



Village of Palmetto Bay



*Adopted
Operating & Capital Budget
Fiscal Year 2008-09*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Palmetto Bay
Florida**

For the Fiscal Year Beginning

October 1, 2007

Charles S. Cox

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Palmetto Bay, Florida for its annual budget for the fiscal year beginning October 1, 2007. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine eligibility for another award.

GUIDE FOR READERS

The Fiscal Year 2008-2009 Annual Operating Budget for the Village of Palmetto Bay, Florida is intended to serve four purposes:

Policy Document

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

Operations Guide

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

Financial Plan

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

Communication Device

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

VILLAGE COUNCIL

Eugene P. Flinn, Jr.
Mayor

Linda Robinson
Vice Mayor

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

Paul Neidhart
Council, District 2

Shelley P. Stanczyk
Council, District 3

VILLAGE MANAGER

Ron E. Williams

VILLAGE ATTORNEY

Nagin, Gallop & Figueredo, P.A.

VILLAGE CLERK

Meighan J. Rader, CMC

ADMINISTRATIVE STAFF

Desmond Chin, Finance Director
Ana M. Garcia, Parks and Recreation Director
Lt. Greg Truitt, Village Commander
Arleen Weintraub, Planning & Zoning Director
Edward Silva, Building Official
Corrice Patterson, Public Works Director
Olga Cadaval, Assistant to the Manager

Table of Contents

TABLE OF CONTENTS	Page
BUDGET MESSAGE	
Fiscal Year 2008-09 Budget Message.....	1
BUDGETARY & FINANCIAL POLICIES	
Annual Budget Procedures.....	17
Budget Calendar.....	19
Budget and Accounting Basis.....	20
Financial Policies.....	21
VILLAGE PROFILE	
About Palmetto Bay.....	23
Demographics and Information.....	24
Organizational Chart.....	25
Staffing Summary.....	26
Staffing Summary- Contracted Services.....	27
SUMMARY OF FUNDS	
Consolidated Budget Summary.....	28
Summary of Funds Balances.....	29
GENERAL FUND SUMMARY.....	30
GENERAL FUND REVENUES.....	31
General Fund Revenue Sources Chart.....	33
Revenue Description.....	34
GENERAL FUND EXPENDITURES.....	38
Distribution of General Fund Resources Chart.....	39
MAYOR AND COUNCIL.....	40
OFFICE OF THE VILLAGE MANAGER.....	42
OFFICE OF THE VILLAGE CLERK.....	46
DEPARTMENT OF FINANCE.....	50
OFFICE OF THE VILLAGE ATTORNEY.....	52
GENERAL GOVERNMENT.....	54
PALMETTO BAY POLICING UNIT.....	56
DEPARTMENT OF PLANNING & ZONING.....	59
DEPARTMENT OF BUILDING & PERMITTING.....	63
DEPARTMENT OF PUBLIC WORKS.....	66
DEPARTMENT OF PARKS AND RECREATION.....	72
MITIGATION AND QNIP.....	78
SPECIAL REVENUE FUND.....	79
CAPITAL OUTLAY.....	87
ACRONYMS AND TERMS.....	89
GLOSSARY.....	90



The Village of Palmetto Bay
Excellence in Community Service

August 1, 2008

The Honorable Eugene P. Flinn, Jr., Mayor
The Honorable Linda Robinson, Vice Mayor
The Honorable Edward J. Feller, M.D., Council Member
The Honorable Paul Neidhart, Council Member
The Honorable Shelley Stanczyk, Council Member
The Residents of Palmetto Bay

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

In accordance with the provisions of the Village Charter, I am pleased to provide the FY 2008-09 Proposed Budget for your review and consideration.

A New Village

The Village of Palmetto Bay, in its short but distinguished history, has set a new standard for local governance. Incorporated as a Village on September 10, 2002, Palmetto Bay became Miami-Dade County's 33rd municipality when an overwhelming majority of our citizens approved the Charter. Palmetto Bay reached a new milestone as we celebrated five years of truly building a community in FY 2007-08. The pioneer years have been ones of system building, growth, and establishment of service levels. This effort included significant community involvement through advisory committees, citizen participation, and resident input at numerous scheduled and advertised meetings.

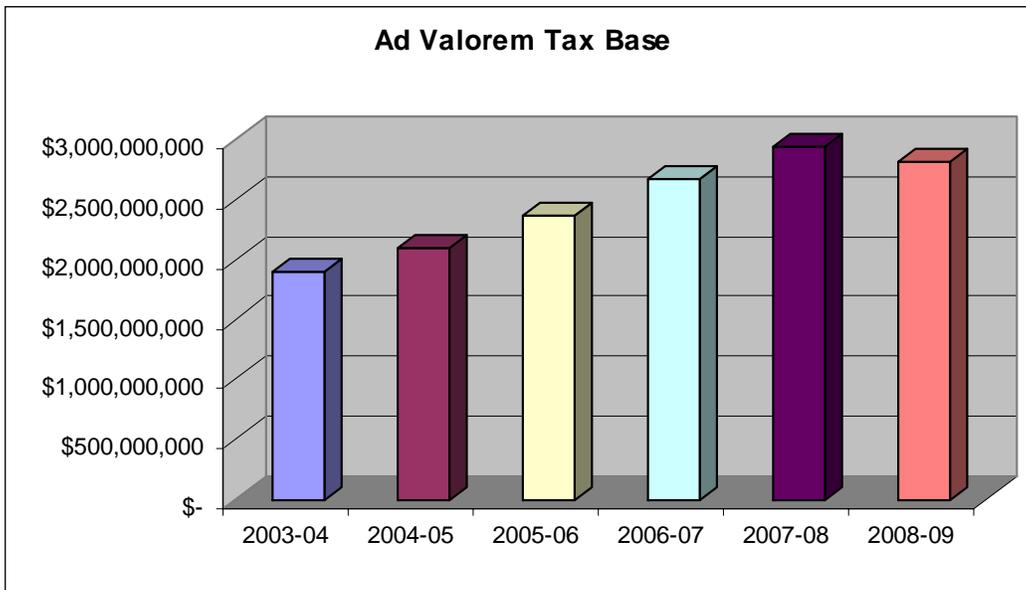
**FY 2008-09
Financial Overview**

As we approach the new fiscal year of 2008-09, the Village will face new and significant fiscal challenges in both revenue and expenditure forecasting. Much effort has been placed on clearly establishing the trend of expense requirements and expected revenue to support the commitment to high service levels. Issues surrounding decreased revenue, mostly as a result of Amendment One approved by the voters in January, and the economic downturn causing decreases in State of Florida revenue, combined with new operations mandates resulting from the opening of newly constructed facilities, will require significant attention to Village financial affairs. Therefore, these "trending" efforts are very important as we move forward in our transition to a maturing "Municipal Government".

Budget Message

As this Proposed Budget is presented to the Village Council, the financial state of the Village of Palmetto Bay continues to be positive. However, as we continue to deliver a high level of expanded service requirements, while absorbing a decreased Ad Valorem tax base, Village resources will have to be under constant priority review. This focused attention is one reason that in FY 2006-07, Palmetto Bay received a flawless audit report from the independent outside audit firm of Rachlin, LLP, and also received the Distinguished Budget Award from the Government Finance Officers Association.

Due to the recent state tax amendment and the national economic downturn, the Ad Valorem tax base of Palmetto Bay inevitably decreased during this calendar year. Palmetto Bay, due to its stability and livability ratings, is however, expected to fair better than other South Florida areas that experienced substantial growth largely attributed to being targeted by investors. The FY 2008-09 assessed valuation by the Miami-Dade Property Appraiser for the Village is \$2,808,723,249. This figure represents a 4.59% decrease when compared to FY 2007-08 valuations and, as the table below illustrates, shows a reverse trend in property valuations since incorporation.



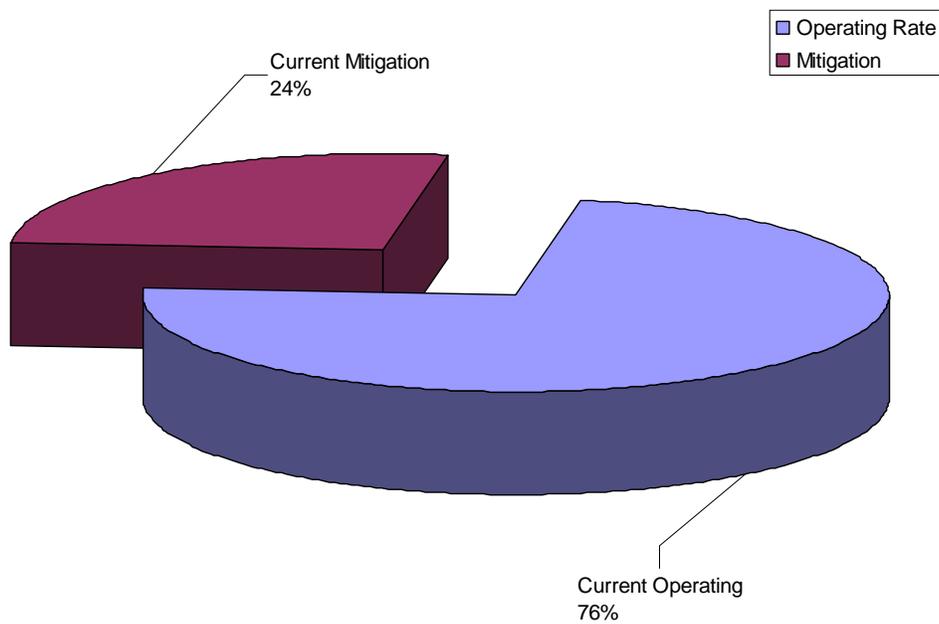
Amendment One to the State Constitution essentially resulted in a slight reduction of taxes for homeowners by doubling the Homestead exemption, providing for a new \$25,000 exemption for tangible personal property, and allowing for portability of tax savings for homesteaded properties. The net effect of the new law was a drastic reduction in the main revenue source for local governments. This, coupled with a significant decrease in home values and rising market costs, has created a challenging fiscal environment for local governments statewide.

In essence, the new amendment extended the savings of the Save our Homes initiative. Through the Save Our Homes initiative, homeowners are taxed based on the assessed value of their home, not the appraised or fair market value of their property, in an effort to protect 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 2008 used by the Miami-Dade Property Appraiser was higher than 3%, therefore, the 3% cap will be in effect. Palmetto Bay homeowners who have owned their property for any length of time are taxed at their assessed value, which is much less than the appraised value of their home. The overall assessment within the Village is due primarily to three factors: new construction; resale of existing homes; and the value of commercial property, which is now subject to a 10% cap. It is

Budget Message

important to highlight the difference between market and assessed values, as a homeowner who may experience a decrease of 4.59% in their home's market value may nevertheless have a 3% increase in the assessed value of their property, if the decreased market value still exceeds the assessed value.

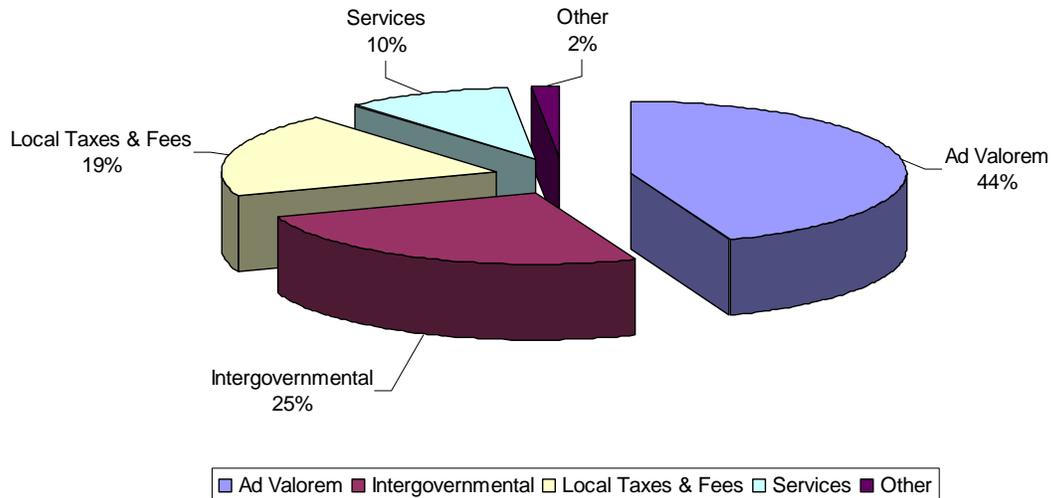
A matter that continues to be of great concern to the Village, and one which directly impacts our ability to provide viable services at a reasonable cost, is mitigation. These obligatory annual payments to Miami-Dade County, which are exclusively paid as a condition for incorporation, limit the Village's ability to only levy the amount of taxes that is required to operate the municipality. At the current rate of 2.3736 mills, Palmetto Bay residents pay on an average \$161.99 or 24% above the amount that is required for Village operations solely to cover mitigation. Palmetto Bay is therefore required to operate on approximately 76% of the total taxes collected. The Village, at the direction of the Council, will continue to challenge the County's position on the mitigation issue until the Village is relieved from its obligation to pay this annual debt service.



The Village continues to have a diversified revenue base. Ad Valorem, or property taxes represent approximately 44% of the operating budget. The remainder comes from a variety of revenue sources including franchise fees, utility taxes, permits & fees, and intergovernmental revenues.

Building and Permitting activity is projected to show a slight increase of \$125,000, as fees are adjusted. The Proposed Budget includes a new revenue stream of \$80,000 for Burglar Alarm Fees, which is included in the Special Revenue Fund. The Village has implemented software that will enable the continuation of the burglar alarm registration and false alarm program.

GENERAL FUND RESOURCES



The unreserved fund balance is an accumulation of budgeting surpluses from prior year's operations. This is intended to fund the replacement of capital assets or to allocate new assets needed for operations. The Police Department is an integral component of the Village's services. Unexpended balances from the FY 2007-08 Police Budget will be reinvested into the Police Department to help fund the high level of police services that the Village expects and deserves.

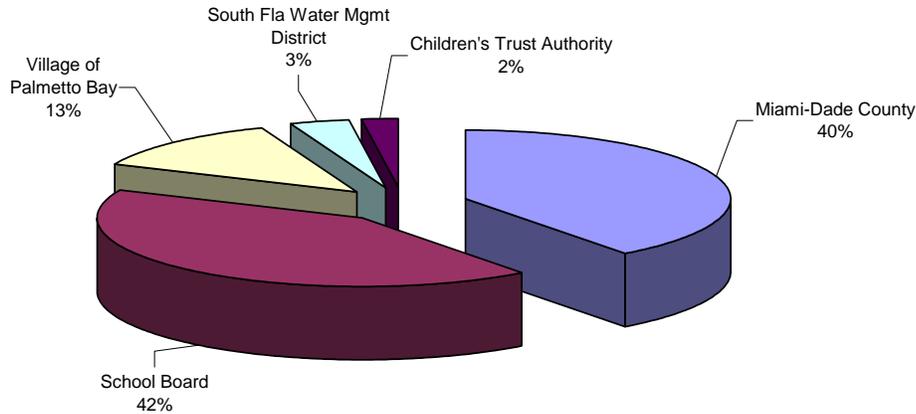
One of the primary reasons for the continued financial health of the Village is the excellent stewardship of the budget by the Departments with the support of the Mayor and Village Council. Savings realized at the closing of the fiscal year, per Council direction, are placed in a capital fund that has helped to finance many of the improvements made throughout the Village, as well as the Village Hall reserve fund.

The FY 2008-09 Budget Establishing the Tax Rate

It is recommended that the Village adopt the TRIM rollback rate of 2.4476 mills. This is the rate that will generate the same amount of tax revenues as the prior year. The Palmetto Bay Village Council establishes the millage rate for municipal services.

It should be noted that the amount of a homeowner's property tax bill that actually goes to Palmetto Bay is only approximately 13% of the total tax bill. This percentage, as earlier mentioned, includes the mitigation assessment paid directly to Miami-Dade County. The remainder of the tax bill goes to the School Board, other Countywide services such as transit, Fire & Rescue, Library, and the South Florida Water Management District, as illustrated in the chart below.

WHERE YOUR TAX DOLLARS GO:



The average property tax bill for municipal services paid by Village residents, assuming a millage rate of 2.4476 and an average taxable value of \$268,240, will be \$656.00. This would represent \$169.00 at .63 mills to pay for mitigation and \$487.00 at 1.8176 mills to operate the Village and provide the excellent police, park, public works, and other municipal services our residents currently receive. The recommended millage rate represents a \$19.00 decrease from last year to each property owner.

FY 2008-09
The Capital Improvement Program

The FY 2007-08 Capital Improvement Program was indeed unprecedented, marking a milestone achievement in building a community. This fiscal year, funding levels in the capital budget show the same level of commitment to continue and complete those initiatives that are in various stages of progress. The Proposed Budget for FY 2008-09 includes a Special Revenue Budget totaling \$6,464,595. The following are among the most significant projects:

Parks and Recreation

- Thalatta Park \$ 470,000
- Library Community Room \$ 10,000

Public Works

- Roadway Paving & Sidewalks \$ 200,000
- Neighborhood Traffic Calming \$ 250,000
- Transit Initiatives \$ 281,000
- Village Street Signage Program \$ 776,500
- Right of Way and Swale Enhancement \$ 75,000
- Stormwater Drainage \$ 1,250,000
- Recycling \$ 100,000

General

- Village Hall Fund \$ 404,106

The funding for these projects is derived from multiple sources. The Village has been extremely proactive and creative in seeking and receiving grant funding from public and private sources. These efforts have resulted in the Village receiving an incredible cumulative total of \$12,600,645 in grants from the State and the County since incorporation, which includes \$1,235,000 in funding this year alone.

Public Safety

The Palmetto Bay Police Unit has continued to provide outstanding service in the form of reduced crime in most categories while maintaining excellent response for service calls. FY 2007-08 was once again marked by an outstanding level of service and dedication. Highlights include:

- **Service** - The Village Policing Unit leads the MDPD in response times to calls for service, both emergency and non-emergency responses. The Unit will continue to strive to maintain leadership in this area.
- **Community Outreach** - The Community Outreach Officers will continue to assist homeowners in establishing of Citizen Crime Watch programs to provide a conduit between neighbors and the Police Department in an effort to further reduce crime.
- **Commander's Night Out** - The Policing Unit will continue its community walks, introducing the Command and Supervisory Staff to Palmetto Bay communities.
- **Officer Friendly Program** - The Policing Unit will conduct Officer Friendly presentations, meeting with all elementary aged students attending the Village's public Schools. The curriculum will consist of Stranger Danger, Bicycle and Pedestrian Safety, Anti-Bullying, Gun Safety, and Police Officers are Your Friend. Approximately 2400 children will be addressed in this program.
- **Traffic Safety Initiatives** - The Village Policing Unit will further address traffic issues with particular emphasis on speeding throughout the Village Limits. These activities will be conducted with regular zone officers augmented with Selective Traffic Enforcement Programs.
- **Equipment** - The Village Policing Unit does not anticipate the procurement of additional capital equipment this Fiscal Year. Funding is available for basic maintenance of existing equipment.

The same level of service and commitment will carry through to FY 2008-09. Successful initiatives implemented in years past will continue with renewed commitment in public safety.

As we continue to forecast revenue streams and expenditures, it is necessary to make staffing changes that will continue to serve the needs of the residents of the Village while reducing costs. Proposed reductions will be accomplished through attrition and will be structured in such a manner as to not reduce our investigative abilities or the manpower that is assigned to handle calls for service.

Parks and Recreation

The Parks and Recreation Department continues to improve services:

- **Palmetto Bay Park** - This 25-acre park celebrated a grand opening in December of 2007 and thousands continue to enjoy this beautiful facility. Several softball leagues, clinics and camps have been planned and implemented with much success. Numerous softball tournaments have been hosted at our park and have attracted outstanding players and coaches from around

Budget Message

the country, and therefore highlighting the benefits of our facility. Our boundless playground, the largest of its kind in the State of Florida, and our skate pavilion attract hundreds of participants on a daily basis. Our new co-ed basketball and flag football leagues will begin this September, as well as an adult exercise program, assuring a diverse offering of recreational activities for the entire family. Our concession stand began operation in early February, providing a much needed service at our park. New landscaping and maintenance initiatives will continue to enhance this very popular park.

- **Thalatta Park** - Thalatta Park was the recipient of a FRDAP grant in the amount of \$135,611, and a direct legislative appropriation in the amount of \$200,000 which will contribute to a much anticipated construction project at this beautiful park. The redevelopment of this site will provide a venue for special events and private functions. The old carriage house will be transformed with new restrooms, a prep kitchen and multi-use area. A pavilion will also be designed to accommodate a variety of special gatherings.
- **Perrine Wayside Park** - An outstanding ribbon-cutting event in November of 2007 initiated the grand opening of this much anticipated and popular pet-friendly dog park. Attendance at this specialty facility continues to be high with visitors from across the South Dade area.
- **Coral Reef Park** - A new and beautiful meditation garden enhances the existing gazebo providing a new venue for events. This garden was dedicated and named in honor and recognition of Ken H. Robinson for his outstanding and tireless efforts toward the incorporation of the Village of Palmetto Bay. A landscape project on the south side of the park provides for additional seating, shade and enhanced aesthetics at our park. A new and improved walking path was completed to the delight of all our walkers/runners who frequent our park. A drainage project was completed this year, eliminating flooding on the east side of the park. The addition of a boot camp program and several volleyball leagues provides an opportunity for teens and adults to have added recreational choices. Increased attendance in our summer camp and many returning participants contributed to the success of our program. South Florida Parenting magazine bestowed upon Coral Reef Park the "Kids Crown Award" in 2008 for best park facility for toddlers, recognizing our efforts for enhancements to our playground. Our Village picnic, In the Park with Art, movie nights and Eagle Scout projects contributed to very special community events at Coral Reef Park. A FRDAP grant was received, which will provide funding for the construction of a brand new concession building with much needed restrooms and a covered area. Fiscal Year 2008-09 will see the completion of this very exciting project, as well as several other maintenance related initiatives.
- **Palmetto Bay Library and Community Room/Ludovici Park** – Construction of this very exciting facility is moving forward on schedule with an anticipated completion of Ludovici Park this December, and grand opening date of our library in the winter of 2009.

