

*Fiscal
Year
2005-06*



*Village of Palmetto Bay
Operating & Capital Budget*



Village Council

Eugene P. Flinn, Jr.
Mayor

Linda Robinson
Vice Mayor

Edward J. Feller, M.D.
Council, District 1

Paul Neidhart
Council, District 2

John Breder
Council, District 3

Village Manager

Charles D. Scurr

Village Attorney

Nagin, Gallop & Figueredo, P.A.

Village Clerk

Meighan J. Pier, CMC

Administrative Staff

Alfredo Acin, Finance Director
Ana M. Garcia, Community Services Director
Michael C. Mouring, Village Commander
Arleen Weintraub, Community Development Services Director
Ron E. Williams, Public Works Director
Olga Cadaval, Assistant to the Manager

The photographs used on the front cover showcase the 1926 Mediterranean villa and unobstructed views of Biscayne Bay offered by the village's latest park acquisition.

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The Village of Palmetto Bay *Excellence in Community Service*

August 1, 2005

The Honorable Eugene P. Flinn, Jr.,
Linda Robinson,
Edward J. Feller, M.D.,
Paul Neidhart,
John Breder, and
The Residents of Palmetto Bay

Dear Mayor, Vice Mayor, Council Members and Residents:

In accordance with the provisions of the Village Charter, I am pleased to provide the FY 2005-06 Budget – *Building the Vision* – for your review and consideration.

A Brief Historical Overview

The Village of Palmetto Bay, in its short but distinguished history, has set a new standard for local governance. As the Village begins its third full year of operation, it seems appropriate to briefly recap the history to date.

Palmetto Bay became Miami-Dade County's 33rd municipality on September 10, 2002. On that historic date, the overwhelming majority of 81% of the voters approved the Charter that created the Village.

The effort to become a Village was a long journey requiring the dedication and hard work of many people. The process began in 1995 when the Alliance of Palmetto South Homeowners Associations petitioned the County to incorporate into a city that would eventually be called Palmetto Bay. The following five years were marked by vigorous activity. These efforts led to the establishment of the Palmetto Bay Municipal Advisory Committee (MAC) by the Miami-Dade County Commission in May 2000.

The MAC went through an exhaustive and complex process that included numerous public meetings and hearings. The Committee petitioned the County to form a new municipality for the following reasons:

- To improve public safety;
- To improve local parks and recreation services;

Budget Message

- To improve public area maintenance;
- To improve other basic services;
- To improve the process of development regulation; and
- To provide for enhanced public participation in local government.

An election for the voters of Palmetto Bay to decide on incorporation was held on February 5, 2002. Over 80% of the electorate voted in favor of incorporation. A Charter Committee was subsequently appointed and the Village Charter and the official name of “The Village of Palmetto Bay” was, as described earlier, overwhelmingly approved by the voters on September 10, 2002.

Elections for the offices of Mayor, Vice Mayor and Village Council were held in October with a run-off election in November. The historic first meeting of the Village Council was held on November 7, 2002, at the Deering Estate Visitors Center. Palmetto Bay was officially Miami-Dade County’s newest municipality.

FY 2002-03 A Year of Hard Work, Planning and Transition

FY 2002-03 (October 1, 2002 – September 30, 2003) was a *Year of Hard Work, Planning and Transition*. The Village Council quickly organized and, with the assistance of the entire community and the former Mayor of Key Biscayne, began the process of governance. A Village Attorney, Village Manager and Village Clerk were appointed and the government of the Village began to take shape.

The Village Council, in an effort unprecedented in a start-up city, decided to fully involve the community in the actual planning of the types, levels and methods of delivery of the services to be provided by the Village. Nine committees with over 80 members were constituted. The Committees included:

- Building & Permitting
- Community Services & Public Works
- Finance and Budget
- Long Term Planning
- Parks & Recreation
- Planning, Zoning & Code Enforcement
- Public Safety
- Public Information & Community Awareness
- Village Manager Advisory

This extraordinary and successful public process formed the basis for the structure of the Village government. Each Committee did extensive research, heard from experts, examined alternatives and eventually made a formal presentation to the Village Council.

The Village developed, as part of this process, a consensus approach to government administration. The “Palmetto Bay Approach to Governance” is to develop a maximally efficient government with a small, highly qualified core staff and the use of outsource contractors and community partnerships to the maximum extent possible.

The Village commenced intense negotiations with the County that eventually established a series of Interlocal Agreements for the transition of municipal services. Agreements for Local Patrol and Specialized Police Services were approved and on July 14, 2003 the Village of Palmetto Bay Policing

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Unit of the Miami-Dade Police Department inaugurated significantly enhanced police services in the Village. The Village commenced Building & Permitting operations on August 2, 2003, and assumed operation of most other services on October 1, 2003.

FY 2003-04

Building the Foundation for Excellence – Enhancing Municipal Services

FY 2003-04 (October 1, 2003 – September 30, 2004) was *Building the Foundation for Excellence – Enhancing Municipal Services*. This was the first full year of Village operation. In its first year Palmetto Bay implemented significant increases in services in all Departments and truly built a foundation for excellence. Palmetto Bay set the standard.

The performance of the Palmetto Bay Policing Unit in this first year was outstanding and surpassed even the most optimistic expectations. One of the most tangible outcomes of the enhanced staffing was the emergency response time. The Palmetto Bay Policing Unit emergency response time averaged 2 minutes 43 seconds from dispatch to arrival, well below the goal of 3 minutes. Two of the most vivid examples of the importance of the increased staffing and decreased response times were the heroic efforts that saved 4-year-old Jessica Curth and the outstanding work of the midnight squad that apprehended burglars at the Irish Pub as they were climbing out the window.

The Park System began a truly remarkable renaissance. In its first year, Palmetto Bay's Parks were transformed from neglected assets to beacons of local pride. The results were dramatic with facility renovations, improved landscaping and maintenance, proper staffing and excellent programming partnerships at all facilities.

Highlights of the first year of the Parks renaissance were the addition of two new parks as well as the expansion of an existing park. In 2003-04 the Village acquired the Celestia D'Lamour property on Biscayne Bay, agreed to move forward and accept the donation of Publix Park, and expanded Perrine Park. In its first full year of operation, the park system grew from 3 parks to 5 parks.

The Public Works Department implemented the concept of *Delivering Excellence Every Day*. Rain or shine, the PW Crew has been out there assisting our residents. This small town approach exemplified the best of Palmetto Bay. The across the board activities and achievement of the Department were exemplary.

A highlight of FY 2003-04 in the Public Works area was the initiation of critical planning activities. These efforts included the Transportation Master Plan, Stormwater Master Plan, Signage Master Plan, and Street & Sidewalk Inventory. The Department also began street paving and sidewalk repair projects throughout the community

Progress in Community Development began in earnest in FY 2003-04. After a successful rollout of the Building and Permitting Division, the Department turned its focus to establishing the Code Compliance Division and the commencement of major planning initiatives. These included the Comprehensive Development Master Plan (CDMP), the US 1/Franjo Road Charrette, the Palmetto Bay Village Center Charrette, and the implementation of Code Compliance.

The Village of Palmetto Bay made a commitment to improve services without increasing the tax rate, and this commitment was honored. The millage rate for FY 2003-04 remained at the Unincorporated (UMSA) tax rate of 2.447 mills.

Budget Message

The prudent financial management of the Village also yielded other significant dividends. The Village was able, without tax increases, to set aside \$2,500,000 as an emergency cash reserve as well as an additional \$2,080,000 in savings for future capital projects.

FY 2004 -05

Building on the Foundation – Achieving Excellence

This past year has been another banner year for the Village. The theme for FY 2004-05 (October 1, 2004 – September 30, 2005), *Building on the Foundation – Achieving Excellence*, was realized by all Departments.

Police

The performance of the Palmetto Bay Police Unit continues to be outstanding. Among the major accomplishments and milestones achieved this past year were:

- Emergency Response Time – The Palmetto Bay Policing Unit responded to 641 emergency calls during the first 10 months of the year. The average response time from dispatch to arrival was 2 minutes 11 seconds. This falls well below the goal of 3 minutes and represents continued achievement of the ‘gold standard’ in response.
- Calls for Service – The Department responded to an astounding 22,141 calls for service in the first 10 months of the year. The average response time for non-emergency calls was 5 minutes 5 seconds.
- Community-Based Policing – The Palmetto Bay Police Unit has embraced the concept of community based policing. The attitude of professionalism and responsiveness to the needs of the community has made a real difference.
- Enhanced Traffic Safety – Traffic safety has been a priority during the year. Speeding has been one of the major safety and quality of life issues in the Village. The Village fully deployed the SMART Trailer and is utilizing state-of-the-art radar equipment.
- Motorcycle Patrol – A key component of the traffic safety initiative has been the motorcycle patrol. In FY 2004-05, the Village doubled its motorcycle patrol with the addition of a second motor unit. As of the writing of this Budget Message, the Village has just received two new motorcycles and is preparing for their full deployment with the start of the school year.
- Bicycle Patrol – The Department expanded the use of bicycle patrol and stresses its presence in the parks at special events and sporting events. Bikes were also utilized in shopping centers for high visibility and to facilitate closer interaction with shoppers and residents. A total of 8 Palmetto Bay Officers are bike certified.
- Sexual Offenders – The Department proactively responded to the heightened awareness of sexual offenders. The COPPS and GIU officers established a thorough protocol for their identification, research and verification.
- Village Hall Police Station – The Department expanded the office hours at the Village Hall Police Station. The Station is now open from 8 a.m. – 10 p.m. on weekdays and 10 a.m. – 7 p.m. on Saturday.

Community Services - Parks & Recreation and Citizens Services

Palmetto Bay made major strides in FY 2004-05 in continuing the renaissance that began in 2002 and becoming *The Village of Parks*. The accomplishments during the year were dramatic.

Budget Message

- C-100 Bayfront Park Acquisition – This initiative was not only a highlight of the year but will certainly earn a place in the archives as one of the most significant efforts of the Village. Palmetto Bay, with the leadership of the Mayor and Council and the ingenuity of the staff, developed a partnership with the Trust for Public Land for the acquisition of a historic home located on 3.6 acres of bayfront property. The Village was able to purchase the 1928 “Connett House” from owner Edward Haas through a creative lease-purchase agreement with the Trust. This acquisition will leave a legacy for generations to come.
- Parks Master Plan – The Parks Master Plan was completed. This Plan positively engaged the entire community through numerous workshops, hearings and meetings. The product, endorsed by all who participated, provides a blueprint for the Village to move forward and become the *Village of Parks*.
- The Palmetto Bay Library – The Palmetto Bay Library is yet another legacy project. The leadership of the Council and the creativity of the staff have developed an innovative partnership with the Miami-Dade County Library System that will enable the Village to construct an environmentally-oriented library that will be amortized and operated by the excellent Library System.
- Perrine Park Acquisition – The long-awaited acquisition and transfer of the additional 7 acres at Perrine Park was accomplished in FY 2004-05. A cooperative and creative relationship with Miami-Dade County led to the agreement for the Village to purchase the property at the actual cost paid by the County in 1999, resulting in a savings of almost \$1,000,000 to the Village.
- Programming – The Village continued to enhance programming in the Parks through partnerships with community groups. The groups include the YMCA, JCC, Jane Forman Tennis Academy, Palmetto Bay Broncos, Howard Palmetto Khoury League, Perrine Baseball & Softball Khoury League, Palmetto Girls Lacrosse, Westminster Girls Softball, Palmetto Senior High Baseball and many more.
- Grants – The Village has, once again, set the standard for a new city. To date in FY 2004-05, the Village has received over \$1,000,000 in new grant funding from the Florida Recreation Development Assistance Program (FRDAP), the Florida Recreational Trails Program, the Land and Water Conservation Fund (LWCF), and the Department of Environmental Protection (DEP). The Village is also finalizing an exciting new grant opportunity with the South Florida Water Management District (SFWMD) and is optimistic concerning funding from the Florida Communities Trust (FCT).
- Special Events – The Village continues to host outstanding special events. These include the Annual Celebration Picnic, State of the Village Address, Saturday and Sunday in the Park with Art and the Juvenile Diabetes Weekend Baseball Tournament, among others.
- Website and Newsletter – The Village has developed a partnership with the County to develop an enhanced website at no cost to the Village. The new Website will be ready to debut in the next several weeks. The Quarterly Village Newsletter continues to receive praise from the community for its interesting and informative articles.

Public Works

The Public Works Department has continued to *Deliver Excellence Every Day*. Rain or shine, the PW Crew is out there assisting our residents. This small town approach continues to exemplify the best of Palmetto Bay.

- Transportation Master Plan – The Transportation Master Plan was completed in FY 2004-05. This Plan will provide the blueprint for future transportation projects and investments. The Transportation Plan received the 2004 Outstanding Transportation Study Award from the American Planning Association’s Gold Coast Section.

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- Stormwater Master Plan – The Stormwater Master Plan was also completed during the fiscal year. This important document provides the justification for the grant funding that the Village has received from the State and forms the basis for the establishment of a Palmetto Bay Stormwater Utility. In conjunction with the Stormwater Master Plan the Village entered into an interlocal agreement with Miami- Dade County as co-permittee on NPDES MS4 operating permit. FLS000003. Effective February 2, 2005 FEMA approved the Village’s application to participate in the National Flood Insurance Program. This action guarantees that flood insurance will continue to be available to local property owners.
- Signage Master Plan – The Signage Master Plan was completed. This important document provides the basis for the Village to undertake the requested signage upgrades throughout the Village that will strengthen the community’s sense of identity and make it easier for residents and visitors to find their way. Prototypes for new signs have been developed and Interlocal Agreement with the County has been approved.
- Roadway Transfer Agreement – The Interlocal Agreement with Miami-Dade County for the transfer of local roads to Village control was approved.
- Traffic Calming - The Village Public Works department working in conjunction with Miami-Dade County continues to respond to numerous residential complaints in reference to traffic signals and other traffic control devices to reduce speeding through residential neighborhoods. “Slow Children Playing” signs have been installed in residential areas that are heavily traveled by cut through traffic. With extensive public input, traffic calming solutions are under consideration for Mangowood, Southwood, and SW 148th Street neighborhoods and should be designed and ready for construction in FY 2005-2006.
- Circulator Study - The Public Works Department has taken the initiative to look at alternate modes of transportation within the Village to minimize roadway congestion. A draft Circulator Study report has been received and is pending comments and recommendations prior to, final and submission to Council for approval and implementation.
- Capital Improvements throughout the Community – The Public Works Department, building on the foundations described above, has begun the implementation of improvements throughout the Village.
 - Roadway Resurfacing – The Department of Public Works is committed to providing quality roadways to meet the needs of its residents and the traveling public. They are committed to doing this in a safe, efficient, and cost-effective manner. The staff is responsible for approximately 118 miles of two-lane roadways in the Village. All roadways have been prioritized based on a seven-year work plan.
 - Sidewalks – Repair of approximately 6,750 square feet of damaged sidewalk, installation of curbing on 152nd Street adjacent to Coral Reef Park and the installation of approximately 3,080 square feet of new sidewalks throughout the Village.
 - Stormwater Projects – Completion of the first ever Village Stormwater Project at SW 160th Street and the development and receipt of bids within budget for the 164th Street Project and the 178th Terrace Project. Construction contracts are scheduled for award before the end of the fiscal year.

Community Development

FY 2004-05 was an extraordinary year for the newest Palmetto Bay Department. Specifically,

- Comprehensive Development Master Plan (CDMP) – The Planning and Zoning Division has undertaken important major initiatives essential to the future of the Village. As of the writing of this Budget Message, the CDMP is nearing completion with the final Public Hearing scheduled

Budget Message

for this evening. This extensive and extremely detailed 18-month effort will guide the development and growth of the Village for the next decade.

- Charrettes – In addition to the broad efforts included in the CDMP, the Village has undertaken the unprecedented effort of two major community-based planning efforts known as charrettes. The Palmetto Bay Village Center (Burger King) and Franjo/US 1 Charrettes have been completed and will provide guidance and inspiration as the future development of the Village occurs.
- Zoning – The Village has continued the transition from the County to full Village control of the zoning process. This transition has been a long and difficult process but it is nearing completion.
- Code Compliance – The Village has completed the transition from Team Metro to the Palmetto Bay Code Compliance Division. The transition occurred in July 2004 and positive results are already being realized. The Code Compliance Unit is responsive and resident friendly. A system of Courtesy Notices is in use and has been well received. The staffing level of this important function is double that previously provided by Team Metro. In the first 9 months of the fiscal year, the Division opened 600 Code Compliance Cases and achieved an 80% voluntary compliance rate. A total of 42 cases have been brought to the Special Master for hearing.
- Building & Permitting – The Building & Permitting Division was one of the first priorities of the Village and has been operational for almost a year. This outsource unit has been providing a high level of professional customer-oriented service since its inception. Residents and contractors can now take care of their building and permitting needs at Village Hall and receive immediate attention and professional service. Through the first 9 months of the fiscal year, the Building Division processed a staggering 3,792 permits and performed 5,315 inspections.
- Ordinances – New ordinances for Noise, Garage Sales and Sidewalk Cafes were prepared and adopted.
- Educational Forums – An Educational Forum with the Auto Industry was held. This forum provided the car dealerships with information on proper code compliance, landscaping requirements and allowable activities and special events. The Village is working in partnership with the industry to review and implement positive improvements to the dealerships. Plans for a similar program with shopping centers and retail locations are under development.

Finance and Taxes

The Village maintained its commitment to hold the line on the property tax rate. The FY 2004-05 millage rate remained at 2.447 mills, the same as the UMSA rate.

FY 2005-06 Building the Vision

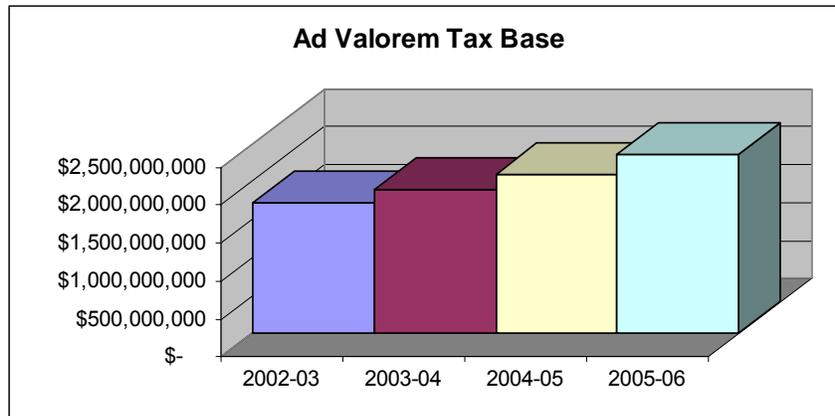
FY 2005-06 is the year of *Building the Vision*. The Village – through hard work, prudent financial stewardship, aggressive grant performance and innovative partnerships – has put in place a capital program of over \$10,000,000 for FY 2005-06. The upcoming year holds the potential to be the most exciting and dynamic year in the history of the Village.

Financial Overview and Revenue Forecast

The financial state of the Village of Palmetto Bay continues to be excellent. A Five Year Forecast was completed during FY 2004-05 projecting that revenues would continue to grow at a healthy rate and revenue growth would exceed expenditure growth. This trend should be realized in FY 2005-06.

Budget Message

The ad valorem tax base of Palmetto Bay continues to be vibrant, healthy and growing. The FY 2005-06 assessed valuation by the Miami-Dade Property Appraiser for the Village is \$2,355,579,286. This represents a 12% increase over the FY 2004-05 valuations.



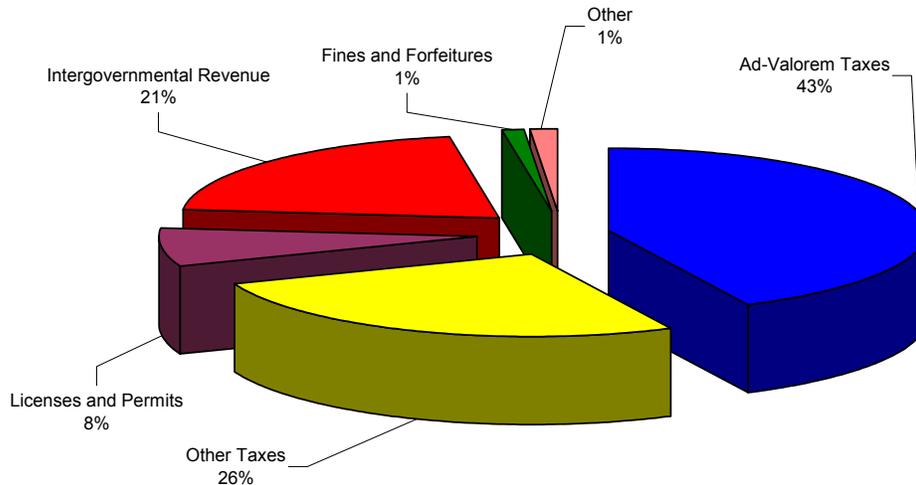
It is important to highlight that while the total assessed value of property within the Village increased dramatically, this increase is not reflected in an individual homeowner's assessed value and taxes. Homeowners are taxed based on the assessed value of their home, not the appraised or fair market value of their home. State law protects homeowners from rapidly increasing property values. The amount of the annual increase in assessed value is limited to 3% or the Consumer Price Index, whichever is less. The CPI for 2003 used by the Miami-Dade Property Appraiser was just over 3%, so the 3% cap will be in effect. Palmetto Bay homeowners who have owned their property for any length of time are taxed at their assessed value, which is much less than the appraised value of their home. The increase in the overall assessment is due primarily to three factors: new construction; resale of existing homes; and increased value of commercial property, which is not subject to the 3% cap. A Palmetto Bay homeowner may have seen a 15% increase in the market value of their home this past year, but the taxable or assessed value can go up by no more than 3%.

The other revenue streams available to the Village have shown some variation. Several revenue streams, based on past performance, are trending somewhat lower. This includes Franchise Fees and Utility Taxes. Other revenue streams have increased. This includes the Local Government ½ Cent Sales Tax, State Revenue Sharing and the Communications Services Tax.

There is projected to be a significant increase in building and permit fee activity and revenue again in FY 2005-06. This is due to the increased level of permitting within the Village. The agreement with the outsource contractor calls for 20% of the revenues to be retained by the Village.

The Village continues to have a diversified revenue base. Ad valorem, or property taxes, represent approximately 43% of the operating budget. The remainder comes from a variety of revenue sources including franchise fees, utility taxes, permits & fees and intergovernmental revenues.

General Fund Revenue Sources



The fiscal responsibility and conservative approach to the Budget has yielded significant dividends. The financial stewardship of each Department has been outstanding. The Village has maintained an Emergency Cash Reserve of \$2,500,000 and has also put together an additional \$10,818,096 for the Special Revenue Capital Fund for FY 2005-06.

The FY 2005-06 Budget – Establishing the Tax Rate

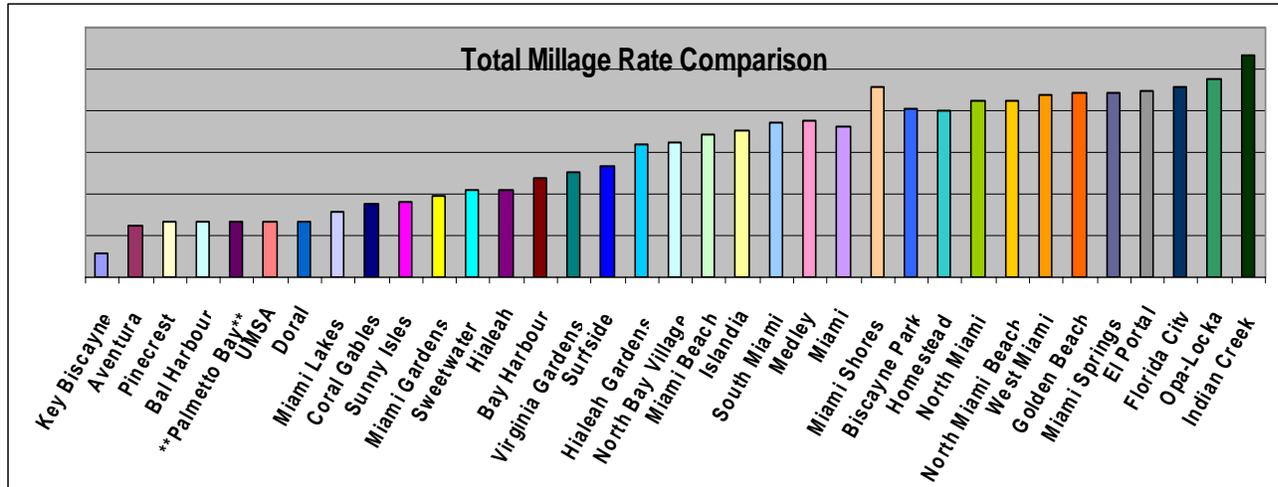
It is recommended that the Village hold the line on taxes with no increase in the millage rate. The millage rate for the Village would remain at 2.447 mills.

The Palmetto Bay Village Council establishes the millage rate for municipal services. The Palmetto Bay millage rate replaces the former Unincorporated Municipal Service Area (UMSA) millage rate. The FY 2004-05 millage rate was 2.447 mills for both the Village and UMSA. The County Manager has recommended that the UMSA rate remain at 2.447 mills for FY 2005-06.

The Village continues to enjoy one of the lowest millage rates in all of Miami-Dade County. The Village has the fifth lowest tax rate among Miami-Dade's 36 cities and Unincorporated Municipal Services Area.

It is important to note that, of these cities, only Palmetto Bay, Miami Lakes and Doral pay "mitigation" to Miami-Dade County. The mitigation payment is included in the stated millage rate for those cities. The FY 2005-06 Palmetto Bay mitigation payment is estimated at \$1,556,256. Other recently established cities including Key Biscayne, Aventura, Pinecrest and Sunny Isles Beach do not pay mitigation. No older cities, such as Miami, Coral Gables or Bal Harbor, pay mitigation.

Budget Message



Careful consideration should be given to the possibility of lowering the millage rate. However, a cautious approach should be considered for a number of reasons:

- Mitigation – The Village is still required to pay mitigation to the County. In FY 2005-06, the payment of \$1,556,256 represents 28% of the ad valorem tax revenues.
- Revenue Streams – There continues to be some uncertainty concerning revenues. A number of revenue sources, such as FPL franchise fees, are not paid until the end of the fiscal year. The projections, while deemed accurate, still require multi-year validation.
- Statewide Referendum – There remains the potential for a statewide referendum which would double the homestead exemption. The ballot language was disallowed by the Florida Supreme Court and the measure will not be on the ballot this year. However, it is likely that the measure may be brought forward again in the future. The potential impact on the Village would be over \$400,000 annually.
- Local Option Gas Tax – The Miami-Dade County Commission is currently considering decreasing the Local Option Gas Tax by 2 cents. The revenue loss to the Village would be approximately \$124,000 annually.

The average assessed value of a home in Palmetto Bay, according to the Miami-Dade Property Appraiser, is \$239,043. Once again, this is the assessed, not the appraised, value. The appraised value of most homes in the Village is considerably higher. The average property tax bill for municipal services paid by Village residents – assuming a millage rate of 2.447 and an assessed value of \$239,043 – is \$584.94. This represents the average Palmetto Bay taxes paid per household, not per individual. This amount of money is what pays for the excellent police, parks, public works and other municipal services our residents are receiving.

The FY 2005-06 Capital Improvement Program – Building the Vision

The FY 2005-06 Capital Improvement Program is in the Special Revenue Fund section of the Budget. The Special Revenue Fund tracks all of the sources of funds as well as the proposed expenditures. The

Budget Message

Village has been extremely successful with grant funding and creative partnerships. Additionally, the prudent financial stewardship has yielded operating budget savings that, per Council direction, are added to the Special Revenue Fund for capital projects.

The ~~Proposed~~ Special Revenue Fund Budget is based on the Capital Funding Plan. ~~It should be noted that it is a dynamic document that changes as additional funding becomes available.~~ It should be noted that the FY 2005-06 Adopted Budget is based on a conservative estimate and includes all grant funding approved to date. It should also be noted that the Village has been advised by the South Florida Water Management District (SFWMD) that they have allocated \$500,000 for the C-100 project. However, this has not been finalized and has not been included in the Adopted Budget. Finally, the cash carryover from the current FY 2004-05 Budget has not yet been fully calculated. This estimate will be available in September. The cash carryover will also be available for possible capital funding.

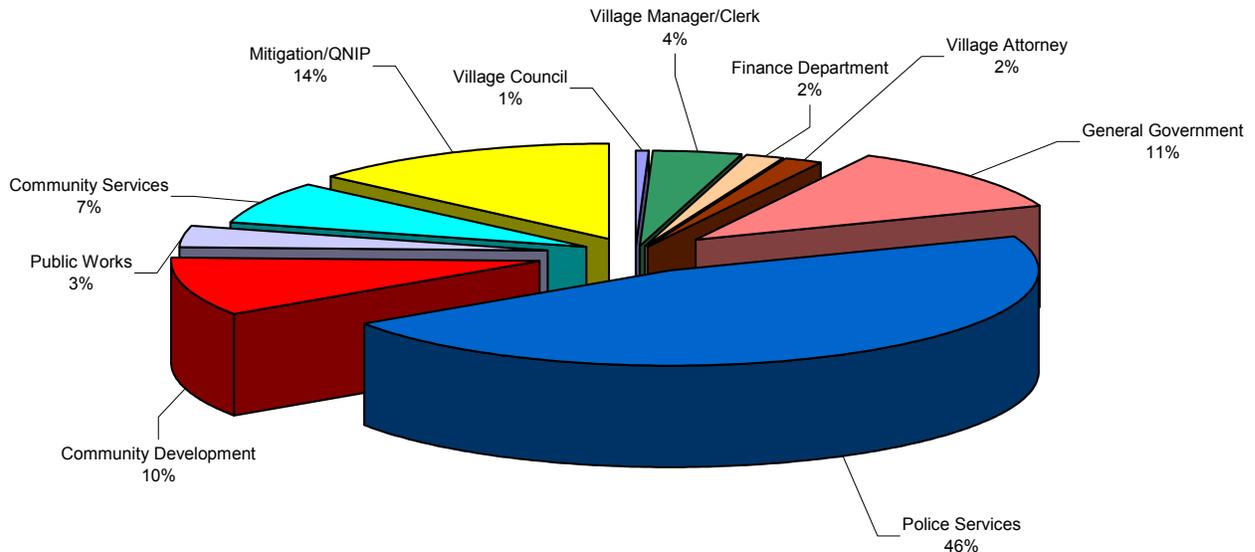
The FY 2005-06 Special Revenue Fund totals \$13,720,487. It should be noted that this does not include funds spent in FY 2004-05 for Coral Reef Park, C-100, Stormwater, Streets, etc. The highlights of the Budget include:

• Stormwater Drainage Improvements	\$ 1,399,466
• ROW Enhancements & Beautification	\$ 80,000
• Village Signage Program	\$ 100,000
• Roadway Paving	\$ 306,433
• Traffic Calming & Intersection Improvements	\$ 150,000
• Sidewalks	\$ 50,000
• Transit	\$ 443,200
• Perrine Park	\$ 4,626,680
• C-100 Bayfront Park	\$ 2,930,000
• Bayside Library & Park	\$ 1,699,241
• Coral Reef Park	\$ 159,291
• Perrine Wayside Park	\$ 222,920
• Village Hall / Reserve	\$ 775,818
• Police Forfeiture	\$ 15,500

FY 2005-06 Operating Budget – Departmental Highlights

The FY2005-06 Budget maintains the commitment to the “Palmetto Bay Approach to Governance.” The Operating Budget contains only a small core group of Village employees and includes maximum utilization of outsource vendors, community partners and part-time staff. The distribution of FY 2005-06 Expenses is portrayed below.

Use of General Fund Resources



A number of expense items included or reflected in all Departments are essentially beyond the control of the Village and have been adjusted to reflect economic conditions. Specifically, these include increased health insurance and fuel costs.

Police

The performance of the Palmetto Bay Policing Unit continues to be outstanding. The goals of the FY 2005-06 Budget are to maintain that commitment to excellence and quality while enhancing the capability of the unit in several key areas. Specifically:

- **Staffing** – It is recommended that the staffing level of the unit remain at the FY2004-05 level. It is also recommended that several enhancements be made within the staffing level. These cost-effective upgrades will increase on-street presence and provide more sophisticated crime analysis support. Specifically, it is recommended that one civilian position be upgraded to a COPPS Police Officer position, one PRS position be upgraded to a Crime Analyst position and one Public Service Aide position be upgraded to a Police Station Specialist.
- **Enhanced Enforcement Initiatives (EEI)** – EEI funding is used for special enforcement initiatives that are developed in response to public safety needs that may occur during the year. Examples of prior EEI efforts include special robbery details, grinch buster holiday patrols, start-of-school enhanced patrol, special traffic enforcement, etc. It is recommended that the EEI funding be increased from \$100,000 to \$150,000.
- **Enhanced Traffic Enforcement** – The Village now has two motorcycle units for 100% use by our Police Unit. This increased motorcycle presence will enhance the level and frequency of traffic enforcement. Additionally, the Unit has begun an effort to target hazardous intersections to reduce traffic accidents and injuries. This effort will include voluntary compliance through

Budget Message

education, the use of the SMART trailer, and the upgrading of traffic enforcement with motorcycle and regular units.

- Sexual Offender Monitoring – The Unit will assign GIU detectives to monitor registered sexual offenders and predators that live within the boundaries of the Village. GIU will continue to go beyond cursory residency checks and continue to fully research and enforce all conditions of probation for these individuals.
- Community Outreach – The COPPS Unit will continue to enhance its outreach efforts in FY 2005-06. Special initiatives will include the distribution of approximately 13,000 brochures with accompanying training and meeting as appropriate on important issues such as stranger danger, child abduction and bullying. Our COPPS officers will also continue their Citizens Crime Watch Program and other crime prevention and education efforts.
- Specialized Training – The FY 2005-06 Budget includes specialized training for key GIU personnel in areas such as interview/interrogation, crime scene processing and surveillance techniques. This training, beyond that normally provided to GIU detectives, will greatly enhance the effectiveness of our detectives.
- Equipment – The Village has been able to provide much needed equipment to the Unit in previous years including items such as the SMART Trailer, night vision goggles and tasers. The requests for FY 2005-06 include 2 laptop computers, 2 police bicycles and 2 radio equipped motorcycle helmets.

It should be noted that the Specialized Police Services amount has been recalculated per the Interlocal Agreement. This calculation is done annually and reflects the actual experience over the past three years. The amount billed for Specialized Police Services has decreased again this year to \$363,000.

It should also be noted that FY 2005-06 will commence the third year of the Interlocal Agreement with Miami-Dade County. The Interlocal Agreement calls for the Village to advise the County at the end of the initial 3-year period as to whether the contract will be extended.

Community Services - Parks & Recreation and Citizens Services

Village of Parks – With each day Palmetto Bay becomes more and more the *Village of Parks* with our residents enjoying all aspects of our remarkable network of park and recreation opportunities ranging from active sports to quite passive areas. The renaissance that began in 2002 will continue to blossom in FY 2005-06.

The Budget for Parks and Public Works includes both the Operating Budget and the Capital Funding included in the Special Revenue Budget. Highlights in the FY2005-06 Budget include:

- Bayside Park Environmental Library – The design for this wonderful facility is underway. Design will be completed and construction will commence in FY 2005-06.
- Perrine Park Improvements – The design for the many Perrine Park Improvements is also underway. As presented in detail in the Multi-Year Capital Improvement Program, the design and construction of the improvements at Perrine Park will be phased in over a number of years as funding is available. Included in the Budget for FY 2005-06 are the Boundless Playground, Skate Park, expanded parking, eastern boundary landscaping buffer and field improvements. The approval of the FCT grant will now enable the construction of new restrooms, a walking path, concession stands and ball fields.

Budget Message

- C-100 Bayfront Park – The acquisition of this unique and historic property with the Trust for Public Land was consummated this past year. In FY 2005-06 the Budget includes funding to open the grounds to the general public on weekends and to begin the master planning and design process for the historic home. In September, the Village received FCT funding approval, its largest grant award to date, for the amount of \$2,719,150 towards the acquisition of this property.
- Coral Reef Park – The exciting grant-funded improvements to this beautiful flagship park will commence in late 2005 and be completed for the enjoyment of the public in FY 2005-06. These include an improved and expanded tot-lot, renovated rest rooms, park furniture and amenities and improvements to the picnic and art festival area.
- Staffing – The FY2005-06 Budget maintains the FTP staffing at 3. Part-time staffing is recommended to increase in order to accommodate the opening of the C-100 Bayfront Park grounds and some additional hours at Perrine Park. These increases were anticipated and included in the Five Year Financial Plan.
- Park Maintenance – There is a proposed increase in the park maintenance line item necessary to cover maintenance costs for the C-100 Bayfront Park, Publix Park and the additional land at Perrine Park. These increases were anticipated and included in the Five Year Financial Plan.
- New Park Opportunities – The Village, as identified in the Parks Master Plan and Comprehensive Development Master Plan, will continue to look for new park opportunities in the upcoming fiscal year.
- Special Events – The Village also maintains its commitment to Special Events. The events, such as the Annual Picnic Celebration and State of the Village Address, have been very successful. The Adopted Budget maintains the funding levels for these important activities.
- Communications and Grants (General Government) – The Village has developed a comprehensive and effective multi-faceted communications program. The FY2005-06 Budget continues the outsource contract for Public Information Services and Foundation Grant Writing Services. It also continues support for the enhanced website and Quarterly Newsletters. It includes new funding in the amount of \$25,000 for a ‘Welcome to Palmetto Bay’ brochure.
- Social Service Liaison (General Government) – There is a need in the Village to assist some residents in identifying and accessing social services. Several recent incidents with elderly residents have illustrated the need. It should be noted that the Village will not be providing the services but will provide the bridge to the service providers. Outsourcing possibilities for the liaison services are being explored. The Adopted Budget includes \$10,000 in new funding for this effort.

