

As noted previously, the State's revenue estimates have been reduced over the past year and they continue to anticipate declines in sales and gas tax collections in to 2009. The FY08-09 estimate for State Revenue Sharing is budgeted at **\$869,000** (90% of the State estimate). The Town Manager recommends this lower rate to cushion for any possible further declines in State estimates and distributions that may occur in FY08-09.

***Communications  
Service Tax***

Several years ago, the State standardized the collection of utility taxes and franchise fees on communication services, including telephone service and cable television. Each jurisdiction approved a tax rate (5.22 percent for Cutler Bay) applied to all services generated in the jurisdiction. Each service provider is required to pay the taxes to the State, which is responsible for distributing the taxes to the jurisdictions and for monitoring and auditing the collections.

Pursuant to state law, Cutler Bay notified the State of its tax rate, and collections began for the benefit of the Town in January 2007. Prior to that time, the tax collected in the geographic area of the Town was credited to the County. In accordance with an interlocal agreement with the County, the County paid the Town's share of the Communications Services Tax to the Town. Because of delays by service providers in associating collections to the Town, the County continues to receive a portion of the Town's taxes and, the Town and the County are working together so that the County will continue to forward those payments to the Town. The budgeted revenue from the Communications Services Tax is **\$1.538 million** (95% of the budget estimate) in accordance with State projections.

***FPL Franchise  
Fee***

The FPL franchise fee is a levy of Florida Power and Light (FPL) for the use of right-of-way in the County. The County and the utility entered into a thirty-year franchise fee contract in the early 1990s. That contract requires FPL to pay the County six percent of its revenue less certain adjustments for taxes and fees paid by FPL. Because the contract with the County covers the entire geographic area of the County, of which Cutler Bay is a subset, the Town cannot collect the FPL franchise fee directly. Instead, the FPL payment to the County includes the franchise fees paid by electricity users in the Town. The County has agreed to pay Cutler Bay its share of the franchise revenue paid to the County. That payment is made in August or September of each year after FPL provides the County with the information necessary to make the distribution to the municipalities without FPL franchise agreements of their own.

Unlike the franchise agreements with other jurisdictions, which are paid monthly in arrears, the FPL franchise agreement with the County requires a single annual payment, which is made in advance of FPL recouping its cost from its ratepayers. That single payment is made on July 1 of each year. Because the annual payment depends on electrical usage and offsetting adjustments, it is very difficult to





project the annual payment. Actual payments in FY07-08 were \$278,000 more than budgeted.

As discussed above, the franchise fee is based in large part on electricity usage. While there was growth experienced in Cutler Bay in FY08-09, the deteriorating economic conditions experienced into mid-2008 and expected to continue into 2009 leads us to conclude that there may be a slight decrease in usage in the FY08-09 budget year. To be conservative, the budget for franchise fee revenue is recommended at **\$1.41 million** (at 95% of budget estimate).

***Other Fees,  
Interest and  
Miscellaneous***

This category of revenue sources includes local business tax receipts, burglar alarm registrations, solid waste franchise fees, interest earned on cash held in bank accounts, alcoholic beverage taxes and any other minor revenue source for the Town. Each revenue is described below.

**Licenses and Registrations:** The County and Cutler Bay require all businesses to obtain a countywide local business tax receipt and a municipal local business tax receipt in order to operate within the Town. Countywide license fees are shared with cities based on a formula that includes population. The Town also requires that burglar alarms installed and operating within the Town be registered and provides for various penalties for noncompliance and response to false alarms. The Town also enacted an ordinance for solid waste disposal providers to apply for a non-exclusive franchise to operate within the Town to help defray costs of environmental, code enforcement and road impacts of waste hauling. The recommended budget for these categories is **\$105,000**.

**Parks Services Fees:** Parks operations will generate user fees. The budget for those fees is **\$178,600**.

**Interest Earned:** The Town invests its available cash in instruments allowed by state law. The interest earnings on investments accruing to the General Fund are budgeted at **\$190,000**.

**Miscellaneous Revenues:** Other General Fund revenues, such as fines and forfeitures, which include the municipal portion of the fines imposed for traffic and other violations, and lien searches are combined as miscellaneous revenues. The budget for those revenues is **\$328,000**.

**Transfers from Special Revenue Funds:** Certain costs in the General Fund, such as Public Works and Building and Permitting projects and overhead, are reimbursed from special revenue funds through a transfer to the General Fund. In FY08-09, such transfers are budgeted at **\$1.110 million**.



***Prior Year  
Carryover***

Carryover is the balance of unexpended funds remaining at year-end that are carried forward into the new fiscal year. Although, from an accounting point of view, carryover is a balance sheet item and is not included in a profit and loss statement, in governmental budgets carryover is included as part of the budget. Having sufficient cash carryover is critical to a municipality because it provides the necessary cash flow before property taxes are collected beginning in November. Also, having an adequate carryover is a sign of fiscal health reviewed by financial rating agencies. On the other hand, carryover should not be treated as a recurring revenue source available for on-going operating expenses. Thus, it is recommended that the cash carryover be used to fund the various reserves as follows:

Contingency Reserve	\$ 750,000
Energy and Insurance Reserve	10,195
Grant Match Reserve	325,000
Reserve for Prior Year Encumbrances	37,000
Reserve for Wage Adjustments	37,000
Tax Equalization/Revenue/Tax Reform Reserve	<u>228,589</u>
Total	<u><u>\$ 1,387,784</u></u>

**Special Revenues Fund Revenues**

Special revenues are segregated from the General Fund revenues in the budget and, in some cases, from an accounting standpoint due to restrictions on fund uses. Examples of such revenues include code enforcement fines, building and permit fees, the Town's share of the County's Local Option Gas Taxes, grants and impact fees. Impact fees are paid on new construction. State law, County ordinances, and case law strictly limit the use of impact fees. Impact fees may not be used for routine operations, but are limited to capital costs for projects to relieve stress, associated with development, on infrastructure.

***Local Option Gas  
Taxes***

The Town receives a share of two Local Option Gas Taxes imposed by the County: the Five-Cent Capital Improvement Local Option Gas Tax (of which only three cents is levied **(\$182,000)** and the Six-Cent Local Option Gas Tax **(\$482,000)**).

The money received from the Five-Cent Capital Improvement Local Option Gas Tax may be used to meet the requirements of the capital improvements element of the Comprehensive





Development Master Plan to meet immediate transportation problems and for other transportation related expenditures including the construction, reconstruction, or resurfacing of roads. Expenditures for routine maintenance of roads are not an allowed expense.

The proceeds from the Six-Cent Local Option Gas Tax may be used for transportation expenditures including roadway maintenance and equipment and the structures for storing such equipment; drainage, street lighting, signs, signals, markings; traffic engineering; and debt service.

***Code Enforcement  
Fines***

The Town receives revenues from fines from code violators. It is recommended that for FY08-09 any such revenue be used to fund the enforcement efforts. Estimated revenues are **\$12,000**.

***Building and  
Zoning Fees***

Building permitting and inspection functions and zoning activities are projected to be self-supporting from their own revenues projected at **\$616,300**. Because permit fees (**\$480,000**) are fees and not taxes or fines, they are limited in use to the cost associated with building and zoning activities revenues may not be used for general operations. Thirty percent (30%) of the permit fee revenue will be used to fund Town salaries and expenses directly related to the activity and the remaining seventy percent (70%) is paid to the contracted vendor for services.

***Impact Fees-Parks***

Developers are assessed impact fees under Miami-Dade County Ordinance No. 90-59 to provide for public parks, open space, and recreation facilities to serve adequately the demands of new residential development.

Park impact fee funds and related interest earnings (budgeted at **\$77,000**) are limited in their use to the "financing of park acquisition, park expansion, park improvements to real property, capital facilities (including start-up equipment and technology), or for principal and interest payment (including sinking fund payments) on bonds or other borrowed revenues" and are restricted for use within the designated park district from which they are collected.

