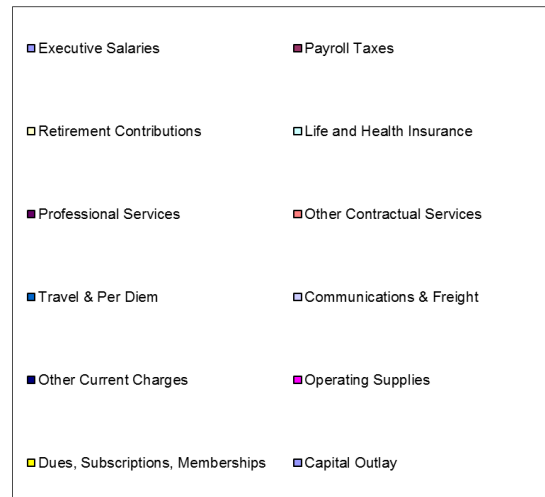
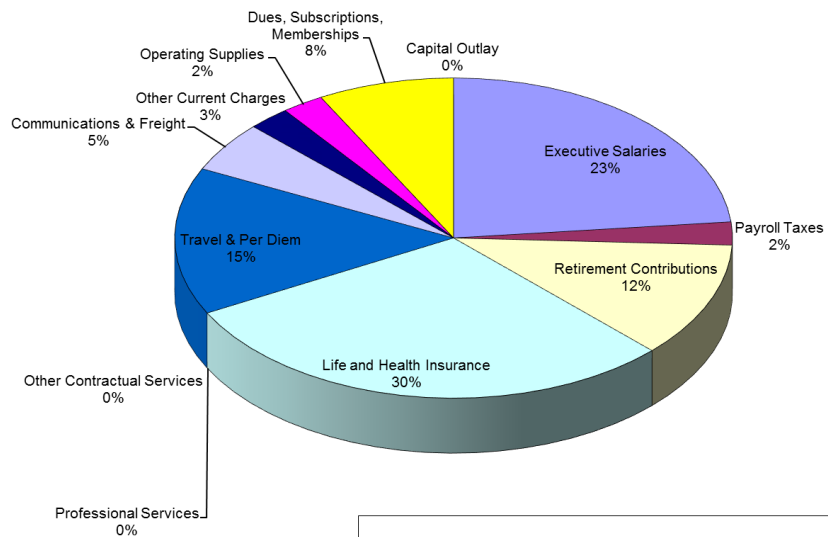




# Mayor and Town Council Budget Summary

CATEGORY	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECT ACTUAL FY 2017-18	ADOPTED FY 2018-19
Executive Salaries	\$ 44,940	\$ 45,704	\$ 45,938	\$ 46,950	\$ 46,950	\$ 48,246
Payroll Taxes	\$ 4,820	\$ 4,996	\$ 4,512	\$ 4,684	\$ 4,684	\$ 4,783
Retirement Contributions	\$ 16,989	\$ 16,676	\$ 17,134	\$ 23,475	\$ 20,000	\$ 24,123
Life and Health Insurance	\$ 36,987	\$ 38,770	\$ 40,741	\$ 61,500	\$ 55,000	\$ 61,500
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual Services	\$ 1,225	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Per Diem	\$ 22,041	\$ 19,365	\$ 25,602	\$ 30,700	\$ 24,535	\$ 30,700
Communications & Freight	\$ 7,200	\$ 7,522	\$ 8,033	\$ 11,280	\$ 8,095	\$ 10,580
Other Current Charges	\$ -	\$ -	\$ 100	\$ 5,000	\$ 3,000	\$ 5,000
Operating Supplies	\$ 1,907	\$ 578	\$ 3,453	\$ 5,000	\$ 2,500	\$ 5,000
Dues, Subscriptions, Memberships	\$ 11,095	\$ 12,028	\$ 12,513	\$ 17,000	\$ 14,500	\$ 16,300
Capital Outlay	\$ 1,307	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 148,511</b>	<b>\$ 145,639</b>	<b>\$ 158,026</b>	<b>\$ 205,589</b>	<b>\$ 179,264</b>	<b>\$ 206,232</b>

## Adopted Expenditures





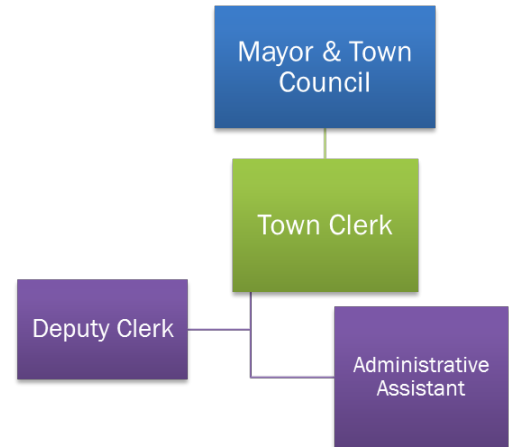
# Town Clerk Budget

## Function

The Town Clerk is a Charter Official and reports directly to the Town Council. The Town Clerk serves as Clerk to the Town Council, the Local Planning Agency, is the secretary of the municipal corporation.

The Town Clerk is responsible for giving notice of public meetings and maintaining an accurate record of all proceedings. In addition, the Town Clerk serves as the Financial Disclosure Coordinator to the Florida Commission on Ethics, serves as the Records Management Liaison to the Florida Department of State and maintains custody of all Town records including agreements, contracts, ordinances, resolutions, and proclamations.

The Town Clerk is the official custodian of the Town seal and serves as the Supervisor of Elections for the Town of Cutler Bay. The Town Clerk’s office provides property lien searches, responds to public record requests, and attests documents and signatures.



## Goals

### *Personnel/ Administrative:*

- Complete and distribute Town Council and Local Planning Agency meeting agendas in a timely manner.
- Create and maintain accurate summary minutes of all meetings held by the Town Council in its legislative and in its quasi-judicial capacity.
- Maintain the registry of Ordinances and Resolutions.
- Maintain the codification process of the Towns ordinances, including publication of the Town’s Code on the website.
- Complete electronic records management and associated paper destruction in accordance with state statutes.
- Maintain various Town website content.
- Upgrade electronic agenda management to add closed-captioning of all Town Council meetings
- Research and provide exhibits to executed resolutions and ordinances.





**Strategic Goals:**

- The Town of Cutler Bay will be recognized by its residents and others as a community that optimizes transparency in government by providing access to its officials and to information concerning the status of the Town and its activities.

**Objectives**

- Implement and maintain a user-friendly records management system in order to provide public records in a timely and reasonable manner.
- Act as the records custodian for the Town and disseminate information to the public as requested.
- Advertise and post all notices of public proceedings as required by law.
- Supervise the activity leading up to forthcoming municipal elections and provide timely and accurate candidate qualifying information.
- Prepare and distribute the Council agendas in accordance with the Town’s established guidelines.
- Continue with an organized public records management system with the ability to access readily available records in a timely manner; provide assistance to town agencies concerning records management, and implement the records minimum retention requirements and destruction process annually required by the state.
- Timely and accurately publish all legally required and/or courtesy notices of Town meetings and/or functions.
- Schedule conferences, briefings, and public appearances for most Town Officials.
- Continue to provide public records through coordination with the Manager’s office in order to ensure that records are timely and reasonably provided.

**Significant budget changes in the FY 2018-19 budget include the following:**



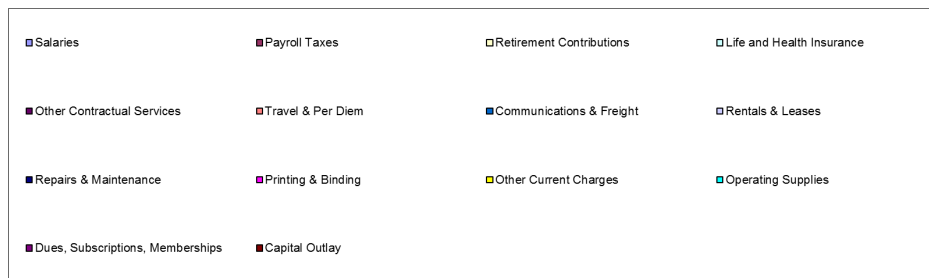
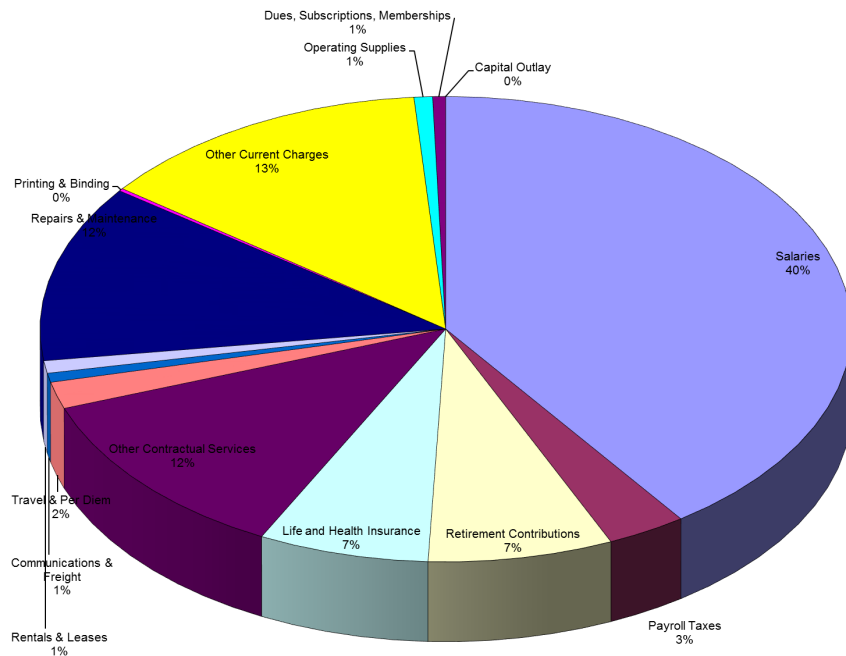
- **Salaries and Benefits** – Salaries and related benefits *increased* reflecting merit pay and cost of living adjustments.
- **Repairs and Maintenance** – *increase* (\$20,000) reflects budget for a close captioning capability.
- **Capital Outlay** – *decrease* reflects no planned capital outlay for the upcoming year.



# Town Clerk Budget Summary

CATEGORY	ACTUAL		ACTUAL		ADOPTED		PROJECTED ACTUAL		ADOPTED	
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	FY 2017-18	FY 2018-19		
Salaries	\$ 113,516	\$ 135,350	\$ 186,699	\$ 204,949	\$ 204,900	\$ 218,158				
Payroll Taxes	\$ 9,023	\$ 10,466	\$ 14,711	\$ 16,156	\$ 16,153	\$ 17,166				
Retirement Contributions	\$ 17,649	\$ 20,285	\$ 26,437	\$ 37,950	\$ 30,000	\$ 39,996				
Life and Health Insurance	\$ 20,029	\$ 23,681	\$ 24,081	\$ 36,900	\$ 30,000	\$ 36,900				
Other Contractual Services	\$ 36,339	\$ 58,871	\$ 17,651	\$ 65,000	\$ 85,000	\$ 65,000				
Travel & Per Diem	\$ 3,406	\$ -	\$ 6,407	\$ 10,100	\$ 6,500	\$ 10,100				
Communications & Freight	\$ 1,446	\$ 1,582	\$ 1,873	\$ 4,240	\$ 3,000	\$ 3,440				
Rentals & Leases	\$ 3,721	\$ 4,973	\$ 4,039	\$ 4,700	\$ 4,700	\$ 4,700				
Repairs & Maintenance	\$ 34,728	\$ 35,325	\$ 34,247	\$ 46,850	\$ 46,850	\$ 66,850				
Printing & Binding	\$ 196	\$ 322	\$ 625	\$ 2,000	\$ 1,000	\$ 1,000				
Other Current Charges	\$ 6,615	\$ 16,854	\$ 31,838	\$ 73,000	\$ 73,000	\$ 73,000				
Operating Supplies	\$ 1,458	\$ 1,768	\$ 2,705	\$ 4,000	\$ 4,000	\$ 4,000				
Dues, Subscriptions, Memberships	\$ 973	\$ 889	\$ 3,035	\$ 2,800	\$ 2,500	\$ 2,800				
Capital Outlay	\$ -	\$ -	\$ -	\$ 3,500	\$ 1,500	\$ -				
<b>TOTAL</b>	<b>\$ 249,099</b>	<b>\$ 310,366</b>	<b>\$ 354,348</b>	<b>\$ 512,145</b>	<b>\$ 509,103</b>	<b>\$ 543,110</b>				

## Adopted Expenditures





# General Government Budget



## Function

The Cutler Bay Town Council selects a Town Manager who serves as the Chief Executive Officer and Administrative Officer of the Town. The Town Manager is selected on the basis of Administrative and Executive qualifications. The Town Manager's duties are defined in the Town Charter. The Town Charter was determined by a majority vote of the residents who chose a Council-Manager form of government.

The Council-Manager plan is a system of local government that combines the strong political leadership of elected officials in the form of a Town Council or other governing body, with the strong managerial experience of an appointed local government manager.

The plan establishes a representative system where all power(s) is concentrated in the elected Town Council as a whole and where the Town Council hires a professionally trained local government manager to oversee the daily delivery of public services to its residents.

In a Council-Manager government, Council members are the leaders and policy makers in the community that were elected to represent various districts within the community and to concentrate on policy issues that are responsive to residents' needs and wishes. The local government manager is appointed by Town Council majority to carry out policies and ensure that the entire community is being served at a high level, in the same way a Chief Executive Officer (CEO) is chosen by a Board of Directors in a private corporation.

## The Town Manager's Function

The Town Manager is hired to serve the Mayor and Town Council and the community and to bring to the local government the benefits of training and experience in administering local government projects and programs on behalf of the entire Town Council.



Essentially functioning as the Town’s CEO, the Manager prepares a recommended annual operating budget for the Mayor and Council's consideration. The Town Manager also recruits, hires, and supervises the government's staff; serves as the Town Council's chief adviser; and carries out the Town Council’s legislative policies.

Town Council Members and citizens rely on the Town Manager to provide complete and objective information, pros and cons of alternatives, professional recommendations, and long-term consequences on any given matter.

The Town Manager provides direction and general management to the overall efforts of the administration and operation of the municipal functions for the Town. The Town Manager receives assignments by majority vote of the Town Council. The Town Manager initiates assignments in accordance with the Town Charter and the municipal code requirements. The Town Manager creates assignments in accordance with the general needs and services required for the Town. The Town Manager reviews and edits various reports and statements prepared for the Town Council to decide/ debate any given matter.

Leadership is an interpersonal influence directed toward the achievement of a goal or goals and it deals with change, inspiration, motivation, and influence. Since leadership involves the exercise of influence by one person over others, the quality of leadership exhibited by the Manager is a critical factor in determining of success of any municipality.

There has been very little turnover among senior management staff within the Town. Such a low turnover rate serves the Town well, in insuring high productivity, delivery of services, by not having to train senior management staff members.

The Operative Management style and the example set by the Town Manager is one of the primary reasons for this retention among the senior management staff. Town staff knows that there is an “open-door” policy and the Manager is readily available to offer advice and support, in addition to encouraging and demanding courteous and fair treatment to all.



The Town Manager is responsible for the hiring, training and termination of all Town staff, including the contracted staff. The General Government Office holds all functions that are applied or have purview across all Administrative functions. Additionally, the Town’s Purchasing Ordinances and procedures are under the purview of the General Government Office and has a mission to raise Town staff awareness to ensure that environmentally safe products shall be used whenever practical.



The Town is committed to environmentally preferred procurement and shall help to promote the use of recycled products by publicizing the Town's Purchasing Policy whenever possible.

The Town is also committed to the Florida Green Building Coalition Standards for purchasing and residential and non-residential (commercial) development. Town Administration promotes the implementation of positive environmental stewardship initiatives in the department and by encouraging staff member's involvement and recognition to help keep the environment a safe place for all.

Due to their broad impact, Quality Neighborhood Improvement Program (QNIP) payments are included in the General Government budget. The Town is obligated to pay its portion of QNIP bonds. The QNIP program focused on infrastructure needs in neighborhoods, prior to its incorporation.

QNIP improvements include construction and repair of sidewalks, local and major drainage improvements and road resurfacing and park facility improvements. The Miami-Dade County provides the repayment amounts based on a formula. QNIP payments are budgeted at \$347,000 for FY 2018-19.



## Goals

- Establish a municipal environment that promotes efficiency and excellence in community service through the retention of qualified staff and contracting of specialized consultants.
- Ensure the highest degree of customer service and assistance to all Town residents and businesses.
- Provide strategic direction to all Town departments and consultants promoting the directives of the Mayor and Town Council and focusing on sound fiscal management.
- Ensure that Town-wide Capital Improvement Projects are completed as scheduled, on time and within budget.
- Collaborate with local County, State, and Federal governments on initiatives that promote the priorities of the Town Council.
- Continue to enhance the local police services and leadership with highly qualified, experienced officers committed to excellence.
- Help create the management tools to enable the Town to achieve one of the lowest crime rates and lowest response time in Miami-Dade County.



- Create an environment wherein our Town's Administration continues to have the reputation of being a welcoming place where courteous, friendly staff treats all residents and visitors with dignity and politeness and are at the same time helpful and open.
- Continue to maximize experience and professional relationships that we have established in the past thirteen (13) years of incorporation, with various legislators and other leaders, which has benefited the Town by our ability to be able to meet with legislators and helped them understand our concerns.
- Continue to maximize our relationship with Miami-Dade County, which, among other great benefits, has resulted in the funding of two (2) major roadway complete streets projects equaling funds that would have otherwise taken several years of funding to complete.
- Continue to make every effort to inform our residents of the Town's actions and have offered opportunities to interact with the Town.
- Continue to work with local business community to attract more businesses into the area, such as high-end restaurants and retailers.
- Continue to revise and refresh the Town's Emergency Operation Plan on an annual basis.
- Continue to identify and budget for our growing responsibilities, in order to provide the greatest level of efficiency, surety and security for Town residents.
- Continue the Town's record of the full year audit being timely completed and the Auditor (a CPA firm) issuing an unqualified audit opinion, which is the highest level of assurance given in such audits.
- Continue our successful efforts to secure County, State and/or Federal grants.
- Continue building of an unreserved/undesignated fund balance so that we comply with or exceed the GFOA guidelines.
- Manage all Town-owned real property assets in a professional, environmentally sustainable and economically sound manner.



## Objectives

- Recruit qualified personnel and minimize turnover rates of existing staff through policies and practices that create a safe, productive and rewarding place to work.
- Maintain a skilled, polite and friendly staff by offering competitive benefits and providing opportunities and training for their professional development(s).
- Continue to hold monthly staff meetings as required to provide and receive open communication from Senior Staff.

Significant budget changes in the FY 2018-19 budget include the following:

- **Salaries and Benefits**– increased primarily as a result of budgeting for a full-time Public Information Officer, as well as cost of living and merit-based pay rate changes and related fringe benefit costs.
- **Insurance** – increased primarily as a result of increased insured values and/or premium rate changes.
- **Repairs and Maintenance**– increased primarily as a result of increased software maintenance costs.
- **Other Current Charges** – decreased primarily due decreased budgeted amounts for unemployment claims.
- **Operating Supplies** – decreased primarily to decreased amounts budgeted for cell phones and other miscellaneous operating equipment.
- **Dues, Subscriptions, and Memberships** – decreased primarily due to decreased amounts budgeted for staff training.
- **Capital Outlay** – decreased (approximately \$75,000) as a result of no capital purchases budgeted for the upcoming year for this department.
- **Contributions and Aid to Governmental Entities** – decreased (\$300,000) as a result of expiration of the agreement with Miami Dade County Schools.



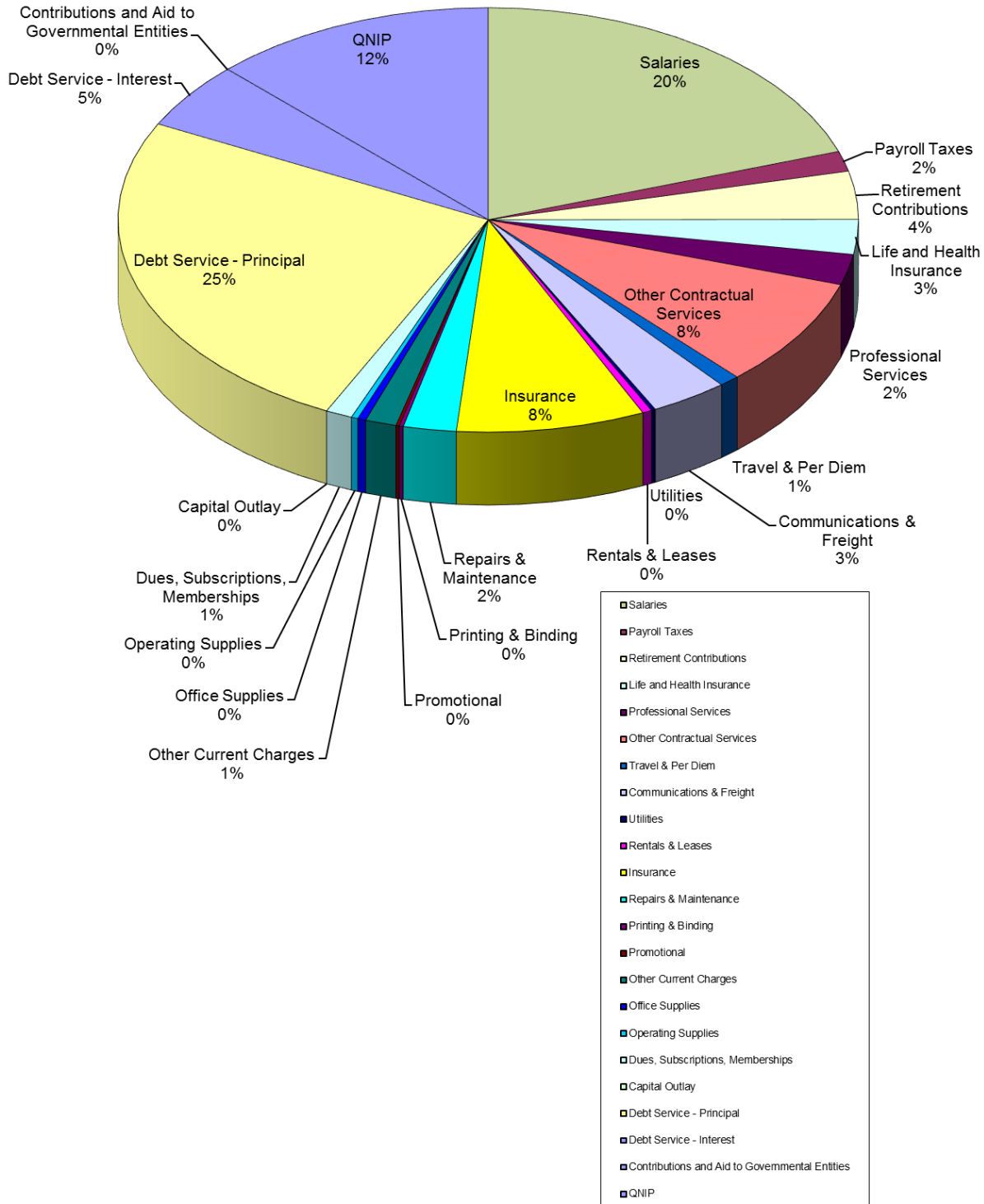


# General Government Budget Summary

CATEGORY	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROJECTED	ADOPTED
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	ACTUAL FY 2017-18	FY 2018-19
Salaries	\$ 406,421	\$ 396,465	\$ 465,667	\$ 511,783	\$ 510,000	\$ 551,542
Payroll Taxes	\$ 27,761	\$ 25,054	\$ 30,824	\$ 39,886	\$ 39,749	\$ 42,927
Retirement Contributions	\$ 65,013	\$ 63,377	\$ 77,524	\$ 95,890	\$ 92,000	\$ 101,931
Life and Health Insurance	\$ 49,371	\$ 42,472	\$ 54,808	\$ 61,500	\$ 62,500	\$ 73,800
Professional Services	\$ 93,900	\$ 68,285	\$ 63,000	\$ 70,000	\$ 90,000	\$ 65,000
Other Contractual Services	\$ 173,653	\$ 232,992	\$ 178,780	\$ 229,000	\$ 325,000	\$ 232,100
Travel & Per Diem	\$ 23,392	\$ 19,319	\$ 24,805	\$ 27,700	\$ 27,500	\$ 24,700
Communications & Freight	\$ 62,880	\$ 65,828	\$ 72,254	\$ 93,337	\$ 85,000	\$ 94,634
Utilities	\$ 5,979	\$ 2,867	\$ 3,570	\$ 7,500	\$ 3,500	\$ 5,000
Rentals & Leases	\$ 8,688	\$ 9,226	\$ 9,267	\$ 12,526	\$ 11,000	\$ 11,526
Insurance	\$ 180,721	\$ 194,062	\$ 188,963	\$ 216,000	\$ 206,000	\$ 229,500
Repairs & Maintenance	\$ 30,584	\$ 32,802	\$ 27,995	\$ 58,693	\$ 58,000	\$ 64,369
Printing & Binding	\$ 4,527	\$ 10,089	\$ 2,721	\$ 5,000	\$ 9,500	\$ 5,000
Promotional	\$ 1,773	\$ 2,800	\$ 4,939	\$ 4,000	\$ -	\$ 4,000
Other Current Charges	\$ 43,852	\$ 33,280	\$ 26,643	\$ 56,000	\$ 20,000	\$ 38,000
Office Supplies	\$ 9,730	\$ 11,550	\$ 9,946	\$ 10,000	\$ 10,000	\$ 10,000
Operating Supplies	\$ 16,037	\$ 27,350	\$ 20,482	\$ 19,100	\$ 15,000	\$ 8,125
Dues, Subscriptions, Memberships	\$ 14,044	\$ 14,067	\$ 24,072	\$ 40,227	\$ 35,000	\$ 32,514
Capital Outlay	\$ 29,922	\$ 31,034	\$ 4,788	\$ 75,941	\$ 25,000	\$ -
Debt Service - Principal	\$ 2,419,316	\$ 657,591	\$ 672,448	\$ 688,500	\$ 688,500	\$ 704,900
Debt Service - Interest	\$ 149,821	\$ 187,609	\$ 174,313	\$ 158,500	\$ 158,500	\$ 142,100
Contributions and Aid to Governmental Entities	\$ 300,000	\$ 326,926	\$ 297,429	\$ 300,000	\$ -	\$ -
QNIP	\$ 348,924	\$ 348,266	\$ 347,516	\$ 350,000	\$ 346,622	\$ 347,000
<b>TOTAL</b>	<b>\$4,466,309</b>	<b>\$2,803,311</b>	<b>\$ 2,782,754</b>	<b>\$3,131,083</b>	<b>\$2,818,371</b>	<b>\$ 2,788,668</b>



# Adopted Expenditures





# Town Attorney Budget

## Function

The Town Attorney is appointed by the Town Council in accordance with the Town Charter. The Town Attorney prepares and/or reviews Ordinances, Resolutions, contracts, leases and other written instruments. Additionally, the Town Attorney endorses approval of documents as to legal sufficiency, form, language and execution thereof. When required by Town Council, the Town Attorney prosecutes and defends, for and on behalf of the Town, all complaints, suits, and controversies. The Town Attorney provides legal advice and consults with the Town Council on legislative, quasi-judicial, administrative, proprietary, employment and other governmental matters. In addition, the Town Attorney attends meetings, workshops, Executive Sessions, reviews and prepares Town codes, renders legal opinions, negotiates Interlocal government agreements with Miami-Dade County as required under Article IX of the Town Charter, and assists in securing revenues from taxes, fees, fines and forfeitures.



## Goals

- Endeavor to always provide the highest quality legal services to the Town while maintaining a relatively low cost for such quality services.
- Vigorously maintain professional independent judgment and adhere to a high standard of ethics.
- Ensure that the legal process remains apolitical and provides both the Town Council and staff with clear and useful legal advice. In providing legal advice, the main objectives shall be to aid the Town in accomplishing its legitimate objectives and to avoid potential legal consequences.



- Assist the Town Council, Clerk and staff in implementing the Ordinances, Resolutions, contracts, and Interlocal agreements necessary to assist the Town Manager in the daily operations, functions, tax base, and code of ordinances for the Town, including review of the land development code and Growth Development Plan.



**Objectives**

- Continue to provide as needed, assistance with the interpretation of the land development code and Growth Management Plan.
- Assist the Town in the negotiation and preparation of all agreements, contracts, grant applications, leasing agreements and other legal documents.
- Finalize all Ordinances, Resolutions and Agreements necessary for the operation of Town departments.
- Work closely with Town staff to finalize various Capital Improvement Projects including architectural, construction contracts, and development orders.
- Assist Town Clerk’s Office in finalizing the codification of the Town’s recently adopted Land Development Codes.
- Continue to represent the Town at various County, State and Federal agencies.
- Continue to work closely with the Town’s State Legislative Lobbying Team; before, during, and after Legislative Session(s).
- Continue service as the District Counsel for the Proposed Assessed Clean Energy (PACE) Green Corridor.



**Town Attorney  
Budget Summary**

CATEGORY	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Professional Services	\$ 453,789	\$ 407,062	\$ 323,855	\$ 425,000	\$ 450,000	\$ 450,000
Litigation Contingencies	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
<b>TOTAL</b>	<b>\$ 453,789</b>	<b>\$ 407,062</b>	<b>\$ 323,855</b>	<b>\$ 475,000</b>	<b>\$ 450,000</b>	<b>\$ 500,000</b>

# Community Development Budget

## Function

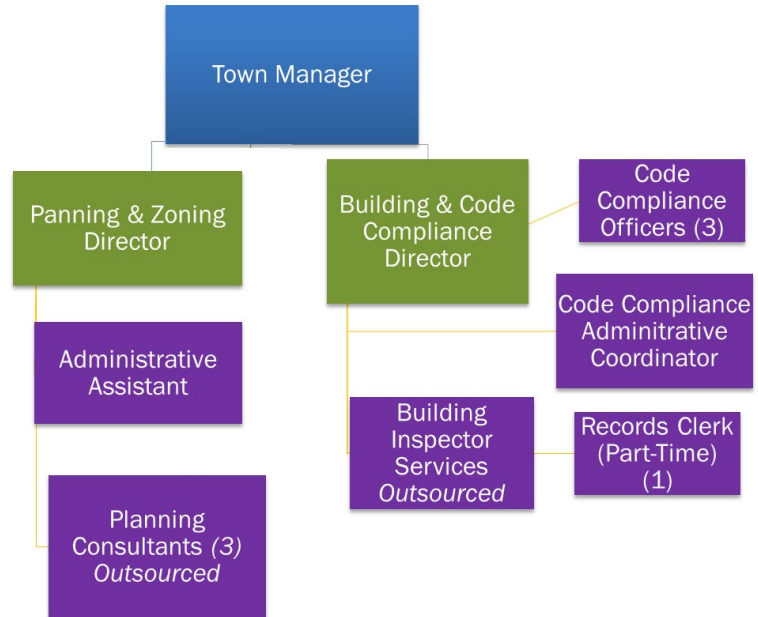
The Department of Community Development is comprised of two (2) divisions, Planning and Zoning, and Building and Code Compliance. The Department is comprised of a Planning and Zoning Director, a Building and Code Compliance Director, two (2) Administrative Assistants, three (3) Code Compliance Officers, and one (1) Code Compliance Administrative Coordinator.