Public Works

FY 2005-06 will see the Public Works Department shift into high gear for *Building the Vision*. Highlights include:

- Stormwater Drainage – An unprecedented series of projects with expenditures of \$1,399,466 in order to address the critical drainage issues throughout the Village. Major projects will include the major project on 164th Street.
- Stormwater Utility – The Village will complete the formation of the Palmetto Bay Stormwater Utility, ensuring that all funds generated in the Village will be expended in the Village. This funding is necessary for match requirements for future state grants.
- Street Paving – The expenditure of \$306,433 in order to keep the Five Year Capital Program on schedule and repair deteriorating streets.

Budget Message

- Traffic Calming & Intersection Improvements – The expenditure of \$150,000 to implement seriously needed improvements.
- Transit/Circulator Study – Review and consideration of transit improvements with dedicated transit funding from the Citizens Improvement Transportation Tax (CITT).
- Sidewalks – Continuation of the Village commitment to improving sidewalks throughout the community.
- Enhancing Services – The Adopted Budget includes the addition of 1 FTP position to respond to the increasing need and calls for service from our residents.

The FY2005-06 Budget also maintains the commitment to achieving excellence every day. The outstanding Public Works staff is out there every day, rain or shine, assisting our Village residents with a myriad of services.

Community Development - Planning, Zoning, Building & Code Enforcement

FY 2005-06 is an extremely important year for the Community Development Department. The operating elements of the Department will continue to perform at a high level of excellence.

- Planning – FY 2004-05 accomplished the monumental tasks of completing the Comprehensive Development Master Plan (CDMP) as well as the Palmetto Bay Village Center and US 1/Franjo Road Charrettes. The primary focus of the Planning Division will now shift to the finalization and adoption of the Land Development. It should be noted that, as of the date of the Budget Message, no major issues with State approval of the CDMP are anticipated. Should major policy issues develop, the funding allocations for FY 2005-06 may need to be revised.
- Zoning – The adoption of the Land Development Code will be the focus of the Zoning Division. Upon completion, the Zoning Division will operationally shift to full autonomy from Miami-Dade County.
- Code Compliance – The focus of Code Compliance, in addition to continued enforcement, will be to develop a series of Palmetto Bay specific informational brochures to assist in educating our residents and ensuring compliance. Code Compliance will also continue their enhanced level of Occupational License and Certificate of Use enforcement in conjunction with the Village Clerk and Building Department.
- Building Division – The FY2005-06 Budget projects an increasingly busy Building Division. The projected revenues and expenses have increased, based on current trends, by approximately 20%. It should be noted that this function is outsourced and that the revenue sharing split between the contractor and the Village is 80/20. This means that the Village receives 20% of the revenue generated by the increased Building Division activity. It should also be noted that the 3-year agreement with CSA will be over at the end of this fiscal year and the Village will need to evaluate and assess the future course of action for this important function.

Budget Message

Administrative Departments

Municipal budgets include several departments that are “general” in nature. These include: Village Council, Village Manager, Village Clerk, Finance Department and General Government.

- Village Council – It is recommended that the Village Council Budget remain unchanged from FY 2004-05. It should be noted however, that the Finance Director and Village Attorney are currently analyzing whether payroll taxes should be collected on the Village Council compensation amounts specified in the Charter. If so, this will require a slight increase in the Adopted Budget.
- Village Manager/Village Clerk – The FY2005-06 Budget remains basically the same as FY 2004-05 with two exceptions. First, additional funds have been added for legal advertising due to the revised policy of the Village to advertise Committee of the Whole meetings. Second, funding for the scheduled Village Council election has been included.
- Finance Department – The FY2005-06 Budget reflects the changes in the Finance Department implemented at the end of FY 2004-05. The departure of Finance Director Alfredo Acin, in conjunction with the increasing workload and complexity of financial issues, led to the recruitment and appointment of an FTP Finance Director instead of the current sharing arrangement with Miami Lakes.
- Village Attorney – It is recommended that the funding for the Village Attorney’s Office remain at the same level as FY 2004-05.
- General Government – This “Department” includes a number of activities and expenses that are general in nature and not specifically attributable to a specific department or cost center. The major line items to highlight include:
 - ♦ Grants – The Village, as noted earlier, has had extraordinary success in the public sector grant arena. The primary focus to date had been at the State and County levels. The FY 2005-06 Budget includes funding to expand these efforts to the private non-profit sector through the funding of an outsource grant writer and the commencement of a Washington Initiative. The Washington Initiative has the potential for very significant results.
 - ♦ Village Hall – FY 2004-05 ended on an inconclusive note concerning a possible Village Hall location. It is recommended that a small amount of funding be included for possible studies during FY 2005-06.
 - ♦ Geographical Informational Systems (GIS) – It is very important that the Village develop full GIS capability. The GIS overlays are central to the Public Works, Planning, Zoning, Building and Code Compliance functions. The GIS system will require both a capital outlay component for equipment and software as well as a professional services component for input and system maintenance.
 - ♦ Vehicle Lease – The Village currently leases 5 trucks plus one utility vehicle. Three of the trucks are assigned to Public Works and 2 trucks are assigned to Parks & Recreation. The FY2005-06 Budget includes the addition of 1 truck for Public Works for the new maintenance worker and 1 truck for Parks & Recreation to service the new C-100,

Budget Message

Bayside Library and Publix Parks. It should be noted that staff is currently assessing possible hybrid vehicles. However, the experience of other jurisdictions, most specifically Miami-Dade County, has not been encouraging concerning the reliability of the new equipment. It should also be noted that should the tremendous purchase incentives for vehicles continue, it may save the Village significant dollars to purchase the vehicles outright and do a competitive 'bid' of on-the-lot year-end inventory.

- ♦ Special Events & Community Groups – The Adopted Budget maintains current funding levels to these important efforts.
- ♦ Unallocated Funds – The General Government Budget contains \$254,000 in Unallocated Funds. This is due to the fact that, as projected in the Five-Year Forecast, revenues are increasing faster than expenses, even after the improvements and enhancement is included in the Adopted Budget. The use of the Unallocated Funds is at the discretion of the Village Council. It could, for example, be used for additional public safety initiatives, capital expenditures, millage rate adjustment or additional reserves.
- ♦ FTP Staffing – The FY2005-06 Budget recommends FTP staffing at 16 positions. This is an increase of 1 position over the FY 2004-05 level due to the addition of a Public Works Maintenance Worker. The FTP Finance Director is offset by the Zoning Administrator shift from full time to part time.

FY 2005-06 Budget Summary

The FY 2005-06 Budget is built on the theme – *Building the Vision*. The Budget:

- ♦ **Holds the Line on Taxes** – The established millage rate of 2.447 holds the line on taxes with no increase in the tax rate.
- ♦ **Maintains the Emergency Reserve Fund** – The FY2005-06 Budget includes maintaining the Emergency Reserve Fund at \$2,500,000.
- ♦ **Enhances Services in All Departments** – The FY2005-06 Budget continues to enhance services in all areas including Police, Parks & Recreation, Public Works, Building & Permitting and Planning & Zoning.
- ♦ **Embraces the “Palmetto Bay Approach to Governance”** – The Adopted Budget utilizes innovative and cost effective outsource and community partnership solutions to the maximum extent possible. The total number of full time employees is recommended at only 16.
- ♦ **Increases Public Information, Awareness and Participation** – The FY2005-06 Budget continues to enhance important public information, newsletter and web site programs for the public.
- ♦ **Builds the Vision** - The Adopted Budget includes an unprecedented \$10,667,726 in capital funding for Parks, Streets, Sidewalks, Stormwater Drainage, Traffic Calming, Intersection Improvements, Stormwater Maintenance and Bikeway Improvements.

Budget Message

A special note of thanks to the Mayor, Vice Mayor and Village Council. *Building the Vision* would not be possible without their guidance, leadership and vision. I would also like to thank outstanding members of the Village Team. Our professional staff is truly *Achieving Excellence Every Day*.

Finally, a special note of thanks to Alfredo Acin. His tenure as Finance Director has been marked by an incredible commitment to excellence and integrity. He has and continues to be an inspiration.

Sincerely,

Charles Scurr
Village Manager

CC: Village Clerk
Village Attorney
Palmetto Bay Staff

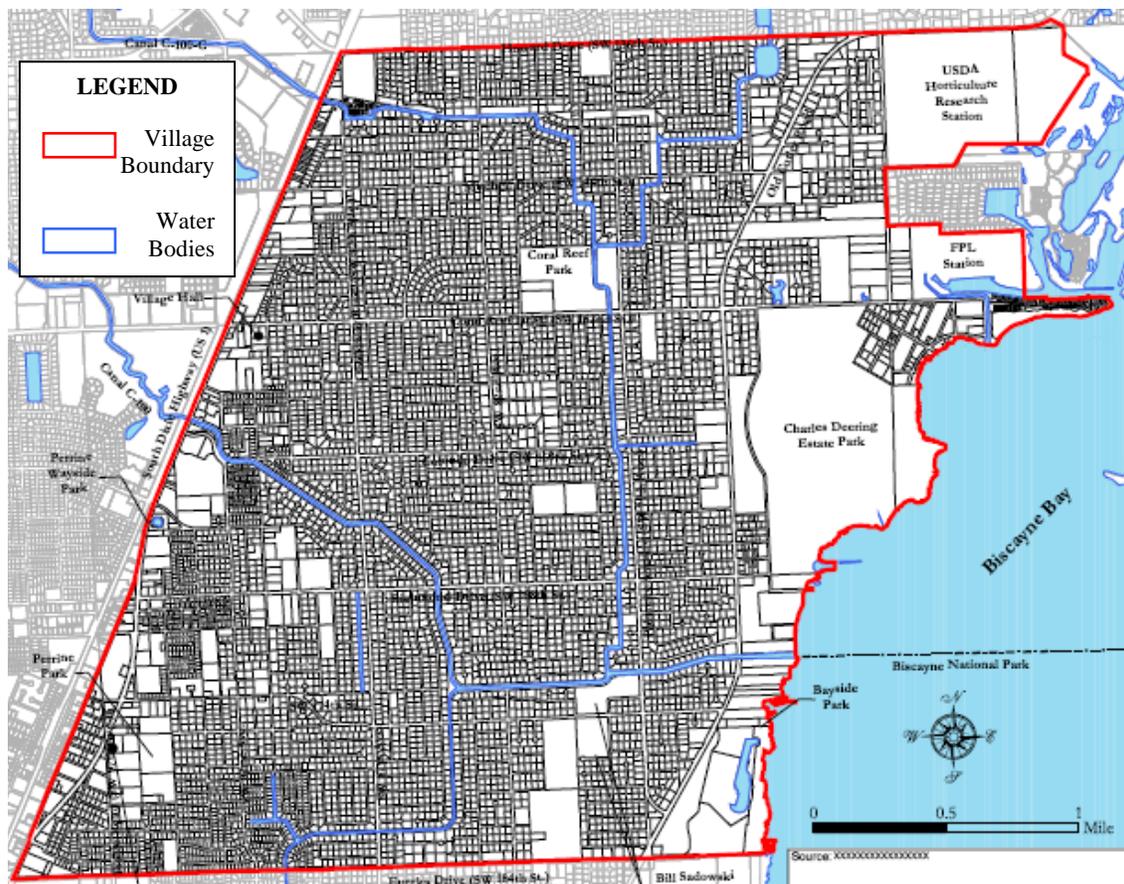
Village Profile

ABOUT PALMETTO BAY

The Village of Palmetto Bay is a vibrant community of more than 25,000 residents who enjoy its beautiful surroundings and family-oriented atmosphere. Situated immediately west of beautiful Biscayne Bay, Palmetto Bay offers unique recreational opportunities and bay access for all to enjoy! Additionally, the Village is home to excellent public schools, all of which have annually earned the grade “A” under the State of Florida’s A+ Plan, as well as exceptional private schools.

Village residents enjoy the benefits of an extensive park system composed of six park facilities offering a myriad of opportunities ranging from active to passive, recreation to preservation, ground activities to water recreation, and a soon to be constructed neighborhood library! Its commercial corridor along South Dixie Highway is easily and quickly accessible from any location within Village limits. Restaurants, lodging and markets are a few of the service industries available to our residents and visitors.

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



Village Profile

DEMOGRAPHICS

Incorporated
2002

Area
8 Square Miles

Total Population
25,346

Median Age
37.9

Total Number of Households
8,431

Average Household Size
3.05

Median Household Income
\$95,581

PUBLIC SCHOOLS:

Coral Reef Elementary School
7955 SW 152 ST

Howard Drive Elementary School
7750 SW 136 ST

Perrine Elementary School
8851 SW 168 ST

Southwood Middle School
16301 SW 80 AVE

PARK & RECREATIONAL FACILITIES

Coral Reef Park
7895 SW 152 Street

Perrine Park
17535 SW 95 Avenue

Perrine Wayside
SW 160th Street & South

Bayside Park**
17641 Old Cutler Road

C-100/Bayfront Park**
17301 Old Cutler Road

Publix Park**
SW 148th Street and 87th Place

Charles Deering Estate at Cutler*
16701 SW 72nd Avenue

Bill Sadowski Park*
17555 SW 79 Avenue

**County-operated facilities*

*** Under development*

Staffing Summary

Positions by Department	FULL TIME				PART TIME			
	FY04-05 Approved Budget	FY04-05 Mid-Year Adjustment	FY 05-06 Adopted	Change	FY04-05 Approved Budget	FY04-05 Mid-Year Adjustment	FY 05-06 Adopted	Change
VILLAGE MANAGER/ VILLAGE CLERK								
Village Manager	1.0	1.0	1.0		0.0	0.0	0.0	
Village Clerk	1.0	1.0	1.0		0.0	0.0	0.0	
Assistant to the Village Manager	1.0	1.0	1.0		0.0	0.0	0.0	
Customer Service Representative	1.0	1.0	1.0		0.0	0.0	0.0	
Administrative Assistant (Village Clerk)	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	5.0	5.0	5.0	0.0	0.0	0.0	0.0	0.0
FINANCE DEPARTMENT								
Finance Director	0.0	0.0	1.0		1.0	1.0	0.0	
Account Clerk	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	1.0	1.0	2.0	1.0	1.0	1.0	0.0	-1.0
COMMUNITY DEVELOPMENT								
Community Development Director	0.0	1.0	0.0		1.0	0.0	1.0	
Zoning Administrator/Planner	1.0	0.0	0.0		0.0	1.0	1.0	
Administrative Aide	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	2.0	2.0	1.0	-1.0	1.0	1.0	2.0	1.0
COMMUNITY SERVICES								
Community Services Director	1.0	1.0	1.0		0.0	0.0	0.0	
Park Manager	1.0	1.0	1.0		1.0	1.0	1.0	
Administrative Assistant	1.0	1.0	1.0		0.0	0.0	0.0	
Park Service Aide	0.0	0.0	0.0		8.0	8.0	11.0	
Sub-Total	3.0	3.0	3.0	0.0	9.0	9.0	12.0	3.0
PUBLIC WORKS DEPARTMENT								
Public Works Director	1.0	1.0	1.0		0.0	0.0	0.0	
Administrative Assistant	1.0	1.0	1.0		0.0	0.0	0.0	
Lead Maintenance Worker	1.0	1.0	1.0		0.0	0.0	0.0	
Maintenance Worker	1.0	1.0	2.0		0.0	0.0	0.0	
Sub-Total	4.0	4.0	5.0	1.0	0.0	0.0	0.0	0.0
TOTAL AUTHORIZED POSITIONS	15.0	15.0	16.0	1.0	11.0	11.0	14.0	3.0

Summary of Funds

CONSOLIDATED BUDGET SUMMARY

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
BEGINNING FUND BALANCE - ALL FUNDS	\$ 4,417,265	\$ 5,047,877	\$ 6,197,423	\$ 5,919,156
REVENUES - ALL FUNDS				
Taxes	\$ 7,684,853	\$ 8,436,171	\$ 8,311,371	\$ 8,991,097
Licenses and Permits	674,435	796,000	810,000	975,000
Intergovernmental Revenue	3,377,041	3,176,016	3,368,836	3,635,760
Fines and Forfeitures	117,850	122,000	144,500	135,000
Charges for Services	57,714	72,000	75,000	80,000
Grants	47,514	2,079,846	915,555	8,122,576
Interest Income	77,037	35,000	141,850	104,000
Bond Proceeds for Library Project				1,433,241
Other	43,593	20,200	25,110	20,500
Revenue Contingency Fund	-	(250,000)	(250,000)	(200,000)
TOTAL REVENUES - ALL FUNDS	\$ 12,080,038	\$ 14,487,233	\$ 13,542,222	\$ 23,297,174
INTER-FUND TRANSFERS IN	-	2,180,000	2,180,000	1,065,263
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$ 16,497,303	\$ 21,715,110	\$ 21,919,645	\$ 30,281,593
EXPENDITURES - ALL FUNDS				
Operating Expenditures				
Personal Services	\$ 994,400	\$ 1,378,612	\$ 1,383,341	\$ 1,630,602
Operating Expenses	6,893,970	8,804,406	8,533,189	9,594,509
Mitigation/QNIP	1,645,521	1,720,638	1,686,167	1,746,256
Total Operating Expenditures - All Funds	9,533,891	11,903,657	11,602,697	12,971,367
Capital Outlay	765,989	4,999,551	2,217,793	13,744,963
TOTAL EXPENDITURES - ALL FUNDS	\$ 10,299,880	\$ 16,903,208	\$ 13,820,490	\$ 26,716,330
INTER-FUND TRANSFERS OUT	-	2,180,000	2,180,000	1,065,263
ENDING FUND BALANCE - ALL FUNDS	\$ 6,197,423	\$ 2,631,902	\$ 5,919,156	\$ 2,500,000

Summary of Funds

SUMMARY OF FUND BALANCES

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
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GENERAL FUND				
Projected Beginning Fund Balance	\$ 3,989,134	\$ 4,680,393	\$ 5,478,097	\$ 3,565,263
Revenues	\$ 11,181,022	11,621,707	11,748,829	12,820,997
Less: Expenditures	9,692,059	11,621,707	11,481,663	12,820,997
Less: Transfers Out - Special Revenue Fund	-	2,180,000	2,180,000	1,065,263
ENDING GENERAL FUND BALANCE	\$ 5,478,097	\$ 2,500,393	\$ 3,565,263	\$ 2,500,000

SPECIAL REVENUE FUND				
Projected Beginning Fund Balance	\$ 428,131	\$ 367,484	719,326	2,353,893
Revenues	899,016	2,865,526	1,793,393	10,476,177
Transfers In - General Fund	-	2,180,000	2,180,000	1,065,263
Less: Expenditures	607,821	5,281,501	2,338,826	13,895,333
ENDING SPECIAL REVENUE FUND BALANCE	\$ 719,326	\$ 131,509	\$ 2,353,893	\$ -

TOTAL ENDING FUND BALANCE - ALL FUNDS	\$ 6,197,423	\$ 2,631,902	\$ 5,919,156	\$ 2,500,000
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General Fund

GENERAL FUND SUMMARY

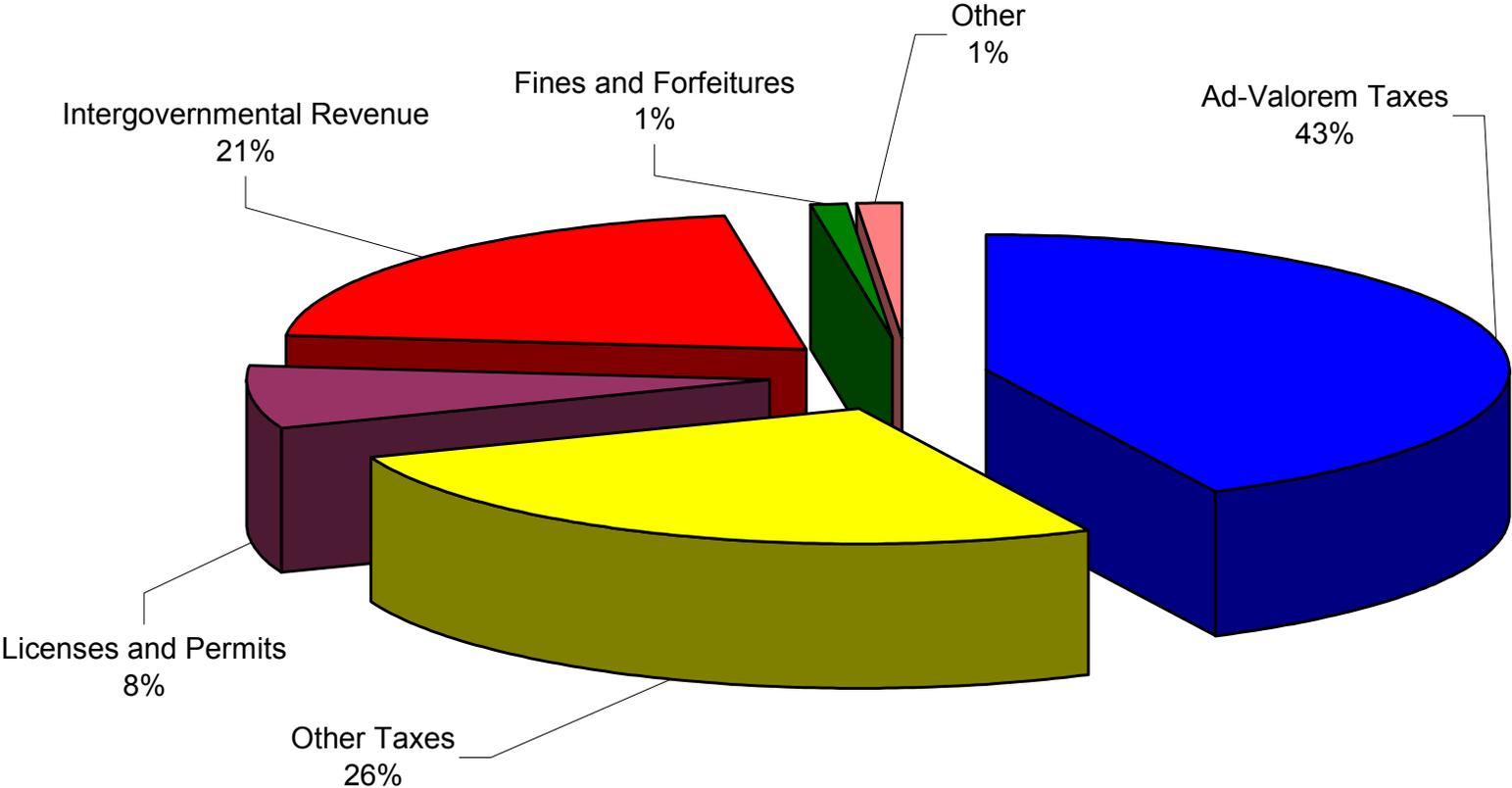
Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
BEGINNING GENERAL FUND BALANCE	\$ 3,645,669	\$ 4,680,393	\$ 5,478,097	\$ 3,565,263
<i>Excluding prior-year impact fees targeted for use in fiscal year 2003-2004</i>				
REVENUES				
Taxes	7,684,853	8,436,171	8,311,371	8,991,097
Licenses and Permits	674,435	796,000	810,000	975,000
Intergovernmental Revenue	2,525,667	2,408,336	2,528,586	2,737,400
Fines and Forfeitures	117,850	122,000	129,000	135,000
Charges for Services	57,714	72,000	75,000	80,000
Interest Income	76,910	35,000	140,000	100,000
Other	3,312	1,200	3,100	1,500
Impact Fees - <i>Current Year</i>	40,281	1,000	1,772	1,000
Impact Fees - <i>Prior Year Carryover</i>	343,465	-	-	-
Revenue Contingency Fund	-	(250,000)	(250,000)	(200,000)
TOTAL REVENUES	\$ 11,524,487	\$ 11,621,707	\$ 11,748,829	\$ 12,820,997
EXPENDITURES				
Village Council	42,599	64,000	64,000	64,000
Village Manager/Clerk	336,371	468,675	468,660	510,060
Finance Department	119,681	163,430	163,430	208,360
Village Attorney	96,810	225,000	225,000	225,000
General Government	594,514	1,076,410	983,910	1,458,282
Police Services	4,649,107	5,484,476	5,474,419	5,922,300
Community Development	917,257	1,215,371	1,215,371	1,293,714
Public Works	268,581	394,239	391,239	455,964
Community Services	1,021,617	809,467	809,467	937,061
Mitigation/QNIP	1,645,521	1,720,638	1,686,167	1,746,256
TOTAL EXPENDITURES	\$ 9,692,059	\$ 11,621,707	\$ 11,481,663	\$ 12,820,997
TRANSFER TO SPECIAL REVENUE FUND	-	2,180,000	2,180,000	1,065,263
ENDING GENERAL FUND BALANCE	\$ 5,478,097	\$ 2,500,393	\$ 3,565,263	\$ 2,500,000

General Fund Revenues

GENERAL FUND REVENUES

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
GENERAL FUND REVENUES				
Ad Valorem Taxes @ 2.447 mills @ 95%	\$ 4,465,261	\$ 4,850,645	\$ 4,850,645	\$ 5,475,897
Ad Valorem Taxes - Delinquent		100,000	100,000	100,000
Franchise Fee - Electric	800,967	855,000	840,000	840,000
Utility Taxes - Electric	1,452,946	1,575,000	1,455,000	1,455,000
Utility Taxes - Gas	981	2,000	2,200	2,200
Utility Taxes - Water	169,612	150,000	160,000	160,000
Unified Communications Services Tax	795,085	903,526	903,526	958,000
Occupational Licenses	89,185	75,000	60,000	75,000
Building Permit Fees	585,250	650,000	750,000	850,000
Zoning Hearings	-	-	-	-
Administrative Variances	-	-	-	-
Zoning Application Processing	-	61,000	-	40,000
Burglar Alarm Fees	-	10,000	-	10,000
Local Government 1/2 Cent Sales Tax	1,493,539	1,324,365	1,460,000	1,520,000
State Revenue Sharing	523,081	603,478	583,836	692,900
Local Option Gas Tax	473,051	446,293	450,000	486,000
Alcoholic Beverage Licenses	784	3,000	-	1,000
Transportation Tax - Administrative Portion (5%)	35,212	31,200	34,750	37,500
Fines & Forfeitures - Police	91,993	75,000	90,000	95,000
School Crossing Guards	24,656	15,000	15,000	15,000
Fines - Code Enforcement	1,200	32,000	24,000	25,000
Police Services	-	-	-	-
Parks Services	15,676	17,000	20,000	20,000
Jane Forman Tennis Contract	42,038	45,000	50,000	50,000
YMCA / JCC Contracts		10,000	5,000	10,000
Interest Earnings	76,910	35,000	140,000	100,000
Miscellaneous Revenues	2,055	1,200	3,100	1,500
Donations	1,257	-	-	-
Impact Fees - Police Current Year	3,781	1,000	1,772	1,000
Impact Fees - Police Prior Year	23,248	-	-	-
Impact Fees - Parks, Current Year	36,500	-	-	-
Impact Fees - Parks, Prior Year	320,217	-	-	-
Revenue Contingency Fund		(250,000)	(250,000)	(200,000)
TOTAL GENERAL FUND REVENUES	\$ 11,524,487	\$ 11,621,707	\$ 11,748,829	\$ 12,820,997

General Fund Revenue Sources



General Fund Revenues

REVENUE DESCRIPTION

GENERAL FUND REVENUES

TAXES

Ad Valorem Taxes

Ad Valorem (at value) taxes represent a levy on assessed real & personal property. The taxable value is the assessed value less homestead & other exemptions, if applicable. The County Property Appraiser delivers the Certified Taxable Value (the total assessed value of the non-exempt property) on or before July 1st. Prior to that date, the Village is provided with estimates of the value.

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

The Village Council determines the millage applied to the assessed taxable value. A mill is a taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

The Proposed Budget is based on a millage rate of 2.447, which is equal to the County's UMSA rate.

Franchise Fees

Franchise Fees are charged to service providers for an exclusive or non-exclusive right to operate within the municipal boundaries of the Village. The charge is levied on a percentage of gross receipts basis.

Electric Franchise Fees

The largest of the franchise fees is the electric franchise fee collected from Florida Power & Light. The Village is eligible to receive electric franchise fees under the County's franchise agreement. The revenue is paid to the County & remitted to the Village once a year in September.

Gas Franchise Fees

Franchise fees are collected from companies providing gas to homes and businesses within the Village.

Utility Taxes

Electric Utility Taxes

Utility taxes are authorized by State Statute and are based on electrical usage.

General Fund Revenues

Gas Utility Taxes

The gas utility tax based on usage is levied on each customer's gas bill.

Water Utility Taxes

The water utility tax based on usage is levied on each customer's water bill.

Unified Communications Service Tax

The Unified Communications Service Tax represents taxes on telecommunications, cable, direct-to-home satellite & related services. Fees are collected by the State & remitted to local government. The Village receives this revenue directly from the State. The budget is based on state estimates.

LICENSES & PERMITS

Occupational Licenses

The County requires all businesses to obtain a countywide occupational license & a municipal license (including UMSA) in order to operate a business. Countywide license fees are shared with municipalities based on a formula that includes population. The Village will also collect a municipal occupational license fee equal to that previously paid the County.

Building Permits, Zoning Hearings, Variances & Certificates of Occupancy (COs)

A percentage of the fees for Building Permits, Zoning Hearings, Variances & COs will be retained by the Village's Contracted Service Provider in exchange for the services provided as further detailed on the contract document.

Burglar Alarm

Miami-Dade County has adopted an ordinance allowing Miami-Dade Police to collect the burglar alarm fees & remit to the Village.

INTERGOVERNMENTAL REVENUE

Local Government 1/2 Cent Sales Tax

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

General Fund Revenues

State Revenue Sharing

State revenue sharing is provided to local municipalities by the State based on a predetermined allocation methodology. The budget is based on estimates provided by the State.

Local Option Gas Tax - 3 cents

This tax is levied on motor & diesel fuel & is distributed to counties & cities. The tax can be used for transportation purposes but unlike the one-to-six cent tax, it is restricted to use for new roads & reconstruction or resurfacing of existing paved roads as opposed to routine maintenance.

Local Option Gas Tax - 6 cents

This tax (6 cents) is levied on motor & diesel fuel & is distributed to counties & cities. Distribution of the fuel tax is made based on a formula that includes weighted population ratios & center-lane miles. The tax can be used for transportation-related operations including roadway & right-of-way maintenance, drainage, street lighting, traffic signs & signals & debt service for transportation capital projects.

Transportation Tax – Administrative Portion

Administrative portion of the Transportation Tax revenues- the half cent sales tax approved by Miami-Dade County voters to fund transportation improvements went into effect on 1/1/03. The Village receives annual remittances from the County.

Alcoholic Beverage Fees

A portion of the annual State license tax levied on manufacturers, distributors, vendors, brokers, sales agents, & importers of alcoholic beverages & collected within a municipality is shared with the local government in the form of Alcohol License revenues.

FINES & FORFEITURES

Fines & Forfeitures – Police

The Village is entitled to a portion of fines imposed for traffic & other violations & forfeitures of impounded property from criminal arrests.

Fines - Code Enforcement

Collected from the fines imposed for code related violations.

CHARGES FOR SERVICES

Police Services

Represents charges paid by third parties for use of the Village's police personnel for a private function.

General Fund Revenues

Park Facilities

Funds generated from user fees at the Village's parks.

Jane Forman Contract

Revenue generated from the Jane Forman Tennis contract.

Revenue Contingency

Revenues in the budget are based on estimates. A contingency is particularly important to protect the Village from revenue fluctuations.

CARRYOVER & RESERVE FUNDS

Carryover Funds from Prior Fiscal Year

Funds remaining unspent & uncommitted at the end of a fiscal year are budgeted as carryover into the following year.

Impact Fees – Police

These funds are restricted for certain uses per the Police Impact Fee Ordinance.

Reserve Fund

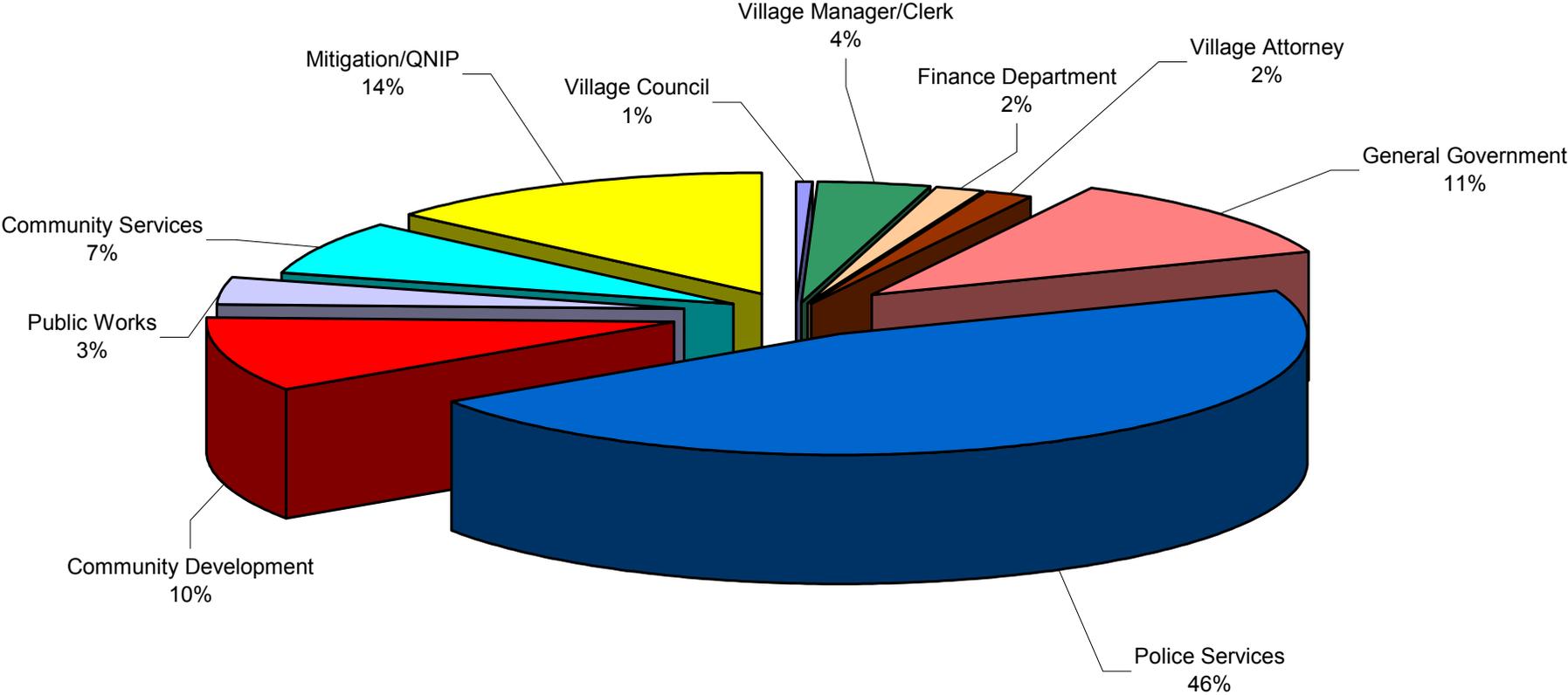
This reserve fund is for unanticipated needs.

