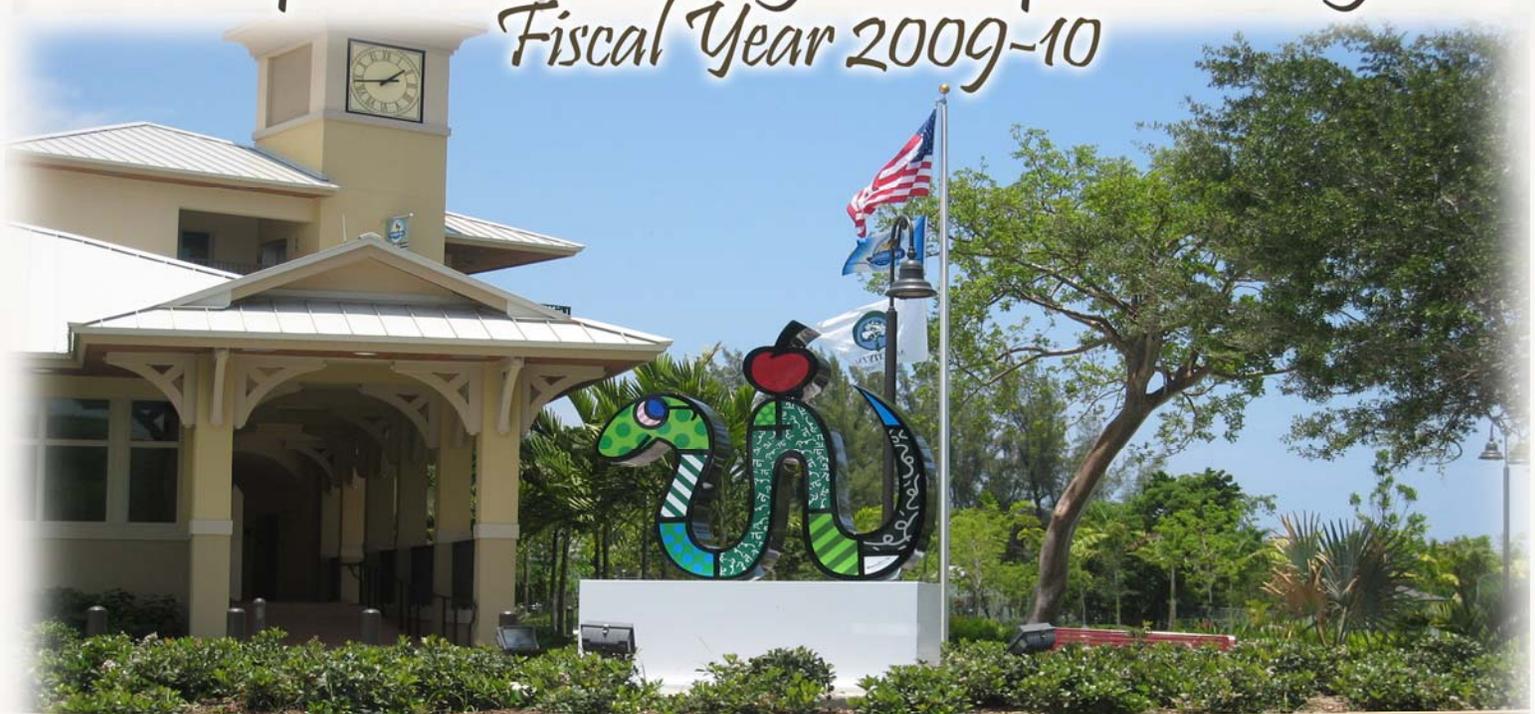




*Proposed Operating & Capital Budget
Fiscal Year 2009-10*



Village of Palmetto Bay





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Palmetto Bay
Florida**

For the Fiscal Year Beginning

October 1, 2008

President

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, 2008. 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 the 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 2009-2010 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, providing a line-item budget for each Department's services. Each current capital improvement is identified, as well as its funding source 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.

VILLAGE COUNCIL

Eugene P. Flinn, Jr.
Mayor

Brian W. Pariser
Vice Mayor

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

Howard J. Tendrich
Council, District 2

Shelley P. Stanczyk
Council, District 3

VILLAGE MANAGER

Ron E. Williams

VILLAGE ATTORNEY

Eve A. Boutsis, Esq., FBM Law Offices

VILLAGE CLERK

Meighan J. Rader, CMC

ADMINISTRATIVE STAFF

Desmond Chin, Finance Director
Fanny Carmona, Parks & Recreation Director
Lt. Greg Truitt, Village Commander
Julian Perez, Planning & Zoning Director
Edward Silva, Building Official
Corrice Patterson, Public Works Director
Olga Cadaval, Assistant to the Manager

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The Village of Palmetto Bay
The Village of Parks
"Productivity through Efficiency"

August 4, 2009

The Honorable Eugene P. Flinn, Jr., Mayor
The Honorable Brian W. Pariser, Vice Mayor
The Honorable Edward J. Feller, M.D., Council Member
The Honorable Howard J. Tendrich, 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 Fiscal Year 2009-10 Proposed Budget for your review and consideration.

A Year of Transition

During Fiscal Years 2004 through 2009, the Village of Palmetto Bay embarked on a most ambitious capital improvement program when compared to new and comparable size cities. During that period, the Village completed the expansion of Palmetto Bay Park, the absolute redevelopment of Perrine Wayside Park; and the completion of the Palmetto Bay Community Center, Ludovici Park, and public library building. The Village also completed a number of infrastructure and traffic calming projects while achieving the designation of "Tree City USA" for its outstanding efforts and commitment to expand its tree planting and landscaping efforts. As these projects come to completion, the focus shifts from building facilities and infrastructure to programming and maintaining established high levels of service. The proposed budget has been prepared in consideration of this transition.

Fiscal Year 2009-10 is not only considered "a year of transition" for the reasons earlier stated, but also because of the shift from the mitigation policies of the past. For the first time since incorporation, Palmetto Bay will retain all Ad-Valorem revenues collected to

spend directly in our community. The portion formerly transferred to Miami-Dade County, also known as mitigation payments equaling approximately 25 percent of the collected Ad-Valorem revenues, will remain in our budget for the first time in our history. The significant victory to stop the mitigation payments, which were to be perpetual in nature, is largely attributed to the tenacity and commitment of our Village Council to end the costly practice.

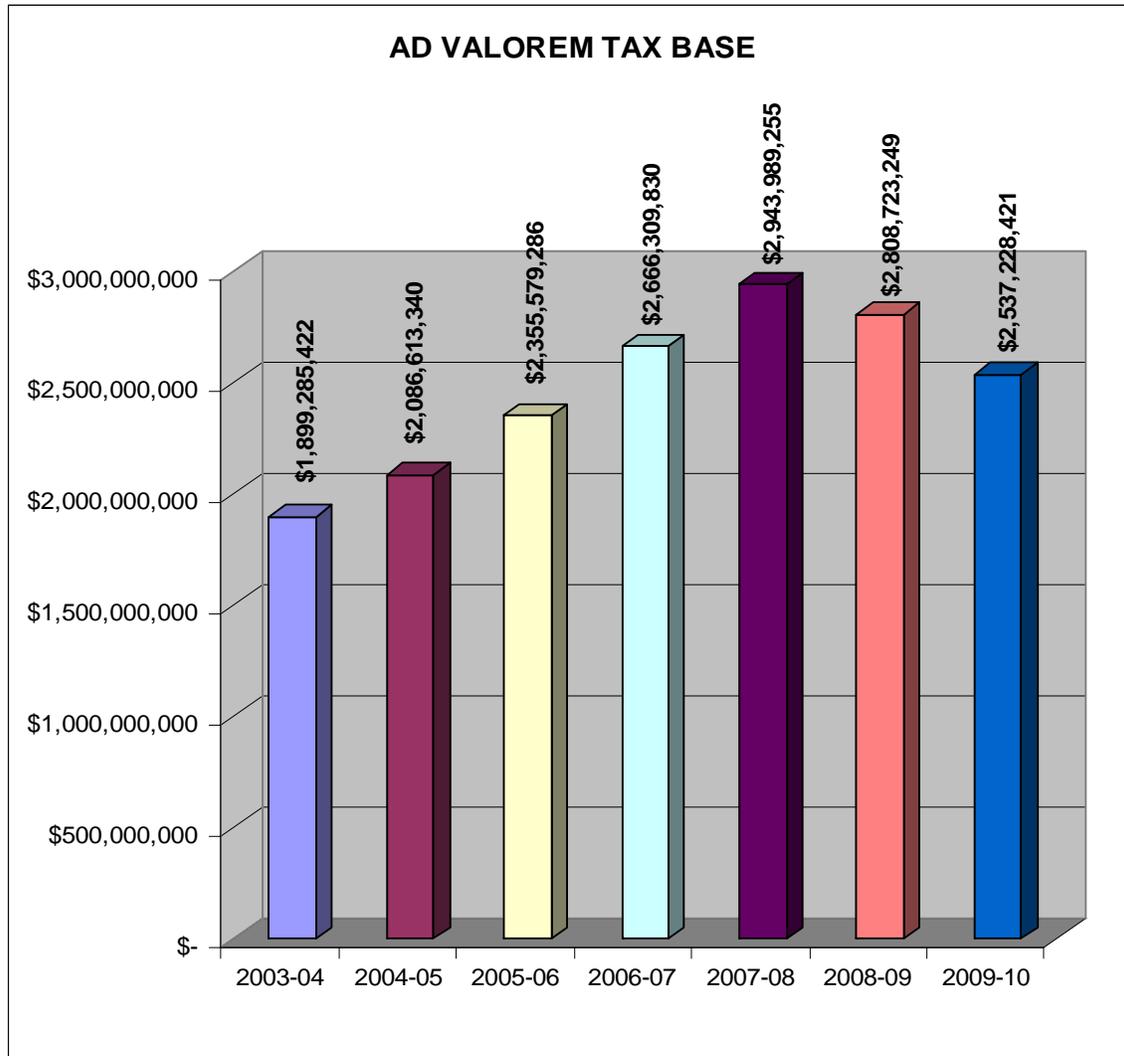
Fiscal Year 2009-10 **Financial Overview**

On a broad level, cities across the nation are experiencing fiscal uncertainties often requiring extreme measures to balance their budget. In the State of Florida, legislative reforms, along with a recessive economy and the ongoing mortgage crisis, have had a profound impact on local revenues, making the task of balancing budgets a challenging exercise.

It should be noted; however, that despite these conditions, the Village of Palmetto Bay remains fiscally sound. From its inception as a city, Palmetto Bay has adopted a conservative fiscal approach, carefully limiting expenditures to priorities that truly enhance the quality of life for residents. Additionally, for the past six years, the Village has been operating on approximately 75 percent of its total Ad-Valorem revenues due to the former mitigation payments. As stated, these obligatory installments averaging over \$1.5 million for several years were transferred annually to Miami-Dade County as a condition of incorporation.

Palmetto Bay's conservative approach has served this municipality well. Significant service enhancements were implemented and multi-million dollar capital projects were completed even within the constraints of the mitigation era. The accomplishments of prior years are a testament to our ability to efficiently manage Village finances.

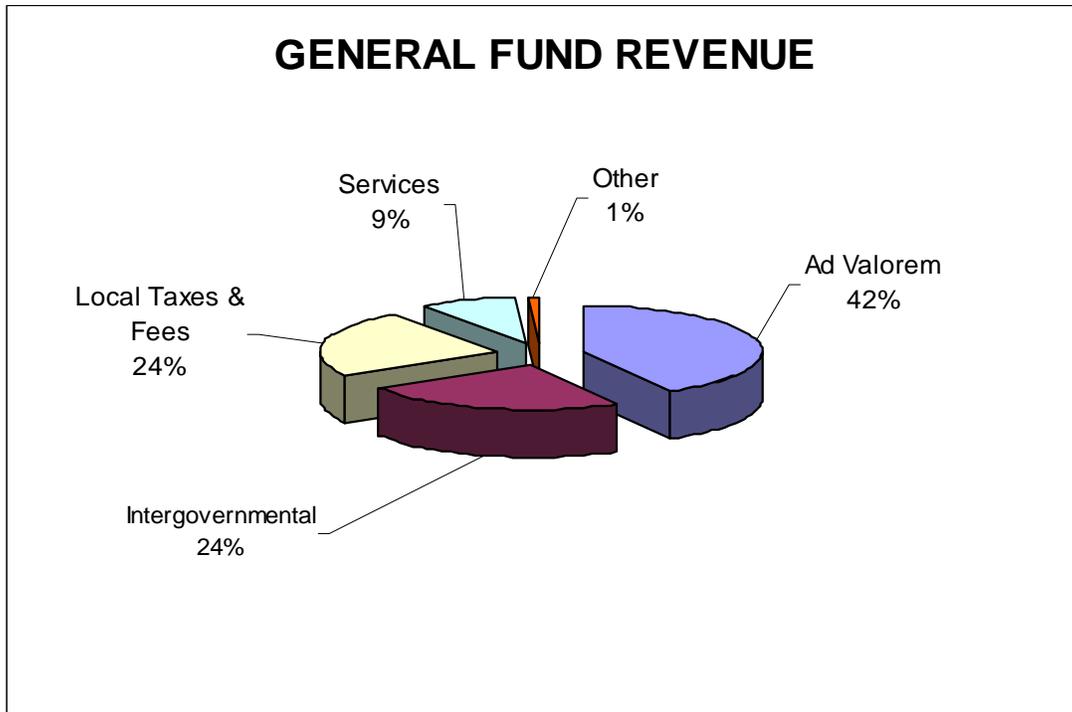
The Village of Palmetto Bay as did all municipalities in Miami-Dade County, and the County itself suffered the second year of falling property values. The Village's second year fall was 9.7 percent for a two-year total of 15.1 percent. That translates into a two year reduction of \$406 million in property values and \$995,343 in Village tax Ad-Valorem revenue at the current millage rate. This type of revenue loss has meant reduced services and hardship in most governmental entities. Fortunately for the Village, careful and conservative spending has left the Village of Palmetto Bay fiscally sound at a time when we are approaching the start of our last and possibly most significant capital project – a new Village Hall.



The Village of Palmetto Bay's financial status has allowed the Village Council to reduce the millage rate slightly resulting in a savings to residents in the amount of \$666,033. In addition the Village has been able to present a budget that maintains the current high level of service in all areas. Even though the Village was able to address its goals in the proposed budget, it was accomplished with extreme caution and conservative estimates, as the immediate future still does not look very bright. Any improvements in the economy are not expected in the near term and governments may expect another significant drop in property values for Fiscal Year 2010-11. Vigilant monitoring of the budget will be required, which the new financial software will be of greater assistance, as it monitors financial transactions in real time.

The Village of Palmetto Bay's Fiscal Year 2009-10 total taxable property values as certified by the Miami-Dade Property Appraiser is \$2,537,228,421, which represents a decrease of \$271,494,828 or 9.7 percent from the prior year. Based on an average homesteaded property value of \$231,420 and the proposed millage rate of 2.447 the

average property tax to the Village is \$566.28. This represents a reduction in Village property tax in the amount of \$48.51 from prior year. The primary beneficiary of falling property values are non-homesteaded properties and new home buyers. Due to Save Our Homes, properties with a large gap between the market value and assessed value will not necessarily see a reduction in their Ad-Valorem. The Save Our Home legislation benefits the home owner by capping property tax increases to the lesser of three percent or the CPI, thus shielding them from wild swings up or down in property values.



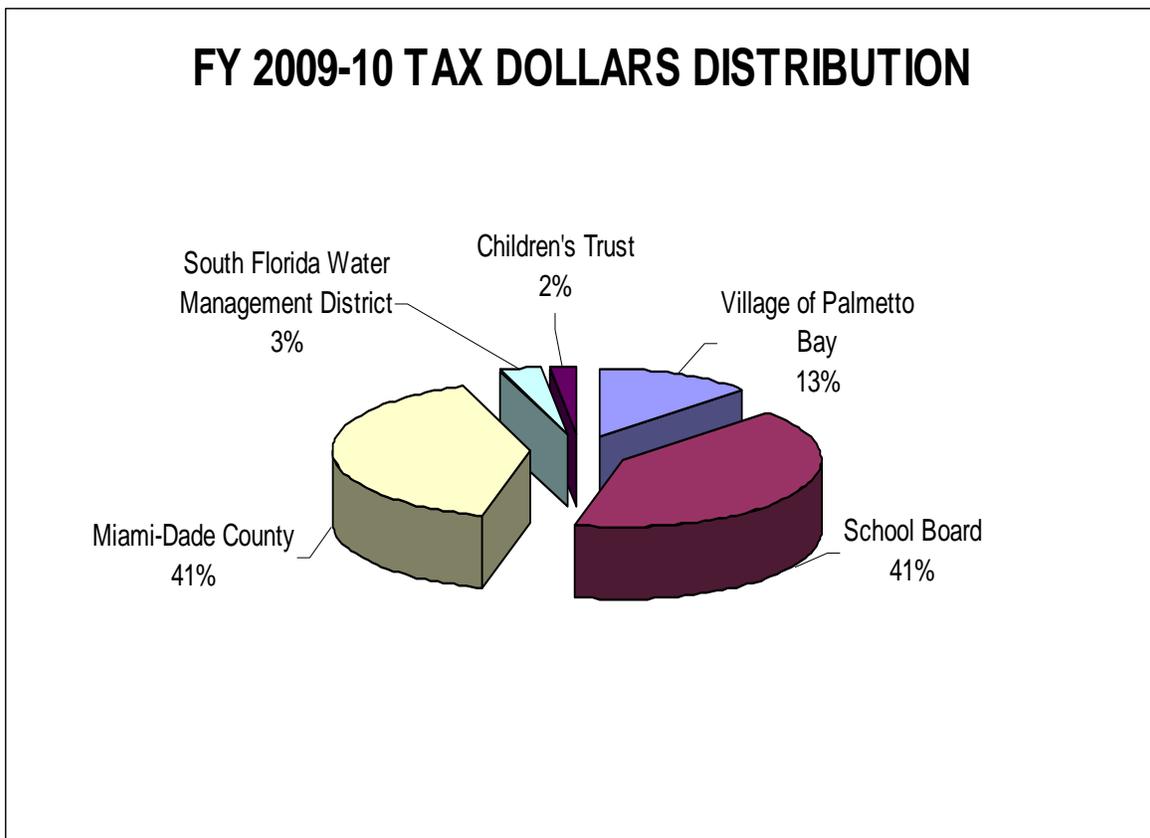
With another year of falling property values expected and economic improvement possibly some time away, the Village is actively promoting and attracting new development in the Village's FT&I redevelopment area. The Village's stable demographics, outstanding parks, and an overall high quality of life, has attracted several new commercial projects. Two other factors that will also spur development is the County's water and sewer infrastructure improvement in the FT&I area and the new Village Hall.

At the end of Fiscal Year 2008-09, the external auditors, Rachlin, LLP, gave the Village an unqualified opinion with no management comments and stated that the Village was in excellent financial condition. The Village had a \$10 million fund balance, which is 3.6 times more than the minimum recommended 25 percent on expenditures, and a cash balance of \$9.9 million, with a cash-to-debt service ratio of 21:1.

Fiscal Year 2009-10 Budget
Establishing the Tax Rate

It is recommended that the Village adopt a tax rate of 2.447 mills. A mill is equivalent to \$1 for every \$1,000 in property value. At this rate the Village will receive \$6,208,598 in taxes which is \$666,033 less than the prior year.

The amount of a homeowner's property tax bill that went to Palmetto Bay in Fiscal Year 2009-10 is approximately 13 percent of the total tax bill. The remainder of the tax bill goes to Miami-Dade County Government, School Board, South Florida Water Management District, the Children's Trust, and Miami-Dade Fire & Rescue as illustrated in the chart below.



Fiscal Year 2009-10
The Capital Improvement Program

Parks & Recreation

| | |
|------------------------------|------------|
| ○ Perrine Wayside “Dog Park” | \$ 55,000 |
| ○ Coral Reef Park | \$ 337,755 |
| ○ Palmetto Bay Park | \$ 137,255 |
| ○ Thalatta Park | \$ 144,000 |
| ○ Ludovici Park | \$ 4,000 |

Public Works

| | |
|---------------------------------------|--------------|
| ○ Roadway Paving & Sidewalks | \$ 306,425 |
| ○ Neighborhood Traffic Calming | \$ 536,566 |
| ○ Transit Initiatives | \$ 353,496 |
| ○ Village Street Signage Program | \$ 35,000 |
| ○ Right of Way and Swale Enhancements | \$ 75,000 |
| ○ Stormwater Drainage | \$ 1,429,189 |
| ○ Stimulus Transportation/Transit | \$ 810,211 |

General

| | |
|---------------------|--------------|
| ○ Village Hall Fund | \$ 1,159,497 |
|---------------------|--------------|

Public Safety

The Palmetto Bay Policing Unit has continued to provide outstanding service by reducing crime in numerous categories while maintaining excellent response times for service calls. As such, Fiscal Year 2008-09 was another banner year for the Village, marked by exemplary levels of service and dedication. Highlights include:

- **Service** - The Village Policing Unit leads the Miami-Dade Police Department (MDPD) in response times for both emergency and non-emergency calls. The Unit continues to strive to maintain leadership in this area.
- **Community Outreach** - The Community Outreach Officers will continue to assist homeowners in establishing Citizen Crime Watch programs that provide a vital conduit between neighbors and the Police Department in an effort to further reduce crime. During the past year, three Crime Watch neighborhood groups were created in the Village.
- **Officer Friendly Program** - The Policing Unit will conduct Officer Friendly presentations for all elementary-aged students attending the Village’s public

schools. The curriculum consists of Stranger Danger, Bicycle & Pedestrian Safety, Anti-Bullying, Gun Safety, and "Police Officers Are Your Friend" programs. Approximately 2,400 children will be addressed in this innovative community program.

- **D.A.R.E.:** The nationally recognized Drug Abuse Resistance Education program was introduced to all fifth grade students attending the Village's Public Schools. D.A.R.E. will teach kids how to recognize and resist the direct and subtle pressures that influence young minds to experiment with alcohol, tobacco, marijuana, and other drugs.
- **Traffic Safety Initiatives** - The Village Policing Unit will continue to address traffic issues with particular emphasis on curtailing 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 during Fiscal Year 2009-10. Funding is available for basic maintenance of existing equipment.



The same level of service and commitment, including support to major Village park activities, will carry through to Fiscal Year 2009-10. Successful initiatives implemented in previous years will continue with renewed commitment to public safety.

There are no significant adjustments anticipated in manpower or services during the next Fiscal Year, as revenue-streams and expenditure forecasts support the administration's determination that present staffing levels are sufficient to serve the needs of the residents of the Village.

Parks & Recreation

The Parks & Recreation Department continues to improve the delivery of services and programs for the enjoyment, health, and well-being of residents:

- **Palmetto Bay Park** – Since its inaugural ceremony in December 2007, thousands of Village residents and visitors have enjoyed this beautiful 25-acre park. Programs such as softball leagues, clinics, and camps have been planned and successfully implemented and welcomed with much enthusiasm. Two local-area schools, Palmetto High School, and Westminster Christian School have made this park their “Home Field,” and made history by winning State championships in 2008 and 2009, respectively. An added benefit of featuring a state-of-the-art-facility as Palmetto Bay Park is that numerous softball tournaments attract outstanding players, college recruiters, and coaches from around the country. This outstanding amenity not only brings in the athletes, but their families, friends, and other spectators who frequent local restaurants and shops -- and may even consider relocating to Palmetto Bay. The upcoming installation of modern new scoreboards essentially complements this notoriety. The Village’s award-winning boundless playground, the largest of its kind in the State of Florida, continues to attract hundreds of visitors daily. Last year’s replacement of the ADA-grade playground mulch, which demanded constant maintenance and replenishment, with a new rubberized surface of recycled rubber, was made possible through grant funding. The skate pavilion also was recently resurfaced and a new decorative steel fence was installed. During Summer 2009, the Village introduced a “Skate and Adventure” camp, providing lessons and instructions on skateboarding techniques and safety. The flag football league continues to grow, ensuring a diverse offering of recreational activities is available for the entire family. The concession stand at Palmetto Bay Park began operation in early February 2008, satisfying the demand for this much-needed service. New landscaping and maintenance initiatives will continue to enhance this popular community asset.
- **Perrine Wayside Park** - Residents and guests enjoyed a memorable ribbon-cutting event in November 2007 signaling the grand opening of this much-anticipated and popular dog park. Wow – or should we say Bow-Wow – what a great facility to enjoy with our four-legged friends. Attendance at this specialty facility continues to rise with an array of visitors from throughout South Dade. For Fiscal Year 2009-10 the Village will continue to enhance the park with new amenities, as well as continue to provide vigilant constant and specific maintenance and safety initiatives.
- **Thalatta Park** – One of Palmetto Bay’s most historic properties, Thalatta Park, offers picturesque and totally unobstructed views from its vantage point adjacent to Biscayne National Park. The four-acre site showcases a vintage 1926 villa designed in the Mediterranean Revival style that was prevalent of the era. The



ongoing renovation program at Thalatta Park has been the result of a Florida Recreation Development Assistance Program (FRDAP) grant awarded in the amount of \$135,611, and a direct State legislative appropriation of \$200,000. The redevelopment of this site will provide a venue for special events and private functions such as wedding and receptions. The adjoining carriage house will be transformed with new restrooms, a prep kitchen, a multi-use preparation area, and a business office. Other improvements include an improved entry and courtyard, pedestrian entrance, new parking, and an outdoor open terrace. For Fiscal Year 2009-10, additional plans under consideration include

application for Federal funds for the renovation of the historic house in order to create a meeting room, museum, possible banquet hall, as well as a gazebo/ceremony area by water, and an attractive garden with walkways to water.

