



Village of Palmetto Bay

Excellence in Community Service

Operating & Capital Budget

Fiscal Year 2004-2005

Village of Palmetto Bay

Village Council

Eugene P. Flinn, Jr.
Mayor

Linda Robinson
Vice-Mayor

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

Paul Neidhart
Council, District 2

John Breder
Council, District 3

Village Manager

Charles D. Scurr

Village Attorney

Nagin, Gallop & Figueredo, P.A.

Village Clerk

Meighan J. Pier, CMC

Department Directors

Alfredo Acin, Finance Director

Ana M. Garcia, Community Services Director

Michael C. Mouring, Village Commander

Arleen Weintraub, Community Development Services Director

Ron E. Williams, Public Works Director

The photograph used for the front cover illustrates a beautiful sunset in Palmetto Bay overlooking Biscayne Bay.

Table of Contents

TABLE OF CONTENTS	Page
BUDGET MESSAGE	
Fiscal Year 2004-2005 Budget Message.....	1
SUMMARY OF FUNDS	
Staffing Summary.....	16
Consolidated Budget Summary.....	17
Summary of Funds Balances.....	18
GENERAL FUND.....	19
GENERAL FUND REVENUES.....	20
General Fund Revenue Sources Chart.....	21
Revenue Description.....	22
GENERAL FUND EXPENDITURES.....	26
Use of General Fund Resources Chart.....	27
MAYOR AND COUNCIL.....	28
OFFICE OF THE VILLAGE MANAGER AND VILLAGE CLERK.....	30
DEPARTMENT OF FINANCE.....	36
OFFICE OF THE VILLAGE ATTORNEY.....	39
GENERAL GOVERNMENT.....	41
DEPARTMENT OF POLICE.....	43
DEPARTMENT OF COMMUNITY DEVELOPMENT.....	46
DEPARTMENT OF PUBLIC WORKS.....	50
DEPARTMENT OF COMMUNITY SERVICES.....	54
MITIGATION.....	58
SPECIAL REVENUE FUND.....	59
ACRONYMS AND TERMS.....	61
GLOSSARY.....	62

Budget Message



The Village of Palmetto Bay *Excellence in Community Service*

August 2, 2004

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

Dear Mayor, Vice Mayor, Council Members and Citizens:

In accordance with the provisions of the Village Charter, I am pleased to provide the FY 2004-05 Proposed Budget for your review and consideration.

FY 2003-04 *Building the Foundation for Excellence*

FY 2003-04 was a year of *Building the Foundation for Excellence*. In this first year of operation, the Village has witnessed dramatic and remarkable progress in all areas. The *Foundation for Excellence* has been established and achieved in all Departments. The "Palmetto Bay Approach to Governance" has been a success. I know that the Council and our Citizens share the pride, enthusiasm and optimism for what we have all been able to achieve this past year. The Village of Palmetto Bay, in a single year, has gone from an idea to the embodiment of *Excellence in Municipal Government*. Palmetto Bay is setting the standard.

Police

The performance of the Palmetto Bay Police Unit has been outstanding and exceeded even the most optimistic expectations. The Village set ambitious goals for public safety and these have been exceeded in every case. The Village has embraced its police officers and they, in turn, have embraced our community. The Village has set the standard and laid the *Foundation for Excellence* by putting in place an exceptional and fully functional Police Department, including a Village Hall Police Station. The results have been dramatic:

- Emergency Response Time - The emergency response time of the Palmetto Bay Police Unit has averaged 2 minutes 43 seconds from dispatch to arrival. This outstanding service, well below the goal of 3 minutes, has literally saved lives and caught criminals in the act. Two of the most vivid examples of why this is so important were the heroic efforts that saved the life of 4-year-old Jessica Curth and the outstanding work of the midnight squad that apprehended burglars at the Irish Pub as they were literally getting ready to climb out the window.

Budget Message

- **Crime Rates** - Total Part I crimes, as tracked by the Uniform Crime Report (UCR), decreased by over 12% in the first 5 months of 2004. The Village witnessed a 47% decrease in robbery, a 24% decrease in auto theft, a 28% decrease in commercial burglary, and a 39% decrease in residential burglary.
- **Community Based Policing** - The Palmetto Bay Police Unit has embraced the concept of community based policing. The attitude of professionalism and responsiveness to the needs of the community has made a real difference.
- **Enhanced Traffic Safety** - Speeding has been one of the major safety and quality of life issues in the Village. The Palmetto Bay Police Unit has been responsive and proactive in their efforts. The Village placed in service a new SMART Trailer as well as state-of-the-art radar equipment.
- **Motorcycle Patrol** - The Village, as of the writing of this Budget Message, is placing in service its motorcycle patrol. The motorcycle patrol, which will be increased in the coming year, promises to enhance both the visibility and effectiveness of our traffic safety efforts.
- **Bicycle Patrol** - The Village has initiated enhanced bicycle patrol efforts, particularly in parks and commercial areas. Using the cadre of bicycle certified officers, this initiative has increased police effectiveness, visibility and community responsiveness.
- **Village Hall Police Station** - The establishment of a Village Hall Police Station was one of the priorities of FY 2003-04. The Police Station, to the delight of the community, opened on March 26th with new state-of-the-art computers and technology.

Community Services - Parks & Recreation and Citizens Services

The Palmetto Bay Park System has begun a truly remarkable renaissance and established a firm *Foundation for Excellence*. In less than a year, the Park System has been transformed from a neglected asset to a rising star. The results have been significant:

- **Facility Renovations** - Each of the park system buildings has been renovated. The change in appearance of the community room at Coral Reef Park has been uplifting. The renovation of the community room at Perrine Park, scheduled for completion this week, is transforming. Restrooms and common areas are clean, well lit and secure. The response from our residents has been extremely positive.
- **Landscape and Maintenance** - The maintenance of the parks is now being performed professionally and in a first class manner. Trees have been trimmed, lifted and fertilized on a regular basis. Irrigation systems have been repaired and playing fields are being restored. Tot lot areas are cleaned and maintained to the delight of our families. Perrine Wayside Park is now again a welcoming place for families.
- **Staffing** - The parks are now properly staffed during hours of operation with friendly, helpful and responsive staff.
- **Programming** - The Village has greatly enhanced programming in the Parks through creative partnerships with community groups. The groups include the YMCA, JCC, Jane Forman Tennis Academy, Palmetto Bay Broncos, Howard Palmetto Khoury League, Perrine Baseball & Softball Khoury League, Palmetto Girls Lacrosse, Westminster Girls Softball and many more. One of the most creative partnerships is with the Palmetto Senior High School Boys Baseball Team, who now proudly calls Coral Reef Park their Home Field.
- **New Parks** - The Village, in response to our residents, has made the identification of new and expanded parks a top priority. The Village has received a commitment to add 7 acres to Perrine Park, successfully completed the acquisition of a Bayside Park, and commenced discussions concerning a possible Publix Park - an unprecedented record of accomplishment in a single year.
- **Parks Master Plan** - The Parks Master Plan is nearing completion. This broad effort, which has included significant community involvement, will form the blueprint for the future development of the Village Park System.
- **Grants** - The Village has, once again, set the standard for a new city. In addition to over \$500,000 in grant funds approved in FY 2002-03 from the South Florida Water Management District (SFWMD), and the Municipal Planning Organization (MPO), the Village has received approvals for over

Budget Message

\$1,300,000 in new and newly available grant funding from the Trust for Safe Neighborhood Parks (SNP), Florida Recreational Development Assistance Program (FRDAP), Florida Recreational Trails Program and additional funding from the South Florida Water Management District (SFWMD).

- **Special Events** – The Village has, once again, established a new standard and *Foundation for Excellence* in special events. These include the Annual Celebration Picnic, State of the Village Address, Saturday and Sunday in the Park with Art, Relay for Life, Memorial Weekend Baseball Tournament and Perrine Park Fun Day.
- **Communications & Public Involvement** – The Village has continued and enhanced its commitment to public involvement. The Official Village Newsletter has been well received by residents. The informative Village Website is undergoing improvement and expansion. The Village Council continues to involve the community in all aspects of governance through community meetings, workshops and committees. The Village is also reaching out to residents with CPR training.

Public Works

The Public Works Department has established the *Foundation for Excellence* by implementing the concept of Delivering Excellence Every Day. Rain or shine the PW Crew is out there assisting our residents. This small town helpful approach exemplifies the best of Palmetto Bay. The across the board activities and achievement of the Department are exemplary.

- **Delivering Excellence Every Day** – No job too big – no job too small. As noted earlier, the services provided by Public Works to our residents and businesses has been excellent. The broad range of support - from right-of-way maintenance, to helping eliminate graffiti, to assisting police and fire at accident scenes, to maintaining stormwater drains - is making a real difference in the community.
- **Transportation Master Plan** – The completion of the Transportation Master Plan will mark a major milestone for the Village. This plan will establish the blueprint that will define and prioritize the transportation needs and priorities of the Village.
- **Stormwater Master Plan** – The Stormwater Master Plan is also a major initiative of tremendous significance to the Village. This Master Plan, in addition to defining the needs of the Village, will assist the Village in determining the viability of establishing a Stormwater Utility.
- **Signage Master Plan** – The Signage Master Plan will assist the Village in developing a unique Palmetto Bay identity.
- **Street & Sidewalk Inventory** – The recently completed Street & Sidewalk Inventory is the essential first step in developing a multi-year improvement program.
- **Capital Improvements throughout the Community** – The Public Works Department, building on the foundations described above, has begun the implementation of improvements throughout the Village. Paving and sidewalk crews are being mobilized and improvements throughout the Village are getting ready to commence.

Community Development

The progress in this important and complex area has been significant and has established a *Foundation for Excellence*. Village residents are planning for their future, enhancing their code compliance efforts and enjoying a customer-driven building and permitting function:

- **Comprehensive Development Master Plan (CDMP)** – The Planning and Zoning Division has undertaken important major initiatives central to the future of the Village: One of the most important efforts is the CDMP, which will control the future land use of the Village. This extensive and extremely detailed 18-month effort is on schedule and on target.
- **Charrettes** – In addition to the broad efforts included in the CDMP, the Village has undertaken the unprecedented effort of two major charrettes in its first year of operation. The Palmetto Bay Village Center (Burger King) and Southwest Palmetto Bay (Franjo/US 1) Charrettes are community based planning efforts that will be instrumental in defining the vision for those areas of our community.

Budget Message

These efforts are still works in progress and will continue to receive public input and involvement as they are finalized.

- **Zoning** – The Village has continued the transition from the County to full Village control of the zoning process. This transition has been a long and difficult process but it is nearing completion.
- **Code Compliance** – The Village has completed the transition from Team Metro to the Palmetto Bay Code Compliance Division. The transition occurred in July and the positive results are already being realized. The Code Compliance Unit is responsive and friendly to our residents and business owners. A system of Courtesy Notices is in use and has been well received. The staffing level of this important function is double that previously provided by Team Metro. The Village has re-initiated regular WIN walks (Walking to Improve Neighborhoods). These walking tours include all Village Departments and have been invaluable in developing a comprehensive solution to neighborhood issues.
- **Building & Permitting** – The Building & Permitting Division was one of the first priorities of the Village and has been operational for almost a year. This outsource unit has been providing a high level of professional customer oriented service since its inception. Residents and contractors can now take care of their building and permitting needs at Village Hall and receive immediate attention and professional service.

The FY 2004-05 Budget Financial Overview and Revenue Forecast

The financial state of the Village of Palmetto Bay is excellent. The fiscal responsibility and conservative approach to the Budget has yielded significant dividends.

The Village will begin the fiscal year with an emergency cash reserve of \$2,500,000. These funds are safely held in an interest bearing "lock box" and are only available for emergency situations.

The financial stewardship of each Department in FY 2003-04 has been outstanding. Every Department, with the exception of Police, came in under budget. The Palmetto Bay Police Unit exercised excellent management of the items under their control. The budget variance, which will be discussed in detail later, is the result of unanticipated Departmental charges. In total, the FY 2003-04 Expense Budget came in at \$925,594 under budget.

The revenue streams projected in the FY 2003-04 Budget have, in the aggregate, held relatively firm. There has been the expected variation in individual line items. The final revenue picture will not be known for several months. In recognition of this, \$100,000 in revenue contingency is being retained. Even with the retainage, a total of \$154,799 is being returned to the General Fund.

This brings the total "savings" in the FY 2003-04 Budget to \$1,080,393

In addition to this amount, the Village will realize \$1,100,000 in surplus cash carryover from FY 2002-03. The carryover number is actually \$1,400,000, but \$300,000 was previously earmarked for the purchase of the Bayside Park (Celestia DeLamour). This represents the amount above the \$2,500,000 Emergency Reserve realized in the reconciliation with Miami-Dade County.

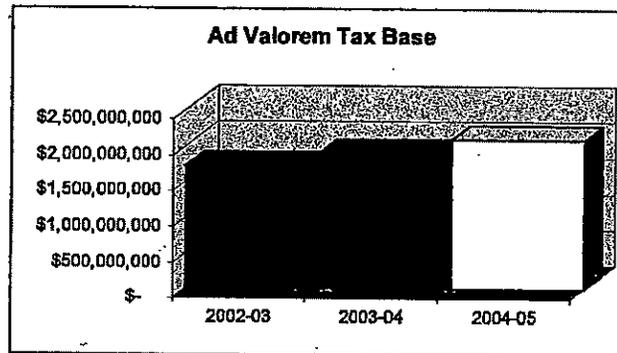
The Village will also begin the fiscal year with \$1,397,846 in new and newly available grant funding. These grant approvals are for a variety of Parks projects and Public Works stormwater drainage projects. There is also approximately \$835,853 in Special Revenue Fund carryover.

The Village Council directed that the surplus cash carryover be used for one time expenses, such as capital improvements, and not for ongoing operating expenses. This policy that the Village Council put in place is extremely sound budgeting. Non-recurring revenues should rarely, if ever, be spent on recurring expenses.

Budget Message

The cumulative impact of this strong financial stewardship is that the Village will have over \$5,281,501 available in the Special Revenue/Capital Fund for FY 2004-05.

The ad valorem tax base of Palmetto Bay is vibrant, healthy and growing. In FY 2004-05, the total property tax value within the Village eclipsed two billion dollars. The \$2,086,613,340 valuation represents a 10% increase over FY 2003-04.



It is important to highlight that while the total assessed value of property within the Village increased dramatically, this increase is not reflected in an individual homeowner's assessed value and taxes. Homeowners are taxed based on the assessed value of their home, not the appraised or fair market value of their home. State law protects homeowners from rapidly increasing property values. The amount of the annual increase in assessed value is limited to 3% or the Consumer Price Index (CPI), whichever is less. The CPI for 2003 used by the Miami-Dade Property Appraiser was 1.9%. Palmetto Bay homeowners who have owned their property for any length of time are taxed at their assessed value, which is much less than the appraised value of their home. The increase in the overall assessment is due primarily to three factors: new construction; resale of existing homes; and increased value of commercial property, which is not subject to the 3% cap. A Palmetto Bay homeowner may have seen a 15% increase in the market value of their home this past year, but the taxable or assessed value can go up by no more than 1.9%.

