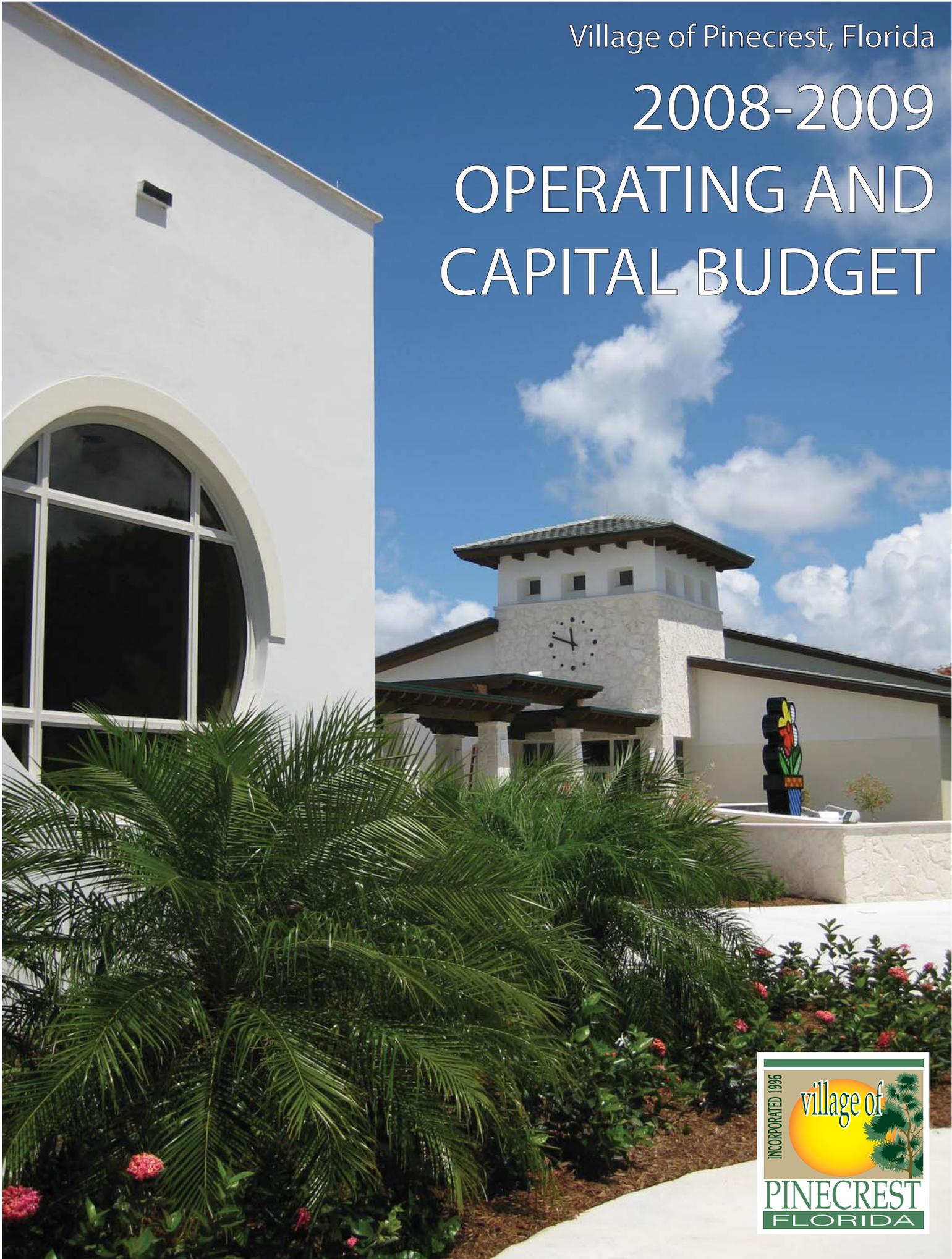


Village of Pinecrest, Florida

# 2008-2009 OPERATING AND CAPITAL BUDGET



# Guide for Readers

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The Fiscal Year 2008-2009 Annual Operating Budget for the Village of Pinecrest, Florida is intended to serve four purposes:

## The Budget as a Policy Guide

As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Village will provide during the twelve-month period from October 1, 2008 through September 30, 2009. The departmental budget sections provide goals, objectives and performance measures for each department.

## The Budget as a Financial Plan

As a financial plan, the budget details the costs associated with providing municipal services and how the services will be funded. The General Fund Section includes a summary and detailed description of all revenues and expenditures. The budget document explains the underlying assumptions for the revenue estimates and discusses significant revenue trends. In addition, there is discussion of the Village's accounting structure and budgetary policies.

## The Budget as an Operations Guide

As an operations guide, the budget details how departments and the general fund are organized. The budget informs the reader of all the activities, services and functions carried out by each department. In addition, the budget provides for performance measurements of organization-wide objectives to aid in monitoring the progress of the Village. Each departmental budget section includes a description of the department's function, its goals and objectives, performance measures, authorized positions, budget highlights and the budgetary appropriation.

## The Budget as a Communication Device

As a communication device, the budget provides summary information to aid the reader in interpreting the document. Charts, graphs, tables and text are included in every section to consolidate the information as much as possible. The budget document also includes a detailed table of contents and a glossary of terms to make it easy to locate and understand its contents. Finally, the budget includes the Budget Message Section, which provides readers with a condensed analysis of the fiscal plans of the Village for the upcoming fiscal year.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Pinecrest, Florida for its annual budget for the fiscal year beginning October 1, 2006. The Village has received this award each year since its incorporation in 1996. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, however, due to budget constraints as a result of tax reductions, the Village did not submit the Fiscal Year 2007-2008 budget and will not be submitting future budgets to GFOA to determine its eligibility for another award.

# Village Government

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## Village Council



Gary C. Matzner, *Mayor*



Nancy L. Harter, *Vice Mayor*



Joseph M. Corradino



Jeff Cutler



Gail D. Serota

## Charter Officers



Peter G. Lombardi  
*Village Manager*



Guido H. Inguanzo, Jr., CMC  
*Village Clerk*



Cynthia A. Everett, P.A.  
*Village Attorney*

## Administrative Personnel

Alfredo Riverol, C.P.A., *Assistant Village Manager*

Angela T. Gasca, *Assistant to the Village Manager*

Leo Llanos, P.E., *Building Official*

Gary S. Clinton, C.P.A., C.P.F.O., *Finance Director*

Loren C. Matthews, *Parks and Recreation Director*

Mayra Sauleda, *Personnel Officer*

James H. Holland, *Planning Director*

John R. Hohensee, *Police Chief*

Daniel F. Moretti, *Public Works Director*

Council - Manager Form of Government  
Incorporated March 12, 1996

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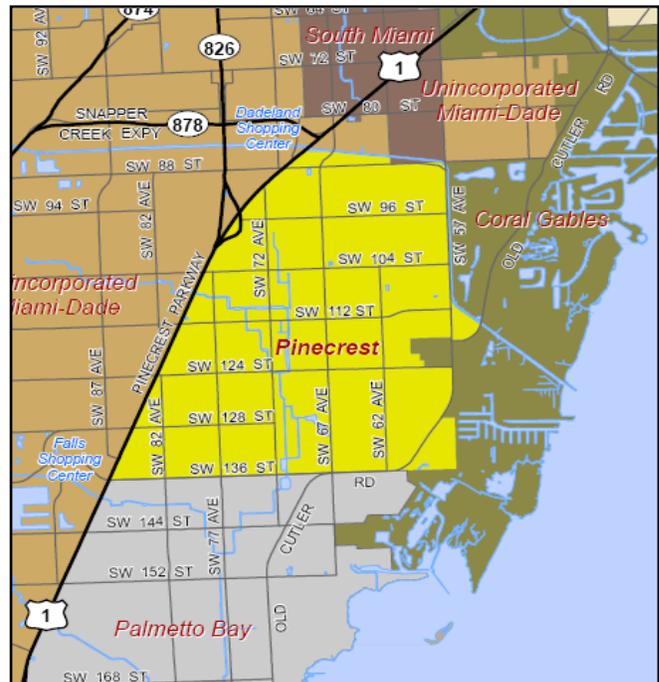
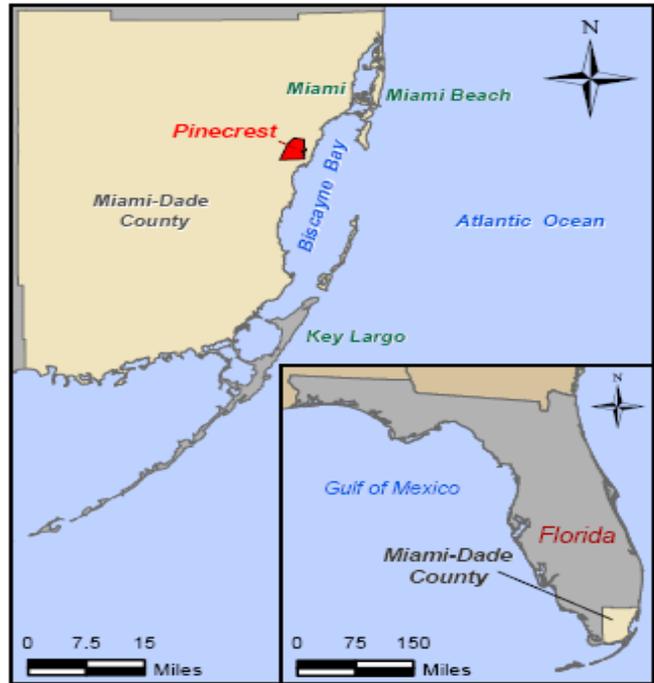
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# Introduction

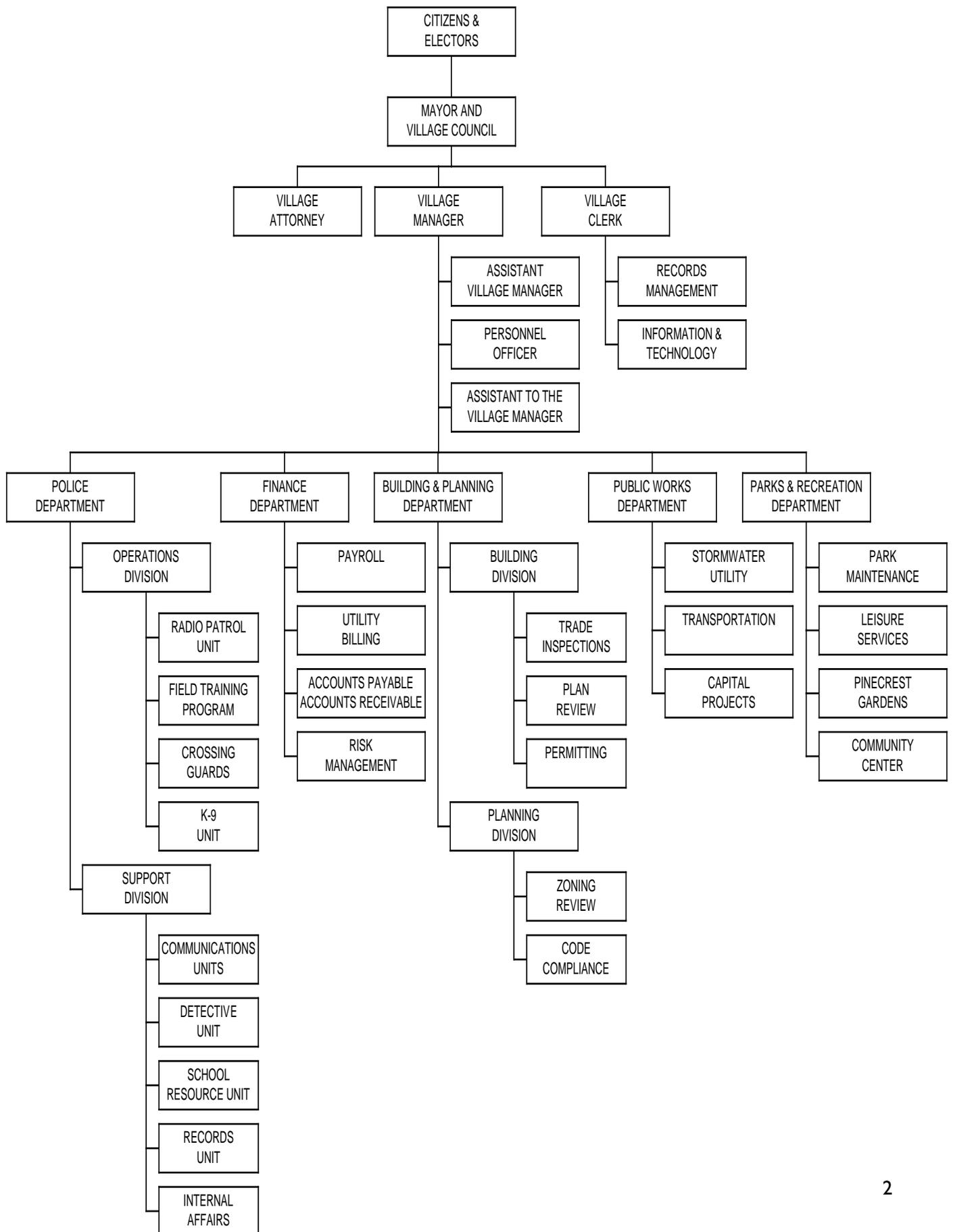
The Village of Pinecrest was incorporated on March 12, 1996 and is one of over thirty municipalities in Miami-Dade County, Florida. Conveniently located just 15 miles south of Downtown Miami and 5 miles from Miami International Airport, our Village is home to approximately 19,530 residents. Encompassing about 8 square miles, the Village's boundaries are generally Snapper Creek Canal to the north, Southwest 136 Street to the south, Southwest 57 Avenue to the east and Pinecrest Parkway (US1) to the west. The Village is governed by a five member Council and operates under the Council-Manager form of government.

Pinecrest is known as one of the most beautiful residential areas in South Florida. Besides its tree lined streets, large estate lots and extremely low crime rate, we are particularly proud of our five public schools, and many private schools, which are recognized as the best in the County. With over 700 businesses lining our western boundary of Pinecrest Parkway (US1), residents and visitors alike may chose from a variety of stores and eateries. Pinecrest is also home to the historically designated Pinecrest Gardens.

The Village provides its residents with friendly, helpful service through our departments, including the Office of the Village Manager, Office of the Village Clerk, Finance Department, Building and Planning Department, Public Works Department, Parks and Recreation Department and Police Department. Described by residents as peaceful and tranquil, our many assets provide for a superior quality of life in a unique hometown rural atmosphere with all the amenities of the Greater Miami urban area.



# Organizational Chart



# Authorized Positions

Positions by Department	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	
<b>VILLAGE MANAGER'S OFFICE</b>						
<b>Full Time</b>	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	0.0	0.0	1.0	1.0	1.0
	Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
	<b>Sub-Total</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>VILLAGE CLERK'S OFFICE</b>						
<b>Full Time</b>	Village Clerk	1.0	1.0	1.0	1.0	1.0
	Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
	<b>Sub-Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>FINANCE DEPARTMENT</b>						
<b>Full Time</b>	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accountant I	0.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
<b>Part Time</b>	Account Clerk	1.0	0.0	0.0	0.0	0.0
	<b>Sub-Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>GENERAL GOVERNMENT</b>						
<b>Full Time</b>	Personnel Officer	1.0	1.0	1.0	1.0	1.0
	Personnel Clerk	1.0	1.0	1.0	1.0	1.0
	Receptionist	1.0	1.0	1.0	0.0	0.0
	Custodian	1.0	0.0	0.0	0.0	0.0
	<b>Sub-Total</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>
<b>POLICE DEPARTMENT</b>						
<b>Full Time – Sworn Personnel</b>						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Commander	2.0	2.0	2.0	2.0	2.0
	Lieutenant	2.0	2.0	2.0	2.0	2.0
	Sergeant	9.0	9.0	9.0	9.0	8.0
	Officer	34.0	34.0	34.0	34.0	31.0
	School Resource Officer	3.0	3.0	3.0	3.0	3.0
	Detective	3.0	3.0	3.0	3.0	3.0
<b>Full Time – Civilian Personnel</b>						
	Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
	Community Service Aide	7.0	7.0	7.0	5.0	5.0
	Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	8.0	8.0	8.0	8.0	8.0
	MIS Administrator	1.0	1.0	1.0	1.0	1.0
	Records Clerk	2.0	2.0	2.0	2.0	1.0
	Victim Services Coordinator	1.0	0.0	0.0	0.0	0.0
<b>Part Time – Civilian Personnel</b>						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Records Clerk	0.0	0.0	0.0	0.0	1.0
	<b>Sub-Total</b>	<b>80.0</b>	<b>79.0</b>	<b>79.0</b>	<b>77.0</b>	<b>73.0</b>
<b>BUILDING AND PLANNING DEPARTMENT</b>						
<b>Full Time</b>						
	Building Official	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Building Official	1.0	1.0	1.0	1.0	1.0
	Planning Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Planning Director	1.0	1.0	1.0	1.0	1.0
	Planner	1.0	1.0	1.0	1.0	1.0
	Chief Building Inspector	1.0	1.0	1.0	1.0	1.0
	Building Inspector	1.0	1.0	1.0	1.0	1.0
	Code Compliance Officer	3.0	3.0	3.0	3.0	2.0
	Permit Clerk	2.0	2.0	3.0	3.0	2.0
	Plans Processing Clerk	1.0	1.0	1.0	1.0	1.0
	GIS Coordinator	0.0	0.0	1.0	1.0	1.0
	Receptionist	0.0	0.0	0.0	1.0	1.0
<b>Part Time</b>						
	Chief Electrical Inspector	1.0	1.0	1.0	1.0	0.0
	Code Compliance Officer	0.0	0.0	1.0	1.0	0.0
	File Clerk	1.0	1.0	1.0	1.0	0.0
	<b>Sub-Total</b>	<b>15.0</b>	<b>15.0</b>	<b>18.0</b>	<b>19.0</b>	<b>14.0</b>

# Authorized Positions

<b>PUBLIC WORKS DEPARTMENT</b>						
<b>Full Time</b>	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Public Works Director	1.0	1.0	1.0	1.0	1.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	GIS Coordinator	1.0	1.0	0.0	0.0	0.0
	Maintenance Worker I	2.0	2.0	2.0	2.0	2.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
	<b>Sub-Total</b>	<b>7.0</b>	<b>7.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>PARKS AND RECREATION DEPARTMENT</b>						
<b>Full Time</b>	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Manager	1.0	1.0	1.0	1.0	1.0
	Park Service Aide	2.0	2.0	2.0	1.0	1.0
	Receptionist	0.0	1.0	0.0	0.0	0.0
<b>Part Time</b>	Park Service Aide	19.0	21.0	25.0	20.0	20.0
	<b>Sub-Total</b>	<b>24.0</b>	<b>27.0</b>	<b>30.0</b>	<b>24.0</b>	<b>24.0</b>
<b>COMMUNITY CENTER</b>						
<b>Full Time</b>	Park Manager	0.0	0.0	0.0	0.5	0.5
	Community Center Manager	0.0	1.0	0.0	0.0	0.0
	Receptionist	0.0	1.0	0.0	0.0	0.0
	Recreational Service Aide	0.0	1.0	0.0	1.0	1.0
<b>Part Time</b>	Recreational Service Aide	0.0	10.0	0.0	3.0	3.0
	<b>Sub-Total</b>	<b>0.0</b>	<b>13.0</b>	<b>0.0</b>	<b>4.5</b>	<b>4.5</b>
<b>PINECREST GARDENS</b>						
<b>Full Time</b>	Director	1.0	0.0	1.0	0.0	0.0
	Administrative Assistant	1.0	0.0	0.0	0.0	0.0
	Assistant Program and Event Coordinator	0.0	1.0	1.0	1.0	1.0
	Park Manager	1.0	1.0	1.0	0.5	0.5
	Horticulturist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Groundskeeper	3.0	3.0	3.0	3.0	3.0
	Park Service Aide	1.0	1.0	1.0	1.0	1.0
	Receptionist	0.0	0.0	1.0	1.0	1.0
<b>Part Time</b>	Park Service Aide	12.0	13.0	13.0	12.0	12.0
	<b>Sub-Total</b>	<b>21.0</b>	<b>21.0</b>	<b>23.0</b>	<b>20.5</b>	<b>20.5</b>
<b>TOTAL AUTHORIZED POSITIONS</b>		<b>FULL TIME</b>	<b>121.0</b>	<b>123.0</b>	<b>123.0</b>	<b>120.0</b>
		<b>PART TIME</b>	<b>38.0</b>	<b>50.0</b>	<b>45.0</b>	<b>40.0</b>

## Staff Level Changes

The following are descriptions of significant changes in levels of staffing or reorganizations planned for the budget year by department or division:

### Police Department

- ❖ Decreased one full time Sergeant.
- ❖ Decreased three full time Police Officers.
- ❖ Replaced one full time Records Clerk with a part time Records Clerk.

### Building and Planning Department

- ❖ Decreased one full time Permit Clerk.
- ❖ Decreased one full time and one part time Code Compliance Officer.
- ❖ Decreased one part time File Clerk.

# Annual Budget Procedures

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In accordance with the Village of Pinecrest Charter, Article 3, Section 3.2 (Powers and Duties of the Village Manager) Subsection 5, the Village Manager shall prepare and submit to the Council a proposed annual budget and capital program. Charter Section 4.5 (Annual Budget Adoption) further details the annual budget adoption procedure as follows:

- (a) **BALANCED BUDGET.** Each annual budget adopted by the Council shall be a balanced budget.
- (b) **BUDGET ADOPTION.** The Council shall by ordinance adopt the annual budget on or before the thirtieth (30<sup>th</sup>) day of September of each year. If it fails to adopt the annual budget by this date, the Council may by resolution direct that the amounts appropriated for current operations for the current fiscal year shall be deemed adopted for the ensuing fiscal year for a period of fifteen (15) days and renewed by resolution each fifteen (15) days, with all items in it prorated accordingly, until such time as the Council adopts an annual budget for the ensuing fiscal year. An ordinance adopting an annual budget shall constitute appropriation of the amounts specified therein.
- (c) **SPECIFIC APPROPRIATION.** The Budget shall be specific as to the nature of each category of appropriations therein. Reasonable appropriations may be made for contingencies, but only within defined spending categories.

According to Charter Section 4.7 (Appropriation Amendments During the Fiscal Year) Subsections (a) **SUPPLEMENTAL APPROPRIATIONS** and (b) **REDUCTION OF APPROPRIATIONS**, if, during the fiscal year, revenues in excess of those estimated in the annual budget are available for appropriation, the Council may by ordinance make supplemental appropriations for the fiscal year up to the amount of such excess. If, at any time during the fiscal year, it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, he/she shall report in writing to the Council without delay, indicating the estimated amount of the deficit, and his/her recommendation as to the remedial action to be taken. The Council shall then take such action as it deems appropriate to prevent any deficit spending. The Village Manager may from time to time authorize amendments and/or adjustments within a department providing that the approved departmental budget is not exceeded.

## **Budget and Accounting Basis**

The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise its assets, fund equity, revenues and expenditures.

The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects.) Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period which services and goods are received and liabilities are incurred. The basis of budgeting and the basis of accounting are the same for all funds with the exclusion of Enterprise Funds (Stormwater Utility Fund.) Enterprise Funds are budgeted using modified accrual basis, except for depreciation, and accounted for using the accrual basis. Adjustments are made at fiscal year end as part of fiscal year closing.

Revenue is considered available when it is collected during the current period, and the actual collection will occur either during the current

## Annual Budget Procedures

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period, or after the end of the period but in time to pay current year-end liabilities. Generally, property taxes, grants and interfund transfers are accounted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part, are recorded on an accrual basis because they are measurable when they are incurred.

