



Village of Biscayne Park Commission Agenda Report

Village Commission Meeting Date: July 20, 2016

Subject: Resolution 2016-27-Tentative Millage
Rate for FY 2016-17

Prepared By: Maria C. Camara, Interim Village
Manager

Sponsored By: Staff

BACKGROUND

The State of Florida and Miami-Dade set procedures and timetables for the Village to follow for the setting of the millage rate and the establishment of the Village budget. These rules are generally referred to as TRIM (Truth in Millage) rules.

By August 4, 2016 the Village is required to establish a tentative (maximum) millage rate, rollback millage rate and the scheduling of the first and second public hearings for the Fiscal Year 2016-17 Budget. Once the tentative millage rate is set the Village may opt to lower the millage rate at its public budget hearings, but it cannot increase from the tentative millage rate unless there are extenuating circumstances. Throughout the budget process staff will work with the Village Commission to establish the final millage rate. The tentative millage rate provides a framework for these discussions.

Provided is the first DRAFT of the Fiscal Year 2016-17 GENERAL FUND Budget. **The proposed balanced budget represents a millage rate of 9.5000 which is a decrease for the current millage of 9.7000.** Each 0.10 mil represents approximately \$16,800.

The primary source of revenue for the Village is the property or ad valorem tax base. The rate at which property is taxed is referred to as the millage rate. The amount of taxes paid by a property owner is determined by multiplying the millage rate times each \$1,000.00 of assessed property value. On July 1, 2016, the Miami-Dade County Property Appraiser estimated the Taxable Value within the Village of

July 20, 2016

Commission Agenda Report

Resolution 2016-27 Tentative Millage Rate for FY 2016-17 Budget

Biscayne Park at approximately \$176,894.419. This valuation represents a 10.54% increase over the Fiscal Year 2016-17 valuation of \$160,028,696.

Staff is committed to working with the Village Commission during the budget workshops to review each Department's line item expenditures to achieve a balanced budget at the appropriate taxation rate.

Some budget highlights are as follows:

- Technical needs and improvements in the Log Cabin for meetings.
- Funding for professional zoning/code rewrite and updates.
- Addition of a part-time Administrative Clerk to primarily assist the Code Compliance Officer with all clerical aspects of the process, as well as general office/receptionist duties.
- A contingency amount of \$66,530 to allow for unbudgeted expenditures during the year. A portion of this amount can also be earmarked to be used to replenish the reserves in the event that the reserves are used to offset expenditure overruns (construction projects) from the current fiscal year. This will be better confirmed once the FY 2014-15 audit is completed.
- Purchase of four (4) police vehicles to replace vehicles with high mileage in excess of 120,000.
- Purchase of Flat Bed truck for Public Works to replace 2001 Chevrolet Flatbed with 90,000+ miles, and major rust and decay.
- Fuel meter/dispenser to properly control fuel consumption replacing an ineffective manual entry process
- Repair and equipment improvements at the Ed Burke Recreation Center

Fiscal / Budget Impact

The proposed millage rate will allow the Village to continue to provide the required services to Village residents, while also taking the opportunity to utilize available funds for necessary equipment purchases and improved processes.

Attachments

- FY 2016-17 Budget Calendar
- July 1, 2016 Preliminary Taxable Values – Miami Dade County Property Appraiser
- Organizational Chart
- Resolution 2016-27
- Proposed Fiscal Year 2016-17 GENERAL FUND Budget
- Millage comparisons

