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RESOLUTION NO. 2012-21

A RESOLUTION OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA, RELATING TO FRIENDS OF THALATTA COMMITTEE PROVIDING FOR MEMBERSHIP; PROVIDING FOR MISSION; PROVIDING FOR SECRETARY, MEETINGS AND REPORTS; PROVIDING FOR AN ACCOUNT FOR FUNDS AND PROCEDURES RELATING TO DONATIONS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Thalatta Estate is the crown-jewel of the Village's park system; and,

WHEREAS, the Village Council desires to establish the Friends of Thalatta Committee to evaluate the donation needs of the park; and,

WHEREAS, the Village has a Master Plan as to Thalatta, and the Village Council has committed to funding the components of said plan as funds become available; and

WHEREAS, the Friends of Thalatta would, in compliance with the Sunshine law, meet and develop strategies for enhancing funding opportunities or grant opportunities for programming or construction related development of Thalatta Estate; and,

WHEREAS, the Village Council desires to implement financial accountability measures to ensure that the donations or funding opportunities implemented by the Village, after recommendation by the committee, be accounted for and placed in the line item Village bank account designated for the Thalatta Estate; and,

WHEREAS, the Village Council now wishes to develop the mission of the Friends of Thalatta Committee to assist with the development of initiatives at the site.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA, AS FOLLOWS:

Section 1. That the "Friends of Thalatta Committee" is hereby created with the membership of the committee to include the following:

- One (1) representative from the Village Council (Liaison – non-voting member)
- One (1) individual who is currently serving on the Historic Preservation Board, and selected by the members of the Historic Preservation Board.
- Five (5) representatives who has experience in fundraising and not conflicted due to fundraising efforts for other entities within the Village.
- Five (5) representatives from the public at large

1 All appointments to the committee shall be made by the Mayor and Village Council. The
2 board members shall serve for two years, under staggered terms, serving without compensation.
3

4 **Section 2.** The Friends of Thalatta Advisory Committee shall be charged as follows:
5

- 6 1. The committee shall develop proposals and make recommendations for the
7 expansion of educational, cultural and volunteer opportunities designed to
8 encourage public participation and support of the historic site;
9
- 10 2. The committee shall identify environmental, and historical educational
11 opportunities and make recommendations regarding potential partnerships;
12
- 13 3. The committee shall annually or more often as needed, review and propose
14 updates to the Thalatta Master Plan (contained within the Parks Master Plan),
15 and make recommendations on volunteer possibilities to enable the
16 expansion of the use of the site (the Village Council makes all final decisions
17 as to Master Plan updates;
18
- 19 4. The committee shall determine how a volunteer program can support and
20 showcase the historic site including providing educational experiences related
21 to possible environmental conservation efforts and the history of the site;
22 and
23
- 24 5. The committee shall identify grant opportunities and facilitate donations to
25 support any proposed programs.
26
- 27 6. The purpose of the Friends of Thalatta Committee is to promote the general
28 welfare by encouraging pride in the community, increasing property values,
29 enhancing the quality of life through raising funding, whether through
30 donations or grants, for the enhancement of the Thalatta Estate Public Park.
31
- 32 7. The efforts of the Friends of Thalatta would assist the Village in creating an
33 enhanced endowment for this historic site, and a cultural legacy for future
34 generations through the funding efforts and enhancements obtained through
35 those funding efforts, which would assist the Village in chronicling the sites
36 history, create programs and activities for the site, and enhance the structural
37 integrity and Village's vision for Thalatta Park.
38
- 39 8. The Committee shall issue a recommendation to the Village Council for the
40 development of fundraising events or grant opportunities for Thalatta Estate.
41 The Village Manager shall oversee financials of the approved events to be
42 sponsored by the Village for fundraising events or grant opportunities. All
43 approved fundraising events should be coordinated by the Village Manager
44 or designee. The Committee has no authority to contract, or spend funds.
45 The Committee shall deliver an annual report to the Village Council. The
46 Committee shall screen grant or fundraising proposals and provide
47 recommendations to the Village Council.