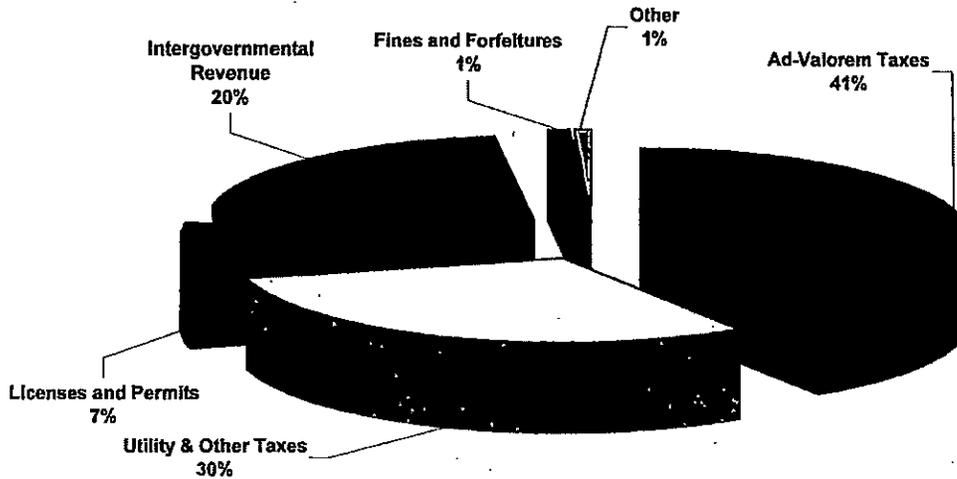
The other revenue streams available to the Village have remained relatively constant in the aggregate. There have been some adjustments up and down due to State legislation in the Sales Tax distribution and state revenue sharing formula. These changes counterbalance each other.

There has been a significant increase in building and permit fee revenue. This is due to the increased level of permitting within the Village. The agreement with the outsource contractor calls for 20% of the revenues to be retained by the Village in FY 2004-05.

The Village is in the process of completing the transition from County collection in the areas of zoning fees and occupational licenses. The Village plans to finalize an arrangement with MDPD wherein they will monitor and collect burglar alarm fees in 2004-05.

The Village continues to have a diversified revenue base. Ad valorem, or property taxes, represent approximately 41% of the operating budget. The remainder comes from a variety of revenue sources including franchise fees, utility taxes, permits & fees and intergovernmental revenues.

General Fund Revenue Sources



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

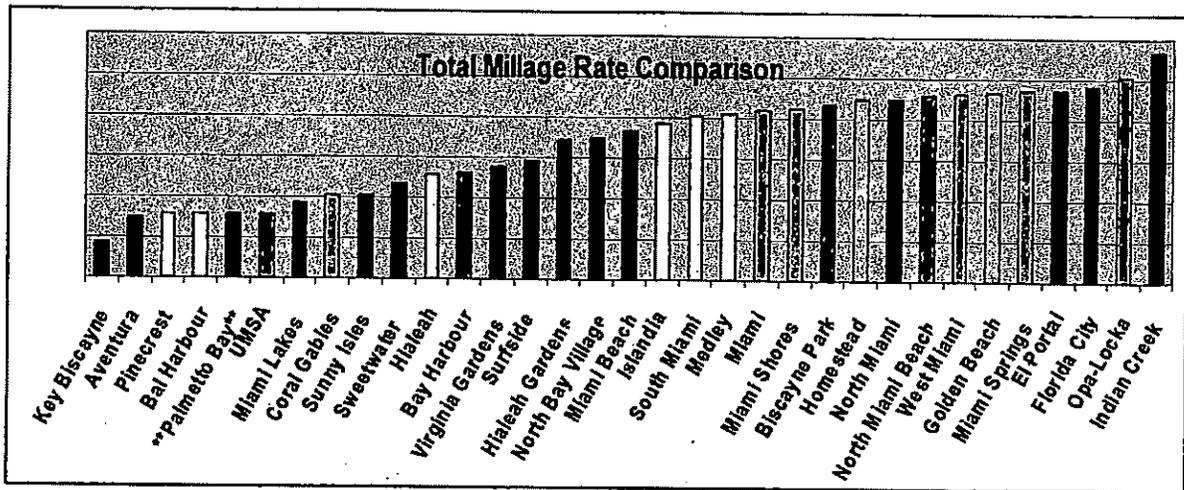
It is recommended that the Village hold the line on taxes with no increase in the millage rate. The millage for the Village would remain at 2.447 mills.

The Palmetto Bay Village Council establishes the millage rate for municipal services. The Palmetto Bay millage replaces the former Unincorporated Municipal Service Area (UMSA) millage rate. The FY 2003-04 millage rate was 2.447 mills for both the Village and UMSA. The County Manager has recommended that the UMSA rate remain at 2.447 mills for FY 2004-05.

The Village continues to enjoy one of the lowest millage rates in all of Miami-Dade County. The Village has the fifth lowest tax rate among Miami-Dade's 35 cities and Unincorporated Municipal Services Area.

It is important to note that, of these cities, only Palmetto Bay and Miami Lakes pay "mitigation" to Miami-Dade County. The mitigation payment, which is equal to approximately 1 mill, is included in the stated millage rate for those cities. The Palmetto Bay mitigation payment is approximately \$1,500,000. Other recently established cities including Key Biscayne, Aventura, Pinecrest and Sunny Isles Beach do not pay mitigation. Older cities, such as Coral Gables and Bal Harbour, do not pay mitigation.

Budget Message



Careful consideration was given to the possibility of lowering the millage rate. However, a cautious approach should be considered for a number of reasons:

- Mitigation – The Village is still required to pay approximately 1 mill, or approximately 40%, of the ad valorem tax base to the County as Mitigation. This represents a \$1,500,000 annual expense.
- Revenue Streams - There continues to be some uncertainty concerning revenues. A number of revenue sources, such as FPL franchise fees, are not paid until the end of the fiscal year. The projections, while deemed accurate, still require multi-year validation.
- Statewide Referendum – There remains the potential for a statewide referendum which would double the homestead exemption. The ballot language was disallowed by the Florida Supreme Court and the measure will not be on the ballot this year. However, it is likely that the measure may be brought forward again in the future. The potential impact on the Village would be approximately \$400,000 annually.
- Police Expenses – Significant additional resources are required in this area, which will be discussed in detail.

The average assessed value of a home in Palmetto Bay, per the Miami-Dade Property Appraiser, is \$236,651. Once again, this is the assessed, not the appraised, value. The appraised value of most homes in the Village is considerably higher. The average property tax bill for municipal services paid by Village residents - assuming a millage rate of 2.447 and an assessed value of \$236,651 - is \$579.08. This represents the average Palmetto Bay taxes paid per household, not per individual. This amount of money is what pays for the excellent police, parks, public works and other municipal services our residents are receiving.

The FY 2004-05 Operating Budget Building on the Foundation - Achieving Excellence

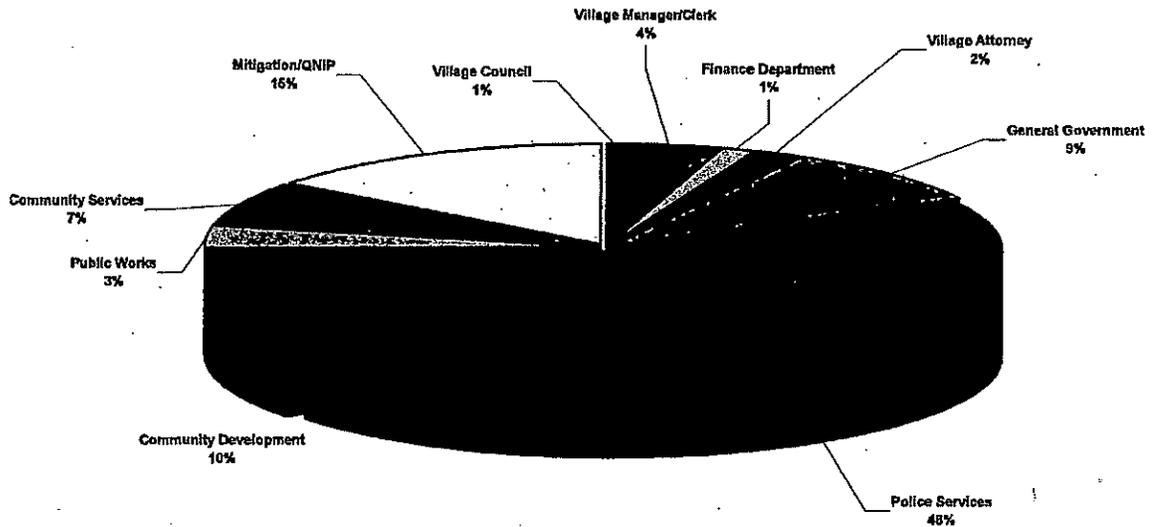
The FY 2003-04 Budget built a strong *Foundation for Excellence*. The goal of the FY 2004-05 Operating Budget is to build on that foundation and *Achieve Excellence* in all service areas while maintaining the commitment to the "Palmetto Bay Approach to Governance." The Proposed Operating Budget contains only a small core group of Village employees and includes maximum utilization of outsource vendors, community

Budget Message

partners and part-time staff. The total number of Full Time Permanent (FTP) employees remains at only 15 positions.

The distribution of FY 2004-05 Expenses is portrayed below.

Use of General Fund Resources



Police

The Village began enhanced police services on July 14, 2003. The Palmetto Bay Police Unit has embraced the concept of proactive community policing. The cadre of officers seeking assignment in the Village represents the finest and most dedicated officers in the Department. They have already achieved, as discussed earlier, dramatic and significant results in protecting and saving lives.

The service and responsiveness of the Palmetto Bay Police Unit and the support they have received from senior management at the Department and County has been exemplary. There have, however, been significant challenges at the mid-management level in the implementation and administration of this new concept within the Miami-Dade Police Department. The Department has taken steps to address the situation. The Department understands how important the success of the municipal policing units is to the future of the Department.

The challenges referenced earlier have become apparent in the expenses for the unit. The initial estimates provided by the Department and used by the Village in the preparation of the FY 2003-04 Adopted Budget did not include a number of costs, such as shift differential pay, wage adjustments, seniority, longevity bonuses, etc. We are currently working to resolve these matters for FY 2003-04 and the County appears to be willing to honor the numbers provided for FY 2003-04. There will still be a Budget Adjustment required for FY 2003-04. We are finalizing the numbers, but the adjustment will still be in the range of \$200,000 - \$400,000.

Budget Message

The full impact of the adjusted Police Unit estimates is felt in this FY 2004-05 Budget. In order for the Village to implement the full staffing of the unit approved in FY 2003-04, the expense increase is approximately \$700,000. This is comprised of "normal and expected" increases, such as cost of living, longevity and health insurance as well as the impact of other items not previously included. This "sticker shock" will hopefully not be repeated.

It is recommended that the Palmetto Bay Police Unit implement the full staffing approved in FY 2003-04. This will enable the hiring of the two additional Public Records Specialists (PRS) positions which will make it possible to have the Village Hall Police Station staffed and open on the weekends and evenings. It will also provide funding for the day shift COPPS officer.

The following new initiatives are also recommended:

- **Staffing** – The addition of one Sergeant. This will provide for needed administrative support and continuity of supervision. It will also reduce the amount of supervisory overtime required.
- **Equipment** – Significant strides were made this past year with the addition of the SMART Trailer, motorcycles, radar units and modern state of the art computers. There are however, other needs that will enable our Police to be more effective and efficient. The following are recommended:
 - SMART Unit Enhancement – There is a remote module that can be added to the SMART Trailer that will enable the remote monitoring of traffic flow and speed detection. This will enhance both our Police and Public Works response to concerns regarding excessive and speeding traffic.
 - Tasers – The Department has authorized the use of Tasers for all officers. Tasers have proven extremely effective as a tool in effective law enforcement both in the non-lethal apprehension of violent criminals and in officer safety.
 - Night Vision Scopes – The addition of basic night scope technology will enable our officers to effectively patrol and prevent crime at night, especially in our parks, schools and construction areas.
 - Detective Unit Enhancements – Our General Investigation Unit has achieved significant results. They have been able to solve and prevent crime through their intimate knowledge of our community and the enhanced staffing over pre-incorporation levels. A number of enhancements will enable significant increases in their ability to continue to accomplish this mission. These enhancements include funding to rent "undercover" vehicles and remote cameras.
 - Uniforms – MDPD rules allow a specialized and unique uniform shirt. This is different from the standard uniform with the Palmetto Bay patch and is not included in the normal officer expenses. This unique uniform will further integrate our officers into the community and increase unit pride and cohesiveness.

It should also be noted that the Police Budget has been formatted to include expenses such as office supplies. It is important to track these expenses to provide a full picture of the cost of the Department. The Proposed Budget also includes an amount for Additional Police Services, which includes School Crossing Guards and the DARE anti-drug program in our elementary schools. These costs are partially offset by countywide revenue from parking tickets which is included in the revenue budget.

It should also be noted that the Specialized Police Services amount has been recalculated per the Interlocal Agreement. This calculation is done annually and reflects the actual experience over the past three years. The amount billed for Specialized Police Services has decreased.

Community Services - Parks & Recreation and Citizens Services

The Parks and Recreation facilities and programs in the Village of Palmetto Bay are undergoing a remarkable renaissance. The results accomplished and the "before and after" following only a single year of Village management and stewardship have been dramatic.

Budget Message

The best, however, is yet to come. FY 2004-05 will be a year marked by major improvements to the park system. The initiatives at all Village parks – Coral Reef Park, Perrine Park, Perrine Wayside Park, Bayside Park and hopefully Publix Park – will continue to be significant and dramatic. There are three specific FY 2004-05 initiatives that should be noted:

- Parks Master Plan - The Parks Master Plan will be completed during 2004. The next several months will be among the most challenging and exciting for the Village as we work together to forge a consensus and make decisions on the Parks Master Plan. The outstanding level of community participation and input will continue throughout and beyond the completion of the Master Plan.

The Master Plan will provide the blueprint for the future. Following its completion, the process of identifying projects and prioritizing resources will commence and the design, engineering and construction of specific projects will begin.

It was noted earlier that the Village will begin FY 2004-05 with substantial capital resources. These funding sources are included in the Special Revenue/Capital section of the Proposed Budget.

- Bayside Park Environmental Library - The Village identified the acquisition of the Bayside Park (Celestia DeLamour) site as a priority in FY 2003-04 and this was successfully accomplished. The development of the parcel is a top priority for FY 2004-05.

An innovative and creative partnership with the Miami-Dade Library system to jointly develop the site has tremendous potential. The generation of revenue from the Library System, in conjunction with the grant revenues received by the Village, may provide sufficient resources for a first class environmental facility. The Council and community will be kept advised of our progress with this exciting project.