FY 2016-17 BUDGET CALENDAR

VILLAGE OF BISCAYNE PARK

DUE DATES		RESPONSIBLE PARTY	TASK
Apr 26	TUE	Finance Manager / Clerk	Attend 2016 Non Advalorem Meeting at the MDC Property Appraiser's Office
May 3	TUE		Regular Commission Meeting - Resolution setting the non-advalorem assessment for waste fees.
May 13	FRI	Each Department	Memorandum to the Interim Manager with objectives, goals, programs for FY 2016-17. Should not include personnel/staffing at this time.
May 16 - 20	Week	Interim Manager / Departments	Meet with each department to discuss.
By May 27	FRI	Each Department	All Village Departments review/enter their budgets: To date postings; consider projections through September 2016; project 2016-17 budget amounts.
June 1	WED	Property Appraiser	Delivers an estimate of the total assessed value of nonexempt property to the taxing authority.
June 7	TUE		Regular Commission Meeting
June 9	THU	Interim Manager / Departments	Group budget meeting
June 10	FRI	Finance Manager	Submit Salary projections for FY 2016-17
June 13	MON	Finance Manager	Submit files to Property Appraiser with non-advalorem assessment.
By June 17	FRI	Departments	Input entire department budget (not includubg salary/benefits) into BS&A
By June 17	FRI	Finance Manager	Input salary/benefits data for each department into BS&A
June 20-24	Week	Interim Manager / Finance Manager	Meet to review department entries.
June 27-Jul 1	Week	Interim Manager / Departments	Manager meets with each department to review budget in preparation for submitting draft to the Commission.
July 1	WED	Property Appraiser	Certifies to the taxing authority the taxable value within the jurisdiction on Form DR-420.
July 4	FRI	Village of Biscayne Park	Independence Day Holiday, Village Offices Closed
JULY		Florida Dept of Revenue	Expected availability for FY 2016-17 Revenue Estimates
July 12	TUE		Regular Commission Meeting
July 15	FRI	Finance Manager	Submit final non-advalorem assessment notice to Property Appraiser
July 15	FRI	Finance Manager	Final data files for non-advalorem assessment submitted to Property Appraiser for TRIM notices.
July 20	WED		Special Commission Meeting: Resolution to set the tentative millage rate. Interim Manager submits 2016-17 Draft Budget to Commission
Aug 2	TUE		Regular Commission Meeting - Manager submits 2016-17 updated Draft Budget to Commission (if necessary)
Aug 3-14		Village Clerk	Vacation
Aug 4	THU		Within 35 days of the Certification of Taxable Value, each taxing authority certifies the completed DR-420 and any additional forms to the Property Appraiser
Aug 17	WED		1st Budget Workshop at 6:30pm

DUE DATES		RESPONSIBLE PARTY	TASK
Aug 24	WED		2nd Budget Workshop at 6:30pm
Aug 24	WED	Property Appraiser	Mails the TRIM Notice to Taxpayers
Sept 5	MON	Village of Biscayne Park	Labor Day Holiday, Village Offices Closed
Sept 7	WED	School Board	Dade County Public Schools Second Public Budget Hearing
Sept 8	THU	Miami Dade County	Miami Dade County First Public Hearing FY 2016-17 Budget
Sept 12	MON	Finance Manager	Submit final roll for tax bill to the Property Appraiser.
Sept 13	TUE		Regular Commission Meeting
Sept 14	WED	Village of Biscayne Park	First Public Hearing on the Proposed Millage Rate and Tentative Budget
Sept 21	WED		Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget using the appropriate advertisement.
Sept 22		Miami Dade County	Miami Dade County Second Public Budget Hearing FY 2016-17 Budget
Sept 27	TUE	Village of Biscayne Park	Second Public hearing to adopt the final millage rate and budget
Sept 28	WED		Within 3 days of the final budget hearing, send a copy of the ordinance adopting the final millage rate to the property appraiser, tax collector and the DOR.
Sept 29	THU		Within 3 days of the receipt of the Form DR-422 the taxing authority completes and certifies final millage to the Property Appraiser.
Oct 1			Budget Year Begins - Oct 1, 2016 to Sept 30, 2017
Oct 29	FRI	Village of Biscayne Park	Within 30 days following adoption of the millage and budget ordinances, each taxing authority uses Form DR-487, Certification of Compliance, to certify compliance with the provisions of Chapter 200 F.S. to the Property Tax Oversight Program.