The Town is entitled to collect any impact fees associated with development within the Town limits and must use those funds within the time and use constraints prescribed in the Miami-Dade County Park Impact Fee Ordinance.



***Impact Fees-  
Police***

Police Impact Fees are collected under Miami-Dade County Ordinance No. 90-31 with the purpose of providing additional capital resources for adequate police protection for the existing population and to accommodate projected population due to new development.

Police Impact Fees (budgeted at **\$30,700**) can be used for the acquisition of capital equipment for police services including the acquisition of systems, tools and machines that allow police service tasks to be performed in a more efficient manner.

***Impact Fees-Road***

Road Impact Fees are may be used for construction or expansion of roadways due to the impact of development. They may not be used for routine road maintenance. Cutler Bay is contained in the County's road impact fee district #6, which includes unincorporated Miami-Dade County, Homestead and Florida City. Impact fees are assessed and collected within this district by the County, not the Town. No road impact fees collected by the County are directly assigned to Cutler Bay, even if they relate to projects within the Town's boundaries. Rather, the County's Public Works department determines how such collected road impact fees are spent, with the caveat that fees collected from a specific district must be spent in that district. If Cutler Bay wants specific road projects performed within the Town, it can submit a request to the County Public Works department for consideration. However, the final determination on how the road impact fee funds are spent rests with the County Public Works department.

***Stormwater  
Management Fees  
and Grants***

Under the provisions of the Florida Air and Water Pollution Control Act (F.S. 403.0891) local governments are required to develop stormwater management programs. The Town's Stormwater Utility will be accounted for in an Enterprise Fund and has its own distinct budget, which will be approved by the Town Council. In addition to the Utility Fees, the Town has received a grant in FY07-08 from the South Florida Water Management District (SFWMD) (\$130,000 for FY07-08) and two from the Florida Department of Environmental Protection (FDEP) (totaling \$450,000). These grants will be used to complete the required Stormwater Master Plan and to initially fund infrastructure projects deemed as priority by the plan.

***Other Grants***

In addition to the Stormwater grants described above, other grants are awarded or are pending for FY07-08 and will carry into FY08-09, to be managed by the Public Works department, including:





- The MPO Transportation grant (\$60,000) to complete a transportation master plan.
- A State grant for development of a town-wide recycling program (\$100,000).
- A Florida Division of Emergency Management grant (\$50,000) to retrofit the Cutler Ridge Park Recreation building as an EOC center.

The following grant is a multi-year grant to be managed by the Community Service and Parks Department:

- The Children's Trust After School Program provides \$108,000 for FY08-09. The grant funds community outreach, field trips, and program enhancements and is coordinated with other service providers in the South Dade area.

The Town will continue to explore other grant opportunities. As grants are awarded, the Council will take action on them individually in the coming year.

***Special Revenue  
Fund Carryover***

The Special Revenue Fund's carryover for FY07-08 is budgeted at **\$437,900**. Special revenues funds are restricted to specific uses. The Town has planned a number of capital projects that will utilize and/or program special revenue funds for FY08-09. However, it is typical that the Special Revenue Fund will carry forward unexpended impact fees as well as grant revenues that may span more than one fiscal year.

***Budget to Budget  
Comparison***

New grants and impact fees and funds carried forward for current and future year projects represent most of the growth in the Special Revenue Fund. For the most part, these funds are restricted in their use and must be carefully monitored to assure proper and timely expenditure. Special Revenue funds are detailed in the Summary of Funds section.



## TOWN GENERAL FUND OPERATIONS



### Mayor and Council

Over the past decade, the Cutler Bay community participated in a number of planning processes that captured a unique vision for future development and improvements. Through the efforts of the Town's Mayor and Council over the past year, ordinances were enacted that move the Town closer to that vision. The Council crafted legislation that enables specific development outcomes through various zoning codes and design standards for the Urban Center District. The Council also adopted innovative legislation relating to large commercial developments and full disclosure of developers. This legislation has been widely identified as groundbreaking and very favorable to residents and has been copied in several local municipalities in the area.

The Council has set aside significant funding to start a "green" or sustainability program for helping Cutler Bay become even more environmentally responsible. Additionally, through the Council's leadership the Town established two moratoriums to prevent the building of homes or businesses that are not environmentally friendly until the town adopts regulations to clarify standards for such "green" building practices. This too is ground breaking and has not been accomplished by any other local government in Florida; and many other issues intended to improve the quality of life in Cutler Bay.

The Mayor and Town Council's budget for FY08-09 increases 4 percent from the prior year.

### ***Budget to Budget Comparison***

*FY07-08: \$155,673    FY08-09: \$162,443    Change: +4 %*



## Town Clerk

Along with the Town Manager and Town Attorney, the Town Clerk is one of the three positions established by the Town Charter. The Town Clerk is appointed by the Town Council and serves as the corporate secretary to the Town Council and the Local Planning Agency. In this capacity, the Clerk coordinates the preparation of meeting Agendas with the Town Manager's office and provides notice of all Council meetings to its members and the public, maintaining accurate records of all proceedings, in the form of written minutes, notes and/or audio recordings. In addition, the Clerk is the custodian of the Town seal, serves as the Supervisor of Elections for Cutler Bay, serves as the Records Management Liaison Officer, and is the coordinator for Financial Disclosures with the Florida Commission on Ethics. Additionally, the Clerk maintains custody of the Town's Public Records including agreements, contracts, ordinances, resolutions, and proclamations and implements a records management program that abides by the Florida Department of State mandated records schedules. The Clerk's office also acts as the Coordinator for the official website for the Town.

The FY08-09 budget reflects decreased costs related to elections and legal advertising, offset by the addition of a new Clerk's assistant position.

**Budget to Budget Comparison**    FY07-08 \$232,995    FY08-09 \$232,136    Change: -0.4 %

## Town Attorney

The Town contracts for professional legal services with a law firm that specializes in municipal law. The Town is assigned one lawyer who handles a heavy workload as is very common with new municipalities, but the services of other lawyers in the firm are available, if needed. Ongoing efforts include the development of over 25 zoning ordinances and charrette enabling legislation, as well as participation in various aspects of planning processes. The Town experienced no lawsuits in the past fiscal year. The Town Attorney assists with the Town's transition to full governance through the completion of Interlocal agreements with Miami-Dade.

The Town Attorney is contract provides for a 5% annual increase in billing rate and it is anticipated in the FY08-09 budget that attorney services will increase over FY07-08 levels.

**Budget to Budget Comparison**    FY07-08 \$360,000    FY08-09 \$450,000    Change: +25%



## **General Government**

The General Government budget is comprised of the Town Manager's Office and general administration. In previous years it also included the Finance Director's office. For FY08-09 and going forward, the Finance department has been shown separately. The Town Manager's office implements the key administrative processes that allow the Town to function as a municipal entity.

### ***Town Manager***

The Town Manager's Office is comprised of the Town Manager, two executive assistants, and a customer service representative. The Town Manager functions as the chief operating officer of the Town.

Due to their broad impact, QNIP payments are included in the General Government budget. The Town is obligated to pay its portion of QNIP bonds. The QNIP program (Quality Neighborhood Improvement Program) focuses on infrastructure needs in neighborhoods. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements. The County provides the repayment amounts based on a formula. QNIP payments are budgeted at \$425,000 for FY08-09.

***Budget to Budget Comparison***    FY07-08: \$2,414,954    FY08-09: \$2,263,113    Change: - 6%

## **Finance**

### ***Finance Director***

The Finance Director's Office set up the accounting and finance systems for the Town and guided the Town through its first two comprehensive external financial audits. The Town received "unqualified" audit opinions, which is desirable and means that there were no findings of a negative nature that would impede the Town's ability to conduct government business. The Town's FY 06-07 Comprehensive Annual Financial Report ("CAFR") has been submitted to the Government Finance Officers Association for consideration of its annual award for excellence in financial reporting.