- New Park Opportunities - In FY 2004-05 the additional 7 acres at Perrine Park will be finalized and the arrangements with Publix for the "Publix Park" will hopefully be completed. The Village will also continue to explore new opportunities such as the Haas Property as well as potential neighborhood pocket parks. Additionally, we have set in motion efforts with the Miami-Dade School System for new partnerships with our local schools.

The specific items included in the Proposed Budget reflect the sound and efficient management of the park system. The commitment to the Palmetto Bay Approach to Governance is continued with no increases in staffing. Our partnerships with community organizations for programming will be strengthened. A number of maintenance cost efficiencies were realized during FY 2003-04 and these will be continued in FY 2004-05.

The Proposed Budget does not include an increase in positions. It reflects the 3 Full Time Permanent (FTP) positions and 9 Part Time (PT) positions. The PT positions were increased from 5 to 9 positions at the mid-year Budget Adjustment. This adjustment was required when the Village assumed baseline operation management for Perrine Park. It has also become clear during this year that, while the number of PT positions is adequate at 9, the number of hours of coverage in the parks needed to be increased. It is essential to have a minimum of 2 staff persons at all times at both Coral Reef and Perrine Park. The increase in funding for the 9 PT line item reflects the full year costs for the 9 positions as well as the increases in the hours necessary to ensure full coverage at the Parks.

The Village also maintains its commitment to Special Events. The events the Village has held have been very successful. The Proposed Budget maintains this funding which should enable improvement of existing events as well as implementing exciting new events.

The communications and grant functions of the Village will be enhanced in FY 2004-05, while realizing cost savings. It is recommended that the outsource contract be continued in FY 2004-05. It is also recommended that existing Village staff assume the responsibilities of the balance of communications and grant writing.

Budget Message

The Village has experienced and capable staff on board as evidenced by the quality of the latest newsletter and significant success in obtaining grants. This recommendation will save the Village an estimated \$45,000.

Public Works

FY 2003-04, as discussed earlier, was an extremely busy year in Public Works. The completion of the Transportation Master Plan, Street and Sidewalk Inventory and Signage Master Plan all represent major milestones. Initial implementation of street paving and sidewalk restoration is commencing as of the date of this Budget Message.

FY 2004-05 will be marked by the commencement of major projects throughout the Village. These projects will be based on the foundation built by the Studies and Master Plans completed this year. As noted earlier, the funding for these capital projects is included in the Special Revenue/Capital portion of the Proposed Budget and will be discussed there.

The completion of the Stormwater Master Plan during FY 2004-05 will mark another major milestone. This extremely complex study will provide the blueprint for needed stormwater improvements as well as provide the information necessary for the Village to establish a Village of Palmetto Bay Stormwater Utility. A Village Stormwater Utility, in conjunction with grant funds, may provide the funding necessary for an accelerated effort to address the needs of the Village. The timeline for this decision is mid year.

The Proposed Budget also maintains the commitment to achieving excellence every day. The outstanding Public Works staff is out there every day, rain or shine, assisting our Village residents with a myriad of services.

Community Development - Planning, Zoning, Building & Code Enforcement

FY 2004-05 is an extremely important year for the Community Development Department. The operating elements of the Department will continue to perform at a high level of excellence. There will be continued focus and priority not only on the established units, such as Building & Permitting, but on the new operating units of Code Compliance and Zoning.

- **Planning** - The upcoming year is critical in the Planning & Zoning area. In addition to taking over full control from Miami-Dade County, the Division will be completing three major efforts and commencing major new initiatives. FY 2004-05 will see the completion of the CDMP, the Palmetto Bay Village Center Charette and the Southwest Palmetto Bay Charrette. These documents will form the cornerstone for the vision, land use and future development of the Village.

The Planning Division will also begin the major initiative of writing a new Land Development Code for the Village. The Land Development Code (LDC), or Zoning Code as it is often called, is the detailed document that implements the policy and vision of the CDMP and Charrettes. The LDC establishes specific uses, setbacks, height limitations, floor area ratios, landscaping requirements and many other critically important factors.

The Proposed Budget includes funding for the completion of the CDMP as well as funding for the initial work on writing the Land Development Code. The Budget also includes funding for additional neighborhood studies. These efforts will be supervised by the Village but accomplished by outside professional consultants.

- **Zoning** - The Proposed Budget provides for the completion of the transition to full Village control of the zoning process. There are, therefore, line items on the revenue and expense ledgers for Zoning Application Processing. On the revenue side, these represent the fees paid by applicants. On the

Budget Message

expense side, they represent legal advertising, posting and other costs associated with the applications.

- **Code Compliance** - The Community Development Department will also begin the important initiative of developing new ordinances related to code compliance. Working closely with the Village Attorney and other Departments such as Public Works and Police, a series of new ordinances dealing with a wide variety of topics such as noise, signage, junk vehicles, boats and motor homes, will be developed. These activities will be overseen by the Community Development Director and Village Attorney.

The Proposed Budget also includes funding for a Special Master (\$5,000). The Village has adopted the special master system of code enforcement appeal. Preparation of code enforcement cases is prepared by the Code Compliance Division and legal representation by the Village Attorney.

It is recommended that the staffing for the Community Development Division remain at 2 FTP positions and that one PT position be added. The Part-Time position actually reflects the status of the Department Director. The two FTP positions are for the Zoning Administrator/Planner position and an Administrative Aide. The volume and importance of activity necessitate both positions. All other functions of the Department are outsourced.

Special Revenue Fund/Capital Improvements

The Special Revenue Fund is comprised of a series of funding sources that are from specific non operating general fund revenue sources. These funds are for specifically identified purposes and are therefore restricted in their use.

The Village begins FY 2004-05 with over \$5,281,501. A total of \$1,703,655 is restricted for Public Works Projects and \$1,497,846 is restricted to Parks Projects. The balance, \$2,080,000, is unrestricted General Fund Cash Carryover and can be used for any project. The detailed schedules are included in the Budget.

This \$2,080,000 represents a tremendous opportunity for the Village to begin to address its highest priority capital needs. It should be stressed that this is a one time opportunity that will not present itself again in this magnitude.

The Village is in the process of completing the Parks Master Plan and the Transportation Master Plan. These Master Plans will include detailed information, including potential project descriptions and estimated costs. This information is central to the decisions on allocating the General Fund Carryover. It is recommended that allocation of these funds be deferred until the completion of the Master Plans, which should occur within the next 60-90 days.

Administrative Departments

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

- **Village Council** – It is recommended that the Village Council Budget remain unchanged from FY 2004-05.
- **Village Manager, Village Clerk & Finance Department** – The Village Manager & Village Clerk, in conjunction with the Finance Department, form the core administrative support for all Village functions. The Proposed Budget for the three areas remains basically unchanged from the FY 2003-04 levels with the exception of a recommended staffing adjustment. It is recommended that 1 PT

Budget Message

position be added to this group function. The current staffing includes 6 FT positions and 0 PT positions.

The Village, in a cost efficiency effort, has entered into an Interlocal Agreement with the Town of Miami Lakes for the Finance Director position. This collaborative effort has worked well. The staffing chart for the Village is now describing the Finance Director as a PT position.

It is also recommended that the Village Clerk function be enhanced for FY 2004-05. The Village is preparing to start digital imaging and other initiatives. Additionally, the calls upon the Village Clerks Office for information have been substantially greater than anticipated. It is recommended, therefore, that the FT position previously allocated to the Finance Director be transferred to the Village Clerks Office. The FTP positions for the three functions, Village Manager, Village Clerk and Finance Office, will remain at 6.

- Village Attorney – It is recommended that the funding for the Village Attorney’s Office be slightly reduced from the FY 2003-04 levels. The FY 2003-04 actuals were, due to a number of factors, well below the budgeted amount. However, the levels of activity and need for legal assistance in the code compliance and land development areas is anticipated to justify and warrant the original funding levels.
- General Government – This “Department” includes a number of activities and expenses that are general in nature and not specifically attributable to a specific department or cost center. The major line items to highlight include:
 - ♦ Web Development and Maintenance – The Village is in the final stages of negotiating an agreement with Miami-Dade County for website development wherein the County will fund the majority of costs associated with the enhancement of the web site. The modest sum of \$5,000 proposed for FY 2004-05 is for unanticipated or special items the Village may require on the website.
 - ♦ Public Information – The Proposed Budget recommends a cost saving of \$20,000 in this line item. It is recommended that the outsource services of Mr. Ed Gorin be retained but that the Village assume responsibility for the balance of services with existing staff. The Village is fortunate to have talented and experienced staff on board and can realize these savings with no reduction of effort or quality.
 - ♦ Grant Writer – It is recommended that this line item be eliminated from the Budget at a savings of \$25,000. These activities will be assumed by existing staff. Once again, the Village is fortunate to have extremely talented and experienced staff on board who have been very successful this past year in obtaining grants for the Village.
 - ♦ Village Hall – It is recommended that funding be allocated for Village Hall studies. This is a major decision facing the Village and outside technical assistance is required.
 - ♦ Geographical Informational Systems (GIS) – It is very important that the Village develop full GIS capability. The GIS overlays are central to the Public Works, Planning, Zoning, Building and Code enforcement functions. The GIS system will require both a capital outlay component for equipment and software and a professional services component for input and system maintenance.
 - ♦ Human Resource Management – The Village is not large enough to require a full or part-time human resources employee. However, there is a need for a human resource professional to monitor Village procedures and policies to ensure compliance with the labyrinth of laws, rules and regulations and to be available for consultation on a wide range of personnel matters.
 - ♦ Village Hall Janitorial & Utilities – These line items have been increased to reflect the more intensive use of Village Hall with the addition of Code enforcement & Planning and a 24/7 Police Department. The anticipated arrival of Jackson South, while still expected, has been considerably delayed. The expense estimates are “worst case” and assume the Village will have to continue full responsibility. The eventual addition of Jackson South will trigger cost sharing and will reduce these expenses.

Budget Message

- ◆ **Vehicle Lease** – The Village currently leases 5 trucks plus one utility vehicle. Three of the trucks are assigned to Public Works and 2 trucks are assigned to Parks & Recreation. The Proposed Budget includes the addition of 1 truck for the Parks & Recreation Department so that routine supervision and maintenance of the new Bayside Park and Publix Park can be accomplished. We are currently looking at the possibility of a lighter duty vehicle.

There are three new activity areas in the Proposed General Government Budget:

- ◆ **Charter School** – The Village Council established a Charter School Committee. This Committee may make recommendations to the Village that have significant financial impacts. In order for the Village to properly assess these recommendations it will be necessary to have a full fledged professional financial analysis of the impact of a Charter School.
- ◆ **Historic Records Archiving** – The Council also established a Historical Committee. One of the charges of this Committee is to locate and archive historical records of the Village
- ◆ **Community Groups** – The Village receives a number of requests annually from Palmetto Bay community groups for support for fundraisers, programs, etc.

The FY 2003-04 Budget Mitigation & QNIP

The Village Charter specifies that Palmetto Bay will pay the County an annual mitigation payment. This payment was set at approximately 1 mill. The payment amount for FY 2002-03 was \$1,578,000.

The mitigation amount is adjusted annually. There is an escalation provision equal to the CPI. There are credit provisions for Kings Bay and the "Miami Lakes Factor."

The Village has been meeting regularly with the County and vigorously advocating the Village position in order to maximize the credits due the Village. The Village was successful to date in lowering the FY 2003-04 Mitigation amount to \$1,455,642. We are continuing efforts to have this amount reduced further.

The FY 2004-05 Mitigation amount is calculated based on the FY 2003-04 payments escalated by a 4% CPI factor. The CPI factor will be calculated in January.

The QNIP amount is unchanged.

The FY 2004-05 Proposed Budget Summary

The theme of the FY 2004-05 Proposed Budget is *Building on the Foundation – Achieving Excellence*. The FY 2003-04 Budget built the *Foundation for Excellence*. The FY 2004-05 builds on that foundation and sets the stage for *Achieving Excellence* in all areas. The Proposed Budget:

- ◆ **Holds the Line on Taxes** – The established millage rate of 2.447 holds the line on taxes with no increase in the tax rate.
- ◆ **Maintains the Emergency Reserve Fund** – The Proposed Budget includes maintaining the Emergency Reserve Fund at \$2,500,000.

Budget Message

- ◆ **Enhances Services in All Departments** – The Proposed Budget continues and enhances services in all areas including Police, Parks & Recreation, Public Works, Building & Permitting and Planning & Zoning.
- ◆ **Embraces the “Palmetto Bay Approach to Governance”** – The Proposed Budget utilizes innovative and cost effective outsource and community partnership solutions to the maximum extent possible. The total number of full time employees remains at only 15.
- ◆ **Increases Public Information, Awareness and Participation** – The Proposed Budget continues and enhances important public information, newsletter and web site programs for the public.
- ◆ **Plans for the Future** – The Proposed Budget completes the Community Development Master Plan and Stormwater Master Plan. It also provides funding for initial development of the Land Development Code, continued Park Studies, Traffic Studies and Village Hall and Charter School Studies.
- ◆ **Invests in Capital Improvements throughout the Community** – The Proposed Budget includes an unprecedented \$5,281,501 in funding for Streets, Sidewalks, Landscaping, Park Repairs and Improvements, Traffic Calming, Intersection Improvements, Stormwater Maintenance and Bikeway Improvements. The sound financial management of Village resources has resulted in over \$2,000,000 in surplus cash carryover available for the highest priority needs.

I would like to thank Mayor and Council for their continuing support in *Building the Foundation for Excellence*. This commitment has been evident throughout the past year and is reflected in the FY 2004-05 Proposed Budget.

I would also like to thank outstanding members of the Village Team. Your professional staff is *Achieving Excellence*. Their financial stewardship in FY 2003-04 has been commendable and their assistance in developing the FY 2004-05 Proposed Budget, under extremely challenging circumstances, was outstanding.