General Fund Expenditures

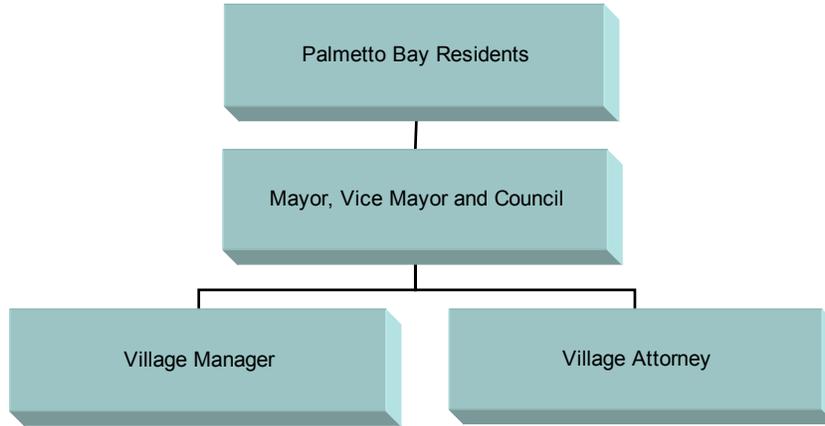
GENERAL FUND EXPENDITURES - SUMMARY

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
GENERAL FUND EXPENDITURES				
Village Council	\$ 42,599	\$ 64,000	\$ 64,000	\$ 64,000
Village Manager/Clerk	336,371	468,675	468,660	510,060
Finance Department	119,681	163,430	163,430	208,360
Village Attorney	96,810	225,000	225,000	225,000
General Government	594,514	1,076,410	983,910	1,458,282
Police Services	4,649,107	5,484,476	5,474,419	5,922,300
Community Development	917,257	1,215,371	1,215,371	1,293,714
Public Works	268,581	394,239	391,239	455,964
Community Services	1,021,617	809,467	809,467	937,061
Mitigation/QNIP	1,645,521	1,720,638	1,686,167	1,746,256
TOTAL GENERAL FUND EXPENDITURES	\$ 9,692,059	\$ 11,621,707	\$ 11,481,663	\$ 12,820,997

Use of General Fund Resources



ORGANIZATION CHART



Mayor and Council

FUNCTION

The Village of Palmetto Bay operates under a Council-Manager form of government. The Mayor and Council serves as the legislative body of the Village, and consists of five members including the Mayor, Vice-Mayor, and three residential Council members. The Village Council acts as the decision-making entity that establishes and is responsible for enacting ordinances, adopting the Village budget, and establishing policies for the operation of the Village government and delivery of municipal service. The administrative operations of the Village are executed by the Village Manager in accordance with the Council's directives. The Village Council is committed to providing exceptional professionalism in government and the highest quality in the delivery of services, which are reflective of the community's priorities.

As the presiding officer of the Village, the Mayor serves as head of the Village government for all ceremonial purposes, purposes of military law, and for service of process. The Mayor is the official representative of the Village in all dealings with other governmental entities.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
VILLAGE COUNCIL				
Charter Compensation	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Communications	5,400	5,400	5,400	5,400
Travel & Meetings	191	5,000	5,000	5,000
Education & Training	260	3,000	3,000	3,000
Rental of Facilities for Public Meetings	748	9,600	13,600	9,600
Reserve for Contingencies	-	5,000	1,000	5,000
TOTAL VILLAGE COUNCIL	\$ 42,599	\$ 64,000	\$ 64,000	\$ 64,000

BUDGET DETAILS

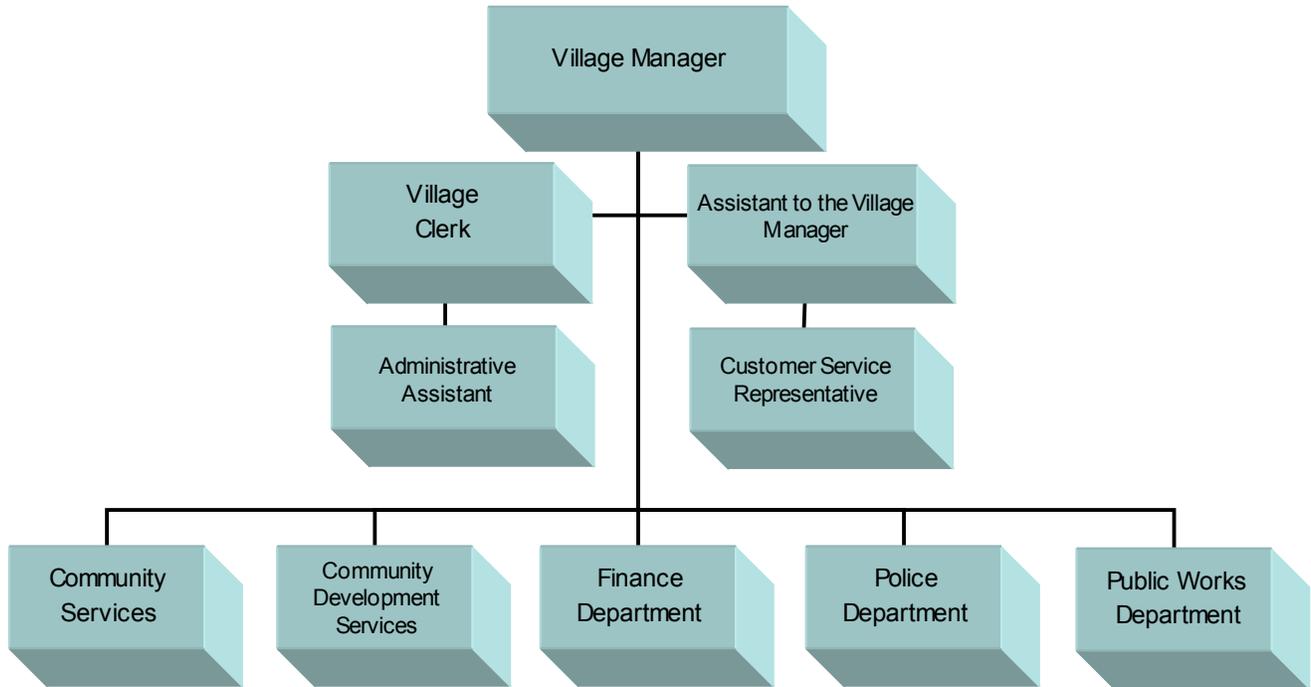
Charter Compensation: Compensation paid to each Councilmember in accordance with charter rules for their services to the Village.

Communications: Expenditures related to mobile phone expenses, pager costs, and miscellaneous communications media.

Rental of Facilities for Public Meetings: Rental fees imposed on the Village for the utilization of space to conduct public meetings.

Office of the Village Manager and Village Clerk

ORGANIZATION CHART



Office of the Village Manager and Village Clerk

FUNCTION

The Village Manager and Village Clerk represent the two Chartered positions in the Village Administration as established by the Village Charter.

The Village Manager is appointed by the Council and serves as the chief administrative officer of the Village. The Village Manager is accountable to the Council and is responsible for carrying out policies adopted by the Council. The Village Manager attends all council meetings and may participate in discussion and provide guidance as appropriate. The Manager is authorized to execute contracts and other documents on behalf of the Village as directed by Council. The Village Manager is responsible for administering Village contracts and coordinating Council directives and policies regarding consultants and advisors. The Village Manager is responsible for the hiring and termination of all Village employees, subject to authorization for new employee positions contained in the adopted annual budget, the availability of funds and any direction given by the Council. Additionally, the Office of the Village Manager oversees the Human Resources function, Information Technology and Occupational License Division.

The Village Clerk is appointed by the Village Manager, subject to approval of the Council and serves as the corporate secretary to the Village Council and the Local Planning Agency. In this capacity, the Clerk provides notice of all Council meetings to its members and the public, maintaining accurate minutes of all proceedings. In addition, the Clerk is the custodian of the Village seal and public records, including contracts, ordinances, resolutions, and proclamations, and serves as the Supervisor of Elections.

GOALS

- ◆ Provide strategic direction to all Village departments emphasizing on the Palmetto Bay approach to government and sound fiscal management.
- ◆ Establish a municipal environment that promotes efficient and Excellence in Community Service through the retention of qualified employees and contracting of specialized consultants.
- ◆ Continue to cultivate an organizational philosophy that promotes excellence in government, promotes public awareness, and ensures the participation of Village residents in government decisions.
- ◆ Maintain a competent and skilled workforce by offering competitive benefits and in-house training.
- ◆ Enhance employee productivity by motivating and rewarding employees through performance recognition and miscellaneous incentives programs.
- ◆ Work with the Florida League of Cities to provide employee training intended to enhance employee productivity and performance.

Office of the Village Manager and Village Clerk

- ◆ Ensure the highest degree of customer service and assistance for all village residents and visitors.
- ◆ Utilize the Municipal Service Trust Fund to develop projects that benefit Village residents by capitalizing on the services, expertise and assistance provided by Miami-Dade County.
- ◆ Continue collaborating with Miami-Dade County to develop the Village's website.
- ◆ Secure higher levels of funding for Village-wide projects by supporting lobbying activities at the local, state and federal levels as appropriate.
- ◆ Continue to examine the viability of a permanent village hall/police complex through collaboration and partnerships with established advisory committees.
- ◆ Ensure upcoming construction projects relative to the Public Works Department and the Community Services Department are executed in a timely fashion and within budget.
- ◆ Ensure Village records are properly collected, organized and recorded.
- ◆ Increase public awareness by facilitating the dissemination of public records through various communications mediums.
- ◆ Provide timely information to other organizations, agencies, Village residents, and the general public.
- ◆ Continue to index and scan public documents, including closed building permits through the document imaging system for maximum use of public records storage and coordinate the outsource scanning of large plans and drawings.
- ◆ Began preparation for the 2006 elections, including providing informative documents to potential candidates and coordinating election logistics with Miami-Dade County.
- ◆ Maintain and update the Village website.
- ◆ Ensure technology products and programs are utilized in a proper and efficient manner.
- ◆ Prepare and mail renewal invoices prior to expiration of current occupational licenses.
- ◆ Process new and renewal occupational licenses in a timely manner, through coordination with the Building and Permitting Division.
- ◆ Establish a new database that will significantly enhance efficiency and increase revenue.
- ◆ Coordinate and establish a process to ensure compliance with the Village's Code Compliance Division.

Office of the Village Manager and Village Clerk

OBJECTIVES

- ◆ Enforce compliance with the laws and provisions of the Village Charter and ensure Village policies are implemented accurately and effectively.
- ◆ Provide direction to all Village departments and consultants that promotes the directives of the Village Council.
- ◆ Ensure the timely submitted of the proposed annual budget to the Village Council.
- ◆ Adequately fund and implement programs intended to ensure the safety and enhance the quality of life of all Village residents.
- ◆ Submit to the Council and make available to the public an annual report on the finances and administrative activities of the Village.
- ◆ Keep the Council advised as to the financial condition and future needs of the Village.
- ◆ Make appropriate recommendations to the Council concerning the affairs of the Village.
- ◆ Attract and retain a competent and skillful workforce by promoting training and educational opportunities for Village employees.
- ◆ Prepare job descriptions and advertise for open positions.
- ◆ Maintain and update personnel records.
- ◆ Provide benefits package for existing and future employees.
- ◆ Maintain and update Village code.
- ◆ Attest official contracts and documents.
- ◆ Advertise, record and file the municipal budget.
- ◆ Prepare Proclamations.
- ◆ Process, record, file and advertise ordinances, resolutions and notices.
- ◆ Maintain records index system, oversee records management, imaging necessary documents, retention and destruction in accordance with state regulations.
- ◆ Codify Ordinances to facilitate use by Council, public and staff.
- ◆ Conduct Village elections, including certifying vacancies, maintaining receipt of all petitions and initiatives, provide layout of local ballot, and maintain receipt of election.

Office of the Village Manager and Village Clerk

- ◆ Troubleshoot computer software and hardware programs.
- ◆ Assist and educate Village staff to use computer hardware and software.
- ◆ Continue development of Village web page.
- ◆ Ensure products are cost-efficient and properly utilized.
- ◆ Prepare and mail renewal invoices prior to expiration of current occupational licenses, in order to allow businesses sufficient time to properly renew.
- ◆ With the assistance of the Code Compliance division, capture lost revenue by locating and contacting businesses that have not secured an occupational license in the past.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
VILLAGE MANAGER & VILLAGE CLERK				
Salaries & Wages	\$ 223,061	\$ 305,190	\$ 305,190	\$ 318,910
Payroll Taxes	18,758	22,694	22,694	22,800
Retirement Contributions	25,592	35,717	35,717	38,270
Health & Life Insurance	32,034	48,674	48,674	57,580
Expense Reimbursement Allowance	6,000	6,000	6,000	9,600
Travel & Per Diem	453	5,200	3,000	5,200
Ordinance Codification		3,000	2,000	3,000
Legal Advertisement	26,674	22,000	22,000	35,000
Election Costs	1,100	-	-	5,000
Operating Supplies	568	1,200	1,000	1,200
Books, Publications, Subscriptions & Memberships	599	3,000	1,850	3,000
Education & Training	1,533	5,500	3,000	3,000
Record Retention System		7,500	14,535	2,500
Reserve for Contingencies		3,000	3,000	5,000
TOTAL VILLAGE MANAGER & VILLAGE CLERK	\$ 336,371	\$ 468,675	\$ 468,660	\$ 510,060

BUDGET DETAILS

Ordinance Codification: Codification of the Village Ordinances is required in order to publish the Ordinances of the Village in an indexed, concise manner for clarification and ease of use by Village staff, Council and the public.

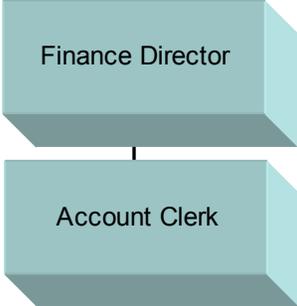
Office of the Village Manager and Village Clerk

Legal Advertisement: Florida Statute, Section 286.011, otherwise known as the “Sunshine Laws”, requires that notices of Council meetings be provided in a manner that effectively informs the public of the date, time and locations of Council and special meetings. Notices of meetings are normally advertised in the Thursday edition of the Miami Herald Newspaper “Neighbors” section. An increase in this fund has been budgeted to cover the additional cost to advertise the regular Committee of the Whole meetings.

Election Costs: During the budget year, the Village will experience an election for the offices of Mayor and two District Councilmembers.

Record Retention System: Anticipated cost for the updating, maintenance and possible upgrading of the existing software, if required.

ORGANIZATION CHART



Department of Finance

FUNCTION

The Finance Department reports to the Village Manager and is responsible for the administration of the Village's financial and fiscal affairs. This includes accounting practices, financial planning and analysis, audit coordination, processing and recording of daily fiscal activities in accordance with generally accepted governmental accounting principles, budget coordination and monitoring, preparation of financial reports, and providing support on fiscal and financial matters. The Finance Department operates under the management and leadership of the Finance Director.

GOALS

- ◆ Ensure proper implementation of financial and accounting practices for the effective and efficient use of the Village's financial resources.
- ◆ Maintain proper accountability over the Village's financial resources.
- ◆ Prepare timely financial reports on the Village's financial condition.

OBJECTIVES

- ◆ Prepare the Comprehensive Annual Financial Report.
- ◆ Continue to maintain proper accountability of the various revenue sources and its uses.
- ◆ Prepare monthly reports comparing actual revenues and expenditures to the amounts in the approved budget.
- ◆ Coordinate the annual external audit of the Village's Financial Statements and provide assistance to the independent auditors.
- ◆ Continue to process and record cash collections, accounts payable, payroll and other transactions timely, and prepare related account reconciliations.
- ◆ Administer the Village's investment policy in a manner that yields the highest returns for the Village.
- ◆ Monitor cash flow and invest available funds.

Department of Finance

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
FINANCE DEPARTMENT				
Salaries & Wages	\$ 36,058	\$ 41,340	\$ 51,826	\$ 116,480
Payroll Taxes	3,123	3,350	4,220	9,290
Retirement Contributions	4,125	4,960	6,111	13,980
Health & Life Insurance	6,638	8,330	6,025	19,260
Financial & Accounting Services - Contractual	53,723	57,000	61,000	-
Independent Audit	8,000	25,000	25,000	25,000
Payroll Processing	2,695	3,500	3,000	4,000
Accounting System Implementation & Support	3,099	5,000	800	2,000
Expense Reimbursement Allowance			450	3,600
Travel & Per Diem	787	1,200	500	1,500
Financial Institution Fees	93	500	125	500
Electronic Check Conversion and Credit Card Fees		5,500	-	5,500
Books, Publications, Subscriptions & Memberships	490	750	440	750
Education & Training	850	2,000	1,933	1,500
Reserve for Contingencies		5,000	2,000	5,000
TOTAL FINANCE DEPARTMENT	\$ 119,681	\$ 163,430	\$ 163,430	\$ 208,360

BUDGET DETAILS

Salaries & Wages: This line item for FY05-06 reflects the addition of a full-time Finance Director.

Financial & Accounting Services- Contractual: The contractual position of Finance Director has been removed and is reflected as a full-time position under the Salaries & Wages line item as indicated above.

Independent Audit: Audit of the Village's Financial Statements as required by Section 4.10 of the Village's Charter and Section 218.39, Florida Statutes.

Accounting System Implementation and Support: This item represents the estimated cost of accounting software updates and implementation.

Financial Institution Fees: Line item provides for fees that may be assessed by financial institutions for the processing of financial transactions.

FUNCTION

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

GOALS

- ◆ Endeavor to always provide the highest quality legal services to the Village
- ◆ Vigorously maintain professional independent judgment
- ◆ Ensure that the legal process remains apolitical and provide the Village with clear and useful legal advice. In providing legal advice, the main objectives shall be to aid the Village in accomplishing its legitimate objectives and to avoid legal trouble.
- ◆ Adhere to a high standard of ethics
- ◆ Assist the Village in implementing the ordinances, resolutions, contracts, and interlocal agreements necessary to assist the Village Manager establish the daily operations, functions, tax base, and code of ordinances for the Village, including a comprehensive land development code tailored to the needs of the Village

OBJECTIVES

- ◆ Create a code of ordinances for the Village and a comprehensive land development code tailored to the needs of the Village
- ◆ Assist the Village in the negotiation and preparation of interlocal agreements, contracts, grant applications, bonding and other applications as required by the Village.
- ◆ Finalize all ordinances, agreements, and resolutions necessary for the operation of all Village departments

Office of the Village Attorney

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
VILLAGE ATTORNEY				
Professional Services - General Legal	\$ 60,335	\$ 140,000	\$ 140,000	\$ 135,000
Professional Services - Zoning Applications	15,570	25,000	25,000	20,000
Professional Services - Comprehensive Plan/ Land Development Code		10,000	10,000	10,000
Professional Services - Code Enforcement	1,080	10,000	10,000	10,000
Professional Services - Litigation Reserve	414	25,000	25,000	35,000
Professional Services - Real Property	19,411	15,000	15,000	15,000
TOTAL VILLAGE ATTORNEY	\$ 96,810	\$ 225,000	\$ 225,000	\$ 225,000

BUDGET DETAILS

General Legal- Legal costs to draft, review, and finalize legal documents and provide general legal advice as necessary to the Village.

Zoning Applications- Legal costs to review zoning applications, and provide legal advice as necessary.

Comprehensive Plan- Legal costs to draft, review, and finalize the Village's comprehensive plan, and provide legal advice during the development and adoption process.

Code Enforcement- Legal costs to review and handle code enforcement cases, and provide legal advice to the Village as necessary.

Litigation Reserve- Funds designated to cover the legal costs of unexpected litigation expenses.

Real Property- Legal costs to review, approve, or handle legal cases or transactions related to real estate.

General Government

FUNCTION

The General Government section of the budget provides an expenditure detail for a variety of items of a general nature. These are items that are not applicable to other specific sections or departments, but are rather applicable to general Village functions.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
GENERAL GOVERNMENT				
Temporary Administrative Support Services	\$ 11,827	\$ 10,000	\$ 10,000	\$ 10,000
Social Services Liaison				\$ 10,000
Professional Services - Computer & Technology Support	9,648	10,000	10,000	15,000
Professional Services - Intergovernmental Relations	72,000	72,000	72,000	72,000
Professional Services - Washington Initiative				72,000
Professional Services - Public Information Consultant	50,000	30,000	30,000	30,000
Professional Services - Web Development & Maintenance		5,000	5,000	5,000
Professional Services - Grant Writer		25,000	25,000	25,000
Professional Services - General	2,212	-	-	20,000
Professional Services - Constitutional Amendment		25,000	25,000	-
Professional Services - Village Hall		20,000	10,000	5,000
Professional Services - GIS		20,000	-	20,000
Professional Services - Charter School		25,000	-	-
Historic Records Archiving		5,000	5,000	5,000
Community Groups		5,000	5,000	5,000
Janitorial Services & Waste Disposal - Village Hall	28,190	40,000	40,000	48,000
Legislative Travel	7,855	25,000	25,000	25,000
Communications	51,721	56,000	56,000	66,000
Postage & Delivery	15,458	25,000	25,000	25,000
Utilities	15,308	25,000	25,000	25,000
Rent - Village Hall	140,638	146,000	146,000	152,010
Rental of Sound System from County		-	17,000	-
Furniture Lease	13,907	13,910	13,910	10,431
Insurance	56,922	109,000	109,000	120,000
Repairs and Maintenance	685	10,000	10,000	10,000
Hurricane Expenditures	16,157			-
Photocopies	5,905	7,500	7,500	7,500
Printing and Binding	17,064	25,000	25,000	25,000
Welcome to Palmetto Bay Brochure				25,000
Advertisement - Recruitment	1,485	2,000	2,000	2,000
Office Supplies	18,700	20,000	20,000	20,000
Operating Supplies	13,965	13,500	13,500	13,500
Books, Publications, Subscriptions & Memberships	5,141	6,000	6,287	6,500
Education & Training	1,334	15,000	7,713	30,000
Equipment and Furniture: non-capital outlay	13,833	5,000	5,000	5,000
Capital Outlay - Equipment and Furniture	12,706	15,000	5,000	5,000
Capital Outlay - GIS System		37,500	-	37,500
Existing Vehicle Lease Financing		32,000	32,000	32,000
New Vehicle Lease Financing (2 vehicles @ \$30,000 ea)		-	-	14,830
Leasehold Improvements	11,854	5,000	5,000	5,000
Unallocated Funds				254,011
Reserve for Contingencies		191,000	191,000	200,000
TOTAL GENERAL GOVERNMENT	\$ 594,514	\$ 1,076,410	\$ 983,910	\$ 1,458,282

General Government

BUDGET DETAILS

Legislative Travel: Travel and costs associated with Legislative and Intergovernmental matters.

Professional Services- Washington Initiative: Legislative and intergovernmental services at the federal level that will further assist the village in developing and funding village-wide projects.

Communications: Village-wide costs for voice and data communications.

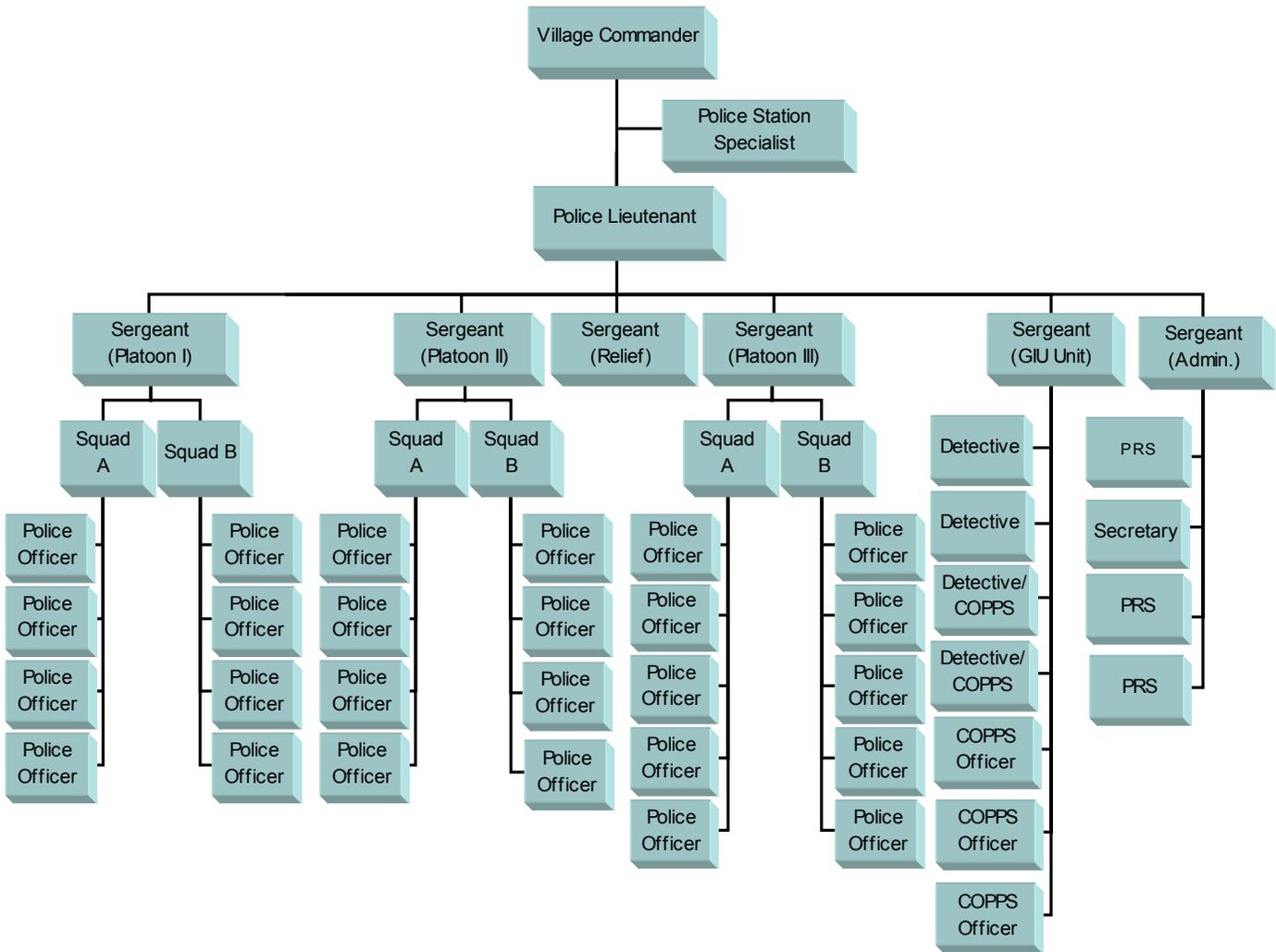
Furniture Lease: Payments on the 36 month lease-purchase of office furniture for Village Hall.

Equipment and Furniture: Provides funding for the acquisition of furniture and office equipment.

Reserve for Contingencies: Funding reserved for unanticipated expenditures or shortfalls as further discussed in the Budget Message.

Palmetto Bay Policing Unit

ORGANIZATION CHART



Palmetto Bay Policing Unit

FUNCTION

The Department of Police was conceived through an interlocal agreement between the Village of Palmetto Bay and Miami-Dade County. The Department officially began its operations with the Village on July 14, 2003. Charged with the primary responsibility to protect, the Department is fully committed to ensuring the safety and well being of the Palmetto Bay community, emphasizing community oriented policing and traffic safety. The Department is responsible for maintaining order and providing for the safe and expeditious flow of residents and visitors upholding the values of integrity, respect, service, and fairness. The daily operations and administration of the Department are overseen by the Village Commander with the assistance of a Police Lieutenant.

GOALS

- ◆ Increase community involvement in safety and crime awareness by presenting literature and educational classes to private and public schools, civic groups and during public meetings.
- ◆ Enhance crime trend identification and reporting techniques.
- ◆ Enhance sexual predator monitoring.
- ◆ Increase enforcement initiatives to reduce crimes against persons in the village.
- ◆ Enhance the quality of investigations by unit detectives.
- ◆ Identify hazardous street intersections where traffic collisions are occurring.

OBJECTIVES

- ◆ Disseminate literature and educational materials at various public events, civic group meetings and public and private schools using COPPS Officers.
- ◆ Add one Police Crime Analyst with specialized computer software skills to quickly identify crime trends and coordinate the Unit's response to crimes in the village.
- ◆ Assign general investigations detectives to monitor the registered sexual predators who reside within the boundaries of Palmetto Bay.
- ◆ Request additional Enhanced Enforcement Initiative (EEI) funding to increase our efforts to prevent crime trends that occur within the village.
- ◆ Provide specialized training for GIU Detectives in areas such as interview/interrogation, crime scene processing, court presentation, and surveillance techniques.

Palmetto Bay Policing Unit

- ◆ Upon recognizing hazardous intersections, the unit will seek voluntary compliance to traffic laws through education and enforcement in an effort to reduce the frequency of traffic collisions and number of injuries.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
POLICE SERVICES				
Patrol Services	\$ 4,177,066	\$ 4,952,669	\$ 4,952,669	\$ 5,420,000
Specialized Police Services	381,114	381,907	378,050	363,000
School Crossing Guards		50,000	55,000	60,000
General Investigative		4,000	4,000	4,000
Photocopies	1,459	3,800	3,800	3,800
Printing and Binding	2,971	1,000	1,000	1,000
Office Supplies	1,441	6,500	6,500	6,500
Operating Supplies	175	5,000	4,870	5,500
Uniforms	30,521	3,500	632	3,500
Books, Publications, Subscriptions & Memberships	43,716	1,000	1,000	1,000
Education & Training (Funded from L.E.T.T.F.)				4,500
Equipment and Furniture: non-capital outlay	10,644	29,800	29,800	1,500
Motorcycles (Included in Local Patrol Budget)		11,200	-	-
Leasehold Improvements		-	5,590	5,000
Capital Outlay - Furniture and Equipment		9,100	6,508	18,000
Contingency		25,000	25,000	25,000
TOTAL POLICE SERVICES	\$ 4,649,107	\$ 5,484,476	\$ 5,474,419	\$ 5,922,300

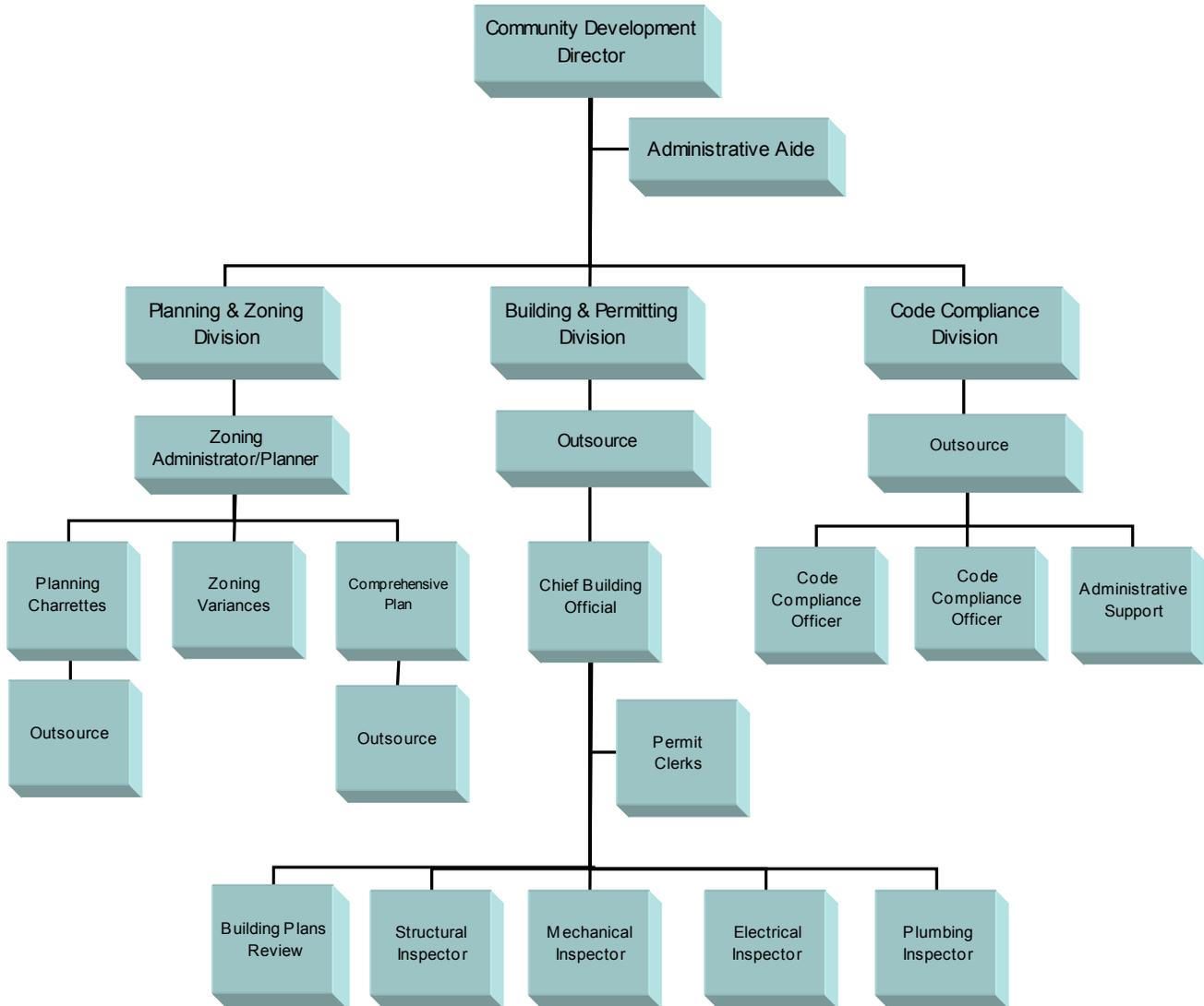
BUDGET DETAILS

Patrol Services: As required by the Interlocal Agreement for Patrol Services, this line item reflects the amount paid to the Miami-Dade County Police Department for local police services provided to the village.

Specialized Police Services: As required by the Interlocal Agreement for Specialized Police Services, this line item reflects the amount paid to the Miami-Dade County Police Department for the specialized police services provided to the village. Specialized police services include all services not provided in the local patrol services agreement and include; narcotics, criminal intelligence, economic crimes, homicide, robbery, sexual crimes, environmental crimes, domestic crimes, and crime scene investigations; property and evidence; and tactical operations activities.

Department of Community Development

ORGANIZATIONAL CHART



Department of Community Development

FUNCTION

The Department of Community Development is comprised of three divisions including Planning & Zoning, Building & Permitting, and Code Compliance. The Planning & Zoning division is responsible for providing technically sound and professional recommendations to ensure strict adherence to the Village's Land Development Code, Comprehensive Plan, and any other concurrency regulations and for the efficient and timely processing of zoning applications. The Building & Permitting division is responsible for providing timely plan review and processing of building permit applications to ensure conformance of construction in the Village with governing building codes. The Code Compliance division is responsible for educating the public on the Village's code enforcement regulations and enforcing those regulations in our residential and business areas.

GOALS

Planning & Zoning Division

- ◆ Complete adoption process of Comprehensive Plan
- ◆ Continue development of Land Development Regulations
- ◆ Continue to transition zoning procedures from the County to the Village

Building & Permitting Division

- ◆ Review building plans in a timely and efficient manner
- ◆ Schedule and complete all building inspections expeditiously

Code Compliance Division

- ◆ Continue to educate both residential and commercial property owners on current code
- ◆ Continue development of code regulations on topics particular to the Village
- ◆ Respond to code complaints expeditiously
- ◆ Obtain code compliance through a progressive system of enforcement

OBJECTIVES

Planning and Zoning Division

- ◆ Adopt a Comprehensive Plan and provide an effective date.

Department of Community Development

- ◆ Develop zoning regulations for three new mixed-used land use designations
- ◆ Rezone two Village-acquired land parcels in accordance with the Comprehensive Plan
- ◆ Provide timely review of administrative adjustments, zoning applications and presenting zoning hearing items before the Council
- ◆ Complete development of Land Development Code
- ◆ Review sidewalk café applications and issue permits within two days of receipt
- ◆ Answer questions from property owners related to planning and zoning

Building & Permitting Division

- ◆ Review plans for single family residences within seven working days.
- ◆ Complete less complex plan reviews of single-family dwellings within one to three days.
- ◆ Review plans for commercial and multifamily residences or other complex units within fifteen working days.
- ◆ Perform field inspections within twenty-four business hours from the time received.
- ◆ Perform inspections within four hours of time scheduled.
- ◆ Answer questions from residents and address complaints within two business days.

Code Compliance Division

- ◆ Respond to citizen code complaints and questions within two business days from the date received.
- ◆ Perform daily code enforcement inspections in response to citizen complaints and field observations with coverage seven days a week.
- ◆ Issue garage sale permits on the same day as received.
- ◆ Obtain compliance through a progressive system of enforcement, including hearings before a special master.
- ◆ Develop new code regulations in the instances where Village requirements may differ from the County Code.

