

**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**

Earl G. Gallop, Esquire

**Village Clerk**

Meighan J. Pier, CMC

**Department Directors**

Alfredo Acin, Finance Director  
Ana M. Garcia, Community Services Director  
Michael C. Mouring, Village Commander  
Joe Rasco, Assisting Village Manager  
Ron E. Williams, Public Works Director

**Administrative Staff**

Olga Cadaval, Assistant to the Village Manager  
Ely Palma, Customer Service Representative  
Corrice E. Patterson, Administrative Assistant

The aerial photograph used in the cover, which illustrates the Village of Palmetto Bay, was provided by Kimley-Horn & Associates for the exclusive use of the Village's first budget document.

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## *The Village of Palmetto Bay* *Excellence, Efficiency, Community, Service*

August 1, 2003

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

Dear Mayor, Vice Mayor, Council Members and Citizens:

In accordance with the provisions of the Village Charter, I am pleased to provide the FY 2003-04 Adopted Budget.

## *The Village of Palmetto Bay* *Miami-Dade's Finest New City*

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

The effort to become a village was a long journey requiring the dedication and hard work of many people. The process actually began on November 6, 1995 when the Alliance of Palmetto South Homeowners Associations petitioned Dade County to incorporate an area to be called Palmetto Bay. The following five years were marked by vigorous activity on many fronts. These efforts culminated in the establishment, on May 20, 2000, of the Palmetto Bay Municipal Advisory Committee. The members of the Committee were:

- Eugene P. Flinn, Jr., Chair;
- Edward Ludovici, Vice Chair;
- Mary Cagle;
- Marshall Brodie;
- Robert Dempster;
- Howard Tendrich; and
- Leyland Hunter.

The Committee went through a complex process, which included numerous public meetings and hearings that established the basic parameters of the Village. The Committee petitioned Miami-Dade County to form a new municipality for the following reasons:

## Budget Message

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

On February 5, 2002, over 80% of the voters voted in favor of incorporation. A Charter Committee comprised of the following community leaders was appointed:

- Edward Ludovici, Chair;
- Tom Ringle, Vice-Chair;
- Paul Schwiep;
- Mary Cagle; and
- Steve Yenzer.

The Village Charter and the official name of “The Village of Palmetto Bay” were, as described earlier, overwhelmingly approved by the voters on September 10, 2002. Subsequent to the historic Charter vote, elections for the offices of Mayor, Vice Mayor and Village Council were held. The following community leaders were elected as the first Village Council of the Village of Palmetto Bay:

- Eugene P. Flinn, Jr., Mayor
- Linda Robinson, Vice Mayor,
- Edward J. Feller, M.D., Council Member, District 1;
- Paul Neidhart, Council Member, District 2; and
- John Breder, Council Member, District 3.

The historic first meeting of the Village Council was held on November 7, 2002 at the Deering Estate Community Center. The Village of Palmetto Bay was officially Miami-Dade County’s newest municipality.

### ***FY 2002-03***

### ***A Year of Hard Work, Planning and Transition***

FY 2002-03 was a year marked by hard work, planning and transition. The Village Council quickly organized and, with the assistance of the entire community, began the process of governance. Mr. Earl Gallop, Esq. was selected as the Village Attorney. Mr. Charles Scurr, after a national search, was appointed as the first Village Manager. Ms. Meighan Pier was selected as the first Village Clerk. Throughout the process the Village was fortunate to have the services of Mr. Joe Rasco, former Mayor of Key Biscayne, who acted as Assisting Village Manager.

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 established. The Committees included:

- ♦ **Building & Permitting** – Gabe Bifano (Chair), Ginger Cates, Manny Gulino, Tom Ringel, Steve Kreisher, James Piersol and John Breder (Council Liaison);

## **Budget Message**

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- ♦ Community Services & Public Works – Dennis Carter (Chair), Ben Schoneck, Dean Radeloff, Julie LaVoie, Ron Williams, Michael Kesti, William Dunn and Paul Neidhart (Council Liaison);
- ♦ Finance and Budget – Eugene Flinn (Chair), Linda Robinson, Dr. Ed Feller, Paul Neidhart, John Breder, David Palm, Warren Lovely, Larry Elmers and Jorge Dominici;
- ♦ Long Term Planning – Brian Pariser (Chair), Marsha Matson, Jack Fell, Chuck Latshaw, Betty Noe, H. Carlton Decker, Kevin Asher and Dr. Ed Feller (Council Liaison);
- ♦ Parks & Recreation – Howard Tendrich (Chair), Rob Arone, Frank Gowan, Shari Olvham, Maria Rovira-Lopez, Peter Kerwin, Peter England, Maria Stout-Tate and Dr. Ed Feller (Council Liaison);
- ♦ Planning, Zoning & Code Enforcement – Paula Palm (Chair), Ana Ordonez, Marti Greenberg, Dee Quintero, Jim Mulholland, John Petit and Linda Robinson (Council Liaison);
- ♦ Public Safety – John Breder (Chair & Council Liaison), Wayne Clark, Robert Harrison, Lloyd Hough, Gunther Karger, Stanley Kowlessar, Al LaVoie, and subsequently Fidel Barreto, Paul Blake & Harold Sears;
- ♦ Public Information & Community Awareness – Linda Robinson (Chair & Council Liaison), Henry Clifford, Donna Coughlin, Tammy Fosselman, Ronnie Heller, Martin Olson, Courtney Collier, Rene Nunez, Jacquie Sosa, Jeanne Rothfield and Jorge Quintero; and
- ♦ Village Manager Advisory – Ron Williams (Chair), David Brown, Dennis Carter, Ray Goode, Annette Katz, Peter Lombardi, Don Marx, Bonnie Roddenberry, Paul Schwiep and Colin Baenziger (Search Consultant).

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

The Village developed, during 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 out outsource contractors and community partnerships to the maximum extent possible.

The concepts of *Excellence*, *Efficiency*, *Community and Service* have guided the Administration in our planning and development of the Adopted Budget. *Excellence* embodies the quality of municipal services and level of professionalism that will be provided to the people of Palmetto Bay. *Efficiency* represents the models of service delivery that have been developed. *Community* embraces the sense of community spirit, identity, participation, awareness and pride that has begun in the Village. *Service* represents what we as public servants will constantly strive to provide to the residents, businesses and visitors to our community.

## **Budget Message**

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These principles guided the negotiation of a series of Interlocal Agreements with Miami-Dade County for the transition and improvement of municipal services. Agreements for Local Patrol and Specialized Police Services were approved and on July 14<sup>th</sup> the Village of Palmetto Bay Police Unit of the Miami Dade Police Department inaugurated significantly enhanced police services in the Village. On August 4<sup>th</sup> the Village will commence Building & Permitting operations. The Village will commence operation of most other services effective October 1<sup>st</sup>.

### ***The FY 2003-04 Budget Financial Overview and Revenue Forecast***

The financial state of the Village of Palmetto Bay is excellent. The FY 2003-04 Budget is the first official budget adopted by the Village of Palmetto Bay and the Village begins this historic journey in a very strong financial position.

The millage rate and budget for the Village for this past fiscal year, FY 2002-03, were adopted and administered by Miami-Dade County. The Village and the County recently adopted the Fourth Interlocal Agreement. This "Master Interlocal" establishes, among other things, the estimates of revenues and expenses for County services during FY 2002-03 and the methodology and timetable for the payment to the Village by the County of the surplus revenues due to the Village. These surplus revenues will become the "cash carryover" for the FY 2003-04 Budget.

The Village will begin the fiscal year with a general fund cash carryover of \$2,500,000. This represents a conservative estimate of the surplus cash payable to the Village from Miami-Dade County, per the Fourth Interlocal Agreement.

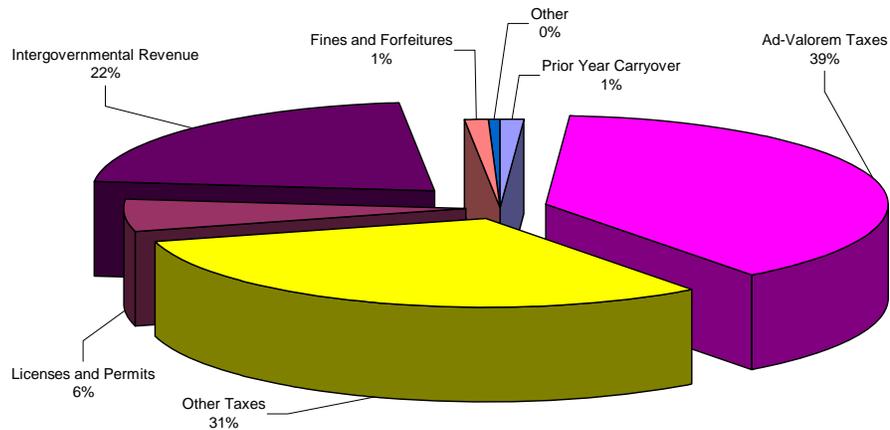
The Village also begins this historic period with an excellent tax base. The ad valorem tax base is vibrant, healthy and growing. In FY 2002-03 the total taxable value of property within the Village was \$1,721,258,713. In FY 2003-04 this value had increased to \$1,899,285,422. This increase of \$178,026,709 represents a 10.3% increase in assessed value.

It is important to note that while the total assessed value of property within the Village increased dramatically this is not reflected in an individual homeowner's assessment. Homeowners are taxed based on the assessed value of their home, not the appraised or fair market value of their home. There are limits on the amount a homeowner's assessment can go up.

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 2002 was 2.1%. 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. Commercial property is not subject to the 3% cap.

The Village has a diversified revenue base. Ad valorem, or property taxes, represent approximately 39% of the operating budget. The remainder comes from a range of revenue sources including franchise fees, utility taxes, permits & fees and intergovernmental revenues.

## General Fund Revenue Sources



The revenues used for this budget year are based on either estimates from the State of Florida or estimates provided by Miami-Dade County. It is recommended, in light of the lack of actual history with these revenue sources, that the Village adopt a conservative approach to projecting these revenues for FY 2003-04. These revenue sources are all being projected at 2003 levels or at a discount. Additionally, it is recommended that a “revenue contingency” of \$500,000 be established for unforeseen fluctuations in the revenue stream.

In order to ease the transition from the County to the Village, it is also recommended that the service fees charged by the Village remain the same as those charged by Miami-Dade County. This would include:

- Occupational License Fees;
- Planning and Zoning Fees;
- Building Permit Fees; and
- Burglar Alarm Fees

The Village will also begin FY 2003-04 with a special revenue fund cash carryover of \$421,000. This represents the balance of funding accruing from the ½ cent Transportation Sales Tax. These funds began accruing to the Village effective January 1, 2003.

### *The FY 2003-04 Budget Establishing a Cash Reserve*

The establishment of a cash reserve is an important policy decision that will be made in the context of the FY 2003-04 Budget. A cash reserve is a fund that is established as an “emergency fund”. Cash reserves are segregated from normal operating expenses and are held in reserve for emergency situations, such as a hurricane. Expenditure of cash reserves can only be done by a special action of the Village Council.

## **Budget Message**

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It should be noted that the cash reserve is different than a normal contingency fund. Contingency funds are included as part of the operating and capital budgets in order to accommodate the normal fluctuations in expenses and revenues that will occur during the year.

The amount of the cash reserve is a policy decision. Common practice is to establish a reserve of at least 10% of operating expenses. A 10% reserve would equal approximately \$1,000,000. Many jurisdictions establish higher levels of reserve. It is recommended, given the turbulent economic times and the uncertain global situation, that a higher level of reserves be established.

The Village is, fortunately, presented with an opportunity this fiscal year. The FY 2002-03 cash carryover due to the Village from the County, as discussed earlier, is estimated at \$2,500,000. This would represent a cash reserve of approximately 24% of the operating budget. It is recommended that the cash reserve be established at this level.

### ***The FY 2003-04 Budget Establishing the Tax Rate***

The establishment of the ad valorem tax rate, or millage rate, is one of the most significant decisions made as part of the annual budget cycle. The millage rate is the amount of taxes levied per \$1,000 of assessed property value. It is important to reiterate that homeowners are taxed based on the assessed value of their home, not the appraised or fair market value of their home.

The Palmetto Bay Village Council establishes the millage rate only for municipal services. There are other governmental entities besides Palmetto Bay that levy property taxes including the School Board, Miami-Dade County for Countywide Services, Fire Rescue and the Library, as well as the South Florida Water Management District.

The residents of Palmetto Bay have historically paid the Miami-Dade County Unincorporated Municipal Services Area (UMSA) tax rate for "municipal" services. In FY 2002-03 that rate was 2.447 mills. The County has established 2.447 as the proposed UMSA millage rate for FY 2003-04. The Village of Palmetto Bay established 2.447 as the maximum millage rate for FY 2003-04.

The average assessed value of a home in Palmetto Bay, per the Miami-Dade Property Appraiser, is \$217,757. Once again, this is the assessed not the appraised value. The appraised value of most homes in the Village is considerably higher.