The Planning and Zoning Division is responsible for the implementation of the Town’s Growth Management Plan (Future Land Use Map) and Land Development Regulations (Zoning Map).

The Building and Code Compliance Division is responsible for assisting Town residents understand and comply with code enforcement regulations that are designed to keep our neighborhoods and commercial areas free of debris, trash and overgrown lots.

This commitment to our community allows the Town to maintain a high-quality environment, attractive community with increased property value, and a service of community pride.

The Building and Code Compliance Division also has the responsibility of implementing Federal, State and Local building codes through the supervision of construction activities and acceptance of building permit applications. The Town’s building service activities are contracted through a private provider to offset supervision and support service costs.





Goals

*Planning and Zoning Personnel/ Administrative:*

- Update the Town’s Growth Management Plan.
- Annual Update of the Land Development Regulations to ensure clarity and consistency with changing conditions in the Town and the adopted Growth Management Plan.
- Coordinate future developments in the Town’s Brownfield Areas with private and public economic development entities such as the Beacon Council, Enterprise Florida and the State of Florida Department of Economic Opportunities that will result in at least one (1) commercial or residential development in the Town’s Brownfield Areas.
- Promote economic development and regulatory initiatives that will result in the creation of at least one hundred (100) new permanent jobs in the Town.
- Promote commercial developments that are compatible with the Town’s vision.
- Update the Town’s GIS maps (updated flood information, code enforcement actions, and zoning map) information at the parcel level in the Town’s website.

*Code Compliance Personnel/ Administrative:*

- Respond to code complaints expeditiously and within twenty-four (24) hours.
- Obtain code compliance through a progressive system of enforcement actions which includes, but is not limited to, non-punitive voluntary compliance efforts.
- Adopt communication protocols in lieu of code compliance enforcement initiatives to address violations, such as overgrown lots, junk vehicles, home offices, property registration, etc.
- Continue to educate residential and commercial property owners on Town code requirements through printed outreach articles and informational brochures.
- Continue to promote professional development of code compliance officers.
- Maintain professional certifications and continue cross training of code compliance staff.



*Community Development Strategic Goals:*

- The Town will provide the infrastructure needed to meet current and emerging needs of the community.
- The growth and development of the Town will be managed to be consistent with the needs and desires of its residents.
- Enhance the attractiveness and viability of Cutler Bay as a business location.
- The Town will develop a code and code enforcement policies that reflect the needs, views, and values of its residents.
- To protect the residents of the Town by assuming responsibility from the County for administering the Florida Building Code, Plan Review, Permitting and inspection.



## Objectives

### *Planning and Zoning Division:*

- Administer zoning regulations and processes in accordance with the Town's Land Development Regulations (LDRs) requirements.
- Work directly with residents, interested stakeholders and developers to answer questions and/or concerns regarding the LDRs.
- Process zoning applications for public hearing within sixty (60) days of receipt of complete application submittal package.
- Process administrative adjustment applications within fifteen (15) days.
- Process administrative site plan review applications, required for projects within the US 1 Transitway, Old Cutler Road and Town Center areas, within seven (7) days.
- Issue residential garage sale permits on the same day as received.
- Update Geographical Information System (GIS) property data bases as needed.
- Prepare GIS maps within five (5) days of request, from various Town departments.
- Provide planning and zoning information to property owners and developers within two (2) days of initial request.
- Update the web page to include significant planning documents, revisions to the LDRs, and amendments to the Future Land Use Map (FLUM) and Growth Management Plan on a regular basis.
- Provide professional development opportunities to department staff.
- Scan planning and zoning files for easy access, printing, and storage.



**Code Compliance Division:**

- Perform code inspections within twenty-four (24) hours of receipt of initial complaint.
- Issue citations for one hundred percent (100%) of water restriction violations observed by police and/ or code compliance officers.
- Develop thirty (30) day action plans for focused neighborhood code initiatives, when requested and/or identified.
- Process code compliance citation appeals before the Town’s Special Master within sixty (60) days of receipt.
- Prepare code compliance case briefs for up to twenty-five (25) cases per month before the Town’s Special Master.
- Obtain Florida Association of Code Enforcement (FACE) certification(s) for Levels I, II, and III for code compliance staff.
- Obtain town-wide code compliance rate of ninety percent (90%), for all Courtesy Notices of Violations issued.

**Building Services:**

- Provide quick, efficient, and friendly processing of building permit applications.
- Provide access to permit information and status via the Town’s website and provide general information to the public concerning the building permitting process.
- Enhance customer service by providing expedited walk-thru permit service.
- Continue to scan all building plans for easy access, printing and storage.
- Intake and submit permit applications electronically to Miami-Dade County in order to reduce permit application processing time for projects that require outside agency approvals.





## Planning and Zoning Division Efforts

The Planning and Zoning Division is responsible for the implementation of the Town Growth Management Plan (GMP) and Land Development Regulations (LDRs). The Division provides zoning information and guides residents through the requirements of the LDRs and related documents to ensure the safety and well-being of our residents and neighborhoods. Staff is responsible for site plan reviews, zoning analysis interpretation, and evaluation of land development projects requiring Town Council approval. In addition, staff is also tasked with the responsibility for preparing Resolutions and Ordinances related to land development projects and growth management planning.

In FY 2017-18, the Division evaluated and processed over fifty (50) development zoning applications of which approximately sixty-eight (68) percent required Town Council review and approval.

In FY 2017-18, the Division approved administratively the site plan for the redevelopment of Point Royal Shopping Center to include a Burlington, Planet Fitness, Tuesday Morning and Panera Bread. This commercial mixed-use development is located in one of the Town's Brownfield Areas along the U.S. Route 1 Corridor and is one of the most successful Brownfield redevelopment transportation corridors in the future redevelopment of the U.S. Route 1 Corridor.

- Green Certified Developments approved by Town staff:
  - City Furniture – LEED Gold
  - Three Palms East Ridge – LEED Platinum
  - El Dorado Plaza – One Green Globe
  - Chase Bank – LEED Certified
  - Point Royal (Starbucks, Chipotle, Credit Union) – LEED Certified
- The Planning and Zoning Division in conjunction with the Public Works Department and AMEC (Technical Consultant) prepared the Town's Initial Flood Mitigation Plan. The goal of this Plan is to reduce flood losses, improve local hazard mitigation capability, increase public and private sector awareness, and protect the natural infrastructure of the Town. The Town hopes that the implementation of this Plan will further improve its current rating with the National Flood Insurance Program's (NFIPs) community Rating System (CRS) and further reduce flood insurance premium for its residents.
- The Planning and Zoning Division completed the Town's first Green Master Plan.
- Amended the Town's Land Development Regulations.
- Approved the Site Plan administratively for approximately sixteen (16) single family homes throughout the Town. Average new home sales price approximately \$400k.
- Approved the Site Plan administratively for the renovation of the Publix Shopping Center (South Dade Shopping Center) located at the corner of 184 Street and U.S. Route 1.
- Continue the implementation of the Town's Growth Management Plan and Land Development Regulations.
- Continue to provide information and assist the public through the development process to ensure the safety and well-being of our residents and neighborhoods.

In FY 2017-18, the Town made several revisions to the Future Land Use Map (FLUM), LDRs and zoning map to clarify and ensure consistency between these policy documents. The Town wants to ensure that the LDRs are a user-friendly document that is clear and easy to interpret by both Town residents and potential developers. The LDRs have simplified the internal review process for all development projects submitted to the Town by residents or private developers. In 2018 the Town evaluated its Growth Management Plan per State requirements, for consistency with Town goals.

The Division continues to institute strategies designed to create a more sustainable development pattern for our community. Departmental efforts are focused on strategies and activities to “Green” the Town and preserve sensitive environmental areas and surrounding wetlands. The department crafted “Green” development requirements for the design, construction, and maintenance of public and private properties which further promote a sustainable future. These requirements have been adopted by new residential and commercial projects, approved by the Town Council.

In FY 2017-18, the Town continued to improve its Geographical Information System (GIS) which includes the creation of base maps templates and GIS layers, and the updating of the Town zoning and Future Land Use Maps. Several other layers and projects have been completed which includes the maintenance of a development projects map. A web GIS interface was created which allows users and public to view all GIS data layers including land use, zoning, water, sewer, flood zones, public works data, parcel information, council districts, county commissioners’ districts, senate district, and more. The web GIS allows users to search parcels and print mailing labels and maps.

## Code Compliance Efforts

### *Code Compliance Services:*

Compliance with Town and Miami-Dade County codes is a high priority for residents and management. The Code Compliance Officers patrol the Town and answer complaints to ensure that local codes are obeyed. The division enforces adopted Town Ordinances pertaining to code enforcement, zoning violations, nuisance codes, mowing overgrown lots, water restrictions, local business tax receipts, etc. Enforcement activities involve field inspections and presentation of appealed cases before the Town’s Special Master.

While the division’s objective is to achieve voluntary compliance without issuing fines or other civil penalties, fees are assessed for violations once several opportunities for compliance have been exhausted.





**Building Services:**

The Town contracts with a private provider for building permitting processes. Under the agreement, building permit fees are shared with the contractor (C.A.P. Government) to offset supervision and other support costs. The distribution of shared building permit fees is calculated by using the following block rate structure:

<b>BUILDING PERMIT REVENUES</b>	<b>CAP GOVERNMENT</b>	<b>TOWN</b>
\$0-\$50,000	70%	30%
\$51,000-\$150,000	65%	35%
\$150,000+	60%	40%

In FY 2017-2018, the Town continued its implementation of a more sophisticated permit and inspection modules to increase efficiency in the processing of building permits and inspections. The system allows the Department to keep track of daily permit activity, inspections and contractor registration more efficiently.

The system has the capability to provide residents and contractors web access, and enable them to schedule inspections, view inspection results, perform permit searches and estimate permit fees.

The Town participates in the Miami-Dade County’s Municipal Plan Review Project, that allows the Town the ability to intake permit applications for projects that require various County agencies approval, and submit these applications and plans to the County electronically. Participation in the County’s Municipal Plan Review project significantly reduces the permitting process time.

- Ensure that laws and regulations governing the building industry are implemented consistently and uniformly throughout the Town;
- Maintain or improve the current level of service delivery to residents, businesses and trade representatives;
- Facilitate public access to information concerning the building and permitting laws and processes;
- Continue to improve the storage and retrieval process of building plans for ease of access;
- Promote and implement “Green” building initiatives in accordance with Town policies.

Significant budget changes in the FY 2018-19 budget include the following:

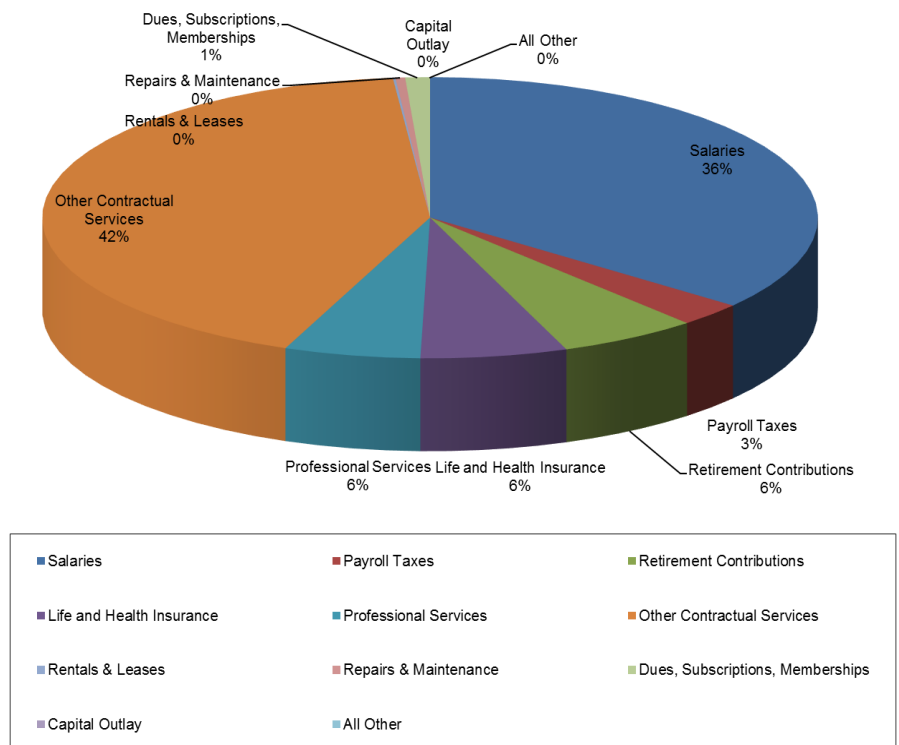
- **Salaries and Benefits** - *decreased* approximately \$15,000 primarily as a result of elimination of costs related to Code Officer weekend/night services, offset by increases related to merit pay and cost of living increases.
- **Other Contractual Services** - *increased* approximately \$36,000 resulting from increased building permit and inspection services. This increased cost is paid for by increased permit revenues.
- **Capital Outlay** - *decreased* (\$5,000) as a result of no planned capital purchases in the upcoming year.



# Community Development Budget Summary

CATEGORY	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Salaries	\$ 416,805	\$ 413,124	\$ 467,833	\$ 518,205	\$ 510,000	\$ 504,125
Payroll Taxes	\$ 31,284	\$ 31,414	\$ 35,023	\$ 39,643	\$ 39,015	\$ 38,566
Retirement Contributions	\$ 55,928	\$ 50,933	\$ 61,036	\$ 81,283	\$ 75,000	\$ 81,138
Life and Health Insurance	\$ 67,467	\$ 72,467	\$ 77,999	\$ 86,100	\$ 86,000	\$ 86,100
Professional Services	\$ 48,492	\$ 57,459	\$ 90,765	\$ 82,000	\$ 115,000	\$ 80,000
Court Reporter Service	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800
Other Contractual Services	\$ 653,423	\$ 570,401	\$ 581,430	\$ 561,700	\$ 900,000	\$ 597,700
Travel & Per Diem	\$ 3,811	\$ 4,700	\$ 3,999	\$ 5,000	\$ 3,000	\$ 5,000
Communications & Freight	\$ 1,500	\$ 1,619	\$ 1,314	\$ 3,150	\$ 3,100	\$ 3,150
Rentals & Leases	\$ 931	\$ 985	\$ 1,088	\$ 1,500	\$ 1,500	\$ 1,500
Repairs & Maintenance	\$ 4,734	\$ 4,346	\$ 4,341	\$ 5,700	\$ 5,200	\$ 5,700
Printing & Binding	\$ 430	\$ 1,136	\$ 4,393	\$ 2,500	\$ 3,500	\$ 2,500
Other Current Charges	\$ 42	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Office Supplies	\$ 4,210	\$ 3,615	\$ 4,988	\$ 5,000	\$ 5,000	\$ 5,000
Operating Supplies	\$ 3,590	\$ 2,911	\$ 3,447	\$ 3,500	\$ 3,500	\$ 3,500
Dues, Subscriptions, Memberships	\$ 7,673	\$ 7,705	\$ 5,838	\$ 14,500	\$ 10,000	\$ 14,500
Capital Outlay	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,300,320</b>	<b>\$ 1,222,815</b>	<b>\$ 1,343,494</b>	<b>\$ 1,416,581</b>	<b>\$ 1,759,815</b>	<b>\$ 1,430,279</b>

## Adopted Expenditures

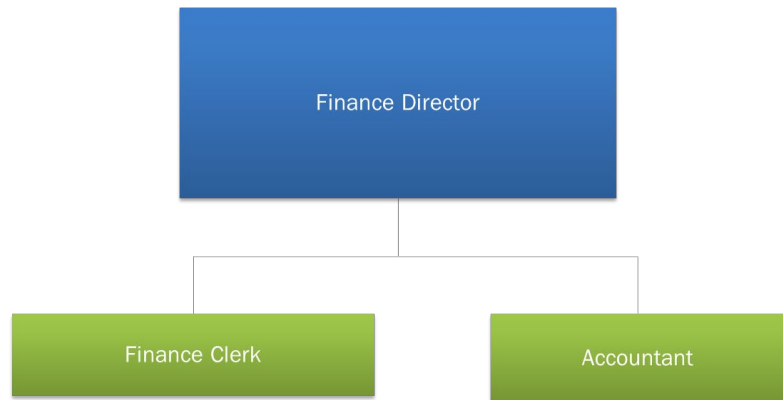




# Finance Budget

## Function

The Finance Department reports to the Town Manager and is responsible for the administration of the Town’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 Director’s Office oversees the accounting and finance systems for the Town and has guided the Town through its first ten (10) comprehensive external financial audits. In each of its audits, the Town received “unqualified” audit opinions from the auditors, which is the highest level of assurance opinion an auditor provides, and there were no findings of a negative nature that would impede the Town’s ability to conduct government business. The Town’s Comprehensive Annual Financial Report (CAFR) for fiscal year 2018 will be submitted to the Government Finance Officers Association (GFOA) for consideration of its annual award for excellence in financial reporting upon completion of the Town’s fiscal year 2018 audit. The Town received the prestigious GFOA award for its fiscal years 2007 through 2017 CAFRs and fully anticipates receiving the award for the fiscal year 2018 CAFR.

For fiscal year 2015, the Town participated in the GFOA’s Distinguished Budget Presentation Award program for the first time and was awarded the GFOA recognition. The Town’s budget book for fiscal years 2016 through 2018 also received the GFOA award. This budget book for fiscal year 2019 will be submitted to the GFOA for consideration of its budget award and we anticipate that such award will be received.

The Finance Director monitors expenditures and receipt of revenues from fee collections as well as revenues derived from Federal, State, special revenue funds, Miami-Dade County, and grants from a great variety of sources. The office collects and properly accounts for the local business tax receipts, and receipts generated from the burglar alarm and solid waste franchise fee ordinances. The Finance Director is also responsible for payroll processing and assisting with related Human Resources functions. The Finance Department operates under the management and leadership of the Finance Director and is comprised of the Finance Director, an Accountant and a Finance Clerk.



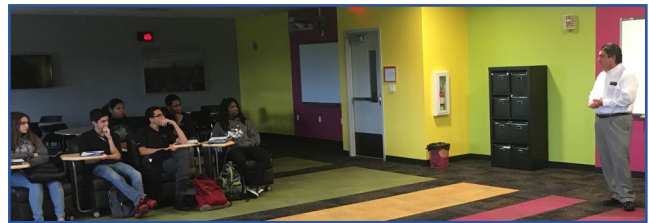
## Goals

### *Personnel/ Administration:*

- Ensure proper implementation of financial and accounting practices for the effective and efficient use of the Town's financial resources.
- Maintain proper accountability over the Town's financial resources.
- Prepare timely financial reports on the Town's financial condition.
- Incorporate new software program into all applicable facets of the Town's functions.

### *Strategic:*

- The residents of the Town will have a high degree of confidence in the fiscal responsibility and transparency of the Town government.
- The Town will be a financially responsible and accountable community.



## Objectives

- Maintain the Town's excellent financial condition with conservative fiscal policies and redundant practices and authorizations.
- Secure the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the Town's annual Comprehensive Annual Financial Report and Distinguished Budget Presentation Award for the Town's annual budget book.

## Significant budget changes in the FY 2018-19 budget include the following:

- *Salaries and Benefits* – **increase** results from budgeted merit pay and cost of living pay adjustments.
- *Repairs and Maintenance* – **decrease** results primarily from elimination of software support service cost for software no longer utilized by Town staff.

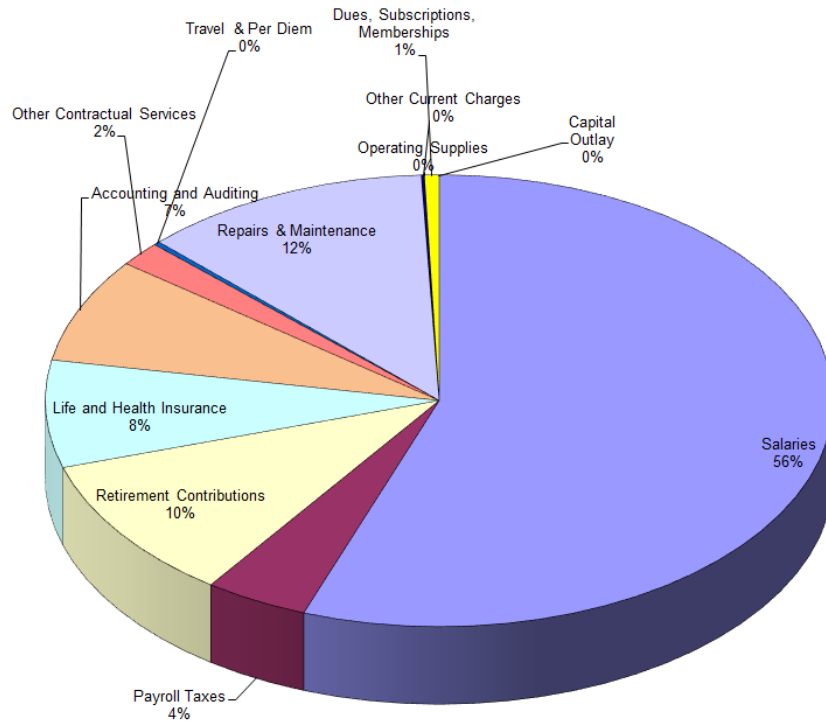


# Finance

## Budget Summary

CATEGORY	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Salaries	\$ 213,183	\$ 237,320	\$ 243,903	\$ 257,864	\$ 257,000	\$ 267,236
Payroll Taxes	\$ 15,457	\$ 16,989	\$ 17,392	\$ 19,727	\$ 19,661	\$ 20,444
Retirement Contributions	\$ 33,897	\$ 37,031	\$ 39,083	\$ 48,282	\$ 45,000	\$ 49,840
Life and Health Insurance	\$ 27,378	\$ 31,714	\$ 34,428	\$ 36,900	\$ 37,500	\$ 36,900
Accounting and Auditing	\$ 27,765	\$ 25,765	\$ 27,265	\$ 36,500	\$ 31,500	\$ 36,000
Other Contractual Services	\$ 6,103	\$ 7,631	\$ 7,525	\$ 8,520	\$ 8,500	\$ 8,520
Travel & Per Diem	\$ -	\$ -	\$ 25	\$ 1,200	\$ 1,000	\$ 1,200
Repairs & Maintenance	\$ 60,511	\$ 62,415	\$ 59,622	\$ 73,850	\$ 67,000	\$ 57,150
Other Current Charges	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Subscriptions, Memberships	\$ 1,936	\$ 2,497	\$ 3,185	\$ 2,900	\$ 2,900	\$ 2,900
Capital Outlay	\$ 2,745	\$ 28,213	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 388,975</b>	<b>\$ 449,575</b>	<b>\$ 432,428</b>	<b>\$ 486,343</b>	<b>\$ 470,061</b>	<b>\$ 480,790</b>

## Adopted Expenditures

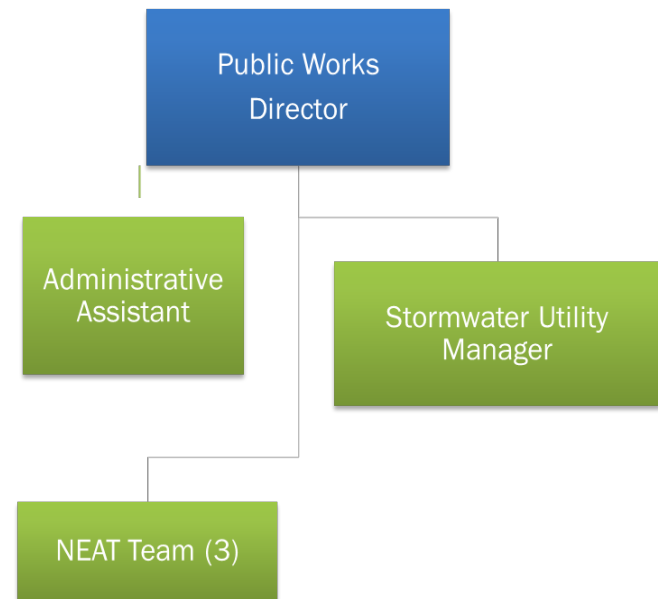


Salaries	Payroll Taxes	Retirement Contributions
Life and Health Insurance	Accounting and Auditing	Other Contractual Services
Travel & Per Diem	Repairs & Maintenance	Other Current Charges
Operating Supplies	Dues, Subscriptions, Memberships	Capital Outlay

# Public Works Department Budget

## Function

The Public Works Department provides management and maintenance of the Town's infrastructure, including locally owned roads, sidewalks, stormwater utility system, Town owned fleet, street signs, landscaped swale areas and various Capital Improvement Projects. Additionally, the Department is responsible for planning and implementation of various street beautification projects, graffiti abatement, landscape maintenance, litter removal activities, maintenance of bus benches & shelters and coordination with other State and County agencies.



The Public Works Department is comprised of a core staff, which includes: Director, Stormwater Utility Manager, Administrative Assistant, and three (3) Neighborhood Enhancement Action Team (N.E.A.T) members. Additionally, there are three (3) highly-qualified Professional Engineering Consulting Firms which support the daily and long-range planning functions for the Department on a revolving basis.

The Public Works Department is committed to provide effective management, construction, and maintenance of Town owned infrastructure and facilities, while maintaining the highest level of customer service and professionalism in support of our strategic goals and objectives defined in the Town's adopted Strategic Plan. Additionally, the Public Works Department serves to protect the health, safety and welfare of residents through the development, application and enforcement of sound engineering standards and practices.

## Goals

### *Personnel / Administration:*

- Continue to provide the "highest" level of service to all our residents.
- Continue professional development of Department personnel, in order to better serve our residents.
- Continue to maintain the "Core" personnel which are seen and known throughout the community.
- Continue to provide an effective open communication process between our residents, the business community and our professional staff.



**Strategic Goals:**

- Cutler Bay will be viewed as a beautiful Town by its residents and by residents from surrounding communities.
- Cutler Bay will be recognized as a Town where people prefer to live, and whose residents feel a strong sense of Town identity and community pride.
- Optimize the smooth flow of traffic through the Town by minimizing traffic congestion and maximizing the capacity of our local roadways.
- The Town will provide high levels of disaster (hurricane, flood, etc.) planning, response, and recovery services to residents and businesses in our community.
- Develop the Town into a model community for the condition of its roads, street lighting, storm drainage facilities, swale maintenance, sidewalks, etc.

**Roadway and Sidewalk Improvements:**

- Maintain Town owned roadways for safe vehicular and public travel in accordance with the Town’s adopted Sidewalk & Roadway Assessment Master Plan. Complete resurfacing of Town owned roadways in accord with the Town’s adopted Resurfacing Program.
- Maintain Town owned sidewalks, ADA ramps, and curbing to further enhance and encourage the usage by both pedestrians and cyclists.
- Continue to coordinate intersection improvement projects with the following Agencies: Florida Department of Transportation, Miami-Dade Public Works Department, and the Florida Turnpike Authority.
- Continue to timely repair of Town owned sidewalks.
- Continue to improve the efficient and safe movement of vehicles, bicyclists and pedestrians within the Town through the use of traffic engineering studies, design, installation, maintenance and operation of traffic control devices.



**Right- Of- Way Enhancements:**

- Continue to coordinate and manage available resources to enhance the aesthetics of the Town’s residential neighborhoods, while strengthening the infrastructure where needed.
- Implementation/Coordination of the Town’s Tree Planting Program, as per the adopted Street Tree Master Plan.
- Continue the Town’s daily removal of “illegally” placed signs along the right-of- ways.
- Continue to maintain a “high” level of service during monthly mowing cycles.
- Continue the Town’s daily litter removal program.
- Continue the Town’s daily removal / painting over of graffiti.
- Continue patrolling local streets to identify bulky trash piles, and coordinate with the Miami Dade Solid Waste for compliance and quicker pick up.

**Stormwater Improvement Project:**

- Continue to implement capital improvement projects in accordance with the Town’s adopted Storm Water Master Plan. The Master Plan focused, in great detail, seventeen (17) separate drainage sub-basins throughout the Town and made recommendations in priority order for the repair, rehabilitation, and construction of systems necessary to decrease flooding in our community. The Master Plan will continue to be aggressively utilized to obtain both State & Federal grants, to improve the water quality.
- Continue the on-going coordination efforts with South Florida Water Management District and Miami- Dade County Canal Maintenance Department, in order to maintain the waterways clear of any debris.
  - Continue to routinely clean/maintain all stormwater drainage structures, located along Town owned roadways.
  - Continue bi-weekly Street Sweeping Program of Town owned roads thereby reducing pollution and eliminating many causes of flooding.



## Objectives

### *Personnel / Administration:*

- Provide management and oversight of Capital Improvement Projects in a professional, comprehensive, efficient, and cost-effective manner.
- Complete detailed Annual employee performance reviews, to discuss any concerns.
- Assure compliance with Public Works standards and Code requirements.
- Continue to provide an “open-door” policy to all residents and business community.
- Conduct weekly staff meetings to identify & discuss resident concerns and suggestions to our service level(s).
- Respond to resident’s assistance, complaints, and comments in a timely manner.
- Continue to attend Professional Development training courses throughout the year.
- Represent the Town at various agency meetings and civic groups (i.e., Florida Department of Transportation, Federal Emergency Management Administration, Florida Stormwater Association, Board of County Commissioners, and American Public Works Association).



### *Roadway and Sidewalk Improvements:*

- Review and update Transportation Master Plan to reflect changing land use development patterns and related transportation system demands.
- Continue to replace, and repair sidewalks near schools and recreational facilities according to the sidewalk’s overall condition.
- Implement a pavement and sidewalk work management database system, in order to utilize as a planning tool for future safety and improvement projects.
- Perform visual inspection of Town owned roads/sidewalks on a daily basis.
- Implement the findings of the Town’s Transportation Master Plan. Improve vehicular and pedestrian safety on all Town roads, around schools and parks.

- Implement improvements identified in the Town's adopted Sidewalk & Roadway Assessment Master Plan in order to encourage installation of missing sidewalks sections and pedestrian connections throughout the Town.
- Continue the installation of ADA sidewalk ramps, throughout residential neighborhoods, as identified in the Sidewalk Master Plan.
- Continue to install emergency transfer switches at "key" intersections.