FY 2008-09 will see two more park facilities developed and open for the public. A parks and recreation brochure of parks facilities and programs will also be unveiled.

Planning & Zoning

The former Planning, Zoning & Building Services Department, comprised of Planning, Zoning, Building and Code Compliance, is instrumental in shaping and achieving the Village's vision.

- **Comprehensive Plan** – The Comprehensive Plan, the guiding document for smart growth and development throughout the Village, became effective in FY 2005-06 and continues to be the guiding document for land development decision-making in the Village. In 2007-08, the Village created a new Educational Facilities Element as part of the Comprehensive Plan.
- **Zoning** – The Village completed the transition from the County in FY 2006-07. This included all elements of technical review as well as responsibility for all administrative aspects including resident notification, advertising, and preparation of application recommendations. During FY 2007-08, the Village held seven zoning hearings and considered eleven applications following a public hearing on each item. An administrative site plan review process, created last year, facilitated permitting in the FT&I mixed-used zoning district. Business district regulations were also revised to allow additional uses.
- **Land Development Code** – Development of a new zoning code for the Village continued to progress in FY 2007-08 as the remaining portions of the code were adopted after significant community participation. A new mixed-used district was created for the Palmetto Bay Village Center promoting smart growth and new urbanism principles.
- **Code Compliance** – The Palmetto Bay Code Compliance Division, an integral part of maintaining the vitality and quality of life in the Village, was brought into the Village after outsourcing the function for the first several start-up years. The Code Compliance Unit is responsive and resident-friendly. A system of Courtesy Notices remains in use and has been well received. This past year, a compliance rate of 92.4% was achieved through a special master hearing process and the focused efforts of our code compliance officers. Enforcement of water restrictions that became effective this past year created an additional 455 cases handled by the Division.
- **FT&I Design Guidelines** – Standards to implement components of the Franjo Triangle/U.S. 1 Commercial Island (FT&I) Area zoning district regulations were developed for on-street parking, landscaping, lighting, and other street features. In FY 2007-08, the user-friendly guide enabled design professionals and developers to easily construct required features throughout the district at five separate locations.
- **Art-in-Public-Places Program** – The Village developed its own program in FY 2006-07 for acquiring, funding, and placing art works in the public realm. The program is unique in that it assesses an art fee on both public and private development, depending on the magnitude of the project. A five-member advisory board oversees the program. In FY 2007-08, a total of \$29,000 was deposited into the public art fund, including several unsolicited private contributions from residents and local corporations. In addition, the program has established a rotating art exhibit at Village Hall, commissioned an art piece commemorating the Village's five-year anniversary and coordinated the installation of a bronze sculpture at the Ken Robinson Meditation Garden in Coral Reef Park. The acclaimed public art program has drawn media attention and positive feedback from our residents.
- **South Dade Vision 20/20** -- Palmetto Bay, in partnership with Miami-Dade County, the Town of Cutler Bay, the South Dade Economic Development Council, and Chamber South, continued the

“South Dade Vision 20/20” initiative. This innovative and progressive effort combined outreach and marketing efforts to support the charrettes that were completed over the past several years in Palmetto Bay, Cutler Bay, and other south Miami-Dade neighborhoods. The progress in Palmetto Bay has already been impressive with another four projects in permitting during FY 2007-08 that implement the concepts of the charrette in the Franjo Triangle area. Vision 20/20 promises to further enhance and support this community envisioned redevelopment.

- **GIS** – Development of a Geographical Information System (GIS) began in FY 2006-07. After the initial investment in capital equipment and initial software development was completed, planning, zoning, water and sewer, and flood zone layers for mapping purposes was accomplished. Additional mapping layers created in FY 2007-08 included locations of group homes and historic structures.
- **Sidewalk Cafes** – In FY 2004-05, the Village developed a restaurant friendly sidewalk café ordinance that has been very well received by our local restaurants and coffee houses. In FY 2007-08, the Village issued permits for a total of twelve sidewalk café locations, creating pleasant outdoor dining experiences for both our residents and visitors.
- **Educational Publications & Forums** – The Department created several useful brochures and publications to provide information to property owners, business owners, and potential investors in our Village related to demographics, economic indicators, programs, and initiatives. In FY 2007-08, special initiatives included hurricane preparedness and a continuing dialogue with local businesses along the U.S. Commercial Corridor to encourage site improvements, particularly landscape enhancements.
- **Historic Preservation Program** – The Village developed its own program in FY 2006-07 for the protection, enhancement and perpetuation of properties of historical, cultural, archeological, and architectural merit. In FY 2007-08, a five-member advisory board was appointed to oversee the program. In addition, the Village conducted a historic structures survey to assist the advisory board in designating historical landmarks.

The Department’s name changed to Planning & Zoning to reflect its functional areas of responsibility. FY 2008-09 will see completion of a number of major initiatives, as well as the continuation of customer-based, friendly and innovative services.

- **Land Development Code** – The Land Development Code for the Village will be completed and become effective in FY 2008-09. This significant undertaking has included community participation every step of the way to review the many elements of the new zoning code.
- **Code Compliance Initiatives** –The Department will continue its efforts to develop user-friendly brochures and materials to enhance code compliance throughout the Village. Code Compliance will continue to target neighborhoods as part of a Village team approach to ensure area conditions do not deteriorate. The area of the Division’s current focus is bounded by S.W. 168th Street, U.S. 1, S.W. 184th Street and S.W. 90th Avenue.
- **Historic Preservation Program** – The Department will begin implementation of this new program, developed as part of the Land Development Code. In FY 2008-09, the advisory board will begin its responsibilities to guide the program.

- **Art-in-Public Places Program** – The advisory board will continue to implement the program and review art projects proposed on private property in accordance with program requirements.
- **U.S. 1 Commercial Corridor Initiative** – The Department is developing an initiative to improve the appearance of commercial businesses along the U.S. 1 Corridor. The Department will undertake this study to comprehensively analyze the area including an analysis of land use patterns; site, landscape and façade conditions, and collaborate with the property owners to create an improvement plan for the corridor.
- **South Dade Vision 20/20** - Palmetto Bay, as a result of our charrette process, is already seeing real progress with new smart growth redevelopment. Vision 20/20 promises to further enhance and support this community envisioned redevelopment by continuing to market this area of the Village through guided development opportunity tours and at professional real estate development conferences.
- **GIS Development** – Creation of a GIS system to serve the Village has enabled planning and zoning analyses to be conducted at the parcel level. The next phase of development will take our abilities even further as historical zoning information and code violation activity is added to the system for every parcel in our Village.
- **Economic Development Initiatives** – A “green” public market is being developed within the Franjo/US 1 area to stimulate development interest and to provide opportunities for a “green” market, arts/crafts and antiques/collectibles vendors to sell related market items. The public market will be launched in November and run through the following Spring.

Building Department

Fiscal year 2008-09 marks the beginning of the newly restructured Building and Permitting Department. Following Council’s approval of recommendations made by the Building & Permitting Committee, the Village hired a Building Official and Office Manager to oversee daily operations of the department and implement new methods to enhance customer service and service delivery. The new Building & Permitting Department will operate under the direction of the Village Manager, which is consistent with the protocol of other Village departments.

- **Building Permits** - Last year, revenues were projected to level off at \$800,000. However, the approval of an updated fee schedule, coupled with an unexpected rise in building activity, resulted in an increase in revenues of more than \$125,000 over the projected amount. More than 4,500 permits were processed and 7,500 inspections were performed. For FY 2008-09, we foresee no substantial changes in this level of building activity.
- **Outsourcing** - The Building and Permitting Department is entering its second year of contractual relationships with the outsource contractor, Cap Government, Inc., since the contract was renewed after the initial four-year term. Cap Government, Inc., has agreed to a 5% reduction in their contractual pro-rated amount. The Department will continue to work with the contractor, focusing on improving customer service.
- **Permit Connection Initiative** – In FY 2008-09, the Department will launch the new “Permit Connection” system that will allow permit personnel to provide homeowners, contractors, and architects with the results of all plan reviews by phone. Additionally, the “Permit Connection”

inspection line, implemented in FY 2007-08, will be expanded to allow scheduled inspections for a nominal fee.

- **Customer Service Enhancements** - The Department has also implemented extended service hours, provided walk-thru plan reviews, secured a dedicated Zoning Inspector, and posted helpful forms and information on the Village website.
- **Special Events** – During Fiscal Year 2008-09, the Department will implement Special Event procedure and inspection requirements to ensure the safety of our Village residents. A modest fee will be assessed for the new proposed process.

Public Works

During FY 2007-08, the Department was once again committed to *Excellence in Public Service* and also delivered an impressive list of “firsts”:

- **Traffic Calming** – The Department installed its first traffic tables during FY 2007-08. Construction of traffic tables were completed at the following locations: SW 77 Ct. and SW 79 Ave. between SW 152 St. and SW 155 St., and SW 77 Ct. and SW 79 Ave. between SW 156 St. and SW 160 St., and also at SW 141 St. between SW 77 Ave. and SW 74 Ct. The Department expects to complete construction of two (2) traffic chicanes along SW 92 Ave. between SW 176 St. and SW 184 St. in mid September. Traffic studies for traffic calming improvements at SW 174 St. between 90 Ave. and US-1 have been completed and are scheduled for construction in FY 2008-09.
- **Stormwater Improvements** – In FY 2007-08, the Department completed construction at ten (10) locations within the Village identified as Areas #1– 8, 10 and SW 178 Terr. with revenue received from the Florida Department of Environmental Protection and Stormwater Utility fees. The Department also completed Sub-Basin #5 drainage improvement project on SW 148 Dr. to the north, SW 148 Dr. to the west, SW 152 St. to the south, and SW 80 Ave. to the east with the remaining funding from a grant received from SFWMD.
- **Roadway and Sidewalk Improvements** – Progress continues to be made in FY 2007-08, as the Department resurfaced approximately 68,013 linear feet of roadway, which is approximately 12.88 miles of two lane roadway, and applied permanent striping to resurfaced roadways. The Department also removed and replaced approximately 500 square yards of sidewalk.
- **Signage Program** – In FY 2007-08, Public Works staff supervised the installation of approximately 960 street name signs within the Village of Palmetto Bay. The Department expects to complete the initial installation of all Village street name signage by December, 2008, and initiate an ongoing maintenance and repair program to support future street sign installation efforts.
- **Stormwater Utility** – The Village expects to exceed the anticipated revenue of \$450,000 in Stormwater Utility revenue in FY 2007-08. Revenues from the Stormwater Utility have been collected through an Interlocal Agreement for Billing Services between Miami-Dade County Water and Sewer and the Village of Palmetto Bay.
- **Transit Circulator** – Citizens’ Independent Transportation Trust provides 20 percent surtax proceeds to local governments for transit uses in the nature of circulator buses, bus shelters, bus

pullout bays, or other transit related infrastructures. The Village is currently operating two transit routes identified as Route A (north of SW 152 St. and south of SW 136th St.) and Route B (north of SW 184 St. and south of SW 152 St.). In FY 2007-08, the Department reconfigured Route A and B to increase ridership. The average monthly ridership for Route A is approximately 429.4 passengers and the average ridership for Route B is approximately 622.7 passengers. The transit operating cost through the end of FY 2007-08 is estimated to be \$180,000.

- **Right-of-Way Beautification** – In FY 2007-08, the Department completed tree installation along the public right-of-way at SW 92 Ave. from SW 184 St. to SW 177 St., SW 94 Ave. near the Miami-Dade County trash and recycling center, SW 92 Ave. / SW 158 Ln off US 1, SW 92 Ave. between SW 177 Terr. and SW 174 St., SW 94 Ave. from SW 174 St to SW 168 St., SW 87 Ave. & SW 164 St., and SW 94 Ave. from SW 174 St. to SW 168 St. A total of 167 trees, consisting of Live Oaks and Japanese Blueberry trees have been planted. The continued addition of landscape within the public right-of-way is a program that significantly enhances the beauty of our community and provides environmental benefits.

FY 2008-09 will be a year of delivering new levels of excellence as the Public Works Team continues to implement needed infrastructure improvements. Through the maximum use of dedicated carryover and current year funding, the Department is prepared for an unprecedented level of project implementation:

- **Traffic Calming** – The expenditure of \$250,000 is required in FY 2008-09 to plan, design, and construct speed tables at various locations within the Village. The Proposed Budget will fund the planning, design, and construction of a permanent traffic calming device between SW 160 St. and SW 164 St., from US-1 (South Dixie Highway) to SW 93 Ave. If funding is available in the amount of \$60,000, emergency transfer switches at major signalized intersections within the Village will be installed.
- **Stormwater Improvements Projects** – The Proposed Budget for FY 2008-09 drainage improvements has received funding in the amount of an \$800,000 grant from the Florida Department of Environmental Protection and \$450,000 revenue from Stormwater Utility fees. The expenditure of \$1,250,000 will result in the planning, design, and construction of drainage improvements in Sub-Basin #7 which is located south of SW 144 St., north of SW 148 Dr. and SW 146 St., west of SW 83 Ave., and east of SW 87 Ave. Additionally, the carry over of \$91,000 from Stormwater Utility fees will continue to fund the Department's annual storm drain cleaning project and the construction management services of three (3) localized areas identified in Phase II of the Village-wide Drainage Improvement plan. A portion of the \$1,250,000 will be allocated to construct the three (3) localized areas identified in Phase II of Village-wide Drainage Improvement plans.
- **Roadway and Sidewalk Improvements** – The Public Works Department is responsible for maintenance and repair of over 118 miles of two lane paved roadway within the Village limits. This year, the Village will expend approximately \$175,000 for pavement overlay and reconstruction which will result in the paving of 10,889 linear feet of two lane roadways which is equivalent to 2.17 miles. Roadway patching will also occur at numerous locations around the Village at an additional cost. Water valves, manholes, and new pavement markings will be incorporated into the overall cost for FY 2008-09 overlay and reconstruction project. The Village expects to expend \$25,000 for sidewalk maintenance, 1,341 linear feet of replacement/new sidewalks which is equivalent to .25 miles of sidewalks, to help make a more livable and pedestrian friendly Village.

Budget Message

- **Right-of-Way Beautification** – The proposed budget of \$75,000 for FY 2008-09 will continue to fund streetscape projects that significantly enhance the beauty of our community and provide environmental benefits, as the Village continues its efforts to convert to a “green” city. The Department expects to plant approximately 150 trees in FY 2008-09 on half-section line roadways consistent with the tree species planted in FY 2007-08.
- **Signage Program** – The expenditure of \$776,500 will enable the completion of new street signage, purchase a storage container and equipment required to repair damaged street signs within four (4) days, and the remaining funds will be used to fabricate the ongoing street sign repairs.
- **Stormwater Utility** – The Village of Palmetto Bay Stormwater Utility is fully operational. The Village expects to receive \$450,000 in revenue during FY 2008-09. The Department has hired a consultant to analyze and maximize the billable revenue billed to property owners in fiscal year 2008-09 and will adjust revenue flow accordingly. Funds have been allocated to pay the Village’s \$9,000 annual NPDES Permit Fee from Stormwater Utility revenue. Public Works will perform preventative maintenance through manual inspections, cleaning, repair, and installation of new systems (catch basins and/or pipes) to ensure that existing and new drainage systems operate at maximum efficiency to keep roadway flooding to a minimum.
- **IBUS Transit Circulator** – CITT Transit revenue available in FY 2008-09 in the amount of \$281,346 consists of \$143,545 estimated revenue in FY 2008-09 and prior year carryover of \$137,801. The Department expects to expend \$86,000 to continue its efforts to increase ridership through restructuring IBUS Routes A and B. The Department is proposing to in-house IBUS operations with part time staff, thus providing for operational and scheduling flexibility, while continuing to show operational cost reductions. Funding is also available for providing a storage facility for Village shuttle buses and bus signage. It should be noted that the funds allocated for these activities are eligible to be expended on transit only.
- **Operations Facility** – As the Village continues to grow, the maintenance and storage needs of the Public Works Department necessitates operational and storage facilities. The recently acquired property located at the south corner of Palmetto Bay Park will serve as the Public Works operational facility. This will relieve the current inefficient storage and operational constraints of the department. Funding in the amount of \$85,000 has been included in the FY 2008-09 budget.

Administrative Departments

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

- **Village Council** – The Proposed Budget retains the Village Council expenditures at current levels in accordance with the Charter amendments approved by Palmetto Bay voters last year. Through active efforts of the Council, FY 2007-08 proved to be another successful year for this department. Once again, efforts in Tallahassee yielded a total of \$1,235,611 in project funding for additional park initiatives and necessary stormwater improvements. The performance in Tallahassee this year is particularly meaningful as the Village received its largest funding allocation yet for stormwater projects in the amount of \$800,000. An additional \$335,611 was awarded for the development of Thalatta Park with an additional \$100,000 allocated to implement a Village-wide recycling program. It should be noted that this funding was awarded in a year when the State had to cut \$1.2 billion from its budget and scale back programs statewide. This

coming year, the Mayor and members of the Council will continue to work with our State Senators and Representatives to secure additional funding for future projects.

- **Village Manager** – A very significant accomplishment was beginning construction of the future library and community room at Ludovici Park. County and municipal governments partnered to bring this important project to fruition.

Partnership efforts between the County and the Village continue with the Fire Rescue Station project. A suitable location on the southeast portion of the Village will be identified to build a new fire station. A second location on the northeast side has also been contemplated, and the Village continues to work with its Federal representatives to assist the County in acquiring land from the USDA to build another fire station. This effort requires a bill be passed in Congress allowing for the sale of the land. Passing of the bill is expected later this year.

Last year, the department implemented new human resources initiatives, providing necessary training for Village employees, digitizing benefits information, updating administrative policies, and centralizing personnel processes. Once again, the department successfully completed recruitment of Summer Camp personnel, including Softball Camp employees, along with hiring nine full-time personnel.

- **Village Clerk** - The Village Clerk's office provided significant support to the Village Council during this fifth year of incorporation. Through the end of August, the Clerk attended 13 Regular and Special Council Meetings called by the Council, one Workshop, six Zoning hearings, and eight Committee of the Whole meetings. Minutes, recordings and notes were prepared and kept for permanent retention. Additionally, 15 Ordinances were adopted and 95 Resolutions were passed and indexed. On behalf of the Mayor and Council, 28 Proclamations and Certificates of Appreciation had been drafted for presentation. Additionally, the Clerk's office issued 116 new business tax receipts and renewed 777. With regard to public records management, approximately 6 cubic feet of documents were digitally imaged, a secure off-site storage facility has been obtained in order to house records of relatively short retention period and all requests for public documents were processed in a timely fashion. The Public Information Office, a division of the Village Clerk's office, has issued 12 Village press releases and is currently assuming the function of webmaster. Additionally, the website was recently updated and modified.

While improvements to our website are ongoing, a notable achievement was the introduction of GovQA's "Citizen Action Center," an automated web-based service that allows residents a fast and easy way to submit questions and service requests – directly to Village Hall staff – 24 hours a day, 7 days a week. There has also been a greater emphasis on content selection and maintenance of the website to ensure greater public access to current news and information. Through the Office of the Village Manager, the following efforts have been implemented: providing ongoing updates to the "look" and format of menus and information; posting of additional information and photographs concerning capital projects; providing concise information on the "residents" and "businesses" pages; updating the "forms and documents" and the homepage sections; maintaining current contact information; and, developing a page solely for use by the news media. Additionally, staff continues to pursue opportunities to make the website interactive, including allowing users to complete various applications directly from their home computers. An e-mail based newsletter is in development that will provide cutting news and information on a monthly basis and will offer links back to the Village website, further increasing interest in and traffic to the site.

Budget Message

- **Village Attorney** – The Village Attorney’s Office provided outstanding support to the Village in FY 2007-08. The Office was integrally involved with updating the Village’s Comprehensive Plan to ensure compliance with state mandates relating to school concurrency and storm water facilities; enforcement proceedings against abandoned/foreclosed properties; successfully defending zoning decisions of the Council upon appeal; drafting of the emergency water restrictions and other code compliance ordinances; drafting and finalizing the Land Development Code, Art-in-Public Places and Historic Preservation Boards, and general chapters of the Code; developing a process and contract for all park users; and, drafting the Village’s Shannon Melendi ordinance. The Office successfully worked with Planning and Zoning to implement the VMU mixed-use zoning district. Additionally, the Office developed, reviewed, and finalized grant agreements, and all architectural, construction, and service contracts for the Village, including the contract with C.A.P. Government, Inc. for building and permitting services.

