

Village of Palmetto Bay

Village of Parks



**Adopted Operating & Capital Budget
Fiscal Year 2010-2011**



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, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



GUIDE FOR READERS

GUIDE FOR READERS

The Fiscal Year 2010-11 Annual Operating Budget for the Village of Palmetto Bay, Florida is intended to serve four purposes:

Policy Document

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

Operations Guide

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

Financial Plan

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

Communication Device

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



**VILLAGE
GOVERNMENT**

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. Alexander, CMC

ADMINISTRATIVE STAFF

Desmond Chin, Finance Director
Fanny Carmona Gonzalez, Parks and Recreation Director
Lt. Greg Truitt, Village Commander
Julian Perez, Planning & Zoning Director
Edward Silva, Building Official
Corrice Patterson, Public Works Director
Olga Cadaval, Human Resources Director



TABLE OF CONTENTS

Table of Contents

TABLE OF CONTENTS	Page
BUDGET MESSAGE	
Fiscal Year 2010-11 Budget Message.....	1
BUDGETARY & FINANCIAL POLICIES	
Annual Budget Procedures.....	30
Budget Calendar.....	32
Budget and Accounting Basis.....	33
Financial Policies.....	34
VILLAGE PROFILE	
About Palmetto Bay.....	36
Demographics and Information.....	37
Organizational Chart.....	39
Staffing Summary.....	40
Staffing Summary- Contracted Services.....	42
SUMMARY OF FUNDS	
Consolidated Budget Summary.....	44
Summary of Funds Balances.....	46
GENERAL FUND SUMMARY.....	48
GENERAL FUND REVENUES.....	50
General Fund Revenue Sources Chart.....	52
Revenue Description.....	53
GENERAL FUND EXPENDITURES.....	57
Distribution of General Fund Resources Chart.....	58
MAYOR AND COUNCIL.....	59
OFFICE OF THE VILLAGE MANAGER.....	61
OFFICE OF THE VILLAGE CLERK.....	64
DEPARTMENT OF HUMAN RESOURCES.....	68
DEPARTMENT OF FINANCE.....	71
OFFICE OF THE VILLAGE ATTORNEY.....	74
GENERAL GOVERNMENT.....	76
PALMETTO BAY POLICING UNIT.....	80
DEPARTMENT OF PLANNING & ZONING.....	83
DEPARTMENT OF BUILDING & CAPITAL PROJECTS.....	88
DEPARTMENT OF PUBLIC WORKS.....	92
DEPARTMENT OF PARKS AND RECREATION.....	98
SPECIAL REVENUE FUND.....	104
CAPITAL OUTLAY.....	112
ACRONYMS AND TERMS.....	114
GLOSSARY.....	116



BUDGET MESSAGE



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

October 1, 2010

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 2010-11 Proposed Budget for your review and consideration.

CONTINUING TO BUILD COMMUNITY

During the previous Fiscal Year 2009-10, the Village of Palmetto Bay brought to fruition a multitude of capital projects with the financial assistance of various local and state funding sources. The most significant project now nearing completion is the construction of a new Platinum LEED-Certified Village Hall. The Village also finalized a number of infrastructure and traffic-calming programs, while maintaining the "Tree City USA" designation for our commitment to tree planting and landscaping.

As projects come to completion, the prime focus for Fiscal Year 2010-11 will be quality programming and maintaining high levels of service. The proposed budget has been prepared in consideration of this transition, as we continue to build a community of safe streets with pleasant homes, thriving commercial districts, and municipal facilities and programs that enhance quality of life.

Budget Message

The Administration is confident that the opening of Village Hall in the heart of the Franjo Triangle & Island, the completion of the water and sewer project by Miami-Dade County, and a planned park and ride retail complex, will promote a lively and robust downtown area.

FISCAL YEAR 2010-2011 FINANCIAL OVERVIEW

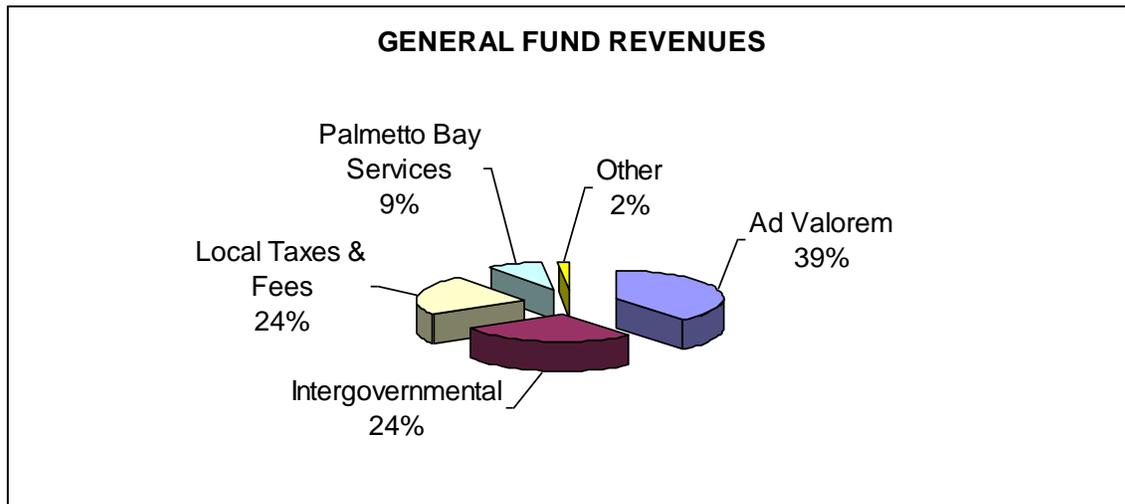
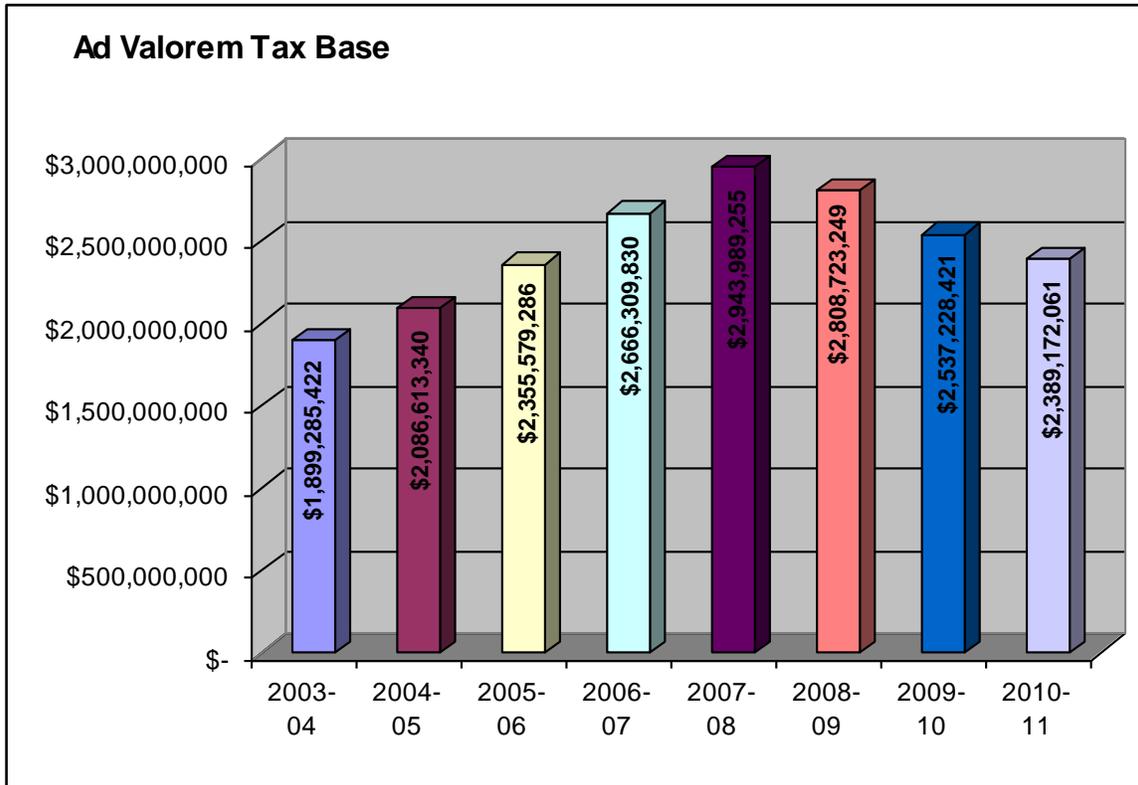
The national economy seems to be showing signs of stabilizing with unemployment about the same as last year at 9.5 percent and the stock market beginning the upward trend even though very inconsistent. The Florida economic deterioration has also slowed with unemployment falling 1 percent from a year ago and sales tax revenues flat or slightly increased in some cases. Miami-Dade County also saw a decrease in unemployment of approximately 1 percent, and the inventory of homes for sale is decreasing.

Government revenues, however, generally lag behind an improving economy, as evidenced by the continued fall in property values. The County-wide decrease is 13.4 percent with a range of 3.8 percent to 31.2 percent for 2010 as compared to a County-wide decrease of 9.5 percent with a range of 0 percent to 24.7 percent in 2009. The Village of Palmetto Bay is on the low side of the average with a 5.8 percent decrease for 2010 versus 9.7 percent for 2009.

The demographics of the Village of Palmetto Bay have helped the Village fare much better than the county-wide average. The Village is 92 percent residential and 8 percent commercial. The residential community is 74 percent homestead and 26 percent rentals or second homes. The low percentage of rentals or second homes, which are the ones directly affected by the increase or decrease in home values, has helped lessen the impact to the Village.

The Village of Palmetto Bay's manner of governance is to use a hybrid of employees, contractors, and technology in order to maintain low cost and high productivity. The Village's conservative management approach has allowed the Village to maintain services with minimal impact to the residents. A testament to the Village's well managed finances is the AA bond rating obtained from the rating agencies of Fitch and Standard & Poor's.

The Village of Palmetto Bay's financial flexibility has allowed the Village to maintain one of the lowest millage rates in the County, the fifth lowest in Fiscal Year 2009-10. For Fiscal Year 2010-11, the Village is proposing a millage rate of 2.544, which is equivalent to the rollback rate. The rollback rate is the millage rate at which the current property values will generate the same ad-valorem taxes for the Village as Fiscal Year 2009-10. This is possible in light of the third straight year of property value declines and the opening of a new village hall. Property values for Fiscal Year 2010-11 decreased by 5.8 percent from \$2,537,228,421 to 2,389,172,061. For the average property owner, values decreased from \$239,834 to \$225,924 which represents a \$12.12 decrease in Village taxes at the proposed millage rate. For the homesteaded, or Save Our Homes property owner, which allows assessments to increase by 3 percent or CPI whichever is less as long as market values do not fall below assessed values, an average increase of \$7.21 in Village taxes at the proposed millage rate, is expected.



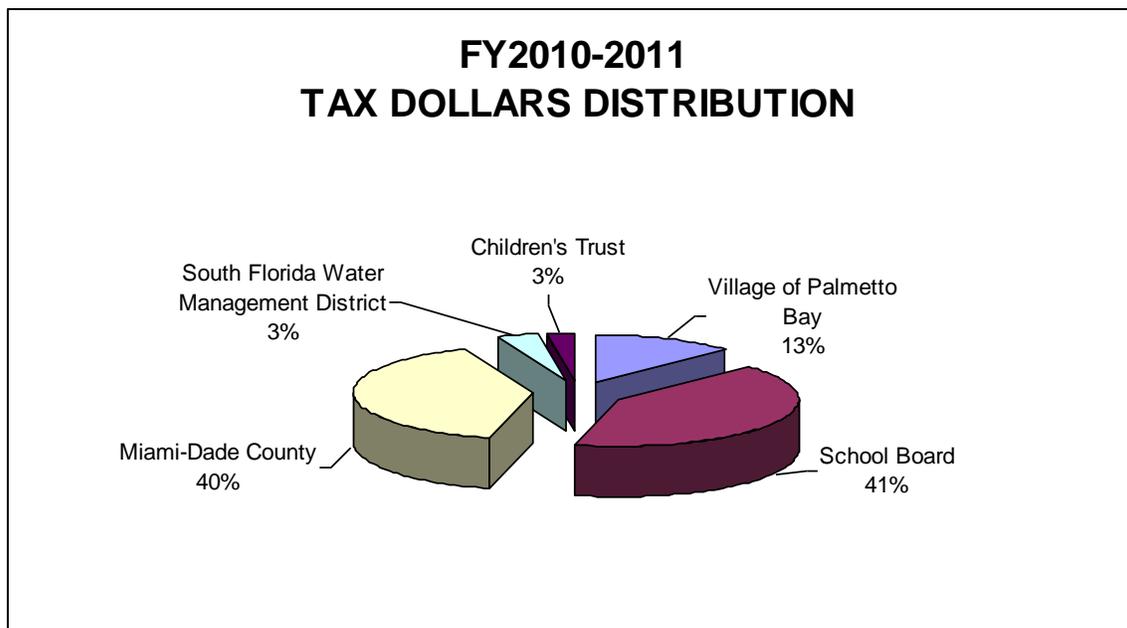
Budget Message

At the end of Fiscal Year 2008-09, the external auditors, Marcum Rachlin, gave the Village an unqualified opinion with no management comments. The Fitch Rating is quoted as saying, “the Village of Palmetto Bay’s financial flexibility is quite robust, as evidenced by exceptionally strong reserves and liquidity and enhanced by strong financial management”.

Fiscal Year 2010-2011 Budget Establishing the Tax Rate

It is recommended that the Village of Palmetto Bay adopt a tax rate of 2.544 mills. A mill is equivalent to \$1 for every \$1000 in assessed property value. At this rate, the Village will receive \$6,078,054 in ad-valorem taxes, which is \$130,544 less than prior year.

The amount of a homeowner’s property tax that went to Palmetto Bay in Fiscal Year 2009-10 is approximately 13 percent of the total tax bill. The remainder of the tax belongs to Miami-Dade County Government, School Board, South Florida Water Management District, and the Children’s Trust.



FISCAL YEAR 2010-11 THE CAPITAL IMPROVEMENT PROGRAM

Parks & Recreation

- Perrine Wayside “Dog Park” \$ 138,000
- Coral Reef Park \$ 169,755
- Palmetto Bay Park \$ 105,000
- Thalatta Estate \$ 583,076

Public Works

- Roadway Paving & Sidewalks \$ 350,000
- Neighborhood Traffic Calming \$ 748,060
- Transit Initiatives \$ 399,411
- Village Street Signage Program \$ 250,000
- Right of Way and Swale Enhancements \$ 75,000
- Stormwater Drainage/Stormwater Utility \$ 1,077,256
- Stimulus/Transit \$ 240,401

General

- Village Hall Fund \$ 5,872,247

Public Safety

The Palmetto Bay Police Unit has continued to provide outstanding service in the form of reduced crime in most categories while maintaining excellent response for service calls. Fiscal Year 2009-10 was once again marked by an outstanding level of service and dedication. Highlights include:

- **Service** - The Village Policing Unit has one of the best response times to calls for service, both emergency and non-emergency responses, of all Miami-Dade Police Department (MDPD) districts and contracted cities. The Unit will continue to strive to maintain leadership in this area.
- **Community Outreach** - The Community Outreach Officers will continue to assist homeowners in establishing Citizen Crime Watch programs to provide a conduit between neighbors and the Police Department in an effort to further reduce crime.
- **Officer Friendly Program** - The Policing Unit will conduct Officer Friendly meetings with all elementary aged students attending the Village’s public Schools. The curriculum will consist of Stranger Danger, Bicycle and Pedestrian Safety, Anti-Bullying, Gun Safety, and Police Officers are Your Friend. Approximately 2,400 children are addressed in this program.

Budget Message

- **DARE:** 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. teaches kids how to recognize and resist the direct and subtle pressures that influence them to experiment with alcohol, tobacco, marijuana, and other drugs.
- **radKIDS:** The radKIDS® Personal Empowerment Safety Education Program is a 10-hour family-centered safety education program that emphasizes essential decision-making skills, as well as physical resistance options to escape violence. Children from 5-12 years of age participate in the program with their adult caregivers to create a true safety partnership.
- **Traffic Safety Initiatives** - The Village Policing Unit continued to address traffic issues with particular emphasis on speeding throughout the Village Limits. These activities will be conducted with regular zone officers augmented with Selective Traffic Enforcement Programs.
- **Equipment** - The Village Policing Unit does anticipate the procurement of additional capital equipment this Fiscal Year. The funding for this equipment will come from State and Federal grants that have been received by the Village. Funding is available for basic maintenance of existing equipment.

The same level of service and commitment will carry through to Fiscal Year 2010-2011. Successful initiatives implemented in past years will continue with renewed commitment to public safety.

As we continue to forecast revenue streams and expenditures, staffing will continue to serve the needs of the residents of the Village. There are no anticipated reductions in manpower or services during the next Fiscal Year.

Parks & Recreation

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

- **Palmetto Bay Park** – Thousands of Village residents and visitors continue to enjoy this beautiful 25-acre park, which has been recently aesthetically enhanced with the installation of 76 majestic oak trees that will soon provide a shaded canopy along the walkways; the re-landscaping of the main entry parking lot; additional in-house field fertilizations; and the refurbishing of 19 park benches and six (6) receptacles. The state-of-the-art softball complex is now complimented with the installation of new scoreboards on all fields, and continues to attract large tournaments. Local teams under agreement with the Village are now provided an incentive to host tournaments with an attractive discount for field rentals. Additionally, the Homeplate Grill opened in May under the operation and management of a private concessionaire, providing food and beverages and relieving the Parks and Recreation Department from substantial staff-hours in running this facility in-house. The Village's award-winning boundless playground, the largest of its kind in the State of Florida, attracts hundreds of visitors daily, and may serve as a complimentary amenity for the Howard-Palmetto Baseball and Softball League as they consider locating its proposed Miracle Field at

Budget Message

Palmetto Bay Park. This will establish a wonderful setting for providing physically-challenged children the opportunity to play and recreate in various team sports. A portion of the decorative steel fencing at the Skate Park is scheduled for installation upgrades to create long-term reliability. The “Skate and Adventure” Camp, introduced Summer 2009, is enjoying another successful summer of providing lessons and instructions on skateboarding techniques and safety as a part of the program. New programs implemented this year include lacrosse, karate, and both youth and adult basketball. In an effort to safeguard the many park patrons from South Florida’s inclement weather, a Thorguard Lightning Prediction System was installed, identifying approaching severe weather and signaling an eight (8) to 20 minute advanced warning to seek shelter. Improvements under consideration for Fiscal Year 2010-11 include installation of exercise stations, distance markers for walking trail, construction of a pavilion in playground area, renovation of restrooms (flooring, etc), picket fencing to enclose playground, enhanced signage, and completion of southern softball complex quad.

- **Thalatta Estate** – This quaint and charming property offering picturesque and unobstructed views of Biscayne Bay will become a unique venue for special events and private functions such as weddings and receptions. The four-acre site showcases a vintage 1926 villa designed in the Mediterranean Revival style that was prevalent of that era. Restoration of the carriage house has been completed, including restrooms, prep kitchen, business office, and multi-use meeting/bride’s room; and, installation of the reflection pool and walking trails are in process. Other improvements under consideration include an improved/new entry from Old Cutler Road and revised parking plan, an outdoor open-covered terrace and built-in stage/ceremony site along the walking trail. Long-term plans under consideration include a possible banquet hall, boardwalk along the C-100 canal, and an elegant gazebo/ceremony area at the water’s edge
- **Perrine Wayside Park** – The popularity of the facility continues to grow, as do the challenges in effectively and efficiently maintaining a heavily-used dog park. The professional services of a civil engineer are now required to remedy a severe drainage issue in the southeast portion of the park, which in the same process will effectuate a suitable location and specifications for a much desired dog wash area. Other improvements under consideration include the installation of a doggie obstacle course and the possible tiering of the rocky-sloped areas leading down to the water. In considering efficient use of staff hours and convenience to users, yet another possible improvement being considered is the use of control/access cards to be issued via a registration process. Under this process, users will be required to produce evidence of their dogs licensing, vaccinations, etc., with possibly a nominal annual registration fee to be assessed.
- **Coral Reef Park** – In recognition of Coral Reef Park as being a “must use” for hundreds of health-conscience individuals with sweat equity as their norm, sixteen (16) exercise stations have been installed to provide individuals of all ages the opportunity to enhance their physical and mental well being. In an effort to create safer and less cumbersome walking paths, extensions will be installed to redirect foot-traffic away from the main parking lot entry, as well as provide a convenient access from the community building to park amenities and existing walkways toward the ParkView Café. This long-anticipated concession now

Budget Message

provides a large array of food and beverage for purchase in a picturesque park setting overlooking a myriad of recreational activities. As part of the new concession building, additional restroom facilities provide much needed relief in terms of accommodating the large number of park users.

A contract for replacement of the aging and deteriorated eastside bridge has been authorized, with completion scheduled for early Fall. This year, a fantastic partnership was established with Baptist Health South Florida and the “Fit and Trim After 55” class remains extremely popular, as well, the many monthly health-related seminars at the Edward and Arlene Feller Community Room at Ludovici Park. Additional exercise programs are being planned to reach individuals of all ages. Picnicking continues to be an attractive park activity, and with the establishment of two (2) additional rental areas (Oak Hammond #2 and #3), we are now able to accommodate more user requests. The newly formed Palmetto Bay Soccer Club kicked-off and was a tremendous success, and the inclusion of the Alex Gonzalez Baseball Academy is gaining in notoriety. Upcoming projects under consideration for Fiscal Year 2010-11 include replacement of the walkways around the community building; interior upgrades to the community building (flooring, restrooms, etc); paving of the construction lot area, picnic pavilions, new irrigation in areas where it does not exist now, new signage (rules and regulations), security cameras, and trail distance markers.

- **Palmetto Bay Library & Edward and Arlene Feller Community Room and Amphitheater at Ludovici Park** - This facility, with lush landscaping and sleek but stylish architectural design, is now fully functional and already playing host to many meetings, workshops, seminars, and social events; as well as band competitions, movies, and children’s programs. The Amphitheater doubles as a serene locale to relax and read a book (with ceiling fans and patio furniture), or (in the very near future) a place to enjoy a beverage of choice from the soon-to-be opened Stageside Café. Improvements under consideration include new directional signage to identify respective amenities, and a swing gate to enable Parks and Recreation staff to lock the parking lot at night and avoid the expense of overnight lighting.

The Parks & Recreation Department is proposing new and exciting developments in Fiscal Year 2010-11 with selective park improvements to enhance respective usability and enjoyment by our many patrons. An informative Parks and Recreation brochure spotlighting Village facilities and programs will also be expanded upon, as we strive to maintain 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’s Department of Parks and Recreation to offer a consistently safe, clean and attractive environment for patrons to recreate and/or experience our parks system on any given day of the year. Palmetto Bay is and continues to be not just the Village of Parks, but the Village of Beautiful, Desirable and Fully Functional Parks.

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*.

Budget Message

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 improvements. The Public Works Department will continue to develop and complete projects that 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 2009-10. Four (4) traffic tables were installed East of SW 77 Avenue to SW 74 Court between SW 136 Street and SW 140 Street/SW 140 Drive along with the realignment of an intersection at SW 140 Street/SW 140 Drive and SW 139 Terrace.
- Federal Stimulus dollars in an amount of \$569,810 were expended on intersection improvements on County owned roadways. The shovel-ready projects selected addressed critical community needs and met the specific rules and requirements of the funding source. The design-build projects consist of pedestrian crosswalk improvements at the intersection of SW 152 Street and Old Cutler Road and the construction of a traffic circle at the intersection of SW 87 Avenue and SW 168 Street. Additionally, the Department worked with Miami-Dade County on the Old Cutler Road left turn and curbing improvements at the intersections of Farmer Road, SW 157 Terrace, SW 174 Street, SW 176 Street and SW 77 Avenue. A proposed design for traffic improvements at SW 164 Street, from US-1 (South Dixie Highway) to SW 93 Avenue is pending approval of a conceptual plan in coordination with zoning application approval.

The expenditure of \$748,060 is anticipated in Fiscal Year 2010-11 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 Miami-Dade County of upcoming roadway improvements. Through this effort, the negative impact from County agencies will be kept to a minimum. Additionally, the implementation of the Traffic-Calming Policy will assist with streamlining the need for infrastructure improvements that are not documented in the Transportation Master Plan. In Fiscal Year 2010-11, the SW 144th Street Traffic Calming project will be considered for construction and a traffic calming study along SW 92nd Avenue between northbound US-1 and SW 164th Street will be initiated.

- **Stormwater Utility** –The Village receives an expected \$450,000 in revenue annually from stormwater utility fees. The Stormwater Utility fees collected in Fiscal Year 2009-10 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 \$49,740 has been allocated to create GIS mapping of storm drain locations and to fund the on-going preventative maintenance performed through manual inspections, cleaning, and repair. Annual maintenance ensures that existing and new drainage systems operate at maximum efficiency whereby reducing roadway ponding and roadway flooding concerns.

Budget Message

- **Stormwater Improvements** – In Fiscal Year 2009-10, revenue received from Stormwater Utility fees and Florida Department of Environmental Protection (FDEP) grant funds were used to complete drainage improvements in 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 and at six locations within the Village identified as Phase III of localized drainage improvements in the area of SW 84 Avenue from SW 170 Terrace to SW 168 Street, SW 179 Terrace between SW 77 Avenue and SW 75 Avenue, SW 79 Avenue between SW 141 Terrace and SW 143 Street, SW 140 Terrace between SW 79 Court and SW 80 Avenue, SW 174 Street between SW 92 Avenue and SW 92 Court and SW 144 Terrace between SW 68 Avenue and SW 68 Court. The planning and design of Phase IV localized drainage improvements at multiple locations within Sub-Basin #6 and #8 are targeted for construction in Fiscal Year 2010-11 in conjunction with infrastructure improvements at Sub-Basin #9.

The \$293,694 carryover from the FDEP grant received in Fiscal Year 2008-09 and the anticipated annual \$450,000 revenue, plus prior year carryover of \$274,822 from Stormwater Utility fees, will continue to fund drainage improvement projects in Fiscal Year 2010-11. The expenditure of \$1,018,516 will result in the construction of drainage improvements at the above-noted locations. A portion of the \$1,018,516 will also support the construction of the multiple localized areas identified as Phase IV of Village-wide localized Drainage Improvements. The department will continue to apply for funding to implement the priorities identified in the Stormwater Master Plan. The department will continue its educational outreach efforts through informational brochures as a means of informing the public about the importance of the Village's Stormwater Management Program.

- **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 2009-10, the Department resurfaced approximately 43,036 linear feet of roadway, (which equates to 8.16 miles of two-lane roadways) and applied permanent striping to resurfaced roadways. The department also repaired 1,063 linear feet of sidewalk, including two ADA ramps, and seven linear feet of curbing.

During Fiscal Year 2010-11, the Department will expend \$300,000 for continued pavement overlay and reconstruction, which will result in the paving of approximately 51,643 linear feet of two-lane roadways (the equivalent of 9.79 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 2010-11 overlay and reconstruction projects. The Village expects to expend \$50,000 for replacement/new sidewalks to assist in making Palmetto Bay a pedestrian-friendly community. The development and implementation of GIS mapping of sidewalk locations within the Village will further assist the department with identifying sidewalks in need of repair. The department will aggressively seek grant funding to implement the recommendations of its Safe Route to Schools Program in Fiscal Year 2010-11. The newly developed Safe Routes to School Study was funded with up to \$40,000 in grant funding from Miami-Dade County Metropolitan Planning Organization (MPO) and Village funding in an amount of \$10,000. The Safe Route to School Study will become a component of the Village's 5-Year Capital Improvement

Budget Message

Element of the Comprehensive Plan and will provide for alternate modes of travel and raise awareness of walking and/or biking within the Village of Palmetto Bay

- **Signage Program** – In Fiscal Year 2009-10, Public Works completed the installation and landscaping of four energy-efficient solar panel entrance monuments at major intersections that bound the Village borders. The Department will develop and install public facility signage consistent with the Village entrance monument signage at its Public Works Facility in Fiscal Year 2009-10. New street-name signage was installed at numerous roadways due to the co-designation of SW 152 Street between Old Cutler Road and SW 67 Avenue as “Warrior Way” in honor of Westminster Christian School, SW 168 Street between SW 87 Avenue and SW 90 Avenue as “Panther Parkway” in honor of Perrine Elementary, SW 77 Avenue between SW 136 Street and SW 138 Terrace as “Hurricane Highway” in honor of Howard Drive, the portion of SW 152 Street which lies in front of Coral Reef Elementary as “Dolphin Crossing” and SW 168 Street at SW 72 Avenue as “Deering Estate Way” in honor of The Charles Deering Estate. Since the department brought its street sign repair and maintenance program, a total of 22 damaged street signs have been repaired, resulting in \$7,920 cost savings.