TRIM COMPLIANCE REQUIREMENTS ARE HIGHLIGHTED IN BLUE BOLD LETTERS

OTHER AGENCY REQUIREMENTS ARE HIGHLIGHTED IN RED BOLD LETTERS

**MIAMI-DADE COUNTY
PROPERTY APPRAISER**

2016 Preliminary Taxable Values by Taxing Authority

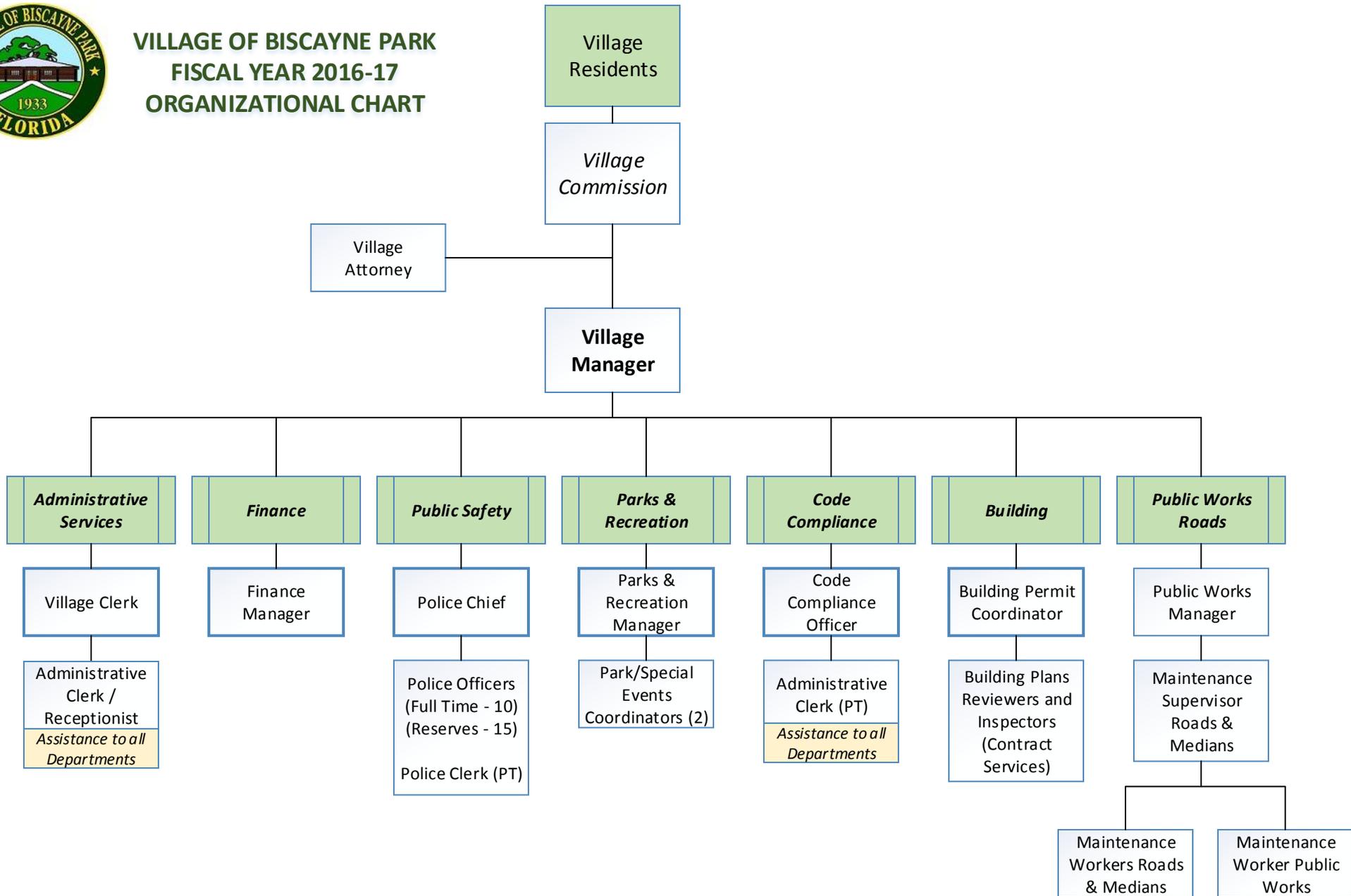
JULY 1, 2016



Taxing Authority	2015 Preliminary Taxable Value	2016 Preliminary Taxable Value Before New Construction	Percent Change	New Construction	2016 Preliminary Taxable Value	Percent Change From 2015
01 MIAMI	39,903,058,628	43,634,266,701	9.35%	968,038,841	44,602,305,542	11.78%
011 MIAMI (DDA)	15,130,797,003	16,325,724,795	7.90%	356,021,949	16,681,746,744	10.25%
02 MIAMI BEACH	30,697,890,865	33,532,510,312	9.23%	1,165,246,796	34,697,757,108	13.03%
0201 MB NORMANDY SHORES	153,211,486	173,001,492	12.92%	3,058,319	176,059,811	14.91%
03 CORAL GABLES	13,692,603,613	14,303,512,701	4.46%	85,619,911	14,389,132,612	5.09%
04 HIALEAH	7,858,784,353	8,477,992,991	7.88%	55,656,705	8,533,649,696	8.59%
05 MIAMI SPRINGS	985,740,313	1,035,281,485	5.03%	15,474,651	1,050,756,136	6.60%
06 NORTH MIAMI	2,393,176,662	2,598,243,392	8.57%	5,191,742	2,603,435,134	8.79%
07 NORTH MIAMI BEACH	2,000,586,863	2,152,299,770	7.58%	178,619,964	2,330,919,734	16.51%
08 OPA-LOCKA	703,574,642	749,011,418	6.46%	2,519,189	751,530,607	6.82%
09 SOUTH MIAMI	1,570,747,669	1,673,189,778	6.52%	19,220,450	1,692,410,228	7.75%
10 HOMESTEAD	2,138,309,545	2,259,981,642	5.69%	56,531,815	2,316,513,457	8.33%
11 MIAMI SHORES	901,629,076	972,142,498	7.82%	2,653,548	974,796,046	8.11%
12 BAL HARBOUR	4,249,305,000	4,432,747,025	4.32%	984,534	4,433,731,559	4.34%
13 BAY HARBOR ISLANDS	778,065,824	866,794,267	11.40%	13,317,055	880,111,322	13.12%
14 SURFSIDE	1,502,755,220	1,689,551,990	12.43%	-112,652	1,689,439,338	12.42%
15 WEST MIAMI	319,997,089	339,446,047	6.08%	28,703,116	368,149,163	15.05%
16 FLORIDA CITY	428,963,258	459,948,553	7.22%	540,914	460,489,467	7.35%
17 BISCAYNE PARK	160,028,696	175,348,551	9.57%	1,545,868	176,894,419	10.54%