The FY 2008-09 Budget includes funding for new initiatives in the Office of the Village Attorney, including the implementation of the Art-in-Public Places and the Historic Preservation Boards, increased zoning oversight, and moving forward with pending litigation. The Office will also continue to vigorously assist the Village in the mitigation phase-out process.

- **Finance Department** - The Finance Department received for the third straight year the Distinguished Budget Award from the Government Finance Officers Association. The Comprehensive Annual Financial Report received for the second time the Certificate of Achievement for Excellence in financial Reporting, and a flawless audit report from the Village’s auditors, Rachlin LLP, for fiscal year 2007.

The Finance Department will implement during FY 2008-09 a financial software package that will greatly improve the efficiency of financial transactions. Additional modules will be added, integrating all departments together while increasing access and availability of information among departments and eventually to our Residents.

- **General Government** – This section includes a number of activities and expenses that are general in nature and not specifically attributable to a specific department or cost center. The Proposed Budget continues funding levels for most activities at current levels. The major line items to highlight include:
 - Grants – The Village, as noted earlier, has had extraordinary success in obtaining grant funding. The Village will continue to actively seek grant funding opportunities and will continue its efforts in Tallahassee, which have proven successful in the past.
 - Village Hall – The Village will continue to set aside available funding to grow the allocation for the future acquisition and possible construction of a Village Hall in accordance with the policy set forth by the Council. Finding a suitable location for a permanent site is currently one of the top priorities of the Village administration. In the interim, the Village will continue to lease the transitional space at the current location. However, it is important to highlight that the transitional space at the current Village Hall location is severely inadequate. Viable short and long-term solutions must continue to be a priority in the upcoming year.
 - Special Events – The Proposed Budget includes funding in the General Government budget for the State of the Village Address, the annual Village picnic, and other special events as funded during the Budget adoption process.

**The FY 2008-09 Proposed Budget
Summary**

The FY 2008-09 Proposed Budget:

- **Enhances Services in All Departments** – The Proposed Budget continues to enhance services in all areas through innovation, experience and productivity.
- **Provides for Operation and Maintenance Funding** - The opening of the expanded Village facilities necessitates improved productivity and efficiency among maintenance staff to retain or improve the level of service our residents have come to expect. The Proposed Budget includes funding for the required operation and maintenance expenses.
- **Provides for Increases in Public Information, Awareness and Participation** – The Proposed Budget continues to grow and enhance important public information, newsletter, and website programs for the public.
- **Maintains the Emergency Reserve Fund** – The Proposed Budget includes maintaining the Emergency Reserve Fund at \$2,500,000 and increases the Village Hall fund to approximately \$2,100,000.

A special note of thanks is extended to the Mayor, Vice Mayor, and Village Council, as these efforts would not have been possible without your policy guidance, leadership, and commitment to this great community.

Additionally, I have to express my sincere appreciation to all Village employees for their dedication to this Government. Without your self-motivation, desire, and team approach, this high level of service delivery and significant accomplishment would not have been possible. The Village of Palmetto Bay remains much better because of your outstanding dedication to this profession.

Sincerely,

Ron E. Williams
Village Manager

ANNUAL BUDGET PROCEDURES

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

TRIM:

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

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

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

The Village Charter:

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

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

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

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

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

Budgetary and Financial Policies

Section 4.6 defines the fiscal year as follows:

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

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

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

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

BUDGET CALENDAR

June	Department Directors submit budget requests and capital improvements are reviewed.
July	Tentative Budget is prepared by Village Manager.
July 1	Certification of Taxable Value by the County.
July 7	Maximum millage rate adopted.
August 1	Proposed Budget is published.
August 4	Notify the Property Appraiser of Proposed Millage Rate.
August 24	TRIM notices are mailed by County.
September 8	1 st Budget hearing.
September 17	2 nd Budget hearing and adoption of Budget and final millage rate.
September 19	Deadline for notifying Property Appraiser and the Tax Collector.
October 16	Certify compliance with Chapter 200, F.S. to the Florida Department of Revenue.

BUDGET AND ACCOUNTING BASIS

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

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

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

The Special Revenue Funds are used to account for revenues or grants that are for a specific purpose. The Village is currently using the fund to account for park improvements, road and drainage improvements, and the Villages Capital Improvement Program. A capital outlay (expenditure) is an asset which has a value of \$1,000 or more, and has a useful economic life 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. The budget presented in the Special Revenue section is for planning purposes.

The Village uses the modified accrual basis for both budgeting and accounting. The modified accrual basis is the recognition of revenues when they become available and measurable. Expenditures are recognized in the period goods and services are received or when liabilities have been incurred. Fund Balance is any excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

FINANCIAL POLICIES

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

Operating Budget Policies

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

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

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

The Village will prepare quarterly budget to actual reports.

Capital Improvement Program (CIP) Policies

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

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

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

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

Debt Policies

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

The legal debt limits are set as follows:

(i) Non-Ad Valorem Revenues (average of actual receipts over the prior two years) must cover projected maximum annual debt service on debt secured by and/or payable solely from such Non-Ad Valorem Revenue by at least 150%; and

(ii) Projected maximum annual debt service requirements for all debt secured by and/or payable solely from such Non-Ad Valorem Revenue will not exceed 20% of Governmental Fund Revenues (defined as General Fund, Special Fund, Debt Service Fund, and Capital Projects Fund), exclusive of Ad-Valorem revenues restricted to payment of debt service on any debt and any debt proceeds, based on the audited financial statements (average of actual receipts over the prior two years).

Budgetary and Financial Policies

For purposes of the foregoing, “maximum annual debt service” means the lesser of the actual maximum annual debt service on all debt or 15% of the original par amount of the debt, in each case, secured by Non-Ad Valorem Revenues.

Revenue Policies

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

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

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

Reserve Policy

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

Investment Policies

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

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

Accounting, Auditing and Financial Reporting Policies

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

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

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

Purchasing Policies

Purchases will be made in accordance with municipal policies and procedures per Ordinance 03-09 and amended by Ordinance 07-02.

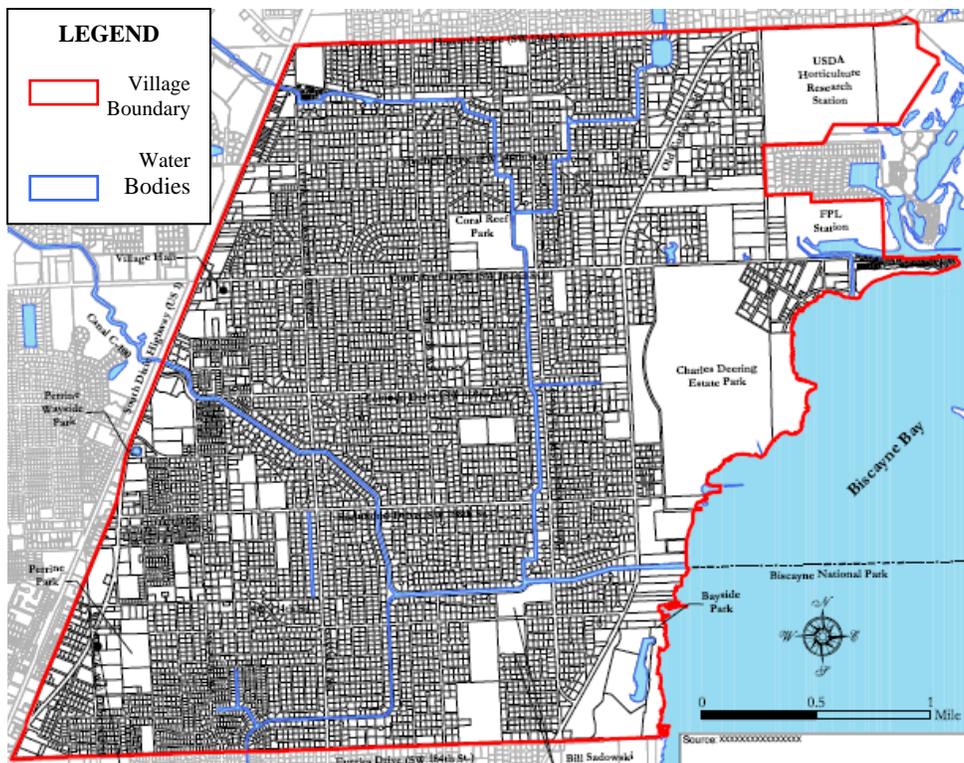
Purchases will be made in an impartial and competitive manner.

ABOUT PALMETTO BAY

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

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

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



Mission Statement:

To provide an efficient government that is transparent and accessible to the residents and businesses of this community, and effectively manage our resources to maximize recreational opportunities and ensure the livability and safety of our neighborhoods.



Demographics and Information

DEMOGRAPHICS

Incorporated

2002

Area

8 Square Miles

Total Population

25,156

Median Age

37.9

Total Number of Households

8,431

Average Household Size

3.05

Median Household Income

\$95,581

PUBLIC SCHOOLS

Coral Reef Elementary School

7955 SW 152 ST

Howard Drive Elementary School

7750 SW 136 ST

Perrine Elementary School

8851 SW 168 ST

Southwood Middle School

16301 SW 80 AVE

PARK & RECREATIONAL FACILITIES

Coral Reef Park

7895 SW 152 Street

Palmetto Bay Park

17535 SW 95 Avenue

Perrine Wayside Park (Dog Park)

16425 S. Dixie Highway

Ludovici Park & Library**

17641 Old Cutler Road

Thalatta Park**

17301 Old Cutler Road

Charles Deering Estate at Cutler*

16701 SW 72nd Avenue

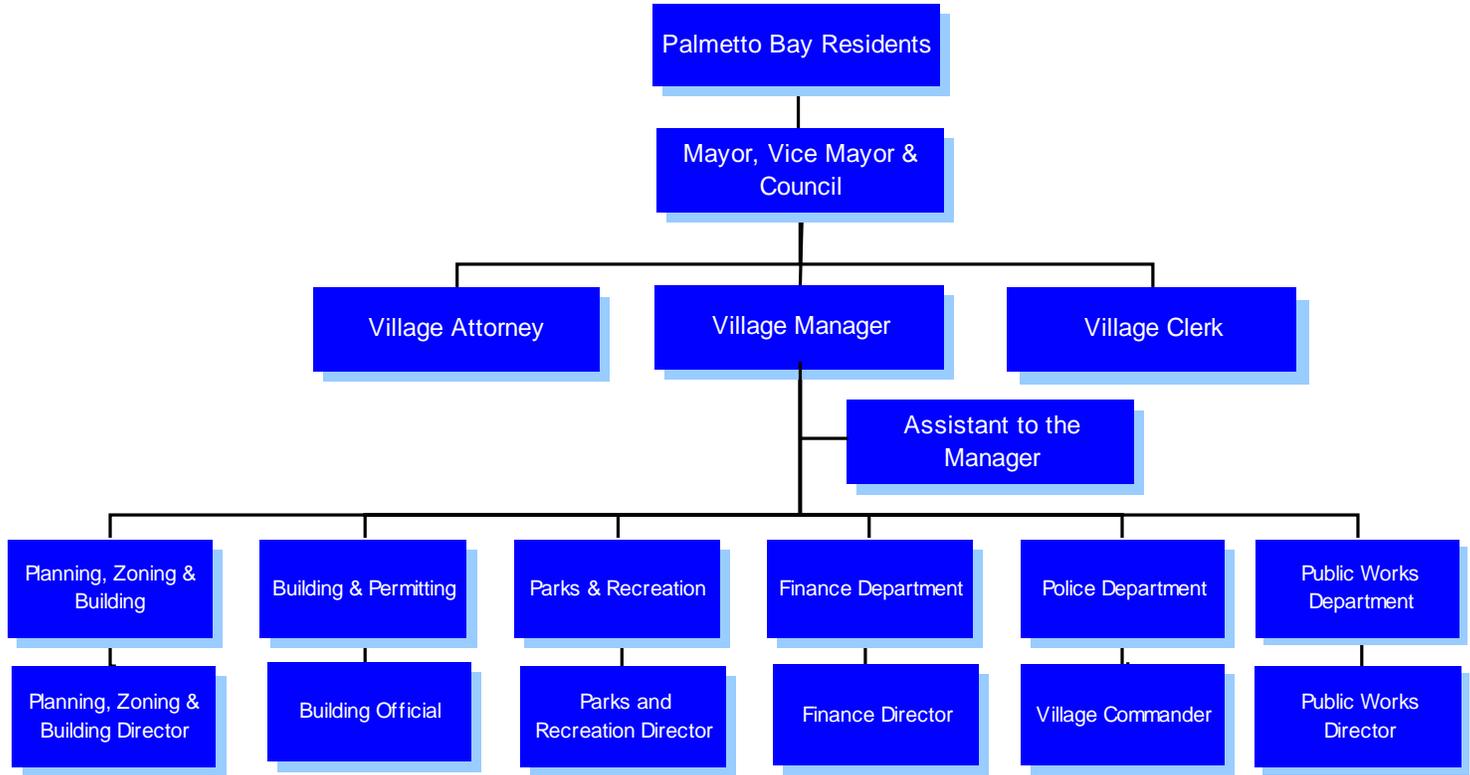
Bill Sadowski Park*

17555 SW 79 Avenue

**County-operated facilities*

*** Under development*

ORGANIZATION CHART



Staffing Summary

STAFFING SUMMARY

Positions by Department	FULL TIME					PART TIME				
	FY06-07 Final Adopted	FY 07-08 Adopted	FY 07-08 Mid-Year Adj.	FY 08-09 Adopted	Change	FY06-07 Final Adopted	FY07-08 Adopted	FY07-08 Mid-Year Adj.	FY 08-09 Adopted	Change
VILLAGE MANAGER										
Village Manager	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Assistant to the Village Manager	0.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Senior Administrative Assistant	0.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Chief of Staff	1.0	0.0	0.0	0.0		0.0	0.0	0.0	0.0	
Capital Projects Administrator	1.0	1.0	1.0	0.0		0.0	0.0	0.0	0.0	
Receptionist/ Admin. Aide	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Sub-Total	4.0	5.0	5.0	4.0	(1.0)	0.0	0.0	0.0	0.0	0.0
VILLAGE CLERK										
Village Clerk	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Administrative Assistant	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Public Information Officer	0.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Sub-Total	2.0	3.0	3.0	3.0	0.0	0.0	0.0	0.0	0.0	0.0
FINANCE DEPARTMENT										
Finance Director	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Accountant	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Accounting Clerk	0.0	1.0	1.0	1.0		1.0	0.0	0.0	0.0	
Sub-Total	2.0	3.0	3.0	3.0	0.0	1.0	0.0	0.0	0.0	0.0
BUILDING & PERMITTING										
Building Official	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Building & Permitting Office Manager	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Sub-Total	2.0	2.0	2.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0
PLANNING & ZONING										
Planning, Zoning & Building Director	0.0	0.0	0.0	0.0		1.0	1.0	1.0	1.0	
Zoning Administrator/Planner	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Administrative Aide (Planning)	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Code Compliance Officer	0.0	2.0	2.0	2.0		0.0	0.0	0.0	0.0	
Administrative Aide (Code Compliance)	0.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Sub-Total	2.0	5.0	5.0	5.0	0.0	1.0	1.0	1.0	1.0	0.0
PARKS & RECREATION										
Parks and Recreation Director	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Parks and Recreation Manager	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Park Manager	1.0	1.0	1.0	0.0		0.0	0.0	0.0	0.0	
Recreation Manager	0.0	1.0	1.0	0.0		1.0	0.0	0.0	0.0	
Park Supervisor/ Softball Coordinator	0.0	0.0	0.0	1.0		0.0	0.0	0.0	0.0	
Parks & Recreation Supervisor	0.0	2.0	2.0	1.0		0.0	0.0	0.0	0.0	
Grounds/ Facility Maint. Supervisor	0.0	0.0	0.0	2.0		0.0	0.0	0.0	0.0	
Grounds Keeper	0.0	1.0	1.0	0.0		0.0	0.0	0.0	0.0	
Community Services Specialist	1.0	0.0	0.0	0.0		0.0	0.0	0.0	0.0	
Administrative Assistant	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Park Service Aide	0.0	0.0	0.0	0.0		17.0	16.0	16.0	19.0	
Sub-Total	5.0	8.0	8.0	7.0	(1.0)	18.0	16.0	16.0	19.0	3.0
PUBLIC WORKS DEPARTMENT										
Public Works Director	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Administrative Assistant	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Field Operations Supervisor	0.0	0.0	1.0	1.0		0.0	0.0	0.0	0.0	
Lead Maintenance Worker	1.0	1.0	0.0	0.0		0.0	0.0	0.0	0.0	
Maintenance Worker	2.0	2.0	2.0	2.0		0.0	0.0	0.0	0.0	
Sub-Total	5.0	5.0	5.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL AUTHORIZED POSITIONS	22.0	31.0	31.0	29.0	-2.0	20.0	17.0	17.0	20.0	3.0

Summary of Funds

STAFFING SUMMARY - CONTRACTED SERVICES

Positions by Department	FULL TIME					PART TIME				
	FY06-07 Final Adopted	FY 07-08 Adopted	FY 07-08 Mid-Year Adj.	FY 08-09 Adopted	Change	FY06-07 Final Adopted	FY07-08 Adopted	FY07-08 Mid-Year Adj.	FY07-08 Adopted	Change
POLICE DEPARTMENT- MIAMI-DADE COUNTY POLICE DEPT.										
Police Captain	1.0	1.0	1.0	0.0		0.0	0.0	0.0	0.0	
Police Lieutenant	1.0	1.0	1.0	2.0		0.0	0.0	0.0	0.0	
Police Sergeant	6.0	6.0	6.0	6.0		0.0	0.0	0.0	0.0	
Police Officer	33.0	33.0	33.0	33.0		0.0	0.0	0.0	0.0	
Secretary	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Public Service Aide	0.0	0.0	0.0	0.0		0.0	0.0	0.0	0.0	
Police Record Specialist	2.0	2.0	2.0	2.0		0.0	0.0	0.0	0.0	
Police Station Specialist	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Sub-Total	45.0	45.0	45.0	45.0	0.0	0.0	0.0	0.0	0.0	0.0
BUILDING & PERMITTING- CAP GOVERNMENT, INC.										
Zoning Plan Reviewer/ Inspector	1.0	1.0	1.0	1.0		0.0	0.0	0.0	0.0	
Permit Clerks	2.0	2.0	2.0	2.0		0.0	0.0	0.0	0.0	
Building Inspectors	0.0	0.0	0.0	0.0		2.0	2.0	2.0	2.0	
Mechanical Inspector	0.0	0.0	0.0	0.0		2.0	2.0	2.0	2.0	
Electrical Inspector	0.0	0.0	0.0	0.0		2.0	2.0	2.0	2.0	
Plumbing Inspector	0.0	0.0	0.0	0.0		1.0	1.0	1.0	1.0	
Structural Inspector	0.0	0.0	0.0	0.0		1.0	1.0	1.0	1.0	
Chief Building Inspector	0.0	0.0	0.0	0.0		1.0	1.0	1.0	1.0	
Sub-Total	3.0	3.0	3.0	3.0	0.0	9.0	9.0	9.0	9.0	0.0
TOTAL AUTHORIZED POSITIONS	48.0	48.0	48.0	48.0	0.0	9.0	9.0	9.0	9.0	0.0

Summary of Funds

CONSOLIDATED BUDGET SUMMARY

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
BEGINNING FUND BALANCE - ALL FUNDS	\$ 10,305,197	\$ 6,949,471	\$ 14,287,928	\$ 12,197,087
REVENUES - ALL FUNDS				
Taxes	\$ 6,073,012	\$ 6,655,959	\$ 6,536,258	\$ 6,538,899
Franchise Fees	1,169,359	740,000	740,000	986,490
Utility Taxes	2,741,641	2,642,292	2,974,825	2,985,000
Licenses and Permits	909,207	901,600	899,380	987,000
Intergovernmental Revenue	2,802,770	2,980,297	2,750,549	2,478,831
Fines and Forfeitures	196,038	165,000	263,633	182,000
Charges for Services	109,641	173,800	262,910	494,520
Interest Income	412,595	250,000	310,750	125,000
Other	77,271	6,500	142,370	146,900
Revenue Contingency Fund	-	(100,000)	(100,000)	(150,000)
Special Revenue Funds	9,404,702	14,345,853	8,774,058	2,648,275
TOTAL REVENUES - ALL FUNDS	\$ 23,896,236	\$ 28,761,301	\$ 23,554,733	\$ 17,422,915
INTER-FUND TRANSFERS IN- VILLAGE HALL	-	473,751	473,751	404,106
INTER-FUND TRANSFERS IN - CAPITAL OUTLAYS	1,430,875	590,000	590,000	50,096
TOTAL SOURCES - ALL FUNDS	\$ 35,632,308	\$ 36,774,523	\$ 38,906,412	\$ 30,074,204
EXPENDITURES - ALL FUNDS				
Operating Expenditures				
Personal Services	\$ 1,973,509	\$ 2,967,064	\$ 2,450,862	\$ 3,123,120
Operating Expenses	8,889,726	11,218,928	8,794,010	11,859,370
Mitigation/QNIP	190,072	145,000	145,000	-
Total Operating Expenditures - All Funds	11,053,307	14,330,992	11,389,872	14,982,490
Capital Outlay	74,420	84,456	961,456	900,350
Capital Projects Special Revenue Funds	8,785,778	17,815,214	13,294,246	6,164,595
TOTAL EXPENDITURES - ALL FUNDS	\$ 19,913,505	\$ 32,230,662	\$ 25,645,574	\$ 22,047,435
TRANSFER TO CAPITAL PROJECTS FUND	1,042,000	590,000	590,000	-
TRANSFER TO VILLAGE HALL FUND	-	473,751	473,751	404,106
TRANSFER OF RESTRICTED FUNDS	388,875	-	-	50,096
RESTRICTED FUNDS BALANCES	2,752,941	10,899	3,373,668	3,393,668
EMERGENCY RESERVE	2,500,000	2,500,000	2,500,000	2,500,000
ENDING FUND BALANCE	9,034,987	969,211	6,323,419	1,678,899
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES ALL FUNDS	\$ 35,632,308	\$ 36,774,523	\$ 38,906,412	\$ 30,074,204