The Finance Director monitors expenditures and receipt of revenues from both fee collections as well as revenues derived from the State and through Miami-Dade County. The office is responsible to collect and properly account for the local business tax receipts, and the burglar alarm and solid waste franchise fee ordinances. The Finance Director is also responsible for payroll processing and assisting with related Human Resources functions.

The Finance Director's Office is comprised of the Finance

Director, an Accounting Clerk and a Finance Clerk. The budget for FY08-09 provides for the acquisition of updated enterprise wide software, as well as for various studies required by governmental accounting standards.

**Budget to Budget Comparison** FY07-08: N/A FY08-09: \$659,236 Change: N/A%

## **Police Services**

Since its start up date in August 2006, The Town of Cutler Bay Policing Unit has gone through many positive changes, including the appointment of our new Police Chief, Major Julie A. Miller.

Through a contract with Miami-Dade County, officers agree to work exclusively in the Town of Cutler Bay. Current staffing includes 46 sworn employees, and four non-sworn employees for a total of 50 full-time positions. Part-time positions supplement the administrative work of the Department. The addition of five patrol officers and one civilian position is proposed for FY08-09 bringing the total to 56 full-time positions.

### **Patrol Services**

The FY08-09 Proposed Budget recommends five additional police officers and one civilian position through the contract with Miami-Dade County. The proposed budget also calls for three rental unmarked vehicles for surveillance purposes. The rental vehicles will be funded from Police Impact Fees. By renting the vehicles rather than leasing them from the county, the Town's General Investigations Unit Detectives can conduct surveillance, burglary and investigative details without being identified as undercover police officers. The rental vehicles are exchanged on a monthly basis for different vehicle makes and models, to maintain initiative effectiveness.

The use of radar for speed control has proven effective. Speeding is a major source of accidents in the Town, and clearly the way to protect our citizens, is to reduce speeding. The Police Department proposes to purchase four radar guns at a cost of \$2,500 each, to continue this effective program.

### **Crime Reduction**

The efforts of the Town's Police Services resulted in a dramatic change in crime statistics. Over the past 12 months, crime within Cutler Bay was reduced across the board. The Town has the lowest crime rate in comparison to other areas patrolled by Miami-Dade County. Targeted crime statistics for the six months ended June 30, 2008 versus the comparable period in 2007 reveal the following:



Auto thefts	<b>down 10.4%</b>
Vehicle burglaries	<b>down 36%</b>
Commercial burglaries	<b>down 12%</b>
Residential burglaries	<b>flat (up 0.6%)</b>
Robberies	<b>down 26.5%</b>

### ***Community Programs***

Police Services operates a number of programs that are designed to involve the officers with the community. The Neighborhood Resource unit conducts ongoing events such as child fingerprinting, "Officer Friendly" programs and attending Homeowner Association Meetings. In partnership with the Town's Parks Services Department, "Officer Friendly" attends camp programs throughout the summer. The Unit conducts crime prevention seminars and provides flyers wherever the public congregates. Officers patrol the Town and let the residents know they are in the area by leaving "While You Were Out" door hangers.

One of the priorities for the Town has been enforcement of traffic moving violations. The Town's stepped up enforcement of speed limits resulted in six percent fewer traffic crashes, as compared to prior years. Reducing accidents translates to economic savings, but, more importantly, it saves lives.

The Police Department participates with the Miami-Dade Narcotics Unit and has identified and taken action against multiple locations that were the source of illegal substances. 14 marijuana "grow houses" have been raided and closed within Cutler Bay's boundaries since the Town's police department commenced operations. Officers regularly attend training that ranges from robbery intervention training to cybercrime training.

The FY08-09 contract with Miami-Dade County includes two specific functions of law enforcement activity: Patrol services (\$8,202,405) and crossing guard services (\$224,226).

The budget proposes the addition of five patrol officers and one civilian position. It also reflects the allocation of office rent, administrative support personnel, repairs and maintenance, and purchase of operating supplies and equipment.

***Budget to Budget Comparison*** FY07-08: \$7,889,946 FY08-09: \$8,980,721 Change: +14%

### **Community Development**

The Community Development Department manages three important and related Town functions:

***Planning and  
Zoning Efforts***

Planning and Zoning has completed the Growth Management Plan ("GMP"). The GMP is a blueprint for guiding future development and contained major initiatives toward greening our community and preserving wetlands. In addition, the Town will process three required amendments to the GMP, a Capital Improvement Budget, a Water Supply Plan and an Amended Coastal Hazard Area designation. A charrette will be conducted for US-1 and the initial efforts to build a GIS system undertaken.

The department is in the early stages of developing the Town's first "Land Development Regulations" ("LDRs"). The Zoning section is responsible for consistently enforcing compliance with the LDRs in the Town. The Planning & Zoning staff provides zoning plan review, zoning information and interpretations, and assists in analysis and preparation of recommendations to the Town Council on public hearing items for zoning variance and district change requests.

The Department is comprised of the Community Development Department Director, an administrative assistant, a planner, a building supervisor and five code compliance officers.

***Building Permits***

The Town contracts with a private provider for Permit processes. Under the agreement, the building permit fees are shared with the contractor, with 30 percent of the fees collected retained by the Town to offset supervision and other support costs.

A new computer system for permit processing will be installed at the beginning of the fiscal year. The new system will enable citizens to schedule inspections and determine when the inspection has occurred. Also, the Building Services section will implement a new electronic document storage system.

***Code Compliance***

Compliance with Town and County codes is a high priority for residents and Town Management. Four code compliance officers answer complaints and generally insure that the codes are obeyed. While the objective is to achieve compliance, fees are assessed for violations once all other avenues for compliance have been exhausted. Code compliance fees accrue to the general fund.

Efforts will be undertaken to expand more public outreach information. Code Officers will continue to train as back-up staffing to assist during emergencies by learning disaster protocol and CPR.

***Budget to Budget Comparison***    FY07-08: \$1,670,128    FY08-09: \$1,679,726    Change: +0.6%



## **Public Works**

Public Works is responsible for the maintenance of roads, sidewalks, public areas, beautification projects and the construction oversight of capital improvement projects. The Department responds to a variety of requests and complaints from citizens through the Town's website and direct phone contact. The Department strives to resolve the complaints in a timely manner and does not close a case without a reasonable resolution.

The Department is comprised of the Public Works Director, an administrative assistant and three maintenance workers.

### ***Maintenance Services***

The Town's three maintenance workers are referred to as the NEAT Team (Neighborhood Enhancement Action Team). They perform maintenance-type activities throughout the Town including removing litter, signs and shopping carts from swale areas, removing graffiti from public property, replacing street signs and repairing potholes. The NEAT team has picked up approximately **140.26 tons** of debris from Town roadway and they were an integral part of the debris removal and emergency procedures during the recent Tropical Storm Fay event.

The County recently transferred all of the "local" roads to the Town, except the responsibility for all engineering on roadways including replacing stop and traffic control signs. Town employees and residents are vigilant about reporting missing and damaged signs to the County. The Town maintains a number of temporary stop signs that can be quickly placed when traffic lights do not function or stop signs are damaged.

### ***Emergency Response***

The Public Works Director is designated as the Town's emergency manager in the event of natural or other disasters. The Director along with other Town staff including the Town Manager, the Mayor and Town Council completed National Incident Management System (NIMS) training and are working on an emergency operations plan tailored to the Town's specific needs and characteristics.

Public Works is responsible for clearing debris from roads and rights of way after a storm. The Town has secured contracts with two debris-haulers, as well as contracts to secure emergency generators, tower lights and chainsaws in the event of a major storm. Nine (9) emergency generator traffic signal control boxes were installed during the 2007-08 Fiscal Year.