In Enterprise Funds the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

The essential elements of the accrual accounting method include:

1. deferral of expenditures and the subsequent amortization of the deferred costs (pre-paid expenses, supplies, etc.)
2. deferral of revenues until they are earned (Stormwater Utility fees received in advance)
3. capitalization of certain expenditures and the subsequent depreciation of the capitalized assets
4. accrual of revenues that have been earned and expenses that have been incurred.

## Budget Schedule

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The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. As the schedule below details, the budget process begins in early April with the distribution of budget request forms to all departments. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the Village Manager during a series of inter-departmental meetings. The proposed budget document was presented to the Village Council at its July 15, 2008 meeting.

A key component of the budget process is the Village's dependence upon the State, grants, and entitlements. Estimates for these revenue sources are provided by the State of Florida in late June and early July. The Village incorporates the latest projections available into the budget.

The Village Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners by August 29, 2008 by the Miami-Dade County Property Appraiser. In accordance with Florida Statutes, the tentative millage rate is adopted at the first public budget hearing in September and this rate cannot be increased at the second budget hearing. Additionally, the tentative millage rate cannot exceed the preliminary rate adopted by the Council except by re-notifying all affected property owners by mail.

Every seven years Pinecrest begins the two-year process of preparing an Evaluation and Appraisal Report (EAR) as required by Chapter 380 of the state process. The Village of Pinecrest last completed this process in 2006, and is therefore not scheduled to begin again until 2012. Each year the Village is required to update the Five Year Capital Improvement Program (see pages 121 – 123).

## Budget Schedule

DATE	RESPONSIBILITY	ACTION REQUIRED
April 7, 2008	Village Manager Department Heads	Budget Request Forms are distributed.
May 2, 2008	Finance Director Department Heads	Completed Departmental Budget estimates are submitted to the Assistant to the Village Manager.
May 5, 2008	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 2, 2008	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2008	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 15, 2008	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Discussion of proposed 2008-2009 millage. Adopt resolution setting proposed millage rate for 2008 and setting public hearing dates. (TRIM Notice).
August 4, 2008	Village Clerk	Notify the Property Appraiser of Proposed Millage Rate.
August 29, 2008	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 9, 2008	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 14, 2008	Village Manager	Advertise final millage rate and final budget hearing.
September 16, 2008	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 19, 2008	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 15, 2008	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

# Village Council Goals

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## Mission Statement

This government has been created to protect the governed, not the governing, in order to provide the public with full and accurate information, to promote efficient administration management, to make government more accountable, and to ensure to all persons fair and equitable treatment.

## Vision Statement

The Village of Pinecrest desires to provide a superior level of service to its citizens. These services shall include the *Best Practices* in conformance with *Good Government*. Staff shall be hired and developed to meet these expectations.

## Goals

The information contained below is a list of the goals of the Village Council. These goals highlight the future priorities of the Village. They are a result of a visioning session conducted by the Village Council and they cover a five-year period beginning with Fiscal Year 2005-2006 through Fiscal Year 2009-2010.

- ❖ Install decorative lighting along Red Road Linear Park from SW 88 Street through SW 111 Street.
- ❖ Commence the design and engineering for the expansion of the potable water system in 2007 and commence the expansion project in 2008.
- ❖ Continue the capital improvements to Pinecrest Gardens.
- ❖ Construction of the Library and Community Center.
- ❖ Investigate the feasibility of the development of a Park-and-Ride facility with bus service to the Metrorail stations.
- ❖ Conduct a traffic analysis of the intersections along US 1 and work with the Florida Department of Transportation (FDOT) and Miami-Dade County on improvements.
- ❖ Construction of Flagler Grove Park.
- ❖ Construction of 5-acre Recreational Field adjacent to the Library/Community Center.



# VILLAGE OF PINECREST

OFFICE OF THE VILLAGE MANAGER



Peter G. Lombardi  
Village Manager

July 15, 2008

The Honorable Mayor and Members of the Village Council  
Village of Pinecrest  
12645 Pinecrest Parkway  
Pinecrest, Florida 33156

Re: Fiscal Year 2008-09 Operating and Capital Budget

Dear Mayor Matzner and Councilmembers:

In compliance with Article 3, Section 3.2(5), of the Charter of the Village of Pinecrest, I submit my recommended Operating and Capital Budget for the fiscal year commencing on October 1, 2008 and ending on September 30, 2009.

Preparation of the 2008-09 Budget, within the constraints of property tax relief legislation, has been difficult. The Florida Legislature adopted measures that were approved by the electorate on January 29, 2008. Amendment I to the State Constitution increased the Homestead Exemption from \$25,000 to \$50,000, established a \$25,000 exemption on tangible personal property and provided for portability of homestead property savings.

In addition to property tax relief measures, the economy, at all levels, has experienced the burst of the housing bubble, an unprecedented increase in the price of gasoline and instability in the financial markets.

Closer to home, construction has decreased significantly reducing Building and Planning permit fees \$660,000 below this year's budget estimates. This decrease has resulted in the elimination of two and one-half positions in the department and a reduction in contract labor of nearly \$225,000. The planned purchase of new computer software for \$300,000 was deferred to a future time.

Total General Fund Revenues are projected to be around \$1,000,000 below budget estimates.

On July 1, 2008, The Miami-Dade Property Appraiser provided the Village the 2008 Certification of Taxable Values, Form DR420. The Village's gross taxable value has decreased from \$3,942,371,638 in 2007 to \$3,938,373,294, a decrease of \$3,998,343 or 0.1 percent for FY 2008-09.

The Florida Legislature also revised the method to calculate the millage rate. Last year, the Village had to reduce its millage rate by 9% in compliance with the State's formula. For FY 2008-09, the legislation requires that maximum millage rates generate revenue equal to FY 2007-08, adjusted for

growth in personal income and the value of construction, minus the loss, resulting from the adoption of Amendment I on January 29, 2008. The table below shows the FY 2007-08 millage, the maximum millage rates calculated from the State’s Maximum Millage Levy, Form DR-420 MM-P, the projected revenue for each rate, and the number of Council votes required to set each rate.

Fiscal Year	Millage Rate	2008-09 Revenue	Council Votes Required
2007-08	1.9500 (current)	\$ 7,295,830	3
2008-09	1.9809 (rollback)	7,411,440	3
2008-09	1.9851 (max with majority vote)	7,427,160	3
2008-09	2.2645 (max with 2/3 vote)	8,472,520	4
2008-09	>2.2645 to 10 mill cap	varies	5

The proposed FY 2008-09 millage is the roll back rate of 1.9809 mills.

As the table below indicates, the owner of a homestead property in Pinecrest valued at \$250,000 in 2007 would pay \$129.66 less under the County and Village proposed budgets and millages. A property valued at \$500,000 in 2007 would pay \$24.11 less.

	\$250,000 Home Value			\$500,000 Home Value		
	FY 2007-08	FY 2008-09	Difference	FY 2007-08	FY 2008-09	Difference
Assessed Value of Home	\$ 250,000	\$ 257,500	3% max increase	\$ 500,000	\$ 515,000	3% max increase
Homestead Exemption	25,000	50,000		25,000	50,000	
Adjusted Value	\$ 225,000	\$ 207,500		\$ 475,000	\$ 465,000	
County Millage	7.1705	7.2839		7.1705	7.2839	
<b>County Taxes</b>	<b>\$ 1,613.36</b>	<b>\$ 1,511.41</b>	<b>\$ (101.95)</b>	<b>\$ 3,405.99</b>	<b>\$ 3,387.01</b>	<b>\$ (18.98)</b>
Village Millage	1.9500	1.9809		1.9500	1.9809	
<b>Village Taxes</b>	<b>\$ 438.75</b>	<b>\$ 411.04</b>	<b>\$ (27.71)</b>	<b>\$ 926.25</b>	<b>\$ 921.12</b>	<b>\$ (5.13)</b>
<b>County &amp; Village Taxes</b>	<b>\$ 2,052.11</b>	<b>\$ 1,922.45</b>	<b>\$ (129.66)</b>	<b>\$ 4,332.24</b>	<b>\$ 4,308.13</b>	<b>\$ (24.11)</b>

**Budget**

The Budget proposes using \$570,150 of the projected September 30, 2008 estimated General Fund Reserves of \$8,185,736 to balance the 2008-09 Operating and Capital Budget, leaving a reserve balance of \$7,615,586 on September 30, 2009.

In addition to the normal operating budget allocations, the recommended budget includes the following Capital Projects:

- Improvements and Renovations at Pinecrest Gardens \$ 1,550,000
- Backbone Phase of Potable Water Master Plan 4,400,000

A more detailed description of each project is in the Capital Project Fund section of the budget found on page 117.

The budget document is divided into the following major sections:

1. Financial Policy
2. Summary of All Funds
3. General Revenue Fund
4. Special Revenue Funds
  - a. Transportation Fund
  - b. Police Education Fund
  - c. Police Forfeiture Fund
  - d. Hardwire 911 Funds
  - e. Wireless 911 Fund
  - f. CITT Public Transit Fund
5. Capital Project Fund
6. Debt Service Fund
7. Proprietary Funds
  - a. Stormwater Utility Fund

## 2008-2009 Council Goals and Objectives Progress Report

The Village Council develops its goals and objectives, found in the Introduction section of this document, which provide the guideline for all departmental priorities for the forthcoming year. Each department, in turn, is responsible for the development of additional goals and objectives, detailed in the departmental sections of this document, to provide the necessary services and track not only costs associated with the achievement of the goals but also the levels of service.

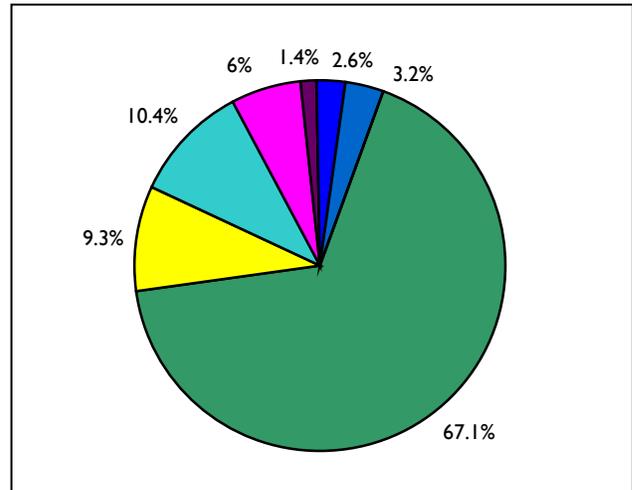
The Village Council conducted a Visioning Workshop which covered the goals for a five-year period beginning with Fiscal Year 2005-2006 through Fiscal Year 2009-2010. The following status report provides the reader with a comprehensive view of the past year's activities and where the Village is headed in the next few years.

GOAL	STATUS
<i>Install decorative lighting along Red Road from 88 ST to 111 ST.</i>	The engineering firm of Louis J. Aguirre and Associates designed the system and FPL completed the installation in June 2008.
<i>Commence the design and engineering for the expansion of the potable water system in 2007 and commence the expansion project in 2008.</i>	The Professional Engineering firm of C3TS Potable Water System Master Plan. Construction of the backbone phase of the Master Plan is scheduled to begin in October 2008.
<i>Continue the capital improvements at Pinecrest Gardens.</i>	Phase I of the original entrance to Parrot Jungle will be completed in August 2008 and the interior (Phase 2) will begin in October 2008. Lighting was installed in the parking lot. Construction on the new irrigation and re-use water system will begin in September 2008.
<i>Construction of the library/community center.</i>	Construction of the Community Center and Library was completed in July 2008 resulting in the Community Center opening on July 31 and the Library opening some time in September 2008.
<i>Creation of Street Lighting Special Taxing Districts for those neighborhoods desiring street lights.</i>	This project is on-going depending on interest from property owners.
<i>Investigate the feasibility of the development of a Park and Ride facility with bus service to the Metrorail stations.</i>	The Village is engaged in on-going discussions with Miami-Dade County on the feasibility of building a park and ride facility adjacent to Pinecrest along the busway between SW 136 ST and SW 104 ST.
<i>Conduct a traffic analysis of the intersections along US1 and work with the Florida Department of Transportation (FDOT) and Miami-Dade County on improvements.</i>	The Village contracted the Lehman Center for Transportation Research to perform the study. The report was presented to Council in July 2008 and initial funding is appropriated to undertake some of the recommendations in FY 2008-09.
<i>Construction of Flagler Grove Park.</i>	Flagler Grove Park was dedicated on May 10, 2008 and soccer league play begins in August 2008.

**2008-2009 General Fund Budget Summary**

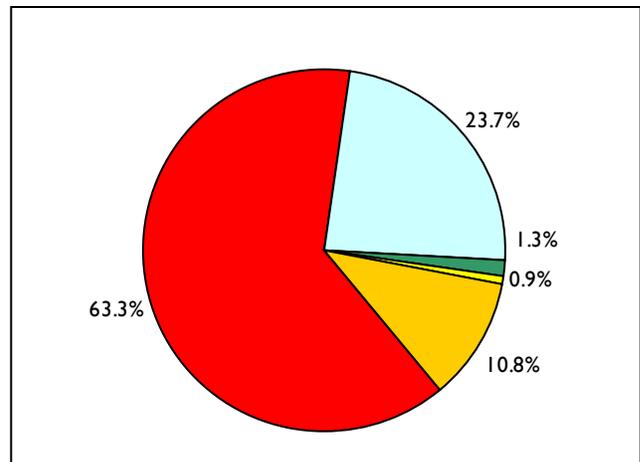
The Fiscal Year 2008-2009 General Fund revenue is projected to decrease approximately \$651,530, a 3.7% decrease from the prior year, due primarily to a decrease in the Building and Planning Department fees. The following table and graph illustrate the budgeted revenues by type:

Revenue Type	Recommended Appropriation	Percent of Budget
Taxes	\$ 11,846,750	67.1%
Licenses and	1,637,000	9.3%
Intergovernmental	1,826,570	10.4%
Charges for Svcs	1,064,870	6.0%
Fines and Forfeits	252,060	1.4%
Miscellaneous	454,380	2.6%
Fund Balance	570,150	3.2%
Total Available	\$ 17,651,780	100.0%

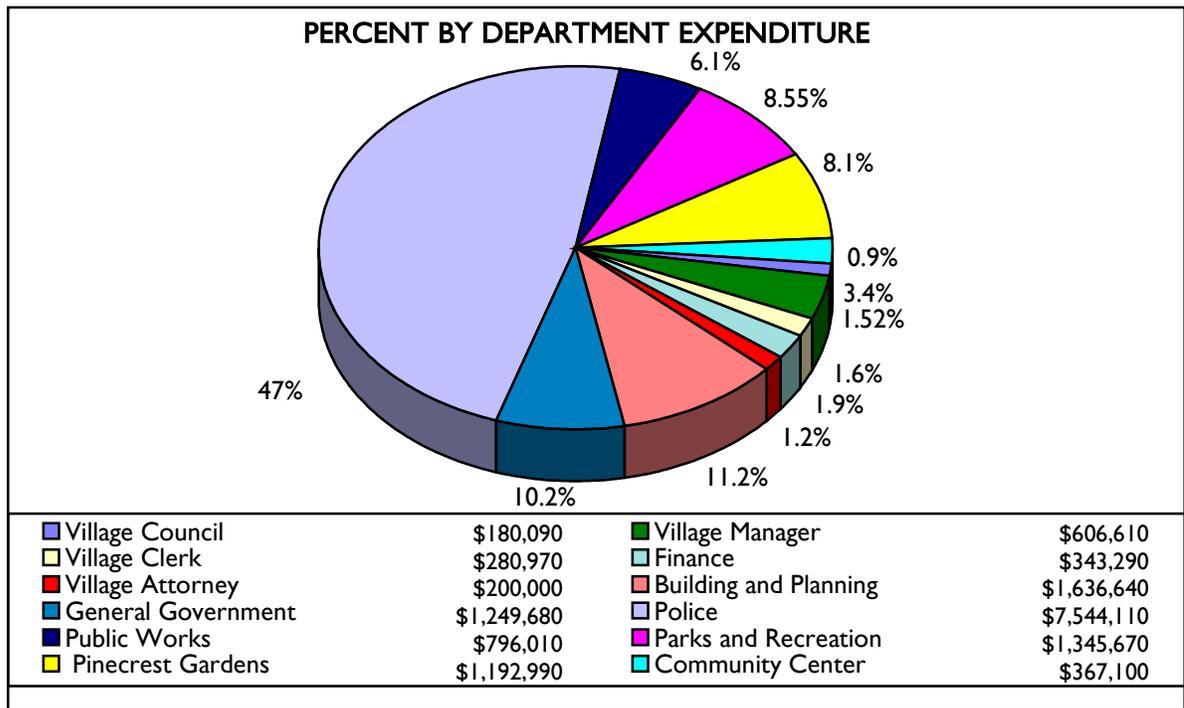


The Fiscal Year 2008-09 General Fund expenditures are summarized by category in the following tables and graphs:

General Fund Expenditures	Recommended Appropriation	Percent of Budget
Personal Services	\$ 11,176,550	63.3%
Operating Expenses	4,184,520	23.7%
Capital Outlay	228,390	1.3%
Grants and Aids	153,700	0.9%
Interfund Transfers	1,908,620	10.8%
Total	\$ 17,651,780	100.0%



**General Fund Expenditure Highlights**



**PERSONAL SERVICES**

Personal Services increased \$267,160 from the prior year. The increase was due in part to a reduction in force offset by salary adjustments. The reduction includes two and one-half positions in the Building and Planning Department, and four vacant positions in the Police Department. All full time personnel are budgeted to receive a 3% cost of living adjustment effective October 1, 2008, and a merit increase on their anniversary date subject to a satisfactory rating on their Performance Evaluation Report. Part-time employees are scheduled to receive a merit increase on their anniversary date subject to a satisfactory rating on his/her Performance Evaluation Report. The Village Clerk and Village Manager salaries are set annually by the Village Council.

**OPERATING EXPENSES**

Total Operating Expenses decreased by \$302,810 as a result of a one-time expense in the Building and Planning Department for \$350,000 for software. Insurance premiums decreased by \$122,440 due to favorable premium adjustment factors and were offset in part by escalating gasoline prices.

**CAPITAL OUTLAY**

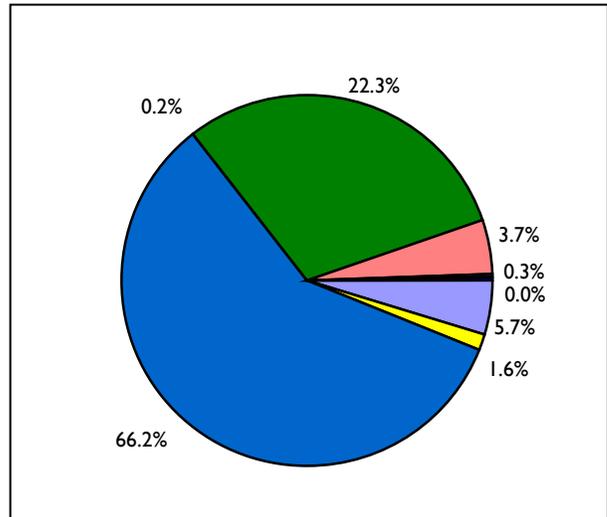
Capital Outlay in the General Fund experienced a \$204,090 decrease from the prior year's budget. The Police Department budget had a \$145,080 decrease in expenditures as a result of the elimination six police vehicles since the fleet is either new or low mileage.

**GRANTS**

The Village decreased grants in aid by \$20,500 in the 2008-2009 Fiscal Year.

The Fiscal Year 2008-2009 General Fund expenditures are summarized by fund type in the following tables and graphs:

Consolidated Budget Fund Type	Recommended Appropriation	Percent of Budget
General Fund	\$ 17,651,780	66.2%
Transportation Fund	985,400	3.7%
Police Education	7,850	0.0%
Police Forfeiture	0	0.0%
Hardwire 911 Fund	69,000	0.3%
Wireless 911 Fund	43,730	0.2%
CITT Public Transit	0	
Capital Project Fund	5,950,000	22.3%
Debt Service Fund	1,514,660	5.7%
Stormwater Utility	437,410	1.6%
Total	\$ 26,659,830	100.00%



**Stormwater Utility Fund Highlights**

The Department of Environmental Resources Management (DERM) of Miami-Dade County deeded over certain canals to the Village, which are maintained by funding available in the Stormwater Utility Fund. A total of \$437,410 is appropriated in the 2008-09 Budget to cover the maintenance of the canals as well as 50% of the existing drainage system including French drains and catch basins and design and construction of miscellaneous drainage projects.

**Transportation Fund Highlights**

Expenditures for the Transportation Fund are budgeted at \$985,400; \$959,400 of which is for the major capital projects. There is \$26,000 budgeted for transfer to the Debt Service Fund for the acquisition of one acre at Pinecrest Gardens for Public Works operations. The balance for expenses is attributed to engineering service costs for miscellaneous curbs and gutters, bridge maintenance and traffic study services.

**Police Education Fund Highlights**

This fund was created Pursuant to Florida Statutes to account for the receipt and disbursement of the fees accessed for criminal justice education degree programs and police training courses. The fee is a \$2.00 cost assessed against every person convicted for a violation of a state penal or criminal statute, or convicted for a violation of a Village or County ordinance within Pinecrest. A self-funded Police Explorers Program is also accounted for in this fund. Total expenditures for this fund are budgeted at \$7,850.

**Police Forfeiture Fund Highlights**

The fund is created by the Florida Contraband Forfeiture Act. There are no budgeted expenditures for this fund.

**Hardwire 911 Fund Highlights**

This fund was created pursuant to Florida Statutes. The operations of the emergency 911 system are paid in part by this fund. There is \$69,000 budgeted for the coming fiscal year.

**Wireless 911 Fund Highlights**

This fund was created pursuant to Florida Statutes. The operations of the emergency 911 system are paid in part by this fund. There is \$43,730 budgeted for the coming fiscal year.

**CITT Public Transit Fund Highlights**

Expenditures for the CITT Public Transit Fund are not budgeted for 2008-2009. The Village of Pinecrest is working with CITT to determine if there is a need for park and ride lots adjacent to the Village of Pinecrest since there are limited areas in the Village to provide this service.

**Capital Project Fund Highlights**

A total of \$5,950,000 is allocated for five capital projects. A total of \$1,550,000 is recommended for four projects at Pinecrest Gardens including; Cypress Room septic system, parking lot improvements & striping, Banyan Bowl restroom and the Pinecrest Gardens restaurant. There is a water project with \$4,400,000 appropriated for the construction of the water system.

**Debt Service Fund Highlights**

The fund includes a total of \$1,514,660 in expenditures to cover the principal, interest payments, and administration for three bond loans from the Florida Municipal Loan Council (FMLC) for the development of Evelyn Greer Park (formerly Pinecrest Park), Pinecrest Municipal Center, acquisition and development of Pinecrest Gardens, and the design and construction of the library/community center. This figure covers the principal and interest payment for all Village debt obligations.

**Conclusion**

I recommend the Village Council adopt the tax millage rate of 1.9809, the roll back millage rate, which will provide sufficient funds for the proposed operating and capital improvements budget. The recommended balanced budget provides for the core operational needs of the Village and several capital improvement projects.

I wish to thank our staff for its continued dedication and hard work in providing an excellent level of service to our residents. I would also like to commend our department heads for their careful evaluation of their departmental budgets and for making the difficult recommendations necessary to reduce the budget without adversely affecting the services provided to our residents.

Again, I wish to express a sincere thank you to Mayor Matzner and the Village Council for your positive leadership and continued confidence in this administration.

Regards,

Peter G. Lombardi  
Village Manager

# Financial Policy

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The following financial policy statements are the basis of the daily operations of the Village of Pinecrest. The financial policy statements define objectives, establish rules with parameters and express guidelines for fiscal conduct by the Village of Pinecrest in connection with the operating budget and capital improvement program.