Summary of Funds

SUMMARY OF FUND BALANCES

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
GENERAL FUND				
Projected Beginning Fund Balance	\$ 5,836,441	\$ 4,543,861	\$ 7,769,373	\$ 9,134,969
Revenues	14,491,534	14,415,448	14,780,675	14,774,640
Less: Expenditures	11,127,727	14,415,448	11,451,328	14,982,490
Less: Capital Outlays	-	-	900,000	900,350
Less: Transfers Out - Capital Projects Fund	1,042,000	590,000	590,000	
Less: Transfers Out - Village Hall Fund	-	473,751	473,751	404,106
Less: Transfer Out - Restricted Funds	388,875	-	-	50,096
Less: Restricted Fund Balances	2,752,941	10,899	3,373,668	3,393,668
Less: Emergency Reserve	2,500,000	2,500,000	2,500,000	2,500,000
ENDING GENERAL FUND BALANCE	\$ 2,516,432	\$ 969,211	\$ 3,261,301	\$ 1,678,899
SPECIAL REVENUE FUND				
Projected Beginning Fund Balance	\$ 4,468,756	\$ 2,405,610	6,518,555	\$ 3,062,118
Revenues	9,404,702	14,345,853	8,774,058	2,648,275
Transfers In - Village Hall	-	473,751	473,751	404,106
Transfers In	1,430,875	590,000	590,000	50,096
Less: Expenditures	8,785,778	17,815,214	13,294,246	6,164,595
ENDING SPECIAL REVENUE FUND BALANCE	\$ 6,518,555	\$ -	\$ 3,062,118	\$ -
TOTAL ENDING FUND BALANCE - ALL FUNDS	\$ 9,034,987	\$ 969,211	\$ 6,323,419	\$ 1,678,899

General Fund Revenues

GENERAL FUND SUMMARY

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
BEGINNING GENERAL FUND BALANCE	\$ 5,836,441	\$ 4,543,861	\$ 7,769,373	\$ 9,134,969
REVENUES				
Ad-Valorem Taxes	6,073,012	6,655,959	6,536,258	6,538,899
Franchise Fees	1,169,359	740,000	740,000	986,490
Utility Taxes	2,741,641	2,642,292	2,974,825	2,985,000
Licenses and Permits	909,207	901,600	899,380	987,000
Intergovernmental Revenue	2,802,770	2,980,297	2,750,549	2,478,831
Fines and Forfeitures	196,038	165,000	263,633	182,000
Charges for Services	109,641	173,800	262,910	494,520
Interest Income	412,595	250,000	310,750	125,000
Other	77,271	6,500	142,370	146,900
Revenue Contingency Fund	-	(100,000)	(100,000)	(150,000)
TOTAL REVENUES	\$ 14,491,534	\$ 14,415,448	\$ 14,780,675	\$ 14,774,640
TOTAL SOURCES				
	\$ 20,327,975	\$ 18,959,309	\$ 22,550,048	\$ 23,909,609
EXPENDITURES				
Village Council	137,923	158,497	150,474	192,076
Village Manager	335,860	545,551	362,969	471,475
Village Clerk	224,209	352,299	263,660	348,875
Finance Department	222,637	290,057	244,153	296,351
Village Attorney	251,261	326,000	346,000	455,000
General Government	1,440,274	3,557,306	1,547,576	3,392,590
Police Services	5,768,938	5,963,162	5,545,863	6,384,814
Planning & Zoning	1,182,352	1,323,465	1,302,406	563,145
Building & Permitting	-	-	-	958,695
Public Works	388,176	493,426	401,646	537,259
Parks & Recreation	986,025	1,260,685	1,141,581	1,382,210
Mitigation/QNIP	190,072	145,000	145,000	-
TOTAL EXPENDITURES	\$ 11,127,727	\$ 14,415,448	\$ 11,451,328	\$ 14,982,490
CAPITAL OUTLAYS				
	-	-	900,000	900,350
TRANSFER TO CAPITAL PROJECTS FUND	1,042,000	590,000	590,000	-
TRANSFER TO VILLAGE HALL FUND	-	473,751	473,751	404,106
TRANSFER OF RESTRICTED FUNDS	388,875	-	-	50,096
RESTRICTED FUNDS BALANCES	2,752,941	10,899	3,373,668	3,393,668
EMERGENCY RESERVE	2,500,000	2,500,000	2,500,000	2,500,000
ENDING GENERAL FUND BALANCE	2,516,432	969,211	3,261,301	1,678,899
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 20,327,975	\$ 18,959,309	\$ 22,550,048	\$ 23,909,609

Summary of Funds

GENERAL FUND REVENUES

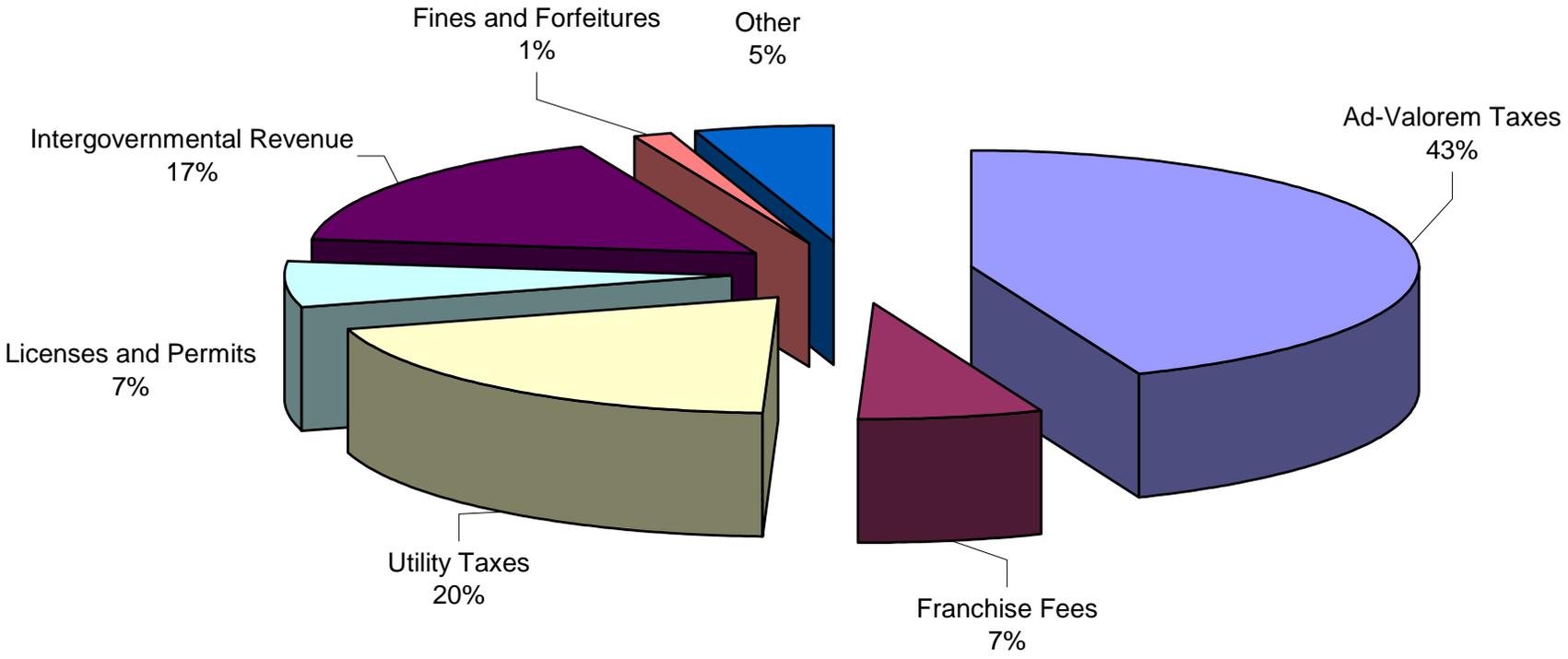
Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
GENERAL FUND REVENUE				
Ad Valorem Taxes @ 2.4476 mills @ 95%	\$ 6,047,853	\$ 6,638,459	\$ 6,520,166	\$ 6,530,899
Ad Valorem Taxes - Delinquent	12,252	7,500	6,124	-
Ad Valorem Taxes - Interest	12,907	10,000	9,968	8,000
Local Option Gas Tax	448,838	466,129	445,434	436,815
Transportation Tax - Administrative Portion (5%)	41,195	43,898	42,252	37,775
Franchise Fee - Solid Waste Haulers	-	-	-	50,000
Franchise Fee - Electric	1,169,359	740,000	740,000	936,490
Franchise Fee - Gas	-	-	-	-
Utility Taxes - Electric	1,521,330	1,425,000	1,622,606	1,675,000
Utility Taxes - Water	261,052	300,000	197,038	180,000
Utility Taxes - Gas	27,227	25,000	32,000	30,000
Unified Communications Services Tax	932,032	892,292	1,123,181	1,100,000
Business Tax Receipts	79,314	60,000	60,000	60,000
Building Permit Fees	816,283	800,000	825,000	925,000
Zoning Hearings	11,410	40,000	6,785	-
Administrative Variances	-	-	1,795	-
Zoning Application Processing	-	-	4,000	-
Burglar Alarm Fees	-	-	-	-
Sidewalk Café Permits	2,200	1,600	1,800	2,000
State Revenue Sharing	481,716	540,777	452,538	366,962
8 Cent Fuel Tax	179,506	196,278	164,250	146,200
Alcoholic Beverage Licenses	5,726	5,000	3,174	5,000
Local Government 1/2 Cent Sales Tax	1,645,789	1,728,215	1,642,901	1,486,079
Police Services	1,265	-	1,910	1,500
Coral Reef Park Rentals	23,491	118,800	60,000	85,000
Jane Forman Tennis Contract	63,170	50,000	50,000	50,000
Park Advertising	-	-	-	13,000
Library Rental	-	-	-	163,470
Concession Sales	-	-	55,000	55,000
Palmetto Bay Park Rentals	-	-	20,000	12,150
Skate Park	3,169	5,000	5,000	36,400
Summer Program	17,546	-	70,000	77,000

Summary of Funds

GENERAL FUND REVENUES (CONTINUED)

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
Other Charges for Services	1,000	-	1,000	1,000
Fines & Forfeitures - Parking Tickets	133,266	120,000	130,633	120,000
Fines & Forfeitures - LETF	4,010	5,000	4,000	4,000
School Crossing Guards	25,387	20,000	39,000	33,000
Fines - Code Enforcement	33,375	20,000	90,000	25,000
Interest Earnings	412,595	250,000	310,750	125,000
Scanning Fee	-	-	85,000	80,000
Technology Fee	-	-	40,000	35,000
Special Events Fee	-	-	-	25,000
Miscellaneous Revenues	74,838	5,000	5,000	5,000
Fuel Tax Refund	1,833	1,500	1,900	1,900
Planning and Zoning	220	-	7,300	-
Summer Camp Sales	380	-	3,170	-
Revenue Contingency Fund		(100,000)	(100,000)	(150,000)
TOTAL GENERAL FUND REVENUE	\$ 14,491,534	\$ 14,415,448	\$ 14,780,675	\$ 14,774,640

General Fund Revenue Sources



Ad-Valorem Taxes	Franchise Fees	Utility Taxes
Licenses and Permits	Intergovernmental Revenue	Fines and Forfeitures
Other		

General Fund Revenues

REVENUE DESCRIPTION

GENERAL FUND REVENUES

TAXES

Ad Valorem Taxes

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

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

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

OTHER TAXES

Franchise Fees

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

Electric Franchise Fees

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

Solid Waste- Hauler Franchise Fees

New proposed fee in the upcoming budget year.

Utility Taxes

The Village levies and imposes on every utility service purchase within the Village, included in or reflected by any invoice rendered by the seller to the purchaser. The amount of public service tax shall be ten percent of the total amount shown on the invoice.

Electric Utility Taxes

Florida Power & Light (FP&L) is the sole provider of electricity within the Village of Palmetto Bay's boundaries. Due to arrangements made between the County and FP&L prior to the Village incorporating, the County still collects the tax and submits it to the

General Fund Revenues

Village each month after collection. The budget is based on the estimated amount collected for the prior year.

Gas Utility Taxes

AGL Resources Inc. DBA Florida City Gas is the current natural gas provider within the Village's boundaries. Propane and liquid petroleum is provided by various suppliers. The taxes collected are submitted directly to the Village. The budget is based on the estimated amount collected for the prior year.

Water Utility Taxes

Miami-Dade County provides water service for the Village of Palmetto Bay. Any taxes collected from within the Village's borders are submitted to the Village. The budget is based on the estimated amount collected for the prior year.

Unified Communications Service Tax

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

LICENSES & PERMITS

Local Business Tax Licenses (formerly Occupational License)

The County requires all businesses to obtain a countywide local business tax license & a municipal license (including UMSA) in order to operate a business. Countywide license fees are shared with municipalities based on a formula that includes population. The Village will also collect a municipal local business tax license fee equal to that previously paid the County. The budget is based on the estimated amount collected for the prior year.

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

A percentage of the fees for Building Permits, Zoning Hearings, Variances & COs will be retained by the Village's Contracted Service Provider in exchange for the services provided as further detailed on the contract document. This year, the contractor will retain 5% less of the revenues than those collected last year, which in turn, increases the Village's portion of its revenues, in addition to a 5% increase in permit fees to increase revenue. Additionally, the Department will be assessing a Parks Impact Fee, Landscape Fee and Special Events Fee on all building permits as applicable. The budget is based on the estimated amount collected for the prior year.

Burglar Alarm

The Village of Palmetto Bay has adopted an ordinance allowing for the collection of burglar alarm fees. The revenue and expenditures have been budgeted in the Special Revenue Fund.

INTERGOVERNMENTAL REVENUE

Local Government 1/2 Cent Sales Tax

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

State Revenue Sharing

General Fund Revenues

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

Local Option Gas Tax - 3 cents

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

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. The budget is based on estimates provided by the State.

Transportation Tax – Administrative Portion

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

Alcoholic Beverage Fees

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

FINES & FORFEITURES

Fines & Forfeitures – Police

The Village is entitled to a portion of fines imposed for traffic & other violations & forfeitures of impounded property from criminal arrests. The budget is based on the estimated amount collected for the prior year.

Fines - Code Enforcement

Collected from the fines imposed for code related violations. The budget is based on the estimated amount collected for the prior year.

CHARGES FOR SERVICES

Park Facilities

Funds generated from user fees at the Village's parks. An increase in user fees is included as follows:

- ◆ Increase of \$20 for party rental fees
- ◆ Increase of \$10 for the Summer Camp fee
- ◆ Increase field rentals fees by \$5

General Fund Revenues

- ◆ Implement a \$5 skate fee

The budget is based on the estimated amount collected for the prior year.

Jane Forman Contract

Revenue generated from the Jane Forman Tennis contract. The budget is based on the estimated amount collected for the prior year.

Revenue Contingency

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

RESERVE FUNDS

Emergency Reserve Fund

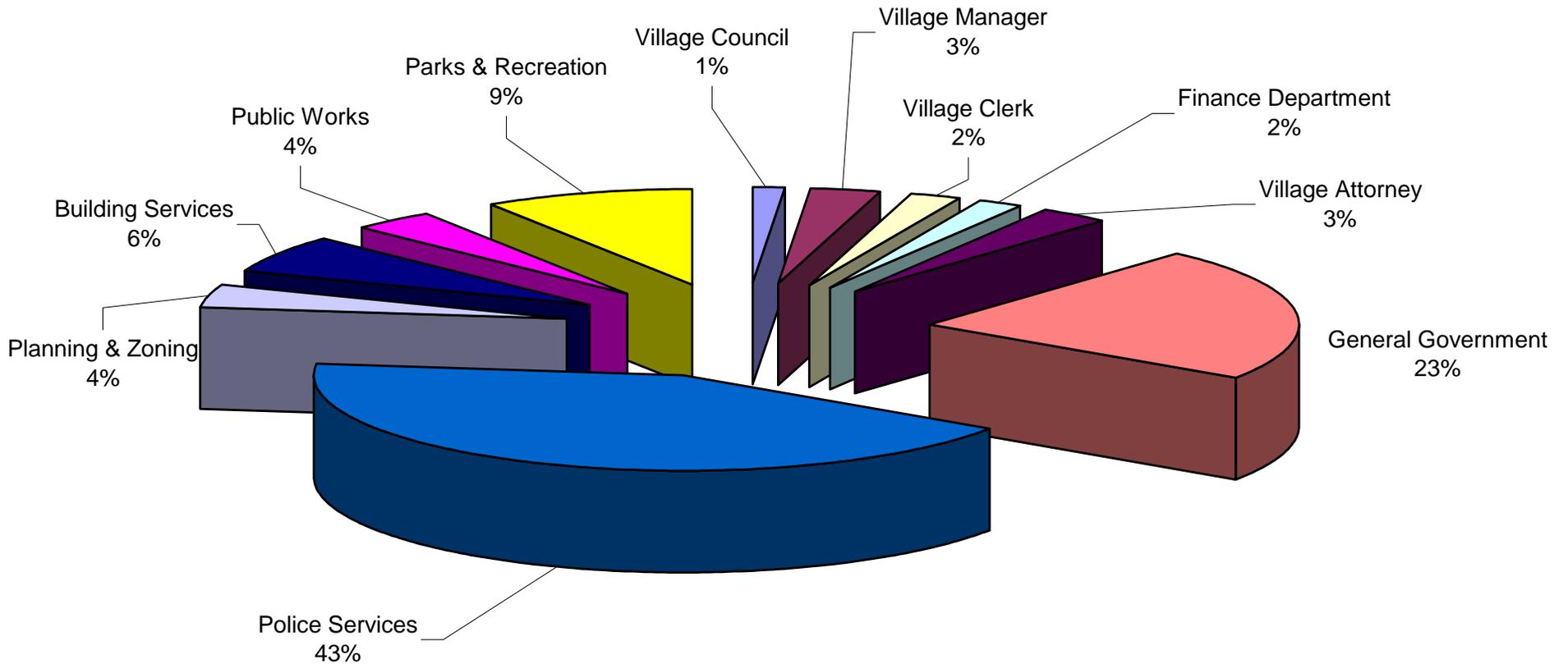
This reserve fund is for unanticipated needs, and is currently set at \$2,500,000. The Emergency Reserve fund is presented as a line item in the Summary schedules, but is actually part of Ending Fund Balance.

General Fund Expenditures

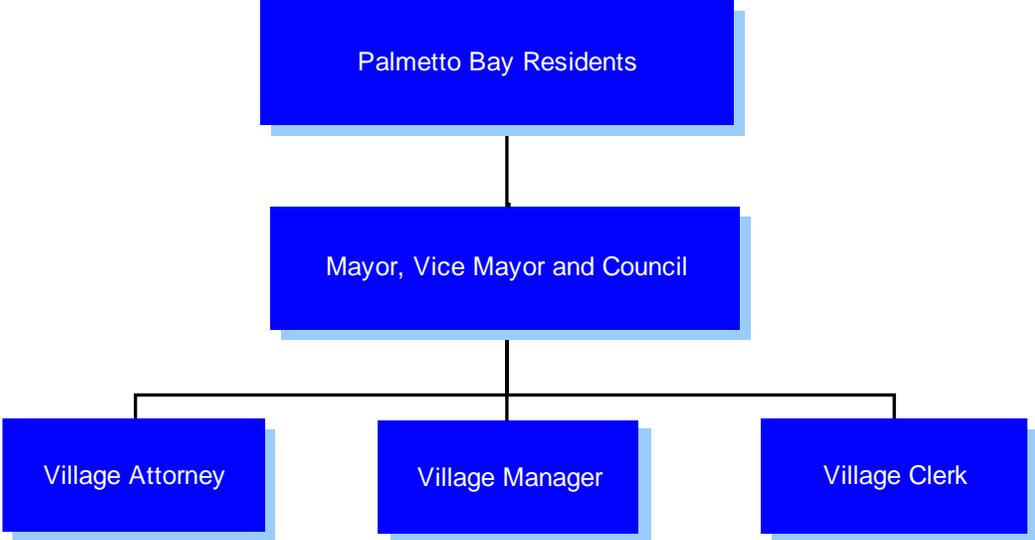
GENERAL FUND EXPENDITURES - SUMMARY

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
GENERAL FUND EXPENDITURES				
Village Council	\$ 137,923	\$ 158,497	\$ 150,474	\$ 192,076
Village Manager	335,860	545,551	362,969	471,475
Village Clerk	224,209	352,299	263,660	348,875
Finance Department	222,637	290,057	244,153	296,351
Village Attorney	251,261	326,000	346,000	455,000
General Government	1,440,274	3,557,306	1,547,576	3,392,590
Police Services	5,768,938	5,963,162	5,545,863	6,384,814
Planning & Zoning	1,182,352	1,323,465	1,302,406	563,145
Building & Permitting	-	-	-	958,695
Public Works	388,176	493,426	401,646	537,259
Parks & Recreation	986,025	1,260,685	1,141,581	1,382,210
Mitigation/QNIP and Debt	190,072	145,000	145,000	-
TOTAL GENERAL FUND EXPENDITURES	\$ 11,127,727	\$ 14,415,448	\$ 11,451,328	\$ 14,982,490

Distribution of General Fund Resources



ORGANIZATION CHART



FUNCTION

The Village of Palmetto Bay operates under a Council-Manager form of government. The Village Council serves as the legislative body of the Village, and consists of five members including the Mayor, Vice-Mayor, and three residential Council members. The Village Council acts as the decision-making entity that establishes and is responsible for enacting legislation, adopting the Village budget, and establishing policies for the operation of the Village government and the delivery of municipal services. The administrative operations of the Village are executed by the Village Manager in accordance with the Council's directives. Additionally, the Council is responsible for the hiring of the three chartered positions which include the Village Manager, the Village Clerk and the Village Attorney.