### *Stormwater Improvement Projects:*

- Continue to perform bi-weekly street sweeping cycles.
- Complete the construction: Drainage Improvements within residential neighborhoods, as identified in the Town's adopted Stormwater Master Plan.
- Continue "activities" from the Town's Class "5" FEMA Community Rating System (CRS), which include outreach programs to repetitive loss properties located with the Special Flood Hazard(s) area.
- Continue the Stormwater maintenance program to meet the annual requirements of the National Pollutant Discharge Elimination System (NPDES) operating permit.
- Continue to coordinate the maintenance of Town owned canal drainage system.

### *Right-Of-Way Enhancements:*

- Maintain a clear visibility of all regulatory street signs on all roads.
- Continue to coordinate with Miami-Dade County's Animal Services Department on the removal of dead and stray animals within the Town.
- Develop and implement landscape and signage improvement plan on main transportation corridors within the Town inclusive of County and State-owned roadways.
- Perform daily removal of graffiti on Town owned infrastructure.
- Maintain all bus benches and shelters free of graffiti, litter, and weeds.
- Maintain the existing Town monument entry signage free of weeds and graffiti.
- Replace damaged street signs within forty-eight hours.
- Implement a rotating maintenance schedule to include mowing, weed cutting, and herbicide application of non-landscaped areas in a manner that will maintain their appearance.
- Perform landscape maintenance and the mowing of medians, right-of-ways, swales and continue to plant trees as prioritized in the Street Tree Master Plan.

- Proactively repair potholes, on a daily basis, on all Town owned roadways.
- Proactively remove any shopping cart(s) from Town owned roadways.
- Continue to monitor the operation of traffic signals within the Town and coordinator any repairs with Miami-Dade Traffic & Signals Department.
- Perform daily litter removal throughout the Town.
- Coordinate the removal of “illegal” dumping with Miami-Dade Solid Waste Department.
- Continue patrolling local streets to identify bulky trash piles, and coordinate with the Miami Dade Solid Waste for compliance and quicker pick up.
- Provide safe clearance of unsightly debris for pedestrians and motorists on Town owned right-of-ways and coordinate with Miami-Dade County Public Works Department.
- Continue removal of “illegally” placed signage on swales, trees, and right-of- ways.

Significant budget changes in the FY 2018-19 budget include the following:

- **Professional Services** – **decreased** (\$10,000) primarily as a result of a decrease in the budget for general engineering services.
- **Other Contractual Services** – **decrease** (\$53,000) primarily as a result of decreased planned sidewalk repairs (\$50,000 decrease) as well as decreased town-wide maintenance (approximately \$3,000 decrease).
- **Rentals and Leases** – **increase** primarily reflects the cost of the first full year of the new vehicle fleet leases.



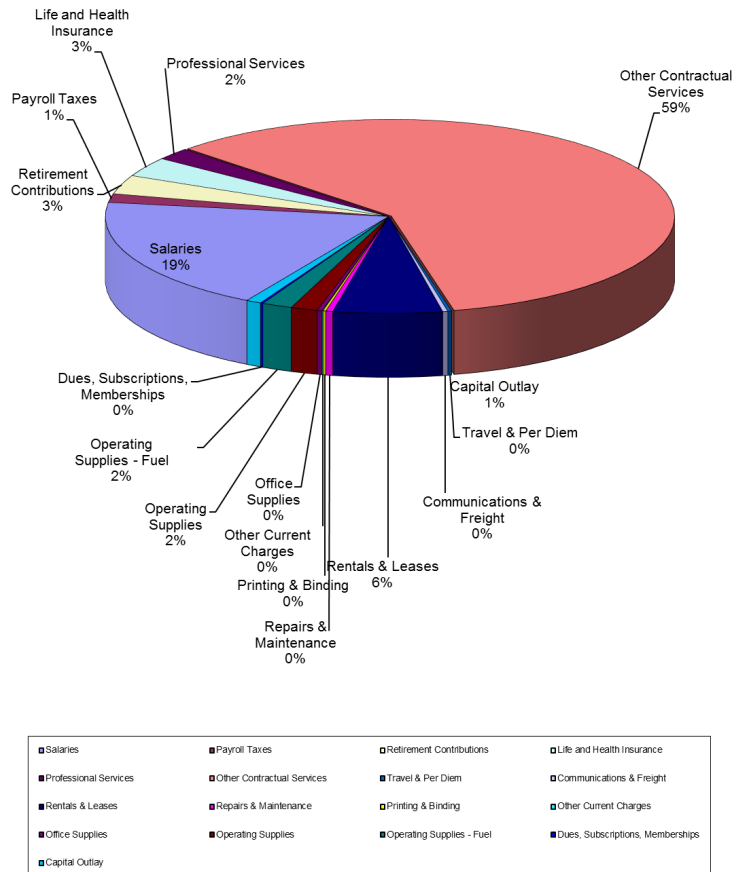




# Public Works Budget Summary

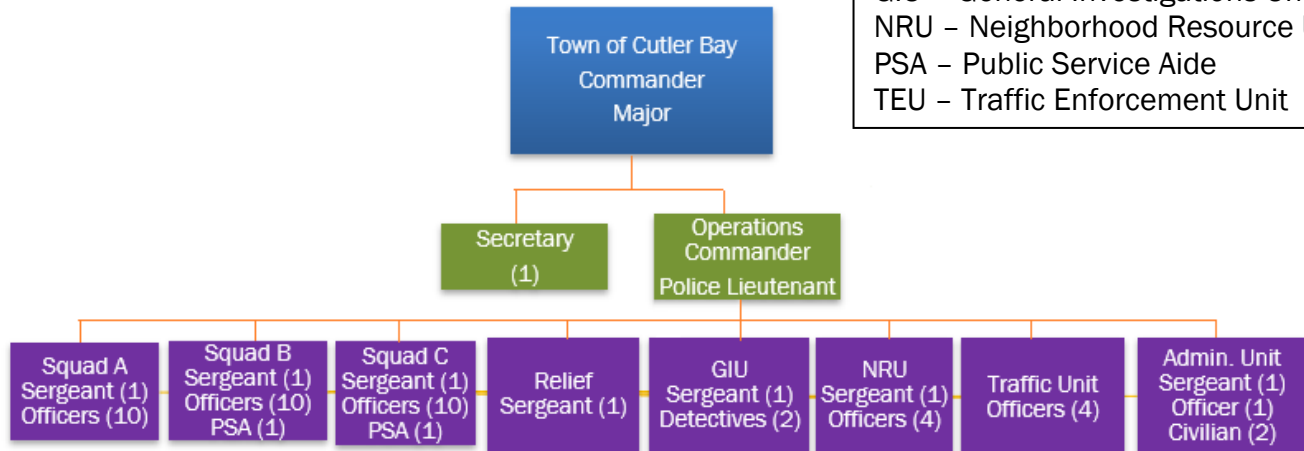
CATEGORY	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Salaries	\$ 158,545	\$ 165,552	\$ 173,688	\$ 178,557	\$ 182,500	\$ 186,358
Payroll Taxes	\$ 11,915	\$ 12,498	\$ 13,141	\$ 13,660	\$ 13,961	\$ 14,256
Retirement Contributions	\$ 21,436	\$ 22,340	\$ 23,927	\$ 29,746	\$ 28,000	\$ 30,987
Life and Health Insurance	\$ 24,510	\$ 26,117	\$ 28,384	\$ 31,980	\$ 31,900	\$ 31,980
Professional Services	\$ 3,245	\$ 34,615	\$ 13,204	\$ 30,000	\$ 15,000	\$ 20,000
Other Contractual Services	\$ 867,632	\$ 623,303	\$ 801,775	\$ 633,500	\$ 850,000	\$ 581,000
Travel & Per Diem	\$ 1,304	\$ 214	\$ 2,407	\$ 2,100	\$ 1,000	\$ 2,100
Communications & Freight	\$ 3,057	\$ 2,039	\$ 2,391	\$ 2,900	\$ 2,500	\$ 2,900
Rentals & Leases	\$ 56,467	\$ 56,100	\$ 55,366	\$ 54,644	\$ 70,000	\$ 60,903
Repairs & Maintenance	\$ 3,426	\$ 5,089	\$ 2,944	\$ 7,800	\$ 19,800	\$ 4,000
Printing & Binding	\$ 7	\$ 492	\$ 2,031	\$ 1,500	\$ 1,000	\$ 1,500
Other Current Charges	\$ 528	\$ 371	\$ 47	\$ 500	\$ 1,500	\$ 500
Office Supplies	\$ 1,884	\$ 1,208	\$ 1,233	\$ 2,750	\$ 2,500	\$ 2,750
Operating Supplies	\$ 14,591	\$ 8,002	\$ 8,363	\$ 15,000	\$ 12,000	\$ 15,000
Operating Supplies - Fuel	\$ 15,706	\$ 13,691	\$ 15,263	\$ 17,000	\$ 15,000	\$ 17,000
Dues, Subscriptions, Memberships	\$ 2,811	\$ 1,491	\$ 2,383	\$ 1,500	\$ 2,000	\$ 1,500
Capital Outlay	\$ 2,230	\$ -	\$ -	\$ 8,500	\$ -	\$ 8,500
<b>TOTAL</b>	<b>\$ 1,189,294</b>	<b>\$ 973,122</b>	<b>\$ 1,146,547</b>	<b>\$ 1,031,637</b>	<b>\$ 1,248,661</b>	<b>\$ 981,234</b>

## Adopted Expenditures



# Police Services Budget

**Key**  
 CST – Crime Suppression Team  
 GIU – General Investigations Unit  
 NRU – Neighborhood Resource Unit  
 PSA – Public Service Aide  
 TEU – Traffic Enforcement Unit



## Function

The Police Department (the “Department”) was established through an Interlocal Agreement between the Town and Miami-Dade County and began its operations with the Town on August 2006.

Charged with the primary responsibility to protect the public, the Department is fully committed to ensuring the safety and wellbeing of the Town, emphasizing community-oriented policing and traffic safety.

The Department is responsible for maintaining order and providing for the safe and expeditious flow of traffic, both for residents and visitors, while upholding our core values of Integrity, Respect, Service, and Fairness. The Town Commander a Police Major, and the Operations Commander a Police Lieutenant, for the Miami-Dade Police Department oversee the daily operations and administration of our Town’s police force.

During current fiscal year (2017-18) police staffing levels included 55 sworn full-time officers, and five (5) civilian employees, which total 60 full-time positions.

The Town’s policing unit has been able to target specific crime trends to reduce and prevent crimes while providing the appropriate level of police service to our Town’s residents.





Crime Reduction: A year-to-date comparison ending September 30th for years 2017 versus 2018, shows our Part 1 Crime rate (*defined in glossary*) has significantly reduced by 22.06% [Ending June 18].

Police officers assigned to the Town have taken ownership of their assigned patrol areas within the community and have created strong bonds with both residents and business owners. One of the priorities for the Town has been traffic safety. The policing unit continues its focus on traffic enforcement, particularly speeding and various hazardous moving violations of our traffic laws. These traffic enforcement efforts have greatly contributed to the overall awareness of driver safety.



Moreover, traffic enforcement efforts reduce the instances of crashes and increase the chances of saving lives. It also ensures economic savings to consumer’s insurance rates and reduce costs on vehicle repairs. Overall, it diminishes the need for police, fire and medical personnel in responding to crashes while making these critical resources available for other vital needs.

The Town’s Policing Unit partners with the Miami-Dade Police Department, Narcotics Bureau, and has identified and taken action against multiple locations within the Town that were identified as sources of illegal narcotic activities. Additionally, officers regularly attend trainings that enhance their general patrol activities to reduce targeted crimes within areas of concern.

Goals

Personnel/ Administration

- Continue to increase visibility and police presences within the community.
- Continue and emphasize the concepts of Community Oriented Policing.
- Continue to conduct traffic enforcement efforts to reduce vehicle crashes.

Strategic:

- To provide a safe and secure community for the Town’s residents and business community.



## Objectives

- Increase the utilization of Traffic enforcement, directed patrols and other Community Oriented Policing methods.
- Provide proactive police involvement with the community.
- Create pedestrian safety initiatives and enforcement efforts.
- Ensure police officers become familiar within residents and business police needs and concerns.
- Distribute informational pamphlets that indicate crime safety tips and suggested ways to keep their home and businesses safe.
- Utilize a dual pronged approach to ensure compliance with local traffic laws which are achieved through education and enforcement efforts, which focuses on the reduction of vehicle crashes and personal injury.
- Create and execute innovative crime prevention strategies to reduce residential and commercial burglaries.
- Implement investigative techniques and strategies whereby pawnshops and secondhand dealers are systematically inspected to identify, seize, and return stolen property to its rightful owner. In addition, to develop criminal intelligence that will aid in the arrest and prosecution of burglars, robbers and thieves.



# Neighborhood Resource Unit

## Unit Members:

- Sergeant Christopher Reed
- Officer Mary Ann Stahl
- Officer Loany Aguirregaviria
- Officer Luis Sierra
- Officer Jorge Milan



The Neighborhood Resource Unit (NRU) utilizes a community-oriented policing approach to servicing the Town. This includes establishing policies and strategies aimed at achieving more effective and efficient neighborhood crime control. The NRU strives to improve quality of life by utilizing a proactive reliance approach on community resources which seeks to change crime causing conditions. These efforts contribute greatly in reducing the fear of crime within the Town. The NRU maintains contact with business and homeowner associations to solicit their concerns and input. All in an effort to provide a higher quality of policing that meets the needs of the Town Council. Through these personal contacts, the Cutler Bay community has become familiar with their NRU officers.

The officers routinely attend community meetings, such as Home Owners Association, Neighborhood Crime Watch, Business Watch Groups, Church Organizations, and other community assemblies.

The NRU maintains a respectable working relationship with the schools in the Town of Cutler Bay and works closely with Town Code Enforcement, Parks and Recreation, and the Public Works Departments, on matters involving quality of life issues.

Overall, the NRU has been a valuable asset to the community as it serves and enhances the public's perception of our local Police Department's effectiveness, as well as an increase in the quality of services that it provides.

Community Meeting's take place every month and are attended by NRU officers, supervisors, representatives from various county agencies and an abundance of concerned residents from all over Miami-Dade County.



During the community meetings, the NRU discusses various crime trends and concerns affecting residents, particularly those in residential areas. The NRU is able to identify and provide solutions to quality of life issues and shares information on the effective strategies implemented in different areas of Miami-Dade County. NRU has also posted crime prevention tips on the Town's website to further the message on how not to become a crime victim.

During community outreach meetings, the NRU discusses new ways of archiving safety and documenting owner's valuables. As a resident, if you were to become a victim of theft or from a natural disaster, you will be able to access pictures and descriptions of your items following the misfortune, making it easier to file a police report or handle an insurance claim.

The NRU's Mall Watch Meetings address the unique issues and crime trends that occur in shopping malls and shopping centers. In addition to police attendance, the NRU has Mall Security and Management working together on incidents before trends develop. This interaction with private security firms affords the NRU with knowledge of possible criminal groups and activities that may be targeting local businesses and shopping malls/ centers.



The NRU Best Practices Meetings consist of NRU's from around Miami-Dade County, to discuss projects and new resources available to assist with their respected work in their communities. During the meeting, the NRUs brainstorm on how to better serve their assigned areas.

Based on previous grants awarded to the Town from the University of South Florida Center for Urban Transportation Research, which promotes the Florida Department of Transportation "Alert Today, Alive Tomorrow" campaign, historical research shows that approximately 2,400 people lose their lives to traffic crashes on Florida's roadways. More than 24% are pedestrians and more than 5% are bicyclists.

As a result, police officers from the Town continue to conduct high visibility enforcement at major intersections throughout the Town where analysis shows a higher than average amount of traffic crashes. NRU officers conduct traffic monitoring, and provided education and enforcement while promoting the campaign. NRU officers also educate the public on being a safe pedestrian, bicyclist, and driver in an effort to reduce traffic crashes that can result in pedestrian and bicycle fatalities, including serious injuries. Through the use of selected traffic education and enforcement operations, police officers distribute educational safety pamphlets when conducting traffic enforcement.

During the holidays, NRU officers' partner with local charities to collect toys and give them away to children from low-income families. These toys offer children to experience the joy and excitement of receiving toys for the holiday.



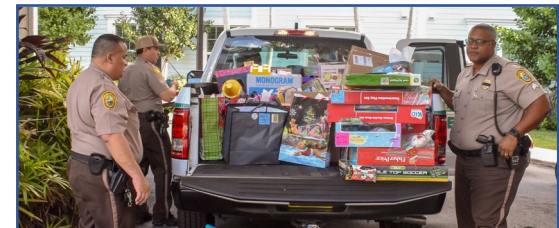
The NRU also partners with local colleges and universities to participate at the Back to School Event hosted at Southland Mall. During the event, book bags are given away to students that are identified to be from families who are in need of financial assistance. The NRU supplies each "needy child" with a brand-new book bag filled with school supplies to help them start the new school year off right. The NRU continues to work with our local schools throughout the year and often time is contacted by teachers or counselors regarding students with specific needs. Also, during the event, NRU officers distribute safety information to both parents and students.

The NRU also conducts residential and business security site surveys. NRU officers are certified in basic, and advanced models of Crime Prevention Through Environmental Design (CPTED). The CPTED model provides NRU officers with the concepts to discuss with Town residents on how to design an effective use of their physical environment to achieve a more productive use of their space for crime deterrence and prevention. NRU officers inspect Southland Mall and other business locations to complete business security surveys within the Town. NRU officers also attend several community events and distribute crime prevention information to residents about receiving a free home security survey.

Additionally, NRU participate in our “Back-to-School Details” that occur the first two weeks of school which address student and pedestrian safety, making sure that children are safe from vehicular traffic as they make their way to and from school.



This fiscal year NRU will partner with the Cutler Bay Business Association (CBBA) to collect toys and distribute them to deserving youth that reside in Cutler Bay. The efforts of the NRU and the CBBA typically contribute over 500 toys being distributed, making it a joyous holiday for several of our neighborhood youths.



Throughout NRU’s daily activities, officers are confronted with numerous issues that may not be law enforcement related, but can ultimately affect the safety and/or quality of life of our community, such as the counseling and mentoring of troubled youths. NRU officers are often contacted by school administrators, teachers and employees from park and recreation, to speak with youths who are in need of law enforcement guidance.

On a yearly basis, the NRU participates in several momentous events in the Town:

- The Town’s Tour de Parks Bicycle Event
- The Chili Day in Cutler Bay Chili Cook-off
- The Town’s Movie Night Events
- The Whispering Pines Elementary Walk-a-Thon Fundraiser



- Career Days at Whigham, Bel-Aire, Whispering Pines, Gulfstream, and Cutler Ridge Elementary Schools.
- The Town’s Back to School Bash
- The Toys R Us Child Safety Event
- The Town’s Earth Day event
- Coffee with a Cop
- The Whispering Pines Annual July 4th Parade
- The Town’s Fit Senior Event

The NRU officers addresses many other concerns, such as:

- Loud Music Complaints
- Loose Dogs
- Squatters / Code Enforcement Issues
- Panhandlers and the Homeless
- Foreclosed and/or Vacant Homes
- Graffiti and Neighbor Disputes
- Security Surveys for Home and Business
- “We Care” Sign Program
- Illegal Parking
- Assisting Handicap and Elderly Residents
- Illegal Commercial Vehicles in Residential Areas

NRU yearly projects include:

- Students Against Negative Decisions Presentation at Cutler Bay High School
- The Town’s Veterans Day Event
- Grinch Busters Holiday Enforcement Initiative
- The Town’s Trunk or Treat Event
- Southland Mall Halloween Event
- Career Day Events at local Elementary Schools within the Town



The NRU strives to be proactive and innovative when addressing crime and quality of life concerns. They also implement community policing services to reduce crime, improve the quality of life, and engage community members in building a partnership to solve problems. Using the principles of Community Oriented Policing, the NRU uses prevention, intervention and education as tools to meet the many diverse needs of our community.

Significant budget changes in the FY 2018-19 budget include the following:

- **Professional Services** – **increase** of approximately (\$30,000) resulting primarily from increased costs related to the Town’s police services contract with Miami Dade County. The increased cost reflects the contract costs of the County’s union negotiated contracts. There is no planned change in the number of police officers for FY 2018-19.
- **Capital Outlay** – **decreased** (\$10,000) as a result of no planned capital purchases for the upcoming year.



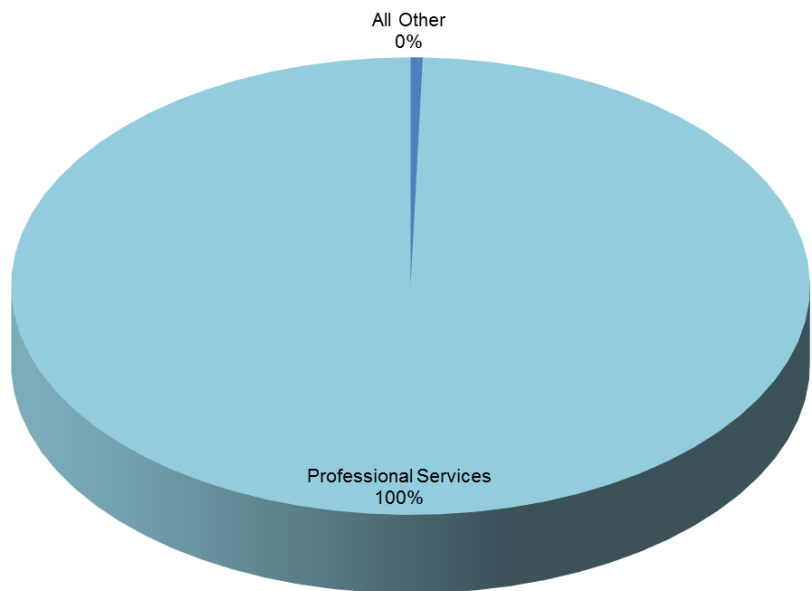




# Police Services Budget Summary

CATEGORY	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Salaries	\$ 26,782	\$ 28,213	\$ 17,110	\$ -	\$ -	\$ -
Payroll Taxes	\$ 2,049	\$ 2,155	\$ 1,300	\$ -	\$ -	\$ -
Retirement Contributions	\$ 1,965	\$ 2,070	\$ 1,286	\$ -	\$ -	\$ -
Life and Health Insurance	\$ 9,406	\$ 9,948	\$ 6,116	\$ -	\$ -	\$ -
Professional Services	\$ 8,542,170	\$ 8,641,740	\$ 9,709,317	\$ 9,911,117	\$ 9,900,000	\$ 9,941,487
Communications & Freight	\$ 2,883	\$ 2,519	\$ 2,696	\$ 3,000	\$ 2,500	\$ 3,000
Rentals & Leases	\$ 2,737	\$ 2,673	\$ 2,599	\$ 3,000	\$ 3,000	\$ 3,000
Repairs & Maintenance	\$ 6,254	\$ 5,291	\$ 10,211	\$ 9,500	\$ 8,000	\$ 9,500
Printing & Binding	\$ 5,745	\$ 4,602	\$ 4,410	\$ 5,000	\$ 6,000	\$ 5,000
Other Current Charges	\$ 201,771	\$ 204,702	\$ 1,037	\$ 1,000	\$ 100	\$ 1,000
Office Supplies	\$ 10,350	\$ 9,449	\$ 10,170	\$ 12,000	\$ 12,000	\$ 12,000
Operating Supplies	\$ 12,761	\$ 15,576	\$ 16,193	\$ 15,000	\$ 14,000	\$ 15,000
Capital Outlay	\$ 25,443	\$ 6,190	\$ 859	\$ 10,000	\$ 12,300	\$ -
Capital Outlay - Vehicles	\$ -	\$ 52,174	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$8,850,316</b>	<b>\$8,987,302</b>	<b>\$9,783,304</b>	<b>\$ 9,969,617</b>	<b>\$ 9,957,900</b>	<b>\$9,989,987</b>

## Adopted Expenditures



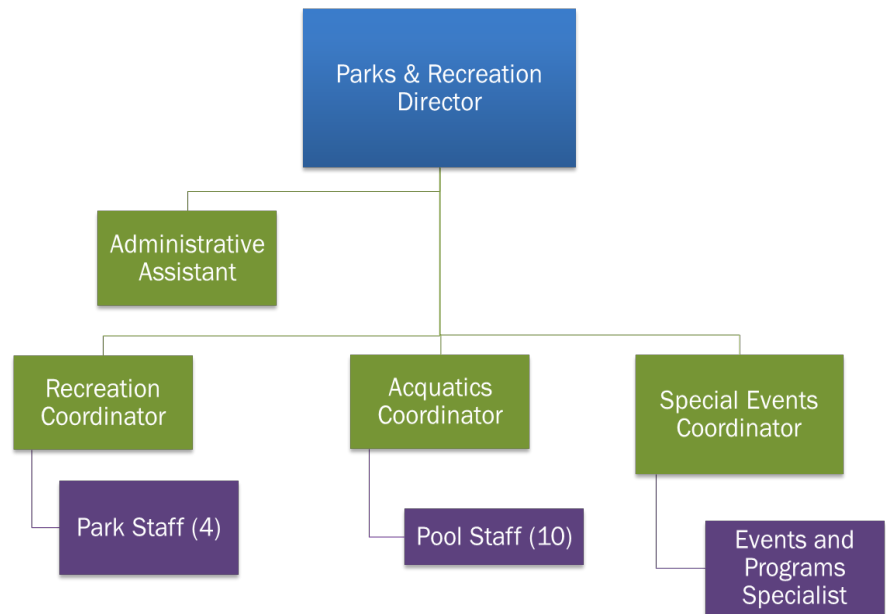
# Parks and Recreation Department Budget

## Function

The Parks and Recreation Department is responsible for the maintenance and programming of all ten (10) Town's parks and recreational facilities and for conducting year-round programs, seasonal programs and special events.

The Department coordinates with local youth and adult leagues and organizations in providing year-round athletic programs for Town residents. The Department

acts as the staff liaison for the Town Council-appointed Parks and Recreation Advisory Committee and Communities for a Lifetime Committee. The Department also writes and, when successful, administers grants for park improvements and programming.



The Department staff consists of seven (7) full-time employees - the Parks and Recreation Director, an Administrative Assistant, a Recreation Coordinator, an Aquatics Coordinator, a Special Events Coordinator, a Events and Programs Specialist and one (1) Park Service Aide. Full-time staffing is supplemented by additional part-time Park Service Aides, part-time Lifeguards, part-time Youth Program Aides and a part-time Events Specialist. For summer programs, the Town employs additional part-time/seasonal Youth Program Aides and Lifeguards.



In addition, a grant from The Children's Trust and The Department of Juvenile Justice provides funding for one full-time Youth Program Coordinator and six (6) part-time Youth Program Aides and one (1) part-time certified Teacher to supplement the Town's After School Program activities at Cutler Ridge Park.

The Town's ten (10) parks are categorized as mini, neighborhood or community parks. The Town has five (5) neighborhood parks - Bel Aire Park, Franjo Park, Saga Bay Park, Saga Lake Park and Blue Heron Park. There are three (3) mini-parks - Lincoln City Park, Dothan Park, and Whispering Pines Park. The Town has two (2) community parks - Cutler Ridge Park and Lakes by the Bay Park.



The Parks and Recreation Department anticipates conducting the following Town-wide special events during the 2018-2019 fiscal year:

EVENT	APPROX. BUDGET
Halloween Haunted House/Golf Cart Parade	\$8,000
Two (2) Movie Nights/Food Trucks	\$3,000
A Chili Day in Cutler Bay Cookoff	\$12,000
East Egg Hunt	\$3,000
Fourth of July Parade & Community Celebration	\$8,000
Cutler Bay Open Charity Golf Tournament	\$8,000
Relay for Life of Pinecrest, Palmetto Bay & Cutler Bay	\$1,000
Wings Over the Bay Wing Competition	\$8,000
Town of Cutler Bay Senior Games	\$2,000
Holiday Golf Cart Parade and Toy Drive Event	\$8,000
Active Adults Programs and Activities	\$10,000
Back to School Splash	\$5,000

\* The Department anticipates receiving approximately \$10,000 in sponsorships that will offset some of the costs of the Special Events listed above.

Goals

*Personnel / Administration:*

- Select and work with individuals and organizations to provide outstanding youth and adult sports leagues, and a variety of active and passive activities for all ages.
- Continue to explore grant opportunities for the development of existing park facilities.
- Continue to seek sponsorships and donations for programming, special events and enhancement of parks.
- Continue to seek funding for the Cutler Bay Community Fund.



**Strategic Goals:**

- The Town of Cutler Bay will develop parks, recreational facilities and recreational programs to meet the current and emerging needs of residents of all ages.
- Cutler Bay will have a variety of facilities/amenities that meet the social and recreational needs of residents of all ages and attract residents from surrounding communities.
- The Town will be a frequent site for a variety of community events that encourage extensive public participation and identification with the Town of Cutler Bay.

**Objectives**

- Work with the Parks and Recreation Advisory Committee in coordinating new community events in the Town during the fiscal year.
- Work with private instructors to implement additional active adult recreational activities at Cutler Ridge Park.
- Submit grant applications to various agencies for funding for enhancements to Lakes by the Bay Park and the Cutler Bay Wetlands.
- Increase sponsorship of Town-run special events by twenty-five (25%) over the previous year.



**Significant budget changes in the FY 2018-19 budget include the following:**



- **Salaries and Benefits** – *decreased* approximately \$76,000 due primarily to staffing changes resulting from turnover, with replacement staff generally having lower salary rates than the staff person replaced, offset by increases related to merit pay and cost of living adjustments.

- **Other Contractual Services** – *decreased* approximately \$28,000 primarily relating to lower planned field maintenance (\$12,000 decrease) and to less programming costs (\$14,000 decrease) related to town sponsored events, adult/senior programs and summer camp activities.
- **Utilities** – *increase* reflecting trends in utility costs for the Town’s parks.
- **Operating Supplies** – *decreased* reflecting decreased costs for new/replacement staff park uniforms and decreased costs for pool and park supplies.
- **Capital Outlay** – *decreased* approximately \$63,000 primarily as a result of reduced planned improvements planned for the upcoming year.