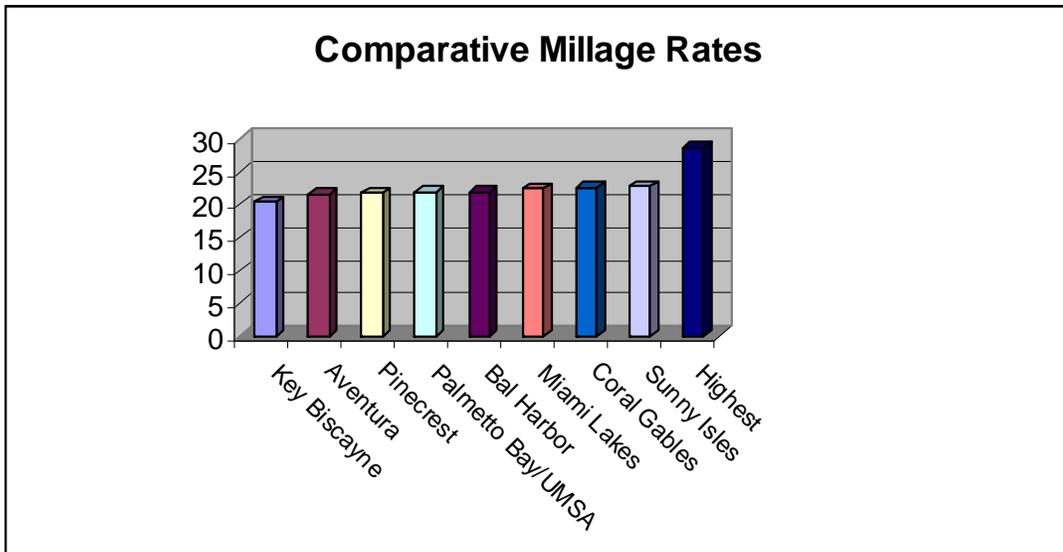
The average property tax bill for municipal services paid by Village residents - assuming a millage rate of 2.447 and an assessed value of \$217,757 - is \$533.00. This is the amount of property taxes paid per household, not per individual. For the same amount previously paid to the County our residents will now enjoy improved and enhanced services.

The millage rates levied by cities vary significantly. The UMSA/Palmetto Bay rate at 2.447 mills would be the fourth lowest. In comparing millage rates it is important to ensure that all services are included and that the comparison is "apples to apples". For instance, in some cities such as Key Biscayne and Coral Gables, fire services are included in the municipal millage. In the County and in cities using Miami-Dade Fire Rescue the fire service is a separate millage not included in the municipal millage. The cities with the lowest millage rates are presented below. For directly comparable cities the municipal millage rate is shown:

# Budget Message

1. Key Biscayne
2. Aventura (2.227 mills)
3. Pinecrest (2.400 mills)
4. Palmetto Bay/UMSA (2.447 mills)
5. Bal Harbor (2.96 mills)
6. Miami Lakes (3.057 mills)
7. Coral Gables
8. Sunny Isles Beach (3.350 mills)

It is important to note that, in the above cities, only Palmetto Bay and Miami Lakes pay “mitigation” to Miami-Dade County. The mitigation payment, which is equal to approximately 1 mill, is included in the stated millage rate for those cities. Other recently established cities including Key Biscayne, Aventura, Pinecrest and Sunny Isles Beach do not pay mitigation. Older cities such as Coral Gables and Bal Harbor also do not pay mitigation.



Palmetto Bay established 2.447 mills as the maximum millage rate for FY 2003-04. An analysis of potentially lowering the millage rate yields the following:

<u>Millage Rate</u>	<u>Ad Valorem Taxes</u>	<u>Difference</u>
2.447	\$ 4,415,172	
2.425	\$ 4,375,477	(\$ 39,694)
2.400	\$ 4,330,369	(\$ 84,802)
2.395	\$ 4,321,349	(\$ 93,824)

The establishment of the millage rate for a new municipality has important financial and symbolic considerations. Financially, lowering the millage rate to 2.395 mills represents a reduction of \$93,824 in general fund revenue. This is equivalent to 2% of the ad valorem tax base and .9% of the general fund operating budget. For the upcoming budget year, the village must be cognizant that revenue and expenditure projections are based on empirical data rather than historical facts, as FY 03-04 is the first official operating budget year for the village.

# Budget Message

The established millage rate for the Adopted FY 03-04 Budget is 2.447 mills. This represents holding the line on taxes with no increase in the current millage rate.

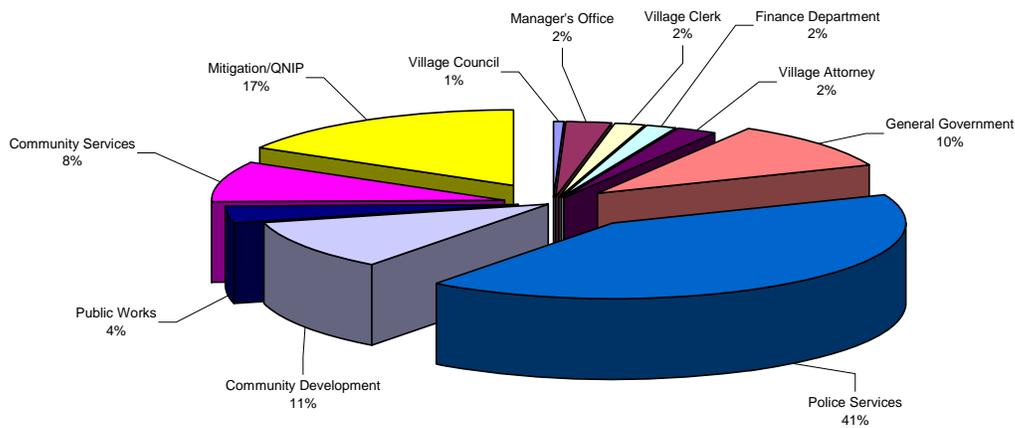
## *The FY 2003-04 Budget Enhancing Municipal Services*

The commitment made during the incorporation process was to significantly enhance services in all areas. The Adopted Budget achieves that goal with significant increases in all areas including Police, Parks & Recreation, Public Works, Building & Permitting, Planning & Zoning, and Code Enforcement.

The Village of Palmetto Bay Charter specifies the services that will be implemented by the Village and those that will continue to be implemented by Miami-Dade County. The County will continue to provide, in perpetuity, Specialized Police, Fire & Rescue, Sanitation and Library. The Village has responsibility for all other municipal services. Services in several areas will be provided through Interlocal Agreements with the County. The Village is obligated by the Charter to use the Miami-Dade Police Department for Local Patrol for an initial period of four years. The Village does retain significant control over the Local Patrol function, specifically including setting the staffing and service levels.

The distribution of operating expenses among the various municipal functions is illustrated below.

**Use of General Fund Resources**



■ Village Council	■ Manager's Office	■ Village Clerk	■ Finance Department
■ Village Attorney	■ General Government	■ Police Services	■ Community Development
■ Public Works	■ Community Services	■ Mitigation/QNIP	

The Village Administration has adopted the “Palmetto Bay Approach to Governance” and that is reflected in the Adopted Budget. The Adopted Budget contains only a small core group of Village employees and includes maximum utilization of outsource vendors and community partners. The total number of Full Time Permanent (FTP) employees is only 15 positions.

# Budget Message

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## Police

The Village began enhanced police services on July 14, 2003. The response has been enthusiastic and positive. The Palmetto Bay Police Unit has embraced the concept of proactive community policing. The cadre of officers volunteering for service in the Village represents the finest and most dedicated officers in the Department. They are already beginning to achieve impressive results.

The Interlocal Agreement between the Village and the County established the parameters for the Palmetto Bay Police Unit. The major features of the Agreement include:

- ◆ Staffing – It provides for the staffing levels recommended by the Public Safety Committee. This will provide for greatly enhanced police services over current levels. The staffing includes:
  - Captain (Commander) 1
  - Lieutenants 1
  - Sergeants 5
  - Patrol Officers 26
  - COPPS Officers 3
  - Detectives 3
  - Records Specialists 2
  - Secretary 1
  - Public Service Aides 1
- ◆ Flexibility – The Village has flexibility to alter and increase staffing levels as future needs and circumstances warrant.
- ◆ Response Time – The agreement includes a 3 minute response time goal for emergency calls.
- ◆ Responsiveness – The agreement specifically includes that the Department be responsive to the needs of the citizens of the Village.
- ◆ MDPD Personnel – The Village Manager is entitled to select the Village Commander, with the approval of the MDPD Director. The Commander, and other MDPD personnel assigned to the Village, can be reassigned upon request by the Village Manager.
- ◆ Grid System & Reporting – MDPD will maintain a grid system and provide the Village with detailed reports.
- ◆ Special Assignments – The agreement includes the flexibility for special assignments and participation in special task forces and groups, such as Operation Blue Lightning and the September 11<sup>th</sup> Disaster Response.
- ◆ Special Equipment – Patrol cars will include the Palmetto Bay Seal and designation “Village of Palmetto Bay”. MDPD uniforms will include a Palmetto Bay shoulder patch.
- ◆ Ancillary & Support Services – All ancillary and support services, such as Training and Professional Compliance, are included in the overhead rate.
- ◆ Fines and Forfeitures – The Village will retain fines and forfeiture generated in or by the Village.
- ◆ Village Police Station – The Village has the right to establish a police station and/or satellite office. The Village would be responsible for items such as space rental and utilities, but will receive an appropriate reduction in the overhead charges payable to the County for those items. MDPD would be responsible for specialized police equipment such as radios and bullet proof glass.

## **Budget Message**

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The Adopted Budget recommends increased funding in FY 2003-04 to further enhance Police Services: Specifically:

- ◆ Increased Staffing – The addition of two sworn officers. This will bring the total staffing complement to 44. It is recommended that the new positions consist of one Community Oriented Policing Problem Solving (COPPS) officer and one patrol officer. The additional COPPS position will increase the staffing of that unit by 50% to a total of 3 officers. COPPS officers are extremely flexible and versatile and can be used in a wide range of settings and special initiatives. The additional patrol officer will not only enhance regular patrol but will enable the activation of the Palmetto Bay Motorcycle Unit.
- ◆ Motorcycle Unit – Traffic and speeding are major problems voiced by residents and elected officials. One of the most effective ways to deal with this problem is with motorcycle units. The Adopted Budget recommends an innovative, efficient and effective approach. The concept was developed by our Palmetto Bay Command Staff.

The concept involves the acquisition of two dedicated motorcycles from MDPD. In lieu of assigning two officers only to motor patrol, the concept of cross training and qualifying a larger number of Palmetto Bay officers for “non-exclusive” motorcycle duty is recommended. In fact, four of our current officers are already motorcycle certified and are able to serve as motor units if the equipment were available. It is recommended and included in the budget that 2 motorcycle units be acquired and stationed at Village Hall for exclusive use by Palmetto Bay. It is also recommended that additional officers be trained and certified for motorcycle duty.

- ◆ This will provide the Village with tremendous flexibility to respond to traffic needs. Motor units can be dispatched in greater numbers across all shifts. This will also provide a greater incentive to police officers to serve in Palmetto Bay.
- ◆ Critical Capital Equipment – The Palmetto Bay Police Unit must have adequate state of the art equipment in order to maximize their effectiveness. One of the opportunities negotiated with MDPD is the ability of the Village to enhance equipment that might not otherwise be available to our units. This equipment will be the property of the Village. The Adopted Budget includes:
  - Radar Units
  - Enhanced SMART Trailer
  - CADD (Computer Aided Dispatch) Computer System
  - Computer equipment and furniture necessary for the location of the Police Station at Village Hall including desktop and laptop systems. The laptops will be integrated into the MDPD Mobile Data Terminal (MDT) program.
  - Other important support equipment such as digital cameras.
- ◆ Enhanced Bicycle Patrol – The addition of the 3<sup>rd</sup> COPPS officer will significantly enhance our bicycle patrol capabilities. However, we are aware that a number of our other officers are also bicycle certified. The Adopted Budget includes the acquisition of 5 police bicycles. This will significantly enhance our bicycle capability, especially for special events, parks patrol and special initiatives.
- ◆ Village Hall Police Station - The location of the Palmetto Bay Police Unit at Village Hall is a major priority. Co-location will ensure full integration of the unit into the Village and increase the visibility and access of the officers to the public. The Adopted Budget includes funds for the increased office space, furniture and equipment. It should be noted that the Village will receive an estimated credit from the County of approximately \$60,000 annually when the move is complete. It is anticipated that the move will occur in December or January.