In Fiscal Year 2010-11, funding in the amount of \$250,000 is required to purchase component parts for the ongoing repair, maintenance, and installation of damaged street signs, design, and installation of mast arm signage and facility signage.

- **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. In Fiscal Year 2009-10, the restructuring efforts increased ridership by 100 passengers per month. The current route is a split 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). The department continues its efforts to increase ridership in Fiscal Year 2010-11 through the reconfiguration of Routes A and B. The department has studied the route and ridership information of Miami-Dade Transit routes that traverse through the Village. Our current fixed route will be revised to service the new Village Hall facility and other key locations along the US-1 corridor. Bus stop signage installation will commence in late 2010. The Department is working continuously with Miami-Dade Transit and the Village’s Parks and Recreation Department on route efficiencies and programming needs to improve ridership throughout the year. For the second consecutive year, the Village, through an interlocal agreement, provided the Town of Cutler Bay with bus services during the holiday season. Funding from Miami-Dade Transit Authority (MDTA) in an amount of \$160,000 was used to construct a parking lot in the rear of the Public Works facility to be used mainly for transit functions associated with the Village’s circulator services. Transit operating costs through the end of Fiscal Year 2009-10 (inclusive of fuel costs) is estimated at \$90,000.

CITT Transit revenues available in Fiscal Year 2010-11 in the amount of \$399,411 consist of \$146,228 estimated revenue for Fiscal Year 2010-11 and prior year carryover funding of \$253,183. 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. In FY 2010-11, the Department will propose to partner with neighboring Public Works Departments on merging town funding resources to develop needed commuter routes and identify a park and ride location to support multiple cities commuter needs. Also, fixed routes dedicated to service Parks and Recreation's proposed Adult Programming needs and summer camp needs will be developed. Installation of emergency transfer switches at signalized intersections will commence in Fiscal Year 2010-11.

- **Right-of-Way Beautification** – The Village received Tree City USA status recognition for the second year for its outstanding accomplishments and commitment to the greening of Palmetto Bay – and America in general. In Fiscal Year 2009-10, the Department planted Streetscape to beautify its right-of-way and swales along SW 176th Street from Old Cutler to SW 77th Avenue, SW 176th Street from SW 82nd Avenue to SW 87th Avenue, SW 176th Street from SW 94th Avenue to SW 174th Street and SW 174th Street from 94th Avenue to SW 87th Avenue consisting of live oaks and Japanese blueberry trees. In coordination with FDOT and Miami-Dade County low growing flowery vegetation was planted around the four energy efficient solar panel entrance monuments located at major intersections that bound the Village borders. The Tree Advisory Board will finalize a tree care ordinance and present to Village Council before the end of Fiscal Year 2009-10.

We will continue to maintain Tree City USA status with a proposed budget of \$75,000 to support the annual requirement of at least \$2 per capita for the maintenance and installation of new street trees and landscape throughout the Village in Fiscal Year 2010-11. The department expects to plant approximately 150 trees in Fiscal Year 2010-11 consistent with the tree species planted in Fiscal Year 2009-10. The Village will kick off its Tree Giveaway Program at the 2010-2011 annual Arbor Day celebration. The Tree Advisory Board and the Department will apply for grants to fund future greening efforts of the Village. The Department will implement Beautification Programs that are geared toward creating a greener Palmetto Bay.

- **Public Works Operations Facility** – The Department continued its efforts to transform a residential facility into a fully functional Public Works facility in Fiscal Year 2009-10. The Department replaced the decayed shingle roof with a metal roof to withstand 150 mph hurricane force winds. The facility is no longer operating with well water - property is connected to a 4" water main which is serviced by Miami-Dade County. Funding from the Miami-Dade Transit Authority (MDTA) in an amount of \$160,000 was used to construct a parking lot in the rear of the facility to be used mainly for transit functions associated with the Village's circulator services. Additional parking will be allocated for staff, and equipment. An enclosed storage facility that houses equipment and supplies that are weather sensitive has been installed as recommended in the approved zoning plan. Ongoing renovations and redevelopment of this site will continue in Fiscal Year 2010-11 with funding in the amount of \$30,000 to increase the level of the maintenance capacity of the facility.
- **Federal Stimulus Assistance** – In Fiscal Year 2009-10, the Village received and administered transportation and transit federal stimulus funding from the Florida Department of Transportation (FDOT) in an amount of \$569,810 for the design-build of

Budget Message

pedestrian crosswalk improvements at the intersection of SW 152nd Street and Old Cutler Road and construction of a traffic circle at the intersection of SW 87th Avenue and SW 168th Street. Funding from Miami-Dade Transit Authority (MDTA) in an amount of \$240,401 was used to construct a parking lot for parking Village buses and enhancements at bus stop locations. The Department did not incur any new or continuing costs resulting from the use of the stimulus funding.

Planning and Zoning

The Department of Planning & Zoning is comprised of two (2) divisions: Planning & Zoning and Code Compliance. The Planning & Zoning Division is responsible for providing technical and professional recommendations to ensure strict adherence to the Village's Comprehensive Plan, Land Development Code, and any other concurrency regulations. The goal of the Planning and Zoning Division is to ensure that the planning and zoning needs of residents are met in a timely and efficient manner through a cost-effective process. The Code Compliance Division is responsible for educating the public on the Village's code enforcement regulations and enforcing those regulations in the utmost professional manner. The overall goal of this division is to ensure the safety, health, and welfare of each resident while maintaining a nuisance-free neighborhood in a responsible and professionally sensitive manner.

In Fiscal Year 2009-10, the Department of Planning and Zoning successfully completed several important projects of interest to the Village. The Village's Land Development Code was one of several projects approved by the Village Council. Amendments to the Comprehensive Plan and Future Land Use Map were also approved by the Village Council and the Florida Department of Community Affairs (FDCA) with minimum comments and no serious objections. The Department also participated in the development of the Village's comprehensive green ordinance.

In Fiscal Year 2009-10, staff continues to actively support the efforts of the Historic Preservation Advisory Board (HPAB) and Art-In-Public Places Advisory Board (AIPP) to ensure that their respective missions are carried out in an efficient and cost-effective manner. Recently, the Department participated with HPAB's representatives to secure a grant from the State of Florida to fund the Board's on-going interviews with long-time residents of Palmetto Bay. The Department is also working with the AIPP Advisory Board on promoting the public art installations throughout Village. In 2009, the AIPP Advisory Board recommended several public art installations to the Village Council for approval. These recommendations are part of Village's commitment to enhance our environment through the installation of public art by local and national artists.

- **Comprehensive Plan** – The Comprehensive Plan, the guiding document for smart growth and development throughout the Village, became effective in Fiscal Year 2005-06 and continues to be the guiding document for land development decision-making in the Village. In Fiscal Year 2009-10, the Village amended several elements of the Comprehensive Plan to ensure consistency with the proposed changes to the future land use map. These amendments will ensure that the plan stays current with the changes taking place in the Village and supports the overall future vision for the Village. For the 2010-11 Fiscal Year, the Village will initiate the first Evaluation and Appraisal Report (EAR) of the Village's Comprehensive Plan, as required by State law. Every seven (7) years, local governments

must prepare an EAR, assessing progress in implementing the comprehensive plan. This evaluation is a significant event in a community's planning program. It provides a formal occasion for the community to assess progress in attaining adopted objectives and an opportunity to review earlier goals for continuing relevance. The initial phase will entail a series of community meetings throughout the Village to explain the EAR process and collect the initial data necessary to formulate new goals, objectives and policies or to simply refine the existing information. A small scale Climate Action Plan (CAP) will be prepared to lay out the strategy, including specific goal, objectives and policies recommendation for the Village to reduce its greenhouse gas emissions as required by HB 697. This plan, as well as an energy conservation map for the Village, will be included in the EAR. During the development of the EAR, the Village will continue to work with residents and stakeholders on immediate issues or concerns pertaining to the future land use map and new state mandates in the areas of transportation and energy conservation. The Planning and Zoning Department will continue to work with other departments on the update of the Village's Five-Year Capital Improvement Program, as required by Chapter 163, Florida Statutes.

- **Land Development Code** – During Fiscal Year 2009-10, the Village successfully completed and adopted its first Land Development Code (LDC). In addition, all of the required amendments to the Comprehensive Plan, future land use map, and zoning map were successfully completed with minimum feedback from the Florida Department of Community Affairs and other state and regional review agencies. This significant undertaking included community participation at every step of the way to ensure that the state public participation requirements were met, and changes to the elements and new zoning code reflect the adopted future vision for the Village. For Fiscal Year 2010-11, we will continue to review and modify the Code for consistency with current conditions.
- **Zoning** – The Village remains responsible for 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 2009-10, the Village held five (5) zoning hearings and received 26 applications for public hearings. Since the administrative site plan review process was established, a total of nine (9) applications have been reviewed facilitating permitting in the FT&I mixed-use zoning district. Business district regulations have been revised to allow additional uses. For Fiscal Year 2010-11, the Department of Planning and Zoning anticipates an increase in the number of administrative site plan review applications in the FT&I mixed-use district and areas near the future Village Hall. Over \$10 million in commercial development has been constructed, along with millions of dollars that are being invested by the County in new water and sewer improvements within the redevelopment corridor.
- **Code Compliance** – The Palmetto Bay Code Compliance Division, an integral part of maintaining the vitality and quality of life in the Village, is responsive and resident-friendly. A system of Courtesy Notices remains in use and has been well received. This past year, Code Compliance has closed 485 cases through a Special Master hearing process and the focused efforts of our Code Compliance officers. Enforcement of water restrictions that became effective in 2007 created an additional 173 cases handled by the Division. In Fiscal Year 2009-10, the water restriction violations were reduced to 19 cases. This significant drop

in cases is due to the Division's direct communication with our residents to ensure that water restrictions are adhered to in accordance with the requirements set forth in the Village's Ordinance and South Florida Water Management District's adopted guidelines. The Department will continue its efforts to develop user-friendly brochures and materials to enhance Code Compliance throughout the Village. The Division will continue to target neighborhoods in transition or impacted by foreclosures as part of the Village efforts to ensure that all properties are maintained consistent with the Code. To meet this effort, the Division has spent more than \$25,000 through the "Lot Maintenance and Abandoned Property" Program to maintain those properties in the Village that are abandoned as a result of the foreclosure crisis. In Fiscal Year 2009-10, the Division collected over \$300,000 in outstanding liens from banks and other financial institutions with foreclosures properties in the Village. For the Fiscal Year 2010-11, the Division will continue to work with residents and business communities to ensure that properties are maintained according to Code and/or development agreements executed between the Village and property owners.

- **Franjo Triangle & Island (FT&I) Design Guidelines** – Standards to implement components of the Franjo Triangle/ U.S.1 Commercial Island (FT&I) Area zoning district regulations were developed for on-street parking, landscaping, lighting, and other street features. The guide has enabled design professionals and developers to easily construct required features throughout the district at five (5) separate locations. Fern Street Shopping Center was the first business to implement the standards, followed by Maroone Nissan, Palmetto Bay Point, and South Florida Teachers Credit Union. In addition, decorative pedestrian lighting fixtures have been installed along SW 97th Avenue from SW 184 Street to the north bound lane of South Dixie Highway.
- **Art-in-Public-Places (AIPP) Program** – The Village was the first municipality in south Miami-Dade County to develop its own AIPP Program in Fiscal Year 2006-07 for acquiring, funding, and placing art work in the public realm. The program is unique in that it assesses an art fee on both public and private development, depending upon the magnitude of the project. Since the adoption of our AIPP Program, other cities in Miami-Dade County, such as Coral Gables and Homestead, have adopted similar legislation to promote public arts in their respective communities. A five (5) member Advisory Board oversees the program. In Fiscal Year 2009-10, a total of \$202,616 was deposited into the public art fund, including several unsolicited private contributions from residents and local business.

The Village Council and Board approved a private art installation of a sculptural fountain by local artist Octavio Cuellar for the mixed-use project entitled "Palmetto Bay Point." The Council and Board also approved the first public art installation of a glass and tile mosaic mural, entitled "Optical Illusion" by Nora Cerviño for Coral Reef Park. For Fiscal Year 2010-11, we anticipate the installation of art pieces at several public facilities throughout the Village including a sculptural fountain at the junction of SW 168 Street and Galloway, a glass and tile mosaic mural at Ludovici Park and the installation of a permanent interpretive art collection at the future Village Hall. In addition, the Village will continue to increase their international presence by working with foreign culture institutes to promote cultural awareness through the visual arts.

Budget Message

- **South Dade Vision 20/20** – Palmetto Bay, in partnership with Miami-Dade County, the Town of Cutler Bay, the South Dade Economic Development Council, and Chamber South, continued to work on the “South Dade Vision 20/20” initiative. This innovative and progressive effort combined outreach and marketing efforts to support the charrettes that were completed over the past several years in Palmetto Bay, Cutler Bay, and other south Miami-Dade neighborhoods. The progress in Palmetto Bay has been impressive with one project under construction and two completed. These projects have implemented the concepts developed for the Franjo Triangle area. Vision 20/20 promises to further enhance and support this community envisioned redevelopment by continuing to market this area of the Village through guided development opportunity tours and at professional real estate development conferences. For Fiscal Year 2010-11, upon completion of the construction of Village Hall and improvements to the surrounding infrastructure, Village Hall will serve as a catalyst for the much-needed economic development in the FT&I, which will include new development, redevelopment, and job creation projects. In addition, the Village will continue to market the Franjo Triangle area to the local development community, expand the profile of the area on our website, attend local real estate conferences, and continue mail-out efforts to interested entities.
- **Geographical Information System (GIS)** – The Village continues to enhance the GIS system in an effort to facilitate the operation of the Planning and Zoning, Building and Capital Projects, and Public Works Departments. The GIS system improvements include the monthly updating of property appraiser data, revisions to the zoning and future land use map, and additional mapping layers (AIPP and Brownsfield Sites). The GIS system serves Village well allowing Planning and Zoning analyses to be conducted at the parcel level. Phases of development have included the GIS layer of all zoning agreements, search tool for resolution numbers, migration of GIS Interface to the Microsoft.NET Framework, addition of interface to the GIS Interface to search zoning resolutions, updated flood zone maps, and the incorporation of the 2009 aerial photos to GIS. During Fiscal Year 2009-10, the GIS development phase took our abilities even further by adding missing addresses information, webpage displaying details about Palmetto Bay zoning documents, the creation of a GIS layer for all zoning agreements and a search tool for resolution numbers, and the integration of Code Compliance data into the GIS system. For Fiscal Year 2010-11, the Village will consider funding several projects that are crucial to the continued expansion of the GIS capabilities. One of these projects is the mapping of the Village’s storm drains and sidewalks. This project will provide Public Works with an inventory of all storm drains and sidewalks in the Village. This information will then be used to locate the individual storm drains and sidewalks in need of improvements or upgrades. The Village will work with the Building and Capital Improvements Department to integrate the GIS system with the new building and planning software. The GIS consulting team and staff will work toward creating a project/document management system and a resolution editing system for the GIS. As the GIS capabilities are expanded, the Village will evaluate the feasibility of purchasing a new GIS server to improve the efficiency of the system.
- **Sidewalk Cafés** – The sidewalk café ordinance allowed local restaurants to create a pleasant outdoor dining experience for our residents, visitors, and, on occasion, their pets. Currently, this department oversees a total of 14 permitted sidewalk cafés that are renewed annually.

Budget Message

The construction completion of several state-of-the-art buildings throughout the community has increased the interest of potential restaurant owners, focusing mainly in the FT&I mixed-use district and US-1 Commercial Corridor. The Department of Planning and Zoning strongly believes the number of sidewalk cafés will continue to increase during the Fiscal Year to come.

- **Educational Publications & Forums** – Throughout the existence of the department, several useful brochures and publications providing information to property owners, business owners, and potential investors in our Village, including demographics, economic indicators, programs and initiatives have been created, distributed, and posted on our website. Plans for the upcoming Fiscal Year include the revision and reprint of brochures and publications to include the 2010 Census statistics, the names of the future Mayor and Council members, and the new Village Hall address. In addition, the Department will continue to meet with local residents and businesses to inform and educate them on existing and newly adopted changes to the land development code.
- **Historic Preservation Program** – The Village developed its own program in Fiscal Year 2006-2007 for the protection, enhancement and perpetuation of properties of historical, cultural, archeological and architectural merit. In Fiscal Year 2007-2008, a five (5) member Advisory Board was appointed to oversee the program. In addition, the Village conducted a historic structures survey to assist the Advisory Board in designating historical landmarks. Currently, the Board and staff continue to work with Miami-Dade County Office of Historic Preservation to conclude the designation process of the rock walls along SW 152 Street and SW 168 Street. The Village is home to four (4) County designated historic homes, one (1) national historic landmark (Deering Estate), and several archeological sites that date back 10,000 years. This location contains one of the most significant archeological sites in the eastern United States. A recent meeting with Miami-Dade County Office of Historic Preservation advised Village staff of a process to red flag certain properties that may be historically/archeologically sensitive areas near Biscayne Bay. Properties identified in these sensitive areas should be red flagged prior to the commencement of any building work that may alter the existing conditions.

During Fiscal Year 2009-2010, the Board was awarded a matching grant by the State of Florida for oral history interviews of the pioneer residents in an effort to compile old memories, historical facts and possible artifacts. The Board would also like to edit the footage and upload the interviews online to make it available to the general public. Some of this information may also be displayed at the future Village Hall and other public facilities owned and managed by the Village. The Village will continue to serve as a depository for historical documents and artifacts.

Building and Capital Projects

During the past Fiscal Year, the Department was renamed from Building & Permitting to Building & Capital Projects to capture the gamut of the Department's functions, which include the oversight of Village-wide capital projects. The Building Official will now also function as the Village's Construction Manager, thus eliminating the need for outside assistance – resulting in substantial savings for the Village. Additional matters relating to maintenance and construction, RFP and RFQ

Budget Message

for services, and other projects as required by the Manager will also be managed within this Department.

During this year, the Department also completed the transition from an outsourced provider to in-house operations, with a number of individual contracted employees, largely represented by staff inspectors. This 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 was one of the final recommendations set forth by the Building & Permitting Committee in 2006.

- **Capital Improvement Projects** – The most notable tasks concerning the capital improvement projects component achieved during this past Fiscal Year was the selection of the architectural and construction team for the future Village Hall project, the commencement of the building phase, and finalization of the overall project budget and subcontracts. Other projects completed included the Thalatta Estate carriage house renovation and the Coral Reef Park concession facility. Thalatta Estate will continue to improve and other amenities will be forthcoming to make the facility a premier location to hold special events. The Coral Reef Park bridge reconstruction will also soon come to fruition.
- **Building Permitting and Inspections** – Approximately 2,250 residential and commercial permits were issued in Fiscal Year 2009-10, representing a reduction of approximately 20 percent from the previous Fiscal Year. Permit inspections for Fiscal Year 2009-10 increased by 30 percent for a total of 11,464 inspections. This increase in inspections is directly attributable to improved tracking and supervision of field inspectors, larger projects, addition of zoning inspections, and tracking of passing and failure rates. In Fiscal Year 2009-10, a slight increase is forecasted in both permitting activity and inspections as overall economic conditions begin to improve. Revenues for Fiscal Year 2009-10 are projected to be approximately \$1,075,000, while revenues for Fiscal Year 2010-11 are projected to rise to \$1,150,000.

This office also 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 hearing and administrative approvals.

- **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.

Other enhancements recently introduced included telephone notifications advising applicants of processing status, dedicated appointment times to address plan reviewer questions, tracking of processing time on applications, and dedicated technical assistance to

Budget Message

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 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 2010-11, laptops will be provided for field inspectors, to allow for immediate upload inspection results and photographs that clearly delineate issues found.

- **Educational Publications** – The Department will continue to update its brochures, publications, and 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. Staff has begun using the software on-line, providing greater efficiency and transparency for Building customers. The new software allows for 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 Department is 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). In Fiscal Year 2010-11, two (2) employees will attend accreditation courses to become LEED accredited professionals.

Administrative/Policy Functions

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. To that extent, the Village has formalized the Department of Human Resources in order to attract and retain qualified personnel and extend a superior level of service to our residents.

The Human Resources function currently operates in a more traditional fashion by focusing on the daily personnel matters that directly affect the Village and its employees. Following this model, the Village extended new services and opportunities to its employees.

- **Training and Professional Development:** Training opportunities were afforded to all Village employees in the areas of Sexual Harassment, Diversity in the Workplace, and Conflict Resolution Strategies. The Sexual Harassment training was divided into two (2) separate segments; one (1) focusing on training for managers and supervisory staff; and, the other for general employees. The course is part of the Village-wide training program intended to bring awareness to employees and supervisors concerning matters related to sexual harassment and diversity in the workplace. This proactive approach on behalf of the Village reduces the possibility of incidents that could lead to litigation.

Additionally, the Department is also developing a Management Training program to be scheduled during the upcoming Fiscal Year. The session will provide specific information to managerial staff on labor laws and Village policies to be implemented and followed. A visioning session with members of the Village Council is also contemplated for the upcoming Fiscal Year.

- **Recruitment:** Once again, the Department completed the hiring of fifteen Summer Camp employees. The process included the screening of applications, interview scheduling and pre and post-hiring procedures, inclusive of the national background screening process.

During Fiscal Year 2009-10, the Village hired or replaced four full-time employees and twelve (12) part-time employees, and individual employee orientations were completed with each. As the Village continues to formalize the personnel process, orientation sessions will be scheduled regularly to address Village policies, procedures, expectations, and to explain fringe benefits.

- **Benefits:** The Department worked with the Village's insurance representative to request new quotes from ten national and local insurance carriers and completed the transition from United Healthcare to AvMed in an effort to lower premium costs. 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:** Following Council approval of the Domestic Partnership Ordinance, the Department developed the administrative policy and related forms to implement the policies stated in the ordinance. The next step is to extend the benefit to the

Budget Message

employees. The Department will continue to work with the insurance agent to build a relationship with a carrier that will offer the Domestic Partnership benefit.

- **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. Once again, 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 Building & Capital Projects, Public Works, and Parks & Recreation.
- **Future Initiatives:** Other initiatives include additional professional development opportunities and regular training for all employees to encourage improvements in managerial processes and public speaking, the review and update of the Personnel Policies and Procedures Manual, and finally, the integration of information in the new Eden Financial Management Software System with the Human Resources module expected to be launched early next calendar year.

Finance Department – For Fiscal Year 2009-2010, the Finance Department received the Distinguished Budget Award from the Government Finance Officers Association for the fifth straight year. The Department also received the Certificate of Achievement for Excellence in Financial Reporting for the Village’s Comprehensive Annual Financial Report for the fourth consecutive year. The Village’s financial condition was in excellent shape as of September 30, 2009 as reported by the Village auditors, Marcum Rachlin.

Fiscal Year 2009-2010 was a busy year for the Finance Department. Apart from normal financial operations, the Department was the project leader for the implementation of Tyler’s Eden enterprise software, coordinating implementation and assisting in training. The General Ledger module affected every department, as the software gave them access to their departmental budget and expenditure information, as well as the preparation of invoices, purchase orders, and receipts. Other modules were implemented in Public Works, Code Enforcement, Building and Permitting, Human Resources, and Business Licenses. The Village gained efficiencies from the software by eliminating the duplication of effort in first preparing and then inputting/processing an invoice, purchase order, or receipt. The software implementation also forced each department to do an operational review, which helped identify where processes could be changed, combined, or eliminated for a more efficient department. The Finance Department also faced a challenge finding financing in this tight credit market for the new Village Hall complex. The challenge was met successfully, and suitable terms were obtained from the Florida League of Cities through their pooled financing program.

During Fiscal Year 2010-2011, the Finance Department will review internal controls in light of the Village’s move to the new Village Hall complex and the completion of the Eden implementation to ensure the continued safe guarding of Village assets.

Village Manager - Since incorporation in 2002, the Village has been committed to building a community for the residents of this highly attractive area of Miami-Dade County. Originally deemed a "diamond in the rough," Palmetto Bay has emerged as a premier municipality offering well-appointed parks and municipal facilities, safe streets, top-rated schools, and a wide range of

Budget Message

programs and services that add to the quality of life of approximately 26,000 people who live, work, and play here.

The Village has been very fortunate due to our tenacity in pursuing outside funding. With the support of funding from various agencies at the local, state and federal levels, we have succeeded in bringing several significant projects to fruition. Two (2) local grants were received for Coral Reef Park and Thalatta Estate from the County's Safe Neighborhood Parks (SNP) program in the aggregate amount of \$319,000. As a result, the Village successfully completed the construction of the Thalatta Estate carriage house and the Coral Reef Park concession building, now serving residents and park-goers as the ParkView Café. These projects have been long-awaited and the Village is proud to finally bring them to the community. Substantial completion of additional improvements at Thalatta Estate involves exterior improvements, to include a lighted walking path and a covered terrace. Completion is anticipated by the end of calendar year 2010.

Most significantly, one (1) State-funded grant was recently secured through the Governor's Office for energy efficient projects in the amount of \$1,200,000. The grant was awarded to the Palmetto Bay Municipal Center. This award is of particular significance because the Village has embarked on the design and construction of its most major project yet, a Platinum LEED-Certified municipal center, with completion anticipated by Fall 2010. The Village is deeply committed to upholding and promoting policies and activities that further state and national goals for a cleaner environment. The 26,000-square-foot Municipal Center located on a 2.5 acre site will accommodate administrative and Council offices, public service departments, Council chambers, the Village's Policing Unit, and an Emergency Operations Center.

Additionally, the Village is anticipating being the future home of a new Miami-Dade Fire Station adjoining the Village of Palmetto Bay Branch Library and the Edward and Arlene Feller Community Room at Ludovici Park. A second fire station located on the USDA site at SW 136 St. and Old Cutler Road has received Congressional approval for the future sale and construction of a Miami-Dade Fire Station that will serve the northern end of Palmetto Bay and neighboring communities.

The Village Manager's Office continues to support the positive promotion and dissemination of accurate and useful information to the public.

To further this effort, the mission of the Village's **Communications Manager & Public Information Officer** is to engage Village audiences, encourage two-way communications, and foster transparency and accessibility in government.

While the previous year was marked by a smooth transition to all-electronic communications, the focus in Fiscal Year 2009-10 was to enhance existing channels while integrating a full range of social-media into our mix. During this period, we also benefited by consistent and successful management of traditional communications (media relations, annual Village events/press announcements, and public appearances by elected officials). It was an exciting year that positions us well to explore new methods and practices in providing quality, interactive communications – with a constant eye on Search Engine Optimization (SEO), which is our window to the public. It is the key by which we effectively manage Palmetto Bay's presence, image, and reputation as a safe and pleasant place to live, operate a thriving business, and enjoy the great outdoors.

Budget Message

- Social Media** -The Village now has a presence among three top social media networks: Facebook, Twitter, and YouTube, which just launched in late July 2010. Staff will continue to exploit these two-way channels due to their growing popularity and ability to optimize our SEO. Our Facebook page “Likes” (subscribers) rose quickly from the inception of our page on January 31 to a present level of 350. The benefit can be measured by an increased readership and the direct link between Facebook and the Village homepage, whereby driving traffic to other important news and resources for an active resident population. The increase in attendance at Village’s events this past year appears to be the result of the success we are enjoying with our new social media channels. According to Facebook, we consistently achieve “high quality” post ratings.

On the Twitter front, every new entry on Twitter@PalmettoBayHome and on Facebook (Village of Palmetto Bay) refreshes the Palmetto Bay name positioning on Google, the world’s busiest and most successful search engine. As an added benefit, every time our name position is refreshed, it triggers a “Google Alert” for those who subscribe via Smartphones (Blackberry, I-Phone, etc.).

We recently opened a You Tube page (PalmettoBayOfficial) and will seek opportunities to better utilize this medium in the year ahead, as we video record more events. You Tube, like Facebook, is a Google product, whereby SEO is automatically enhanced.

- Communications Activity Summary** -The Public Information Office experienced significant and unprecedented communications activity during Fiscal Year 2009-10:

Communications Vehicle	Quantity	Frequency
Press Releases	48	4 per month
Media Advisories	8	3 every 2 months
E-Mails to news media (including photo releases)	145	12 per month
<i>e-Currents</i> (monthly)	12	1 per month
<i>Seniors On-the-Go</i> (monthly)	6	1 every 2 months
<i>Update</i> (special editions)	6	1 every 2 months
“News in the Village” Homepage news updates	100	8-9 per month
Social Media Postings	Audience	Frequency
Facebook	350	3-4 (+) per week
Twitter	22	10 per month
You Tube (launched July ’10)	n/a	n/a

- Newsletters via E-Mail** -Our resident newsletter, “e-Currents” entered its second year with a growing number of subscribers (in excess of 1,075); and in the spring of 2010, we introduced our newsletter geared toward our active senior audience (in excess of 194 subscribers), entitled “Seniors-on-the-Go.” These vehicles inform residents about on-goings, activities, and Village events; and provide one-click links to drive traffic to the Village homepage, Facebook page, etc. We also enjoy real-time monitoring capability, whereby the

Budget Message

Communications Manager may continually refine the product to meet readership needs and interests. In addition, we distribute “Media Advisories,” as-needed, to more than 100 members of the (mostly local) news media.