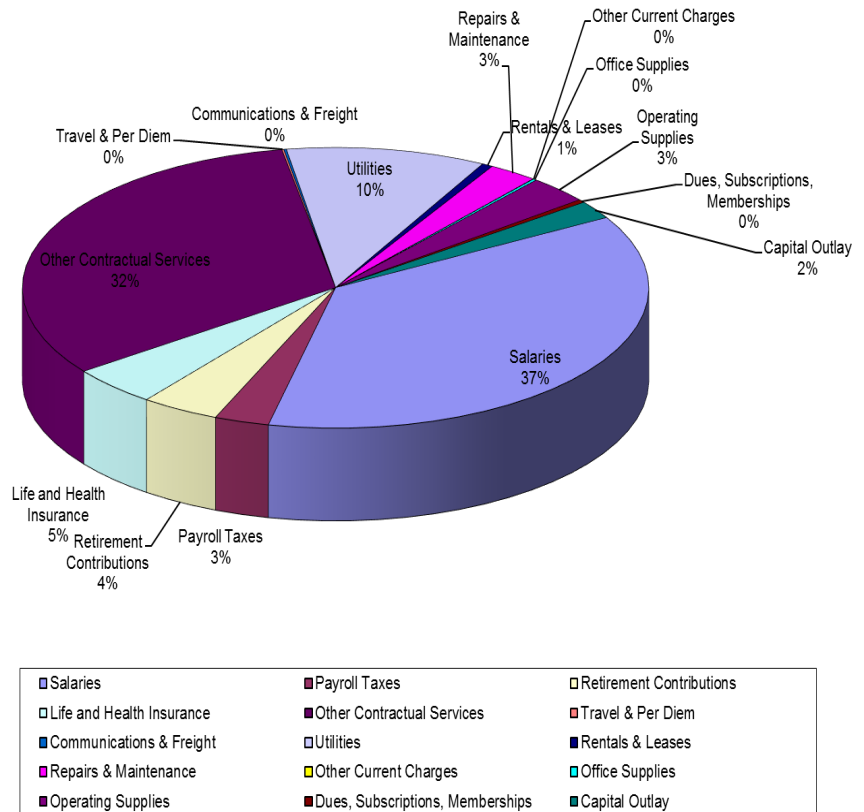




# Parks and Recreation Budget Summary

CATEGORY	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Salaries	\$ 681,199	\$ 743,107	\$ 714,420	\$ 798,803	\$ 725,000	\$ 723,208
Payroll Taxes	\$ 52,105	\$ 55,982	\$ 54,288	\$ 61,108	\$ 55,463	\$ 55,325
Retirement Contributions	\$ 56,350	\$ 60,722	\$ 61,845	\$ 86,493	\$ 75,000	\$ 79,536
Life and Health Insurance	\$ 66,179	\$ 73,607	\$ 77,139	\$ 89,767	\$ 89,000	\$ 89,175
Other Contractual Services	\$ 571,719	\$ 587,417	\$ 638,643	\$ 664,772	\$ 725,000	\$ 637,420
Travel & Per Diem	\$ 1,330	\$ 4,960	\$ 4,763	\$ 3,000	\$ 2,800	\$ 2,000
Communications & Freight	\$ 10	\$ 74	\$ 1,220	\$ 2,600	\$ 2,500	\$ 2,600
Utilities	\$ 183,375	\$ 175,413	\$ 186,484	\$ 193,100	\$ 170,000	\$ 202,740
Rentals & Leases	\$ 5,607	\$ 6,262	\$ 5,577	\$ 9,800	\$ 7,500	\$ 10,800
Repairs & Maintenance	\$ 93,568	\$ 52,010	\$ 66,788	\$ 54,300	\$ 200,300	\$ 49,800
Other Current Charges	\$ 560	\$ 1,856	\$ 636	\$ 2,000	\$ 1,000	\$ 500
Office Supplies	\$ 5,399	\$ 5,118	\$ 5,256	\$ 3,000	\$ 3,000	\$ 3,500
Operating Supplies	\$ 83,728	\$ 87,163	\$ 67,547	\$ 77,000	\$ 75,000	\$ 62,000
Dues, Subscriptions, Memberships	\$ 4,651	\$ 9,326	\$ 7,815	\$ 11,450	\$ 11,000	\$ 6,950
Capital Outlay	\$ 105,102	\$ 109,191	\$ 49,901	\$ 104,000	\$ 95,000	\$ 41,000
<b>TOTAL</b>	<b>\$ 1,910,882</b>	<b>\$ 1,972,208</b>	<b>\$ 1,942,322</b>	<b>\$ 2,161,193</b>	<b>\$ 2,237,563</b>	<b>\$ 1,966,554</b>

## Adopted Expenditures



# Town Center Building Budget

## Function

On June 15th, 2010 the Town purchased an office building where Town's Administrative offices have been established since 2006. All of the Town's services are provided with the exception of parks, from the building. The building is a six (6) story commercial office building, which was originally built in 1987 and was completely renovated in 1993, as a result of hurricane Andrew. The 76,688 square feet, building is comprised of tenants offering a wide range of services, such as: a laboratory corporation, State Representative Kionne McGhee's office, children development programs, homecare services and an inventory company. The Town offers existing and potential tenants a, full-service building which includes a full-time building maintenance crew, cleaning services, utilities (such as water, electric, and emergency generator) and landscaping.



## Accomplishments

The Cutler Bay Town Center has undergone several improvements:

- Negotiated an additional (3) three-year lease term of 2,282 Sq. Ft. to RGIS, LLC on the second floor generating \$142,469.64 of income.
- Executed a (5) five-year Lease Agreement for 3,301 Sq. Ft. to Robert Cooke, P.A. on the fifth floor generating \$383,270.45 of income.
- Leased 8,014 Sq. Ft. to Curaleaf Florida on the fifth floor generating \$869,438.86 of income through a (5) five-year lease.
- Resealing of all exterior windows in the Town Center by using high performance glazing material.
- Housed the summer 2018 "Careers in Stem Camp" in the Penthouse Suite and the Lego Robotics Exhibition.



- Re-paved and restriped the southeast area of the parking lot.
- Improve energy usage of the building systems by installing a new electrical panel in the roof top mechanical room.
- Replaced roof top mechanical room entrance with a hurricane rated impact door.

- Refreshed Penthouse suite by painting all interior office spaces.
- Through an RFP process, selected Kelly Janitorial Systems, Inc. for a (3) three-year contract to provide full janitorial services to the Town Center building as well as the Parks' facilities.
- Coordinated and facilitated logistics for over 100 Community, Public Involvement events and Committee meetings hosted at the Town Center Building.
- Increased building occupancy from 65% to 77%.
- The Town Center continues to utilize a well targeted marketing strategy and campaign to attract tenants.

## Goals

The future will bring some change to the Town Center Building. In addition, and in keeping with the Town's "green" initiative, we will be making some future improvements to the building to improve the energy efficiency and sustainability of the building.

- Hardening of the Town Center Building windows by installing an approved safety and security film.
- Design and operate ready to go, executive offices in order to target small businesses and professional individuals by providing cost efficient accessible working spaces.
- Upgrade flooring in fourth floor hallways.
- Improve efficiency of the HVAC system by replacing the condenser coils' units.
- Install handrails and planters at the entrance of the Town Center building that will guide patrons and beautify the front court terrace.
- Upgrade parking lot lighting.

## Market Outlook

Overall vacancy for office space in Miami-Dade increased by +70 bps year-over-year to 12.9%. This was due to increases in availabilities in the Class A sector where 521,000 square feet (sf) delivered to the market during the last 12 months.



Overall rental rates increased in 12-months by +\$1.09 per square foot (psf), or +2.9% to \$38.86 psf full service. There were significant increases in asking rents across each asset class, as landlords looked to capitalize on current market conditions. Class A overall rental rates rose dramatically since the second quarter of the year, up by +\$0.54 psf, or +1.2%. Gains were driven by new construction and increased asking rents in the Miami Beach, Airport West and Coral Gables submarkets. In Downtown and Brickell Avenue submarkets, the combined Class A overall rents increased by +\$0.41 psf, or +0.8% in three months to \$50.71 psf full service.



Even with the addition of vacant space from new construction negatively impacting the vacancy rate, overall year-to-date absorption trended positive, ending the year at almost the same level as all positive absorption from 2017. Leasing activity decreased as tenants took longer to make space decisions. There was a marked shift by office users to suburban submarkets due to cost factors with the bulk of activity in Airport West Class A and South Dade Class B assets.

The Cutler Bay Office market has picked up momentum as new and more expensive housing projects have launched in the area.

The residential market has risen in price point and new home starts, which inevitably will lead to more demand for office space. As companies and residents tire from traffic and high prices to the north, Cutler Bay continues to be viable alternative to live and work.

There has been a resound influx of new attorneys moving from Coral Gables and Brickell to the Cutler Bay market for the above reasons.

Although the majority of new office deals in Cutler Bay continues to represent small tenant size, we have seen an increase in interest from larger office users testing out Cutler Bay.

The Miami-Dade office market led the state in terms of new speculative construction. Even with the increase in vacancies, the market is still flush with liquidity by investors interested in having a presence in the office market, keeping it positive and in stable condition.

## Objectives

The Town will continue to be responsible for the maintenance of the Building for its private business tenants. This added responsibility will incur some additional expense by the Town but the economics of the building ownership will be a very clear asset to the residents.

- Maintain an excellent level of service for our tenants.
- Reduce the carbon footprint of the building to the extent practicable given budget constraints.
- Manage the asset in the most cost-efficient manner.
- Continue to monitor and find ways that are cost effective for proper maintenance of the building.





Significant budget changes in the FY 2018-19 budget include the following:

- **Professional Services – increased** by approximately \$10,000 as a result of an increase in property management fees (approximately \$20,000) offset by an approximate \$10,000 decrease in architectural services.
- **Other Contractual Services – decreased** approximately \$17,000 primarily as a result of decreased janitorial services (\$11,000) and landscaping (\$6,000).
- **Utilities – increased** approximately \$20,000 reflecting increased electric, water and sanitation costs related to the Town Hall building and related infrastructure.
- **Capital Outlay – decreased** approximately \$640,000 resulting from deferral of certain costly improvement projects.

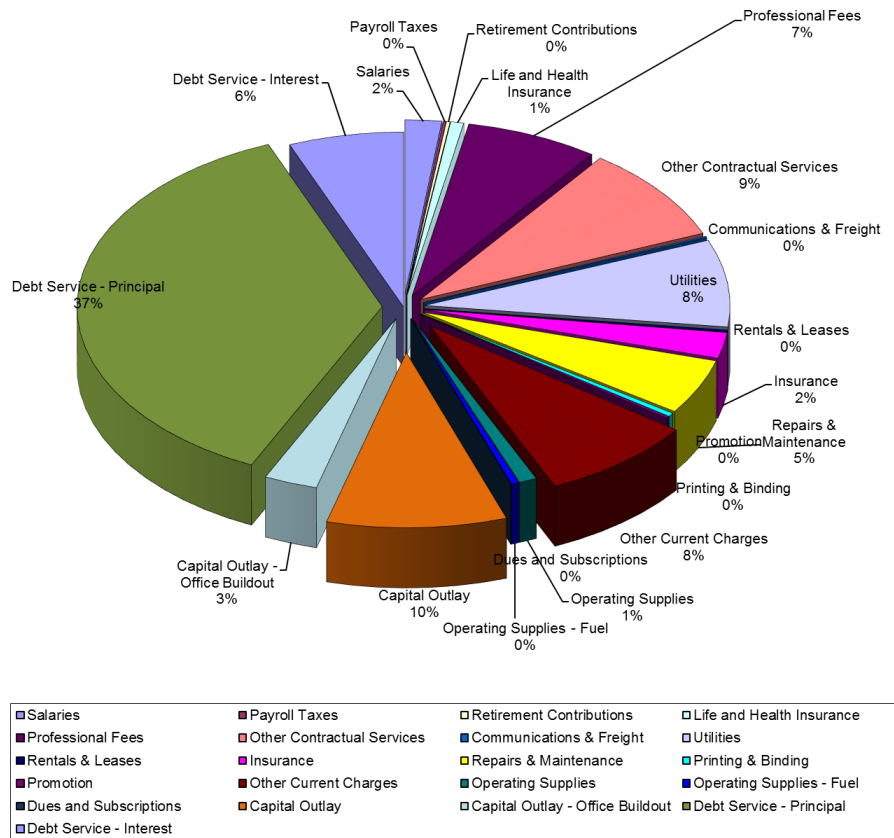


# Town Center Building

## Budget Summary

CATEGORY	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Salaries	\$ 57,250	\$ 32,399	\$ 32,576	\$ 32,371	\$ 34,000	\$ 34,260
Payroll Taxes	\$ 4,319	\$ 2,476	\$ 2,491	\$ 2,476	\$ 2,601	\$ 2,621
Retirement Contributions	\$ 4,202	\$ 2,375	\$ 2,488	\$ 3,237	\$ 3,000	\$ 3,426
Life and Health Insurance	\$ 18,434	\$ 10,799	\$ 10,772	\$ 12,300	\$ 12,200	\$ 12,300
Professional Fees	\$ 56,780	\$ 102,618	\$ 61,376	\$ 114,000	\$ 160,000	\$ 124,400
Other Contractual Services	\$ 71,541	\$ 179,677	\$ 236,892	\$ 172,504	\$ 165,000	\$ 155,204
Communications & Freight	\$ 2,141	\$ 1,746	\$ 1,584	\$ 2,000	\$ 2,000	\$ 2,000
Utilities	\$ 121,621	\$ 122,050	\$ 143,093	\$ 121,500	\$ 140,000	\$ 141,760
Rentals & Leases	\$ 34,965	\$ 4,144	\$ 7,408	\$ 2,500	\$ -	\$ 2,500
Insurance	\$ 41,285	\$ 37,334	\$ 37,334	\$ 42,000	\$ 38,500	\$ 42,000
Repairs & Maintenance	\$ 95,868	\$ 83,241	\$ 67,187	\$ 90,000	\$ 97,500	\$ 90,000
Printing & Binding	\$ 457	\$ 1,222	\$ 5,329	\$ 6,000	\$ 3,000	\$ 6,000
Promotion	\$ 665	\$ 2,313	\$ 1,271	\$ 9,650	\$ 2,000	\$ 3,150
Other Current Charges	\$ 117,601	\$ 115,477	\$ 113,501	\$ 145,000	\$ 115,000	\$ 145,000
Operating Supplies	\$ 10,544	\$ 10,638	\$ 16,825	\$ 9,200	\$ 26,000	\$ 16,700
Operating Supplies - Fuel	\$ 1,041	\$ 864	\$ -	\$ 7,000	\$ 7,000	\$ 7,000
Dues and Subscriptions	\$ 60	\$ 60	\$ 60	\$ 500	\$ -	\$ 500
Capital Outlay	\$ 391,060	\$ 75,954	\$ 131,722	\$ 808,000	\$ 100,000	\$ 168,000
Capital Outlay - Office Buildout	\$ -	\$ -	\$ -	\$ 50,000	\$ 110,000	\$ 50,000
Debt Service - Principal	\$ 11,135,718	\$ 598,509	\$ 615,445	\$ 632,900	\$ 632,900	\$ 650,800
Debt Service - Interest	\$ 342,603	\$ 159,810	\$ 142,874	\$ 125,500	\$ 125,500	\$ 107,600
<b>TOTAL</b>	<b>\$ 12,508,155</b>	<b>\$ 1,543,706</b>	<b>\$ 1,630,228</b>	<b>\$ 2,388,638</b>	<b>\$ 1,776,201</b>	<b>\$ 1,765,221</b>

## Adopted Expenditures



# Special Revenue Funds

## Overview

The Town's Special revenues are segregated from the General Fund revenues in the budget due to restrictions placed on the use of those revenues. Examples of such revenues include Town's share of the County's 2nd Local Option Gas Taxes, grants and impact fees. Impact fees are paid on new construction. State law, County ordinances, and case law strictly limit the use of impact fees. Impact fees may not be used for routine operations, but are limited to capital costs for projects to expand capacity and relieve stress on infrastructure associated with development.

## Local Option Gas Taxes

The Town receives a share of two (2) Local Option Gas Taxes imposed by Miami-Dade County, one of which, the Five-Cent Capital Improvement Local Option Gas Tax (of which only three cents is levied), is budgeted at approximately \$215,000 and is accounted for in the Special Revenue fund.

The funds received from the Five-Cent Capital Improvement Local Option Gas Tax may be used to meet the requirements of the Capital Improvements Element of the Comprehensive Development Master Plan, to meet immediate transportation problems and for other transportation related expenditures including the construction, reconstruction, and/or resurfacing of roads and sidewalks. Expenditures for routine maintenance of roads are not an allowed expense.



## Impact Fees

On October 21, 2009, the Town Council adopted Ordinance #09-15 which imposes new impact fees within the Town. These fees relate to Parks, Police, Public Buildings, and Roads (Town-owned roads only). These new impact fees became effective on November 14, 2009. Simultaneously with enactment, the Ordinance repealed Chapter 33H Park Impact Fee Ordinance and Chapter 33I Police Services Impact Fee Ordinance of the Town Code of Ordinances in their entirety.

Impact fees are assessed on new development(s) and represent the developers' contribution of their fair share of the cost of capital improvements, necessitated by growth caused by such new development(s).



The five (5) different impact fee types are held in separate, interest bearing bank accounts and use of these funds is restricted as per the Ordinance No. 09-15 (i.e. generally expenditures that are capital in nature). For FY 2017-18, impact fees are budgeted as follows:

Parks Impact Fees	\$ 60,000.00
Police Impact Fees	\$ 8,000.00
Road Impact Fees	\$ 30,000.00
Public Building Impact Fees	\$ 16,000.00
Fire/Rescue Impact Fees	\$ -0-

Special Revenues Fund Carryover

The Special Revenues Fund’s fund balance “carryover” brought into FY 2018-19 is budgeted at \$1.45 million. Revenues recorded in the Special Revenue Fund are restricted to specific uses. Unexpended Local Option Gas Taxes and Impact Fees that are carried over for current and future year projects represent most of the growth in the Special Revenues Fund. For the most part, these funds are restricted in their use and must be carefully monitored to assure proper and timely expenditure. Any unexpended funds will carryover to future periods for expenditure on appropriate items/projects.

The Town has planned a number of improvement projects that will entail expenditure of a portion of these funds in FY 2018-19. For example, \$225,000 of local option gas tax monies are scheduled to be used for Town-wide sidewalk repair/replacement and park impact fees of \$164,000 are scheduled to be used for a Parks expansion project (canoe/kayak launch at Lakes by the Bay Park).

Also, various improvement projects are planned for FY 2018-19 that will be accounted for using other special revenue funds.

Special Revenue Funds are established in this budget for transportation/roadway and transit related projects, as well as for After School Program and other park projects and an energy efficient lighting project, all of which are being funded in substantial part by pass-through funding, including grants and contributions.



**News from the Town of Cutler Bay**

*For Immediate release*

Contact: Rafael G. Casals

(305) 234-4262

***Town Secures \$22 Million in Funding since 2012***



## Transportation Projects

The budget reflects completion of a sidewalk and roadway improvement project along Manta Drive. For FY 2018-19, this improvement project is funded by a FDOT Transportation Alternate Project (TAP) grant of \$225,260 and \$73,840 of People's Transportation Plan (TPT) surtax funds transferred from the Citizens Independent Transportation Transit (CITT) Fund.

The Town was awarded a \$50,000 grant by the Miami-Dade County Transportation Planning Organization (TPO) to complete a Mobility Hubs Plan in FY 2018-19. This \$70,000 project is supplemented with a Town match of \$20,000 using PTP surtax funds transferred from the CITT Fund. The Town was awarded a grant for another Safe Routes to School project adjacent to Gulfstream Elementary. For FY 2018-19, this project is funded by a FDOT-LAP grant of \$337,500 and \$166,500 of PTP surtax funds transferred from the CITT Fund.

Other transportation projects are scheduled to be accounted for the CITT Fund as they are being funded with the use of "PTP" surtax funds. See the following section for details.

## PTP – People's Transportation Plan

In February 2012, the Town entered into an Interlocal Agreement with Miami-Dade County to allow the Town to receive funds from the County Charter Transit System Surtax (the "PTP surtax"). This surtax was authorized in 2002 and is shared by the County eighty percent (80%) and the incorporated municipalities twenty percent (20%).

However, the County entered into this Interlocal agreement with the Town which will provide funding to the Town from the County's share of the revenues until such time as a new Interlocal agreement is executed between the County and all of the participating municipalities.

Pursuant to a "most favored nation" clause in the Town's agreement with the County, and as a result of the County's settlement with two (2) other municipalities who filed lawsuits which resulted in more favorable terms, the Town is to receive not only payments for fiscal year 2012 and going forward, but also will receive a lump sum payment for estimated revenues from the prior two (2) fiscal years. The lump sum payment for the prior two (2) fiscal years received by the Town was approximately \$2.5 million.

The surtax is restricted as to use and will be accounted for in a special revenue fund (i.e., the Town's "CITT Fund"). On an annual basis, at least twenty percent (20%) of the surtax proceeds must be spent on transit related items fund (i.e., the Town's Municipal Circulator). The remaining portion may be spent on transportation related items (i.e., roadway and sidewalk improvements).

For FY 2018-19, the CITT Fund budget reflects transportation related projects including neighboring roadway resurfacing projects totaling approximately \$774,800 as well as provides \$175,000 for traffic calming projects and \$40,000 for a sidewalk connectivity project. Transit related projects include continued service operation of the Town's municipal circulator bus (\$350,000), design and construction of bus shelters (approximately \$590,000), and a transit corridor study (approximately \$50,400).

Additionally, the CITT Fund is budgeting approximately \$610,270 for transfers out to the Transportation Fund (\$93,840 for the Manta Drive and SMART Moves projects), to the Safe Routes to School Fund (\$166,500 for the Gulfstream Elementary project), and to the Stormwater Utility Fund (\$349,930 for two (2) drainage improvement projects (SW 100 Ave and Saga Bay 1.2 drainage projects) which are partly eligible for PTP fund use).

### Energy Efficiency Grant

The Town was awarded an \$86,000 State of Florida grant for an LED retro-fit lighting project at Cutler Ridge Park. The grant is supplemented with a \$10,000 Town match transferred in from the General Fund. This grant will be recorded in the LED Lighting Fund.

### Grant Funded Park Programs

The Town was awarded funding from the Children's Trust to provide after school care for eligible children in grades K-12. The funding level is \$185,636, and is renewable for five years. This grant partially funds the salary of one (1) full-time program coordinator, one (1) part-time certified teacher, and five (5) part-time youth program aides. This grant is accounted for in The Children's Trust Fund.

The Town has also budgeted \$135,700 for the Children's Trust summer STEM Camp program. The funding is renewable for five years and provides a six (6) week summer camp for eligible middle school youth. This grant funds the salary of one (1) seasonal program coordinator, two (2) seasonal certified teachers, and two (2) seasonal youth program aides. This grant is accounted for in the Children's Trust – STEM Camp Fund.

The Town also has a grant in place from the Department of Juvenile Justice (DJJ) which supports the summer camp aid at the after-school program. Grant funding for FY2018-19 is \$61,500 and is accounted for in the DJJ Fund.

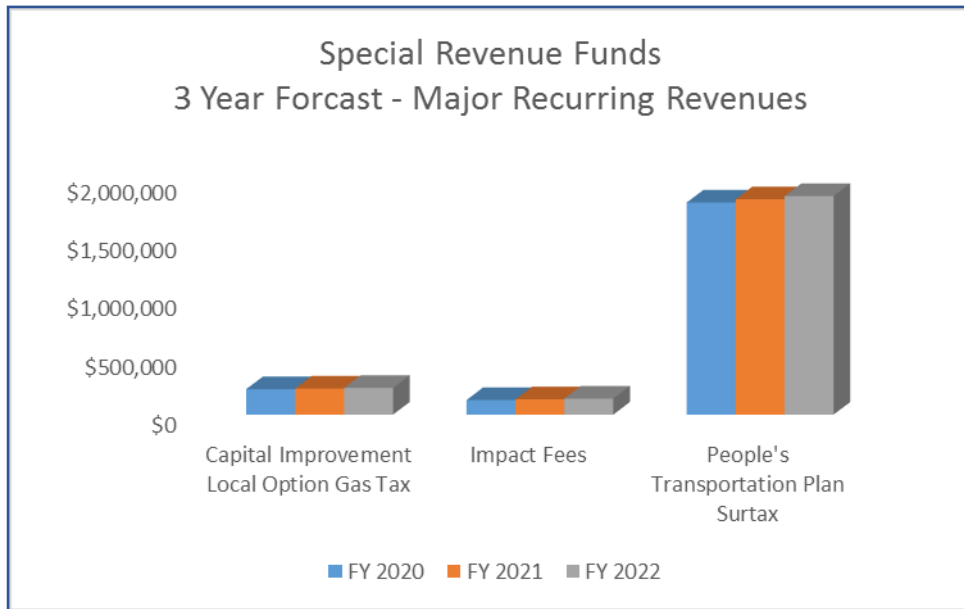




## Revenue Trends

With limited exceptions, discussed below, the nature of Special Revenue Funds does not lend them to predictable forecasting of future revenues. Grants and Special Projects are *temporary* in nature and revenues may not extend past the current budget period or two and similar future opportunities for such grants and special projects are not predictable with reasonable certainty.

Some revenues, such as the Capital Improvement Local Option Gas Tax, Impact Fees, and PTP Surtaxes, can be reasonably projected based on historical trends and forecasted population growth. For these forecastable revenue sources, the Town is anticipating revenues to trend slightly higher in the upcoming fiscal years. The following chart highlights the anticipated trend:



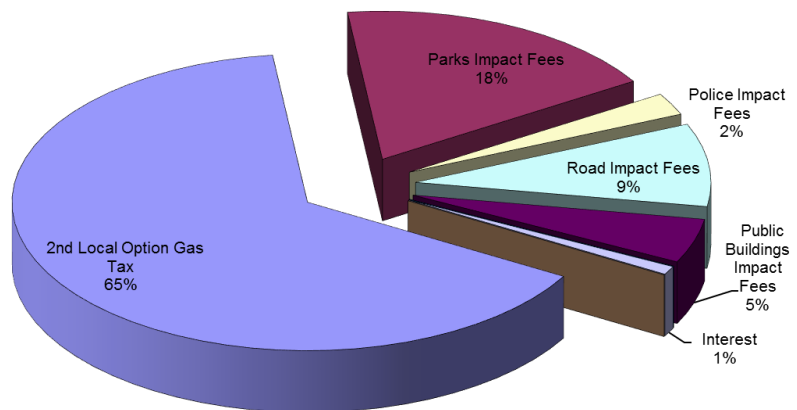


# Special Revenue Funds Budget Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
<b>REVENUES AND INFLOWS:</b>						
<b>FUND BALANCES, BEGINNING</b>	\$ 2,709,685	\$ 2,367,616	\$ 2,138,514	\$ 1,776,019	\$ 1,800,881	\$ 1,450,781
2nd Local Option Gas Tax	\$ 212,294	\$ 211,441	\$ 220,285	\$ 209,295	\$ 213,000	\$ 215,151
Parks Impact Fees	\$ 5,209	\$ 31,596	\$ 52,940	\$ 60,000	\$ 12,000	\$ 60,000
Police Impact Fees	\$ 3,741	\$ 1,837	\$ 4,315	\$ 8,000	\$ 700	\$ 8,000
Road Impact Fees	\$ 31,032	\$ 6,336	\$ 12,952	\$ 32,000	\$ 1,800	\$ 30,000
Public Buildings Impact Fees	\$ 8,533	\$ 4,874	\$ 8,631	\$ 16,000	\$ 1,400	\$ 16,000
Fire/Rescue Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 853	\$ -	\$ -	\$ -	\$ -
Interest	\$ 6,397	\$ 5,326	\$ 5,255	\$ 3,000	\$ 4,000	\$ 3,000
<b>TOTAL REVENUE AND INFLOWS</b>	\$ 267,206	\$ 262,263	\$ 304,378	\$ 328,295	\$ 232,900	\$ 332,151

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
<b>EXPENDITURES AND OUTFLOWS:</b>						
Interfund Transfers Out	\$ 609,275	\$ 491,365	\$ 642,011	\$ 806,000	\$ 583,000	\$ 389,000
<b>FUND BALANCES, ENDING</b>	\$ 2,367,616	\$ 2,138,514	\$ 1,800,881	\$ 1,298,314	\$ 1,450,781	\$ 1,393,932

## Adopted Expenditures



■ 2nd Local Option Gas Tax	■ Parks Impact Fees	□ Police Impact Fees
□ Road Impact Fees	■ Public Buildings Impact Fees	■ Fire/Rescue Impact Fees
■ Other	□ Interest	





# Special Revenue Funds

## Project Summary

FUND	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
<b>The Children's Trust - STEM Camp</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ -	\$ -	\$ 124,094	\$ 136,350	\$ 136,350	\$ 135,700
Expenditures and Outflows: Children's Trust Program Costs	\$ -	\$ -	\$ 124,094	\$ 136,350	\$ 136,350	\$ 135,700
<b>Fund Balances, Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>The Children's Trust Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: After School Program Grant	\$ 97,713	\$ 132,307	\$ 130,067	\$ 143,190	\$ 143,190	\$ 185,636
Expenditures and Outflows: Children's Trust Program Costs	\$ 97,713	\$ 132,307	\$ 130,067	\$ 143,190	\$ 143,190	\$ 185,636
<b>Fund Balances, Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DJJ Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ -	\$ -	\$ 5,230	\$ 61,500	\$ 61,500	\$ 61,500
Expenditures and Outflows: Program Costs	\$ -	\$ -	\$ 5,230	\$ 61,500	\$ 61,500	\$ 61,500
<b>Fund Balances, Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>The CITT Fund</b>						
<i>Fund Balances, Beginning</i>	\$ 2,647,000	\$ 2,833,389	\$ 2,703,154	\$ 2,272,952	\$ 3,410,231	\$ 2,411,237
Revenues and Inflows: CITT Surtax	\$ 1,636,003	\$ 1,712,573	\$ 1,771,749	\$ 1,700,000	\$ 1,750,000	\$ 1,800,000
Revenues and Inflows: Interest	\$ 6,970	\$ 4,018	\$ 7,331	\$ 5,000	\$ 5,000	\$ 7,000
<b>Total Revenues and Inflows</b>	\$ 1,642,973	\$ 1,716,591	\$ 1,779,080	\$ 1,705,000	\$ 1,755,000	\$ 1,807,000
Expenditures and Outflows: Salaries and benefits	\$ 16,539	\$ 17,550	\$ 18,409	\$ 19,534	\$ 19,500	\$ 20,276
Expenditures and Outflows: Professional fees	\$ 17,624	\$ 47,845	\$ 67,458	\$ 25,000	\$ 86,550	\$ 49,900
Expenditures and Outflows: Transportation	\$ 574,794	\$ 854,838	\$ 184,295	\$ 792,233	\$ 1,770,250	\$ 989,800
Expenditures and Outflows: Transit	\$ 316,582	\$ 331,709	\$ 373,312	\$ 1,090,400	\$ 765,000	\$ 990,400
<b>Sub-total</b>	\$ 925,539	\$ 1,251,942	\$ 643,474	\$ 1,927,167	\$ 2,641,300	\$ 2,050,376
Expenditures and Outflows: Interfund Transfers out	\$ 531,045	\$ 594,884	\$ 428,529	\$ 678,341	\$ 112,694	\$ 610,270
<b>Total Expenditures and Outflows</b>	\$ 1,456,584	\$ 1,846,826	\$ 1,072,003	\$ 2,605,508	\$ 2,753,994	\$ 2,660,646
<b>Fund Balances, Ending</b>	\$ 2,833,389	\$ 2,703,154	\$ 3,410,231	\$ 1,372,444	\$ 2,411,237	\$ 1,557,591
<b>Transportation Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ 3,342	\$ -	\$ 50,000	\$ 344,259	\$ 119,000	\$ 275,260
Revenues and Inflows: Interfund Transfer In	\$ 3,341	\$ -	\$ 20,000	\$ 116,741	\$ 30,550	\$ 93,840
<b>Total Revenues and Inflows</b>	\$ 6,683	\$ -	\$ 70,000	\$ 461,000	\$ 149,550	\$ 369,100
Expenditures and Outflows: Contractual Services	\$ 6,683	\$ -	\$ 70,000	\$ 461,000	\$ 149,550	\$ 369,100
<b>Total Expenditures and Outflows</b>	\$ 6,683	\$ -	\$ 70,000	\$ 461,000	\$ 149,550	\$ 369,100
<b>Fund Balances, Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Safe Routes to School Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ -	\$ 46,616	\$ 322,745	\$ -	\$ -	\$ 337,500
Revenues and Inflows: Interfund Transfer In	\$ -	\$ 560	\$ 78,407	\$ -	\$ 35,974	\$ 166,500
<b>Total Revenues and Inflows</b>	\$ -	\$ 47,176	\$ 401,152	\$ -	\$ 35,974	\$ 504,000
Expenditures and Outflows: Contractual Services	\$ -	\$ 47,176	\$ 401,152	\$ -	\$ 35,974	\$ 504,000
<b>Total Expenditures and Outflows</b>	\$ -	\$ 47,176	\$ 401,152	\$ -	\$ 35,974	\$ 504,000
<b>Fund Balances, Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>LED Lightng Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,000
Revenues and Inflows: Interfund Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Total Revenues and Inflows</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000
Expenditures and Outflows: Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000
<b>Total Expenditures and Outflows</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000
<b>Fund Balances, Ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Municipal Circulator Services

## Overview

The Cutler Bay Local which began service on September 5, 2012, serves as the Town’s municipal circulator, made possible by the People’s Transportation Plan (PTP), and operated by Miami-Dade Transit (MDT). All major destinations in Cutler Bay area served by the Cutler Bay Local: Cutler Bay Town Center, South Dade Government Center, Southland Mall, South Miami-Dade Cultural Arts Center, Social Security Office, South Dade Shopping Center, Encompass Health, Old Cutler Town Shopping Center. The route operates Monday through Saturday from 8:40 AM to 4:40 PM, and Sunday from 10:40 AM to 3:40 PM.