## Operating Budget Policy

- ❖ The Village will pay for all current expenditures with current revenues. The Village will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.
- ❖ The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.
- ❖ The Village will maintain a continuing budgetary control system to ensure that it adheres to the budget.
- ❖ The Village Administration will prepare monthly reports comparing actual revenues and expenditures with budgeted amounts.
- ❖ Wherever possible, the Village will integrate performance measurements and productivity indicators in the budget.

## Capital Improvement Budget Policy

- ❖ The Village will update its multi-year plan for capital improvements.
- ❖ The Village will enact an annual capital budget based on the multi-year Capital Improvement Plan.
- ❖ The Village will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- ❖ The Village will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and Village priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- ❖ The Village will maintain all its assets at a level adequate to protect the Village's capital interest and to minimize future maintenance and replacement costs.
- ❖ The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Village Council for approval.
- ❖ The Village will determine the least costly financing method for all new projects.

## Debt Policy

- ❖ The Village will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

# Financial Policy

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- ❖ When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
- ❖ The Village will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.
- ❖ Whenever possible, the Village will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
- ❖ The Village will not use long-term debt for current operations.
- ❖ The Village will maintain good communications with bond rating agencies regarding its financial condition. The Village will follow a policy of full disclosure on every financial report and borrowing prospectus.

## Revenue Policy

- ❖ The Village will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.
- ❖ The Village will estimate its annual revenues by an objective, analytical process, wherever practical.
- ❖ The Village will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually.
- ❖ Each year, the Village will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
- ❖ The Village will automatically revise user fees, subject to review by the Village Council, to adjust for the effects of inflation.

## Investment Policy

- ❖ The Village will invest 100% of its idle cash on a continuous basis in conformity with Florida Statutes.
- ❖ The Village will invest funds giving priority to the safety of principal and liquidity of funds.
- ❖ The Village will make a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability.
- ❖ When permitted by law, the Village will pool cash from several different funds for investment purposes.

## Reserve and Undesignated Fund Balance Policy

- ❖ Reserve Fund balances may from time to time be established by resolution of the Village Council.
- ❖ Reserve Fund balances may be used for disasters, unanticipated expenditures, capital project debt reduction, or any other purpose at the discretion of the Village Council.

# Financial Policy

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- ❖ Fund balances at the end of each fiscal year not placed by the Village Council in a restricted Reserve Fund shall be carried over as the Undesignated Fund Balance and reported in the annual budget and annual comprehensive financial report in accordance with accepted accounting principals.
- ❖ The Village will maintain an adequate fund balance in the General Fund to indicate that it is in sound financial condition.

## Accounting, Auditing and Financial Reporting Policy

- ❖ The Village has established and will maintain a high standard of accounting practices.
- ❖ The Village financial system will be maintained in conformity with generally accepted accounting principals. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- ❖ Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- ❖ Wherever possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- ❖ An independent public accounting firm selected by the Village Council will perform an annual audit and will publicly issue a financial opinion.
- ❖ The Village will operate an active and fully documented internal auditing program.

## Audit Committee and Auditor Selection Policy

- ❖ The Village has established and will maintain a high standard of accounting practices.
- ❖ The Village financial system will be maintained in conformity with generally accepted accounting principals. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- ❖ The Village Council is the Audit Committee for the Village of Pinecrest
- ❖ Each year the auditor will present the financial audit and recommendations to the Village Council.
- ❖ The auditor selection process shall require a Request For Proposal (RFP) to be issued for a period of not more than three years. The audit can be renewed for another period of up to three years.
- ❖ The auditor shall be selected based upon the following criteria:
  - Cost
  - Municipal experience
  - References
  - Educational opportunities available to the Village staff
  - Other criteria deemed important to the Village.
  - The Village Council may approve one (1) three year extension.
- ❖ The auditor shall be rotated after a maximum of 6 consecutive years

# Financial Policy

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## Capital Assets Policy

- ❖ **Threshold:** The Village will capitalize all individual assets and infrastructures with a cost of \$10,000 or more and a life of three years or more.
- ❖ **Asset categorization:** The Village shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
  - Land
  - Buildings
  - Improvements
  - Equipment
  - Infrastructure (roads, stormwater system, sidewalks)
  - Construction in progress
- ❖ **Infrastructure Accounting:** Pre-1996 valuations. Prior to the incorporation of the Village in 1996, the Village has used the estimated historical cost method of valuation. Method:
  - The Village determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.
  - The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics price trend Information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.
  - The Village determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.
- ❖ **Capital Outlay-Budget vs. GAAP (Generally Accepted Accounting Principles).** Only assets or infrastructure with a value over \$10,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
- ❖ **Deprecation method:** GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
  - The Village will use the straight line depreciation method.
  - There will be no depreciation on land or other assets with an indefinite life.
  - Construction in progress projects are not subject to depreciation until the project is completed.
  - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- ❖ **Capital Assets-Assets vs. Repair & Maintenance:** GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
  - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.

## Financial Policy

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- The Village will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.
- ❖ Estimated useful assets life: The estimated useful lives of the assets are based on Village experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:
  - Land – indefinite
  - Buildings – 40 years
  - Improvements – 15 years
  - Equipment:
    - Cars – 5 years
    - Trucks – 10 years
    - Equipment – 5 years
    - Computer Equipment – 3 years
  - Infrastructure:
    - Roads – 25 years
    - Stormwater System – 50 years
    - Sidewalks – 20 years
- ❖ Five year capital plan: The Village prepares a 5 year capital plan which reports the capital asset budget needs for the Village.
- ❖ Fixed Asset Accounting. The Village will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements with forth by GASB or its successor organization.

### Purchasing Policy

The purchasing policy is in accordance with Section 2-290 of the Village of Pinecrest Code of Ordinances (Ordinance No. 2002-2 and 2006-6).

- ❖ Items covered by this policy:
  - Materials
  - Supplies
  - Equipment
  - Improvements
  - Services
- ❖ Competitive bid and purchase order requirements.
  - Purchases of less than \$10,000.00 do not require:
    - Purchase Orders
    - Competitive Bids
    - Quotes from 3 different vendors, unless more than \$5,000
 Must have been included in the original budget or receive approval from the Village Manager
  - Purchases ranging between \$10,000.00 and \$49,999.99 require:
    - Quotes from 3 different vendors

# Financial Policy

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- Purchase orders must be obtained before an expenditure is made or funds committed
    - Village Manager's approval
  - Purchases of \$50,000.00 and greater require:
    - Competitive bids (see Section below), however, the Village Council may waive this requirement
    - Purchase orders must be obtained before an expenditure is made or funds committed and approved by the Village Manager
    - Village Council award
  - Purchases from an agency fund or liability account.
    - Will follow the criteria set forth in section above, except instead of an issued purchase order, a signed "Request for a Purchase Order" must be approved by the Village Manager.
- ❖ Competitive bid requirements, the Village manager shall direct that:
- Bid proposals, including specifications, are prepared.
  - Sealed bids shall be solicited from three persons or firms engaged in providing the goods or services that the Village is seeking.
  - May publish a public invitation to bid.
  - Bids will be awarded to the lowest responsive bidder as determined by the Village Council or the Village Manager.
  - The Village has the right to reject any or all bids.
- ❖ Procedures for obtaining a purchase order.
- Obtain 3 quotes.
  - Fill out the Purchase Order Request Form before committing the Village for goods or services.
  - Enter the department information into the computer system.
  - Forward the information to the Finance Department for further action.
  - Do not place an actual order until you receive an approved purchase order back with the Village Manager's signature.
  - The Request Form and backup will be retained by the Finance Department with the Finance Department's copy of the purchase order.
- ❖ State of Emergency or Natural Disaster expenses.
- The Village Manager will declare a state of emergency.
  - Competitive bidding requirements will be suspended during the state of emergency and its aftermath.
  - The Village Manager or his designee will be authorized to enter into contracts to address the emergency situation contingencies including the resulting cleanup.

## Summary of Funds

### Summary

The Village of Pinecrest’s budget consists of ten funds: General Fund, Stormwater Utility Fund, Transportation Fund, Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund, Wireless 911 Fund, CITT Public Transit Fund, Capital Project Fund, and Debt Service Fund. Fund is defined as 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.

All funds, except the Stormwater Utility Fund which uses the accrual basis of accounting, employ the modified accrual basis of accounting. For more detailed information regarding the funds, please refer to the fund sections in this document.

Fund	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Difference
General Fund	\$ 18,463,700	\$ 17,664,280	\$ -799,420
Stormwater Utility Fund	430,070	437,410	7,340
Transportation Fund	1,482,400	985,400	-497,000
Police Education Fund	7,850	7,850	0
Police Forfeiture Fund	7,020	0	-7,020
Hardwire 911 Fund	63,140	69,000	5,860
Wireless 911 Fund	65,210	43,730	-21,480
CITT Public Transit Fund	0	0	0
Capital Project Fund	9,542,060	5,950,000	-3,592,060
Debt Service Fund	1,511,230	1,514,660	3,430

### General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the major operating fund of the Village of Pinecrest.

### Stormwater Utility Fund

The Stormwater Utility Fund accounts for the financial resources received and allocated on behalf of the Stormwater Utility maintained by the Village of Pinecrest. The funds are used to maintain the sewer system and drainage canals located within the Village. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position and cash flows.

### Transportation Fund

The Transportation Fund receives entitlement grants from the state government to be used on the transportation system within the Village of Pinecrest. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for particular purposes.

## Summary of Funds

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### **Police Education Fund**

The Police Education Fund receives funds from judgments, donations and grants to be used to provide training to police department personnel. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for particular purposes.

### **Police Forfeiture Fund**

The Police Forfeiture Fund receives forfeited cash and assets of individuals involved in drug enforcement activities and must be used for police related services. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for particular purposes.

### **Hardwire 911 Fund**

The Hardwire 911 Fund accounts for funds received from telephone (land lines) fees and offsets a portion of the emergency 911 operations.

### **Wireless 911 Fund**

The Wireless 911 Fund accounts for funds received from wireless telephone fees and offsets a portion of the emergency 911 operations.

### **CITT Public Transit Fund**

The CITT Public Transit Fund receives funds from the half-cent sales tax levied in Miami-Dade County of which 20% is used for public transit projects.

### **Capital Projects Fund**

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities other than those accounted for in proprietary funds or in the Transportation Fund.

### **Debt Service Fund**

The Debt Service Fund is used to accumulate resources and distributed principal, interest and bond related issuance costs on long term debt payable by the Village of Pinecrest.

## Summary of Funds

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>GENERAL FUND</b>					
Beginning Balance	\$ 6,185,155	\$ 6,608,614	\$ 7,267,718	\$ 8,185,736	\$ 8,185,736
Revenues	18,231,810	17,733,160	16,773,400	17,081,630	17,081,630
Less Expenditures	14,174,376	16,003,400	13,395,082	15,743,160	15,755,660
Less Interfund Transfers Out	<u>2,974,871</u>	<u>2,460,300</u>	<u>2,460,300</u>	<u>1,908,620</u>	<u>1,908,620</u>
<b>GENERAL FUND BALANCE</b>	<b>\$ 7,267,718</b>	<b>\$ 5,878,074</b>	<b>\$ 8,185,736</b>	<b>\$ 7,615,586</b>	<b>\$ 7,603,086</b>
<b>STORMWATER UTILITY FUND</b>					
Beginning Balance	6,086,605	6,211,032	6,282,756	6,287,981	6,287,981
Revenues	483,271	430,000	428,535	440,710	440,710
Less Expenditures	<u>287,120</u>	<u>430,070</u>	<u>423,310</u>	<u>437,410</u>	<u>437,410</u>
<b>STORMWATER RETAINED EARNINGS*</b>	<b>\$ 6,282,756</b>	<b>\$ 6,210,962</b>	<b>\$ 6,287,981</b>	<b>\$ 6,291,281</b>	<b>\$ 6,291,281</b>
<b>TRANSPORTATION FUND</b>					
Beginning Balance	3,440,365	4,101,010	4,335,095	4,082,027	4,082,027
Revenues	1,459,693	1,288,250	1,222,251	1,150,810	1,150,810
Less Expenditures	564,963	1,456,400	832,000	959,400	959,400
Less Interfund Transfers Out	<u>0</u>	<u>26,000</u>	<u>643,319</u>	<u>26,000</u>	<u>26,000</u>
<b>TRANSPORTATION FUND BALANCE</b>	<b>\$ 4,335,095</b>	<b>\$ 3,906,860</b>	<b>\$ 4,082,027</b>	<b>\$ 4,247,437</b>	<b>\$ 4,247,437</b>
<b>POLICE EDUCATION FUND</b>					
Beginning Balance	7,277	6,692	12,107	14,901	14,901
Revenues	6,055	3,990	5,374	4,380	4,380
Less Expenditures	<u>1,225</u>	<u>7,850</u>	<u>2,580</u>	<u>7,850</u>	<u>7,850</u>
<b>POLICE EDUCATION FUND BALANCE</b>	<b>\$ 12,107</b>	<b>\$ 2,832</b>	<b>\$ 14,901</b>	<b>\$ 11,431</b>	<b>\$ 11,431</b>
<b>POLICE FORFEITURE FUND</b>					
Beginning Balance	603	7,338	7,572	416	416
Revenues	6,969	260	70	50	50
Less Expenditures	<u>0</u>	<u>7,020</u>	<u>7,226</u>	<u>0</u>	<u>0</u>
<b>POLICE FORFEITURE FUND BALANCE</b>	<b>\$ 7,572</b>	<b>\$ 578</b>	<b>\$ 416</b>	<b>\$ 466</b>	<b>\$ 466</b>
<b>HARDWARE 911 FUND</b>					
Beginning Balance	11,797	17,031	21,739	22,218	22,218
Revenues	69,993	64,020	62,899	58,370	58,370
Less Expenditures	<u>60,051</u>	<u>63,140</u>	<u>62,420</u>	<u>69,000</u>	<u>69,000</u>
<b>HARDWARE 911 FUND BALANCE</b>	<b>\$ 21,739</b>	<b>\$ 17,911</b>	<b>\$ 22,218</b>	<b>\$ 11,588</b>	<b>\$ 11,588</b>
<b>WIRELESS 911 FUND</b>					
Beginning Balance	1,385	8,154	31,314	10,483	10,483
Revenues	87,634	65,400	33,296	36,290	36,290
Less Expenditures	<u>57,705</u>	<u>65,210</u>	<u>54,127</u>	<u>43,730</u>	<u>43,730</u>
<b>WIRELESS 911 FUND BALANCE</b>	<b>\$ 31,314</b>	<b>\$ 8,344</b>	<b>\$ 10,483</b>	<b>\$ 3,043</b>	<b>\$ 3,043</b>

## Summary of Funds

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>CITT PUBLIC TRANSIT FUND</b>					
Beginning Balance	0	0	0	700,468	700,468
Revenues	0	0	83,149	143,550	143,550
Interfund Transfers In	0	0	617,319	0	0
Less Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>CITT PUB. TRANSIT FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 700,468</b>	<b>\$ 844,018</b>	<b>\$ 844,018</b>
<b>CAPITAL PROJECT FUND</b>					
Beginning Balance	5,018,235	1,142,760	(3,420,794)	699,310	699,310
Revenues	1,726,663	7,526,540	5,272,501	4,952,300	4,952,300
Interfund Transfers In	0	975,000	975,000	420,000	420,000
Less Expenditures	<u>10,165,692</u>	<u>9,542,060</u>	<u>2,127,397</u>	<u>5,950,000</u>	<u>5,950,000</u>
<b>CAPITAL PROJECT FUND BALANCE</b>	<b>\$ (3,420,794)</b>	<b>\$ 102,240</b>	<b>\$ 699,310</b>	<b>\$ 121,610</b>	<b>\$ 121,610</b>
<b>DEBT SERVICE FUND</b>					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,500,871	1,511,230	1,511,230	1,514,660	1,514,660
Less Expenditures	<u>1,500,871</u>	<u>1,511,230</u>	<u>1,511,230</u>	<u>1,514,660</u>	<u>1,514,660</u>
<b>DEBT SERVICE FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 14,537,507</b>	<b>\$ 16,127,801</b>	<b>\$ 20,003,540</b>	<b>\$ 19,146,460</b>	<b>\$ 19,133,960</b>

\*Stormwater Utility Retained Earnings consist of the following:

Capital Assets	\$ 4,695,782	\$ 4,706,412	\$ 4,701,412	\$ 4,712,042	\$ 4,712,042
Retained Earnings	1,586,974	1,504,550	1,586,569	1,579,239	1,579,239

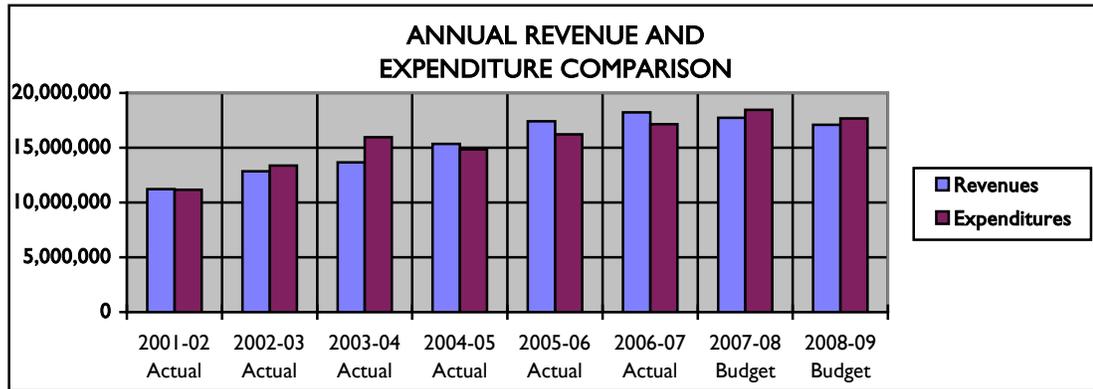
# Consolidated Budget

**Summary**

This budget summary presents a consolidated picture of the total revenue and expenditures of the General Fund, Stormwater Utility Fund, Transportation Fund, Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund, Wireless 911 Fund, CITT Public Transit Fund, Capital Project Fund and Debt Service Fund. The operation of each fund is accounted for through a set of self-balancing accounts comprised of each fund's revenues and expenditures, assets, liabilities, fund balances and retained earnings. (Each fund shown individually on pages 25 through 28).

	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING BALANCE</b>	<b>\$ 20,751,422</b>	<b>\$ 18,102,631</b>	<b>\$ 14,537,507</b>	<b>\$ 20,003,540</b>	<b>\$ 20,003,540</b>
<b>REVENUE SOURCES – ALL FUNDS</b>					
Taxes	12,724,309	11,500,450	11,624,715	11,846,750	11,846,750
Licenses and Permits	1,676,528	2,345,890	1,688,496	1,637,000	1,637,000
Intergovernmental Revenue	3,337,843	10,658,410	8,267,968	8,011,570	8,011,570
Charges for Services	606,007	994,630	741,456	1,064,870	1,064,870
Fines and Forfeits	541,087	277,150	378,263	256,390	256,390
Stormwater Utility Fees	401,860	370,000	378,535	400,000	400,000
Debt Proceeds	0	0	0	0	0
Interfund Transfers In	3,000,871	2,486,230	3,103,549	1,934,660	1,934,660
Miscellaneous Revenue	1,284,451	965,090	802,042	651,510	651,510
<b>SUB TOTAL</b>	<b>\$ 44,324,381</b>	<b>\$ 47,700,481</b>	<b>\$ 41,522,531</b>	<b>\$ 45,806,290</b>	<b>\$ 45,806,290</b>
<b>EXPENDITURES – ALL FUNDS</b>					
Personal Services	9,608,476	10,909,390	9,166,839	11,176,550	11,176,550
Operating Expenses	4,523,297	5,892,470	4,626,614	4,851,910	4,864,410
Capital Outlay	11,100,601	10,609,990	3,057,489	7,028,390	7,028,390
Grants and Aids	52,758	174,200	53,200	153,700	153,700
Debt Service	1,500,871	1,511,230	1,511,230	1,514,660	1,514,660
Inter-fund Transfers Out	3,000,871	2,486,300	3,103,619	1,934,620	1,934,620
<b>SUB TOTAL</b>	<b>\$ 29,786,874</b>	<b>\$ 31,572,680</b>	<b>\$ 21,518,991</b>	<b>\$ 26,659,830</b>	<b>\$ 26,672,330</b>
<b>TOTAL CONSOLIDATED FUND BALANCE</b>	<b>\$ 14,537,507</b>	<b>\$ 16,127,801</b>	<b>\$ 20,003,540</b>	<b>\$ 19,146,460</b>	<b>\$ 19,133,960</b>

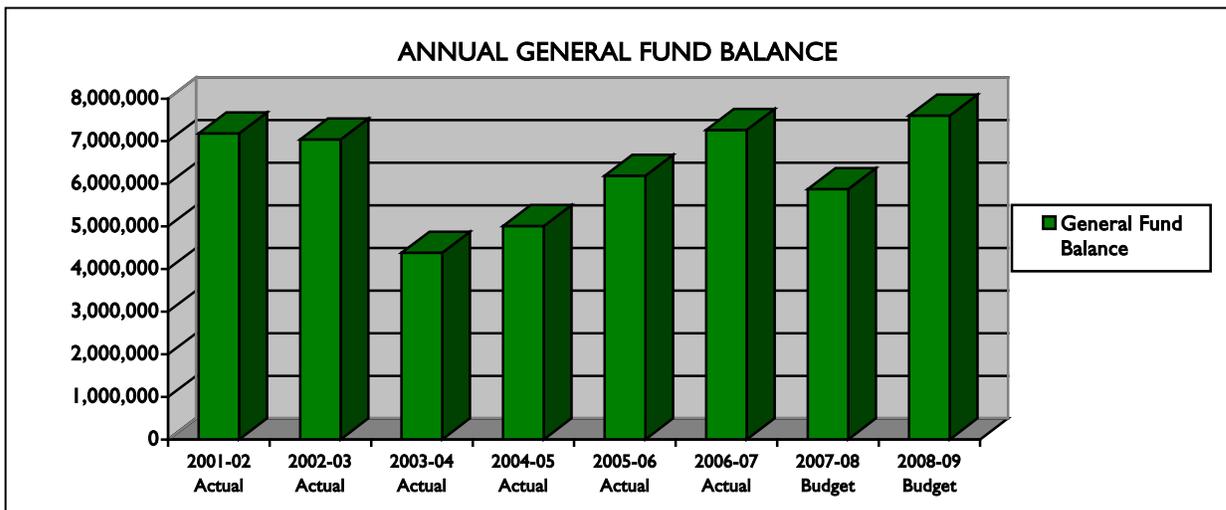
# General Fund Summary



The Fiscal Year 2008-2009 budget identifies a total of \$17,081,630 in revenues, a 3.6% decrease from the prior year. Expenditures, excluding Transfers Out, projected to be \$15,755,660 experienced a 1.5% decrease from the prior year. The Fiscal Year 2008-2009 Budget projects a \$7,603,086 General Fund balance on September 30, 2009.

Following is a breakdown of the General Fund. The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$7,411,450 in revenues. The Utility Tax for Electricity, Building Permits and the Franchise Fees - Electricity are the next highest revenue contributors, each contributing \$1,556,900, \$1,530,000 and \$1,367,000 respectively. The Taxes represent approximately 69.4% of the revenue source for the Village of Pinecrest. More detailed information on revenue may be found in the General Fund Revenue section of this budget.