- 1
2 9. The Committee may seek volunteers and supporters to help with the Friends
3 of Thalatta events who may be welcome to all meetings of the Committee.
4

5 **Section 3. Secretary appointed.** The Friends of Thalatta Advisory Committee shall
6 appoint a Chair of the Committee who shall be responsible for preparing the agenda, based upon
7 submissions from the members, and shall conduct the meeting. The Committee shall also appoint a
8 secretary who shall be responsible for providing notice of meetings to the Village Clerk and keeping
9 minutes of said meetings. The committee shall meet on at least a quarterly basis and shall submit
10 approved Minutes to the Village Clerk for dissemination to the Village Council. The Chair shall be
11 responsible for offering a status report to the Village Council at a regularly scheduled Council
12 meeting upon request.
13

14 **Section 4. Selection Of Fundraising Events Or Grants.**
15

16 All fundraising events or grant opportunities are to be implemented while adhering to the criteria
17 identified in this Resolution. The Village Council may approve each opportunity from those
18 selections recommended by the Committee. The Village Manager and Village Attorney will negotiate
19 and execute appropriate contracts relating to coordinating the fundraising event or grant opportunity
20 authorized by the Village Council. Thalatta Estate account funds may be aggregated to implement a
21 fundraising or grant event. This process does not supplant any grant opportunities that the Village
22 administration may be seeking independently. The Committee is not to compete with Village
23 sponsored events or compete against Village issued grant applications.
24

25 (a) Selection Process. The Village Council upon authorizing a fundraising or other
26 event proposed by the Committee, shall authorize the Village Manager to implement the event in
27 coordination with the Committee, through the below procedures utilizing the resources, as
28 authorized by the Village Council, of the Thalatta Estate fund. The Village shall adhere to the
29 Village's procurement procedures found in Chapter 2 of the Village's Code of Ordinances.
30

31 (b) All Committee members, Village Council members, contractors and respective
32 agents shall comply with the Village's code of silence regulations.
33

34 (b) Selection criteria. In the selection process, the following principles shall be observed:
35

36 (1) The fundraising or grant opportunity implements the Village's vision - the Village's
37 Master Plan for Thalatta Estate.

38 (2) The fundraising or grant opportunity is financially feasible.

39 (3) The fundraising or grant opportunity does not offend the sensibilities of the
40 community or fail to adhere to a proper public purpose.

41 (4) That the Committee has the expertise to implement the fundraising event.

42 (5) Any other criteria set forth in the Friends of Thalatta donation and grant program
43 guidelines, as amended from time to time.
44

45 **Section 5. Creation Of Fund.** There is hereby created within the Village a special
46 banking account(s) to be known as the Thalatta Estate Fund. The funding shall be maintained in a
47 separate interest bearing account and may not be co-mingled with other funds. This fund shall be

1 maintained by the Village and shall be used for the following purposes, including, but not limited to:
2 acquisition, installation, maintenance, construction of capital improvements, and insurance needs
3 relating to the fundraising and improvement of Thalatta Estate Master Plan. All money received by
4 the Village pursuant under the Thalatta Estate Master Plan or from endowments or gifts to the
5 Village designated for the Thalatta Estate shall be placed in the Thalatta Estate Fund. All money
6 shall be deposited, invested, accounted for and expended as follows:
7

8 (1) Funds received shall be deposited in the fund in a manner to avoid any
9 commingling with other revenues and funds of the Village, and all funds shall be expended solely for
10 the purposes identified herein. Any interest income earned by the money in the fund shall be
11 deposited in the fund and shall be expended only for the general purpose established for the
12 Thalatta fund. The Village shall maintain an accounting system, which meets generally accepted
13 accounting principles and shall maintain all required financial records to properly account for all
14 funds and any supplemental funds used for a purpose as identified herein.
15

16
17 (2) The fund may be used for expenses associated with the selection,
18 commissioning, acquisition, transportation, maintenance, public education, promotion,
19 administration, and insurance needs relating to fundraising for, grant writing for, or development of
20 the Thalatta Estate, or in relation thereto
21

22 (3) The funds shall be annually audited by the Village's auditing firm to ensure
23 compliance with all applicable laws and regulations and to ensure accountability.
24

25 **Section 6. Meetings and Protocol.**
26

27 (1) All Committee meetings must be held in the Sunshine. As such, all meetings of the
28 Committee must be noticed, and minutes taken. No meetings may be held without proper notice.

29 (2) The Committee meeting shall provide for public commentary at each scheduled
30 meeting. Public Comments shall be maintained at no more than three (3) minutes per person,
31 unless the Board or Committee authorizes a different amount of time.