## Municipal Program Background History

The Miami-Dade County Ordinance creating the half-percent transportation Surtax calls for twenty percent (20%) of Surtax proceeds to be distributed directly to municipalities on a pro-rata basis for use on local transportation and transit projects. Municipalities must apply at least twenty percent (20%) of their share of Surtax proceeds toward transit related uses and must submit their transportation plans to the County according to established deadlines. Florida Statute 212, Title XIV defines the purposes for which Surtax proceeds may be expended.

## Connectivity

The Cutler Bay Local was designed to provide an easy way to get around Town and to connect with a variety of other Miami-Dade County Transit bus routes. Residents can connect with the South Miami-Dade Transitway, with Metrobus service north to Metrorail, and south to Florida City/Homestead.





# Capital Projects Fund

## Overview

The purpose of the Capital Projects Fund budget is to provide a balanced fiscal plan for non-operating projects or purchases, such as construction projects, major equipment purchases, or infrastructure improvements. The capital cost of a project includes all manpower, implementation costs, and required to fully implement the project.

The capital budget represents the expenditures that the Town will incur in the current fiscal year. Projects may be completed within one year, or can span multi-years and be projects that are part of the Town's multi-year Capital Improvement Plan. The Town's Capital Improvement Plan serves the dual role as a planning document for future year expenditures and a component of the Growth Management Plan.

The FY 2018-19 Capital Projects Fund reflects \$1.757 million of improvement projects, funded by a \$200,000 grant, \$164,000 in park impact fees, and \$1,393,200 of transfers-in from the General Fund. The capital projects budget includes completion of the construction of a \$400,000 kayak/canoe launch and related ancillary facilities at Lakes by the Bay Park that will be funded with a \$200,000 grant from the Florida Department of Environmental Protection and \$164,000 of Town Park Impact Fees (which serves as the Town's grant match).

The remaining \$1,393,200 of budgeted upgrades/ improvements relate to the restoration of Franjo Park which suffered significant damage from Hurricane Irma in September 2017.

## Revenue Trends

The Town has historically funded its capital projects with impact fees and capital improvement local option gas taxes, both special revenue sources discussed in the Special Revenue Fund section, and, to some extent, with General Fund contributions. Grant funding, when obtained, has also been utilized but its availability is highly variable and not reasonably predictable.

At this time, it is not feasible to reasonably forecast future grant opportunities given budgetary constraints at both State and Federal levels. Further, even if specific grant opportunities were available, it would be difficult, at best, to determine whether or not they could even be successfully obtained by the Town as there would be much competition for those limited resources. The forecast of special revenue fund revenues (i.e., the Impact Fees and Capital Improvement gas taxes) was addressed in the Special Revenue Fund section. Notwithstanding the limitations just outlined, over the next three (3) years the Town is currently forecasting to spend between \$500,000 to \$1 million of Park Impact Fees on various park improvement projects.



# Capital Projects Fund

## Parks Project Summary

REVENUES AND INFLOWS:	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
<b>FUND BALANCES, BEGINNING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In	\$ -	\$ 39,462	\$ 469,949	\$ 1,150,000	\$ 20,000	\$ 1,557,200
FDEP Grant	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
<b>TOTAL REVENUES AND INFLOWS</b>	\$ -	\$ 39,462	\$ 469,949	\$ 1,350,000	\$ 20,000	\$ 1,757,200

EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Improvements	\$ -	\$ 39,462	\$ 469,949	\$ 1,350,000	\$ 20,000	\$ 1,757,200
<b>FUND BALANCES, ENDING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Stormwater Utility Fund

## Budget Overview

During July 2008, in accordance with a transfer approved by Miami-Dade County (the “County”), the Town took operational control over the stormwater utility functions within the Town’s boundaries. As such, the stormwater related revenues paid by Town residents on their County water utility bill flow through to the Town, after deduction of County administrative costs and bond debt service. The stormwater fees are used to pay the expenses to carry out the Town’s stormwater related activities.



Upon transferring the stormwater utility from the County, the Town Council kept the utility billing rate the same as it was when owned and operated by County’s Stormwater Utility. This activity is projected to be self-sufficient as the anticipated revenues of \$1,025,000 plus accumulated earnings are projected to cover anticipated recurring expenditures. The stormwater revenues were estimated from projections provided by the Miami-Dade County Water & Sewer Department.

For FY 2018-19, the Town has budgeted completion of two (2) significant drainage improvement projects, the SW 100 Ave (approximately \$777,000) and the Saga Bay Sub-Basin 1.2 (approximately \$501,000). These two projects will be funded through a combination of State grants/appropriations (\$539,000), transfers-in from the Citizens Independent Transportation Transit (CITT) Fund (\$349,930) and Stormwater Utility Fund operating funds (\$389,070).



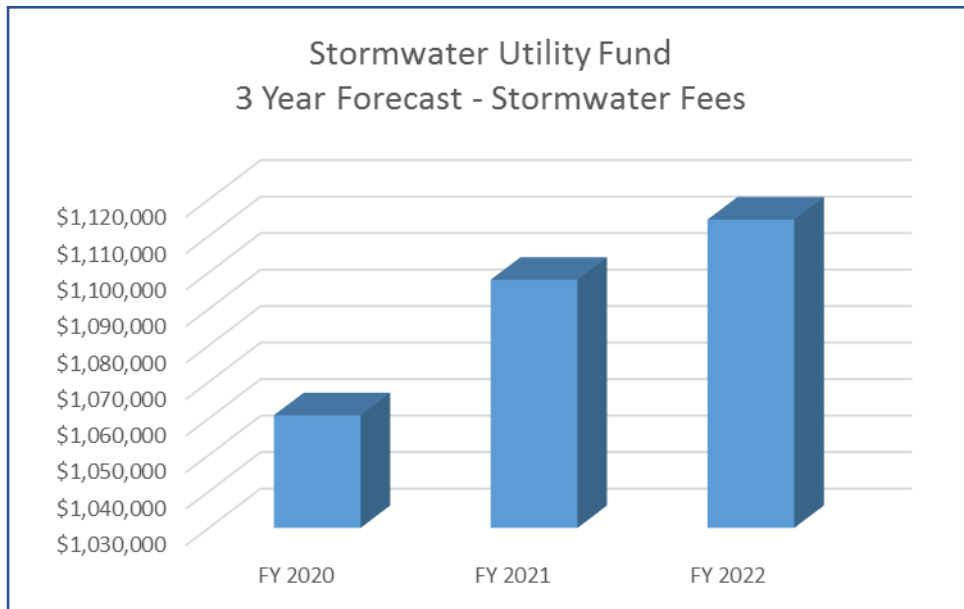
The Town recently adopted its newly created Flood Mitigation Plan that was funded partially through a grant awarded by the Federal Emergency Management Agency through the Flood Mitigation Assistance Grant Program. The Town’s Flood Mitigation Plan has identified Seventeen (17) projects which will potentially reduce or eliminate risk to people and property from flood hazards.

The Town’s Stormwater Utility fund will finance the projects identified in the adopted Flood Mitigation Plan Project bank. In addition, Town Staff will continue to seek out grant opportunities for street drainage improvements to reduce and eliminate/reduce the discharge of hazardous pollutants in the sub-basins identified in the adopted 2007 Stormwater Master Plan.



### Revenue Trends

The Town’s primary revenue source for the Stormwater Utility Fund is stormwater fees assessed on the water utility bills (billed by Miami-Dade County on behalf of the Town). The Town does not currently anticipate raising the per unit fee over the upcoming years. However, given anticipated population growth in the Town it is expected that stormwater fee revenue will trend higher. The following chart highlights the anticipated trend.





# Stormwater Utility Fund

## Budget Summary

REVENUES AND INFLOWS:	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
<b>FUND BALANCES, BEGINNING</b>	\$ 4,336,116	\$ 4,917,087	\$ 4,914,149	\$ 4,490,882	\$ 4,855,722	\$ 4,599,092
Stormwater Billings	\$ 1,028,456	\$ 1,011,803	\$ 1,040,448	\$ 1,025,000	\$ 1,000,000	\$ 1,025,000
Grants	\$ 629,504	\$ 70,597	\$ -	\$ 539,000	\$ -	\$ 539,000
Non-operating revenues and capital contributions	\$ 20,656	\$ 1,354	\$ 2,597	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>	\$ 1,678,616	\$ 1,083,754	\$ 1,043,045	\$ 1,564,000	\$ 1,000,000	\$ 1,564,000
Transfers In	\$ -	\$ -	\$ -	\$ 422,000	\$ 66,670	\$ 349,930
<b>TOTAL REVENUES AND INFLOWS</b>	\$ 1,678,616	\$ 1,083,754	\$ 1,043,045	\$ 1,986,000	\$ 1,066,670	\$ 1,913,930

EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2014-15	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ADOPTED FY 2017-18	PROJECTED ACTUAL FY 2017-18	ADOPTED FY 2018-19
Salaries and benefits	\$ 217,917	\$ 220,764	\$ 251,555	\$ 273,997	\$ 277,300	\$ 282,837
Operating expenses	\$ 810,165	\$ 793,789	\$ 779,994	\$ 1,561,339	\$ 984,000	\$ 1,132,689
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	\$ 69,563	\$ 72,139	\$ 69,923	\$ 62,000	\$ 62,000	\$ 62,000
<b>TOTAL EXPENDITURES AND OUTFLOWS</b>	\$ 1,097,645	\$ 1,086,692	\$ 1,101,472	\$ 1,897,336	\$ 1,323,300	\$ 1,477,526

<b>FUND BALANCES, ENDING</b>	\$ 4,917,087	\$ 4,914,149	\$ 4,855,722	\$ 4,579,546	\$ 4,599,092	\$ 5,035,496
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# APPENDIX “A”

## FULL-TIME POSITIONS BY DEPARTMENT



# Appendix A

## Full-Time Positions by Department

DEPARTMENT	PRIOR FY16-17	CURRENT FY17-18	NET POSITION CHANGES	ADOPTED FY 18-19
<i>General Fund</i>				
Mayor and Council	5	5	0	5
Town Clerk	3	3	0	3
Town Attorney	0	0	0	0
General Government	5	6	0	6
Finance	3	3	0	3
Community Development	7	7	0	7
Public Works	4	4	0	4
Police (Clerical Staff)	0	0	0	0
Community Services and Parks	7	7	0	7
Town Hall Building	1	1	0	1
<b>Total Full-Time Staff Positions</b>	<b>30</b>	<b>31</b>	<b>0</b>	<b>31</b>
<i>The Children's Trust Grant Fund</i>	<i>1</i>	<i>1</i>	<i>0</i>	<i>1</i>
<i>Stormwater Fund</i>	<i>2</i>	<i>2</i>	<i>0</i>	<i>2</i>
<i>Police Services *</i> <i>(via contract with Miami-Dade County)</i>	<i>60</i>	<i>60</i>	<i>0</i>	<i>60</i>





# APPENDIX “B”

## FUND BALANCE RESERVE POLICY ANNUAL CERTIFICATION



## Office of the Town Manager

Rafael G. Casals, ICMA-CM, CFM  
Town Manager

# MEMORANDUM

To: Honorable Mayor and Town Council

From: Rafael G. Casals, ICMA-CM, CFM, Town Manager *MC*  
Robert Daddario, CPA, CGMA, Finance Director *R*

Date: September 17, 2018

Re: **Fund Balance Reserve Policy Annual Certification Pursuant to Ordinance #13-06, as amended**

On October 21, 2015, the Town adopted Ordinance #15-07, attached hereto as Attachment "A", which amended Ordinance #13-06 adopted on April 17, 2013 establishing a Fund Balance Reserve Policy. Ordinance #13-06, as amended, requires both the Town Manager and Finance Director to certify, as part of the annual budget adoption process, that the adopted budget complies with the provisions of the Ordinance.

Below is an excerpt of Section VI, which requires an Annual Certification:

***Annual Review and Compliance Certification** Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process. The budget presented to the Town Council for consideration and deliberation will include a calculation demonstrating compliance with this fund balance policy and the Town Manager and Finance Director shall include in the budget book written certification signifying that the adopted budget complies with the provisions of this policy."*

Section II of the Ordinance, as amended, provides that the Town maintain a reservation of fund balance equal to a minimum of seventeen percent (17%) of the next fiscal year's operating expenditure budget for the General Fund. The amount so determined will be set aside in an unassigned fund balance category called "reserve for contingencies and emergencies".

Based on the FY 2018-19 budget adopted at second reading by the Town Council on September 17, 2018, General Fund operating expenditures, as defined, total \$18,432,175, seventeen percent (17%) of which would yield a minimum reserve of \$3,133,470. The adopted General Fund budget for FY 2018-19 provides for an unassigned fund balance amount of **\$10,333,576** for contingencies and emergencies.

This memorandum is being issued to certify that the adopted budget complies with the provisions of the Fund Balance Reserve Ordinance, as amended. Based on the calculation in the preceding paragraph, the adopted FY 2018-19 General Fund budget is in compliance with the Town's Fund Balance Reserve Ordinance.



**ORDINANCE 13-06**

**AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, REGARDING BUDGETING AND RESERVES; REQUIRING THE ESTABLISHMENT OF A RESERVE FUND BALANCE OF THE TOWN'S ANNUAL GENERAL FUND BUDGET; PROVIDING FOR REPLENISHMENT OF DEFICITS IN THE RESERVE; AND ESTABLISHING CRITERIA FOR USE OF THE RESERVE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Town Council for the Town of Cutler Bay (the "Town") endorses the continued implementation of sound financial policies, practices and fiscal responsibility; and

**WHEREAS**, the Town Council has determined that a reserve policy tailored to the particular needs of the Town is the most prudent way to insure against unanticipated events which would adversely affect the financial condition of the Town and jeopardize the continuation of necessary public services; and

**WHEREAS**, it is essential that the Town Council maintain adequate reserves in its General Fund to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to catastrophic and other unscheduled emergencies; and

**WHEREAS**, the Town Council has not previously adopted a formal fund balance reserve policy and desires by means of this Ordinance to adopt a sound financial policy to ensure the Town is financially responsible by maintaining a reserve; and

**WHEREAS**, the Town Council finds that the adoption of this Ordinance is in the best interest and welfare of the residents of the Town.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, AS FOLLOWS:**

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

**Section 2. Fund Balance Reserve.** The Town Council hereby adopts an Ordinance entitled "Fund Balance Reserve" as follows:

## **FUND BALANCE RESERVE**

### **Section I. Purpose**

To establish a fund balance policy tailored to the needs of the Town to insure against unanticipated events that would adversely affect the financial condition of the Town and jeopardize the continuation of necessary public services. This policy will ensure the Town maintains adequate fund balance and reserves in the Town's General Fund, its primary "operating fund", to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns and revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies.

### **Section II. General Fund Reserves**

The Town shall maintain a reservation of fund balance equal to a minimum of **ten percent (10%)** of the next fiscal year's **operating** expenditure budget for the General Fund (i.e., excluding capital outlay and debt service expenditures as well as transfers out). The amount so determined will be set aside in an unassigned fund balance category (described in section V. below) called "reserve for contingencies and emergencies".

For the purposes of the calculation, the next fiscal year's budget shall be the budget as originally adopted by Resolution on or before September 30<sup>th</sup> for the subsequent fiscal year. The reserve shall be in addition to all other fund balance classifications such as Non-Spendable, Restricted, Committed, and Assigned, as well as in addition to any other unassigned fund balance items. In any fiscal year where the Town is unable to fund the reservation of fund balance as required in this section, the Town shall not budget any amount of un-appropriated fund balance for the purpose of balancing the budget.

**Section III. Utilization of Surplus Reserves** In the event that the unassigned fund balance exceeds the amount set forth above, the excess may be utilized for any lawful purpose. Nevertheless, it is recommended that priority be given to utilizing the excess within the fund in which it was generated. The excess funds may also be used for one-time costs, including the establishment of, or increase in, any other unassigned fund balance line items, as well as to provide for an increase in the amount of the reserve for contingencies and emergencies to an amount in excess of that computed in Section II above.

**Section IV. Replenishment of Reserve Deficits** If, at the end of any fiscal year, the actual amount of unassigned fund balance falls below the required fund levels set forth herein, the Town Manager shall prepare and submit a plan for expenditure or expense reductions and / or revenue increases to the Town Council. As a part of the annual budget review, the Town Council shall review and, if necessary, amend the plan submitted by the Town Manager for restoring the amount of unassigned fund balance to the required level. Any deficit in the required amount must be restored no later than the end of the second fiscal year following the occurrence.

### **Section V. Fund Balance Hierarchy**

***Non-spendable*** — Amounts that cannot be spent either because they are in non-

spendable form or because they are legally or contractually required to be maintained intact.

***Restricted*** — Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

***Committed*** — Amounts that can be used only for specific purposes determined by a formal action of the Town Council. The Town Council is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Town Council.

***Assigned*** — Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Town's adopted policy, only the Town Council may assign amounts for specific purposes.

***Unassigned*** — All other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town Council has provided otherwise in its commitment or assignment actions.

**Section VI. Annual Review and Compliance Certification** Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process. The budget presented to the Town Council for consideration and deliberation will include a calculation demonstrating compliance with this fund balance policy and the Town Manager and Finance Director shall include in the budget book written certification signifying that the adopted budget complies with the provisions of this policy.

**Section 3. Severability** The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 4. Inclusion In The Code** It is the intention of the Town Council that the provisions of this Ordinance shall become and made a part of the Town of Cutler Bay Code; that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

**Section 5. Conflicts** Any and all ordinances or parts of ordinances in conflict herewith are hereby repealed.

**Section 6. Effective Date** This Ordinance shall be effective immediately upon adoption on second reading.

PASSED on first reading this 20th day of March, 2013.

PASSED AND ADOPTED on second reading this 17<sup>th</sup> day of April, 2013.

EDWARD P. MACDOUGALL  
Mayor

Attest:

DEBRA E. EASTMAN, MMC  
Town Clerk



APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY FOR THE SOLE USE OF  
THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN  
PASTORIZA COLE & BONISKE, P.L.  
Town Attorney

Moved By: Council Member Bell  
Seconded By: Council Member Mixon

FINAL VOTE AT ADOPTION

- Mayor Edward P. MacDougall      yes
- Vice Mayor Ernest N. Sochin      absent
- Councilmember Peggy R. Bell      yes
- Councilmember Sue Ellen Loyzelle      yes
- Councilmember Mary Ann Mixon      yes

**ORDINANCE 15-07**

**AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, REGARDING BUDGETING AND RESERVES; AMENDING ORDINANCE 13-06 TO INCREASE THE MINIMUM RESERVE PERCENTAGE FOR THE RESERVE FUND BALANCE OF THE TOWN'S ANNUAL GENERAL FUND BUDGET; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council for the Town of Cutler Bay (the "Town") endorses the continued implementation of sound financial policies, practices and fiscal responsibility; and

**WHEREAS**, the Town Council has determined that a reserve policy tailored to the particular needs of the Town is the most prudent way to insure against unanticipated events which would adversely affect the financial condition of the Town and jeopardize the continuation of necessary public services; and

**WHEREAS**, it is essential that the Town Council maintain adequate reserves in its General Fund to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to catastrophic and other unscheduled emergencies; and

**WHEREAS**, the Town Council has previously adopted Ordinance 13-06 to establish a formal fund balance reserve policy and desires by means of this Ordinance to amend Ordinance 13-06 to increase the minimum fund balance reserve percentage to ensure the Town is financially responsible by maintaining a reserve; and

**WHEREAS**, the Town Council finds that the adoption of this Ordinance is in the best interest and welfare of the residents of the Town.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, AS FOLLOWS:**

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

**Section 2. Fund Balance Reserve.** The Town Council hereby amends Ordinance 13-06, Section 2. Fund Balance Reserve, Section II. General Fund Reserves, as follows:

\*\*\*



## **Section II. General Fund Reserves**

The Town shall maintain a reservation of fund balance equal to a minimum of ~~ten percent (10%)~~ ~~fifteen percent (15%)~~ **seventeen percent (17%)** of the next fiscal year's **operating** expenditure budget for the General Fund (i.e., excluding capital outlay and debt service expenditures as well as transfers out). The amount so determined will be set aside in an unassigned fund balance category (described in section V. below) called "reserve for contingencies and emergencies".

For the purposes of the calculation, the next fiscal year's budget shall be the budget as originally adopted by Resolution on or before September 30<sup>th</sup> for the subsequent fiscal year. The reserve shall be in addition to all other fund balance classifications such as Non-Spendable, Restricted, Committed, and Assigned, as well as in addition to any other unassigned fund balance items. In any fiscal year where the Town is unable to fund the reservation of fund balance as required in this section, the Town shall not budget any amount of un-appropriated fund balance for the purpose of balancing the budget.

**Section 3. Severability** The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.


**Section 4. Inclusion In The Code** It is the intention of the Town Council that the provisions of this Ordinance shall become and made a part of the Town of Cutler Bay Code; that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

**Section 5. Conflicts** Any and all ordinances or parts of ordinances in conflict herewith are hereby repealed.

**Section 6. Effective Date** This Ordinance shall be effective immediately upon adoption on second reading.

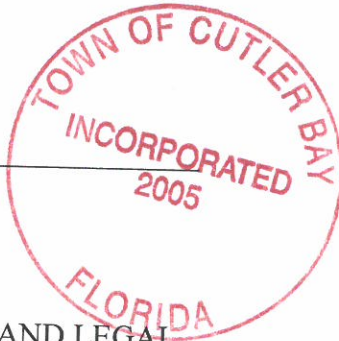
PASSED on first reading this 16<sup>th</sup> day of September, 2015.

PASSED AND ADOPTED on second reading this 21<sup>st</sup> day of October, 2015.

  
 \_\_\_\_\_  
 PEGGY R. BELL  
 Mayor

Attest:

Jacqueline N. Wilson  
JACQUELINE N. WILSON  
Town Clerk



APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY FOR THE SOLE USE OF  
THE TOWN OF CUTLER BAY:

Carl F. Weiss  
WEISS SEROTA HELFMAN  
COLE & BIERMAN, P.L.  
Town Attorney

Moved By: Vice Mayor Sochin  
Seconded By: Council Member Loyzelle

FINAL VOTE AT ADOPTION

Mayor Peggy R. Bell	YES
Vice Mayor Ernest N. Sochin	YES
Council Member Roger Coriat	YES
Council Member Sue Ellen Loyzelle	YES
Council Member Mary Ann Mixon	YES



## Memorandum

450 South Orange Avenue, Suite 460  
Orlando, FL 32801  
407.426.9611 Main  
407.426.7835 Fax

**Edward D. Stull, Jr.**  
Managing Director  
ed.stull@firstsw.com

**Date:** August 25, 2015  
**To:** Robert Daddario, Town of Cutler Bay Finance Director  
**Subject:** Comments on Unrestricted Fund Balance Reserve Policy Change

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The purpose of this memo is to provide commentary on the Town of Cutler Bay's proposed Unrestricted Fund Balance Reserve Policy change from a level of 10% to 15% in connection with the proposed budget for FY 2015-2016. As you know, formalized policies, such as a Fund Balance Reserve Policy, a Debt Management Policy and an Investment Policy, are important in showing that the Town has strong financial management oversight. Over the past few years, the financial management component has been increasingly important to the financial markets and the rating agencies. In addition, the levels of fund balance in a municipalities' general fund can be an essential component of its overall creditworthiness.

In the Government Finance Officers Association's ("GFOA") best practice publication titled "Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund", it recommends at a minimum, that general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two (2) months (16.67%) of regular general fund operating revenues or regular general fund operating expenditures. The GFOA recommends that in establishing a policy, a government should consider the following factors:

- The predictability of revenues and volatility of expenditures;
- Exposure to significant one-time outlays (e.g. disasters, immediate capital needs, state budget cuts);
- Potential drain upon general fund resources from other funds (such as enterprise funds)
- Liquidity needs
- Prior commitments or assignments

**Based upon the above referenced factors, it appears that the Unrestricted Fund Balance Reserve Policy change from 10% to 15% is a step in the right direction and would be recommended as the minimum increase.** Because of the Town's geographic location, the exposure to significant one-time outlays as a result of natural disasters might make a case for a higher Unrestricted Fund Balance Reserve Policy, even higher than the 16.67% recommended by the GFOA. Because there is often a delay in the timing of funding from FMEA for clean-up efforts after a natural disaster, an alternative would be to establish a separate "rainy day" reserve fund (in addition to the unassigned fund balance levels) in the amount that it is estimated to fund the clean-up after a significant event.



## GFOA Best Practice

### Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund

**Background.** Accountants employ the term *fund balance* to describe the net assets of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net assets of governmental funds calculated on a government's budgetary basis.<sup>1</sup> In both cases, fund balance is intended to serve as a measure of the financial resources available in a governmental fund.

Accountants distinguish up to five separate categories of fund balance, based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts can be spent: *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.<sup>2</sup> The total of the last three categories, which include only resources without a constraint on spending or for which the constraint on spending is imposed by the government itself, is termed *unrestricted fund balance*.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning.

In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance (i.e., the total of the amounts reported as committed, assigned, and unassigned fund balance) in the general fund.

Credit rating agencies monitor levels of fund balance and unrestricted fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unrestricted fund balance for state and local governments.

Those interested primarily in a government's creditworthiness or economic condition (e.g., rating agencies) are likely to favor increased levels of fund balance. Opposing pressures often come from unions, taxpayers and citizens' groups, which may view high levels of fund balance as "excessive."

**Recommendation.** GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund.<sup>3</sup> Such a guideline should be set by the appropriate policy body and should provide both a temporal framework and specific plans for increasing or decreasing the level of unrestricted fund balance, if it is inconsistent with that policy.<sup>4</sup>

The adequacy of unrestricted fund balance in the general fund should be assessed based upon a government's own specific circumstances. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.<sup>5</sup> The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.<sup>6</sup> Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time.

In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

- The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
- Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
- The potential drain upon general fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the general fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the general fund);<sup>7</sup>
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained); and
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose).

Furthermore, governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance rather than on unrestricted fund balance.

Naturally, any policy addressing desirable levels of unrestricted fund balance in the general fund should be in conformity with all applicable legal and regulatory

constraints. In this case in particular, it is essential that differences between GAAP fund balance and budgetary fund balance be fully appreciated by all interested parties.

**Notes:**

- 1 For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
- 2 These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which must be implemented for financial statements for periods ended June 30, 2011 and later.
- 3 Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.
- 4 See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
- 5 In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.
- 6 In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues or expenditures, that decision should be followed consistently from period to period.
- 7 However, except as discussed in footnote 4, not to a level below the recommended minimum.

*Approved by the GFOA's Executive Board, October, 2009.*



**Alberni Caballero & Fierman, LLP**  
4649 Ponce de Leon Blvd  
Suite 404  
Coral Gables, FL 33146  
T: 305.662.7272 F: 305.662.4266  
**ACF-CPA.COM**



August 27, 2015

Rafael Casals, Town Manager  
Town of Cutler Bay  
10720 Caribbean Blvd. Suite 105  
Cutler Bay, Florida 33189

Dear Mr. Casals,

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks such as emergencies or other unanticipated expenditures and revenue shortfalls. Fund balance levels are also a crucial consideration in long term financial planning.

To that end, the Government Finance Officers Association (GFOA) recommends that governments establish a formal policy on the level of unassigned fund balance that should be maintained in the general fund. They also recommend that, at a minimum, that general-purpose governments maintain unassigned fund balance in their general fund of no less than two months (approximately 17%) of regular general fund operating revenues or regular general fund operating expenditures.

You contacted me to inform me that you will be recommending that the Town increase its minimum unassigned fund balance policy from the current requirement of 10% of the next year's general fund operating expenditures to 15% of the same.

It appears to me that the Town has taken the appropriate steps to maintain adequate levels of unassigned fund balance as recommended by the GFOA by establishing the minimum fund balance policy. Although the adequacy of unrestricted fund balance in the general fund should be assessed based upon the Town's own specific circumstances as determined by management and Council, I believe your proposal to increase from 10% to 15% is a move in a positive direction for the Town as it is more in line with the minimum recommended by the GFOA. It also shows a commitment by the Town to maintain adequate reserves for emergencies and other unexpected expenditures that may arise.

If you have any questions or would like to discuss this further, please feel free to contact me anytime.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Andrew S. Fierman', written in a cursive style.