Sincerely,

Charles Scurr
Village Manager

CC: Village Clerk
Village Attorney
Palmetto Bay Staff

Staffing Summary

Positions by Department	FULL TIME				PART TIME			
	FY03-04 Approved Budget	FY03-04 Mid-Year Adjustment	FY 04-05 Proposed	Change	FY03-04 Approved Budget	FY03-04 Mid-Year Adjustment	FY 04-05 Proposed	Change
VILLAGE MANAGER/ VILLAGE CLERK								
Village Manager	1.0	1.0	1.0		0.0	0.0	0.0	
Village Clerk	1.0	1.0	1.0		0.0	0.0	0.0	
Assistant to the Village Manager	1.0	1.0	1.0		0.0	0.0	0.0	
Customer Service Representative	1.0	1.0	1.0		0.0	0.0	0.0	
Administrative Assistant (Village Clerk)	0.0	0.0	1.0		0.0	0.0	0.0	
Sub-Total	4.0	4.0	5.0	1.0	0.0	0.0	0.0	0.0
FINANCE DEPARTMENT								
Finance Director	1.0	1.0	0.0		0.0	0.0	1.0	
Account Clerk	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	2.0	2.0	1.0	-1.0	0.0	0.0	1.0	1.0
COMMUNITY DEVELOPMENT SERVICES								
Community Dev. Services Director	1.0	1.0	0.0		0.0	0.0	1.0	
Zoning Administrator/Planner	1.0	1.0	1.0		0.0	0.0	0.0	
Administrative Aide	0.0	0.0	1.0		0.0	0.0	0.0	
Sub-Total	2.0	2.0	2.0	0.0	0.0	0.0	1.0	1.0
COMMUNITY SERVICES								
Community Services Director	1.0	1.0	1.0		0.0	0.0	0.0	
Park Manager	1.0	1.0	1.0		0.0	1.0	1.0	
Administrative Assistant	1.0	1.0	1.0		0.0	0.0	0.0	
Park Service Aide	0.0	0.0	0.0		5.0	8.0	8.0	
Sub-Total	3.0	3.0	3.0	0.0	5.0	9.0	9.0	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	
Lead Maintenance Worker	1.0	1.0	1.0		0.0	0.0	0.0	
Maintenance Worker	1.0	1.0	1.0		0.0	0.0	0.0	
Sub-Total	4.0	4.0	4.0	0.0	0.0	0.0	0.0	0.0
TOTAL AUTHORIZED POSITIONS	15.0	15.0	15.0	0.0	5.0	9.0	11.0	2.0

Summary of Funds

Consolidated Budget Summary

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
BEGINNING FUND BALANCE - ALL FUNDS	\$ 3,010,700	\$ 3,210,700	\$ 4,371,596	\$ 5,047,877
REVENUES - ALL FUNDS				
Taxes	\$ 7,860,174	\$ 7,860,174	\$ 7,611,500	\$ 8,436,171
Licenses and Permits	663,000	753,000	627,900	796,000
Intergovernmental Revenue	3,134,550	3,134,550	3,112,922	3,176,016
Fines and Forfeitures	132,000	132,000	59,000	122,000
Charges for Services	30,000	30,000	52,000	72,000
Grants	548,000	548,000	48,000	2,079,846
Interest Income	25,000	25,000	60,000	35,000
Other		-	43,112	20,200
Revenue Contingency Fund	(593,824)	(593,824)	(100,000)	(250,000)
TOTAL REVENUES - ALL FUNDS	\$ 11,798,900	\$ 11,888,900	\$ 11,514,434	\$ 14,487,233
INTER-FUND TRANSFERS IN	-	-	-	2,180,000
TOTAL RESOURCES AVAILABLE - ALL FUNDS	\$ 14,809,600	\$ 15,099,600	\$ 15,886,030	\$ 21,715,110
EXPENDITURES - ALL FUNDS				
Operating Expenditures				
Personal Services	\$ 1,125,830	\$ 1,130,680	\$ 1,048,667	\$ 1,356,613
Operating Expenses	7,929,000	8,025,108	7,152,885	8,820,406
Mitigation/QNP	1,784,770	1,784,770	1,662,412	1,720,638
Total Operating Expenditures - All Funds	10,839,600	10,940,558	9,863,964	11,897,657
Capital Outlay	1,470,000	1,659,042	974,189	5,005,551
TOTAL EXPENDITURES - ALL FUNDS	\$ 12,309,600	\$ 12,599,600	\$ 10,838,153	\$ 16,903,209
INTER-FUND TRANSFERS OUT	-	-	-	2,180,000
ENDING FUND BALANCE - ALL FUNDS	\$ 2,500,000	\$ 2,500,000	\$ 5,047,877	\$ 2,631,901

Summary of Funds

Summary of Fund Balances

Description	Original Adopted Budget FY '03-'04	Ammended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
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GENERAL FUND				
Projected Beginning Fund Balance	\$ 2,614,200	\$ 2,814,200	\$ 3,943,465	\$ 4,680,393
Revenues	10,525,900	10,615,900	10,741,434	11,621,707
Less: Expenditures	10,640,100	10,930,100	10,004,506	11,621,707
Less: Transfers Out - Special Revenue Fund	-	-	-	2,180,000
ENDING GENERAL FUND BALANCE	\$ 2,500,000	\$ 2,500,000	\$ 4,680,393	\$ 2,500,393

SPECIAL REVENUE FUND				
Projected Beginning Fund Balance	\$ 396,500	396,500	428,131	\$ 367,484
Revenues	1,273,000	1,273,000	773,000	2,865,526
Transfers In - General Fund	-	-	-	2,180,000
Less: Expenditures	1,669,500	1,669,500	833,647	5,281,501
ENDING SPECIAL REVENUE FUND BALANCE	\$ -	\$ -	\$ 367,484	\$ 131,508

TOTAL ENDING FUND BALANCE - ALL FUNDS	\$ 2,500,000	\$ 2,500,000	\$ 5,047,877	\$ 2,631,901
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General Fund

General Fund Summary

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05	Notes
BEGINNING GENERAL FUND BALANCE	\$ 2,500,800	\$ 2,500,000	\$ 3,600,000	\$ 4,680,393	
<i>Excluding impact fees targeted for use in fiscal year 2003-2004</i>					
REVENUES					
Taxes	7,860,174	7,860,174	7,611,500	8,436,171	
Licenses and Permits	663,000	753,000	627,900	796,000	
Intergovernmental Revenue	2,409,550	2,409,550	2,387,922	2,408,336	
Fines and Forfeitures	132,000	132,000	59,000	122,000	
Charges for Services	30,000	30,000	52,000	72,000	
Interest Income	25,000	25,000	60,000	35,000	
Other	-	-	2,832	1,200	
Impact Fees - Current Year	-	-	40,280	1,000	(1)
Impact Fees - Prior Year Carryover	114,200	314,200	343,465	-	
Revenue Contingency Fund	(593,824)	(593,824)	(100,000)	(250,000)	
TOTAL REVENUES	\$ 10,640,100	\$ 10,930,100	\$ 11,084,899	\$ 11,621,707	
EXPENDITURES					
Village Council	64,000	64,000	51,700	64,000	
Village Manager/Clerk	436,850	436,850	415,942	468,675	
Finance Department	168,830	168,830	125,860	163,430	
Village Attorney	250,000	250,000	132,000	225,000	
General Government	1,082,094	1,082,094	699,241	1,076,410	
Police Services	4,425,006	4,425,006	4,655,171	5,484,476	
Community Development	1,146,020	1,236,020	897,547	1,215,371	
Public Works	386,230	386,230	312,348	394,239	
Community Services	896,300	1,096,300	1,052,285	809,467	
Mitigation/QNIP	1,784,770	1,784,770	1,662,412	1,720,638	
TOTAL EXPENDITURES	\$ 10,640,100	\$ 10,930,100	\$ 10,004,506	\$ 11,621,707	
TRANSFER TO SPECIAL REVENUE FUND	-	-	-	2,180,000	
<i>For Use in Capital Projects</i>					
ENDING GENERAL FUND BALANCE	\$ 2,500,000	\$ 2,500,000	\$ 4,680,393	\$ 2,500,393	

Notes:

(1) Park Impact Fees for FY 04-05 are included in the Special Revenue Fund.

General Fund Revenues

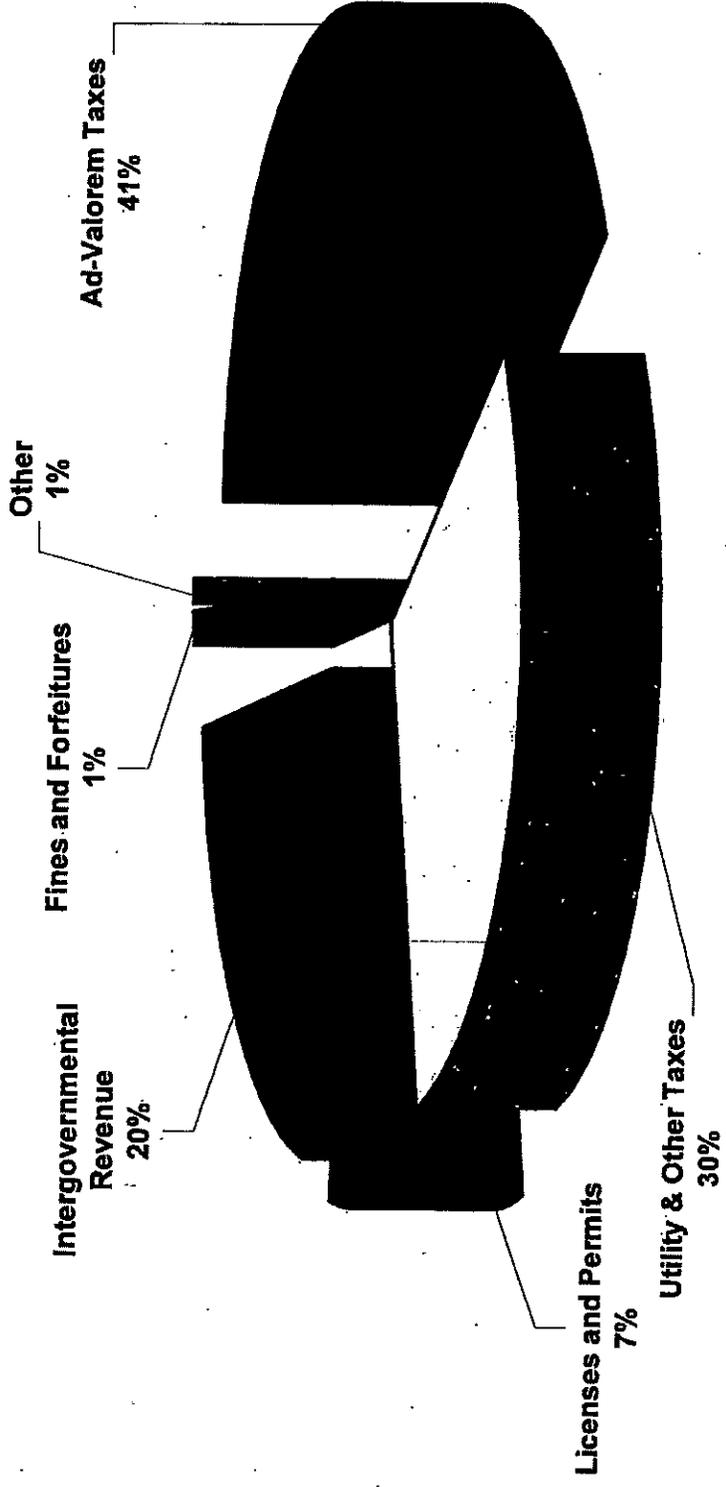
General Fund Revenues

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
GENERAL FUND REVENUE				
Ad Valorem Taxes @ 2.447 mills @ 95%	\$ 4,415,174	\$ 4,415,174	\$ 4,326,000	4,850,645
Ad Valorem Taxes - Delinquent	-	-	100,000	100,000
Franchise Fee - Electric	855,000	855,000	855,000	855,000
Franchise Fee - Gas	9,500	9,500	-	-
Utility Taxes - Electric	1,615,000	1,615,000	1,450,000	1,575,000
Utility Taxes - Gas	41,900	41,900	1,000	2,000
Utility Taxes - Water	194,100	194,100	150,000	150,000
Unified Communications Service Tax	729,500	729,500	729,500	903,526
Occupational Licenses	92,000	92,000	67,900	75,000
Building Permit Fees	470,000	560,000	560,000	650,000
Zoning Hearings	54,000	54,000	-	-
Administrative Variances	7,000	7,000	-	-
Certificates of Occupancy & Completion	30,000	30,000	-	-
Zoning Application Processing	-	-	-	61,000
Burglar Alarm Fees	10,000	10,000	-	10,000
Local Government 1/2 Cent Sales Tax	1,408,800	1,408,800	1,475,000	1,324,365
State Revenue Sharing	524,750	524,750	439,138	603,478
Local Option Gas Tax	443,000	443,000	443,000	446,293
Alcoholic Beverage Licenses	3,000	3,000	784	3,000
Transportation Tax - Administrative Portion (5%)	30,000	30,000	30,000	31,200
Fines & Forfeitures - Police	100,000	100,000	45,000	75,000
School Crossing Guards	-	-	14,000	15,000
Fines & Forfeitures - Code Enforcement	32,000	32,000	-	32,000
Police Services	10,000	10,000	-	-
Parks Services	10,000	10,000	17,000	17,000
Jane Forman Tennis Contract	10,000	10,000	35,000	45,000
YMCA / JCC Contracts	-	-	-	10,000
Interest Earnings	25,000	25,000	60,000	35,000
Miscellaneous Revenues	-	-	1,575	1,200
Donations	-	-	1,257	-
Impact Fees - Police Current Year	-	-	3,780	1,000
Impact Fees - Police, Prior Year	18,200	18,200	23,248	-
Impact Fees - Parks, Current Year	-	-	36,500	-
Impact Fees - Parks, Prior Year	96,000	296,000	320,217	-
Revenue Contingency Fund	(593,824)	(593,824)	(100,000)	(250,000)
TOTAL GENERAL FUND REVENUE	\$ 10,640,100	\$ 10,930,100	\$ 11,084,899	\$ 11,621,707

Notes:

(1) Park Impact Fees for FY 04-05 are included in the Special Revenue Fund.

General Fund Revenue Sources



General Fund Revenues

Revenue Description

GENERAL FUND REVENUES

TAXES

Ad Valorem Taxes

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

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

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

The Proposed Budget is based on a millage rate of 2.447, which is equal to the County's UMSA rate.

Franchise Fees

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

Electric Franchise Fees

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

Gas Franchise Fees

Franchise fees are collected from companies providing gas to homes and businesses within the Village.

General Fund Revenues

Utility Taxes

Electric Utility Taxes

Utility taxes are authorized by State Statute and are based on electrical usage.

Gas Utility Taxes

The gas utility tax based on usage is levied on each customer's gas bill.

Water Utility Taxes

The water utility tax based on usage is levied on each customer's water bill.

Unified Communications Service Tax

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

LICENSES & PERMITS

Occupational Licenses

The County requires all businesses to obtain a countywide occupational 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 occupational license fee equal to that previously paid the County..

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

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

Burglar Alarm

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

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.

General Fund Revenues

State Revenue Sharing

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

Local Option Gas Tax - 3 cents

This tax is levied on motor & diesel fuel & is distributed to counties & cities. The tax can be used for transportation purposes but unlike the One to Six Cent tax, it is restricted to use for new roads & reconstruction or resurfacing of existing paved roads as opposed to routine maintenance.

Local Option Gas Tax - 6 cents

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

Alcoholic Beverage Fees

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

FINES & FORFEITURES

Fines & Forfeitures – Police

The Village is entitled to a portion of fines imposed for traffic & other violations & forfeitures of impounded property from criminal arrests.

Fines & Forfeitures - Code Enforcement

CHARGES FOR SERVICES

Police Services

Represents charges paid by third parties for use of the Village's police personnel for a private function.

Park Facilities

Funds generated from user fees at the Village's parks.

Jane Forman Contract

Revenue generated from the Jane Forman Tennis contract.

General Fund Revenues

Revenue Contingency

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

CARRYOVER & RESERVE FUNDS

Carryover Funds from Prior Fiscal Year

Funds remaining unspent & uncommitted at the end of a fiscal year are budgeted as carryover into the following year.