### ***Transfer of Roads***

The transfer of all local roads from the County to the Town was completed in FY07-08. Certain roadways such as SW 87<sup>th</sup> Avenue, US 1, SW 216<sup>th</sup> Street and Old Cutler Road will remain under County control. The County maintains those roads and



the Town can perform only minimal maintenance and improvements. For the roads that are transferred to the Town, the Town can now provide landscaping, stripping, pavement overlay, and other road maintenance and improvements.

***Assessment and Plans***

In the current fiscal year, the Department is conducting a series of assessments that will be the foundation for future roadway, sidewalk, traffic control and landscaping improvement plans. The assessment and master plans include:

- Transportation Master Plan
- Roadway assessment (to include road surface, stripping, sidewalk "trip" hazards, ADA Compliance Ramps and sign assessment)
- Stormwater Master Plan
- Street Tree Master Plan

Throughout the Town, there are a number of missing or faded street name signs that have been in poor condition since Hurricane Andrew in 1992. The Town's Public Works NEAT Team has successfully replaced over 153 intersection missing and/or faded street signs.

The FY08-09 budget for the Department reflects the allocation of administrative support, substantial increases to engage professional services for various assessment and master plans, increased road maintenance supplies, vehicle fuel and maintenance costs and construction costs. The budget increases reflect a higher level of activity in the Department as roadways are transferred and improvements are programmed. There are no new personnel requested for the coming year.

***Stormwater Utility***

By creating a Stormwater Utility, the Town can receive Stormwater fees and the Council directs the use of the funds to drainage projects within the Town. In order to create the utility, the Town has completed a Stormwater Utility Master Plan, which is a specialized plan that must meet certain criteria. In FY06-07, the Town received a grant from the South Florida Water Management District in the amount of \$200,000 for Plan development. In FY07-08 an additional grant from the State of Florida, Environmental Protection Department (\$200,000) provides funding for initial stormwater related infrastructure project adjacent to Cutler Ridge Elementary School. In FY08-09, A second grant from the State of Florida, Environmental Protection Department (\$250,000) provides funding for stormwater related infrastructure projects in the Saga Bay neighborhood, as identified in the adopted Stormwater Master Plan.

***Budget to Budget Comparison*** FY07-08: \$1,151,145 FY08-09: \$1,436,058 Change: + 25%



## **Community Services and Parks**

The Community Services and Parks Department is responsible for overseeing the maintenance of all of the Town's parks and recreational facilities and for conducting year-round programs, seasonal programs and special events. The Department coordinates with local youth and adult leagues and organizations in providing year-round athletic programs for Town residents. The Department acts as a liaison for and coordinates the efforts of the Town Council-appointed Parks and Recreation Advisory Committee.

The Department staff includes six full-time employees - the Parks and Recreation Director, an Administrative Assistant, two Recreation Coordinators, an Aquatics Coordinator and a Park Service Aide. Full-time staffing is supplemented with additional part-time Park Services Aides and Pool Lifeguards. For summer programs, the Town employs additional temporary Park Services aides and Lifeguards.

### ***Town Parks***

The seven parks within the Town are categorized as neighborhood, mini or community parks. The four neighborhood parks are Bel Air Park, Franjo Park, Saga Bay Park and Saga Lake Park. The two mini-parks are Lincoln City Park and Whispering Pines Park. The Town has one community park - Cutler Ridge Park.

The Department will be involved in parks improvements planned for the coming fiscal year. The projects are described in the Capital Budget portion of this budget document.

The FY08-09 budget reflects the addition of one full-time and two part-time positions; additional planned maintenance of improved athletic fields; anticipated increases in utility costs; and vehicle maintenance costs. It also provides for maintenance of Lakes By The Bay park should that park be deeded to the Town by the County during the year.

***Budget to Budget Comparison***    FY07-08: \$1,371,161    FY08-09: \$1,550,698    Change: +13%

## **Reserves**

The relatively short budget history and the uncertainty of the impact of tax reforms suggest that it is prudent to continue to budget and fund a number of reserves. The proposed FY08-09 budget continues the prior year's policy of funding these reserves. The largest reserve is the contingency reserve (\$750,000), followed by the Grant Match Reserve (\$325,000) and the Tax Equalization/Revenue/Property Tax Reform Reserve (\$228,589). There are a number of different reserves and that are detailed below.

Contingency Reserve	\$ 750,000
Energy and Insurance Reserve	10,195
Grant Match Reserve	325,000
Reserve for Prior Year Encumbrances	37,000
Reserve for Wage Adjustments	37,000
Tax Equalization/Revenue/Tax Reform Reserve	<u>228,589</u>
Total	<u>\$ 1,387,784</u>



## TOWN SPECIAL REVENUE FUND OPERATIONS



### Special Revenue Fund Projects

The Special Revenue Fund accounts for project funded from revenues that require specific uses. The Town has budgeted several revenue sources under this category in FY08-09 and has recently been awarded a several grants that are will be accounted for in this fund.

Reserves hold the funds for specific projects as a number of capital assessments are being completed.

Additions to the Special Revenue Fund are new grants for stormwater management related projects as well as a number of other smaller grants. The Town is completing a number of assessments and Master Plans and will begin to program the funds that were carried forward from the prior year.

#### ***Transportation Fund Projects***

The State statutes restrict the uses of Transportation Fund revenues. In FY06-07, the Town began to use the transportation funds on roadway projects. The Comprehensive Development Master Plan and other roadway assessments and master plans will direct the use of funds for projects in the current and future years.

#### ***Building, Zoning, Compliance Fees***

The Special Revenue Fund accounts for the Building and Zoning and Code Compliance fees. These fees are used to fund the Building, Zoning and permitting processes that are provided by a private vendor as well as the oversight and planning activities of Town staff. It is appropriate that the fees be accounted for in the Special Revenue Fund in order to clearly segregate the funds.

#### ***Impact Fee Projects***

Impact fees are paid by developers to mitigate the strain on infrastructure as a result of the new development. In FY06-07, the Town received Impact fees for Police and Parks.

Road Impact Fees are may be used for construction or expansion of roadways due to the impact of development. They may not be used for routine road maintenance. Cutler Bay is contained in the County's road impact fee district #6, which includes unincorporated Miami-Dade County, Homestead and Florida City. Impact fees are assessed and collected within this district by the County, not the Town. No road impact fees collected by the County are directly assigned to Cutler Bay, even if they relate to projects within the Town's boundaries. Rather, the County's Public Works department determines how such collected road impact fees are spent, with the caveat that fees collected from a specific district must be spent in that district. If Cutler Bay wants specific road projects performed within the Town, it can submit a request to the County Public Works department for consideration. However, the final determination on how the road impact fee funds are spent rests with the County Public Works department.

The reduction in impact fees in this fund is primarily due to the Town's receipt of multiple years accumulation of fees which were transferred from the County to the Town in the past two fiscal years.

***Grants***

Grants are accounted for in the Special Revenue Fund in order to segregate the use of the funds and facilitate frequent reporting. Grants have been received for the Town to implement a stormwater management projects and several other grants were obtained for various other projects.

***Budget to Budget  
Comparison***

*FY07-08:\$4,851,467    FY08-09:\$2,867,287    Change: -41%*



## TOWN CAPITAL FUND BUDGET



### Overview

The Capital Fund Budget is to provide a balanced fiscal plan for non-operating projects or purchases, such as construction projects, major equipment purchases, or infrastructure improvements. To be deemed "capital", equipment and infrastructure must have a useful life of more than five years and have a total cost that exceeds \$50,000. The capital cost of a project includes all manpower, implementation costs, and capital costs required to fully implement the project.

The Capital Budget represents the expenditures that the Town will incur in the current fiscal year. Projects may be one year or more likely are multi-year projects that are part of the multi-year Capital Improvement Plan. The Town's Capital Improvement Plan serves the dual role of a planning document for future year expenditures and a component of the Growth Management Plan.