- **Coral Reef Park** – one of South Florida’s most active parks, Coral Reef Park is a “must use” for hundreds of health-conscience individuals. Whether simply getting-in a daily trek around the walking circuit or participating in the boot camp program, sweat equity is the accepted norm among residents and other park enthusiasts. Participants will soon be afforded additional work-out opportunities with installation of exercise stations that will accommodate all age groups. From the currently dusty construction site a beautiful and functional structure will emerge featuring a concession operation, restrooms, and storage. This will soon be a location choice for morning coffee, light lunch, or a hotdog and beverage while spectating or participating in a myriad of sports activities. Coral Reef Park will also soon be the designated center for mature-adult activities, with year-round programs to be planned and developed to enhance the quality of life for many residents. Improvements under consideration for Fiscal Year 2009-10 include; bollards along selected areas of SW 77 Avenue and 152 Street to prevent parking on or abutting sidewalks; low-level/split-rail fencing flanking both sides of the canal, replacement of playground mulch areas, and renovations to the existing community building. Additionally, so that the Village’s many patrons may “cross that bridge when they get to it,” the aging and deteriorating span across the eastside canal will be replaced.
- **Palmetto Bay Library & Community Room at Ludovici Park** – One of the Village’s most significant accomplishments occurred in spring 2009- the completion of the greatly anticipated Palmetto Bay Library and Community Room at Ludovici Park. The May 15 grand opening marking this historic moment in

Village history attracted several hundred people and featured various exhibits and unique performances by local area students. The Village of Palmetto Bay Branch Library & Community Room at Ludovici Park was conceived in partnership with the Miami-Dade County Public Library System and arose from the need to establish a community library to serve residents of Palmetto Bay. This neighborhood library, located next to an environmentally-oriented park, is complimented by a Community Room with modern meeting space an expansive amphitheater upon a backdrop of a protected mangrove area and the beautiful waters of Biscayne Bay. The first-story stage is perfectly suited for special performances and other outdoor activities such as lectures, workshops, picnics, movie nights, concerts, and children's programs. The park is a wonderful spot for visitors to read a book, relax under the gazebo, or enjoy the tropical bay breezes!

The Parks & Recreation Department is proposing new and exciting developments in Fiscal Year 2009-10 as Thalatta Park comes on line, new concessions/restrooms at Coral Reef Park are opened, and new adult/senior programs are introduced. An informative Parks & Recreation brochure spotlighting Village facilities and programs will also be produced. Village staff will strive to create a "365-Day Experience" through the development and delivery of quality maintenance standards and exemplary service. It is the mission of the Village of Palmetto Bay to offer a safe, clean, and attractive product for patrons who access the parks system on any given day of the year. Palmetto Bay parks has been and continues as....the place to be!

Planning & Zoning

The Department of Planning & Zoning is comprised of two divisions: Planning & Zoning and Code Compliance. Planning & Zoning provides technically sound and professional recommendations that ensure strict adherence to the Village's Land Development Code, Comprehensive Plan, and any other concurrency regulations. The Division is also responsible for the efficient and timely processing of zoning applications. The Code Compliance Division encourages compliance of Village codes by raising public awareness regarding code enforcement regulations and, as last resort it enforces those regulations in Palmetto Bay's residential and business areas.

- **Comprehensive Plan** – As the guiding document for smart growth and development in the Village, the Comprehensive Plan became effective in Fiscal Year 2005-06 and continues to guide land development decision making in the Village. In Fiscal Year 2008-09, the Village adopted a new Water Supply Facilities Element as part of the Comprehensive Plan. The Village was one of a few local governments in Florida to adopt an Element instead of a work plan. This fact demonstrates Palmetto Bay's serious commitment to protecting and conserving water resources while at the same time adhering to regional and Miami-Dade County water restriction measures. In Fiscal Year 2008-09, the Village began the process of amending several elements of the Comprehensive Plan to ensure consistency with proposed changes to the future land-use map.

These amendments will ensure the plan stays current with the changes taking place across the municipality and support the overall future vision for the Village. For Fiscal Year 2009-10, staff will continue to review and improve its comprehensive and future land-use map to meet the Village's land-use needs. The Department also will address any newly-adopted State mandates in the areas of transportation, energy conservation, and adoption of land-use patterns that will contribute to the reduction of greenhouse gas.

- **Zoning** – The Village completed its transition and assumed zoning responsibilities from Miami-Dade County in Fiscal Year 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 Fiscal Year 2008-09, the Village held six zoning hearings and received twelve applications for public hearings. Since the administrative site-plan review process was established, a total of seven applications have been reviewed facilitating permitting in the Franjo Triangle/Island (FT&I) Mixed-Use Zoning District. Business district regulations have been revised to allow additional uses. For Fiscal Year 2009-10, the Department of Planning & Zoning anticipates an increase in the number of administrative site-plan review applications in the FT&I District and areas near the future Village Hall. Presently, more than \$10 million in commercial development is underway in the FT&I. In addition, millions of dollars are scheduled for water and sewer improvements within this redevelopment corridor.
- **Land Development Code** – Development of a new zoning code for the Village continued in Fiscal Year 2008-09 as the remaining portions of the code (including the zoning district) were adopted. Completion and required amendments to the Comprehensive Plan, future land-use map, and zoning map will become effective in Fiscal Year 2009-10. This significant undertaking included community participation every step of the way to ensure State public-participation requirements are met, and changes to the elements and new zoning code reflect the adopted vision for the Village. For Fiscal Year 2009-10, staff will continue to review and modify the Code for consistency with current conditions.
- **Code Compliance** – The Village Code Compliance Division, integral to maintaining the vitality and quality of life in Palmetto Bay, is highly 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 percent was achieved through a special master hearing process and the focused efforts of Village code compliance officers. Enforcement of water restrictions that became effective in 2007 created additional cases handled by the Division. The Department will continue to develop user-friendly brochures and other material to enhance code compliance throughout the Village. Code Compliance will continue to focus on neighborhoods in transition -- part of the overall Village effort to ensure all properties are maintained consistent with the Code. Neighborhoods impacted by foreclosures will continue to be monitored by the Division. In addition, the

Planning & Zoning director will continue to work directly with residents in neighborhoods impacted by foreclosures. In Fiscal Year 2009-10, staff will also work with residents and the business community to ensure properties are maintained according to Code and/or are in alignment with development agreements executed between the Village and property owners.



FT&I Design Guidelines – Standards to implement components of FT&I District regulations were developed for on-street parking, landscaping, lighting, and other street features. In Fiscal Year 2007-08, the user-friendly guide enabled design professionals and developers to easily construct required features throughout the District in five separate locations. In Fiscal Year 2008-09, the Department of Planning & Zoning worked with developers to incorporate the FT&I Design Guideline Standards. The first development to incorporate the standards was Fern Street Shopping Center, followed by Maroone Nissan, Palmetto Bay Point, South Florida Teachers Credit Union, and Palmetto Bay Park Center. An estimated \$300,000 in public improvements is scheduled for Fiscal Year 2009-10.

- **Art-in-Public-Places** – The Village was the first municipality in South Miami-Dade to develop its own Art-in-Public Places program responsible for acquiring, funding, and placing art work in the public realm. The program, instituted in Fiscal Year 2006-07, is unique in that it encourages inclusion of art in both public and private development, depending on the magnitude of the project. Since its adoption, additional municipalities have introduced similar legislation to promote public arts in their respective communities. A five-member Advisory Board appointed by the Village Council advises on the administration of the program. In Fiscal Year 2008-09, a total of \$120,514 was deposited into the public art fund, including several unsolicited private contributions from residents and local corporations. In addition, the program 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 at Coral Reef Park. The Village Council approved the first private art installation for the mixed-use project entitled “Palmetto Bay Park Center.” The acclaimed program has drawn positive feedback from residents, and has been featured in news features including *The Miami Herald*. It also received special recognition from Los Angeles Mayor Antonio Villaraigosa. For Fiscal Year 2009-10, installation of additional art pieces at several public

facilities will take place throughout the Village. In addition, the Village will continue to increase its international presence by working with foreign culture institutes to promote cultural awareness through visual arts.

- **South-Dade Vision 20/20** – Palmetto Bay, in partnership with Miami-Dade County, the Town of Cutler Bay, the South-Dade Economic Development Council (EDC), and Chamber South continued to work on the “South Dade Vision 20/20” initiative. This innovative and progressive effort combines outreach and marketing efforts to support the charrettes that were completed over the past several years by these communities. The progress in Palmetto Bay has been particularly noteworthy with two projects under construction and five completed each having implemented the concepts developed for the Village’s FT&I District. Vision 20/20 promises to further enhance and support this community-envisioned redevelopment by continuing to market Palmetto Bay’s emerging downtown district via guided tours and presentations at professional real-estate development conferences.
- **GIS** – Development of a Geographical Information System (GIS) began in Fiscal Year 2006-07. After initial investment in capital equipment, the software development process was completed; and planning, zoning, water and sewer, location of group homes, historic structures, and flood-zone layers for mapping purposes were accomplished. In Fiscal Year 2008-09, several improvements were made to the Village’s GIS system in an effort to facilitate the operation of the Planning & Zoning, Building & Permitting and Public Works Departments. System improvements include monthly updates to property-appraiser data, revisions to the zoning and future land-use map, and additional mapping layers (Art-in-Public Places and Brownsfield Sites). The creation of a GIS system has enabled Planning & Zoning analyses to be conducted at the parcel level. Phases of GIS growth development included development of layers for zoning agreements, a search tool for resolution numbers, and migration of the GIS Interface to the “Microsoft.NET” Framework, in addition to the GIS Interface to search zoning resolutions, updated flood-zone maps, and the incorporation of 2009 aerial photos. For Fiscal Year 2009-10, the Department will start the next phase of development which will enhance program capabilities by adding missing address information, introduce a webpage displaying the Village’s zoning documents, complete remaining layers associated with zoning agreements, create a search tool for resolution numbers, and integrate code compliance data into the GIS system.
- **Sidewalk Cafés** – In Fiscal Year 2004-05, the Village developed a restaurant-friendly Sidewalk Café ordinance to facilitate pleasant outdoor dining experiences for Village residents and visitors. Currently, there are a total of twelve permitted sidewalk cafes, which are renewed annually. Additional restaurants have expressed interest, including the future Palmetto Bay Ale House, with more expected in Fiscal Year 2009-10 as new businesses open in the FT&I District. The US-1 Commercial Corridor may also use this concept to attract new

- customers to their businesses and within the districts. It is anticipated this will be one of several marketing tools available to the Village to promote the FT&I District and US-1 corridor.
- **Informational Publications** – The Department created several brochures and publications for property owners, business owners, and potential investors, providing information on demographics, economic indicators, programs, and initiatives. In Fiscal Year 2008-09, special initiatives included hurricane preparedness and a continuing dialogue with local businesses along the US-1 commercial corridor to encourage site improvements, particularly landscape enhancements. This included publications on sustainability, the environment, historic preservation and historic places. For Fiscal Year 2009-10, Planning & Zoning will review and update existing publications that are distributed to residents, the business community and visitors. In addition, the Department will continue to meet with local residents and businesses to raise awareness on existing and newly-adopted changes to the land development code.
- **Historic Preservation Program** – The Village developed this program in Fiscal Year 2006-07 for the protection, enhancement, and perpetuation of properties of historical, cultural, archeological, and architectural merit. In Fiscal Year 2007-08, a five-member Advisory Board was appointed by Village Council to consult and advise on the Historic Preservation program. In addition, the Village conducted a historic structures survey to assist the Advisory Board in designating historical landmarks. In 2009, the Board moved forth to petition the Miami-Dade County Office of Historic Preservation to consider designating the coral rock walls along SW 152 Street & SW 168 Street. The Village is home to four County-designated historic homes, one National historic landmark (the Deering Estate at Cutler), and several archeological sites that date back 10,000 years. The archeological sites found within the Village boundaries are considered some of the most significant archeological sites in the eastern United States. For Fiscal Year 2009-10, the Historic Preservation Advisory Board plans to complete the process of interviewing pioneer residents in an effort to compile a history of significant memories, historical facts, and artifacts. This information will be reviewed and made available to the public through the Department of Planning & Zoning. Select information will be displayed at Village Hall and other public facilities. The Village will continue to serve as a repository for Village and community historical documents and artifacts.

Building and Capital Projects

The Department of Building & Permitting has been renamed the Building & Capital Projects Department in an effort to accurately reflect its overall function. In Fiscal Year 2008-09, the Building & Permitting Department transitioned from an outsourced provider to a mostly in-house staff. The transition began in April 2008 and has brought remarkable improvements in customer service and in plan review, and enhanced accountability and transparency of daily activities. The transition to an in-house staff is the final action taken in accordance with a series of recommendations set forth by the Building & Permitting Committee in 2006. Department responsibilities include permitting, inspections, and supervision of the capital projects for the Village.

- **Capital Improvement Projects** – In Fiscal Year 2008-09, under the guidance of the Village Manager, Palmetto Bay’s Building Official, along with the Assistant to the Manager, supervised the completion of the Palmetto Bay Branch Library & Community Room at Ludovici Park. This team also managed ground breakings at Coral Reef Park Concession Facility and the Thalatta Carriage House construction. This staff also managed negotiations and research leading to the acquisition of the new Village Hall site, as well as the creation of and conclusion to the RFP/Q for the Design-Build team that will be selected for the construction of the new Village Hall. In Fiscal Year 2009-10, staff will complete the Coral Reef Concession Facility and Thalatta Carriage House, commence construction of Village Hall, plan for and begin the second phase of the Thalatta Park complex, revamp the entrance to Coral Reef Park, and reconstruct the pedestrian bridge at Coral Reef Park. With the addition of a full-time Chief Building Inspector, the Village may now take full advantage of the Building Official’s expertise and construction-related experience. The Building Official will now also function as the Village’s Construction Manager thus eliminating the need for outside assistance – which provides substantial savings for the Village. Additional matters related to maintenance and construction, RFP and RFQ for services, and other projects as required by the Manager will also be managed within this Department.



- **Building Permitting Activity** – Approximately 3,550 residential and commercial permits were issued in Fiscal Year 2008-09, representing a reduction of about 20 percent from the previous Fiscal Year. Permit inspections for Fiscal Year 2008-09 increased by 5 percent to a total of 7,900 inspections. This increase in inspections is directly attributable to improved tracking and supervision of field inspectors and tracking of passing and failure rates. In Fiscal Year 2009-10, a slight increase is forecast in both permitting activity and inspections as overall economic conditions begin to improve. Revenues for Fiscal Year 2008-09 are projected to be approximately \$730,000, while revenues for Fiscal Year 2009-10 are projected to rise to \$750,000.
- **Zoning Plan Review and Inspections** – The Village began zoning plan reviews and inspections in Fiscal Year 2007-08 through an outsourced provider. In Fiscal Year 2008-09, the functions of this area were expanded to include responsibilities associated with the issuance of Certificate of Use permits. This role will be expanded in Fiscal Year 2009-10 to include landscape inspections on all projects and annual inspections of Certificate of Use licenses. This will ensure compliance with the original licensing approvals and plans. This office provides assistance to building inspectors by verifying ADA requirements on all commercial plan submittals and inspections. Additionally, the primary responsibility of staff is to ensure that all plans submitted comply with the Village's Zoning Code and all other applicable ordinances. To ensure compliance, plans are checked for setback requirements, floor area ratio, lot coverage, number of stories, FEMA requirements, building heights, parking spaces, permitted uses, and compliance with zoning hearings and administrative approvals. Once adopted, the Village's transition to its own set of zoning ordinances and land-use codes makes this position vital to understanding Palmetto Bay's unique zoning codes and requirements.
- **Service Enhancements** – Customer service enhancements planned for the coming year are geared toward improving the overall experience for members of the public accessing building permitting services. Major initiatives in Fiscal Year 2008-09 include transitioning from outsourced staff to in-house staff, which has led to numerous service improvements including an expansion in operating hours and the introduction of a dedicated staff that provides friendly, professional service and concise, clear information.

Other enhancements recently introduced included telephone notifications advising applicants of processing status, dedicated appointment times to address plan reviewers questions, tracking of processing time on applications, and dedicated technical assistance to homeowners to expedite plan reviews. The department has also begun to scan plans on closed-out permits. Once completed, this initiative will allow quicker research and better recording of all construction activity.

The department also will continue making improvements by introducing "Permit Connections," a portal by which the Village will communicate with clients, via new software. This system will allow staff to contact all interested parties as soon as a plan review is finished, which in turn will reduce plan processing time. Staff will also use this system to schedule appointments for inspections, provide inspection results, and allow on-line permitting. In addition, a tracking service was recently implemented that ensures quick review time of all plan submittals, tracking of inspections with pass/fail rates, and a customer-survey exit form that gauges the service provided by the permit clerks. During the upcoming Fiscal Year, further monitoring methods and enhancements will be announced.

For Fiscal Year 2009-10, laptops will be provided for field inspectors, whereby allowing them to immediately upload inspection results and photographs that clearly delineate issues found. Lastly, staff, along with the Planning Department, is implementing a system for cooperation in all Code cases involving building related issues. Included in these initiatives, is a tracking of violations in instances where further action is required to ensure the safety of the general public.

- **Educational Publications**– In Fiscal Year 2008-09, the Department created several useful brochures and publications to provide key information to Village property owners, business owners, and potential investors. In Fiscal Year 2008-09 special initiatives included hurricane preparedness meetings with County and Village staff and the creation of a newsletter designed to assist residents in navigating the services of this Department. The Department will continue to update its web pages during the upcoming Fiscal Year to better inform residents of the requirements and information needed on all applications. Lastly, staff is now planning bi-annual meetings with interested parties to allow for questions and recommendations for improvement.
- **Implementation of Eden Software** – In Fiscal Year 2008-09, new software was purchased for use in all departments. Currently, this process is being implemented on a Village-wide basis. To prepare for this implementation, staff visited other cities that use the software to get familiar with the information needed and to gauge the challenge in transitioning. In late Fiscal Year 2008-09 and during the first quarter of Fiscal Year 2009-10, staff will begin using this software on-line, whereby allowing for greater efficiency and transparency for Building customers. The new software will allow for considerable upgrades including enhanced security for file information, better coordination with Code Compliance files, automated e-mail responses to customers on status of plans and inspections, ability to log on and verify status of plans, on-line permitting, ability to make payment through the system, and quicker posting of inspection results. The Department is cognizant of the required upkeep of information needed and will dedicate the Plan Processor Clerk to the task of tracking and updating information as required.

- **Green Initiatives and Certification** – The division produced a flyer and a section in the resident newsletter on the importance of “greening” and the conservation of resources during Fiscal Year 2008-09. The plan is to present to the Council a Green Ordinance that will provide real incentives on all construction projects. The Department is also proposing that the Village become a member of the Florida Green Building Coalition (FGBC), Local Government Standards, and become a designated Green City member (and adopt the requisite changes). Lastly, two employees will attend LEED accreditation courses to become LEED accredited professionals.

Public Works

The Public Works Team continues to focus on implementing needed infrastructure improvements through the maximum use of dedicated “carryover” funds and current-year funding. As always, the Department remains committed to its pledge to provide *Excellence in Public Service*.

Fiscal Year 2009-10 will be remembered as a period during which the Village further strengthened its identity through the introduction of attractive entrance monument signage as well as a period of continued emphasis on infrastructure improvement. The Public Works Department will continue to develop and complete projects which are directed at maintaining and enhancing the quality of life for Village residents.

- **Traffic Calming** – The Department installed multiple traffic-calming devices in Fiscal Year 2008-09. Four traffic tables were installed on SW 92nd Avenue between SW 184 Street and SW 174 Street. The Department completed construction of three traffic chicanes along SW 174 Street between SW 90 Avenue and US-1. In addition, traffic studies were performed in the following locations and are pending design and construction: SW 77 Avenue to SW 136 Street on SW 140 Street, SW 140 Drive and North of SW 74 Court; SW 145 Street to SW 136 Street on SW 78 Avenue and SW 78 Court (scheduled for construction in Fiscal Year 2009-10), and SW 164 Street, from US-1 (S. Dixie Highway) to SW 93 Avenue.



The expenditure of \$536,566 is anticipated in Fiscal Year 2009-10 to plan and design transportation projects in accordance with the Transportation Master Plan and local roadway traffic-calming improvements. All future projects will include outreach efforts geared to inform residents of upcoming roadway improvements. Through this effort, the negative impact on residents will be kept to a minimum. Additionally, the implementation of the Traffic-Calming Policy will assist with determining the need for infrastructure improvements that are not documented in the Transportation Master Plan.

- **Stormwater Improvements** – In Fiscal Year 2008-09, revenue received from Stormwater Utility fees and Florida Department of Environmental Protection (FDEP) grant funds were used to complete infrastructure construction at four locations within the Village identified as Phase II of localized drainage improvements in the area of SW 92 Court from SW 178 Street to SW 176 Street, SW 178 Street from SW 93 Avenue to SW 92 Avenue, SW 180 Street at SW 94 Avenue, and SW 141 Terrace from SW 80 Avenue up to and including SW 78 Court. The planning and design of infrastructure improvements at five locations within the Village identified as Phase III of localized drainage improvements and Sub-Basin #7 which is located south of SW 144 Street, north of SW 148 Drive and SW 146 Street, west of SW 83 Avenue, and east of SW 87 Avenue have been completed with construction scheduled in Fiscal Year 2009-10.

The \$602,140 carryover from the FDEP grant received in Fiscal Year 2008-09 and the anticipated annual \$416,000 revenue, plus prior year carryover of \$377,049 from Stormwater Utility fees, will continue to fund drainage improvement projects in Fiscal Year 2009-10. The expenditure of \$1,395,189 will result in the construction of drainage improvements in Sub-Basin #7 at the above noted locations. A portion of the \$1,395,189 will also support the construction of six localized areas identified as Phase III of Village-wide localized Drainage Improvements. The Department will continue to apply for funding to implement the priorities identified in the Stormwater Master Plan. Also, in the upcoming year, employees will communicate and educate the public about the importance of the Village's Stormwater Management Program through informational brochures.

- **Roadway and Sidewalk Improvements** – The Public Works Department is responsible for maintenance and repair of more than 118 miles of paved roadway within Village limits. During Fiscal Year 2008-09, the Department resurfaced 68,013 linear feet of roadway, (which equates to 12.88 miles of two-lane roadways) and applied permanent striping to resurfaced roadways. The Department also repaired 1,132 linear feet of sidewalk including one ADA ramp.

During Fiscal Year 2009-10, the Department will expend \$271,425 for continued pavement overlay and reconstruction, which will result in the paving of 12,445 linear feet of two-lane roadways (the equivalent of 2.48 miles). Roadway

patching will also occur at numerous locations. Water valves, manholes, and new pavement markings will be incorporated into the overall cost for Fiscal Year 2009-10 overlay and reconstruction projects. The Village expects to expend \$25,000 for sidewalk maintenance, 1,341 linear feet of replacement/new sidewalks (an equivalent to .25 miles of sidewalks) to assist in making Palmetto Bay a pedestrian-friendly community. Additionally, the Department will receive up to \$40,000 in grant funding from Miami-Dade County Metropolitan Planning Organization (MPO) to develop a Safe Route To School program which the Village will provide matching funds in the amount of \$10,000 to fund this \$50,000 project.

- **Signage Program** – In Fiscal Year 2008-09, Public Works completed the installation of new street-name signage within the Village of Palmetto Bay. A total of 31 new and 50 damaged street signs were installed. The Department replaced eight street signs on SW 80 Avenue between SW 160 Street and SW 168 Street in honor of Southwood Middle School.

In Fiscal Year 2009-10, \$92,500 will be used to further strengthen the community's sense of identity with the fabrication and installation of the entrance monuments at several intersections at Village borders. It is the goal of the Department to further develop public facility signage consistent with the Village entrance monument signage. Additional funding in the amount of \$35,000 is available in Fiscal Year 2009-10 to purchase component parts for the repair and installation of damaged street signs within four days.

- **Stormwater Utility** –The Village receives an expected \$450,000 in revenue annually from stormwater utility fees. The Stormwater Utility fee collected in Fiscal Year 2008-09 will provide supplemental funding for localized drainage improvement projects and serves as a funding match for the balance of the \$800,000 grant received from FDEP in Fiscal Year 2008-09. Stormwater utility funds have been allocated to pay the \$9,000 annual NPDES Permit Fee and \$25,000 has been allocated to perform ongoing preventative maintenance through manual inspections, cleaning, and repair. Annual maintenance ensures that existing and new drainage systems operate at maximum efficiency whereby reducing roadway concerns.
- **IBUS Transit Circulator** – Citizens' Independent Transportation Trust (CITT) provides 20 percent surtax proceeds to local governments for transit uses in the form of circulator buses, bus shelters, bus pullout bays, or other transit-related infrastructures. The Village is currently operating a combination bus route identified as Route A (north of SW 152 Street and south of SW 136 Street) and Route B (north of SW 184 Street and south of SW 152 Street). In Fiscal Year 2008-09, the Department reconfigured Route A and B to increase ridership. The Department, in conjunction with the Village Parks & Recreation Department, implemented a fixed route to service park facilities during summer months. Transit operating costs through the end of Fiscal Year 2008-09 (inclusive of fuel

costs) is estimated at \$94,500. The Department purchased approximately 45 bus stop signs to install along current and future proposed routes.