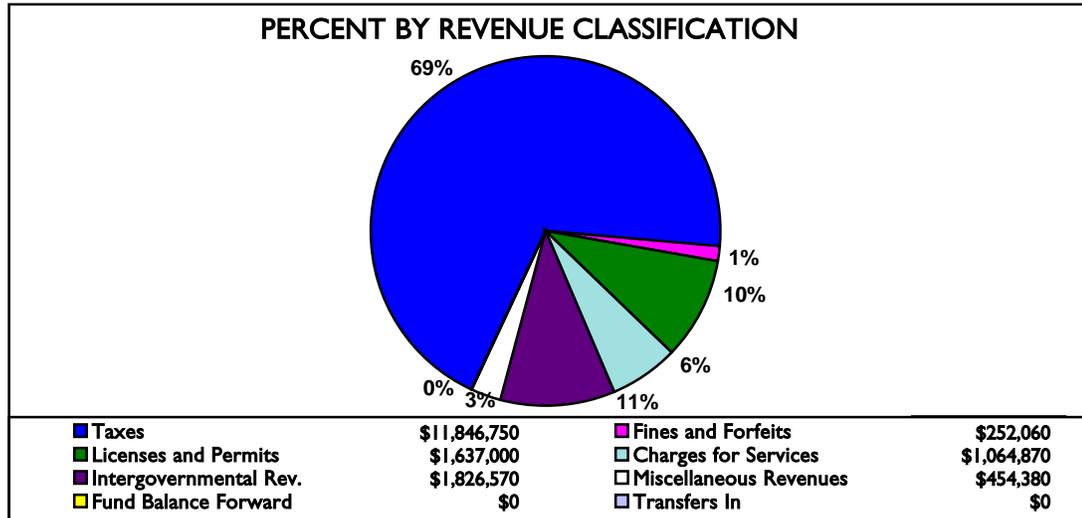
Expenditures, excluding transfers, for Fiscal Year 2008-2009 have decreased from the prior year by 1.5% or \$247,740. A significant departmental increase in expenditures, dollar wise, occurred in the Police Department with a total increase of \$168,370. Another significant increase occurred in the Community Center, which experienced a \$125,910 or 52.2% increase from the prior year as it enters its first full year of operations. The Building and Planning Department decreased \$638,170. Below is a graph which displays the General Fund Balance over the last seven years.



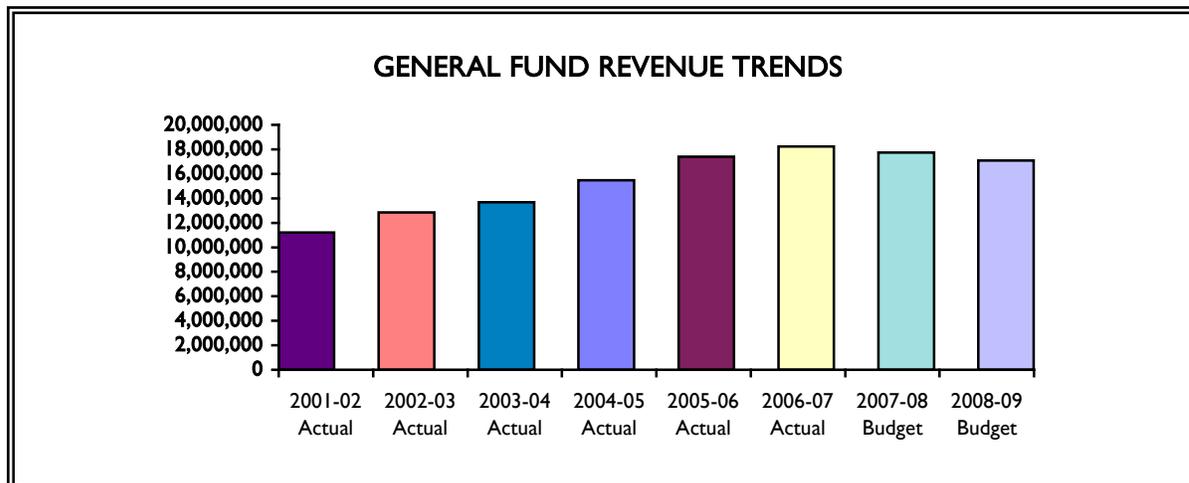
## General Fund Summary

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING BALANCE</b>	<b>\$ 6,185,155</b>	<b>\$ 6,608,614</b>	<b>\$ 7,267,718</b>	<b>\$ 8,185,736</b>	<b>\$ 8,185,736</b>
<b>REVENUES:</b>					
Taxes	12,724,309	11,500,450	11,624,715	11,846,750	11,846,750
Licenses and Permits	1,676,528	2,345,890	1,688,496	1,637,000	1,637,000
Intergovernmental Revenue	1,856,480	1,875,730	1,746,469	1,826,570	1,826,570
Charges for Services	606,007	994,630	741,456	1,064,870	1,064,870
Fines and Forfeits	528,924	273,360	373,389	252,060	252,060
Miscellaneous Revenue	<u>839,562</u>	<u>743,100</u>	<u>598,875</u>	<u>454,380</u>	<u>454,380</u>
<b>TOTAL REVENUES:</b>	<b>\$ 18,231,810</b>	<b>\$ 17,733,160</b>	<b>\$ 16,773,400</b>	<b>\$ 17,081,630</b>	<b>\$ 17,081,630</b>
<b>INTERFUND TRANSFERS IN</b>	<b>\$ 0</b>				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 24,416,965</b>	<b>\$ 24,341,774</b>	<b>\$ 24,041,118</b>	<b>\$ 25,267,366</b>	<b>\$ 25,267,366</b>
<b>EXPENDITURES BY DPMT:</b>					
Village Council	115,209	187,510	210,481	180,090	180,090
Village Manager	528,255	576,070	573,105	606,610	606,610
Village Clerk	233,333	222,650	216,910	280,970	280,970
Finance	299,328	330,200	324,828	343,290	343,290
Village Attorney	162,685	200,000	254,000	200,000	212,500
General Government	1,471,896	1,281,970	1,079,503	1,249,680	1,249,680
Police	6,596,349	7,375,740	5,867,589	7,544,110	7,544,110
Building and Planning	1,823,887	2,274,810	1,720,645	1,636,640	1,636,640
Public Works	662,069	739,570	695,234	796,010	796,010
Parks and Recreation	1,172,846	1,155,700	1,116,243	1,345,670	1,345,670
Pinecrest Gardens	1,108,519	1,417,990	1,180,487	1,192,990	1,192,990
Community Center	<u>0</u>	<u>241,190</u>	<u>156,057</u>	<u>367,100</u>	<u>367,100</u>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 14,174,376</b>	<b>\$ 16,003,400</b>	<b>\$ 13,395,082</b>	<b>\$ 15,743,160</b>	<b>\$ 15,755,660</b>
<b>INTERFUND TRANSFERS OUT</b>	<b>\$ 2,974,871</b>	<b>\$ 2,460,300</b>	<b>\$ 2,460,300</b>	<b>\$ 1,908,620</b>	<b>\$ 1,908,620</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 17,149,247</b>	<b>\$ 18,463,700</b>	<b>\$ 15,855,382</b>	<b>\$ 17,651,780</b>	<b>\$ 17,664,280</b>
<b>TOTAL GENERAL FUND BALANCE</b>	<b>\$ 7,267,718</b>	<b>\$ 5,878,074</b>	<b>\$ 8,185,736</b>	<b>\$ 7,615,586</b>	<b>\$ 7,603,086</b>

# General Fund Revenues



As a general policy, the Village’s revenue estimates are budgeted conservatively to avoid possible shortfalls due to unanticipated changes in the economy. The Fiscal Year 2008-2009 General Fund estimated revenue is \$17,081,630 or a 3.7% decrease from the prior year’s budgeted revenue. Pinecrest will receive \$346,300 more in new revenues from taxes, with the Ad Valorem Tax generating \$108,210 more in revenues during Fiscal Year 2008-2009. Licenses and Permits will generate \$708,890 less in revenues than what was budgeted the prior year. Intergovernmental Revenues will generate \$49,160 less and Charges For Services is expected to generate \$70,240 more than the prior year. Fines and Forfeits are expected to generate \$21,300 less than budgeted the prior year. Miscellaneous Revenues decreased by \$288,720. The Prior Year Fund Balance Forward needed to balance the budget is \$570,150.



The General Fund’s major revenue source is the Ad Valorem (property) tax, which is expected to generate \$7,411,450 in revenues. The Building Permit, Utility Tax for Electricity and the Franchise Fee - Electricity are the next highest revenue contributors, each contributing \$1,530,000, \$1,556,900 and \$1,367,000 respectively. The Taxes represent approximately 64.5% of the revenue sources for the Village of Pinecrest.

## General Fund Revenues

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>TAXES:</b>					
311.000 Ad Valorem Taxes	\$ 8,121,422	\$ 7,303,240	\$ 7,300,000	\$ 7,411,450	\$ 7,411,450
311.100 Ad Valorem Taxes - Delinquent	10,609	7,980	23,122	8,530	8,530
314.100 Utility Tax-Electricity	1,566,173	1,546,340	1,586,716	1,556,900	1,556,900
314.300 Utility Tax-Water	185,876	122,060	143,970	140,100	140,100
314.400 Utility Tax-Gas	50,339	34,130	49,356	39,880	39,880
315.000 Communications Service Tax	815,593	932,720	931,954	1,124,800	1,124,800
321.000 Local Business Tax	122,229	107,370	128,169	109,860	109,860
323.100 Franchise Fees – Electricity	1,746,727	1,367,000	1,367,000	1,367,000	1,367,000
323.400 Franchise Fees – Gas	19,228	21,080	13,029	21,840	21,840
323.700 Franchise Fees – Solid Waste	86,113	58,530	81,399	66,390	66,390
<b>TOTAL TAXES</b>	<b>\$ 12,724,309</b>	<b>\$ 11,500,450</b>	<b>\$ 11,624,715</b>	<b>\$ 11,846,750</b>	<b>\$ 11,846,750</b>
<b>LICENSES AND PERMITS:</b>					
322.000 Building Permits	1,598,664	2,215,780	1,530,000	1,530,000	1,530,000
322.001 Public Works Permits	4,116	41,000	19,000	17,000	17,000
329.000 Other Licenses, Fees & Permits	73,748	89,110	97,410	90,000	90,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,676,528</b>	<b>\$ 2,345,890</b>	<b>\$ 1,688,496</b>	<b>\$ 1,637,000</b>	<b>\$ 1,637,000</b>
<b>INTERGOVERNMENTAL REVENUE:</b>					
334.500 Miscellaneous Grants	82,085	20,000	35,113	20,000	20,000
335.120 State Revenue Sharing Proceeds	460,766	477,370	441,017	441,580	441,580
335.150 Alcoholic Beverage Licenses	7,262	5,810	6,189	6,130	6,130
335.180 Local Gov't Half-Cent Sales Tax	1,290,681	1,342,450	1,257,654	1,266,860	1,266,860
337.721 FRDAP Grant-Suniland Park	0	0	0	75,000	75,000
338.000 Local Business Tax-County	15,686	30,100	6,496	17,000	17,000
<b>TOTAL INTERGOV'T REVENUE</b>	<b>\$ 1,856,480</b>	<b>\$ 1,875,730</b>	<b>\$ 1,746,469</b>	<b>\$ 1,826,570</b>	<b>\$ 1,826,570</b>
<b>CHARGES FOR SERVICES:</b>					
341.101 Admin. Fees – Stormwater	25,860	27,540	27,540	35,080	35,080
342.100 Private Detail-Police	51,520	88,130	62,862	88,130	88,130
342.101 Police Fees	0	0	970	1,500	1,500
342.900 Other Public Safety Charges	78,605	77,000	81,392	77,170	77,170
343.900 USI Maintenance Fees	5,458	10,910	10,910	10,910	10,910
347.200 Parks and Recreation	344,483	706,000	482,377	759,520	759,520
349.000 Other Charges for Services	100,081	85,050	75,405	92,560	92,560
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 606,007</b>	<b>\$ 994,630</b>	<b>\$ 741,456</b>	<b>\$ 1,064,870</b>	<b>\$ 1,064,870</b>
<b>FINES AND FORFEITS:</b>					
351.000 Judgments and Fines-Court	265,308	201,100	180,000	180,000	180,000
354.000 Violations of Local Ordinances	263,616	72,260	193,389	72,060	72,060
<b>TOTAL FINES AND FORFEITS</b>	<b>\$ 528,924</b>	<b>\$ 273,360</b>	<b>\$ 373,389</b>	<b>\$ 252,060</b>	<b>\$ 252,060</b>
<b>MISCELLANEOUS REVENUES:</b>					
361.000 Interest Earnings	454,555	375,000	250,000	227,700	227,700
362.000 Palmetto H.S. Parking Lot Rent	91,658	91,650	91,650	91,650	91,650
363.220 Impact Fees – Police Services	675	890	2,370	530	530
363.270 Impact Fees – Parks/Recreation	7,959	5,270	1,330	1,500	1,500
364.000 Sale of Assets	20,665	25,000	5,000	5,000	5,000
366.000 Donations from Private Sources	4,900	3,000	7,650	3,000	3,000
369.000 Other Miscellaneous Revenues	253,856	223,670	235,816	120,000	120,000
369.099 Voided Prior Year Encumbrances	5,294	18,620	5,059	5,000	5,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 839,562</b>	<b>\$ 743,100</b>	<b>\$ 598,875</b>	<b>\$ 454,380</b>	<b>\$ 454,380</b>

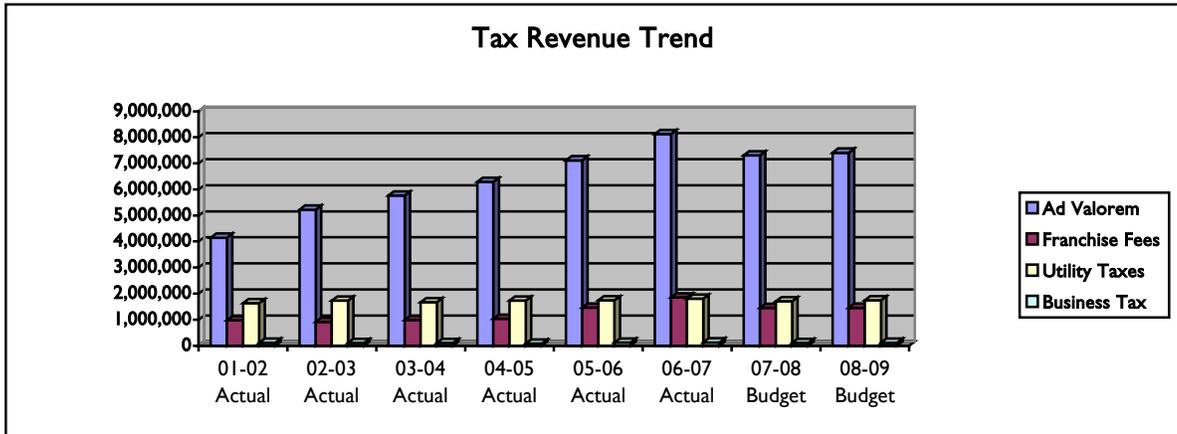
## General Fund Revenues

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>TOTAL REVENUES</b>	<b>\$ 18,231,810</b>	<b>\$ 17,733,160</b>	<b>\$ 16,773,400</b>	<b>\$ 17,081,630</b>	<b>\$ 17,081,630</b>
<b>TRANSFERS IN:</b>					
381.101 Stormwater Utility Fund	0	0	0	0	0
381.103 Police Education Fund	0	0	0	0	0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 0</b>				
<b>TOTAL REVENUES AND TRANSFERS IN</b>	<b>\$ 18,231,810</b>	<b>\$ 17,733,160</b>	<b>\$ 16,773,400</b>	<b>\$ 17,081,630</b>	<b>\$ 17,081,630</b>
<b>Prior Year Fund Balance Forward</b>	<b>\$ 6,185,155</b>	<b>\$ 6,608,614</b>	<b>\$ 7,267,718</b>	<b>\$ 8,185,736</b>	<b>\$ 8,185,736</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 24,416,965</b>	<b>\$ 24,341,774</b>	<b>\$ 24,041,118</b>	<b>\$ 25,267,366</b>	<b>\$ 25,267,366</b>

# Revenue Projection Rationale

## Taxes

The Taxes revenue classification in the General Fund includes Ad Valorem Taxes, also known as property taxes, Franchise Fees, Utility Taxes, and Business Tax, formerly called Occupational License. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.



### Ad Valorem Taxes

Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. In 2008, the Florida Legislature passed a constitutional amendment allowing portability of Save Our Homes and increased the Homestead Exemption. The June 1, 2008 Estimated Certified Taxable Value of the Village is \$3,938,373,294, a \$3,998,344 decrease from the previous year. The Proposed Millage Rate for 2008-2009 is 1.9801, which is this year's roll back rate. It will generate \$7,411,450 of Ad Valorem revenue budgeted at a 95% collection rate. Ad Valorem Taxes provide a fairly stable source of revenue which has leveled off as a result of recent legislative action.

A mil of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value. Below is a breakdown of the millage rates for all taxing agencies for the years 2003 through 2007.

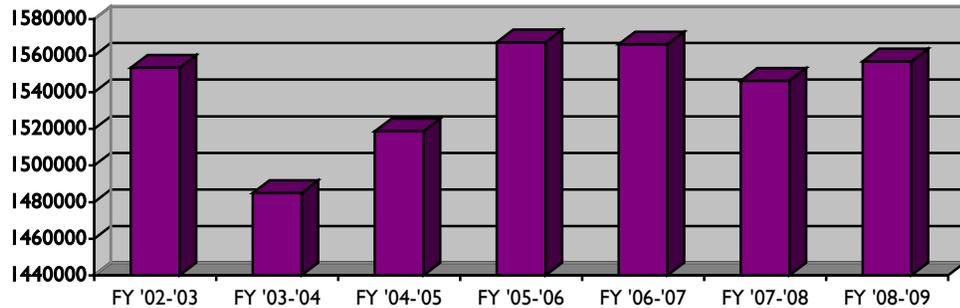
Table I. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2003 MILLAGE	2004 MILLAGE	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE
Village of Pinecrest	2.4000	2.4000	2.4000	2.4000	1.9500
Miami-Dade County School Board	8.418	8.09	7.947	7.691	7.5700
Miami-Dade County School Board Debt Service	0.682	0.597	0.491	0.414	0.3780
Everglades Project	0.100	0.100	0.100	0.100	0.0894
South Florida Water Management District	0.597	0.597	0.597	0.597	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0385	0.0385	0.0345
Miami-Dade County	5.969	5.935	5.835	5.615	4.5796
Miami-Dade County Debt Service	0.285	0.285	0.285	0.285	0.2850
Miami-Dade Children's Trust	0.500	0.4442	0.4288	0.4223	0.4223
Miami-Dade Fire and Rescue District	2.582	2.592	2.609	2.609	2.2067
Miami-Dade Fire and Rescue District Debt Service	0.079	0.069	0.052	0.042	0.0420
Miami-Dade County Library District	0.486	0.486	0.486	0.486	0.3842
<b>Total Taxes Paid by Pinecrest Residents</b>	<b>22.137</b>	<b>21.634</b>	<b>21.269</b>	<b>20.699</b>	<b>18.4763</b>

## Revenue Projection Rationale

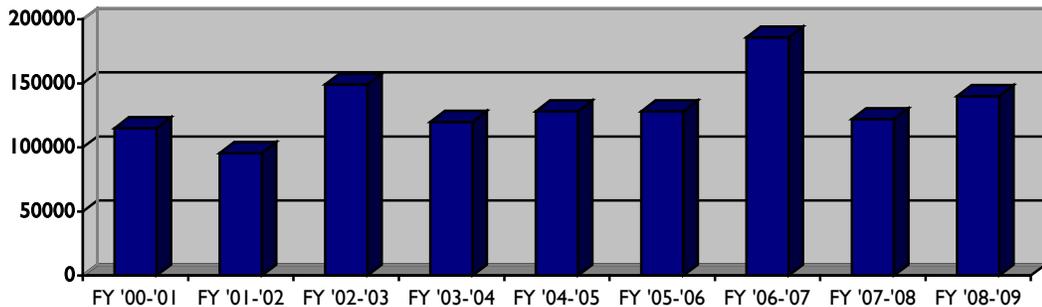
### Utility Tax - Electricity

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,556,900, a \$10,560 increase. The Electricity line item is derived from a 10% tax levied on each customer's electric bill. The revenue trend is based on electricity consumption and is mixed and is budgeted using a five year average analysis.



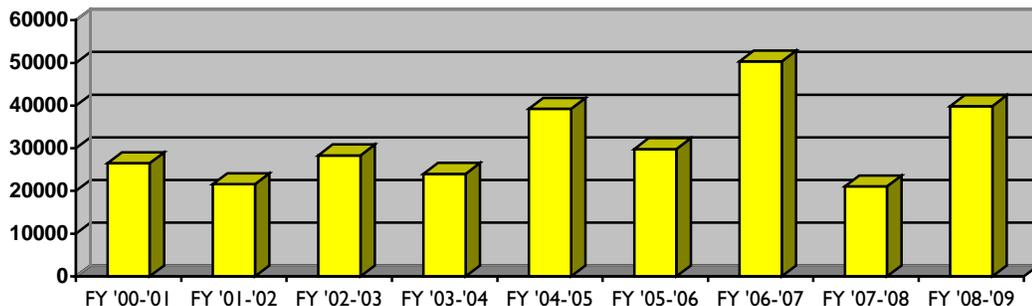
### Utility Tax - Water

This revenue is derived from a 10% tax levied upon each customer's water bill generating an estimated revenue of \$140,100, a \$18,040 increase. The revenue derived over the last five years is mixed and is projected based upon a five year average.



### Utility Tax - Gas

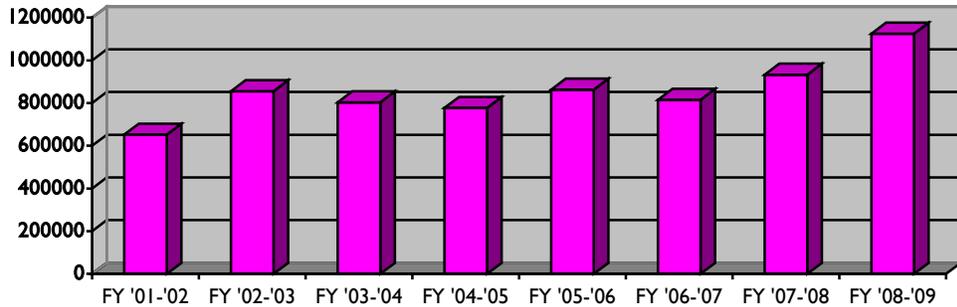
The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated \$39,880 in utility tax revenue, an increase of \$5,750. This figure is based on an average over the past five years which shows a mixed source of income.



## Revenue Projection Rationale

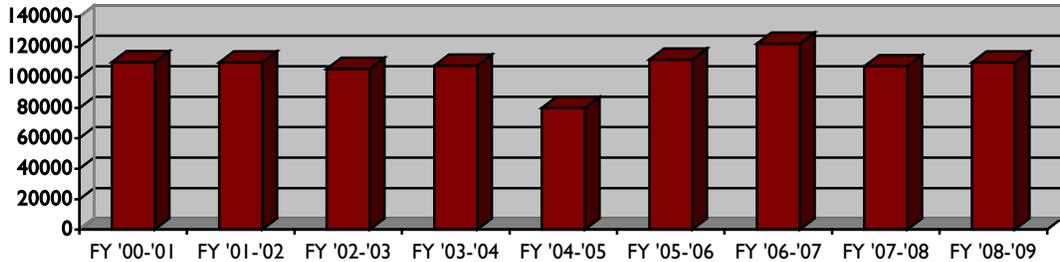
### Communications Service Tax

This tax combines state and local communications services taxes consolidating the Franchise Fees for Telecommunications, Franchise Fees for Cable Television and the Utility Tax for Telecommunications. The integrated tax is not designed to bring in more revenue but rather streamline the tax collection by requiring that the tax be paid to only one agency. The Tax is applied to all communications services bills issued to customers on and after Oct. 1, 2001. The Village is anticipating \$1,124,800 in revenues based upon State of Florida revenue estimates. This revenue has increased as a result of increased demand.