## **Community Services - Parks & Recreation and Citizens Services**

## Budget Message

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The Parks and Recreation facilities and programs in the Village of Palmetto Bay are about to undergo a renaissance. The Adopted Budget includes significantly enhanced funding for operations, maintenance and capital improvements as well as innovative, effective and efficient approaches to improved programs and activities. The Adopted Budget recommends:

- ◆ Immediate Repair and Upgrading – The Park System has not, unfortunately, been funded at a level sufficient to maintain the facilities. The Adopted Budget includes \$85,000 for immediate improvements and repairs including park buildings, rest rooms, tot lots, bridges and benches. This effort will begin en masse on October 1<sup>st</sup>, the day the Village will assume control. The initial focus will be on Coral Reef Park, which is the most heavily used park in the system. Improvements at Perrine Park will be analyzed in the context of the permanent improvements which will be discussed below.
- ◆ Professional Maintenance – The Village will be using the “Pinecrest Model” for park maintenance. The Adopted Budget includes \$283,750 for these efforts.
- ◆ Parks Master Plan – The development of a comprehensive and professional Parks Master Plan is an important and essential first step in defining the short and long term needs of the system. The Adopted Budget includes funding for this effort, which will be paid by Park Impact Fees.
- ◆ C-100 Cooperative Venture – The Village and the County are discussing a cooperative venture in the development and operation of the C-100 Canal Park Project. This “new” park is located at the southern end of the Deering Estate on the north bank of the C-100 Canal. The County, through Commissioner Sorensen, has allocated some initial funding for development of the park with a canoe boat ramp and other amenities. The Adopted Budget includes \$50,000 from Park Impact Fees, to contribute to this cooperative effort and provide Palmetto Bay residents with direct bay access.
- ◆ Park Entrances – The entrances to Village Parks, particularly Coral Reef Park, are in need of significant improvement. The Adopted Budget includes \$70,000 for this initiative.
- ◆ Special Events – There has been considerable discussion and enthusiasm regarding the development and support of several marquee special events in the Village. Special Events are a major component in building a sense of community. The Adopted Budget includes \$45,000 for this initiative.
- ◆ Programming – The Village is taking an innovative approach to programming in our park system. Consistent with the outsource approach the Village has solicited proposals from community partners to develop programming throughout the park system. The recommendation concerning the selection of the community partner(s) will be made separately to the Council. The impact on the Adopted Budget is that these programs will be self sufficient and will not require Village operating subsidy.
- ◆ Public Information Services – The Adopted Budget includes funding for a comprehensive public information program. Communication with our residents is a major priority of the Village. Per the direction of the Council, the Adopted Budget includes an outsource contract for the PIO function. It also includes funding for Website development and maintenance as well as the printing and mailing of a quarterly newsletter. The funding amounts for this function are included in the General Government area.
- ◆ Grants – The development of grants and outside funding sources is a major priority for the Department. The Director and Administrative Assistant will have primary responsibility for this important initiative. It may also be worthwhile to explore the possible use of specialized consultants to augment this effort.
- ◆ Perrine Park – The Village is fortunate to be the beneficiary of several Miami-Dade County initiatives at Perrine Park. Specifically, the Village will receive a \$742,000 grant from the Trust for

## **Budget Message**

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Safe Neighborhood Parks for Perrine Park. Additionally, the County Parks Department has acquired and will deed to the Village 12 acres on the south end of the park. There is an additional 7 acres owned by the Miami-Dade General Services Administration that the Village will seek to acquire.

- ◆ Department Staffing – The department staffing reflects the Palmetto Bay Approach to Governance. The Adopted Budget only includes 3 FTP positions. This includes the Director, an Administrative Assistant and a Manager for Coral Reef Park. The Budget also recommends 5 part-time Park Attendants for Coral Reef and Perrine Wayside Parks. Following the Pincrest Model, the use of part time Park Attendants, who will do everything from cleaning the park to striping fields to assisting residents, is an extremely cost effective way to have an appropriate level of Village staff at the park seven days a week during park operating hours. The staffing for Perrine Park is anticipated to be accomplished through an outsource community partnership.

## **Public Works and Capital Improvements**

The Public Works programs of the Village are also poised to undergo a renaissance. The ability of the Village to undertake a sustained multi-year effort to upgrade and improve all elements of the infrastructure and provide superior levels of maintenance is a major benefit of incorporation. The Adopted Budget includes the following major initiative and activities:

- ◆ Planning & Engineering Studies – There are a series of essential engineering studies that must be undertaken to determine the multi-year infrastructure needs and priorities of the Village. Completion of these studies is also a major factor in qualifying for grant funding. In addition to the Parks Master Plan discussed above the Adopted Budget includes the following:
  - Transportation Master Plan – A comprehensive look at the transportation needs of the Village;
  - Roadway & Sidewalk Evaluation – A comprehensive review, inventory and priority needs assessment of the streets and sidewalks in the Village;
  - ADA Review and Analysis – A review of the Village’s compliance with ADA requirements and the identification of needed improvements;
  - Stormwater Master Plan – A comprehensive review of the drainage and stormwater needs of the Village including assessing the viability of establishing a Village Stormwater Utility;
  - Other Studies – An allocation of funds for additional studies that may be necessary and appropriate during the year.
- ◆ Capital Improvements – In addition to the initial repair and upgrade of the Parks facilities, the Adopted Budget includes \$839,500 for capital improvements including:
  - Intersection Improvements - \$100,000
  - Roadway Improvements & Paving - \$100,000
  - Park Street Improvements - \$70,000
  - New Sidewalks - \$25,000
  - Bike Paths Improvements - \$25,000
  - Additional Traffic Calming - \$70,000
  - Transit Improvements & Initiatives - \$200,500
  - Right of Way (ROW) Enhancements & Beautification - \$100,000
  - Village Signage Program - \$110,000
- ◆ Maintenance Improvements – In addition to an aggressive capital program the Village is establishing an improved maintenance program. It should be noted that, at this time, the County maintains primary jurisdiction for maintenance of major arterials roadways and swales and also for stormwater maintenance including stormwater drain cleaning. The South Florida Water Management District has authority for maintenance and cleaning of the C-100 canal system. The Adopted Budget allocates funding for roadway repair and maintenance, drainage maintenance and right of way and swale maintenance.

## **Budget Message**

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- ♦ Departmental Staffing – The staffing reflects the Palmetto Bay Approach to Governance. Total departmental staffing includes only 4 FTP positions. This includes the Director, one Administrative Assistant and 2 maintenance personnel. The maintenance personnel will oversee the field work of the outsource contractors and be available to respond Village-wide to immediate needs, such as downed trees or branches and trash dumping.

### **Community Development - Planning, Zoning, Building & Code Enforcement**

The Community Development Department includes Planning & Zoning, Building & Permitting, and Code Enforcement. The Department continues the Palmetto Bay Approach to Governance with virtually all functions being outsourced. The adopted staffing includes only 2 FTP positions, the Community Development Director and Planner.

Planning & Zoning – The upcoming year is an important year as the Village assumes full control over planning and zoning activities. Zoning functions are currently being performed by Miami-Dade County staff. Effective August 4<sup>th</sup>, the Village will assume zoning reviews associated with building permit applications, certificates of use and certificates of occupancy. The Village will assume responsibility for other zoning functions once the Director and Planner are in place.

One of the most important efforts that will begin in FY 2003-04 is the development of the Community Development Master Plan (CDMP) for the Village. It is required that the Village develops its own CDMP within 3 years of incorporation. The CDMP process normally takes 18-24 months. It is a very complex process that is heavily regulated and monitored by the State and involves significant community involvement and participation.

It is proposed that the Village outsource the development of the CDMP. The CDMP would be developed, of course, under the close supervision of the Village, but will require considerable levels of staff that the Village will no longer require once the process is complete.

The Adopted Budget includes \$100,000 for the CDMP in FY 2003-04. This represents approximately 2/3 of the anticipated cost. The remainder will be budgeted next year.

The Adopted Budget also includes the appropriation of \$50,000 for additional studies. It is anticipated that these funds would be used for neighborhood charrettes or other neighborhood oriented planning studies.

Building & Permitting – The Village will assume responsibility for Building & Permitting on August 4, 2003. Residents and businesses will now be able to come to Village Hall and deal with friendly, professional and courteous staff committed to customer service and responsiveness.

The Village has entered into a contract to outsource this service. The “Building Department” will be self supporting. Under the terms of the outsource contract, the expenses for the building and permitting function will be offset by the fees generated. Included in the budget are projections for the anticipated revenue stream which are based on projections from the County. These revenues are offset by equivalent expenditures.

It is expected that the actual levels of activity and resultant revenues and expenses will vary from the projections. Other new cities have experienced significant variation from the levels of activity projected by the County. The Village, however, is protected. The contractor will have the responsibility to staff up or cut back as demand warrants. The Village has no minimum guaranteed payment to the contractor.

## **Budget Message**

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Code Enforcement – The current level of code enforcement in the Village is essentially equal to one FTE Code Enforcement Officer with appropriate levels of back office and administrative support. The County advises that this staffing level is sufficient to respond to complaints but is not sufficient for any sustained proactive enforcement or special initiatives.

The Adopted Budget recommends increasing the Code Enforcement division to the equivalent of 2 FTE Code Enforcement Officers with appropriate back office and administrative support. This doubling of effort will enable the Village to proactively address important code enforcement problems such as illegal businesses and overgrown vacant lots.

It is anticipated that this function will be outsourced. A recommendation on the outsource approach will be finalized in the near future.

## **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 – This department includes the costs associated with the Village Council. Included are Charter specified compensation, communications expense, an allowance for travel and training. Also included is the rental of the Deering Estate Visitors Center for Council meetings. The total amount budgeted, \$64,000, is consistent with the projections established during the MAC process.

Village Manager – This department includes the expenses associated with the Village Manager’s office. Included are the salaries and associated fringe benefits for the Village Manager and Assistant to the Village Manager. It also includes the standard allowances for travel and training. The total budget of \$251, 160 is consistent with the projections established during the MAC process.

Village Clerk – This includes the costs associated with the Village Clerk’s office. Included are the salaries and associated fringe benefits for the Clerk and the Customer Service Representative (Receptionist). It also includes funds for legal advertisement and codification of ordinances. It also includes a major technology initiative for an electronic records retention system. The total amount budgeted, \$185,690, is consistent with the projections developed during the MAC process with the Customer Service Representative factored in.

Village Attorney – This includes the costs associated with the outsource contract for the Village Attorney’s office. It includes fees for general legal, zoning, comprehensive plan, code enforcement and real property. The base amount of \$200,000 is consistent with the projections developed during the MAC process. An additional \$50,000 has been included as a litigation reserve.

Finance Department – This includes the costs associated with the Finance Department. Included is the salary and associated fringe benefits for the Account Clerk and the services of the Finance Director with Miami Lakes. It includes funding for the Independent Audit as well as the acquisition of accounting software. The total amount budgeted, \$168,830, is below the amount projected during the MAC process, due primarily to the cost effectiveness of the Miami Lakes/Finance Director agreement.

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 include:

- ◆ Computer and Technology Support
- ◆ Web Development and Maintenance
- ◆ Public Information
- ◆ Intergovernmental Relations

## Budget Message

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- ◆ Janitorial Services
- ◆ Village Hall Rent
- ◆ Communications, postage and utilities
- ◆ Furniture and Equipment

The General Government also includes a reserve for contingencies in the amount of \$385,000. This is viewed as a valid precautionary and conservative approach, given the lack of accurate historical expense data available to the Village.

### The FY 2003-04 Budget Mitigation & QNIP

The Village Charter specifies that Palmetto Bay will pay the County an annual mitigation payment. This payment was set at approximately 1 mill. The FY 2002-03 payment amount is \$1,578,000. **The mitigation payment represents 15% of the general fund budget of the Village and 37% of the ad valorem tax revenues.**

The mitigation amount is adjusted annually. There is an escalation provision equal to the CPI, which was 2.1% in 2002. There are also several reduction provisions. The first is a reduction due to the movement of Kings Bay to Coral Gables. The second is a more complicated most favored nations provision where the mitigation amount paid by the Village will not exceed the millage equivalent paid by the Village of Miami Lakes in the comparable year. The Village's position is that the aggregate credit should total several hundred thousand dollars. The County, at this time, has not opined on their interpretation of the provisions. It is, therefore, felt to be premature to budget the credits. The amount of mitigation budgeted, therefore, is held at the current amount of \$1,578,000.

The Village is also 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 annual QNIP payment is \$206,770.

### The FY 2003-04 Budget Summary

The Village of Palmetto Bay begins FY 2003-04 poised to achieve the hopes and dreams of incorporation. The Adopted 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.
- ◆ **Provides for an Adequate Reserve Fund** – The Adopted Budget includes a reserve fund of \$2,500,000, equal to approximately 24% of the operating budget.
- ◆ **Increases Services in All Departments** – The Adopted Budget dramatically increases services in all program 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 only 15.

## Budget Message

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- ◆ **Increases Public Information, Awareness and Participation** – The Adopted Budget establishes and enhances important public information, newsletter and web site programs for the public.
- ◆ **Plans for the Future** – The Adopted Budget includes funding for the Community Development Master Plan, Neighborhood Charrettes, a Parks Master Plan, a Transportation Master Plan, a Roadway & Sidewalk Plan and a Stormwater Master Plan.
- ◆ **Invests in Capital Improvements throughout the Community** – The Adopted Budget includes funding for Streets, Sidewalks, Landscaping, Park Repairs and Improvements, Traffic Calming, Intersection Improvements, Stormwater Maintenance and Bikeway Improvements.

I would like to thank Mayor and Council for their continuing efforts to achieve excellence in the Village of Palmetto Bay. This commitment has been evident throughout the budgeting process and is clearly reflected in the priorities set forth in this first FY 2003-04 Adopted Budget. I would also like to acknowledge the contributions made by all Village staff to the development of this document.