CITT Transit revenue available in Fiscal Year 2009-10 in the amount of \$353,496 consists of \$143,545 estimated revenue in Fiscal Year 2009-10 and prior year carryover funding of \$209,951. The Department expects to spend \$134,640 to continue efforts to boost ridership through marketing/advertising, strategic restructuring of current routes, and the implementation of new routes. Staff will also propose fixed routes with flexible schedules that are better aligned with Miami-Dade Transit Routes, and an off-hours fixed route feeder to service Parks & Recreation's proposed Adult Programming needs. Additional funding will be allocated to in-house IBUS operations with part-time staff, thus providing for operational and scheduling flexibility, while continuing to show cost reductions. CITT transit surtax will also fund the installation of emergency transfer switches at signalized intersections within the Village.



- **Right-of-Way Beautification** – The Village received Tree City USA designation in Fiscal Year 2008-09 for its outstanding accomplishments and commitment to the greening of Palmetto Bay – and America in general. In FY 2008-09, the Department continued to revamp the Village's public right-of-way along SW 92 Avenue from SW 164 Street to SW 169 Street, SW 94 Avenue from SW 178 Street to SW 181 Street by planting a total of 67 trees, consisting of live oaks and Japanese blueberry trees were planted. In coordination with FDOT, low growing flowery vegetation was planted from SW 184 Street to SW 168 Street along the easterly right of way on north bound US-1.

We will continue to meet Tree City USA mandate with a proposed budget of \$75,000 to support the annual requirement of at least \$2 per capita for the maintenance and installation of street tree landscape in Fiscal Year 2009-10. The Department expects to plant approximately 150 trees in Fiscal Year 2009-10 consistent with the tree species planted in Fiscal Year 2008-09. Additionally, the funding will support a tree give-away program as part of our own annual Arbor Day celebration. The established Tree Advisory Board is commissioned with the responsibility of proposing a tree care ordinance and establishing a Garden Club

in Fiscal Year 2009-10. In conjunction with the Tree City Advisory Board, the Department will apply for grants to fund future greening efforts of the Village.

- **Public Works Operations Facility** – The Department successfully relocated to a renovated operational facility in Fiscal Year 2008-09. The facility, which serves as administrative offices for the Department of Public Works, is equipped with an emergency-generator connection and accordion shutters for protection in the event of a major hurricane and/or power outage. Ongoing renovations and redevelopment of this site will continue in Fiscal Year 2009-10 with funding in the amount of \$30,000 to make the facility fully functional as a Public Works maintenance facility.
- **Federal Stimulus Assistance** – Palmetto Bay became Local Agency Program (LAP) certified in Fiscal Year 2008-09. As such, the Village is now eligible to receive and administer transportation and transit Federal stimulus funding from Florida Department of Transportation (FDOT) in an amount of \$569,810 and funding from the Miami-Dade Transit Authority (MDTA) in an amount of \$240,401. Total Federal stimulus assistance available to the Village for shovel-ready projects is \$810,211. The Department selected projects that address critical community needs and meet the specific rules and requirements of the funding source. Ultimately, the Village aims to leverage stimulus funds to create jobs in the community and build infrastructure with lasting value without taking on new or continuing costs.

Administrative/Policy Functions

Village Council - The Village Council continues to be very active and responsive to the needs of the Village and surrounding communities. The Council passed several legislative actions responsive to citizen needs in Fiscal Year 2008-09:

- An Ordinance addressing abandoned and foreclosed lots, allowing clean-up of homes that are neglected by former owners;
- Continued to aggressively pursue the purchase of Federal USDA land to create an opportunity for the building of a fire station to improve public safety for residents on the north end of the Village.
- Two actions concerning canal boat speeds: one Resolution encouraging the State to harden the canal banks, and the other; to seek action by the State Fish and Wildlife Commission to enforce boat safety laws;
- A Resolution to install video cameras to assist with monitoring and enforcing red-light infractions;
- Authorized the purchase of enterprise software to ensure continued outstanding fiscal accountability and responsibility in the Village;
- Action to authorize the purchase of the site of a future Village Hall;
- Approved zoning in order to permit Miami-Dade County to construct a much-needed fire station at the Palmetto Bay Village Center that will improve fire response times and improve Public Safety in the Village;

- Continued to encourage negotiations with the County and authorized staff to prepare educational materials to address the special election concerning Charter amendments, which resulted in the successful cessation of mitigation;
- Formed the Bicycle/Pedestrian Master Plan Development Advisory Committee to work with the Village's consultant to ensure the plan would be satisfactory to all; and
- Adopted an Ordinance creating a Tree Board so that the Village could be proudly and properly designated as a "Tree City USA."

These last two legislative actions are quite significant as they are evidence of the Council's continuing commitment to help preserve and protect the environment and educate others to do so, also. This Council is truly "green" in its efforts – some examples are the expansion of Earth Week activities to include a kayak tour and a reading program for school children at the local library; Council support of a program funded by the State of Florida whereby recycling containers will be installed throughout the Village; and authorization to install solar-powered monument signs.

To the benefit of others, the Village Council also passed legislation to benefit the surrounding communities, as well:

- A Resolution supporting the enactment of HB 313, the "Dating Violence Bill" that promotes and encourages educational programs for teens to become aware and informed concerning their rights;
- Supported the County's efforts to seek State funding to complete the C-100 canal parking lot;
- Sponsored several community, charitable events, such as the annual Holiday Run, the Martin Luther King, Jr., Parade in West Perrine, and the EDC's golf tournament;
- Supported the State's purchase of more than 300 acres of environmentally-sensitive land for Florida Everglades restoration;
- Urged Congress to fund the Biscayne Bay coastal wetlands project; and
- Joined Weston and other cities in its efforts to challenge the practical benefits to cities of the Growth Management Act – SB 360.

Village Manager - Since incorporation, the Village has celebrated its success on many "first accomplishments." This practice of successful "firsts" continues with the completion of the Palmetto Bay Branch Library & Community Room at Ludovici Park. The building type featured a unique design intended to compliment its surroundings and the community in general. Grand opening of the Palmetto Bay Community Room and Ludovici Park was celebrated on May 15, 2009, while the opening of the library by Miami-Dade County is anticipated in October 2009.

Additionally, the Village broke ground on two other projects: Construction of the Coral Reef Park Concession Building and renovations to the Thalatta Park Carriage House. These projects have been long-awaited and the Village is proud to finally bring them to the community. Substantial completion on both initiatives is anticipated by the end of calendar year 2009. The completion of the Carriage House, along with other

improvements to Thalatta Park will make it a viable recreational and event facility for the public to enjoy.

Completion of these projects marks yet a new phase for the Village of Palmetto Bay. Following a period marked by major construction projects – the “bricks-and-mortar” phase – the Village is now poised to transition to a “programming phase. With so many new facilities completed, the Village will now strive to ensure that viable programming and proper maintenance are provided. Palmetto Bay must not compromise the service-level standards that residents expect and has been established from this government.

Capping off this period of intense construction, in the coming year, the Village will undertake perhaps its most significant project yet: the design and completion of a modern, new Village Hall municipal complex. The old Neighbor's Market, in the heart of the Village's downtown revitalization area (FT&I District), was recently purchased to redevelop into a Municipal Center. The Village envisions an attractive, welcoming civic space that will serve as a catalyst for future commercial and residential redevelopment in the commercial district. To the extent possible, funding opportunities will be explored at the Federal and State levels to defray a portion of the project costs.

Unlike other capital projects, which may be ongoing in nature, or may be repeated in different Village facilities, the construction of the Village Hall truly represents a single opportunity to develop a signature governmental facility for the community, one that will endure for many generations. In fact, many city-hall structures throughout the United States have become historical landmarks in their respective municipalities, as they have signified the beginning of a local government and the initial step in the growth of the city.

A signature structure is not necessarily a significantly expensive one; rather it is one that best reflects the priorities of a community. For Palmetto Bay, improving the quality of family life has always been the cornerstone of municipal operations and goal-setting. To that extent, the administration has implemented initiatives through the Police Department to ensure safer Village streets, recreational opportunities for adults and children have been expanded through a significant enhancement of the parks system, and a number of infrastructure projects have been completed in an effort to traffic congestion, reduce speeding and limit flooding.



Turning its attention to commercial development, in an effort to better serve the needs of the community, the Village Council also recently adopted FT&I District development guidelines. The main goals of this District are to guide the redevelopment of Palmetto Bay's downtown core by creating an urban environment within the US-1 commercial corridor. The administration is confident that a future Municipal Center, if done correctly, will attract new commercial and mixed-use development to the area, marking the beginning of downtown revitalization, as evidenced in many other local cities that have successfully achieved the same anticipated result.

Budget Message

Additionally, the Village is proud to be the future home of the new Miami-Dade County Fire Station at the Palmetto Bay Village Center. A second location at the USDA site continues to be a goal for Miami-Dade County and the Village. Village and County representatives are continuing to work with Federal legislators to ensure required legislation is passed in Congress.

Significant achievements were also made in the area of Public Information. During Fiscal Year 2008-09, the Village's **Public Information Office (PIO)** capitalized on various forms of electronic communications in its mission to provide quality communications to Village residents, news media, private and public organizations, community groups, and Village employees. Following the Council's adoption of the mid-year budget adjustments in March 2009, the Public Information Officer began reporting to the Village Manager.

With the exception of just one traditionally-printed brochure (the June 2009 Special Election brochure), the PIO successfully coordinated a smooth transition to an extremely cost-effective, all-electronic Village communications program this past year.

The ease and agility afforded by electronic production and distribution resulted in a banner year for the PIO, with the office generating an unprecedented volume of communications (Sept. 1, 2008 - Oct. 1, 2009):

| Communications Vehicle | Qty | Frequency (approx) |
|--|------------|------------------------------|
| Press Releases | 20 | 2 per month |
| Media Advisories | 5 | 1 every 2 months |
| Photo Releases (captions provided) | 18 | 1.5 per month |
| E-Mail Notices to media | 30 | 3 per month |
| <i>e-Currents</i> (regular monthly editions): | 8 | 1 per month since 12/2008 |
| <i>e-Currents</i> (special editions): | 7 | 1 per month since 12/2008 |
| "News in the Village" homepage updates: | 95 | 9 per month |

Substantial improvements in Village communications with clients and service users have been realized through implementation of the following:

- Successful Launch of e-Currents – The most notable recent advance in the Public Information Office was the introduction of *e-Currents*. Following valuable training provided to the PIO in July 2008 (focusing on e-mail based newsletters and website design/management) together with selection of a web-based e-news design/distribution service (Constant Contact), the Village's monthly electronic newsletter launched in December 2008 with an initial readership of 275. Currently, more than 800 readers view *e-Currents*; and it is anticipated this number will continue to grow following a planned subscription campaign.

Constant Contact also provides real-time monitoring capability, allowing the PIO to continue to refine the product to meet readership needs and interests. For instance, the “Historic Places” column each month attracts up to 25 percent of the readership per issue. Also popular is the link in *e-Currents* to the Crime & Incidents Report provided by the Village Policing Unit. Similar monitoring capability will be utilized on the Village website during the months ahead, which will serve to guide planned redevelopment of this communications product.

- Up-to-date, Modern Website – While a complete website redesign is now planned, together with introduction of a new content-management system, the PIO succeeded this past year in using the existing platform to its fullest potential. The focus of these efforts has been to provide frequent updates whereby ensuring “freshness” of content, ease of use, and enhanced readability. Recent advances include the introduction of the Village TourBook, a high-speed streaming video spotlighting Palmetto Bay parks, real estate, and law-enforcement; and the launch of an interactive Alarm Registration page. These new “attractions” to the website provided an added benefit of drawing new and additional traffic to the site. In addition, attention to electronic press release “optimization” (strategic use of key word placement to boost external search-engine compatibility) feeds traffic to the Village site, as does consistent placement of homepage links in all e-newsletters and e-mails.

Staff will continue to explore opportunities to provide a website that is more interactive, whereby users may complete various applications, access Village services directly from their home computers, pay for services online, etc. Also planned is the introduction of an all new page on the Village web site, potentially called “Sustainable City;” a resource of green efforts offered and/or promoted by the Village.

All anticipated changes to the website’s “back-office” functionality will be scalable – meaning we will be able to grow the site on an as-needed basis without having to absorb the cost of entirely re-vamping the system to accommodate any new features and functions.

- Strategic Media Relations – In the past year, great advances were made in the area of media relations. While existing relationships were significantly enhanced with *The Miami Herald*, *Palmetto Bay News*, *Miami Monthly*, and various local TV stations (most notably, Channel 4), many new relationships were forged (i.e., *Miami Today*, *South Florida Business Journal*, and *People* magazine). Staff will continue to build good relations with these organizations by maintaining dialogue with editorial staff and by working side-by-side with reporters as opportunities arise and strategic benefit is identified.
- Resourceful Trade Organizations – Staff will capitalize on training opportunities, conferences, and other resources provided through two trade organizations: PRSA and the Florida Government Communicators Association.

- **Village Clerk** - The Village Clerk's office continues to provide myriad support to Village Hall. The Clerk's office serves the Council and the public through providing secretarial functions to the Village Council, managing public records, coordinating elections, issuing all Business Tax Receipts, and supporting the IT function. Through the end of August 2009, the Clerk attended 10 regular and seven Special Council Meetings called by the Council, one Council Retreat, seven Zoning hearings, eight Committee of the Whole meetings, 12 Sunshine Meetings, and two Town Hall meetings. Minutes, recordings, and notes were prepared and kept for permanent retention. Additionally, in order to ensure that the Council's desire to have full compliance with the Sunshine law was accomplished, 19 notices announcing community meetings were prepared and posted. Twenty-one Ordinances and 111 Resolutions were indexed to date (last Fiscal Year, 15 ordinances and 95 resolutions were passed.) On behalf of the Mayor and Council, twenty-four Proclamations and Certificates of Appreciation had been written and presented. Additionally, the Clerk's office issued 126 new business tax receipts and renewed 886. With regard to public records management, approximately five cubic feet of documents were digitally imaged and the inventory of the off-site storage facility (for records of shorter retention periods) continues to be maintained by the Clerk's office.

The Clerk's office continues to provide service to the Village Council by facilitating and supporting the administrative function of the Village. A week prior to each Council meeting, monthly agenda review meetings are held with all Department heads to ensure the Village Manager has sufficient time to review and approve each item so that it can be timely produced by the Clerk and her staff for the Council. Additionally, while the Public Information Office function (PIO) was moved to the Manager's division to provide for ease of the flow of information to the public through the Manager, the Clerk continues to provide editorial support to ensure accuracy, as recordings of all meetings are maintained in her office. The Clerk's office is also responsible for coordinating the contract with the Village's IT Consultant, Astec Consulting. In this capacity, the Clerk conducts weekly updates with the consultant to resolve computer issues that are outside of her scope of expertise. In addition to being a Certified Municipal Clerk, Clerk Rader is also a Certified Microsoft Professional, trouble-shooting and resolving many software and hardware matters, thus resulting in significant cost savings to the Village. The Clerk is also responsible for all telephone, photocopier, and audio-visual equipment (including uploading the video of the State of the Village address to the website). One of the highlights of the year for the Clerk's office was the coordination of the special election to abolish mitigation. Through the Council and the Manager's Office, the Village Clerk, together with the Village's PIO, drafted a direct-mail brochure explaining the election to the public; and conducted a Town Hall meeting to educate the public, and personally spoke to more than 50 citizens to ensure that all were well-informed regarding this important special election. Held at Miami-Dade County Elections Department in Doral, the Clerk attended all pre-, and post-logic, and accuracy tests; and the meetings of the Canvassing Board; as well as posted the results of the Special Election to the website, once certified.

- **Village Attorney** –The Office of the Village Attorney provided outstanding service to the Village in Fiscal Year 2008 -09. Support to the Village Council included the successful defense of the appeal of the Council's zoning decisions; drafting of the Shannon Melendi Ordinance; and, most importantly, assisting the Village Council by coordinating and negotiating appropriate language to successfully end mitigation, to terminate the litigation against Miami-Dade County, and to prepare ballot language to modify the Village Charter accordingly.

Additionally, in order to insure compliance with State mandates, the Village Attorney worked closely with the Village's Planning & Zoning Division to update the Comprehensive Plan, specifically in relation to school concurrency and stormwater facilities, and provide support for requisite amendments to the Future Land Use Element of the Plan. Additionally, the Office assisted with implementation of the VMU mixed-use district. The Village Attorney's Office continues to work with this Division to finalize the Land Development Code.

For the benefit of the Village's administration, the Office developed, reviewed, and finalized grant agreements, in addition to reviewing all architectural, construction, and service contracts to insure legal accuracy and appropriateness. Moreover, for clarity of all parties concerned, the Village Attorney assisted with the drafting of a process and contract for all organized park users.

The responsibilities of this Office also include attending and representing the Village's interest at all code compliance proceedings, including enforcement against abandoned/foreclosed properties, and violations concerning water restrictions.

The FY 2009 -10 Budget includes funding for new initiatives in the Office of the Village Attorney, moving forward with drafting a Green Lead Certification construction ordinance, as well as updating the Comprehensive Plan on an annual basis in order to insure compliance, relating to Capital Projects and the application of Senate Bill 360. In accordance with the Council's direction and based upon outstanding litigation relating to property rights issues, the Village attorney has allocated a litigation contingency budget.

- **Human Resources** – Many of the achievements identified earlier and guided by the vision of the Council were accomplished through the stewardship of Village administration and the outstanding efforts of employees and staff. With this in mind, development of the Human Resources function continues, operating in a more traditional fashion by focusing on the daily personnel matters that directly affect the Village and its employees. Following this model, last year the Village extended new services and opportunities to its employees.

Training and Professional Development: Training opportunities were afforded to Village employees in the area of conflict management. Prior to the end of the Fiscal Year 2008-09, the Village is contemplating training that will provide a two-year certification in CPR and first aid to all participants. Additionally, the division

organized a successful visioning session which included members of the Village's management team, along with all members of the Village Council. The session provided an open forum for staff and Council members to discuss the specific goals of the Village and set priorities for the future in light of the end to mitigation.

Recruitment: The hiring of all Summer Camp personnel was completed, including the newly launched Skate Park Camp. During Fiscal Year 2008-09, the Village hired or replaced nine full-time employees and seven part-time employees. In addition, an organized orientation process for new employees was developed and implemented. Information is currently presented in a bound folder, and a one-on-one session is conducted with each new employee to address Village policies, procedures, and expectations, and to explain fringe benefits.

Benefits: The division also processed tuition-reimbursement requests for employees and expects that others will be requested before the end of the Fiscal Year. Other miscellaneous requests included changes and updates to benefits information for employees and the distribution of updated medical information to eligible full-time staff.

Human Resources Policies: The assistance of volunteers has always been welcomed in the Village. New school requirements for community service hours have increased the interest in volunteering through public venues. Consequently, a new policy for the recruitment of volunteers and interns was developed following the guidelines of the Village's background screening ordinance for volunteers and interns wishing to provide assistance in Village Parks & Recreation facilities.

Internships: The Village was fortunate to work with two outstanding interns this past Fiscal Year. Both students sought to graduate from local public universities with degrees in public administration. The Village also partnered with South Florida Workforce and implemented a Youth Internship Program, providing hands-on experience to five high school and college students in the areas of Human Resources, Public Information, Public Works, and Parks & Recreation.

Future Initiatives: Other initiatives include professional development opportunities and regular training for all employees to promote compliance with sexual harassment and diversity rules, the review and update of the Personnel Policies and Procedures Manual (currently undergoing its first major review with new/updated policies soon to be presented for approval and adoption), and finally, the integration of information in the new Eden Financial Management Software System with the HR module expected to be launched early next calendar year.

The Village of Palmetto Bay is quickly approaching the completion of its seventh year as a municipality, and has successfully achieved its main purpose for incorporating: to improve the quality of life for residents by achieving excellence in the delivery of public services. Under the leadership of the Village Council, Palmetto Bay is presently considered one of the premier areas of Miami-Dade County to live,

and the administration intends to continue this trend. The retention of qualified personnel is at the core of this effort. At this juncture, it has become increasingly important for the Village to formalize the function and responsibility and create a dedicated HR Department.

As the municipality continues to mature, it is important to recognize that personnel, HR and employee relations functions will require more attention in order to ensure that laws, rules and policies are appropriately followed and uniformly applied. An organization of this size and function cannot afford to be reactionary and potentially expose the Village to detrimental lawsuits and employment actions.

The Village has been fortunate that no serious issues have arisen to this point. However, it is important to underscore that as the amount of employees and regulations governing personnel related issues grow, the potential for problems also increases. In most organizations, compliance assurance is typically a function that is often overlooked until an issue arises. Consequently, a position dedicated to ensuring compliance with applicable laws and procedures, as well as one committed to the fair and open recruitment and retention of qualified staff is critical to the operations of the Village.

Accordingly, for Fiscal Year 2009-10, it is recommended that the Village establish a dedicated HR Department in order to prepare for, manage and resolve the many issues confronting the current day workplace and include the position of a HR Director responsible for the daily operations of the Department. The position will also carry grant writing responsibilities, along with the coordination of capital projects under the general direction of the Village Manager.

Finance Department - For Fiscal Year 2008-09, the Finance Department received the Distinguished Budget Award from the Government Finance Officers Association for the fourth straight year. The Department also received the Certificate of Achievement for Excellence in financial Reporting for the Village's Comprehensive Annual Financial Report for three consecutive years. The Village's financial condition was in excellent shape as of Sept. 30, 2008, as reported by the Village auditors, Rachlin, LLP.

Eden Software - After a year of research, presentations, and interviews, the Village selected Tyler Technologies, Inc., to implement Eden Financial Management Software System. Tyler's enterprise software will replace the current financial and permitting software which the Village has outgrown. The Eden software will also incorporate information from all departments for greater efficiency and communication. Residents and customers will also have greater access to Village information via the Village's website.

Fiscal Year 2009-10 will be an exciting time for Finance as the Department sees the completion of the Eden software installation. Of note is the software's green component, as it is designed to be mostly paperless and will eventually replace four

multi-drawer lateral cabinets located in the Finance Department, and a separate storage room full of boxes. Transactions produce electronic images that will be emailed between Village employees internally, and eventually externally to vendors and customers. Functionally, the new software will allow Finance to monitor the budgetary effect of all expenditures from \$1 to \$1,000,000 in real time. This will ensure the budget will be managed in an efficient and secure manner.

- **General Government** – The following section outlines 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 – As noted earlier, the Village has experienced extraordinary success in obtaining grant funding and will continue to actively seek grant funding opportunities through State assistance. Efforts to secure Federal funding, vis-à-vis, stimulus dollars, also will be conducted.
 - Technical Support – There is an increase in this area due to the implementation of the enterprise resources management system which will be completed in Fiscal Year 2009-10.
 - Software Support – A new line item has been added to the budget for the support of the new enterprise resources management software.
 - Web Development – As part of the Village's effort to be greener and more interactive, the Village's website will become the main information portal for staff and residents to access information regarding sustainability, recycling, and other "green" related topics. As a result, increased development and maintenance of the overall web site is required.
 - Insurance – The increase in property and liability insurance is due to the addition of three new facilities in the last year.
 - Village Hall Build Out – The Village anticipates the requirement for additional funding to build the new Village Hall facility. The new loan will also refinance two existing loans for park improvements and the Village Hall purchase. Thereby, realizing substantial reductions in financing costs.
 - 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.

Fiscal Year 2009-10 PROPOSED BUDGET MESSAGE
SUMMARY

The Fiscal Year 2009-10 Proposed Budget:

- **Enhances Services in All Departments** – The Proposed Budget continues to enhance services in all areas through the implementation of the new Eden Financial Management Software System.
- **Provides for Operation and Maintenance Funding** – The opening of the expanded Village facilities necessitates improved productivity and efficiency among all Village employees to retain or improve the level of service residents have come to expect. The Proposed Budget includes funding for the required operation and maintenance expenses of present and newly planned facilities.
- **Provides for Increases in Public Information, Awareness, Participation** – The Proposed Budget provides for continued growth and enhancement of public communications, with an emphasis on electronic newsletter and website products. Staff will utilize existing and emerging techniques to foster a two-way flow of information with the various audiences, whereby aiding the successful implementation of Village programs and services during this year of transition to new programs and services.
- **Maintains the Emergency Reserve Fund** – The Proposed Budget includes maintaining the Emergency Reserve Fund at an increased amount of \$2,663,866 and increases the Village Hall fund by \$650,682 totaling approximately \$1,159,497.
- **Enhances Quality of Life** – The Proposed Budget will continue to develop and complete projects that are directed at maintaining and enhancing the quality of life for Village residents.
- **Strengthens the Village's Identity** – The Proposed Budget will increase the Village's identity with the installation of entrance monument signs and ongoing infrastructure improvements throughout the Village.
- **Improves Services by Providing In-House Staff** – Fiscal Year 2009-10 marks the transition from an outsourced Building Department to a fully functional hybrid system. This effort implements the vision and recommendations presented in the 2006 Building & Permitting Committee report and adopted by the Mayor and Village Council. The new system enhances service delivery and improves efficiency within the Department.
- **Provides for New and Improved Programming** – The Proposed Budget includes the development of new and improved programming in many areas such as elderly and youth affairs and veteran services.