Impact Fees – Police

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

Impact Fees – Parks

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

Reserve Fund

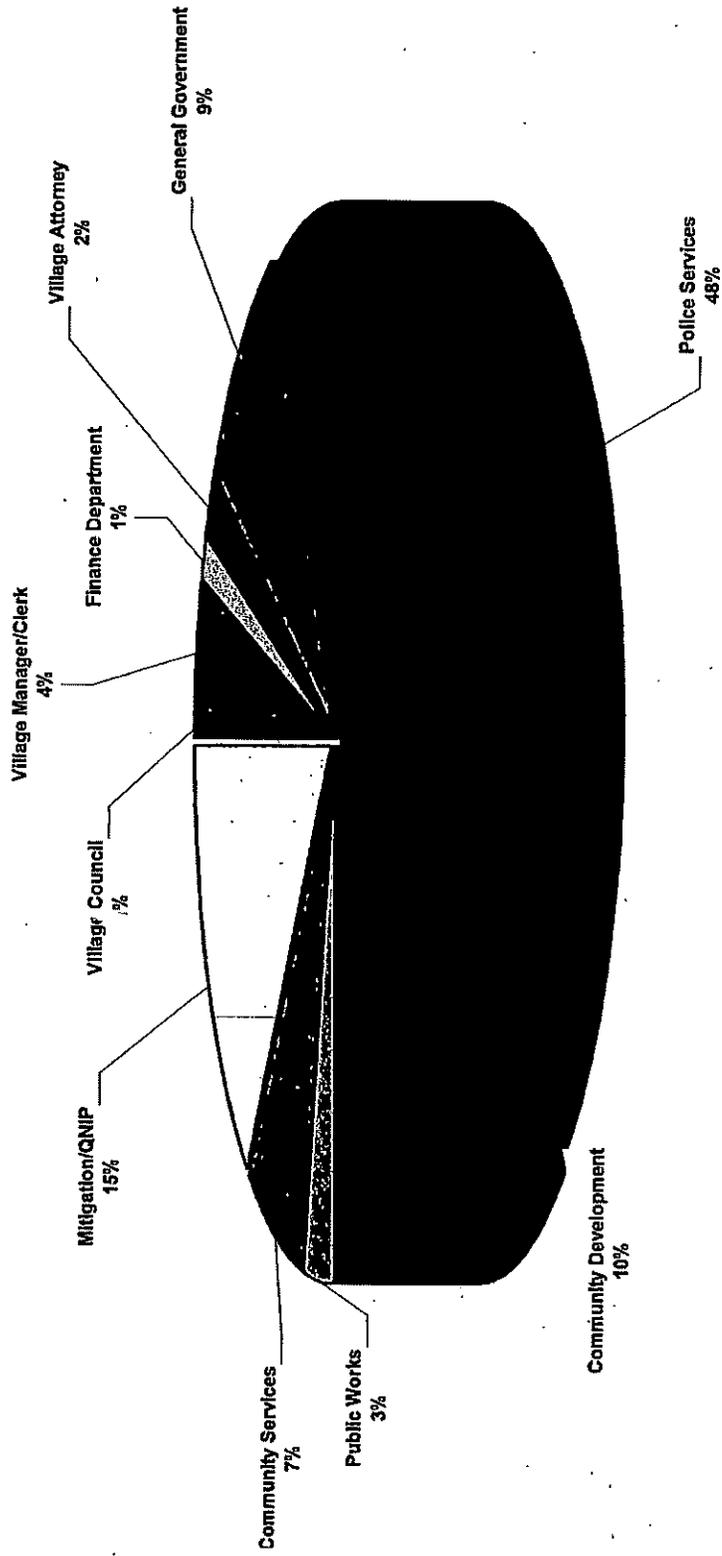
This reserve fund is for unanticipated needs.

General Fund Expenditures

General Fund Expenditures

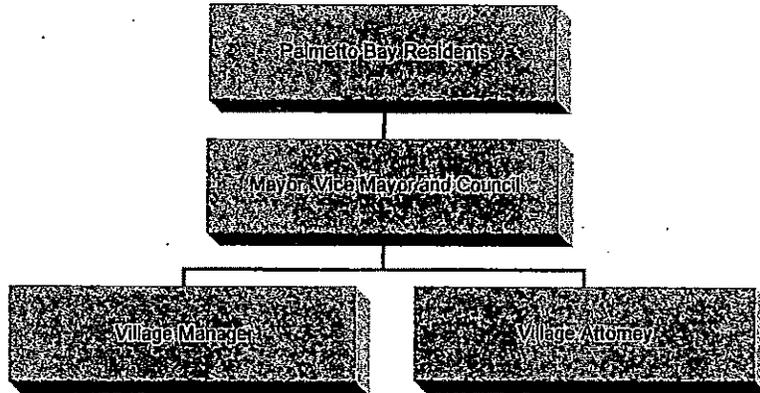
Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
GENERAL FUND EXPENDITURES				
Village Council	\$ 64,000	\$ 64,000	\$ 51,700	\$ 64,000
Village Manager/Clerk	185,690	436,850	415,942	468,675
Finance Department	168,830	168,830	125,860	163,430
Village Attorney	250,000	250,000	132,000	225,000
General Government	1,082,094	1,082,094	699,241	1,076,410
Police Services	4,425,006	4,425,006	4,655,171	5,484,476
Community Development	1,146,020	1,236,020	897,547	1,215,371
Public Works	386,230	386,230	312,348	394,239
Community Services	896,300	1,096,300	1,052,285	809,467
Mitigation/QNIP	1,784,770	1,784,770	1,662,412	1,720,638
TOTAL GENERAL FUND EXPENDITURES	\$ 10,640,100	\$ 10,930,100	\$ 10,004,506	\$ 11,621,707

Use of General Fund Resources



Mayor and Council

Organization Chart



Mayor and Council

Function

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

The Village Council is committed to providing the best possible professional government and the delivery of quality service levels that reflect community priorities and maintain the quality of life for all residents.

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

Budget

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
VILLAGE COUNCIL				
Charter Compensation	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Communications	5,400	5,400	5,400	5,400
Travel & Meetings	5,000	5,000	200	5,000
Education & Training	3,000	3,000	500	3,000
Rental of Facilities for Public Meetings	9,600	9,600	9,600	9,600
Reserve for Contingencies	5,000	5,000	-	5,000
TOTAL VILLAGE COUNCIL	\$ 64,000	\$ 64,000	\$ 51,700	\$ 64,000

Budget Details

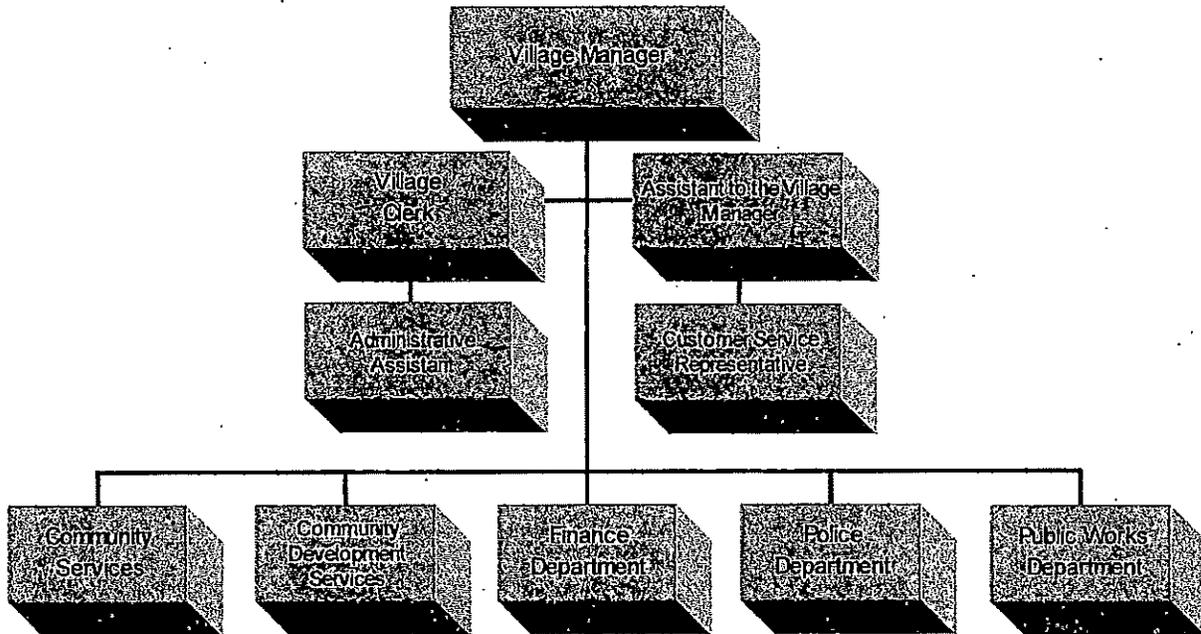
Charter Compensation: Compensation paid to each Councilmember in accordance with charter rules for their services to the Village.

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

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

Office of the Village Manager and Village Clerk

Organization Chart



Office of the Village Manager and Village Clerk

Objectives

- ◆ Enforce compliance with the laws and provisions of the Village Charter and ensure Village policies are implemented accurately and effectively.
- ◆ Provide direction to all Village departments and consultants that promotes the directives of the Village Council.
- ◆ Ensure the timely submitted of the proposed annual budget to the Village Council.
- ◆ Adequately fund and implement programs intended to ensure the safety and enhance the quality of life of all Village residents.
- ◆ Submit to the Council and make available to the public an annual report on the finances and administrative activities of the Village.
- ◆ Keep the Council advised as to the financial condition and future needs of the Village.
- ◆ Make appropriate recommendations to the Council concerning the affairs of the Village.
- ◆ Attract and retain a competent and skillful workforce by promoting training and educational opportunities for Village employees.

Office of the Village Clerk

Function

The Village Clerk exists as one of the two Chartered positions in the Village Administration. The Village Clerk is appointed by the Village Manager, subject to approval of the Council and serves as the corporate secretary to the Village Council and the Local Planning Agency. In this capacity, the Clerk provides notice of all Council meetings to its members and the public, maintaining accurate minutes of all proceedings. In addition, the Clerk is the custodian of the Village seal and public records, including contracts, ordinances, resolutions, and proclamations. The Village Clerk also serves as the Human Resources Manager and Information Technology Manager.

Goals

Village Clerk

- ◆ Ensure Village records are properly collected, organized and recorded.

Office of the Village Manager and Village Clerk

Office of the Village Manager

Function

The Village Manager is a position established by the Village Charter. The Village Manager is appointed by the Council and serves as the chief administrative officer of the Village. The Village Manager is accountable to the Council and is responsible for carrying out policies adopted by the Council. The Village Manager attends all council meetings and may participate in discussion and provide guidance as appropriate. The Manager is authorized to execute contracts and other documents on behalf of the Village as directed by Council. The Village Manager is responsible for administering Village contracts and coordinating Council directives and policies regarding consultants and advisors. The Village Manager is responsible for the hiring and termination of all Village employees, subject to authorization for new employee positions contained in the adopted annual budget, the availability of funds and any direction given by the Council.

Goals

- ◆ Provide strategic direction to all Village departments emphasizing on the Palmetto Bay approach to government and sound fiscal management.
- ◆ Establish a municipal environment that promotes efficient and Excellence in Community Service through the retention of qualified employees and contracting of specialized consultants.
- ◆ Continue to cultivate an organizational philosophy that promotes excellence in government, promotes public awareness, and ensures the participation of Village residents in government decisions.
- ◆ Utilize the Municipal Service Trust Fund to develop projects that benefit Village residents by capitalizing on the services, expertise and assistance provided by Miami-Dade County.
- ◆ Continue collaborating with Miami-Dade County to develop the Village's website.
- ◆ Finalize negotiations with the Miami-Dade Public Library system to establish a community library within the Village that is easily accessible to all Village residents.
- ◆ Secure higher levels of funding for Village-wide projects by supporting lobbying activities at the state and local levels.
- ◆ Examine the viability of a permanent village hall/police complex and a charter school through collaboration and partnerships with established advisory committees.

Office of the Village Manager and Village Clerk

- ◆ Increase public awareness by facilitating the dissemination of public records through various communications mediums.
- ◆ Provide timely information to other organizations, agencies, Village residents, and the general public.
- ◆ Index and scan current and back-log documents through document imaging systems for maximum use of public records storage, including coordinating outsource scanning of large plans and drawings.

Human Resources Manager

- ◆ Maintain a competent and skilled workforce by offering competitive benefits and in-house training.
- ◆ Enhance employee productivity by motivating and rewarding employees through performance recognition and miscellaneous incentives programs.

Information Technology Manager

- ◆ Maintain and update Village website.
- ◆ Ensure technology products and programs are utilized in a proper and efficient manner.
- ◆ Procure email server to increase efficiency.

Occupational Licensing Official

- ◆ Prepare and mail renewal invoices prior to expiration of current occupational licenses.
- ◆ Process new and renewal occupational licenses in a timely manner, through coordination with the Building and Permitting Division.

Objectives

Village Clerk

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

Office of the Village Manager and Village Clerk

- ◆ Advertise, record and file the municipal budget.
- ◆ Prepare Proclamations.
- ◆ Process, record, file and advertise ordinances, resolutions and notices.
- ◆ Maintain records index system, oversee records management, imaging necessary documents, retention and destruction in accordance with state regulations.
- ◆ Codify Ordinances to facilitate use by Council, public and staff.
- ◆ Conduct Village elections, including certifying vacancies, maintaining receipt of all petitions and initiatives, provide layout of local ballot, and maintain receipt of election.

Human Resources Manager

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

Information Technology Manager

- ◆ Troubleshoot computer software and hardware programs.
- ◆ Assist and educate Village staff to use computer hardware and software.
- ◆ Continue development of Village web page.
- ◆ Ensure products are cost-efficient and properly utilized.

Occupational Licensing Official

- ◆ Prepare and mail renewal invoices prior to expiration of current occupational licenses, in order to allow businesses sufficient time to properly renew.
- ◆ With assistance from the Code Compliance division, capture lost revenue through locating and communicating with businesses that may be unaware or that may have failed to be properly licensed in the past.