Sincerely,

Charles Scurr  
Village Manager

CC: Village Clerk  
Village Attorney  
Palmetto Bay Staff

# Staffing Summary

## Authorized Positions

Fiscal Year 2003-2004 Positions by Department	Full Time	Part Time
<b>VILLAGE MANAGER/ VILLAGE CLERK</b>		
Village Manager	1.0	0.0
Village Clerk	1.0	0.0
Assistant to the Village Manager	1.0	0.0
Customer Service Representative	1.0	0.0
Sub-Total	<u>4.0</u>	<u>0.0</u>
<b>FINANCE DEPARTMENT</b>		
Finance Director	1.0	0.0
Accountant	1.0	0.0
Sub-Total	<u>2.0</u>	<u>0.0</u>
<b>COMMUNITY DEVELOPMENT SERVICES</b>		
Community Dev. Services Director	1.0	0.0
Planner	1.0	0.0
Sub-Total	<u>2.0</u>	<u>0.0</u>
<b>COMMUNITY SERVICES</b>		
Community Services Director	1.0	0.0
Park Manager	1.0	0.0
Administrative Assistant	1.0	0.0
Park Service Aide	0.0	5.0
Sub-Total	<u>3.0</u>	<u>5.0</u>
<b>PUBLIC WORKS DEPARTMENT</b>		
Public Works Director	1.0	0.0
Administrative Assistant	1.0	0.0
Maintenance/ Groundskeeper	1.0	0.0
Maintenance Worker	1.0	0.0
Sub-Total	<u>4.0</u>	<u>0.0</u>
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>15.0</b>	<b>5.0</b>

# Summary of Funds

## Consolidated Budget Summary

Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04	Notes
<b>BEGINNING FUND BALANCE - ALL FUNDS</b>	<b>\$ 3,035,200</b>	<b>\$ (24,500)</b>	<b>\$ 3,010,700</b>	(1)
<b>REVENUES - ALL FUNDS</b>				
Taxes	\$ 7,766,350	\$ 93,824	\$ 7,860,174	(2)
Licenses and Permits	663,000	-	663,000	
Intergovernmental Revenue	3,157,550	(23,000)	3,134,550	(1)
Fines and Forfeitures	132,000	-	132,000	
Charges for Services	30,000	-	30,000	
Grants		548,000	548,000	(3)
Interest Income	25,000	-	25,000	
Revenue Contingency Fund	(500,000)	(93,824)	(593,824)	(2)
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>\$ 11,273,900</b>	<b>\$ 525,000</b>	<b>\$ 11,798,900</b>	
<b>TOTAL RESOURCES AVAILABLE - ALL FUNDS</b>				
	<b>\$ 14,309,100</b>	<b>\$ 500,500</b>	<b>\$ 14,809,600</b>	
<b>EXPENDITURES - ALL FUNDS</b>				
<b>Operating Expenditures</b>				
Personal Services	\$ 1,124,830	\$ 1,000	\$ 1,125,830	
Operating Expenses	7,787,500	141,500	7,929,000	(4)
Mitigation/QNIP	1,784,770	-	1,784,770	
<b>Total Operating Expenditures - All Funds</b>	<b>10,697,100</b>	<b>142,500</b>	<b>10,839,600</b>	
<b>Capital Outlay</b>	<b>1,112,000</b>	<b>358,000</b>	<b>1,470,000</b>	(5)
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$ 11,809,100</b>	<b>\$ 500,500</b>	<b>\$ 12,309,600</b>	
<b>ENDING FUND BALANCE - ALL FUNDS</b>				
	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	

### Notes:

- (1) Revenue estimates for the Transportation Tax were revised based on actual revenue remittances received this year.
- (2) Adjustment to reflect tentative millage rate of 2.447 approved at the First Budget Hearing held on 9/11/03.
- (3) Grant revenue includes the \$48k MPO grant and the \$500k grant from South Florida Water Management District.
- (4) Adjustment of \$141,500 consists of: (a) increase of \$200,000 in the Special Revenue Fund (\$50,000 for traffic studies and \$150,000 for the Stormwater Master Plan) and (b) decrease of \$49,500 in the General Fund. The change in the General Fund is the net effect of moving the Stormwater Master Plan to the Special Revenue Fund and increases of \$39,426 for Police and \$32,074 in General Government (\$25,000 in professional services for a grant writer/consultant and \$7,074 in communications and electricity).
- (5) Increase of \$57,500 in the General Fund (\$50,000 for the down payment of land for a new park and \$7,500 to purchase 3 defibrillators) and an increase of \$300,500 in the Special Revenue Fund (increase of \$350,000 in grant funded capital improvements; decrease of \$40,000 in the signage program and \$9,500 in transit improvements/initiatives).

# Summary of Funds

## Summary of Fund Balances

Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
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<b>GENERAL FUND</b>			
Projected Beginning Fund Balance	\$ 2,614,200	\$ -	\$ 2,614,200
Revenues	10,525,900		10,525,900
Less: Expenditures	10,640,100		10,640,100
<b>ENDING GENERAL FUND BALANCE</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>

<b>SPECIAL REVENUE FUND</b>			
Projected Beginning Fund Balance	\$ 421,000	\$ (24,500)	\$ 396,500
Revenues	748,000	525,000	1,273,000
Less: Expenditures	1,169,000	500,500	1,669,500
<b>ENDING SPECIAL REVENUE FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL ENDING FUND BALANCE - ALL FUNDS</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>
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# General Fund

## General Fund Summary

Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04	Notes
<b>BEGINNING GENERAL FUND BALANCE</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	
<i>Excluding impact fees targeted for use in fiscal year 2003-2004</i>				
<b>REVENUES</b>				
Taxes	7,766,350	93,824	7,860,174	(1)
Licenses and Permits	663,000	-	663,000	
Intergovernmental Revenue	2,409,550	-	2,409,550	
Fines and Forfeitures	132,000	-	132,000	
Charges for Services	30,000	-	30,000	
Interest Income	25,000	-	25,000	
Impact Fees - <i>Prior Year Carryover</i>	114,200	-	114,200	
Revenue Contingency Fund	(500,000)	(93,824)	(593,824)	(1)
<b>TOTAL REVENUES</b>	<b>\$ 10,640,100</b>	<b>\$ -</b>	<b>\$ 10,640,100</b>	
<b>EXPENDITURES</b>				
Village Council	64,000	-	64,000	
Manager's Office	236,160	15,000	251,160	
Village Clerk	185,690	-	185,690	
Finance Department	168,830	-	168,830	
Village Attorney	250,000	-	250,000	
General Government	1,056,520	25,574	1,082,094	(2)
Police Services	4,385,580	39,426	4,425,006	(3)
Community Development	1,146,020	-	1,146,020	
Public Works	516,230	(130,000)	386,230	(4)
Community Services	846,300	50,000	896,300	(5)
Mitigation/QNIP	1,784,770	-	1,784,770	
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,640,100</b>	<b>\$ -</b>	<b>\$ 10,640,100</b>	
<b>ENDING GENERAL FUND BALANCE</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	

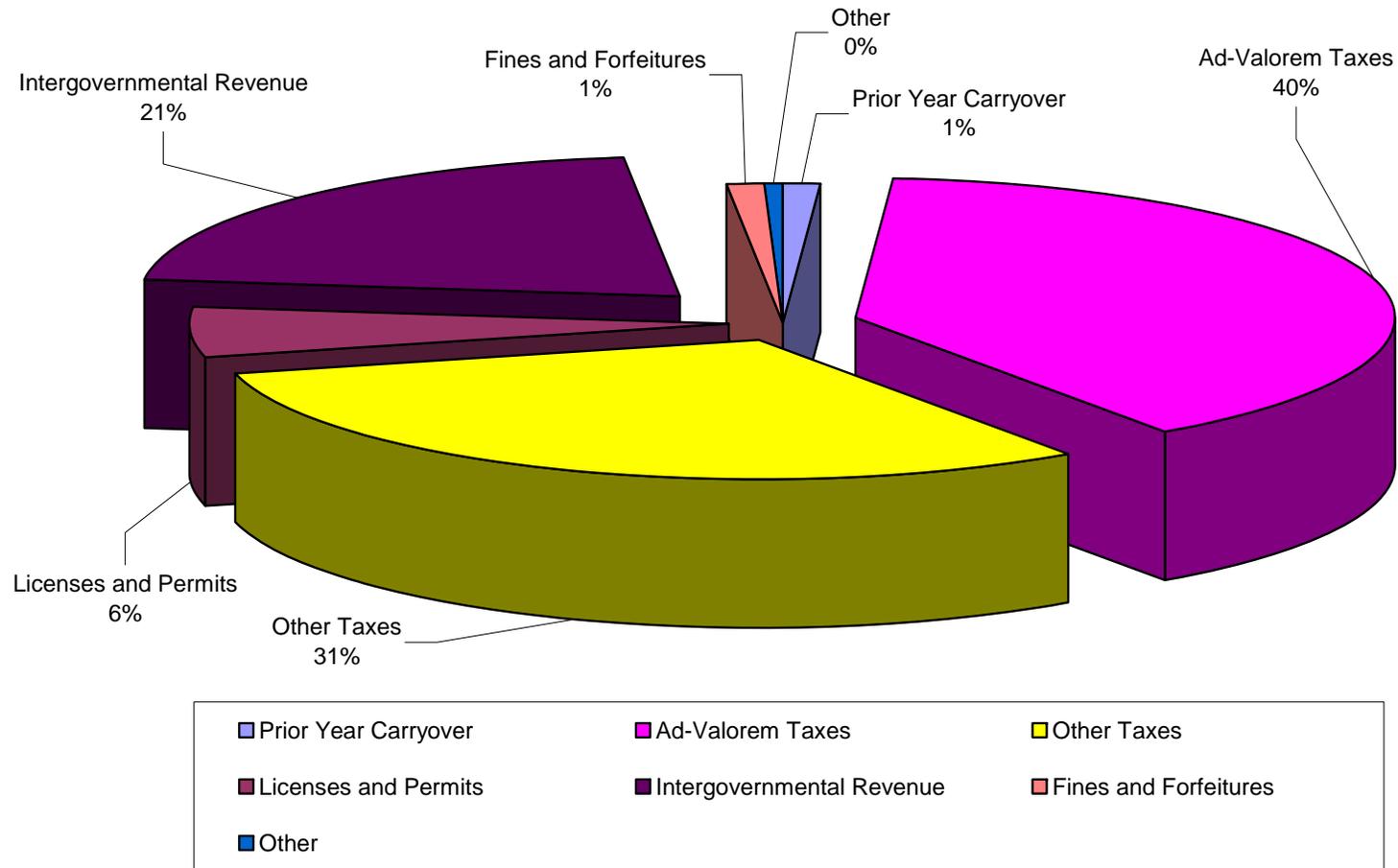
**Notes:**

- (1) Adjustment to reflect tentative millage rate of 2.447 approved at the First Budget Hearing held on 9/11/03.
- (2) Includes: \$25,000 in professional services for a grant writer/consultant; \$7,500 for the purchase of 3 defibrillator units (2 for Parks and 1 for Village Hall); \$6,830 in communications; and \$244 in electricity.
- (3) Addition of two positions to provide extended office hours and \$2,400 in police equipment, partially offset by a reduction of one Public Service Aide position.
- (4) Movement of the Stormwater Master Plan (\$150k) to the Special Revenue Fund and increase of \$20k in professional services.
- (5) Increase of \$50,000 represents down payment on the acquisition of land for a new park.

# General Fund Revenues

Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>GENERAL FUND REVENUE</b>			
Ad Valorem Taxes @ 2.447 mills @ 95%	\$ 4,321,350	\$ 93,824	\$ 4,415,174
Franchise Fee - Electric	\$ 855,000		\$ 855,000
Franchise Fee - Gas	<u>9,500</u>	864,500	<u>9,500</u> 864,500
Utility Taxes - Electric	\$ 1,615,000		\$ 1,615,000
Utility Taxes - Gas	41,900		41,900
Utility Taxes - Water	194,100		194,100
Unified Communications Service Tax	<u>729,500</u>	2,580,500	<u>729,500</u> 2,580,500
Occupational Licenses - County	\$ 15,000		\$ 15,000
Occupational Licenses - Village	77,000		77,000
Building Permit Fees	470,000		470,000
Zoning Hearings	54,000		54,000
Administrative Variances	7,000		7,000
Certificates of Occupancy & Completion	30,000		30,000
Burglar Alarm Fees	<u>10,000</u>	663,000	<u>10,000</u> 663,000
Local Government 1/2 Cent Sales Tax	\$ 1,408,800		\$ 1,408,800
State Revenue Sharing	524,750		524,750
Local Option Gas Tax	443,000		443,000
Alcoholic Beverage Licenses	3,000		3,000
Transportation Tax - Administrative Portion (5%)	<u>30,000</u>	2,409,550	<u>30,000</u> 2,409,550
Fines & Forfeitures - Police	\$ 100,000		\$ 100,000
Fines & Forfeitures - Code Enforcement	<u>32,000</u>	132,000	<u>32,000</u> 132,000
Police Services	\$ 10,000		\$ 10,000
Parks Services	10,000		10,000
Jane Forman Tennis Contract	<u>10,000</u>	30,000	<u>10,000</u> 30,000
Interest Earnings	25,000		25,000
Revenue Contingency Fund	(500,000)	(93,824)	(593,824)
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 10,525,900</b>	<b>\$ -</b>	<b>\$ 10,525,900</b>
<b>Prior Year Carryover</b>			
Unrestricted	\$ 2,500,000		\$ 2,500,000
Restricted Use			
Impact Fees - Police	18,200		18,200
Impact Fees - Parks	96,000		96,000
Less: Reserve Fund	<u>(2,500,000)</u>		<u>(2,500,000)</u>
<i>Total carryover budgeted for use in fiscal 2003-2004</i>	114,200		114,200
<b>TOTAL GENERAL FUND RESOURCES AVAILABLE</b>	<b>\$ 10,640,100</b>	<b>\$ -</b>	<b>\$ 10,640,100</b>

## General Fund Revenue Sources



# **General Fund Revenues**

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## **Revenue Description**

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<b>GENERAL FUND REVENUES</b>
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### **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.