Andrew S. Fierman, CPA  
Partner  
Alberni Caballero & Fierman, LLP

**ORDINANCE 13-06**

**AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, REGARDING BUDGETING AND RESERVES; REQUIRING THE ESTABLISHMENT OF A RESERVE FUND BALANCE OF THE TOWN'S ANNUAL GENERAL FUND BUDGET; PROVIDING FOR REPLENISHMENT OF DEFICITS IN THE RESERVE; AND ESTABLISHING CRITERIA FOR USE OF THE RESERVE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Town Council for the Town of Cutler Bay (the "Town") endorses the continued implementation of sound financial policies, practices and fiscal responsibility; and

**WHEREAS**, the Town Council has determined that a reserve policy tailored to the particular needs of the Town is the most prudent way to insure against unanticipated events which would adversely affect the financial condition of the Town and jeopardize the continuation of necessary public services; and

**WHEREAS**, it is essential that the Town Council maintain adequate reserves in its General Fund to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns or revenue shortfalls, and (4) provide funds for unforeseen expenditures related to catastrophic and other unscheduled emergencies; and

**WHEREAS**, the Town Council has not previously adopted a formal fund balance reserve policy and desires by means of this Ordinance to adopt a sound financial policy to ensure the Town is financially responsible by maintaining a reserve; and

**WHEREAS**, the Town Council finds that the adoption of this Ordinance is in the best interest and welfare of the residents of the Town.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, AS FOLLOWS:**

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

**Section 2. Fund Balance Reserve.** The Town Council hereby adopts an Ordinance entitled "Fund Balance Reserve" as follows:



## FUND BALANCE RESERVE

### Section I. Purpose

To establish a fund balance policy tailored to the needs of the Town to insure against unanticipated events that would adversely affect the financial condition of the Town and jeopardize the continuation of necessary public services. This policy will ensure the Town maintains adequate fund balance and reserves in the Town's General Fund, its primary "operating fund", to provide the capacity to: (1) provide sufficient cash flow for daily financial needs, (2) secure and maintain investment grade bond ratings, (3) offset significant economic downturns and revenue shortfalls, and (4) provide funds for unforeseen expenditures related to emergencies.

### Section II. General Fund Reserves

The Town shall maintain a reservation of fund balance equal to a minimum of **ten percent (10%)** of the next fiscal year's **operating** expenditure budget for the General Fund (i.e., excluding capital outlay and debt service expenditures as well as transfers out). The amount so determined will be set aside in an unassigned fund balance category (described in section V. below) called "reserve for contingencies and emergencies".

For the purposes of the calculation, the next fiscal year's budget shall be the budget as originally adopted by Resolution on or before September 30<sup>th</sup> for the subsequent fiscal year. The reserve shall be in addition to all other fund balance classifications such as Non-Spendable, Restricted, Committed, and Assigned, as well as in addition to any other unassigned fund balance items. In any fiscal year where the Town is unable to fund the reservation of fund balance as required in this section, the Town shall not budget any amount of un-appropriated fund balance for the purpose of balancing the budget.

**Section III. Utilization of Surplus Reserves** In the event that the unassigned fund balance exceeds the amount set forth above, the excess may be utilized for any lawful purpose. Nevertheless, it is recommended that priority be given to utilizing the excess within the fund in which it was generated. The excess funds may also be used for one-time costs, including the establishment of, or increase in, any other unassigned fund balance line items, as well as to provide for an increase in the amount of the reserve for contingencies and emergencies to an amount in excess of that computed in Section II above.

**Section IV. Replenishment of Reserve Deficits** If, at the end of any fiscal year, the actual amount of unassigned fund balance falls below the required fund levels set forth herein, the Town Manager shall prepare and submit a plan for expenditure or expense reductions and / or revenue increases to the Town Council. As a part of the annual budget review, the Town Council shall review and, if necessary, amend the plan submitted by the Town Manager for restoring the amount of unassigned fund balance to the required level. Any deficit in the required amount must be restored no later than the end of the second fiscal year following the occurrence.

### Section V. Fund Balance Hierarchy

***Non-spendable*** — Amounts that cannot be spent either because they are in non-

spendable form or because they are legally or contractually required to be maintained intact.

***Restricted*** — Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

***Committed*** — Amounts that can be used only for specific purposes determined by a formal action of the Town Council. The Town Council is the highest level of decision-making authority for the Town. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Town Council.

***Assigned*** — Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Town's adopted policy, only the Town Council may assign amounts for specific purposes.

***Unassigned*** — All other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town Council has provided otherwise in its commitment or assignment actions.

**Section VI. Annual Review and Compliance Certification** Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process. The budget presented to the Town Council for consideration and deliberation will include a calculation demonstrating compliance with this fund balance policy and the Town Manager and Finance Director shall include in the budget book written certification signifying that the adopted budget complies with the provisions of this policy.

**Section 3. Severability** The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 4. Inclusion In The Code** It is the intention of the Town Council that the provisions of this Ordinance shall become and made a part of the Town of Cutler Bay Code; that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

**Section 5. Conflicts** Any and all ordinances or parts of ordinances in conflict herewith are hereby repealed.

**Section 6. Effective Date** This Ordinance shall be effective immediately upon adoption on second reading.

PASSED on first reading this 20th day of March, 2013.

PASSED AND ADOPTED on second reading this 17<sup>th</sup> day of April, 2013.

EDWARD P. MACDOUGALL  
Mayor

Attest:

DEBRA E. EASTMAN, MMC  
Town Clerk



APPROVED AS TO FORM AND LEGAL  
SUFFICIENCY FOR THE SOLE USE OF  
THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN  
PASTORIZA COLE & BONISKE, P.L.  
Town Attorney

Moved By: Council Member Bell  
Seconded By: Council Member Mixon

FINAL VOTE AT ADOPTION

- Mayor Edward P. MacDougall      yes
- Vice Mayor Ernest N. Sochin      absent
- Councilmember Peggy R. Bell      yes
- Councilmember Sue Ellen Loyzelle      yes
- Councilmember Mary Ann Mixon      yes



## TOWN OF CUTLER BAY NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Town Council of the Town of Cutler Bay, Florida will hold a public hearing on **Wednesday, October 21, 2015 at 7:00 p.m.**, or as soon thereafter as possible, in the Town Hall Council Chambers, 10720 Caribbean Boulevard, Cutler Bay, Florida. The purpose of the public hearing is to consider adoption on Second Reading of the Ordinance described below:

**AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, REGARDING BUDGETING AND RESERVES; AMENDING ORDINANCE 13-06 TO INCREASE THE MINIMUM RESERVE PERCENTAGE FOR THE RESERVE FUND BALANCE OF THE TOWN'S ANNUAL GENERAL FUND BUDGET; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.**

The Town Council may continue or defer the hearing to a new date and time certain without further notice provided the date and time of the continuance or deferral is announced at the hearing. The Ordinance in its entirety may be inspected at the Office of the Town Clerk during regular business hours.

Persons wishing to appeal any decision made by the Town Council with respect to any matter considered at such hearing will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is to be based (F.S. 286.0105).

Any and all interested parties may appear at the above meeting and be heard with respect to the proposed items.

In accordance with the Americans with Disabilities Act of 1990 (ADA), persons needing special accommodations to participate in these proceedings should contact the Town Clerk's Office for assistance at (305) 234-4262, no later than four (4) business days prior to such proceeding.

Jacqueline N. Wilson  
Interim Town Clerk

## MIAMI-DADE COUNTY PUBLIC HEARING

### ZONING HEARING

COMMUNITY ZONING APPEALS BOARD-12  
TUESDAY, NOVEMBER 3, 2015 – 6:30 P.M.  
KENDALL VILLAGE CENTER – CIVIC PAVILLION  
8625 SW 124 AVENUE, MIAMI, FLORIDA

**THE LIST BELOW CONTAINS ZONING ITEM(S) WHICH MAY BE OF INTEREST TO YOUR IMMEDIATE NEIGHBORHOOD.**

#### 1. WRC PROPERTIES, LLC. (15-045)

Location: 8525 Mills Drive, Miami-Dade County, Florida  
Size of property: 27.49 Acres

The applicant is requesting a Special Exception to permit the expansion of an existing alcoholic beverage establishment to be spaced less than required from another legally established alcohol use. Additionally, the applicant is requesting to modify a condition of a resolution to allow the applicant to submit plans showing the expansion of the existing bar into an adjoining bay in an existing shopping plaza.

All persons are entitled to attend and to speak at zoning hearings. However, the courts have ruled that it is improper to contact a Board member individually, either orally or in writing, about zoning applications.

Those items not heard prior to the ending time for this meeting, will be deferred to the next available zoning hearing meeting date for this board.

Registration is available to any Homeowner's Association desiring that notice be provided to its president on zoning hearings involving its area of interest. For more information on this registration procedure, please call the Zoning Hearing Section at (305) 375-2640.

If you are in need of a translator at the Hearing, one can be provided for you at no charge. To arrange for translating services, please call the Zoning Agenda Coordinator's Office at (305) 375-1244 at least two weeks in advance of the meeting date.

**Maps and other data pertaining to these items are available for inspection at the MIAMI-DADE COUNTY DEPARTMENT OF REGULATORY AND ECONOMIC RESOURCES, (RER), 11<sup>TH</sup> FLOOR, 111 NW First Street, Miami, Florida. If further information is desired, call (305) 375-2640, Hearing Section, or visit our WEB page to view the hearing file at: [https://www.miamidade.gov/RER/Track/case\\_track.aspx](https://www.miamidade.gov/RER/Track/case_track.aspx) Please refer to the hearing number when making an inquiry.**

Miami-Dade County provides equal access and equal opportunity in employment and does not discriminate on the basis of disability in its programs or services. For material in alternate format, a sign language interpreter or other accommodations, please call the (RER) Development Services Division ADA Coordinator, at (305) 372-6779 at least five days in advance of the meeting.

\* A person who decides to appeal any decision made by any board, agency or commission with respect to any matter considered at this meeting or hearing, will need a record of the proceedings. Such person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based five days in advance. Is made, including the testimony and evidence upon which the appeal is to be based five days in advance.

For legal ads online, go to <http://legalads.miamidade.gov>

## HOMESTEAD

# Senior citizens get free pass to national park

BY ALESSANDRA PACHECO  
[apacheco@miamiherald.com](mailto:apacheco@miamiherald.com)

Many people know about Senior Skip Day, where high school seniors don't go to school, skip out on class and usually head to the beach.

This year, Humana decided to introduce its own version of Senior Skip Day.

"Good times with good friends — that's what most of us remember about senior skip day in high school. We want to help recapture that carefree feeling of freedom and fun," Humana chief consumer officer Jody Bilney said in a press release.

The Humana Senior Skip Day is targeted at seniors 62 and older, along with people of all ages.

The free event will be from 9 a.m. to 4 p.m. Thursday at Biscayne National Park, 9700 SW 328th St., Homestead.

It will include a morning boat tour of Biscayne National Park, viewing wildlife along Elliott and Boca Chita keys. Other activities include walking on the boardwalk, kayaking, canoeing, touring the mangrove forest, listening to park ranger demos and painting with an outdoor art class.

Humana also gave away 10,000 park vouchers, with which seniors can access any national park for free during their lifetime. All have been claimed.



# APPENDIX “C”

## ESTIMATED MILLAGE COST PER DEPARTMENT(S)



**ESTIMATED  
MILLAGE COST OF DEPARTMENTS\*  
GENERAL FUND  
(FISCAL YEAR ENDING 9/30/2019)**

Adopted millage rate = 2.4323 mills per \$1,000

Department	Adopted 2018-19 Budget Cost	Estimated Millage Cost Per \$1000	Personnel
Mayor & Council	\$206,232	0.0243	<ul style="list-style-type: none"> <li>• <b>5 Elected Officials</b> Serve residents as legislative body for the Town</li> <li>• <b>1 Charter Official + 2 full time = 3 personnel</b> Serves Mayor &amp; Council</li> <li>• <b>1 Charter Official + 5 full time + 1 part-time/year-round = 7 personnel</b> Provides administration support to other departments</li> <li>• <b>3 full time personnel</b> Accounting, payroll and financial reporting services; processes certain revenues</li> <li>• <b>1 Charter Official with support from subject-matter experts/firm</b> Provides legal counsel to Town [contracted firm]</li> <li>• <b>Building &amp; Code Compliance Division: 5 full time + 1 part-time/year-round = 6 personnel</b></li> <li>• <b>Planning &amp; Zoning Division: 2 full time personnel</b> Provides building and zoning compliance and planning for future activities</li> <li>• <b>4 full time personnel</b> Provides maintenance of roads, public areas and public facilities</li> <li>• <b>60 contracted positions (55 Officers, 2 Public Service Aides, 3 support personnel)</b> Provides law enforcement services through contract with Miami-Dade County</li> <li>• <b>7 full time + 19 part time/year-round = 26 personnel</b> Provides activities and programs at Town parks</li> <li>• <b>1 full-time personnel</b> Oversees operation of Town Center Building</li> </ul>
Town Clerk	\$543,110	0.0640	
General Government	\$2,788,668	0.3284	
Finance	\$480,790	0.0566	
Town Attorney	\$500,000	0.0589	
Community Development	\$1,430,279	0.1685	
Public Works	\$981,234	0.1156	
Police Services	\$9,989,987	1.1766	
Parks & Recreation	\$1,966,554	0.2316	
Cutler Bay Town Center	\$1,765,221	0.2079	
	\$20,652,075	2.4323	

APPENDIX C

\*AS PER TOWN CHARTER SECTION 6.2 CITIZENS' BILL OF RIGHTS (A)(11)



# APPENDIX “D”

## CAPITAL IMPROVEMENT ELEMENT ANNUAL REPORT



# Appendix D

## Capital Improvements Element Report: 2018 Update

### Introduction

The following amendment application consists of proposed revisions to the Capital Improvements Element (CIE) for the Town of Cutler Bay. The Town was incorporated in November 2005 and adopted its first Growth Management Plan in April 2008 via Ordinance 08-07. The plan was determined by the State to be fully in compliance on October 28, 2008, and has been amended several times in order to remain compliant with Florida Statutes. This is the sixth update to the CIE since the plan was adopted and is for Fiscal Years 2018-19 through 2022-2023.

This amendment consists of updates to the data and analysis required by Florida law and revisions to the Capital Improvement Schedule (CIS). The data and analysis consist of the public facilities capacity analysis and revenue and expenditure projections. It also consists of a revision to Educational Facilities Element Policy EDU-2F to adopt the most recent version of the Miami-Dade County Public Schools 5-Year District Facilities work Program.





## Public Facilities Capacity Analysis

Ensuring the availability of services and infrastructure to serve the existing and future population and land uses is an important function of the Growth Management Plan. The Growth Management Plan establishes levels of service (LOS) for key facilities and infrastructure, including roadways, mass transit, potable water, sanitary sewer, drainage, and parks and recreation. The CIS identifies planned and programmed capital improvements that will be implemented by the Town and other agencies in order to meet or exceed the LOS standards, or otherwise implement the Growth Management Plan. In order to be financially feasible, revenues adequate to fund the projects identified as “funded” on the CIS must be demonstrated.

The following analysis of facility capacity demonstrates that the proposed capital improvements will maintain the LOS standards of the Town.



### *Potable Water*

LOS Standard – The Town’s Level of Service Standard for potable water is as follows:

Regional Treatment – System shall operate with a maximum daily rated capacity that is no less than 2% above maximum daily flow for the preceding year, and an average daily capacity 2% above the average daily system demand for the preceding 5 years. The maximum daily flow shall be determined by calculating the average of the highest five single flows for the previous 12 months.

User LOS – Maintain capacity to produce and deliver 74 gallons per capita per day systemwide.  
 Water Quality – Meet all County, State and federal primary potable water standards.  
 County-wide storage – Storage capacity for finished water shall equal no less than 15% of County-wide average daily demand.

With the exception of less than 25 properties that remain on private wells, the Town is provided with potable water services through the Miami-Dade Water and Sewer Department (WASD). The Town shall coordinate with WASD on an ongoing basis in the delivery of potable services within its boundaries, and with the South Florida Water Management District in the management of the regional water supply.

The Alexander Orr Water Treatment Plant serves the Town of Cutler Bay. This plant has a treatment capacity of 248 million gallons per day as a result of programmed improvements. The Town’s “20-Year Water Supply Facilities Work Plan 2015 Update” provides potable water supply and demand analysis through 2030. This analysis indicates that the Town will meet its Level of Service standard for potable water through the planning period. The Town has not programmed any capital improvements related to water facilities.



### *Sanitary Sewer*

LOS Standard – The Town’s Level of Service Standard for potable water is as follows:

Regional Wastewater Treatment Plants – System shall operate with a physical capacity of no less than the annual average daily sewage flow.

Water Quality – Effluent discharged from wastewater treatment plants shall meet all federal, State, and County standards.

Capacity – The system shall maintain the capacity to collect and dispose of 102 percent of average daily sewage demand for the preceding 5 years.

With the exception of a few properties that remain on septic tanks along Old Cutler Road, the Town is provided with sanitary sewer services through WASD. The Town shall coordinate with WASD on an ongoing basis in the delivery of sewer services within its boundaries.

The Town is located in WASD’s South Sewer Service District. The South Sewer District Plant has a design flow capacity of 131 million gallons per day and has adequate capacity to support increases in population and flow through the planning period. As demonstrated, the Town will meet its LOS standard for sanitary sewer service through the planning period. The Town has not programmed any capital improvements related to sanitary sewer facilities.

### *Drainage*

LOS Standard – The Town’s Level of Service Standard for stormwater drainage is as follows:

**Quality** – The drainage and performance standards established in Chapter 62-25, 25.015, F.A.C., as amended with treatment of the first inch of rainfall to meet water quality standards required by Chapter 62-302, 862-302.500, F.A.C., as amended.

**Quantity** – Post-development runoff should not exceed the pre-development runoff for a 25-year storm event, up to and including an event with 24-hour duration. In addition, the Standard requires onsite treatment of the first inch of rainfall or the first half-inch of runoff, whichever is greater.

A significant number of residential and commercial businesses in the Town are located within a Special Flood Hazard Area. The purchase of flood insurance is mandatory in these areas. On May 1, 2011, the Town was successful and received a Class “6” rating under the Community Rating System (CRS), administered by the Federal Emergency Management Administration (FEMA). The Town succeeded in obtaining an even higher Class “5” rating which reduces flood insurance rates and additional 5%. The Town also includes areas within Zone X and Zone X-500. Zone X corresponds to areas outside of the 100-year floodplain, areas where 100-year sheet flow flooding at a depth of one foot or less may occur, or areas protected from 100-year floods by levees. Zone X-500 corresponds to the 500-year floodplain.

The FMP was prepared according to two (2) Federal Mitigation planning processes. The planning process followed the Disaster Mitigation Act (DMA) of 2000 – the multi-hazard local government planning legislation (44CFR) 201.6 which is part of the Stafford Act, and FEMA’s National Flood Insurance Program’s (NFIP) Community Rating System (CRS) Program Activity 510 Planning Requirements so that increased credits can be realized for this planning effort.

Stormwater drainage has been an ongoing challenge in the Town, particularly the areas of marl and muck soils east of Old Cutler Road. In 2007, the Town completed and adopted (via Resolution No. 08-50) the Stormwater Master Plan which studied 17 priority drainage sub-basins. Each of the identified priority sub-basins, were ranked and received a score based on the Stormwater Master Plan’s goals. In 2008, the Miami-Dade County Stormwater Utility, transferred the stormwater system to the Town. The Stormwater Master Plan includes a detailed listing of drainage deficiencies, as reported by Town residents and visual field observations, performed by the Town’s Consulting Engineers.



A Joint Planning Agreement with Miami-Dade County for roadway and drainage improvements along Caribbean Boulevard in the amount of \$10.2 Million commenced in 2013. The first segment (Gap 1 – from Coral Sea Road to the C-100 Canal Bridge) was completed in 2016. The second segment (Gap 2 – from the Homestead Extension of Florida’s Turnpike to the C-100 Canal Bridge) was completed in June 2017. The final segment consists of the canal bridge improvements which are now proposed to be completed after 2019.

The Caribbean Boulevard bridge improvements consist of expanding the existing bridge crossing the C-100 Canal with a longer and wider bridge to improve traffic safety (separate pedestrian and vehicle traffic) and to enhance the conveyance capacity of the canal. The latter will serve two very important environmental and water quality functions for the community:

- (1) improve the canal’s overall functions and benefits to the surrounding sub-basin drainage areas in terms of increasing conveyance capacity
- (2) better level of service protection for the residential area storm water discharge into the canal during major storm events.

### *Solid Waste*

LOS Standard – A collection capacity of 9.9 lbs. per capita per day, and disposal capacity sufficient to accommodate waste flows committed to the system through long-term interlocal agreements and contracts and non-committed solid waste flows for a period of five years.



NOTE: Miami-Dade County amended its Solid Waste LOS Standard to delete references to pounds per capita per day and now reads “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.” In the future, the Town may wish to consider its LOS Standard for consistency with the County standard.

The Town of Cutler Bay solid waste services, which includes collection, disposal and residential recycling is provided by Miami-Dade County Department of Solid Waste Management. The costs of providing these services are charged directly to Town residents annually by the County. The Town’s solid waste is disposed of at the South Dade Landfill, which is located south of the Town Limits, or is processed through the Resources Recovery facility. As noted in the Infrastructure Element support component, the County’s collection and disposal capacity will be sufficient to meet the Town’s Level of Service Standard through 2020. The County has programmed \$99.38 million in capital solid waste collection and disposal projects during the capital planning period to address existing and projected demand, and to further expand capacity. This includes \$27.8 million for the construction of South Dade Landfill Cell 5. The Town therefore does not anticipate any problems in meeting its solid waste Level of Service standard through the planning period and beyond. The Town has not programmed any capital improvement projects related to solid waste facilities.

### *Recreation and Open Space*

LOS Standard – 1.2 acres of active public parks, 0.9 acres of private open space, 0.9 acres of conservation open space per 1,000 residents.

Parks provide numerous social, recreational, educational, environmental, and health benefits, and are an important component of quality of life. The Town of Cutler Bay is committed to providing recreation and open space to current and future residents through the development, operation and maintenance of its park system, and coordination with other agencies.

The Town currently owns and operates approximately 82 acres of recreation and open space consisting of two community parks, two five neighborhood parks, three mini-parks. The locations and a more detailed description of these parks are included in the support component of the Recreation and Open Space Element and Exhibit ROS-1. In 2011, Miami-Dade County Parks Department deeded 45 acres of the 92-acre Lakes by the Bay regional park to the Town. The remaining acreage (47 acres) which is comprised of conservation, wetlands and open space was retained by Miami-Dade County.

The Town’s current population is estimated to be 44,707 (2016 U.S. Census estimate).

Based on this estimate, the Town requires 54 acres of active public parks to meet its Level of Service Standard. The Town will exceed the LOS for active parks. Based on future population projections the Town will continue to maintain the required level of service standard for parks.



As noted in the Recreation and Open Space Element support component as updated, there is currently an inventory of 395 acres of private recreation and open space that is considered in measuring the Level-of-Service Standard for private recreation and open space. The Town requires 41 acres to meet the Level of Service Standard for private recreation and open space. The Town therefore has a surplus of 354 acres of private recreation and open space. Finally, as noted in the Recreation and Open Space Element support component, there is currently an inventory of 1,663 acres of conservation open space that is considered in measuring the Level of Service Standard for conservation open space. The Town requires 41 acres to meet the Level of Service Standard for conservation open space. The Town therefore has a surplus of 1,622 acres of conservation open space. Therefore, the Town does not anticipate any problem in meeting this Standard during the current planning period.

Improvements planned for construction during this planning period include: a kayak launch and dock at Lakes by the Bay Park; improvements to Franjo Park; a tot lot at Saga Lake Park. The Town is exploring the feasibility of a dog park at Lincoln City Park.

***Town Park Facilities and Classifications***

**Bel-Aire Park**

18500 SW 97 Avenue, Cutler Bay, FL 33157

Neighborhood Park

Bel Aire Park is a 5-acre park located on Franjo Road south of SW 184th Street.

**Blue Heron Park**

21900 SW 97 Avenue, Cutler Bay, FL 33189

Neighborhood Park

Blue Heron Park is a 5-acre park located on SW 216th Street and SW 97th Avenue.

**Cutler Ridge Park and Pool**

10100 SW 200 Street, Cutler Bay, FL 33189

Community Park

Cutler Ridge Park is a 10-acre park located on SW 200th Street west of Coral Sea Road and directly adjacent to Cutler Ridge Elementary School.

**Dothan Park**

Dothan Road & Bahama Drive

Dothan Park is approximately 1/5 acre in size and will be programmed in the future.



**Franjo Park**

20175 Franjo Road, Cutler Bay, FL 33189

Neighborhood Park

Franjo Park is a 5-acre park located on Franjo Road just west of Old Cutler Road.



**Lakes by the Bay**

8551 SW 216 Street, Cutler Bay, FL 33189

Community Park

Lakes by the Bay Park is a 45-acre multi-use park located on SW 216th Street, one block east of SW 87th Avenue (directly behind Whigham Elementary School). The park is also adjacent to a 47-acre Miami-Dade County Park.

**Lincoln City Park**

SW 212 Street & SW 99 Avenue, Cutler Bay, FL 33189

Mini Park

Lincoln City Park, at just over 1/2 acre, is the Town's smallest park and is located 1 block north of SW 216th Street and one block west of Old Cutler Road. Lincoln City Park is maintained as a natural area with an abundance of native species including live oak and slash pines.

**Saga Bay Park**

8000 SW 205 Street, Cutler Bay, FL 33189

Neighborhood Park

Saga Bay Park is a 5-acre park located on the corner of SW 205th Street and SW 79th Avenue.

**Saga Lake Park**

SW 198 Street & SW 83 Avenue, Cutler Bay, FL 33189

Neighborhood Park

Saga Lake Park is a 5-acre park located on Saga Lake on SW 198th Street and SW 82nd Avenue.

**Whispering Pines Park**

8800 Ridgeland Drive, Cutler Bay, FL 33157

Mini Park

Whispering Pines Park is a 1.3-acre park in the heart of the Whispering Pines Community on Ridgeland Drive and SW 88th Avenue. The park is adjacent to Whispering Pines Elementary School and the Ned Glenn Preserve.



**Schools**

Level of Service Standard – Beginning January 1, 2008, 100% utilization of Florida Inventory of School Houses (FISH) capacity with relocatable classrooms. Public schools that achieve 100% of FISH capacity without relocatable classrooms should no longer utilize relocatable classrooms except as an operational solution.

The Town’s Growth Management Plan includes an Educational Facilities Element, including a Level of Service Standard, to address school planning requirements. As demonstrated in the support component of the Educational Facilities Element, the Town anticipates that it will meet its Level of Service Standard for public schools through the planning period.



In May 2012, the Town entered into an Interlocal agreement with the Miami-Dade County School Board (the “School Board”) to provide for the establishment of three choice academies of study at existing Town schools which brought to the Town its first high school level curriculum. The three choice academies study programs are:

- (1) Environmental Sciences magnet program at Cutler Bay Ocean Academy of Science and Technology (COAST) that will be expanded through grade 12;
- (2) an iPrep Academy program; and
- (3) Liberal Arts program.

**Public Educational Facilities**

**Bel-Aire Elementary**

10205 SW 194 Street Cutler Bay, FL 33157

**Cutler Ridge Elementary**

20210 Coral Sea Road Cutler Bay, FL 33189

**Gulfstream Elementary**

20900 SW 97 Avenue Cutler Bay, FL 33189

**Dr. Edward L. Whigham Elementary**

21545 SW 87 Avenue Cutler Bay, FL 33189

**Whispering Pines Elementary**

18929 SW 89 Road Cutler Bay, FL 33157

**Cutler Bay Senior High**

8601 SW 212 Street Cutler Bay, FL 33189

**Cutler Bay Middle School**

19400 Gulfstream Road Cutler Bay, FL 33157

**Dr. Edward L. Whigham PLC-E**

8035 SW 196 Street Cutler Bay, FL 33189

**Mater Academy Cutler Bay**

22025 SW 87 Avenue Cutler Bay, FL 33190





**Transportation**

Level of Service Standard – The Town’s adopted Level of Service standard for roadways is as follows: LOS D for principal arterial, collector, and local roads without available transit; LOS E for minor arterials without local transit;

LOS E for roads within ½ mile of transit service with 20-minute headway;

120% of capacity where extraordinary transit service (commuter rail or bus service) is available;

LOS D for limited and controlled access Florida Interstate Highway System roads;

LOS E on limited access facilities where exclusive through lanes exist;

LOS E on controlled access facilities with exclusive through lanes or that are parallel to exclusive transit. Level of Service

LOS	Volume/Capacity
A	< .60
B	0.61 to .70
C	0.71 to 0.80
D	0.81 to 0.90
E	0.91 to 1.00
	> 1.00

The Town’s existing and programmed transportation system, including existing and projected Levels of Service and programmed improvements, is described in the adopted and support components of the Transportation Element. Due to the fact that the Town is substantially built out, there is little opportunity for the construction of new roadways or expansion of existing roadways except local roads in developing areas. Transit and non-motorized transportation options need to be maximized in order to reduce congestion of the roadway system, particularly given the challenges presented by continued population growth. The Growth Management Plan’s emphasis on mixed-use and transit-oriented development patterns, as envisioned by the Future Land Use Map and districts, is intended to reflect this focus and promote viable multi- modal transportation options.

The following Transportation Capacity Table depicts the Town’s current (2018) Level of Service Standard for roadways within the Town and the anticipated LOS for the Years 2020 and 2035 based on increases in traffic.