18 EL PORTAL	114,208,577	129,931,484	13.77%	-100,612	129,830,872	13.68%
19 GOLDEN BEACH	848,449,766	938,700,438	10.64%	13,864,127	952,564,565	12.27%
20 PINECREST	4,112,581,266	4,300,254,419	4.56%	80,616,430	4,380,870,849	6.52%
21 INDIAN CREEK	502,074,351	547,987,077	9.14%	0	547,987,077	9.14%
22 MEDLEY	1,862,288,597	1,955,922,710	5.03%	30,184,034	1,986,106,744	6.65%
23 N. BAY VILLAGE	832,318,968	915,933,458	10.05%	43,774,050	959,707,508	15.31%
24 KEY BISCAYNE	7,721,748,524	8,293,080,498	7.40%	46,204,379	8,339,284,877	8.00%
25 SWEETWATER	1,441,790,424	1,495,835,464	3.75%	61,838,436	1,557,673,900	8.04%
26 VIRGINIA GARDENS	242,268,401	243,082,052	0.34%	-16,569	243,065,483	0.33%
27 HIALEAH GARDENS	1,018,164,507	1,084,147,107	6.48%	7,275,974	1,091,423,081	7.20%
28 AVENTURA	9,094,962,102	9,630,643,257	5.89%	271,050,987	9,901,694,244	8.87%
30 UNINCORPORATED	62,447,172,067	65,862,718,440	5.47%	750,751,314	66,613,469,754	6.67%
31 SUNNY ISLES BEACH	8,959,807,225	9,513,872,268	6.18%	597,556,627	10,111,428,895	12.85%
32 MIAMI LAKES	2,691,096,427	2,791,180,233	3.72%	18,421,999	2,809,602,232	4.40%
33 PALMETTO BAY	2,551,313,193	2,658,173,115	4.19%	1,544,244	2,659,717,359	4.25%
34 MIAMI GARDENS	3,586,236,118	3,822,908,533	6.60%	17,594,297	3,840,502,830	7.09%
35 DORAL	10,155,949,777	10,680,317,296	5.16%	454,635,392	11,134,952,688	9.64%
36 CUTLER BAY	2,081,204,614	2,205,714,007	5.98%	29,124,279	2,234,838,286	7.38%
COUNTY-WIDE	230,429,191,490	246,312,920,441	6.89%	5,024,091,034	251,337,011,475	9.07%
FIRE AND RESCUE	130,656,796,981	138,168,469,097	5.75%	2,703,324,402	140,871,793,499	7.82%
LIBRARY	210,854,215,994	225,229,285,944	6.82%	5,647,891,460	230,877,177,404	9.50%
SCHOOL BOARD	262,127,456,888	279,819,426,517	6.75%	5,026,498,409	284,845,924,926	8.67%
S FL WATER MNGT DIST	232,479,604,778	248,310,614,717	6.81%	5,026,538,001	253,337,152,718	8.97%
FL INLAND NAV DIST	232,479,604,778	248,310,614,717	6.81%	5,026,538,001	253,337,152,718	8.97%
THE CHILDREN'S TRUST	232,479,604,778	248,310,614,717	6.81%	5,026,538,001	253,337,152,718	8.97%