In FY02-03, the County assessed & collected ad valorem taxes on behalf of the Village based on assessed value of \$1,721,258,713. The 7/1/03 Certified Taxable Value is \$1,899,285,422 which represents a 10.3% growth in the tax roll.

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. For example, one mill applied to the FY03-04 Certified Tax Value (\$1,899,285,422) produces \$1,899,285 in ad valorem revenue or \$1,804,321 at 95%.

The Adopted Budget is based on a millage rate of 2.447, which is equal to the County's UMSA rate currently applied to Palmetto Bay property owners by the County. The FY03-04 Ad Valorem Taxes are budgeted at 95 currently applied to Palmetto Bay property owners by the County. The FY03-04 Ad Valorem Taxes are budgeted at 95 currently applied to Palmetto Bay property owners by the County. The FY03-04 Ad Valorem Taxes are budgeted at 95%.

#### **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**

## **General Fund Revenues**

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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.

#### **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**

Represents taxes on telecommunications, cable, direct-to-home satellite & related services. Fees are collected by the State & remitted to local government. The Village will receive this revenue directly from the State beginning January 2004. The FY03-04 budget is based on State estimates for the municipalities of similar size & usage.

## **LICENSES & PERMITS**

### **Occupational Licenses**

The County requires all businesses to obtain a countywide occupational license & a municipal license (including UMMA) in order to operate a business. Countywide license fees are shared with municipalities based on a formula that includes population. The Village will receive a portion of the County's license fee. In addition, the County will continue to collect municipal Occupational License fees on behalf of the Village.

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

Fees for Building Permits, Zoning Hearings, Variances & COs will be retained by the Village's Contracted Service Provider in exchange for providing the services. Expenditures will not exceed revenues resulting in a net zero cost to the Village.

### **Burglar Alarm**

The Village anticipates an ordinance; Miami-Dade Police will collect the fee & remit to the Village.

# **General Fund Revenues**

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## **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 for fiscal year 2003-2004 is based on estimates provided by the State.

### **State Revenue Sharing**

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

### **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 & Forfeitures - Code Enforcement**

## **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**

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### **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 Adopted Budget are based on estimates. A contingency is particularly important to protect the Village from revenue fluctuations in the first few years until a revenue history can be established.

## **CARRYOVER & RESERVE FUNDS**

### **Carryover Funds from Prior Fiscal Year**

Funds remaining unspent & uncommitted at the end of FY02-03 are budgeted as carryover into FY03-04.

### **Impact Fees – Police**

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

### **Impact Fees – Parks**

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

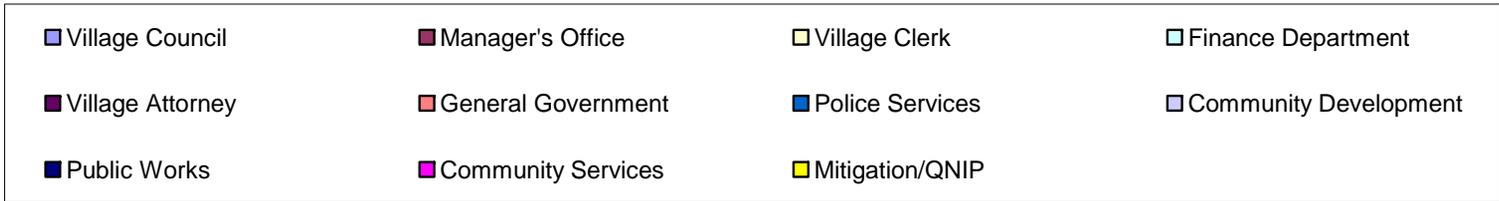
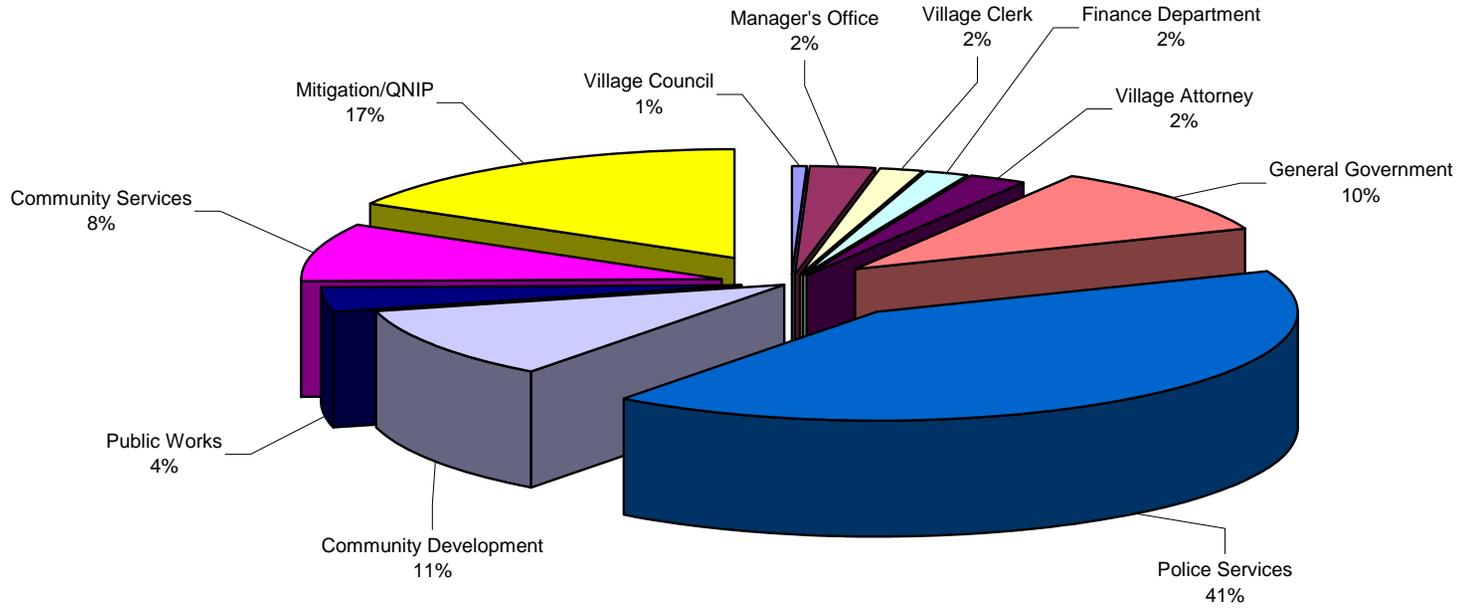
### **Reserve Fund**

This reserve fund is for unanticipated needs.

# General Fund Expenditures

Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>GENERAL FUND EXPENDITURES</b>			
Village Council	\$ 64,000	\$ -	\$ 64,000
Manager's Office	236,160	15,000	251,160
Village Clerk	185,690	-	185,690
Finance Department	168,830	-	168,830
Village Attorney	250,000	-	250,000
General Government	1,056,520	25,574	1,082,094
Police Services	4,385,580	39,426	4,425,006
Community Development	1,146,020	-	1,146,020
Public Works	516,230	(130,000)	386,230
Community Services	846,300	50,000	896,300
Mitigation/QNIP	1,784,770	-	1,784,770
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 10,640,100</b>	<b>\$ -</b>	<b>\$ 10,640,100</b>

## Use of General Fund Resources

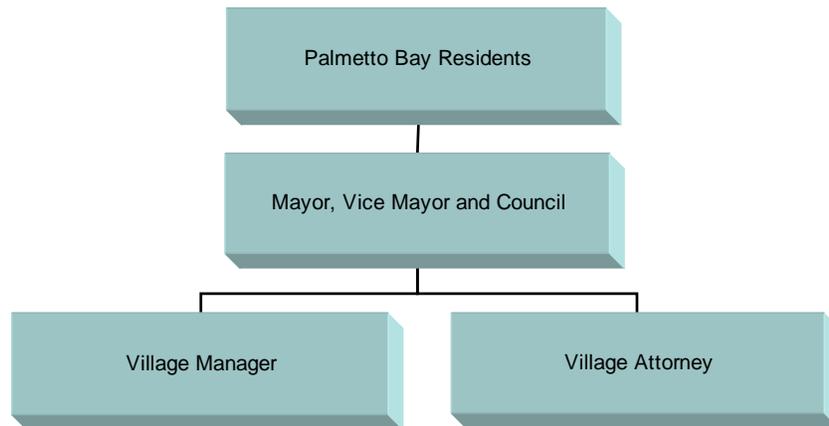


# Mayor and Council

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## Organization Chart

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## Mayor and Council

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### Function

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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 the best possible professional government and the delivery of quality service levels that reflect community priorities and maintain the quality of life for all residents.

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, and is the official representative of the Village in all dealings with other governmental entities.

### Budget

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Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>VILLAGE COUNCIL</b>			
Charter Compensation	\$ 36,000	\$ -	\$ 36,000
Communications	5,400		5,400
Travel & Meetings	5,000		5,000
Education & Training	3,000		3,000
Rental of Facilities for Public Meetings	9,600		9,600
Reserve for Contingencies	5,000		5,000
<b>TOTAL VILLAGE COUNCIL</b>	<b>\$ 64,000</b>	<b>\$ -</b>	<b>\$ 64,000</b>

### Budget Details

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

## **Mayor and Council**

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

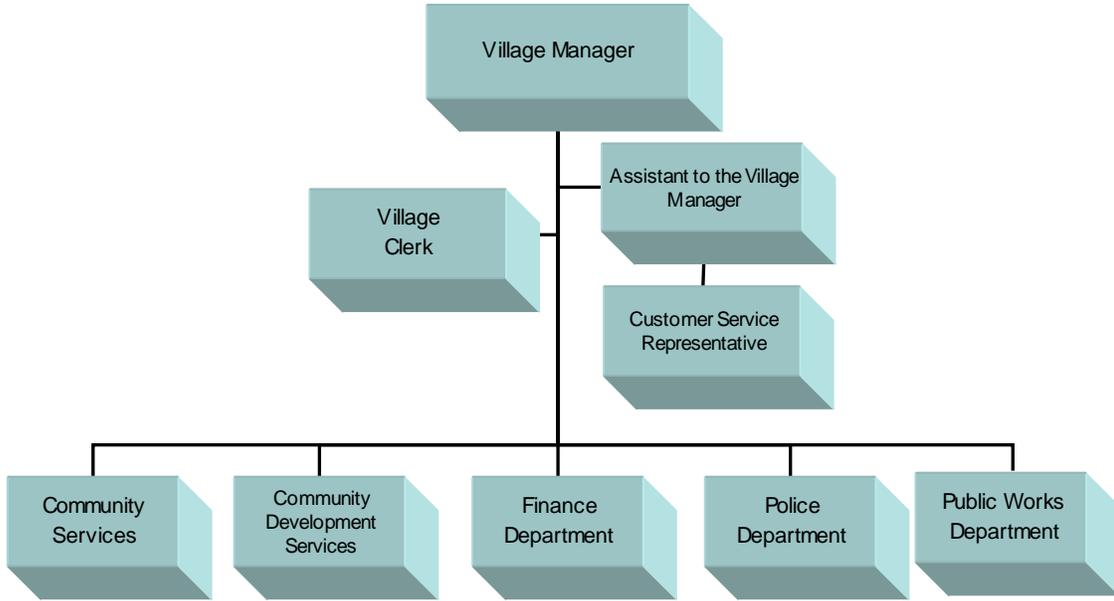
**Rental of Facilities for Public Meetings:** Rental fees imposed on the Village for the utilization of space to conduct public meetings.

# Office of the Village Manager and Village Clerk

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## Organization Chart

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## **Office of the Village Manager**

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### **Function**

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The Village Manager is a position 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.

### **Goals**

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- ◆ Finalize negotiations with Miami-Dade County for the transfer of municipal services
- ◆ Establish and oversee the creation of all new Village departments and Village services
- ◆ Establish and finalize the first Village budget
- ◆ Establish a municipal environment that promotes efficiency and excellence in community service through the retention of qualified employees and contracting of specialized consultants
- ◆ Provide strategic direction to all Village departments emphasizing on the Palmetto Bay approach to government and sound fiscal management
- ◆ Cultivate an organizational philosophy that promotes excellence in government, promotes public awareness, and ensures the participation of Village residents in government decisions

### **Objectives**

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- ◆ Adequately fund and implement programs intended to enhance the quality of life and ensure the safety of all Village residents
- ◆ Attract and retain a competent and skillful workforce by promoting training and educational opportunities for Village employees
- ◆ Enforce compliance with the Village Charter and ensure Village policies are implemented accurately and effectively.