During Fiscal Year 2009-10, two surveys were distributed (to e-Currents and senior readers) to identify reader wants and needs, and ways to improve e-news delivery and readability. In a survey conducted January 6, 2010, more than 70 percent of respondents indicated they “always” read e-Currents, our choice of monthly frequency was affirmed, and 95 percent indicated they are “satisfied,” with 93 percent finding the content “relevant.”

The senior newsletter, “On-the-Go,” was initiated after a survey on November 16, 2009, indicated more than 80 percent of our senior respondents like to be contacted electronically regarding senior news and events.

- **Village Website** -In the past year, the Communications Manager and Public Information Officer successfully utilized the existing Village website to its maximum capacity. The focus of these efforts was to provide frequent updates, ensuring “freshness” of content, ease of use, enhanced readability, and linkage to the various social-media and news-media outlets.

A completely re-engineered and redesigned website will launch in late 2010. This new website will incorporate cutting-edge technology: a content management system with cloud hosting. The site will be based quite literally on the internet – thereby freeing up precious space on a Village-Hall based system. The new interface will feature a much anticipated intra-website search engine, an interactive calendar, features that enhance SEO, fast access to municipal departments and online resources, and a home for our growing video library. In addition, the state-of-the-art system is “scalable” – a cost-effective feature that ensures future growth of the system to accommodate new features and functions, as needed. It will be an efficient system that allows new pages and news to be created, edited and added with great ease.

- **Media Relations** - Staff continued to benefit from its strong relationships with editors, reporters, and photographers/videographers with *The Miami Herald*, Community Newspapers, and local TV stations, and from new relationships (i.e., Comcast Newsmakers Cable TV program).
- **Crisis Communications** - We will soon be introducing a crisis communications plan to work with and enhance the Village’s existing Emergency Operations Plan. Key components include: Council/Management bios and photos, employee/media policy, preparedness, Council/Management media training, community outreach, etc.
- **Trade Organizations** - Staff continues to benefit from training opportunities, conferences, and other resources offered via local chapters of professional trade organizations (PRSA and Florida Government Communicators Association). Through its membership with the Public Relations Society of America (PRSA), the Public Information Office established mutually beneficial relationships with two college-level students. This has led to a marked increase in

Budget Message

productivity and efficiency in communications, while the students received invaluable hands-on experience in performing every facet of municipal public relations.

Village Clerk -The Village Clerk's office continues to support the Village Council, the public, and Village Hall staff. Her service to the Village includes providing administrative and secretarial functions to the Village Council, managing public records, and serving as the IT coordinator to insure that user needs are addressed, and employee productivity does not falter. This Fiscal Year (through July 31, 2010) the Village Clerk attended ten (10) Regular Council Meetings, five (5) Special Council Meetings, seven (7) Zoning Hearings, and eight (8) Committee of the Whole meetings, preparing notes and minutes for historical and permanent retention. Twenty-one Ordinances and 81 Resolutions were indexed to date (last Fiscal Year, 24 ordinances and 124 resolutions were passed.) On behalf of the Mayor and Council, 22 Proclamations and Certificates of Appreciation had been written and presented. Additionally, the Clerk's office issued 82 new business tax receipts, with 1073 being renewed. With regard to public records management, approximately four (4) 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 also provided a training course in public records law to all administrative employees. Additionally, the Village Clerk coordinated a significant codification upgrade of the Code of Ordinances in order for ease in reviewing and researching the Village laws.

The Clerk's office continues to provide service to the Village Council by facilitating and supporting the administrative function of the Village. Agenda Review Meetings are conducted with all Department Heads prior to the Village Council meeting to ensure that the Village Manager is able to timely review and approve all items for production by the Clerk and her staff. The Clerk continues to offer historical and editorial support to the Village Council and the Communications Manager and Public Information Officer for ease in communicating with the media and the public. The Clerk's office works closely with the Village's IT Consultant, Astec Consulting, in order to insure that all technology-related tasks are appropriately triaged and resolved. In addition to being a Certified Municipal Clerk, Clerk Alexander is a Certified Microsoft Professional, trouble-shooting and resolving many software and hardware matters, thus resulting in cost savings to the Village. One of the highlights of the year is the coordination of the election of November, 2010. In this capacity, the Clerk is responsible for communicating with the Miami-Dade County Election Department, the State Division of Elections, and all candidates. Through assistance with Village's Communications Manager and Public Information Officer, the Village Clerk recently published an article concerning election signage in order to address the many concerns of the public. The Clerk will continue to focus on her role as Supervisor of Elections of the Village, attending all pre- and post-logic & accuracy tests and working with the County to insure a smooth election process in the coming Fiscal Year.

Village Attorney -The Office of the Village Attorney provided outstanding service to the Village in Fiscal Year 2009-10. Support to the Village Council included the successful amendment to the Comprehensive Plan and implementation/creation of the Village's own Land Development Code; drafting of relevant code compliance ordinances, including the Red Light Camera regulations; vigorously advocated the Village's position in all litigation; resolved pending disputes, and assisted the individual Council Members in obtaining their goals and objectives. The Village Attorney is

Budget Message

especially proud of the development of a Green incentive construction ordinance that provides commercial developers with incentives for “Going Green”.

Additionally, in order to insure compliance with State mandates, the Village Attorney worked closely with the Village’s Planning & Zoning Division to further update the Comprehensive Plan, specifically in relation to creating a Water Facility Element. The Village Attorney has worked in close companionship with the Planning Department as it relates to zoning applications; the Building Department relating to property specific application related matters; and Public Works relating to vendor compliance matters.

For the benefit of the Village’s administration, the office developed, reviewed, and finalized grant agreements, in addition to drafting and reviewing all architectural, construction, and service contracts to insure legal accuracy and appropriateness.

The responsibilities of this office also include assisting code compliance, on an as needed basis, and filing foreclosure actions, when applicable, due to unpaid liens issued for failure to comply with the Village’s Code.

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.

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 2009-10:

- An Ordinance amending the Village’s current Flood Plain Management laws to comply with FEMA updates;
- An Ordinance amending the fines for first time offenders of the water restriction laws in order to encourage education of this important conservation effort;
- Extended the building moratorium in anticipation of adoption of the final portions of the Village’s land development code;
- Legislation mandating safety requirements of fencing at construction sites, particularly demolition;
- Further striving to protect citizens, particularly children, the Council adopted a law requiring fencing, safety barriers, and/or screen enclosures around swimming pools;
- Purchased a lightning detection system for the safety of visitors to Palmetto Bay Park;
- For the aesthetics of our Village, the Council amended the code to address setbacks, co-location, and minimum standards for the installation of telecommunications towers, antennas, and satellite dishes;
- Adopted legislation to encourage neighborhood block parties by exemption permit fees for special events for non-profit organizations and homeowners’ associations;
- Passed important regulations regarding sustainable building standards – adopting Green Building Regulations;
- Supported the Green Corridor legislation to encourage appropriate funding for the installation of solar panels and other environmentally friendly appliances in residents’ homes;

Budget Message

- Passed a resolution to begin construction of a traffic circle/traffic calming at the intersection of 168 Street and SW 87 Avenue, and pedestrian crosswalk improvements at SW 152 Street and Old Cuter;
- Encouraged and supporting a State ban on texting while driving; and
- An Ordinance consolidating Village debt in order to reduce the Village's long-term debt service for the purchase of the future Village Hall and park improvements.

It is apparent that the Council had a clear focus during Fiscal Year 2009-2010— environmental consciousness and safety. The Mayor and Council remain committed to preserving and protecting our environment: adopting green building standards furthers this goal by encouraging and mandating responsibility for future construction. Additionally, safety of our community is key. The Council's actions to require fencing, installing lightning detection systems, and improving crosswalks proves their dedication to insuring that all residents are protected.

Driving down US-1, north of Hibiscus, the new Village Hall is emerging as a beacon of responsibility and accountability. This building will receive a Platinum LEED Rating and is also evidence of the Council's commitment to investing in our future. This project will provide a civic presence in the FT&I Corridor and will further enhance this neighborhood.

To the benefit of others, the Village Council also passed the following:

- Encouraging diversity and fairness among personnel, the Council adopted legislation that would attempt to offer benefits to domestic partners;
- Furthering the effort to reduce our carbon footprint, the Council amended its current golf cart usage ordinance to allow for neighboring town's golf cart visitors to use residential streets within the Village;
- Sponsored and funded community events, such as the Martin Luther King, Jr., Parade in West Perrine, the EDC Golf Tournament, The 7th Annual Fireworks Display at Black Point Park, and the numerous Earth Week activities;
- Approved several art-in-public places items, such as the sculptural fountain at the Palmetto Bay Point Building (17255 South Dixie Highway) and the Glass and Tile Mosaic at the Coral Reef Park concession building;
- Entered into an Interlocal Agreement with Miami-Dade County's Metropolitan Planning Organization to develop a Safe Route to School Study;
- Authorizing application by the Village to be designated a "Playful City USA" due to our outstanding commitment to providing beautiful and fun parks for the Village and our visitors; and
- Supporting the continued Restoration, including bike trails, of the Florida Everglades.

It remains apparent to all that our Village Council has built one of the most open, active, and participating small town governments in Florida.

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

Budget Message

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, will also be conducted.
- Repairs and Maintenance – Maintenance costs are anticipated to increase with the operation of the new Village Hall.
- Rent – Rent is eliminated with the move to the new Village Hall.
- Web Development – We are completely revamping and redesigning our website to afford us the flexibility and capability to keep up with the ever-changing technological landscape, which will save us money down the line. A complete “cloud-host” based website redesign is nearing completion. It features a home for our growing video library, an interactive calendar, Search Engine Optimization (SEO), and fast access to municipal departments and online resources. As a result, it will foster more efficient management of the system for the staff.
- Insurance – The increase in property and liability insurance is due to the addition of the new Village Hall.
- 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 2010-11 Proposed Budget Message Summary

The Fiscal Year 2010-11 Proposed Budget:

- **Maintain High Response Times** – The Village’s Policing Unit has maintained one of the best response times for emergency and non-emergency responses among Miami-Dade County agencies. The Budget strives to help maintain this trend.
- **Enhance Quality of Life** – The Budget will continue to support the Village’s goal of providing a safe, clean and attractive environment for residents on any given day of the year.
- **Achieving Excellence in Financial Reporting** – The Budget allows the Finance Department to provide timely submission of documents to budget excellence award programs.
- **Quality Legal Services** – The Budget provides for a continuation of quality legal representation.
- **Community Outreach** – The Budget supports the Village’s Policing Unit in efforts to work with neighborhood schools and staff to strengthen the relationship between police enforcement and the community.

Budget Message

- **Enhance Government Accessibility** – The Budget outlines the process by which existing and emerging communication technologies will foster interaction between the Village and its various audiences.
- **Strengthen the Village’s Identity** – The Budget requires that various municipal departments work together to enhance and promote a positive public identity.
- **Maintaining the Community** – The Budget allows departments to upgrade and maintain an infrastructure that sufficiently supports the physical environment of our community.
- **Grant Applications** – The Village will seek to attract and secure funding from various government and agency sources to continue efforts to build and enhance our community.
- **Parks and Facilities Maintenance** – This Budget provides funding to insure that Village investment in infrastructure and amenities that have been constructed for the benefit and use by this community are properly maintained in an efficient, preventative, and proactive manner.

To the Mayor, Vice Mayor, and Village Council - a special note of gratitude for your policy guidance and leadership as we continue to build this most livable community for the residents of Palmetto Bay. Our residents will continue to benefit significantly due to your outstanding efforts and commitment to open and participatory governance.

Continued appreciation is expressed to all Village employees for their dedication and contributions to the benefit of this Government. With your support and belief in a culture of “public service” and your practice within this principle, this Village has been able to develop into a community that greatly serves our residents and visitors while making us all proud to be part of the Village of Palmetto Bay!

Sincerely,



Ron E. Williams
Village Manager



**BUDGETARY &
FINANCIAL POLICIES**

ANNUAL BUDGET PROCEDURES

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

TRIM:

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

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

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

The Village Charter:

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

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

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

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

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

Budgetary and Financial Policies

Section 4.6 defines the Fiscal Year as follows:

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

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

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

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

Budget Amendments:

The Village of Palmetto Bay has a legal level of budgetary control is at the departmental level. The legal level of budgetary control is the level at which management requires Council approval to amend the budget. Department directors may reallocate funds within their department with the Village Manager's, or his designee's, approval. Reallocation of funds between departments needs an ordinance to amend the budget. Budget amendments are done mid and end of year if necessary.

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 28	Maximum millage rate adopted.
August 4	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 27	2 nd Budget hearing and adoption of Budget and final millage rate.
September 30	Deadline for notifying Property Appraiser and the Tax Collector.
October 27	Certify compliance with Chapter 200, F.S. to the Florida Department of Revenue.

BUDGET AND ACCOUNTING BASIS

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

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

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

The Special Revenue Funds are used to account for revenues or grants that are for a specific purpose. The Village is currently using the fund to account for park improvements, road and drainage improvements, and the Villages Capital Improvement Program. The financial statements presents the Special Revenue funds as four categories, Grants, Capital Projects, Transportation and Other. 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.

Budgetary and Financial Policies

FINANCIAL POLICIES

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

Operating Budget Policies

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

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

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

The Village will prepare quarterly budget to actual reports.

Capital Improvement Program (CIP) Policies

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

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

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

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

Debt Policies

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

The legal debt limits are set as follows:

- (i) Non-Ad Valorem Revenues (average of actual receipts over the prior two years) must cover projected maximum annual debt service on debt secured by and/or payable solely from such Non-Ad Valorem Revenue by at least 150%; and
- (ii) Projected maximum annual debt service requirements for all debt secured by and/or payable solely from such Non-Ad Valorem Revenue will not exceed 20% of Governmental Fund Revenues (defined as General Fund, Special Fund, Debt Service Fund, and Capital Projects Fund), exclusive of Ad-Valorem revenues restricted to payment of debt service on any debt and any debt

Budgetary and Financial Policies

proceeds, based on the audited financial statements (average of actual receipts over the prior two years).

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

Revenue Policies

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

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

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

Reserve Policy

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

Investment Policies

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

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

Accounting, Auditing and Financial Reporting Policies

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

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

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

Purchasing Policies

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

Purchases will be made in an impartial and competitive manner.



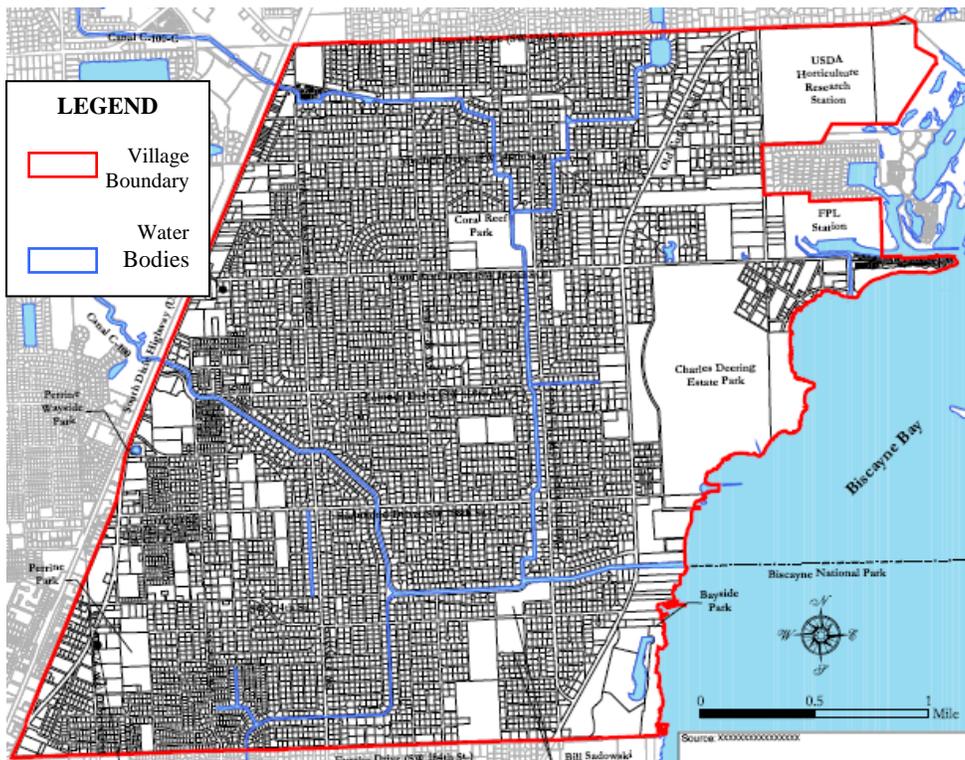
VILLAGE PROFILE

ABOUT PALMETTO BAY

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

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

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



Mission Statement:

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



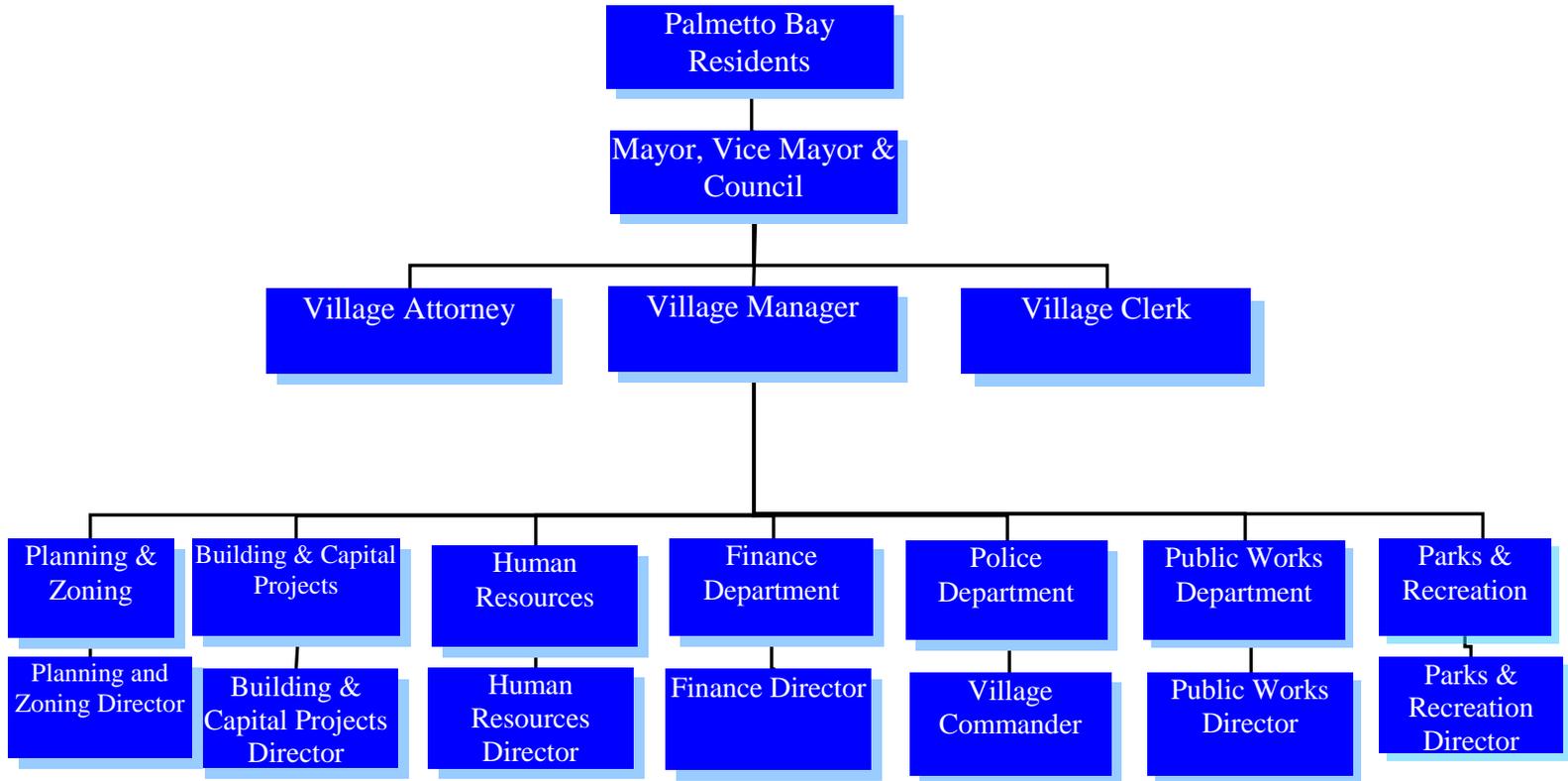
<p><u>DEMOGRAPHICS</u></p> <p>Incorporated 2002</p> <p>Area 8 Square Miles</p> <p>Total Population 25,133</p> <p>Median Age 38.5</p> <p>Total Number of Households 8,431</p> <p>Average Household Size 3.1</p> <p>Median Household Income \$95,581</p> <p><u>PUBLIC SCHOOLS</u></p> <p>Coral Reef Elementary School 7955 SW 152 ST Student Enrollment: 882</p> <p>Howard Drive Elementary School 7750 SW 136 ST Student Enrollment: 626</p> <p>Perrine Elementary School 8851 SW 168 ST Student Enrollment: 794</p> <p>Southwood Middle School 16301 SW 80 AVE Student Enrollment: 1497</p>	<p><u>PARK & RECREATIONAL FACILITIES</u></p> <p>Coral Reef Park 7895 SW 152 Street</p> <p>Palmetto Bay Park 17535 SW 95 Avenue</p> <p>Perrine Wayside Park (Dog Park) 16425 S. Dixie Highway</p> <p>Palmetto Bay Branch Library/Edward and Arlene Feller Community Room and Amphitheater at Ludovici Park 17641 Old Cutler Road</p> <p>Thalatta Estate 17301 Old Cutler Road</p> <p>Charles Deering Estate at Cutler* 16701 SW 72nd Avenue</p> <p>Bill Sadowski Park* 17555 SW 79 Avenue <i>*County-operated facilities</i></p> <p><u>PRIVATE SCHOOLS</u></p> <p>Westminster Christian School 6855 Southwest 152 Street</p> <p>Palmer Trinity 7900 Southwest 176 Street</p>
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TOP TEN TAX PAYERS

	NAME	DESCRIPTION	TAXABLE VALUE
1	17777 OLD CUTLER RD LLC	OFFICE BUILDING	30,457,093
2	BRANDSMART USA OF SO DADE INC	RETAIL OUTLET	29,700,000
3	METROPOLITAN LIFE INS COMP	RETAIL OUTLET	19,100,000
4	AUTONATION USA CORP	AUTOMOTIVE	14,936,437
5	EQUITY ONE (FLORIDA PORTFOLIO) INC	RETAIL OUTLET	13,326,633
6	GUS MACHADO KENDALL LLC	AUTOMOTIVE	10,673,270
7	FLA POWER & LIGHT CO	UTILITY	10,058,844
8	SOUTH MOTOR COMP OF DADE CO	AUTOMOTIVE	9,534,799
9	PUBLIX SUPER MARKETS INC	RETAIL OUTLET	9,451,696
10	GRAMERCY PARK NURSING CARE CTR	HEALTH CARE	9,240,072
			<u>156,478,844</u>

TOP TEN TAX PAYERS AS A PERCENT OF TOTAL 6.76%

Organizational Chart



Staffing Summary

STAFFING SUMMARY

Positions by Department	FULL TIME				PART TIME			
	FY 08-09 Final Adopted	FY 09-10 Final	FY 10-11 Adopted	Change	FY 08-09 Final Adopted	FY 09-10 Final	FY 10-11 Adopted	Change
VILLAGE MANAGER								
Village Manager	1.0	1.0	1.0		0.0	0.0	0.0	
Assistant to 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	
Communications Mgr/Public Information Officer	1.0	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	5.0	0.0	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	
Sub-Total	2.0	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	
Accountant	1.0	1.0	1.0		0.0	0.0	0.0	
Accounting Clerk	1.0	1.0	1.0		0.0	0.0	0.0	
Cashier	0.0	0.0	1.0		0.0	0.0	0.0	
Sub-Total	3.0	3.0	4.0	1.0	0.0	0.0	0.0	0.0
BUILDING & CAPITAL PROJECTS								
Building & Capital Projects Director	1.0	1.0	1.0		0.0	0.0	0.0	
Chief Building Inspector	1.0	1.0	1.0		0.0	0.0	0.0	
Office Manager	1.0	1.0	1.0		0.0	0.0	0.0	
Permit Zoning Technician	1.0	1.0	1.0		0.0	0.0	0.0	
Permit Clerk II	1.0	1.0	1.0		0.0	0.0	0.0	
Permit Clerk I	1.0	1.0	1.0		0.0	0.0	0.0	
Plans Processor	1.0	1.0	1.0		0.0	0.0	0.0	
Receptionist	0.0	0.0	0.0		1.0	1.0	1.0	
Sub-Total	7.0	7.0	7.0	0.0	1.0	1.0	1.0	0.0
HUMAN RESOURCES								
Human Resources Director	0.0	1.0	1.0		0.0	0.0	0.0	
Administrative Assistant	0.0	0.0	0.0		0.0	1.0	1.0	
Sub-Total	0.0	1.0	1.0	0.0	0.0	1.0	1.0	0.0
PLANNING & ZONING								
Planning & Zoning Director	1.0	1.0	1.0		0.0	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	2.0	2.0	2.0		0.0	0.0	0.0	
Code Compliance Coordinator	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	6.0	6.0	6.0	0.0	0.0	0.0	0.0	0.0

Staffing Summary

STAFFING SUMMARY

Positions by Department	FULL TIME				PART TIME			
	FY 08-09	FY 09-10	FY 10-11	Change	FY 08-09	FY 09-10	FY 10-11	Change
	Final Adopted	Final	Adopted		Final Adopted	Final	Adopted	
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 Supervisor/ Softball Coordinator	1.0	0.0	0.0		0.0	0.0	0.0	
Parks & Recreation Supervisor	1.0	2.0	2.0		0.0	0.0	0.0	
Events/ Programs Coordinator	0.0	1.0	1.0		0.0	0.0	0.0	
Grounds/ Facility Maint. Supervisor	2.0	1.0	1.0		0.0	0.0	0.0	
Grounds Maintenance Worker	0.0	1.0	2.0		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		19.0	20.0	20.0	
Sub-Total	7.0	8.0	9.0	1.0	19.0	20.0	20.0	0.0
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	1.0	1.0	1.0		0.0	0.0	0.0	
Maintenance Worker	2.0	2.0	2.0		0.0	0.0	0.0	
Facilities Maintenance Supervisor	0.0	0.0	1.0		0.0	0.0	0.0	
Building Maintenance Aide	0.0	0.0	2.0		0.0	0.0	0.0	
Bus Operator*	0.0	0.0	0.0		0.0	1.0	1.0	
Sub-Total	5.0	5.0	8.0	3.0	0.0	1.0	1.0	0.0
TOTAL AUTHORIZED POSITIONS	35.0	37.0	42.0	5.0	20.0	23.0	23.0	0.0

*Funded through CITT funds

Position Updates:

Communications Manager/ Public Information Officer: formerly Public Information Officer
 Permit Zoning Technician: formerly Zoning Technician

Staffing Summary

STAFFING SUMMARY- CONTRACTED SERVICES

Positions by Department	FULL TIME				PART TIME			
	FY 08-09 Final Adopted	FY 09-10 Final	FY 10-11 Adopted	Change	FY 08-09 Final Adopted	FY 09-10 Final	FY 10-11 Adopted	Change
POLICE DEPARTMENT- MIAMI- DADE COUNTY POLICE DEPT.								
Police Captain	1.0	0.0	0.0		0.0	0.0	0.0	
Police Lieutenant	1.0	2.0	2.0		0.0	0.0	0.0	
Police Sergeant	6.0	6.0	5.0		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	0.0		0.0	0.0	1.0	
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	43.0	(2.0)	0.0	0.0	1.0	1.0
BUILDING & CAPITAL PROJECTS (CONTRACTUAL PERSONNEL)								
Zoning Plan Reviewer/ Inspector	0.0	0.0	0.0		1.0	0.0	0.0	
Permit Clerks	0.0	0.0	0.0		0.0	0.0	0.0	
Building Inspectors	0.0	0.0	0.0		1.0	1.0	1.0	
Chief Mechanical Inspector	0.0	0.0	0.0		1.0	1.0	1.0	
Chief Electrical Inspector	0.0	0.0	0.0		1.0	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		0.0	0.0	0.0	
Landscape Plans Reviewer	0.0	0.0	0.0		1.0	0.0	0.0	
Sub-Total	0.0	0.0	0.0	0.0	7.0	5.0	5.0	0.0
TOTAL AUTHORIZED CONTRACTED POSITIONS	45.0	45.0	43.0	-2.0	7.0	5.0	6.0	1.0

Staffing Summary

Staffing Changes

Total Village staffing is increasing by five full time employees.