Budget Message

To the Mayor, Vice Mayor, and Village Council - a special note of thanks for your leadership in moving this Village into a post-mitigation era. Residents have and will benefit significantly due to your outstanding efforts. The preparation of this budget was made far less complicated by your commitment to this cause on behalf of this community.

As always, much appreciation is extended to all Village employees for their dedication and service to this Government. With your support and belief in a culture of “productivity through efficiency,” and your practice within this principle, this Village has been able to grow and prosper while living well within its means. Thank you!

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 13 | Maximum millage rate adopted. |
| August 3 | Proposed Budget is published. |
| August 4 | Notify the Property Appraiser of Proposed Millage Rate. |
| August 24 | TRIM notices are mailed by County. |
| September 14 | 1 st Budget hearing. |
| September 23 | 2 nd Budget hearing and adoption of Budget and final millage rate. |
| September 26 | Deadline for notifying Property Appraiser and the Tax Collector. |
| October 23 | 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 & 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 percent; 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 percent 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 percent 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.

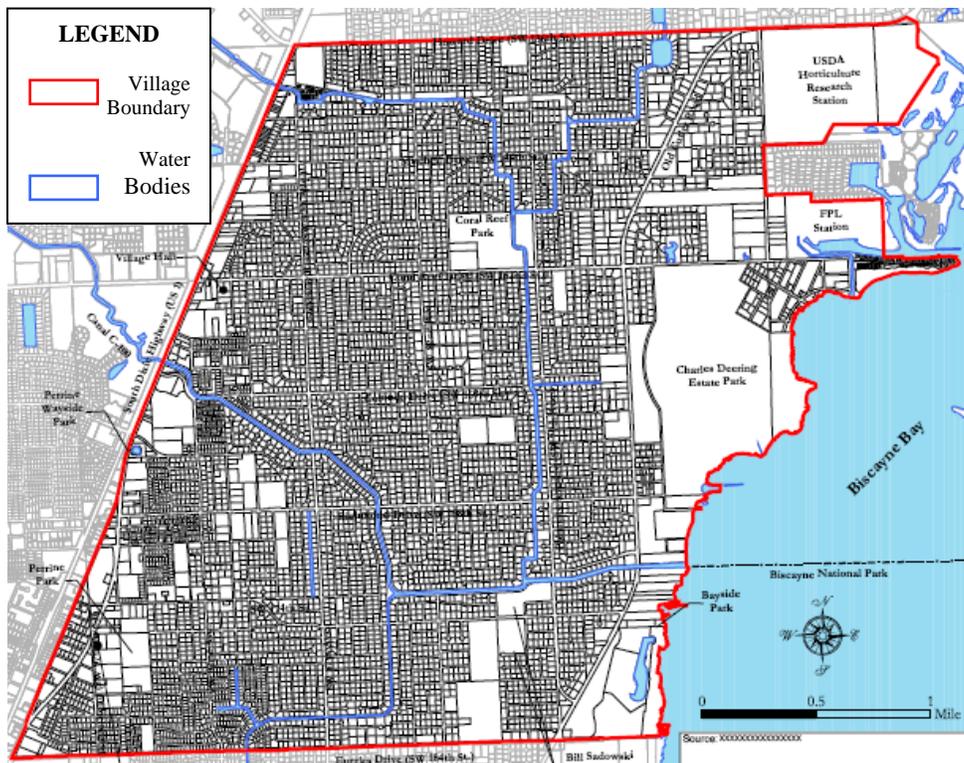
Purchases will be made in an impartial and competitive manner.

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 recently completed 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 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

Incorporated

2002

Area

8 Square Miles

Total Population

25,170

Median Age

37.9

Total Number of Households

8,651

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

Palmetto Bay Community Room and Library at Ludovici Park

17641 Old Cutler Road

Thalatta Park

17301 Old Cutler Road

Charles Deering Estate at Cutler*

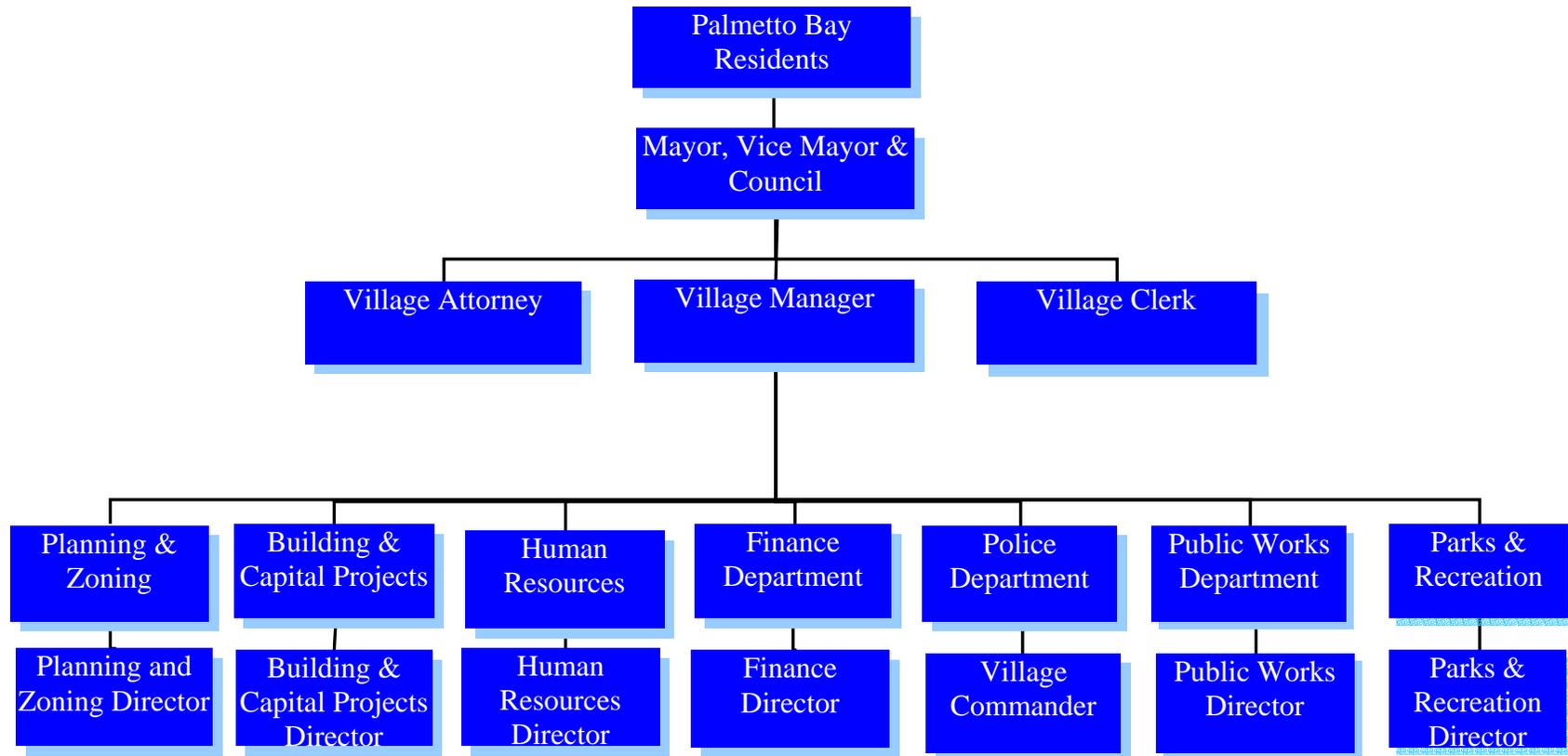
16701 SW 72nd Avenue

Bill Sadowski Park*

17555 SW 79 Avenue

**County-operated facilities*

ORGANIZATION CHART



Staffing Summary

STAFFING SUMMARY

| Positions by Department | FULL TIME | | | | PART TIME | | | |
|--|---------------|----------|----------|--------|---------------|----------|----------|--------|
| | FY 07-08 | FY 08-09 | FY 09-10 | | FY06-07 | FY 08-09 | FY 09-10 | |
| | Final Adopted | Final | Proposed | Change | Final Adopted | Final | Proposed | Change |
| VILLAGE MANAGER | | | | | | | | |
| Village Manager | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Assistant to the Village Manager | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Executive Assistant | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Capital Projects Coordinator* | 0.0 | 0.0 | 0.5 | | 0.0 | 0.0 | 0.0 | |
| Capital Projects Administrator | 1.0 | 0.0 | 0.0 | | 0.0 | 0.0 | 0.0 | |
| Public Information Officer | 0.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Receptionist/ Admin. Aide | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Sub-Total | 5.0 | 5.0 | 5.5 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| VILLAGE CLERK | | | | | | | | |
| Village Clerk | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Administrative Assistant | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Public Information Officer | 1.0 | 0.0 | 0.0 | | 0.0 | 0.0 | 0.0 | |
| Sub-Total | 3.0 | 2.0 | 2.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| FINANCE DEPARTMENT | | | | | | | | |
| Finance Director | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Senior Accountant | 0.0 | 0.0 | 0.0 | | 0.0 | 0.0 | 1.0 | |
| Accountant | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Accounting Clerk | 0.0 | 1.0 | 1.0 | | 1.0 | 0.0 | 0.0 | |
| Sub-Total | 2.0 | 3.0 | 3.0 | 0.0 | 1.0 | 0.0 | 1.0 | 1.0 |
| BUILDING & CAPITAL PROJECTS | | | | | | | | |
| Building & Capital Projects Director | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Chief Building Inspector | 0.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Office Manager | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Zoning Technician | 0.0 | 0.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Permit Clerk II | 0.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Permit Clerk I | 0.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Plans Processor | 0.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Receptionist | 0.0 | 0.0 | 0.0 | | 0.0 | 1.0 | 1.0 | |
| Sub-Total | 2.0 | 6.0 | 7.0 | 1.0 | 0.0 | 1.0 | 1.0 | 0.0 |
| HUMAN RESOURCES | | | | | | | | |
| Human Resources Director* | 0.0 | 0.0 | 0.5 | | 0.0 | 0.0 | 0.0 | |
| Administrative Assistant | 0.0 | 0.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Sub-Total | 0.0 | 0.0 | 1.5 | 1.5 | 0.0 | 0.0 | 0.0 | 0.0 |
| PLANNING & ZONING | | | | | | | | |
| Planning & Zoning Director | 0.0 | 1.0 | 1.0 | | 1.0 | 0.0 | 0.0 | |
| Zoning Administrator/Planner | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Administrative Assistant | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Code Compliance Officer | 0.0 | 2.0 | 2.0 | | 0.0 | 0.0 | 0.0 | |
| Code Compliance Coordinator | 0.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Sub-Total | 2.0 | 6.0 | 6.0 | 0.0 | 1.0 | 0.0 | 0.0 | 0.0 |

Staffing Summary

| Positions by Department | FULL TIME | | | | PART TIME | | | |
|---------------------------------------|-----------------------------|------------------|---------------------|------------|-----------------------------|------------------|---------------------|------------|
| | FY07-08 Final Adopted | FY08-09 Final | FY09-10 Proposed | Change | FY07-08 Final Adopted | FY08-09 Final | FY09-10 Proposed | Change |
| PARKS & RECREATION | | | | | | | | |
| Parks and Recreation Director | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Parks and Recreation Manager | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Park Manager | 1.0 | 0.0 | 0.0 | | 0.0 | 0.0 | 0.0 | |
| Recreation Manager | 0.0 | 0.0 | 0.0 | | 1.0 | 0.0 | 0.0 | |
| Park Supervisor/ Softball Coordinator | 0.0 | 1.0 | 0.0 | | 0.0 | 0.0 | 0.0 | |
| Parks & Recreation Supervisor | 0.0 | 1.0 | 2.0 | | 0.0 | 0.0 | 0.0 | |
| Events/ Programs Coordinator | 0.0 | 0.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Grounds/ Facility Maint. Supervisor | 0.0 | 2.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Grounds Maintenance Worker | 0.0 | 0.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Administrative Assistant | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Park Service Aide | 0.0 | 0.0 | 0.0 | | 16.0 | 19.0 | 20.0 | |
| Sub-Total | 4.0 | 7.0 | 8.0 | 1.0 | 17.0 | 19.0 | 20.0 | 1.0 |
| PUBLIC WORKS DEPARTMENT | | | | | | | | |
| Public Works Director | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Administrative Assistant | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Field Operations Supervisor | 0.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Lead Maintenance Worker | 1.0 | 0.0 | 0.0 | | 0.0 | 0.0 | 0.0 | |
| Maintenance Worker | 2.0 | 2.0 | 2.0 | | 0.0 | 0.0 | 0.0 | |
| Bus Operator | 0.0 | 0.0 | 0.0 | | 0.0 | 0.0 | 1.0 | |
| Sub-Total | 5.0 | 5.0 | 5.0 | 0.0 | 0.0 | 0.0 | 1.0 | 0.0 |
| TOTAL AUTHORIZED POSITIONS | 23.0 | 34.0 | 38.0 | 4.0 | 19.0 | 20.0 | 23.0 | 2.0 |

* Functions divided into Human Resources & Capital Projects

Position Updates:

Executive Assistant- formerly Senior Administrative Assistant

Building & Capital Projects Director- formerly Building Official

Zoning Technician- combines the functions of the Zoning Plans Reviewer & Landscape Plans Reviewer

Administrative Assistant for Planning- formerly Administrative Aide for Planning

Code Compliance Specialist- formerly Administrative Aide for Code Compliance

STAFFING SUMMARY - CONTRACTED SERVICES

| Positions by Department | FULL TIME | | | | PART TIME | | | |
|--|-----------------------------|------------------|---------------------|------------|-----------------------------|------------------|---------------------|--------------|
| | FY07-08 Final Adopted | FY08-09 Final | FY09-10 Proposed | Change | FY07-08 Final Adopted | FY08-09 Final | FY09-10 Proposed | Change |
| POLICE DEPARTMENT- MIAMI-DADE COUNTY POLICE DEPT. | | | | | | | | |
| Police Captain | 1.0 | 1.0 | 0.0 | | 0.0 | 0.0 | 0.0 | |
| Police Lieutenant | 1.0 | 1.0 | 2.0 | | 0.0 | 0.0 | 0.0 | |
| Police Sergeant | 6.0 | 6.0 | 6.0 | | 0.0 | 0.0 | 0.0 | |
| Police Officer | 33.0 | 33.0 | 33.0 | | 0.0 | 0.0 | 0.0 | |
| Secretary | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Public Service Aide | 0.0 | 0.0 | 0.0 | | 0.0 | 0.0 | 0.0 | |
| Police Record Specialist | 2.0 | 2.0 | 2.0 | | 0.0 | 0.0 | 0.0 | |
| Police Station Specialist | 1.0 | 1.0 | 1.0 | | 0.0 | 0.0 | 0.0 | |
| Sub-Total | 45.0 | 45.0 | 45.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| BUILDING & CAPITAL PROJECTS (CONTRACTUAL PERSONNEL) | | | | | | | | |
| Zoning Plan Reviewer/ Inspector | 1.0 | 0.0 | 0.0 | | 0.0 | 1.0 | 0.0 | |
| Permit Clerks | 2.0 | 0.0 | 0.0 | | 0.0 | 0.0 | 0.0 | |
| Building Inspectors | 0.0 | 0.0 | 0.0 | | 2.0 | 1.0 | 1.0 | |
| Chief Mechanical Inspector | 0.0 | 0.0 | 0.0 | | 2.0 | 1.0 | 1.0 | |
| Chief Electrical Inspector | 0.0 | 0.0 | 0.0 | | 2.0 | 1.0 | 1.0 | |
| Chief Plumbing Inspector | 0.0 | 0.0 | 0.0 | | 1.0 | 1.0 | 1.0 | |
| Structural Plans Reviewer | 0.0 | 0.0 | 0.0 | | 1.0 | 1.0 | 1.0 | |
| Chief Building Inspector | 0.0 | 0.0 | 0.0 | | 1.0 | 0.0 | 0.0 | |
| Landscape Plans Reviewer | 0.0 | 0.0 | 0.0 | | 0.0 | 1.0 | 0.0 | |
| Sub-Total | 3.0 | 0.0 | 0.0 | 0.0 | 9.0 | 7.0 | 5.0 | (2.0) |
| TOTAL AUTHORIZED POSITIONS | 48.0 | 45.0 | 45.0 | 0.0 | 9.0 | 7.0 | 5.0 | (2.0) |

Summary of Funds

CONSOLIDATED BUDGET SUMMARY

| Description | Actual FY '07-'08 | Original Adopted Budget FY '08-'09 | Estimated Final FY '08-'09 | Proposed Budget FY '09-'10 |
|---|----------------------|--|-------------------------------|-------------------------------|
| BEGINNING FUND BALANCE - ALL FUNDS | \$ 19,299,680 | \$ 12,197,087 | \$ 18,842,556 | \$ 8,656,957 |
| REVENUES - ALL FUNDS | | | | |
| Taxes | \$ 6,692,180 | \$ 6,538,899 | \$ 6,446,392 | \$ 5,908,169 |
| Franchise Fees | 1,371,130 | 986,490 | 936,490 | 1,331,423 |
| Utility Taxes | 3,073,741 | 2,985,000 | 2,850,380 | 2,979,120 |
| Licenses and Permits | 935,379 | 987,000 | 804,720 | 801,000 |
| Intergovernmental Revenue | 2,703,072 | 2,478,831 | 2,399,655 | 2,323,230 |
| Fines and Forfeitures | 300,552 | 182,000 | 176,423 | 144,465 |
| Charges for Services | 296,637 | 494,520 | 345,923 | 507,160 |
| Interest Income | 289,115 | 125,000 | 210,000 | 50,000 |
| Other | 146,850 | 146,900 | 83,435 | 96,200 |
| Revenue Contingency Fund | - | (150,000) | - | (15,000) |
| Re-Appropriation of Unreserved fund Balance | - | - | 2,687,669 | 50,000 |
| Special Revenue Funds | 4,028,212 | 2,648,275 | 5,471,164 | 2,015,415 |
| TOTAL REVENUES - ALL FUNDS | \$ 19,836,868 | \$ 17,422,915 | \$ 22,412,251 | \$ 16,191,182 |
| INTER-FUND TRANSFERS IN- VILLAGE HALL | - | 404,106 | 404,106 | 650,682 |
| INTER-FUND TRANSFERS IN - RESTRICTED FUNDS | 1,063,751 | 50,096 | 251,617 | 115,962 |
| TOTAL SOURCES - ALL FUNDS | \$ 40,200,299 | \$ 30,074,204 | \$ 41,910,530 | \$ 25,614,783 |
| EXPENDITURES - ALL FUNDS | | | | |
| Operating Expenditures | | | | |
| Personal Services | \$ 2,572,420 | \$ 3,123,120 | \$ 2,889,350 | \$ 3,836,909 |
| Operating Expenses | 8,625,752 | 11,859,370 | 13,801,499 | 10,338,858 |
| Total Operating Expenditures - All Funds | 11,198,172 | 14,982,490 | 16,690,849 | 14,175,767 |
| Capital Outlay | 657,385 | 900,350 | 1,021,133 | 876,781 |
| Capital Projects Special Revenue Funds | 8,438,435 | 6,164,595 | 12,198,198 | 4,894,582 |
| TOTAL EXPENDITURES - ALL FUNDS | \$ 20,293,992 | \$ 22,047,435 | \$ 29,910,180 | \$ 19,947,130 |
| TRANSFER TO CAPITAL PROJECTS FUND | 1,063,751 | - | 174,923 | - |
| TRANSFER TO VILLAGE HALL FUND | - | 404,106 | 404,106 | 650,682 |
| TRANSFER OF RESTRICTED FUNDS | - | 50,096 | 76,694 | 115,962 |
| RE-APPROPRIATION OF UNRESERVED FUND BALANCE | - | - | 2,687,669 | 50,000 |
| RESTRICTED FUNDS BALANCES | 2,752,941 | 3,393,668 | - | 315,094 |
| EMERGENCY RESERVE | 2,500,000 | 2,500,000 | - | 2,663,866 |
| ENDING FUND BALANCE | 13,589,615 | 1,678,899 | 8,656,957 | 1,872,049 |
| TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES ALL FUNDS | \$ 40,200,299 | \$ 30,074,204 | \$ 41,910,530 | \$ 25,614,783 |

Summary of Funds

SUMMARY OF FUND BALANCES

| Description | Actual FY '07-'08 | Original Adopted Budget FY '08-'09 | Estimated Final FY '08-'09 | Proposed Budget FY '09-'10 |
|-------------|----------------------|--|-------------------------------|-------------------------------|
|-------------|----------------------|--|-------------------------------|-------------------------------|

| GENERAL FUND | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| Projected Beginning Fund Balance | \$ 7,769,373 | \$ 9,134,969 | \$ 10,658,721 | \$ 6,544,434 |
| Revenues | 15,808,656 | 14,774,640 | 16,941,087 | 14,175,767 |
| Less: Expenditures | 11,251,262 | 14,982,490 | 16,690,849 | 14,175,767 |
| Less: Capital Outlays | 604,295 | 900,350 | 1,021,133 | 876,781 |
| Less: Transfers Out - Capital Projects Fund | 1,063,751 | - | 174,923 | - |
| Less: Transfers Out - Village Hall Fund | - | 404,106 | 404,106 | 650,682 |
| Less: Transfer Out - Restricted Funds | - | 50,096 | 76,694 | 115,962 |
| Less: Restricted Fund Balances | 2,752,941 | 3,393,668 | - | 315,094 |
| Less: Emergency Reserve | 2,500,000 | 2,500,000 | - | 2,663,866 |
| Less: Re-Appropriation of Unreserved fund Balance | - | - | 2,687,669 | 50,000 |
| ENDING GENERAL FUND BALANCE | \$ 5,405,780 | \$ 1,678,899 | \$ 6,544,434 | \$ 1,872,049 |

| SPECIAL REVENUE FUND | | | | |
|--|---------------------|--------------|---------------------|-------------|
| Projected Beginning Fund Balance | \$ 11,530,307 | \$ 3,062,118 | 8,183,834 | 2,112,523 |
| Revenues | 4,028,212 | 2,648,275 | 5,471,164 | 2,015,415 |
| Transfers In - Village Hall | 473,751 | 404,106 | 404,106 | 650,682 |
| Transfers In | 590,000 | 50,096 | 251,617 | 115,962 |
| Less: Expenditures | 8,438,435 | 6,164,595 | 12,198,198 | 4,894,582 |
| ENDING SPECIAL REVENUE FUND BALANCE | \$ 8,183,835 | \$ - | \$ 2,112,523 | \$ - |

| | | | | |
|--|----------------------|---------------------|---------------------|---------------------|
| TOTAL ENDING FUND BALANCE - ALL FUNDS | \$ 13,589,615 | \$ 1,678,899 | \$ 8,656,957 | \$ 1,872,049 |
|--|----------------------|---------------------|---------------------|---------------------|

General Fund Summary

GENERAL FUND SUMMARY

| Description | Actual FY '07-'08 | Original Adopted Budget FY '08-'09 | Estimated Final FY '08-'09 | Proposed Budget FY '09-'10 |
|---|----------------------|--|-------------------------------|-------------------------------|
| BEGINNING GENERAL FUND BALANCE | \$ 7,769,373 | \$ 9,134,969 | \$ 10,658,721 | \$ 6,544,434 |
| REVENUES | | | | |
| Ad-Valorem Taxes | 6,692,180 | 6,538,899 | 6,446,392 | 5,908,169 |
| Franchise Fees | 1,371,130 | 986,490 | 936,490 | 1,331,423 |
| Utility Taxes | 3,073,741 | 2,985,000 | 2,850,380 | 2,979,120 |
| Licenses and Permits | 935,379 | 987,000 | 804,720 | 801,000 |
| Intergovernmental Revenue | 2,703,072 | 2,478,831 | 2,399,655 | 2,323,230 |
| Fines and Forfeitures | 300,552 | 182,000 | 176,423 | 144,465 |
| Charges for Services | 296,637 | 494,520 | 345,923 | 507,160 |
| Interest Income | 289,115 | 125,000 | 210,000 | 50,000 |
| Other | 146,850 | 146,900 | 83,435 | 96,200 |
| Revenue Contingency Fund | - | (150,000) | - | (15,000) |
| Re-Appropriation of Unreserved fund Balance | - | - | 2,687,669 | 50,000 |
| TOTAL REVENUES | \$ 15,808,656 | \$ 14,774,640 | \$ 16,941,087 | \$ 14,175,767 |
| TOTAL SOURCES | | | | |
| | \$ 23,578,029 | \$ 23,909,609 | \$ 27,599,808 | \$ 20,720,201 |
| EXPENDITURES | | | | |
| Village Council | 152,024 | 192,076 | 156,506 | 195,142 |
| Village Manager | 379,004 | 471,475 | 416,396 | 542,919 |
| Village Clerk | 261,693 | 348,875 | 267,349 | 220,129 |
| Human Resources | - | - | - | 201,953 |
| Finance Department | 245,649 | 296,351 | 272,169 | 337,923 |
| Village Attorney | 334,684 | 455,000 | 370,523 | 635,000 |
| General Government | 1,436,572 | 3,392,590 | 6,080,259 | 2,254,636 |
| Police Services | 5,535,831 | 6,384,814 | 6,214,263 | 6,229,190 |
| Planning & Zoning | 1,315,175 | 563,145 | 442,290 | 543,097 |
| Building & Capital Projects | - | 958,695 | 717,950 | 747,507 |
| Public Works | 389,525 | 537,259 | 418,271 | 506,835 |
| Parks & Recreation | 1,201,105 | 1,382,210 | 1,334,873 | 1,761,436 |
| TOTAL EXPENDITURES | \$ 11,251,262 | \$ 14,982,490 | \$ 16,690,849 | \$ 14,175,767 |
| CAPITAL OUTLAYS | 604,295 | 900,350 | 1,021,133 | 876,781 |
| TRANSFER TO CAPITAL PROJECTS FUND | 1,063,751 | - | 174,923 | - |
| TRANSFER TO VILLAGE HALL FUND | - | 404,106 | 404,106 | 650,682 |
| TRANSFER OF RESTRICTED FUNDS | - | 50,096 | 76,694 | 115,962 |
| RESTRICTED FUNDS BALANCES | 2,752,941 | 3,393,668 | - | 315,094 |
| RE-APPROPRIATION OF UNRESERVED FUND BALANCE | - | - | 2,687,669 | 50,000 |
| EMERGENCY RESERVE | 2,500,000 | 2,500,000 | - | 2,663,866 |
| UNRESTRICTED GENERAL FUND BALANCE | 5,405,780 | 1,678,899 | 6,544,434 | 1,872,049 |
| TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES | \$ 23,578,029 | \$ 23,909,609 | \$ 27,599,808 | \$ 20,720,201 |