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

The Village Council is committed to providing exceptional professionalism in government and the highest quality in the delivery of services, which are reflective of the community's priorities.

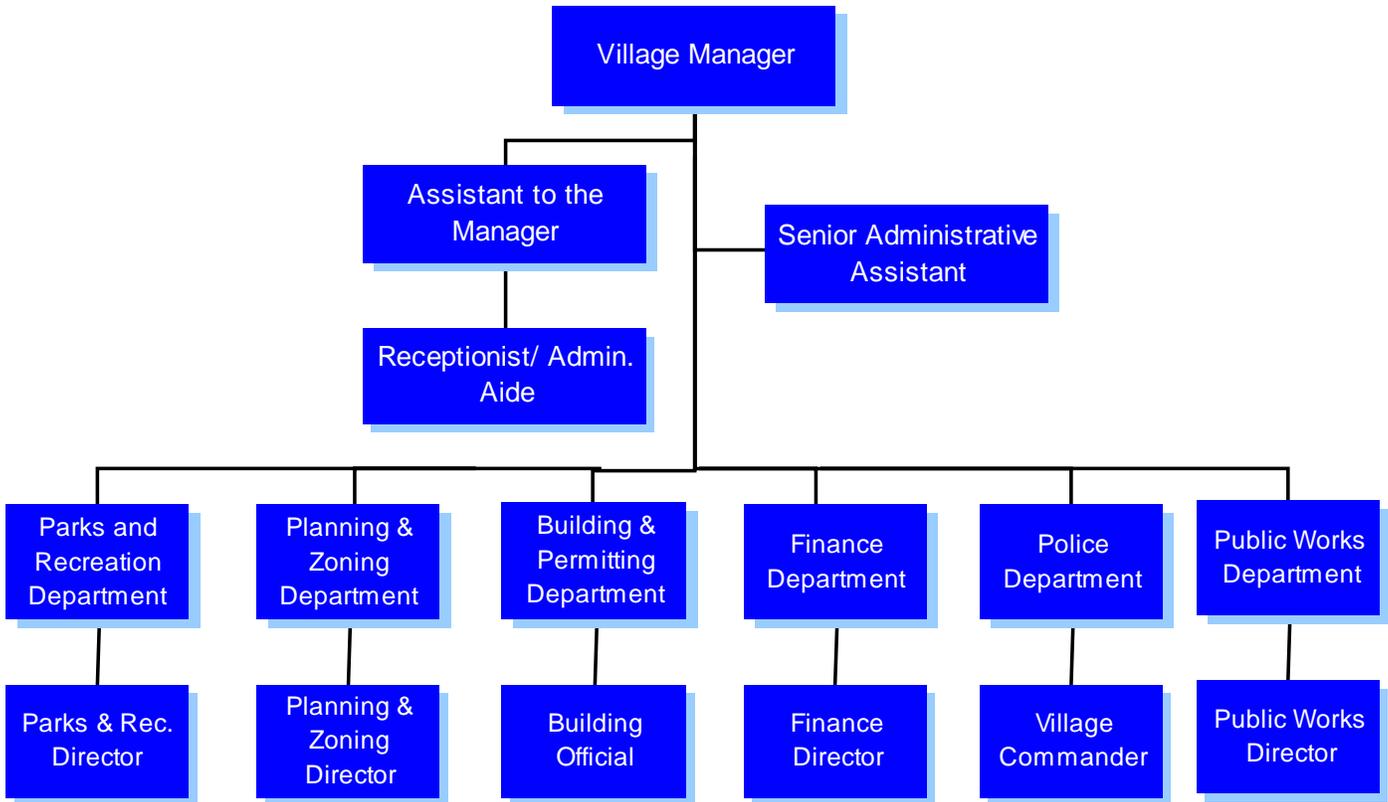
BUDGET

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
VILLAGE COUNCIL				
Salaries & Wages	\$ 72,000	\$ 72,000	\$ 76,979	\$ 81,092
Payroll Taxes	5,282	5,588	5,596	6,284
Pension	7,360	8,640	7,919	8,640
Health & Life	44,257	56,869	46,503	86,060
Travel & Meetings	3,599	5,000	6,077	5,000
Communications	5,400	5,400	2,400	-
Education & Training	25	3,000	3,000	3,000
Reserve for Contingencies	-	2,000	2,000	2,000
TOTAL VILLAGE COUNCIL	\$ 137,923	\$ 158,497	\$ 150,474	\$ 192,076

BUDGET DETAILS

Charter Compensation: Compensation paid to each Councilmember in accordance with the Village Charter.

ORGANIZATION CHART



FUNCTION

The Village Manager is one of three Chartered positions in the Village Administration as established by the Village Charter.

The Village Manager is appointed by the Council and serves as the chief administrative officer of the Village. The Manager is accountable to the Council and is responsible for carrying out policies adopted by the Council. The Village Manager attends all council meetings and may participate in discussion and provide guidance as appropriate. The Manager is authorized to execute contracts and other documents on behalf of the Village as directed by Council, and to that extent, the Village Manager is responsible for administering all Village contracts and coordinating Council directives and policies regarding consultants and advisors.

Additionally, the Village Manager is responsible for the hiring and termination of all Village employees, subject to authorization for new employee positions contained in the adopted annual budget, the availability of funds and any direction given by the Council. Accordingly, the Office of the Village Manager performs the Human Resources function for the Village.

GOALS

- ◆ Establish a municipal environment that promotes efficiency and excellence in community service through the retention of qualified employees and contracting of specialized consultants
- ◆ Ensure the highest degree of customer service and assistance to all Village residents and visitors
- ◆ Provide strategic direction to all Village departments and consultants promoting the directives of the Council and focusing on sound fiscal management
- ◆ Ensure that Village-wide capital projects are completed as scheduled and on budget
- ◆ Collaborate with county and other municipal governments on initiatives that promote the priorities of the Village
- ◆ Secure higher levels of funding for Village-wide projects
- ◆ Maintain open lines of communication with the Village Council concerning all Village projects

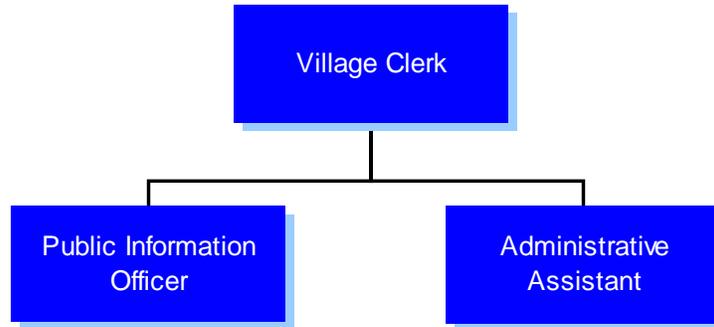
OBJECTIVES

- ◆ Recruit qualified personnel and minimize turnover rates of existing employees
- ◆ Maintain a skilled workforce by offering competitive benefits and providing opportunities for professional development
- ◆ Hold staff meetings as required to provide and receive open communications
- ◆ Schedule monthly Council-action meetings to discuss Council directives and provide staff assignments
- ◆ Complete the construction phase of the Palmetto Bay Branch library and community room project and assist the Parks and Recreation and Public Works Departments in the completion of their respective capital projects
- ◆ Continue to pursue the establishment of two additional fire rescue stations on the east side of Palmetto Bay, in conjunction with Miami-Dade County and the City of Coral Gables
- ◆ Continue the efforts to end mitigation

BUDGET

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
VILLAGE MANAGER				
Salaries & Wages	\$ 244,369	\$ 366,085	\$ 253,443	\$ 324,966
Other Wages	5,630	10,759	0	\$ -
Payroll Taxes	17,901	28,086	18,350	24,878
Retirement Contributions	24,740	43,930	30,863	40,110
Health & Life Insurance	30,599	72,891	45,446	62,921
Travel & Per Diem	76	4,000	4,000	6,000
Expense Reimbursement Allowance	9,355	13,200	4,267	6,000
Operating Supplies	6	600	600	600
Education & Training	50	2,000	2,000	2,000
Books, Publications, Subscriptions & Memberships	3,134	2,000	2,000	2,000
Reserve for Contingencies	-	2,000	2,000	2,000
TOTAL VILLAGE MANAGER	\$ 335,860	\$ 545,551	\$ 362,969	\$ 471,475

ORGANIZATION CHART



FUNCTION

The Village Clerk is one of the three Chartered positions in the Village Administration as established by the Village Charter.

The Village Clerk is appointed by the Village Council and serves as the corporate secretary to the Village Council and the Local Planning Agency. In this capacity, the Clerk coordinates the preparation of meeting Agendas with the Village Manager's office and provides notice of all Council meetings to its members and the public, maintaining accurate records of all proceedings, in the form of written minutes, notes and/or audio recordings. In addition, the Clerk is the custodian of the Village seal, serves as the Supervisor of Elections for Palmetto Bay, serves as the Records Management Liaison Officer, and is the coordinator for Financial Disclosures with the Florida Commission on Ethics. Additionally, the Clerk maintains custody of the Village's Public Records and implements a records management program that abides by the Florida Department of State mandated records schedules. The Clerk's office also acts as the Coordinator for the Information Technology function of Village Hall and provides all commercial Business Tax Receipts to local businesses. In 2007, the Clerk's office assumed the responsibility of the Public Information service to the Village. In this capacity, she supervises the full-time Public Information Officer.

GOALS

- ◆ Distribute Agenda packets of all Regular, Special and Zoning Hearings to the Village Council in a timely manner.
- ◆ Create and maintain accurate minutes and notes of all meetings held by the Village Council in its legislative and in its quasi-judicial capacity
- ◆ Advertise and post all notices of public proceedings as required by law; in addition, provide appropriate updates to the Village website for use by the public.
- ◆ Continue to maintain an organized public records management system, utilizing document imaging as appropriate, in order to provide public records in a timely and reasonable manner.
- ◆ Ensure that the public and candidates are fully and timely informed of all election activity.
- ◆ Supervise the Public Information Officer (PIO) in order to increase public awareness and ensure appropriate information is provided to the public and the news media outlets.
- ◆ Oversee and manage together with the PIO the disbursement of the Village's newsletter and press releases.
- ◆ Meet with the Village Council to ascertain the best manner in which to communicate their district programs to the public.
- ◆ Assist with the promotion/editorial support of annual Village events.
- ◆ Stay abreast of the innovative and emerging communication methods, techniques and technologies.
- ◆ Represent the Village in various business association groups.
- ◆ Continue to administer the review of the codification of the Village Charter and Code through contract with Municipal Code Corporation.

- ◆ Provide timely information to other organizations, agencies, Village residents, and the general public.
- ◆ Continue to provide assistance to all Departments concerning information technology needs.
- ◆ Assist local businesses with obtaining its appropriate Local Business Tax Receipt.

OBJECTIVES

- ◆ Provide the Village Council, Manager, Attorney and staff with complete agenda packets in accordance with the five-day provision, following Agenda review with the Village Manager and Village Attorney.
- ◆ Continue to create, process and maintain Minutes of the Council proceedings and other Sunshine meetings as required by the Village Charter and State law.
- ◆ Timely and accurately publish all legally-required and/or courtesy notices of Village meetings and/or functions.
- ◆ Provide supervision and direction to the Public Information Officer, coordinating and reviewing information prior to release to the public and local media outlets, including initiating a Village-wide "e-news letter".
- ◆ Organizes news conferences, briefings, and public appearances for City Officials.
- ◆ Assist with the promotion and marketing of the village's image through the use of branding and reputation management. Establish and maintain the consistent appearance of literature.
- ◆ Interface with village administration staff in order to develop and implement a crisis communications program.
- ◆ Continue to provide public records through coordination with the various municipal departments in order to ensure that records are timely and reasonably provided.
- ◆ Provide assistance to various departments concerning inventory of short-term duration retention records in order to determine the feasibility of in-house scanning and/or off-site storage.
- ◆ Supervise the activity leading up to the election of November, 2008, including providing candidates with appropriate forms and publications in order to ensure that all candidates receive accurate information and are aware of the deadlines mandated by Village Charter, County and State Law.
- ◆ Coordinate the updates for codification of the Village Code, as necessary.
- ◆ Through the use of a help desk and GovQA, continue to assist employees with their computer challenges and/or coordinate with the Village's IT Consultant in order to minimize reduction of productivity.
- ◆ Conduct a survey of neighboring municipalities in order to ascertain the possibility of revising current Local Business Tax Receipt fees to determine whether modifications to the current fees and listings may be in order, complying with Florida Statutes.

BUDGET

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
VILLAGE CLERK				
Salaries & Wages	\$ 92,148	\$ 156,741	\$ 131,370	\$ 184,938
Other Wages	2,198	5,075	-	-
Payroll Taxes	7,670	12,039	10,136	14,150
Retirement Contributions	13,201	21,127	16,685	23,065
Health & Life Insurance	20,271	41,817	23,454	47,072
Temporary Administrative Services	-	-	2,115	-
Travel & Per Diem	24	1,200	1,200	1,800
Expense Reimbursement Allowance	3,600	7,200	1,600	-
Ordinance Codification	-	3,000	3,000	3,000
Legal Advertisement	60,538	80,000	50,000	50,000
Election Costs	22,353	-	-	10,000
Operating Supplies	3	600	600	600
Education & Training	505	1,000	1,000	1,500
Books, Publications, Subscriptions & Memberships	450	1,500	1,500	1,750
Record Retention	1,248	20,000	20,000	10,000
Reserve for Contingencies	-	1,000	1,000	1,000
TOTAL VILLAGE CLERK	\$ 224,209	\$ 352,299	\$ 263,660	\$ 348,875

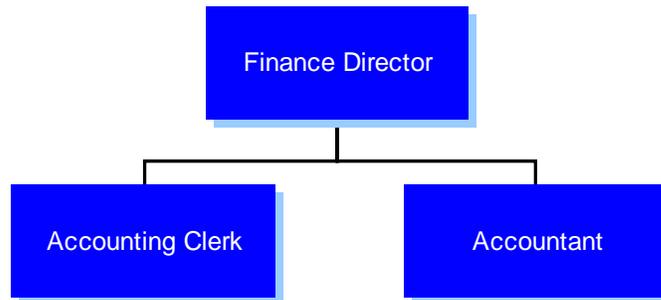
BUDGET DETAILS

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

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

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

ORGANIZATION CHART



FUNCTION

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

GOALS

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

OBJECTIVES

- ◆ Submit the Fiscal Year 08-09 budget for the Distinguished Budget Presentation Awards Program by December 31, 2008.
- ◆ Submit the 2008 Comprehensive annual Financial Report for the Certificate of Achievement for Excellence in Financial Reporting by March 31, 2009.
- ◆ Install and test an enterprise resource planning system for implementation no later than October 31, 2009.

[This space was intentionally left blank]

BUDGET

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
FINANCE DEPARTMENT				
Salaries & Wages	\$ 128,250	\$ 143,445	\$ 138,652	\$ 156,887
Other Wages	671	5,000	-	-
Payroll Taxes	9,592	11,021	10,250	11,955
Retirement Contributions	15,327	17,213	16,340	17,561
Health & Life Insurance	21,529	26,778	19,861	27,948
Independent Audit	31,200	60,000	40,000	50,000
Payroll Processing	3,140	6,000	3,123	4,000
Travel & Per Diem	1,566	1,750	1,257	1,750
Expense Reimbursement Allowance	3,600	3,600	1,200	-
Financial Institution Fees	5,298	6,000	7,620	12,000
Accounting System Implementation & Support	1,000	5,000	1,600	10,000
Education & Training	828	1,500	1,500	1,500
Books, Publications, Subscriptions & Memberships	636	750	750	750
Reserve for Contingencies	-	2,000	2,000	2,000
TOTAL FINANCE DEPARTMENT	\$ 222,637	\$ 290,057	\$ 244,153	\$ 296,351

BUDGET DETAILS

Independent Audit: Auditing services was put out for bid and Rachlin LLP, the current Auditors, won the new contract. The budgeted fee reflects increased auditing requirements and new grant audits.

Financial Institution Fees: Banking fees have increased due to the increased volume of credit card transactions.

Accounting System Implementation & Support: With the implementation of new accounting software support cost will increase.

FUNCTION

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

GOALS

- ◆ Endeavor to always provide the highest quality legal services to the Village.
- ◆ Vigorously maintain professional independent judgment and adhere to a high standard of ethics.
- ◆ Ensure that the legal process remains a-political 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.
- ◆ Assist the Village in implementing the ordinances, resolutions, contracts, and interlocal agreements necessary to assist the Village Manager establish the daily operations, functions, tax base, and code of ordinances for the Village, including a land development code tailored to the needs of the Village.

OBJECTIVES

- ◆ Continue to provide assistance with the final adoption of the land development code for the remaining areas of the Village.
- ◆ Assist the Village in the negotiation and preparation of all agreements, contracts, grant applications, bonding and other applications as required by the Village.
- ◆ Provide assistance to the Village during the phasing out of the mitigation policy.
- ◆ Assist in the start up of the Art in Public Places Board and Historic Preservation Board.
- ◆ Finalize all ordinances, agreements, and resolutions necessary for the operation of all Village departments.
- ◆ Work with staff to finalize all park projects including architectural, and construction contracts and final development of the projects.
- ◆ Successfully conclude all litigation relating to mitigation.
- ◆ Successfully conclude all litigation relating to zoning relating items.
- ◆ Assist departments in uniformly coordinating inspections and enforcement of all Village ordinances relating to rights-of-way, storm water, and code compliance.
- ◆ Assist the Village in coordinating the location and installation of a fire station within the Village.
- ◆ Assist the Village with negotiating the purchase of a location for Village Hall.

BUDGET

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
VILLAGE ATTORNEY				
Professional Services - General Legal	\$ 173,103	\$ 161,000	\$ 152,635	\$ 140,000
Professional Services - Zoning Applications	36,282	45,000	71,000	45,000
Professional Services - Comprehensive Plan/ Land	-	-	-	-
Professional Services - Code Enforcement	22,789	20,000	27,365	20,000
Professional Services - Litigation Reserve	19,087	100,000	95,000	250,000
Professional Services - Real Property	-	-	-	-
TOTAL VILLAGE ATTORNEY	\$ 251,261	\$ 326,000	\$ 346,000	\$ 455,000

BUDGET DETAILS

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

Zoning Applications: Legal costs to review zoning applications and provide legal advice.

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.