The FY08-09 proposed budget includes a transfer from the General Fund of \$744,700, as well as a transfer of park impact fees from the Special Revenue Fund of \$437,900, to fund current and future capital projects.

### FY08-09 Projects

The following projects are planned for FY08-09. These same projects are also included in the Capital Improvement element of the Town's draft Growth Management Plan.

#### **Park Improvement**

The Department has several park improvement projects underway utilizing remaining County bond funds transferred to



**Projects**

the Town, and has several additional park improvement projects planned for the coming fiscal year. The new projects will be funded mostly through grants acquired through the Florida Recreation Development Assistance Program (FRDAP), State Legislative Appropriations and Park Impact Fees. The planned park improvement projects include the following:

**Bel Aire Park** Improvements - Funding in the amount of **\$269,480** from available Park Impact Fees will provide for the relocation, re-sodding and relighting of the existing football/soccer/lacrosse field; installation of an irrigation system, covered bleachers, fencing and site amenities; additional shade trees and landscaping.

**Cutler Ridge Park & Pool** Improvements - Safe Neighborhood Parks and Quality Neighborhood Improvements Program bond funds will provide for the construction of a parking lot, new athletic field, additional shade trees and an outdoor fitness (vita) course as well as pool improvements including circulation system upgrades, and expanded pool deck, lighting upgrades and covered seating.

**Saga Lake Park** Improvements - Funding in the amount of **\$148,450** from available Park Impact Fees will provide for the installation of a baseball/softball practice infield, a soccer practice field, walkway improvements, additional shade trees and landscaping, a small pavilion, outdoor fitness (vita) course, and various park amenities such as benches, trash receptacles, etc.

**Saga Bay Park** Improvements - Florida Recreation Development Assistance Program (FRDAP) funding, a State Legislative Appropriation and required matching funding from the Town will result in approximately **\$470,000** worth of improvements such as additional tennis courts with lighting, new playground equipment with handicapped accessible surfacing and shade structure, parking lot, restroom building and an outdoor fitness (vita) course.

**Franjo Park** Shade Structures - Funding in the amount of **\$20,000** is provided for the installation of shade structures over bleacher areas between the baseball fields.

**216<sup>th</sup> Street Park  
Property  
Acquisition**

This important purchase is planned for the coming fiscal year. Costs for the project will include land acquisition, required appraisals, legal and other associated fees. The property is **1.69 acres** and is adjacent to Lincoln Park on SW 216<sup>th</sup> Street and Old Cutler Road.

FY08-09 project costs are budgeted at **\$1,217,700** and should be completed in FY08-09.





The project is funded by Parks Impact Fees, County Safe Neighborhood Parks (SNP) Bond funds, Florida Recreation Development Assistance Program (FRDAP) funding, a State Legislative Appropriation, and funds transferred from the General Fund.

## **Future Projects**

As part of the ongoing capital development process, the Town has identified future projects in the Growth Management Plan that we hope will be acquired and/or developed over the next five fiscal years. The Town intends to apply for State grant funds to supplement project revenues. A Capital Projects reserve is also proposed and will supplement project in the event the State grant or other funds are not sufficient for the various projects.

## **STORMWATER UTILITY FUND BUDGET**



### **Overview**

During July 2008, in accordance with a transfer approved by the County, the Town took operational control over the stormwater utility function within the Town's boundaries. As such, the stormwater related revenues paid Cutler Bay residents on their County water bill will flow through to the Town, after deduction of County administrative costs, and be used to pay the expenses to carry out the stormwater related activities. In taking over the stormwater functions within the Town, the Town Council kept the utility billing rate the same as it was when under County control. This activity is projected to be self-sufficient as the anticipated revenues **(\$948,500)**



are projected to cover anticipated expenditures. The revenues were estimated from projections provided by the County Water & Sewer department.





## SUMMARY OF FUNDS



### General, Special Revenue, Capital and Enterprise Funds

Consolidated summaries are provided for each of the Town's funds on the next few pages. The presentation indicates all funds that support the activities and departments of the specific fund. Carryover and interfund transfers are included.



## Consolidated Budget General Fund

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
<b>REVENUES</b>		
Ad Valorem	\$ 6,528,934	\$ 6,538,046
Utility Taxes	\$ 1,670,000	\$ 1,910,000
Local Gov't Half-Cent Sales Tax	\$ 2,422,873	\$ 2,264,807
Communications Services Tax	\$ 1,278,427	\$ 1,538,143
Revenue Sharing	\$ 1,020,000	\$ 868,703
Franchise Fees	\$ 1,285,000	\$ 1,410,608
Licenses and Registrations	\$ 100,000	\$ 105,000
Parks Fees	\$ 171,515	\$ 178,635
Judgements and Fines	\$ 200,000	\$ 300,000
Misc Revenues	\$ 80,000	\$ 28,000
Investment Income	\$ 192,000	\$ 190,000
Transfer from Special Revenues	\$ 982,987	\$ 1,110,495
Carryover	\$ 4,369,604	\$ 3,480,180
<b>Total Operating Revenues and Transfers</b>	<b>\$ 20,301,340</b>	<b>\$ 19,922,616</b>
<b>EXPENDITURES</b>		
Mayor & Council	\$ 155,673	\$ 162,443
Town Clerk	\$ 232,995	\$ 232,136
General Government	\$ 2,414,954	\$ 2,263,113
Finance	\$ -	\$ 659,236
Town Attorney	\$ 360,000	\$ 450,000
Community Development	\$ 1,670,128	\$ 1,679,726
Public Works	\$ 1,151,145	\$ 1,436,058
Law Enforcement	\$ 7,889,946	\$ 8,980,721
Parks	\$ 1,371,161	\$ 1,550,698
Contingency Reserve	\$ 1,285,338	\$ 750,000
Energy and Insurance Reserve	\$ 100,000	\$ 10,195
Grant Match Reserve	\$ 325,000	\$ 325,000
Reserve for Prior Year Encumbrances	\$ 100,000	\$ 37,000
Reserve for Wage Adjustments	\$ 200,000	\$ 37,000
Tax Equalization/Revenue/Tax Reform Reserve	\$ 1,700,000	\$ 228,589
Reserve for Future Expenditures	\$ 800,000	\$ -
Transfer to Capital Projects	\$ 545,000	\$ 744,700
Transfer to Special Revenue (grant matches)	\$ -	\$ 376,000
<b>Total Operating Expenditures, Transfers &amp; Reserves</b>	<b>\$ 20,301,340</b>	<b>\$ 19,922,616</b>