32 (3) The Committee shall not engage in political advocacy or expression.
33

34 **Section 7. Donation Policy to be adhered to by Committee and Village.**
35

36 (1) The Village, a municipal corporation, receives tax exempt status as a governmental
37 entity. Any gift made to the Thalatta Estate Village may be considered a "tax event" gift under the
38 Internal Revenue Code. As such, the donor of any gift or donation to the Village is to receive a "gift
39 receipt." Additionally, a donor may be required to file IRS Form 8283 for donations/gifts. This
40 form is to be signed by the Village Representative and is to be filed by the donor. The Committee
41 shall prepare, for Village Council approval, an acknowledgement letter for all donors, which shall
42 issue quarterly.
43

1 (2) The Committee shall develop and maintain an annual, fiscal year, log of all donations
2 or gifts made to the Thalatta Estate. The Committee shall submit established log to Village Manager
3 for approval prior to implementation.
4

5 (3) Valuation and Appraisal: There are three points at which gift valuation is important.
6 The first is the valuation of the gift for tax purposes. These rules are clearly established in the
7 Internal Revenue Code. The second is the valuation of the gift for gift credit purposes. Some gifts
8 are recorded at the donor's date of gift value, while others are recorded net of sales costs. The third
9 is the value of the gift on the Village's books, governed in most instances by the Financial
10 Accounting Standards Board (FASB) rules. The most important point is that the valuation on the
11 Village's Books be consistently calculated. The donor should be responsible for any appraisal
12 required for the donor's tax return. The Committee may seek an independent appraisal for items
13 valued over \$5,000. For items under \$5,000 the Committee may use informal mechanisms to
14 determine estimated value. Such informal mechanisms may include, but not be limited to the use of
15 web sites (i.e.: Kelley's Blue Book, Ebay, or some other Appraisal or valuation website). Attached
16 hereto As Exhibit A is the IRS Publication 561 entitled "Determining the Value of Donated
17 Property." This document is to be used by staff as a guide in determining value of donations. The
18 Committee is to record a gift received at its valuation for gift purposes on the date of the gift.
19

20 (4) The Committee shall prepare for Village Administration to finalize and file IRS
21 Form 8282 upon the sale or disposition of any asset sold within two years of receipt of the
22 donation/gift by the Village when the charitable deduction value of the item is more than \$5,000.
23 The Committee is to ensure that this form within 125 days of the date of sale or disposition of the
24 asset.
25

26 (5) The donations or gifts are to be made to the Village of Palmetto Bay, for the
27 Thalatta Estate Fund, deposited in the fund line item account and to be administered by the Village
28 Administration, with proper Village Council authorization. The Committee will not accept gifts that
29 are too restrictive in purpose. The Committee will accept unrestricted gifts, and gifts for specific
30 programs proposed in the Thalatta Master Plan, provided that the gifts are not inconsistent with the
31 Village's public purpose. Gifts that are too restrictive (too many conditions being imposed by the
32 donor), as it may go against the direction of the Village Council's resolutions, policies, or ordinances,
33 or gifts that are too restricted and difficult to administer, shall be brought to the Village Council for
34 action. An example of a "too restrictive gift would be requiring the purchase of a specific art piece,
35 or a specific item that has not been identified by the Village, or an item micromanaging the funds
36 being donated. The Committee will make a recommendation to the Village Council who shall
37 decide whether to accept or reject the gift with the restrictive limitations.
38

39 (6) There are practical issues relating to the receipt of gifts or donations. The
40 Committee shall make a recommendation to the Village Council, who is to determine whether the
41 item fulfills the mission of the Village, is there a related use or need. Is the item marketable? Are
42 there any undue restrictions on the use, display, or sale of the property? Are there any material
43 carrying costs for the property like insurance, maintenance, appraisal for sale purposes,
44 environmental considerations (ordinarily associated with land donations), etc.
45

46 (7) The Village Manager may direct the use of donated funds/goods/ or "in kind"
47 goods or services – for all donations under \$5,000.00, provided the use is for a public purpose