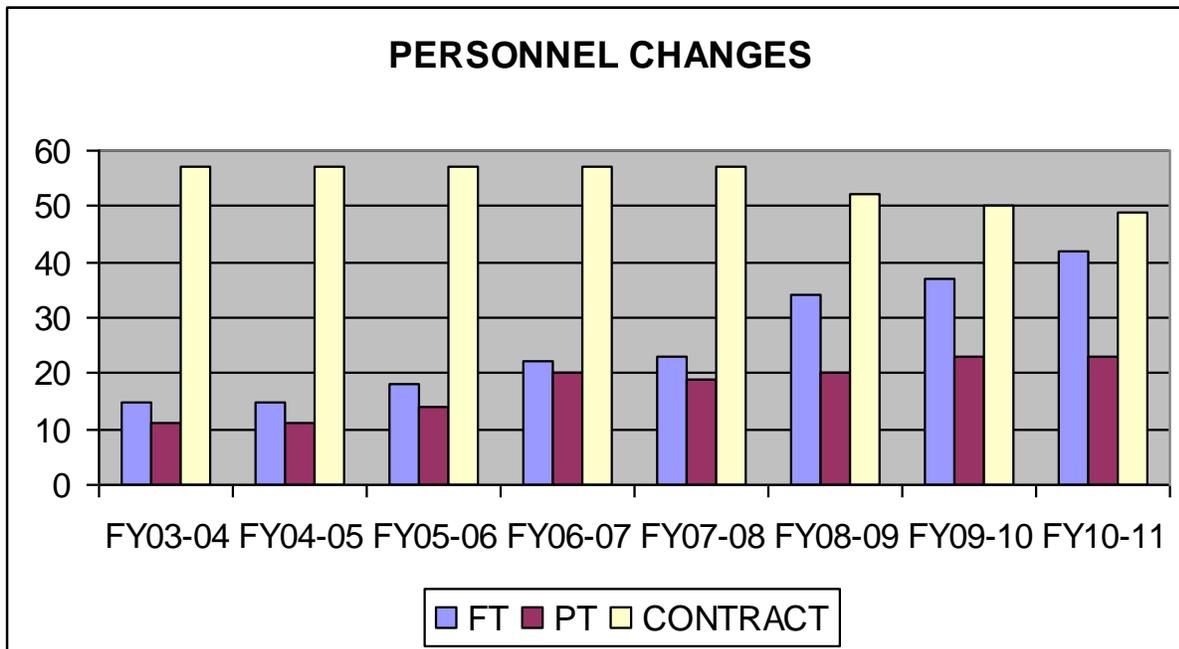
The changes by department are as follows:

Finance – The new Village Hall facilitated a central cashier which is needed for the best internal control of receipts and improves efficiency.

Parks & Recreation – The reopening of the newly renovated Thalatta Estate as an active park, with a walking path and a catering facility, will require an additional Grounds Maintenance worker to assist with the maintenance of the five Village parks.

Public Works – The opening of the new Village Hall complex will require routine and daily maintenance which the Maintenance Supervisor and two assistants will oversee.

There were no changes in any of the other departments.





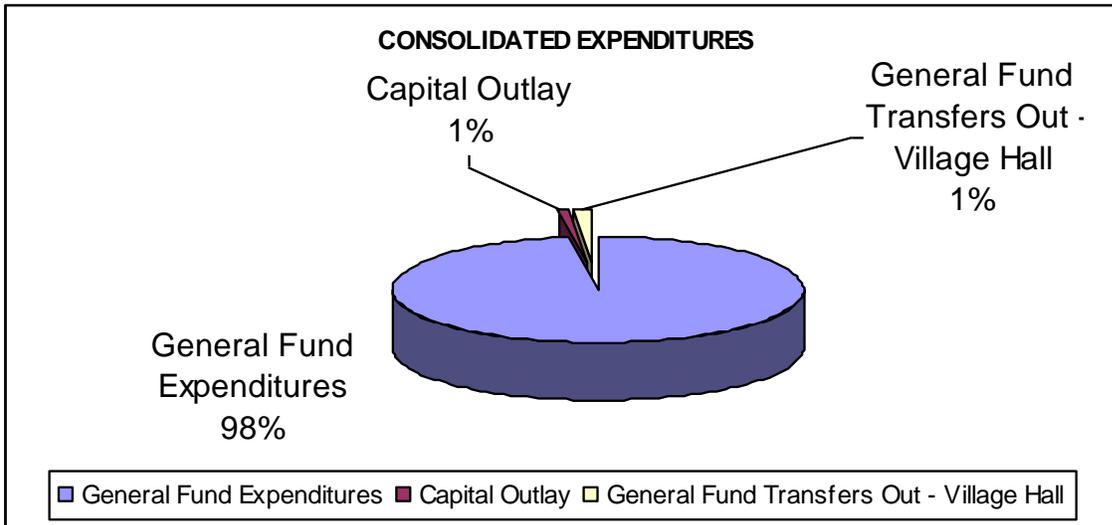
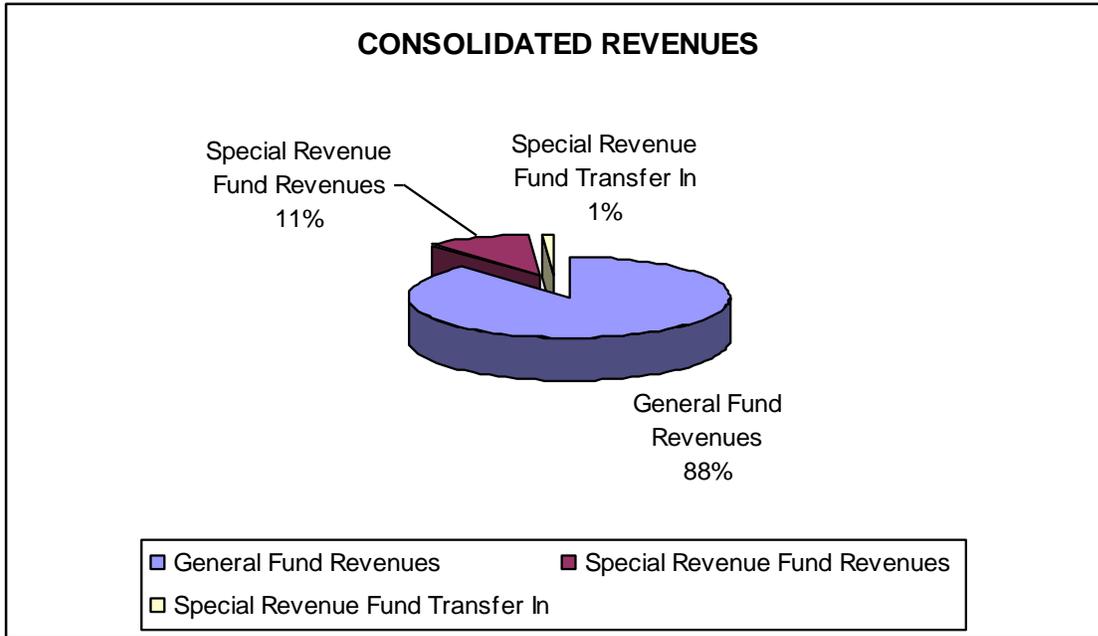
SUMMARY OF FUNDS

Summary of Funds

CONSOLIDATED BUDGET SUMMARY

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
BEGINNING FUND BALANCE - ALL FUNDS	\$ 18,840,002	\$ 8,656,957	\$ 10,882,527	\$ 12,472,241
REVENUES - ALL FUNDS				
Taxes	\$ 6,574,981	\$ 5,908,169	\$ 5,927,270	\$ 5,573,989
Franchise Fees	1,308,472	1,331,423	1,345,736	1,332,219
Utility Taxes	3,240,164	2,979,120	3,275,688	3,449,383
Licenses and Permits	951,392	891,000	930,405	1,000,405
Intergovernmental Revenue	2,442,888	2,324,430	2,007,170	2,433,746
Fines and Forfeitures	274,360	144,465	327,500	232,500
Charges for Services	246,928	348,180	250,356	275,650
Interest Income	223,469	50,000	90,000	50,000
Other	86,771	163,980	291,174	196,180
Revenue Contingency Fund	-	(15,000)	-	-
Re-Appropriation of Unreserved fund Balance	-	-	-	-
Special Revenue Funds	2,866,536	2,015,415	3,308,714	7,243,241
TOTAL REVENUES - ALL FUNDS	\$ 18,215,961	\$ 16,141,182	\$ 17,754,013	\$ 21,787,313
INTER-FUND TRANSFERS IN- VILLAGE HALL	404,106	650,682	650,682	-
INTER-FUND TRANSFERS IN - RESTRICTED FUNDS	789,298	913,743	913,743	200,000
TOTAL SOURCES - ALL FUNDS	\$ 38,249,367	\$ 26,362,564	\$ 30,200,965	\$ 34,459,554
EXPENDITURES - ALL FUNDS				
Operating Expenditures				
Personal Services	\$ 3,106,520	\$ 3,774,909	\$ 3,726,763	\$ 4,185,530
Operating Expenses	13,564,959	10,350,858	9,369,085	10,358,542
Total Operating Expenditures - All Funds	16,671,479	14,125,767	13,095,848	14,544,072
General Fund Capital Outlays	604,295	797,781	1,501,610	150,000
Capital Projects Special Revenue Funds	9,224,465	4,894,582	5,568,451	12,264,685
TOTAL EXPENDITURES - ALL FUNDS	\$ 26,500,239	\$ 19,818,130	\$ 20,165,909	\$ 26,958,757
TRANSFER TO CAPITAL PROJECTS FUND	789,298	797,781	797,781	-
TRANSFER TO VILLAGE HALL FUND	404,106	650,682	650,682	-
TRANSFER OF RESTRICTED FUNDS	-	115,962	115,962	200,000
RE-APPROPRIATION OF UNASSIGNED FUND BALANCE	-	-	-	-
RESTRICTED FUNDS BALANCES	50,406	315,094	103,495	38,783
ASSIGNED FUND BALANCE	2,663,866	2,663,866	2,703,866	2,758,293
UNASSIGNED FUND BALANCE	8,168,255	2,001,049	9,664,880	4,503,721
TOTAL FUND BALANCE	10,882,527	4,980,009	12,472,241	7,300,797
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES ALL FUNDS	\$ 38,576,170	\$ 26,362,564	\$ 34,202,576	\$ 34,459,554

Summary of Funds

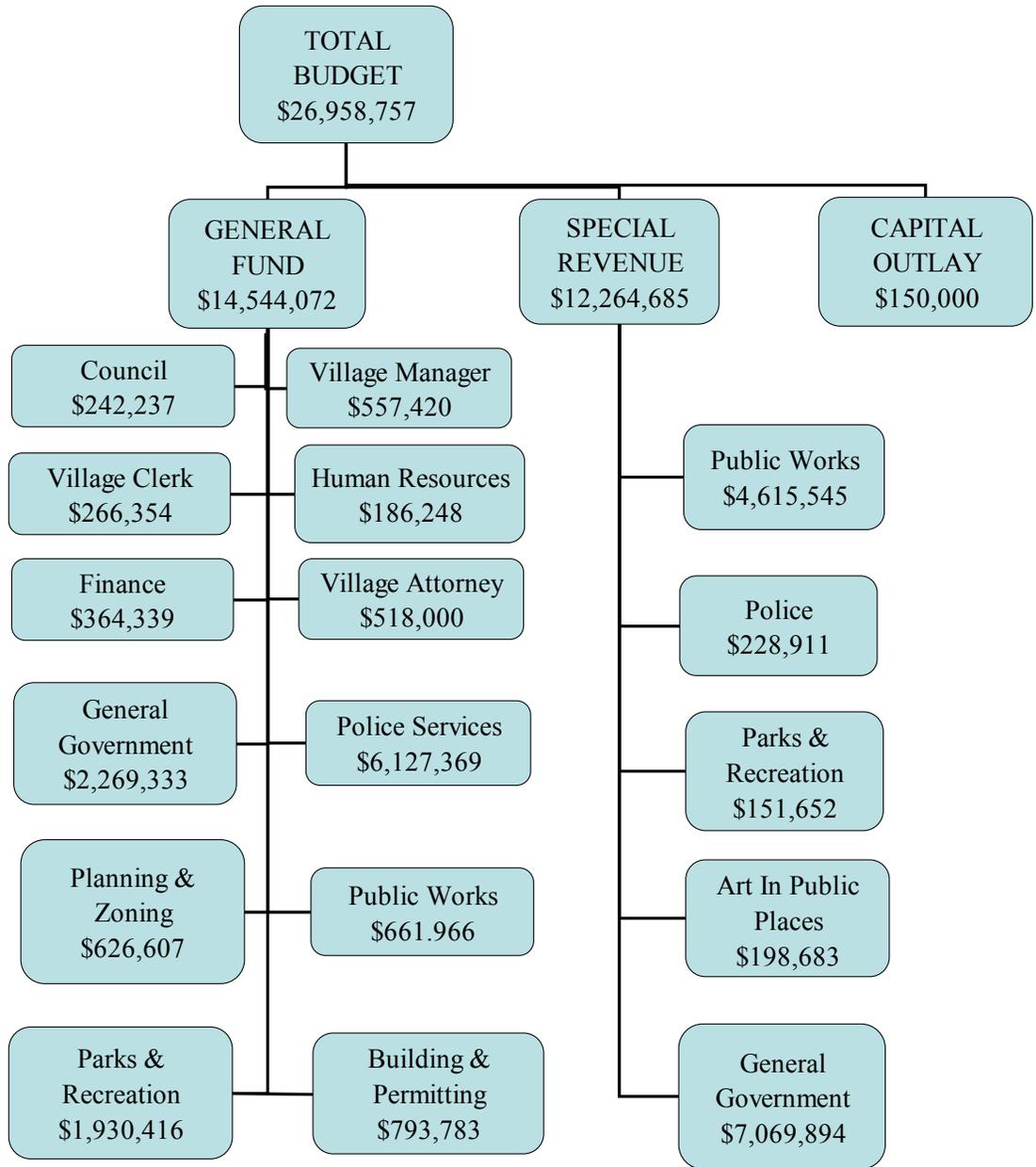


SUMMARY OF FUND BALANCES

Summary of Funds

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
GENERAL FUND				
Projected Beginning Fund Balance	\$ 10,658,721	\$ 6,544,434	\$ 7,865,771	\$ 7,650,797
Revenues	15,349,425	14,125,767	14,445,299	14,544,072
Less: Expenditures	16,488,257	14,125,767	13,095,848	14,544,072
Less: General Fund Capital Outlays	460,714	-	-	150,000
Less: Transfers Out - Capital Projects Fund	789,298	797,781	797,781	-
Less: Transfers Out - Village Hall Fund	404,106	650,682	650,682	-
Less: Transfer Out - Restricted Funds	-	115,962	115,962	200,000
Less: Re-Appropriation of Unassigned fund Balance	-	-	-	-
Restricted Fund Balances	50,406	315,094	103,495	38,783
Assigned Fund Balance	2,663,866	2,663,866	2,703,866	2,758,293
Unassigned Fund Balance	5,151,499	2,001,049	4,843,436	4,503,721
ENDING GENERAL FUND BALANCE	\$ 7,865,771	\$ 4,980,009	\$ 7,650,797	\$ 7,300,797
SPECIAL REVENUE FUND				
Projected Beginning Fund Balance	\$ 8,181,281	\$ 2,112,523	5,516,756	\$ 4,821,444
Revenues	2,866,536	2,015,415	3,308,714	7,243,241
Transfers In - Village Hall	404,106	650,682	650,682	-
Transfers In	789,298	115,962	913,743	200,000
Less: Expenditures	9,224,465	4,894,582	5,568,451	12,264,685
ENDING SPECIAL REVENUE FUND BALANCE	\$ 3,016,756	\$ -	\$ 4,821,444	\$ -
TOTAL FUND BALANCE - ALL FUNDS	\$ 10,882,527	\$ 4,980,009	\$ 12,472,241	\$ 7,300,797

Summary of Funds





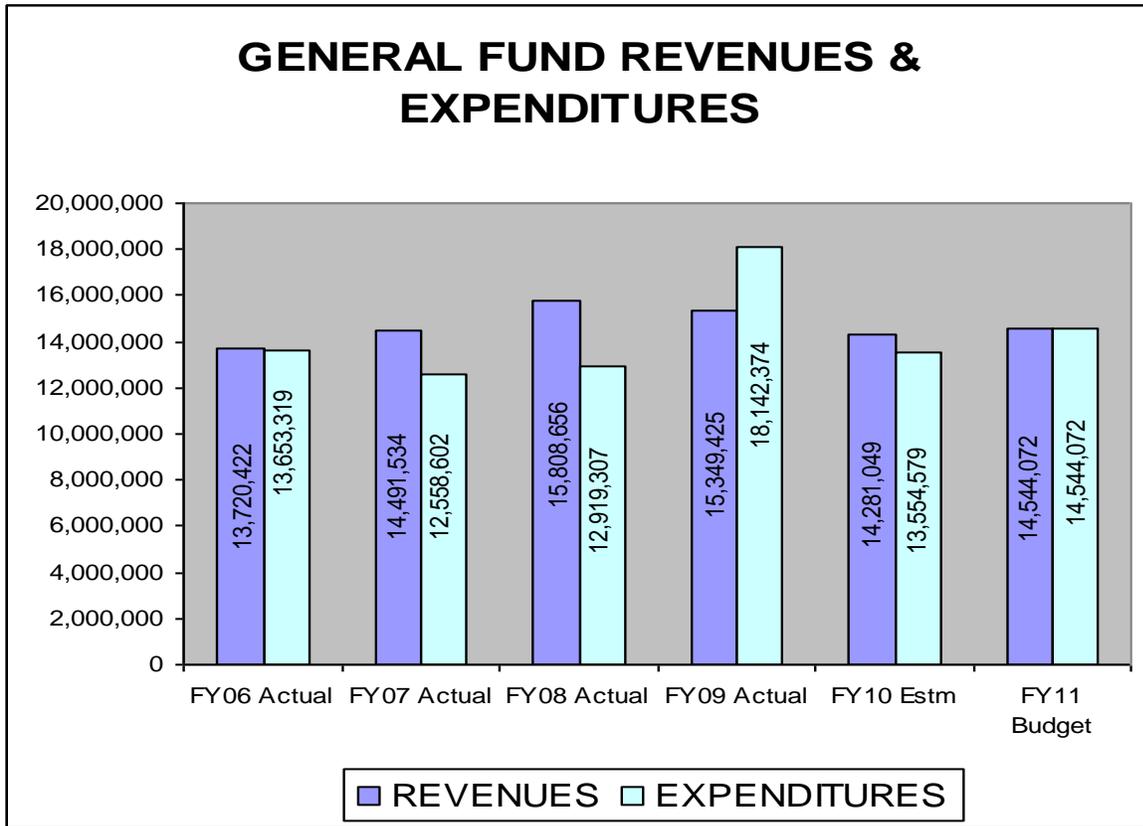
GENERAL FUND SUMMARY

General Fund Summary

GENERAL FUND SUMMARY

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
BEGINNING GENERAL FUND BALANCE	\$ 10,658,721	\$ 6,544,434	\$ 7,865,771	\$ 7,650,797
REVENUES				
Ad-Valorem Taxes	6,574,981	5,908,169	5,927,270	5,573,989
Franchise Fees	1,308,472	1,331,423	1,345,736	1,332,219
Utility Taxes	3,240,164	2,979,120	3,275,688	3,449,383
Licenses and Permits	951,392	891,000	930,405	1,000,405
Intergovernmental Revenue	2,442,888	2,324,430	2,007,170	2,433,746
Fines and Forfeitures	274,360	144,465	327,500	232,500
Charges for Services	246,928	348,180	250,356	275,650
Interest Income	223,469	50,000	90,000	50,000
Other	86,771	163,980	291,174	196,180
Revenue Contingency Fund	-	(15,000)	-	-
Re-Appropriation of Unreserved fund Balance	-	-	-	-
TOTAL REVENUES	\$ 15,349,425	\$ 14,125,767	\$ 14,445,299	\$ 14,544,072
TOTAL SOURCES	\$ 26,008,146	\$ 20,670,201	\$ 22,311,070	\$ 22,194,869
EXPENDITURES				
Village Council	169,003	195,142	194,134	242,237
Village Manager	433,256	533,236	519,121	557,420
Village Clerk	264,269	220,129	216,911	266,354
Human Resources	-	183,222	180,606	186,248
Finance Department	270,210	304,337	299,060	364,339
Village Attorney	420,134	635,000	632,500	518,000
General Government	6,047,112	2,254,636	1,731,405	2,269,333
Police Services	5,967,109	6,229,190	5,812,275	6,127,369
Planning & Zoning	484,961	555,097	549,870	626,607
Building & Capital Projects	733,213	747,507	723,602	793,783
Public Works	414,033	506,835	487,209	661,966
Parks & Recreation	1,284,957	1,761,436	1,749,155	1,930,416
TOTAL EXPENDITURES	\$ 16,488,257	\$ 14,125,767	\$ 13,095,848	\$ 14,544,072
GENERAL FUND CAPITAL OUTLAYS	460,714	-	-	150,000
TRANSFER TO CAPITAL PROJECTS FUND	789,298	797,781	797,781	-
TRANSFER TO VILLAGE HALL FUND	404,106	650,682	650,682	-
TRANSFER OF RESTRICTED FUNDS	-	115,962	115,962	200,000
RE-APPROPRIATION OF UNASSIGNED FUND BALANCE	-	-	-	-
RESTRICTED FUNDS BALANCES	50,406	315,094	103,495	38,783
ASSIGNED FUND BALANCE	2,663,866	2,663,866	2,703,866	2,758,293
UNASSIGNED GENERAL FUND BALANCE	5,151,499	2,001,049	4,843,436	4,503,721
TOTAL FUND BALANCE	7,865,771	4,980,009	7,650,797	7,300,797
TOTAL EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 26,008,146	\$ 20,670,201	\$ 22,311,070	\$ 22,194,869

General Fund Summary





**GENERAL FUND
REVENUES**

General Fund Revenues

GENERAL FUND REVENUES

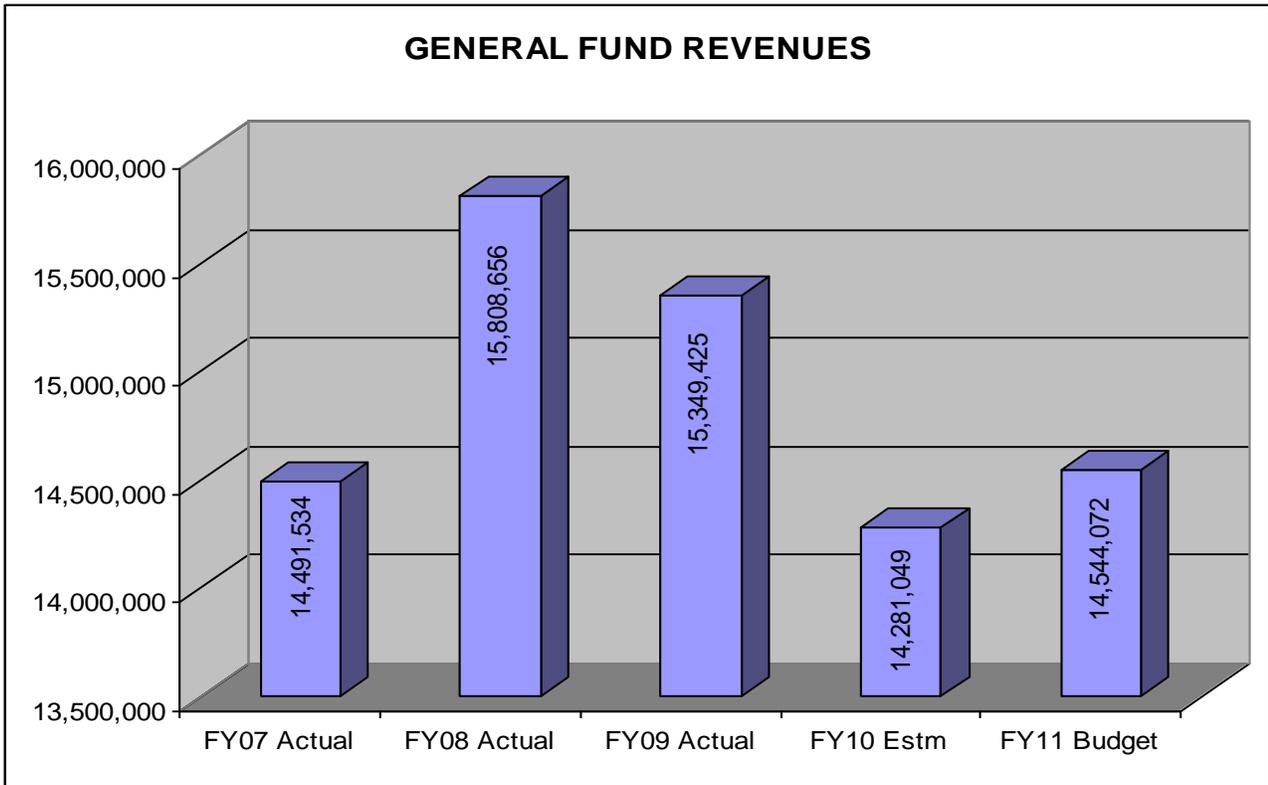
Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
GENERAL FUND REVENUE				
Ad Valorem Taxes @ 2.4470 mills @ 95%	\$ 6,548,147	\$ 5,898,169	\$ 5,890,000	\$ 5,553,989
Ad Valorem Taxes - Delinquent	21,683	5,000	36,213	15,000
Ad Valorem Taxes - Interest	5,151	5,000	1,057	5,000
Local Option Gas Tax	412,841	389,600	344,625	406,687
Transportation Tax - Administrative Portion (5%)	36,724	39,542	28,390	28,390
Utility Taxes - Electric	1,662,906	1,627,241	1,620,666	1,669,120
Utility Taxes - Water	210,554	192,774	146,350	179,779
Utility Taxes - Gas	30,176	29,428	36,350	36,350
Unified Communications Services Tax	1,336,528	1,129,677	1,472,322	1,564,134
Business Tax Receipts	80,007	50,000	46,000	46,000
Building Permit Fees	757,785	750,000	750,000	820,000
Franchise Fee - Electric	1,308,472	1,331,423	1,345,736	1,332,219
Zoning Application Processing	7,185	-	32,350	32,350
Administrative Variances	2,787	-	2,500	2,500
Sidewalk Café Permits	2,000	1,000	1,000	1,000
Site Plan Review	3,000	-	1,700	1,700
Lot Clearing	8,536	-	16,855	16,855
Scanning Fee	54,256	50,000	50,000	50,000
Technology Fee	35,836	40,000	30,000	30,000
State Revenue Sharing	396,269	391,222	367,825	408,720
8 Cent Fuel Tax	158,943	157,323	150,000	167,104
Alcoholic Beverage Licenses	4,769	3,000	3,675	3,500
Local Government 1/2 Cent Sales Tax	1,431,464	1,342,543	1,111,455	1,418,145
Fuel Tax Refund	1,878	1,200	1,200	1,200
Police Services	2,815	2,000	1,800	1,800
Coral Reef Park Rentals	44,262	40,000	40,000	40,000
Concession Sales	65,278	73,700	44,706	15,000
Palmetto Bay Park Rentals	50,630	39,480	30,000	30,000
Skate Park	-	3,000	8,850	8,850
Thalatta Park Rentals	-	-	-	40,000
Summer Program	83,943	175,000	125,000	140,000

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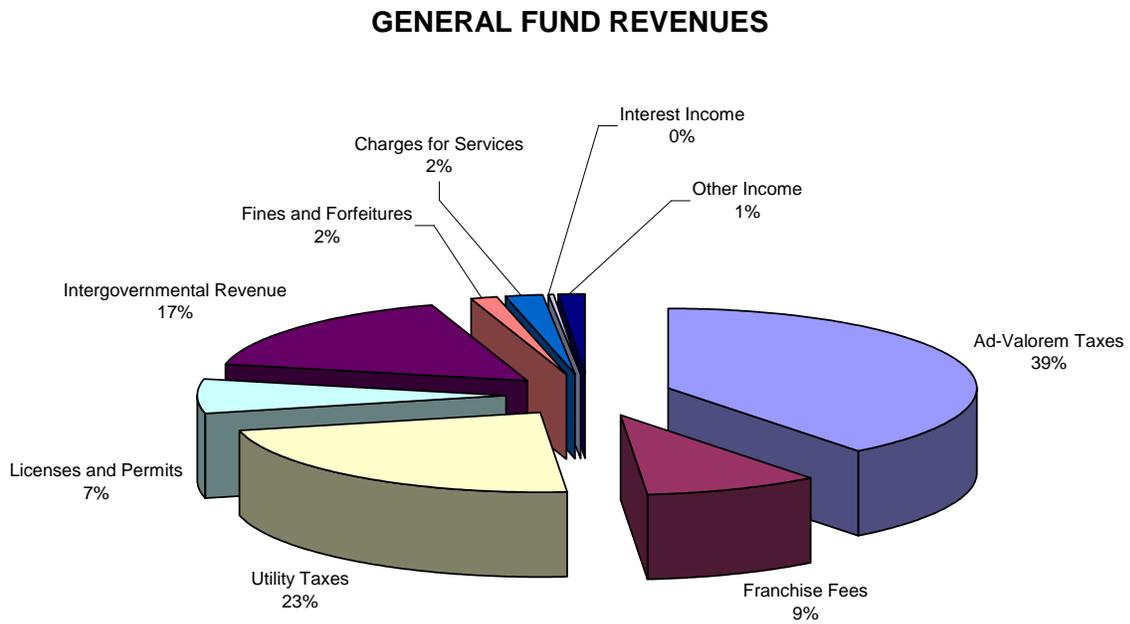
General Fund Revenues

GENERAL FUND REVENUES (CONTINUED)

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
Other Charges for Services	-	15,000	-	-
Fines & Forfeitures - Parking Tickets	102,513	80,465	105,000	100,000
Fines & Forfeitures - LETF	3,544	4,000	3,500	3,500
School Crossing Guards	35,554	35,000	29,000	29,000
Fines - Code Enforcement	132,749	25,000	190,000	100,000
Interest Earnings	223,469	50,000	90,000	50,000
Jane Forman Tennis Contract	68,163	50,000	55,000	50,000
Library Rental	-	108,980	186,174	108,980
Concession Rental	-	-	-	37,200
Miscellaneous Revenues	18,608	5,000	50,000	-
Revenue Contingency Fund	-	(15,000)	-	-
Re-Appropriation of Unassigned fund Balance	-	-	-	-
TOTAL GENERAL FUND REVENUE	\$ 15,349,425	\$ 14,125,767	\$ 14,445,299	\$ 14,544,072



GENERAL FUND REVENUES SOURCES



General Fund Revenues

REVENUE DESCRIPTION

GENERAL FUND REVENUES

TAXES

Ad Valorem Taxes

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

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

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

OTHER TAXES

Franchise Fees

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

Electric Franchise Fees

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

Utility Taxes

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

Electric Utility Taxes

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

Building Permits

The Village of Palmetto Bay has adopted the South Florida Building codes. Permit fees are charged to administer and inspect all required construction to ensure compliance with the code. The budget is based on the estimated amount collected from the prior year tempered by economic factors and discussions with developers.