### Business Tax

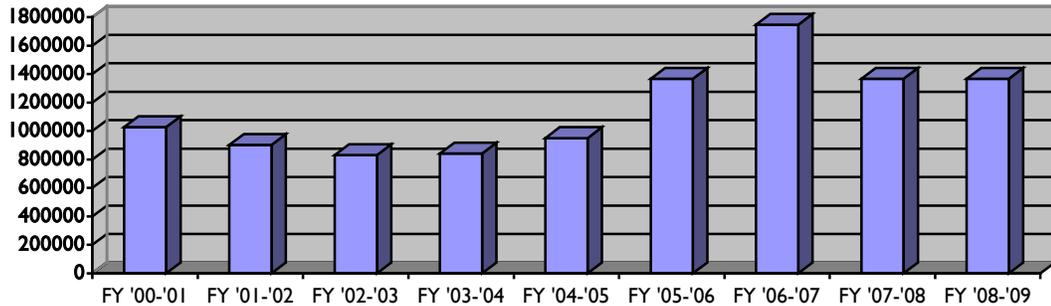
Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$109,860, an increase of \$2,490. This revenue estimate uses a five year average of actual collection figures, which show a stable trend.



## Revenue Projection Rationale

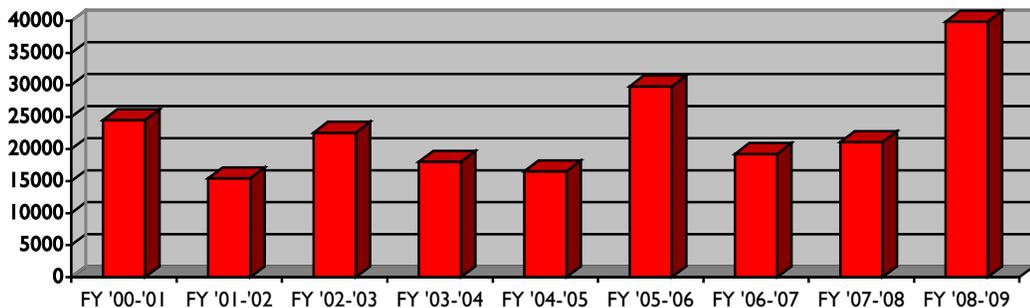
### Franchise Fees - Electricity

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. Through an interlocal agreement with Miami-Dade County, the Village will receive 100% of the revenues generated within the Village by the Florida Power and Light Franchise Fees totaling \$1,367,000. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure remains the same.



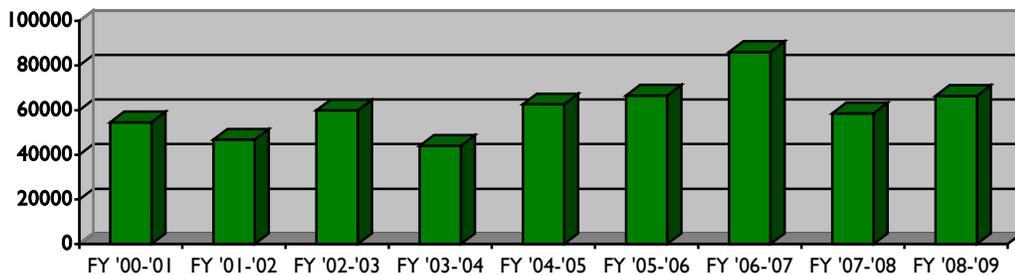
### Franchise Fees - Gas

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source increased by \$760 and are budgeted at \$21,840 using a five year average.



### Franchise Fees - Solid Waste

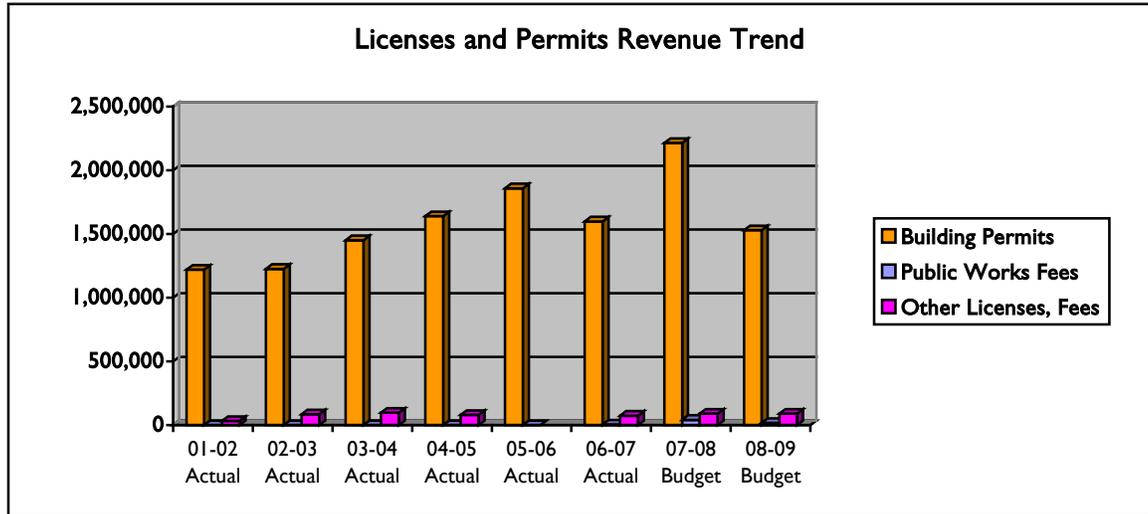
In accordance with Ordinance 97-7, Pinecrest is collecting franchise fees from companies providing solid waste collection services to commercial properties in the Village. A total of \$66,390 is expected to be generated by this revenue source, an increase of \$7,860. The overall trend for this Franchise is mixed and is budgeted utilizing a five year average.



# Revenue Projection Rationale

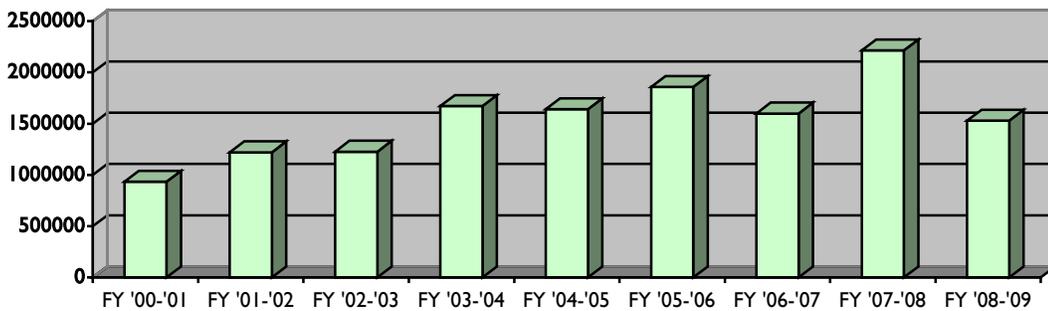
## Licenses and Permits

The Licenses And Permits revenue classification in the General Fund includes Building Permits, Public Works Fees and Other Licenses, Fees and Permits. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.



### Building Permits

The Building Permit revenue is estimated at \$1,530,000, a decrease of \$685,780. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department. This projection recognizes the increasing trend of interest rates which affects the new building construction fees, but is offset by some new development in process which will cushion any decline in this line item for the coming fiscal year.

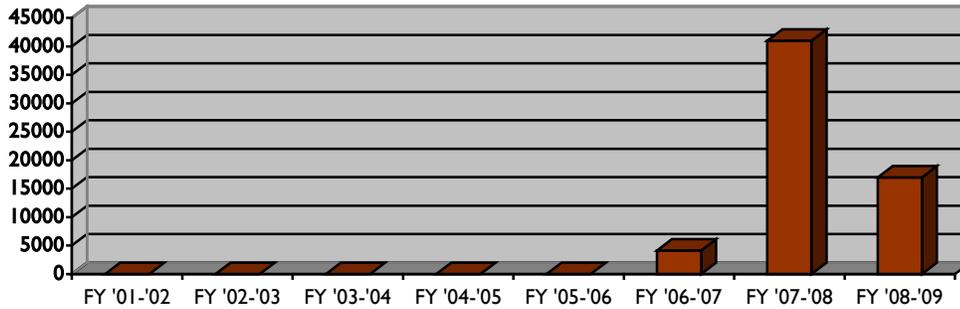


## Revenue Projection Rationale

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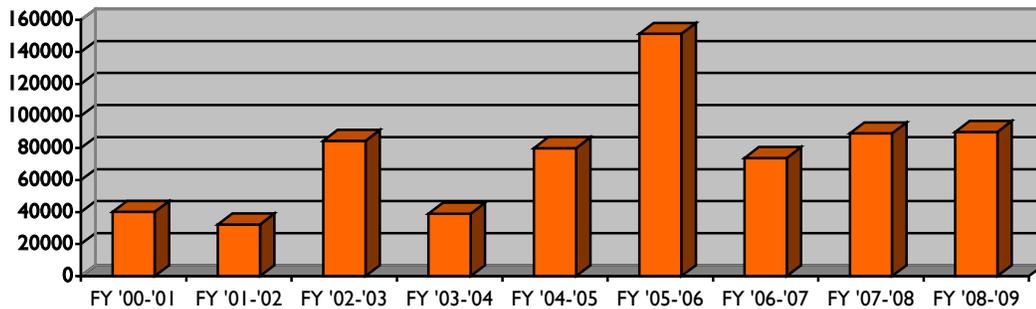
### Public Works Fees

Public Works Fees accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected at \$17,000, a decrease of \$24,000.



### Other Licenses, Fees & Permits

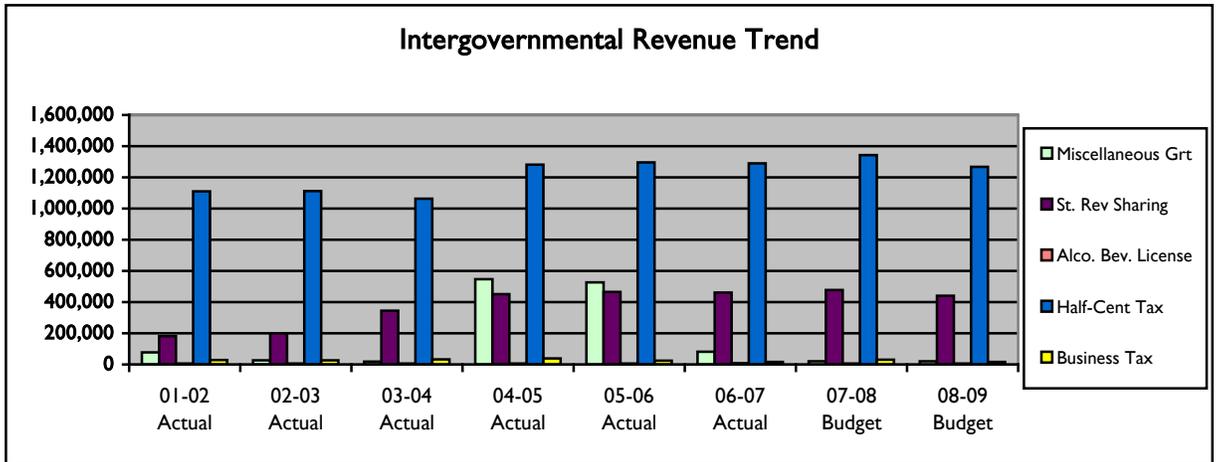
Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan application fees, etc. are estimated to generate \$90,000, an increase of \$890. A five year average was utilized as a basis for the budgeted amount.



# Revenue Projection Rationale

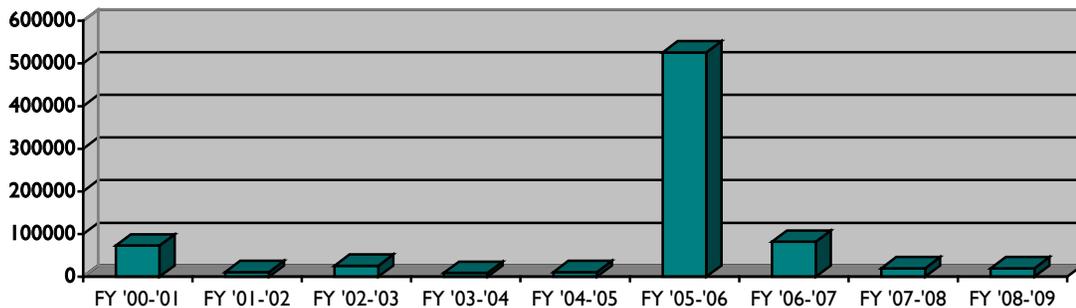
## Intergovernmental Revenue

The Intergovernmental Revenue classification in the General Fund includes several grants, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-cent Sales Tax and County Business Tax fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts. Due to the nature of grants, in some cases, amounts are budgeted for only one year.



## Miscellaneous Grants

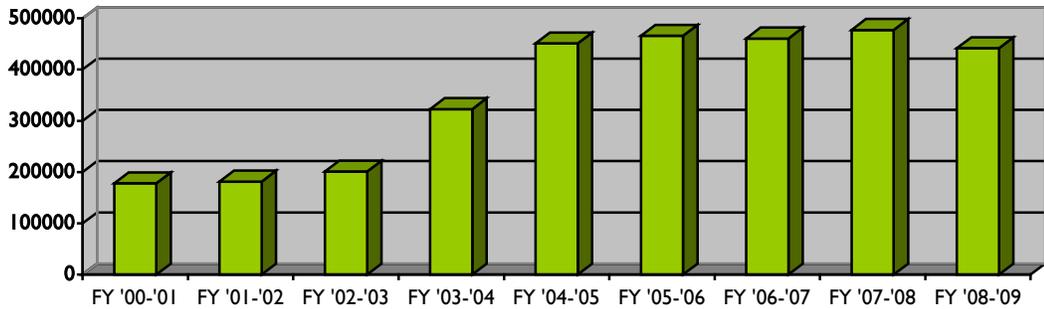
The \$20,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests (\$2,000), the Florida Department of Law Enforcement and other miscellaneous grants for which the Village will apply. The 2005-2006 fiscal year experienced a collection spike due to hurricane damage reimbursements.



## Revenue Projection Rationale

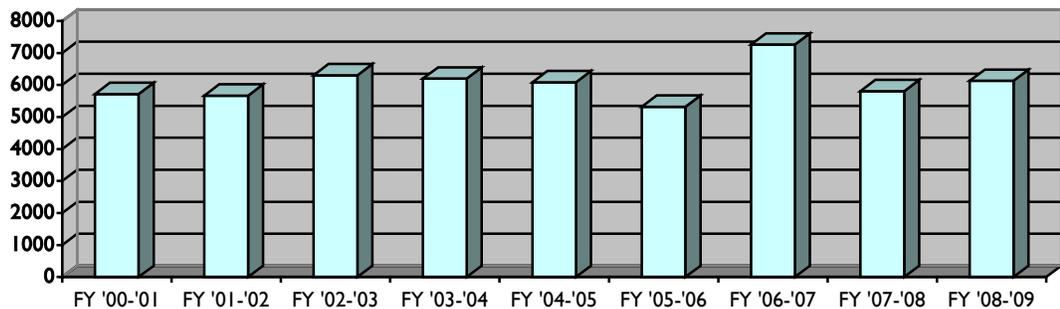
### State Revenue Sharing

The State Revenue Sharing provides for revenue from 32.4% of the tax on each pack of cigarettes, plus \$.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The Village's share of this fund is determined by a complex formula involving State, County and Village population figures, property valuations and sales tax collections. The State of Florida has estimated that the Village will receive \$441,580 in state revenue sharing proceeds, a decrease of \$35,790.



### Alcoholic Beverages Licenses

Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that \$6,130 will be received from the State of Florida, an increase of \$320. This estimate is based on a five year average.

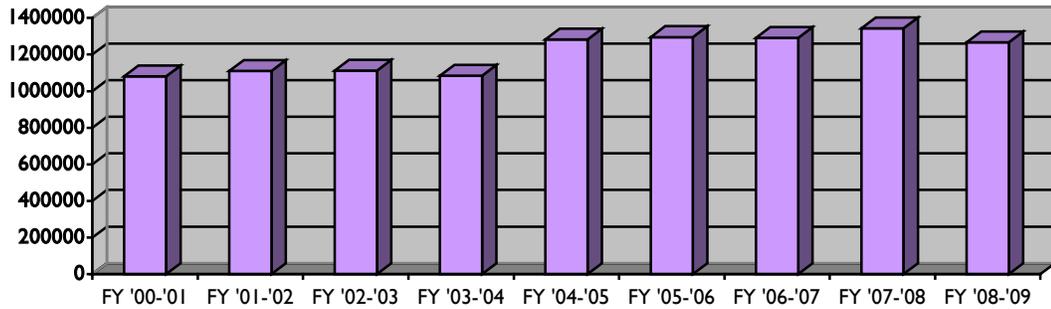


## Revenue Projection Rationale

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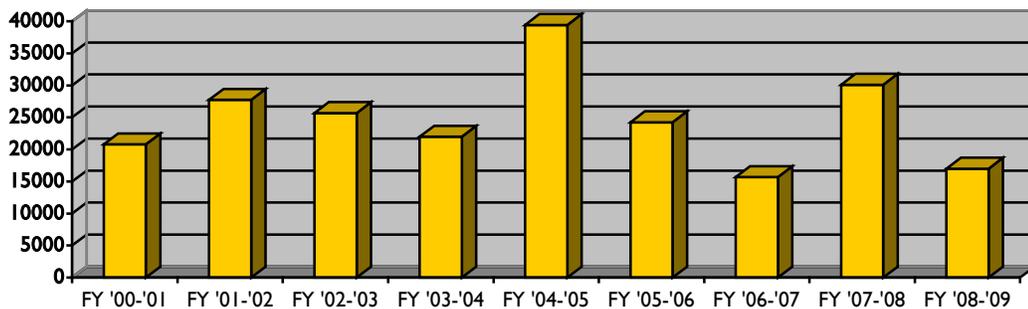
### Local Government Half-Cent Sales Tax

Chapter 82-154, Florida Statutes, provides for funds generated by 9.653% of the state sales tax. The distribution formula is based on population. The State of Florida has estimated revenue from this source to be \$1,266,860, a decrease of \$75,590.



### Business Tax - County

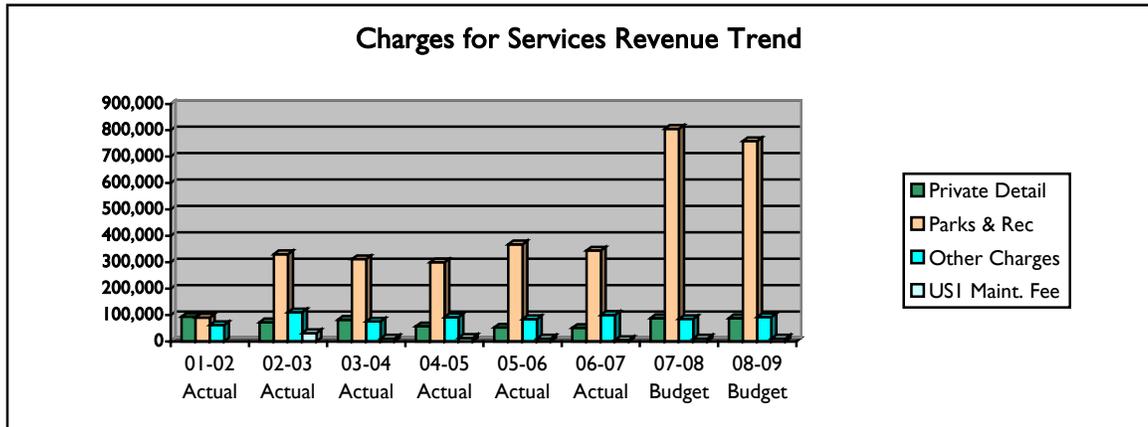
Florida Statute 205.0536 directs the County to remit the Village's share of occupational license tax revenues collected by the County. It is estimated that this revenue source will generate \$17,000, a decrease of \$13,100. This estimate is based on a five year average.



# Revenue Projection Rationale

## Charges for Services

The Charges For Services revenue classification in the General Fund includes Police Private Detail Revenues, Parks and Recreation Fees and Other Charges for Services. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.



### Private Detail - Police

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$88,130 will be generated from this revenue source. The trend for this revenue source is mixed. This estimate is based upon the Police Department estimate budget of \$75,000 and recapturing fringe benefits costs for social security and workers compensation of \$13,130.

### Other Public Safety Charges

The \$77,170 allocation is for contractual services for emergency dispatch services rendered and is an increase of \$170.

### USI Maintenance Fees

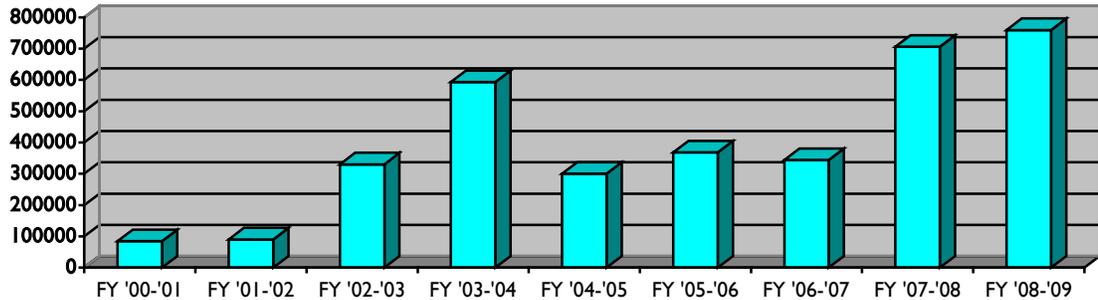
The \$10,910 allocation in the line item represents the funds the Village will receive from the Florida Department of Transportation to offset the costs of maintaining the USI Beautification project. This estimate is based upon a contract the Village has with the State.

## Revenue Projection Rationale

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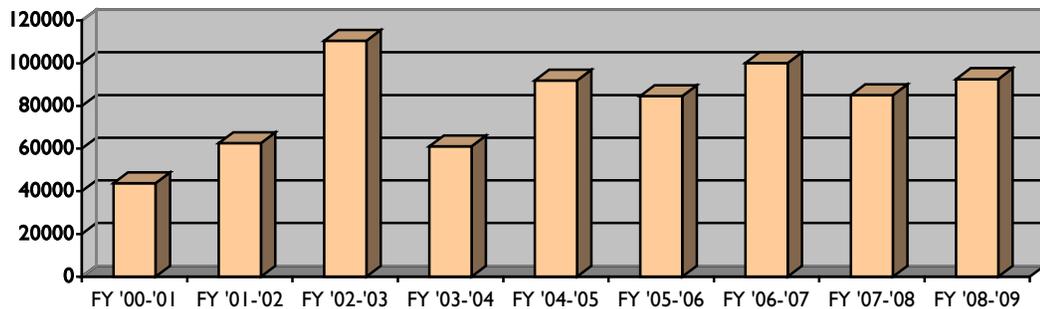
### Parks and Recreation

This line item represents funds that will be generated by Coral Pine Park, Suniland Park, Evelyn Greer Park, Pinecrest Gardens, and the Community Center. It is anticipated that this revenue source will generate \$759,520 in funds from user fees, an increase of \$53,520. The revenue trend has increased due to the acquisition of Pinecrest Gardens in December 2002.