Department of Community Development

BUDGET

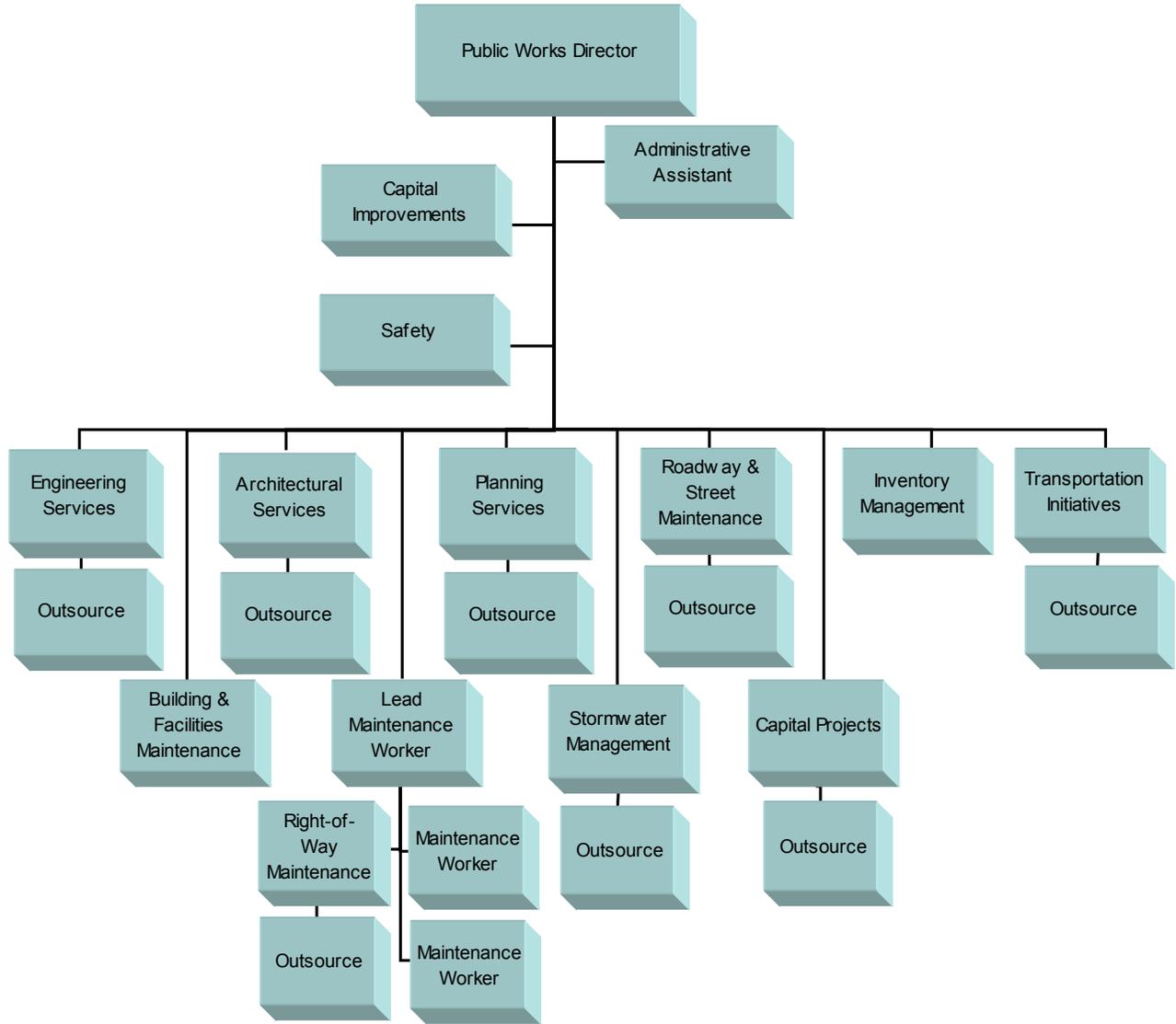
Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
COMMUNITY DEVELOPMENT				
Salaries & Wages	\$ 45,000	\$ 143,780	\$ 117,500	\$ 126,640
Contract Employees		-	35,000	30,000
Payroll Taxes	3,631	11,731	11,731	12,364
Retirement Contributions		9,620	2,900	3,440
Health & Life Insurance		16,830	4,900	9,860
Professional Services - Comprehensive Master Plan	93,070	74,000	80,930	50,000
Professional Services - Studies	50,000	50,000	48,000	25,000
Professional Services - General	2,628	7,500	21,000	25,000
Professional Services - Land Development Code		75,000	20,500	25,000
Professional Services - Special Master		5,000	5,000	5,000
Outsource - Building and Permitting	560,996	520,000	600,000	680,000
Outsource - Code Enforcement	115,344	210,000	210,000	210,000
Temporary Administrative Support Services	17,955	5,000	9,456	5,000
Expense Reimbursement Allowance	1,620	2,160	2,160	2,160
Travel & Per Diem	378	2,000	2,000	2,000
Communications	1,897	-	-	-
Postage & Delivery		-	1,500	1,500
Printing and Binding	1,584	15,000	13,500	12,000
Zoning Application Processing		40,000	-	40,000
Operating Supplies	1,323	5,000	5,000	5,000
Uniforms and Badges	361	500	1,044	1,000
Books, Publications, Subscriptions & Memberships	450	750	750	750
Education & Training	225	2,500	2,500	2,000
Equipment and Furniture: non-capital outlay	12,774	2,000	2,000	2,000
Capital Outlay - Equipment and Furniture	8,022	2,000	3,000	3,000
Reserve for Contingencies		15,000	15,000	15,000
TOTAL COMMUNITY DEVELOPMENT	\$ 917,257	\$ 1,215,371	\$ 1,215,371	\$ 1,293,714

BUDGET DETAILS

Professional Services- Studies: Provides for funding of additional and/or supplemental studies, as needed.

Department of Public Works

ORGANIZATION CHART



Department of Public Works

FUNCTION

The department of Public Works is responsible for the support and maintenance of the Village infrastructure. This includes all properties, consisting of public streets, facilities, buildings, beautification projects, stormwater management, right-of-ways and medians within the Village boundaries. The Department also provides Planning and Construction Management for infrastructure Capital Improvement Projects. The Department of Public Works functions under the management and leadership of the Public Works Director.

GOALS

- ◆ Use available resources to enhance the aesthetics of the Village Neighborhoods, while strengthening the infrastructure where needed.
- ◆ Continue to implement the findings of the Village Transportation Master Plan.
- ◆ To fully implement the decisions of the Village Council regarding the Village-wide Signage Program.
- ◆ Manage Capital Projects that serve to improve long term livability conditions for Village residents.
- ◆ Continue the implementation of the requirements of the adopted Storm Water Master Plan and begin the establishment of the Stormwater Utility. This plan will establish a proposed revenue base that may be used to support both Capital and Operating Expenses.
- ◆ Continue the programming of transportation and transit revenues in a manner that substantially improves mobility within the Village. This plan includes support for an intermodal system that addresses vehicular, pedestrian and bicycle movement in a coordinated manner.
- ◆ Continue the program to repair and replace sidewalks to a safe and usable standard.
- ◆ Implement the findings of the Comprehensive Analysis of Village Roadways, through priority resurfacing.
- ◆ Manage the Roadway resurfacing program in an efficient and economical manner.

OBJECTIVES

- ◆ Provide street and right-of-way maintenance services, including shoulder repair, and pothole patching of streets, sidewalks, and bike paths.
- ◆ Prepare, manage and implement capital improvement plans and projects.

Department of Public Works

- ◆ Review, approve and manage proposed construction activities, including roadway and drainage system improvements and maintenance.
- ◆ Add attractive elements to neighborhood streets and intersections that improve the overall appearance of the highly traveled areas of the Village.
- ◆ Perform landscape maintenance and the mowing of medians, right-of-ways, swales and maintenance.
- ◆ Clear roads and right-of-ways of unsightly debris and discarded materials with the assistance of the Miami-Dade County Department of Solid Waste.
- ◆ Substantially improve response time for immediate right-of-way service needs for purposes of safety and appearance.
- ◆ Maintain and improve, as required, designated public buildings and grounds.
- ◆ Continually review infrastructure needs and make recommendations to the Village Manager as to possible future Capital Improvement Projects
- ◆ Develop a Safety Program that supports and encourages a careful, productive and safe work environment for employees and visitors to Village facilities.
- ◆ Remove graffiti from public properties, as necessary.

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Department of Public Works

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
PUBLIC WORKS				
Salaries & Wages	\$ 169,355	\$ 200,340	\$ 200,340	\$ 239,210
Overtime	5,480	4,000	4,000	6,000
Payroll Taxes	14,897	16,199	16,199	18,974
Retirement Contributions	20,049	24,040	24,040	28,710
Health & Life Insurance	17,365	33,410	33,410	47,570
Professional Services	3,268	20,000	16,434	15,000
NPDES Permit Fees		12,000	9,000	12,000
Travel & Per Diem	911	2,000	2,000	2,500
Vehicle/Equipment Repairs and Maintenance	2,398	3,000	3,000	5,000
Repairs and Maintenance - Facilities	728	10,000	10,000	8,000
Vehicle Operation	15,498	20,000	23,566	20,000
Equipment Rental		1,000	1,000	1,000
Operating Supplies	11,695	15,000	15,000	15,000
Hurricane Supplies				3,500
Uniforms	2,854	5,000	5,000	5,000
Books, Publications, Subscriptions & Memberships	785	750	750	1,000
Education & Training	660	2,500	2,500	2,500
Equipment and Furniture: non-capital outlay		5,000	5,000	5,000
Capital Outlay - Furniture & Equipment	2,638	5,000	5,000	5,000
Reserve for Contingencies		15,000	15,000	15,000
TOTAL PUBLIC WORKS	\$ 268,581	\$ 394,239	\$ 391,239	\$ 455,964

BUDGET DETAILS

Salaries & Wages- Includes the addition of one full time permanent employee for the position of Maintenance Worker to properly address increased service needs.

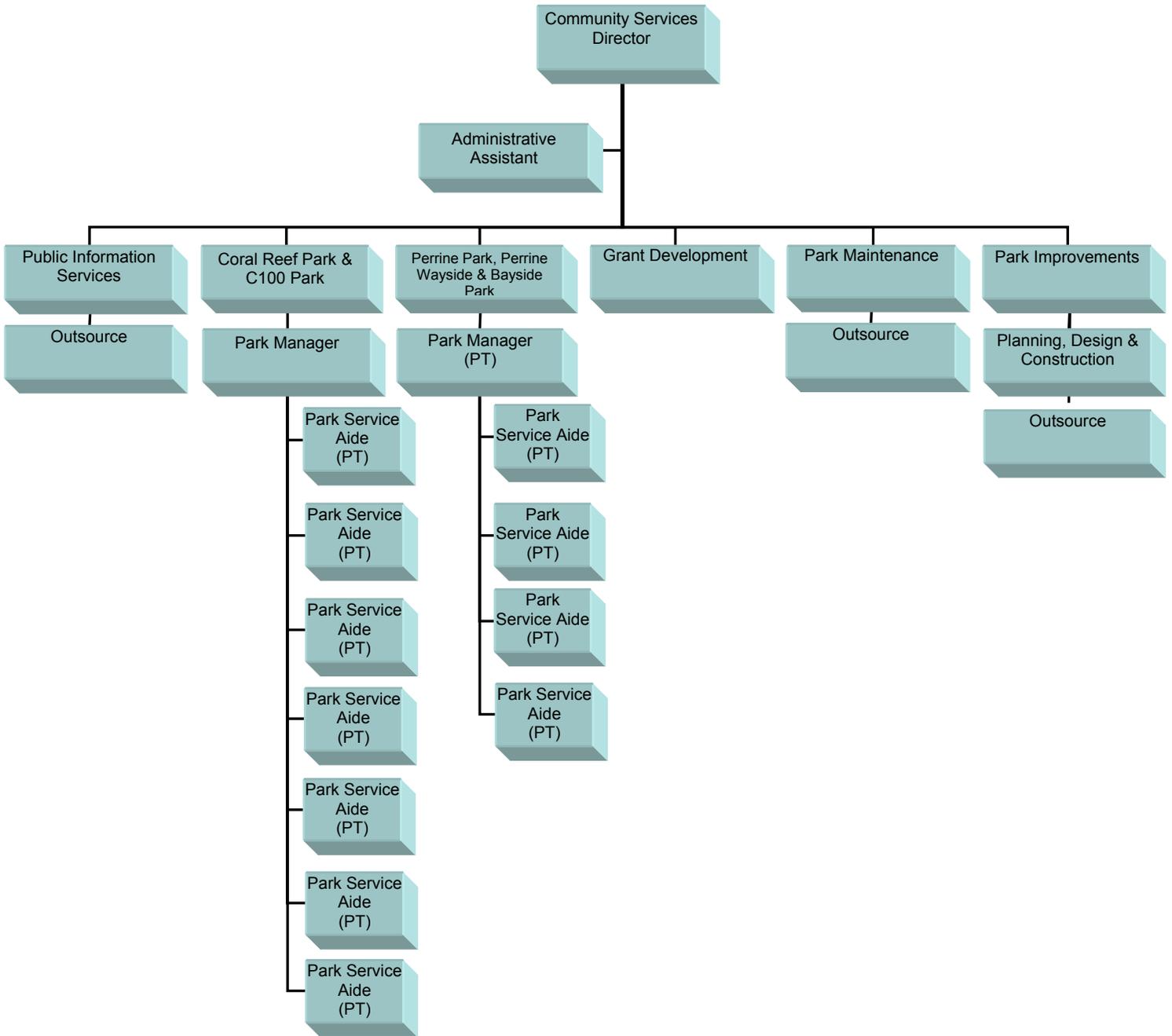
Repairs and Maintenance- Facilities: Funding will be used to repair and maintain Village facilities, when and where needed with the use of outside Contractors. Village structures and facilities will be brought up to positive, functional standards and properly maintained.

Vehicle Operation: To cover the expense of the six vehicles utilized by the Department of Public Works and Community Services.

Hurricane Supplies: Provides funding for the acquisition of perishable and non-perishable hurricane supplies that will enable the village to plan for, monitor, and respond to hurricane related emergencies.

Department of Community Services

ORGANIZATION CHART



Department of Community Services

FUNCTION

The Community Services Department is responsible for the planning, organizing, supervising, directing and administering of all activities related to parks and recreation, special events and community outreach programs. To that extent, the Department directs and coordinates the installation and maintenance of park facilities including park structures and landscaped areas in the parks, prepares bid specifications and project cost estimates for park maintenance outsource contracts, and administers all aspects of said contracts. The Community Services Department is responsible for developing innovative partnerships for park programming activities by focusing on collaborations with community and civic groups as well as our local schools. The Department continuously seeks to explore and develop new techniques and approaches in recreational activities that address community needs. In addition, the Department oversees the public information function of the Village including general oversight, in conjunction with the Village Manager, of outsource contractors. Grant writing and the administration of the latter is also a function of the Community Services Department.

GOALS

- ◆ Implement quality parks and recreation programs that effectively address community needs and increase park usage
- ◆ Select and work with organizations to provide outstanding after-school programs, summer camp services, and a variety of active and passive sports and activities for all ages
- ◆ Implement the Parks Master Plan objectives focusing on the design and construction phases for the Village parks
- ◆ Develop community pride by enhancing the aesthetics of all parks and recreation facilities
- ◆ Provide accessibility to all people by implementing ADA standards in all park facilities
- ◆ Begin the design and restoration phase of the waterfront park facility
- ◆ Continue to explore possibilities for additional pocket parks and jointly with the Village Manager explore the location of a permanent Village Hall/Park Complex
- ◆ Oversee the design and construction phase of the new waterfront park facility and neighborhood library
- ◆ Market and promote our Village through an exciting “Village of Parks” campaign
- ◆ Continue to be a force in Tallahassee and Washington DC through the Florida Recreation and Park Association and the National Recreation and Park Association
- ◆ Devise park rules and regulations through community input and participation

Department of Community Services

- ◆ Develop a comprehensive signage program for the Village parks focusing on maximizing park use
- ◆ Establish neighborhood passive parks throughout the Village by acquiring green spaces where available
- ◆ Actively seek funding opportunities and secure funds for the development of parks and recreation programs and facilities
- ◆ Secure funding, donations and support from local businesses to maximize potential dollars for park projects and events

OBJECTIVES

- ◆ Continue to utilize our survey forms to seek resident opinions and foster continuous interaction with the community
- ◆ Perform a comparative analysis on park fees in an effort to maximize our potential revenue
- ◆ Collaborate with businesses, schools, and residents in the development of parks and recreation programs
- ◆ Research, develop and secure grant funding sources for new parks, park facilities and park programs
- ◆ Network with municipalities throughout the state and country
- ◆ Attend state and national conferences to remain up-to-date on the latest developments in our industry
- ◆ Train, educate and develop staff to maintain the highest level of service in our park facilities and programs
- ◆ Extend support to our local schools and organizations to provide excellence in recreation, education, cultural programs, special events and communication
- ◆ Ensure the safety and satisfaction of all participants in our programs by conducting periodic evaluations of the latter
- ◆ Designate a staff liaison to work with the Miami-Dade County School Board and/or Council appointed committee on matters pertaining to our local school system.
- ◆ Continue to work with the Special Events Committee to organize the annual Village of Palmetto Bay Picnic event.
- ◆ Assist as appropriate with the “Saturday and Sunday in the Park with Art” annual arts fair

Department of Community Services

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
COMMUNITY SERVICES				
Salaries & Wages	\$ 155,900	\$ 179,540	\$ 179,540	\$ 184,630
Part-Time Salaries & Wages	96,001	141,960	141,960	192,740
Overtime	169	2,500	2,500	2,500
Payroll Taxes	22,235	27,327	27,327	30,144
Retirement Contributions	16,265	21,540	21,540	22,160
Health & Life Insurance	12,883	24,540	24,540	28,090
Professional Services - Master Plan	40,094	-	-	-
Professional Services - Supplemental Studies	950	25,000	25,000	25,000
Expense Reimbursement Allowance	3,600	3,600	3,600	3,600
Travel & Per Diem	2,081	2,000	2,000	2,200
Park Maintenance - Coral Reef Park:				
Grounds Maintenance	124,124	105,000	83,010	109,200
Improvements (non-capital expenditures)		10,000	10,000	5,000
Utilities	32,846	38,350	38,350	39,884
Pineland Management	4,869	10,650	10,650	15,101
Park Maintenance - Perrine Park:				
Grounds Maintenance	23,378	35,550	35,550	67,584
Improvements (non-capital expenditures)		5,000	5,000	3,000
Utilities	11,816	17,300	17,300	16,920
Park Maintenance - C-100/Bayfront Park				
Grounds & Pool Maintenance			8,200	18,700
Building Maintenance				10,000
Improvements (non-capital expenditures)			5,125	5,000
Improvements (capital expenditures)			13,886	5,000
Utilities			3,281	7,800
Park Maintenance - Perrine Wayside Park	15,803	15,000	15,000	15,600
Park Maintenance - Bayside Park		15,110	15,110	4,208
Park Maintenance - Publix Park		18,000	3,000	10,000
Repair and Maintenance - Other	20,967	10,000	10,000	10,000
Improvements (non-capital expenditures)	39,555	10,000	10,000	10,000
Special Events	21,300	45,000	45,000	45,000
Operating Supplies	19,975	15,000	14,500	15,000
Uniforms	4,162	5,000	5,000	5,000
Books, Publications, Subscriptions & Membe	900	1,000	1,130	1,000
Education & Training	1,261	2,500	2,500	3,000
Furniture & Equipment - Non Capital	537	-	446	1,000
Capital Outlay - Land Acquisition	300,000	-	-	-
Capital Outlay - Park Improvements	33,447	-	6,422	-
Capital Outlay - Furniture & Equipment	4,198	5,000	5,000	5,000
Capital Outlay - Vehicles & Machinery	12,303	3,000	3,000	3,000
Reserve for Contingencies		15,000	15,000	15,000
TOTAL COMMUNITY SERVICES	\$ 1,021,617	\$ 809,467	\$ 809,467	\$ 937,061

Department of Community Services

BUDGET DETAILS

Professional Services – Supplemental Studies: Park studies intended to support and implement the recommendations of the Parks Master Plan.

Improvements (non-capital expenditures): Miscellaneous improvements such as interior park signage and furniture, particularly for newly acquired park facilities.

Operating Supplies: Janitorial and miscellaneous landscaping supplies.

Mitigation and QNIP

MITIGATION DESCRIPTION

Mitigation is an annual cost the Village must pay to Miami-Dade County. Pursuant to the terms and conditions of the Interlocal Agreement between the County and the Village, the Village is required to make an annual contribution to the Municipal Service Trust Fund (MSTF). The estimated payment for FY 05-06 is \$1,556,256, which is the equivalent of one mill of the value of taxable real property within the boundaries of the Village on the date incorporation was approved, adjusted based on the Consumer Price Index. Contributions to the MSTF will be in perpetuity.

QNIP DESCRIPTION

The Village is obligated to pay its share of the Quality Neighborhood Improvement Program (QNIP) Bond Issue. QNIP has funded a number of drainage, sidewalk and street programs in the Village. The QNIP payment to the County for FY 05-06 is \$190,000.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
MITIGATION/QNIP OBLIGATIONS TO MIAMI-DADE COUNTY				
Quality Neighborhood Improvement Program (QNIP)	\$ 189,880	\$ 206,770	\$ 189,767	\$ 190,000
Mitigation Payment to County	1,455,641	1,513,868	1,496,400	1,556,256
TOTAL LONG TERM OBLIGATIONS TO COUNTY	\$ 1,645,521	\$ 1,720,638	\$ 1,686,167	\$ 1,746,256

Special Revenue Fund

FUND DESCRIPTION

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

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
REVENUE & OTHER RESOURCES				
PUBLIC WORKS				
Grants				
- Stormwater (SFWMD 2003)	-	500,000	500,000	-
- Stormwater (SFWMD 2004)	-	200,000	-	400,000
- Stormwater (Florida Dept of Env. Protection)				400,000
- MPO	47,514	-	-	-
Transportation Tax	\$ 669,034	\$ 592,800	\$ 660,250	\$ 712,500
Local Option Gas Tax	182,341	174,880	180,000	185,860
Prior Year Carryover	-	367,484	719,326	980,759
Sub-Total	898,889	1,835,164	2,059,576	2,679,119
POLICE FORFEITURES FUND				
Forfeitures	-	-	15,500	-
Prior Year Carryover				15,500
Sub-Total	-	-	15,500	15,500
COMMUNITY SERVICES				
Grants:				
- TSNP Perrine	-	742,000	-	742,500
- TSNP Bayside	-	250,000	117,000	133,000
- TSNP Perrine Boundless Playground	-	250,000	-	250,000
- FRDAP Bayside	-	57,846	57,846	-
- FRDAP Coral Reef Park Improvements			137,356	62,644
- FRDAP Perrine Park Acquisition				200,000
- Recreational Trails - Bayside	-	80,000		92,635
- Land & Water Conservation Fund - C-100 Acquisition				200,000
- Florida Communities Trust				2,719,150
Miami-Dade County GOB			103,353	2,922,647
Bond Proceeds for Library Project				1,433,241
Impact Fees	-	18,000	20,238	18,000
Prior Year Carryover				975,553
Transfer In - General Fund	-	100,000	822,315	-
Sub-Total	-	1,497,846	1,258,108	9,749,370
GENERAL				
Interest Income	127		1,850	4,000
Prior Year Carryover				207,235
Transfer In - General Fund (for future Village Hall)	-	2,080,000	1,357,685	1,065,263
Sub-Total	127	2,080,000	1,359,535	1,276,498
TOTAL RESOURCES AVAILABLE	\$ 899,016	\$ 5,413,010	\$ 4,692,719	\$ 13,720,487

Special Revenue Fund

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
EXPENDITURES				
PUBLIC WORKS				
Professional Services - Transportation Master Plan (MPO)	\$ 43,302	\$ -	\$ -	\$ -
Professional Services - Roadway, Sidewalk Evaluation	34,800	-	-	-
Professional Services - Stormwater Master Plan	109,750	81,750	60,250	-
Professional Services - ADA Review and Analysis		10,000	-	10,000
Professional Services - Engineering & Inspection		75,000	28,000	50,000
Contractual Services - Roadways	26,442	50,000	50,000	25,000
Contractual Services - Drainage		65,000	15,000	25,000
Contractual Services - Right-of-way/Swale	31,146	50,000	10,000	20,000
Right-of-Way Enhancements/Beautification		80,000	80,000	80,000
SFWM Stormwater Grant - Improvements & Match		514,000	380,534	599,466
Florida DEP Stormwater Grant - Improvements & Match				800,000
Village Signage Program	29,070	70,655	-	100,000
Vehicles - Lease Purchase (now budgeted in Gen.Fund)	28,307	-	-	-
Level of Service Improvements:				
Intersections	51,422	75,000	75,000	50,000
Roadways	79,000	145,880	145,880	306,433
Park Streets Improvements	46,145	-	-	-
Sidewalks	22,518	50,000	50,000	50,000
Bike Paths		50,000	50,000	20,000
Neighborhood Traffic Calming	70,000	100,000	100,000	100,000
Transit:				
Transit Portion of Transportation Master Plan	14,000	-	-	-
Professional Services - Traffic Studies	21,899	75,000	34,153	50,000
Transit Improvements/Initiatives		211,370	-	393,220
Sub-Total	607,801	1,703,655	1,078,817	2,679,119
POLICE FORFEITURES FUND				
Expenditure of Prior-Year Forfeitures				15,500
COMMUNITY SERVICES				
Professional Services - C-100 Master Plan				48,000
Professional Services - Construction Management				50,000
Park Improvements		18,000		13,238
Perrine Park - Land Acquisition & Improvements				
Grants		992,000		1,192,500
County's General Obligation Bond				2,751,000
Prior Year Carryover				683,180
Transfer In - General Fund		100,000	100,000	-
C-100 Acquisition (Land & Water Conservation Fund Grant)				
Grants				2,919,150
County's General Obligation Bond				10,850
Bayside Park Development				
Grants		387,846	174,846	225,635
County's General Obligation Bond				40,365
Coral Reef Park Improvements				
Grants			137,356	62,644
County's General Obligation Bond			103,353	96,647
Perrine Wayside Park Improvements				
County's General Obligation Bond				34,635
Prior Year Carryover				188,285
Library Design, Engineering & Construction				1,433,241
Sub-Total	-	1,497,846	515,555	9,749,370

Special Revenue Fund

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
EXPENDITURES (Continued)				
GENERAL				
Financial Institution Fees	20		150	250
Unallocated Interest Income				5,450
Prior Year Carryover				205,535
General Fund Transfer In for Capital Projects	-	2,080,000	919,150	1,065,263
Sub-Total	20	2,080,000	919,300	1,276,498
TOTAL EXPENDITURES	\$ 607,821	\$ 5,281,501	\$ 2,513,672	\$ 13,720,487

BUDGET DETAILS

Transportation Tax

The half cent sales tax approved by Miami-Dade County voters to fund transportation improvements went into effect on 1/1/03. The Village will continue to receive annual remittances from the County.

Local Option Gas Tax

The Special Revenue Fund reflects the three cents component of the Local Option Gas Tax imposed on motor fuel. This special revenue must be used solely for transportation improvements that are part of the capital projects plan. The six cents Local Option Gas Tax is reflected in the General Fund.

Community Services- Impact Fees

These funds have restricted uses per the Parks Impact Fee Ordinance.

Acronyms and Terms

BCC	Board of County Commissioners
CIP	Capital Improvement Program
CDMP	Comprehensive Development Master Plan
CPI	Consumer Price Index
FTP	Full-Time Permanent
GIS	Geographic Information System
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Govt. Finance Officers Association
GIS	Geographic Information Systems
ICMA	International City Managers Association
MSTF	Municipal Services Trust Fund
O&M	Operating and Maintenance
PAB	Planning Advisory Board
PT	Part Time
PTO	Personal Time Off
QNIP	Quality Neighborhood Improvement Plan
RFP	Request for Proposal
RFQ	Request for Qualifications
SFBC	South Florida Building Code
TIP	Transportation Improvement Plan
TRIM	Truth in Millage

Glossary

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

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

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

Ad Valorem Tax - A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adopted Budget - The proposed budget as formally approved by the Village Council.

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis of Accounting – The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time.)

Amended Budget - The adopted budget formally adjusted by the Village Council.

Appropriation - A specific amount of money authorized by the Village Council for the purchase of goods or services.

Appropriated Fund Balance - The amount of surplus funds available to finance operations of that same fund in a subsequent year or years.

Arterial Roads - The main traffic corridors that are with the county. They are fed by collector roads, which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

Assessed Property Value - The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Asset - Resources owned or held by a government, which have monetary value.

Balanced Budget - A budget in which planned funds or revenues available are equal to fund planned expenditures.

Glossary

Balance Sheet - The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Benchmarking - Determining the quality of products, services, and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

Benefits - Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Budget - A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues and designated within a specific period of time, usually 12 months.

Budget Calendar - A schedule of key dates which the Village follows in the preparation, adoption and administration of the budget.

Budget Message - Included in the opening section of the budget, the Budget Message provides summary of most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for the upcoming period.

Bond - A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payments on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds - Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating - A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget Document (Program and Financial Plan) - the official written statement prepared by the Village staff reflecting the decisions made by the Council in their budget deliberations.

Budget Ordinance - The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Village Council each year.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Schedule - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Buildout - That time in the life cycle of the Village when no incorporated property remains undeveloped. All construction from this point forward is renovation, retrofitting or land cleared through the demolition of existing structures.

Glossary

Capital Equipment - Physical plant and equipment with an expected life of five years or more.

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

professional consulting services.

Countywide Service Area- As the areawide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care, sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

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

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

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

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

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

Disbursement - The expenditure of monies from an account.

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

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

Encumbrances - Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund - A self supporting fund designed to account for activities supported by user charges.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Expenditure - Projections of funds to be received during the fiscal year.

Final Budget - Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

Glossary

Financial Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - Consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defenders recoupment and juror/witness fees.

Fiscal Year - Any period of 12 consecutive months designated as the budget year. The Village's budget year begins October 1st and ends September 30th. The State of Florida's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character that is intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Forfeiture - The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the Village may make a claim for it, resulting in confiscation of the property.

Franchise Fee - Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples are electricity, telephone, cable television, and solid waste.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full-Time Equivalent Position - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund- A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance - The excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund - A governmental fund established to account for resources and uses of general operating function of the Village. Resources are, in the majority, provided by taxes.

General Ledger - A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

Glossary

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, municipalities pledge to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

Goal - An attainable target for an organization; an organization's vision of the future.

Goals and Objectives - A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each Village department or sub-department during a one-year period. It is not necessarily a fiscal period.

Grant - A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Homestead Exemption - Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

Impact Fee - A fee charged on new development to finance required infrastructure such as roads, parks, schools, fire and police facilities, or capital purchases.

Incorporation - The process by which a community within the unincorporated area creates a new municipality or city.

Infrastructure - Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.

Interest Income - Revenue associated with the Village cash management activities of investing fund balances.

Inter-fund Transfer - Equity transferred from one fund to another.

Intergovernmental Revenue - Income received from or through the Federal, State, or County government. These include State Revenue Sharing, Alcoholic Beverage Tax, and Sales Tax.

Interlocal Agreement - A contractual agreement between two or more governmental entities.

Liabilities - Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item - A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

Mill - A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property. One mill levied on a property valued at \$200,000 would produce tax revenues of

Glossary

\$200.

Millage - The total tax obligation per \$1,000 of assess valuation of property.

Mitigation - An amount negotiated between the County and a donor community during the incorporation process. The amount is intended to alleviate the impact of the County's revenue loss as a result of incorporation.

Modified Accrual Accounting - A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

Municipal Code - A collection of laws, rules and regulations that apply to the Village and its Citizens.

Municipal Services Trust Fund - A fund into which mitigation payments are deposited.

Municipality - A political unit, such as a city, incorporated for local self-government.

Non-Departmental Appropriations (Expenditures) - The costs of government services or operations which are not directly attributable to Village Departments.

Objective - A specific measurable and observable activity which advances the organization toward its goal.

Objects of Expenditure - Expenditure classifications based upon the types or categories of goods and services purchased.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget - A budget for general revenues and expenditures such as salaries, utilities, and supplies. Projections Estimates of anticipated revenues, expenditures, or other quantitative data for specific time periods, usually fiscal years.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

Ordinance - A formal legislative enactment by the Village Council of Palmetto Bay; a law.

OSHA - Occupation Safety & Health Administration.

Personal Time Off - A combination of traditional vacation and sick time into a single category.

Personal Services - Expenditures for salaries, wages, and related employee benefits.

Glossary

Policy - A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Productivity - A measure of the service output of Village programs compared to the per-unit of resource input invested.

Programs and Objectives - The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.

Property Tax - A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund - Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

QNIP - Quality Improvement Neighborhood Improvement Program A County program that focuses on infrastructure needs in older urban neighborhoods and high growth areas. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue - Money that the Village of Palmetto Bay receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

Risk Management - The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.

Special Taxing District - A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or a special assessment fee pays for these services. Typical districts include parks maintenance, street lighting, or security guard districts.

Stormwater Utility Fee - A fee assess on real property established and imposed to finance design, installation, and maintenance of Stormwater management systems.

Glossary

Surplus - The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations, is called the undesignated fund balance: it is the true "surplus".

Tax Base - Total assessed valuation of real property within the Village.

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

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

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

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

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

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

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

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

Village Council

Eugene P. Flinn, Jr.
Mayor

Linda Robinson
Vice Mayor

Edward J. Feller, M.D.
Council, District 1

Paul Neidhart
Council, District 2

John Breder
Council, District 3

Village Manager

Charles D. Scurr

Village Attorney

Nagin, Gallop & Figueredo, P.A.

Village Clerk

Meighan J. Pier, CMC

Administrative Staff

Alfredo Acin, Finance Director
Ana M. Garcia, Community Services Director
Michael C. Mouring, Village Commander
Arleen Weintraub, Community Development Services Director
Ron E. Williams, Public Works Director
Olga Cadaval, Assistant to the Manager

The photographs used on the front cover showcase the 1926 Mediterranean villa and unobstructed views of Biscayne Bay offered by the village's latest park acquisition.

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The Village of Palmetto Bay *Excellence in Community Service*

August 1, 2005

The Honorable Eugene P. Flinn, Jr.,
Linda Robinson,
Edward J. Feller, M.D.,
Paul Neidhart,
John Breder, and
The Residents of Palmetto Bay

Dear Mayor, Vice Mayor, Council Members and Residents:

In accordance with the provisions of the Village Charter, I am pleased to provide the FY 2005-06 Budget – *Building the Vision* – for your review and consideration.

A Brief Historical Overview

The Village of Palmetto Bay, in its short but distinguished history, has set a new standard for local governance. As the Village begins its third full year of operation, it seems appropriate to briefly recap the history to date.

Palmetto Bay became Miami-Dade County's 33rd municipality on September 10, 2002. On that historic date, the overwhelming majority of 81% of the voters approved the Charter that created the Village.

The effort to become a Village was a long journey requiring the dedication and hard work of many people. The process began in 1995 when the Alliance of Palmetto South Homeowners Associations petitioned the County to incorporate into a city that would eventually be called Palmetto Bay. The following five years were marked by vigorous activity. These efforts led to the establishment of the Palmetto Bay Municipal Advisory Committee (MAC) by the Miami-Dade County Commission in May 2000.

The MAC went through an exhaustive and complex process that included numerous public meetings and hearings. The Committee petitioned the County to form a new municipality for the following reasons:

- To improve public safety;
- To improve local parks and recreation services;

Budget Message

- To improve public area maintenance;
- To improve other basic services;
- To improve the process of development regulation; and
- To provide for enhanced public participation in local government.

An election for the voters of Palmetto Bay to decide on incorporation was held on February 5, 2002. Over 80% of the electorate voted in favor of incorporation. A Charter Committee was subsequently appointed and the Village Charter and the official name of “The Village of Palmetto Bay” was, as described earlier, overwhelmingly approved by the voters on September 10, 2002.

Elections for the offices of Mayor, Vice Mayor and Village Council were held in October with a run-off election in November. The historic first meeting of the Village Council was held on November 7, 2002, at the Deering Estate Visitors Center. Palmetto Bay was officially Miami-Dade County’s newest municipality.

FY 2002-03 A Year of Hard Work, Planning and Transition

FY 2002-03 (October 1, 2002 – September 30, 2003) was a *Year of Hard Work, Planning and Transition*. The Village Council quickly organized and, with the assistance of the entire community and the former Mayor of Key Biscayne, began the process of governance. A Village Attorney, Village Manager and Village Clerk were appointed and the government of the Village began to take shape.

The Village Council, in an effort unprecedented in a start-up city, decided to fully involve the community in the actual planning of the types, levels and methods of delivery of the services to be provided by the Village. Nine committees with over 80 members were constituted. The Committees included:

- Building & Permitting
- Community Services & Public Works
- Finance and Budget
- Long Term Planning
- Parks & Recreation
- Planning, Zoning & Code Enforcement
- Public Safety
- Public Information & Community Awareness
- Village Manager Advisory

This extraordinary and successful public process formed the basis for the structure of the Village government. Each Committee did extensive research, heard from experts, examined alternatives and eventually made a formal presentation to the Village Council.

The Village developed, as part of this process, a consensus approach to government administration. The “Palmetto Bay Approach to Governance” is to develop a maximally efficient government with a small, highly qualified core staff and the use of outsource contractors and community partnerships to the maximum extent possible.

The Village commenced intense negotiations with the County that eventually established a series of Interlocal Agreements for the transition of municipal services. Agreements for Local Patrol and Specialized Police Services were approved and on July 14, 2003 the Village of Palmetto Bay Policing

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Unit of the Miami-Dade Police Department inaugurated significantly enhanced police services in the Village. The Village commenced Building & Permitting operations on August 2, 2003, and assumed operation of most other services on October 1, 2003.

FY 2003-04

Building the Foundation for Excellence – Enhancing Municipal Services

FY 2003-04 (October 1, 2003 – September 30, 2004) was *Building the Foundation for Excellence – Enhancing Municipal Services*. This was the first full year of Village operation. In its first year Palmetto Bay implemented significant increases in services in all Departments and truly built a foundation for excellence. Palmetto Bay set the standard.