GENERAL FUND REVENUES

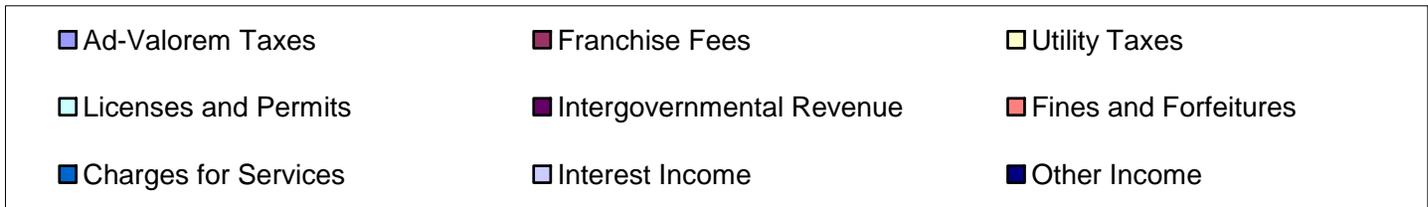
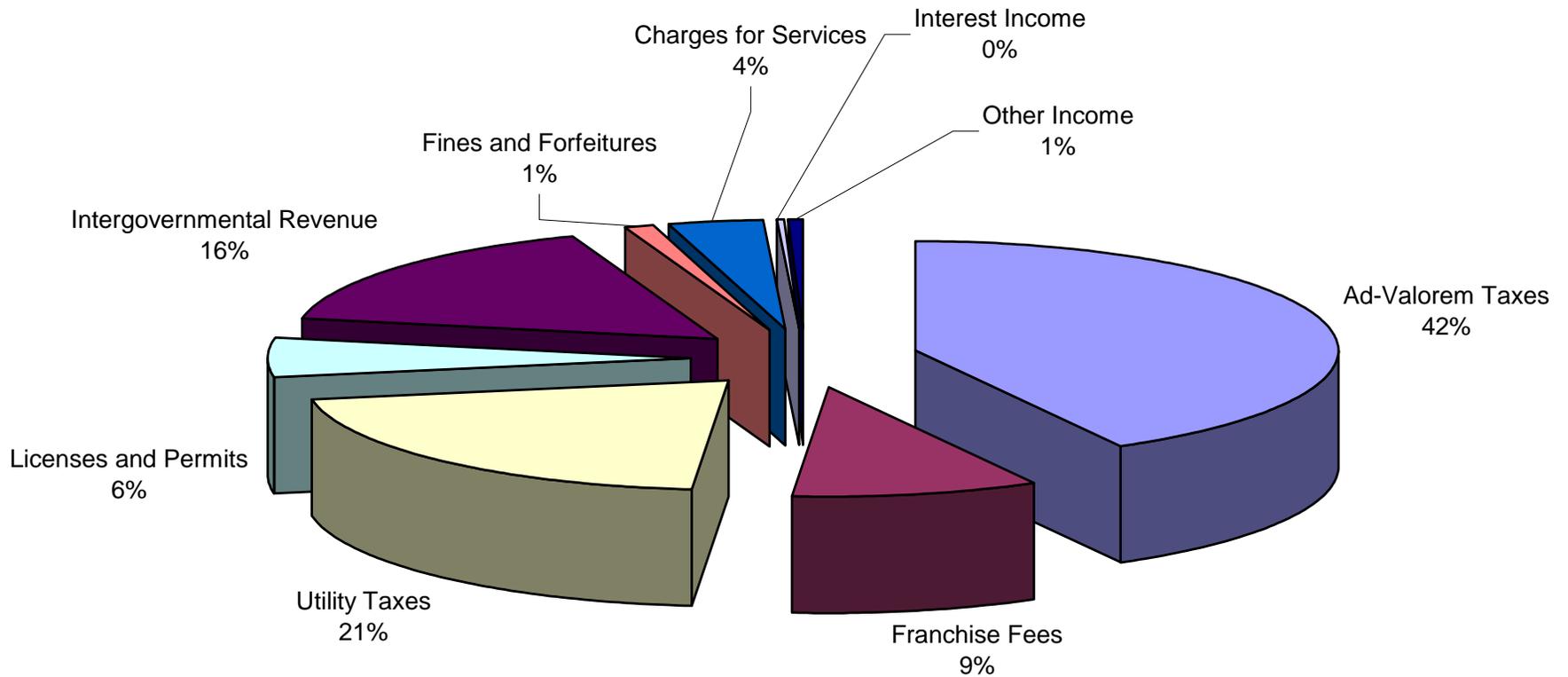
| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|--------------------|--|-----------------------------|--------------------------------|
| GENERAL FUND REVENUE | | | | |
| Ad-Valorem Taxes @ 2.447 mills @ 95% | \$ 6,667,982 | \$ 6,530,899 | \$ 6,421,563 | \$ 5,898,169 |
| Ad-Valorem Taxes - Delinquent | 12,131 | - | 20,419 | 5,000 |
| Ad-Valorem Taxes - Interest | 12,067 | 8,000 | 4,410 | 5,000 |
| Local Option Gas Tax | 439,885 | 436,815 | 415,700 | 389,600 |
| Transportation Tax - Administrative Portion (5%) | 40,392 | 37,775 | 37,775 | 39,542 |
| Franchise Fee - Solid Waste Haulers | - | 50,000 | - | - |
| Franchise Fee - Electric | 1,371,130 | 936,490 | 936,490 | 1,331,423 |
| Utility Taxes - Electric | 1,678,953 | 1,675,000 | 1,528,178 | 1,627,241 |
| Utility Taxes - Water | 197,123 | 180,000 | 192,774 | 192,774 |
| Utility Taxes - Gas | 28,595 | 30,000 | 29,428 | 29,428 |
| Unified Communications Services Tax | 1,169,070 | 1,100,000 | 1,100,000 | 1,129,677 |
| Business Tax Receipts | 79,060 | 60,000 | 64,056 | 50,000 |
| Building Permit Fees | 830,970 | 925,000 | 730,000 | 750,000 |
| Zoning Application Processing | 14,140 | - | 4,620 | - |
| Administrative Variances | 2,759 | - | 2,644 | - |
| Sidewalk Café Permits | 2,000 | 2,000 | 400 | 1,000 |
| Site Plan Review | 6,450 | - | 3,000 | - |
| State Revenue Sharing | 452,326 | 366,962 | 348,614 | 391,222 |
| 8 Cent Fuel Tax | 168,635 | 146,200 | 138,890 | 157,323 |
| Alcoholic Beverage Licenses | 4,604 | 5,000 | 3,165 | 3,000 |
| Local Government 1/2 Cent Sales Tax | 1,597,230 | 1,486,079 | 1,455,511 | 1,342,543 |
| Police Services | 2,815 | 1,500 | 1,970 | 2,000 |
| Coral Reef Park Rentals | 69,646 | 85,000 | 39,865 | 40,000 |
| Jane Forman Tennis Contract | 57,168 | 50,000 | 66,862 | 50,000 |
| Park Advertising | - | 13,000 | - | - |
| Library Rental | - | 163,470 | 99,898 | 108,980 |
| Concession Sales | 46,496 | 55,000 | 66,684 | 73,700 |
| Palmetto Bay Park Rentals | 16,939 | 12,150 | 24,764 | 39,480 |
| Skate Park | - | 36,400 | 6,051 | 3,000 |
| Summer Program | 99,811 | 77,000 | 33,836 | 175,000 |

General Fund Revenues

GENERAL FUND REVENUES (CONTINUED)

| | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| Other Charges for Services | 3,762 | 1,000 | 5,993 | 15,000 |
| Fines & Forfeitures - Parking Tickets | 129,144 | 120,000 | 55,884 | 80,465 |
| Fines & Forfeitures - LETF | 4,174 | 4,000 | 2,327 | 4,000 |
| School Crossing Guards | 31,373 | 33,000 | 20,384 | 35,000 |
| Fines - Code Enforcement | 135,861 | 25,000 | 97,828 | 25,000 |
| Interest Earnings | 289,115 | 125,000 | 210,000 | 50,000 |
| Scanning Fee | 84,356 | 80,000 | 38,756 | 50,000 |
| Technology Fee | 41,537 | 35,000 | 27,849 | 40,000 |
| Special Events Fee | - | 25,000 | - | - |
| Miscellaneous Revenues | 7,153 | 5,000 | 16,130 | 5,000 |
| Fuel Tax Refund | 1,910 | 1,900 | 700 | 1,200 |
| Planning and Zoning | 8,440 | - | - | - |
| Summer Camp Sales | 3,454 | - | - | - |
| Revenue Contingency Fund | | (150,000) | - | (15,000) |
| Re-Appropriation of Unreserved fund Balance | - | - | 2,687,669 | 50,000 |
| TOTAL GENERAL FUND REVENUE | \$ 15,808,656 | \$ 14,774,640 | \$ 16,941,087 | \$ 14,175,767 |

General Fund Revenue Sources



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 1 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 percent 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.

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

General Fund Revenues

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.

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

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.

General Fund Revenues

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 and signals, and 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, and importers of alcoholic beverages that is 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

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

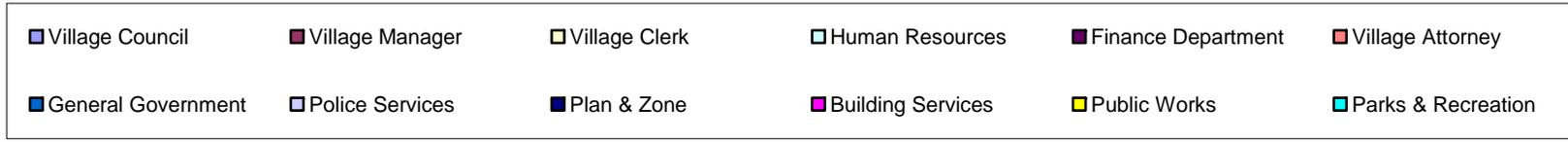
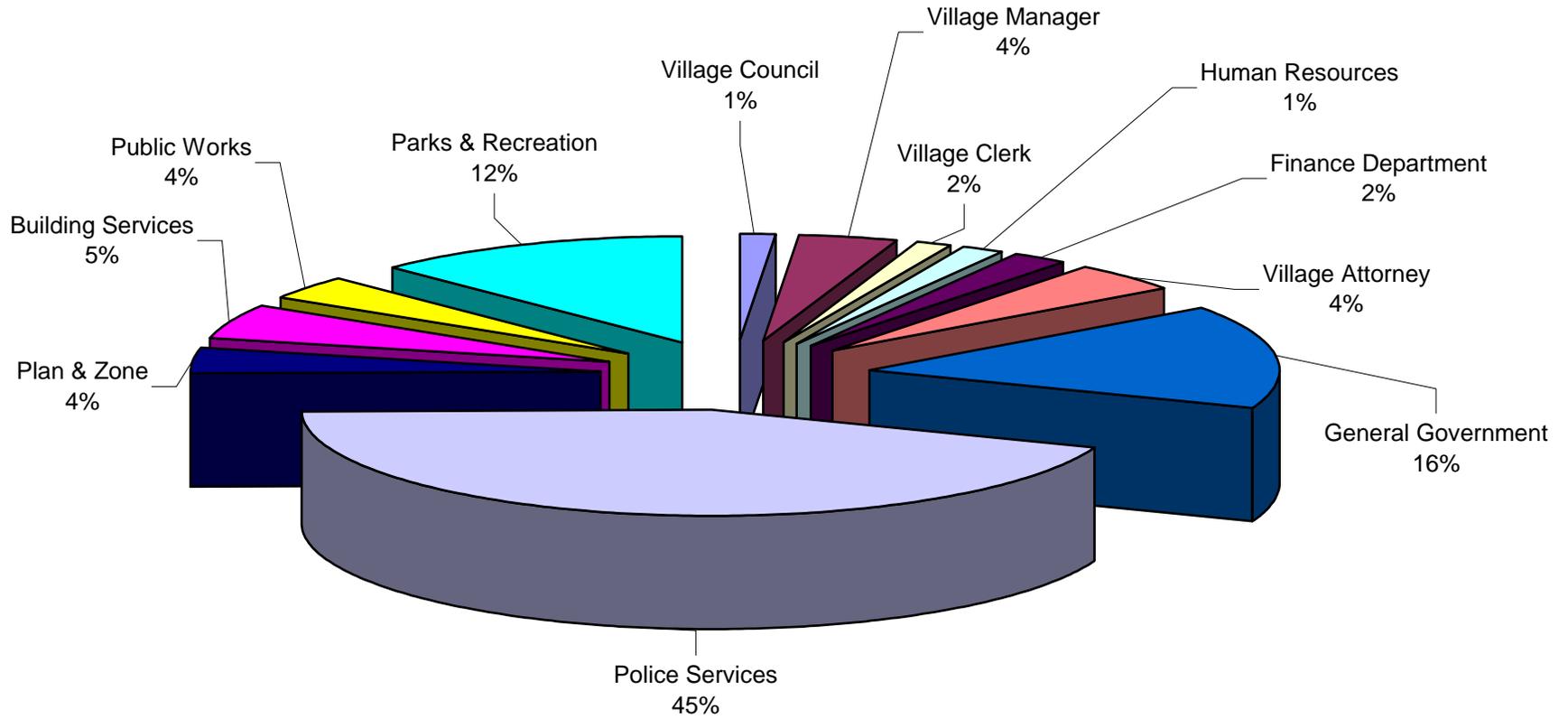
This reserve fund is for unanticipated needs, and is currently set at \$2,663,866. The Emergency Reserve fund is presented as a line item in the Summary schedules, but is actually part of Ending Fund Balance.

General Fund Expenditures

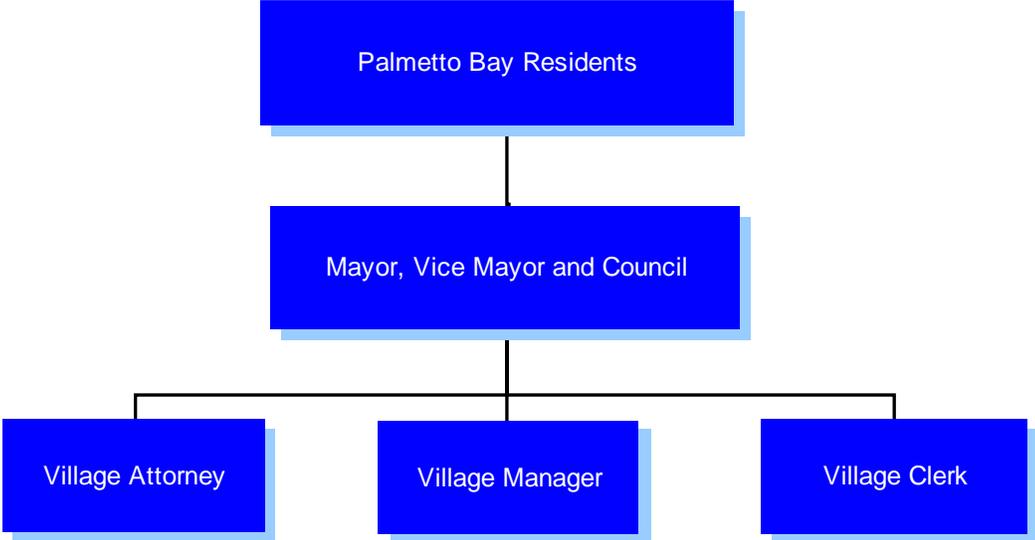
GENERAL FUND EXPENDITURES - SUMMARY

| Description | Actual FY '06 -'07 | Original Adopted Budget FY '07-'08 | Estimated Final FY '07-'08 | Proposed Budget FY '08- '09 |
|--|-----------------------|--|-------------------------------|-----------------------------------|
| GENERAL FUND EXPENDITURES | | | | |
| Village Council | \$ 152,024 | \$ 192,076 | \$ 156,506 | \$ 195,142 |
| Village Manager | 379,004 | 471,475 | 416,396 | 542,919 |
| Village Clerk | 261,693 | 348,875 | 267,349 | 220,129 |
| Human Resources | - | - | - | 201,953 |
| Finance Department | 245,649 | 296,351 | 272,169 | 337,923 |
| Village Attorney | 334,684 | 455,000 | 370,523 | 635,000 |
| General Government | 1,436,572 | 3,392,590 | 6,080,259 | 2,254,636 |
| Police Services | 5,535,831 | 6,384,814 | 6,214,263 | 6,229,190 |
| Planning & Zoning | 1,315,175 | 563,145 | 442,290 | 543,097 |
| Building & Permitting | - | 958,695 | 717,950 | 747,507 |
| Public Works | 389,525 | 537,259 | 418,271 | 506,835 |
| Parks & Recreation | 1,201,105 | 1,382,210 | 1,334,873 | 1,761,436 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 11,251,262 | \$ 14,982,490 | \$ 16,690,849 | \$ 14,175,767 |

DISTRIBUTION OF GENERAL FUND RESOURCES



MAYOR & COUNCIL 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.

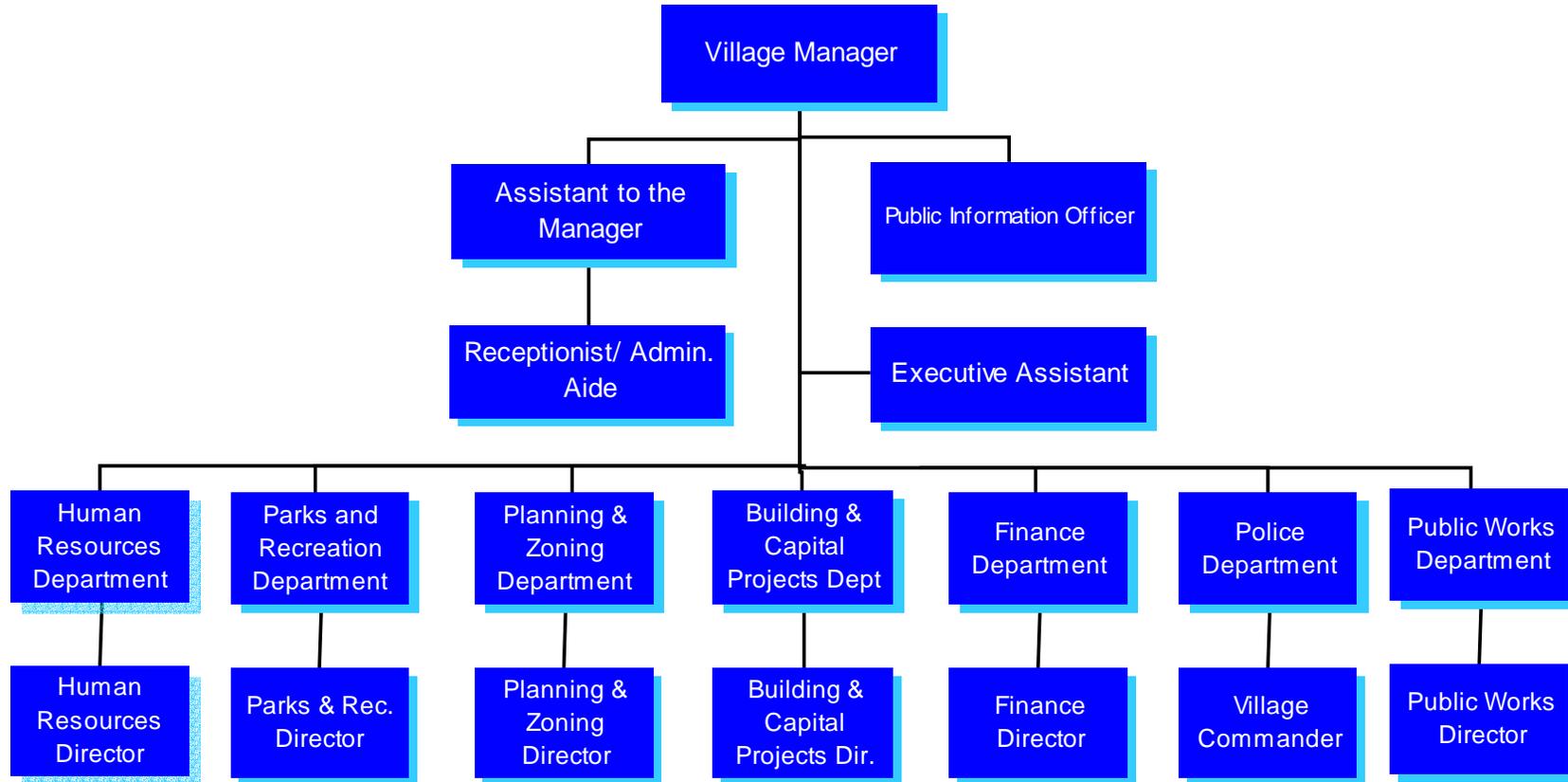
BUDGET

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|------------------------------|--------------------|--|-----------------------------|--------------------------------|
| VILLAGE COUNCIL | | | | |
| Salaries & Wages | \$ 80,115 | \$ 81,092 | \$ 78,316 | \$ 81,092 |
| Payroll Taxes | 5,728 | 6,284 | 8,599 | 6,565 |
| Pension | 8,132 | 8,640 | 7,021 | 8,640 |
| Health & Life | 46,289 | 73,008 | 41,877 | 73,845 |
| Heath Allowance | - | 13,052 | 10,136 | 15,000 |
| Travel & Meetings | 8,985 | 5,000 | 5,557 | 5,000 |
| Communications | 1,800 | - | - | - |
| Education & Training | 975 | 3,000 | 3,000 | 3,000 |
| Reserve for Contingencies | - | 2,000 | 2,000 | 2,000 |
| TOTAL VILLAGE COUNCIL | \$ 152,024 | \$ 192,076 | \$ 156,506 | \$ 195,142 |

BUDGET DETAILS

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

VILLAGE MANAGER 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. The Office of the Village Manager also supervises the functions of the Public Information service to 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/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
- ◆ Supervise the functions of the PIO to ensure the dissemination of accurate news and information concerning Village matters to the Council, Village residents, and the general media

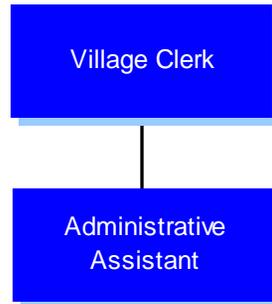
OBJECTIVES

- ◆ Ensure the recruitment of qualified personnel and minimize turnover rates of existing employees by supporting the Human Resources functions
- ◆ Hold staff meetings as required to provide and receive open communications
- ◆ Schedule monthly Council-action meetings to discuss Council directives and provide staff assignments
- ◆ Pursue funding opportunities at the Federal, State, and local levels for projects that promote the Village's priorities
- ◆ Complete the construction phase of the Thalatta Park Carriage House and the Coral Reef Concession Building projects and assist the Parks & Recreation and Public Works Departments in the completion of their respective capital projects
- ◆ Oversee the administration of the future Municipal Center construction project
- ◆ 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
- ◆ 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 newsletter and press releases.

BUDGET

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|--------------------|--|-----------------------------|--------------------------------|
| VILLAGE MANAGER | | | | |
| Salaries & Wages | \$ 275,900 | \$ 324,966 | \$ 303,155 | \$ 366,933 |
| Other Wages | 0 | 0 | 0 | 7,115 |
| Payroll Taxes | 19,171 | 24,878 | 21,843 | 28,432 |
| Retirement Contributions | 33,211 | 40,110 | 37,881 | 47,407 |
| Health & Life Insurance | 44,252 | 62,921 | 38,272 | 71,432 |
| Travel & Per Diem | 1,461 | 6,000 | 2,524 | 6,000 |
| Expense Reimbursement Allowance | 3,200 | 6,000 | 6,000 | 6,000 |
| Operating Supplies | 18 | 600 | 600 | 600 |
| Education & Training | 440 | 2,000 | 2,000 | 2,500 |
| Books, Publications, Subscriptions & Memberships | 1,351 | 2,000 | 2,121 | 3,500 |
| Reserve for Contingencies | - | 2,000 | 2,000 | 3,000 |
| TOTAL VILLAGE MANAGER | \$ 379,004 | \$ 471,475 | \$ 416,396 | \$ 542,919 |

VILLAGE CLERK 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.