Office of the Village Manager and Village Clerk

Budget

Description	Original Adopted Budget	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
VILLAGE MANAGER & VILLAGE CLERK				
Salaries & Wages	\$ 251,100	\$ 245,700	\$ 240,572	\$ 283,930
Payroll Taxes	19,520	19,520	19,515	22,308
Retirement Contributions	28,970	34,070	33,988	34,067
Health & Life Insurance	36,360	36,360	35,117	49,970
Expense Reimbursement Allowance	6,000	6,000	6,000	6,000
Travel & Per Diem	5,200	5,200	1,200	5,200
Ordinance Codification	10,000	10,000	10,000	3,000
Legal Advertisement	25,000	25,000	25,000	22,000
Election Costs	-	5,200	5,200	-
Operating Supplies	1,200	1,200	1,000	1,200
Books, Publications, Subscriptions & Memberships	3,000	3,000	1,500	3,000
Education & Training	5,500	5,500	1,750	5,500
Record Retention System	20,000	15,100	15,100	7,500
Reserve for Contingencies	25,000	25,000	20,000	25,000
TOTAL VILLAGE MANAGER & VILLAGE CLERK	\$ 436,850	\$ 436,850	\$ 415,942	\$ 468,675

Budget Details

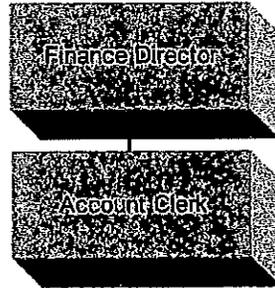
Ordinance Codification: Codification of the Village Ordinances is required in order to publish the Ordinances of the Village in an indexed, concise manner for clarification and ease of use by Village staff, Council and the public.

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.

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

Department of Finance

Organization 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

- ◆ Adopt the provisions of the Governmental Accounting Standards Board Statement (GASB) No. 34, Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments; GASB No. 37, Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments: Omnibus; GASB No. 38, Certain Financial Statement Note Disclosures; and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.
- ◆ Continue to maintain proper accountability of the various revenue sources and its uses.
- ◆ Prepare monthly reports comparing actual revenues and expenditures to the amounts in the approved budget.
- ◆ Prepare the Comprehensive Annual Financial Report.
- ◆ Coordinate the annual external audit of the Village's Financial Statements and provide assistance to the independent auditors.
- ◆ Continue to process and record cash collections, accounts payable, payroll and other transactions timely, and prepare related account reconciliations.

Department of Finance

- Administer the Village's investment policy in a manner that yields the highest returns for the Village.
- Monitor cash flow and invest available funds.

Budget

Description	Original Adopted Budget	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
FINANCE DEPARTMENT				
Salaries & Wages	\$ 41,050	\$ 41,050	\$ 37,000	\$ 41,340
Payroll Taxes	3,330	3,330	3,125	3,350
Retirement Contributions	4,930	4,930	4,135	4,960
Health & Life Insurance	7,320	7,320	7,300	8,330
Financial & Accounting Services - Contractual	51,000	55,000	55,000	57,000
Independent Audit	10,000	10,000	10,000	25,000
Payroll Processing	2,000	3,000	3,000	3,500
Accounting System Implementation & Support	40,000	34,800	3,100	5,000
Travel & Per Diem	1,200	1,200	900	1,200
Financial Institution Fees	500	500	250	500
Electronic Check Conversion and Card Fees				5,500
Books, Publications, Subscriptions & Memberships	500	700	650	750
Education & Training	2,000	2,000	1,400	2,000
Reserve for Contingencies	5,000	5,000	-	5,000
TOTAL FINANCE DEPARTMENT	\$ 168,830	\$ 168,830	\$ 125,860	\$ 163,430

Budget Details

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

Independent Audit: Audit of the Village's Financial Statements as required by Section 4.10 of the Village's Charter and Section 218.39, Florida Statutes.

Accounting System Implementation and Support: This item represents the estimated cost of accounting software updates and implementation.

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

Office of the Village Attorney

Function

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

Goals

- ◆ Endeavor to always provide the highest quality legal services to the Village
- ◆ Vigorously maintain professional independent judgment
- ◆ Ensure that the legal process remains apolitical and provide the Village with clear and useful legal advice. In providing legal advice, the main objectives shall be to aid the Village in accomplishing its legitimate objectives and to avoid legal trouble.
- ◆ Adhere to a high standard of ethics
- ◆ Assist the Village in implementing the ordinances, resolutions, contracts, and interlocal agreements necessary to assist the Village Manager establish the daily operations, functions, tax base, and code of ordinances for the Village, including a comprehensive land development code tailored to the needs of the Village

Objectives

- ◆ Create a code of ordinances for the Village and a comprehensive land development code tailored to the needs of the Village
- ◆ Finalize all interlocal agreements necessary for the running of an effective Village administration
- ◆ Assist the Village in the negotiation and preparation of interlocal agreements, grant applications, bonding and other applications as required by the Village.

Office of the Village Attorney

- ♦ Finalize all ordinances, agreements, and resolutions necessary for the operation of all Village departments

Budget

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
VILLAGE ATTORNEY				
Professional Services - General Legal	\$ 150,000	\$ 140,000	\$ 80,000	\$ 140,000
Professional Services - Zoning Applications	25,000	25,000	25,000	25,000
Professional Services - Comprehensive Plan	10,000	10,000	-	10,000
Professional Services - Code Enforcement	10,000	10,000	5,000	10,000
Professional Services - Litigation Reserve	50,000	50,000	10,000	25,000
Professional Services - Real Property	5,000	15,000	12,000	15,000
TOTAL VILLAGE ATTORNEY	\$ 250,000	\$ 250,000	\$ 132,000	\$ 225,000

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 as necessary.

Comprehensive Plan- Legal costs to draft, review, and finalize the Village's comprehensive plan, and provide legal advice during the development and adoption process.

Code Enforcement- Legal costs to review and handle code enforcement cases, and provide legal advice to the Village as necessary.

Litigation Reserve- Funds designated to cover the legal costs of unexpected litigation expenses.

Real Property- Legal costs to review, approve, or handle legal cases or transactions related to real estate.

General Government

Function

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

Budget

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
GENERAL GOVERNMENT				
Temporary Administrative Support Services	\$ 11,750	\$ 12,500	\$ 12,500	\$ 10,000
Professional Services - Computer & Technology Support	12,000	12,000	10,000	10,000
Professional Services - Intergovernmental Relations	72,000	72,000	72,000	72,000
Professional Services - Public Information Consultant	60,000	50,000	50,000	30,000
Professional Services - Web Development & Maintenance	5,000	3,750	-	5,000
Professional Services - Grant Writer	25,000	-	-	-
Professional Services - General	15,000	13,554	7,500	15,000
Professional Services - Village Hall		40,000	40,000	25,000
Professional Services - GIS				20,000
Professional Services - Human Resources Management				10,000
Professional Services - Charter School				25,000
Historic Records Archiving				5,000
Community Groups				5,000
Janitorial Services & Waste Disposal - Town Hall	25,200	29,700	28,607	40,000
Legislative Travel	25,000	15,000	10,000	25,000
Communications	50,870	51,370	51,224	56,000
Postage & Delivery	21,000	21,000	21,000	25,000
Utilities	13,744	21,744	21,500	25,000
Rent - Town Hall	147,220	147,220	141,000	146,000
Furniture Lease	13,910	13,910	13,910	13,910
Insurance	75,400	75,400	61,000	109,000
Repairs and Maintenance	10,000	10,000	1,000	10,000
Photocopies	9,000	9,000	7,000	7,500
Printing and Binding	25,000	25,000	20,000	25,000
Advertisement - Recruitment	3,000	3,000	2,000	2,000
Office Supplies	15,000	22,000	22,000	20,000
Operating Supplies	12,000	14,615	14,500	13,500
Books, Publications, Subscriptions & Memberships	7,500	7,500	5,000	6,000
Education & Training	15,000	5,000	2,000	15,000
Equipment and Furniture: non-capital outlay	10,000	10,000	8,500	5,000
Capital Outlay - Equipment and Furniture	17,500	17,500	15,000	15,000
Capital Outlay - GIS System				37,500
Existing Vehicle Lease Financing				32,000
New Vehicle Lease Financing				6,000
Leasehold Improvements		15,000	12,000	5,000
Reserve for Contingencies	385,000	364,331	50,000	205,000
TOTAL GENERAL GOVERNMENT	\$ 1,082,094	\$ 1,082,094	\$ 699,241	\$ 1,076,410

General Government

Budget Details

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

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

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

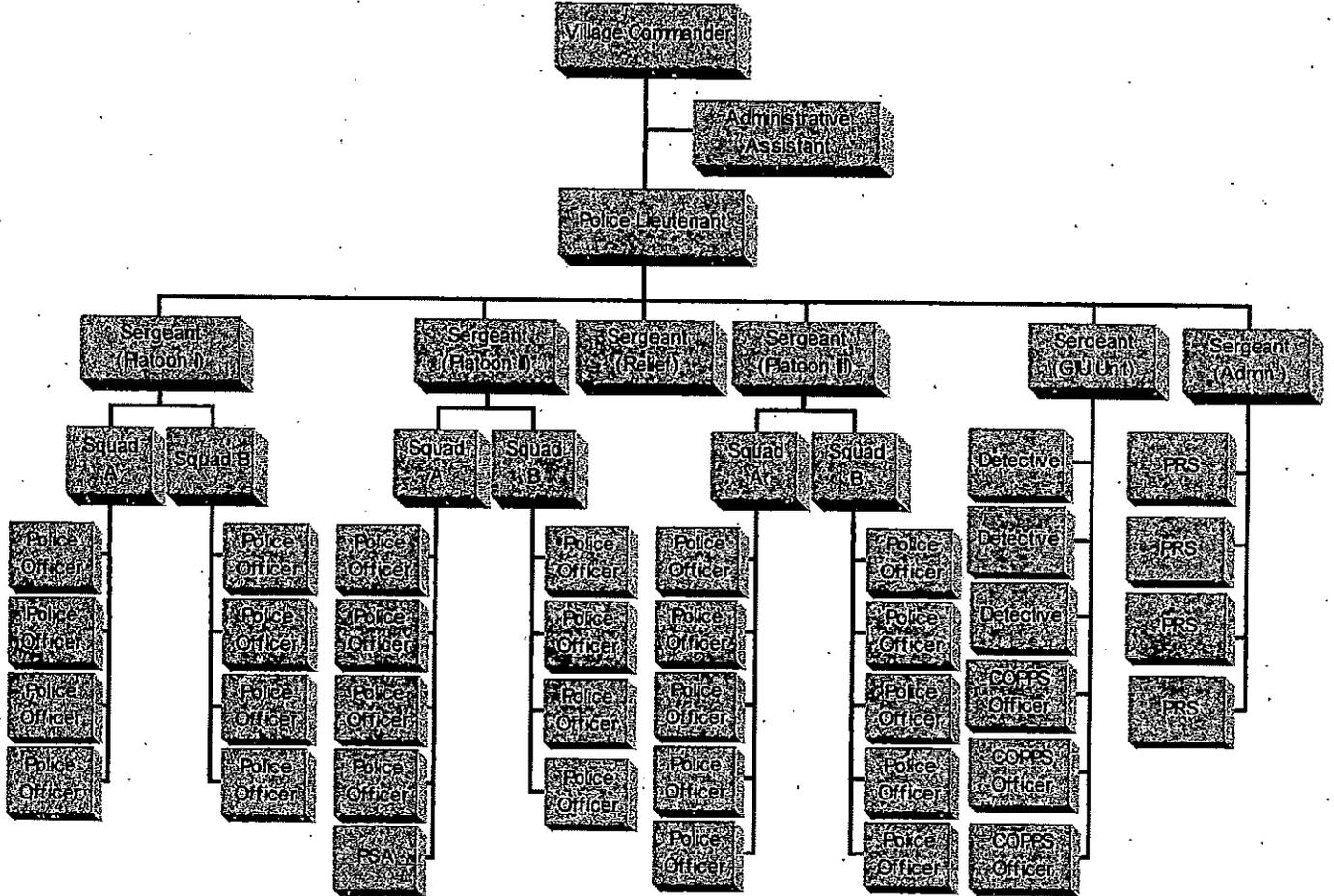
Furniture Lease: Payments on the 36 month lease-purchase of office furniture for the new Village Hall.

Equipment and Furniture: Provides funding for the acquisition of furniture and office equipment.

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

Department of Police

Organization Chart



Department of Police

Function

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

Goals

- ◆ Enhance level of services available to residents at Village Hall Office.
- ◆ Increase overall visibility of the Unit in the community, thereby deterring crime and facilitating the safe flow of traffic.
- ◆ Continue efforts in training assigned personnel in community policing concepts and methods, and cross-training uniform officers to perform specialized tasks.
- ◆ Maintain cooperative working relationships with public and private schools within the Village.
- ◆ Continue to safely respond to emergency calls for service within three minutes after receiving the call.
- ◆ Continue and enhance traffic safety enforcement.

Objectives

- ◆ Add additional civilian support personnel, to allow expansion of service hours at Desk Operations Center.
- ◆ Complete implementation of Motorcycle Unit and increase utilization of specialized equipment, i.e. SMART Trailer, speed measuring devices.
- ◆ Expand bicycle patrol program, emphasizing presence at Village parks and community events, with attention also to residential and business areas.

Department of Police

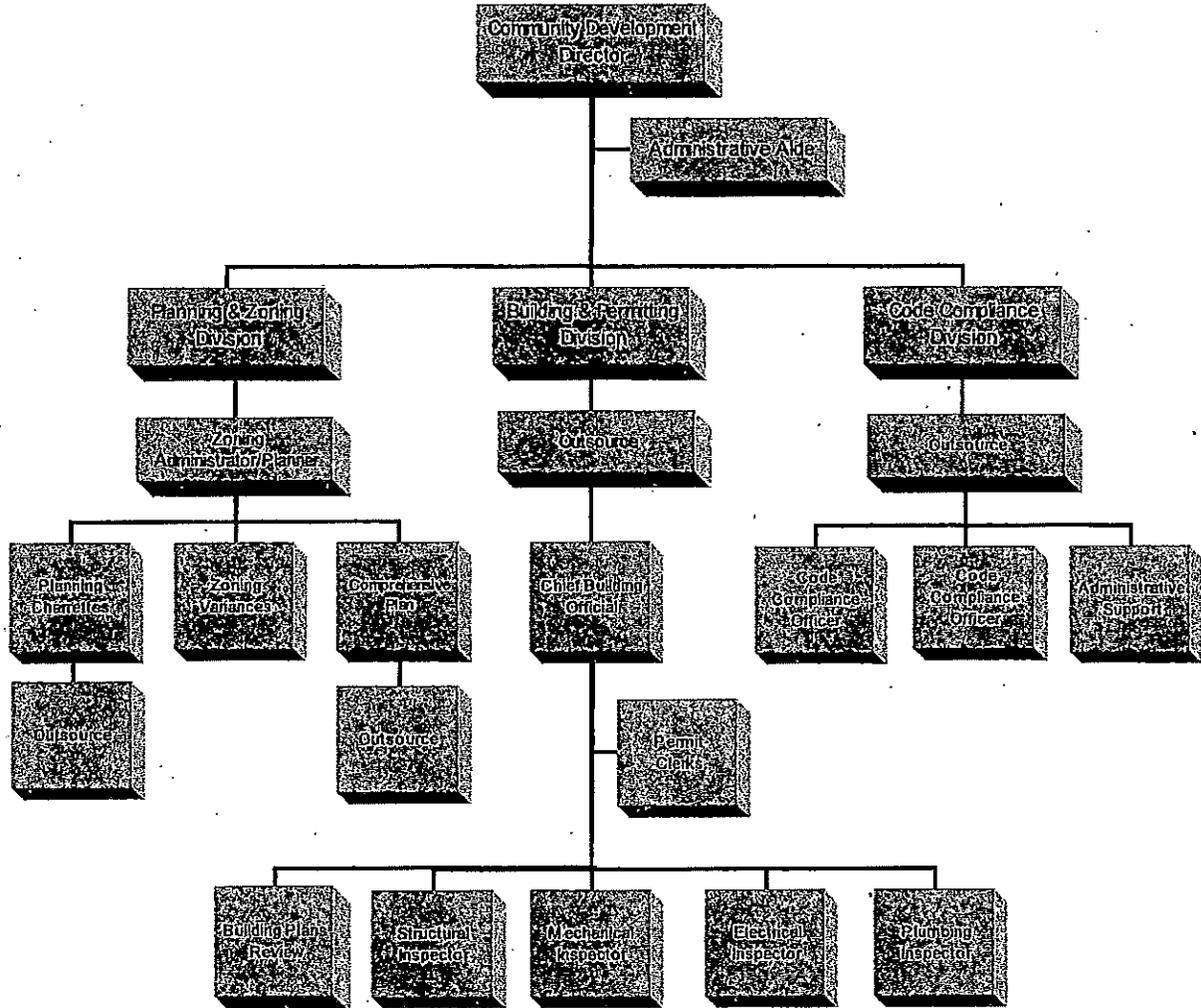
- ♦ Utilize uniform officers to process minor crime scenes and to perform security surveys, for both residential and commercial properties.
- ♦ Emphasize proactive approach to addressing quality of life issues and work with Village Code Compliance personnel to address identified issues.
- ♦ Continue close liaison with both public and private schools by assignment of primary contact officer to each school, and establish contacts with assigned personnel from Miami-Dade County Schools Police Department.