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

General Fund Revenues

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

Local Option Gas Tax - 6 cents

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

Transportation Tax – Administrative Portion

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

Alcoholic Beverage Fees

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

FINES & FORFEITURES

Fines & Forfeitures – Police

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

Fines - Code Enforcement

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

CHARGES FOR SERVICES

Facility Leases

The Village has contracts for the running of some of its facilities. The Coral Reef Park tennis and racquet ball courts offer lessons, open courts and a pro shop. The concession stands at Palmetto Bay Park and Coral Reef Park, offers a full array of drinks, sandwiches and snacks for the parks patrons. The Palmetto Bay library is run by the Miami-Dade library system. The budget is based upon the contracted amounts.

Park Rentals

General Fund Revenues

The Village of Palmetto Bay rents the facilities and fields at the various parks for special occasions, leagues, tournaments and seasonal practice. The Thalatta Estates has a catering facility to accommodate weddings, business functions or large gatherings where food is served. Palmetto Bay Park houses a skate park that charges admission.

FUND BALANCE

Total estimated ending fund balance is \$7,300,797, which is a \$350,000 decrease from prior year estimated ending balance. The total fund balance is allocated into three categories, restricted, reserved and unreserved.

Restricted Fund Balance

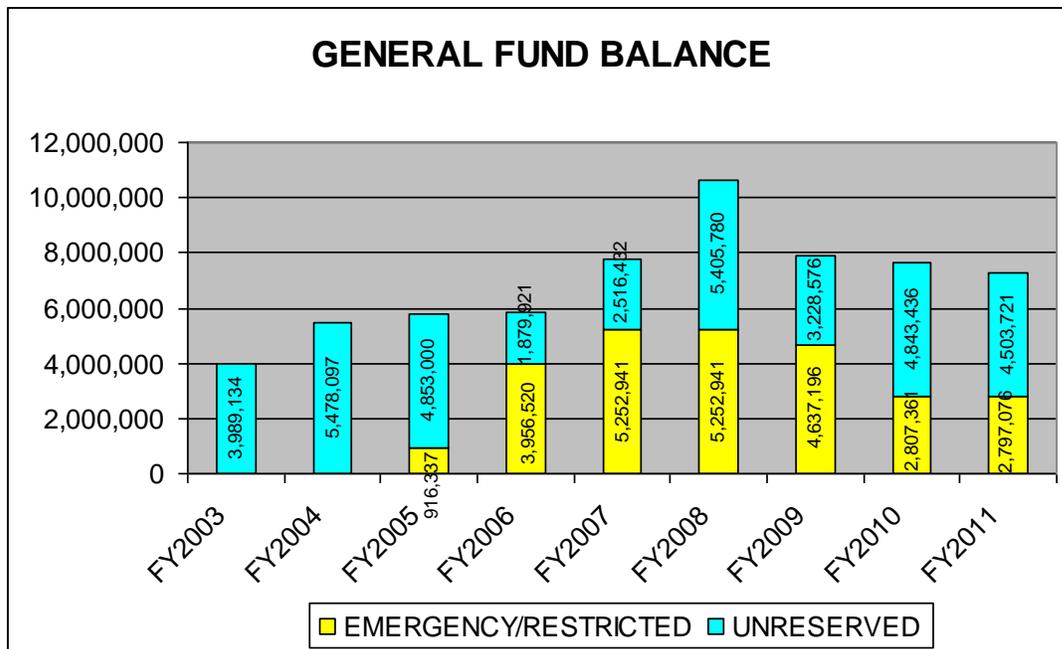
Restricted fund balances are surplus funds received from third parties, which have placed restrictions as to their use. The current balance is \$38,783 which is \$64,712 less than prior year due to funds from the State Revenue Sharing being transferred to Special Revenue fund.

Assigned Fund Balance

Assigned fund balance is a self imposed restriction by the governing body or policy. The Village of Palmetto Bay has an Emergency reserve fund and is intended for unanticipated needs, such as hurricane clean up. The current balance is \$2,698,293 which is \$34,427 more than prior year due to accumulated interest. The Reserve Fund Balance is also used to accumulate funds for vehicle replacement which increased by \$20,000.

Unassigned Fund Balance

Unassigned fund balances are surplus funds from operation that are available for any use designated by Administration and approved by Council. The current balance is estimated at \$4,503,721 which is \$339,715 less than prior year due mainly to an allocation of \$150,000 to capital outlays for equipment replacement.





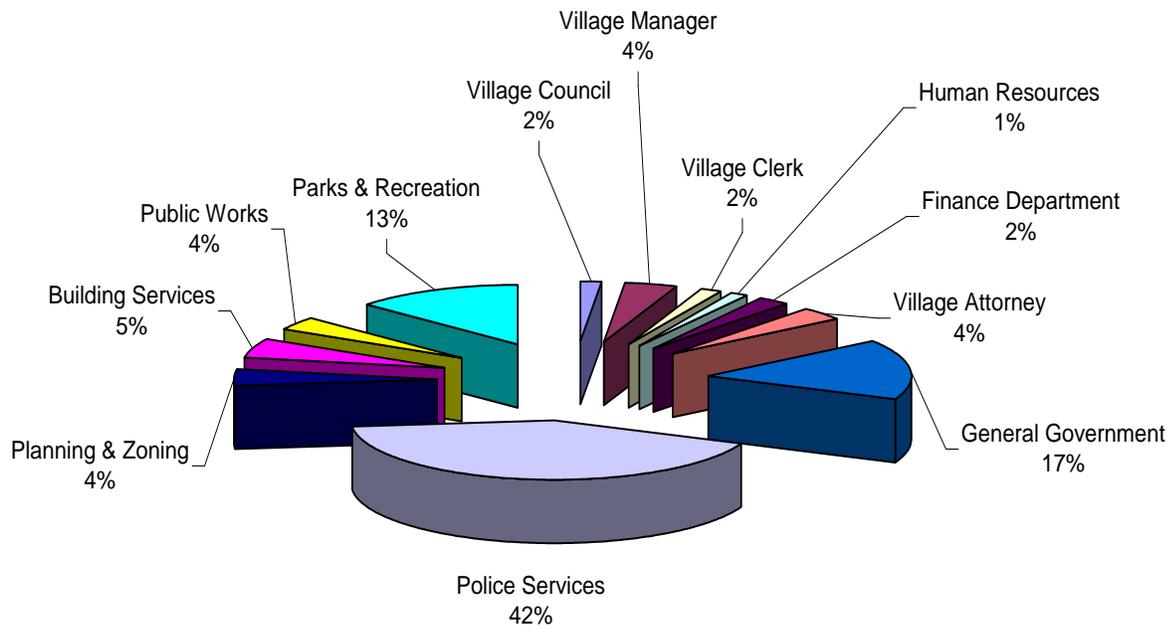
GENERAL FUND EXPENDITURES

General Fund Expenditures

GENERAL FUND EXPENDITURES – SUMMARY

Description	Actual FY '08-'09	Original Adopted Budget FY '09- '10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
GENERAL FUND EXPENDITURES				
Village Council	\$ 169,003	\$ 195,142	\$ 194,134	\$ 242,237
Village Manager	433,256	533,236	519,121	557,420
Village Clerk	264,269	220,129	216,911	266,354
Human Resources	-	183,222	180,606	186,248
Finance Department	270,210	304,337	299,060	364,339
Village Attorney	420,134	635,000	632,500	518,000
General Government	6,047,112	2,254,636	1,731,405	2,269,333
Police Services	5,967,109	6,229,190	5,812,275	6,127,369
Planning & Zoning	484,961	555,097	549,870	626,607
Building & Permitting	733,213	747,507	723,602	793,783
Public Works	414,033	506,835	487,209	661,966
Parks & Recreation	1,284,957	1,761,436	1,749,155	1,930,416
TOTAL GENERAL FUND EXPENDITURES	\$ 16,488,257	\$ 14,125,767	\$ 13,095,848	\$ 14,544,072

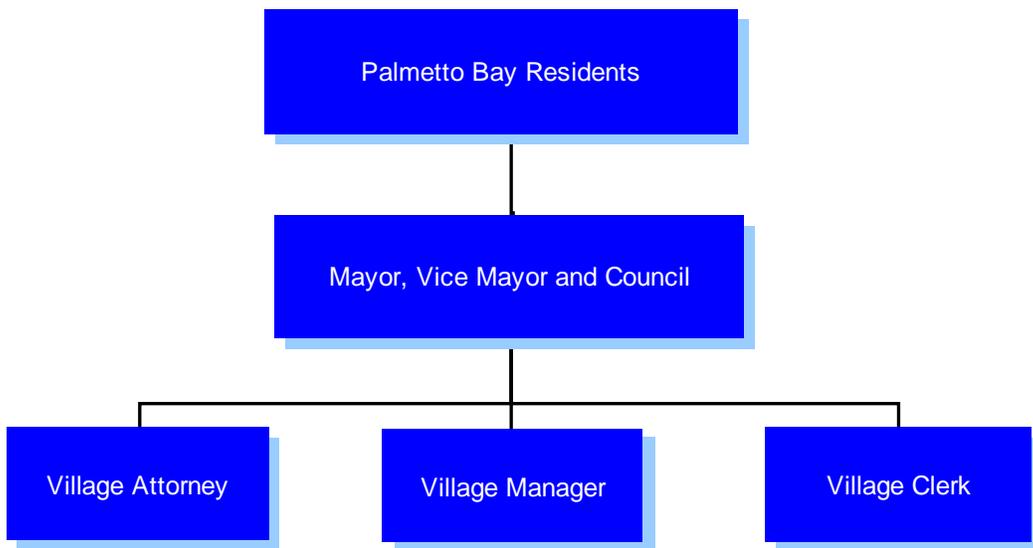
**FY 2010-2011
DISTRIBUTION OF GENERAL FUND RESOURCES**





**MAYOR AND
COUNCIL**

MAYOR & COUNCIL ORGANIZATIONAL CHART



Mayor and Council

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 '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
VILLAGE COUNCIL				
Salaries & Wages	\$ 81,618	\$ 81,092	\$ 81,092	\$ 81,850
Payroll Taxes	5,297	6,565	6,204	6,565
Pension	7,291	8,640	8,640	9,822
Health & Life	54,066	73,845	73,845	73,000
Health Allowance	10,866	15,000	14,000	60,000
Travel & Meetings	7,428	5,000	5,214	5,500
Education & Training	2,437	3,000	3,139	3,500
Reserve for Contingencies	-	2,000	2,000	2,000
TOTAL VILLAGE COUNCIL	\$ 169,003	\$ 195,142	\$ 194,134	\$ 242,237

BUDGET DETAILS

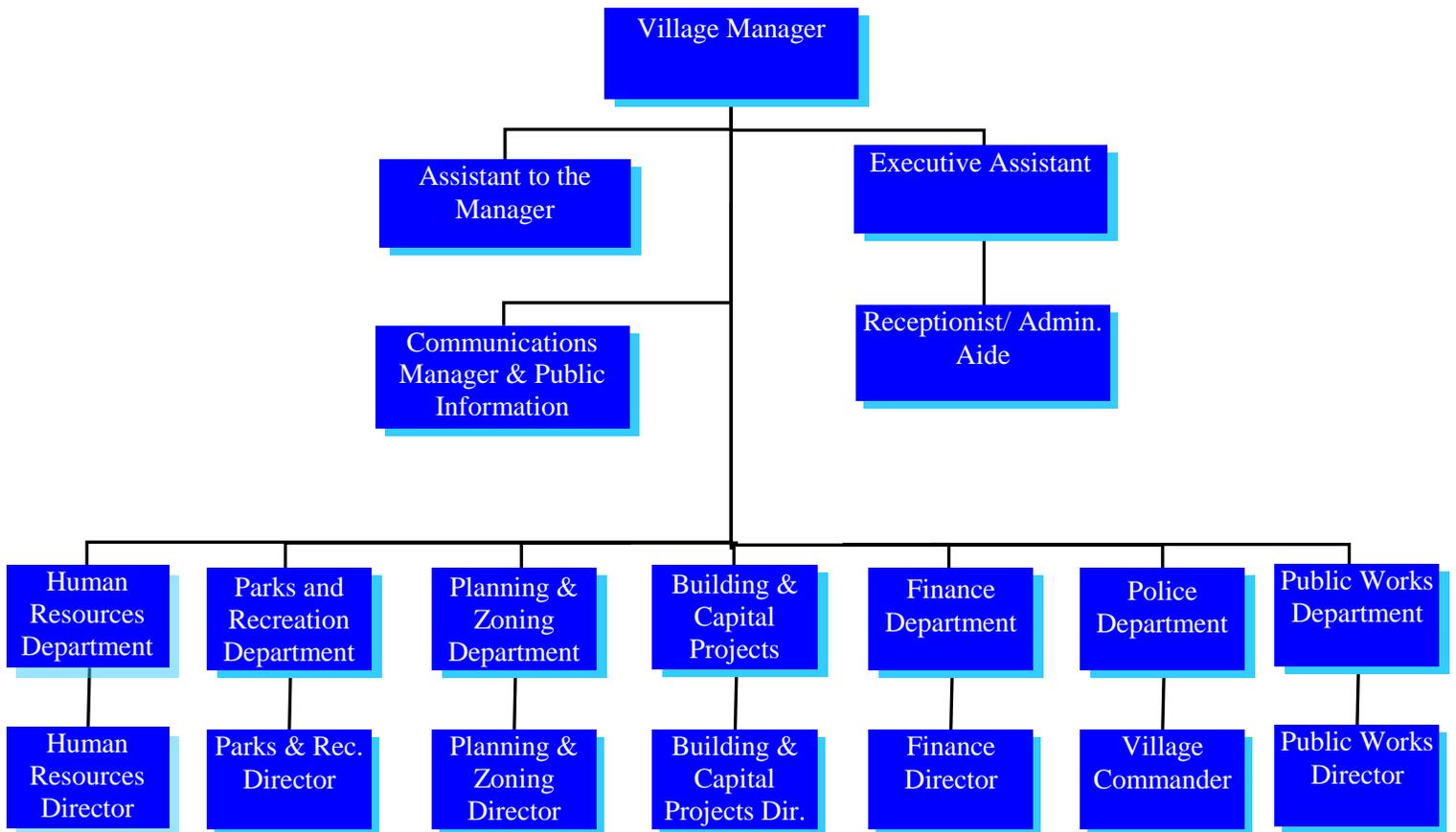
Charter Compensation: Compensation paid to each Councilmember in accordance with the Village Charter.



**OFFICE OF THE
VILLAGE MANAGER**

**OFFICE OF THE
VILLAGE MANAGER**

VILLAGE MANAGER ORGANIZATIONAL 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 Office to the Village.

GOALS

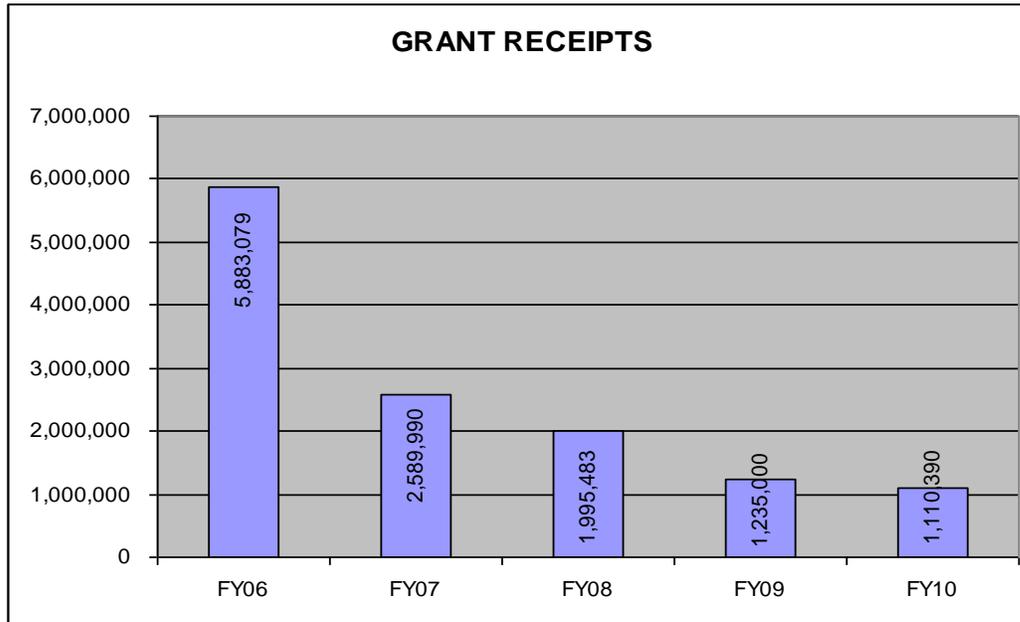
- Establish a municipal environment that promotes efficiency and excellence in community service through the retention of qualified employees and contracting of specialized consultants.
- Ensure the highest degree of customer service and assistance to all Village residents and visitors.
- Provide strategic direction to all Village departments and consultants promoting the directives of the Council and focusing on sound fiscal management.
- Ensure that Village-wide capital projects are completed as scheduled and on budget.
- Collaborate with county and other municipal governments on initiatives that promote the priorities of the Village.
- Secure higher levels of funding for Village-wide projects.
- Maintain open lines of communication with the Village Council concerning all Village projects.
- Supervise the functions of the Public Information Officer 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 Estate Main House project and assist the Parks and Recreation and Public Works Departments in the completion of their respective capital projects.
- Oversee the administration of the completion and move to the new Village Hall facility.

Office of the Village Manager

- 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 disbursal of the Village's newsletter and press releases.



BUDGET

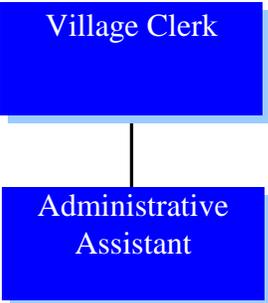
Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
VILLAGE MANAGER				
Salaries & Wages	\$ 317,788	\$ 357,250	\$ 357,250	\$ 365,287
Other Wages	0	7,115	0	\$ 6,538
Payroll Taxes	21,295	28,432	28,432	28,071
Retirement Contributions	39,118	47,407	47,407	51,301
Health & Life Insurance	48,361	71,432	71,432	85,623
Travel & Per Diem	3,086	6,000	5,000	5,000
Expense Reimbursement Allowance	16	6,000	-	6,000
Operating Supplies	319	600	600	600
Books, Publications, Subscriptions & Memberships	2,181	3,500	3,500	3,500
Education & Training	1,092	2,500	2,500	2,500
Reserve for Contingencies	-	3,000	3,000	3,000
TOTAL VILLAGE MANAGER	\$ 433,256	\$ 533,236	\$ 519,121	\$ 557,420



**OFFICE OF THE
VILLAGE CLERK**

OFFICE OF THE
VILLAGE CLERK

VILLAGE CLERK ORGANIZATIONAL CHART



FUNCTION

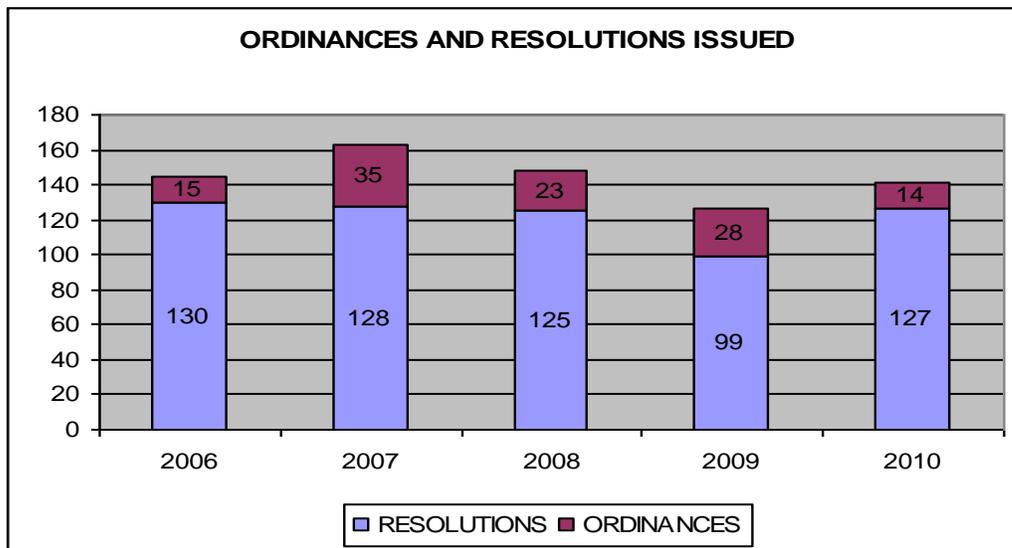
The Village Clerk is one of the three Chartered positions in the Village Administration as established by the Village Charter. The Village Clerk is appointed by the Village Council and serves as the corporate secretary to the Village Council and the Local Planning Agency. In this capacity, the Clerk 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 Village 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. As the General Election is scheduled for November of 2010, the Clerk's responsibility as Supervisor of Elections becomes a principal responsibility. Additionally, due to the numerous candidates interested in seeking public office, a run-off election is likely.

GOALS

- Distribute Agenda packets of all Regular, Special, Local Planning Agency, Zoning Hearings, and Committee of the Whole (and other workshops) 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.
- Attend all Sunshine meetings of the Village Council and take notes of same.
- 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.
- Provide editing assistant to the Public Information Officer (PIO) in order to insure accuracy with regard to the dissemination of appropriate information provided to the public and the news media outlets.
- Assist with promotion/editorial support of annual Village events.
- Stay abreast of the innovative and emerging communication methods, techniques and technologies.
- Represent the Village in various business association groups, including the Miami-Dade County Municipal Clerks Association.
- Continue to administer the review of the codification of the Village Charter and Code through contract with Municipal Code Corporation.
- Provide timely information to other organizations, agencies, Village residents, and the general public.
- Continue to provide assistance to all Departments concerning information technology needs.
- Assist local businesses with obtaining appropriate Local Business Tax Receipt(s).

OBJECTIVE

- Provide the Village Council, Village Manager, Village Attorney and staff with complete agenda packets in accordance with the five-day provision, following Agenda review with the Village Manager and Village Attorney.
- Continue to create, process, and maintain Minutes of the Council proceedings and other Sunshine meetings, as required by the Village Charter and State law.
- Timely and accurately publish all legally-required and/or courtesy notices of Village meetings and/or functions.
- Provide editing assistance to the Public Information Officer.
- Establish and maintain the consistent appearance of documents produced by the Village.
- Interface with Village administration staff in order to develop and implement a crisis communications program.
- Serve as member of the Village’s Safety Committee, continuing to offer suggestions and provide support to ensure a safe work environment for all employees.
- 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.
- Through the use of a help desk and GovQA, continue to assist employees with their computer challenges and/or coordinate with the Village's IT Consultant in order to minimize reduction of productivity.
- Offer assistance concerning communications throughout the Village, trouble-shooting computer and telephone problems and offering solutions.



BUDGET

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
VILLAGE CLERK				
Salaries & Wages	\$ 156,629	\$ 129,016	\$ 129,016	\$ 128,725
Other Wages	-	1,822	-	879
Payroll Taxes	11,898	10,014	10,014	9,847
Retirement Contributions	20,216	17,282	17,282	16,945
Health & Life Insurance	32,098	28,495	28,495	27,708
Travel & Per Diem	452	1,500	1,000	1,000
Ordinance Codification	9,400	12,604	12,604	6,000
Legal Advertisement	32,234	15,000	15,000	17,500
Election Costs	-	-	-	55,000
Operating Supplies	582	1,396	1,000	1,000
Books, Publications, Subscriptions & Memberships	630	1,000	1,000	250
Education & Training	130	1,500	1,000	1,000
Reserve for Contingencies	-	500	500	500
TOTAL VILLAGE CLERK	\$ 264,269	\$ 220,129	\$ 216,911	\$ 266,354

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.

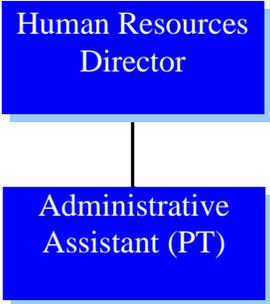
Legal Advertisement: Florida Statute, Section 286.011, otherwise known as the “Sunshine Laws”, requires that notices of Council meetings be provided in a manner that effectively informs the public of the date, time and locations of Council and special meetings. Notices of meetings are normally advertised 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.

Election Costs: Cost for bi-annual council elections.



**DEPARTMENT OF
HUMAN RESOURCES**

HUMAN RESOURCES ORGANIZATIONAL CHART



Department of Human Resources

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.

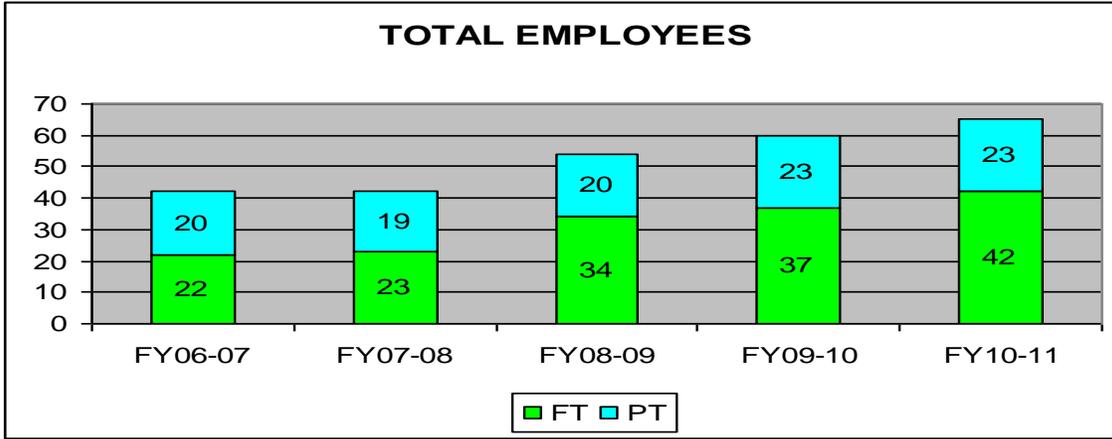
GOALS

- 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 employee concerns 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.