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.
- ◆ Meet with the Village Council to ascertain the best manner in which to communicate their district programs to the public.
- ◆ 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.
- ◆ 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.
- ◆ Organizes news conferences, briefings, and public appearances for City Officials

Office of the Village Clerk

- ◆ 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
- ◆ 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 2010, 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.
- ◆ 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 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|--------------------|--|-----------------------------|--------------------------------|
| VILLAGE CLERK | | | | |
| Salaries & Wages | \$ 144,796 | \$ 184,938 | \$ 162,360 | \$ 129,016 |
| Other Wages | - | - | - | 1,822 |
| Payroll Taxes | 11,086 | 14,150 | 12,518 | 10,014 |
| Retirement Contributions | 18,506 | 23,065 | 20,981 | 17,282 |
| Health & Life Insurance | 24,664 | 47,072 | 31,290 | 28,495 |
| Temporary Administrative Services | 1,586 | - | - | - |
| Travel & Per Diem | 2,382 | 1,800 | 1,800 | 1,500 |
| Expense Reimbursement Allowance | 1,200 | - | - | - |
| Ordinance Codification | 295 | 3,000 | 9,400 | 12,000 |
| Legal Advertisement | 53,666 | 50,000 | 15,000 | 15,000 |
| Election Costs | - | 10,000 | 10,000 | - |
| Operating Supplies | - | 600 | 1,000 | 2,000 |
| Education & Training | 1,702 | 1,500 | 1,500 | 1,500 |
| Books, Publications, Subscriptions & Memberships | 1,810 | 1,750 | 500 | 1,000 |
| Record Retention | - | 10,000 | - | - |
| Reserve for Contingencies | - | 1,000 | 1,000 | 500 |
| TOTAL VILLAGE CLERK | \$ 261,693 | \$ 348,875 | \$ 267,349 | \$ 220,129 |

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.

HUMAN RESOURCES ORGANIZATION CHART



FUNCTION

The Department of Human Resources functions as an administrative and advisory department concerning matters related to personnel. The Department is primarily responsible for the recruitment and retention of qualified employees, the administration of compensation and benefits, training and professional development, and compliance with regulatory laws relative to labor compliance.

GOALS

- ◆ Maintain a qualified workforce by offering competitive benefits and providing opportunities for professional development
- ◆ Implement a fair and competitive compensation program
- ◆ Ensure compliance with applicable personnel and labor laws and regulations
- ◆ Support the policies established in the Policies and Procedures Manual
- ◆ Advise Village departments of newly adopted labor policies and procedures to ensure compliance
- ◆ Provide Village employees with continued in-service programs intended to enhance professional growth

OBJECTIVES

- ◆ Extend training opportunities for Village employees that will develop their skills, knowledge, abilities, and competencies
- ◆ Conduct periodic surveys relative to compensation and benefits offered by other comparable cities to ascertain competitiveness of the Village's employee benefits package
- ◆ Ensure employee retention by implementing policies that improve the work environment, acknowledge and reward individual performance, and increase employee motivation and satisfaction
- ◆ Reduce grievances by providing helpful training to supervisors and employees and encouraging effective communications
- ◆ Promote accurate and timely performance evaluations
- ◆ Provide guidance and assistance to supervisors to ensure that Village policies are strictly followed and uniformly applied
- ◆ Assist supervisors in developing and maintaining a positive work environment

BUDGET

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|--------------------|--|-----------------------------|--------------------------------|
| HUMAN RESOURCES | | | | |
| Salaries & Wages | \$ - | \$ - | \$ - | 109,187 |
| Other Wages | - | - | - | 1,316 |
| Payroll Taxes | - | - | - | 8,498 |
| Retirement Contributions | - | - | - | 14,490 |
| Health & Life Insurance | - | - | - | 31,162 |
| Travel & Per Diem | - | - | - | 1,800 |
| Operating Supplies | - | - | - | 1,500 |
| Recruitment | - | - | - | 5,000 |
| Education & Training | - | - | - | 2,000 |
| Education & Training- Village-wide | - | - | - | 25,000 |
| Books, Publications, Subscriptions & Memberships | - | - | - | 1,000 |
| Reserve for Contingencies | - | - | - | 1,000 |
| TOTAL HUMAN RESOURCES | \$ - | \$ - | \$ - | 201,953 |

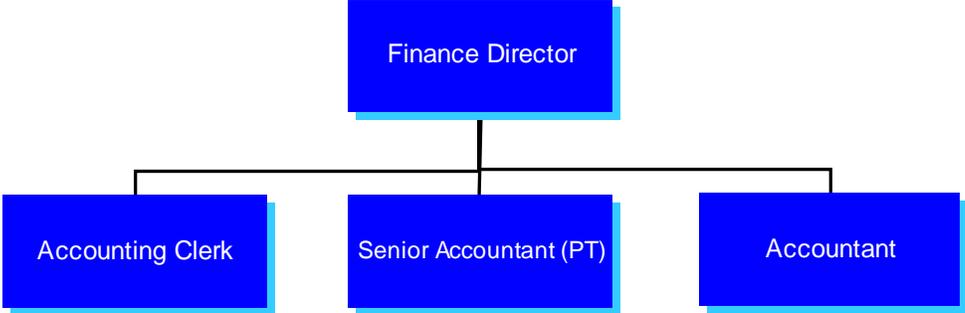
BUDGET DETAILS

Operating Supplies: Inclusive of recognition pin costs and ID production expenses

Recruitment: Expenditures relative to recruitment activities, including job advertisements, background screening and drug testing; previously included in the General Government section of the budget.

Education & Training (Village-wide): Related costs for training of all Village employees on such topics as sexual harassment and diversity. Also includes funding for the tuition reimbursement program. Line item was previously included in the General Government Budget.

FINANCE 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 09-10 budget for the Distinguished Budget Presentation Awards Program by December 31, 2009
- ◆ Submit the 2009 Comprehensive annual Financial Report for the Certificate of Achievement for Excellence in Financial Reporting by March 31, 2010
- ◆ Complete installation of the Tyler Eden enterprise resource planning system for implementation no later than October 31, 2010

BUDGET

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|--------------------|--|-----------------------------|--------------------------------|
| FINANCE DEPARTMENT | | | | |
| Salaries & Wages | \$ 144,158 | \$ 156,887 | \$ 148,458 | \$ 193,851 |
| Other Wages | - | - | - | 5,062 |
| Payroll Taxes | 10,610 | 11,955 | 11,136 | 15,045 |
| Retirement Contributions | 16,907 | 17,561 | 16,828 | 18,727 |
| Health & Life Insurance | 19,279 | 27,948 | 20,580 | 24,738 |
| Independent Audit | 38,415 | 50,000 | 51,000 | 60,000 |
| Payroll Processing | 3,066 | 4,000 | 3,000 | 3,500 |
| Travel & Per Diem | 1,180 | 1,750 | - | 1,750 |
| Expense Reimbursement Allowance | 1,200 | - | - | - |
| Financial Institution Fees | 8,045 | 12,000 | 8,092 | 12,000 |
| Accounting System Implementation & Support | 1,200 | 10,000 | 10,000 | - |
| Education & Training | 1,159 | 1,500 | 500 | 1,500 |
| Books, Publications, Subscriptions & Memberships | 430 | 750 | 575 | 750 |
| Reserve for Contingencies | - | 2,000 | 2,000 | 1,000 |
| TOTAL FINANCE DEPARTMENT | \$ 245,649 | \$ 296,351 | \$ 272,169 | \$ 337,923 |

BUDGET DETAILS

Salaries & Wages: Includes the Part-Time position of Senior Accountant to process alarm registrations and maintain grant and capital project accounting and fixed asset accounts.

Independent Audit: Budgeted fee reflects current contractual costs

Software Support: Implementation and support costs of the new Eden accounting software

VILLAGE ATTORNEY 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 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|--------------------|--|-----------------------------|-----------------------------|
| VILLAGE ATTORNEY | | | | |
| Professional Services - General Legal | \$ 133,872 | \$ 140,000 | \$ 169,177 | \$ 140,000 |
| Professional Services - Zoning Applications | 57,180 | 45,000 | 7,840 | 35,000 |
| Professional Services - Comprehensive Plan/ Land Develop Code | - | - | - | - |
| Professional Services - Code Enforcement | 25,223 | 20,000 | 30,747 | 10,000 |
| Professional Services - Litigation Reserve | 118,409 | 250,000 | 155,598 | 450,000 |
| Professional Services - Real Property | - | - | 7,161 | - |
| TOTAL VILLAGE ATTORNEY | \$ 334,684 | \$ 455,000 | \$ 370,523 | \$ 635,000 |

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.

GENERAL GOVERNMENT FUNCTION

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

BUDGET

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|--------------------|--|-----------------------------|--------------------------------|
| GENERAL GOVERNMENT | | | | |
| Professional Services - Computer & Technology Support | \$ 29,565 | \$ 50,000 | \$ 27,211 | \$ 60,000 |
| Professional Services - Web Development & Maintenance | 5,300 | 5,000 | 5,000 | 15,000 |
| Professional Services - GIS | - | - | - | - |
| Professional Services - Intergovernmental Relations | 72,000 | 72,000 | 72,000 | 72,000 |
| Professional Services - Washington Initiative | - | 50,000 | 25,000 | 50,000 |
| Professional Services - Public Information Consultant | 13,263 | - | - | - |
| Professional Services - Technical Support | 3,330 | 25,000 | 25,000 | 30,000 |
| Professional Services - General | 15,193 | 25,000 | 25,000 | 15,000 |
| Professional Services - Village Hall | 3,500 | 10,000 | 10,000 | 15,000 |
| Temporary Administrative Support Services | 2,486 | 10,000 | 5,313 | 10,000 |
| Janitorial Services & Waste Disposal - Village Hall | 38,592 | 35,000 | 37,672 | 35,000 |
| Legislative Travel | 10,679 | 35,000 | 8,449 | 25,000 |
| Communications | 45,583 | 50,000 | 32,226 | 40,000 |
| Postage & Delivery | 12,019 | 35,000 | 23,950 | 25,000 |
| Utilities | 21,170 | 30,000 | 22,183 | 30,000 |
| Rent | 160,521 | 217,508 | 164,088 | 180,000 |
| Photocopies | 5,350 | 7,500 | 6,633 | 7,500 |
| Insurance | 186,897 | 180,000 | 180,000 | 250,000 |
| Repairs and Maintenance | 3,927 | 10,000 | 1,726 | 10,000 |
| Printing and Binding | 5,181 | 20,000 | 18,773 | 20,000 |
| Historic Records Archiving | 1,742 | 5,000 | 2,340 | - |
| Advertisement - Recruitment | 6,205 | 5,000 | 6,220 | - |
| Economic Development | 29,336 | 5,000 | 5,000 | 5,000 |
| Community Groups | 7,213 | - | - | - |
| Office Supplies | 31,528 | 35,000 | 34,200 | 35,000 |
| Operating Supplies | 25,549 | 40,000 | 41,760 | 45,000 |
| Software Support | - | - | - | 86,000 |
| Education & Training | 5,170 | 23,000 | 1,428 | - |
| Books, Publications, Subscriptions & Memberships | 7,645 | 10,000 | 11,200 | 12,500 |
| Equipment and Furniture: non-capital outlay | 4,803 | 5,000 | 2,701 | 5,000 |
| Capital Outlay | 1,226 | - | - | - |

BUDGET (CONTINUED)

| Description | Actual FY '07-'08 | Original Adopted Budget FY '08-'09 | Estimated Final FY '08-'09 | Proposed Budget FY '09- '10 |
|----------------------------------|----------------------|--|-------------------------------|-----------------------------------|
| Shop Palmetto Bay | - | 5,000 | 5,000 | 5,000 |
| Resident Communication | - | - | - | 40,000 |
| Existing Vehicle Lease Financing | 31,956 | 7,989 | - | - |
| Special Events | 45,313 | - | - | - |
| Village Picnic | - | 10,000 | 10,000 | 12,000 |
| State of the Village | - | 10,000 | 13,000 | 15,000 |
| Veterans Day Parade | - | 3,000 | - | 3,000 |
| Martin Luther King Celebration | - | - | - | 1,000 |
| 4th July Celebration | - | - | - | 3,000 |
| Air Show | - | - | - | 10,000 |
| Movie Night | - | 3,000 | 3,000 | 7,500 |
| Greening/Environment Awareness | - | 9,000 | 9,000 | 11,000 |
| QNIP | 145,000 | - | - | - |
| Library Bond | | | | |
| Principal | 30,000 | 30,000 | 30,000 | 30,000 |
| Interest | 64,730 | 64,278 | 64,136 | 64,136 |
| Park Loan | | | | |
| Principal | 98,520 | 103,002 | 103,361 | - |
| Interest | 266,080 | 261,600 | 261,240 | - |
| Village Hall Loan | | | | |
| Principal | - | - | 100,615 | - |
| Interest | - | - | 54,597 | - |
| Village Hall Buildout | - | - | - | 965,000 |
| Special Reserve | - | 1,770,713 | 4,631,237 | - |
| Reserve for Contingencies | - | 120,000 | - | 10,000 |
| TOTAL GENERAL GOVERNMENT | \$ 1,436,572 | \$ 3,392,590 | \$ 6,080,259 | \$ 2,254,636 |

BUDGET DETAILS

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

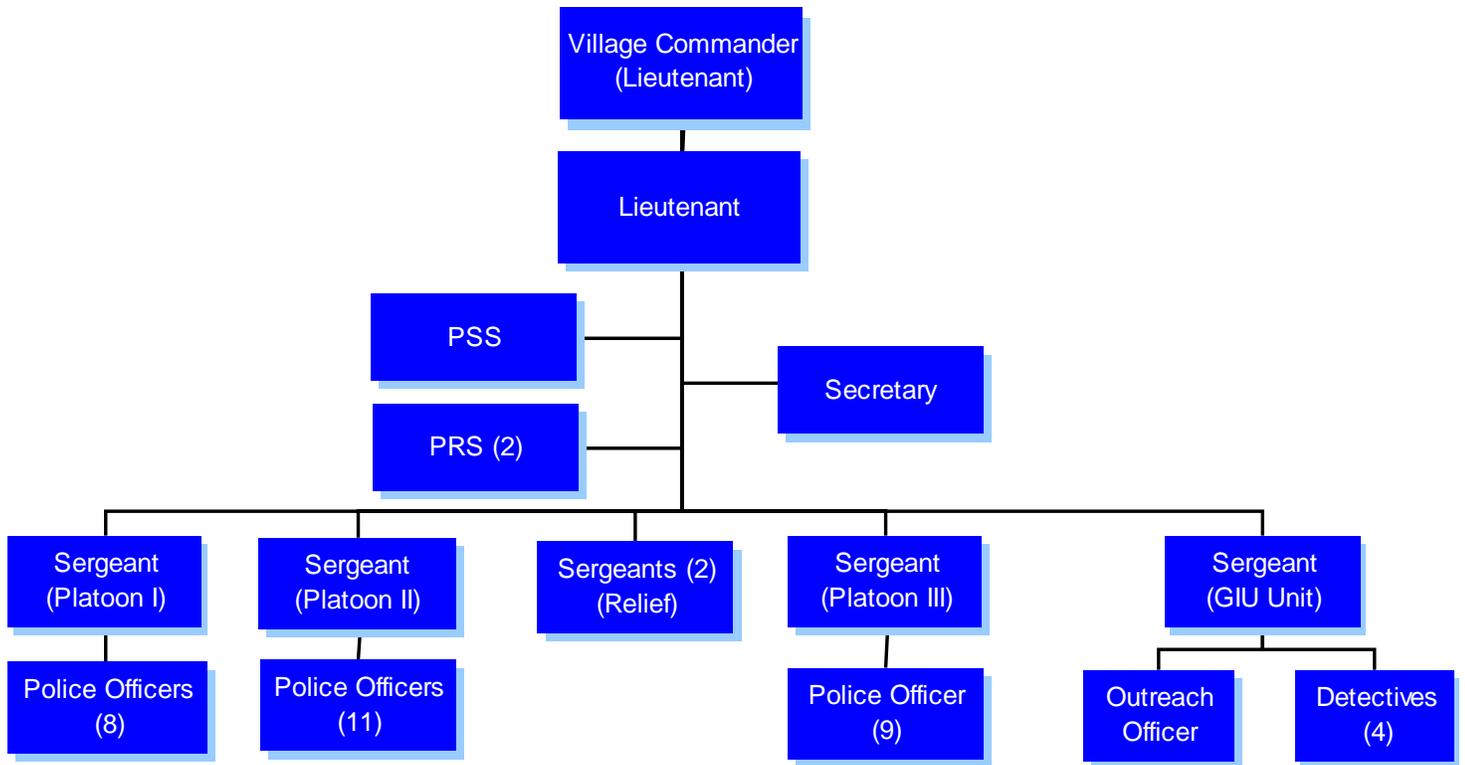
Reserve for Contingencies: Funding reserved for unanticipated expenditures or shortfalls as further discussed in the Budget Message.

General Government

Legal Debt Limits:

| | 2007 | 2008 | 2009 | 2010 |
|---|------------|------------|------------|------------|
| Total Revenues | 14,560,994 | 15,808,656 | 16,941,087 | 14,125,767 |
| Less: Ad-Valorem | 6,073,012 | 6,692,181 | 6,446,392 | 5,908,169 |
| Total Non-Advalorem Revenues | 8,487,982 | 9,116,475 | 10,494,695 | 8,217,598 |
| Essential Services Expenditures: | | | | |
| General Government | 2,168,126 | 2,307,805 | 6,080,259 | 2,204,636 |
| Public Safety | 5,763,986 | 5,535,831 | 6,214,263 | 6,229,190 |
| Total Essential Services Expenditures | 7,932,112 | 7,843,636 | 12,294,522 | 8,433,826 |
| Adjustment for essential services expenditures | 6,073,012 | 6,692,181 | 6,446,392 | 5,908,169 |
| Adjusted Essential Services Expenditures | 1,859,100 | 1,151,455 | 5,848,130 | 2,525,657 |
| Legally Available Non-Ad Valorem Revenues | 6,628,882 | 7,965,020 | 4,646,565 | 5,691,941 |
| Required Non-Ad Valorem | 547,500 | 547,500 | 779,719 | 1,447,500 |
| Debt Services paid from Non-Ad Valorem | 365,000 | 365,000 | 519,813 | 965,000 |
| Required Debt Service ratio | 1.50 | 1.50 | 1.50 | 1.50 |
| Current Debt Service ratio | 18.16 | 19.99 | 12.13 | 5.36 |

POLICING UNIT ORGANIZATION CHART



FUNCTION

The Village Policing Unit 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.

Palmetto Bay Policing Unit

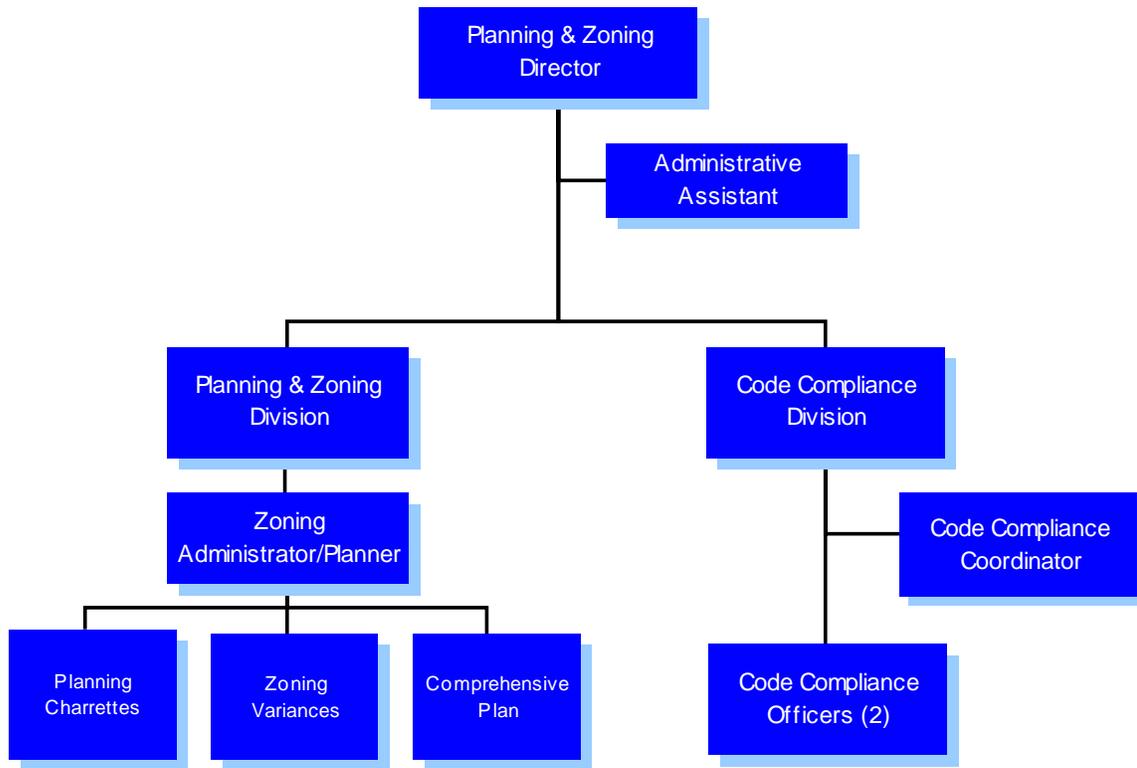
BUDGET

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|---------------------|--|-----------------------------|--------------------------------|
| POLICE SERVICES | | | | |
| Patrol Services | \$ 5,342,972 | \$ 6,250,314 | \$ 6,093,964 | \$ 6,096,190 |
| Specialized Police Services & General Investigative | 96,956 | - | - | - |
| School Crossing Guards | 78,041 | 96,000 | 89,474 | 96,000 |
| Photocopies | 3,695 | 4,500 | 3,905 | 4,500 |
| Printing and Binding | 1,090 | 1,000 | 2,000 | 1,000 |
| Office Supplies | 452 | 5,000 | 4,117 | 5,000 |
| Operating Supplies | 3,532 | 6,000 | 3,135 | 6,000 |
| Maintenance - Equipment | 2,604 | 2,000 | 2,000 | 2,000 |
| Uniforms | 324 | 1,500 | 1,500 | 1,500 |
| Officer Friendly Program | 5,009 | 5,000 | 5,000 | 5,000 |
| Education & Training (Funded from L.E.T.T.F.) | 1,156 | 7,500 | 4,241 | 7,500 |
| Books, Publications, Subscriptions & Memberships | - | 1,000 | - | 1,000 |
| Equipment and Furniture: non-capital outlay | - | 2,000 | 1,927 | 2,000 |
| Capital Outlay - Furniture and Equipment | - | - | - | - |
| Contingency | - | 3,000 | 3,000 | 1,500 |
| TOTAL POLICE SERVICES | \$ 5,535,831 | \$ 6,384,814 | \$ 6,214,263 | \$ 6,229,190 |

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.