### Other Charges for Services

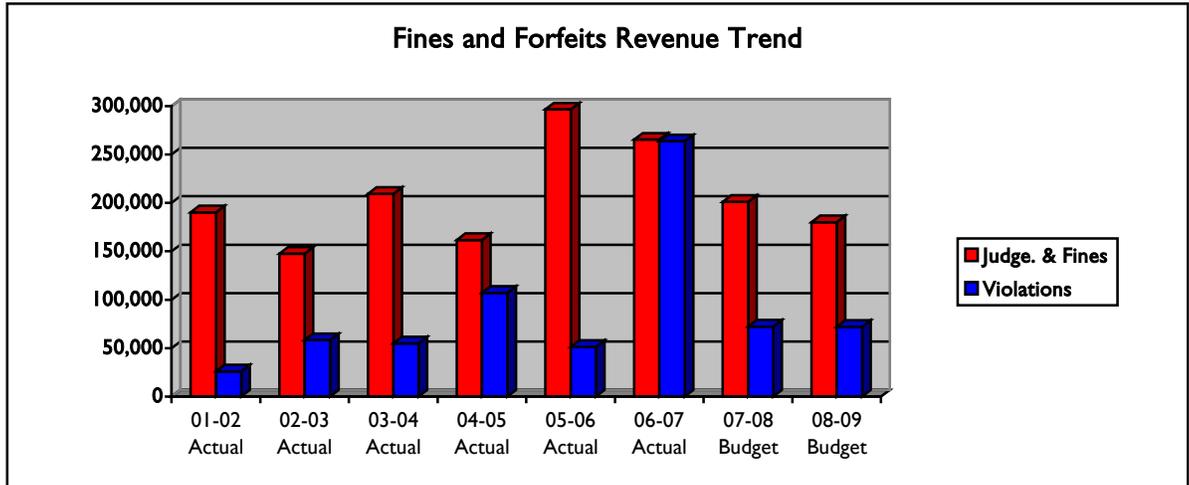
Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and fingerprints. It is estimated that \$92,560, an increase of \$7,510 will be generated from this source. The trend for this revenue source is mixed and a five year average was used.



# Revenue Projection Rationale

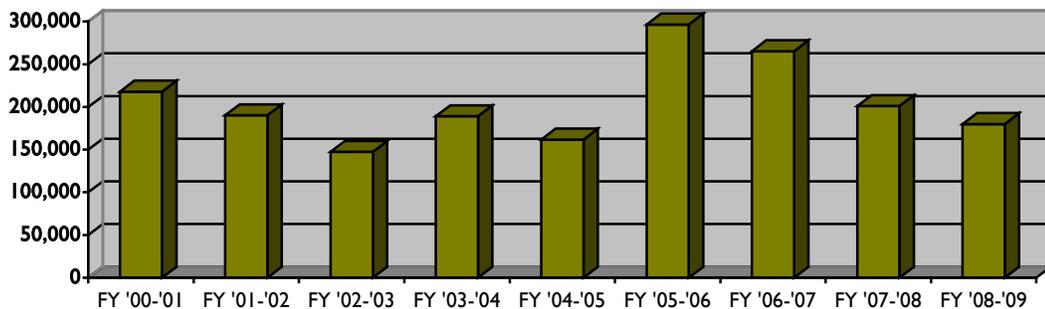
## Fines and Forfeits

The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines and fees collected from violations of local ordinances. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.



### Judgments and Fines - Court

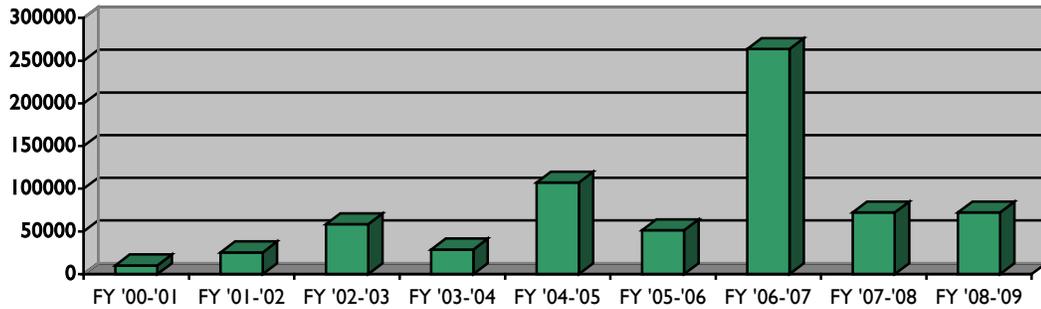
The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$180,000, a decrease of \$21,100. The State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive which has been offset by more rigorous enforcement of moving violations.



# Revenue Projection Rationale

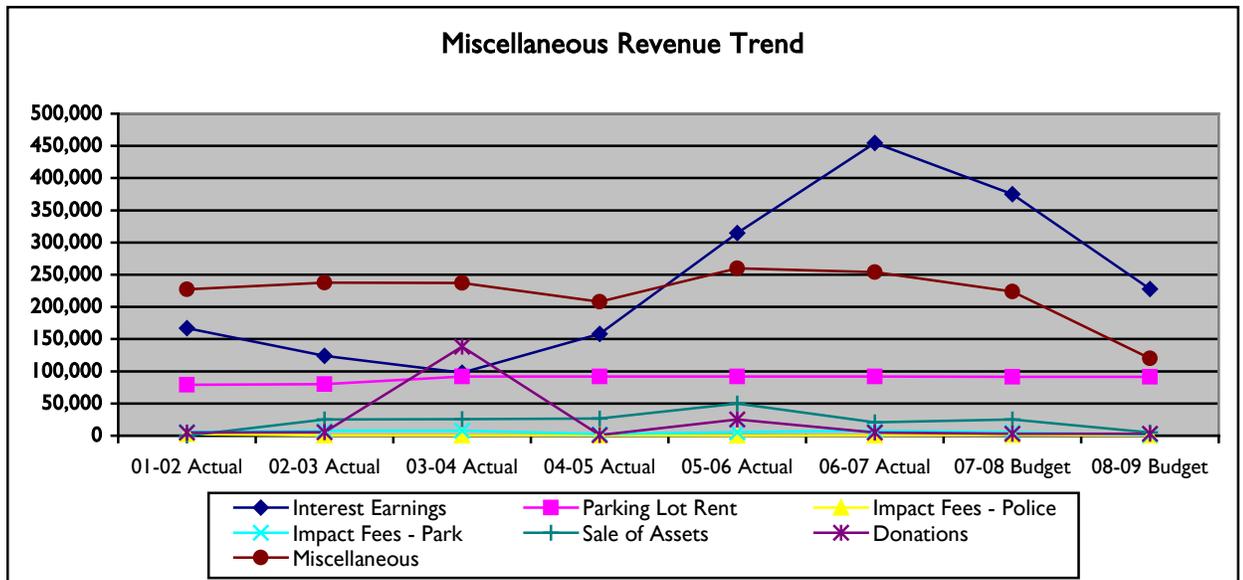
## Violations of Local Ordinances

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$72,060, a \$200 decrease, will be generated next year. The estimate is based upon a five year average.



## Miscellaneous

The Miscellaneous revenue classification in the General Fund includes Interest Earnings, Lease Income, Impact Fees for Police and Parks, Sale of Assets, Donations and Other Miscellaneous revenues. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

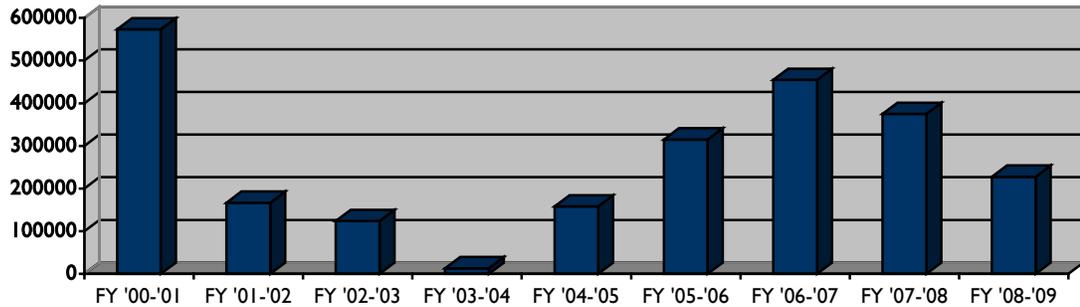


## Revenue Projection Rationale

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### Interest Earnings

Investment practices are maintained to allow for 100% of idle funds to be invested at all times. It is estimated that interest earnings will be \$227,700 this year, a decrease of \$147,300.



### Palmetto High School Lot

A total of \$91,650 has been budgeted for revenue from the rent of the Palmetto High School Parking Lot the Village purchased in Fiscal Year 2000-2001 and is renting to the Miami-Dade County School Board over 10 years, until Fiscal Year 2009-2010.

### Impact Fees

The impact fees collected from development projects are utilized to fund capital infrastructure improvements necessary due to increased usage. It is estimated that the Village will receive \$530 for police impact fees and \$1,500 for parks and recreation impact fees.

### Sale of Assets

Revenues generated from the sale of assets such as surplus police vehicles are expected to be \$5,000, a decrease of \$20,000.

### Donations from Private Sources

Funds for this line item are estimated to remain the same at \$3,000 due to the unpredictable nature of private donations.

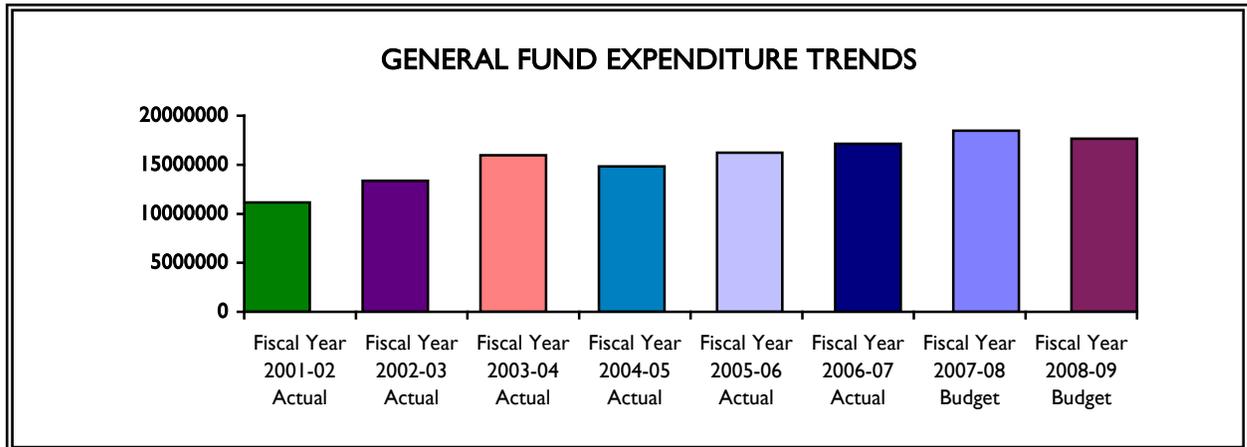
### Other Miscellaneous

A total of \$120,000, a decrease of \$103,670, was allocated to this line item. This source encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements are not met, reimbursement of police training costs, fuel tax reimbursement and photocopy fees. The five year trend has been volatile.

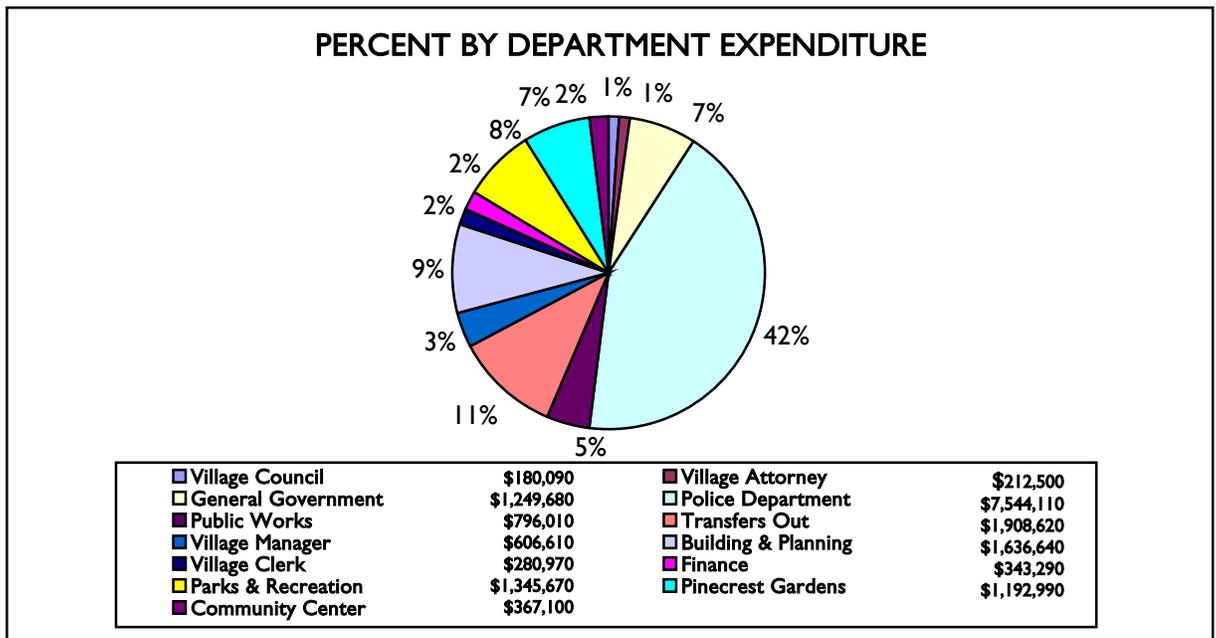
### Voided Prior Year Encumbrances

The Village reserves funds for encumbrance for outstanding purchase orders and/or contracts at the end of each fiscal year. Based on past experience, the final amount expended for some of these encumbrances varies due to a number of circumstances. The Village is budgeting \$5,000 for this line item.

# General Fund Expenditures



The Fiscal Year 2008-2009 Budget proposes \$15,755,660 in expenditures for the twelve departments, divisions or offices within the document as listed below. In addition, the Village will expend \$1,908,620 in transfers to other funds to balance the consolidated budget, bringing the total General Fund expenditure to \$17,664,280. The budget expenditures provide funding to conduct the daily operations of the Village. The funds ensure the proper implementation of policies and ordinances adopted by the Village Council in an efficient and effective manner.



Expenditures, excluding transfers, for Fiscal Year 2008-2009 have decreased from the prior year by 1.5% or \$247,740. A significant departmental decrease in expenditures, dollar wise, occurred in the Building and Planning Department with a total decrease of \$638,170. A significant increase occurred in the Parks and Recreation Department, which experienced a \$189,710 or 16.4% increase from the prior year which includes funds for the new Flagler Grove Park. Pinecrest Gardens decreased \$225,000. The Community Center increase \$125,910 or 52.2% as it enters its first full year of operations.

## General Fund Expenditures

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
Village Council	\$ 115,209	\$ 187,510	\$ 210,481	\$ 180,090	\$ 180,090
Village Manager	528,255	576,070	573,105	606,610	606,610
Village Clerk	233,333	222,650	216,910	280,970	280,970
Finance	299,328	330,200	324,828	343,290	343,290
Village Attorney	162,685	200,000	254,000	200,000	212,500
General Government	1,471,896	1,281,970	1,079,503	1,249,680	1,249,680
Police	6,596,349	7,375,740	5,867,589	7,544,110	7,544,110
Building and Planning	1,823,887	2,274,810	1,720,645	1,636,640	1,636,640
Public Works	662,069	739,570	695,234	796,010	796,010
Parks and Recreation	1,172,846	1,155,700	1,116,243	1,345,670	1,345,670
Pinecrest Gardens	1,108,519	1,417,990	1,180,487	1,192,990	1,192,990
Community Center	0	241,190	156,057	367,100	367,100
<b>Expenditures by Department</b>	<b>\$ 14,174,376</b>	<b>\$ 16,003,400</b>	<b>\$ 13,395,082</b>	<b>\$ 15,743,160</b>	<b>\$ 15,755,660</b>
<b>Interfund Transfers Out</b>	<b>2,974,871</b>	<b>2,460,300</b>	<b>2,460,300</b>	<b>1,908,620</b>	<b>1,908,620</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,149,247</b>	<b>\$ 18,463,700</b>	<b>\$ 15,855,382</b>	<b>\$ 17,651,780</b>	<b>\$ 17,664,280</b>

# Village Council

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## Function

The Pinecrest Village Council consists of a Mayor and four Council Members. Elected at large, the Mayor serves a four-year term and the four Council Members serve staggered four-year terms. Three of the four Council Members represent specific districts. Under the Village Charter, the Village Council is the policymaking body. Authority is vested in the Council to enact ordinances, hold public hearings, approve contracts, establish assessments, and authorize construction of all public improvements.

Pinecrest operates under a Council-Manager form of government. The Mayor is recognized as the head of Village government for all ceremonial purposes and is responsible for nominating the Village Manager, Village Clerk and Village Attorney. The nominations are confirmed by a majority of the Council.

The Members of the Village Council also serve as the Local Planning Agency responsible for the development of the Village's Master Plan. Regular Council meetings are held on the second Tuesday of every month.

## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Village Council's Goals and Objectives.

- ❖ Review the Village Manager's recommended operating and capital budget for adoption by the Village by September 30, 2009.
- ❖ Review the Village's Land Development Regulations in the capacity of the Local Planning Agency and legislative authority.
- ❖ Review and adopt resolutions and ordinances and review staff reports.
- ❖ Hear Land Use administrative matters.
- ❖ Conduct public hearings on issues affecting the residents of the Village.

## Village Council

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**Budget Highlights**

Professional Services line item provides for lobbyist services and decreased by \$10,000. The allocation for Travel and Per Diem of \$1,980 reflects a \$480 increase. These funds allow for travel to the Miami-Dade Days in Tallahassee as well as the Miami-Dade League of Cities monthly meetings. Publications, Dues & Training increased \$2,100 and funds registration fees and membership dues. Funds are not allocated for capital outlay. Aid to Government Agencies remained the same.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	\$ 56,578	\$ 130,000	\$ 151,000	\$ 120,000	\$ 120,000
440.000 Travel & Per Diem	2,236	1,500	1,500	1,980	1,980
454.000 Publications, Dues & Training	<u>5,904</u>	<u>6,010</u>	<u>7,981</u>	<u>8,110</u>	<u>8,110</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 64,718</b>	<b>\$ 137,510</b>	<b>\$ 160,481</b>	<b>\$ 130,090</b>	<b>\$ 130,090</b>
<b>GRANTS AND AIDS:</b>					
481.000 Aid to Government Agencies	<u>50,491</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>TOTAL GRANTS AND AIDS</b>	<b>\$ 50,491</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>TOTAL VILLAGE COUNCIL</b>	<b>\$ 115,209</b>	<b>\$ 187,510</b>	<b>\$ 210,481</b>	<b>\$ 180,090</b>	<b>\$ 180,090</b>

# Office of the Village Manager

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**Function**                      The Village Manager is the chief administrative officer of the Village and ensures the proper implementation of laws, policies, provisions of the Village Charter and acts of the Council through the administration of all departments, divisions and agencies of the Village government. The Village Manager is nominated by the Mayor and confirmed by a majority vote of the Village Council. The Village Manager is responsible for the appointment, supervision and removal of all Village employees. In addition, the Village Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the Village Council.

**Objectives**                      The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Village Council’s Goals and Objectives.

- ❖ Implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Village of Pinecrest.
- ❖ Administer and supervise all departments, divisions and agencies of the Village government.
- ❖ Prepare and submit a proposed annual budget and capital program to the Village Council.
- ❖ Advise the Village Council as to the financial condition and future needs of the Village and make recommendations to the Village Council concerning the affairs of the Village.
- ❖ Submit to the Council a comprehensive annual financial report.

**Performance Measures**                      The following indicators are relevant to the office’s objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

Indicator	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Projected	FY 2008-09 Proposed
Number of reports & agenda backup items prepared.	37	68	30	50
Comprehensive Annual Financial Plan submitted to Village Council by March.	Submitted 2/13/06	Submitted 2/13/07	Submitted 2/11/08	Submit Feb. 2009
Budget submitted to the Village Council by August 15 <sup>th</sup> .	Submitted 7/25/06	Submitted 7/10/07	Submitted 7/15/08	Submit July 2009

# Office of the Village Manager

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## Authorized Positions

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Village Manager	1.0	1.0	1.0	1.0	1.0
Assistant Village Manager	0.0	0.0	1.0	1.0	1.0
Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
Admin. Asst. to Village Manager	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed by the office for the prior year and includes an explanatory paragraph detailing the office's activities related to the objectives.

- ❖ **To implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Village of Pinecrest.**  
 This is an on-going responsibility for the Village Manager's Office. As the Village Council develops new policies and laws, the Village Manager is responsible for ensuring their implementation. The Village Council adopted a total of 48 resolutions and 10 ordinances during the 2007 calendar year.
- ❖ **To administer and supervise all departments, divisions and agencies of the Village government.**  
 The Village Manger supervises five departments. Through the personnel function, the Village hired a total of 37 employees to fill available positions in all departments including two community service aides, three dispatchers, eleven park service aides and fourteen police officers. The Village Manager's Office has continued to update the Employee Policies and Procedures Manual and the Classification and Compensation Plan.
- ❖ **To prepare and submit a proposed annual budget and capital program to the Village Council.**  
 The Village Manager submitted the Fiscal Year 2008-2009 Budget to the Village Council on July 15, 2008. The Budget and Capital Program were adopted by the Village Council at its September 2008 meeting.
- ❖ **To advise the Village Council as to the financial condition and future needs of the Village and make recommendations to the Village Council concerning the affairs of the Village.**  
 This objective is an on-going responsibility of the Manager's Office. During Fiscal Year 2007-2008, the Village applied for several grants for Pinecrest Gardens as well as development grants for Suniland Park and Evelyn Greer Park, and the extension to the water lines throughout the Village.

## Office of the Village Manager

❖ **To submit to the council a Comprehensive Annual Financial Report.**

In accordance with the requirement set forth in the Village Charter, the 2006-2007 Comprehensive Annual Financial Report covering the period October 1, 2006 through September 30, 2007 was submitted to the Village Council on February 11, 2008 for its review and acceptance.

**Budget Highlights**

Personal Services increased by \$28,390 as a result of COLA and merit increases. Travel and Per Diem increased by \$670. Rentals and Leases remained the same and covers the Manager’s vehicle. Repair and Maintenance – Vehicle remained the same as the prior year. Other Current Charges was kept at the same level. Operating Supplies – Gasoline increased \$480. The Publications, Dues and Training increased by \$900.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 341,673	\$ 382,130	\$ 386,798	\$ 404,600	\$ 404,600
418.000 Service Award	3,512	4,120	4,120	4,790	4,790
421.000 FICA Taxes	22,147	29,940	25,453	31,710	31,710
422.000 Retirement Contributions	56,354	63,620	64,526	67,380	67,380
423.000 Group Insurance	48,107	50,060	50,217	50,060	50,060
424.000 Workers' Comp	1,111	2,270	1,543	1,990	1,990
426.000 Vacation/Sick Payout	0	5,240	2,018	5,240	5,240
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 472,904</b>	<b>\$ 537,380</b>	<b>\$ 534,675</b>	<b>\$ 565,770</b>	<b>\$ 565,770</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Professional Services	13,800	0	0	0	0
440.000 Travel & Per Diem	11,504	7,960	7,960	8,630	8,630
444.000 Rental & Leases	4,790	4,520	4,520	4,520	4,520
446.001 Repair & Maintenance-Vehicle	80	260	150	260	260
449.000 Other Current Charges	18,600	18,600	18,600	18,600	18,600
452.001 Operating Supplies – Gasoline	723	900	750	1,480	1,480
454.000 Pubs, Dues & Training	5,854	6,450	6,450	7,350	7,350
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 55,351</b>	<b>\$ 38,690</b>	<b>\$ 38,430</b>	<b>\$ 40,840</b>	<b>\$ 40,840</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL VILLAGE MANAGER</b>	<b>\$ 528,255</b>	<b>\$ 576,070</b>	<b>\$ 573,105</b>	<b>\$ 606,610</b>	<b>\$ 60,610</b>

# Office of the Village Clerk

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**Function**

The Village Clerk provides secretariat services for the Village Council, the Local Planning Agency, the Planning Board, and the municipal corporation. The Village Clerk is a charter official and reports to the Village Council. The Village Clerk is responsible for giving notice of public meetings and maintaining an accurate record of all proceedings. In addition, the Village Clerk serves as the Financial Disclosure Coordinator with the Florida Commission on Ethics; serves as the Records Management Liaison with the Florida Department of State; and maintains custody of Village records including agreements, contracts, ordinances, resolutions, and proclamations.