Department of Human Resources



BUDGET

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
HUMAN RESOURCES				
Salaries & Wages	\$ -	\$ 82,937	\$ 82,937	\$ 91,974
Other Wages	-	1,316	-	2,418
Part-Time Salaries & Wages	-	26,250	26,250	26,717
Payroll Taxes	-	8,498	8,498	8,927
Retirement Contributions	-	11,340	11,340	10,292
Health & Life Insurance	-	15,581	15,581	13,120
Travel & Per Diem	-	1,800	1,500	1,800
Recruitment	-	5,000	5,000	5,000
Operating Supplies	-	1,500	1,000	2,000
Books, Publications, Subscriptions & Memberships	-	1,000	1,000	1,000
Education & Training	-	2,000	1,500	2,000
Village Training	-	25,000	25,000	20,000
Reserve for Contingencies	-	1,000	1,000	1,000
TOTAL HUMAN RESOURCES	\$ -	\$ 183,222	\$ 180,606	\$ 186,248

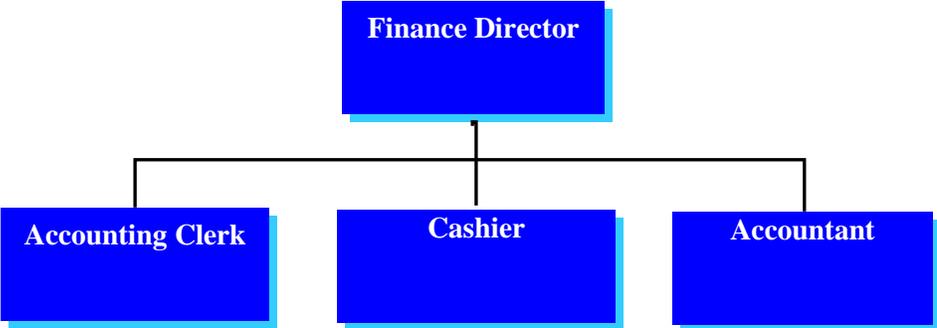
BUDGET DETAILS

Education & Training- Village-wide: Related costs for training of all Village employees such as sexual harassment and diversity. Also includes funding for the tuition reimbursement program



**DEPARTMENT OF
FINANCE**

FINANCE ORGANIZATIONAL CHART



Department of Finance

FUNCTION

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

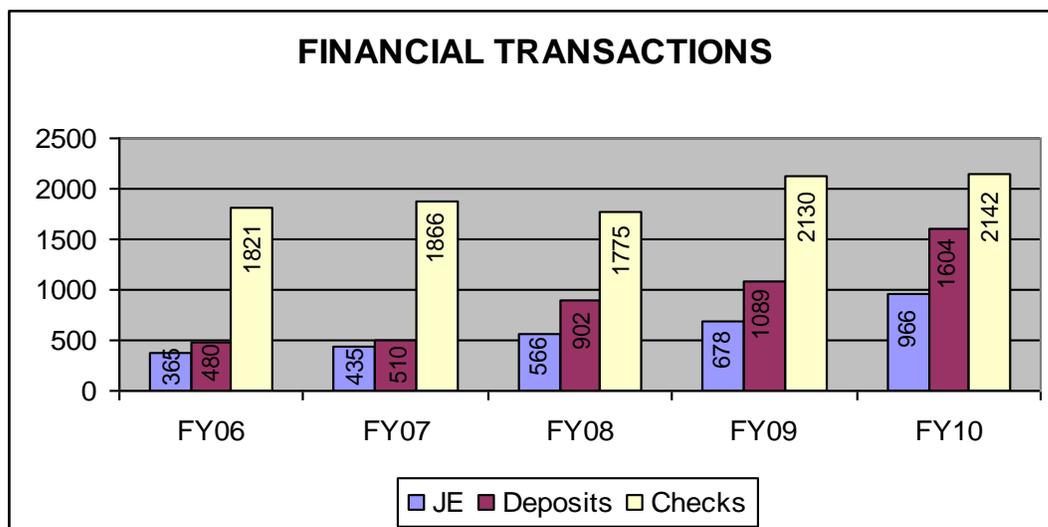
GOALS

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

OBJECTIVES

The following objectives provide information on the activities and projected accomplishments of the Department in Fiscal Year 2010-2011

- Submit the Fiscal Year 2010-11 budget for the Distinguished Budget Presentation Awards Program by December 31, 2010.
- Submit the 2010 Comprehensive annual Financial Report for the Certificate of Achievement for Excellence in Financial Reporting by March 31, 2011.
- Review internal controls by October 31, 2011.



Department of Finance

BUDGET

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
FINANCE DEPARTMENT				
Salaries & Wages	\$ 156,635	\$ 162,651	\$ 162,651	\$ 196,128
Other Wages	-	5,062	-	5,495
Payroll Taxes	11,489	12,659	12,659	15,005
Retirement Contributions	17,567	18,727	18,727	22,841
Health & Life Insurance	20,661	24,738	24,738	43,320
Independent Audit	51,000	60,000	60,000	65,000
Payroll Processing	3,380	3,500	3,500	2,000
Travel & Per Diem	-	1,750	1,535	1,550
Financial Institution Fees	8,825	12,000	12,000	10,000
Books, Publications, Subscriptions & Memberships	575	750	750	750
Education & Training	78	1,500	1,500	1,250
Reserve for Contingencies	-	1,000	1,000	1,000
TOTAL FINANCE DEPARTMENT	\$ 270,210	\$ 304,337	\$ 299,060	\$ 364,339

BUDGET DETAILS

Salaries & Wages: A Cashier position is budgeted at a salary of approximately \$30,000 plus benefits.

Independent Audit: Budgeted fee reflects current contractual costs.

Financial Institution Fees: Merchant fees for credit card terminals.



**OFFICE OF THE
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 agreements 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 to 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

- Assist departments in uniformly coordinating inspections and enforcement of all Village ordinances relating to rights-of-way, storm water, and code compliance.
- Initiate, with the assisting of the Planning Department, the state mandated Evaluation and Appraisal Report (EAR), which is a process to update and amend the Village's Comprehensive to fulfill the Future Land Use, Capital Improvements, Intergovernmental, and other Policies, Goals and Objectives 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 Stimulus package processes proceed.
- Finalize all ordinances, agreements, and resolutions necessary for the operation of all Village departments.
- Work with staff to finalize all park and construction projects including architectural, and construction contracts and final development of the projects.
- Successfully defend all litigation relating to pending zoning items.
- Successfully defend any litigation relating to any charter ballot language.
- Assist newly elected officials to obtain Sunshine, Ethics, Public Records and Code of Conduct training.
- Assist staff as it relates to the review of charter schools.
- Assist the County and Village staff in effectuating a fire station within the VMU district.
- Assist the Village by drafting a private school expansion ordinance in compliance with the Village's Charter Amendment relating to same.

Office of the Village Attorney

- Assist the Village's Police Department in implementing the Village's Red Light Camera safety program.

BUDGET

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
VILLAGE ATTORNEY				
Professional Services - General Legal	\$ 158,737	\$ 140,000	\$ 140,000	\$ 180,000
Professional Services - Zoning Applications	18,625	35,000	35,000	30,000
Professional Services - Comprehensive Plan/ Land Develop Code	-	-	-	-
Professional Services - Code Enforcement	49,842	10,000	7,500	8,000
Professional Services - Litigation Reserve	185,770	450,000	450,000	300,000
Professional Services - Real Property	7,160	-	-	-
TOTAL VILLAGE ATTORNEY	\$ 420,134	\$ 635,000	\$ 632,500	\$ 518,000

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**

GENERAL
GOVERNMENT

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 '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
GENERAL GOVERNMENT				
Professional Services - General	\$ 32,688	\$ 60,000	\$ 45,000	\$ 44,000
Professional Services - Technical Support	33,216	60,000	60,000	50,000
Professional Services - Web Development & Maintenananc	4,777	15,000	15,000	15,000
Professional Services - State Lobbyist	72,000	72,000	72,000	60,000
Professional Services - Federal Lobbyist	4,167	50,000	50,000	50,000
Temporary Administrative Support Services	3,985	6,000	6,000	6,000
Janitorial Services & Waste Disposal - Village Hall	31,984	25,000	20,000	50,000
Waste Haulers	-	10,000	8,000	10,000
Legislative Travel	8,122	25,000	15,000	15,000
Communications	35,703	40,000	30,000	40,000
Postage & Delivery	17,622	29,000	29,000	30,000
Electric	-	15,000	15,000	15,000
Water	23,598	15,000	5,000	7,500
Rent	167,209	180,000	180,000	50,000
Insurance	180,668	250,000	250,000	275,000
Repairs and Maintenance	1,000	10,000	10,000	200,000
Printing and Binding	17,639	20,000	10,000	10,000
Photocopies	7,795	7,500	5,000	5,000
Advertisement	9,967	5,000	5,000	7,500
Office Supplies	40,215	35,000	35,000	50,000
Operating Supplies	59,856	45,000	45,000	50,000
Software Support	-	86,000	86,000	86,000
Equipment and Furniture: non-capital outlay	2,112	5,000	5,000	5,000
Books, Publications, Subscriptions & Memberships	9,623	12,500	12,500	12,500
Education & Training	2,362	-	-	-

[CONTINUED ON THE FOLLOWING PAGE]

General Government

BUDGET (CONTINUED)

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
Village Communication	-	45,000	45,000	10,000
Special Events	35,132	-	-	60,000
Village Picnic	-	12,000	12,000	-
State of the Village	-	15,000	15,000	-
Veterans Day Parade	-	3,000	3,000	-
Martin Luther King Celebration	-	1,000	1,000	-
4th July Celebration	-	3,000	3,000	-
Air Show	-	10,000	10,000	-
Movie Night	-	7,500	7,500	-
Greening/Environment Awareness	-	11,000	11,000	-
QNIP	-	-	-	-
Library Bond	-	-	-	-
Principal	30,000	30,000	30,000	30,000
Interest	64,136	64,136	64,136	62,313
Park Loan	-	-	-	-
Principal	103,838	107,695	81,518	-
Interest	260,763	256,907	191,933	-
Village Hall Loan	-	-	-	-
Principal	100,615	208,254	155,535	-
Interest	54,597	102,170	77,283	-
Village Hall Buildout	-	289,974	-	-
Principal	-	-	-	225,000
Interest	-	-	-	663,520
Special Reserve	-	-	-	-
Reserve for Contingencies	4,631,723	10,000	10,000	75,000
TOTAL GENERAL GOVERNMENT	\$ 6,047,112	\$ 2,254,636	\$ 1,731,405	\$ 2,269,333

BUDGET DETAILS

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

Insurance: Premiums for liability insurance, covering general, property, auto and workers compensation.

Repairs and Maintenance: Cost to maintain and operate the new Village Hall.

Reserve for Contingencies: Funding reserved for unanticipated expenditures or shortfalls.

General Government

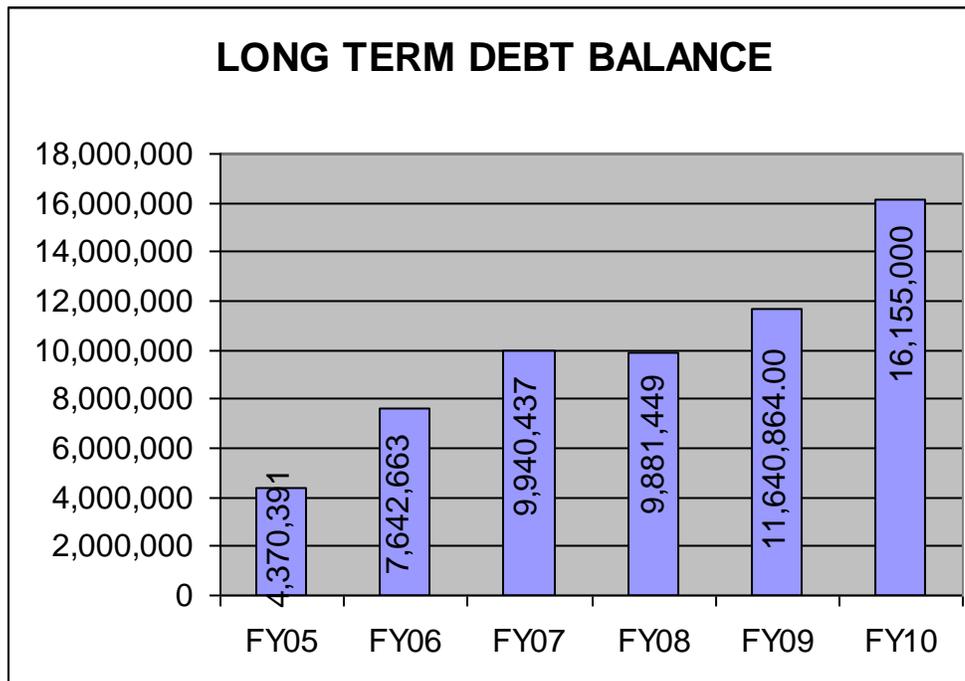
LEGAL DEBT LIMITS

	2007	2008	2009	2010	2011
Total Revenues	\$14,560,994	\$15,808,656	\$16,941,087	\$14,125,767	\$14,554,072
Less: Ad-Valorem	6,073,012	6,692,181	6,446,392	5,908,169	5,553,989
Total Non-Advalorem Revenues	<u>8,487,982</u>	<u>9,116,475</u>	<u>10,494,695</u>	<u>8,217,598</u>	<u>9,000,083</u>
Essential Services Expenditures					
General Government	2,168,126	2,307,805	6,080,259	2,254,636	2,269,333
Public Safety	5,763,986	5,535,831	6,214,263	6,229,190	6,127,369
Total Essential Services Expenditures	<u>7,932,112</u>	<u>7,843,636</u>	<u>12,294,522</u>	<u>8,483,826</u>	<u>8,396,702</u>
Adjustment for essential services expenditures	<u>6,073,012</u>	<u>6,692,181</u>	<u>6,446,392</u>	<u>5,908,169</u>	<u>5,553,989</u>
Adjusted Essential Services Expenditures	\$1,859,100	\$1,151,455	\$5,848,130	\$2,575,657	\$2,842,713
Legally Available Non-Ad Valorem Revenues	\$6,628,882	\$7,965,020	\$4,646,565	\$5,641,941	\$6,157,370
Required Non-Ad Valorem	\$547,500	\$547,500	\$779,720	\$1,588,704	\$1,471,250
Debt Services paid from Non-Ad Valorem	\$365,000	\$365,000	\$519,813	\$1,059,136	\$980,833
Required Debt Service ratio	150.00%	150.00%	150.00%	150.00%	150.00%
Current Debt Service ratio	1816.13%	1999.16%	1213.09%	485.70%	601.49%

General Government

The Village of Palmetto Bay has two bonds funded from Non Ad-Valorem revenue and one funded from the County's Citizen Independent Transportation Trust, and discussed in the Special Revenue section. The three Non Ad-Valorem bonds are (1) \$1,495,000 issued in 2005 for 30 years, for the construction of a library, community center and park. The balance outstanding is \$1,375,000. (2) \$14,780,000 issued in 2010 amortized over 30 years. The bond refinanced the \$6,000,000 issued in 2006 for 15 years, for the renovation of Village parks and construction of library, the \$2,500,000 issued in 2009 for 10 years, for the purchase of land for village hall, and \$5,500,000 to build a new, LEED platinum, Village Hall.

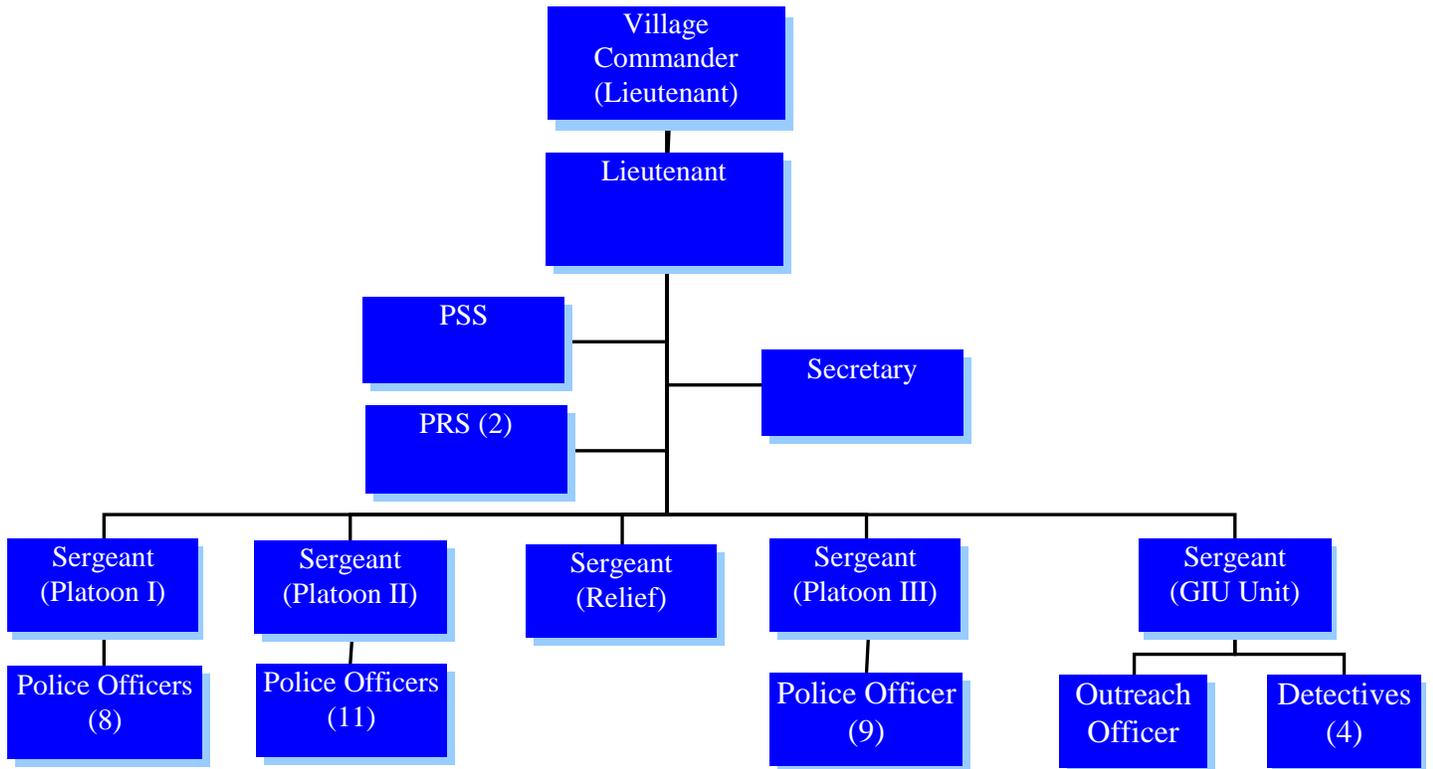
The Village of Palmetto Bay's legal debt requirement stipulates Non Ad-Valorem revenues to cover 150% of the maximum debt service which would be a minimum of \$1,471,250. The Village currently has Non Ad-Valorem revenues totaling \$6,157,370 which is 601% more than the maximum debt service. The second requirement stipulates a maximum debt service limit of no more than 20% of Non Ad-Valorem revenues or \$1,231,474, as compared to debt service of \$980,833 or 16%.





**PALMETTO BAY
POLICING UNIT**

POLICING UNIT ORGANIZATIONAL CHART



FUNCTION

The Village Policing Unit was developed 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.

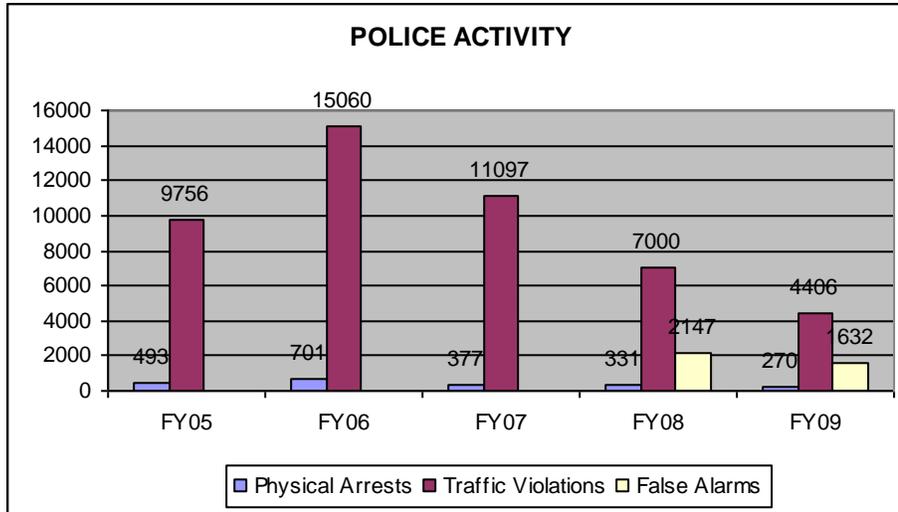
GOALS

- Continue to evolve the Community Out-reach programs.
- Continue to present programs crime prevention and safety to children attending schools and park programs in the Village.
- Identify hazardous street and address traffic issues with particular emphasis on speeding throughout the Village Limits.
- Increase police presence in the Village parks.
- Reduce targeted crimes in the Village.

OBJECTIVES

- The Unit will provide timely notification of Crime Trends and Crime Prevention information through Village website, E-Currents and local publications.
- The Unit will provide the security surveys of residences and business within the Village.
- The Unit will continue to assist neighborhoods in organizing the respective areas into Crime Watch Neighborhoods with the assistance of the Miami-Dade County Crime Watch program.
- The Unit will provide DARE, Officer Friendly and RadKIDZ programs at schools and parks within the Village.
- The Unit will seek voluntary compliance to traffic laws through education and enforcement in an effort to reduce the number of traffic violations and vehicle crashes in the Village limits.
- Deploy Unit officers on bike and foot patrol during peak hours at Village parks and during special events.
- Deploy proactive and reactive patrols to reduce crimes in the Village and apprehend the offenders committing them.

Palmetto Bay Policing Unit



BUDGET

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
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POLICE SERVICES

Patrol Services	\$ 5,864,260	\$ 6,096,190	\$ 5,685,775	\$ 6,000,869
School Crossing Guards	73,338	96,000	96,000	96,000
Photocopies	3,914	4,500	4,500	4,500
Maintenance - Equipment	-	2,000	2,500	2,500
Printing and Binding	205	1,000	500	500
Officer Friendly Program	5,164	5,000	5,000	5,000
Office Supplies	4,772	5,000	4,500	4,500
Operating Supplies	7,036	6,000	5,000	5,000
Uniforms	4	1,500	500	500
Equipment and Furniture: non-capital outlay	1,445	2,000	1,000	1,000
Books, Publications, Subscriptions & Memberships	-	1,000	500	500
Education & Training (Funded from L.E.T.T.F.)	6,971	7,500	5,000	5,000
Contingency	-	1,500	1,500	1,500
TOTAL POLICE SERVICES	\$ 5,967,109	\$ 6,229,190	\$ 5,812,275	\$ 6,127,369

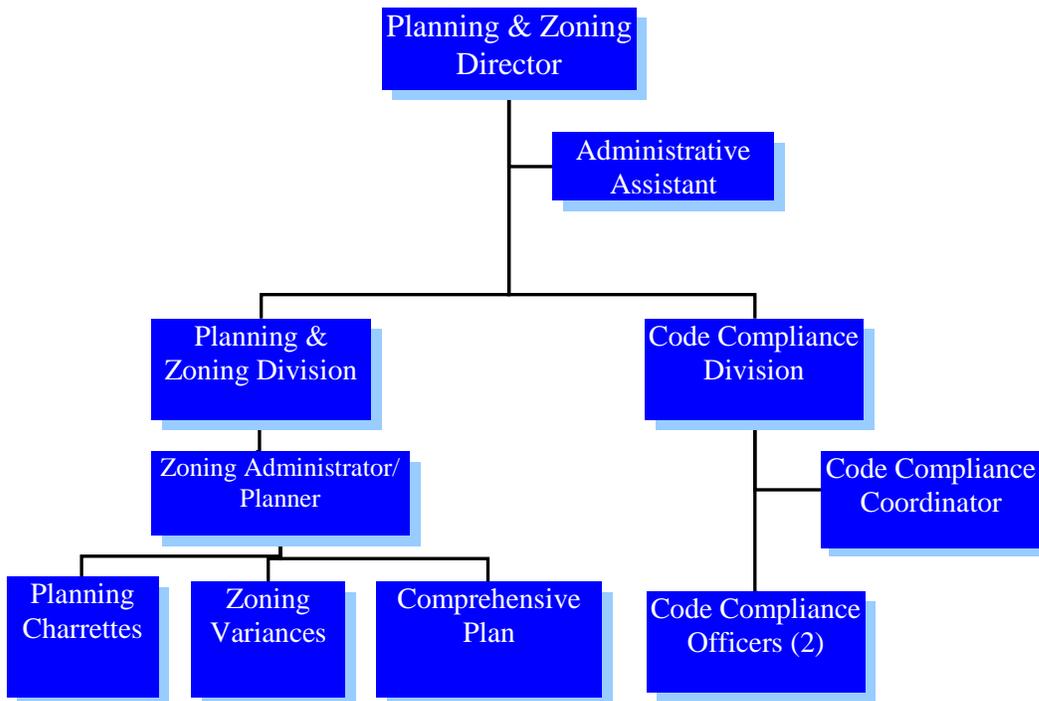
BUDGET DETAILS

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.



**DEPARTMENT OF
PLANNING &
ZONING**

PLANNING & ZONING ORGANIZATIONAL CHART



FUNCTION

The Department of Planning & Zoning is comprised of two divisions: Planning & Zoning and Code Compliance. The Planning & Zoning Division is responsible for providing technical and professional recommendations to ensure strict adherence to the Village's Comprehensive Plan, Land Development Code, and any other concurrency regulations. The goal of the Planning and Zoning Division is to ensure that the planning and zoning needs of residents are met in a timely and efficient manner through a cost-effective process. The Code Compliance Division is responsible for educating the public on the Village's code regulations and enforcing those regulations in the utmost professional manner. The overall goal of this division is to ensure the safety, health and welfare of each resident and neighborhood in a responsible and professionally sensitive manner.

GOALS

Division of Planning & Zoning

- Implementation of the adopted Village of Palmetto Bay Comprehensive Plan.
- Administer zoning regulations in accordance with the Land Development Code.
- Implementation of Franjo Island/U.S. 1 Island Area Mixed-Use Zoning District regulations to promote sustainable economic development in the area.
- Initiate the Evaluation and Appraisal Report (EAR) process to update the Village Comprehensive Plan.
- Prepare a Climate Action Plan (CAP) which would include strategies and policies to provide a framework for reducing Greenhouse Gas (GHG) emissions and promoting energy conservation targets.
- Maintain the Village Land Development Code current through annual revisions.
- Continue to administer the permit process for sidewalk cafes and garage sales.
- Expand the GIS capabilities by adding new features (location of sidewalks, storm drains, street trees in right-of-way, and street name signs) to the system which will allow the Village departments to have updated and accurate information pertaining to the location of basic infrastructure.
- Administer the Art-in-Public-Places Program.
- Administer the Historic Preservation Program.

Division of Code Compliance

- Respond to code complaints in a professional and expeditiously manner.
- Secure code compliance through a progressive system of enforcement actions.
- Work directly with residents to address code issues within neighborhoods.
- Implement code compliance policies set by the Village Council as specific topics impact the Village (i.e. water restrictions and lot maintenance at abandoned properties).
- 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.

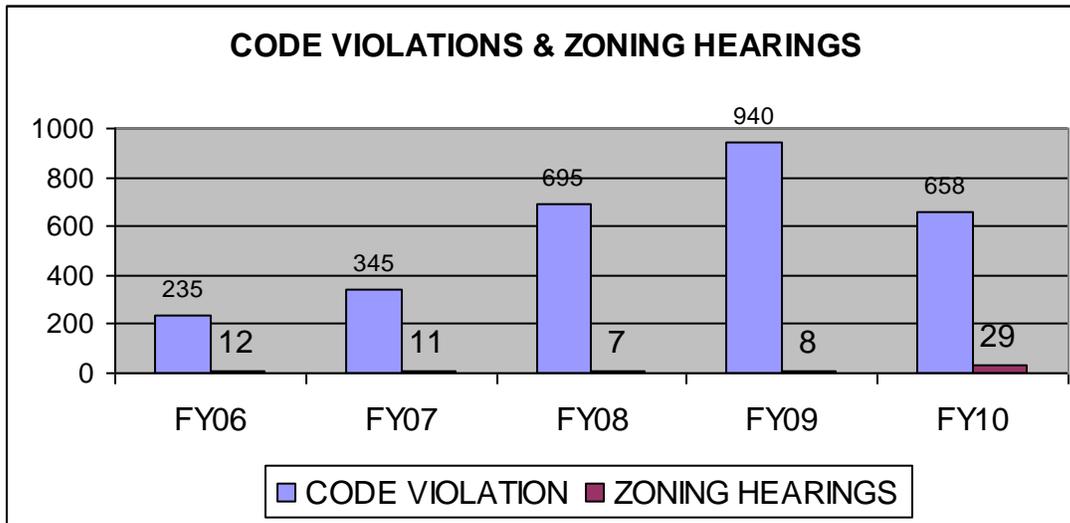
OBJECTIVES

Division of Planning & Zoning

- Process zoning applications for public hearings within sixty (60) business days.
- Process administrative adjustment applications within fifteen (15) business days.
- Process administrative site plan review applications, required for projects within the Village Mixed-Use and Franjo Island/U.S. 1 Island Area zoning districts, within seven (7) days.
- Bi-annual evaluation of the Land Development Code to ensure consistency with the Comprehensive Plan, Future Land Use Map, Zoning Maps and other supporting documents.
- Identify functional and cost-effective strategies and policies to reduce the amount of GHG emissions in the Village.
- Promote industry approved energy efficient technology on government buildings, and commercial development consistent with the Village Green Ordinance requirements.
- Review sidewalk café permit applications within two (2) business days of receipt.
- Issue garage sale permits within 24 hours of receiving an application.
- Update GIS property data bases every 30 business days.
- Prepare GIS maps, atlases and mailing labels within two (2) business days of request.
- Provide planning and zoning information to property owners and developers within two (2) business days of request.
- Schedule Art-in-Public-Places Advisory Board meeting once a month and provide staff assistance to Board.
- Schedule Historic Preservation Advisory Board meeting once a month and provide staff assistance to Board.
- Actively participate in the preparation of grant applications to fund the HPAB's special projects.