The performance of the Palmetto Bay Policing Unit in this first year was outstanding and surpassed even the most optimistic expectations. One of the most tangible outcomes of the enhanced staffing was the emergency response time. The Palmetto Bay Policing Unit emergency response time averaged 2 minutes 43 seconds from dispatch to arrival, well below the goal of 3 minutes. Two of the most vivid examples of the importance of the increased staffing and decreased response times were the heroic efforts that saved 4-year-old Jessica Curth and the outstanding work of the midnight squad that apprehended burglars at the Irish Pub as they were climbing out the window.

The Park System began a truly remarkable renaissance. In its first year, Palmetto Bay's Parks were transformed from neglected assets to beacons of local pride. The results were dramatic with facility renovations, improved landscaping and maintenance, proper staffing and excellent programming partnerships at all facilities.

Highlights of the first year of the Parks renaissance were the addition of two new parks as well as the expansion of an existing park. In 2003-04 the Village acquired the Celestia D'Lamour property on Biscayne Bay, agreed to move forward and accept the donation of Publix Park, and expanded Perrine Park. In its first full year of operation, the park system grew from 3 parks to 5 parks.

The Public Works Department implemented the concept of *Delivering Excellence Every Day*. Rain or shine, the PW Crew has been out there assisting our residents. This small town approach exemplified the best of Palmetto Bay. The across the board activities and achievement of the Department were exemplary.

A highlight of FY 2003-04 in the Public Works area was the initiation of critical planning activities. These efforts included the Transportation Master Plan, Stormwater Master Plan, Signage Master Plan, and Street & Sidewalk Inventory. The Department also began street paving and sidewalk repair projects throughout the community

Progress in Community Development began in earnest in FY 2003-04. After a successful rollout of the Building and Permitting Division, the Department turned its focus to establishing the Code Compliance Division and the commencement of major planning initiatives. These included the Comprehensive Development Master Plan (CDMP), the US 1/Franjo Road Charrette, the Palmetto Bay Village Center Charrette, and the implementation of Code Compliance.

The Village of Palmetto Bay made a commitment to improve services without increasing the tax rate, and this commitment was honored. The millage rate for FY 2003-04 remained at the Unincorporated (UMSA) tax rate of 2.447 mills.

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The prudent financial management of the Village also yielded other significant dividends. The Village was able, without tax increases, to set aside \$2,500,000 as an emergency cash reserve as well as an additional \$2,080,000 in savings for future capital projects.

FY 2004 -05

Building on the Foundation – Achieving Excellence

This past year has been another banner year for the Village. The theme for FY 2004-05 (October 1, 2004 – September 30, 2005), *Building on the Foundation – Achieving Excellence*, was realized by all Departments.

Police

The performance of the Palmetto Bay Police Unit continues to be outstanding. Among the major accomplishments and milestones achieved this past year were:

- Emergency Response Time – The Palmetto Bay Policing Unit responded to 641 emergency calls during the first 10 months of the year. The average response time from dispatch to arrival was 2 minutes 11 seconds. This falls well below the goal of 3 minutes and represents continued achievement of the ‘gold standard’ in response.
- Calls for Service – The Department responded to an astounding 22,141 calls for service in the first 10 months of the year. The average response time for non-emergency calls was 5 minutes 5 seconds.
- Community-Based Policing – The Palmetto Bay Police Unit has embraced the concept of community based policing. The attitude of professionalism and responsiveness to the needs of the community has made a real difference.
- Enhanced Traffic Safety – Traffic safety has been a priority during the year. Speeding has been one of the major safety and quality of life issues in the Village. The Village fully deployed the SMART Trailer and is utilizing state-of-the-art radar equipment.
- Motorcycle Patrol – A key component of the traffic safety initiative has been the motorcycle patrol. In FY 2004-05, the Village doubled its motorcycle patrol with the addition of a second motor unit. As of the writing of this Budget Message, the Village has just received two new motorcycles and is preparing for their full deployment with the start of the school year.
- Bicycle Patrol – The Department expanded the use of bicycle patrol and stresses its presence in the parks at special events and sporting events. Bikes were also utilized in shopping centers for high visibility and to facilitate closer interaction with shoppers and residents. A total of 8 Palmetto Bay Officers are bike certified.
- Sexual Offenders – The Department proactively responded to the heightened awareness of sexual offenders. The COPPS and GIU officers established a thorough protocol for their identification, research and verification.
- Village Hall Police Station – The Department expanded the office hours at the Village Hall Police Station. The Station is now open from 8 a.m. – 10 p.m. on weekdays and 10 a.m. – 7 p.m. on Saturday.

Community Services - Parks & Recreation and Citizens Services

Palmetto Bay made major strides in FY 2004-05 in continuing the renaissance that began in 2002 and becoming *The Village of Parks*. The accomplishments during the year were dramatic.

Budget Message

- C-100 Bayfront Park Acquisition – This initiative was not only a highlight of the year but will certainly earn a place in the archives as one of the most significant efforts of the Village. Palmetto Bay, with the leadership of the Mayor and Council and the ingenuity of the staff, developed a partnership with the Trust for Public Land for the acquisition of a historic home located on 3.6 acres of bayfront property. The Village was able to purchase the 1928 “Connett House” from owner Edward Haas through a creative lease-purchase agreement with the Trust. This acquisition will leave a legacy for generations to come.
- Parks Master Plan – The Parks Master Plan was completed. This Plan positively engaged the entire community through numerous workshops, hearings and meetings. The product, endorsed by all who participated, provides a blueprint for the Village to move forward and become the *Village of Parks*.
- The Palmetto Bay Library – The Palmetto Bay Library is yet another legacy project. The leadership of the Council and the creativity of the staff have developed an innovative partnership with the Miami-Dade County Library System that will enable the Village to construct an environmentally-oriented library that will be amortized and operated by the excellent Library System.
- Perrine Park Acquisition – The long-awaited acquisition and transfer of the additional 7 acres at Perrine Park was accomplished in FY 2004-05. A cooperative and creative relationship with Miami-Dade County led to the agreement for the Village to purchase the property at the actual cost paid by the County in 1999, resulting in a savings of almost \$1,000,000 to the Village.
- Programming – The Village continued to enhance programming in the Parks through partnerships with community groups. The groups include the YMCA, JCC, Jane Forman Tennis Academy, Palmetto Bay Broncos, Howard Palmetto Khoury League, Perrine Baseball & Softball Khoury League, Palmetto Girls Lacrosse, Westminster Girls Softball, Palmetto Senior High Baseball and many more.
- Grants – The Village has, once again, set the standard for a new city. To date in FY 2004-05, the Village has received over \$1,000,000 in new grant funding from the Florida Recreation Development Assistance Program (FRDAP), the Florida Recreational Trails Program, the Land and Water Conservation Fund (LWCF), and the Department of Environmental Protection (DEP). The Village is also finalizing an exciting new grant opportunity with the South Florida Water Management District (SFWMD) and is optimistic concerning funding from the Florida Communities Trust (FCT).
- Special Events – The Village continues to host outstanding special events. These include the Annual Celebration Picnic, State of the Village Address, Saturday and Sunday in the Park with Art and the Juvenile Diabetes Weekend Baseball Tournament, among others.
- Website and Newsletter – The Village has developed a partnership with the County to develop an enhanced website at no cost to the Village. The new Website will be ready to debut in the next several weeks. The Quarterly Village Newsletter continues to receive praise from the community for its interesting and informative articles.

Public Works

The Public Works Department has continued to *Deliver Excellence Every Day*. Rain or shine, the PW Crew is out there assisting our residents. This small town approach continues to exemplify the best of Palmetto Bay.

- Transportation Master Plan – The Transportation Master Plan was completed in FY 2004-05. This Plan will provide the blueprint for future transportation projects and investments. The Transportation Plan received the 2004 Outstanding Transportation Study Award from the American Planning Association’s Gold Coast Section.

Budget Message

- Stormwater Master Plan – The Stormwater Master Plan was also completed during the fiscal year. This important document provides the justification for the grant funding that the Village has received from the State and forms the basis for the establishment of a Palmetto Bay Stormwater Utility. In conjunction with the Stormwater Master Plan the Village entered into an interlocal agreement with Miami- Dade County as co-permittee on NPDES MS4 operating permit. FLS000003. Effective February 2, 2005 FEMA approved the Village’s application to participate in the National Flood Insurance Program. This action guarantees that flood insurance will continue to be available to local property owners.
- Signage Master Plan – The Signage Master Plan was completed. This important document provides the basis for the Village to undertake the requested signage upgrades throughout the Village that will strengthen the community’s sense of identity and make it easier for residents and visitors to find their way. Prototypes for new signs have been developed and Interlocal Agreement with the County has been approved.
- Roadway Transfer Agreement – The Interlocal Agreement with Miami-Dade County for the transfer of local roads to Village control was approved.
- Traffic Calming - The Village Public Works department working in conjunction with Miami-Dade County continues to respond to numerous residential complaints in reference to traffic signals and other traffic control devices to reduce speeding through residential neighborhoods. “Slow Children Playing” signs have been installed in residential areas that are heavily traveled by cut through traffic. With extensive public input, traffic calming solutions are under consideration for Mangowood, Southwood, and SW 148th Street neighborhoods and should be designed and ready for construction in FY 2005-2006.
- Circulator Study - The Public Works Department has taken the initiative to look at alternate modes of transportation within the Village to minimize roadway congestion. A draft Circulator Study report has been received and is pending comments and recommendations prior to, final and submission to Council for approval and implementation.
- Capital Improvements throughout the Community – The Public Works Department, building on the foundations described above, has begun the implementation of improvements throughout the Village.
 - Roadway Resurfacing – The Department of Public Works is committed to providing quality roadways to meet the needs of its residents and the traveling public. They are committed to doing this in a safe, efficient, and cost-effective manner. The staff is responsible for approximately 118 miles of two-lane roadways in the Village. All roadways have been prioritized based on a seven-year work plan.
 - Sidewalks – Repair of approximately 6,750 square feet of damaged sidewalk, installation of curbing on 152nd Street adjacent to Coral Reef Park and the installation of approximately 3,080 square feet of new sidewalks throughout the Village.
 - Stormwater Projects – Completion of the first ever Village Stormwater Project at SW 160th Street and the development and receipt of bids within budget for the 164th Street Project and the 178th Terrace Project. Construction contracts are scheduled for award before the end of the fiscal year.

Community Development

FY 2004-05 was an extraordinary year for the newest Palmetto Bay Department. Specifically,

- Comprehensive Development Master Plan (CDMP) – The Planning and Zoning Division has undertaken important major initiatives essential to the future of the Village. As of the writing of this Budget Message, the CDMP is nearing completion with the final Public Hearing scheduled

Budget Message

for this evening. This extensive and extremely detailed 18-month effort will guide the development and growth of the Village for the next decade.

- Charrettes – In addition to the broad efforts included in the CDMP, the Village has undertaken the unprecedented effort of two major community-based planning efforts known as charrettes. The Palmetto Bay Village Center (Burger King) and Franjo/US 1 Charrettes have been completed and will provide guidance and inspiration as the future development of the Village occurs.
- Zoning – The Village has continued the transition from the County to full Village control of the zoning process. This transition has been a long and difficult process but it is nearing completion.
- Code Compliance – The Village has completed the transition from Team Metro to the Palmetto Bay Code Compliance Division. The transition occurred in July 2004 and positive results are already being realized. The Code Compliance Unit is responsive and resident friendly. A system of Courtesy Notices is in use and has been well received. The staffing level of this important function is double that previously provided by Team Metro. In the first 9 months of the fiscal year, the Division opened 600 Code Compliance Cases and achieved an 80% voluntary compliance rate. A total of 42 cases have been brought to the Special Master for hearing.
- Building & Permitting – The Building & Permitting Division was one of the first priorities of the Village and has been operational for almost a year. This outsource unit has been providing a high level of professional customer-oriented service since its inception. Residents and contractors can now take care of their building and permitting needs at Village Hall and receive immediate attention and professional service. Through the first 9 months of the fiscal year, the Building Division processed a staggering 3,792 permits and performed 5,315 inspections.
- Ordinances – New ordinances for Noise, Garage Sales and Sidewalk Cafes were prepared and adopted.
- Educational Forums – An Educational Forum with the Auto Industry was held. This forum provided the car dealerships with information on proper code compliance, landscaping requirements and allowable activities and special events. The Village is working in partnership with the industry to review and implement positive improvements to the dealerships. Plans for a similar program with shopping centers and retail locations are under development.

Finance and Taxes

The Village maintained its commitment to hold the line on the property tax rate. The FY 2004-05 millage rate remained at 2.447 mills, the same as the UMSA rate.

FY 2005-06 Building the Vision

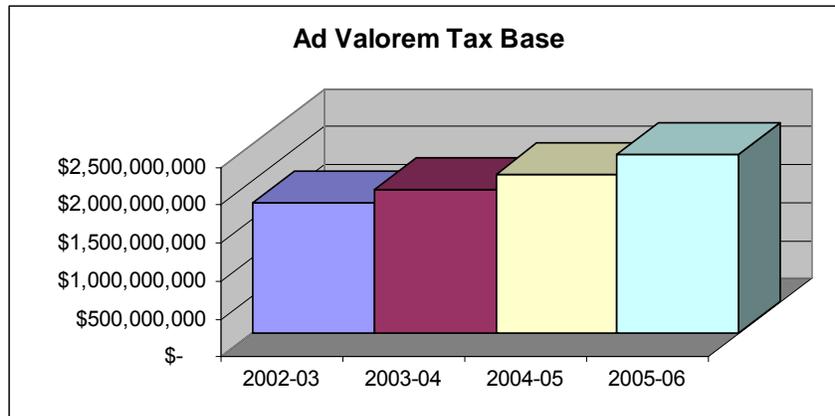
FY 2005-06 is the year of *Building the Vision*. The Village – through hard work, prudent financial stewardship, aggressive grant performance and innovative partnerships – has put in place a capital program of over \$10,000,000 for FY 2005-06. The upcoming year holds the potential to be the most exciting and dynamic year in the history of the Village.

Financial Overview and Revenue Forecast

The financial state of the Village of Palmetto Bay continues to be excellent. A Five Year Forecast was completed during FY 2004-05 projecting that revenues would continue to grow at a healthy rate and revenue growth would exceed expenditure growth. This trend should be realized in FY 2005-06.

Budget Message

The ad valorem tax base of Palmetto Bay continues to be vibrant, healthy and growing. The FY 2005-06 assessed valuation by the Miami-Dade Property Appraiser for the Village is \$2,355,579,286. This represents a 12% increase over the FY 2004-05 valuations.



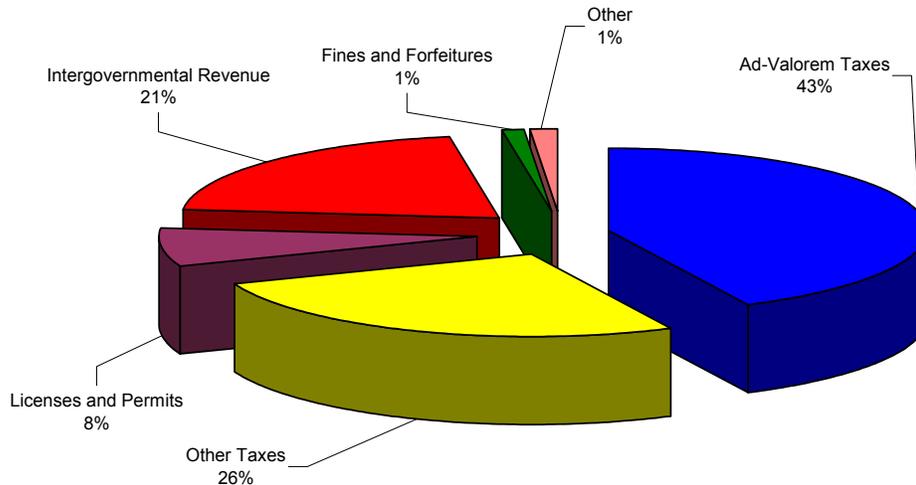
It is important to highlight that while the total assessed value of property within the Village increased dramatically, this increase is not reflected in an individual homeowner's assessed value and taxes. Homeowners are taxed based on the assessed value of their home, not the appraised or fair market value of their home. State law protects homeowners from rapidly increasing property values. The amount of the annual increase in assessed value is limited to 3% or the Consumer Price Index, whichever is less. The CPI for 2003 used by the Miami-Dade Property Appraiser was just over 3%, so the 3% cap will be in effect. Palmetto Bay homeowners who have owned their property for any length of time are taxed at their assessed value, which is much less than the appraised value of their home. The increase in the overall assessment is due primarily to three factors: new construction; resale of existing homes; and increased value of commercial property, which is not subject to the 3% cap. A Palmetto Bay homeowner may have seen a 15% increase in the market value of their home this past year, but the taxable or assessed value can go up by no more than 3%.

The other revenue streams available to the Village have shown some variation. Several revenue streams, based on past performance, are trending somewhat lower. This includes Franchise Fees and Utility Taxes. Other revenue streams have increased. This includes the Local Government ½ Cent Sales Tax, State Revenue Sharing and the Communications Services Tax.

There is projected to be a significant increase in building and permit fee activity and revenue again in FY 2005-06. This is due to the increased level of permitting within the Village. The agreement with the outsource contractor calls for 20% of the revenues to be retained by the Village.

The Village continues to have a diversified revenue base. Ad valorem, or property taxes, represent approximately 43% of the operating budget. The remainder comes from a variety of revenue sources including franchise fees, utility taxes, permits & fees and intergovernmental revenues.

General Fund Revenue Sources



The fiscal responsibility and conservative approach to the Budget has yielded significant dividends. The financial stewardship of each Department has been outstanding. The Village has maintained an Emergency Cash Reserve of \$2,500,000 and has also put together an additional \$10,818,096 for the Special Revenue Capital Fund for FY 2005-06.

The FY 2005-06 Budget – Establishing the Tax Rate

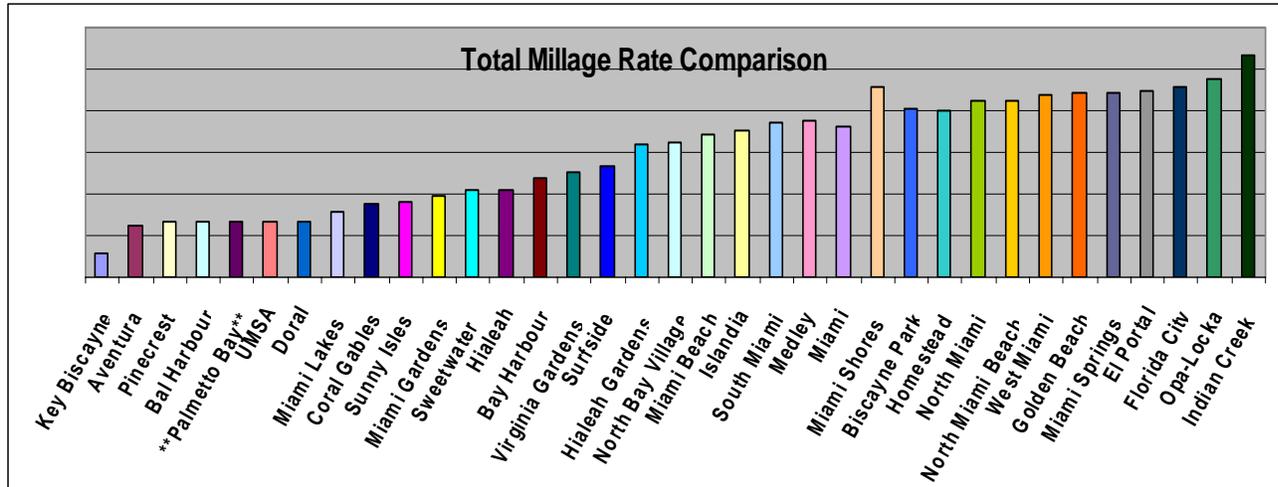
It is recommended that the Village hold the line on taxes with no increase in the millage rate. The millage rate for the Village would remain at 2.447 mills.

The Palmetto Bay Village Council establishes the millage rate for municipal services. The Palmetto Bay millage rate replaces the former Unincorporated Municipal Service Area (UMSA) millage rate. The FY 2004-05 millage rate was 2.447 mills for both the Village and UMSA. The County Manager has recommended that the UMSA rate remain at 2.447 mills for FY 2005-06.

The Village continues to enjoy one of the lowest millage rates in all of Miami-Dade County. The Village has the fifth lowest tax rate among Miami-Dade's 36 cities and Unincorporated Municipal Services Area.

It is important to note that, of these cities, only Palmetto Bay, Miami Lakes and Doral pay "mitigation" to Miami-Dade County. The mitigation payment is included in the stated millage rate for those cities. The FY 2005-06 Palmetto Bay mitigation payment is estimated at \$1,556,256. Other recently established cities including Key Biscayne, Aventura, Pinecrest and Sunny Isles Beach do not pay mitigation. No older cities, such as Miami, Coral Gables or Bal Harbor, pay mitigation.

Budget Message



Careful consideration should be given to the possibility of lowering the millage rate. However, a cautious approach should be considered for a number of reasons:

- Mitigation – The Village is still required to pay mitigation to the County. In FY 2005-06, the payment of \$1,556,256 represents 28% of the ad valorem tax revenues.
- Revenue Streams – There continues to be some uncertainty concerning revenues. A number of revenue sources, such as FPL franchise fees, are not paid until the end of the fiscal year. The projections, while deemed accurate, still require multi-year validation.
- Statewide Referendum – There remains the potential for a statewide referendum which would double the homestead exemption. The ballot language was disallowed by the Florida Supreme Court and the measure will not be on the ballot this year. However, it is likely that the measure may be brought forward again in the future. The potential impact on the Village would be over \$400,000 annually.
- Local Option Gas Tax – The Miami-Dade County Commission is currently considering decreasing the Local Option Gas Tax by 2 cents. The revenue loss to the Village would be approximately \$124,000 annually.

The average assessed value of a home in Palmetto Bay, according to the Miami-Dade Property Appraiser, is \$239,043. Once again, this is the assessed, not the appraised, value. The appraised value of most homes in the Village is considerably higher. The average property tax bill for municipal services paid by Village residents – assuming a millage rate of 2.447 and an assessed value of \$239,043 – is \$584.94. This represents the average Palmetto Bay taxes paid per household, not per individual. This amount of money is what pays for the excellent police, parks, public works and other municipal services our residents are receiving.

The FY 2005-06 Capital Improvement Program – Building the Vision

The FY 2005-06 Capital Improvement Program is in the Special Revenue Fund section of the Budget. The Special Revenue Fund tracks all of the sources of funds as well as the proposed expenditures. The

Budget Message

Village has been extremely successful with grant funding and creative partnerships. Additionally, the prudent financial stewardship has yielded operating budget savings that, per Council direction, are added to the Special Revenue Fund for capital projects.

The Special Revenue Fund Budget is based on the Capital Funding Plan. It should be noted that it is a dynamic document that changes as additional funding becomes available. The FY 2005-06 Budget is based on a conservative estimate and only includes the grant funding approved to date. It should also be noted that the Village has been advised by the South Florida Water Management District (SFWMD) that they have allocated \$500,000 for the C-100 project. However, this has not been finalized and has not been included in the Budget. Finally, the cash carryover from the current FY 2004-05 Budget has not yet been fully calculated. This estimate will be available in September. The cash carryover will also be available for possible capital funding.

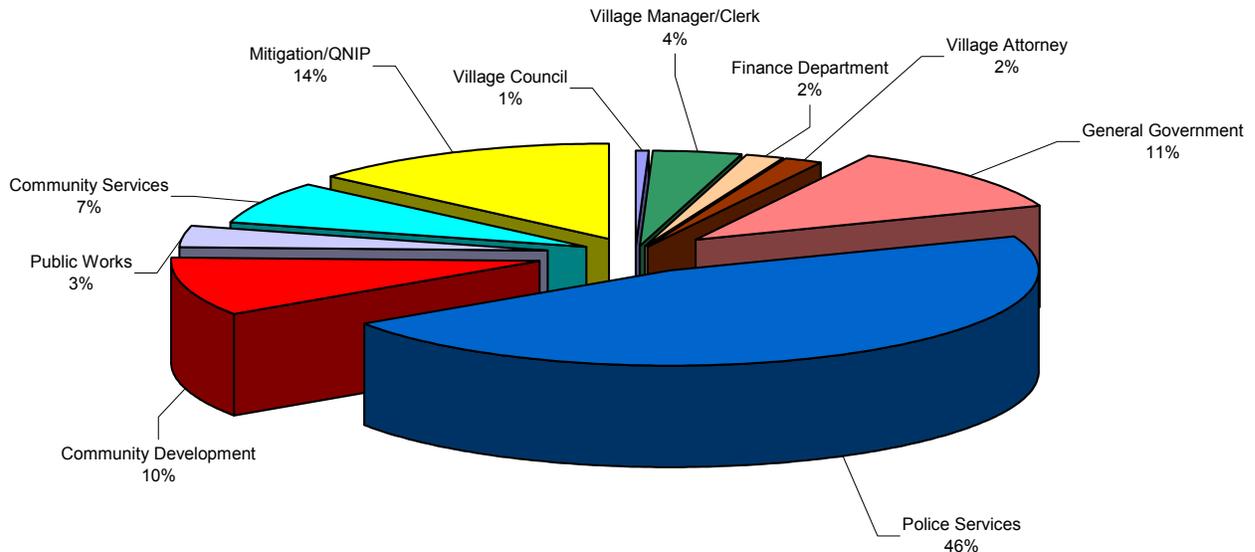
The FY 2005-06 Special Revenue Fund totals \$13,720,487. It should be noted that this does not include funds spent in FY 2004-05 for Coral Reef Park, C-100, Stormwater, Streets, etc. The highlights of the Budget include:

• Stormwater Drainage Improvements	\$ 1,399,466
• ROW Enhancements & Beautification	\$ 80,000
• Village Signage Program	\$ 100,000
• Roadway Paving	\$ 306,433
• Traffic Calming & Intersection Improvements	\$ 150,000
• Sidewalks	\$ 50,000
• Transit	\$ 443,200
• Perrine Park	\$ 4,626,680
• C-100 Bayfront Park	\$ 2,930,000
• Bayside Library & Park	\$ 1,699,241
• Coral Reef Park	\$ 159,291
• Perrine Wayside Park	\$ 222,920
• Village Hall / Reserve	\$ 775,818
• Police Forfeiture	\$ 15,500

FY 2005-06 Operating Budget – Departmental Highlights

The FY2005-06 Budget maintains the commitment to the “Palmetto Bay Approach to Governance.” The Operating Budget contains only a small core group of Village employees and includes maximum utilization of outsource vendors, community partners and part-time staff. The distribution of FY 2005-06 Expenses is portrayed below.

Use of General Fund Resources



A number of expense items included or reflected in all Departments are essentially beyond the control of the Village and have been adjusted to reflect economic conditions. Specifically, these include increased health insurance and fuel costs.

Police

The performance of the Palmetto Bay Policing Unit continues to be outstanding. The goals of the FY 2005-06 Budget are to maintain that commitment to excellence and quality while enhancing the capability of the unit in several key areas. Specifically:

- **Staffing** – It is recommended that the staffing level of the unit remain at the FY2004-05 level. It is also recommended that several enhancements be made within the staffing level. These cost-effective upgrades will increase on-street presence and provide more sophisticated crime analysis support. Specifically, it is recommended that one civilian position be upgraded to a COPPS Police Officer position, one PRS position be upgraded to a Crime Analyst position and one Public Service Aide position be upgraded to a Police Station Specialist.
- **Enhanced Enforcement Initiatives (EEI)** – EEI funding is used for special enforcement initiatives that are developed in response to public safety needs that may occur during the year. Examples of prior EEI efforts include special robbery details, grinch buster holiday patrols, start-of-school enhanced patrol, special traffic enforcement, etc. It is recommended that the EEI funding be increased from \$100,000 to \$150,000.
- **Enhanced Traffic Enforcement** – The Village now has two motorcycle units for 100% use by our Police Unit. This increased motorcycle presence will enhance the level and frequency of traffic enforcement. Additionally, the Unit has begun an effort to target hazardous intersections to reduce traffic accidents and injuries. This effort will include voluntary compliance through

Budget Message

education, the use of the SMART trailer, and the upgrading of traffic enforcement with motorcycle and regular units.

- Sexual Offender Monitoring – The Unit will assign GIU detectives to monitor registered sexual offenders and predators that live within the boundaries of the Village. GIU will continue to go beyond cursory residency checks and continue to fully research and enforce all conditions of probation for these individuals.
- Community Outreach – The COPPS Unit will continue to enhance its outreach efforts in FY 2005-06. Special initiatives will include the distribution of approximately 13,000 brochures with accompanying training and meeting as appropriate on important issues such as stranger danger, child abduction and bullying. Our COPPS officers will also continue their Citizens Crime Watch Program and other crime prevention and education efforts.
- Specialized Training – The FY 2005-06 Budget includes specialized training for key GIU personnel in areas such as interview/interrogation, crime scene processing and surveillance techniques. This training, beyond that normally provided to GIU detectives, will greatly enhance the effectiveness of our detectives.
- Equipment – The Village has been able to provide much needed equipment to the Unit in previous years including items such as the SMART Trailer, night vision goggles and tasers. The requests for FY 2005-06 include 2 laptop computers, 2 police bicycles and 2 radio equipped motorcycle helmets.

It should be noted that the Specialized Police Services amount has been recalculated per the Interlocal Agreement. This calculation is done annually and reflects the actual experience over the past three years. The amount billed for Specialized Police Services has decreased again this year to \$363,000.

FY 2005-06 will commence the third year of the Interlocal Agreement with Miami-Dade County. The Interlocal Agreement calls for the Village to advise the County at the end of the initial 3-year period as to whether the contract will be extended.

Community Services - Parks & Recreation and Citizens Services

Village of Parks – With each day Palmetto Bay becomes more and more the *Village of Parks* with our residents enjoying all aspects of our remarkable network of park and recreation opportunities ranging from active sports to quite passive areas. The renaissance that began in 2002 will continue to blossom in FY 2005-06.

The Budget for Parks and Public Works includes both the Operating Budget and the Capital Funding included in the Special Revenue Budget. Highlights in the FY2005-06 Budget include:

- Bayside Park Environmental Library – The design for this wonderful facility is underway. Design will be completed and construction will commence in FY 2005-06.
- Perrine Park Improvements – The design for the many Perrine Park Improvements is also underway. As presented in detail in the Multi-Year Capital Improvement Program, the design and construction of the improvements at Perrine Park will be phased in over a number of years as funding is available. Included in the Budget for FY 2005-06 are the Boundless Playground, Skate Park, expanded parking, eastern boundary landscaping buffer and field improvements. The approval of the FCT grant will now enable the construction of new restrooms, a walking path, concession stands and ball fields.

Budget Message

- C-100 Bayfront Park – The acquisition of this unique and historic property with the Trust for Public Land was consummated this past year. In FY 2005-06 the Budget includes funding to open the grounds to the general public on weekends and to begin the master planning and design process for the historic home. In September, the Village received FCT funding approval, its largest grant award to date, for the amount of \$2,719,150 towards the acquisition of this property.
- Coral Reef Park – The exciting grant-funded improvements to this beautiful flagship park will commence in late 2005 and be completed for the enjoyment of the public in FY 2005-06. These include an improved and expanded tot-lot, renovated rest rooms, park furniture and amenities and improvements to the picnic and art festival area.
- Staffing – The FY2005-06 Budget maintains the FTP staffing at 3. Part-time staffing is recommended to increase in order to accommodate the opening of the C-100 Bayfront Park grounds and some additional hours at Perrine Park. These increases were anticipated and included in the Five Year Financial Plan.
- Park Maintenance – There is a proposed increase in the park maintenance line item necessary to cover maintenance costs for the C-100 Bayfront Park, Publix Park and the additional land at Perrine Park. These increases were anticipated and included in the Five Year Financial Plan.
- New Park Opportunities – The Village, as identified in the Parks Master Plan and Comprehensive Development Master Plan, will continue to look for new park opportunities in the upcoming fiscal year.
- Special Events – The Village also maintains its commitment to Special Events. The events, such as the Annual Picnic Celebration and State of the Village Address, have been very successful. The Adopted Budget maintains the funding levels for these important activities.
- Communications and Grants (General Government) – The Village has developed a comprehensive and effective multi-faceted communications program. The FY2005-06 Budget continues the outsource contract for Public Information Services and Foundation Grant Writing Services. It also continues support for the enhanced website and Quarterly Newsletters. It includes new funding in the amount of \$25,000 for a ‘Welcome to Palmetto Bay’ brochure.
- Social Service Liaison (General Government) – There is a need in the Village to assist some residents in identifying and accessing social services. Several recent incidents with elderly residents have illustrated the need. It should be noted that the Village will not be providing the services but will provide the bridge to the service providers. Outsourcing possibilities for the liaison services are being explored. The Adopted Budget includes \$10,000 in new funding for this effort.

Public Works

FY 2005-06 will see the Public Works Department shift into high gear for *Building the Vision*. Highlights include:

- Stormwater Drainage – An unprecedented series of projects with expenditures of \$1,399,466 in order to address the critical drainage issues throughout the Village. Major projects will include the major project on 164th Street.
- Stormwater Utility – The Village will complete the formation of the Palmetto Bay Stormwater Utility, ensuring that all funds generated in the Village will be expended in the Village. This funding is necessary for match requirements for future state grants.
- Street Paving – The expenditure of \$306,433 in order to keep the Five Year Capital Program on schedule and repair deteriorating streets.

Budget Message

- Traffic Calming & Intersection Improvements – The expenditure of \$150,000 to implement seriously needed improvements.
- Transit/Circulator Study – Review and consideration of transit improvements with dedicated transit funding from the Citizens Improvement Transportation Tax (CITT).
- Sidewalks – Continuation of the Village commitment to improving sidewalks throughout the community.
- Enhancing Services – The Adopted Budget includes the addition of 1 FTP position to respond to the increasing need and calls for service from our residents.

The FY2005-06 Budget also maintains the commitment to achieving excellence every day. The outstanding Public Works staff is out there every day, rain or shine, assisting our Village residents with a myriad of services.

Community Development - Planning, Zoning, Building & Code Enforcement

FY 2005-06 is an extremely important year for the Community Development Department. The operating elements of the Department will continue to perform at a high level of excellence.

- Planning – FY 2004-05 accomplished the monumental tasks of completing the Comprehensive Development Master Plan (CDMP) as well as the Palmetto Bay Village Center and US 1/Franjo Road Charrettes. The primary focus of the Planning Division will now shift to the finalization and adoption of the Land Development. It should be noted that, as of the date of the Budget Message, no major issues with State approval of the CDMP are anticipated. Should major policy issues develop, the funding allocations for FY 2005-06 may need to be revised.
- Zoning – The adoption of the Land Development Code will be the focus of the Zoning Division. Upon completion, the Zoning Division will operationally shift to full autonomy from Miami-Dade County.
- Code Compliance – The focus of Code Compliance, in addition to continued enforcement, will be to develop a series of Palmetto Bay specific informational brochures to assist in educating our residents and ensuring compliance. Code Compliance will also continue their enhanced level of Occupational License and Certificate of Use enforcement in conjunction with the Village Clerk and Building Department.
- Building Division – The FY2005-06 Budget projects an increasingly busy Building Division. The projected revenues and expenses have increased, based on current trends, by approximately 20%. It should be noted that this function is outsourced and that the revenue sharing split between the contractor and the Village is 80/20. This means that the Village receives 20% of the revenue generated by the increased Building Division activity. It should also be noted that the 3-year agreement with CSA will be over at the end of this fiscal year and the Village will need to evaluate and assess the future course of action for this important function.

Budget Message

Administrative Departments

Municipal budgets include several departments that are “general” in nature. These include: Village Council, Village Manager, Village Clerk, Finance Department and General Government.

- Village Council – It is recommended that the Village Council Budget remain unchanged from FY 2004-05. It should be noted however, that the Finance Director and Village Attorney are currently analyzing whether payroll taxes should be collected on the Village Council compensation amounts specified in the Charter. If so, this will require a slight increase in the Adopted Budget.
- Village Manager/Village Clerk – The FY2005-06 Budget remains basically the same as FY 2004-05 with two exceptions. First, additional funds have been added for legal advertising due to the revised policy of the Village to advertise Committee of the Whole meetings. Second, funding for the scheduled Village Council election has been included.
- Finance Department – The FY2005-06 Budget reflects the changes in the Finance Department implemented at the end of FY 2004-05. The departure of Finance Director Alfredo Acin, in conjunction with the increasing workload and complexity of financial issues, led to the recruitment and appointment of an FTP Finance Director instead of the current sharing arrangement with Miami Lakes.
- Village Attorney – It is recommended that the funding for the Village Attorney’s Office remain at the same level as FY 2004-05.
- General Government – This “Department” includes a number of activities and expenses that are general in nature and not specifically attributable to a specific department or cost center. The major line items to highlight include:
 - ♦ Grants – The Village, as noted earlier, has had extraordinary success in the public sector grant arena. The primary focus to date had been at the State and County levels. The FY 2005-06 Budget includes funding to expand these efforts to the private non-profit sector through the funding of an outsource grant writer and the commencement of a Washington Initiative. The Washington Initiative has the potential for very significant results.
 - ♦ Village Hall – FY 2004-05 ended on an inconclusive note concerning a possible Village Hall location. It is recommended that a small amount of funding be included for possible studies during FY 2005-06.
 - ♦ Geographical Informational Systems (GIS) – It is very important that the Village develop full GIS capability. The GIS overlays are central to the Public Works, Planning, Zoning, Building and Code Compliance functions. The GIS system will require both a capital outlay component for equipment and software as well as a professional services component for input and system maintenance.
 - ♦ Vehicle Lease – The Village currently leases 5 trucks plus one utility vehicle. Three of the trucks are assigned to Public Works and 2 trucks are assigned to Parks & Recreation. The FY2005-06 Budget includes the addition of 1 truck for Public Works for the new maintenance worker and 1 truck for Parks & Recreation to service the new C-100,

Budget Message

Bayside Library and Publix Parks. It should be noted that staff is currently assessing possible hybrid vehicles. However, the experience of other jurisdictions, most specifically Miami-Dade County, has not been encouraging concerning the reliability of the new equipment. It should also be noted that should the tremendous purchase incentives for vehicles continue, it may save the Village significant dollars to purchase the vehicles outright and do a competitive 'bid' of on-the-lot year-end inventory.