1 relating to the Thalatta Estate consistent with the overall direction of the Village Council. (Concern
2 that the smaller amount of a donation may be needed to fund a fund-raising event. Some type of
3 direction prior to the money being spent.) Any donations to be presented to the Thalatta Estate
4 exceeding \$5,000.00, shall be first presented to the Committee for a recommendation, and then to
5 the Village Council, for authorization to accept the donation, gift, or "in-kind" goods or services. In
6 addition, should the Committee be offered (1) any vehicles or items requiring the registration of title,
7 regardless of the appraised value, or (2) any art work shall be brought to the Village Council for
8 acceptance, with a recommendation by the Committee. Should the Committee receive any
9 Marketable Securities, annuities, closely held securities, real estate, pooled income funds, oil, gas, and
10 mineral interests shall be brought to the Village Council for the determination whether to accept the
11 donation/gift and to determine associated costs, risks, or other considerations relating to same.
12

13 (8) The donations or gifts may not be provided to ensure the passage of any law,
14 resolution, or contract. The donations or gifts are to be used for a proper public purpose relating to
15 the Thalatta Estate and the Thalatta Master Plan. This policy requires compliance with section 2-
16 11.1(e)(3), and (g) of the Miami-Dade County Code relating to gifts and preclusion of exploitation of
17 official positions. Additionally, the Committee is to comply with 112.3148, Florida Statutes relating
18 to procurement.
19

20 (9) The term "gift" shall refer to the transfer of anything of economic value, whether in
21 the form of money, service, loan, travel, real estate, entertainment, hospitality, item or promise, or in
22 any other form, without adequate and lawful consideration. Food and beverages consumed at a
23 single sitting or meal shall be considered a single gift, and the value of food and beverage provided
24 at that sitting or meal shall be considered the value of the gift. The term gift may be used
25 interchangeably within this policy with the term "donation."
26

27 (10) The Committee is recommended to receive all donations via Check or Money Order
28 rather than cash (legal tender). If cash is received the Committee Member shall immediately issue a
29 Donation Gift Receipt and tender the funds to the Village's Finance Director, who is to sign for the
30 funds and to deposit the funds into the Thalatta Estate Fund account. All donations must be
31 tendered to the finance director promptly, preferably the same day the donations is tendered.
32

33 (11) All other gifts of tangible personal property shall be examined in light of the
34 following criteria: (1) Does the property fulfill the mission of the Village - or the public purpose of
35 the Village as it relates to the Thalatta Estate and the Thalatta Master Plan? (2) Is the property
36 marketable? (3) Are there any undue restrictions on the use, display, or sale of the property? If so,
37 the item should be brought to the Village Council for action, after a recommendation by the
38 Committee. (4) Are there any carrying costs for the property? The final determination on the
39 acceptance of other tangible property gifts shall be made by the Village Council.
40

41 (12) Gifts of real estate may include developed, undeveloped property or gifts subject to a
42 prior life interest. Prior to acceptance of real estate, the Village Council shall require an initial
43 environmental review of the property to ensure that the property has no environmental damage. In
44 the event that the initial inspection reveals a potential problem, the Village Council shall retain a
45 qualified inspection firm to conduct an environmental audit. The Village will determine the
46 expenses associated with the donation. The cost of the environmental audit shall generally be an
47 expense of the donor. When appropriate, a title binder shall be obtained by the Village prior to the

1 acceptance of the real property gift. The cost of this title binder shall generally be an expense of the
2 donor.
3

4 Criteria for accepting real property shall include: (1) Is the property useful for the purposes
5 of the Village? (2) Is the property marketable? (3) Are there any restrictions, reservations, easements
6 or other limitations associated with the property? (4) Are there carrying costs, which may include
7 insurance, property taxes, mortgages, or notes, etc., associated with the property? (4) Does the
8 environmental audit reflect that the property is not damaged?
9

10 **Section 8.** The resolution shall take effect immediately upon adoption.

11 PASSED and ADOPTED this 12th day of March, 2012.

12
13 Attest: Meighan Alexander
14 Meighan Alexander
15 Village Clerk
16

Shelley Stanczyk
Shelley Stanczyk
Mayor

17 APPROVED AS TO FORM:

18 Eve A. Boutsis
19
20 Eve A. Boutsis,
21 Village Attorney
22

23 FINAL VOTE AT ADOPTION:

24
25 Council Member Patrick Fiore No
26
27 Council Member Howard Tendrich No
28
29 Council Member Joan Lindsay Yes
30
31 Vice-Mayor Brian W. Pariser Yes
32
33 Mayor Shelley Stanczyk Yes
34