# TOWN OF CUTLER BAY FY08-09 PROPOSED OPERATING & CAPITAL BUDGET

## Consolidated Budget Special Revenue Fund

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
<b>REVENUES</b>		
1st Local Option Gas Tax	\$ 491,406	\$ 482,127
2nd Local Option Gas Tax	\$ 183,881	\$ 182,690
Subtotal Gas Taxes	\$ 675,287	\$ 664,817
Building Permits	\$ 521,360	\$ 480,000
Zoning Fees	\$ 100,378	\$ 124,368
Code Compliance Fines	\$ 6,044	\$ 12,000
Other Building and Zoning	\$ 5,000	\$ 12,000
Subtotal Building/Zoning/Code Fees and Fines	\$ 632,782	\$ 628,368
Parks Impact Fees	\$ 583,000	\$ 77,280
Police Impact Fees	\$ 283,617	\$ 30,794
Road Impact Fees	\$ 329,213	\$ -
Subtotal Impact Fees	\$ 1,195,830	\$ 108,074
Stormwater Grants	\$ 330,000	\$ 340,000
Transportation Grants	\$ -	\$ 36,000
Recycling Grant	\$ -	\$ 75,000
EOC Retrofit Grant	\$ -	\$ 43,000
After School Program Grant	\$ 111,258	\$ 108,098
Grant Matches (from General Fund)	\$ -	\$ 376,000
Subtotal Grants	\$ 441,258	\$ 978,098
Interest	\$ -	\$ 50,000
Stormwater Utility Fees	\$ 200,000	\$ -
Carryover	\$ 1,706,310	\$ 437,930
Subtotal Other	\$ 1,906,310	\$ 487,930
<b>Total Revenues</b>	<b>\$ 4,851,467</b>	<b>\$ 2,867,287</b>
<b>EXPENDITURES</b>		
Professional Fees - Stormwater	\$ 130,000	\$ 540,000
- Transportation	\$ -	\$ 60,000
Other Contractual Services - EOC	\$ -	\$ 120,000
- Recycling	\$ -	\$ 150,000
Children's Trust Programs	\$ 111,258	\$ 108,098
Subtotal Operating Expenditures	\$ 241,258	\$ 978,098
Transfer for Building & Zoning	\$ 626,738	\$ 628,368
Transfer for Public Works (local option gas taxes)	\$ 218,249	\$ 482,127
Transfer for Police	\$ 138,000	\$ -
Subtotal for Transfers to General Fund	\$ 982,987	\$ 1,110,495
Transfer for Parks (from impact fees)	\$ 555,800	\$ 437,930
Subtotal for Transfers to Capital Projects Fund	\$ 555,800	\$ 437,930
Future Police Impact Fee Projects	\$ 291,980	\$ 30,794
Future Parks Impact Fee Projects	\$ 590,001	\$ 77,280
Future Roads Impact Fee Projects	\$ 329,213	\$ -
Future Public Works Projects (Gas Taxes)	\$ 1,435,787	\$ 232,690
Future Building & Zoning Projects	\$ 14,441	\$ -
Future Stormwater Projects	\$ 400,000	\$ -
Forfeitures - Law Enforcement	\$ 10,000	\$ -
Reserves for Future Projects	\$ 3,071,422	\$ 340,764
<b>Total Expenditures</b>	<b>\$ 4,851,467</b>	<b>\$ 2,867,287</b>



## Consolidated Budget Capital Fund

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
<b>216th Street Park Property Acquisition</b>		
<b>Project Revenues</b>		
Quality Neighborhood Improvement Program (QNIP)	\$ 210,000	\$ -
Safe Neighborhood Parks Program (SNP)	\$ 200,000	\$ -
State Grants	\$ 200,000	\$ -
Park Impact Fees (transfer from Special Revenue Fund)	\$ 555,800	\$ -
Grant Match Funds (transfer from General Fund)	\$ 50,000	\$ -
Transfer from General Fund	\$ -	\$ 424,300
Carryover	\$ -	\$ 793,400
<b>Project Revenues</b>	<b>\$ 1,215,800</b>	<b>\$ 1,217,700</b>
<b>Project Expenditures</b>	<b>\$ 1,215,800</b>	<b>\$ 1,217,700</b>

## Cutler Ridge Park Improvements

<b>Project Revenues</b>		
Quality Neighborhood Improvement Program (QNIP)	\$ 313,000	\$ -
Safe Neighborhood Parks Program (SNP)	\$ 285,000	\$ 110,000
Grant Match Funds (trf from General Fund)	\$ 75,000	\$ -
Transfer from General Fund	\$ 70,000	\$ -
Carryover	\$ -	\$ 674,842
<b>Project Revenues</b>	<b>\$ 743,000</b>	<b>\$ 784,842</b>
<b>Project Expenditures</b>	<b>\$ 743,000</b>	<b>\$ 784,842</b>

## Cutler Ridge Pool Improvements

<b>Project Revenues</b>		
Safe Neighborhood Parks Program (SNP)	\$ 430,000	\$ 330,000
Carryover	\$ -	\$ 100,000
<b>Project Revenues</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>
<b>Project Expenditures</b>	<b>\$ 430,000</b>	<b>\$ 430,000</b>





**Consolidated Budget  
Capital Fund (continued)**

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
<b>Bel Aire Park Improvements</b>		
<b>Project Revenues</b>		
Park Impact Fees (transfer from Spec. Revenue Fund)	\$ -	\$ 269,480
<b>Project Expenditures</b>	\$ -	\$ 269,480
<b>Saga Lake Park Improvements</b>		
<b>Project Revenues</b>		
Park Impact Fees (transfer from Spec. Revenue Fund)	\$ -	\$ 148,450
<b>Project Expenditures</b>	\$ -	\$ 148,450
<b>Franjo Park Shade Structures</b>		
<b>Project Revenues</b>		
Park Impact Fees (transfer from Spec. Revenue Fund)	\$ -	\$ 20,000
<b>Project Expenditures</b>	\$ -	\$ 20,000
<b>Saga Bay Park Improvements</b>		
<b>Project Revenues</b>		
Carryover	\$ -	\$ 470,400
<b>Project Expenditures</b>	\$ -	\$ 470,400
<b>Reserves</b>		
Transfer From General Fund	\$ 350,000	\$ 320,400
Contingency Reserves	\$ 350,000	\$ 320,400



### Consolidated Budget Stormwater Utility Fund

	Adopted Budget FY 07-08	Adopted Budget FY 08-09
Revenues		
Stormwater Billings	\$ -	\$ 948,565
Expenses		
Salaries and benefits	\$ -	\$ 77,405
Operating expenses	\$ -	\$ 671,760
Capital outlay	\$ -	\$ 5,000
Debt service	\$ -	\$ 194,400
	\$ -	\$ 948,565





**APPENDIX A**

**Full Time Positions By Department FY07-08 and FY08-09**

<u>Department</u>	<u>Current FY07-08</u>	<u>Proposed Positions</u>	<u>Adopted FY08-09</u>
Mayor and Council	5	0	5
Town Clerk	1	1	2
Town Attorney	0	0	0
General Government	4	0	4
Finance	3	0	3
Community Development	9	0	9
Public Works	5	0	5
Community Services and Parks	6	1	7
<b>Total Full-Time Positions</b>	<b>33</b>	<b>2</b>	<b>35</b>
<b>Police Services</b> (via contract with Miami-Dade County)	50	6	56

## **APPENDIX B**

### **Town Strategic Plan Summary**

#### **Goal 1.1**

The town of Cutler Bay will be recognized by its residents and others as a community that optimizes access to its officials and to information concerning the status of the Town and its activities.

##### **Actions**

The Planning Department has provided notices and meeting announcements for the "Calendar of Meetings and Events" posted on the Town website. Major efforts such as the Old Cutler Road Charette have also been posted. The Planning Department has adopted a standard to reply to all inquires within 24 hours.

#### **Goal 1.2**

The employees of Cutler Bay will provide responsive courteous service to residents, the business community and other individuals with whom they interact.

##### **Actions**

The Planning Department has conducted staff meetings to train staff in the use of positive word response and customer service.

#### **Goal 2.1**

The Town of Cutler Bay will be a financially responsible and accountable community.

##### **Action**

The Planning Department has assisted in applications for transportation planning funded through the Unified Work Program for Miami-Dade Planning Organizations and has also assisted the Parks and Recreation Department in preparing applications for acquisition of open space grants.

#### **Goal 3.1**

The Town of Cutler Bay will provide the infrastructure needed to meet current and emerging needs of the community.

##### **Actions**

The Comprehensive Development Master Plan process currently under way will provide an inventory of all capital assets. The Plan will provide the Town with a first year Capital Budget and a five year Capital Program. The Planning Department also participates in selecting a consultant that will conduct the Town Stormwater Master Plan.

#### **Goal 3.2**

The growth and development of Cutler Bay will be managed to be consistent with the needs and desires of its residents.

##### **Actions**

The Comprehensive Development Master Plan process is under way and the initial draft will be completed this summer. Meetings have been conducted with Advisory Committees, Town Council members and the public in a workshop.



**Goal 4.1**

Enhance the attractiveness and viability of Cutler Bay as a business location.