Transportation Capacity (Years 2017 through 2040)

Roadway	Limits	Jurisdiction/Type	LOS Standard			Current and Future LOS		
			2018	2020	2040	2018	2020	2040
SW 184 Street	US-1 to Franjo Road	County Urban Minor Arterial 4 Lane	E	E	E	D	D	C
	Franjo Road to SW 92 Avenue	County Urban Minor Arterial 2 Lane	E	E	E	F	D	F
	SW 92 Avenue to SW 87 Avenue		E	E	E	F	D	F
	SW 87 Avenue to Old Cutler Road		E	E	E	D	D	C
Caribbean Boulevard	US-1 to HEFT	County Urban Collector 4 Lane	D	D	D	D	F	F
	HEFT to SW 97 Avenue	County Urban Collector 2 Lane	D	D	D	F	F	F
	SW 97 Avenue to Marlin Road		D	D	D	F	F	D
	Marlin Road to Franjo Road		D	D	D	F	F	D
	Franjo Road to SW 87 Avenue		D	D	D	D	D	D
	SW 87 Avenue to SW 184 Street		D	D	D	C	C	C
SW 211 Street	SW 112 Avenue to HEFT	County Urban Collector 4 Lane	E	E	E	D	F	D
SW 212 Street	SW 87 Avenue to SW 85 Avenue	Town Urban Local 4 Lane	D	D	D	C	D	C
SW 216 Street	HEFT to Old Cutler Road	County Urban Minor Arterial 4 Lane	E	E	E	D	F	F
	Old Cutler Road to SW 87 Avenue		E	E	E	C	D	F
SW 232 Street	SW 97 Avenue to SW 87 Avenue	Town Urban Local 2 Lane	D	D	D	C	C	C
SW 85 Avenue	Old Cutler Road to SW 212 Street	Town Urban Local 4 Lane	D	D	D	C	C	C
Old Cutler Road	SW 224 Street to SW 216 Street	County Urban Collector	D	D	D	F	F	F
	SW 216 Street to SW 97 Avenue	County Urban Minor Arterial	E	E	E	C	C	F



	SW 97 Avenue to Marlin Road	2 Lane	E	E	E	C	D	F
	Marlin Road to SW 87 Avenue		E	E	E	F	D	D
	SW 87 Avenue to SW 184 Street		E	E	E	F	D	D
HEFT	SW 211 Street to Caribbean Boulevard	State Limited Access Freeway 6 Lane	D	D	D	C	E	C
	Caribbean Boulevard to US-1	State Limited Access Freeway 6 Lane	D	D	D	D	C	C
Gulfstream Road/SW 97 Avenue	Caribbean Boulevard to Franjo Road	County Urban Collector 2 Lane	D	D	D	C	C	F
	Franjo Road to SW 184 Street		D	D	D	F	F	F
Marlin Road	Old Cutler Road to Caribbean Boulevard	County Urban Collector 2 Lane	D	D	D	D	E	E
	Caribbean Boulevard to SW 97 Avenue		D	D	D	F	F	F
	SW 97 Avenue to US-1		D	D	D	F	F	F
Franjo Road	Old Cutler Road to SW 97 Avenue	County Urban Collector 2 Lane	D	D	D	F	F	F
SW 87 Avenue	SW 232 Street to SW 216 Street	County Urban Collector 2 Lane	D	D	D	D	D	D
	SW 216 Street to Old Cutler Road	County Urban Collector 4 Lane	D	D	D	C	D	C
	Old Cutler Road to Caribbean Boulevard		D	D	D	C	D	D
	Caribbean Boulevard to SW 184 Street		D	D	D	D	D	D
US-1	SW 211 Street to Caribbean Boulevard	State Urban Principal Arterial 6 Lane	E 120%	E 120%	E 120%	C	D	D
	Caribbean Boulevard to Marlin Road		E 120%	E 120%	E 120%	F	E	E
	Marlin Road to SW 184 Street		E 120%	E 120%	E 120%	F	D	E

As stated above, the Town is substantially built out. Below are several highlighted projects that the Town finds of the utmost importance for quality of life of the Town’s residents. Several do increase capacity on certain roadway segments.



A Joint Planning Agreement with Miami-Dade County for roadway and drainage improvements along Caribbean Boulevard in the amount of \$10.2 Million commenced in 2013. The first segment (Gap 1 – from Coral Sea Road to the C-100 Canal Bridge) was completed in 2016. The second segment (Gap 2 – from the Homestead Extension of Florida’s Turnpike to the C- 100 Canal Bridge) was completed in June 2017. The projects consisted of reconstructing the roadway, installing decorative street lighting, new stormwater drainage, native Florida landscaping,

decorative treatments at intersections, new crosswalks, curb and gutter, dedicated bike travel lanes, new signs and signals and new bus shelters.

The final segment consists of the canal bridge improvements and are scheduled to be completed after 2019. The Caribbean Boulevard bridge improvements consist of expanding the existing bridge crossing the C-100 Canal with a longer and wider bridge to improve traffic safety (separate pedestrian and vehicle traffic) and to enhance the conveyance capacity of the canal.

Other transportation related items are included in the Capital Improvements Schedule Table.

The Town Circulator operates seven days/week with approximately 4,500 passengers per month. Funding for this program was obtained from the American Recovery & Reinvestment Act (ARRA) transit grant to purchase the circulator. The daily operation of the circulator is funded through the Town’s portion of the PTP monies. The Town has entered into an interlocal agreement with Miami-Dade County Transit to operate the circulator.

The Town Bus Shelter program will install six new bus shelters, and replace four others, with trash receptacles and benches, at various locations throughout the Town.

There is also funding programmed for regional projects such as several new park-and-ride facilities along the busway (at SW 112 Avenue, at SW 200 Street and at Quail Roost/SW 186 Street), the South Dade Greenway bike path, pedestrian underpasses, additional lanes to the Homestead Extension to the Florida Turnpike and improvements (paving) to the SR 5/US 1/South Dixie Highway corridor for the entire length of the Town.



## Sources of Revenue and Forecast of Expenditures

The Capital Improvement Budget represents the expenditures that the Town will incur in the current fiscal year. Projects may be one year or more likely are multi-year projects that are part of the multi-year Capital Improvement Plan. The Town's Capital Improvement Plan serves the dual role of a planning document for future year expenditures and a component of the Growth Management Plan.

The Town receives revenue to fund the Capital Improvement Budget from numerous sources. In addition to funding from other agencies, the Town receives funding for Capital Projects through grants, impact fees, the Town's general fund and utility fees.

The FY 2018/19 budget is balanced at \$51,482,178 from all funding sources combined. The General Fund is \$35,858,851 and includes a transfer from Special Revenues in the amount of \$225,000.

The Capital Improvement projects funded through the Town's Capital Improvement Budget include two categories, 1) Park Improvements and 2) Transportation/Roadway Improvements.

### *Park Improvements*

Sources of funding for park improvements include Park Impact Fees, General Fund Contributions and Florida Recreation Development Assistance Program (FRDAP). Major park improvements include construction of a kayak launch and dock at Lakes by the Bay Park and improvements at Franjo Park.



### *Transportation/Roadway Improvements*

Various projects are accounted for using Special Revenue Funds. These projects are funded from revenues that require specific uses. The Town has budgeted several revenue sources under this category in FY 2018/19.

### *Revenues*

The following table illustrates the forecasted revenues. The forecast is based on the expectation that tax revenue and impact fees will remain relatively flat for the near-term due to the general downturn in the economy which has affected local property values and is slowing the pace of new development. The projections have stayed relatively consistent with the exception of the revenue related to park improvements. While the Town intends to apply for State grant funds to supplement impact fee revenues, the future projections do not include grant funding sources. Table CI-3 of the CIE is updated as part of this analysis and illustrates the Town's forecasted expenditures through FY2022/23.



*Detailed Revenue Source (000's)*

Park Improvements	
General Fund	\$1,393
Park Impact Fees	\$164
Florida Recreation Development Assistance Program	\$200
<b>Total</b>	<b>\$1,757</b>

*Detailed Revenue Source (000's)*

Transportation/Roadway Projects	
State Appropriations	\$165
County Funding (PTP, JPA)	\$1,335
FDOT	\$924
FDEP	\$374
Road Impact Fees	\$452
Town Stormwater Utility Fund	\$643
Gas Taxes	\$1,105
<b>Total</b>	<b>\$4,998</b>

Capital Improvement Schedule

The following tables include the current Capital Improvement Schedule and are replacing all previous versions.

**Table CI-3  
Cutler Bay Departments  
Capital Improvement Plan (Committed and Planned Sources)  
FY 2018/19 through 2022/23 (Thousands)**

Dept.	Project Name	Description	Funding Source	Fiscal Years					Total
				2018/19	2019/20	2020/21	2021/22	2022/23	
Parks	Franjo Park	Park Improvements	General Fund	\$1,393	\$0	\$0	\$0	\$0	\$1,393
	Lakes by the Bay Park	Kayak Launch and Dock	Park Impact Fees, FRDAP	\$364	\$0	\$0	\$0	\$0	\$364
	Franjo Park	Park Improvements	General Fund	\$1,393	\$0	\$0	\$0	\$0	\$1,393



	Lakes by the Bay Park	Kayak Launch and Dock	Park Impact Fees, FRDAP	\$364	\$0	\$0	\$0	\$0	\$364
Public Works	Bike/Ped Trail	Bike/Ped Facility Improvements	FDOT and PTP	\$80	\$436	\$0	\$0	\$0	\$516
	Caribbean Boulevard Roadway Improvement Project	Dredging of Canal and new bridge over Canal	Miami-Dade County PTP funds	\$0	\$1,457	\$0	\$0	\$0	\$1,457
	Manta Drive	New sidewalks, gutters, drainage, tree plantings	FDOT TAP Grant and PTP	\$299	\$0	\$0	\$0	\$0	\$299
	Marlin Road to Old Cutler Road								
	Old Ingraham Avenue Road	Complete Streets	Road Impact Fees	\$0	\$0	\$0	\$0	\$452	\$452
	Gulfstream Elementary	Safe Routes to School/ Complete Streets	FDOT and PTP	\$504	\$0	\$0	\$0	\$0	\$504
	Caribbean Blvd. to SW 210 Street								
	Town-wide Sidewalk Improvements [2]	Sidewalk replacement and install ADA ramps	Second local option gas tax	\$225	\$220	\$220	\$220	\$220	\$1,105
	Town-wide Bus Shelter Improvements	Six new and four replacement bus shelters	PTP	\$590	\$0	\$0	\$0	\$0	\$590
Water Quality Restoration (1D)	SW 100 Avenue Stormwater Retrofit	- - -	\$777	\$0	\$0	\$0	\$0	\$777	



	Pointe Royal	SW 186 Street to Canal	FDEP/PTP Stormwater						
	Saga Bay Sub-Basin 1.2	Drainage improvements including catch basins and French drains	State appropriations/PTP and Stormwater Utility Fund	\$501	\$0	\$0	\$0	\$0	\$501
	Whispering Pines Park	Swale Improvements	Stormwater	\$0	\$0	\$0	\$254	\$0	\$254

**Table CI-4  
Other Agencies  
Capital Improvement Plan (Committed and Planned Sources)  
FY 2018/19 through 2022/23 (Thousands)**

Agency	Project No.	Project Name/Description	Funding Source	Fiscal Years					Total
				2018/19	2019/20	2020/21	2021/22	2022/23	
M-D County Public Schools	1339200	Cutler Bay Middle School  New 412 student station classroom building, other interior and exterior renovations	Debt Financing	\$0	\$5,076	\$5,076	\$0	\$0	\$10,153
	N/A	Cutler Bay Middle School  Perimeter Sidewalk	Safe Routes to School	\$300	\$0	\$0	\$0	\$0	\$300
FDOT	4378731	US-1 at SW 200 Street (2) Pedestrian Safety Improvement	DH, DS, HSP	\$0	\$931	\$0	\$0	\$0	\$931



	4204602	Park and Ride Lot at Busway and Quail Roost/SW 1846 Street  Park and Ride Lot	Capital Grant	\$0	\$0	\$200	\$0	\$0	\$200
	4399131	US-1 at SW 112 Avenue  Intersection Improvement	DH, DS, HSP	\$0	\$0	\$1,368	\$0	\$0	\$1,368
M-D County WASD	9650031	Alexander Orr  Water Treatment Plant (1W)  Capacity Expansion	Bonds	\$24,515	\$0	\$0	\$0	\$0	\$24,515
	96522821	South Miami Heights WTP and Wellfield (1W)  Capacity Expansion	Fees and Bonds	\$2,730	\$1,229	\$1,100	\$1,075	\$1,000	\$7,134
	9655481	South District WW  Treatment Mains and Pump Station Improvements (1SS)  South District Improvements	Bonds	\$1,980	\$6,231	\$11,920	\$16,802	\$4,000	\$40,933
	9653401	South District WW  Treatment Plant (1SS)  South District Improvements	Bonds	\$5,000	\$10,767	\$5,500	\$2,000	\$1,000	\$24,267
	504370	South Dade Landfill  Cell 4 Closure	GOB	\$8,600	\$0	\$0	\$0	\$0	\$8,600



80	5051	South Dade Landfill (1SW) Ground Water Remediation	GOB	\$20,000	\$0	\$0	\$0	\$0	\$20,000
	5054	South Dade Landfill (1SW) Construction of 50-acre Cell	GOB	\$10,513	\$0	\$0	\$0	\$0	\$10,513
	6091	South Dade Landfill (1SW) Purchase of 175 acres for expansion and buffer	Waste Disposal Operating Fund	\$5,200	\$93	\$0	\$0	\$0	\$5,293

- 1(T): Project will contribute to achieving the LOS standard for Transportation
- 1(R): Project will contribute to achieving the LOS standard for Recreation and Open Space
- 1(W:) Project will contribute to achieving the LOS standard for Potable Water
- 1(D:) Project will contribute to achieving the LOS standard for Stormwater Drainage
- 1(SW:) Project will contribute to achieving the LOS standard for Solid Waste Management
- 1(SS:) Project will contribute to achieving the LOS standard for Sanitary Sewer
- 2: Project will otherwise further the achievement of the Growth Management Plan and its goals, objectives and policies





# APPENDIX “E”

## 2014-19 STRATEGIC MASTER PLAN



# 2014-2019 Strategic Master Plan

**October 2014**

*Adopted via Town Resolution #14-71*



## Elected Officials

Mayor Edward P. MacDougall

Vice Mayor Ernest N. Sochin

Council Member Peggy R. Bell

Council Member Sue Ellen Loyzelle

Council Member Mary Ann Mixon

## Town Manager

Rafael G. Casals

## Town Consultant

Merrett R. Stierheim

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# Preamble

## **What is a Strategic Plan?**

A strategic plan is a written document that is used to communicate an organization's mission, vision and goals. When known, it may also include the actions needed to achieve those goals and other critical elements developed during the planning exercise. It is a living document that after sufficient time should be refreshed or revised as circumstances dictate. As such it is a "living work in progress" and a guideline for the organization's actions.

## **The Town of Cutler Bay's Original Experience (2006):**

In 2006, when the Cutler Bay community by referendum incorporated as the Town of Cutler Bay and elected its first Mayor and Town Council, one of the Town's early initiatives was to conduct a Strategic Planning Process to set forth the goals and priorities of its citizens. By design, this was a public participatory process that included several well publicized Town Meetings. The priorities that were established through that process provided a framework for Cutler Bay's first Strategic Plan 2006-11 which was unanimously adopted by the Town Council in October 2006 (Resolution #06-103).

## **The Town of Cutler Bay's Strategic Plan Update Experience (2014):**

The 2006-11 Strategic Plan served the Town of Cutler Bay and its residents well, but like all plans, through the passage of time and the amazing progress that Cutler Bay has experienced it became a priority for the Mayor and Town Council to bring the Plan up to date and establish new goals for the future. Cutler Bay residents were once again invited to a series of Public Involvement Workshops/Meetings in each election district; personal interviews were conducted with the Mayor, each Council member and the Town Manager; departmental staff also participated, all with the guidance of an independent professional facilitator. Upon the completion of the foregoing process the following updated Town Strategic Plan 2014-19 is respectfully presented and recommended to the Town Council and residents.

# Mission & Vision

## ***“TOWN MISSION STATEMENT”***

The Town Council will work to make Cutler Bay an excellent place to live, work and play. Cutler Bay’s government will be creative, responsive and respectful in providing innovative and cost effective services to the community. (Resolution #12-64).

## ***“OUR VISION FOR CUTLER BAY”***

Cutler Bay will be recognized as one of the most desirable communities in South Florida to live, work and play. Its schools, homes, parks and cultural facilities offer an enriching environment for children, adults and senior citizens alike, and its local economy encourages outstanding companies to want to do business here.

The Mission is a clear and concise statement of what the Town Government must accomplish in order to realize our strategic vision.

The Town vision is a brief description of what we want our community to be like in the next five (5) years (2014-19).

Taken together, the five (5) year (2014-19) Vision and Mission Statement serve as the primary steering mechanism for the growth and development of the Town's governmental priorities and services.

# Core Values

The Town of Cutler Bay is a customer focused government. Cutler Bay's Customers are our residents of all ages, tax payers, and everyone who does business, or visits our Town.

- We measure our success based on customer satisfaction.
- We value and seek customer feedback at every opportunity.
- We empower our employees to achieve customer satisfaction.
- We value, recognize and reward friendly, courteous customer service.
- We believe in leading by example.
- We strive to establish and maintain an inspiring vision.
- We focus on guidelines rather than rules.
- We believe in and value continuous improvement.
- We encourage our customers to define quality service.
- We believe that our plan for quality is a never ending effort.
- We focus on process improvement.
- We let customer feedback define quality improvements.
- We have no substitute for honesty and ethical conduct.



# Town Council's Operating Principles

The ultimate success of the strategic planning process will depend on the Town Council's ability to operate as a high performance, highly effective policy making team. With appropriate levels of cooperation, active listening and participation by the Mayor and individual Council Members, the Town Council will empower itself to make prudent, timely decisions that are in the best interest of the Town.

*To that end, the Mayor and Town Council have developed and made a firm commitment to abide by these operating principles:*

- Each of us is personally responsible and accountable for our behavior
- We are respectful of one another whether we agree or disagree on points of view
- We trust one another
- When necessary, we agree to disagree respectfully
- We are willing to compromise for the good of the Town
- If we have questions or concerns with one another that are not part of public business, we resolve them directly... one to one
- We use language constructively to facilitate our interaction
- We are mindful of the amount of time we take to express our ideas and points of view
- We encourage full participation in our discussions of all issues affecting our Town
- We encourage public input on issues and discourage personal attacks on our Council Members during Council meetings
- We do not pander to special interests at the cost of alienating other Council members

# How to use this Book

In order to realize Cutler Bay's Vision and achieve its Mission, Town Government must deliver outstanding results in each of the nine (9) different Strategic Achievement Categories:

- #1 Resident Friendly and Responsive Town Government
- #2 Financial Stability and Sustainability
- #3 Growth Management and Infrastructure Needs
- #4 Economic and Business Development
- #5 Community Identity, Unity and Pride
- #6 Public Safety
- #7 Parks and Recreation
- #8 Codes and Code Enforcement
- #9 Public Works

For each Strategic Achievement Category, the Town identified several Goals. The Strategic Master Plan is formatted utilizing a three (3) column chart that lists each Objective, Activity and Milestone/Measure required to reach the identified Goal(s). The Town will realize each objective by completing the "Activities" listed in the second column of the chart. These activities were selected based on Public Input received during the eight (8) Public Involvement Workshops/Meetings. Finally, the Town has established "Measures & Milestones" in order to monitor how effectively the Town is implementing the Adopted 2014-19 Strategic Master Plan.

### ***For Example:***

**Goal 1.1:** *The Town of Cutler Bay will be recognized by its residents and others as a community that optimizes transparency in government by providing access to its officials and to information concerning the status of the Town and its activities.*

Objective	Activities	Measures & Milestones
The Town will improve outreach practices used to inform residents about Town Activities/Events	The Town will adopt Public and Media Relations Policies and Procedures.	To be completed in Fiscal Year 2014-15. Council to adopt a formal Media Relations Policy via resolution.

# The Town's Strategic Achievement Categories....

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- #1 Resident Friendly & Responsive Town Government
- #2 Financial Stability & Sustainability
- #3 Growth Management & Infrastructure Needs
- #4 Economic & Business Development
- #5 Community Identity, Unity and Pride
- #6 Public Safety
- #7 Parks & Recreation
- #8 Codes & Code Enforcement
- #9 Public Works



# Goal #1

## RESIDENT FRIENDLY & RESPONSIVE TOWN GOVERNMENT

This area involves two (2) goals:

- The first goal focuses on the responsiveness of Cutler Bay officials in identifying resident concerns and in providing them with access to information concerning the status of the Town and its activities.
- The second goal focuses on quality of services provided by employees to the residents of Cutler Bay.



## RESIDENT FRIENDLY & RESPONSIVE TOWN GOVERNMENT

### **Goal 1.1**

The Town of Cutler Bay will be recognized by its residents and others as a community that optimizes transparency in government by providing access to its officials and to information concerning the status of the Town and its activities.

Objective	Activities	Measures & Milestones
<p><b>The Town will improve outreach practices used to inform residents about Town Activities/Events</b></p>	<p>The Town will adopt Public and Media Relations Policies and Procedures.</p>	<p>A council workshop is recommended to further discuss this activity as it applies to public records laws. (FY14-15)</p>
	<p>Consider retaining an Information Technology Professional one or two days a week to facilitate and master the public outreach programs/activities.</p>	<p>Town Manager to review existing IT contract and provide recommendations to council. (FY14-15)</p>
	<p>Develop a Social Media Campaign to keep residents informed. This could also include Town Manager Chats, Committee Meetings, Discussions with the Mayor and individual Council Members, etc.</p>	<p>A council workshop is recommended to further discuss this activity as it applies to public records laws. (FY14-15)</p>
	<p>Create a Town Newsletter and distribute to opt-in email list and post on Town’s Website.</p>	<p>Town Manager/Town Clerk’s office to develop newsletter template and provide significant events in order to further inform residents. (FY14-15)</p>
	<p>Conduct "Town Hall" style meetings several times throughout the year (keep residents informed).</p>	<p>Town Manager and Town Clerk to coordinate this effort, meetings to be held at Town Hall/Parks/Other Community venues. (FY14-15)</p>
	<p>Update residents on progress of Economic Development and planned construction projects (i.e. approved new developments).</p>	<p>A topic to be included in “Town Hall” meetings. Town Manager and Town Clerk to coordinate this effort, meetings to be held at Town Hall, Parks and Other Community venues. (FY14-15)</p>



## RESIDENT FRIENDLY & RESPONSIVE TOWN GOVERNMENT

### **Goal 1.2**

The employees of Cutler Bay will provide responsive, courteous service to residents, the business community, and other individuals with whom they interact.

Objective	Activities	Measures & Milestones
<p><b>The Town will increase efforts to gain feedback from customers (residents, the business community, and other individuals) as it relates to satisfaction with Town services.</b></p>	<p>Conduct a professional independent customer satisfaction survey that will provide reliable, statistical confirmation and/or demonstrate areas needing improvement.</p>	<p>Town Manager to complete satisfaction survey to assess level of customer satisfaction since the Town's incorporation in 2005. (FY14-15)</p>
	<p>Ensure and/or Promote the availability of Town Staff (by phone) during regular business hours for residents to provide feedback and ask questions.</p>	<p>Town Manager to review incoming call policies and availability of Department Heads. (FY14-15)</p>
	<p>Continue positive Customer Service Practices performed by Town Staff, continue to provide professional development training.</p>	<p>Town Manager through the Human Resources Department to provide additional customer service training annually. (FY14-15)</p>
	<p>Install a suggestion box for Town Staff at Town Hall.</p>	<p>Town Manager through Human Resources Department to install an employee suggestion box that is easily accessible to Staff. (FY14-15)</p>
	<p>Develop specific standards/benchmarks concerning the time it takes to respond to residents' inquiries and service requests.</p>	<p>Town Manager to develop specific quality control benchmarks to respond to residents inquiries. (FY14-15)</p>



## Goal #2

# FINANCIAL STABILITY AND SUSTAINABILITY

The fiscal viability of the Town of Cutler Bay is a primary concern of its elected officials, its residents and its employees. Short and long term financial stability is critically important to the ultimate realization of the Town's vision. This service area has four components: fiscal responsibility, fiscal transparency, capital building programs, and growth management.



## Financial Stability & Sustainability

### **Goal 2.1**

The Town of Cutler Bay will be a financially responsible and accountable community.

Objective	Activities	Measures & Milestones
<p><b>The Town will enhance the current level of transparency.</b></p>	<p>The Finance Department will study and plan to implement Monthly rather than Quarterly substantive and significant Town financial statements and post on the Town’s Website.</p>	<p>Town Manager and Finance Director review this activity and implement the new procedure. (FY14-15)</p>
	<p>Consider the possibility of having a set item on the Regular Town Council Meeting Agenda to discuss Town Finances on a quarterly basis.</p>	<p>Town Manager and Finance Director to create a standing agenda item for Quarterly Financial Reports. (FY14-15)</p>
<p><b>Explore and where appropriate use alternative funding mechanisms (i.e. special assessment, bonds, grants) as a means of providing needed Town facilities, infrastructure, and programs.</b></p>	<p>The Town has been successful in obtaining grant funding. The Town will identify and utilize an “online” Grants Tracking/Monitoring System to streamline grant reporting and financial information for internal departments.</p>	<p>Town Manager and Grants Coordinator to review several programs and provide a recommendation. (FY15-16)</p>
	<p>Provide Town Staff with monetary incentives for cost saving ideas/programs.</p>	<p>Town Manager and Human Resources Department to review this activity and provide recommendations. (FY 15-16)</p>
<p><b>The Town will review and update current Fiscal and Administrative Policies in order to better reflect the growing needs of the community.</b></p>	<p>The Human Resource Department shall update the Town’s original Administrative Code, a Policy and Procedure Manual, update Job Descriptions, and implement a Pay Plan for each Town position.</p>	<p>Town Manager to create a Department Head Taskforce to review and recommend updates to Town’s Administrative Code. (FY 15-16)</p>
	<p>Adopt and implement a performance based budgeting process with an associated Annual Business Plan.</p>	<p>Town Manager to review and select professional consultant to assist with this task. (FY15-16)</p>





## Goal #3

# GROWTH MANAGEMENT AND INFRASTRUCTURE NEEDS

Effective growth management and infrastructure development strategies form the foundation for the accomplishment of the Town's mission, and the long term economic viability of the Town.

## Growth Management & Infrastructure Needs



### **Goal 3.1:**

The Town of Cutler Bay will provide the infrastructure needed to meet current and emerging needs of the community.

Objective	Activities	Measures & Milestones
<p><b>Town will ensure that Town Circulator meets the growing needs of the community.</b></p>	<p>Conduct a circulation and schedule study to maximize benefits for the public utilizing the Town's Municipal Circulator Bus service(s).</p>	<p>Town Manager to coordinate this effort with Town's provider; Miami-Dade County Transit. (FY15-16)</p>
	<p>Identify opportunities for circulator interconnections with neighboring jurisdictions (Village of Palmetto Bay, Pinecrest).</p>	<p>Town Manager to coordinate this effort with Town's provider; Miami-Dade County Transit, and the Village of Palmetto Bay and Village of Pinecrest staff. (FY15-16)</p>
	<p>Create/Add a Town Circulator Bus Stop within the Southland Mall Property to allow easy access to regional shopping center.</p>	<p>Town Manager to coordinate this task with Southland Mall owners and Miami-Dade Transit. (FY14-15)</p>
	<p>Establish a dedicated bus stop in front of East Ridge Retirement Village</p>	<p>Town Manager to increase public outreach efforts to inform residents of existing stop on SW 87 Ave. (FY14-15)</p>
	<p>Continue to monitor ridership and explore the need for additional municipal circulators.</p>	<p>Town Manager and Town's provider, Miami-Dade County Transit, to discuss during their monthly performance meeting(s). (FY14-15)</p>
	<p>Create/Add a Town Cutler Bay Circulator Bus Stop at Wal-Mart (SW 211 St and South Dixie Highway).</p>	<p>Town Manager to coordinate this effort with Town's provider; Miami-Dade County Transit. (FY15-16)</p>

## Growth Management & Infrastructure Needs



### **Goal 3.1 (cont.):**

The Town of Cutler Bay will provide the infrastructure needed to meet current and emerging needs of the community.

Objective	Activities	Measures & Milestones
<p><b>The Town will maximize the use of the current Town Center Building.</b></p>	<p>Conduct a Space Utilization Study to support growing Department/Community needs within the Town Center Building.</p>	<p>Town Manager, Town Architect and Leasing Agent will continue to explore space utilization within Town Center Building. (FY15-16)</p>
<p><b>The Town will expand bike facilities to accommodate or promote non-motorized travel, as outline in the Bicycle &amp; Pedestrian Master Plan.</b></p>	<p>Create dedicated bike lanes on SW 87 Avenue and other Miami-Dade arterial roadways, schools, shopping districts, and other popular destinations.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County PW Department and Metropolitan Planning Organization. (FY16-17)</p>
	<p>Expand the dedicated bike lane along the Caribbean Blvd. Corridor (Eastbound/Westbound).</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County PW Department and Metropolitan Planning Organization. (FY14-15)</p>
	<p>Install pedestrian lighting on Marlin Rd and Old Cutler Rd. to accommodate cyclists/pedestrians.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County PW Department and Metropolitan Planning Organization through the use of grants. (FY16-17)</p>
	<p>Advocate for installation of street lighting on SW 210 St and SW 85 Ave, adjacent to Senior Living Facilities.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Florida Power and Light. (FY16-17)</p>

## Growth Management & Infrastructure Needs



### **Goal 3.2:**

The growth and development of Cutler Bay will be managed to be consistent with the needs and desires of its residents.

Objective	Activities	Measures & Milestones
<p><b>Continue to study feasibility of possible annexation.</b></p>	<p>Square off the Town boundaries, particularly in the Southwest quadrant. The achievement of this goal is a political and marketing initiative and should be a sustained effort with Miami-Dade County and the residents within those contiguous areas.</p>	<p>Town Manager, Town Attorney, and Community Development Director continue monitoring Miami-Dade County Board of County Commissioners' annexation/incorporation policies. (FY15-16)</p>
<p><b>Study, prioritize and phase into future annual budgets, the goals/programs identified in the 2012 Senior Needs Survey.</b></p>	<p>Incorporate more activities for senior citizens as identified in the 2012 Senior Needs Survey.</p>	<p>Town Manager, Parks and Recreations Director, and Communities for a Lifetime Committee to work closely in developing a Town-Wide senior programs. (FY15-16)</p>
	<p>Provide low cost services for Senior Citizens.</p>	<p>Town Manager, Parks and Recreations Director, and Communities for a Lifetime Committee work closely to identify available resources/programs for Seniors residing in the Town. (FY15-16)</p>
	<p>Provide Seniors Citizens with Identification Cards that include emergency contact info, medication, etc.</p>	<p>Town Police Department and Communities for a Lifetime Committee and Senior Centers' Managers will coordinate efforts to provide this service (FY15-16)</p>
	<p>Conduct scheduled evening activities twice a week such as bingo or domino nights, movie nights, sing along music nights, or possibly a dance night etc. At Cutler Bay's Senior Retirement Facilities.</p>	<p>Town Manager, Parks and Recreations Director, and Communities for a Lifetime Committee to work to identify available resources/programs for Seniors residing in the Town. (FY15-16)</p>



# Goal #4

## ECONOMIC AND BUSINESS DEVELOPMENT

Economic and business development are essential to the Town's economic viability. They will foster a positive sense of identity and community pride among our residents, and will attract excellent companies to do business in our Town.



## Economic & Business Development

### **Goal 4.1**

Enhance the attractiveness and viability of Cutler Bay as a business location.

Objective	Activities	Measures & Milestones
<p><b>Provide more effective and sustained communication with the Town’s local business community.</b></p>	<p>Create a Business Advisory Committee consisting of representatives from each of the three business organizations (Cutler Bay Business Association, Economic Development Council, and Chamber South) and designate one Council Member to liaise with the Business Advisory Committee and report on its activities and recommendations.</p>	<p>Town Council along with the guidance of the Town Manager and Town Attorney will explore the creation of a Business Advisory Committee via Resolution. (FY14-15)</p>
<p><b>Foster more culture/pride in local business community</b></p>	<p>Task the Business Advisory Committee with reviewing the current Town Sign Ordinance and submit its recommendations for improvements to the Town Council.</p>	<p>Town Council’s creation of the Business Advisory Committee Resolution shall have clear Mission Statement, Goals and Objectives to complete this activity. (FY14-15)</p>
<p><b>Develop a Town Economic Development Master Plan.</b></p>	<p>Continue vigorously pursuing Economic Development Grant Funding possibilities from both State and Federal levels. Explore partnerships with local universities/colleges for collaboration efforts to develop an Economic Development Plan. This Plan should explore possible incentives and/or bonuses as authorized in the Town’s Growth Management Plan.</p>	<p>Town Manager and Grants Coordinator continue to seek and apply for Economic Development Grants available through County, State and Federal Agencies. (FY14-15)</p>



## Economic & Business Development

### **Goal 4.1 (Continued)**

Enhance the attractiveness and viability of Cutler Bay as a business location.