- ♦ Special Events & Community Groups – The Adopted Budget maintains current funding levels to these important efforts.
- ♦ Unallocated Funds – The General Government Budget contains \$254,000 in Unallocated Funds. This is due to the fact that, as projected in the Five-Year Forecast, revenues are increasing faster than expenses, even after the improvements and enhancement is included in the Adopted Budget. The use of the Unallocated Funds is at the discretion of the Village Council. It could, for example, be used for additional public safety initiatives, capital expenditures, millage rate adjustment or additional reserves.
- ♦ FTP Staffing – The FY2005-06 Budget recommends FTP staffing at 16 positions. This is an increase of 1 position over the FY 2004-05 level due to the addition of a Public Works Maintenance Worker. The FTP Finance Director is offset by the Zoning Administrator shift from full time to part time.

FY 2005-06 Budget Summary

The FY 2005-06 Budget is built on the theme – *Building the Vision*. The Budget:

- ♦ **Holds the Line on Taxes** – The established millage rate of 2.447 holds the line on taxes with no increase in the tax rate.
- ♦ **Maintains the Emergency Reserve Fund** – The FY2005-06 Budget includes maintaining the Emergency Reserve Fund at \$2,500,000.
- ♦ **Enhances Services in All Departments** – The FY2005-06 Budget continues to enhance services in all areas including Police, Parks & Recreation, Public Works, Building & Permitting and Planning & Zoning.
- ♦ **Embraces the “Palmetto Bay Approach to Governance”** – The Adopted Budget utilizes innovative and cost effective outsource and community partnership solutions to the maximum extent possible. The total number of full time employees is recommended at only 16.
- ♦ **Increases Public Information, Awareness and Participation** – The FY2005-06 Budget continues to enhance important public information, newsletter and web site programs for the public.
- ♦ **Builds the Vision** - The Adopted Budget includes an unprecedented \$10,667,726 in capital funding for Parks, Streets, Sidewalks, Stormwater Drainage, Traffic Calming, Intersection Improvements, Stormwater Maintenance and Bikeway Improvements.

Budget Message

A special note of thanks to the Mayor, Vice Mayor and Village Council. *Building the Vision* would not be possible without their guidance, leadership and vision. I would also like to thank outstanding members of the Village Team. Our professional staff is truly *Achieving Excellence Every Day*.

Finally, a special note of thanks to Alfredo Acin. His tenure as Finance Director has been marked by an incredible commitment to excellence and integrity. He has and continues to be an inspiration.

Sincerely,

Charles Scurr
Village Manager

CC: Village Clerk
Village Attorney
Palmetto Bay Staff

Budgetary and Financial Policies

GUIDE FOR READERS

The Fiscal Year 2005-2006 Annual Operating Budget for the Village of Palmetto Bay, Florida is intended to serve four purposes:

Policy Document

The Village's budget process is conducted within the framework of the Comprehensive Plan, and a comprehensive set of financial management policies, financial trends and fiscal forecasts. The budget process allows the policy makers an opportunity to review policies and goals that address long-term concerns and evaluate Village services.

Operations Guide

As an operations guide, the budget indicates how services will be delivered to the community. The Department Budgets section provides major goals and objectives for each organizational unit in the Village. The budget includes an organizational chart for the Village as well as each department and a three year analysis on the levels of staffing.

Financial Plan

As a financial plan, the budget details how much Village services will cost and how they will be funded. The budget document is broken down by department, giving a line item budget for each department's services. Current capital improvements are identified, as well as their funding sources in the Budget Message section.

Communication Device

The budget seeks to communicate summary information through the use of text, tables and graphs to a diverse audience. The budget document incorporates an index, Budget Message, department budgets and glossary of terms.

Budgetary and Financial Policies

ANNUAL BUDGET PROCEDURES

The annual budget procedures the Village follows are a result of the requirements of Florida Statute Chapter 200.65 known as TRIM (truth in millage) and the Village Charter.

TRIM:

The Village is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner a TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:

1. Prior year millage rate.
2. Current year proposed millage rate.
3. Current year rolled-back rate.
4. The date, time and meeting place of the Tentative Budget Hearing.

The second public hearing is advertised by means of a ¼ page newspaper advertisement. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

The Village Charter:

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

Section 4.5 sets the criteria for the adoption of the budget as follows:

4.5 (A) Balanced Budget. Each annual budget adopted by the Council shall be a balanced budget and adopted in accordance with Florida law.

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

4.5 (C) Specific Appropriation. The budget shall be specific as to the nature of each category of appropriations therein. Reasonable appropriations may be made for contingencies, but only within defined spending categories.

Budgetary and Financial Policies

Section 4.6 defines the fiscal year as follows:

The fiscal year of the Village government shall begin on the first day of October and shall end on the last day of September of the following calendar year. Such fiscal year shall also constitute the annual budget and accounting year.

Section 4.7 describes the circumstances under which the budget may be adjusted.

4.7 (A) Supplemental Appropriations. If, during any fiscal year, revenues in excess of those estimated in the annual budget are available for appropriation, the Council may by ordinance make supplemental appropriations for the fiscal year up to the amount of such excess.

4.7 (B) Reduction of Appropriations. If, at any time during the fiscal year, it appears probable to the Village Manager that the revenues available will be insufficient to meet the amount appropriated, s/he shall report in writing to the Council without delay, indicating the estimated amount of the deficit, and his/her recommendations as to the remedial action to be taken. The Council shall then take such action as it deems appropriate to prevent any deficit spending.

Budgetary and Financial Policies

BUDGET CALENDAR

June	Department Directors submit budget requests and capital improvements are reviewed.
July	Tentative Budget is prepared by Village Manager.
July 1	Certification of Taxable Value by the County.
July 11	Proposed millage rate adopted.
August	Budget workshops.
August 4	Notify the Property Appraiser of Proposed Millage Rate.
August 24	TRIM notices are mailed by County.
September 14	1 st Budget hearing.
September 26	2 nd Budget hearing and adoption of Budget and final millage rate.
September 29	Deadline for notifying Property Appraiser and the Tax Collector.
October 5	Certify compliance with Chapter 200, F.S. to the Florida Department of Revenue.

Budgetary and Financial Policies

BUDGET AND ACCOUNTING BASIS

The basic building block of governmental finance is the “fund”. Generally accepted accounting principles (GAAP) provides the following definition of a fund:

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

The Village of Palmetto Bay uses two Governmental funds, the General Fund and Special Revenue Fund. The General Fund or Operating Fund, as it is generally referred to, accounts for traditional governmental services such as Police, Park and Recreation and the administrative departments. Revenues such as property taxes, State taxes, and charges for services are also recorded in the General Fund. The General Fund is the only fund for which a budget is adopted.

The Special Revenue Funds are used to account for revenues or grants that are for a specific purpose. The Village is currently using the fund to account for park improvements, road and drainage improvements, and the Villages Capital Improvement Program. The budget presented in the Special Revenue section is for planning purposes.

The Village uses the modified accrual basis for both budgeting and accounting. The modified accrual basis is the recognition of revenues when they become available and measurable. Expenditures are recognized in the period goods and services are received or when liabilities have been incurred.

Budgetary and Financial Policies

FINANCIAL POLICIES

The following policy statements are the basis of the daily operations of the Village of Palmetto Bay. The financial policy statements establish the rules by which the budget is implemented and monitored.

Operating Budget Policies

The Village will pay for all current expenditures with current revenues. The Village will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, or overestimating revenues to balance the budget.

The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.

The budget should be maintained to ensure compliance with the budget.

The Village will prepare quarterly budget to actual reports.

Capital Improvement Program (CIP) Policies

The CIP will be reviewed every year as part of the budget process.

A capital budget will be presented based upon the Capital Improvement Element of the Comprehensive Master Plan.

Any operating costs associated with a capital improvement will be budgeted in the operating budget of the department responsible for its operation.

The CIP is to be funded where possible by local, state and federal assistance.

Debt Policies

The Village shall incur no debt unless the incurrence of such debt is approved by a majority of the Council. Any General Obligation debt must be approved by the voters.

The Village will follow a policy of full disclosure on every financial report and prospectus.

The Village will only use long term debt for capital improvements.

The maturity of long term debt will not exceed the useful life of the project.

Budgetary and Financial Policies

Revenue Policies

The Village will be conservative, objective and analytical when estimating its annual revenues.

The Village will diversify its revenue streams to the fullest extent within state and local laws, to minimize the effects of short term fluctuations in any one revenue source.

Non-recurring revenues will not be used to balance the General fund budget.

Reserve Policy

The Village will maintain at least two million five hundred thousand (\$2,500,000) in unreserved fund balance for disasters, unanticipated non-recurring expenditures, or expenditures approved by the Village Council.

Investment Policies

The Village will invest idle cash in conformity with Florida Statutes.

Cash will be invested in such a manner to maximize returns but liquid enough to support future cash flows and expenditures.

Accounting, Auditing and Financial Reporting Policies

The accounting system will maintain records on a basis consistent with Generally Accepted Accounting Principles applicable to local government.

Quarterly and annual financial reports will present a summary of financial activity.

An annual audit of the Village's financial statements will be done by an independent public accounting firm.

Purchasing Policies

Purchases will be made in accordance with municipal policies and procedures per Ordinance 03-09.

Purchases will be made in an impartial and competitive manner.

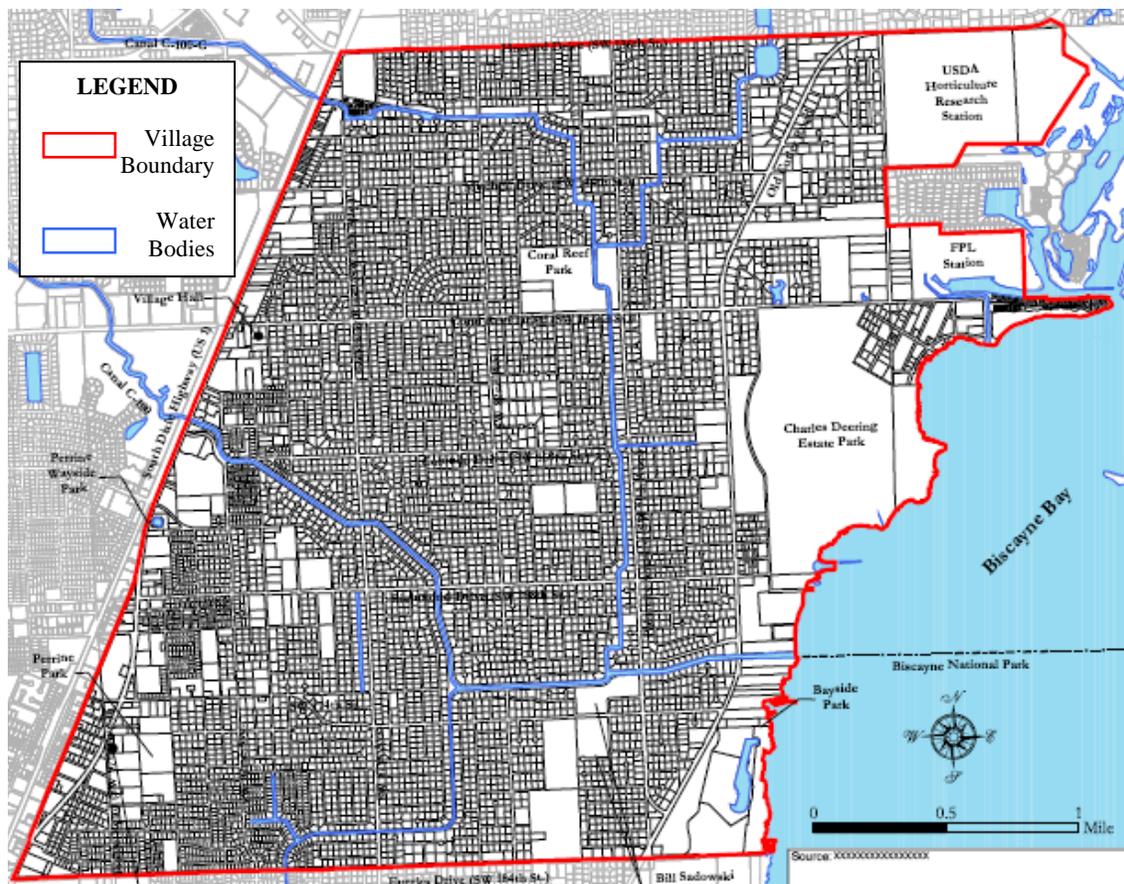
Village Profile

ABOUT PALMETTO BAY

The Village of Palmetto Bay is a vibrant community of more than 25,000 residents who enjoy its beautiful surroundings and family-oriented atmosphere. Situated immediately west of beautiful Biscayne Bay, Palmetto Bay offers unique recreational opportunities and bay access for all to enjoy! Additionally, the Village is home to excellent public schools, all of which have annually earned the grade “A” under the State of Florida’s A+ Plan, as well as exceptional private schools.

Village residents enjoy the benefits of an extensive park system composed of six park facilities offering a myriad of opportunities ranging from active to passive, recreation to preservation, ground activities to water recreation, and a soon to be constructed neighborhood library! Its commercial corridor along South Dixie Highway is easily and quickly accessible from any location within Village limits. Restaurants, lodging and markets are a few of the service industries available to our residents and visitors.

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



Village Profile

DEMOGRAPHICS

Incorporated
2002

Area
8 Square Miles

Total Population
25,346

Median Age
37.9

Total Number of Households
8,431

Average Household Size
3.05

Median Household Income
\$95,581

PUBLIC SCHOOLS:

Coral Reef Elementary School
7955 SW 152 ST

Howard Drive Elementary School
7750 SW 136 ST

Perrine Elementary School
8851 SW 168 ST

Southwood Middle School
16301 SW 80 AVE

PARK & RECREATIONAL FACILITIES

Coral Reef Park
7895 SW 152 Street

Perrine Park
17535 SW 95 Avenue

Perrine Wayside
SW 160th Street & South

Bayside Park**
17641 Old Cutler Road

C-100/Bayfront Park**
17301 Old Cutler Road

Publix Park**
SW 148th Street and 87th Place

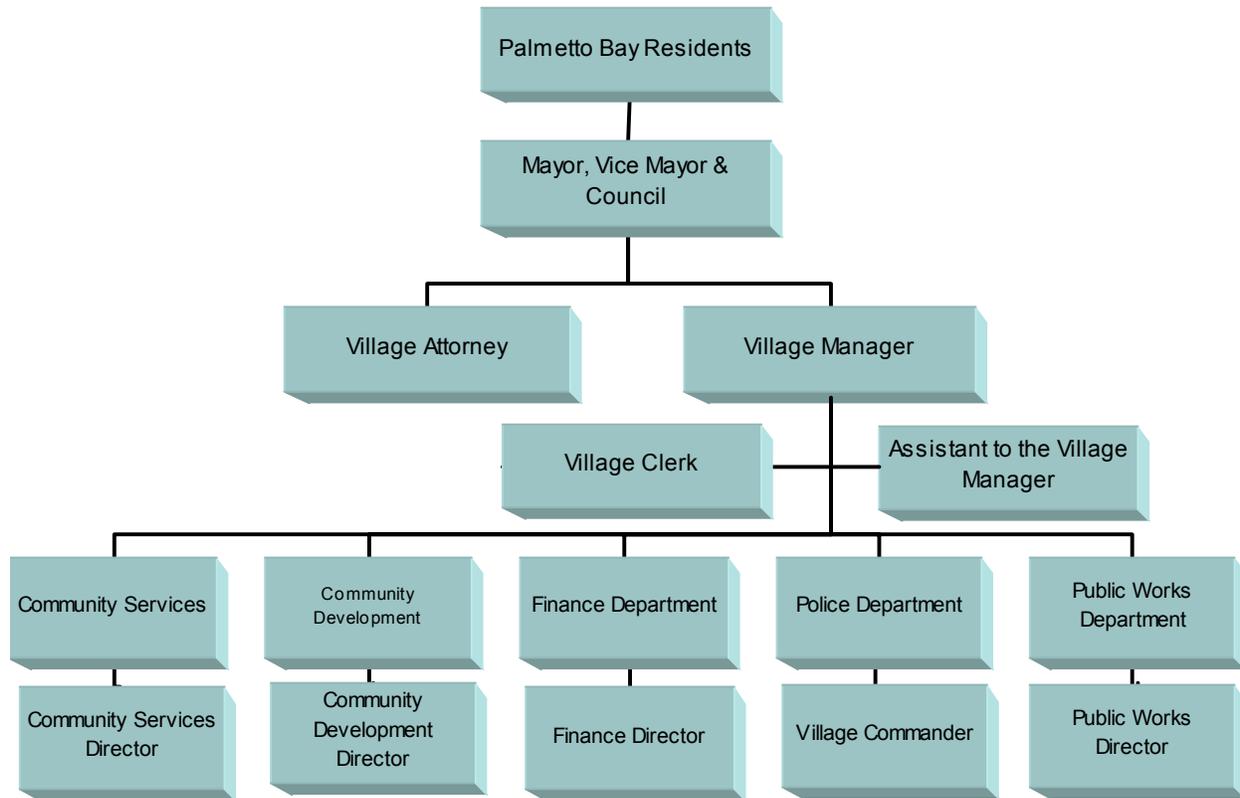
Charles Deering Estate at Cutler*
16701 SW 72nd Avenue

Bill Sadowski Park*
17555 SW 79 Avenue

**County-operated facilities*

*** Under development*

ORGANIZATIONAL CHART



Village Profile

STAFFING SUMMARY

Positions by Department	FULL TIME				PART TIME			
	FY04-05 Approved Budget	FY04-05 Mid-Year Adjustment	FY 05-06 Adopted	Change	FY04-05 Approved Budget	FY04-05 Mid-Year Adjustment	FY 05-06 Adopted	Change
VILLAGE MANAGER/ VILLAGE CLERK								
Village Manager	1.0	1.0	1.0		0.0	0.0	0.0	
Village Clerk	1.0	1.0	1.0		0.0	0.0	0.0	
Assistant to the Village Manager	1.0	1.0	1.0		0.0	0.0	0.0	
Customer Service Representative	1.0	1.0	1.0		0.0	0.0	0.0	
Administrative Assistant (Village Clerk)	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	5.0	5.0	5.0	0.0	0.0	0.0	0.0	0.0
FINANCE DEPARTMENT								
Finance Director	0.0	0.0	1.0		1.0	1.0	0.0	
Account Clerk	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	1.0	1.0	2.0	1.0	1.0	1.0	0.0	-1.0
COMMUNITY DEVELOPMENT								
Community Development Director	0.0	1.0	0.0		1.0	0.0	1.0	
Zoning Administrator/Planner	1.0	0.0	0.0		0.0	1.0	1.0	
Administrative Aide	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	2.0	2.0	1.0	-1.0	1.0	1.0	2.0	1.0
COMMUNITY SERVICES								
Community Services Director	1.0	1.0	1.0		0.0	0.0	0.0	
Park Manager	1.0	1.0	1.0		1.0	1.0	1.0	
Administrative Assistant	1.0	1.0	1.0		0.0	0.0	0.0	
Park Service Aide	0.0	0.0	0.0		8.0	8.0	11.0	
Sub-Total	3.0	3.0	3.0	0.0	9.0	9.0	12.0	3.0
PUBLIC WORKS DEPARTMENT								
Public Works Director	1.0	1.0	1.0		0.0	0.0	0.0	
Administrative Assistant	1.0	1.0	1.0		0.0	0.0	0.0	
Lead Maintenance Worker	1.0	1.0	1.0		0.0	0.0	0.0	
Maintenance Worker	1.0	1.0	2.0		0.0	0.0	0.0	
Sub-Total	4.0	4.0	5.0	1.0	0.0	0.0	0.0	0.0
TOTAL AUTHORIZED POSITIONS	15.0	15.0	16.0	1.0	11.0	11.0	14.0	3.0

Summary of Funds

CONSOLIDATED BUDGET SUMMARY

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
BEGINNING FUND BALANCE - ALL FUNDS	\$ 4,417,265	\$ 5,047,877	\$ 6,197,423	\$ 5,919,156
REVENUES - ALL FUNDS				
Taxes	\$ 7,684,853	\$ 8,436,171	\$ 8,311,371	\$ 8,991,097
Licenses and Permits	674,435	796,000	810,000	975,000
Intergovernmental Revenue	3,377,041	3,176,016	3,368,836	3,635,760
Fines and Forfeitures	117,850	122,000	144,500	135,000
Charges for Services	57,714	72,000	75,000	80,000
Grants	47,514	2,079,846	915,555	8,122,576
Interest Income	77,037	35,000	141,850	104,000
Bond Proceeds for Library Project				1,433,241
Other	43,593	20,200	25,110	20,500
Revenue Contingency Fund	-	(250,000)	(250,000)	(200,000)
TOTAL REVENUES - ALL FUNDS	\$ 12,080,038	\$ 14,487,233	\$ 13,542,222	\$ 23,297,174
INTER-FUND TRANSFERS IN	-	2,180,000	2,180,000	1,065,263
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$ 16,497,303	\$ 21,715,110	\$ 21,919,645	\$ 30,281,593
EXPENDITURES - ALL FUNDS				
Operating Expenditures				
Personal Services	\$ 994,400	\$ 1,378,612	\$ 1,383,341	\$ 1,630,602
Operating Expenses	6,893,970	8,804,406	8,533,189	9,594,509
Mitigation/QNIP	1,645,521	1,720,638	1,686,167	1,746,256
Total Operating Expenditures - All Funds	9,533,891	11,903,657	11,602,697	12,971,367
Capital Outlay	765,989	4,999,551	2,217,793	13,744,963
TOTAL EXPENDITURES - ALL FUNDS	\$ 10,299,880	\$ 16,903,208	\$ 13,820,490	\$ 26,716,330
INTER-FUND TRANSFERS OUT	-	2,180,000	2,180,000	1,065,263
ENDING FUND BALANCE - ALL FUNDS	\$ 6,197,423	\$ 2,631,902	\$ 5,919,156	\$ 2,500,000

Summary of Funds

SUMMARY OF FUND BALANCES

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
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GENERAL FUND				
Projected Beginning Fund Balance	\$ 3,989,134	\$ 4,680,393	\$ 5,478,097	\$ 3,565,263
Revenues	\$ 11,181,022	11,621,707	11,748,829	12,820,997
Less: Expenditures	9,692,059	11,621,707	11,481,663	12,820,997
Less: Transfers Out - Special Revenue Fund	-	2,180,000	2,180,000	1,065,263
ENDING GENERAL FUND BALANCE	\$ 5,478,097	\$ 2,500,393	\$ 3,565,263	\$ 2,500,000

SPECIAL REVENUE FUND				
Projected Beginning Fund Balance	\$ 428,131	\$ 367,484	719,326	2,179,047
Revenues	899,016	2,865,526	1,793,393	10,476,177
Transfers In - General Fund	-	2,180,000	2,180,000	1,065,263
Less: Expenditures	607,821	5,281,501	2,338,826	13,720,487
ENDING SPECIAL REVENUE FUND BALANCE	\$ 719,326	\$ 131,509	\$ 2,353,893	\$ -

TOTAL ENDING FUND BALANCE - ALL FUNDS	\$ 6,197,423	\$ 2,631,902	\$ 5,919,156	\$ 2,500,000
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General Fund

GENERAL FUND SUMMARY

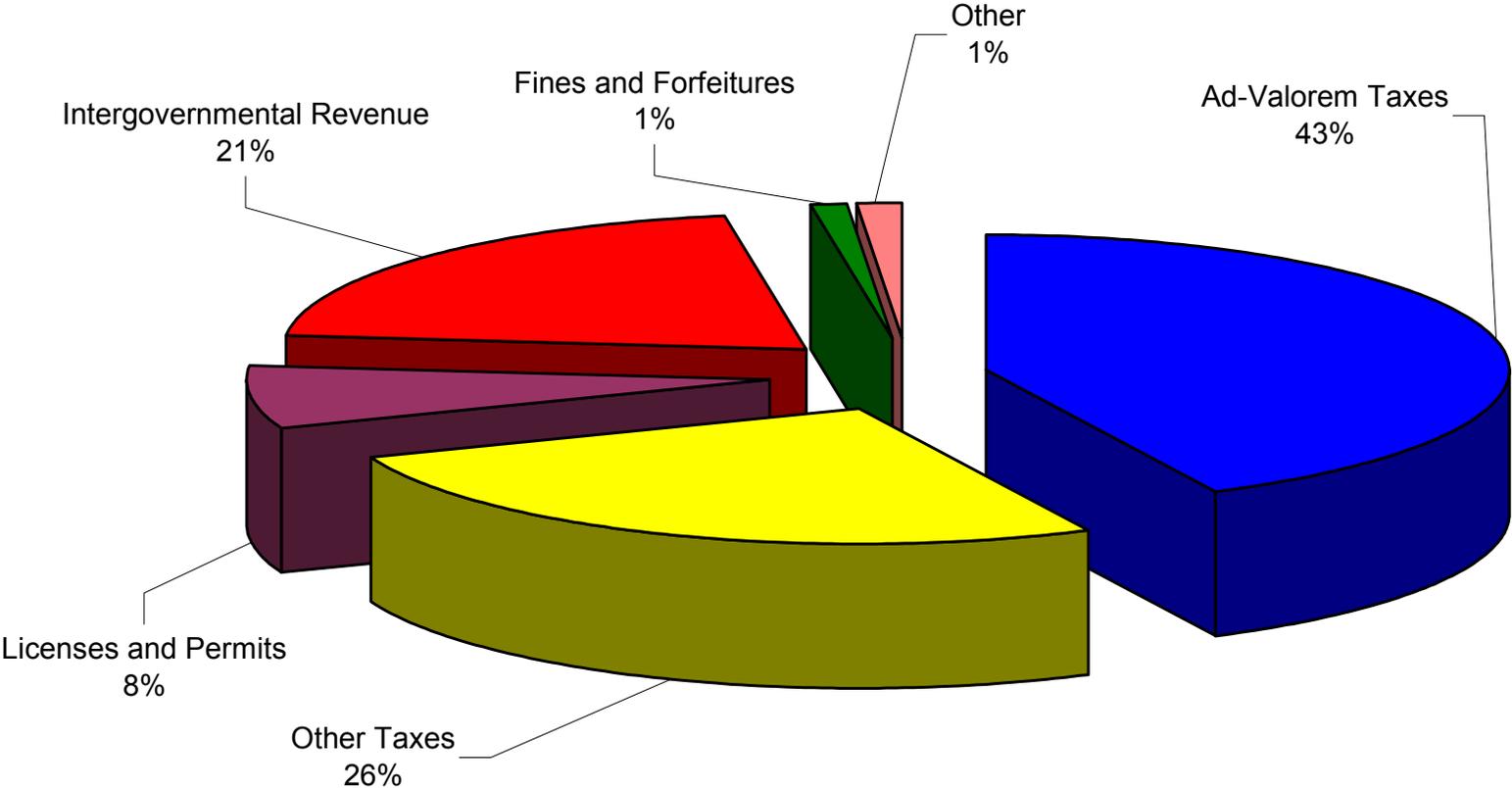
Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
BEGINNING GENERAL FUND BALANCE	\$ 3,645,669	\$ 4,680,393	\$ 5,478,097	\$ 3,565,263
<i>Excluding prior-year impact fees targeted for use in fiscal year 2003-2004</i>				
REVENUES				
Taxes	7,684,853	8,436,171	8,311,371	8,991,097
Licenses and Permits	674,435	796,000	810,000	975,000
Intergovernmental Revenue	2,525,667	2,408,336	2,528,586	2,737,400
Fines and Forfeitures	117,850	122,000	129,000	135,000
Charges for Services	57,714	72,000	75,000	80,000
Interest Income	76,910	35,000	140,000	100,000
Other	3,312	1,200	3,100	1,500
Impact Fees - <i>Current Year</i>	40,281	1,000	1,772	1,000
Impact Fees - <i>Prior Year Carryover</i>	343,465	-	-	-
Revenue Contingency Fund	-	(250,000)	(250,000)	(200,000)
TOTAL REVENUES	\$ 11,524,487	\$ 11,621,707	\$ 11,748,829	\$ 12,820,997
EXPENDITURES				
Village Council	42,599	64,000	64,000	64,000
Village Manager/Clerk	336,371	468,675	468,660	510,060
Finance Department	119,681	163,430	163,430	208,360
Village Attorney	96,810	225,000	225,000	225,000
General Government	594,514	1,076,410	983,910	1,458,282
Police Services	4,649,107	5,484,476	5,474,419	5,922,300
Community Development	917,257	1,215,371	1,215,371	1,293,714
Public Works	268,581	394,239	391,239	455,964
Community Services	1,021,617	809,467	809,467	937,061
Mitigation/QNIP	1,645,521	1,720,638	1,686,167	1,746,256
TOTAL EXPENDITURES	\$ 9,692,059	\$ 11,621,707	\$ 11,481,663	\$ 12,820,997
TRANSFER TO SPECIAL REVENUE FUND	-	2,180,000	2,180,000	1,065,263
ENDING GENERAL FUND BALANCE	\$ 5,478,097	\$ 2,500,393	\$ 3,565,263	\$ 2,500,000

General Fund Revenues

GENERAL FUND REVENUES

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
GENERAL FUND REVENUES				
Ad Valorem Taxes @ 2.447 mills @ 95%	\$ 4,465,261	\$ 4,850,645	\$ 4,850,645	\$ 5,475,897
Ad Valorem Taxes - Delinquent		100,000	100,000	100,000
Franchise Fee - Electric	800,967	855,000	840,000	840,000
Utility Taxes - Electric	1,452,946	1,575,000	1,455,000	1,455,000
Utility Taxes - Gas	981	2,000	2,200	2,200
Utility Taxes - Water	169,612	150,000	160,000	160,000
Unified Communications Services Tax	795,085	903,526	903,526	958,000
Occupational Licenses	89,185	75,000	60,000	75,000
Building Permit Fees	585,250	650,000	750,000	850,000
Zoning Hearings	-	-	-	-
Administrative Variances	-	-	-	-
Zoning Application Processing	-	61,000	-	40,000
Burglar Alarm Fees	-	10,000	-	10,000
Local Government 1/2 Cent Sales Tax	1,493,539	1,324,365	1,460,000	1,520,000
State Revenue Sharing	523,081	603,478	583,836	692,900
Local Option Gas Tax	473,051	446,293	450,000	486,000
Alcoholic Beverage Licenses	784	3,000	-	1,000
Transportation Tax - Administrative Portion (5%)	35,212	31,200	34,750	37,500
Fines & Forfeitures - Police	91,993	75,000	90,000	95,000
School Crossing Guards	24,656	15,000	15,000	15,000
Fines - Code Enforcement	1,200	32,000	24,000	25,000
Police Services	-	-	-	-
Parks Services	15,676	17,000	20,000	20,000
Jane Forman Tennis Contract	42,038	45,000	50,000	50,000
YMCA / JCC Contracts		10,000	5,000	10,000
Interest Earnings	76,910	35,000	140,000	100,000
Miscellaneous Revenues	2,055	1,200	3,100	1,500
Donations	1,257	-	-	-
Impact Fees - Police Current Year	3,781	1,000	1,772	1,000
Impact Fees - Police Prior Year	23,248	-	-	-
Impact Fees - Parks, Current Year	36,500	-	-	-
Impact Fees - Parks, Prior Year	320,217	-	-	-
Revenue Contingency Fund		(250,000)	(250,000)	(200,000)
TOTAL GENERAL FUND REVENUES	\$ 11,524,487	\$ 11,621,707	\$ 11,748,829	\$ 12,820,997

General Fund Revenue Sources



General Fund Revenues

REVENUE DESCRIPTION

GENERAL FUND REVENUES

TAXES

Ad Valorem Taxes

Ad Valorem (at value) taxes represent a levy on assessed real & personal property. The taxable value is the assessed value less homestead & other exemptions, if applicable. The County Property Appraiser delivers the Certified Taxable Value (the total assessed value of the non-exempt property) on or before July 1st. Prior to that date, the Village is provided with estimates of the value.

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

The Village Council determines the millage applied to the assessed taxable value. A mill is a taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

The Proposed Budget is based on a millage rate of 2.447, which is equal to the County's UMSA rate.

Franchise Fees

Franchise Fees are charged to service providers for an exclusive or non-exclusive right to operate within the municipal boundaries of the Village. The charge is levied on a percentage of gross receipts basis.

Electric Franchise Fees

The largest of the franchise fees is the electric franchise fee collected from Florida Power & Light. The Village is eligible to receive electric franchise fees under the County's franchise agreement. The revenue is paid to the County & remitted to the Village once a year in September.

Gas Franchise Fees

Franchise fees are collected from companies providing gas to homes and businesses within the Village.

Utility Taxes

Electric Utility Taxes

Utility taxes are authorized by State Statute and are based on electrical usage.

General Fund Revenues

Gas Utility Taxes

The gas utility tax based on usage is levied on each customer's gas bill.

Water Utility Taxes

The water utility tax based on usage is levied on each customer's water bill.

Unified Communications Service Tax

The Unified Communications Service Tax represents taxes on telecommunications, cable, direct-to-home satellite & related services. Fees are collected by the State & remitted to local government. The Village receives this revenue directly from the State. The budget is based on state estimates.

LICENSES & PERMITS

Occupational Licenses

The County requires all businesses to obtain a countywide occupational license & a municipal license (including UMSA) in order to operate a business. Countywide license fees are shared with municipalities based on a formula that includes population. The Village will also collect a municipal occupational license fee equal to that previously paid the County.

Building Permits, Zoning Hearings, Variances & Certificates of Occupancy (COs)

A percentage of the fees for Building Permits, Zoning Hearings, Variances & COs will be retained by the Village's Contracted Service Provider in exchange for the services provided as further detailed on the contract document.

Burglar Alarm

Miami-Dade County has adopted an ordinance allowing Miami-Dade Police to collect the burglar alarm fees & remit to the Village.

INTERGOVERNMENTAL REVENUE

Local Government 1/2 Cent Sales Tax

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

General Fund Revenues

State Revenue Sharing

State revenue sharing is provided to local municipalities by the State based on a predetermined allocation methodology. The budget is based on estimates provided by the State.

Local Option Gas Tax - 3 cents

This tax is levied on motor & diesel fuel & is distributed to counties & cities. The tax can be used for transportation purposes but unlike the one-to-six cent tax, it is restricted to use for new roads & reconstruction or resurfacing of existing paved roads as opposed to routine maintenance.

Local Option Gas Tax - 6 cents

This tax (6 cents) is levied on motor & diesel fuel & is distributed to counties & cities. Distribution of the fuel tax is made based on a formula that includes weighted population ratios & center-lane miles. The tax can be used for transportation-related operations including roadway & right-of-way maintenance, drainage, street lighting, traffic signs & signals & debt service for transportation capital projects.

Transportation Tax – Administrative Portion

Administrative portion of the Transportation Tax revenues- the half cent sales tax approved by Miami-Dade County voters to fund transportation improvements went into effect on 1/1/03. The Village receives annual remittances from the County.

Alcoholic Beverage Fees

A portion of the annual State license tax levied on manufacturers, distributors, vendors, brokers, sales agents, & importers of alcoholic beverages & collected within a municipality is shared with the local government in the form of Alcohol License revenues.

FINES & FORFEITURES

Fines & Forfeitures – Police

The Village is entitled to a portion of fines imposed for traffic & other violations & forfeitures of impounded property from criminal arrests.

Fines - Code Enforcement

Collected from the fines imposed for code related violations.

CHARGES FOR SERVICES

Police Services

Represents charges paid by third parties for use of the Village's police personnel for a private function.

General Fund Revenues

Park Facilities

Funds generated from user fees at the Village's parks.

Jane Forman Contract

Revenue generated from the Jane Forman Tennis contract.

Revenue Contingency

Revenues in the budget are based on estimates. A contingency is particularly important to protect the Village from revenue fluctuations.

CARRYOVER & RESERVE FUNDS

Carryover Funds from Prior Fiscal Year

Funds remaining unspent & uncommitted at the end of a fiscal year are budgeted as carryover into the following year.

Impact Fees – Police

These funds are restricted for certain uses per the Police Impact Fee Ordinance.