**Actions**

A focused charrette approach is included in the Comprehensive Development Master Plan process. In addition, Planning staff have attended Town of Cutler Bay Chamber meetings and met with the Chamber staff.

**Goal 5.1**

Cutler Bay will be recognized as a Town where people prefer to live, and whose residents feel a strong sense of Town identity and pride.

**Actions**

The Comprehensive Development Master Plan will produce a bike way plan for the Town. It will also identify areas for additional parks and facilities.

**Goal 6.2**

The Town will provide high levels of disaster (hurricane, flood, etc.) planning, response and recovery services to residents and businesses in our community.

**Actions**

Planning Department staff is working on a draft operational plan for Emergency Planning. The effort will include methods of disseminating disaster information. Disaster planning will be included in the Conservation and Disaster Planning Element of the Comprehensive Development Master Plan.

**Goal 6.3**

Optimize the smooth flow of traffic through the Town of Cutler Bay by minimizing traffic congestion and maximizing the capability of our local roadways.

**Actions**

Planning staff and Town consultants attend MPO meetings and monitor MPO programs. Staff also has assisted in preparing MPO grant funding. The Planning staff has also worked with the Elderly Transportation Advisory Committee. The Committee's results will be presented to the Town Council.

**Goal 7.1**

The Town of Cutler Bay will develop parks, recreational facilities and recreational programs to meet the current and emerging needs of residents of all ages.

**Actions**

The Parks and Recreation Advisory Committee has completed an evaluation of funding available for improvements to Cutler Ridge Park and has developed a priority list for improvements to be made through anticipated bond fund proceeds from Miami-Dade County. The Department is pursuing the acquisition of additional park space through the enforcement of concurrency requirements. The Department has begun to coordinate community events and is planning additional special events to be conducted year-round. We were successful in recruiting four corporate sponsors and received private donations for the Town's Founder's Day celebration, and will continue to seek sponsorship for future events.



**Goal 8.1**

The Town of Cutler Bay will develop a code and code enforcement policies that reflect the needs views, and values of its residents.

**Actions**

The Town has adopted the Miami-Dade code of ordinance and 20 local ordinances to improve on the standards within that code. The code will be completely revised following the completion of the Comprehensive Development Master Plan.

**Goal 8.2**

To protect residents of Cutler Bay by assuming responsibility from the County for administering the Florida Building Code Plan Review, Permitting and inspection.

**Actions**

The Planning staff has solicited input from other jurisdictions to implement the Building Permit system and has implemented a computer-aided record system, MAIS, for managing permit records. Additionally, staff has developed an approach for digital record keeping of plan sets.

**Goal 9.1**

Develop the Town of Cutler Bay into a model community for the condition of its road, street lighting, storm drainage facilities, swale maintenance, sidewalks, etc.

**Actions**

The Public Works Department is in the process of selecting an engineering consultant. Once a final selection is completed, the firm will be issued a work authorization to develop and implement a multi-year plan for road resurfacing, pot holes, shoulders, sidewalks, curb and gutters, signage, drainage, swales, lighting, etc. The Town has also received a \$200,000 grant from the South Florida Water management District for the development of a Stormwater Master Plan.



**Mayor and Council**

<u>Category</u>	<u>Budget FY07-08</u>	<u>Adopted Budget FY08-09</u>
Compensation per Charter	\$ 37,440	\$ 39,686
Payroll Taxes and Benefits	\$ 51,053	\$ 57,596
Professional Services	\$ 15,000	\$ -
Travel & Per Diem	\$ 33,400	\$ 35,900
Communications & Freight	\$ 7,080	\$ 7,560
Operating Supplies	\$ 5,000	\$ 10,000
Dues, Subscriptions, Memberships	\$ 4,700	\$ 6,600
Capital Outlay	\$ 2,000	\$ 5,100
<b>Total Mayor and Council</b>	<b>\$ 155,673</b>	<b>\$ 162,443</b>

**Town Clerk**

<u>Category</u>	<u>Budget FY07-08</u>	<u>Adopted Budget FY08-09</u>
Salaries	\$ 54,600	\$ 88,422
Payroll Taxes and Benefits	\$ 19,740	\$ 36,584
Other Contractual Services	\$ 40,000	\$ 15,000
Travel & Per Diem	\$ 2,000	\$ 3,500
Communications & Freight	\$ 1,740	\$ 4,560
Rentals & Leases	\$ 13,700	\$ 16,000
Repairs & Maintenance	\$ 7,920	\$ 7,400
Printing & Binding	\$ 13,200	\$ 13,500
Other Current Charges	\$ 73,600	\$ 38,600
Operating Supplies	\$ 5,500	\$ 5,000
Dues, Subscriptions, Memberships	\$ 995	\$ 1,870
Capital Outlay	\$ -	\$ 1,700
<b>Total Town Clerk</b>	<b>\$ 232,995</b>	<b>\$ 232,136</b>

**Town Attorney**

<u>Category</u>	<u>Budget FY07-08</u>	<u>Adopted Budget FY08-09</u>
Professional Services	\$ 360,000	\$ 450,000
<b>Total Town Attorney</b>	<b>\$ 360,000</b>	<b>\$ 450,000</b>

**General Government**

<b>Category</b>	<b>Budget FY07-08</b>	<b>Adopted Budget FY08-09</b>
Salaries	\$ 460,121	\$ 300,129
Payroll Taxes and Benefits	\$ 199,680	\$ 96,215
Professional Services	\$ 130,000	\$ 115,000
Accounting and Auditing	\$ 58,000	\$ -
Other Contractual Services	\$ 406,600	\$ 434,325
Travel & Per Diem	\$ 46,650	\$ 52,900
Communications & Freight	\$ 94,840	\$ 108,230
Rentals & Leases	\$ 146,140	\$ 150,400
Insurance	\$ 191,500	\$ 300,000
Repairs & Maintenance	\$ 28,800	\$ 41,125
Printing & Binding	\$ 10,000	\$ 10,000
Promotional	\$ 16,000	\$ 21,400
Other Current Charges	\$ 15,200	\$ 26,250
Office Supplies	\$ 24,000	\$ 25,000
Operating Supplies	\$ 10,000	\$ 13,500
Operating Supplies - Fuel	\$ 3,000	\$ 2,040
Dues, Subscriptions, Memberships	\$ 18,423	\$ 14,899
Capital Outlay	\$ 11,000	\$ 101,700
Software	\$ 110,000	\$ 15,000
Office Buildout	\$ 10,000	\$ 10,000
QNIP Payment to County	\$ 425,000	\$ 425,000
<b>Total General Government</b>	<b>\$ 2,414,954</b>	<b>\$ 2,263,113</b>

**Finance**

<b>Category</b>	<b>Budget FY07-08</b>	<b>Adopted Budget FY08-09</b>
Salaries	\$ -	\$ 183,821
Payroll Taxes and Benefits	\$ -	\$ 64,456
Accounting and Auditing	\$ -	\$ 48,500
Other Contractual Services	\$ -	\$ 6,000
Travel & Per Diem	\$ -	\$ 1,800
Communications & Freight	\$ -	\$ 1,560
Other Current Charges	\$ -	\$ 600
Dues, Subscriptions, Memberships	\$ -	\$ 2,500
Software	\$ -	\$ 350,000
<b>Total Finance</b>	<b>\$ -</b>	<b>\$ 659,236</b>



**Police Services**

<b>Category</b>	<b>Budget FY07-08</b>	<b>Adopted Budget FY08-09</b>
Salaries	\$ 47,250	\$ 48,825
Payroll Taxes and Benefits	\$ 8,269	\$ 8,544
Professional Services	\$ 7,549,847	\$ 8,736,631
Communications & Freight	\$ 11,840	\$ 10,920
Rentals & Leases	\$ 69,040	\$ 75,400
Repairs & Maintenance	\$ 4,700	\$ 6,400
Printing & Binding	\$ 5,000	\$ 5,000
Other Current Charges	\$ 1,000	\$ 1,000
Office Supplies	\$ 25,000	\$ 25,000
Operating Supplies	\$ 21,500	\$ 39,000
Capital Outlay	\$ 26,500	\$ 24,000
Vehicles	\$ 120,000	\$ -
<b>Total Police Services</b>	<b>\$ 7,889,946</b>	<b>\$ 8,980,721</b>