FUNCTION

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

BUDGET

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
GENERAL GOVERNMENT				
Professional Services - Computer & Technology Support	\$ 28,454	\$ 30,000	\$ 52,827	\$ 50,000
Professional Services - Web Development & Maintenance	-	5,000	7,066	5,000
Professional Services - GIS	20,000	-	-	-
Professional Services - Intergovernmental Relations	72,000	72,000	72,000	72,000
Professional Services - Washington Initiative	60,000	-	-	50,000
Professional Services - Public Information Consultant	23,540	20,000	3,033	-
Professional Services - Grant Writer Private Non-Profit	24,996	-	-	-
Professional Services - Technical Support	25,000	48,000	48,000	25,000
Professional Services - General	28,858	45,000	25,274	25,000
Professional Services - Village Hall	8,500	10,000	7,000	10,000
Temporary Administrative Support Services	6,301	70,000	2,486	10,000
Janitorial Services & Waste Disposal - Village Hall	34,802	40,000	40,000	35,000
Legislative Travel	32,233	35,000	16,106	35,000
Communications	65,760	66,000	56,146	50,000
Postage & Delivery	28,608	35,000	25,000	35,000
Utilities	23,516	25,000	25,000	30,000
Rent	160,521	220,121	160,521	217,508
Photocopies	4,460	7,500	5,441	7,500
Insurance	184,412	230,000	190,000	180,000
Repairs and Maintenance	1,582	7,000	7,000	10,000
Printing and Binding	29,873	50,000	15,000	20,000
Historic Records Archiving	8,500	5,000	3,485	5,000
Advertisement - Recruitment	1,769	2,000	6,450	5,000
Community Groups	6,289	12,000	12,000	-
Office Supplies	36,110	35,000	30,000	35,000
Operating Supplies	34,502	45,000	17,500	40,000
Education & Training	2,809	25,000	7,500	23,000
Books, Publications, Subscriptions & Memberships	7,784	7,000	10,000	10,000
Equipment and Furniture: non-capital outlay	4,348	5,000	5,000	5,000
Capital Outlay	21,186	-	-	-

BUDGET (CONTINUED)

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
Duty Officer	-	20,000	-	-
Vision 20/20	-	15,000	15,000	-
Shop Palmetto Bay	-	-	-	5,000
Economic Development	-	-	-	5,000
Existing Vehicle Lease Financing	31,956	31,956	31,956	7,989
Special Events	-	35,000	40,900	-
Village Picnic	-	-	-	10,000
State of the Village	-	-	-	10,000
Veterans Day Parade	-	-	-	3,000
Movie Night	-	-	-	3,000
Greening/Environment Awareness	-	-	-	9,000
Library Bond				
Principal	30,000	30,000	30,000	30,000
Interest	65,934	65,283	65,283	64,278
Suntrust Loan				
Principal	123,497	103,002	103,002	103,002
Interest	202,174	261,600	261,600	261,600
Special Reserve	-	1,693,844	-	1,770,713
Reserve for Contingencies	-	150,000	150,000	120,000
TOTAL GENERAL GOVERNMENT	\$ 1,440,274	\$ 3,557,306	\$ 1,547,576	\$ 3,392,590

BUDGET DETAILS

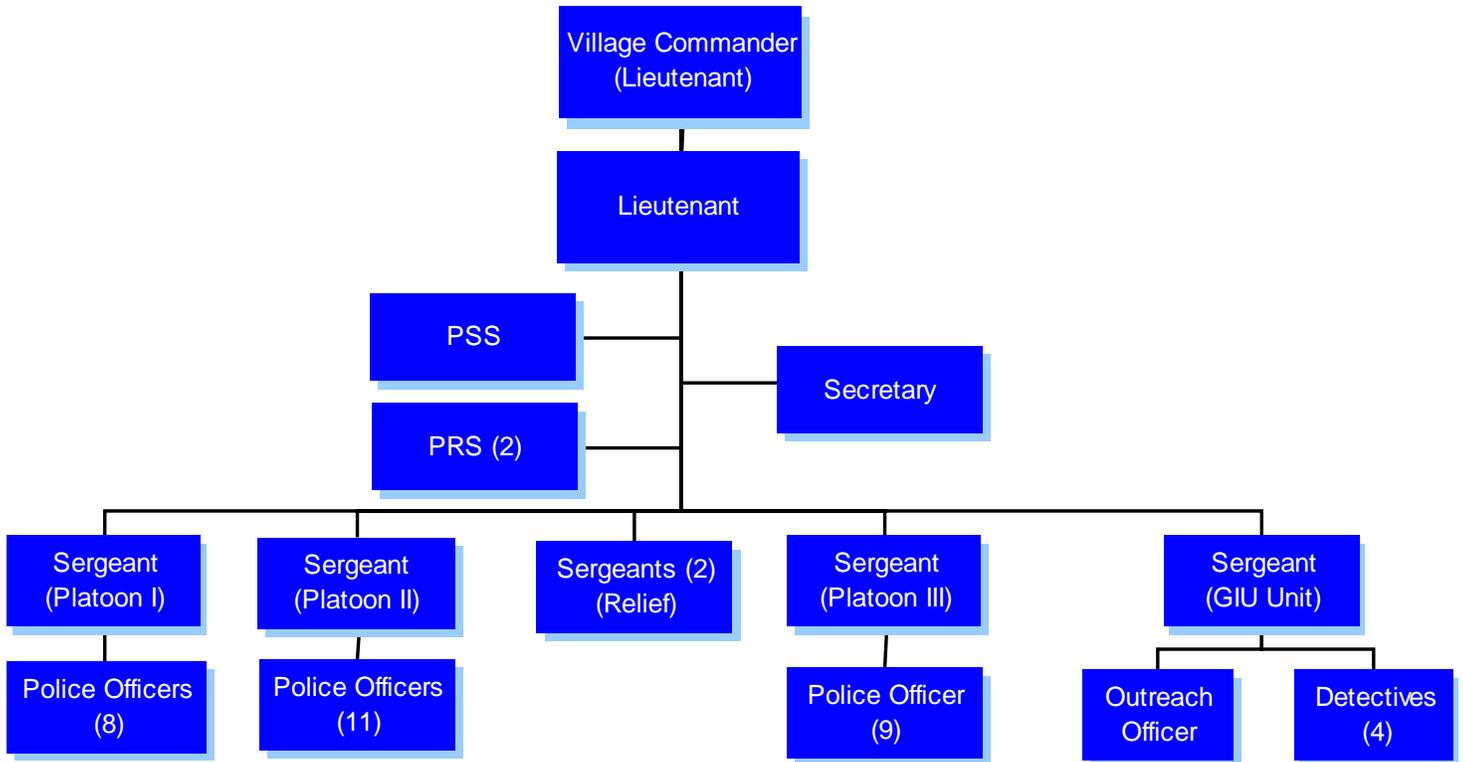
Legislative Travel: Travel and costs associated with Legislative and Intergovernmental matters.

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

Legal Debt Limits:

(i)	Actual annual debt service	\$ 720,748
	Debt Limit	150%
	Required Non-Ad Valorem	\$ 1,081,122
	Actual Non-Ad Valorem	\$ 8,258,591
(ii)	Maximum annual debt service allowed (20% of Governmental Funds Revenue)	\$ 3,479,153
	Actual annual debt service	\$ 720,748

ORGANIZATION CHART



FUNCTION

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

GOALS

- ◆ Increase the visibility and Police involvement within the community's parks
- ◆ Revitalize the Community-Oriented Policing philosophy of the Unit
- ◆ Identify hazardous street intersections where traffic collisions are occurring

OBJECTIVES

- ◆ Increase the utilization of bike patrols and other non-traditional patrol methods (to include: Bike, vehicle and foot patrols).
- ◆ Provide proactive involvement with the park patrons.
- ◆ Five small geographic patrol zones will be established to allow officers to become more familiar with the residents of their community and their police related concerns.
- ◆ Officers will hand out information cards indicating safety tips and suggest ways to make the resident's home safer.
- ◆ Upon recognizing hazardous intersections, the unit will seek voluntary compliance to traffic laws through education and enforcement in an effort to reduce the frequency of traffic collisions and number of injuries.

[This space was intentionally left blank]

Palmetto Bay Policing Unit

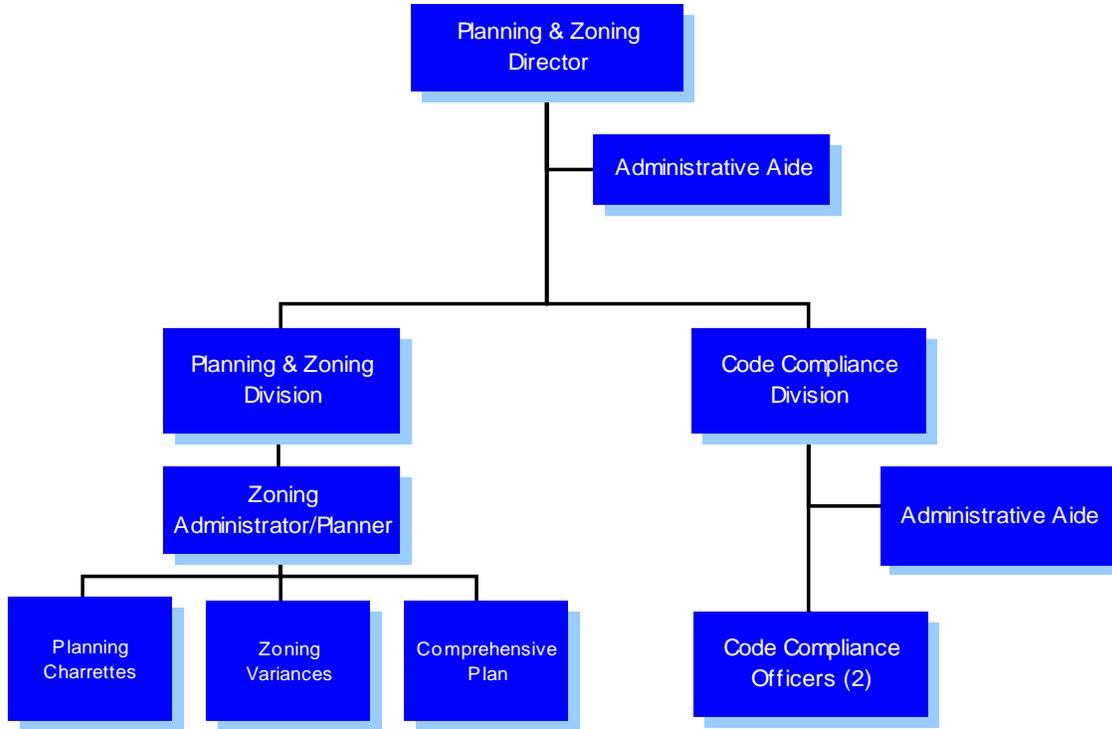
BUDGET

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
POLICE SERVICES				
Patrol Services	\$ 5,431,305	\$ 5,721,662	\$ 5,320,795	\$ 6,250,314
Specialized Police Services & General Investigative	233,217	105,000	105,000	-
School Crossing Guards	73,462	90,000	86,096	96,000
Photocopies	3,185	4,500	3,614	4,500
Printing and Binding	903	1,000	410	1,000
Office Supplies	3,624	5,000	2,567	5,000
Operating Supplies	4,664	6,000	2,085	6,000
Maintenance - Equipment	1,295	2,000	2,180	2,000
Uniforms	70	1,500	614	1,500
Officer Friendly Program	4,672	5,000	4,002	5,000
Education & Training (Funded from L.E.T.T.F.)	4,982	7,500	7,500	7,500
Books, Publications, Subscriptions & Memberships	150	1,000	1,000	1,000
Equipment and Furniture: non-capital outlay	2,457	2,000	2,000	2,000
Leasehold Improvements	-	3,000	-	-
Capital Outlay - Furniture and Equipment	4,952	3,000	3,000	-
Contingency	-	5,000	5,000	3,000
TOTAL POLICE SERVICES	\$ 5,768,938	\$ 5,963,162	\$ 5,545,863	\$ 6,384,814

BUDGET DETAILS

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

ORGANIZATIONAL CHART



FUNCTION

The Department of Planning & Zoning, formerly a part of Planning, Zoning & Building Services, is comprised of two divisions including Planning & Zoning and Code Compliance. The Planning & Zoning division is responsible for providing technically sound and professional recommendations to ensure strict adherence to the Village's Land Development Code, Comprehensive Plan, and any other concurrency regulations and for the efficient and timely processing of zoning applications. The Code Compliance division is responsible for educating the public on the Village's code enforcement regulations and enforcing those regulations in our residential and business areas.

GOALS

Division of Planning & Zoning

- ◆ Continue implementation of adopted Comprehensive Plan
- ◆ Administer zoning regulations and processes in accordance with the Land Development Code
- ◆ Implement the Village Mixed Use Zoning District Regulations
- ◆ Continue implementation of Franjo Island/U.S. 1 Island Area Mixed Use Zoning District Regulations
- ◆ Continue development and complete adoption process of a Village Land Development Code
- ◆ Continue to administer the permit process for sidewalk cafes and garage sales
- ◆ Continue to monitor monthly update process of the GIS for property and ownership information to provide current and accurate property data
- ◆ Continue development of the GIS for Village needs including adding historic zoning information and code enforcement actions at the parcel level
- ◆ Administer the Art-in-Public-Places Program
- ◆ Administer the Historic Preservation Program
- ◆ Represent the Village at planning and development conferences and seminars

Division of Code Compliance

- ◆ Respond to code complaints expeditiously
- ◆ Obtain code compliance through a progressive system of enforcement actions
- ◆ Carry out focused code initiatives to address special issues within neighborhoods
- ◆ Implement code compliance policies set by the Village Council as specific topics impact the Village, i.e. water restrictions issued by the South Florida Water Management District (SFWMD) with enforcement responsibilities delegated to municipalities
- ◆ Administer the special master hearing process for appeals to code citations
- ◆ Continue to educate residential and commercial property owners on code requirements
- ◆ Promote professional development of code compliance officers

[This space was intentionally left blank]

OBJECTIVES

Division of Planning & Zoning

- ◆ Process zoning applications for public hearing within 60 days
- ◆ Process administrative adjustment applications within 15 days
- ◆ Process administrative site plan review applications, required for projects within the Village Mixed Use and Franjo Island/U.S. 1 Island Area zoning districts, within 7 days
- ◆ Complete remaining 30% of the Land Development Code for adoption
- ◆ Review sidewalk café permit applications with 2 days of receipt
- ◆ Issue garage sale permits on the same day as received
- ◆ Update GIS property data bases every 30 days
- ◆ Prepare GIS maps, atlases and mailing labels within 2 days of request
- ◆ Provide planning and zoning information to property owners and developers within 2 days of request
- ◆ Schedule an Art-in-Public-Places Advisory Board meeting once a month and provide staff assistance to Board
- ◆ Schedule a Historic Preservation Advisory Board meeting once a month and provide staff assistance to Board
- ◆ Produce and staff an exhibit at the Urban Land Institute Fall Conference in Miami Beach to distribute information on opportunities within the Village

Division of Code Compliance

- ◆ Perform code inspections within 2 days of receipt of a complaint
- ◆ Issue courtesy warning, citation, or finding of “no valid complaint” or “in compliance” within 2 days of an inspection
- ◆ Issue citations for 100% of water restriction violations observed by police or code officers, based on policy set by the Village Council and directed by the SFWMD.
- ◆ Develop 30-day action plans for focused neighborhood code initiatives, when requested and/or identified
- ◆ Process appeals before the special master within 60 days of receipt
- ◆ Schedule a minimum of 25 cases per month before the special master and prepare case briefs
- ◆ Create informative brochures to assist in ongoing education within 10 days of adoption of a new code or regulation that impacts property owners
- ◆ Obtain Florida Association of Code Enforcement (FACE) certification for 100% of code officers
- ◆ Obtain code compliance rate of 90%

BUDGET

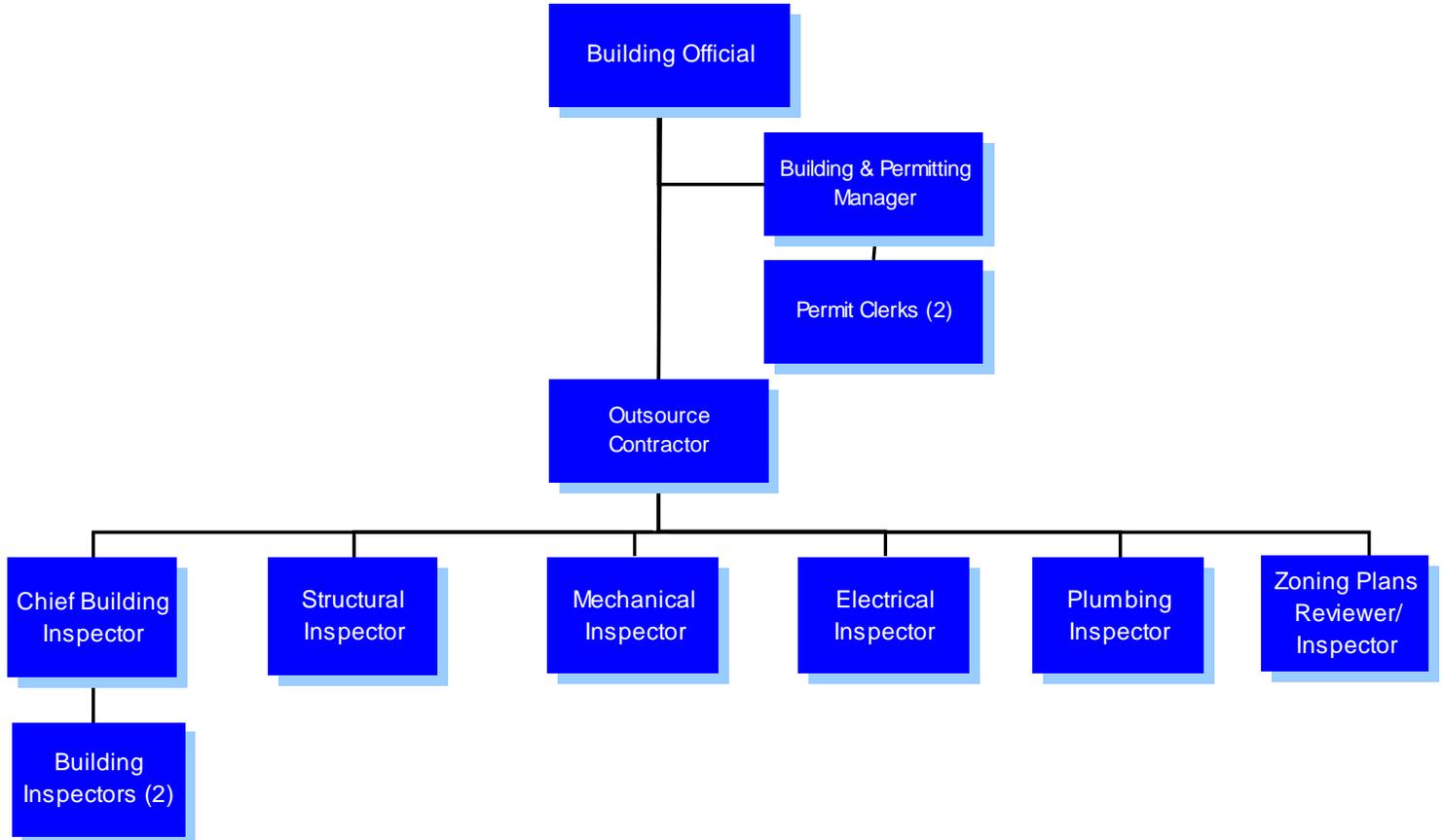
Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
PLANNING & ZONING				
Salaries & Wages	\$ 202,187	\$ 437,345	\$ 389,057	\$ 309,145
Other Wages	2,985	7,440	-	-
Payroll Taxes	15,856	27,797	29,395	23,673
Retirement Contributions	13,788	43,400	34,604	26,422
Health & Life Insurance	16,555	96,473	58,638	70,495
Professional Services - Comprehensive Master Plan	20,404	-	-	-
Professional Services - Studies	-	25,000	25,000	-
Professional Services - General	-	22,500	22,500	5,000
Professional Services - GIS	-	-	-	26,500
Professional Services - Land Development Code	4,900	-	1,540	-
Professional Services - Special Master	6,906	6,250	10,500	9,750
Outsource - Building and Permitting	661,750	600,000	613,000	-
Outsource - Code Enforcement	210,000	-	52,500	-
Zoning Application Processing	-	15,000	-	-
Travel & Per Diem	1,078	4,500	4,500	3,000
Expense Reimbursement Allowance	3,680	5,760	2,880	2,160
Postage & Delivery	1,173	1,000	2,292	2,500
Printing and Binding	8,968	10,000	10,000	7,500
Electronic Check Conversion and Card Fees	-	-	-	-
Lot Maintenance & Abandoned Property	-	-	30,000	65,000
Operating Supplies	1,615	10,000	5,000	5,000
Uniforms and Badges	1,909	1,000	1,000	750
Education & Training	408	5,000	5,000	2,500
Books, Publications, Subscriptions & Memberships	3,555	2,500	2,500	1,250
Equipment and Furniture: non-capital outlay	988	-	-	-
Capital Outlay - Equipment and Furniture	3,647	-	-	-
Reserve for Contingencies	-	2,500	2,500	2,500
TOTAL PLANNING & ZONING	\$ 1,182,352	\$ 1,323,465	\$ 1,302,406	\$ 563,145

BUDGET DETAILS

Budget Reduction- The overall departmental budget shows a 62% decrease due to the splitting of the former Department of Planning, Zoning & Building Services into two separate departments representing two distinct functions: (1) Planning & Zoning, and (2) Building & Permitting.

Professional Services- GIS: Provides for funding for the maintenance of the GIS system.

ORGANIZATION CHART



FUNCTION

The Department of Building and Permitting is tasked with the critical responsibility to protect the health, safety and welfare of the residents of the Village of Palmetto Bay by upholding and implementing federal, state and local building laws. To that extent, the Department provides supervision of construction activities, acceptance of building permit applications, issuance of all building and trade permits, verification of compliance with the 2004 Florida Building Code and enforcement of codes promulgated by regulatory agencies such as the Hotel and Restaurant Commission, Miami-Dade County Department of Environmental Resources Management (DERM), Florida Departments of Health and Professional Regulation, Board of Adjustment and the U.S. Army Corp of Engineers. Building, plumbing, electrical and mechanical chiefs inspect new and existing structures for compliance. The Building Department functions under the management of the Building Official.