Reserve Fund

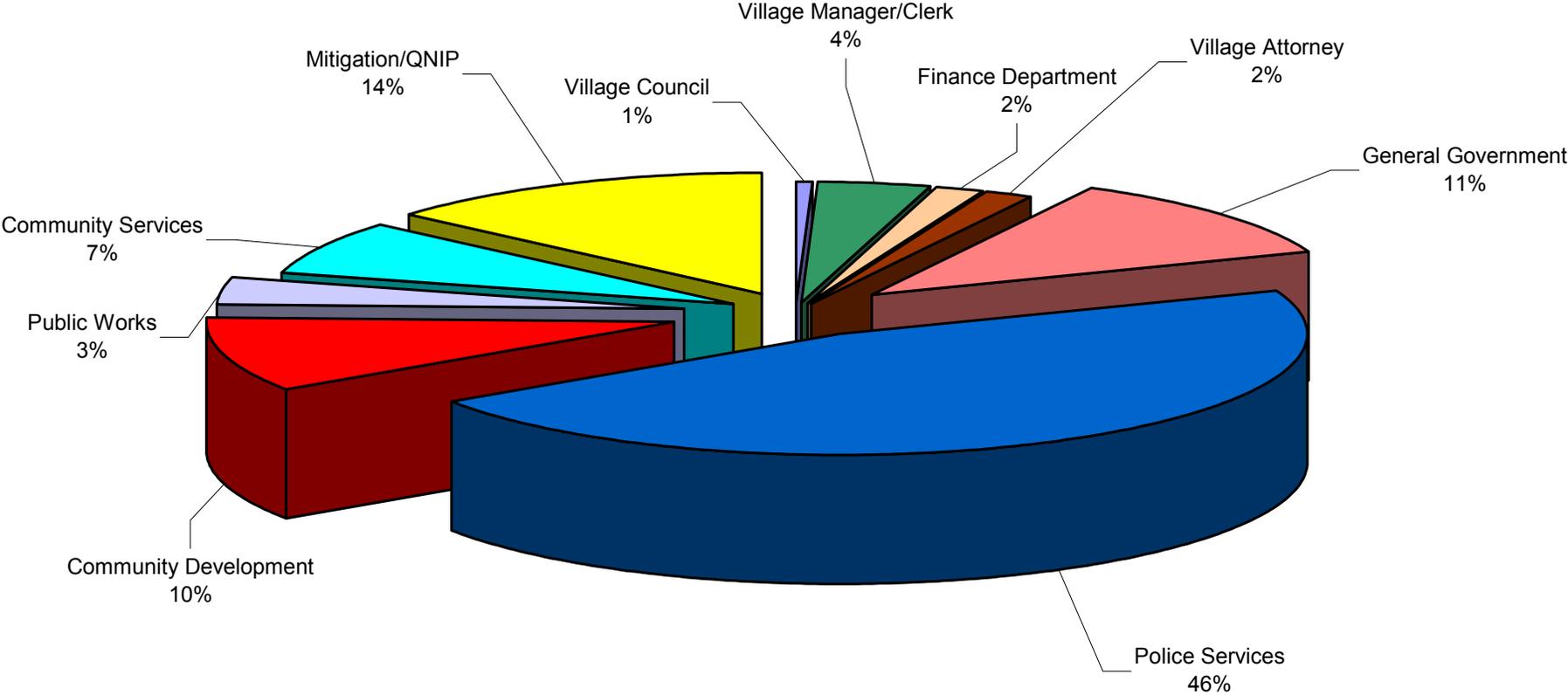
This reserve fund is for unanticipated needs.

General Fund Expenditures

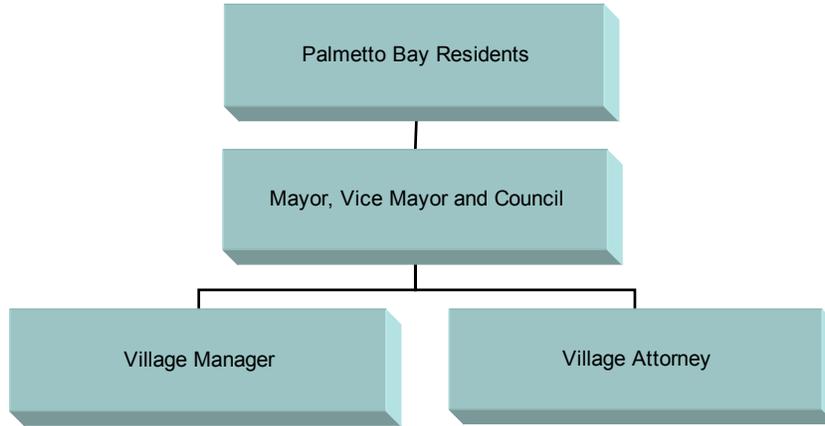
GENERAL FUND EXPENDITURES - SUMMARY

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
GENERAL FUND EXPENDITURES				
Village Council	\$ 42,599	\$ 64,000	\$ 64,000	\$ 64,000
Village Manager/Clerk	336,371	468,675	468,660	510,060
Finance Department	119,681	163,430	163,430	208,360
Village Attorney	96,810	225,000	225,000	225,000
General Government	594,514	1,076,410	983,910	1,458,282
Police Services	4,649,107	5,484,476	5,474,419	5,922,300
Community Development	917,257	1,215,371	1,215,371	1,293,714
Public Works	268,581	394,239	391,239	455,964
Community Services	1,021,617	809,467	809,467	937,061
Mitigation/QNIP	1,645,521	1,720,638	1,686,167	1,746,256
TOTAL GENERAL FUND EXPENDITURES	\$ 9,692,059	\$ 11,621,707	\$ 11,481,663	\$ 12,820,997

Use of General Fund Resources



ORGANIZATION CHART



Mayor and Council

FUNCTION

The Village of Palmetto Bay operates under a Council-Manager form of government. The Mayor and Council serves as the legislative body of the Village, and consists of five members including the Mayor, Vice-Mayor, and three residential Council members. The Village Council acts as the decision-making entity that establishes and is responsible for enacting ordinances, adopting the Village budget, and establishing policies for the operation of the Village government and delivery of municipal service. The administrative operations of the Village are executed by the Village Manager in accordance with the Council's directives. The Village Council is committed to providing exceptional professionalism in government and the highest quality in the delivery of services, which are reflective of the community's priorities.

As the presiding officer of the Village, the Mayor serves as head of the Village government for all ceremonial purposes, purposes of military law, and for service of process. The Mayor is the official representative of the Village in all dealings with other governmental entities.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
VILLAGE COUNCIL				
Charter Compensation	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Communications	5,400	5,400	5,400	5,400
Travel & Meetings	191	5,000	5,000	5,000
Education & Training	260	3,000	3,000	3,000
Rental of Facilities for Public Meetings	748	9,600	13,600	9,600
Reserve for Contingencies	-	5,000	1,000	5,000
TOTAL VILLAGE COUNCIL	\$ 42,599	\$ 64,000	\$ 64,000	\$ 64,000

BUDGET DETAILS

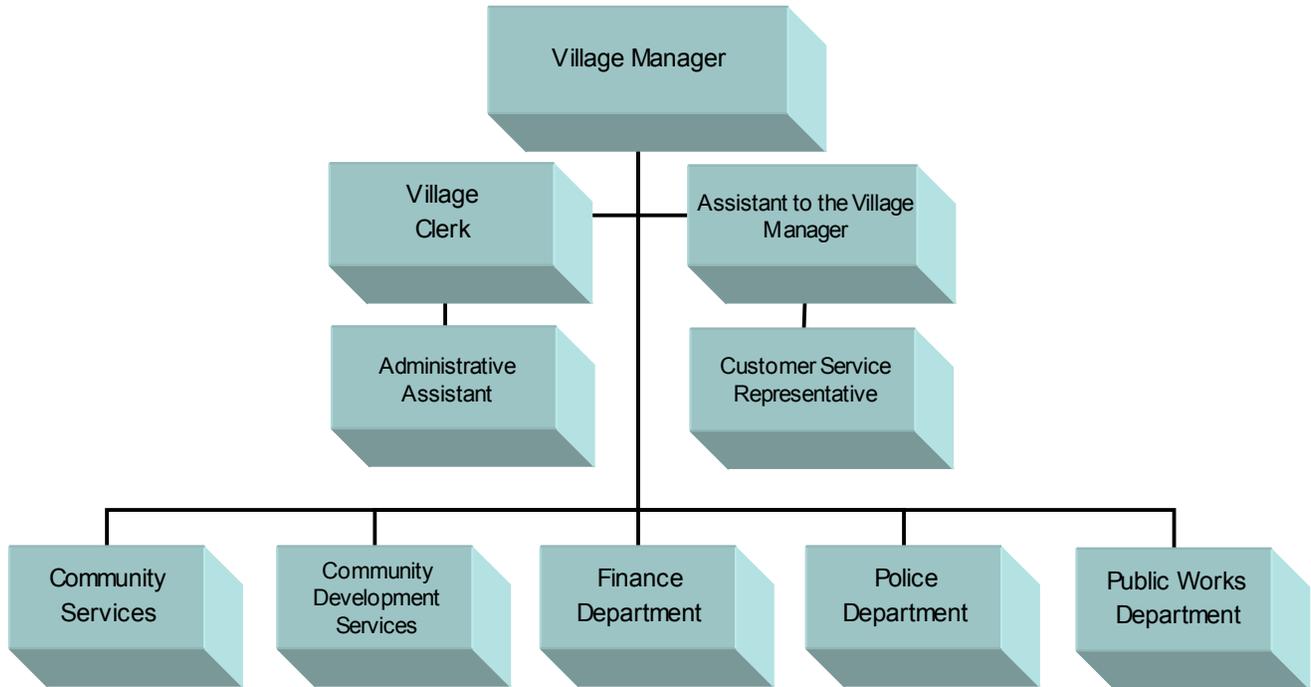
Charter Compensation: Compensation paid to each Councilmember in accordance with charter rules for their services to the Village.

Communications: Expenditures related to mobile phone expenses, pager costs, and miscellaneous communications media.

Rental of Facilities for Public Meetings: Rental fees imposed on the Village for the utilization of space to conduct public meetings.

Office of the Village Manager and Village Clerk

ORGANIZATION CHART



Office of the Village Manager and Village Clerk

FUNCTION

The Village Manager and Village Clerk represent the two Chartered positions in the Village Administration as established by the Village Charter.

The Village Manager is appointed by the Council and serves as the chief administrative officer of the Village. The Village Manager is accountable to the Council and is responsible for carrying out policies adopted by the Council. The Village Manager attends all council meetings and may participate in discussion and provide guidance as appropriate. The Manager is authorized to execute contracts and other documents on behalf of the Village as directed by Council. The Village Manager is responsible for administering Village contracts and coordinating Council directives and policies regarding consultants and advisors. The Village Manager is responsible for the hiring and termination of all Village employees, subject to authorization for new employee positions contained in the adopted annual budget, the availability of funds and any direction given by the Council. Additionally, the Office of the Village Manager oversees the Human Resources function, Information Technology and Occupational License Division.

The Village Clerk is appointed by the Village Manager, subject to approval of the Council and serves as the corporate secretary to the Village Council and the Local Planning Agency. In this capacity, the Clerk provides notice of all Council meetings to its members and the public, maintaining accurate minutes of all proceedings. In addition, the Clerk is the custodian of the Village seal and public records, including contracts, ordinances, resolutions, and proclamations, and serves as the Supervisor of Elections.

GOALS

- ◆ Provide strategic direction to all Village departments emphasizing on the Palmetto Bay approach to government and sound fiscal management.
- ◆ Establish a municipal environment that promotes efficient and Excellence in Community Service through the retention of qualified employees and contracting of specialized consultants.
- ◆ Continue to cultivate an organizational philosophy that promotes excellence in government, promotes public awareness, and ensures the participation of Village residents in government decisions.
- ◆ Maintain a competent and skilled workforce by offering competitive benefits and in-house training.
- ◆ Enhance employee productivity by motivating and rewarding employees through performance recognition and miscellaneous incentives programs.
- ◆ Work with the Florida League of Cities to provide employee training intended to enhance employee productivity and performance.

Office of the Village Manager and Village Clerk

- ◆ Ensure the highest degree of customer service and assistance for all village residents and visitors.
- ◆ Utilize the Municipal Service Trust Fund to develop projects that benefit Village residents by capitalizing on the services, expertise and assistance provided by Miami-Dade County.
- ◆ Continue collaborating with Miami-Dade County to develop the Village's website.
- ◆ Secure higher levels of funding for Village-wide projects by supporting lobbying activities at the local, state and federal levels as appropriate.
- ◆ Continue to examine the viability of a permanent village hall/police complex through collaboration and partnerships with established advisory committees.
- ◆ Ensure upcoming construction projects relative to the Public Works Department and the Community Services Department are executed in a timely fashion and within budget.
- ◆ Ensure Village records are properly collected, organized and recorded.
- ◆ Increase public awareness by facilitating the dissemination of public records through various communications mediums.
- ◆ Provide timely information to other organizations, agencies, Village residents, and the general public.
- ◆ Continue to index and scan public documents, including closed building permits through the document imaging system for maximum use of public records storage and coordinate the outsource scanning of large plans and drawings.
- ◆ Began preparation for the 2006 elections, including providing informative documents to potential candidates and coordinating election logistics with Miami-Dade County.
- ◆ Maintain and update the Village website.
- ◆ Ensure technology products and programs are utilized in a proper and efficient manner.
- ◆ Prepare and mail renewal invoices prior to expiration of current occupational licenses.
- ◆ Process new and renewal occupational licenses in a timely manner, through coordination with the Building and Permitting Division.
- ◆ Establish a new database that will significantly enhance efficiency and increase revenue.
- ◆ Coordinate and establish a process to ensure compliance with the Village's Code Compliance Division.

Office of the Village Manager and Village Clerk

OBJECTIVES

- ◆ Enforce compliance with the laws and provisions of the Village Charter and ensure Village policies are implemented accurately and effectively.
- ◆ Provide direction to all Village departments and consultants that promotes the directives of the Village Council.
- ◆ Ensure the timely submitted of the proposed annual budget to the Village Council.
- ◆ Adequately fund and implement programs intended to ensure the safety and enhance the quality of life of all Village residents.
- ◆ Submit to the Council and make available to the public an annual report on the finances and administrative activities of the Village.
- ◆ Keep the Council advised as to the financial condition and future needs of the Village.
- ◆ Make appropriate recommendations to the Council concerning the affairs of the Village.
- ◆ Attract and retain a competent and skillful workforce by promoting training and educational opportunities for Village employees.
- ◆ Prepare job descriptions and advertise for open positions.
- ◆ Maintain and update personnel records.
- ◆ Provide benefits package for existing and future employees.
- ◆ Maintain and update Village code.
- ◆ Attest official contracts and documents.
- ◆ Advertise, record and file the municipal budget.
- ◆ Prepare Proclamations.
- ◆ Process, record, file and advertise ordinances, resolutions and notices.
- ◆ Maintain records index system, oversee records management, imaging necessary documents, retention and destruction in accordance with state regulations.
- ◆ Codify Ordinances to facilitate use by Council, public and staff.
- ◆ Conduct Village elections, including certifying vacancies, maintaining receipt of all petitions and initiatives, provide layout of local ballot, and maintain receipt of election.

Office of the Village Manager and Village Clerk

- ◆ Troubleshoot computer software and hardware programs.
- ◆ Assist and educate Village staff to use computer hardware and software.
- ◆ Continue development of Village web page.
- ◆ Ensure products are cost-efficient and properly utilized.
- ◆ Prepare and mail renewal invoices prior to expiration of current occupational licenses, in order to allow businesses sufficient time to properly renew.
- ◆ With the assistance of the Code Compliance division, capture lost revenue by locating and contacting businesses that have not secured an occupational license in the past.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
VILLAGE MANAGER & VILLAGE CLERK				
Salaries & Wages	\$ 223,061	\$ 305,190	\$ 305,190	\$ 318,910
Payroll Taxes	18,758	22,694	22,694	22,800
Retirement Contributions	25,592	35,717	35,717	38,270
Health & Life Insurance	32,034	48,674	48,674	57,580
Expense Reimbursement Allowance	6,000	6,000	6,000	9,600
Travel & Per Diem	453	5,200	3,000	5,200
Ordinance Codification		3,000	2,000	3,000
Legal Advertisement	26,674	22,000	22,000	35,000
Election Costs	1,100	-	-	5,000
Operating Supplies	568	1,200	1,000	1,200
Books, Publications, Subscriptions & Memberships	599	3,000	1,850	3,000
Education & Training	1,533	5,500	3,000	3,000
Record Retention System		7,500	14,535	2,500
Reserve for Contingencies		3,000	3,000	5,000
TOTAL VILLAGE MANAGER & VILLAGE CLERK	\$ 336,371	\$ 468,675	\$ 468,660	\$ 510,060

BUDGET DETAILS

Ordinance Codification: Codification of the Village Ordinances is required in order to publish the Ordinances of the Village in an indexed, concise manner for clarification and ease of use by Village staff, Council and the public.

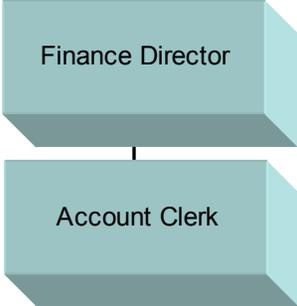
Office of the Village Manager and Village Clerk

Legal Advertisement: Florida Statute, Section 286.011, otherwise known as the “Sunshine Laws”, requires that notices of Council meetings be provided in a manner that effectively informs the public of the date, time and locations of Council and special meetings. Notices of meetings are normally advertised in the Thursday edition of the Miami Herald Newspaper “Neighbors” section. An increase in this fund has been budgeted to cover the additional cost to advertise the regular Committee of the Whole meetings.

Election Costs: During the budget year, the Village will experience an election for the offices of Mayor and two District Councilmembers.

Record Retention System: Anticipated cost for the updating, maintenance and possible upgrading of the existing software, if required.

ORGANIZATION CHART



Department of Finance

FUNCTION

The Finance Department reports to the Village Manager and is responsible for the administration of the Village's financial and fiscal affairs. This includes accounting practices, financial planning and analysis, audit coordination, processing and recording of daily fiscal activities in accordance with generally accepted governmental accounting principles, budget coordination and monitoring, preparation of financial reports, and providing support on fiscal and financial matters. The Finance Department operates under the management and leadership of the Finance Director.

GOALS

- ◆ Ensure proper implementation of financial and accounting practices for the effective and efficient use of the Village's financial resources.
- ◆ Maintain proper accountability over the Village's financial resources.
- ◆ Prepare timely financial reports on the Village's financial condition.

OBJECTIVES

- ◆ Prepare the Comprehensive Annual Financial Report.
- ◆ Continue to maintain proper accountability of the various revenue sources and its uses.
- ◆ Prepare monthly reports comparing actual revenues and expenditures to the amounts in the approved budget.
- ◆ Coordinate the annual external audit of the Village's Financial Statements and provide assistance to the independent auditors.
- ◆ Continue to process and record cash collections, accounts payable, payroll and other transactions timely, and prepare related account reconciliations.
- ◆ Administer the Village's investment policy in a manner that yields the highest returns for the Village.
- ◆ Monitor cash flow and invest available funds.

Department of Finance

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
FINANCE DEPARTMENT				
Salaries & Wages	\$ 36,058	\$ 41,340	\$ 51,826	\$ 116,480
Payroll Taxes	3,123	3,350	4,220	9,290
Retirement Contributions	4,125	4,960	6,111	13,980
Health & Life Insurance	6,638	8,330	6,025	19,260
Financial & Accounting Services - Contractual	53,723	57,000	61,000	-
Independent Audit	8,000	25,000	25,000	25,000
Payroll Processing	2,695	3,500	3,000	4,000
Accounting System Implementation & Support	3,099	5,000	800	2,000
Expense Reimbursement Allowance			450	3,600
Travel & Per Diem	787	1,200	500	1,500
Financial Institution Fees	93	500	125	500
Electronic Check Conversion and Credit Card Fees		5,500	-	5,500
Books, Publications, Subscriptions & Memberships	490	750	440	750
Education & Training	850	2,000	1,933	1,500
Reserve for Contingencies		5,000	2,000	5,000
TOTAL FINANCE DEPARTMENT	\$ 119,681	\$ 163,430	\$ 163,430	\$ 208,360

BUDGET DETAILS

Salaries & Wages: This line item for FY05-06 reflects the addition of a full-time Finance Director.

Financial & Accounting Services- Contractual: The contractual position of Finance Director has been removed and is reflected as a full-time position under the Salaries & Wages line item as indicated above.

Independent Audit: Audit of the Village's Financial Statements as required by Section 4.10 of the Village's Charter and Section 218.39, Florida Statutes.

Accounting System Implementation and Support: This item represents the estimated cost of accounting software updates and implementation.

Financial Institution Fees: Line item provides for fees that may be assessed by financial institutions for the processing of financial transactions.

FUNCTION

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

GOALS

- ◆ Endeavor to always provide the highest quality legal services to the Village
- ◆ Vigorously maintain professional independent judgment
- ◆ Ensure that the legal process remains apolitical and provide the Village with clear and useful legal advice. In providing legal advice, the main objectives shall be to aid the Village in accomplishing its legitimate objectives and to avoid legal trouble.
- ◆ Adhere to a high standard of ethics
- ◆ Assist the Village in implementing the ordinances, resolutions, contracts, and interlocal agreements necessary to assist the Village Manager establish the daily operations, functions, tax base, and code of ordinances for the Village, including a comprehensive land development code tailored to the needs of the Village

OBJECTIVES

- ◆ Create a code of ordinances for the Village and a comprehensive land development code tailored to the needs of the Village
- ◆ Assist the Village in the negotiation and preparation of interlocal agreements, contracts, grant applications, bonding and other applications as required by the Village.
- ◆ Finalize all ordinances, agreements, and resolutions necessary for the operation of all Village departments

Office of the Village Attorney

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
VILLAGE ATTORNEY				
Professional Services - General Legal	\$ 60,335	\$ 140,000	\$ 140,000	\$ 135,000
Professional Services - Zoning Applications	15,570	25,000	25,000	20,000
Professional Services - Comprehensive Plan/ Land Development Code		10,000	10,000	10,000
Professional Services - Code Enforcement	1,080	10,000	10,000	10,000
Professional Services - Litigation Reserve	414	25,000	25,000	35,000
Professional Services - Real Property	19,411	15,000	15,000	15,000
TOTAL VILLAGE ATTORNEY	\$ 96,810	\$ 225,000	\$ 225,000	\$ 225,000

BUDGET DETAILS

General Legal- Legal costs to draft, review, and finalize legal documents and provide general legal advice as necessary to the Village.

Zoning Applications- Legal costs to review zoning applications, and provide legal advice as necessary.

Comprehensive Plan- Legal costs to draft, review, and finalize the Village's comprehensive plan, and provide legal advice during the development and adoption process.

Code Enforcement- Legal costs to review and handle code enforcement cases, and provide legal advice to the Village as necessary.

Litigation Reserve- Funds designated to cover the legal costs of unexpected litigation expenses.

Real Property- Legal costs to review, approve, or handle legal cases or transactions related to real estate.

General Government

FUNCTION

The General Government section of the budget provides an expenditure detail for a variety of items of a general nature. These are items that are not applicable to other specific sections or departments, but are rather applicable to general Village functions.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
GENERAL GOVERNMENT				
Temporary Administrative Support Services	\$ 11,827	\$ 10,000	\$ 10,000	\$ 10,000
Social Services Liaison				\$ 10,000
Professional Services - Computer & Technology Support	9,648	10,000	10,000	15,000
Professional Services - Intergovernmental Relations	72,000	72,000	72,000	72,000
Professional Services - Washington Initiative				72,000
Professional Services - Public Information Consultant	50,000	30,000	30,000	30,000
Professional Services - Web Development & Maintenance		5,000	5,000	5,000
Professional Services - Grant Writer		25,000	25,000	25,000
Professional Services - General	2,212	-	-	20,000
Professional Services - Constitutional Amendment		25,000	25,000	-
Professional Services - Village Hall		20,000	10,000	5,000
Professional Services - GIS		20,000	-	20,000
Professional Services - Charter School		25,000	-	-
Historic Records Archiving		5,000	5,000	5,000
Community Groups		5,000	5,000	5,000
Janitorial Services & Waste Disposal - Village Hall	28,190	40,000	40,000	48,000
Legislative Travel	7,855	25,000	25,000	25,000
Communications	51,721	56,000	56,000	66,000
Postage & Delivery	15,458	25,000	25,000	25,000
Utilities	15,308	25,000	25,000	25,000
Rent - Village Hall	140,638	146,000	146,000	152,010
Rental of Sound System from County		-	17,000	-
Furniture Lease	13,907	13,910	13,910	10,431
Insurance	56,922	109,000	109,000	120,000
Repairs and Maintenance	685	10,000	10,000	10,000
Hurricane Expenditures	16,157			-
Photocopies	5,905	7,500	7,500	7,500
Printing and Binding	17,064	25,000	25,000	25,000
Welcome to Palmetto Bay Brochure				25,000
Advertisement - Recruitment	1,485	2,000	2,000	2,000
Office Supplies	18,700	20,000	20,000	20,000
Operating Supplies	13,965	13,500	13,500	13,500
Books, Publications, Subscriptions & Memberships	5,141	6,000	6,287	6,500
Education & Training	1,334	15,000	7,713	30,000
Equipment and Furniture: non-capital outlay	13,833	5,000	5,000	5,000
Capital Outlay - Equipment and Furniture	12,706	15,000	5,000	5,000
Capital Outlay - GIS System		37,500	-	37,500
Existing Vehicle Lease Financing		32,000	32,000	32,000
New Vehicle Lease Financing (2 vehicles @ \$30,000 ea)		-	-	14,830
Leasehold Improvements	11,854	5,000	5,000	5,000
Unallocated Funds				254,011
Reserve for Contingencies		191,000	191,000	200,000
TOTAL GENERAL GOVERNMENT	\$ 594,514	\$ 1,076,410	\$ 983,910	\$ 1,458,282

General Government

BUDGET DETAILS

Legislative Travel: Travel and costs associated with Legislative and Intergovernmental matters.

Professional Services- Washington Initiative: Legislative and intergovernmental services at the federal level that will further assist the village in developing and funding village-wide projects.

Communications: Village-wide costs for voice and data communications.

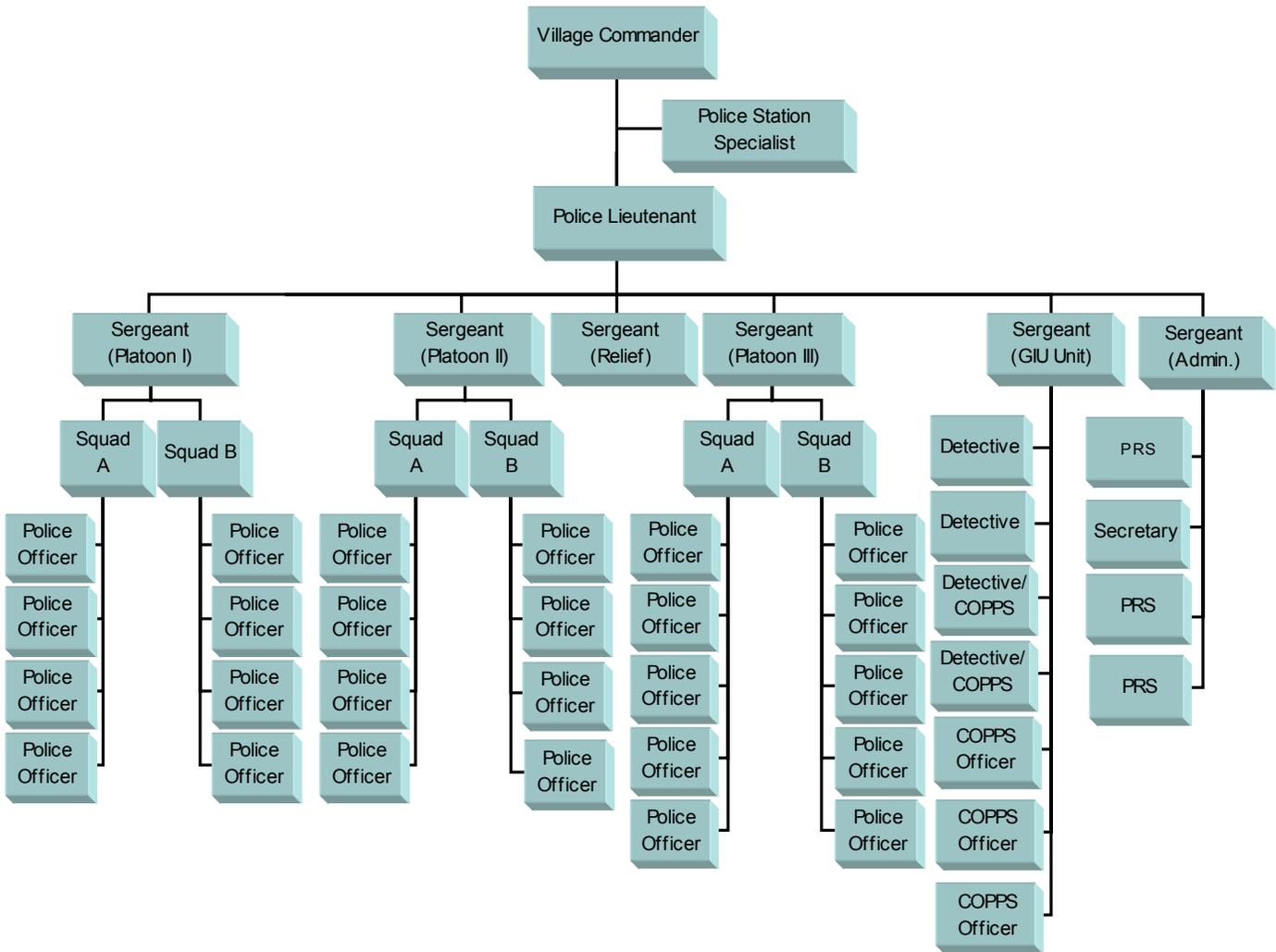
Furniture Lease: Payments on the 36 month lease-purchase of office furniture for Village Hall.

Equipment and Furniture: Provides funding for the acquisition of furniture and office equipment.

Reserve for Contingencies: Funding reserved for unanticipated expenditures or shortfalls as further discussed in the Budget Message.

Palmetto Bay Policing Unit

ORGANIZATION CHART



Palmetto Bay Policing Unit

FUNCTION

The Department of Police was conceived through an interlocal agreement between the Village of Palmetto Bay and Miami-Dade County. The Department officially began its operations with the Village on July 14, 2003. Charged with the primary responsibility to protect, the Department is fully committed to ensuring the safety and well being of the Palmetto Bay community, emphasizing community oriented policing and traffic safety. The Department is responsible for maintaining order and providing for the safe and expeditious flow of residents and visitors upholding the values of integrity, respect, service, and fairness. The daily operations and administration of the Department are overseen by the Village Commander with the assistance of a Police Lieutenant.

GOALS

- ◆ Increase community involvement in safety and crime awareness by presenting literature and educational classes to private and public schools, civic groups and during public meetings.
- ◆ Enhance crime trend identification and reporting techniques.
- ◆ Enhance sexual predator monitoring.
- ◆ Increase enforcement initiatives to reduce crimes against persons in the village.
- ◆ Enhance the quality of investigations by unit detectives.
- ◆ Identify hazardous street intersections where traffic collisions are occurring.

OBJECTIVES

- ◆ Disseminate literature and educational materials at various public events, civic group meetings and public and private schools using COPPS Officers.
- ◆ Add one Police Crime Analyst with specialized computer software skills to quickly identify crime trends and coordinate the Unit's response to crimes in the village.
- ◆ Assign general investigations detectives to monitor the registered sexual predators who reside within the boundaries of Palmetto Bay.
- ◆ Request additional Enhanced Enforcement Initiative (EEI) funding to increase our efforts to prevent crime trends that occur within the village.
- ◆ Provide specialized training for GIU Detectives in areas such as interview/interrogation, crime scene processing, court presentation, and surveillance techniques.

Palmetto Bay Policing Unit

- ◆ Upon recognizing hazardous intersections, the unit will seek voluntary compliance to traffic laws through education and enforcement in an effort to reduce the frequency of traffic collisions and number of injuries.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
POLICE SERVICES				
Patrol Services	\$ 4,177,066	\$ 4,952,669	\$ 4,952,669	\$ 5,420,000
Specialized Police Services	381,114	381,907	378,050	363,000
School Crossing Guards		50,000	55,000	60,000
General Investigative		4,000	4,000	4,000
Photocopies	1,459	3,800	3,800	3,800
Printing and Binding	2,971	1,000	1,000	1,000
Office Supplies	1,441	6,500	6,500	6,500
Operating Supplies	175	5,000	4,870	5,500
Uniforms	30,521	3,500	632	3,500
Books, Publications, Subscriptions & Memberships	43,716	1,000	1,000	1,000
Education & Training (Funded from L.E.T.T.F.)				4,500
Equipment and Furniture: non-capital outlay	10,644	29,800	29,800	1,500
Motorcycles (Included in Local Patrol Budget)		11,200	-	-
Leasehold Improvements		-	5,590	5,000
Capital Outlay - Furniture and Equipment		9,100	6,508	18,000
Contingency		25,000	25,000	25,000
TOTAL POLICE SERVICES	\$ 4,649,107	\$ 5,484,476	\$ 5,474,419	\$ 5,922,300

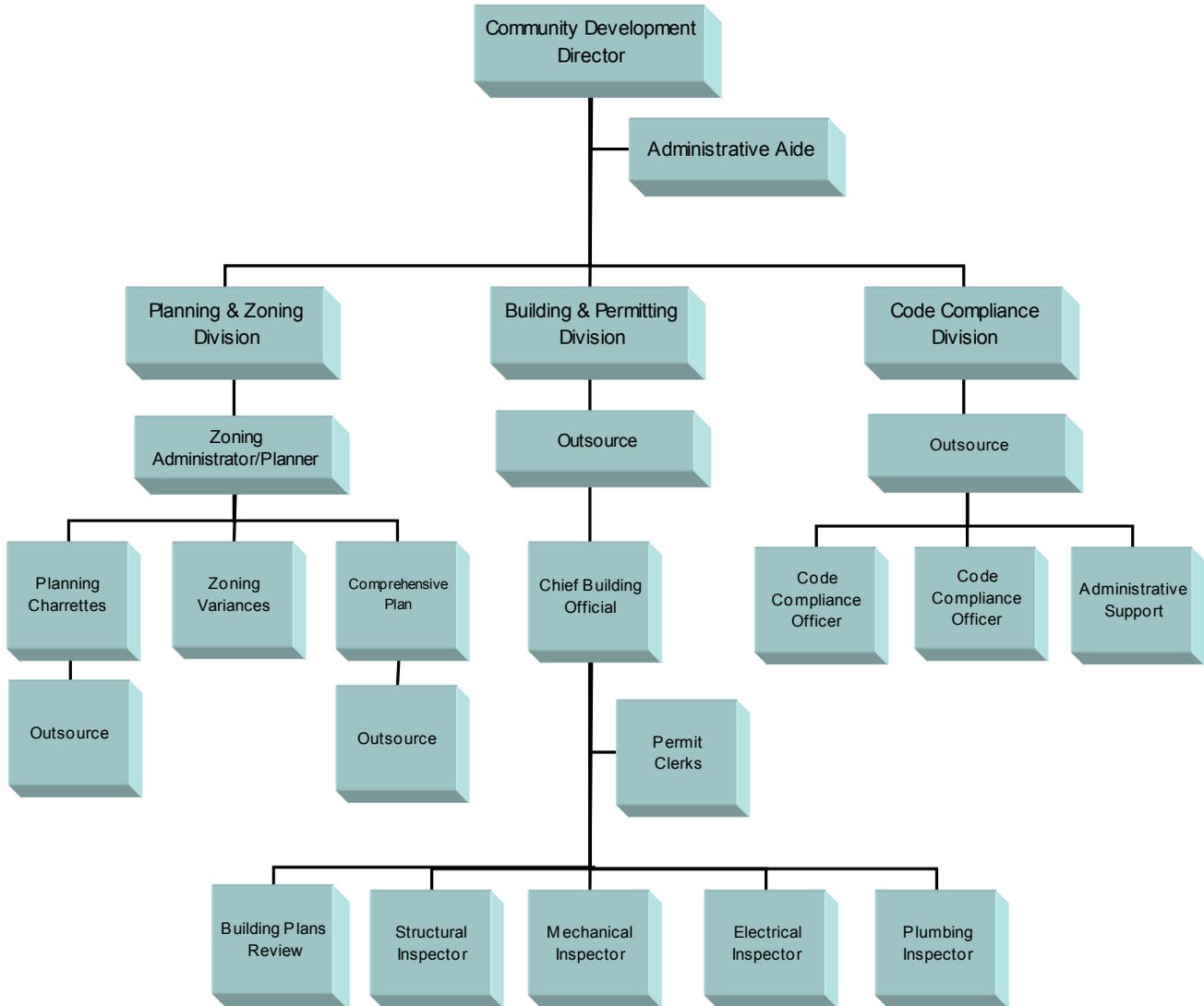
BUDGET DETAILS

Patrol Services: As required by the Interlocal Agreement for Patrol Services, this line item reflects the amount paid to the Miami-Dade County Police Department for local police services provided to the village.