**Community Development**

<b>Category</b>	<b>Budget FY07-08</b>	<b>Adopted Budget FY08-09</b>
Salaries	\$ 453,740	\$ 483,973
Payroll Taxes and Benefits	\$ 150,777	\$ 174,723
Professional Services	\$ 400,000	\$ 400,000
Court Reporter Service	\$ 500	\$ 800
Other Contractual Services	\$ 434,591	\$ 391,000
Travel & Per Diem	\$ 3,500	\$ 4,000
Communications & Freight	\$ 8,000	\$ 18,480
Rentals & Leases	\$ 69,900	\$ 97,500
Repairs & Maintenance	\$ 7,900	\$ 22,100
Printing & Binding	\$ 5,000	\$ 6,500
Other Current Charges	\$ 1,000	\$ 2,000
Office Supplies	\$ 7,700	\$ 11,250
Operating Supplies	\$ 1,500	\$ 2,550
Operating Supplies - Fuel	\$ 22,300	\$ 36,600
Dues, Subscriptions, Memberships	\$ 5,000	\$ 12,200
Capital Outlay	\$ 48,720	\$ 15,050
Software	\$ 40,000	\$ -
Office Buildout	\$ 10,000	\$ 1,000
<b>Total Community Development</b>	<b>\$ 1,670,128</b>	<b>\$ 1,679,726</b>

**Public Works**

<b><u>Category</u></b>	<b><u>Budget FY07-08</u></b>	<b><u>Adopted Budget FY08-09</u></b>
Salaries	\$ 239,151	\$ 228,260
Payroll Taxes and Benefits	\$ 86,994	\$ 81,358
Professional Services	\$ 198,000	\$ 147,000
Other Contractual Services	\$ 314,800	\$ 731,000
Travel & Per Diem	\$ 8,200	\$ 5,900
Communications & Freight	\$ 3,300	\$ 6,740
Rentals & Leases	\$ 36,000	\$ 31,000
Repairs & Maintenance	\$ 64,250	\$ 30,000
Printing & Binding	\$ 4,000	\$ 4,000
Other Current Charges	\$ 1,000	\$ 1,000
Office Supplies	\$ 3,200	\$ 3,200
Operating Supplies	\$ 12,500	\$ 15,500
Operating Supplies - Fuel	\$ 31,150	\$ 28,200
Dues, Subscriptions, Memberships	\$ 4,200	\$ 3,300
Capital Outlay	\$ 144,400	\$ 119,600
<b>Total Public Works</b>	<b>\$ 1,151,145</b>	<b>\$ 1,436,058</b>

**Community Services and Parks**

<b><u>Category</u></b>	<b><u>Budget FY07-08</u></b>	<b><u>Adopted Budget FY08-09</u></b>
Salaries	\$ 610,065	\$ 682,910
Payroll Taxes	\$ 148,725	\$ 179,788
Professional Fees	\$ 75,000	\$ 10,000
Other Contractual Services	\$ 325,000	\$ 408,000
Travel & Per Diem	\$ -	\$ 1,000
Communications & Freight	\$ 10,300	\$ 9,160
Utilities	\$ 101,471	\$ 128,700
Rentals & Leases	\$ 9,000	\$ 16,900
Repairs & Maintenance	\$ 2,100	\$ 41,650
Other Current Charges	\$ 2,000	\$ 1,000
Office Supplies	\$ 10,000	\$ 5,000
Operating Supplies	\$ 44,800	\$ 51,750
Operating Supplies - Fuel	\$ -	\$ 4,000
Dues, Subscriptions, Memberships	\$ 700	\$ 2,140
Capital Outlay	\$ 32,000	\$ 8,700
<b>Total Community Services/Parks</b>	<b>\$ 1,371,161</b>	<b>\$ 1,550,698</b>



**APPENDIX D**  
**Glossary**

Adopted Budget	The proposed budget as formally approved by the Town Council.
Amended Budget	The adopted budget as formally adjusted by the Town Council.
Appropriation	A specific amount of money authorized by the Town Council for the purchase of goods or services.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser before reductions associated with applicable exemptions, such as homestead exemption. Pursuant to Amendment 10 of the State Constitution, annual growth in assessed value on property with homestead exemption is limited to three percent or the growth in the consumer price index, whichever is lower. The limitation does not apply to new construction on the property or when property is sold, at which time the assessed value becomes the market value pursuant to state law.
Balanced Budget	A budget in which planned funds or revenues available are equal to fund planned expenditures. In Florida, it is a requirement that the budget adopted by the Town Council be balanced.
Budget	A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues within a specific period of time, usually the 12 months of the fiscal year.
Budget Ordinance	The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Town Council each year.
Capital Outlay	Fixed assets, which have a value to \$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.
Cash Carryover	Unexpended funds that remain at the end of the fiscal year and that may be used in the next fiscal year.
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. The contingency fund is not the same as fund balance.

Debt Service	The payment of principal and interest on borrowed funds such as bonds. In Florida, governments may not borrow for operating purposes. All financings must be for capital.
Deficit	The excess of liability over assets (or expenditures over revenues) in a fund over an accounting period. Deficit spending is not permitted in Florida.
Encumbrances	Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
Expenditures	The disbursement of appropriated funds to purchase goods and/or service.
Fiscal Year	A yearly accounting period without relationship to the calendar year. The Town's fiscal year is from October 1 to September 30.
FTE	Full-time Equivalent – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. An example is the Transportation Fund.
Fund Balance	The excess or deficit of assets over liabilities in a fund. The Fund Balance is not the same as cash carryover.
General Fund	A governmental fund established to account for resources and uses of general operating function of the Town. Resources are, in the majority, provided by taxes.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
Impact Fee	A fee charged on new development to finance infrastructure such as roads, parks, schools, fire and police facilities, or other capital purchases required to offset the effects of development and increased congestion.
Infrastructure	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, and lighting systems.
Interlocal Agreement	A contractual agreement between two or more governmental entities.



Mill of Tax	A taxation unit equal to one dollar of tax obligation for every \$1,000 of taxable valuation of property. One mill levied on a property valued at \$200,000 would produce a tax levy of \$200.
Millage Rate	The total tax obligation per \$1,000 of assessed valuation of property.
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.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
QNIP	A County program that focuses on infrastructure needs neighborhoods. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements.
Rollback Millage Rate	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.
Stormwater Utilities Fee	Under the provisions of the Florida Air and Water Pollution Control Act (F.S. 403.0891) local governments are required to develop stormwater management programs. The Act permitted local jurisdictions to create stormwater utilities and to charge a fee to fund the operations of the utility.
Tax Base	Total assessed valuation of real property within municipal limits.
Tax Levy	The total amount to be raised by a tax.
Tax Rate (Property)	The amount of tax levied for each \$1,000 of taxable valuation. The Property Tax Rate is the same as the millage rate.
Taxable Value	The assessed value of property less homestead and other exemptions, if applicable.
TRIM	The Florida Truth in Millage Act (F.S. 200.065) 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 and millage rate.

UMSA	Unincorporated Municipal Service Area – 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). Pursuant to the state constitution UMSA is treated by the state as a municipality.
Unappropriated	Not obligated for specific purposes.
Unencumbered	The portion of an allotment not yet expended or encumbered.
User Fees	Charges for expenses incurred when services are provided to an individual or groups and not the community at large. Effective utilization of user fees depends on identifying specific beneficiaries of services and then determining the full cost of the service they are consuming (e.g. building inspections).