**Objectives**

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Village Council's Goals and Objectives.

- ❖ Complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets.
- ❖ Create and maintain accurate minutes of Village Council, Local Planning Agency and Planning Board meetings.
- ❖ Administer the publication of the Village Charter and Code.
- ❖ Publish public notices as required by law.
- ❖ Implement and maintain a records management system.
- ❖ Act as the records custodian for the Village and disseminate information to the public as necessary.

**Performance Measures**

The following indicators are relevant to the office's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

Indicator	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Projected	FY 2008-09 Proposed
Number of agenda packets and minutes prepared & distributed	21	23	18	20
Publication of the Village's Code	Supplement #3 Published	Supplement #4 Published	As Required	As Required
Number of document pages imaged	4,938	27,211	As Required	As Required

## Office of the Village Clerk

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### Authorized Positions

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Village Clerk	1.0	1.0	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

### Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed by the office for the prior year and includes an explanatory paragraph detailing the office's activities related to the objectives.

- ❖ **To complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets.**  
As of March 31, 2008, the Village Clerk prepared and distributed agendas and packets for the 12 meetings of the Village Council. The Clerk's Office also prepared the agendas for two meetings of the Local Planning Agency and three meetings of the Planning Board.
- ❖ **To create and maintain accurate minutes of Village Council, Local Planning Agency and Planning Board meetings.**  
As of March 31, 2008, minutes were prepared for a total of 17 meetings of the Village Council, Local Planning Agency and Planning Board.
- ❖ **To administer the publication of the Village Charter and Code.**  
The Village Clerk coordinates the publication of all supplements on an as needed basis. Supplement #5 will be published in Fiscal Year 2008-09.
- ❖ **To publish public notices as required by law.**  
The Clerk's Office prepared, posted and advertised all public notices required by state and local law and as otherwise directed by the Village Council.
- ❖ **To implement and maintain a records management system.**  
The Clerk's Office continues to coordinate and supervise the imaging of public records pursuant to state law.
- ❖ **To act as the records custodian for the Village and disseminate information to the public as necessary.**  
The Clerk's Office has on-going responsibility to disseminate information as requested by the public and process all requests for public records. The Village Clerk serves as the Village's webmaster and regularly updates the Village's web site ([www.pinecrest-fl.gov](http://www.pinecrest-fl.gov)) with meeting notices, minutes of meetings and other important information. In addition, the Clerk's Office conducts all municipal business relating to liens including processing, researching and responding to all requests for municipal lien verification.

## Office of the Village Clerk

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ACTIVITY	FISCAL YEAR 2004-2005	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008 (SIX MONTHS)	FISCAL YEAR 2008-2009 (PROJECTION)
Code Supplements Prepared	0	1	1	0	1
Municipal Lien Verification Requests	641	535	496	145	491
Claim of Liens Processed	35	2	0	0	9
Release of Liens Processed	15	16	2	0	8
Village Council Agenda Packets	16	21	23	12	20
Local Planning Agency Agenda Packets	6	2	3	2	4
Village Council Meeting Minutes	16	21	23	12	20
LPA Meeting Minutes	6	2	3	2	4
Planning Board Agenda Packets	6	2	2	3	3
Planning Board Minutes	6	2	2	3	3
Ordinance Notices	14	6	11	2	9
Proclamations	10	7	7	4	8
Ordinances Drafted	14	6	11	2	9
Resolutions Drafted	45	50	58	18	47

## Office of the Village Clerk

**Budget Highlights**

The Mayor and Council set the Village Clerk’s annual salary. The recommended Personal Services relate to the Clerk’s salary and the Assistant Clerk which increased by \$10,360. Other Contractual Services was increased by \$48,500 since this is an election year. The Travel and Per Diem line item decreased by \$400 and covers a car allowance for the Village Clerk as well as annual conference costs for the Clerk and the Assistant Clerk. The Other Current Charges line item remained the same and provides for legal advertising related to the Land Development Regulations, Ordinances, Trim Notice, and Elections. The Operating Supplies line item remained the same. Publications, Dues and Training was decreased by \$140. There are no Capital Outlay expenditures anticipated during this Fiscal Year.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 127,571	\$ 137,190	\$ 139,221	\$ 145,350	\$ 145,350
418.000 Service Award	1,703	1,970	1,970	2,270	2,270
421.000 FICA Taxes	9,768	10,730	10,784	11,380	11,380
422.000 Retirement Contributions	21,235	22,760	23,063	24,120	24,120
423.000 Group Insurance	16,085	16,800	10,597	16,800	16,800
424.000 Workers’ Comp	394	810	551	710	710
426.000 Vacation/Sick Payout	0	1,100	724	1,090	1,090
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 176,756</b>	<b>\$ 191,360</b>	<b>\$ 186,910</b>	<b>\$ 201,720</b>	<b>\$ 201,720</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	33,139	7,000	6,000	55,500	55,500
440.000 Travel & Per Diem	6,688	7,770	7,700	7,370	7,370
449.000 Other Current Charges	12,430	15,000	15,000	15,000	15,000
452.002 Operating Supplies	205	500	300	500	500
454.000 Pubs, Dues & Training	4,115	1,020	1,000	880	880
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 56,577</b>	<b>\$ 31,290</b>	<b>\$ 30,000</b>	<b>\$ 79,250</b>	<b>\$ 79,250</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL VILLAGE CLERK</b>	<b>\$ 233,333</b>	<b>\$ 222,650</b>	<b>\$ 216,910</b>	<b>\$ 280,970</b>	<b>\$ 280,970</b>

## Department of Finance

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### Function

The Department of Finance is the central fiscal control and accounting body of the Village government. The Finance Director serves as the Chief Financial Officer for the Village. The Department deals with the daily finance/accounting activities including payroll, accounts payable, accounts receivable, revenue collection, cash management, debt management, risk management, purchasing, and financial reporting. The Finance Director provides vital support in the development of the Comprehensive Annual Financial Report and the Annual Budget and Capital Program. In addition, the Department is responsible for the billing and collection of the Stormwater Utility Fees.

### Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives.

- ❖ Provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.
- ❖ Process payroll and associated Federal and State reports.
- ❖ Process accounts payable, accounts receivable and reconciliation of all accounts.
- ❖ Assist the Village Manager in the preparation of the Annual Operating and Capital Budget.
- ❖ Collect and monitor revenues.
- ❖ Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.
- ❖ Coordinate the investment of the Village's idle cash.
- ❖ Procure and maintain insurance coverage at appropriate levels.
- ❖ Process and account for grants.
- ❖ Manage and account for Village debt.
- ❖ Maintain the capital assets program in compliance with GASB 34.

## Department of Finance

**Performance Measures**

The following indicators are relevant to the department's objectives and provide the performance measurements that will be utilized by this department to assess the effectiveness and quality of the services it provides.

Indicator	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Projected	FY 2008-09 Proposed
Issue the Comprehensive Annual Financial Report by March 1st	Completed	Completed	Completed	Complete by March 2009
Obtain the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting Comprehensive Annual Financial Report	Received	Received	Applied February 2008	Will apply in February 2009
Obtain the Government Finance Officer's Association Distinguished Budget Award for the Annual Operating Budget and Capital Program	Received	Received	No Longer Participating	No Longer Participating

**Authorized Positions**

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant I	0.0	1.0	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
<b>TOTAL FULL TIME</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>PART TIME</b>					
Account Clerk	1.0	0.0	0.0	0.0	0.0
<b>TOTAL PART TIME</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

## Department of Finance

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### Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **To provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.**

During the first six months of Fiscal Year 2007-2008, the Finance Department compiled and submitted budget and financial reports to the Village Manager on a monthly basis. These reports were submitted to the Village Council for review at its monthly Council meetings.
- ❖ **To process payroll and associated reports.**

For the first six months of Fiscal Year 2007-2008, the department processed a total of 13 payrolls for 152 budgeted positions. The Finance Department issued approximately 2,050 checks and direct deposit transfers totaling \$4,711,000.
- ❖ **To process accounts payable, accounts receivable and reconciliation of all accounts.**

During the first six months of Fiscal Year 2007-2008, the Department processed approximately 1,320 vendor checks totaling \$5,367,000.
- ❖ **To assist the Village Manager in the preparation of the Annual Operating and Capital Budget.**

The Finance Department is responsible for the preparation of the preliminary budget figures. All departments must submit their budget requests to the Finance Department, which prepares worksheets containing the prior year actual expenditures, current year's budget figures, current year's 12 month estimates and department requests. These figures are then submitted to the Village Manager for consideration.
- ❖ **To collect and monitor revenues.**

The Finance Department received \$13,330,781 for the first six months of Fiscal Year 2007-2008. The Department processed a total of 3,500 receipt items.
- ❖ **To coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.**

The Finance Department assisted representatives of Rachlin, Cohen and Holtz, CPA, PA, the Village's independent auditors, with the audit and preparation of the Comprehensive Annual Financial Report. The CAFR for the Fiscal Year ending September 30, 2007 was prepared and presented to the Village Council for consideration at its February 11, 2008 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2006 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2007. This is the tenth consecutive award received by the Village since its inception.

## Department of Finance

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- ❖ **To coordinate the investment of the Village’s idle cash.**  
 Approximately 90% of the Village’s idle cash is invested in the State’s Local Government Investment Pool. The remainder is invested through a sweep account with Commercial Bank of Florida, which invests the idle cash nightly.
  
- ❖ **To procure and maintain insurance coverage at appropriate levels.**  
 Pinecrest currently has General/Professional Liability, Property and Allied Coverages, Worker’s Compensation, Health and Life and other insurances through the Florida League of Cities Self Insurance Fund and other private entities with premiums of \$654,050.
  
- ❖ **To process and account for grants.**  
 The Finance Department processed grants totaling approximately \$1,373,000 during the first six months Fiscal Year 2007-2008. Quarterly reports are made to various County, State and Federal agencies throughout the year.
  
- ❖ **To manage and account for Village debt.**  
 The Finance Department coordinates the principal and interest debt payments for the Village’s Revenue Bonds, Series 1999, Series 2002 and Series 2004 and prepares related reports to the Bond Trustees on an on-going basis.

### Activity Report

ACTIVITY	FISCAL YEAR 2004-05	FISCAL YEAR 2005-06	FISCAL YEAR 2006-07	FISCAL YEAR 2007-08 (PROJECTED)	FISCAL YEAR 2008-09 (PROJECTED)
Payrolls Processed	27	26	26	26	26
Checks Issued (Accounts Payable)	3,500	3,600	3,700	3,800	3,850
Bills Issued (Accounts Receivable)	400	400	450	450	450
Stormwater Bills Issued	6,500	6,500	6,500	6,500	6,500

## Department of Finance

### Budget Highlights

Personal Services increased \$16,640 as a result of COLA and Merit increases for the Finance Director, one Account Clerk and the Accountant I. The Accounting and Auditing line item decreased by \$3,250 which includes federal and state single audits. The Travel and Per Diem line item decreased by \$470, and Publications, Dues and Training increased by \$170.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 184,986	\$ 199,710	\$ 206,470	\$ 212,920	\$ 212,920
414.000 Overtime	522	750	750	750	750
418.000 Service Award	901	1,450	1,450	1,820	1,820
421.000 FICA Taxes	13,299	15,570	14,512	16,610	16,610
422.000 Retirement Contributions	29,277	31,700	32,439	33,770	33,770
423.000 Group Insurance	22,725	25,200	18,680	25,200	25,200
424.000 Workers' Compensation	560	1,180	803	1,040	1,040
426.000 Vacation/Sick Payout	<u>1,480</u>	<u>1,570</u>	<u>1,654</u>	<u>1,660</u>	<u>1,660</u>
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 253,750</b>	<b>\$ 277,130</b>	<b>\$ 276,758</b>	<b>\$ 293,770</b>	<b>\$ 293,770</b>
<b>OPERATING EXPENSES:</b>					
432.000 Accounting & Auditing	36,800	47,000	42,000	43,750	43,750
440.000 Travel & Per Diem	4,214	3,280	3,280	2,810	2,810
454.000 Pubs, Dues & Training	<u>4,564</u>	<u>2,790</u>	<u>2,790</u>	<u>2,960</u>	<u>2,960</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 45,578</b>	<b>\$ 53,070</b>	<b>\$ 48,070</b>	<b>\$ 49,520</b>	<b>\$ 49,520</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL FINANCE</b>	<b>\$ 299,328</b>	<b>\$ 330,200</b>	<b>\$ 324,828</b>	<b>\$ 343,290</b>	<b>\$ 343,290</b>

# Village Attorney

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**Function** The Village Attorney provides legal support and opinions to the Village Council, Village Manager, Department Directors and advisory boards, on all legal issues affecting the Village. The Office of the Village Attorney may assist the Village Clerk with the drafting of resolutions and ordinances. The Village Attorney is responsible for drafting and reviewing agreements, contracts and leases. The Village Attorney may defend and prosecute cases involving the Village.

**Objectives** The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Village Council’s Goals and Objectives.

- ❖ Provide the Village Council and Village staff with legal advice and support on all necessary legal matters affecting the Village.
- ❖ Prepare and/or review resolutions, ordinances and contracts.
- ❖ Represent the Village in litigation matters.

**Performance Measures** The following indicators are relevant to the office’s objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

Indicator	FY 2006-07 Actual	FY 2007-08 Projected	FY 2008-09 Proposed
Number of resolutions and ordinances prepared	6	8	6
Number of contracts or agreements prepared	2	4	4
Number of legal opinions	4	5	5
Quarterly reports	4	4	4

## Fiscal Year 2007-2008 Objectives’ Progress Report

The following section lists the objectives developed by the office for the prior year and includes an explanatory paragraph detailing the office’s activities related to the objectives.

- ❖ **To provide the Village Council and Village staff with legal advice and support on all necessary legal matters affecting the Village.**  
 The Village Attorney provides these services on an on-going basis through legal opinions on issues such as Death of a Candidate for Office, Required Investment Policies for Pension Funds and General Public Funds, and the Historical Preservation Board. In addition the Village Attorney provides daily legal advice as needed by Village staff. Part of the firm’s responsibility is to provide an attorney for all Village Council, Local Planning Agency, Planning Board meetings and Special Master meetings.

## Village Attorney

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- ❖ **To prepare and/or review resolutions, ordinances and contracts.**  
 The Village Attorney reviews all contracts, resolutions and ordinances to be submitted to the Village Council. The Village Attorney reviewed all resolutions and ordinances prepared by staff during the year for legal sufficiency.
- ❖ **To represent the Village in litigation matters.**  
 The Village Attorney represents the Village in any non-labor related litigation. Over Fiscal Year 2007-2008, the Village Attorney worked with Village administration on various cases.

ACTIVITY	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008 (PROJECTED)	Fiscal Year 2008-2009 (PROJECTED)
Legal Opinions Provided	9	5	4	5	5
Council Mtgs Attended	21	21	17	18	18
Contracts Prepared	10	10	2	4	4

### Budget Highlights

The Legal Retainer Agreement line item remained at \$102,000. Additional Legal Services line item also remained the same. Travel and Per Diem was funded at \$1,200. Publications, Dues and Training remained the same at \$800.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
431.002 Additional Legal Services	\$ 58,125	\$ 96,000	\$ 150,000	\$ 96,000	\$ 96,000
431.003 Legal Retainer Agreement	102,000	102,000	102,000	102,000	114,000
440.000 Travel & Per Diem	1,211	1,200	1,200	1,200	1,200
454.000 Publications, Dues & Training	<u>1,349</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>1,300</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 162,685</b>	<b>\$ 200,000</b>	<b>\$ 254,000</b>	<b>\$ 200,000</b>	<b>\$ 212,500</b>
<b>TOTAL VILLAGE ATTORNEY</b>	<b>\$ 162,685</b>	<b>\$ 200,000</b>	<b>\$ 254,000</b>	<b>\$ 200,000</b>	<b>\$ 212,500</b>

## General Government

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**Function** This section of the budget covers a variety of items of a general nature not applicable to any one specific department or office such as the personnel and human resources function.

### Authorized Positions

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Receptionist	1.0	1.0	1.0	0.0	0.0
Personnel Officer	1.0	1.0	1.0	1.0	1.0
Personnel Clerk	1.0	1.0	1.0	1.0	1.0
Custodian	1.0	0.0	0.0	0.0	0.0
<b>TOTAL FULL TIME</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Total</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>

### Budget Highlights

Personal Services increased by \$12,150 as a result of COLA and Merit increases for the department. The Professional Services line item decreased by \$11,210 and covers pre-employment testing, computer support for the financial software program and the Building and Planning Department’s Filemaker Pro software. Other Contractual Services decreased by \$170 and funds temporary employment agency workers, the Flexible Benefits Program and custodial services. The Travel and Per Diem line item decreased by \$610 and covers the cost of the annual conference for the Personnel Officer. The Communications and Freight Services line item increased by \$9,890. Utility Services increased by \$11,790 which reflects the cost of providing utility services for Village Hall and the Police Department. The Rental and Leases remained the same. Insurance costs decreased by \$122,440 due to the decreasing property insurance rates, worker’s compensation rates & general liability rates. The Repair and Maintenance – Other line item increased by \$10,020 and covers maintenance agreements and repair contracts. The Printing and Binding line item remained the same as the previous year. Promotional Activities increased \$10,000. Other Current Charges decreased \$1,800. Office Supplies decreased by \$2,500. The Operating Supplies – Other increased by \$9,130. Publications, Dues and Training increased by \$460. Capital Outlay – Buildings has \$40,000 budgeted for repairs to the Municipal Center including painting, carpeting and floor tiles. Capital Outlay – Improvements Other Than Buildings has \$3,000 budgeted for landscaping.

## General Government

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 134,280	\$ 121,210	\$ 124,920	\$ 130,660	\$ 130,660
414.000 Overtime	67	0	194	0	0
418.000 Service Award	1,535	1,830	1,863	2,190	2,190
421.000 FICA Taxes	10,517	9,500	9,429	10,260	10,260
422.000 Retirement Contributions	21,276	19,910	21,507	21,500	21,500
423.000 Group Insurance	24,458	16,800	15,203	16,800	16,800
424.000 Workers' Comp	424	720	490	640	640
426.000 Vacation/Sick Payout	<u>1,106</u>	<u>1,170</u>	<u>871</u>	<u>1,240</u>	<u>1,240</u>
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 193,663</b>	<b>\$ 171,140</b>	<b>\$ 174,477</b>	<b>\$ 183,290</b>	<b>\$ 183,290</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	24,412	38,340	31,804	27,130	27,130
434.000 Other Contractual Services	50,083	42,380	30,078	42,210	42,210
440.000 Travel & Per Diem	1,148	1,290	1,290	680	680
441.000 Communications & Freight Svcs	50,225	56,800	41,705	66,690	66,690
443.000 Utility Services	76,545	79,380	74,424	91,170	91,170
444.000 Rental & Leases	13,426	15,820	17,464	15,820	15,820
445.000 Insurance	643,097	654,050	501,412	531,610	531,610
446.002 Repair & Maintenance - Other	69,116	70,420	48,567	80,440	80,440
447.000 Printing & Binding	17,232	15,000	9,969	15,000	15,000
448.000 Promotional Activities	12,707	3,000	0	13,000	13,000
449.000 Other Current Charges	15,885	18,320	20,586	16,520	16,520
451.000 Office Supplies	28,437	32,500	22,324	30,000	30,000
452.002 Operating Supplies - Other	271,140	68,130	88,319	77,260	77,260
454.000 Pubs, Dues & Training	<u>4,780</u>	<u>15,400</u>	<u>17,084</u>	<u>15,860</u>	<u>15,860</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,278,233</b>	<b>\$ 1,110,830</b>	<b>\$ 905,026</b>	<b>\$ 1,023,390</b>	<b>\$ 1,023,390</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	40,000	40,000
463.000 Improvements Other than Bldg	0	0	0	3,000	3,000
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 43,000</b>	<b>\$ 43,000</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,471,896</b>	<b>\$ 1,281,970</b>	<b>\$ 1,079,503</b>	<b>\$ 1,249,680</b>	<b>\$ 1,249,680</b>

## Department of Police

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### Function

The Department of Police is a full service community oriented police agency, which began its official operations on July 1, 1997. The Department is committed to community involvement with concentration placed on the prevention of crime. This is accomplished in several ways: Juvenile pre-delinquency programs such as the School Resource Officer Program, D.A.R.E. Program (Drug Abuse Resistance & Education) and G.R.E.A.T. Training (Gang Resistance Education and Training); Crime Prevention within the community using the C.E.P.T.E.D. (Crime Prevention through Environmental Design) model by enhanced training for our Crime Prevention Officer to develop programs to keep the community informed and reduce crime; Pro-Active Crime Solving through inter-agency cooperation, advanced training and aggressive crime solving. The Chief of Police commands the day-to-day operation of the department, with the support and assistance of the Operations and Administrative Commanders. The Operations Commander and Lieutenant are responsible for all sworn officer services including patrol, K-9, Field Training Program, Crossing Guards, and Community Service Aide functions. The Administrative Commander and Lieutenant have responsibility for the Detective Bureau, Records Unit, Property Bureau, Accreditation, Internal Affairs, and Communications.

### Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives.

- ❖ Reinstigate the department's School Resource Officer (SRO) program. Select, train and assign an SRO to the Village's middle and high school, and one to serve the two elementary schools. Additionally, train at least one more SRO and DARE instructor.
- ❖ Have each detective develop at least two lesson plans for roll call training.
- ❖ Have Sergeants become actively involved in accreditation process to increase their understanding of the process and the value of accreditation.
- ❖ Evaluate and modify the FTO program to ensure program efficiency. Initiate semi-annual in service FTO training, and train two additional officers.

### Performance Measures

The following indicators are relevant to the department's objectives and provide the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services provided.

- ❖ The Administrative Lieutenant will oversee improvement of reporting system project and ensure that all employees having access or use this product are fully trained and competent in maximizing the efficiencies of the new software package.
- ❖ Solicit volunteer patrol personnel for CSI training. Schedule and train those selected to achieve all three (3) levels of required certification.

## Department of Police

- ❖ Verify fingerprint compliance of all sworn employees through FDLE applicant checks.
- ❖ Continuously scrutinize and analyze calls for service, response times and incidences of crime as they relate to minimum staffing parameters. Be prepared to reduce minimum patrol staffing levels commensurate to reduction in lost tax revenue.