GOALS

- ◆ Ensure that laws and regulations governing the industry are implemented consistently and uniformly throughout the Department and within our customer base
- ◆ Improve service delivery for residents, businesses and trade representatives
- ◆ Enhance access to information concerning the building and permitting laws and processes
- ◆ Improve the storage and retrieval of building plans for ease of access
- ◆ Promote and implement Green Initiatives in accordance with Village policies
- ◆ Streamline the zoning review process

OBJECTIVES

- ◆ Provide professional development opportunities to staff that will assist them in the implementation of building laws and regulations
- ◆ Launch the newly-enhanced “Permit Connection” line to directly contact customers concerning their pending building plans
- ◆ Continue to provide access to permit information and status via the Village website and provide general information to the public concerning the building process
- ◆ Enhance customer service by continuing to provide walk-thru permit service and extended hours of operation
- ◆ Scan all building plans for easy access, printing and storage
- ◆ Attend conferences and training seminars regarding green initiatives
- ◆ Continue to provide zoning review services onsite to make it more accessible to the public

[This space was intentionally left blank]

Department of Building & Permitting

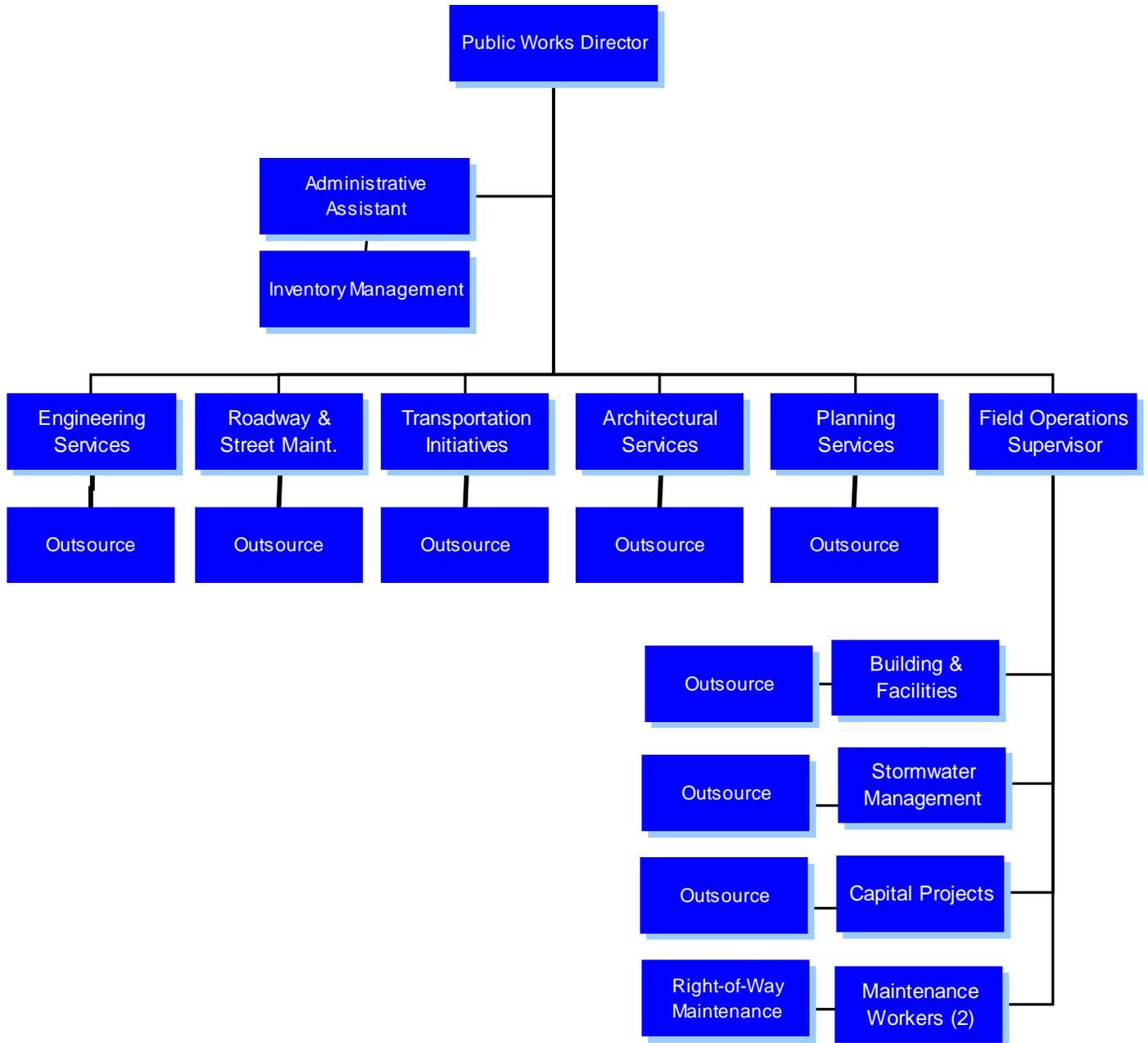
BUDGET

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
BUILDING & PERMITTING				
Salaries & Wages	\$ -	\$ -	\$ -	161,508
Other Wages	-	-	-	-
Payroll Taxes	-	-	-	12,341
Retirement Contributions	-	-	-	18,148
Health & Life Insurance	-	-	-	29,198
Professional Services	-	-	-	12,500
Outsource - Building and Permitting	-	-	-	700,000
Travel & Per Diem	-	-	-	4,500
Postage & Delivery	-	-	-	2,000
Operating Supplies	-	-	-	5,000
Uniforms and Badges	-	-	-	1,500
Education & Training	-	-	-	5,000
Books, Publications, Subscriptions & Memberships	-	-	-	2,000
Equipment and Furniture: non-capital outlay	-	-	-	-
Capital Outlay - Equipment and Furniture	-	-	-	-
Reserve for Contingencies	-	-	-	5,000
TOTAL BUILDING SERVICES	\$ -	\$ -	\$ -	958,695

BUDGET DETAILS

Note: No fiscal history currently exists for this department as FY 2008-09 marks the inaugural year of the stand alone Building & Permitting Department. The division was formerly part of the Planning, Zoning & Building Department, which has been split to represent two distinct functions: (1) Planning & Zoning, and (2) Building & Permitting.

ORGANIZATION CHART



FUNCTION

The Public Works Department provides construction support, management and maintenance of the Village's infrastructure, including streets, trees, sidewalks and storm drains; vehicles and equipment; street name signs and traffic calming. Additionally, the Department oversees street beautification projects, graffiti abatement and Stormwater activities. The Department of Public Works functions under the management and leadership of the Public Works Director.

The Public Works Department strives to provide top quality, professional, effective, and timely services to residents, businesses and internal customers. We do this by focusing on relationships with ourselves and our customers, and on customer service and satisfaction, thus improving our image and maintaining the community's trust.

GOALS

Personnel

- ◆ Increase job-related training to meet current and future needs of the department. Ensure continuous improvement in employee performance through education and training.
- ◆ To provide efficient and effective services to the residents, consultants, and contractors of the Village through administration, general direction, and coordination of activities of the Public Works Department.

Roadway and Sidewalk Improvements

- ◆ Maintain Village roadways for safe vehicular and public travel in accordance with the Village's seven (7) year Resurfacing Program. Re-evaluate the Village's seven (7) year Resurfacing Program. Maintain sidewalks, curbs, and gutters to reduce citizen requests for maintenance.

Traffic Calming

- ◆ Provide for the efficient and safe movement of people and pedestrians within the Village through the use of traffic engineering studies, design, installation, maintenance and operation of traffic control devices including directional signs, speed limit signs, permanent traffic calming devices and pavement markings.

Stormwater Improvement Projects

- ◆ Continue to implement capital improvement projects in accordance with the Village's Storm Water Master Plan. Revenue from the Village's Stormwater Utility and grant funds from the Department of Environmental Protection will be used to support both Capital and Operating Expenses.

Signage Program

- ◆ Continue implementation of the Village's overall signage program

Transit/ Circulator

- ◆ Coordinate and manage transit service contract, provide recommendations for enhancing Village transit services and ensure compliance with Citizen Independent Transportation Trust requirements.

Department of Public Works

Right of Way Enhancements

- ◆ Continue to coordinate and manage available resources to enhance the aesthetics of the Village Neighborhoods, while strengthening the infrastructure where needed.

OBJECTIVES

Personnel

- ◆ Achieve a minimum of one job-related training exercise per year per employee.
- ◆ Complete employee performance reviews on or before due date

Administration

- ◆ Respond to requests for information, assistance, complaints, and direction in a timely manner and keep citizens informed of services, programs, and projects that affect them.
- ◆ Represent the Village at various agency meetings and civic groups (i.e., Florida Department of Transportation, Florida Stormwater Association, Board of County Commissioners, American Public Works Association and Citizens Independent Transportation Trust).
- ◆ Assure that requests for payment by Village consultants and contractors are processed within 30 working days of receipt.
- ◆ Assure compliance with Village Public Works standards and code requirements while responding to Village and Citizen requests.
- ◆ Map and record maintenance history of catchbasins, street signs, sidewalks, trees, and traffic structure through a Public Works Management System.
- ◆ Provide management and oversight of Capital Improvement Projects in a professional, comprehensive, efficient, and cost effective manner.

Roadway and Sidewalk Improvements

- ◆ Create a pavement and sidewalk work management database system
- ◆ Perform visual inspection of Village owned roadways monthly and schedule repairs as needed
- ◆ Continue to replace, and repair sidewalks near schools and recreational facilities according to their overall condition.
- ◆ Conduct study of areas in need of new sidewalk and encourage installation of missing sidewalks links and pedestrian connections throughout the Village. Continue to install ADA (Americans with Disabilities Act) compliant sidewalk ramps throughout the Village.
- ◆ Complete maintenance requests for streets, sidewalks, curbs and gutters within:
 - 30 days for sidewalk, curb and gutter repairs
 - 24 hours for pothole repairs

Traffic Calming

- ◆ Continue working with consultants to implement the findings of the Village Transportation Master Plan. Improve vehicular and pedestrian safety on Village streets, around schools and parks. Continue to design, install, and maintain, traffic signs, pavement markings, speed tables, circles, barriers and other traffic calming devices.
- ◆ Review and update Transportation Master Plan to reflect changing land use development patterns and related transportation system demands.
- ◆ Complete requests for traffic engineering studies
- ◆ Install emergency transfer switches at major intersections
- ◆ Replace damaged regulatory and warning signs

Department of Public Works

- ◆ Evaluate all street markings annually and repair on an as needed basis
- ◆ Create a Bicycle Master Plan

Stormwater Improvement Projects

- ◆ Plan, Design and Construct Drainage System Improvements in Sub-Basin #7
- ◆ Sub-Basin #7 is located south of SW 144th Street, north of SW 148th Drive and SW 146th Street, west of SW 83rd Avenue, and east of SW 87th Avenue.
- ◆ Construct and manage Village-wide Drainage Improvements Phase II– Sites 1-3
- ◆ Continue to inventory and prioritize "requests for action" from citizens related to settlement on or around storm water structures.
- ◆ Analyze and maximize the billable revenue billed to property owners based on actual property size and total impervious surface area contained within the property
- ◆ Manage DEP grant funds in the sum of \$800,000
- ◆ Implement a maintenance program to meet the annual requirements of the NPDES permit canal maintenance

Signage Program

- ◆ Replace damaged street signs within four work days
- ◆ Develop and implement landscape and signage improvement plan on main transportation corridors within the Village inclusive of County and State owned roadways.
- ◆ Maintain Village Street Signs in accordance with the Street Signage Program. Continue to install street name signs, directional signs, informational signs, and speed limit signs within the boundaries of the Village of Palmetto
- ◆ Design, construct, and install "Entry Signage" within the right of way of four (4) major intersections within the Village boundaries.

Transit/ Circulator

- ◆ Reconfigure the Transit system to address unmet transportation needs within the Village and continue to promote mass transit alternative for vehicular, pedestrian and bicycle movement in a coordinated manner.
- ◆ In-house IBUS operations
- ◆ Partner with Cutler Bay for transit operation within their boundaries
- ◆ Install temporary bus stop signage
- ◆ Implement a rotating maintenance schedule to include mowing, weed cutting, and herbicide application of non-landscaped areas in a manner that will maintain their appearance and limit citizen complaints
- ◆ Perform landscape maintenance and the mowing of medians, right-of-ways, swales and continue to plant trees as prioritized in the Street Tree Master Plan
- ◆ Provide safe clearance of unsightly debris for pedestrians and motorists on Village maintained right-of-ways with the assistance of Miami-Dade County.

BUDGET

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
PUBLIC WORKS				
Salaries & Wages	\$ 217,262	\$ 234,328	\$ 222,617	\$ 277,422
Other Wages	6,028	8,062	-	-
Overtime	11,708	8,000	14,335	6,000
Overtime Special Events	147	1,500	-	1,000
Payroll Taxes	18,045	18,772	18,322	21,193
Retirement Contributions	25,850	29,319	25,454	31,399
Health & Life Insurance	38,671	68,595	27,138	66,745
Professional Services	9,596	15,000	10,000	15,000
NPDES Permit Fees	2,500	12,000	9,000	-
Travel & Per Diem	2,706	4,000	3,700	5,500
Expense Allowance	1,306	3,600	1,600	-
Repairs and Maintenance - Rees	162	1,000	1,220	5,000
Repairs and Maintenance - Vehicle	9,750	8,500	3,800	10,000
Repairs and Maintenance - Equipment	1,076	2,500	173	2,000
Operating Supplies	16,593	25,000	13,787	25,000
Uniforms	2,648	2,000	1,000	1,500
Vehicle Operation	20,149	32,000	30,000	45,000
Education & Training	2,248	3,000	3,000	3,000
Books, Publications, Subscriptions & Memberships	512	750	1,000	1,000
Equipment and Furniture: non-capital outlay	1,219	3,000	3,000	7,000
Utilities	-	-	-	8,500
Capital Outlay - Furniture & Equipment	-	5,000	5,000	-
Reserve for Contingencies	-	7,500	7,500	5,000
TOTAL PUBLIC WORKS	\$ 388,176	\$ 493,426	\$ 401,646	\$ 537,259

BUDGET DETAILS

Vehicle Operations – Currently, the Village has eleven vehicles in operation along with several gas can fuel cards for the fueling of Village equipment. In FY 2007-2008 the Village has identified significant increase in the cost of fuel.

Repairs and Maintenance- Rees: The operation of the Rees Property entails yearly costs of utilities, communication, repairs and maintenance, operating supplies, and improvements.

Books, Publications, Subscriptions, and Memberships: In FY2007-2008 the costs of books, publications, subscriptions and memberships surpassed the allocated amount therefore an increase of \$250.00 has been requested. The memberships consist of Florida Stormwater, Florida

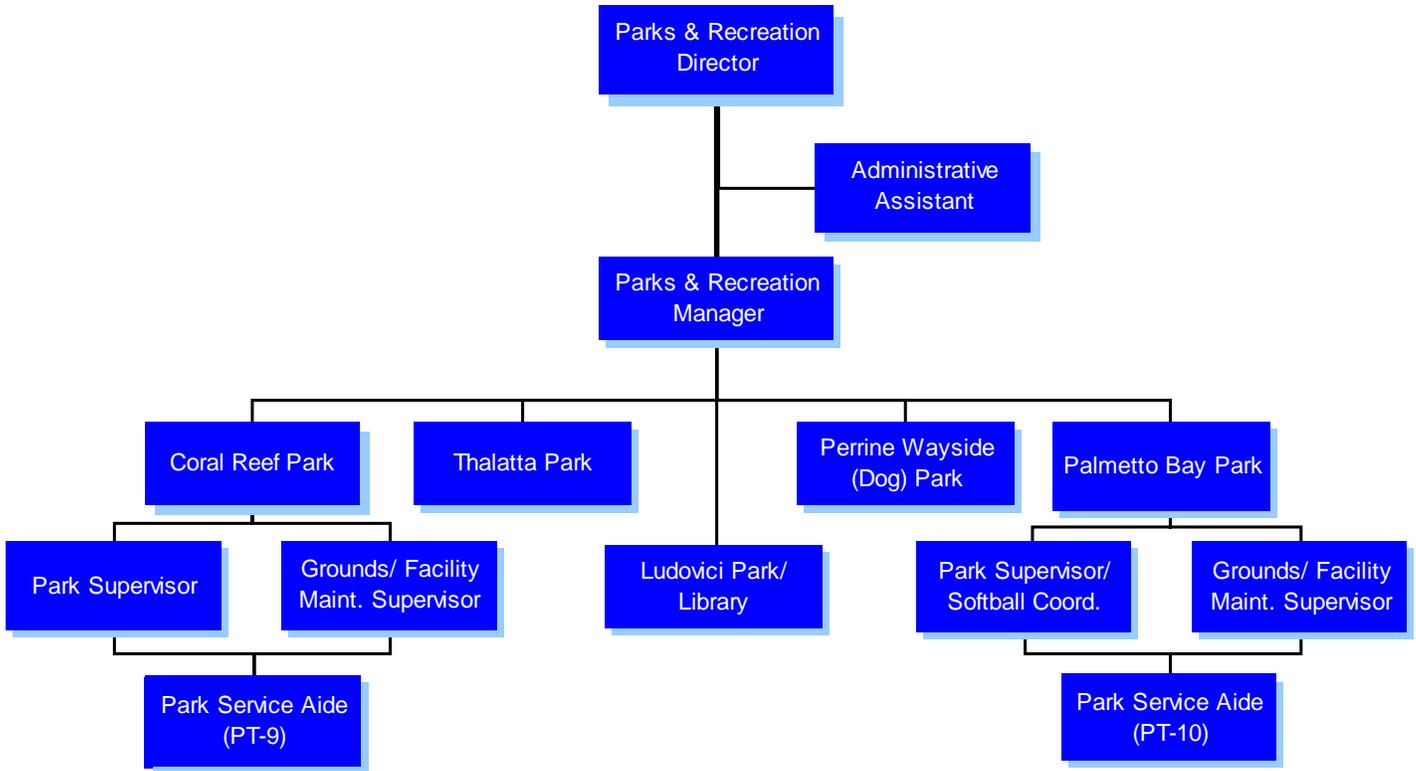
Department of Public Works

Floodplain, APWA for the Director, APWA for staff, and NFPBA.

Travel and Per Diem: Additional travel will be required for Level I Code Enforcement Certification.

Education and Training: Additional education will be required for Level I Code Enforcement Certification.

ORGANIZATION CHART



FUNCTION

The Department of Parks and Recreation is responsible for the planning, organizing, supervising, directing and administering of all activities related to parks and recreation, special events and community outreach programs. 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. Parks and Recreation is responsible for developing innovative partnerships for park programming activities by focusing on collaborations with community and civic groups as well as our local schools. The Department continuously explores and develops new techniques and approaches in recreational activities that address community needs. Grant-writing and grant administration of park grants are also a function of the Parks and Recreation Department.

GOALS

- ◆ Enhance parks safety and security during special events, home games, tournaments and before and after hours.
- ◆ Seek professional development for Director in all aspects of municipal government and continue to grow all parks and recreation personnel.
- ◆ Enhance recruitment of professional parks and recreation staff.
- ◆ Continue to seek sponsorships and donations for programming, special events and enhancement of parks.
- ◆ Expand in house recreational programming.
- ◆ Explore best practices to efficiently and fiscally operate and manage multiple concessions.
- ◆ Continue to enhance parks grounds & turf using professional in house staff, developing specific maintenance programs.
- ◆ Continue to support Village “Green Initiatives” through commitment to environmental education and conservation.
- ◆ Continue to promote and require attendance of management personnel to attend state and national conferences to keep up with certifications and industry initiatives.
- ◆ Continue to encourage the cooperation between the village and neighborhood schools.
- ◆ Continue to seek innovative and creative ways to improve on operations & expenditures, and look for ways to increase revenue.
- ◆ Continue to work with Public Works, PIO and Police to enhance, promote and protect our park facilities.
- ◆ Promote and enhance communications emphasizing the importance of prioritizing and time management.
- ◆ Continue to work with contractors/vendors to enhance and repair park facilities.

OBJECTIVES

- ◆ Partner with the Police Department to assist them in growing the community policing program.
- ◆ Explore the opportunity for implementing security personnel after hours, from 10:00pm to 6:00am at park facilities.
- ◆ Meet with the village manager to discuss my interest in participating in more areas of municipal government assuring growth in all areas of municipal government.

Department of Parks and Recreation

- ◆ Meet with local universities and colleges to discuss the implementation of an internship program and possible candidates for village parks and recreation position. Meet with local high school counselors to discuss our interest in promoting a career in parks and recreation for students.
- ◆ Secure a minimum of 5 monetary/in kind donations for programming or park enhancements.
- ◆ Successfully implement new camp (after school, holiday, or spring camp) or sports program to be managed by the parks and recreation department.
- ◆ Perform an in depth analysis to determine best way to operate concessions and increase services by a minimum of 10 percent.
- ◆ Create a marketing brochure pamphlet to promote parks programs, to increase our rental programs by a minimum of 10 percent.
- ◆ Streamline party rentals to each individual park to allow administration to focus on areas of user agreement compliance and management of contracts, invoices, as well as working with director to grow programming opportunities.
- ◆ Work with the building department to ensure all work performed by contractors and vendors are inspected, exceeds standards as well as ensure continued satisfaction of all work performed.
- ◆ Successfully manage and operate Thalatta and open our new library park by addressing personnel hiring, training, implementing, rental procedures and maintenance.
- ◆ Implement a better maintenance and security program at Perrine Wayside Dog Park by the hiring and training of part time park staff.
- ◆ Reduce expenses of village picnic by a minimum of 20 percent, providing more of a home town event.
- ◆ Incorporate a volunteer program to assist with landscaping projects and gardens at Coral Reef Park.
- ◆ Purchase necessary amenities to assist in implementation of a recycling program.