Specialized Police Services: As required by the Interlocal Agreement for Specialized Police Services, this line item reflects the amount paid to the Miami-Dade County Police Department for the specialized police services provided to the village. Specialized police services include all services not provided in the local patrol services agreement and include; narcotics, criminal intelligence, economic crimes, homicide, robbery, sexual crimes, environmental crimes, domestic crimes, and crime scene investigations; property and evidence; and tactical operations activities.

Department of Community Development

ORGANIZATIONAL CHART



Department of Community Development

FUNCTION

The Department of Community Development is comprised of three divisions including Planning & Zoning, Building & Permitting, and Code Compliance. The Planning & Zoning division is responsible for providing technically sound and professional recommendations to ensure strict adherence to the Village's Land Development Code, Comprehensive Plan, and any other concurrency regulations and for the efficient and timely processing of zoning applications. The Building & Permitting division is responsible for providing timely plan review and processing of building permit applications to ensure conformance of construction in the Village with governing building codes. The Code Compliance division is responsible for educating the public on the Village's code enforcement regulations and enforcing those regulations in our residential and business areas.

GOALS

Planning & Zoning Division

- ◆ Complete adoption process of Comprehensive Plan
- ◆ Continue development of Land Development Regulations
- ◆ Continue to transition zoning procedures from the County to the Village

Building & Permitting Division

- ◆ Review building plans in a timely and efficient manner
- ◆ Schedule and complete all building inspections expeditiously

Code Compliance Division

- ◆ Continue to educate both residential and commercial property owners on current code
- ◆ Continue development of code regulations on topics particular to the Village
- ◆ Respond to code complaints expeditiously
- ◆ Obtain code compliance through a progressive system of enforcement

OBJECTIVES

Planning and Zoning Division

- ◆ Adopt a Comprehensive Plan and provide an effective date.

Department of Community Development

- ◆ Develop zoning regulations for three new mixed-used land use designations
- ◆ Rezone two Village-acquired land parcels in accordance with the Comprehensive Plan
- ◆ Provide timely review of administrative adjustments, zoning applications and presenting zoning hearing items before the Council
- ◆ Complete development of Land Development Code
- ◆ Review sidewalk café applications and issue permits within two days of receipt
- ◆ Answer questions from property owners related to planning and zoning

Building & Permitting Division

- ◆ Review plans for single family residences within seven working days.
- ◆ Complete less complex plan reviews of single-family dwellings within one to three days.
- ◆ Review plans for commercial and multifamily residences or other complex units within fifteen working days.
- ◆ Perform field inspections within twenty-four business hours from the time received.
- ◆ Perform inspections within four hours of time scheduled.
- ◆ Answer questions from residents and address complaints within two business days.

Code Compliance Division

- ◆ Respond to citizen code complaints and questions within two business days from the date received.
- ◆ Perform daily code enforcement inspections in response to citizen complaints and field observations with coverage seven days a week.
- ◆ Issue garage sale permits on the same day as received.
- ◆ Obtain compliance through a progressive system of enforcement, including hearings before a special master.
- ◆ Develop new code regulations in the instances where Village requirements may differ from the County Code.

Department of Community Development

BUDGET

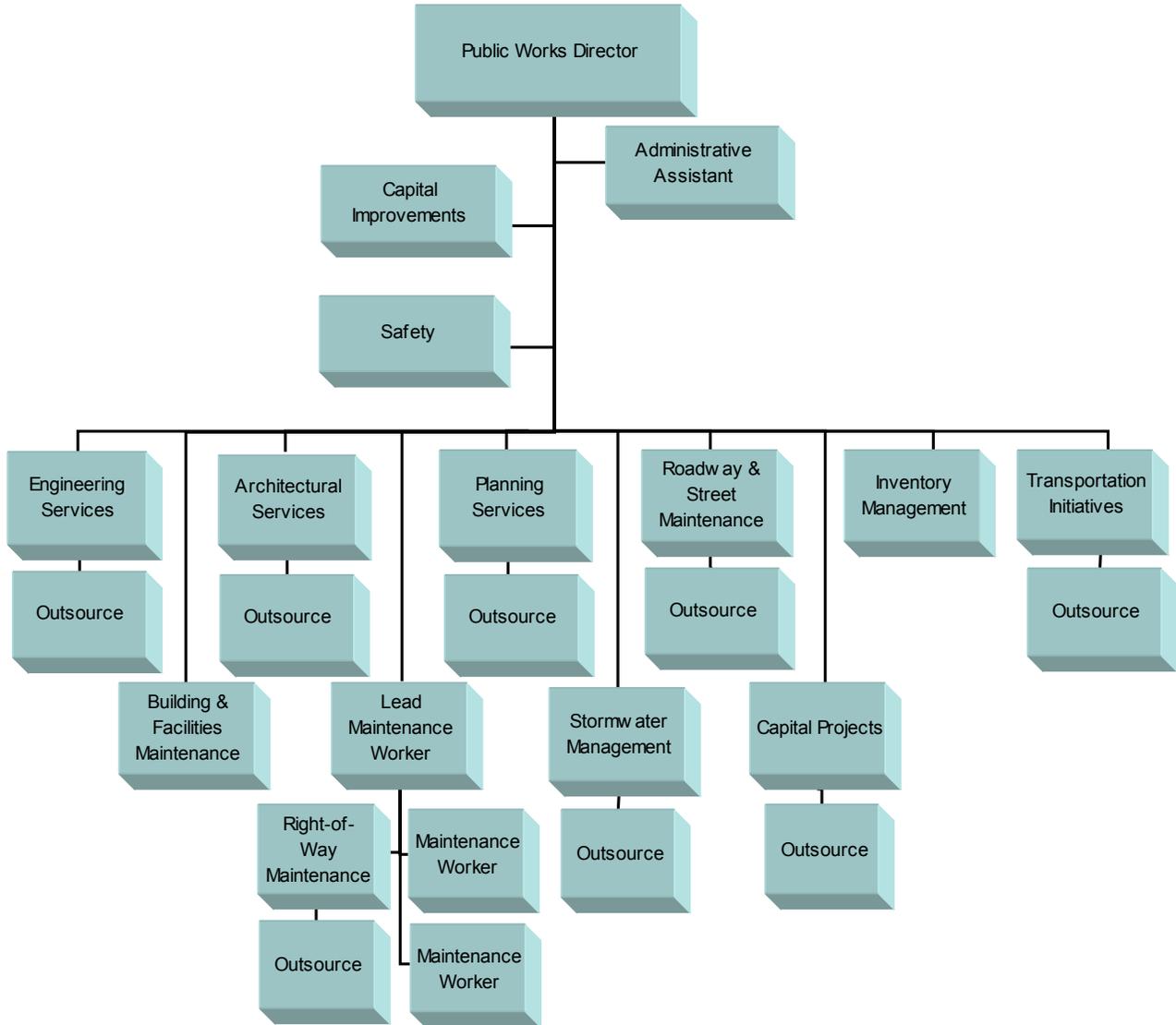
Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
COMMUNITY DEVELOPMENT				
Salaries & Wages	\$ 45,000	\$ 143,780	\$ 117,500	\$ 126,640
Contract Employees		-	35,000	30,000
Payroll Taxes	3,631	11,731	11,731	12,364
Retirement Contributions		9,620	2,900	3,440
Health & Life Insurance		16,830	4,900	9,860
Professional Services - Comprehensive Master Plan	93,070	74,000	80,930	50,000
Professional Services - Studies	50,000	50,000	48,000	25,000
Professional Services - General	2,628	7,500	21,000	25,000
Professional Services - Land Development Code		75,000	20,500	25,000
Professional Services - Special Master		5,000	5,000	5,000
Outsource - Building and Permitting	560,996	520,000	600,000	680,000
Outsource - Code Enforcement	115,344	210,000	210,000	210,000
Temporary Administrative Support Services	17,955	5,000	9,456	5,000
Expense Reimbursement Allowance	1,620	2,160	2,160	2,160
Travel & Per Diem	378	2,000	2,000	2,000
Communications	1,897	-	-	-
Postage & Delivery		-	1,500	1,500
Printing and Binding	1,584	15,000	13,500	12,000
Zoning Application Processing		40,000	-	40,000
Operating Supplies	1,323	5,000	5,000	5,000
Uniforms and Badges	361	500	1,044	1,000
Books, Publications, Subscriptions & Memberships	450	750	750	750
Education & Training	225	2,500	2,500	2,000
Equipment and Furniture: non-capital outlay	12,774	2,000	2,000	2,000
Capital Outlay - Equipment and Furniture	8,022	2,000	3,000	3,000
Reserve for Contingencies		15,000	15,000	15,000
TOTAL COMMUNITY DEVELOPMENT	\$ 917,257	\$ 1,215,371	\$ 1,215,371	\$ 1,293,714

BUDGET DETAILS

Professional Services- Studies: Provides for funding of additional and/or supplemental studies, as needed.

Department of Public Works

ORGANIZATION CHART



Department of Public Works

FUNCTION

The department of Public Works is responsible for the support and maintenance of the Village infrastructure. This includes all properties, consisting of public streets, facilities, buildings, beautification projects, stormwater management, right-of-ways and medians within the Village boundaries. The Department also provides Planning and Construction Management for infrastructure Capital Improvement Projects. The Department of Public Works functions under the management and leadership of the Public Works Director.

GOALS

- ◆ Use available resources to enhance the aesthetics of the Village Neighborhoods, while strengthening the infrastructure where needed.
- ◆ Continue to implement the findings of the Village Transportation Master Plan.
- ◆ To fully implement the decisions of the Village Council regarding the Village-wide Signage Program.
- ◆ Manage Capital Projects that serve to improve long term livability conditions for Village residents.
- ◆ Continue the implementation of the requirements of the adopted Storm Water Master Plan and begin the establishment of the Stormwater Utility. This plan will establish a proposed revenue base that may be used to support both Capital and Operating Expenses.
- ◆ Continue the programming of transportation and transit revenues in a manner that substantially improves mobility within the Village. This plan includes support for an intermodal system that addresses vehicular, pedestrian and bicycle movement in a coordinated manner.
- ◆ Continue the program to repair and replace sidewalks to a safe and usable standard.
- ◆ Implement the findings of the Comprehensive Analysis of Village Roadways, through priority resurfacing.
- ◆ Manage the Roadway resurfacing program in an efficient and economical manner.

OBJECTIVES

- ◆ Provide street and right-of-way maintenance services, including shoulder repair, and pothole patching of streets, sidewalks, and bike paths.
- ◆ Prepare, manage and implement capital improvement plans and projects.

Department of Public Works

- ◆ Review, approve and manage proposed construction activities, including roadway and drainage system improvements and maintenance.
- ◆ Add attractive elements to neighborhood streets and intersections that improve the overall appearance of the highly traveled areas of the Village.
- ◆ Perform landscape maintenance and the mowing of medians, right-of-ways, swales and maintenance.
- ◆ Clear roads and right-of-ways of unsightly debris and discarded materials with the assistance of the Miami-Dade County Department of Solid Waste.
- ◆ Substantially improve response time for immediate right-of-way service needs for purposes of safety and appearance.
- ◆ Maintain and improve, as required, designated public buildings and grounds.
- ◆ Continually review infrastructure needs and make recommendations to the Village Manager as to possible future Capital Improvement Projects
- ◆ Develop a Safety Program that supports and encourages a careful, productive and safe work environment for employees and visitors to Village facilities.
- ◆ Remove graffiti from public properties, as necessary.

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Department of Public Works

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
PUBLIC WORKS				
Salaries & Wages	\$ 169,355	\$ 200,340	\$ 200,340	\$ 239,210
Overtime	5,480	4,000	4,000	6,000
Payroll Taxes	14,897	16,199	16,199	18,974
Retirement Contributions	20,049	24,040	24,040	28,710
Health & Life Insurance	17,365	33,410	33,410	47,570
Professional Services	3,268	20,000	16,434	15,000
NPDES Permit Fees		12,000	9,000	12,000
Travel & Per Diem	911	2,000	2,000	2,500
Vehicle/Equipment Repairs and Maintenance	2,398	3,000	3,000	5,000
Repairs and Maintenance - Facilities	728	10,000	10,000	8,000
Vehicle Operation	15,498	20,000	23,566	20,000
Equipment Rental		1,000	1,000	1,000
Operating Supplies	11,695	15,000	15,000	15,000
Hurricane Supplies				3,500
Uniforms	2,854	5,000	5,000	5,000
Books, Publications, Subscriptions & Memberships	785	750	750	1,000
Education & Training	660	2,500	2,500	2,500
Equipment and Furniture: non-capital outlay		5,000	5,000	5,000
Capital Outlay - Furniture & Equipment	2,638	5,000	5,000	5,000
Reserve for Contingencies		15,000	15,000	15,000
TOTAL PUBLIC WORKS	\$ 268,581	\$ 394,239	\$ 391,239	\$ 455,964

BUDGET DETAILS

Salaries & Wages- Includes the addition of one full time permanent employee for the position of Maintenance Worker to properly address increased service needs.

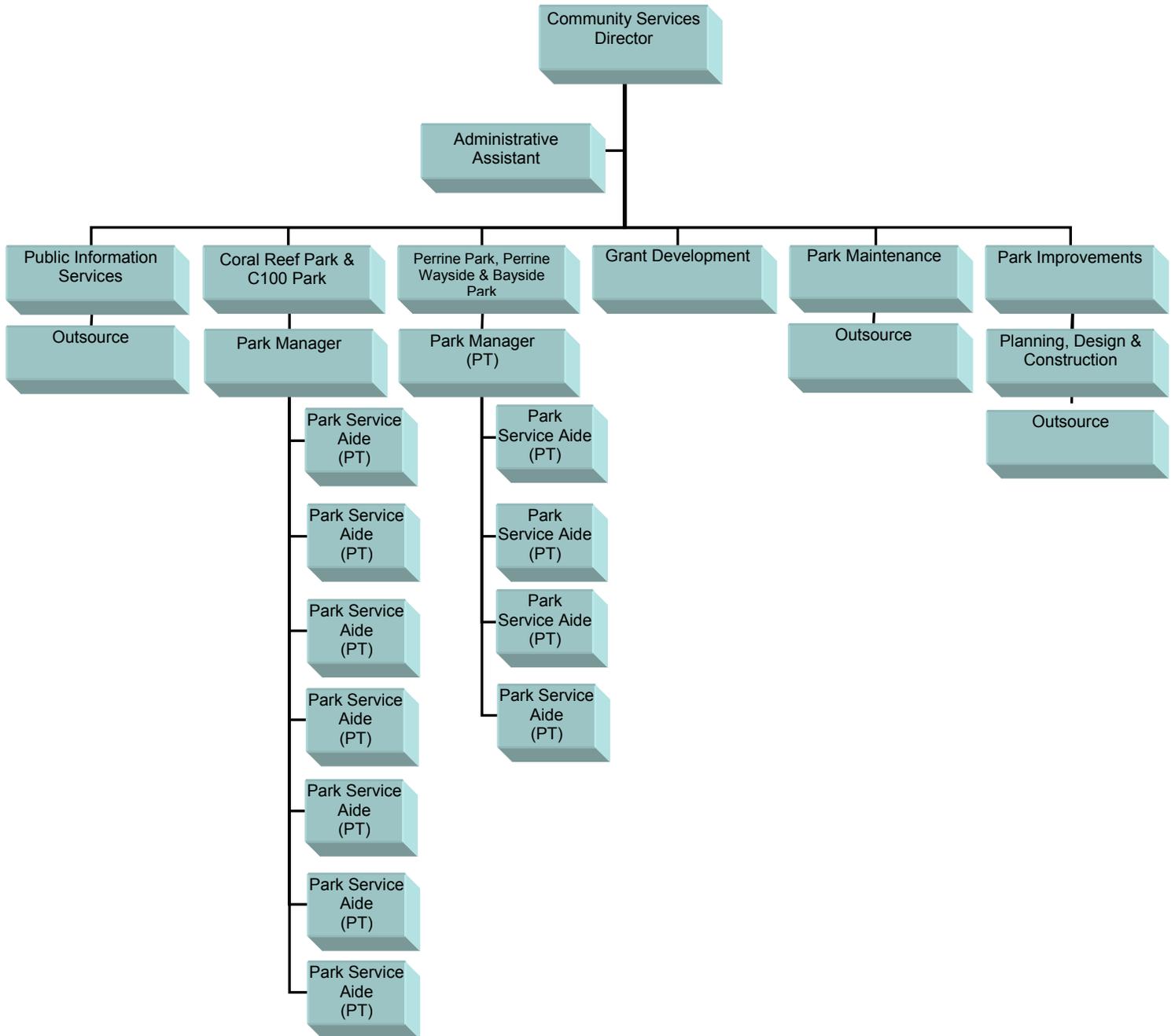
Repairs and Maintenance- Facilities: Funding will be used to repair and maintain Village facilities, when and where needed with the use of outside Contractors. Village structures and facilities will be brought up to positive, functional standards and properly maintained.

Vehicle Operation: To cover the expense of the six vehicles utilized by the Department of Public Works and Community Services.

Hurricane Supplies: Provides funding for the acquisition of perishable and non-perishable hurricane supplies that will enable the village to plan for, monitor, and respond to hurricane related emergencies.

Department of Community Services

ORGANIZATION CHART



Department of Community Services

FUNCTION

The Community Services Department is responsible for the planning, organizing, supervising, directing and administering of all activities related to parks and recreation, special events and community outreach programs. To that extent, the Department directs and coordinates the installation and maintenance of park facilities including park structures and landscaped areas in the parks, prepares bid specifications and project cost estimates for park maintenance outsource contracts, and administers all aspects of said contracts. The Community Services Department is responsible for developing innovative partnerships for park programming activities by focusing on collaborations with community and civic groups as well as our local schools. The Department continuously seeks to explore and develop new techniques and approaches in recreational activities that address community needs. In addition, the Department oversees the public information function of the Village including general oversight, in conjunction with the Village Manager, of outsource contractors. Grant writing and the administration of the latter is also a function of the Community Services Department.

GOALS

- ◆ Implement quality parks and recreation programs that effectively address community needs and increase park usage
- ◆ Select and work with organizations to provide outstanding after-school programs, summer camp services, and a variety of active and passive sports and activities for all ages
- ◆ Implement the Parks Master Plan objectives focusing on the design and construction phases for the Village parks
- ◆ Develop community pride by enhancing the aesthetics of all parks and recreation facilities
- ◆ Provide accessibility to all people by implementing ADA standards in all park facilities
- ◆ Begin the design and restoration phase of the waterfront park facility
- ◆ Continue to explore possibilities for additional pocket parks and jointly with the Village Manager explore the location of a permanent Village Hall/Park Complex
- ◆ Oversee the design and construction phase of the new waterfront park facility and neighborhood library
- ◆ Market and promote our Village through an exciting “Village of Parks” campaign
- ◆ Continue to be a force in Tallahassee and Washington DC through the Florida Recreation and Park Association and the National Recreation and Park Association
- ◆ Devise park rules and regulations through community input and participation

Department of Community Services

- ◆ Develop a comprehensive signage program for the Village parks focusing on maximizing park use
- ◆ Establish neighborhood passive parks throughout the Village by acquiring green spaces where available
- ◆ Actively seek funding opportunities and secure funds for the development of parks and recreation programs and facilities
- ◆ Secure funding, donations and support from local businesses to maximize potential dollars for park projects and events

OBJECTIVES

- ◆ Continue to utilize our survey forms to seek resident opinions and foster continuous interaction with the community
- ◆ Perform a comparative analysis on park fees in an effort to maximize our potential revenue
- ◆ Collaborate with businesses, schools, and residents in the development of parks and recreation programs
- ◆ Research, develop and secure grant funding sources for new parks, park facilities and park programs
- ◆ Network with municipalities throughout the state and country
- ◆ Attend state and national conferences to remain up-to-date on the latest developments in our industry
- ◆ Train, educate and develop staff to maintain the highest level of service in our park facilities and programs
- ◆ Extend support to our local schools and organizations to provide excellence in recreation, education, cultural programs, special events and communication
- ◆ Ensure the safety and satisfaction of all participants in our programs by conducting periodic evaluations of the latter
- ◆ Designate a staff liaison to work with the Miami-Dade County School Board and/or Council appointed committee on matters pertaining to our local school system.
- ◆ Continue to work with the Special Events Committee to organize the annual Village of Palmetto Bay Picnic event.
- ◆ Assist as appropriate with the “Saturday and Sunday in the Park with Art” annual arts fair

Department of Community Services

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
COMMUNITY SERVICES				
Salaries & Wages	\$ 155,900	\$ 179,540	\$ 179,540	\$ 184,630
Part-Time Salaries & Wages	96,001	141,960	141,960	192,740
Overtime	169	2,500	2,500	2,500
Payroll Taxes	22,235	27,327	27,327	30,144
Retirement Contributions	16,265	21,540	21,540	22,160
Health & Life Insurance	12,883	24,540	24,540	28,090
Professional Services - Master Plan	40,094	-	-	-
Professional Services - Supplemental Studies	950	25,000	25,000	25,000
Expense Reimbursement Allowance	3,600	3,600	3,600	3,600
Travel & Per Diem	2,081	2,000	2,000	2,200
Park Maintenance - Coral Reef Park:				
Grounds Maintenance	124,124	105,000	83,010	109,200
Improvements (non-capital expenditures)		10,000	10,000	5,000
Utilities	32,846	38,350	38,350	39,884
Pineland Management	4,869	10,650	10,650	15,101
Park Maintenance - Perrine Park:				
Grounds Maintenance	23,378	35,550	35,550	67,584
Improvements (non-capital expenditures)		5,000	5,000	3,000
Utilities	11,816	17,300	17,300	16,920
Park Maintenance - C-100/Bayfront Park				
Grounds & Pool Maintenance			8,200	18,700
Building Maintenance				10,000
Improvements (non-capital expenditures)			5,125	5,000
Improvements (capital expenditures)			13,886	5,000
Utilities			3,281	7,800
Park Maintenance - Perrine Wayside Park	15,803	15,000	15,000	15,600
Park Maintenance - Bayside Park		15,110	15,110	4,208
Park Maintenance - Publix Park		18,000	3,000	10,000
Repair and Maintenance - Other	20,967	10,000	10,000	10,000
Improvements (non-capital expenditures)	39,555	10,000	10,000	10,000
Special Events	21,300	45,000	45,000	45,000
Operating Supplies	19,975	15,000	14,500	15,000
Uniforms	4,162	5,000	5,000	5,000
Books, Publications, Subscriptions & Membe	900	1,000	1,130	1,000
Education & Training	1,261	2,500	2,500	3,000
Furniture & Equipment - Non Capital	537	-	446	1,000
Capital Outlay - Land Acquisition	300,000	-	-	-
Capital Outlay - Park Improvements	33,447	-	6,422	-
Capital Outlay - Furniture & Equipment	4,198	5,000	5,000	5,000
Capital Outlay - Vehicles & Machinery	12,303	3,000	3,000	3,000
Reserve for Contingencies		15,000	15,000	15,000
TOTAL COMMUNITY SERVICES	\$ 1,021,617	\$ 809,467	\$ 809,467	\$ 937,061

Department of Community Services

BUDGET DETAILS

Professional Services – Supplemental Studies: Park studies intended to support and implement the recommendations of the Parks Master Plan.

Improvements (non-capital expenditures): Miscellaneous improvements such as interior park signage and furniture, particularly for newly acquired park facilities.

Operating Supplies: Janitorial and miscellaneous landscaping supplies.

Mitigation and QNIP

MITIGATION DESCRIPTION

Mitigation is an annual cost the Village must pay to Miami-Dade County. Pursuant to the terms and conditions of the Interlocal Agreement between the County and the Village, the Village is required to make an annual contribution to the Municipal Service Trust Fund (MSTF). The estimated payment for FY 05-06 is \$1,556,256, which is the equivalent of one mill of the value of taxable real property within the boundaries of the Village on the date incorporation was approved, adjusted based on the Consumer Price Index. Contributions to the MSTF will be in perpetuity.

QNIP DESCRIPTION

The Village is obligated to pay its share of the Quality Neighborhood Improvement Program (QNIP) Bond Issue. QNIP has funded a number of drainage, sidewalk and street programs in the Village. The QNIP payment to the County for FY 05-06 is \$190,000.

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
MITIGATION/QNIP OBLIGATIONS TO MIAMI-DADE COUNTY				
Quality Neighborhood Improvement Program (QNIP)	\$ 189,880	\$ 206,770	\$ 189,767	\$ 190,000
Mitigation Payment to County	1,455,641	1,513,868	1,496,400	1,556,256
TOTAL LONG TERM OBLIGATIONS TO COUNTY	\$ 1,645,521	\$ 1,720,638	\$ 1,686,167	\$ 1,746,256

Special Revenue Fund

FUND DESCRIPTION

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

BUDGET

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
REVENUE & OTHER RESOURCES				
PUBLIC WORKS				
Grants				
- Stormwater (SFWMD 2003)	-	500,000	500,000	-
- Stormwater (SFWMD 2004)	-	200,000	-	400,000
- Stormwater (Florida Dept of Env. Protection)				400,000
- MPO	47,514	-	-	-
Transportation Tax	\$ 669,034	\$ 592,800	\$ 660,250	\$ 712,500
Local Option Gas Tax	182,341	174,880	180,000	185,860
Prior Year Carryover	-	367,484	719,326	980,759
Sub-Total	898,889	1,835,164	2,059,576	2,679,119
POLICE FORFEITURES FUND				
Forfeitures	-	-	15,500	-
Prior Year Carryover				15,500
Sub-Total	-	-	15,500	15,500
COMMUNITY SERVICES				
Grants:				
- TSNP Perrine	-	742,000	-	742,500
- TSNP Bayside	-	250,000	117,000	133,000
- TSNP Perrine Boundless Playground	-	250,000	-	250,000
- FRDAP Bayside	-	57,846	57,846	-
- FRDAP Coral Reef Park Improvements			137,356	62,644
- FRDAP Perrine Park Acquisition				200,000
- Recreational Trails - Bayside	-	80,000		92,635
- Land & Water Conservation Fund - C-100 Acquisition				200,000
- Florida Communities Trust				2,719,150
Miami-Dade County GOB			103,353	2,922,647
Bond Proceeds for Library Project				1,433,241
Impact Fees	-	18,000	20,238	18,000
Prior Year Carryover				975,553
Transfer In - General Fund	-	100,000	822,315	-
Sub-Total	-	1,497,846	1,258,108	9,749,370
GENERAL				
Interest Income	127		1,850	4,000
Prior Year Carryover				207,235
Transfer In - General Fund (for future Village Hall)	-	2,080,000	1,357,685	1,065,263
Sub-Total	127	2,080,000	1,359,535	1,276,498
TOTAL RESOURCES AVAILABLE	\$ 899,016	\$ 5,413,010	\$ 4,692,719	\$ 13,720,487

Special Revenue Fund

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
EXPENDITURES				
PUBLIC WORKS				
Professional Services - Transportation Master Plan (MPO)	\$ 43,302	\$ -	\$ -	\$ -
Professional Services - Roadway, Sidewalk Evaluation	34,800	-	-	-
Professional Services - Stormwater Master Plan	109,750	81,750	60,250	-
Professional Services - ADA Review and Analysis		10,000	-	10,000
Professional Services - Engineering & Inspection		75,000	28,000	50,000
Contractual Services - Roadways	26,442	50,000	50,000	25,000
Contractual Services - Drainage		65,000	15,000	25,000
Contractual Services - Right-of-way/Swale	31,146	50,000	10,000	20,000
Right-of-Way Enhancements/Beautification		80,000	80,000	80,000
SFWM Stormwater Grant - Improvements & Match		514,000	380,534	599,466
Florida DEP Stormwater Grant - Improvements & Match				800,000
Village Signage Program	29,070	70,655	-	100,000
Vehicles - Lease Purchase (now budgeted in Gen.Fund)	28,307	-	-	-
Level of Service Improvements:				
Intersections	51,422	75,000	75,000	50,000
Roadways	79,000	145,880	145,880	306,433
Park Streets Improvements	46,145	-	-	-
Sidewalks	22,518	50,000	50,000	50,000
Bike Paths		50,000	50,000	20,000
Neighborhood Traffic Calming	70,000	100,000	100,000	100,000
Transit:				
Transit Portion of Transportation Master Plan	14,000	-	-	-
Professional Services - Traffic Studies	21,899	75,000	34,153	50,000
Transit Improvements/Initiatives		211,370	-	393,220
Sub-Total	607,801	1,703,655	1,078,817	2,679,119
POLICE FORFEITURES FUND				
Expenditure of Prior-Year Forfeitures				15,500
COMMUNITY SERVICES				
Professional Services - C-100 Master Plan				48,000
Professional Services - Construction Management				50,000
Park Improvements		18,000		13,238
Perrine Park - Land Acquisition & Improvements				
Grants		992,000		1,192,500
County's General Obligation Bond				2,751,000
Prior Year Carryover				683,180
Transfer In - General Fund		100,000	100,000	-
C-100 Acquisition (Land & Water Conservation Fund Grant)				
Grants				2,919,150
County's General Obligation Bond				10,850
Bayside Park Development				
Grants		387,846	174,846	225,635
County's General Obligation Bond				40,365
Coral Reef Park Improvements				
Grants			137,356	62,644
County's General Obligation Bond			103,353	96,647
Perrine Wayside Park Improvements				
County's General Obligation Bond				34,635
Prior Year Carryover				188,285
Library Design, Engineering & Construction				1,433,241
Sub-Total	-	1,497,846	515,555	9,749,370

Special Revenue Fund

Description	Actual FY '03-'04	Original Adopted Budget FY '04-'05	Estimated Final FY '04-'05	Adopted Budget FY '05-'06
EXPENDITURES (Continued)				
GENERAL				
Financial Institution Fees	20		150	250
Unallocated Interest Income				5,450
Prior Year Carryover				205,535
General Fund Transfer In for Capital Projects	-	2,080,000	919,150	1,065,263
Sub-Total	20	2,080,000	919,300	1,276,498
TOTAL EXPENDITURES	\$ 607,821	\$ 5,281,501	\$ 2,513,672	\$ 13,720,487

BUDGET DETAILS

Transportation Tax

The half cent sales tax approved by Miami-Dade County voters to fund transportation improvements went into effect on 1/1/03. The Village will continue to receive annual remittances from the County.

Local Option Gas Tax

The Special Revenue Fund reflects the three cents component of the Local Option Gas Tax imposed on motor fuel. This special revenue must be used solely for transportation improvements that are part of the capital projects plan. The six cents Local Option Gas Tax is reflected in the General Fund.

Community Services- Impact Fees

These funds have restricted uses per the Parks Impact Fee Ordinance.

Acronyms and Terms

BCC	Board of County Commissioners
CIP	Capital Improvement Program
CDMP	Comprehensive Development Master Plan
CPI	Consumer Price Index
FTP	Full-Time Permanent
GIS	Geographic Information System
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Govt. Finance Officers Association
GIS	Geographic Information Systems
ICMA	International City Managers Association
MSTF	Municipal Services Trust Fund
O&M	Operating and Maintenance
PAB	Planning Advisory Board
PT	Part Time
PTO	Personal Time Off
QNIP	Quality Neighborhood Improvement Plan
RFP	Request for Proposal
RFQ	Request for Qualifications
SFBC	South Florida Building Code
TIP	Transportation Improvement Plan
TRIM	Truth in Millage

Glossary

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

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

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

Ad Valorem Tax - A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adopted Budget - The proposed budget as formally approved by the Village Council.

Account – A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System – The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis of Accounting – The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time.)

Amended Budget - The adopted budget formally adjusted by the Village Council.

Appropriation - A specific amount of money authorized by the Village Council for the purchase of goods or services.

Appropriated Fund Balance - The amount of surplus funds available to finance operations of that same fund in a subsequent year or years.

Arterial Roads - The main traffic corridors that are with the county. They are fed by collector roads, which pick up the traffic from local roads that provide a more localized service within specific neighborhoods.

Assessed Property Value - The value set upon real estate or other property by the County Property Appraiser and the State as a basis for levying ad valorem taxes.

Asset - Resources owned or held by a government, which have monetary value.

Balanced Budget - A budget in which planned funds or revenues available are equal to fund planned expenditures.

Glossary

Balance Sheet - The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Benchmarking - Determining the quality of products, services, and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

Benefits - Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Budget - A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues and designated within a specific period of time, usually 12 months.

Budget Calendar - A schedule of key dates which the Village follows in the preparation, adoption and administration of the budget.

Budget Message - Included in the opening section of the budget, the Budget Message provides summary of most important aspects of the budget, changes from previous fiscal years and recommendations regarding the financial policy for the upcoming period.

Bond - A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payments on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds - Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating - A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget Document (Program and Financial Plan) - the official written statement prepared by the Village staff reflecting the decisions made by the Council in their budget deliberations.

Budget Ordinance - The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Village Council each year.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Schedule - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Buildout - That time in the life cycle of the Village when no incorporated property remains undeveloped. All construction from this point forward is renovation, retrofitting or land cleared through the demolition of existing structures.

Glossary

Capital Equipment - Physical plant and equipment with an expected life of five years or more.

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

professional consulting services.

Countywide Service Area- As the areawide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care, sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

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

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

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

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

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

Disbursement - The expenditure of monies from an account.

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

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

Encumbrances - Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

Enterprise Fund - A self supporting fund designed to account for activities supported by user charges.

Estimated Revenues - Projections of funds to be received during the fiscal year.

Expenditure - Projections of funds to be received during the fiscal year.

Final Budget - Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

Glossary

Financial Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fines and Forfeitures - Consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defenders recoupment and juror/witness fees.

Fiscal Year - Any period of 12 consecutive months designated as the budget year. The Village's budget year begins October 1st and ends September 30th. The State of Florida's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character that is intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Forfeiture - The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the Village may make a claim for it, resulting in confiscation of the property.

Franchise Fee - Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples are electricity, telephone, cable television, and solid waste.

Franchise - A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full-Time Equivalent Position - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund- A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance - The excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund - A governmental fund established to account for resources and uses of general operating function of the Village. Resources are, in the majority, provided by taxes.

General Ledger - A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

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General Obligation Bonds - Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, municipalities pledge to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

Goal - An attainable target for an organization; an organization's vision of the future.

Goals and Objectives - A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each Village department or sub-department during a one-year period. It is not necessarily a fiscal period.

Grant - A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Homestead Exemption - Pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from the property tax.

Impact Fee - A fee charged on new development to finance required infrastructure such as roads, parks, schools, fire and police facilities, or capital purchases.

Incorporation - The process by which a community within the unincorporated area creates a new municipality or city.

Infrastructure - Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.

Interest Income - Revenue associated with the Village cash management activities of investing fund balances.

Inter-fund Transfer - Equity transferred from one fund to another.

Intergovernmental Revenue - Income received from or through the Federal, State, or County government. These include State Revenue Sharing, Alcoholic Beverage Tax, and Sales Tax.

Interlocal Agreement - A contractual agreement between two or more governmental entities.

Liabilities - Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item - A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

Mill - A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property. One mill levied on a property valued at \$200,000 would produce tax revenues of

Glossary

\$200.

Millage - The total tax obligation per \$1,000 of assess valuation of property.

Mitigation - An amount negotiated between the County and a donor community during the incorporation process. The amount is intended to alleviate the impact of the County's revenue loss as a result of incorporation.

Modified Accrual Accounting - A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

Municipal Code - A collection of laws, rules and regulations that apply to the Village and its Citizens.

Municipal Services Trust Fund - A fund into which mitigation payments are deposited.

Municipality - A political unit, such as a city, incorporated for local self-government.

Non-Departmental Appropriations (Expenditures) - The costs of government services or operations which are not directly attributable to Village Departments.

Objective - A specific measurable and observable activity which advances the organization toward its goal.

Objects of Expenditure - Expenditure classifications based upon the types or categories of goods and services purchased.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget - A budget for general revenues and expenditures such as salaries, utilities, and supplies. Projections Estimates of anticipated revenues, expenditures, or other quantitative data for specific time periods, usually fiscal years.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

Ordinance - A formal legislative enactment by the Village Council of Palmetto Bay; a law.

OSHA - Occupation Safety & Health Administration.

Personal Time Off - A combination of traditional vacation and sick time into a single category.

Personal Services - Expenditures for salaries, wages, and related employee benefits.

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Policy - A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Productivity - A measure of the service output of Village programs compared to the per-unit of resource input invested.

Programs and Objectives - The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.

Property Tax - A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund - Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

QNIP - Quality Improvement Neighborhood Improvement Program A County program that focuses on infrastructure needs in older urban neighborhoods and high growth areas. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue - Money that the Village of Palmetto Bay receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

Risk Management - The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.

Special Taxing District - A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or a special assessment fee pays for these services. Typical districts include parks maintenance, street lighting, or security guard districts.

Stormwater Utility Fee - A fee assess on real property established and imposed to finance design, installation, and maintenance of Stormwater management systems.

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Surplus - The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations, is called the undesignated fund balance: it is the true "surplus".

Tax Base - Total assessed valuation of real property within the Village.

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

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

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

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

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

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

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

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