## Office of the Village Manager

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- ◆ Provide direction to all Village departments and consultants that promotes the directives of the Village Council
- ◆ Ensure the timely submittal of the annual budget and capital program.
- ◆ 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

### Budget

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Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>VILLAGE MANAGER</b>			
Salaries & Wages	\$ 162,710	\$ -	\$ 162,710
Payroll Taxes	12,380		12,380
Retirement Contributions	18,360		18,360
Health & Life Insurance	21,710		21,710
Expense Reimbursement Allowance	6,000		6,000
Travel & Per Diem	4,000		4,000
Books, Publications, Subscriptions & Membershi	2,500		2,500
Education & Training	3,500		3,500
Reserve for Contingencies	5,000	15,000	20,000
<b>TOTAL VILLAGE MANAGER</b>	<b>\$ 236,160</b>	<b>\$ 15,000</b>	<b>\$ 251,160</b>

## **Office of the Village Clerk**

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### **Function**

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The Village Clerk exists as one of the two Chartered positions in the Village Administration. 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. The Village Clerk also serves as the Human Resources Manager and Information Technology Manager.

### **Goals**

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#### *Village Clerk*

- ◆ 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

#### *Human Resources Manager*

- ◆ 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

#### *Information Technology Manager*

- ◆ Maintain and update Village website
- ◆ Ensure technology products and programs are utilized in a proper and efficient manner.

### **Objectives**

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#### *Village Clerk*

- ◆ Maintain and update Village code
- ◆ Attest official contracts and documents

## **Office of the Village Clerk**

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- ◆ Advertise, record and file the municipal budget
- ◆ Prepare Proclamations
- ◆ Secure cost effective imaging systems for maximum use of public records storage
- ◆ Process, record, file and advertise ordinances, resolutions and notices
- ◆ Prepare and 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
- ◆ Continue development of Village web page
- ◆ Conduct Village elections, including certifying vacancies, maintaining receipt of all petitions and initiatives, provide layout of local ballot, and maintain receipt of election

### *Human Resources Manager*

- ◆ Prepare job descriptions and advertise for open positions
- ◆ Handle and maintain personnel records
- ◆ Provide benefits package for existing and future employees

### *Information Technology Manager*

- ◆ Troubleshoot computer software and hardware programs
- ◆ Assist and educate Village staff to use computer hardware and software
- ◆ Ensure products are cost-efficient and properly utilized

## Office of the Village Clerk

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### Budget

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Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>VILLAGE CLERK</b>			
Salaries & Wages	\$ 88,390	\$ -	\$ 88,390
Payroll Taxes	7,140		7,140
Retirement Contributions	10,610		10,610
Health & Life Insurance	14,650		14,650
Travel & Per Diem	1,200		1,200
Ordinance Codification	10,000		10,000
Legal Advertisement	25,000		25,000
Operating Supplies	1,200		1,200
Books, Publications, Subscriptions & Membershi	500		500
Education & Training	2,000		2,000
Reserve for Contingencies	5,000		5,000
Capital Outlay - Record Retention System	20,000		20,000
<b>TOTAL VILLAGE CLERK</b>	<b>\$ 185,690</b>	<b>\$ -</b>	<b>\$ 185,690</b>

### Budget Details

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**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.

**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.

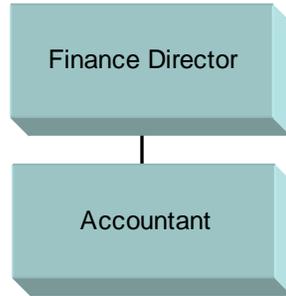
**Capital Outlay – Record Retention System:** In order to provide the Village with the most cost effective manner in which to retain and retrieve public records, the Village Clerk has reviewed various imaging systems that will allow staff to scan the documents, store them electronically and retrieve the original documents with ease. These types of imaging systems allow cities to conserve space, thus saving archival storage costs.

# Department of Finance

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## Organization Chart

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## **Department of Finance**

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### **Function**

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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**

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- ◆ Establish 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**

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- ◆ Work with Miami-Dade County to complete the reconciliation of fiscal year 2002-2003, the transition year, and determine the fund balance owed to the Village.
- ◆ Adopt the provisions of the Governmental Accounting Standards Board Statement (GASB) No. 34, Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments; GASB No. 37, Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments: Omnibus; GASB No. 38, Certain Financial Statement Note Disclosures; and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.
- ◆ Complete the selection and implementation of an accounting software package that enables the Village to maintain proper accountability over different revenue sources and its uses, and facilitates the preparation of the necessary financial reports.
- ◆ Prepare monthly reports comparing actual revenues and expenditures to the amounts in the approved budget.

## Department of Finance

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- ◆ Establish an accounting structure compatible with the State's Uniform Accounting System Manual, which will allow for the preparation of the Comprehensive Annual Financial Report.
- ◆ Coordinate the annual external audit of the Village's Financial Statements and provide assistance to the independent auditors.
- ◆ Process and record cash collections, accounts payable, payroll and other transactions timely, and prepare related account reconciliations.
- ◆ Develop an investment policy for consideration and approval by the Village's Council.
- ◆ Monitor cash flow and invest available funds.

## Budget

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Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>FINANCE DEPARTMENT</b>			
Salaries & Wages	\$ 41,050	\$ -	\$ 41,050
Payroll Taxes	3,330		3,330
Retirement Contributions	4,930		4,930
Health & Life Insurance	7,320		7,320
Financial & Accounting Services - Contractual	51,000		51,000
Independent Audit	10,000		10,000
Payroll Processing	2,000		2,000
Accounting System Implementation & Support	40,000		40,000
Travel & Per Diem	1,200		1,200
Financial Institution Fees	500		500
Books, Publications, Subscriptions & Membershi	500		500
Education & Training	2,000		2,000
Reserve for Contingencies	5,000		5,000
<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$ 168,830</b>	<b>\$ -</b>	<b>\$ 168,830</b>

## **Department of Finance**

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### **Budget Details**

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**Personnel-related Expenses:** The Adopted Budget provides for a full-time accounting position.

**Financial and Accounting Services:** Line item represents the services provided by the Village's Finance Director under the Interlocal Agreement with the Town of Miami Lakes.

**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 an accounting software package for the Village and its implementation.

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

## **Office of the Village Attorney**

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### **Function**

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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**

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- ◆ 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

### **Objectives**

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- ◆ Create a code of ordinances for the Village
- ◆ Finalize all interlocal agreements necessary for the running of an effective Village administration
- ◆ Ensure that the Village executes all ordinances and interlocal agreements necessary to ensure adequate tax and funding base for its operation
- ◆ Finalize all ordinances, agreements, and resolutions necessary for the operation of all Village departments

## Office of the Village Attorney

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### Budget

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Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>VILLAGE ATTORNEY</b>			
Professional Services - General Legal	\$ 150,000	\$ -	\$ 150,000
Professional Services - Zoning Applications	25,000		25,000
Professional Services - Comprehensive Plan	10,000		10,000
Professional Services - Code Enforcement	10,000		10,000
Professional Services - Litigation Reserve	50,000		50,000
Professional Services - Real Property	5,000		5,000
<b>TOTAL VILLAGE ATTORNEY</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>

### Budget Details

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**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	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>GENERAL GOVERNMENT</b>			
Temporary Administrative Support Services	\$ 10,750	\$ 1,000	\$ 11,750
Professional Services - Computer & Technology	12,000		12,000
Professional Services - Intergovernmental Relatic	72,000		72,000
Professional Services - Public Information Consu	60,000		60,000
Professional Services - Web Development & Ma	5,000		5,000
Professional Services - Grant Writer	-	25,000	25,000
Professional Services - General	15,000		15,000
Janitorial Services & Waste Disposal - Town Hal	25,200		25,200
Legislative Travel	25,000		25,000
Communications	44,040	6,830	50,870
Postage & Delivery	21,000		21,000
Utilities	13,500	244	13,744
Rent - Town Hall	147,220		147,220
Furniture Lease	13,910		13,910
Insurance	75,400		75,400
Repairs and Maintenance	10,000		10,000
Photocopies	9,000		9,000
Printing and Binding	25,000		25,000
Advertisement - Recruitment	3,000		3,000
Office Supplies	15,000		15,000
Operating Supplies	12,000		12,000
Books, Publications, Subscriptions & Membershi	7,500		7,500
Education & Training	15,000		15,000
Equipment and Furniture: non-capital outlay	10,000		10,000
Capital Outlay - Equipment and Furniture	10,000	7,500	17,500
Reserve for Contingencies	400,000	(15,000)	385,000
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,056,520</b>	<b>\$ 25,574</b>	<b>\$ 1,082,094</b>

## **General Government**

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### **Budget Details**

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**Professional Services:** The Adopted Budget includes outsource services for Computer & Technology Support, Intergovernmental Relations, Public Information, Web Development and Maintenance, and other general consulting services.

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

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

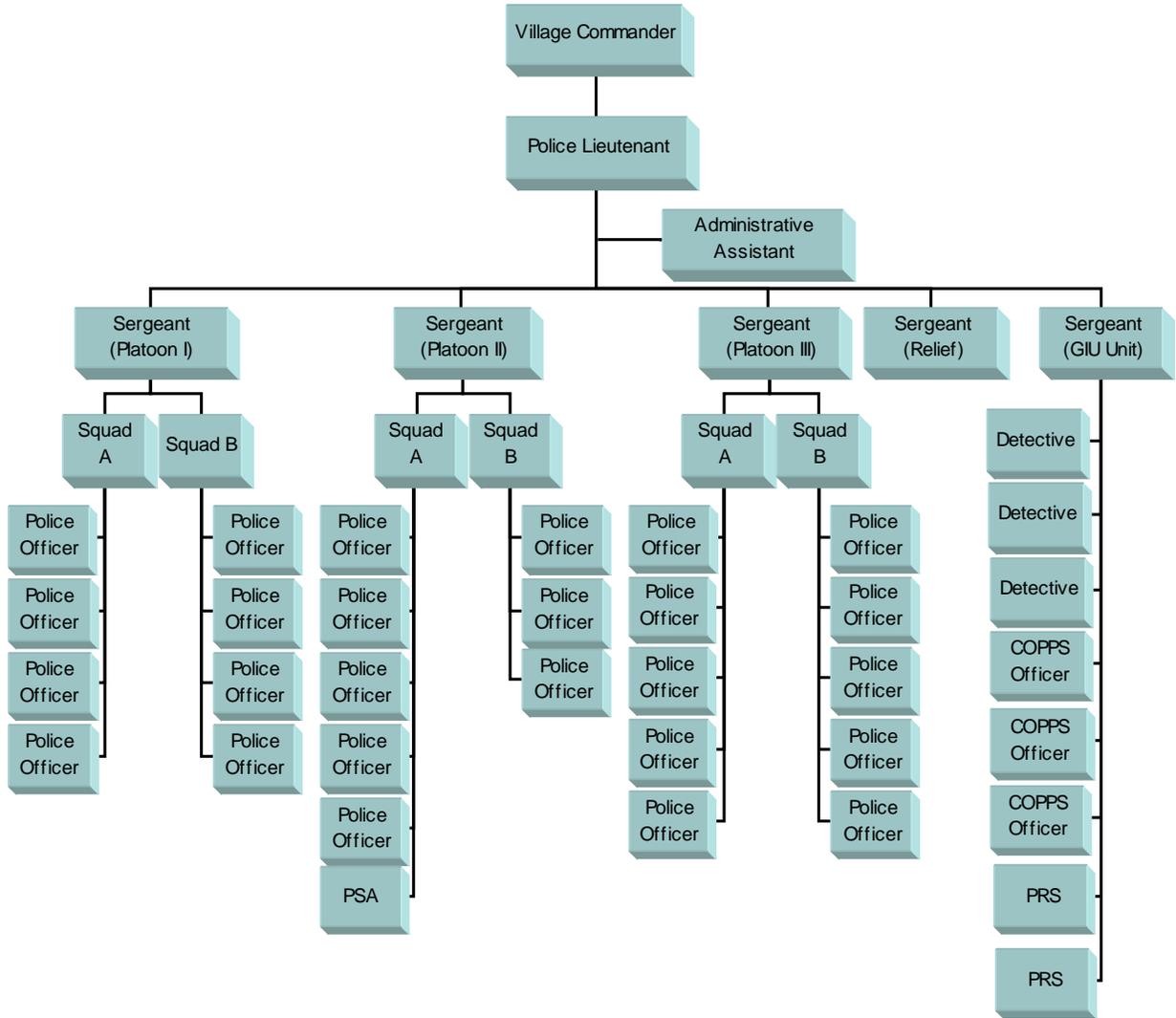
**Furniture Lease:** Payments on the 36 month lease-purchase of office furniture for the new Village Hall.

**Equipment and Furniture:** Provides funding for the acquisition of furniture and office equipment for new employees, as well as additional equipment to supplement existing functions.