Division of Code Compliance

- Perform code inspections within 24 hours of receipt of a complaint.
- Issue courtesy warning, citation, or finding of “no valid complaint” or “in compliance” within 24 hours of an inspection.
- Recover the costs generated through the Mow and Go Program through the lien process.
- Issue courtesy warnings for 100% 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 sixty (60) days of receipt.
- Schedule a minimum of twenty-five (25) cases per month before the Special Master and prepare case briefs.
- Regular updates to informational brochures to assist ongoing education within ten (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% of Code Officers.



BUDGET

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
PLANNING & ZONING				
Salaries & Wages	\$ 299,469	\$ 318,056	\$ 318,056	\$ 325,226
Other Wages	-	4,646	-	7,181
Payroll Taxes	22,459	24,764	24,764	24,838
Retirement Contributions	26,647	37,351	37,351	38,012
Health & Life Insurance	57,316	76,980	76,980	87,600
Professional Services - Comprehensive Master Plan	-	1,000	1,000	2,000
Professional Services - Land Development Code	-	1,000	1,000	1,500
Professional Services - Special Master	6,325	7,000	7,000	7,000
Professional Services - General	30,925	25,000	25,000	75,000
Professional Services - GIS	-	12,000	12,000	12,000
Travel & Per Diem	2,994	3,000	3,000	3,000
Expense Reimbursement Allowance	1,124	-	-	-
Postage & Delivery	2,757	2,000	2,000	2,000
Lot Maintenance & Abandoned Property	27,893	25,000	25,000	25,000
Printing and Binding	1,706	4,000	4,000	3,000
Operating Supplies	1,028	4,581	4,000	4,000
Uniforms and Badges	636	919	919	750
Equipment and Furniture: non-capital outlay	1,068	1,000	1,000	500
Books, Publications, Subscriptions & Memberships	1,567	1,300	1,300	2,500
Education & Training	1,047	3,000	3,000	3,000
Reserve for Contingencies	-	2,500	2,500	2,500
TOTAL PLANNING & ZONING	\$ 484,961	\$ 555,097	\$ 549,870	\$ 626,607

BUDGET DETAILS

PROFESSIONAL SERVICES – GENERAL: Economic and feasibility studies on possibly rezoning the northern half of the Village business corridor to mixed use.

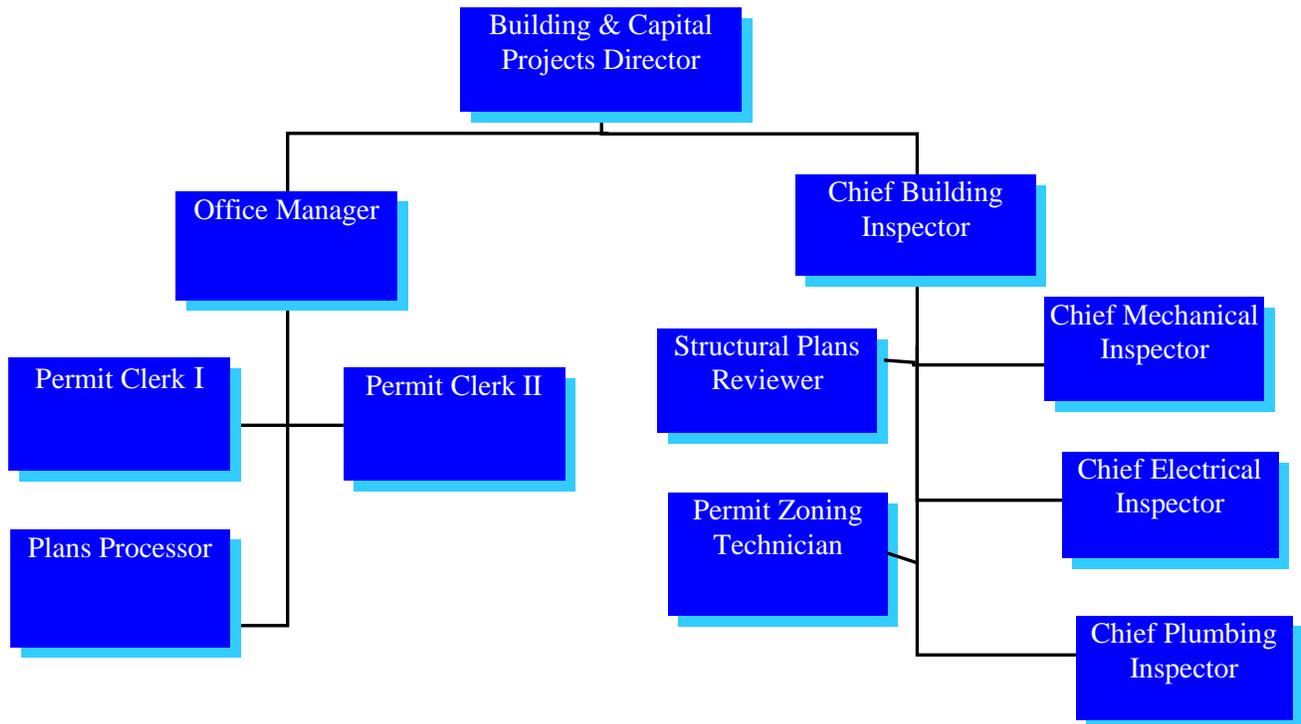
PROFESSIONAL SERVICES – GIS: Provides for funding for the maintenance of the GIS system and addition of new layers.

LOT MAINTENANCE & ABANDONED PROPERTY: Maintaining, securing and cleaning up abandoned and foreclosed properties.



**DEPARTMENT OF
BUILDING &
CAPITAL PROJECTS**

BUILDING & CAPITAL PROJECTS ORGANIZATIONAL CHART



FUNCTION

The Department of Building and Capital Projects is composed of two (2) main divisions which include the Building Division, and the Capital Projects Division. The Building and Capital Projects 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 and 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

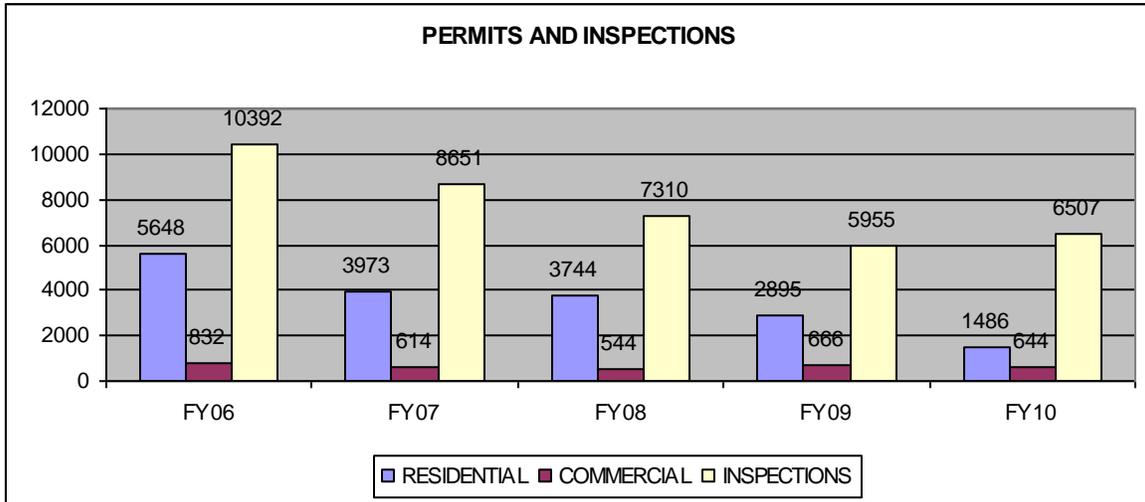
- Ensure that laws and regulations governing the construction industry are implemented consistently and uniformly throughout the Building Division and within our customer base.
- Improve service delivery for residents, businesses and trade representatives.
- Enhance access to information concerning the building and permitting laws and processes 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 and 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.
- Enhance the "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 through outreach programs.
- 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 and inspections services ensuring compliance and coordinated plan and inspection reviews.
- Promote greater communication between the Departments providing upgraded 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

Department of Building & Capital Projects

- Oversee the construction, completion and close-out of the new Village Hall and the Thalatta Estate carriage house projects phase two.
- Manage the construction of the future second phase of the Municipal Center.



BUDGET

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
BUILDING & CAPITAL PROJECTS				
Salaries & Wages	\$ 257,417	\$ 392,003	\$ 392,003	\$ 430,715
Other Wages	-	3,905	-	5,878
Overtime	-	5,000	-	2,500
Payroll Taxes	18,859	29,839	29,839	32,950
Retirement Contributions	24,617	41,960	41,960	48,420
Health & Life Insurance	41,767	83,790	83,790	103,720
Professional Services	3,214	6,500	5,000	2,000
Outsource - Building and Permitting/Inspectors	382,785	137,500	137,500	140,000
Travel & Per Diem	1,303	5,600	5,600	4,000
Postage & Delivery	-	1,000	1,000	1,000
Photocopier	-	5,010	5,010	1,000
Operating Supplies	1,420	17,500	7,500	7,500
Uniforms and Badges	412	1,400	1,600	1,600
Equipment and Furniture: non-capital outlay	-	6,200	2,500	2,500
Books, Publications, Subscriptions & Memberships	603	1,300	1,300	1,000
Education & Training	816	4,000	4,000	4,000
Reserve for Contingencies	-	5,000	5,000	5,000
TOTAL BUILDING & CAPITAL PROJECTS	\$ 733,213	\$ 747,507	\$ 723,602	\$ 793,783

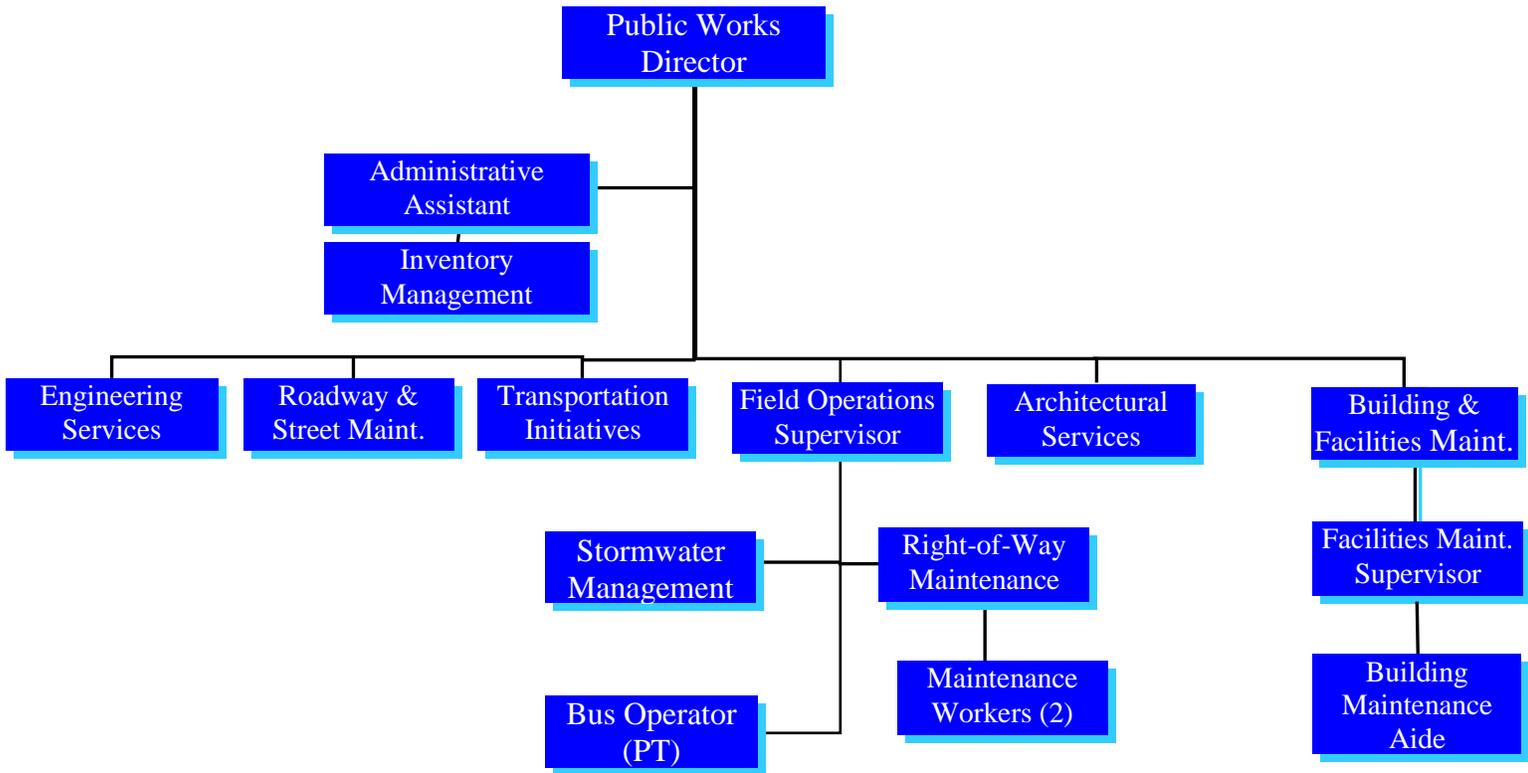
BUDGET DETAILS

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



**DEPARTMENT OF
PUBLIC WORKS**

PUBLIC WORKS ORGANIZATIONAL CHART



FUNCTION

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

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

GOALS

- Continue to encourage employees to fully develop their capabilities through job experience, training, and formal education and assist financially within the policies of the Village and within our Departmental budgetary ability.
- Develop and monitor the Department's annual budget in accordance with the administration's goals and policies.
- Provide quality, professional, effective, and timely services to residents, consultants, contractors, businesses and internal customers of the Village through administration, general direction, and coordination of activities by the Public Works Department.
- On-going maintenance of Village roadways for safe vehicular and public travel in accordance with the Village's seven (7) year Resurfacing Program. Re-evaluation of the Village's seven (7) year Resurfacing Program. Manage and maintain sidewalks, curbs, and gutters to reduce citizen requests for maintenance and to make walking a convenient and safe mode of choice for pedestrian transportation.
- Improve the current level of paving for streets/roads, through cost effective measures within the Village boundaries.
- Improve driving conditions and repair hazards on Village streets/sidewalks.
- Reduce the negative effects of motor vehicle use, alter driver behavior and improve conditions for pedestrians within the Village through the use of traffic calming tools and devices including directional signs, speed limit signs, permanent traffic calming devices and pavement markings which attempt to slow traffic within residential communities with minimal need for police enforcement..
- Continue to implement capital improvement projects in accordance with the Village's Storm Water Master Plan with revenue from the Village's Stormwater Utility and grant funds from the Department of Environmental Protection.
- Continue to meet NPDES co-permittee requirements.
- Update the Stormwater Master Plan for the Village incorporating all previous studies and data collection.
- Maintain Village Street Signs in accordance with the Street Signage Program and replace signage as necessary.
- Contract for the fabrication and installation of mast arm street signage.
- Coordinate and manage transit service contract, provide recommendations for enhancing Village transit services and ensure compliance with Citizen Independent Transportation Trust requirements.

- Conduct extensive outreach into the community.
- Continue to coordinate and manage available resources to enhance the aesthetics of the Village Neighborhoods, while strengthening the infrastructure where needed.
- Implement a tree give away program with the support of the Village's Tree Advisory Board
- Implement an Adopt-A-Street Program.
- Through the use of GPS vehicle tracking we would like to improve the safety and efficiency of our employees through better communications and response time of staff in the field during normal operations and emergency situations.

OBJECTIVES

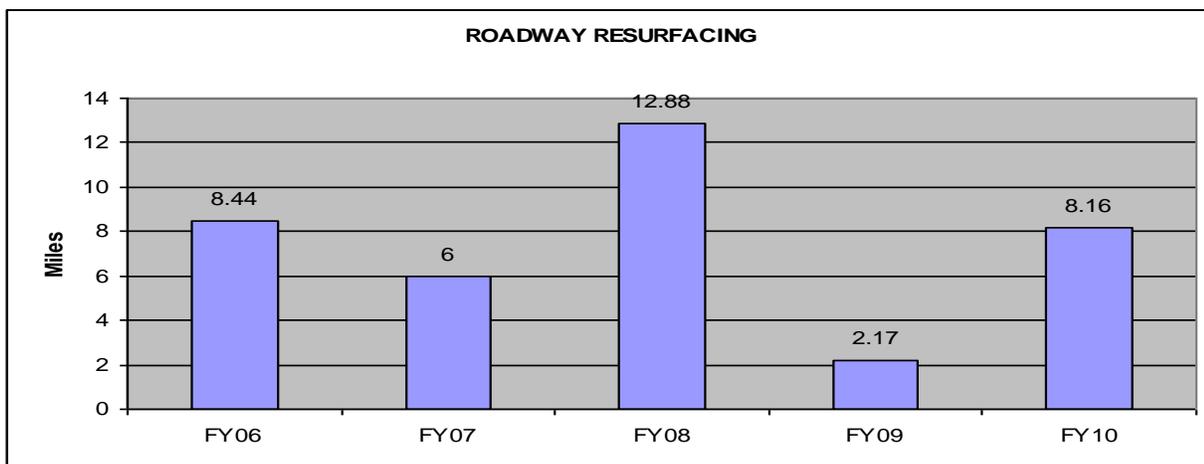
- Maximize employee abilities to their utmost, take advantage of all training available, voluntary certification, and any formal education they can achieve.
- Continue to complete employee performance reviews on or before due date.
- Continue to require each employee to complete a minimum of 16 hours of training that
- covers specific information pertaining to the employee's job function before their next annual evaluation date.
- Promote and retain a highly competent professional staff dedicated to serving the needs of Village residents.
- To ensure the Department stays within budget by implementing internal budget goals and constraints on a quarterly basis and by monitoring all appropriation statements on a monthly basis to control expenditures.
- Continue to provide efficient and effective services to the residents, consultants, and contractors of the Village through administration, general direction, and coordination of activities of the Public Works Department..
- Enhance customer service through improved information access, prompt professional response to requests for information, assistance, complaints, and direction in a timely manner and keep citizens informed of services, programs, and projects that affect them.
- Continue to represent the Village at various agency meetings and civic groups (i.e., Florida Department of Transportation, Florida Stormwater Association, Board of County Commissioners, American Public Works Association and Citizens Independent Transportation Trust).
- Process requests for payment by Village consultants and contractors are processed within 30 working days of receipt..
- Foster collaborative opportunities with other municipal agencies and individuals to improve service delivery to Village residents.
- Assure compliance with Village and Miami-Dade County Public Works standards and code requirements while responding to Village and Citizen requests.
- Facilitate and manage Capital Improvement Projects in a professional, comprehensive, efficient, and cost effective manner.
- Continue to increase connectivity for pedestrian to commercial and neighborhood areas, and access to schools and parks.
- Install new sidewalks and missing sidewalk links to improve pedestrian access and infrastructure on main thoroughfares within the Village.
- Establish and maintain a database of existing sidewalk and curb cuts as part of the Village's Sidewalk Analysis Report..

Department of Public Works

- Develop through GIS a computerized inventory of infrastructure assets (i.e. pavement, sidewalks, roadway signs, etc), so that by performing periodic condition surveys the Department can prioritize improvements based on funding allocation.
- Perform visual inspection of Village owned roadways monthly and schedule repairs as needed.
- Continue to install ADA (Americans with Disabilities Act) compliant sidewalk ramps throughout the Village.
- Complete safety hazard repairs for streets, sidewalks, curbs and gutters within:
 - 48 hours for sidewalk, curb and gutter repairs
 - 24 hours for pothole repairs.
- Continue working with consultants to implement the findings of the Village Transportation Master Plan.
- Improve vehicular and pedestrian safety on Village streets, around schools and parks. C
- Continue to design, install, and maintain, traffic signs, pavement markings, speed tables, circles, barriers and other traffic calming devices.
- Continue to review and update Transportation Master Plan to reflect changing land use development patterns and related transportation system demands.
- Put into action the traffic calming policy and procedure manual.
- Continue to pursue the installation of emergency transfer switches at major intersections
- Continue to be a liaison with Miami-Dade County to replace damaged regulatory and warning signs in a timely manner.
- Assess and install missing street markings on an as needed basis.
- Begin to execute the finding of the Bicycle Master Plan..
- Continue to partner with the Village's Policing Unit to provide educational information for drivers, pedestrians, bicyclists and other users regarding roadway safety.
- Construct and manage Sub-Basin #9 improvements- South of SW 144th Street, north of SW 148th Street, north of SW 152nd Street, west of SW 88th Avenue, and east of South Dixie Highway (US-1).
- Construct and manage Village-wide Localized Drainage Improvements Phase IV– Sites located within multiple sub-basins identified in the Villages Stormwater Master Plan.
- 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.
- Keep roads passable during inclement weather.
- Implement a Public Works Management System for all catch-basins and outfalls within the Villages boundaries to assist with streamlining the workflow and reducing the paper work associated with maintaining stormwater infrastructure.
- Educate contractors, developers and the public about storm water pollution and ways to prevent it..
- Aggressively replace damaged street signs within four work days.
- Use inventory control to maintain a supply of materials to replace damaged, missing, or faded signs as required to maintain proper street signage.
- Notify other agencies of their damaged and missing signage within four (4) hours of complaint notification.
- Install mast arm street name signage consistent with the interior street sign name design.
- Continue to install and replace directional signs, informational signs, and speed limit signs within the boundaries of the Village of Palmetto.

Department of Public Works

- Install monument signage at Village owned and operated facilities consistent with the monument signage installed at each major entry point of the Village
- On-going reconfiguration of 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.
- Establish the most appropriate level of service, days, and hours of service.
- Identify customer base for new Village Hall location
- Continue to improve the level and quality of transit supportive infrastructure throughout the Village
- Promote community awareness for IBUS shuttle service
- Maximize opportunity for input – gain input from the public, Village staff, IBUS drivers, Miami-Dade Transit Agency and other municipal agencies as appropriate.
- Promote local government and private sector partnerships
- Continue to provide a clear zone maintenance for the safe recovery area along Village maintained right-of-ways.
- Provide ongoing litter control and roadside mowing to enhance the functionality, safety, and effectiveness of the roadside environment for vehicular and pedestrian traffic.
- Enter into landscape maintenance agreements with residents to allow for tree removal, 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.
- Partner with residents, local organizations, and volunteer groups to perform litter removal along a one mile section of road a minimum of four times each year as an important part of the beautification program.
- More efficiently route our vehicles and improve response time by knowing where the vehicles are located thereby reducing fuel consumption
- Continue to improve communication with residents by knowing when our crews were at a site or when they will be at the site.
- Phase in vehicles this year and review the benefits of the program for additions in other departments in the future.





**DEPARTMENT OF
PARKS &
RECREATION**

**DEPARTMENT OF
PARKS & RECREATION**

Department of Public Works

BUDGET

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
PUBLIC WORKS				
Salaries & Wages	\$ 260,907	\$ 276,972	\$ 276,972	\$ 374,237
Other Wages	-	7,126	-	9,391
Overtime	318	3,000	1,000	3,000
Overtime Special Events	-	500	-	500
Payroll Taxes	19,938	21,549	21,549	28,624
Retirement Contributions	29,431	32,459	32,459	43,925
Health & Life Insurance	38,562	64,229	64,229	108,794
Professional Services	-	15,000	5,000	10,000
Alarm Monitoring	-	519	519	545
Travel & Per Diem	3,163	3,000	3,000	2,500
Telephone	1,687	2,910	2,910	2,950
Electric	-	4,571	4,571	2,750
Water	3,596	-	-	1,500
Repairs and Maintenance - Facility	3,681	3,000	3,000	4,000
Repairs and Maintenance - Vehicle	5,400	12,000	12,000	10,000
Repairs and Maintenance - Equipment	2,446	1,500	1,500	1,000
Office Supplies	-	1,800	1,800	3,000
Operating Supplies	17,127	13,200	13,200	12,000
Uniforms	936	1,500	1,500	1,500
Vehicle Operation	22,846	30,000	30,000	33,000
Equipment and Furniture: non-capital outlay	2,259	3,500	3,500	2,500
Books, Publications, Subscriptions & Memberships	1,278	1,000	1,000	750
Education & Training	458	2,500	2,500	2,000
Reserve for Contingencies	-	5,000	5,000	3,500
TOTAL PUBLIC WORKS	\$ 414,033	\$ 506,835	\$ 487,209	\$ 661,966

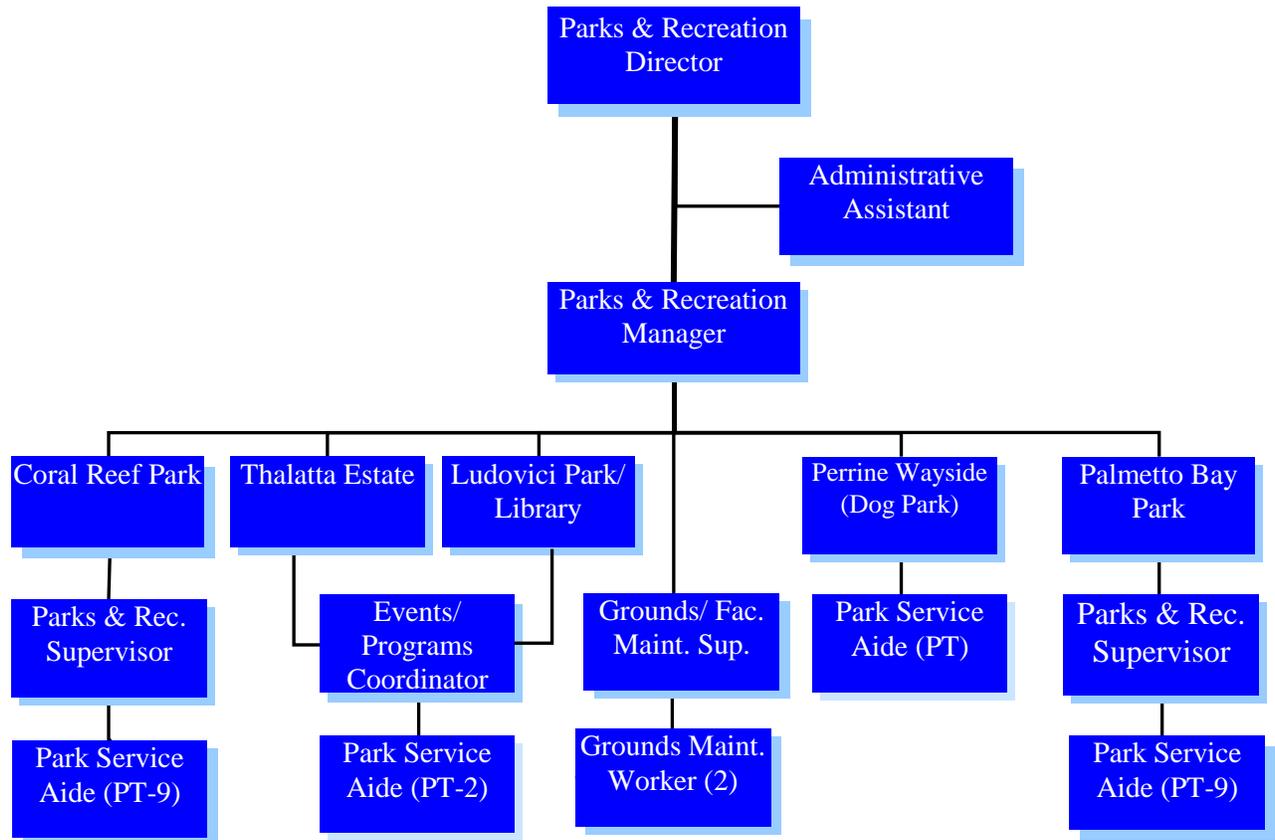
BUDGET DETAILS

SALARIES & WAGES: With the opening of Village Hall it was deemed more efficient to create a facilities maintenance team for the Village instead of in each department. The wages for a supervisor and two aides are budgeted at a total of \$120,000 plus benefits.