Budget

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
POLICE SERVICES				
Patrol Services	\$ 3,922,606	\$ 3,922,606	\$ 4,100,000	\$ 4,952,669
Specialized Police Services	412,000	412,072	412,072	381,907
School Crossing Guards		-	50,000	50,000
General Investigative				4,000
Photocopies			1,000	3,800
Printing and Binding				1,000
Office Supplies		2,654	4,000	6,500
Operating Supplies		1,377	2,000	5,000
Uniforms				3,500
Books, Publications, Subscriptions & Memberships		175	175	1,000
Equipment and Furniture: non-capital outlay	32,400	31,280	31,280	29,800
Motorcycles				11,200
Capital Outlay - Furniture and Equipment	46,000	44,198	44,000	9,100
Capital Outlay - SMART Trailer	12,000	10,644	10,644	-
Contingency				25,000
TOTAL POLICE SERVICES	\$ 4,425,006	\$ 4,425,006	\$ 4,655,171	\$ 5,484,476

Department of Community Development Services

Organizational Chart



Department of Community Development Services

Function

The Department of Community Development Services is comprised of three divisions including Planning & Zoning, Building & Permitting, and Code Compliance. The Planning & Zoning division is responsible for providing technically sound and professional recommendations to ensure strict adherence to the Village's Land Development Code, Master Plan, and any other concurrency regulations and for the efficient and timely processing of zoning applications. The Building & Permitting division is responsible for providing timely plan review and processing of building permit applications to ensure conformance of construction in the Village with governing building codes. The Code Compliance division is responsible for educating the public on the Village's code enforcement regulations and enforcing those regulations in our residential and business areas.

Goals

Planning & Zoning Division

- ◆ Complete development of Master Plan.
- ◆ Begin development of Land Development Regulations.
- ◆ Complete transition of Zoning division from the County to the Village.

Building & Permitting Division

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

Code Compliance Division

- ◆ Educate both residential and commercial property owners on current code.
- ◆ Begin development of Code Regulations.
- ◆ Respond to code complaints expeditiously.

Objectives

Planning and Zoning

- ◆ Complete development of nine plan elements and conduct public hearings as required to adopt the Master Plan.

Department of Community Development Services

- ◆ Complete two planning charrette processes underway in the Village.
- ◆ Provide timely turnaround for reviewing zoning applications and presenting zoning hearing items before the Council.
- ◆ Select through a competitive selection process a competent person or firm to develop the Zoning Code.

Building & Permitting Division

- ◆ Review plans for single family residences within seven working days.
- ◆ Complete less complex plan reviews of single-family dwellings within one to three days.
- ◆ Review plans for commercial and multifamily residences or other complex units within fifteen working days.
- ◆ Perform field inspections within twenty-four business hours from the time received.
- ◆ Perform inspections within four hours of time scheduled.
- ◆ Answer questions from residents and address complaints within no more than two business days.

Code Compliance Division

- ◆ Respond to citizen code complaints and questions within forty-eight hours from the time received.
- ◆ Perform daily code enforcement inspections in response to citizen complaints and field observations with coverage seven days a week.
- ◆ Select through a competitive selection process a competent person or firm to serve as Special Master to hear code cases.
- ◆ Develop new code regulations for the ten most frequently cited type of violation.

Department of Community Development Services

Budget

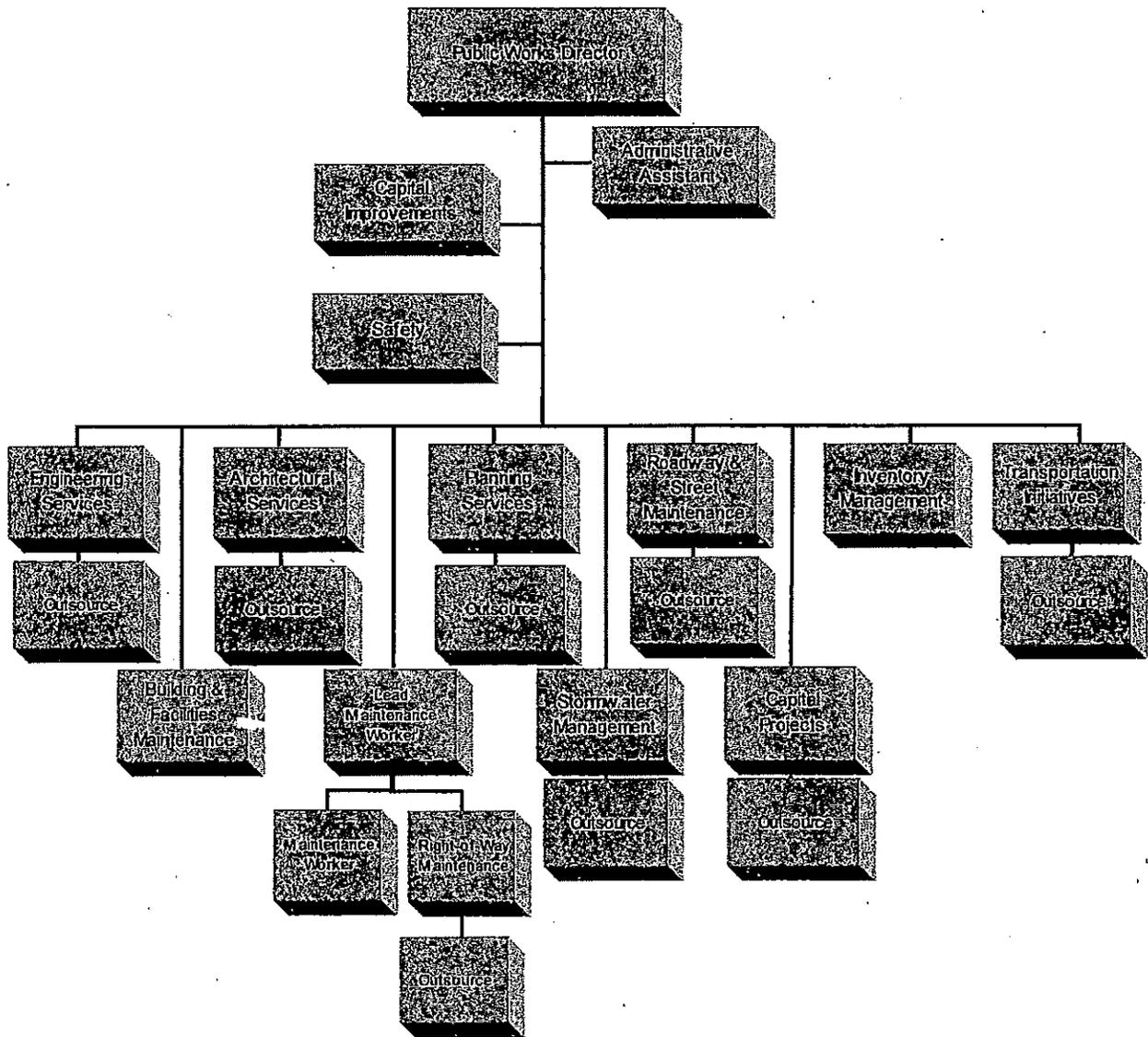
Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
COMMUNITY DEVELOPMENT SERVICES				
Salaries & Wages	\$ 120,680	\$ 73,380	\$ 54,858	\$ 143,780
Payroll Taxes	9,610	9,610	4,089	11,731
Retirement Contributions	14,480	14,480	1,180	9,620
Health & Life Insurance	14,750	14,750	1,200	16,830
Professional Services - Comprehensive Master Plan	100,000	100,000	100,000	74,000
Professional Services - Studies	50,000	50,000	50,000	50,000
Professional Services - General	-	7,500	7,500	7,500
Professional Services - Land Development Code				75,000
Professional Services - Special Master				5,000
Outsource - Building and Permitting	470,000	560,000	560,000	520,000
Outsource - Code Enforcement	225,000	221,000	62,000	210,000
Outsource - Building and Zoning Review	25,000	25,000	-	-
Outsource - Zoning Hearing Review	61,000	61,000	-	-
Temporary Administrative Support Services		20,000	20,000	5,000
Expense Reimbursement Allowance	3,600	3,600	1,620	2,160
Travel & Per Diem	2,000	2,000	600	2,000
Communications		1,900	1,900	-
Postage & Delivery		2,000		-
Printing and Binding	20,000	15,000	10,000	15,000
Electronic Check Conversion and Card Fees	4,700	4,700	-	-
Zoning Application Processing				40,000
Operating Supplies		5,000	1,000	5,000
Uniforms and Badges	2,000	2,000	500	500
Books, Publications, Subscriptions & Memberships	700	700	700	750
Education & Training	2,500	2,500	500	2,500
Equipment and Furniture; non-capital outlay		12,800	12,800	2,000
Capital Outlay - Equipment and Furniture		7,100	7,100	2,000
Reserve for Contingencies	20,000	20,000	-	15,000
TOTAL COMMUNITY DEVELOPMENT	\$ 1,146,020	\$ 1,236,020	\$ 897,547	\$ 1,215,371

Budget Details

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

Department of Public Works

Organization Chart



Department of Public Works

Function

The department of Public Works is responsible for the support and maintenance of the Village infrastructure. This includes all properties, consisting of public streets, facilities, buildings, beautification projects, stormwater management, right-of-ways and medians within the Village boundaries. The Department also provides Planning and Construction Management for all Capital Improvement Projects. The Department of Public Works functions under the management and leadership of the Public Works Director.

Goals

- Use available resources to enhance the aesthetics of the Village neighborhoods, while strengthening the infrastructure where needed.
- Begin implementation of the findings and recommendations in the Village Transportation Master Plan.
- Implement the decisions of the Village Council regarding the Village-wide Signage Program.
- Plan and develop Capital Projects that serve to improve long term livability conditions for Village residents.
- With the assistance of our engineering consultants, complete the comprehensive Stormwater Master Plan, which will provide the information and framework for the development of a Stormwater Utility that is specific to the Stormwater Management needs of the Village. This plan will establish a proposed revenue base that may be used to support both Capital and Operating Expenses.
- Continue the programming of Transportation and Transit revenues in a manner that substantially improves mobility within the Village and supports an intermodal system that addresses vehicular, pedestrian and bicycle movement in a coordinated manner.
- Implement the findings of the comprehensive inventory of the repair and replacement needs of sidewalks.
- Implement the findings of the Comprehensive Analysis of Village Roadways through priority resurfacing.

Department of Public Works

Objectives

- ◆ To provide street and right-of-way maintenance services, including shoulder repair, and pothole patching of streets, sidewalks, and bike paths.
- ◆ To prepare, manage and implement capital improvement plans and projects.
- ◆ To review, approve and manage proposed construction activities, including roadway and drainage system improvements and maintenance.
- ◆ To add attractive elements to neighborhood streets and intersections that improves the overall appearance of the highly traveled areas of the Village.
- ◆ To perform landscape maintenance and the mowing of medians, right-of-ways, swales and maintenance.
- ◆ To clear roads and right-of-ways of unsightly debris and discarded materials with the assistance of Miami-Dade County Department of Solid Waste.
- ◆ To substantially improve the response time for immediate right-of-way service needs for purposes of safety and appearance.
- ◆ To maintain and improve when required designated public buildings and grounds.
- ◆ To continually review infrastructure needs and make recommendations to the Village Manager as to possible future Capital Improvement Projects
- ◆ To develop a Safety Program that supports and encourages a careful, productive and safe work environment for employees and visitors to Village facilities.
- ◆ To remove graffiti from public properties, as required.

Department of Public Works

Budget

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
PUBLIC WORKS				
Salaries & Wages	\$ 175,700	\$ 175,700	\$ 171,870	\$ 200,340
Overtime	2,500	4,000	4,000	4,000
Payroll Taxes	8,440	14,940	14,876	16,199
Retirement Contributions	21,080	21,080	20,102	24,040
Health & Life Insurance	29,310	29,310	20,900	33,410
Professional Services	20,000	20,000	20,000	20,000
NPDES Permit Fees	10,000	10,000	10,000	12,000
Travel & Per Diem	2,000	2,000	2,000	2,000
Vehicle Repairs and Maintenance	2,000	2,000	1,000	3,000
Repairs and Maintenance - Facilities	50,000	37,500	1,000	10,000
Vehicle Operation	12,000	16,500	16,500	20,000
Equipment Rental				1,000
Operating Supplies	25,000	20,000	17,000	15,000
Uniforms	5,000	5,000	4,000	5,000
Books, Publications, Subscriptions & Membership	700	700	600	750
Education & Training	2,500	2,500	2,500	2,500
Equipment and Furniture: non-capital outlay				5,000
Capital Outlay - Furniture & Equipment		5,000	5,000	5,000
Reserve for Contingencies	20,000	20,000	1,000	15,000
TOTAL PUBLIC WORKS	\$ 386,230	\$ 386,230	\$ 312,348	\$ 394,239

Budget Details

Repairs and Maintenance- Facilities: Funding will be used to repair and maintain Village facilities, when and where needed with the use of outside Contractors. Village structures and facilities will be brought up to positive, functional standards and properly maintained.