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

# Department of Police

## Organization Chart



## **Department of Police**

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### **Function**

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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. The Department, staffed with 42 sworn and civilian personnel, is charged with the 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**

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- ◆ Safely respond to emergency calls for service within three minutes after receiving the call
- ◆ Address the traffic concerns of the Village residents
- ◆ Promote positive interaction with the citizens of the Village of Palmetto Bay

### **Objectives**

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- ◆ Assign staffing and zoning assignments to allow for reduction in the response times for emergency calls
- ◆ Increase the safety of pedestrians and motorists through proactive traffic enforcement and the usage of radar-equipped SMART trailer and utilization of traffic calming measures, and traffic enforcement initiatives
- ◆ Maintain open lines of communications with the community through active civic involvement and the application of community policing techniques such as Crime Watches

## Department of Police

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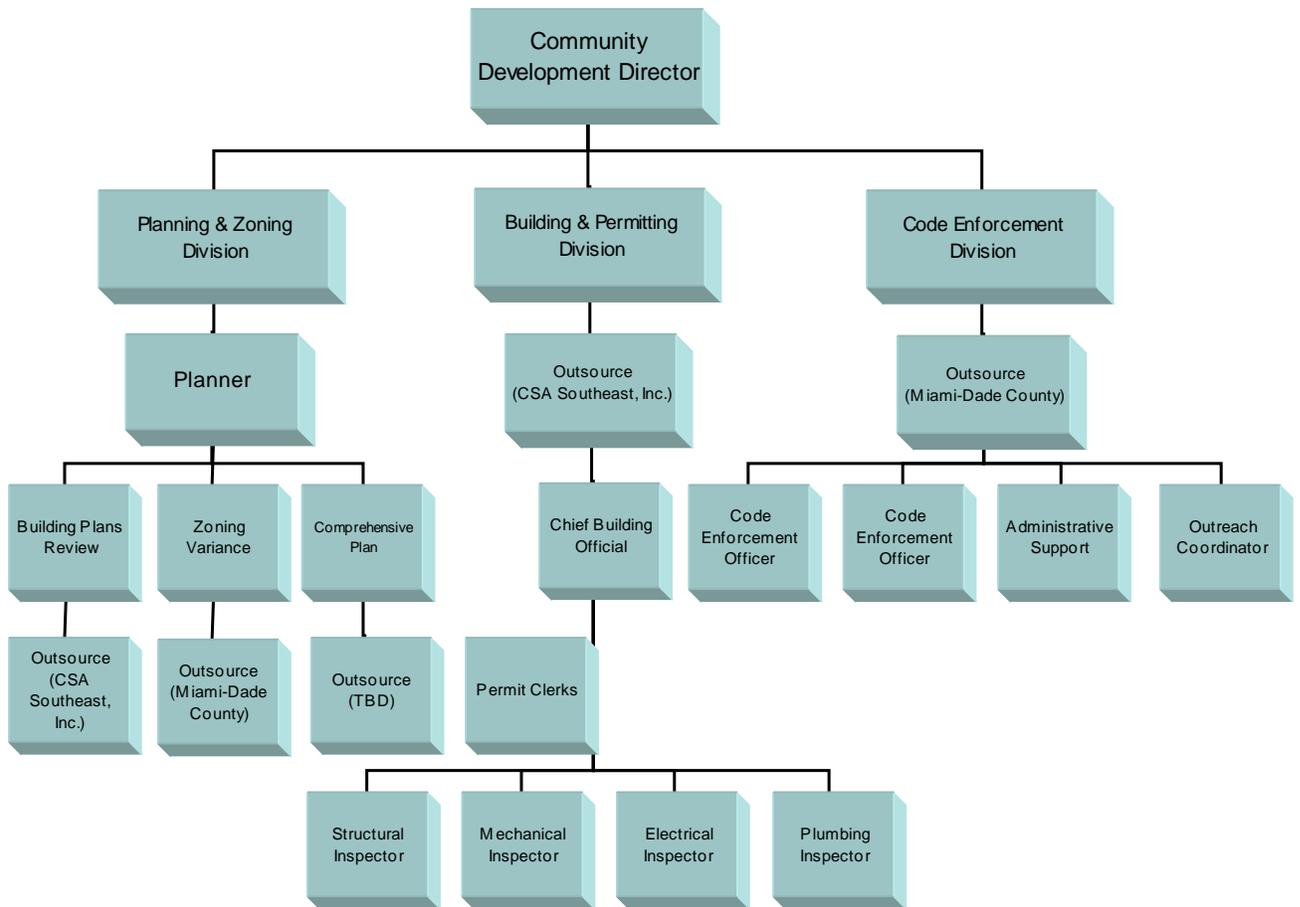
### Budget

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Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04
<b>POLICE SERVICES</b>			
Patrol Services	\$ 3,885,580	\$ 37,026	\$ 3,922,606
Specialized Police Services	412,000		412,000
Equipment and Furniture: non-capital outlay	30,000	2,400	32,400
Capital Outlay - Furniture and Equipment	46,000		46,000
Capital Outlay - SMART Trailer	12,000		12,000
<b>TOTAL POLICE SERVICES</b>	<b>\$ 4,385,580</b>	<b>\$ 39,426</b>	<b>\$ 4,425,006</b>

# Department of Community Development

## Organizational Chart



## **Department of Community Development**

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### **Function**

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The Department of Community Development is categorized into three distinct subdivisions, which include the Planning and Zoning division, the Building and Permitting division, and the Code Enforcement division. The Planning and Zoning division along with the Code Enforcement division, is responsible for providing property owners with efficient and timely processing of zoning applications. The department ensures strict adherence to the Village's Land Development Code, Master Plan, and any other concurrency regulations. This division is also in charge of enforcing the Village's code enforcement regulations. In contrast, the Building and Permitting division is responsible for providing residents and property owners with efficient and timely processing of construction permit applications and ensure that all designs and building construction fully comply with strict building code standards.

### **Goals**

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#### *Planning, Zoning & Code Enforcement*

- ◆ Begin to develop Master Plan and Land Development Regulations
- ◆ Establish the Planning and Zoning Department
- ◆ Establish the Code Enforcement Division

#### *Building & Permitting Division*

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

### **Objectives**

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#### *Planning, Zoning & Code Enforcement*

- ◆ Select through a competitive selection process a competent person or firm to develop the Master Plan and Zoning Code
- ◆ Begin development and hearings as required to develop the Master Plan
- ◆ Select through a competitive selection process a competent person or firm to establish the Planning and Zoning Department
- ◆ Provide timely turnaround for reviewing zoning applications and presenting variances before Council

## Department of Community Development

- ◆ Select through a competitive selection process a competent person or firm to establish the Code Enforcement division

### *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 they are received by the department.
- ◆ Perform inspections within four hours of time scheduled
- ◆ Answer questions from residents and address complaints within no more than two business days.

### **Budget**

Description	Proposed Budget FY '03- '04	Adjustments	Adopted Budget FY '03- '04
<b>COMMUNITY DEVELOPMENT SERVICES</b>			
Salaries & Wages	\$ 120,680	\$ -	\$ 120,680
Payroll Taxes	9,610		9,610
Retirement Contributions	14,480		14,480
Health & Life Insurance	14,750		14,750
Professional Services - Comprehensive Master Plan	100,000		100,000
Professional Services - Studies	50,000		50,000
Outsource - Building and Permitting	470,000		470,000
Outsource - Code Enforcement	225,000		225,000
Outsource - Building and Zoning Review	25,000		25,000
Outsource - Zoning Hearing Review	61,000		61,000
Expense Reimbursement Allowance	3,600		3,600
Travel & Per Diem	2,000		2,000
Printing and Binding	20,000		20,000
Electronic Check Conversion and Card Fees	4,700		4,700
Uniforms and Badges	2,000		2,000
Books, Publications, Subscriptions & Memberships	700		700
Education & Training	2,500		2,500
Reserve for Contingencies	20,000		20,000
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$ 1,146,020</b>	<b>\$ -</b>	<b>\$ 1,146,020</b>

## **Department of Community Development**

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### **Budget Details**

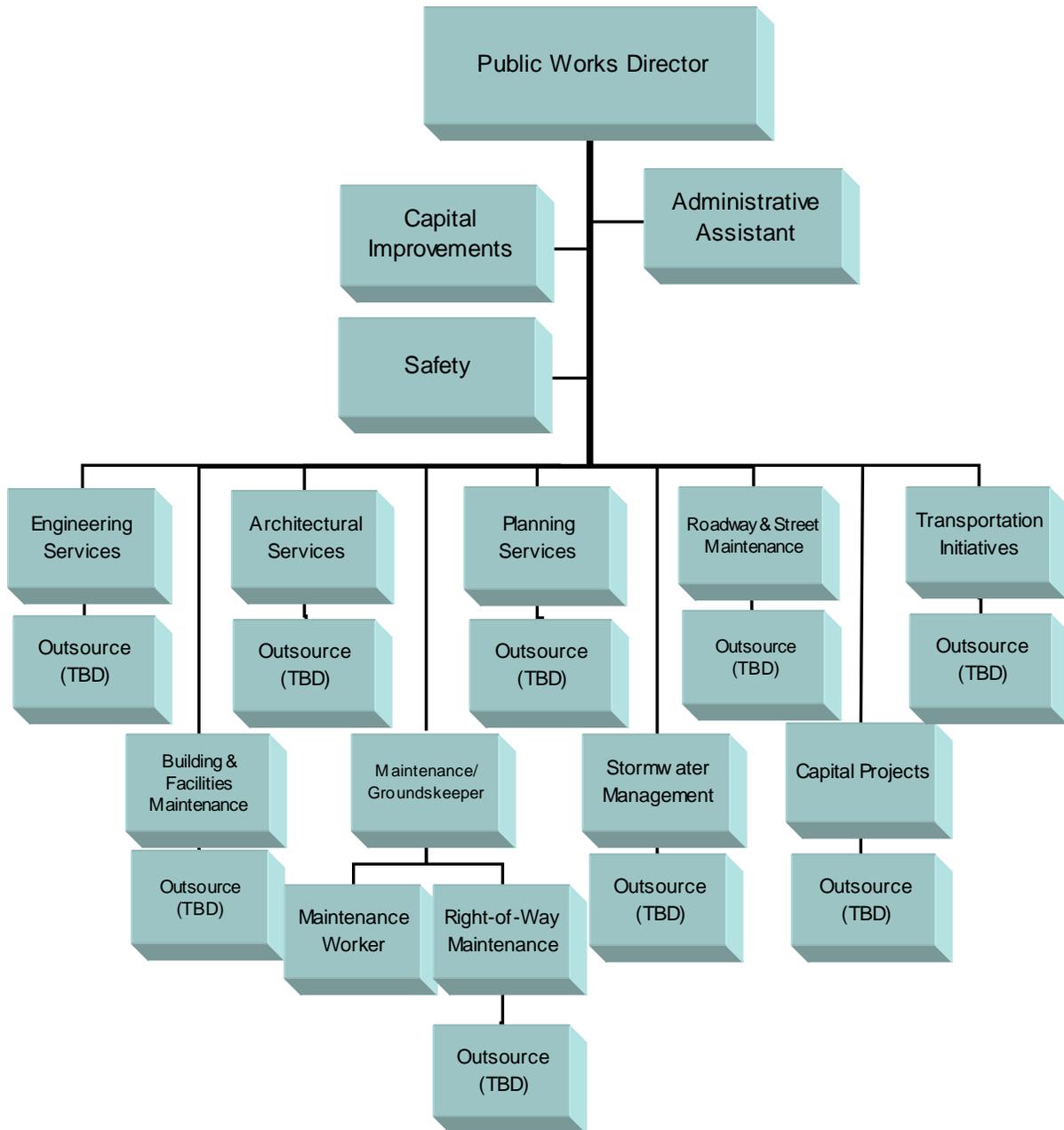
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**Professional Services- Studies:** Provides for funding of additional studies, such as neighborhood charrettes and/or other neighborhood oriented planning studies.

**Electronic Check Conversion & Card Fees:** This line item provides for the following services: (1) a guarantee on every check received at the Building Department so that the Village will not have the additional costs associated with bounced checks and collection efforts; (2) electronic conversion of checks so that funds are automatically transferred to our bank account within 48 hours; and (3) credit card fees assessed by service providers on transactions paid by credit or debit card. The Building Department will accept only checks during the first part of fiscal year 2003-2004. It is anticipated that payments will be accepted by check, credit and debit cards later in the fiscal year.

# Department of Public Works

## Organization Chart



## **Department of Public Works**

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### **Function**

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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 all Capital Improvement Projects. The Department of Public Works functions under the management and leadership of the Public Works Director.

### **Goals**

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- ◆ With the use of available resources, enhance the aesthetics of the Village Neighborhoods, while strengthening the infrastructure where needed.
- ◆ Plan and develop capital projects that improve long term livability conditions for Village residents.
- ◆ Through the use of Engineering Consultants, develop a comprehensive Stormwater Utility Master Plan that provides the framework for the development of a Stormwater Utility fund that meets the unique stormwater management needs of the Village. This plan will establish a proposed revenue base that will support both operating and capital expenses.
- ◆ Plan and program 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.

### **Objectives**

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- ◆ 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.
- ◆ Review proposed construction activities, including roadway and drainage system improvements and maintenance.
- ◆ Implement and maintain the Village's beautification program.
- ◆ Add attractive elements to neighborhood streets and intersections that improve the overall appearance of the highly traveled areas of the Village.
- ◆ Maintain the medians, right-of-ways, and swales.

## Department of Public Works

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- ◆ Clear roads and right-of-ways of unsightly debris and discarded materials.
- ◆ Substantially improve the response time for immediate right-of-way service needs for purposes of safety and appearance.
- ◆ Maintain and improve when 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 on public properties as required.