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 ORGANIZATIONAL CHART



FUNCTION

The Department of Parks and Recreation is responsible for the planning, organizing, supervising, directing and administering of all activities related to parks and recreation, special events and community outreach programs. To that extent, the Department directs and coordinates the installation and maintenance of park facilities including park structures and landscaped areas in the parks, prepares bid specifications and project cost estimates for park maintenance outsource contracts, and administers all aspects of said contracts. Parks and Recreation is responsible for developing innovative partnerships for park programming activities by focusing on collaborations with community and civic groups as well as our local schools. The Department continuously explores and develops new techniques and approaches in recreational activities that address community needs. Grant-writing and grant administration of park grants are also a function of the Parks and Recreation Department.

GOALS

- Enhance parks safety and security during special events, home games, tournaments and before and after hours.
- Enhance recruitment of professional parks and recreation professionals to fill-in available positions.
- Continue to seek sponsorships and donations for programming, special events and enhancement of parks.
- Expand in-house/outsourced recreational programming for youth and adults.
- Monitor new park concessionaire operations to ensure acceptable levels of customer service, cleanliness and food and beverage offerings.
- Continue to support Village “Green Initiatives” through commitment to environmental education and conservation.
- Continue to promote and require attendance of management personnel to attend state and national conferences to keep up with certifications and industry initiatives.
- Continue to encourage the cooperation between the Village and neighborhood schools.
- Implement an internship program by working together with local universities.
- Continue to seek innovative and creative ways to improve on operations & expenditures, and look for ways to increase revenue.
- Continue to work with Public Works, PIO and Police to enhance, promote and protect our park facilities.
- Continue to maintain a high level of park maintenance with efficient and effective staffing and maintenance programs.

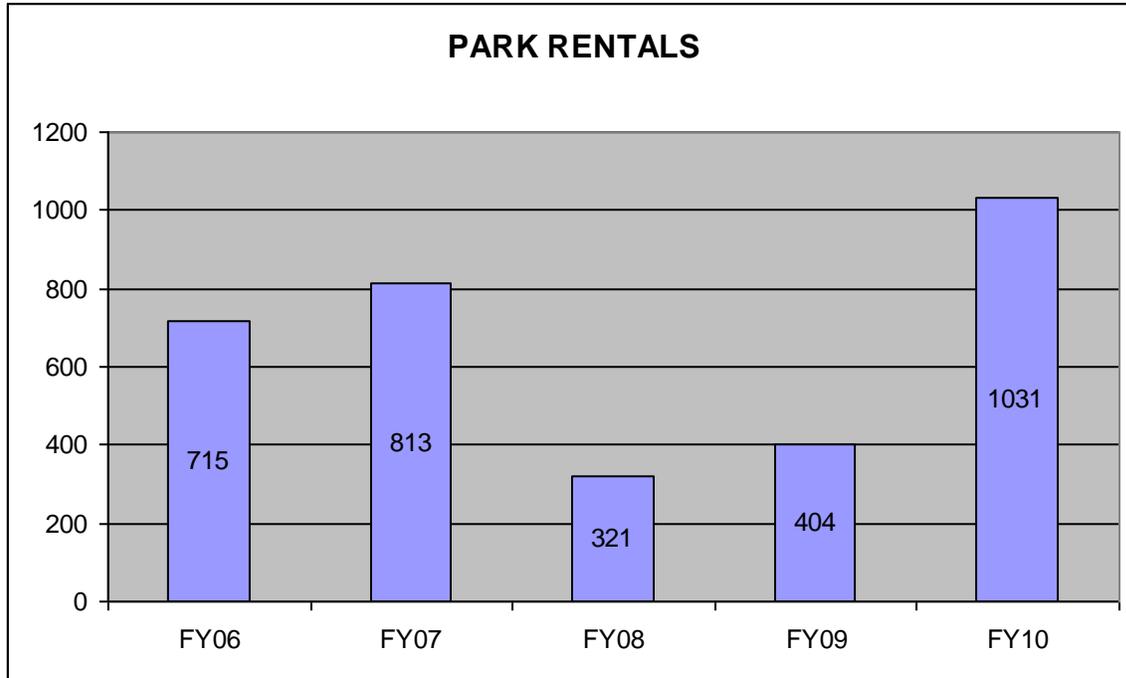
OBJECTIVES

- Work with the Police Department to schedule police personnel during park special events and tournaments as needed for safety and security.
- Research the best practices to secure all park facilities.
- Register for exam and certify at least one park staff member in the CPSI (Certified Playground Safety Inspector) certification.
- Meet with local universities and colleges to discuss and implement an internship program and possible candidates for Village parks and recreation positions. Meet with local high school

Department of Parks and Recreation

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

- Implement new camps (Winter & Spring camp) and a girl's softball sports program to be managed by the Parks and 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 our rental programs by a minimum of 10 percent.
- Evaluate park amenities currently offered to potential renters and determine feasible improvements which could increase attractiveness and subsequently increase rental revenue. To increase accessibility and user convenience, eventually initiate on an on-line rental system through Tyler.
- Work with the Building and Capital Projects 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 and Capital Projects 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.
- Replace remaining napkin dispensers in restroom facilities with hand blowers to minimize the cost of janitorial goods.
- Purchase and install at least 7 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 market Ludovici Park; promoting rental opportunities for the Edward and Arlene Feller Community Room and Amphitheater sufficient to generate 30 percent more in overall park rentals.
- Upon completion of on-going improvements, initiate an effective marketing program to promote rental opportunities at Thalatta Estate, including weddings, parties, and other main events and generate an additional 20 percent more in overall park rental revenue.
- Incorporate a volunteer program to assist with landscaping projects and gardens at all parks.
- To retain and/or enhance an effective maintenance program, improve the delivery of services via a re-training program for all staff in the proper execution of various maintenance tasks.



BUDGET

Department of Parks and Recreation

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
PARKS & RECREATION				
Salaries & Wages	\$ 330,274	\$ 425,082	\$ 425,082	\$ 473,372
Part-Time Salaries & Wages	324,359	325,000	325,000	310,000
Summer Camp Payroll	47,287	110,027	110,027	85,000
Other Wages	-	6,793	-	5,141
Overtime	514	1,500	-	1,500
Payroll Taxes	53,053	60,954	60,954	59,550
Retirement Contributions	34,354	53,727	53,727	55,681
Health & Life Insurance	60,157	114,531	114,531	131,377
Professional Services	5,573	5,000	5,000	5,000
Travel & Per Diem	1,746	3,500	3,500	5,000
Park Maintenance - Coral Reef Park:				
Waste Haulers	-	10,980	10,980	11,500
Alarm Monitoring	-	1,200	1,200	2,800
Communications	832	3,360	3,360	2,850
Electric	-	27,260	27,260	48,000
Water	39,356	21,200	10,000	10,500
Gas	-	-	250	-
Grounds Maintenance	49,129	42,000	42,000	42,000
Pineland Management	-	7,500	7,500	18,095
Repair and Maintenance	31,752	40,000	40,000	42,000
Operating Supplies	28,576	45,000	45,000	45,000
Furniture & Equipment - Non Capital	8,266	2,500	2,500	2,500
Park Maintenance - Palmetto Bay Park:				
Waste Haulers	-	8,700	8,700	10,700
Alarm Monitoring	-	2,000	2,000	1,700
Communications	434	3,120	3,000	3,200
Electric	-	39,180	39,180	45,000
Water	58,879	2,000	1,500	2,000
Grounds Maintenance	32,653	35,000	35,000	42,000
Repair & Maintenance	14,177	20,000	20,000	55,000
Operating Supplies	26,819	35,000	35,000	35,000
Furniture & Equipment - Non Capital	3,704	2,500	2,500	2,500
Concessions	34,534	41,000	35,000	15,000
Tournament Supplies	7,679	3,000	3,000	3,000
Park Maintenance - Perrine Wayside Park				
Waste Haulers	-	4,800	4,800	5,600
Electric	-	3,540	3,540	2,800
Water	7,688	660	660	850
Grounds & Pool Maintenance	9,333	15,000	15,000	15,000
Repair & Maintenance	558	2,000	2,000	2,000
Park Operating	3,506	6,000	6,000	6,000
Furniture & Equipment - Non Capital	-	2,000	2,000	2,500

[CONTINUED ON THE FOLLOWING PAGE]

Department of Parks and Recreation

BUDGET (CONTINUED)

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
Park Maintenance - Thalatta				
Waste Haulers	-	-	-	5,600
Alarm Monitoring	-	1,000	1,000	3,000
Communications	62	1,800	2,750	3,200
Electric	-	12,600	7,500	15,000
Water	4,505	2,400	1,000	2,400
Grounds Maintenance	6,231	12,000	5,000	15,000
Repair & Maintenance	670	10,639	10,500	13,000
Advertising/Marketing	-	-	-	50,000
Operating Supplies	428	14,000	10,000	35,000
Furniture & Equipment - Non Capital	-	5,000	5,000	10,000
Park Maintenance - Ludovici				
Alarm Monitoring	-	3,000	2,000	600
Communications	-	2,989	35,000	4,400
Electric	-	26,677	30,000	38,000
Water	21,886	5,334	3,500	2,000
Grounds Maintenance	3,207	8,161	8,161	9,000
Repair & Maintenance	903	8,000	8,000	10,000
Operating Supplies	4,149	22,500	20,000	22,500
Furniture & Equipment - Non Capital	2,540	2,000	2,000	2,500
Repair and Maintenance - Other	-	-	271	-
Improvements (non-capital expenditures)	-	-	-	-
Uniforms	2,510	15,000	15,000	16,000
Summer Camp Supplies	21,306	63,522	63,522	50,000
Books, Publications, Subscriptions & Memberships	690	1,200	1,200	2,000
Education & Training	678	3,500	3,500	4,500
Furniture & Equipment - Non Capital	-	-	-	-
Reserve for Contingencies	-	7,500	7,500	10,000
TOTAL PARKS & RECREATION	\$ 1,284,957	\$ 1,761,436	\$ 1,749,155	\$ 1,930,416

SALARIES & WAGES: The extensive landscaping at the newly renovated Thalatta Estate will require the addition of a new Grounds Maintenance worker. The budget includes \$37,135 plus benefits for the new position.

THALATTA ESTATE: Nearly all budgeted items for this park have increased as it is now an active catering facility, which was previously closed to the public.

THALATTA- ADVERTISING/MARKETING: To take advantage of the facilities assets, being one of only a few public accesses to Biscayne Bay and the new renovations, the Village plans to advertise and market the facility to party and wedding planners.



**SPECIAL REVENUE
FUND**

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 '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
REVENUE & OTHER RESOURCES				
PUBLIC WORKS				
Half Cent Transportation Tax - Transportation				
Revenue Receipts	\$ 558,202	\$ 574,180	\$ 576,555	\$ 576,555
Transfer from General Fund	\$ 26,598	-	-	-
Prior Year Carryover	629,146	460,857	416,058	186,155
Total CITT Transportation	1,213,946	1,035,037	992,613	762,710
Half Cent Transportation Tax - Transit				
Revenue Receipts	144,373	143,545	146,228	146,228
Prior Year Carryover	157,674	209,951	198,811	253,183
Total CITT Transit	302,047	353,496	345,039	399,411
New Local Option Gas Tax				
Revenue Receipts	159,630	165,550	161,835	157,094
Prior Year Carryover	26,977	0	11,924	33,209
Total NLOGT	186,607	165,550	173,759	190,303
8 Cent Fuel Tax				
Transfer from General Fund	50,096	115,962	115,962	200,000
Revenue Receipts	-	-	647	-
Prior Year Carryover	77,365	74,913	58,416	10,934
Total 8 Cent Gas Tax	127,461	190,875	175,025	210,934
Local Option Gas Tax				
Transfer from General Fund	-	-	-	-
Revenue Receipts	-	-	57	-
Prior Year Carryover	19,056	14,056	9,743	9,113
Total LOGT	19,056	14,056	9,800	9,113
Stormwater Fee				
Revenue Receipts	524,961	450,000	500,000	450,000
Prior Year Carryover	181,420	377,049	489,606	627,256
Total Stormwater Fee	706,381	827,049	989,606	1,077,256
Signage Loan				
Revenue Receipts	27,538	-	9,366	-
Prior Year Carryover	1,839,905	-	1,766,400	1,672,124
Total Signage Loan	1,867,443	-	1,775,766	1,672,124
Public Works Grants				
MPO Bicycle Master Plan	35,289	-	-	-
FDEP 2009 - Drainage	172,747	602,140	333,559	293,694
Recycling	85,436	-	-	-
MPO Safe Routes to School	-	-	40,000	-
LAP - ARRA 2010	-	-	569,810	-
Federal ARRA Transit 2010	-	-	240,402	-
FEMA	7,263	-	-	-
Total Public Work Grants	300,735	602,140	1,183,771	293,694
TOTAL PUBLIC WORKS	\$ 4,723,676	\$ 3,188,203	\$ 5,645,379	\$ 4,615,545

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Special Revenue Fund

REVENUES AND OTHER RESOURCES (CONTINUED)

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
POLICE FUND				
Forfeitures	-	-	32	
Prior Year Carryover	6,461	6,461	6,461	6,493
	6,461	6,461	6,493	6,493
Impact Fees	15,321	-	116	-
Prior Year Carryover	13,678	24,930	28,999	29,115
	28,999	24,930	29,115	29,115
Officer Friendly/RadKids	3,328	-	5,932	
Prior Year Carryover	-	-	-	
	3,328	-	5,932	-
Byrne Grant	-	-	10,856	44,670
Prior Year Carryover	-	-	-	-
	-	-	10,856	44,670
Alarm Registration	83,650	80,000	75,000	75,000
Prior Year Carryover	36,578	62,478	53,806	73,633
	120,228	142,478	128,806	148,633
TOTAL POLICE FUNDS \$	159,016 \$	173,869 \$	181,202 \$	228,911
PARKS AND RECREATION				
- SNP Perrine Boundless Playground 2004	-	-	-	-
- CVS Boundless Playground	-	-	-	-
- SNP Perrine Park	-	-	-	-
- SNP Perrine Boundless Playground 2007	74,929	-	-	-
- FRDAP Palmetto Bay Park Improvements 2006-2007	-	-	-	-
Total Palmetto Bay Park	74,929	-	-	-
- SNP Bayside	132,860	-	-	-
- Fla Dept of State - State Library	385,289	-	-	-
- Ludovici Donation	297,625	-	96,812	-
- Interest from Bond Proceeds	3,224	-	-	-
- Unused Debt Proceeds - FLC Bond	195,692	-	-	-
Total Ludovici Park	1,014,690	-	96,812	-

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Special Revenue Fund

REVENUES AND OTHER RESOURCES (CONTINUED)

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
- FRDAP - Thallata	135,610	-	-	-
- Fla DEP	19,452	-	180,548	-
- Fla Div of Historic Preservation	-	-	200,000	-
Total Thallata Park	155,062	-	380,548	-
- FRDAP Coral Reef Park Improvements	-	-	119,561	-
- FRDAP Coral Reef Park Improvements	155,007	-	22,450	-
Total Coral Reef Park	155,007	-	142,011	-
Miami-Dade County GOB				
- Ludovici Park	31,250	-	-	-
- Coral Reef Park	-	-	-	-
- Palmetto Bay Park	-	-	-	-
- Perrine Wayside	-	-	-	-
Total Miami-Dade County GOB	31,250	-	-	-
Suntrust Loan				
- Coral Reef Park	-	-	-	-
- Ludovici Park	-	-	-	-
- Interest from Debt Proceeds	7,050	-	1,587	-
- Unused Debt Proceeds	1,970,713	-	498,617	-
Total Suntrust Loan	1,977,763	-	500,204	-
Park Impact Fees				
Revenue Receipts	1,473	-	813	-
Prior Year Carryover	165,166	165,166	166,639	151,652
Total Park Impact Fees	166,639	165,166	167,452	151,652
				-
TOTAL PARK AND RECREATION	\$ 3,575,340	\$ 165,166	\$ 1,287,027	\$ 151,652
ART IN PUBLIC PLACES				
Revenue Receipts	\$ 62,940		72,748	-
Prior Year Carryover	\$ 69,645	\$ 118,737	132,035	198,683
	\$ 132,585	\$ 118,737	\$ 204,783	\$ 198,683
GENERAL GOVERNMENT				
Interest Income	25,414	-	25,607	-
Debt Proceeds	2,500,000	-	-	5,500,000
Miscellaneous Income	14,300	-	15,005	-
Prior Year Carryover	2,494,180	597,925	1,582,429	1,569,894
Transfer In - General Fund - Village Hall	404,106	650,682	650,682	-
Transfer In - General Fund - Capital Projects	712,604	-	797,781	-
TOTAL GENERAL GOVERNMENT	\$ 6,150,604	\$ 1,248,607	\$ 3,071,504	\$ 7,069,894
TOTAL RESOURCES AVAILABLE	\$ 14,741,221	\$ 4,894,582	\$ 10,389,895	\$ 12,264,685

Special Revenue Fund

EXPENDITURES

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
EXPENDITURES				
PUBLIC WORKS				
Half Cent Transportation Tax - Transportation				
Professional Services				
Drainage Maintenance		\$ -	\$ -	-
Planning and Engineering		-	5,000	-
Right of Way and Swale Maintenance		-	-	-
Roadway Maintenance	88,642	-	10,300	-
Roadway Equipment		-	-	-
Signage Program		35,000	35,000	25,000
Roadway Paving	240,128	-	-	-
Drainage Improvements		-	-	-
Neighborhood Traffic Calming	16,798	-	303,630	284,899
Road and Traffic Improvements		547,510	-	-
Debt Service				
Principal	173,388	180,250	180,250	187,383
Interest	88,442	81,619	81,619	74,485
QNIP	190,490	190,659	190,659	190,943
Total CITT Transportation	797,888	1,035,037	806,458	762,710
Half Cent Transportation Tax - Transit				
Planning and Engineering	-	-	-	-
ADA Review of Sidewalks	-	-	-	-
Capital Equipment	-	-	-	-
Transit Improvements	-	-	-	-
Transit Operation	103,236	353,496	91,856	399,411
Total CITT Transit	103,236	353,496	91,856	399,411
New Local Option Gas Tax				
	-	-	-	-
Road and Traffic Improvements	97,688	90,550	90,550	190,303
Right of Way and Swale Improvements	76,995	75,000	50,000	-
Total NLOGT	174,683	165,550	140,550	190,303

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Special Revenue Fund

EXPENDITURES (CONTINUED)

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
8 Cent Fuel Tax				
Road Paving and Repair	43,251	-	139,378	-
Drainage	-	-	-	-
Sidewalks & Bike Paths	24,004	50,000	24,713	50,000
Road and Traffic Improvements	-	140,875	-	160,647
Right of Way and Swale Enhancements	1,790	-	-	-
Total 8 Cent Gas Tax	69,045	190,875	164,091	210,934
Local Option Gas Tax				
Road and Traffic Improvements	9,313	14,056	687	9,113
QNIP	-	-	-	-
Total LOGT	9,313	14,056	687	9,113
Stormwater Utilitiy				
NPDES Permit Fees	9,000	9,000	9,000	9,000
Operating Supplies	180	-	-	-
Drainage Maintenance	26,050	25,000	20,000	35,000
Stormwater Improvements	181,545	783,049	333,350	1,033,256
Total Stormwater Utility	216,775	827,049	362,350	1,077,256
Signage Loan				
Signage Program	101,043	-	103,642	1,672,124
Total Signage Loan	101,043	-	103,642	1,672,124
Public Works Grants				
MPO Bicycle Master Plan	35,289	-	-	-
FDEP 2009 - Various Drainage	172,747	602,140	333,559	293,694
Recycling	85,436	-	-	-
MPO Safe Routes to School	-	-	40,000	-
LAP - ARRA 2010	-	-	569,810	-
Federal ARRA Transit 2010	-	-	240,402	-
FEMA	7,263	-	-	-
Total Public Works Grants	300,735	602,140	1,183,771	293,694
TOTAL PUBLIC WORKS	\$ 1,772,718	\$ 3,188,203	\$ 2,853,405	\$ 4,615,545

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Special Revenue Fund

EXPENDITURES (CONTINUED)

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
POLICE FUNDS				
Forfeiture Funds	-	6,461	-	6,493
Police Impact Fees	-	24,930	-	29,115
Officer Friendly/RadKids	3,328	-	5,932	-
Byrne Grant	-	-	10,856	44,670
Alarm Registration	66,422	142,478	55,173	148,633
TOTAL POLICE FUNDS	\$ 69,750	\$ 173,869	\$ 71,961	\$ 228,911
PARKS AND RECREATION				
Palmetto Bay Park - Land Acquisition & Improvements	-	-	-	-
SNP - Boundless Playground 2004	-	-	-	-
CVS - Boundless Playground	-	-	-	-
SNP - Boundless Playground 2007	74,929	-	-	-
SNP - Perrine Park	-	-	-	-
County's General Obligation Bond	-	-	-	-
Suntrust Loan	-	-	-	-
FRDAP Palmetto Bay Park Improvements 2006	-	-	-	-
Total Palmetto Bay Park	74,929	-	-	-
Thalatta Acquisition & Improvements	-	-	-	-
FRDAP	135,611	-	-	-
State General Appropriation - Thalatta	19,452	-	180,548	-
Suntrust Loan	-	-	121,134	-
SNP 2010 - Thalatta	-	-	200,000	-
Total Thalatta (Bayfront) Park	155,063	-	501,682	-
Ludovici Park Development	-	-	-	-
SNP - Bayside	132,860	-	-	-
Ludovici Donation	200,812	-	96,813	-
Library Bond	198,916	-	-	-
Fla Dept Of State - State Library	385,289	-	-	-
County's General Obligation Bond	31,250	-	-	-
Suntrust Loan	1,179,932	-	-	-
Total Ludovici (Bayside) Park	2,129,059	-	96,813	-
Coral Reef Park Improvements	-	-	-	-
SNP 2010 - CRP	-	-	119,561	-
County's General Obligation Bond	-	-	-	-
Suntrust Loan	299,214	-	379,069	-
FRDAP - 07-08 Park Improvements	155,007	-	22,450	-
Total Coral Reef Park	454,221	-	521,080	-
Perrine Wayside Park - Park Improvements	-	-	-	-
County's General Obligation Bond	-	-	-	-
Suntrust Loan	-	-	-	-
Total Perrine Wayside Park	-	-	-	-

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Special Revenue Fund

EXPENDITURES (CONTINUED)

Description	Actual FY '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
Park Impact Fees				
Unallocated Funds	-	165,166	-	151,652
Thalatta Park	-	-	-	-
Coral Reef Park	-	-	-	-
Ludovici Park	-	-	-	-
Palmetto Bay Park	-	-	15,800	-
	-	165,166	15,800	151,652
TOTAL PARK AND RECREATION	\$ 2,813,272	\$ 165,166	\$ 1,135,375	\$ 151,652
ART IN PUBLIC PLACES				
Art Collection/Promotion	\$ 550	\$ 118,737	6,100	198,683
	\$ 550	\$ 118,737	\$ 6,100	\$ 198,683
GENERAL GOVERNMENT				
Palmetto bay park	34,458	-	2,275	-
Coral Reef Park	61,092	-	75,000	-
Perrine Wayside	-	-	-	-
Ludovici Park	-	-	-	-
Thalatta Park	69,291	-	47,527	-
Professional Services - Economic Development	-	-	-	-
Park Improvements	1,065	-	-	1,087,647
Public Works	10,134	-	27,500	110,000
Furniture/Equipment	-	-	-	-
Police	-	-	-	-
Parks	-	-	-	-
Planning, Zoning & Building	-	-	-	-
General Government	300,950	89,110	189,811	372,247
Village Hall	4,091,185	1,159,497	1,159,497	5,500,000
Special Reserve	-	-	-	-
	-	-	-	-
TOTAL GENERAL GOVERNMENT	\$ 4,568,175	\$ 1,248,607	\$ 1,501,610	\$ 7,069,894
TOTAL EXPENDITURES	\$ 9,224,465	\$ 4,894,582	\$ 5,568,451	\$ 12,264,685

Special Revenue Fund

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% for Transportation and 20% for Transit. The Transportation portion funds a \$2,500,000 12 year loan that was used to replace all street signs throughout the Village, the balance on the loan is \$1,979,575. 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

Capital Outlay

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 '08-'09	Original Adopted Budget FY '09-'10	Estimated Final FY '09-'10	Adopted Budget FY '10-'11
CAPITAL OUTLAY				
Computer Replacement	-	10,000	-	-
Office Equipment	-	25,000	10,000	-
Vehicles	-	27,500	-	-
Village Hall Construction	-	-	-	5,500,000
Village Hall Equipment*	-	-	-	300,000
Miscellaneous Equipment	-	20,000	20,000	-
Data Conversion	-	10,000	-	-
Village Software*	-	48,771	75,077	72,247
General Governemnt	\$ -	\$ 141,271	\$ 105,077	\$ 5,872,247
Manager	\$ -	\$ -	\$ -	\$ -
Clerk	\$ -	\$ -	\$ -	\$ -
Finance	\$ -	\$ -	\$ -	\$ -
Police	\$ -	\$ -	\$ -	\$ -
Public Green Market	-	-	4,500	-
Palnning & Zoning	\$ -	\$ -	\$ 4,500	\$ -
Building Inspector Vehicle	-	27,500	-	-
Scanner/Plotter	-	-	12,500	-
Building	\$ -	\$ 27,500	\$ 12,500	\$ -
Ludovici Park Community Center*	-	4,000	10,000	12,500
Thalatta Park*	-	100,000	275,964	933,147
Perrine Wayside*	-	50,000	-	70,000
Palmetto Bay Park*	-	137,255	72,500	10,000
Coral Reef Park*	-	307,755	420,850	62,000
Parks	\$ -	\$ 599,010	\$ 779,314	\$ 1,087,647
Public Works Yard*	604,295	30,000	104,742	110,000
Variable Message Trailer	-	-	15,000	-
Public Works	\$ 604,295	\$ 30,000	\$ 119,742	\$ 110,000
TOTAL CAPITAL OUTLAYS	\$ 604,295	\$ 797,781	\$ 1,021,133	\$ 7,069,894

Capital Outlay

Non-routine Capital Expenditure Budgetary Effects: The Village Hall complex is estimated not to increase expenditures significantly as the increased operating cost will be offset by not paying rent. The LEED Platinum design is expected to save in electrical cost with the photovoltaic cells, and the two cisterns that will reuse rain water for irrigation and other non-potable uses. Thalatta Estate will increase operating expenditures in the short term, but the projected revenues once established is expected to more than cover the operating costs. All other expenditures are for replacement or repair of equipment or facilities already in operation, with no impact on the operating budget.



ACRONYMS AND TERMS

Acronyms and Terms

ADA	American Disabilities Act
AIPP	Art In Public Places
BCC	Board of County Commissioners
CAP	Climate Action Plan
CIP	Capital Improvement Program
CITT	Citizen's Independent Transportation Trust
CDMP	Comprehensive Development Master Plan
CPI	Consumer Price Index
D.A.R.E.	Drug Abuse Resistance Education
EAR	Evaluation and Appraisal Report
FDCA	Florida Department of Community Affairs
FDEP	Florida Department of Environmental Protection
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FGBC	Florida Green Building Coalition
FT&I	Franjo Triangle and Island
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
LDC	Land Development Code

Acronyms and Terms

LEED	Leadership in Energy and Environmental Design
MDPD	Miami-Dade Police Department
MDTA	Miami-Dade Transit Authority
MPO	Metropolitan Planning Organization
MSTF	Municipal Services Trust Fund
NPDES	National Pollutant Discharge Elimination System
O&M	Operating and Maintenance
PAB	Planning Advisory Board
PRSA	Public Relations Society of America
PT	Part Time
PTO	Personal Time Off
RFP	Request for Proposal
RFQ	Request for Qualifications
SEO	Search Engine Optimization
SFBC	South Florida Building Code
SNP	Safe Neighborhood Parks
TIP	Transportation Improvement Plan
TRIM	Truth in Millage



GLOSSARY

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.

Assigned Fund Balance – Limitation resulting from intended use, established by highest level of decision making, body designated for that purpose, or official designated for that purpose.

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

Glossary

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

Committed Fund Balance - Limitation imposed at highest level of decision making that requires formal action at the same level to remove.

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.

Glossary

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

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

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

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

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

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

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

Disbursement - The expenditure of monies from an account.

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

OSHA - Occupation Safety & Health Administration.

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

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

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

Productivity - A measure of the service output of Village programs compared to the per-unit of

Glossary

resource input invested.

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

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

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

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

Restricted Fund Balance – Limitations imposed by creditors, grantors, laws and regulations of other governments, constitutional provisions or enabling legislation

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

Glossary

purposes or obligations, is called the undesignated fund balance: it is the true "surplus".

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

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

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

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

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

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

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

Unassigned 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.