PLANNING & ZONING ORGANIZATIONAL CHART



FUNCTION

The Department of Planning & Zoning 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 Comprehensive Plan, Village's Land Development Code, 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 compliance 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 the 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, and the "Lot Maintenance and Abandoned Property" Ordinance
- ◆ 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

OBJECTIVES

Division of Planning & Zoning

- ◆ Process zoning applications for public hearing within 60 business days
- ◆ Process administrative adjustment applications within 15 business days
- ◆ Process administrative site plan review applications, required for projects within the Village Mixed Use and FT&I zoning districts, within seven days
- ◆ Implementation of the Water Supplies Facilities Element and proposed amendments to the Future Land Use, Conservation, Intergovernmental Coordination, and Capital Improvement Elements
- ◆ Adoption of the Land Development Code
- ◆ Review sidewalk café permit applications with two business days of receipt
- ◆ Issue garage sale permits on the same day as received
- ◆ Update GIS property data bases every 30 business days
- ◆ Prepare GIS maps, atlases, and mailing labels within two business days of request
- ◆ Provide planning and zoning information to property owners and developers within two business 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

Division of Code Compliance

- ◆ Perform code inspections within 2 days of receipt of a complaint
- ◆ Selection of the Village's Code Compliance Special Master
- ◆ Issue courtesy warning, citation, or finding of "no valid complaint" or "in compliance" within two days of an inspection
- ◆ Issue citations for 100 percent of water restriction violations observed by police or code officers, based on ordinance 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) level 2 and higher certification for 100 percent of code officers
- ◆ Obtain code compliance rate of 90 percent

BUDGET

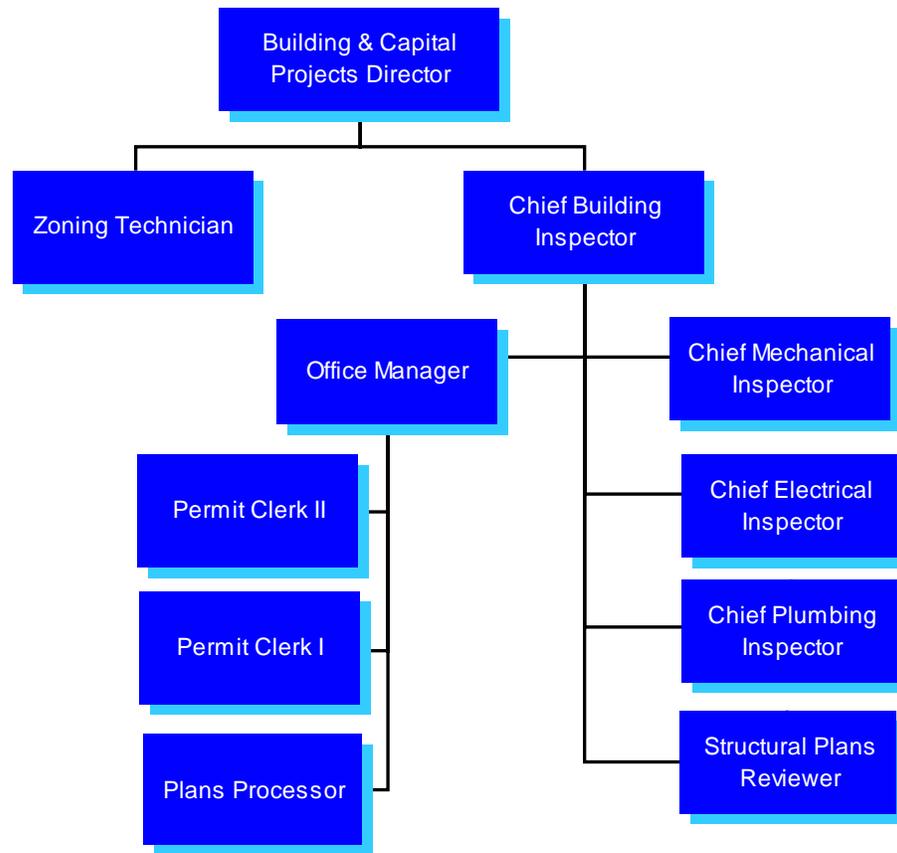
| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|---------------------|--|-----------------------------|--------------------------------|
| PLANNING & ZONING | | | | |
| Salaries & Wages | \$ 401,737 | \$ 309,145 | \$ 288,943 | \$ 318,056 |
| Other Wages | 117 | - | - | 4,646 |
| Payroll Taxes | 30,268 | 23,673 | 22,151 | 24,764 |
| Retirement Contributions | 35,605 | 26,422 | 25,650 | 37,351 |
| Health & Life Insurance | 61,183 | 70,495 | 54,150 | 76,980 |
| Professional Services - Comprehensive Master Plan | - | - | - | 1,000 |
| Professional Services - Studies | 12,500 | - | - | 25,000 |
| Professional Services - General | 7,525 | 5,000 | - | - |
| Professional Services - GIS | - | 26,500 | 11,980 | 12,000 |
| Professional Services - Land Development Code | 770 | - | - | 1,000 |
| Professional Services - Special Master | 9,969 | 9,750 | 7,374 | 7,000 |
| Outsource - Building and Permitting | 668,128 | - | - | - |
| Outsource - Code Enforcement | 52,500 | - | - | - |
| Travel & Per Diem | 1,673 | 3,000 | 3,038 | 3,000 |
| Expense Reimbursement Allowance | 1,980 | 2,160 | 990 | - |
| Postage & Delivery | 2,169 | 2,500 | 2,161 | 2,000 |
| Lot Maintenance & Abandoned Property | 17,075 | 65,000 | 15,000 | 15,000 |
| Printing and Binding | 4,035 | 6,623 | 2,226 | 4,000 |
| Operating Supplies | 4,167 | 5,000 | 1,000 | 3,000 |
| Uniforms and Badges | 689 | 750 | 500 | 500 |
| Education & Training | 480 | 2,500 | 2,200 | 3,000 |
| Books, Publications, Subscriptions & Memberships | 455 | 1,250 | 1,550 | 1,300 |
| Equipment and Furniture: non-capital outlay | - | 877 | 877 | 1,000 |
| Capital Outlay - Equipment and Furniture | 2,150 | - | - | - |
| Reserve for Contingencies | - | 2,500 | 2,500 | 2,500 |
| TOTAL PLANNING & ZONING | \$ 1,315,175 | \$ 563,145 | \$ 442,290 | \$ 543,097 |

BUDGET DETAILS

Budget Reduction- The overall Departmental budget shows a 62 percent 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.

BUILDING & PERMITTING ORGANIZATION CHART



FUNCTION

The Department of Building and Capital Projects is composed of two main divisions which include the Building Division and the Capital Projects Division. The Building Division performs the critical functions of safeguarding the health, safety, and welfare of the residents by enforcing and implementing Federal, State, and local building laws that regulate the construction industry, particularly the Florida Building Code 2007 edition with 2009 supplements. The division also enforces all codes promulgated by regulatory agencies such as the Hotel and Restaurant Commission, Miami-Dade County Department of Environmental Resource Management, Florida Department of Health & Professional Regulation, and others. The Capital Projects division is primarily responsible for the overall administration and technical implementation of the Village's capital projects.

GOALS

- ◆ Ensure laws and regulations governing the construction industry are implemented consistently and uniformly throughout the Building Division and within the Village's customer base
- ◆ Improve service delivery for residents, businesses, and trade representatives
- ◆ Enhance access to information concerning the building and permitting laws and processes by implementing the new software program
- ◆ Facilitate retrieval and access to closed project plans and information and ease storage needs by continuing to scan and store data electronically
- ◆ Promote and implement Green Initiatives in accordance with Village policies
- ◆ Streamline the zoning review process
- ◆ Promote/implement technology to allow for easier access and posting of all plan review and inspection results
- ◆ Ensure that projects are completed on-time and under budget by providing assistance, guidance and direction in a timely manner

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
- ◆ Provide professional quality services to all residents and customers of the Building Division
- ◆ Attend conferences and training seminars regarding green initiatives
- ◆ Continue to provide zoning review services onsite to make it more accessible to the public
- ◆ Promote greater communication between the Departments providing better results and a unified approach to government
- ◆ Administer capital projects and provide direction to consultants and sub-consultants in a manner that is consistent with building codes and established contractual agreements with the Village
- ◆ Oversee the construction, completion and close-out of the Coral Reef Concession Building, and the Thalatta Park Carriage House projects
- ◆ Manage the construction of the future Municipal Center

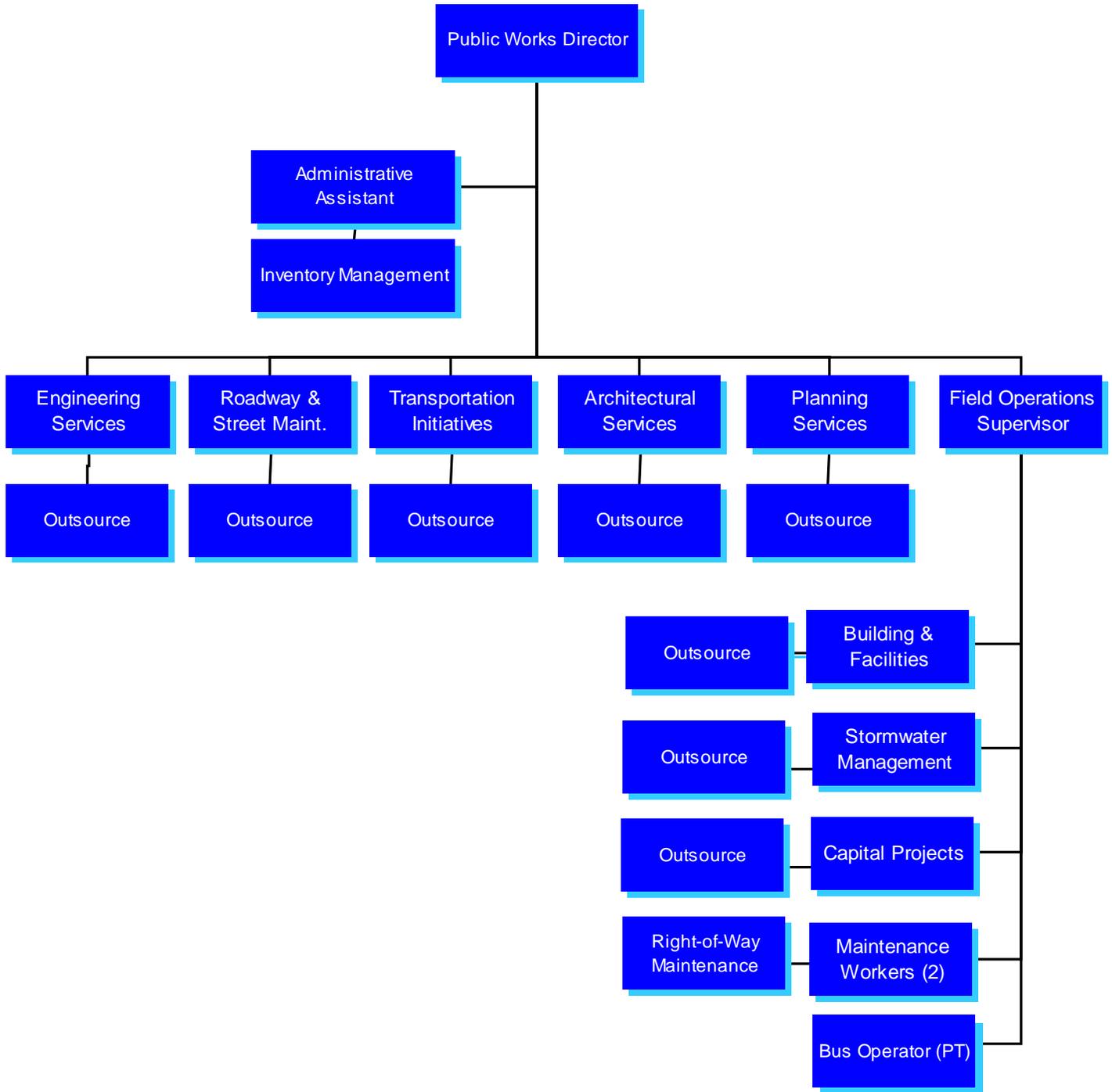
BUDGET

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|--------------------|--|-----------------------------|--------------------------------|
| BUILDING & CAPITAL PROJECTS | | | | |
| Salaries & Wages | \$ - | \$ 161,508 | \$ 238,786 | \$ 392,003 |
| Other Wages | - | - | - | 3,905 |
| Overtime | - | - | - | 5,000 |
| Payroll Taxes | - | 12,341 | 18,195 | 29,839 |
| Retirement Contributions | - | 18,148 | 23,566 | 41,960 |
| Health & Life Insurance | - | 29,198 | 45,312 | 83,790 |
| Professional Services | - | 12,500 | 4,284 | 6,500 |
| Outsource - Building and Permitting/Inspectors | - | 700,000 | 365,807 | 137,500 |
| Travel & Per Diem | - | 4,500 | 4,500 | 5,600 |
| Postage & Delivery | - | 2,000 | 2,000 | 1,000 |
| Photocopier | - | - | - | 5,010 |
| Operating Supplies | - | 5,000 | 2,000 | 17,500 |
| Uniforms and Badges | - | 1,500 | 1,500 | 1,400 |
| Education & Training | - | 5,000 | 5,000 | 4,000 |
| Books, Publications, Subscriptions & Memberships | - | 2,000 | 2,000 | 1,300 |
| Equipment and Furniture: non-capital outlay | - | - | - | 6,200 |
| Capital Outlay - Equipment and Furniture | - | - | - | - |
| Reserve for Contingencies | - | 5,000 | 5,000 | 5,000 |
| TOTAL BUILDING & CAPITAL PROJECTS | \$ - | \$ 958,695 | \$ 717,950 | \$ 747,507 |

BUDGET DETAILS

Outsource- Building & Permitting/ Inspectors: expenditures for independent contractors to include the chief mechanical, chief plumbing, structural, and electrical inspectors.

PUBLIC WORKS ORGANIZATION CHART



FUNCTION

The Department of Public Works 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 between the Village and its customers, and on customer service and satisfaction, thus improving the Village image and maintaining the community's trust.

GOALS

- ◆ Encourage employees to fully develop their capabilities through job experience, training, and formal education
- ◆ Develop and monitor the Department's annual budget, including dedicated revenue sources and grant funding and develop a computerized inventory of infrastructure improvements to conduct periodic surveys and prioritize improvements based on funding allocation
- ◆ Provide quality, professional, effective, and timely services to residents, consultants, contractors, and businesses
- ◆ Map and record maintenance history of catch basins, street signs, sidewalks, trees, and traffic structure through a Public Works Management System.
- ◆ Establish and maintain a database of existing sidewalk and curb cuts as part of the Village's Sidewalk Analysis Report
- ◆ Facilitate and manage Capital Improvement Projects in a comprehensive and cost effective manner, including traffic safety initiatives, roadway and right-of-way maintenance, stormwater management, traffic management, and Village signage
- ◆ Coordinate and manage transit service contract, provide recommendations for enhancing Village transit services and ensure compliance with Citizen Independent Transportation Trust requirements.
- ◆ Develop a regular maintenance schedules for the resurfacing of Village roadways and sidewalks, curbs, and gutters to ensure safety and aesthetics
- ◆ Conduct extensive outreach into the community
- ◆ Manage and maintain the Village fleet to ensure vehicles are in safe operating condition
- ◆ Manage a roadside beautification program with the support of the Village's Tree Advisory Board

OBJECTIVES

- ◆ Require that each employee complete at least 16 hours of training specific to their job function
- ◆ Meet NPDES co-permittee requirements.
- ◆ Update the Stormwater Master Plan and the Transportation Master Plan for the Village incorporating all previous studies and data collection

Department of Public Works

- ◆ Implement the findings of the Village Transportation Master Plan and the bicycle Master Plan
- ◆ Contract for the fabrication and installation of four (4) Village entryway monuments
- ◆ Monitor appropriation statements on a monthly basis to ensure the Department stays within budget
- ◆ Enhance customer service by facilitating access to information and promptly responding to information and other requests, while assuring compliance with County Public Works standards and code requirements
- ◆ Foster collaborative opportunities with outside agencies and civic groups, including the Florida Department of Transportation, Florida Stormwater Association, Board of County Commissioners, American Public Works Association, and Citizens Independent Transportation Trust in an effort to improve service delivery
- ◆ Partner with the Village's Policing Unit to provide educational information for drivers, pedestrians, bicyclists, and other users regarding roadway safety
- ◆ Educate contractors, developers, and the public about storm water pollution and ways to prevent it
- ◆ Promote community awareness for IBUS shuttle service
- ◆ Map and record maintenance history of catchbasins, street signs, sidewalks, trees, and traffic structure through a Public Works Management System.
- ◆ Increase connectivity within the Village by installing new sidewalks and missing links, including ADA-compliant sidewalk ramps
- ◆ Perform monthly inspections of Village roadways and schedule repairs as needed
- ◆ Repair safety hazards for streets, sidewalks, curbs, and gutters within 48 hours and pothole repairs within 24 hours and promptly remove hazardous debris from roadways
- ◆ Implement a traffic calming policy and procedure manual
- ◆ Continue to pursue the installation of emergency transfer switches at major intersections
- ◆ Replace damaged regulatory and warning signs in a timely manner
- ◆ Evaluate and install missing street markings on an as needed basis
- ◆ Construct and manage Sub-Basin #7 improvements- South of SW 144 Street, north of SW 148 Drive and SW 146 Street, west of SW 83 Avenue and east of SW 87 Avenue
- ◆ Construct and manage Village wide Drainage Improvements Phase III- Sites 1-5
- ◆ Continue to inventory and prioritize "requests for action" from citizens related to settlement on or around storm water structures.
- ◆ Continue to establish long term capital improvement projects for drainage issues and to coordinate localized drainage improvements
- ◆ Conduct post-construction inspections to make sure that the erosion control and detention facilities installed by the developers will be maintained after completion of project
- ◆ Use inventory control to maintain a supply of materials to replace damaged, missing, or faded signs and replace damaged street signs within four work days
- ◆ Notify other agencies of their damaged and missing signage within four (4) hours of complaint notification.
- ◆ Continue to 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
- ◆ Install bus stop signage and benches
- ◆ Perform clear zone maintenance to provide a safe recovery area along Village maintained right of ways.

Department of Public Works

- ◆ Review tree removal requests, and the pruning and removal of stumps that are a safety hazard.
- ◆ Continue to install trees in accordance with the Village's Street Tree Master Plan.
- ◆ Continue to perform landscape maintenance and the mowing of medians, right-of-ways, swales and graffiti removal within the public right-of-way in a manner that will maintain their appearance and limit citizen complaints.
- ◆ Schedule vehicles for regularly preventative maintenance and other repairs due to equipment failure
- ◆ Continue to monitor and minimize the fuel usage for all Village vehicles and equipment

BUDGET

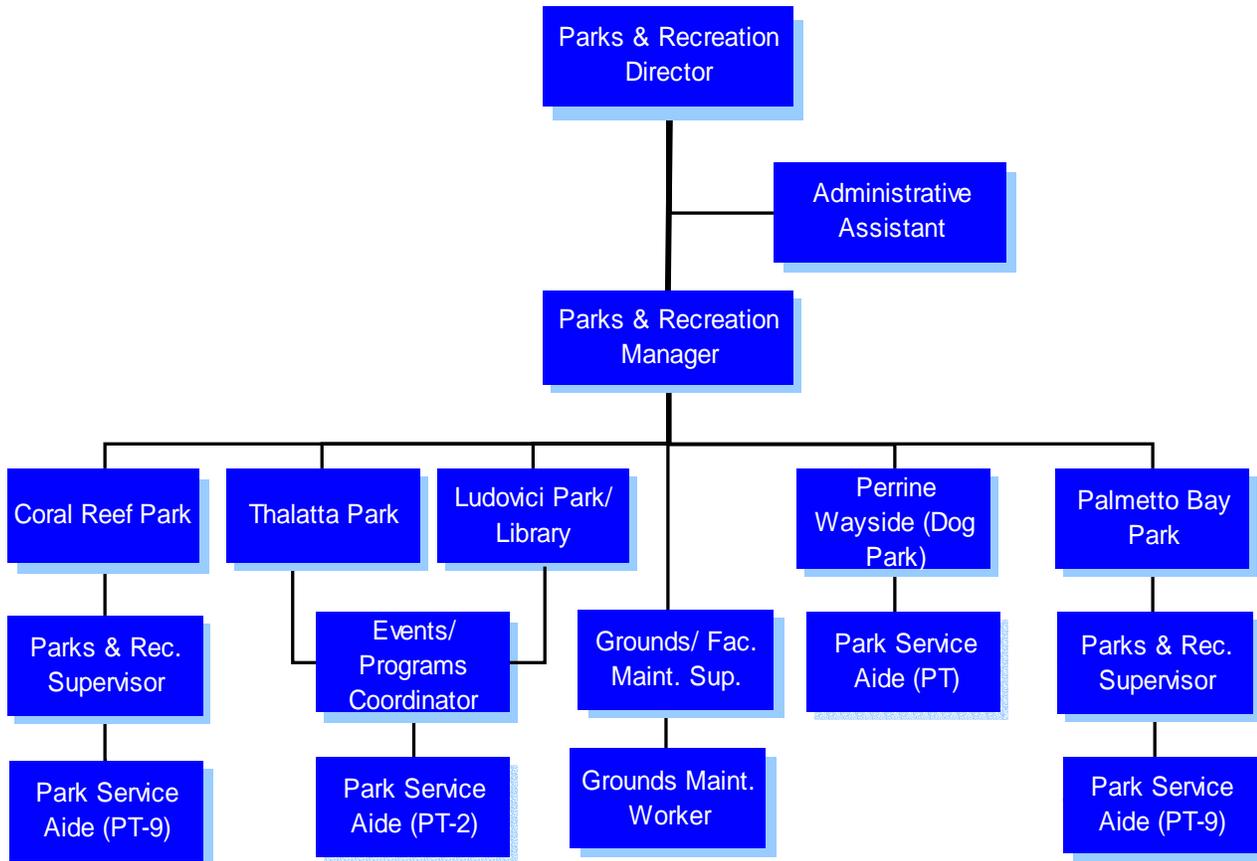
| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|--------------------|--|-----------------------------|--------------------------------|
| PUBLIC WORKS | | | | |
| Salaries & Wages | \$ 235,571 | \$ 277,422 | \$ 258,215 | \$ 276,972 |
| Other Wages | - | - | - | 7,126 |
| Overtime | 10,707 | 6,000 | 310 | 3,000 |
| Overtime Special Events | - | 1,000 | - | 500 |
| Payroll Taxes | 18,983 | 21,193 | 20,298 | 21,549 |
| Retirement Contributions | 26,873 | 31,399 | 28,753 | 32,459 |
| Health & Life Insurance | 27,680 | 66,745 | 36,126 | 64,229 |
| Professional Services | 5,300 | 15,000 | 7,500 | 15,000 |
| NPDES Permit Fees | 9,000 | - | - | - |
| Travel & Per Diem | 1,736 | 5,500 | 5,500 | 3,000 |
| Utilities | - | 8,500 | 2,884 | 8,000 |
| Expense Allowance | 1,200 | - | - | - |
| Repairs and Maintenance - Facility | 921 | 5,000 | 5,000 | 5,000 |
| Repairs and Maintenance - Vehicle | 4,746 | 10,000 | 5,000 | 10,000 |
| Repairs and Maintenance - Equipment | 176 | 2,000 | 500 | 1,500 |
| Operating Supplies | 7,874 | 25,000 | 14,685 | 15,000 |
| Uniforms | 856 | 1,500 | 1,500 | 1,500 |
| Vehicle Operation | 34,703 | 45,000 | 20,000 | 30,000 |
| Education & Training | 2,207 | 3,000 | 3,000 | 2,500 |
| Books, Publications, Subscriptions & Memberships | 992 | 1,000 | 1,000 | 1,000 |
| Equipment and Furniture: non-capital outlay | - | 7,000 | 3,000 | 3,500 |
| Capital Outlay - Furniture & Equipment | - | - | - | - |
| Reserve for Contingencies | - | 5,000 | 5,000 | 5,000 |
| TOTAL PUBLIC WORKS | \$ 389,525 | \$ 537,259 | \$ 418,271 | \$ 506,835 |

BUDGET DETAILS

Vehicle Operations – Maintenance and operational costs for all Village-owned vehicles.

Repairs and Maintenance- Facility: Annual expenses for utilities, communication, repairs and maintenance, and operating supplies of the Public Works facility.

PARKS & RECREATION ORGANIZATION CHART



FUNCTION

The Department of Parks & Recreation is responsible for the planning, organizing, supervising, directing, and administering of all activities related to Parks & 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 & Recreation is responsible for developing innovative partnerships for park programming activities by focusing on collaborations with community and civic groups as well as 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 & Recreation Department.