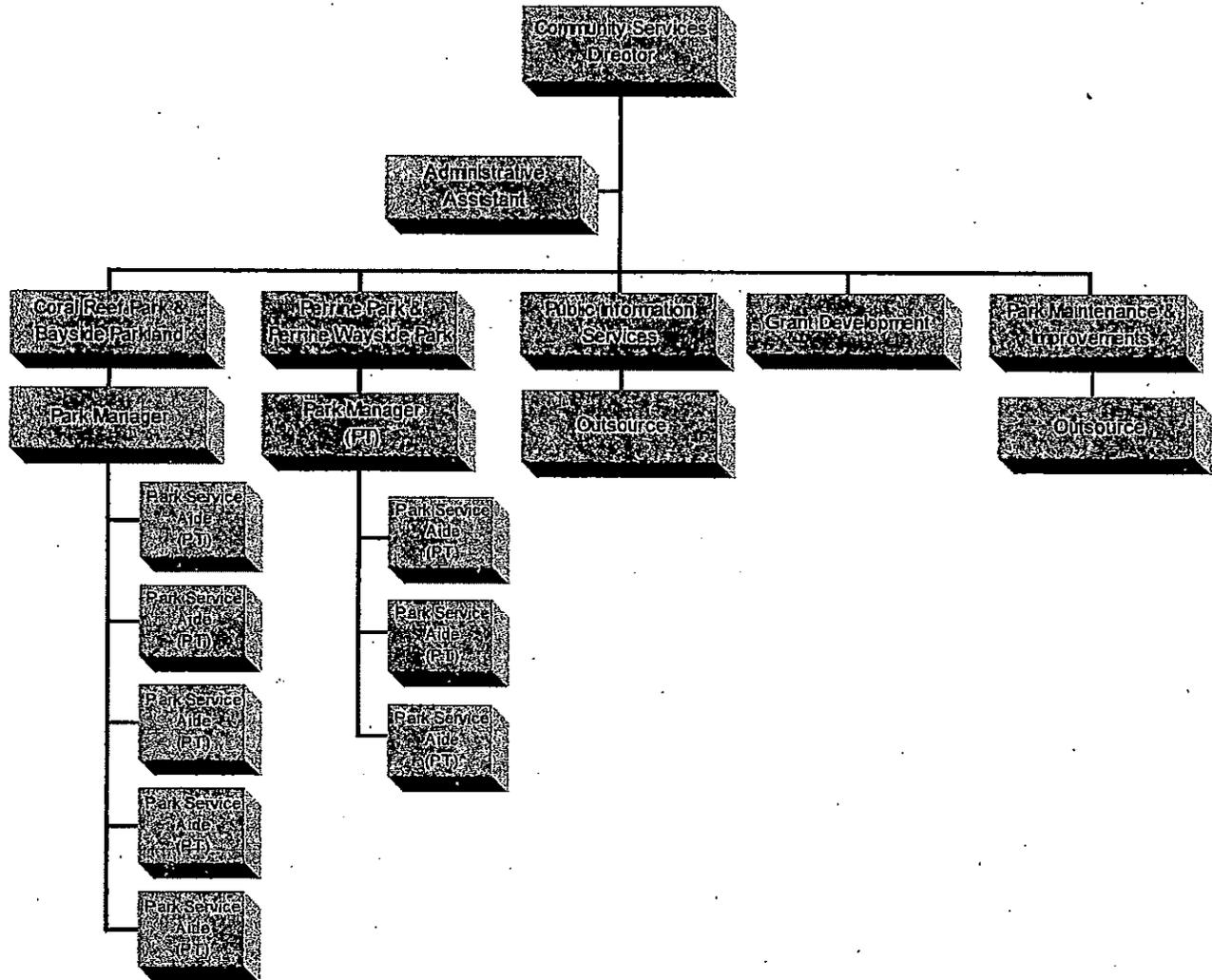
Vehicle Operation: To cover the expense of six vehicles to be utilized by the Department of Public Works and Community Services.

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

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

Department of Community Services

Organization Chart



Department of Community Services

Function

The Community Services Department 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. The Community Services Department is responsible for developing innovative partnerships for park programming activities by focusing on collaborations with community and civic groups. The Department continuously seeks to explore and develop new techniques and approaches in recreational activities that address community needs. In addition, the Department oversees the public information function of the Village including general oversight, in conjunction with the Village Manager, of outsource contractors. Grant writing and the administration of the latter is also a function of the Community Services Department.

Goals

- ♦ Implement quality parks and recreation programs that effectively address community needs and increase park usage
- ♦ Select and work with organizations to provide outstanding after-school programs, summer camp services, and a variety of active and passive sports and activities for all ages
- ♦ Complete the parks master plan process and begin work on the design for all Village parks
- ♦ Develop community pride by enhancing the aesthetics of all parks and recreation facilities
- ♦ Provide accessibility to all people by implementing ADA standards in all park facilities
- ♦ Continue to explore a waterfront park facility/Village Hall park and community center complex
- ♦ Develop and plan for a specialized environmental library/park
- ♦ Establish neighborhood passive parks throughout the Village by acquiring green spaces where available
- ♦ Actively seek funding opportunities and secure funds for the development of parks and recreation programs and facilities

Department of Community Services

- ◆ Secure funding, donations and support from local businesses to maximize potential dollars for park projects and events

Objectives

- ◆ Develop a needs assessment tool to determine community needs by continuing to seek resident opinions via surveys, workshops and continuous interaction with the community
- ◆ Meet with community members to establish a close relationship with Palmetto Bay residents and encourage their involvement in Village projects, programs and special events
- ◆ Collaborate with businesses, schools, and residents in the development of parks and recreation programs
- ◆ Partner with local businesses to gain support and scholarships for youth programs
- ◆ Research, develop and secure grant funding sources for new parks, park facilities and park programs
- ◆ Network with municipalities throughout the state and country
- ◆ Attend state and national conferences to remain up-to-date on the latest developments in our industry
- ◆ Train, educate and develop staff to maintain the highest level of service in our park facilities and programs
- ◆ Extend support to our local schools and organizations to provide excellence in recreation, education, cultural programs, special events and communication
- ◆ Ensure the safety and satisfaction of all participants in our programs by conducting periodic evaluations of the latter

Department of Community Services

Budget

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
COMMUNITY SERVICES				
Salaries & Wages	\$ 161,030	\$ 161,030	156,780	\$ 179,540
Part-Time Salaries & Wages	66,460	95,560	95,500	141,960
Overtime	1,500	1,500	-	2,500
Payroll Taxes	19,030	22,330	22,105	27,327
Retirement Contributions	19,320	16,620	16,550	21,540
Health & Life Insurance	21,610	15,610	15,405	24,540
Professional Services - Master Plan	50,000	55,000	55,000	-
Professional Services - Supplemental Studies				25,000
Expense Reimbursement Allowance	3,600	3,600	3,600	3,600
Travel & Per Diem	2,000	2,100	2,100	2,000
Park Maintenance - Coral Reef Park:				-
Grounds Maintenance	175,000	123,084	101,000	105,000
Improvements (non-capital expenditures)				10,000
Utilities	8,500	31,588	31,500	38,350
Pineland Management	10,650	10,650	10,650	10,650
Park Maintenance - Perrine Park:				-
Grounds Maintenance	35,000	35,000	35,000	35,550
Improvements (non-capital expenditures)				5,000
Utilities	9,600	9,600	9,600	17,300
Park Maintenance - Perrine Wayside Park	10,000	14,790	14,790	15,000
Park Maintenance - Bayside Park				15,110
Park Maintenance - Publix Park				18,000
Repair and Maintenance - Other	25,000	20,210	20,210	10,000
Improvements (non-capital expenditures)	10,000	30,000	30,000	10,000
Special Events	45,000	45,000	45,000	45,000
Operating Supplies	10,000	17,268	17,268	15,000
Uniforms	5,000	4,567	4,567	5,000
Books, Publications, Subscriptions & Memberships	500	933	900	1,000
Education & Training	2,500	2,500	2,000	2,500
Furniture & Equipment - Non Capital		760	760	-
Capital Outlay - Land Acquisition	50,000	300,000	300,000	-
Capital Outlay - Park, C-100	50,000	-	-	-
Capital Outlay - Park Improvements	85,000	40,499	40,499	-
Capital Outlay - Furniture & Equipment		4,198	4,198	5,000
Capital Outlay - Vehicles		12,303	12,303	3,000
Reserve for Contingencies	20,000	20,000	5,000	15,000
TOTAL COMMUNITY SERVICES	\$ 896,300	\$ 1,096,300	\$ 1,052,285	\$ 809,467

Budget Details

Professional Services – Supplemental Studies: Park studies intended to support and implement the recommendations of the Parks Master Plan.

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

Operating Supplies: Janitorial and miscellaneous landscaping supplies.

Mitigation and QNIP

Mitigation Description

Mitigation is an annual cost the Village must pay to Miami-Dade County. Pursuant to the terms and conditions of the Interlocal Agreement between the County and the Village, the Village is required to make an annual contribution to the Municipal Service Trust Fund (MSTF). The estimated payment for FY 04-05 is \$1,513,868, which is the equivalent of one mill of the value of taxable real property within the boundaries of the Village on the date incorporation was approved. In accordance with the Interlocal Agreement and the Village Charter, subsequent annual payments will be adjusted based on the Consumer Price Index. Contributions to the MSTF will be in perpetuity.

QNIP Description

The Village is obligated to pay its share of the Quality Neighborhood Improvement Program (QNIP) Bond Issue. QNIP has funded a number of drainage, sidewalk and street programs in the Village. The QNIP payment to the County for FY 04-05 is \$206,770.

Budget

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
MITIGATION/QNIP OBLIGATIONS TO MIAMI-DADE COUNTY				
Quality Neighborhood Improvement Program (QNIP) - County	\$ 206,770	\$ 206,770	\$ 206,770	\$ 206,770
Mitigation Payment to County	1,578,000	1,578,000	1,455,642	1,513,868
TOTAL LONG TERM OBLIGATIONS TO COUNTY	\$ 1,784,770	\$ 1,784,770	\$ 1,662,412	\$ 1,720,638

Special Revenue Fund

Budget

Description	Original Adopted Budget FY '03-'04	Amended Budget FY '03-'04	Estimated Final FY '03-'04	Proposed Budget FY '04-'05
REVENUE & OTHER RESOURCES				
PUBLIC WORKS				
Transportation Tax	\$ 547,000	\$ 547,000	\$ 547,000	\$ 592,800
Local Option Gas Tax	178,000	178,000	178,000	174,880
Grants - MPO Grant	48,000	48,000	48,000	-
Grants - SFWMD 2003	500,000	500,000	-	500,000
Grants - SFWMD 2004				200,000
Prior Year Carryover	396,500	396,500	428,131	367,484
	<u>1,669,500</u>	<u>1,669,500</u>	<u>1,201,131</u>	<u>1,835,164</u>
COMMUNITY SERVICES				
Grants:				
- TSNP Perrine				742,000
- TSNP Bayside				250,000
- TSNP Perrine Boundless Playground				250,000
- FRDAP Bayside				57,846
- Recreational Trails - Bayside				80,000
Impact Fees				18,000
Transfer In - General Fund (for land acquisition)				100,000
				<u>1,497,846</u>
GENERAL				
Transfer In - General Fund (for Capital Projects)				2,080,000
TOTAL RESOURCES AVAILABLE	\$ 1,669,500	\$ 1,669,500	\$ 1,201,131	\$ 5,413,010
EXPENDITURES				
PUBLIC WORKS				
Professional Services - Transportation Master Plan (MPO)	\$ 60,000	\$ 48,000	\$ 48,000	\$ -
Professional Services - Roadway, Sidewalk Evaluation	60,000	60,000	60,000	-
Professional Services - Stormwater Master Plan	150,000	150,000	88,250	81,750
Professional Services - ADA Review and Analysis	10,000	10,000	-	10,000
Professional Services - Engineering & Inspection				75,000
Contractual Services - Roadways	40,000	40,000	40,000	50,000
Contractual Services - Drainage	35,000	35,000	-	65,000
Contractual Services - Right-of-way/Swale	75,000	75,000	52,000	50,000
Right-of-Way Enhancements/Beautification	100,000	100,000	20,000	80,000
SFWMD Grant - Improvements	350,000	350,000	16,000	514,000
Village Signage Program	110,000	51,855	33,200	70,655
Vehicles - Lease Purchase	39,000	39,000	39,000	-
Level of Service Improvements:				
Intersections	100,000	50,000	50,000	75,000
Roadways	100,000	321,000	300,000	145,880
Park Streets Improvements	70,000	25,145	25,145	-
Sidewalks	25,000	25,000	25,000	50,000
Bike Paths	25,000	25,000	-	50,000
Traffic Calming	70,000	-	-	100,000
Transit:				
Transit Portion of Transportation Master Plan	-	14,000	14,000	-
Professional Services - Traffic Studies	50,000	50,000	23,052	75,000
Transit Improvements/Initiatives	200,500	200,500	-	211,370
	<u>\$ 1,669,500</u>	<u>\$ 1,669,500</u>	<u>\$ 833,647</u>	<u>\$ 1,703,655</u>

Special Revenue Fund

COMMUNITY SERVICES

Perrine Park - Land Acquisition	100,000
Park Improvements	18,000
Grants - Design, Engineering & Construction:	
Perrine Park	992,000
Bayside Park	387,846
	<hr/>
	1,497,846

GENERAL

General Fund Transfer In for Capital Projects	2,080,000
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TOTAL EXPENDITURES	\$ 1,669,500	\$ 1,669,500	\$ 833,647	\$ 5,281,501
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Fund Description

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

Budget Details

Transportation Tax

The half cent sales tax approved by Miami-Dade County voters to fund transportation improvements went into effect on 1/1/03. The Village will continue to receive annual remittances 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.

Acronyms and Terms

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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.

Concurrency - Operating or occurring at the same time. This term is commonly used to refer to the provision of adequate public facilities at the time they are needed to support new development. Adequate roads, water and sewer facilities must be in place concurrent with the impact of new development. Concurrency only provides for public facilities necessary to serve new development and does not alleviate existing shortfalls.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency - An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end. This is not the same as fund balance or reserve fund.

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

Glossary

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

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

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

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

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

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

Disbursement - The expenditure of monies from an account.

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

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

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

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

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

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

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

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

Glossary

management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

OSHA - Occupation Safety & Health Administration.

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

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

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

Glossary

actions.

Productivity - A measure of the service output of Village programs compared to the per-unit of resource input invested.

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

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

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

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

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue - Money that the Village of Palmetto Bay receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

Risk Management - The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate - The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

Special Assessment - A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.

Special Taxing District - A geographic area, designated by petition or vote of the residents of that area, in which a particular service is provided exclusively to residents of the area. A special property tax or a special assessment fee pays for these services. Typical districts include parks maintenance, street lighting, or security guard districts.

Stormwater Utility Fee - A fee assess on real property established and imposed to finance design, installation, and maintenance of Stormwater management systems.

Glossary

Surplus - The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations, is called the undesignated fund balance: it is the true "surplus".

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

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

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

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

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

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

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

Undesignated Fund Balance - That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined "surplus."

Workload Indicators - An indication of the output of a department. It may consist of transactions, products, events, services or persons served.