Objective	Activities	Measures & Milestones
<p><b>Develop a Town Economic Development Master Plan.</b></p>	<p>Explore feasibility of providing tax incentives to local businesses.</p>	<p>Town Council along with the guidance of Town Manager and Town Attorney will revisit adopted Land Development Regulations (LDR) to complete this activity. This will include comments and/or recommendations from the following agencies; Cutler Bay Business Association, Economic Development Corporation, and Chamber South. (FY15-16)</p>
	<p>Explore feasibility of providing local businesses with incentives for hiring local residents</p>	<p>Town Council along with the guidance of Town Manager and Town Attorney will revisit adopted Land Development Regulations (LDR) to complete this activity. This will include comments and/or recommendations from the following agencies; Cutler Bay Business Association, Economic Development Corporation, and Chamber South. (FY15-16)</p>
	<p>Identify ways to attract high end restaurants and high paying jobs to the Town.</p>	<p>Town Council’s creation of the Business Advisory Committee Resolution shall have clear Mission Statement, Goals and Objectives to complete this activity. (FY14-15)</p>



# Goal #5

## COMMUNITY IDENTITY, UNITY AND PRIDE

Developing and sustaining a unified, positive identity with an overall sense of community pride will energize the Town, and help realize our vision faster, and more effectively.





## Community Identity, Unity & Pride

### **Goal 5.1**

Cutler Bay will be recognized as a Town where people prefer to live, and whose residents feel a strong sense of Town identity and community pride.

Objective	Activities	Measures & Milestones
<p><b>The Town has achieved “Certified Silver” Status in the Florida Green Building Council’s “Green City” program. The next goal is to achieve “Gold” Status.</b></p>	<p>Town Planning staff should evaluate what would be required so that those improvements can be budgeted and accomplished over a reasonable time period.</p>	<p>Town Manager and Planning and Zoning Director along with the guidance of a professional consultant to review existing FGBC Town Policies and further improve our “green” efforts. (FY15-16)</p>
	<p>Provide incentives for green development education and include environmental education on the Town’s website.</p>	<p>Town Manager and Planning and Zoning Director along with the guidance of a professional consultant will establish a Town Green Master Plan. (FY16-17)</p>
<p><b>Foster more Community Pride as it relates to cleanliness and an overall sense of community.</b></p>	<p>Create/Promote an “Adopt a Road” Program for Major Roadways.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County Public Works Department. (FY16-17)</p>
	<p>Increase daily litter patrol along high visibility roadways.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County Public Works Department. (FY16-17)</p>
	<p>Identify ways to preserve existing natural lands (i.e. Wetlands, Bird Sanctuaries) by possibly encouraging volunteer clean-up and maintenance efforts.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County Public Works, SFWMD, Army Corp of Eng. and other environmental organizations. (FY16-17)</p>



## Community Identity, Unity & Pride

### **Goal 5.2**

The Town will be a frequent site for a variety of community events that encourage extensive public participation and identification with the Town of Cutler Bay.

Objective	Activities	Measures & Milestones
<p><b>Increase the number of community special events offered throughout the Town.</b></p>	<p>The Town Council will reconsider creating a Cutler Bay Special Events Committee and charge that Committee with recommending additional community events, seeking sponsorships, and other activities.</p>	<p>Town Council to hold a Council Workshop to discuss the creation of a Special Events Committee and create clear Mission Statement, goals and objectives for the new committee. (FY15-16)</p>
	<p>Provide recreational activities during the week (ex: Zoo Miami, Computer Classes, Smart Phone Class, Art, etc.)</p>	<p>Town Manager, Parks and Recreations Director, and Communities for a Lifetime Committee to work to identify available resources/programs for Seniors residing in the Town. (FY15-16)</p>



## Community Identity, Unity & Pride

### **Goal 5.3**

Cutler Bay will have a variety of facilities/amenities that meet the social and recreational needs of residents of all ages, and attract residents from surrounding communities.

Objective	Activities	Measures & Milestones
<b>Enhance transportation amenities for residents.</b>	Golf Carts are a popular means of travel for many Cutler Bay residents. The Town currently inspects and licenses those vehicles in addition to requiring golf cart operators to have a valid State issued driver's license. The inability of residents with golf carts to visit Black Point Marina is a source of frustration that should be eliminated. Town officials should vigorously pursue that objective with Miami-Dade County officials whenever possible.	Town's Public Works Department to continue coordinating this activity with Miami-Dade County Public Works Department and Metropolitan Planning Organization. (FY16-17)

### **Goal 5.4**

Cutler Bay will be viewed as a beautiful Town by its residents and by residents from surrounding communities.

Objective	Activities	Measures & Milestones
<b>Reduce litter/trash along Town Roadways</b>	Place additional litter receptacles along heavily used bus shelters, benches and high pedestrian traffic roadways.	Town's Public Works Department to continue coordinating this activity with Miami-Dade County Public Works Department. (FY15-16)



## Community Identity, Unity and Pride

### **Goal 5.5:**

The educational facilities in Cutler Bay will receive positive ratings from Town residents and students.

Objective	Activities	Measures & Milestones
<p><b>Continue to improve Cutler Bay Student Performance and School Ratings.</b></p>	<p>Implement the activities and strategies identified in the Miami-Dade County Public School (MDCPS) “Education Compact Agreement” adopted via Resolution #14-03.</p>	<p>Town’s Education Advisory Committee, Town Council, and Town Manager continue to work closely with MDCPS in order to prioritize goals identified in the Town’s adopted “Education Compact Agreement”. (FY14-15)</p>
	<p>Partner with Miami-Dade County Public Schools (MDCPS) to provide additional educational and recreational opportunities (i.e. mentoring, internship programs, volunteer activities, etc.)</p>	<p>Town Council, Town Manager, and Town Attorney continue to explore Joint Use Agreements with MDCPS. Town Manager/Grant Coordinator to explore possible grant opportunities. (FY 15-16)</p>



# Goal #6

## PUBLIC SAFETY

Public Safety is clearly the most important service commitment any local government must make to its residents. It is a service that must never be compromised.



## Public Safety

### **Goal 6.1**

To provide a safe and secure community for Cutler Bay's residents and business community.

Objective	Activities	Measures & Milestones
<p><b>Increase the effectiveness and efficiency of the Police Department</b></p>	<p>The Town's Police Department will study (identify and implement) new technology (i.e. License Plate Readers) in order to help safeguard Town residents and business owners.</p>	<p>Town Manager and Town Police Command Staff continue to monitor other municipalities' progress (i.e. City of Coral Gables) with the License Plate Reader programs. (FY16-17)</p>
	<p>Advocate for Professional Development Training for the Town's Assigned Police Chief with professional police organizations. This may require Miami-Dade County approval and a reversal of the County's present police services contract policy.</p>	<p>Town Manager and Town Command Staff continue to explore feasibility and benefits for this activity. (FY15-16)</p>
	<p>The Town Council will adopt a policy of budgeting for increased police staffing, commensurate with increases in the Town's population.</p>	<p>Town Council to hold a council workshop to discuss long range growth patterns and police service needs. (FY15-16)</p>

## Public Safety



### Goal 6.2

Optimize the smooth flow of traffic through the Town of Cutler Bay by minimizing traffic congestion and maximizing the capacity of our local roadways.

Objective	Activities	Measures & Milestones
<p><b>Increase safety of motorists, cyclists and pedestrians</b></p>	<p>Develop and distribute a Traffic Circle Driver Education Program Video to further educate drivers on how to navigate newly installed traffic circles throughout the Town.</p>	<p>Town Manager, Police Command Staff, Public Works Department, and Youth Advisory Council will collaborate to develop a public awareness video. (FY15-16)</p>
	<p>Continue to work with the Miami-Dade County to ensure that the Town receives an optimized traffic signal control network as part of the County's new traffic control system.</p>	<p>Town's Public Works Department to continue coordinating this activity with Miami-Dade County PW Department and Metropolitan Planning Organization. (FY15-16)</p>
	<p>Continue to work with the Miami-Dade County, the League of Cities, the Metropolitan Planning Organization (MPO) and the Legislative Delegation to expand the availability of County transportation services to the residents and businesses within the Town.</p>	<p>Town Manager/Town Lobbyist to continue to work closely with both MPO and Miami-Dade County delegation to implement projects identified in Town's updated Transportation Master Plan. (FY15-16)</p>
	<p>Town will monitor commercial truck traffic and enforce truck route and weight limits.</p>	<p>Town Police Department's Neighborhood Resource Unit (NRU) to increase enforcement efforts. (FY14-15)</p>
	<p>Town will monitor and seek ways to reduce traffic congestion along heavily traveled roadways (i.e. Old Cutler Road, Marlin Road, Caribbean).</p>	<p>Town's Public Works Department continue to work with Miami Dade Public Works Department to implement improvements identified in the adopted Transportation Master Plan. (FY15-16)</p>



# Goal #7

## PARKS AND RECREATION

A well-developed park and recreation system will improve the overall quality of life; create a positive sense of Town identity among our residents and increase property values.





## Parks and Recreation

### **Goal 7.1**

The Town of Cutler Bay will develop parks, recreational facilities and recreational programs to meet the current and emerging needs of residents of all ages.

Objective	Activities	Measures & Milestones
<p><b>Revisit the 2009 Parks Master Plan for active/passive recreational opportunities for all age groups.</b></p>	<p>The Town lacks basketball facilities. Implement recreation facilities as identified in the adopted 2009 Parks Master Plan (Resolution #09-43).</p>	<p>Town Manager/Parks and Recreation Director/ Parks and Recreation Advisory Committee will continue to work closely in order to complete this activity. (FY15-16)</p>
	<p>Explore the possibility of budgeting and installing weather proof outdoor exercise/weight training equipment in Town owned Parks.</p>	<p>Town Manager/Parks and Recreation Director/ Parks and Recreation Advisory Committee will continue to work closely in order to complete this activity. (FY16-17)</p>
	<p>Establish a Town multi-purpose Community Center .</p>	<p>Town Manager/Parks and Recreation Director/ Parks and Recreation Advisory Committee will continue to work closely in order to complete this activity. (FY16-17)</p>
	<p>Renovate the Cutler Ridge Park Pool (consider increasing to an Olympic size swimming pool).</p>	<p>Town Manager/Parks and Recreation Director/ Parks and Recreation Advisory Committee will host a series of public input meetings in order to receive ideas/comments on the design of the new pool facility. (FY16-17)</p>

## Parks and Recreation



### **Goal 7.1 (Continued)**

The Town of Cutler Bay will develop parks, recreational facilities and recreational programs to meet the current and emerging needs of residents of all ages.

Objective	Activities	Measures & Milestones
<p><b>Increase the number of park facilities within the Town.</b></p>	<p>Establish a Joint Utilization Agreement with the Miami-Dade County Public School Board and the Superintendent for the use of existing public school recreation facilities during after school and weekend hours.</p>	<p>Town Council/Town Manager/Town Attorney continue to explore Joint Use Agreements with Miami-Dade County Public Schools. Town Manager/Grant Coordinator to explore possible grant opportunities. (FY 15-16)</p>
	<p>Explore the possibility of establishing a park with beach/bay access similar to Matheson Hammock Park/Marina.</p>	<p>Town Manager/Parks and Recreation Director/Parks and Recreation Advisory Committee will continue to work closely with both South Florida Water Management District and Biscayne National Park Officials in order to develop a plan of action to complete this activity. (FY17-18)</p>
<p><b>Provide more programs at Town Parks</b></p>	<p>Explore the feasibility and cost of conducting periodic dog obedience training programs in Town owned parks with a professional trainer for interested residents.</p>	<p>Town Manager/Parks and Recreation Director/Parks and Recreation Advisory Committee will continue to work closely in order to complete this activity. (FY15-16)</p>



# Goal #8

## CODES AND CODE ENFORCEMENT

Effective codes and code enforcement services provide a framework for implementing our Town's standards for safety, aesthetics and quality of life.



## Codes & Code Enforcement

### **Goal 8.1**

The Town of Cutler Bay will develop code and code enforcement policies that reflect the needs, views, and values of its residents.

Objective	Activities	Measures & Milestones
<p><b>Continue to review the Town Code Requirements.</b></p>	<p>Study existing Land Development Regulations (LDR's) towards establishing more stringent Town code requirements for enhanced landscaping for new residential and commercial developments.</p>	<p>Town Manager and Planning and Zoning Director along with the guidance of a professional consultant to review existing Landscape Requirements identified in LDR's to further enhance new landscaping criteria. (FY16-17)</p>
	<p>The Town's adopted Land Development Regulations (LDR's) should be revisited and strengthened to ensure proper enforcement tools for the Code Compliance Officers.</p>	<p>Town Manager, Community Development Department Staff and Town Attorney will work closely to review adopted LDR's and recommend updates. (FY16-17)</p>
	<p>Encourage higher density mixed use (i.e. Dadeland Style) in Town Center Zoning District.</p>	<p>Town Manager, Community Development Department Staff and Town Attorney will work closely to review adopted LDR's and recommend updates. (FY16-17)</p>
<p><b>Improve staff's ability to enforce Town Code Requirements</b></p>	<p>The Town Manager should consider hiring an additional Code Compliance Officer to work nights and weekend shifts.</p>	<p>Town Manager/Community Development Staff to review Town Growth Trends and level of code enforcement staff. (FY15-16)</p>
	<p>The Town will identify ways to address vacant/foreclosed homes within the Town.</p>	<p>Town Manager, Community Development Department Staff and Town Attorney will work closely to review adopted Land Development Regulation's and recommend updates. (FY15-16)</p>



## Codes & Code Enforcement

### **Goal 8.2**

To protect the residents of Cutler Bay by assuming responsibility from the County for administering the Florida Building Code, Plan Review, Permitting, and Inspection.

Objective	Activities	Measures & Milestones
<p><b>Enhance Building Department services</b></p>	<p>The Town should consider setting a long term goal for Building Department to create an Electronic Permitting System.</p>	<p>Town Manager, Building Official, and Community Development Staff to work closely to complete this activity. (FY14-15)</p>
	<p>Conduct and implement the results of a Best Practices Review for building plan review, permitting, and inspections. This review will cover processes, technology, staffing patterns, and training initiatives to insure effective and efficient practices in the Town.</p>	<p>Town Manager, Building Official, and Community Development Staff to work closely to complete this activity. (FY14-15)</p>



# Goal #9

## PUBLIC WORKS

A well managed Public Works Department will provide and sustain the Town's physical infrastructure, and contribute significantly to the health and safety of our residents.



## Public Works

### **Goal 9.1**

Develop the Town of Cutler Bay into a model community for the condition of its roads, street lighting, storm drainage facilities, swale maintenance, sidewalks, etc.

Objective	Activities	Measures & Milestones
<p><b>The Town will continue to enhance roadways and pedestrian facilities.</b></p>	<p>Construct a pedestrian safe walkway from Southland Mall to the Miami-Dade Cultural Arts Center through a partnership with Miami-Dade County.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County PW Department and Metropolitan Planning Organization through the use of grants. (FY17-18)</p>
	<p>The Town in conjunction with Miami-Dade County Public Works Department will seek to secure more Joint Participation Agreements (JPA’s) for corridor improvements; such as Marlin Road, Franjo Road and Gulfstream Road.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County PW Department and Metropolitan Planning Organization through the use of grants. (FY17-18)</p>
	<p>Continue to plant native trees/shrubs in Public Areas.</p>	<p>Town’s Public Works Department to continue implementation of the Town’s adopted Street Tree Master Plan as funding is available. (FY14-15)</p>
	<p>Explore the possibility of creating additional parking on swale along SW 200 Street across from Cutler Ridge Park.</p>	<p>Town’s Public Works and Parks &amp; Recreation Departments to study alternative parking sites along SW 200 Street. (FY15-16)</p>
	<p>Town to encourage Miami-Dade County to increase mosquito control activities/services during the wet season.</p>	<p>Town’s Public Works Department to continue coordinating this activity with Miami-Dade County Public Works Department. (FY15-16)</p>

## Public Works



### **Goal 9.1**

Develop the Town of Cutler Bay into a model community for the condition of its roads, street lighting, storm drainage facilities, swale maintenance, sidewalks, etc.

Objective	Activities	Measures & Milestones
<p><b>The Town will reduce incidences of flooding throughout the community</b></p>	<p>Implement a Town Wide Storm Drain cleaning program every two (2) years.</p>	<p>Town Public Works Department to continue implementation of the Town’s adopted Stormwater Master Plan as funding is available. (FY14-15)</p>
	<p>Establish an Ordinance to better address flooding within gated/private communities.</p>	<p>Town Manager, Public Works Department, Community Development Department, and Town Attorney to work closely to develop a new ordinance which addresses “private” stormwater management systems. (FY16-17)</p>
	<p>The Town’s Stormwater Master Plan must be updated since many of the recommended projects have been completed since its adoption.</p>	<p>Town Manager to include funding in the upcoming fiscal years within the Stormwater Utility Fund. (FY15-16)</p>



# Integration of Adopted Town Master Plans

The 2006-2011 Strategic Master Plan required the Town to adopt several Master Plans such as the Parks & Recreation, Stormwater Management, Growth Management (Land Development Regulations), Emergency Response, Street Tree, Bicycle and Pedestrian, Transportation, Senior Needs Assessment, and more. Each of these Master Plans have specific goals and objectives, much like the Strategic Plan, and are included in their respective Achievement Area and incorporated as an important part of the 2014-19 Strategic Plan. Some goals may also include strategic initiatives that will be implemented, funded, and tracked as part of the Town's proposed business planning process.

## **GROWTH MANAGEMENT PLAN (2012)**

*Category #3: Growth Management & Infrastructure Needs* - This important plan is required by Florida Statutes and must be reviewed and approved by the State. The Land Development Regulations were adopted by the Town Council via Ordinance #12-03. It sets forth basic standards and has sections on a multitude of Town services and responsibilities. For example the Plan includes sections on Land Use, Housing including Special Needs, Required Infrastructure, including Potable Water, Sanitary Sewers, Storm Water Drainage, Solid Waste, Coastal Management, Environmental and Conservation Standards, Intergovernmental Coordination, Capital Improvements, Transportation, Recreation and Open Space, Educational Facilities, Cultural and Archeological Data, Incentive Programs, Development Bonuses, Transit Corridors, Economic Development, Emergency Response Plans, Conservation Efforts, Parks and Recreation, etc.

## **STREET TREE MASTER PLAN (2008)**

*Category #9: Public Works* - The Street Tree Plan, which was based on a professional study, was drafted in December 2008 and adopted by the Town Council via Resolution #09-02. That study estimated that Cutler Bay would need 6,700 trees for "continuous shade" status along its roads and streets. The study provided a wealth of information on types of trees, the shade they can produce, growth cycles, etc. The initial budget for the shade tree program was 270 trees per year which at that level would take the Town 25 years to meet the continuous shade criteria. This Plan is six years old and should be updated to current status. Public Works should prepare a report before year end that summarizes the level of progress, the number of trees planted, historic budgetary expenditures, including recommendations. This Plan and the Public Works report are considered part of this Strategic Plan and are cited as reference.

# Integration of Adopted Town Master Plans

## **BICYCLE AND PEDESTRIAN MASTER PLAN (2010)**

*Categories #6: Public Safety & #9: Public Works* - This Plan, which was based on a professional study and was partially funded through a grant from the Miami-Dade Metropolitan Planning Organization. The Bicycle and Pedestrian Master Plan was approved by the Town Council via Resolution #10-54. Its goal is to “provide for a safe, convenient and connected multimodal transportation system, focused on bicycle and pedestrian mobility for the various uses in Cutler Bay”. It calls for “connectors” between parks, schools, and residential neighborhoods, access to commercial along US1, the Town Center, the US1 Bus way, the Old Cutler District, etc., and the elimination of obstacles. The total estimated cost for these improvements was \$1,319,000. Public Works should prepare a summary report indicating the progress to date; how much funds have been expended, and what is left to complete the recommended improvements. This Plan and the Public Works report are considered part of this Strategic Plan and are cited as reference.

## **EMERGENCY RESPONSE PLAN (2008)**

*Category #6: Public Safety* - Florida Statutes, Chapter 252, authorizes and encourages each locally constituted municipality to establish an Emergency Management Program. The Town of Cutler Bay has adopted the Miami–Dade County Comprehensive Emergency Management Plan by reference via Ordinance #10-07. The Town EOP, while intended to be consistent with and coordinated with the County CEMP, is strategic to the particular needs of its citizens and the organization of its government. Town officials have a legal mandate to ensure that the Town is prepared to respond quickly and effectively during the initial phase of any emergency, before county, State and Federal government resources can provide supplemental assistance. Guidance is included in the Town of Cutler Bay Comprehensive Growth Management Plan and the Strategic Management Report. The overall goal of the Town’s emergency management program is to save lives and protect property by developing programs and emergency operational capabilities that mitigates, prepare for, respond to, and recover from any emergency or disaster—whether in peacetime or a situation of national security.

# Integration of Adopted Town Master Plans

## **TRANSPORTATION MASTER PLAN (2014)**

*Categories #6: Public Safety & #9 Public Works* - In 2008, the Town completed its first Transportation Master Plan (TMP), which was funded by the Metropolitan Planning Organization's (MPO) Municipal Grant Program. Since that time, the Town has placed great effort into assuring that these funds have not simply gone to produce studies, but have been used to create Capital projects that have since been completed. Primary recommendations of the original TMP were the creation of Municipal Transit Circulator and the development of a Bicycle and Pedestrian Plan. Town staff has completed and continues to implement, items identified in the Bicycle and Pedestrian Plan which, was also funded through an MPO Grant. In 2013, the MPO provided additional grant funding to the Town update the Transportation Master Plan (TMP). The newly updated 2014 Transportation Master Plan has resulted in sixty-three (63) multimodal projects at a potential value of approximately \$21 million.

## **PAVEMENT & SIDEWALK ASSESSMENT (2009)**

*Category #9: Public Works* – The purpose of this study was to inventory the condition of existing pavement in the public rights-of-ways within the corporate limits of the Town, excluding State and County maintained roads and private roadways. This project also included a sidewalk inventory that depicts the conditions of existing sidewalks and the extent in which they are deemed a potential safety hazard to pedestrians. In addition to this, they study considered ADA accessibility at street corners. The various projects identified in the assessment are now a part of the Town's 10-year Capital Improvement Program with the goal of improving all of the existing roadways and sidewalks with a "poor grade" by the end of the 10 year period.

## **SENIOR NEEDS ASSESSMENT (2013)**

*Category #3: Growth Management & Infrastructure* - The Town of Cutler Bay is a designated "Communities for a Lifetime" (CFAL) municipality by the Florida Department of Elder Affairs. In 2013, the Town and the Town's CFAL Committee retained a professional consultant to conduct a Senior Citizen Survey and Needs Assessment. The results of the survey will help to establish needed programs and services as well as help set priorities for the Town as it relates to the growing needs of the senior community.

# Integration of Adopted Town Master Plans

## **PARKS AND RECREATION MASTER PLAN (2009)**

*Category #7: Parks & Recreation* - The Parks and Recreation Master Plan, which was based on a professional study, was adopted by the Town Council via Resolution #09-43. . This plan provided a general inventory of the characteristic, uses, conditions and functions of the Town's seven (7) parks in the recreation system. The Plan provides guidance in future park development for the Town including, but not limited to; park acquisition, potential partnership opportunities, funding opportunities, and graphic designs for recommended projects. The Town will continue to work with the Parks & Recreation Director and the Town's Parks & Recreation Committee to implement the recommended projects and prioritize long-range activities.

## **STORMWATER MASTER PLAN (2008)**

*Category #9: Public Works* – The Stormwater Master Plan , which was based on a professional study, was adopted by the Town Council via Resolution #08-50. The purpose of this Stormwater Master Plan is to identify opportunities to protect surface water quality and reduce flooding within the limits of the Town of Cutler Bay, Florida. This Plan was funded in part by the South Florida Water Management District. As a result of this study, seventeen projects were identified and ranked in order of priority based on severity of observed flooding.

# Summary of Community Outreach Efforts

**The Public Outreach component of the Strategic Master Plan Update was advertised in the following ways:**

- Posted on the Town's Website (Home Page)
- Public Notice posted at the Town Hall's Bulletin Board
- Public Notice published in the Miami Herald on May 29, 2014
- Public Notice published in the Miami Herald on June 5, 2014
- A full color flyer was developed and distributed door-to-door to local businesses, along US#1 and Old Cutler Road Corridors
- A notice was emailed to the individuals that have signed up to be on the Town's email list (Approx. 475)
- Two Large Electronic Message Boards were placed strategically along Town roads, announcing meetings
- News Article published in the South Dade News Leader on June 13, 2014.
- News Article published in the Cutler Bay News the week of June 24 – July 7, 2014.

# Summary of Public Outreach Meetings

The Town conducted eight (8) Public Involvement Workshops at the following locations;

Date	Time	Location	Target Audience
June 2, 2014	7:00 pm	HealthSouth Rehabilitation Hospital	General Public
June 4, 2014	8:00 am	Town Center Building	Business Community
June 9, 2014	7:00 pm	East Ridge Retirement Village	General Public & Residents of East Ridge
June 12, 2014	12 noon	Cutler Bay Business Association	Business Community
June 16, 2014	7:00 pm	Cutler Ridge Park	General Public
August 7, 2014	2:00 pm	Saga Bay Apartments for Older Adults	Residents of Saga Bay Apartments (Spanish/English Workshop)
August 8, 2014	2:00 pm	Coral Bay Terrace Apartments for Older Adults	Residents of Coral Bay Terrace (Spanish/English Workshop)
September 3, 2014	4:00 pm	Town Council Chambers	General Public (Summary Meeting)



# APPENDIX “F”

## GLOSSARY



# Glossary of Terms

Adopted Budget	The proposed budget as formally approved by the Town Council.
Amended Budget	The adopted budget as formally adjusted by the Town Council.
Appropriation	A specific amount of money authorized by the Town Council for the purchase of goods or services.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser before reductions associated with applicable exemptions, such as homestead exemption. Pursuant to Amendment 10 of the State Constitution, annual growth in assessed value on property with homestead exemption is limited to three percent or the growth in the consumer price index, whichever is lower. The limitation does not apply to new construction on the property or when property is sold, at which time the assessed value becomes the market value pursuant to state law.
Balanced Budget	A budget in which planned funds or revenues available are equal to fund planned expenditures. In Florida, it is a requirement that the budget adopted by the Town Council be balanced.
Budget	A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues within a specific period of time, usually the 12 months of the fiscal year.
Budget Ordinance	The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Town Council each year.
Capital Outlay	Fixed assets, which have a value to \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.
Cash Carryover	Unexpended funds that remain at the end of the fiscal year and that may be used in the next fiscal year.
Contingency	An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year-end. The contingency fund is not the same as fund balance.
Debt Service	The payment of principal and interest on borrowed funds such as bonds. In Florida, governments may not borrow for operating purposes. All financings must be for capital.





Deficit	The excess of liability over assets (or expenditures over revenues) in a fund over an accounting period. Deficit spending is not permitted in Florida.
Encumbrances	Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
Expenditures	The disbursement of appropriated funds to purchase goods and/or service.
Fiscal Year	A yearly accounting period without relationship to the calendar year. The Town's fiscal year is from October 1 to September 30.
FTE	Full-time Equivalent – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. An example is the Transportation Fund.
Fund Balance	The excess or deficit of assets over liabilities in a fund. The Fund Balance is not the same as cash carryover.
General Fund	A governmental fund established to account for resources and uses of general operating function of the Town. Resources are, in the majority, provided by taxes.
GIC- Geographic Information System	A system designed to capture, store, manipulate, analyze, manage, and present all types of geographical data.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
Impact Fee	A fee charged on new development to finance infrastructure such as roads, parks, schools, fire and police facilities, or other capital purchases required to offset the effects of development and increased congestion.
Infrastructure	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, and lighting systems.



Interlocal Agreement	A contractual agreement between two or more governmental entities.
Mill of Tax	A taxation unit equal to one dollar of tax obligation for every \$1,000 of taxable valuation of property. One mill levied on a property valued at \$200,000 would produce a tax levy of \$200.
Millage Rate	The total tax obligation per \$1,000 of assessed valuation of property.
Operating Budget	A budget for general revenues and expenditures such as salaries, utilities, and supplies.
Part 1 Crimes	The United States Department of Justice, Federal Bureau of Investigations, Uniform Crime Reporting (UCR) Program, collects statistics on the number of offenses known to law enforcement. As a result, the Miami-Dade Police Department reports Part I Crimes to the UCR Program as Homicide, Forcible Sex Offenses, Robbery, Aggravated Assaults, Burglary, Larceny and Motor Vehicle Theft. These offenses are known as serious crimes and occur with regularity in all areas throughout the country which are likely to be reported to police.
Projections	Estimates of anticipated revenues, expenditures, or other quantitative data for specific time periods, usually fiscal years.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
QNIP	A County program that focuses on infrastructure needs neighborhoods. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements.
Rollback Millage Rate	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.
Stormwater Utilities Fee	Under the provisions of the Florida Air and Water Pollution Control Act (F.S. 403.0891) local governments are required to develop stormwater management programs. The Act permitted local jurisdictions to create stormwater utilities and to charge a fee to fund the operations of the utility.
Tax Base	Total assessed valuation of real property within municipal limits.
Tax Levy	The total amount to be raised by a tax.



Tax Rate (Property)	The amount of tax levied for each \$1,000 of taxable valuation. The Property Tax Rate is the same as the millage rate.
Taxable Value	The assessed value of property less homestead and other exemptions, if applicable.
TRIM- Truth in Millage	The Florida Truth in Millage Act (F.S. 200.065) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget and millage rate.
UMSA- Unincorporated Municipal Service Area	The area of Dade County that is not formed as a city or municipality but that receives municipal-like services from Miami-Dade County. The area is taxed exclusively for these services through a millage applied only the two (2) unincorporated municipal services area (UMSA). Pursuant to the state constitution UMSA is treated by the state as a municipality.
Unappropriated	Not obligated for specific purposes.
Unencumbered	The portion of an allotment not yet expended or encumbered.
User Fees	Charges for expenses incurred when services are provided to an individual or groups and not the community at large. Effective utilization of user fees depends on identifying specific beneficiaries of services and then determining the full cost of the service they are consuming (e.g. building inspections).