## Budget

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Description	Proposed Budget FY '03- '04	Adjustments	Adopted Budget FY '03- '04
<b>PUBLIC WORKS</b>			
Salaries & Wages	\$ 175,700	\$ -	\$ 175,700
Overtime	2,500		2,500
Payroll Taxes	8,440		8,440
Retirement Contributions	21,080		21,080
Health & Life Insurance	29,310		29,310
Professional Services	150,000	(130,000)	20,000
NPDES Permit Fees	10,000		10,000
Travel & Per Diem	2,000		2,000
Vehicle Repairs and Maintenance	2,000		2,000
Repairs and Maintenance - Facilities	50,000		50,000
Vehicle Operation	12,000		12,000
Operating Supplies	25,000		25,000
Uniforms	5,000		5,000
Books, Publications, Subscriptions & Memberships	700		700
Education & Training	2,500		2,500
Reserve for Contingencies	20,000		20,000
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 516,230</b>	<b>\$ (130,000)</b>	<b>\$ 386,230</b>

## **Department of Public Works**

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### **Budget Details**

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**Professional Services – Stormwater Utility Master Plan:** The Village will retain an engineering Consultant to develop a Stormwater Master Plan. The plan will enable the Village establish a Stormwater Utility fund that will provide a sustainable revenue source to fund Capital Projects for improvement flood control, enhanced maintenance for improved flood and pollution control and other related services.

**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 six vehicles to be utilized by the Department of Public Works and Community Services.

**Operating Equipment & Safety Supplies:** Small power equipment, work tools, gas, lubricants, oils, and cameras. , including employee safety supplies to include:

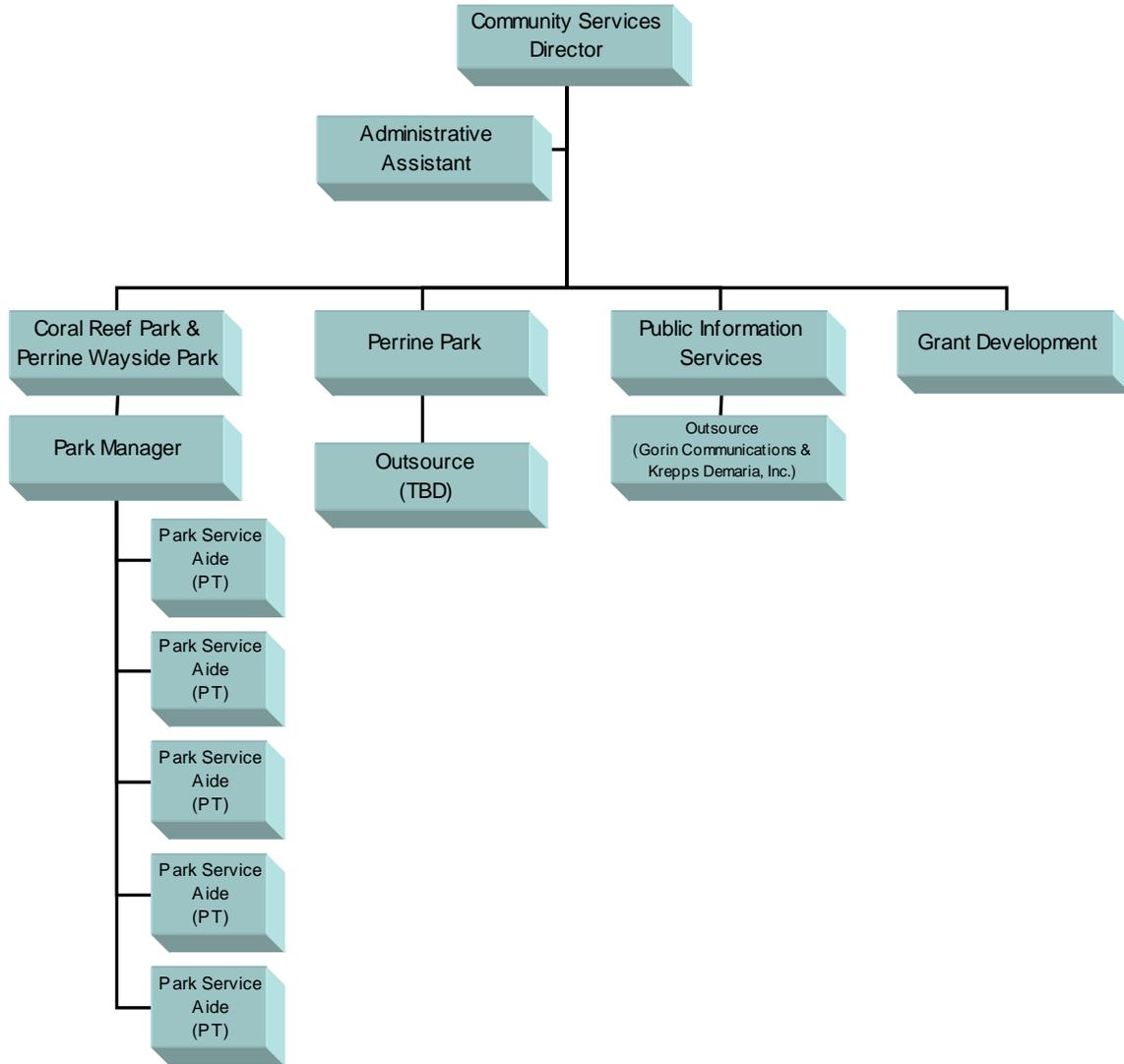
- ◆ traffic cones, flashers, and flashlights
- ◆ steel toe shoes, safety glasses, and insulated gloves

# Department of Community Services

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## Organization Chart

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## **Department of Community Services**

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### **Function**

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The Community Services department is charged with the responsibility of planning, organizing, directing and administering all activities related to parks and recreation. 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 collaboration with community and civic groups. 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.

### **Goals**

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- ◆ 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 and summer camp services
- ◆ Start the competitive selection process and contract with a firm to develop a Parks Master Plan
- ◆ Develop community pride by enhancing the aesthetics of all parks and recreation facilities
- ◆ Establish a waterfront park facility/ Village hall park and community center complex
- ◆ Establish neighborhood passive parks throughout the Village by acquiring greenspaces where available
- ◆ Actively seek funding opportunities and secure funds for the development of the parks and recreation programs and facilities

### **Objectives**

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- ◆ Develop a needs assessment tool to determine community needs
- ◆ Meet with community members to establish a close relationship with the Palmetto Bay residents

## Department of Community Services

- ◆ Collaborate with businesses, schools, and residents in the development of the parks and recreation programs
- ◆ Partner with local businesses to gain support and scholarships for youth programs
- ◆ Research, develop and secure grant funding sources for new parks, park facilities and park programs

### Budget

Description	Proposed Budget FY '03- '04	Adjustments	Adopted Budget FY '03- '04
<b>COMMUNITY SERVICES</b>			
Salaries & Wages	\$ 161,030	\$ -	\$ 161,030
Part-Time Salaries & Wages	66,460		66,460
Overtime	1,500		1,500
Payroll Taxes	19,030		19,030
Retirement Contributions	19,320		19,320
Health & Life Insurance	21,610		21,610
Professional Services - Master Plan	50,000		50,000
Expense Reimbursement Allowance	3,600		3,600
Travel & Per Diem	2,000		2,000
Park Maintenance - Coral Reef Park:	194,150		194,150
Park Maintenance - Perrine Park:	44,600		44,600
Park Maintenance - Perrine Wayside Park	10,000		10,000
Repair and Maintenance - Other	25,000		25,000
Improvements (non-capital expenditures)	10,000		10,000
Special Events	45,000		45,000
Operating Supplies	10,000		10,000
Uniforms	5,000		5,000
Books, Publications, Subscriptions & Memberships	500		500
Education & Training	2,500		2,500
Reserve for Contingencies	20,000		20,000
Capital Outlay - Land Acquisition (Down Payment)		50,000	50,000
Capital Outlay - Park, C-100	50,000		50,000
Capital Outlay - Park Improvements	85,000		85,000
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 846,300</b>	<b>\$ 50,000</b>	<b>\$ 896,300</b>

## **Department of Community Services**

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### **Budget Details**

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**Park Maintenance- Coral Reef Park:** This sum includes the maintenance of the grounds estimated at \$175,000, utility costs estimated at \$8,500, and the pineland management fees in the amount of \$10,650 annually charged by the County.

**Park Maintenance- Perrine Park:** This allocation will cover the grounds maintenance expenses for the park, estimated at \$35,000 and the utility costs of \$9,600.

**Improvements (non-capital expenditures):** Miscellaneous improvements such as interior park signage and benches.

**Operating Supplies:** Janitorial and miscellaneous landscaping supplies.

**Capital Outlay- Park, C-100:** Contribution made to the C-100 Park Acquisition partnership with the County to develop the vacant land north of the C-100 canal into a waterfront park.

# 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 first payment will be in the amount of \$1,578,000, 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. In accordance with the Interlocal Agreement and the Village Charter, subsequent annual payments will be 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 annual QNIP payment to the County is \$206,000.

## Budget

Description	Proposed Budget FY '03- '04	Adjustments	Adopted Budget FY '03- '04
<b>MITIGATION/QNIP OBLIGATIONS TO MIAMI-DADE COUNTY</b>			
Quality Neighborhood Improvement Program (QNIP) - Cc	\$ 206,770	\$ -	\$ 206,770
Mitigation Payment to County	1,578,000		1,578,000
<b>TOTAL LONG TERM OBLIGATIONS TO COUNTY</b>	<b>\$ 1,784,770</b>	<b>\$ -</b>	<b>\$ 1,784,770</b>

# Special Revenue Fund

## Budget

Description	Proposed Budget FY '03-'04	Adjustments	Adopted Budget FY '03-'04	Notes
<b>REVENUE</b>				
Transportation Tax	\$ 570,000	\$ (23,000)	\$ 547,000	(1)
Local Option Gas Tax	178,000		178,000	
Grants		548,000	548,000	(2)
<b>TOTAL REVENUE</b>	<b>\$ 748,000</b>	<b>\$ 525,000</b>	<b>\$ 1,273,000</b>	
<b>Prior Year Carryover</b>	<b>421,000</b>	<b>(24,500)</b>	<b>396,500</b>	(1)
<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$ 1,169,000</b>	<b>\$ 500,500</b>	<b>\$ 1,669,500</b>	
<b>EXPENDITURES</b>				
<b>OPERATING EXPENSES</b>				
Professional Services - Transportation Master Plan	\$ 60,000	\$ -	\$ 60,000	
Professional Services - Traffic Studies		50,000	50,000	
Professional Services - Roadway, Sidewalk Evaluation	60,000		60,000	
Professional Services - Stormwater Master Plan		150,000	150,000	(3)
Contractual Services - Roadway Repair and Maintenance	40,000		40,000	
Contractual Services - Drainage Maintenance	35,000		35,000	
Contractual Services - Right-of-way/Swale Maintenance	75,000		75,000	
Professional Services - ADA Review and Analysis	10,000		10,000	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 280,000</b>	<b>\$ 200,000</b>	<b>\$ 480,000</b>	
<b>CAPITAL OUTLAY</b>				
Improvements other than Buildings:				
Level of Service Improvements				
Intersections	\$ 100,000	\$ -	\$ 100,000	
Roadways	100,000		100,000	
Park Streets Improvements	70,000		70,000	
Sidewalks	25,000		25,000	
Bike Paths	25,000		25,000	
Traffic Calming	70,000		70,000	
Transit Improvements/Initiatives	210,000	(9,500)	200,500	(1)
Right-of-Way Enhancements/Beautification	100,000		100,000	
SFWMD Grant - Improvements		350,000	350,000	
Village Signage Program	150,000	(40,000)	110,000	
Vehicles - Public Works/Parks	39,000		39,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 889,000</b>	<b>\$ 300,500</b>	<b>\$ 1,189,500</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,169,000</b>	<b>\$ 500,500</b>	<b>\$ 1,669,500</b>	

### Notes:

- Revenue estimates for the Transportation Tax were revised based on actual revenue remittances received this year. The 20% designated for transit improvements was reduced accordingly.
- Grant revenue includes the \$48k MPO grant and the \$500k grant from South Florida Water Management District (\$150k to be used for the Stormwater Master Plan and the balance for capital projects).
- The Stormwater Master Plan was moved from the General Fund to the Special Revenue Fund and will be funded by the \$500k grant mentioned in note (2), above. The grant balance of \$350,000 will be used for drainage projects in accordance with the priorities identified in the Master Plan.

## **Special Revenue Fund**

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### **Fund Description**

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

### **Budget Details**

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In fiscal year 2003-2004, the Special Revenue Fund will be comprised of the following revenue sources:

#### **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 received the first remittance from the County on 7/31/03. It is anticipated that the Village will have approximately \$421,000 of carryover funds from this special revenue source at the beginning of fiscal year 2003-2004. In addition, the Village anticipates receiving \$600,000 in fiscal 2003-2004, 95% of which are reflected in the Special Revenue Fund. The remaining 5% are budgeted in the General Fund and will be used to cover expenses related to the administration of this program.

#### **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.

## **Acronyms and Terms**

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

## **Glossary**

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**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 initially 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 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**

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**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**

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**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 professional consulting services.

## **Glossary**

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**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.

**Financial Policy** - A government's policies with respect to revenues, spending, and debt

## **Glossary**

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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**

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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, the **\*Village of Palmetto Bay\*** pledges 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 \$200.

## **Glossary**

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**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.

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

## **Glossary**

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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**

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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 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.