**VILLAGE OF BISCAYNE PARK
FISCAL YEAR 2016-17
ORGANIZATIONAL CHART**



1
2
3 **RESOLUTION NO. 2016-27**
4

5 **A RESOLUTION OF THE VILLAGE COMMISSION OF THE**
6 **VILLAGE OF BISCAYNE PARK, FLORIDA; ESTABLISHING A**
7 **TENTATIVE MILLAGE RATE OF 9.5000 FOR FISCAL YEAR**
8 **2016-17, ESTABLISHING THE CURRENT YEAR ROLLED-**
9 **BACK RATE TO BE 8.7863 AND ESTABLISHING THE FIRST**
10 **AND THE SECOND PUBLIC BUDGET HEARINGS AS**
11 **REQUIRED BY LAW; DIRECTING THE VILLAGE CLERK AND**
12 **FINANCE MANAGER TO FILE SAID RESOLUTION WITH THE**
13 **PROPERTY APPRAISER OF MIAMI-DADE COUNTY**
14 **PURSUANT TO THE REQUIREMENTS OF FLORIDA**
15 **STATUTES AND THE RULES AND REGULATIONS OF THE**
16 **DEPARTMENT OF REVENUE OF THE STATE OF FLORIDA;**
17 **ESTABLISHING THE TIME AND LOCATION OF THE FIRST**
18 **AND SECOND PUBLIC HEARINGS; PROVIDING FOR AN**
19 **EFFECTIVE DATE**
20

21
22 WHEREAS, Chapter 2007-321, Laws of Florida, provides the maximum tax levies for
23 municipalities as well as establishes the procedure to calculate these maximum rates; and
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25 WHEREAS, the maximum tax levy allowed by a majority vote of the governing body
26 for fiscal year 2016-17 is based on a percentage applied to the rolled-back rate under Section
27 200.065, Florida Statutes; and
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29 WHEREAS, the maximum tax levies may be increased by a supermajority or
30 unanimous vote of the local governing body; and
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32 WHEREAS, taxing authorities must complete and return the appropriate form to the
33 property appraiser's office certifying the proposed millage rates on or before August 4, 2016;
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35 NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND VILLAGE
36 COMMISSION OF THE VILLAGE OF BISCAYNE PARK, FLORIDA:
37

38 **Section 1.** That the proposed millage for the first public hearing is hereby declared to be
39 9.5000 per \$1,000.00 of assessed property within the Village of Biscayne Park.
40

1 **Section 2.** That the Village Commission further confirms the current year rolled-back
2 rate, computed pursuant to section 200.065 F.S., is 8.7863 per \$1,000.00.

3 **Section 3.** That the date, time and place of the first and second public hearings are
4 hereby set by the Village Commission as follows:

<u>Date</u>	<u>Time</u>	<u>Place</u>
5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Wednesday, September 14, 2016	6:30 p.m. Village of Biscayne Park Log Cabin 640 NE 114 th St. Biscayne Park, FL 33161
Tuesday, September 27, 2016	6:30 p.m.	Village of Biscayne Park Log Cabin 640 NE 114 th St. Biscayne Park, FL 33161

18 **Section 4.** That the Village Clerk and Finance Manager are directed to complete and
19 return the appropriate forms certifying the Village's proposed millage on or before August 4,
20 2016 to the Miami-Dade County Property Appraiser's Office.

21 **Section 5.** This resolution shall be effective immediately upon its adoption.

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23
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25 PASSED AND ADOPTED this ____ day of _____, 2016

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The foregoing resolution upon being
put to a vote, the vote was as follows:

David Coviello, Mayor

Mayor Coviello: ____
Vice Mayor Ross: ____
Commissioner Anderson: ____
Commissioner Jonas: ____
Commissioner Watts: ____

Attest:

Maria C. Camara, Village Clerk

Approved as to form:

John J. Hearn, Village Attorney

7/14/2016

MILLAGE RATE COMPARISONS

	Taxable Value	Millage	Total	@ 95%	Add'l
FY 2015-17:	\$176,894,419	9.7000	\$1,715,876	\$1,630,082	\$33,609
		9.6500	\$1,707,031	\$1,621,680	\$25,207
		9.6000	\$1,698,186	\$1,613,277	\$16,805
		9.5500	\$1,689,342	\$1,604,875	\$8,402
		9.5000	\$1,680,497	\$1,596,472	
FY 2015-16:	\$160,028,696	9.7000	\$1,552,278	\$1,474,664	