[This space was intentionally left blank]

Department of Parks and Recreation

BUDGET

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
PARKS & RECREATION				
Salaries & Wages	\$ 266,807	\$ 410,885	\$ 350,290	\$ 392,117
Other Wages	6,919	12,094	-	-
Part-Time Salaries & Wages	259,700	250,000	250,000	318,000
Summer Camp Payroll	-	-	36,000	38,546
Overtime	267	-	-	2,500
Payroll Taxes	40,885	50,532	45,984	58,019
Retirement Contributions	29,575	48,106	38,658	44,779
Health & Life Insurance	37,279	109,312	58,523	95,943
Professional Services	9,890	5,000	5,000	5,000
Travel & Per Diem	4,984	3,000	3,000	3,500
Expense Reimbursement Allowance	3,600	3,600	1,600	-
Park Maintenance - Coral Reef Park:				
Utilities	33,482	37,500	33,000	25,500
Grounds Maintenance	84,183	50,000	50,000	52,000
Pineland Management	5,780	15,101	15,101	15,101
Repair and Maintenance	-	12,000	25,180	12,000
Park Operating	-	24,000	27,500	24,000
Improvements (non-capital expenditures)	4,568	2,500	3,076	2,500
Capital Improvements	23,506	2,500	2,500	-
Park Maintenance - Palmetto Bay Park:				
Utilities	4,414	60,000	35,385	52,000
Grounds Maintenance	14,040	45,000	31,325	35,000
Park Operating	-	30,000	36,073	35,000
Repair & Maintenance	-	12,000	6,282	12,000
Concessions	-	-	14,500	30,000
Improvements (non-capital expenditures)	-	2,500	2,500	2,500
Improvements (capital expenditures)	6,360	2,500	2,500	-
Park Maintenance - Thalatta				
Utilities	8,480	8,000	5,120	10,000
Grounds & Pool Maintenance	6,790	7,355	5,000	10,000
Repair & Maintenance	-	2,000	1,310	2,000
Park Operating	-	2,000	1,055	12,000
Improvements (non-capital expenditures)	-	1,500	1,500	5,000
Improvements (capital expenditures)	2,775	1,500	1,500	-

[continued on the following page]

BUDGET – CONTINUED

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
Park Maintenance - Perrine Wayside Park				
Utilities		12,000	5,305	9,000
Grounds Maintenance	4,810	8,000	4,050	4,000
Repair & Maintenance		2,000	1,500	1,500
Park Operating		2,000	4,825	6,000
Improvements (non-capital expenditures)		2,500	2,500	2,000
Improvements (capital expenditures)		2,500	2,500	-
Park Maintenance - Ludovici				
Utilities	-	-	-	6,000
Grounds Maintenance	-	-	-	1,000
Repair & Maintenance	-	-	-	1,000
Park Operating	-	-	-	4,000
Improvements (non-capital expenditures)	1,944	-	-	2,500
Improvements (capital expenditures)	-	-	-	-
Repair and Maintenance - Other	18,238	-	-	-
Improvements (non-capital expenditures)	3,150	-	-	-
Operating Supplies	26,172	-	27	-
Uniforms	4,988	7,000	4,772	7,000
Summer Camp Supplies	-	-	12,640	28,505
Education & Training	2,204	3,000	3,000	3,500
Books, Publications, Subscriptions & Memberships	1,130	1,200	1,000	1,200
Furniture & Equipment - Non Capital	280	-	-	-
Capital Outlay - Furniture & Equipment	3,544	-	-	-
Reserve for Contingencies	-	10,000	10,000	10,000
Special Events	65,281	-	-	-
TOTAL PARKS & RECREATION	\$ 986,025	\$ 1,260,685	\$ 1,141,581	\$ 1,382,210

BUDGET DETAILS

Park Maintenance- Thalatta: Changes in the line item reflect the added cost for the ongoing maintenance of the facility once it is operational and open to the public.

Park Maintenance- Ludovici: Similar to Thalatta, increases in this line item will cover the anticipated maintenance costs once the facility opens during this fiscal year.

Park Maintenance- Coral Reef Park- Grounds Maintenance: A 20% increase to this line was made to cover the costs for the required specialized treatment for the grounds, athletic fields, common areas and meditation garden.

Department of Parks and Recreation

Park Maintenance- Palmetto Bay Park- Concessions: This line item is increased due to the increased activity in concessions. However, the additional expense should be offset by the total revenues generated.

Cost-Savings Initiatives: The proposed budget includes the following operational savings to minimize the impact of the revenue shortfalls and costs increases to the Village:

- ◆ Closing of all parks on Mondays
- ◆ Closing of Palmetto Bay Park one hour earlier during daylight savings time
- ◆ Reducing one mowing cycle at all parks

- ◆ Total cost reduction: \$77,946

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 current budget does not reflect a budgetary amount for the payment of mitigation in accordance with legislation passed by the State during the last legislative session.

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.

BUDGET

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
MITIGATION/QNIP OBLIGATIONS TO MIAMI-DADE COUNTY				
Quality Neighborhood Improvement Program (QNIP) - County	\$ 190,072	\$ 145,000	\$ 145,000	\$ -
Mitigation Payment to County	-	-	-	-
TOTAL LONG TERM OBLIGATIONS TO COUNTY	\$ 190,072	\$ 145,000	\$ 145,000	\$ -

Special Revenue Fund

FUND DESCRIPTION

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

REVENUES AND OTHER RESOURCES

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
REVENUE & OTHER RESOURCES				
PUBLIC WORKS				
Half Cent Transportation Tax - Transportation				
Revenue Receipts	\$ 631,841	\$ 674,861	\$ 642,233	\$ 574,180
Prior Year Carryover	1,123,823	311,438	484,474	140,408
Total CITT Transportation	1,755,664	986,299	1,126,707	714,588
Half Cent Transportation Tax - Transit				
Revenue Receipts	156,543	168,715	151,100	143,545
Prior Year Carryover	333,465	233,412	239,319	137,801
Total CITT Transit	490,008	402,127	390,419	281,346
New Local Option Gas Tax				
Revenue Receipts	168,443	174,423	170,196	165,550
Prior Year Carryover	4,742	488	35,216	24,530
Total NLOGT	173,185	174,911	205,412	190,080
8 Cent Fuel Tax				
Transfer from General Fund	228,137	-	-	50,096
Prior Year Carryover	365,063	260,661	287,996	27,335
Total 8 Cent Gas Tax	593,200	260,661	287,996	77,431
Local Option Gas Tax				
Transfer from General Fund	160,738	-	-	-
Prior Year Carryover	-	60,738	64,342	19,055
Total LOGT	160,738	60,738	64,342	19,055
Stormwater Fee				
Revenue Receipts	456,685	450,000	450,000	450,000
Prior Year Carryover	-	-	210,790	91,152
Total Stormwater Fee	456,685	450,000	660,790	541,152
Signage Loan				
Revenue Receipts	2,490,000	2,490,000	-	-
Prior Year Carryover	-	-	2,231,775	776,500
Total Signage Loan	2,490,000	2,490,000	2,231,775	776,500

[continued on the following page]

Special Revenue Fund

REVENUES AND OTHER RESOURCES (CONTINUED)

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
SFWMD 2003 - Stormwater Master Plan	32,684	-	-	-
SFWMD 2004 - 164 Drainage	20,000	-	-	-
FDEP 2005 - 164 Drainage	21,559	-	-	-
SFWMD 2006 - 148 Drainage	93,750	-	281,250	-
FDEP 2008 - Various	-	500,000	500,000	-
FDEP 2009 - Drainage	-	-	-	800,000
FDEP 2009 - Recycling	-	-	-	100,000
Prior Year Carryover	1,559	-	3,524	-
Total Public Work Grants	169,552	500,000	784,774	900,000
TOTAL PUBLIC WORKS	\$ 6,289,032	\$ 5,324,736	\$ 5,752,215	\$ 3,500,152
POLICE FUND				
Forfeitures	-	-	-	-
Prior Year Carryover	9,053	8,903	8,903	6,461
	9,053	8,903	8,903	6,461
Impact Fees	34,244	-	657	-
Prior Year Carryover	-	1,090	12,314	12,971
	34,244	1,090	12,971	12,971
Alarm Registration	-	80,000	80,000	80,000
Prior Year Carryover	-	-	(20,324)	-
	-	80,000	59,676	80,000
TOTAL POLICE FUNDS	\$ 43,297	\$ 89,993	\$ 81,550	\$ 99,432
PARKS AND RECREATION				
- TSNP Perrine	482,670	653,098	86,345	-
- TSNP Perrine Boundless Playground	147,954	250,000	24,213	-
- FRDAP Palmetto Bay Park Improvements 2006-2007	11,250	200,000	188,750	-
Total Palmetto Bay Park	641,874	1,103,098	299,308	-
- TSNP Bayside	-	132,860	132,860	-
- Fla Dept of State - State Library	-	500,000	500,000	-
- Ludovici Donation	-	300,000	300,000	-
- Recreational Trails - Bayside	-	92,635	92,635	-
Bond Proceeds for Library Project	216,535	1,084,058	1,133,184	-
Total Ludovici Park	216,535	2,109,553	2,158,679	-

[continued on the following page]

Special Revenue Fund

REVENUES AND OTHER RESOURCES (CONTINUED)

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
- FRDAP - Thallata	-	-	-	135,000
- Fla DEP	-	-	-	200,000
- Fla Div of Historic Preservation	35,965	-	-	-
Total Thallata Park	35,965	-	-	335,000
- FRDAP Coral Reef Park Improvements	14,734	200,000	200,000	-
Miami-Dade County GOB				
- Ludovici Park	-	40,443	40,443	-
- Coral Reef Park	14,734	-	-	-
- Palmetto Bay Park	1,352,354	1,163,946	538,770	-
- Perrine Wayside	17,684	34,557	12,394	-
Total Miami-Dade County GOB	1,384,772	1,238,946	591,607	-
Suntrust Loan				
- Palmetto Bay Park	2,375,597	2,371,655	939,255	-
- Perrine Wayside Park	259,157	371,286	117,679	-
- Ludovici Park	32,685	1,366,794	1,401,120	-
- Coral Reef Park	60,855	682,000	639,145	-
- Contingency (To be allocated)	-	170,522	79,132	-
Total Suntrust Loan	2,728,294	4,962,257	3,176,331	-
Park Impact Fees				
Revenue Receipts	25,867		2,697	-
Prior Year Carryover	240,881	168,174	175,883	78,317
Total Park Impact Fees	266,748	168,174	178,580	78,317
Summer Program	69,461	144,000	-	-
TOTAL PARK AND RECREATION	\$ 5,358,383	\$ 9,926,028	\$ 6,604,505	\$ 413,317
GENERAL GOVERNMENT				
Interest Income	181,376	50,000	70,000	-
Miscellaneous Income	75	-	-	-
Prior Year Carryover	2,390,170	1,360,706	2,784,343	1,747,588
Transfer In - General Fund - Village Hall	-	473,751	473,751	404,106
Transfer In - General Fund - Capital Projects	1,042,000	590,000	590,000	-
TOTAL GENERAL GOVERNMENT	\$ 3,613,621	\$ 2,474,457	\$ 3,918,094	\$ 2,151,694
TOTAL RESOURCES AVAILABLE	\$ 15,304,333	\$ 17,815,214	\$ 16,356,364	\$ 6,164,595

Special Revenue Fund

EXPENDITURES

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
EXPENDITURES				
PUBLIC WORKS				
Half Cent Transportation Tax - Transportation				
Professional Services				
Drainage Maintenance	\$ 72,379	\$ 25,000	\$ 25,000	\$ -
Planning and Engineering	69,655	-	-	-
Right of Way and Swale Maintenance	300	-	-	-
Roadway Maintenance	-	-	-	-
Roadway Equipment	-	-	-	-
Signage Program	251,611	-	-	-
Roadway Paving	-	-	-	-
Drainage Improvements	223,600	-	-	-
Neighborhood Traffic Calming	478,792	560,000	560,000	250,000
Road and Traffic Improvements	174,853	131,848	131,848	12,433
Debt Service		269,451	269,451	452,155
Total CITT Transportation	1,271,190	986,299	986,299	714,588
Half Cent Transportation Tax - Transit				
Planning and Engineering	168,718	-	-	-
ADA Review of Sidewalks		-	72,618	-
Capital Equipment	63,102	-	-	-
Transit Improvements		-	-	-
Transit Operation	18,869	402,127	180,000	281,346
Total CITT Transit	250,689	402,127	252,618	281,346
New Local Option Gas Tax				
Planning and Engineering	-	-	-	-
Road Maintenance	-	-	-	-
Intersection Calming	18,981	-	-	-
Traffic Calming	-	-	5,971	-
Sidewalks	118,988	30,000	30,000	25,000
Road and Traffic Improvements	-	144,911	144,911	165,080
Bikepaths	-	-	-	-
Total NLOGT	137,969	174,911	180,882	190,080

[continued on the following page]

EXPENDITURES (CONTINUED)

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
8 Cent Fuel Tax				
Roadway Equipment	38,394	-	-	-
Drainage	12,270	50,000	50,000	-
Traffic Calming	-	-	-	-
Road and Traffic Improvements	-	135,661	135,661	-
Right of Way and Swale Enhancements	254,540	75,000	75,000	77,431
Total 8 Cent Gas Tax	305,204	260,661	260,661	77,431
Local Option Gas Tax				
Road and Traffic Improvements	96,396			
QNIP	-	60,738	45,287	-
Total LOGT	96,396	60,738	45,287	19,055
Stormwater Utility				
NPDES Permit Fees	-	-	-	9,000
Stormwater Improvements	245,895	450,000	569,638	532,152
Total Stormwater Utility	245,895	450,000	569,638	541,152
Signage Loan				
Signage Program	258,225	2,490,000	1,455,275	776,500
Total Signage Loan	258,225	2,490,000	1,455,275	776,500
SFWMD - Stormwater Masterplan	32,684	-	-	-
SFWMD - 164 Drainage Improvements	21,559	-	-	-
Florida DEP 2005 - 164 Drainage	21,559	-	-	-
SFWMD - 148 Drainage	90,226	-	284,774	-
FDEP 2008 - Various Drainage	-	500,000	500,000	-
FDEP 2009 - Various Drainage	-	-	-	800,000
FDEP 2009 - Recycling	-	-	-	100,000
TOTAL PUBLIC WORKS	\$ 2,731,596	\$ 5,324,736	\$ 4,535,434	\$ 3,500,152

[continued on the following page]

Special Revenue Fund

EXPENDITURES (CONTINUED)

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
POLICE FUNDS				
Forfeiture Funds	150	8,903	2,442	6,461
Alarm Registration	20,324	80,000	59,676	80,000
Police Impact Fees	21,930	1,090	-	12,971
TOTAL POLICE FUNDS	\$ 42,404	\$ 89,993	\$ 62,118	\$ 99,432
PARKS AND RECREATION				
Palmetto Bay Park - Land Acquisition & Improvements		-		-
SNP - Perrine Park Ball Fields	482,670	653,098	86,345	-
SNP - Boundless Playground	147,954	250,000	24,213	-
County's General Obligation Bond	1,352,354	1,163,946	538,770	-
Suntrust Loan	2,375,597	2,371,655	939,255	-
FRDAP 2006-2007	11,250	200,000	188,750	-
Total Palmetto Bay Park	4,369,825	4,638,699	1,777,333	-
Thalatta Acquisition & Improvements				
FRDAP	-	-	-	135,000
FDEP	-	-	-	200,000
Fla. Div. of Historic Preservation	35,965	-	-	-
Total Thalatta (Bayfront) Park	35,965	-	-	335,000
Ludovici Park Development				
SNP - Bayside	-	132,860	132,860	-
Recreational Trails - Bayside	-	92,635	92,635	-
Ludovici Donation	-	300,000	300,000	-
Library Bond	216,535	1,084,058	1,133,184	-
Fla Dept Of State - State Library	-	500,000	500,000	-
County's General Obligation Bond	-	40,443	40,443	-
Suntrust Loan	32,685	1,366,794	1,401,120	-
Total Ludovici (Bayside) Park	249,220	3,516,790	3,600,242	-
Coral Reef Park Improvements				
FRDAP - Park Improvements	14,734	-	-	-
County's General Obligation Bond	14,734	-	-	-
Suntrust Loan	60,855	682,000	639,145	-
FRDAP - 07-08 Park Improvements	-	200,000	200,000	-
Total Coral Reef Park	90,323	882,000	839,145	-
Perrine Wayside Park - Park Improvements				
County's General Obligation Bond	17,684	34,557	12,394	-
Suntrust Loan	259,157	371,286	117,679	-
Total Perrine Wayside Park	276,841	405,843	130,073	-

[continued on the following page]

Special Revenue Fund

EXPENDITURES (CONTINUED)

Description	Actual FY '06 -'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
Park Impact Fees				
Unallocated Funds	-	67,911	-	78,317
Thalatta Park	-	-	-	-
Coral Reef Park	90,865	-	-	-
Ludovici Park	-	20,000	20,000	-
Palmetto Bay Park	-	80,263	80,263	-
	<u>90,865</u>	<u>168,174</u>	<u>100,263</u>	<u>78,317</u>
Suntrust Loan Contingency (to be allocated)		170,522	79,132	-
Summer Program	69,461	97,314	-	-
Transfer to General fund	-	46,686	-	-
	<u>69,461</u>	<u>144,000</u>	<u>-</u>	<u>-</u>
TOTAL PARK AND RECREATION	\$ 5,182,500	\$ 9,926,028	\$ 6,526,188	\$ 413,317
GENERAL GOVERNMENT				
Palmetto bay park	559,130	-	1,391,350	-
Perrine Wayside	154,129	-	34,156	-
Professional Services - Thalatta Master Plan	35,614	-	50,000	-
Professional Services - Economic Development	-	-	6,000	-
Park Improvements	2,322	-	-	-
Public Works	18,171	-	99,000	-
Savings Reinvestment Program (SAVE)		-	-	-
Police	28,583	10,000	10,000	-
Parks	31,329	70,000	70,000	-
Planning, Zoning & Building	-	80,000	80,000	-
General Government	-	430,000	430,000	-
Village Hall		1,473,751	-	2,151,694
Special Reserve		410,706	-	-
TOTAL GENERAL GOVERNMENT	\$ 829,278	\$ 2,474,457	\$ 2,170,506	\$ 2,151,694
TOTAL EXPENDITURES	\$ 8,785,778	\$ 17,815,214	\$ 13,294,246	\$ 6,164,595

BUDGET DETAILS

Transportation Tax: This line item represents the half-cent sales tax approved by Miami-Dade County voters to fund transportation improvements effective on 1/1/03. The Village will continue to receive

Special Revenue Fund

annual remittances from the County. The Tax is shared with 80% for Transportation and 20% for Transit. The budget is based upon estimates received from the County.

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

Local Option Gas Tax and 8-cent Fuel Tax: The six cents Local Option Gas Tax and the fuel tax part of the State revenue sharing program is initially reflected in the General Fund to offset transportation operating expenditures. Any unused funds are transferred to the Special Revenue Fund to be used on transportation capital projects. The budget is based upon estimates received from the State.

Stormwater Maintenance: This is a new revenue stream for the Village. The maintenance of the stormwater system was recently turned over to the Village from the County, along with any relative stormwater maintenance Fees. The initial budget estimate was obtained from the County.

Capital Outlay

FUND DESCRIPTION

The Capital Outlay fund is intended to provide a detailed breakdown of the projected capital expenses in the aggregate for all Village departments.

CAPITAL OUTLAY DETAIL

Description	Actual FY '06-'07	Original Adopted Budget FY '07-'08	Estimated Final FY '07-'08	Adopted Budget FY '08-'09
CAPITAL OUTLAY				
Rees Property	-	-	600,000	-
Thalatta Park	-	-	300,000	-
Miscellaneous	-	-	-	10,000
Special Events Equipment	-	-	-	25,000
Village software	-	-	-	250,000
General Governemnt	\$ -	\$ -	\$ 900,000	\$ 285,000
Manager	\$ -	\$ -	\$ -	\$ -
Clerk	\$ -	\$ -	\$ -	\$ -
Finance	\$ -	\$ -	\$ -	\$ -
Police	\$ -	\$ -	\$ -	\$ -
Public Green Market	-	-	-	4,500
Palnning & Zoning	\$ -	\$ -	\$ -	\$ 4,500
Scanner/Plotter	-	-	-	25,000
Building	\$ -	\$ -	\$ -	\$ 25,000
Ludovici Park Community Center	-	-	-	10,000
Wayside Park Card Access	-	-	-	-
Palmetto Bay Park	-	-	-	55,000
Coral Reef Park	-	-	-	420,850
Parks	\$ -	\$ -	\$ -	\$ 485,850
Rees Property	-	-	-	85,000
Variable Message Trailer	-	-	-	15,000
Public Works	\$ -	\$ -	\$ -	\$ 100,000
TOTAL CAPITAL OUTLAYS	\$ -	\$ -	\$ 900,000	\$ 900,350

FUND DETAILS

Capital Outlay - Rees Property: The purchase of the Rees Property will require several one time capital improvements. The capital improvements consist of desktop utility connection, communications, desktop computers, carpeting, window treatments, fencing, hedges, asphalt, security lighting, re-key entryways, several repairs and maintenance, and furniture.

Capital Outlay - Message Trailer: The Village is interested in purchasing a variable message trailer for use during construction, parades, road closings, and other events.

Acronyms and Terms

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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.

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.

Glossary

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.

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.

Glossary

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 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.

Glossary

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.

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

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

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

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

Glossary

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.

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.

Glossary

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 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

Glossary

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.

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

Glossary

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.