GOALS

- ◆ Recruit experienced and professional personnel to fill available positions
- ◆ Enhance parks safety and security during special events, home games, tournaments, and before and after hours
- ◆ Continue to seek sponsorships and donations for programming, special events, and enhancement of parks
- ◆ Expand in-house/outsourced recreational programming for youths and adults
- ◆ Explore best practices to efficiently and fiscally operate and manage multiple concession facilities
- ◆ Continue to support “Green Initiatives” through commitment to environmental education and conservation
- ◆ Maintain certification credits by participating in State and National parks and recreation conferences
- ◆ Continue to encourage the cooperation between the Village and neighborhood schools
- ◆ Implement an internship program
- ◆ Continue to seek innovative and creative ways to improve on operations & expenditures, and look for ways to increase revenue
- ◆ Continue to work with other Village departments to enhance, promote, and protect park facilities

OBJECTIVES

- ◆ Work together with the Police Department to schedule police personnel during park special events and tournaments as needed for safety and security
- ◆ Research the best way to secure all park facilities; possible ideas include security cameras, after hours security monitors, off-duty police officer, and alarm systems)
- ◆ Register for exam and certify at least one park staff member in the CPSI (Certified Playground Safety Inspector) certification
- ◆ Advertise open park positions on the web-site with the FRPA (Florida Parks & Recreation association) and NRPA (National Recreation and Parks association) to recruit parks & recreational professionals
- ◆ Meet with local universities and colleges to discuss and implement an internship program and possible candidates for Village Parks & Recreation position. Meet with local high school

Department of Parks & Recreation

counselors to attend Career Day to discuss interest and promote a career in parks and recreation for students

- ◆ Secure a minimum of 5 monetary/in kind donations for programming, special events, or park enhancements
- ◆ Implement new camps (Winter & Spring camp) and a girl's softball sports program to be managed by the Parks & Recreation Department
- ◆ Prepare and submit an RFP for adult programming, evaluate, and award contract to start implementation of adult programming at all park facilities
- ◆ Prepare and submit RRP for a "Skate Camp" and after school program at Palmetto Bay Park
- ◆ Create a marketing brochure pamphlet to promote park facilities, parks programs, and to increase rental programs by a minimum of 10 percent
- ◆ Streamline party rentals to each individual park to allow for maximum accessibility for renters to complete forms and eventually operate on an on-line rental system through Tyler
- ◆ Prepare and submit an RFP for the operation of all concession facilities
- ◆ Work with the Building Department before seeking quotes from contractors and/or vendors to assure that the scope of work requested meets industry standards and complies with code.
- ◆ 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
- ◆ Seek additional funding through grants to replace mulch from playground in as many areas as possible with recycled rubberized surface
- ◆ When purchasing site amenities, only purchase recycled plastic amenities
- ◆ Replace all napkin dispensers in restroom facilities with hand blowers to minimize the cost of janitorial goods
- ◆ Purchase and install at least seven more recycle bins and place throughout Village park facilities, Village Hall, and Public Works
- ◆ Continue to attend State and National conferences to keep up with CPRP certification and industry new trends and initiatives; promote CPRP certification of at least one more member of the park's staff
- ◆ Successfully work together with local area schools to promote opportunities and include performances from school groups at all Village special events
- ◆ Reduce expenses of Village picnic by a minimum of 20 percent; seek to obtain 25 percent of cost to be covered by sponsors
- ◆ Successfully manage and operate Ludovici Park and promote rental opportunities for the community room to generate 30 percent more in overall park rentals
- ◆ After completion of Thalatta Park, successfully manage and operate Thalatta Park and promote rental opportunities for weddings, parties, and other main events and generate an additional 30 percent more in overall park rentals
- ◆ Incorporate a volunteer program to assist with landscaping projects and gardens at all parks

Department of Parks & Recreation

BUDGET

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|--------------------|--|-----------------------------|--------------------------------|
| PARKS & RECREATION | | | | |
| Salaries & Wages | \$ 357,954 | \$ 392,117 | \$ 346,952 | \$ 425,082 |
| Other Wages | - | - | - | 6,793 |
| Part-Time Salaries & Wages | 258,309 | 318,000 | 317,536 | 325,000 |
| Summer Camp Payroll | 58,498 | 38,546 | 38,546 | 110,027 |
| Overtime | 136 | 2,500 | 1,000 | 1,500 |
| Payroll Taxes | 51,040 | 58,019 | 54,147 | 60,954 |
| Retirement Contributions | 39,157 | 44,779 | 37,098 | 53,727 |
| Health & Life Insurance | 55,798 | 95,943 | 62,365 | 114,531 |
| Professional Services | 21,409 | 5,000 | 5,000 | 5,000 |
| Travel & Per Diem | 1,933 | 3,500 | 3,500 | 3,500 |
| Expense Reimbursement Allowance | 1,200 | - | - | - |
| Park Maintenance - Coral Reef Park: | | | | |
| Utilities | 41,625 | 25,500 | 34,990 | 64,000 |
| Grounds Maintenance | 57,475 | 52,000 | 50,000 | 42,000 |
| Pineland Management | - | 15,101 | - | 7,500 |
| Repair and Maintenance | 19,956 | 12,000 | 37,786 | 40,000 |
| Park Operating | 25,901 | 24,000 | 32,000 | 45,000 |
| Improvements (non-capital expenditures) | 2,627 | 2,500 | 5,267 | 2,500 |
| Capital Improvements | 14,764 | - | - | - |
| Park Maintenance - Palmetto Bay Park: | | | | |
| Utilities | 41,785 | 52,000 | 59,500 | 55,000 |
| Grounds Maintenance | 22,329 | 35,000 | 25,750 | 35,000 |
| Park Operating | 32,556 | 35,000 | 25,250 | 35,000 |
| Repair & Maintenance | 10,333 | 12,000 | 15,000 | 20,000 |
| Concessions | 18,859 | 30,000 | 43,850 | 41,000 |
| Tournament Supplies | 5,481 | - | 3,000 | 3,000 |
| Improvements (non-capital expenditures) | 4,180 | 2,500 | 4,291 | 2,500 |
| Improvements (capital expenditures) | 2,994 | - | - | - |
| Park Maintenance - Thalatta | | | | |
| Utilities | 6,060 | 10,000 | 6,250 | 22,600 |
| Grounds & Pool Maintenance | 1,095 | 10,000 | 7,368 | 12,000 |
| Repair & Maintenance | 983 | 2,000 | 1,750 | 4,000 |
| Park Operating | 593 | 12,000 | 1,000 | 14,000 |
| Improvements (non-capital expenditures) | - | 5,000 | 5,000 | 5,000 |
| Improvements (capital expenditures) | - | - | - | - |

[continued on the following page]

BUDGET – CONTINUED

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|---------------------|--|-----------------------------|--------------------------------|
| Park Maintenance - Perrine Wayside Park | | | | |
| Utilities | 5,771 | 9,000 | 9,690 | 9,000 |
| Grounds Maintenance | 1,575 | 4,000 | 10,500 | 15,000 |
| Repair & Maintenance | 672 | 1,500 | 1,950 | 2,000 |
| Park Operating | 3,917 | 6,000 | 4,550 | 6,000 |
| Improvements (non-capital expenditures) | 2,636 | 2,000 | 2,000 | 2,000 |
| Improvements (capital expenditures) | - | - | - | - |
| Park Maintenance - Ludovici | | | | |
| Utilities | - | 6,000 | 22,000 | 38,000 |
| Grounds Maintenance | - | 1,000 | 2,912 | 10,000 |
| Repair & Maintenance | - | 1,000 | 1,000 | 8,000 |
| Park Operating | - | 4,000 | 4,000 | 22,500 |
| Improvements (non-capital expenditures) | - | 2,500 | 2,540 | 2,000 |
| Improvements (capital expenditures) | - | - | - | - |
| Repair and Maintenance - Other | - | - | - | - |
| Improvements (non-capital expenditures) | - | - | - | - |
| Operating Supplies | 147 | - | - | - |
| Uniforms | 3,579 | 7,000 | 7,000 | 15,000 |
| Summer Camp Supplies | 26,335 | 28,505 | 28,505 | 63,522 |
| Education & Training | 503 | 3,500 | 3,500 | 3,500 |
| Books, Publications, Subscriptions & Memberships | 940 | 1,200 | 530 | 1,200 |
| Furniture & Equipment - Non Capital | - | - | - | - |
| Capital Outlay - Furniture & Equipment | - | - | - | - |
| Reserve for Contingencies | - | 10,000 | 10,000 | 7,500 |
| TOTAL PARKS & RECREATION | \$ 1,201,105 | \$ 1,382,210 | \$ 1,334,873 | \$ 1,761,436 |

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.

Special Revenue Fund

SPECIAL REVENUE 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 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|--------------------|--|-----------------------------|--------------------------------|
| REVENUE & OTHER RESOURCES | | | | |
| PUBLIC WORKS | | | | |
| Half Cent Transportation Tax - Transportation | | | | |
| Revenue Receipts | \$ 614,230 | \$ 574,180 | \$ 580,642 | \$ 574,180 |
| Transfer from General Fund | \$ - | \$ - | \$ 26,598 | \$ - |
| Prior Year Carryover | 484,474 | 140,408 | 629,147 | 460,857 |
| Total CITT Transportation | 1,098,704 | 714,588 | 1,236,387 | 1,035,037 |
| Half Cent Transportation Tax - Transit | | | | |
| Revenue Receipts | 153,490 | 143,545 | 149,983 | 143,545 |
| Prior Year Carryover | 239,319 | 137,801 | 157,675 | 209,951 |
| Total CITT Transit | 392,809 | 281,346 | 307,658 | 353,496 |
| New Local Option Gas Tax | | | | |
| Revenue Receipts | 170,142 | 165,550 | 160,613 | 165,550 |
| Prior Year Carryover | 35,216 | 24,530 | 26,977 | 0 |
| Total NLOGT | 205,358 | 190,080 | 187,590 | 165,550 |
| 8 Cent Fuel Tax | | | | |
| Transfer from General Fund | - | 50,096 | 50,096 | 115,962 |
| Prior Year Carryover | 287,996 | 27,335 | 77,365 | 74,913 |
| Total 8 Cent Gas Tax | 287,996 | 77,431 | 127,461 | 190,875 |
| Local Option Gas Tax | | | | |
| Transfer from General Fund | - | - | - | - |
| Prior Year Carryover | 64,343 | 19,055 | 19,056 | 14,056 |
| Total LOGT | 64,343 | 19,055 | 19,056 | 14,056 |
| Stormwater Fee | | | | |
| Revenue Receipts | 520,531 | 450,000 | 450,000 | 450,000 |
| Prior Year Carryover | 210,790 | 91,152 | 181,420 | 377,049 |
| Total Stormwater Fee | 731,321 | 541,152 | 631,420 | 827,049 |
| Signage Loan | | | | |
| Revenue Receipts | 61,674 | - | - | - |
| Prior Year Carryover | 2,256,021 | 776,500 | 1,839,905 | - |
| Total Signage Loan | 2,317,695 | 776,500 | 1,839,905 | - |

[continued on the following page]

REVENUES AND OTHER RESOURCES (CONTINUED)

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|--------------------|--|-----------------------------|--------------------------------|
| Public Works Grants | | | | |
| MPO Bicycle Master Plan | | - | 38,742 | - |
| SFWMD 2006 - 148 Drainage | 281,250 | - | - | - |
| FDEP 2008 - Various | 500,000 | - | - | - |
| FDEP 2009 - Drainage | - | 800,000 | 197,860 | 602,140 |
| FDEP 2009 - Recycling | - | 100,000 | 100,000 | - |
| Prior Year Carryover | 3,524 | - | - | - |
| Total Public Work Grants | 784,774 | 900,000 | 336,602 | 602,140 |
| TOTAL PUBLIC WORKS \$ | 5,883,000 | \$ 3,500,152 | \$ 4,686,079 | \$ 3,188,203 |
| POLICE FUND | | | | |
| Forfeitures | - | - | - | - |
| Prior Year Carryover | 8,903 | 6,461 | 6,461 | 6,461 |
| | 8,903 | 6,461 | 6,461 | 6,461 |
| Impact Fees | 1,364 | - | 11,252 | - |
| Prior Year Carryover | 12,314 | 12,971 | 13,678 | 24,930 |
| | 13,678 | 12,971 | 24,930 | 24,930 |
| Byrne Grant | 9,449 | | 3,328 | - |
| Prior Year Carryover | | | | |
| | 9,449 | - | 3,328 | - |
| Alarm Registration | 107,950 | 80,000 | 80,000 | 80,000 |
| Prior Year Carryover | (20,324) | - | 36,578 | 62,478 |
| | 87,626 | 80,000 | 116,578 | 142,478 |
| TOTAL POLICE FUNDS \$ | 119,656 | \$ 99,432 | \$ 151,297 | \$ 173,869 |
| PARKS & RECREATION | | | | |
| - SNP Perrine Boundless Playground 2004 | 24,213 | - | - | - |
| - CVS Boundless Playground | 85,000 | | | |
| - SNP Perrine Park | 256,773 | | | |
| - SNP Perrine Boundless Playground 2007 | 105,071 | - | 74,929 | - |
| - FRDAP Palmetto Bay Park Improvements 2006-2007 | 188,750 | - | - | - |
| Total Palmetto Bay Park | 659,807 | - | 74,929 | - |
| - SNP Bayside | - | - | 132,860 | - |
| - Fla Dept of State - State Library | 114,711 | - | 385,289 | - |
| - Ludovici Donation | 300,000 | - | 297,625 | - |
| - Interest from Bond Proceeds | 39,082 | - | 3,224 | - |
| - Unused Debt Proceeds - FLC Bond | 1,278,196 | - | 195,692 | - |
| Total Ludovici Park | 1,731,989 | - | 1,014,690 | - |

[continued on the following page]

REVENUES AND OTHER RESOURCES (CONTINUED)

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|----------------------|--|-----------------------------|--------------------------------|
| - FRDAP - Thalatta | - | 135,000 | 135,000 | - |
| - Fla DEP | - | 200,000 | 200,000 | - |
| - Fla Div of Historic Preservation | - | - | - | - |
| Total Thalatta Park | - | 335,000 | 335,000 | - |
| - FRDAP Coral Reef Park Improvements | 22,544 | - | 155,007 | - |
| Miami-Dade County GOB | | | | |
| - Ludovici Park | 8,750 | - | 31,250 | - |
| - Coral Reef Park | - | - | - | - |
| - Palmetto Bay Park | 549,440 | - | - | - |
| - Perrine Wayside | - | - | - | - |
| Total Miami-Dade County GOB | 558,190 | - | 31,250 | - |
| Suntrust Loan | | | | |
| - Palmetto Bay Park | - | - | - | - |
| - Perrine Wayside Park | - | - | - | - |
| - Ludovici Park | - | - | - | - |
| - Interest from Debt Proceeds | 89,884 | - | 2,068 | - |
| - Unused Debt Proceeds | - | - | 1,970,714 | - |
| Total Suntrust Loan | 3,494,806 | - | 1,972,782 | - |
| Park Impact Fees | | | | |
| Revenue Receipts | 6,249 | - | - | - |
| Prior Year Carryover | 175,883 | 78,317 | 165,166 | 165,166 |
| Total Park Impact Fees | 182,132 | 78,317 | 165,166 | 165,166 |
| TOTAL PARK AND RECREATION | \$ 6,649,468 | \$ 413,317 | \$ 3,748,824 | \$ 165,166 |
| ART IN PUBLIC PLACES | | | | |
| Revenue Receipts | \$ 69,645 | - | 49,642 | - |
| Prior Year Carryover | - | - | 69,645 | 118,737 |
| | \$ 69,645 | | \$ 119,287 | \$ 118,737 |
| GENERAL GOVERNMENT | | | | |
| Interest Income | 47,223 | - | 15,175 | - |
| Debt Proceeds | - | - | 2,500,000 | - |
| Miscellaneous Income | 797 | - | 14,300 | - |
| Prior Year Carryover | 2,788,730 | 1,747,588 | 2,496,730 | 597,925 |
| Transfer In - General Fund - Village Hall | 473,751 | 404,106 | 404,106 | 650,682 |
| Transfer In - General Fund - Capital Projects | 590,000 | - | 174,923 | - |
| TOTAL GENERAL GOVERNMENT | \$ 3,900,501 | \$ 2,151,694 | \$ 5,605,234 | \$ 1,248,607 |
| TOTAL RESOURCES AVAILABLE | \$ 16,622,270 | \$ 6,164,595 | \$ 14,310,721 | \$ 4,894,582 |

Special Revenue Fund

EXPENDITURES

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|--------------------|--|-----------------------------|--------------------------------|
| EXPENDITURES | | | | |
| PUBLIC WORKS | | | | |
| Half Cent Transportation Tax - Transportation | | | | |
| Professional Services | | | | |
| Drainage Maintenance | | \$ - | \$ - | \$ - |
| Planning and Engineering | | - | - | - |
| Right of Way and Swale Maintenance | | - | - | - |
| Roadway Maintenance | | - | - | - |
| Roadway Equipment | | - | - | - |
| Signage Program | | - | - | 35,000 |
| Roadway Paving | | - | - | - |
| Drainage Improvements | | - | - | - |
| Neighborhood Traffic Calming | 153,452 | 250,000 | 304,697 | - |
| Road and Traffic Improvements | 46,645 | 12,433 | 83,961 | 547,510 |
| Debt Service | 269,460 | 452,155 | 386,872 | 452,527 |
| Total CITT Transportation | 469,557 | 714,588 | 775,530 | 1,035,037 |
| Half Cent Transportation Tax - Transit | | | | |
| Planning and Engineering | - | - | - | - |
| ADA Review of Sidewalks | 72,617 | - | - | - |
| Capital Equipment | - | - | - | - |
| Transit Improvements | - | - | - | - |
| Transit Operation | 162,517 | 281,346 | 97,707 | 353,496 |
| Total CITT Transit | 235,134 | 281,346 | 97,707 | 353,496 |
| New Local Option Gas Tax | | | | |
| Sidewalks | - | 25,000 | - | - |
| Road and Traffic Improvements | 178,381 | 165,080 | 110,590 | 90,550 |
| Right of Way and Swale Improvements | - | - | 77,000 | 75,000 |
| Total NLOGT | 178,381 | 190,080 | 187,590 | 165,550 |

[continued on the following page]

EXPENDITURES (CONTINUED)

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|-------------------------------------|---------------------|--|-----------------------------|--------------------------------|
| 8 Cent Fuel Tax | | | | |
| Roadway Equipment | - | - | - | - |
| Drainage | - | - | - | - |
| Sidewalks & Bike Paths | - | - | 36,258 | 50,000 |
| Road and Traffic Improvements | 135,661 | - | 11,500 | 140,875 |
| Right of Way and Swale Enhancements | 74,970 | 77,431 | 4,790 | - |
| Total 8 Cent Gas Tax | 210,631 | 77,431 | 52,548 | 190,875 |
| Local Option Gas Tax | | | | |
| Road and Traffic Improvements | - | 19,055 | 5,000 | 14,056 |
| QNIP | 45,287 | - | - | - |
| Total LOGT | 45,287 | 19,055 | 5,000 | 14,056 |
| Stormwater Utility | | | | |
| NPDES Permit Fees | - | 9,000 | 9,000 | 9,000 |
| Operating Supplies | 615 | - | - | - |
| Drainage Maintenance | 10,000 | - | 25,000 | 25,000 |
| Stormwater Improvements | 539,286 | 532,152 | 220,371 | 793,049 |
| Total Stormwater Utility | 549,901 | 541,152 | 254,371 | 827,049 |
| Signage Loan | | | | |
| Signage Program | 477,790 | 776,500 | 1,839,905 | - |
| Total Signage Loan | 477,790 | 776,500 | 1,839,905 | - |
| Public Works Grants | | | | |
| MPO Bicycle Master Plan | - | - | 38,742 | - |
| SFWMD - 148 Drainage | 284,774 | - | - | - |
| FDEP 2008 - Various Drainage | 500,000 | - | - | - |
| FDEP 2009 - Various Drainage | - | 800,000 | 197,860 | 602,140 |
| FDEP 2009 - Recycling | - | 100,000 | 100,000 | - |
| Total Public Works Grants | 784,774 | 900,000 | 336,602 | 602,140 |
| TOTAL PUBLIC WORKS | \$ 2,951,455 | \$ 3,500,152 | \$ 3,549,253 | \$ 3,188,203 |

[continued on the following page]

EXPENDITURES (CONTINUED)

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|---|--------------------|--|-----------------------------|--------------------------------|
| POLICE FUNDS | | | | |
| Forfeiture Funds | 2,441 | 6,461 | - | 6,461 |
| Alarm Registration | 51,048 | 80,000 | 54,100 | 142,478 |
| Byrne Grant | 9,449 | - | 3,328 | - |
| Police Impact Fees | - | 12,971 | - | 24,930 |
| TOTAL POLICE FUNDS \$ | 62,938 | \$ 99,432 | \$ 57,428 | \$ 173,869 |
| PARKS & RECREATION | | | | |
| Palmetto Bay Park - Land Acquisition & Improvements | | - | | |
| SNP - Boundless Playground 2004 | 24,213 | - | - | - |
| CVS - Boundless Playground | 85,000 | - | - | - |
| SNP - Boundless Playground 2007 | 105,071 | - | 74,929 | - |
| SNP - Perrine Park | 256,773 | - | - | - |
| County's General Obligation Bond | 549,440 | - | - | - |
| Suntrust Loan | 939,255 | - | - | - |
| FRDAP Palmetto Bay Park Improvements 2006-2007 | 188,750 | - | - | - |
| Total Palmetto Bay Park | 2,148,502 | - | 74,929 | - |
| Thalatta Acquisition & Improvements | | | | |
| FRDAP | - | 135,000 | 135,000 | - |
| State General Appropriation - Thalatta | - | 200,000 | 200,000 | - |
| Fla. Div. of Historic Preservation | - | - | - | - |
| Total Thalatta (Bayfront) Park | - | 335,000 | 335,000 | - |
| Ludovici Park Development | | | | |
| SNP - Bayside | - | - | 132,860 | - |
| Recreational Trails - Bayside | - | - | - | - |
| Ludovici Donation | 2,375 | - | 297,625 | - |
| Library Bond | 1,121,586 | - | 198,916 | - |
| Fla Dept Of State - State Library | 114,711 | - | 385,289 | - |
| County's General Obligation Bond | 8,750 | - | 31,250 | - |
| Suntrust Loan | 441,169 | - | 902,970 | - |
| Total Ludovici (Bayside) Park | 1,688,591 | - | 1,948,910 | - |
| Coral Reef Park Improvements | | | | |
| FRDAP - Park Improvements | 22,544 | - | - | - |
| County's General Obligation Bond | - | - | - | - |
| Suntrust Loan | 52,522 | - | 847,478 | - |
| FRDAP - 07-08 Park Improvements | - | - | 155,007 | - |
| Total Coral Reef Park | 75,066 | - | 1,002,485 | - |
| Perrine Wayside Park - Park Improvements | | | | |
| County's General Obligation Bond | - | - | - | - |
| Suntrust Loan | 91,146 | - | - | - |
| Total Perrine Wayside Park | 91,146 | - | - | - |

[continued on the following page]

EXPENDITURES (CONTINUED)

| Description | Actual FY 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|--|---------------------|--|-----------------------------|--------------------------------|
| Park Impact Fees | | | | |
| Unallocated Funds | - | 78,317 | - | 165,166 |
| Thalatta Park | - | - | - | - |
| Coral Reef Park | - | - | - | - |
| Ludovici Park | - | - | - | - |
| Palmetto Bay Park | 16,966 | - | - | - |
| | <u>16,966</u> | <u>78,317</u> | <u>-</u> | <u>165,166</u> |
| Suntrust Loan Contingency (to be allocated) | | - | 222,334 | - |
| Summer Program | - | - | - | - |
| Transfer to General fund | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL PARK & RECREATION | \$ 4,020,271 | \$ 413,317 | \$ 3,583,658 | \$ 165,166 |
| ART IN PUBLIC PLACES | | | | |
| Art Collection/Promotion | | | 550 | 118,737 |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 550</u> | <u>\$ 118,737</u> |
| GENERAL GOVERNMENT | | | | |
| Palmetto Bay Park | 1,235,699 | - | 115,651 | - |
| Coral Reef Park | 2,568 | - | - | - |
| Perrine Wayside | 34,156 | - | - | - |
| Ludovici Park | 2,751 | - | 47,250 | - |
| Professional Services - Thalatta Master Plan | - | - | - | - |
| Professional Services - Economic Development | 50,962 | - | - | - |
| Park Improvements | - | - | - | - |
| Public Works | - | - | 113,300 | - |
| Furniture/Equipment | - | - | - | - |
| Police | 9,133 | - | - | - |
| Parks | 55,789 | - | - | - |
| Planning, Zoning & Building | - | - | - | - |
| General Government | 12,713 | - | 639,923 | 89,110 |
| Village Hall | - | 2,151,694 | 4,091,185 | 1,159,497 |
| Special Reserve | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL GENERAL GOVERNMENT | \$ 1,403,771 | \$ 2,151,694 | \$ 5,007,309 | \$ 1,248,607 |
| TOTAL EXPENDITURES | \$ 8,438,435 | \$ 6,164,595 | \$ 12,198,198 | \$ 4,894,582 |

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 annual remittances from the County. The Tax is shared with 80 percent for Transportation and 20 percent 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

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 07-08 | Original Adopted Budget FY 08-09 | Estimated Final FY 08-09 | Proposed Budget FY 09-10 |
|------------------------------|--------------------|--|-----------------------------|--------------------------------|
| CAPITAL OUTLAY | | | | |
| Computer Replacement | - | - | - | 10,000 |
| Office Equipment | - | 10,000 | 10,000 | 25,000 |
| Vehicles | - | - | - | 27,500 |
| Park Equipment | - | 25,000 | - | - |
| Miscellaneous Equipment | - | - | 20,000 | 20,000 |
| Data Conversion | - | - | - | 10,000 |
| Village Software | - | 250,000 | 75,077 | 48,771 |
| General Government | \$ - | \$ 285,000 | \$ 105,077 | \$ 141,271 |
| Manager | \$ - | \$ - | \$ - | \$ - |
| Clerk | \$ - | \$ - | \$ - | \$ - |
| Finance | \$ - | \$ - | \$ - | \$ - |
| Police | \$ - | \$ - | \$ - | \$ - |
| Public Green Market | - | 4,500 | 4,500 | - |
| Planning & Zoning | \$ - | \$ 4,500 | \$ 4,500 | \$ - |
| Building Inspector Vehicle | - | - | - | 27,500 |
| Scanner/Plotter | - | 25,000 | 12,500 | - |
| Building | \$ - | \$ 25,000 | \$ 12,500 | \$ 27,500 |
| Palmetto Bay Community Room | - | 10,000 | 10,000 | 4,000 |
| Thalatta Park | - | - | 275,964 | 144,000 |
| Perrine Wayside | - | - | - | 55,000 |
| Palmetto Bay Park | - | 55,000 | 72,500 | 137,255 |
| Coral Reef Park | - | 420,850 | 420,850 | 337,755 |
| Parks | \$ - | \$ 485,850 | \$ 779,314 | \$ 678,010 |
| Rees Property | 604,295 | 85,000 | 104,742 | 30,000 |
| Variable Message Trailer | - | 15,000 | 15,000 | - |
| Public Works | \$ 604,295 | \$ 100,000 | \$ 119,742 | \$ 30,000 |
| TOTAL CAPITAL OUTLAYS | \$ 604,295 | \$ 900,350 | \$ 1,021,133 | \$ 876,781 |

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 |
| 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 area wide 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 1 and ending September 30.

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 1 and ends September 30. The State of Florida's Fiscal Year begins July 1 and ends June 30.

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

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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

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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.