### Authorized Positions

Position	Fiscal Year 2004-05	Fiscal Year 2005-06	Fiscal Year 2006-07	Fiscal Year 2007-08	Fiscal Year 2008-09
<b>FULL TIME</b>					
<b>SWORN PERSONNEL</b>					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Commander	2.0	2.0	2.0	2.0	2.0
Lieutenant	2.0	2.0	2.0	2.0	2.0
Sergeant	9.0	9.0	9.0	9.0	8.0
Officer	33.0	33.0	33.0	33.0	31.0
Crime Prevention Officer	1.0	1.0	1.0	1.0	0.0
School Resource Officer	3.0	3.0	3.0	3.0	3.0
Detectives	3.0	3.0	3.0	3.0	3.0
<b>TOTAL SWORN PERSONNEL</b>	<b>54.0</b>	<b>54.0</b>	<b>54.0</b>	<b>54.0</b>	<b>50.0</b>
<b>CIVILIAN PERSONNEL</b>					
Admin. Assist. to the Police Chief	1.0	1.0	1.0	1.0	1.0
Victim Services Coordinator	1.0	0.0	0.0	0.0	0.0
MIS Administrator	1.0	1.0	1.0	1.0	1.0
Community Service Aide	7.0	7.0	7.0	5.0	5.0
Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
Dispatcher	8.0	8.0	8.0	8.0	8.0
Records Clerk	2.0	2.0	2.0	2.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
<b>TOTAL CIVILIAN PERSONNEL</b>	<b>22.0</b>	<b>21.0</b>	<b>21.0</b>	<b>19.0</b>	<b>18.0</b>
<b>PART TIME</b>					
<b>CIVILIAN PERSONNEL</b>					
School Crossing Guard – PT	4.0	4.0	4.0	4.0	4.0
Records Clerk	0.0	0.0	0.0	0.0	1.0
<b>TOTAL PT CIVILIAN PERSONNEL</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>
<b>Total Authorized Positions</b>	<b>80.0</b>	<b>79.0</b>	<b>79.0</b>	<b>77.0</b>	<b>73.0</b>

# Department of Police

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## Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **Implement a new version of the Records Management (8.0) and Crystal reporting systems. This upgrade will increase the efficiency of gathering statistical data that is needed on a daily or monthly basis and will also allow for specific customized reports to be generated.**  
Two new Records Management Reporting Systems were purchased to gather statistical data and create specific reports as needed. Full utilization is anticipated in the summer of 2008.
- ❖ **Train three additional Crime Scene Investigators (CSI).**  
Three officers were trained in the following areas: Digital Photography, CSI and Fingerprint Recovery.
- ❖ **Achieve Florida Department of Law Enforcement (FDLE) compliance with newly mandated requirements that all sworn personnel have their fingerprints electronically inputted into the FDLE system.**  
All departmental sworn personnel have had their fingerprints inputted into the FDLE system as mandated by this new requirement.
- ❖ **Maintain high quality and cost effective policing services commensurate with funding levels which may be adversely affected by mandated state legislature tax cuts.**  
State Legislature initiatives resulted in the loss of funding for two (2) vacant CSA positions. Furthermore, the total number of fully trained officers available for deployment has been reduced. Retained personnel have been scheduled on a call for service basis with shift personnel being augmented by off-duty officers on mandatory overtime.

## Department of Police

### Activity Report

CRIME CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2004-2005	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008 (PROJECTED)	FISCAL YEAR 2008-2009 (PROJECTED)
Abandoned Vehicle	10	1	7	5	5
Arson	0	0	1	1	1
Assist Other Agency	94	68	60	40	45
Auto Theft	47	28	30	30	30
Baker-Act-Mental	40	36	28	25	25
Battery-Assault	72	28	24	25	25
Burglary	105	63	92	75	85
Car Break-in Burglary	191	143	295	250	300
Crashes – Vehicular (interior)	678	526	659	350	375
Crashes – Vehicular (US I)	230	318	243	150	175
Curfew Violations	0	1	0	1	1
Deceased Person	17	14	14	12	15
Disturbance	374	336	772	825	850
Domestic Violence	27	17	30	25	30
DUI	34	18	25	15	20
False Alarms	2,820	2,633	2,509	1,500	2,000
FIF/Suspicious Persons	154	102	95	65	75
Found Property	29	39	42	25	35
Fraud/Economic Crimes	134	100	81	75	90
Graffiti	18	8	6	6	6
Hate Crime	0	0	0	0	0
Homicide	0	0	1	0	0
Missing Persons	16	12	10	10	12
Narcotics Violations	59	38	41	20	30
Other	1,699	1,023	1,250	750	900
Robbery	15	14	17	10	12
Sex Crime	23	5	2	3	4
Shoplifting	30	45	61	35	50
Suspicious Person/Vehicle	553	209	714	750	775
Theft	21	186	270	210	290
Theft from Exterior of Vehicle	71	59	45	40	60
Traffic Citations (Moving)	7,420	9,132	8,677	6,000	7,500
Traffic Citation (Non-moving)	5,761	3,861	3,678	2,500	3,200
Traffic Complaints	353	172	422	365	370
Traffic Warnings	1,788	1,569	2,388	1,500	2,000
Vandalism	154	134	153	100	125
Vehicle Recovery	24	26	13	12	20
Warrant Execution	51	55	70	40	50
Weapons Violations	2	1	0	2	2
Worthless Documents	4	8	3	2	2
<b>TOTAL</b>	<b>23,118</b>	<b>21,028</b>	<b>22,828</b>	<b>15,849</b>	<b>19,590</b>

## Department of Police

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### Budget Highlights

The total Personal Services increased by \$227,390. This account includes funds for COLA and merit increases, and a new car allowance which were offset by the reduction of one sergeant position and three police officer positions to meet budget constraints.

The allocation for Professional Services decreased by \$3,870 and funds pre-employment psychological and medical testing, random drug testing and inoculations for the Flu, Tuberculosis and Hepatitis. The Other Contractual line item increased \$300. Investigations was budgeted at the same amount as the previous year and covers the cost associated with the processing of photographic evidence and miscellaneous forensic laboratory fees. The Travel and Per Diem line item remained at \$7,070. Communications and Freight Services decreased by \$960. Rental and Leases remained the same. The Repair and Maintenance – Vehicles line item remained the same and provides for the repairs of the older vehicles. Repair and Maintenance – Other increased by \$7,090 and pays for the maintenance agreements for lap top computers. Printing and Binding increased \$10. The Other Current Charges line item decreased \$600 and covers the cost of recruitment activities and the Police Chief's Housing Allowance. Office Supplies remained the same. Operating Supplies – Gasoline experienced a \$78,040 increase from last year's allocation. Operating Supplies – Other increased by \$350. Publications, Dues and Training decreased by \$4,970.

Capital Outlay decreased by \$145,080 and covers the purchase of vehicle computer equipment. The Aid to Government Agencies line item remained the same and covers Crime Stoppers and the Court Overtime Reduction Program.

## Department of Police

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 3,486,680	\$ 4,022,900	\$ 2,876,000	\$ 3,807,070	\$ 3,807,070
412.050 Holiday Pay	149,958	128,950	145,000	168,780	168,780
413.000 Other Salaries & Wages	41,844	45,240	40,000	66,570	66,570
414.000 Overtime	452,282	500,000	375,000	500,000	500,000
415.000 Special Pay	35,100	41,520	21,000	39,510	39,510
416.000 Private Detail	47,754	75,000	45,000	75,000	75,000
417.000 Other Benefits	4,141	1,660	7,500	4,140	4,140
418.000 Service Award	15,767	21,380	10,000	28,320	28,320
419.000 Car Allowance	0	0	120,000	88,200	88,200
421.000 FICA Taxes	314,928	371,540	378,700	367,020	367,020
422.000 Retirement Contributions	454,248	529,900	437,989	928,910	928,910
423.000 Group Insurance	532,962	613,200	429,100	571,200	571,200
424.000 Workers' Comp	169,936	260,870	195,650	194,830	194,830
425.000 Unemployment Compensation	7,150	0	0	0	0
426.000 Vacation/Sick Time Payout	<u>12,211</u>	<u>20,000</u>	<u>23,000</u>	<u>20,000</u>	<u>20,000</u>
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 5,724,961</b>	<b>\$ 6,632,160</b>	<b>\$ 5,103,939</b>	<b>\$ 6,859,550</b>	<b>\$ 6,859,550</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	12,218	9,350	20,000	5,480	5,480
434.000 Other Contractual Services	3,690	3,400	3,200	3,700	3,700
435.000 Investigations	453	2,000	750	2,000	2,000
440.000 Travel & Per Diem	20,400	7,070	10,000	7,070	7,070
441.000 Communications & Freight Svcs	33,766	39,220	38,000	38,260	38,260
444.000 Rental & Leases	25,870	24,920	23,000	25,650	25,650
446.001 Repair & Maintenance - Vehicles	81,116	70,790	71,000	70,790	70,790
446.002 Repair & Maintenance - Other	72,225	79,600	110,000	86,690	86,690
447.000 Printing and Binding	6,487	6,540	5,500	6,550	6,550
449.000 Other Current Charges	44,022	26,790	38,000	26,190	26,190
451.000 Office Supplies	15,902	12,180	11,000	12,180	12,180
452.001 Operating Supplies - Gasoline	113,246	142,240	100,000	220,280	220,280
452.002 Operating Supplies - Other	100,776	104,960	100,000	105,310	105,310
454.000 Publications, Dues & Training	<u>42,338</u>	<u>25,060</u>	<u>45,000</u>	<u>30,030</u>	<u>30,030</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 572,509</b>	<b>\$ 554,120</b>	<b>\$ 575,450</b>	<b>\$ 640,180</b>	<b>\$ 640,180</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	<u>296,612</u>	<u>185,760</u>	<u>185,000</u>	<u>40,680</u>	<u>40,680</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 296,612</b>	<b>\$ 185,760</b>	<b>\$ 185,000</b>	<b>\$ 40,680</b>	<b>\$ 40,680</b>
<b>GRANTS AND AIDS:</b>					
481.000 Aid to Government Agencies	<u>2,267</u>	<u>3,700</u>	<u>3,200</u>	<u>3,700</u>	<u>3,700</u>
<b>TOTAL GRANTS AND AIDS</b>	<b>\$ 2,267</b>	<b>\$ 3,700</b>	<b>\$ 3,200</b>	<b>\$ 3,700</b>	<b>\$ 3,700</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 6,596,349</b>	<b>\$ 7,375,740</b>	<b>\$ 5,867,589</b>	<b>\$ 7,544,110</b>	<b>\$ 7,544,110</b>

## Department of Building and Planning

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### Function

The Building and Planning Department consists of two divisions. The Building Official heads the Building Division and the Planning Director heads the Planning Division. The Department provides the residents of the Village, architects, engineers, attorneys, developers, contractors, shopkeepers, and other government agencies with a friendly, courteous and expeditious turnaround of information and permit requests. This process is accomplished through the dissemination of information by responding to e-mail requests, telephone messages, and appointments, walk-through permitting, community meetings, Planning Board meetings, Village Council meetings, Special Master Hearings and various other forms of communication.

The Building Division is charged with the review, processing, issuance, and inspections of building permits for the Village of Pinecrest. The focus of this division is to provide for the orderly processing of permits, the assurance that inspections are being performed in a timely and safe manner and that construction complies with the provisions of all applicable codes.

The Planning Division is charged with the oversight of all inquiries pertaining to zoning, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, issuance of sign permits, tree removal permits, business license issuance, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 162 and 380 and Florida Administrative Code Section 9-15. These regulations control the development and implementation of our Master Plan, including Development Regulations, Concurrence Regulations, Code Enforcement, and other issues relating to the overall planning and land use function. The division is charged with the responsibility of reviewing and disseminating information pertaining to legislation adopted by the Village Council and other agencies that regulate land-use development.

### Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives.

- ❖ Provide continued construction regulation services to the community maintaining the service levels established by the Insurance Service Industry (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations.
- ❖ Continue to utilize ESRI GIS, ALCHEMY, Filemaker Pro, and other graphic and descriptive computer programs to effectively illustrate and convey information to the Village Council, employees, members of the general public and other professionals.

## Department of Building and Planning

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- ❖ Increase the quality of service to residents, businesses and construction trade representatives by increasing staff training and by utilizing contracted professional services to augment the in-house departmental staff.
- ❖ Continue to provide equitable code compliance through a user-friendly code compliance operation based on the industry standards established by the Florida Association of Code Enforcement.
- ❖ Provide inspectors with field equipment to enter inspection results while out in the field.
- ❖ Continuation of program to locate all Village resources within rights-of-way, create a street conditions data base and update existing land use information utilizing global position techniques.
- ❖ From the field, continue to update existing land use information and create a street conditions data base.

**Performance Measures**

The following indicators are relevant to the department’s objectives and provide the performance measurements that will be utilized by this department to assess the effectiveness and quality of the services it provides.

Indicator	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Projected	FY 2008-09 Projected
Rating received by CRS and ISO	3	3	3	3
Number of Building Permits Issued	4,684	4274	3332	3663
Number of Inspections Performed	14,768	16,744	14,018	12,603
Value of Overall Construction	\$81,468,622	71,660,059	51,668,740	59,209,487
Occupational Licenses Issued	732	754	850	900
Code Compliance Notices Issued	1,205	1008	990	1000
Certificates of Use Issued	21	29	14	14

## Department of Building and Planning

### Authorized Positions

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Building Official	1.0	1.0	1.0	1.0	1.0
Admin. Assist. to Building Official	1.0	1.0	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0	1.0	1.0
Planner	1.0	1.0	1.0	1.0	1.0
Admin. Assist. to Planning Dir.	1.0	1.0	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0	1.0	1.0
Code Compliance Officer	3.0	3.0	3.0	3.0	2.0
GIS Coordinator	0.0	0.0	1.0	1.0	1.0
Permit Clerk	2.0	2.0	3.0	3.0	2.0
Plans Processing Clerk	1.0	1.0	1.0	1.0	1.0
Receptionist	0.0	0.0	0.0	1.0	1.0
<b>TOTAL FULL TIME</b>	<b>13.0</b>	<b>13.0</b>	<b>15.0</b>	<b>16.0</b>	<b>14.0</b>
<b>PART TIME</b>					
Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
Code Compliance Officer	0.0	0.0	1.0	1.0	0.0
File Clerk	1.0	1.0	1.0	1.0	0.0
<b>TOTAL PART TIME</b>	<b>2.0</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>	<b>1.0</b>
<b>Total Authorized Positions</b>	<b>15.0</b>	<b>15.0</b>	<b>18.0</b>	<b>19.0</b>	<b>15.0</b>

### Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **Provide continued construction regulation services to the community maintaining the minimum service levels established by the Insurance Services Office (ISO), International City/County Manager's Association (ICMA), American planning Association (APA) and other professional organizations.**

The department has maintained an Insurance Services Office (ISO) rating of 3 out of a possible 10, with 1 being the highest rating possible. It also continues to monitor field inspections by observing staff at different job sites to ensure proper application of applicable regulations and codes.

- ❖ **Continue to utilize ESRI GIS, Filemaker Pro, ALCHEMY and other graphic and descriptive computer programs to effectively illustrate and convey information to the Village Council, employees, members of the general public and other professionals.**

The department will continue to develop its GIS capabilities to improve graphic, textural and demographic information to track private development and municipal infrastructures through the use of Filemaker Pro, ALCHEMY light, and ESRI.

## Department of Building and Planning

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- ❖ **Increase the quality of service to residents, businesses and construction trade representatives increasing staff training and by utilizing contracted professional services to augment the in-house departmental staff.**

The department has contracted inspectors and plan reviewers from various trades to augment the in-house staff to improve turn-around time of plans processing and to improve the overall efficiency.
- ❖ **Provide equitable code enforcement through a user-friendly code compliance operation based on the industry standards established by the Florida Association of Code Enforcement.**

The department processed over 1,700 code compliance complaints. Approximately 95% of code violations were corrected upon notification by the code compliance officer.
- ❖ **Continue to provide website access to residents and contractors to determine the status of plans review and processing using the Village's website.**

Residents and contractors are now able to retrieve inspection results and the status of plans review through the Village's web site.
- ❖ **Provide inspectors with field equipment to enter inspection results while out in the field.**

Two full-time inspectors were provided with the equipment.
- ❖ **Implement a barcode system to tag plans to facilitate field inspections and permit/inspections tracking.**

This project was not funded.
- ❖ **Develop and implement a comprehensive compliance program for occupational and vending machine licensing.**

This program was implemented.
- ❖ **Continue to develop intranet mapping applications for all departments and continue to develop these applications on the Village's web site.**

The GIS Coordinator has developed several maps to assist staff. These maps have been placed on the Village's web site.
- ❖ **Continuation of program to locate all Village resources within rights-of-way, create a street conditions data base and update existing land use information utilizing global position techniques.**

This work has been initiated and will continue throughout the 2008-2009 fiscal year.
- ❖ **From the field, update existing land use information and create a street conditions data base.**

This work has been initiated and will continue throughout the 2008-2009 fiscal year.
- ❖ **Replace FileMaker Pro software with an enterprise management system for permitting, inspections, code compliance, planning/zoning and business use licensing.**

This project was initiated, but due to budget cuts it has been postponed to a later date.

## Department of Building and Planning

### Activity Report

ACTIVITY		FISCAL YEAR 2004-2005	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008 (PROJECTED)	FISCAL YEAR 2008-2009 (PROJECTED)
<b>PERMITS:</b>						
	Building	1,989	2,414	2,250	1,644	* 1,765
	Electrical	823	873	849	754	* 720
	LPGX	52	233	376	68	* 25
	Mechanical	440	448	659	318	* 477
	Plumbing	742	716	140	548	* 676
<b>TOTAL PERMITS</b>		<b>4,046</b>	<b>4,684</b>	<b>4,274</b>	<b>3,332</b>	<b>* 3,663</b>
<b>INSPECTIONS:</b>						
	Zoning	1,325	1,834	2,108	1,988	** 1,500
	Building	6,519	6,648	6,909	5,668	** 6,344
	Electrical	1,726	2,599	3,514	2,818	** 1,726
	LPGX	43	165	197	96	** 43
	Mechanical	829	885	885	862	** 829
	Plumbing	2,161	2,637	3,131	2,586	** 2,161
<b>TOTAL INSPECTIONS</b>		<b>12,603</b>	<b>14,768</b>	<b>16,744</b>	<b>14,018</b>	<b>** 12,603</b>
<b>CODE COMPLIANCE:</b>						
	Complaints Received	1,440	1,958	1,838	1,720	1,710
	Civil Ticket	44	51	91	100	110
	Reminder Notices	962	1,205	1,008	990	1,000
	Notice to Appear	72	82	102	100	110
	Stop Work Orders	53	101	104	90	100
	Active Cases	240	108	126	125	130
	Closed Cases	1,083	1,791	606	1,595	1,590
<b>LICENSES:</b>						
	Business Tax	673	732	754	850	900
	Certificate of Use & Occupancy	16	21	29	14	14
	Filming Permits	n/a	n/a	52	44	49
<b>TOTAL LICENSES</b>		<b>689</b>	<b>736</b>	<b>835</b>	<b>908</b>	<b>963</b>

\*Based on 2003-2004 permits issued

\*\*Based on 2004-2005 numbers for inspections

## Department of Building and Planning

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### **Budget Highlights**

Personal Services decreased by \$70,200 as a result of a reduction of two full time and two part time positions, offset by COLA and merit increases for department staff. Other Contractual Services increased by \$216,240 and funds the consulting plans reviewers, the imaging of records, and a consultant to draft the Evaluation Appraisal Report in the Village's Master Plan. Travel and Per Diem increased by \$380 and covers conference expenditures as well as a car allowance for the Building Official and the Planning Director. Communications and Freight Services decreased \$720 and provides satellite connections for the mobile computers. The Rentals and Leases account funds a copy machine and increased by \$260. The Repair and Maintenance – Vehicle line item increased by \$1,320. Repair and Maintenance – Other remained the same and Printing and Binding decreased \$1,670. Other Current Charges decreased \$380 and covers the cost of Code Compliance Fees paid to Miami-Dade County, State and DCA as well as the cost of tax records for the GIS system. Operating Supplies – Gasoline was increased by \$6,220. Operating Supplies – Other decreased by \$4,840 and covers the cost of uniforms for staff and additional computer software. A technology project to replace the current building and planning software was eliminated resulting in a reduction of \$350,000. Publications, Dues and Training decreased by \$2,280. There are no Capital Outlay projects scheduled for this fiscal year.

## Department of Building and Planning

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 783,754	\$ 848,330	\$ 862,515	\$ 818,740	\$ 818,740
413.000 Other Salaries & Wages	75,845	90,820	87,554	78,450	78,450
414.000 Overtime	2,812	3,500	3,328	3,160	3,160
418.000 Service Award	4,189	5,240	5,240	7,080	7,080
421.000 FICA Taxes	63,122	72,750	68,801	69,660	69,660
422.000 Retirement Contributions	110,611	121,000	121,124	117,410	117,410
423.000 Group Insurance	111,882	134,400	116,466	134,400	134,400
424.000 Workers' Comp	47,228	70,050	47,626	46,970	46,970
426.000 Vacation/Sick Time Payment	2,925	3,100	1,385	3,100	3,100
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,202,368</b>	<b>\$ 1,349,190</b>	<b>\$ 1,314,039</b>	<b>\$ 1,278,970</b>	<b>\$ 1,278,970</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	462,425	476,110	318,331	259,870	259,870
440.000 Travel & Per Diem	15,649	13,120	13,120	13,500	13,500
441.000 Communications & Freight Svcs	0	4,520	100	3,800	3,800
444.000 Rentals and Leases	5,354	5,200	5,460	5,460	5,460
446.001 Repair & Maintenance - Vehicles	9,537	3,050	6,600	4,370	4,370
446.002 Repair & Maintenance - Other	1,387	1,030	1,030	1,030	1,030
447.000 Printing and Binding	9,107	7,000	3,100	5,330	5,330
449.000 Other Current Charges	48,905	35,000	29,275	34,620	34,620
452.001 Operating Supplies – Gasoline	8,626	10,410	10,410	16,630	16,630
452.002 Operating Supplies – Other	23,790	13,680	13,680	8,840	8,840
452.003 Technology Project	0	350,000	0	0	0
454.000 Pubs, Dues & Training	6,488	6,500	5,500	4,220	4,220
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 591,268</b>	<b>\$ 925,620</b>	<b>\$ 406,606</b>	<b>\$ 357,670</b>	<b>\$ 357,670</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	30,251	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 30,251</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL BUILDING AND PLANNING</b>	<b>\$ 1,823,887</b>	<b>\$ 2,274,810</b>	<b>\$ 1,720,645</b>	<b>\$ 1,636,640</b>	<b>\$ 1,636,640</b>

## Department of Public Works

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**Function**                    The Department of Public Works is responsible for the maintenance of roads, other public areas and facilities, beautification projects, stormwater management, and the construction management of all capital improvement projects. The Department of Public Works functions under the direction of the Public Works Director.

**Objectives**                The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council’s Goals and Objectives.

- ❖ Maintain specific public grounds and buildings.
- ❖ Review existing infrastructure and make recommendations to the Village Manager as to possible future capital improvement needs.
- ❖ Clear roads and rights-of-way following storm events.
- ❖ Removal of graffiti and shopping carts throughout the Village.
- ❖ Develop and supervise departmental bid process for professional and/or contractual services as directed by the Village Manager.

**Performance Measures**                The following indicators are relevant to the department’s objectives and provide the performance measurements that will be utilized by this department to assess the effectiveness and quality of the services it provides.

Indicator	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Projected	FY 2008-09 Proposed
Number of potholes patched	43	55	50	50
Miles of roads resurfaced and/or sealed	0	0	0	0
Number of street/traffic signs erected or repaired	1,122	393	900	900
Number of storm drains cleaned, repaired or installed	245	226	250	250
Number of trees erected, removed or trimmed	708	546	310	310
Number of graffiti complaints corrected	188	36	25	25
Number of bid documents prepared	6	11	12	12
Number of permits reviewed	343	298	325	325
Number of inspections conducted	97	72	90	90
Completion of National Pollution Discharge Elimination System Report	1	1	1	1

## Department of Public Works

### Authorized Positions

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Public Works Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant to Public Works Director	1.0	1.0	1.0	1.0	1.0
Foreman	1.0	1.0	1.0	1.0	1.0
GIS Coordinator	1.0	1.0	0.0	0.0	0.0
Laborer/Groundskeeper	2.0	2.0	2.0	0.0	0.0
Maintenance Worker I	1.0	1.0	1.0	2.0	2.0
Maintenance Worker II	0.0	0.0	0.0	1.0	1.0
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

### Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **To maintain specific public grounds and buildings.**  
The department maintained several Village facilities including the Municipal Center, various Village parks, and the Public Works Office and grounds.
- ❖ **Review existing infrastructure and make recommendations to the Village Manager as to possible capital improvement projects.**  
As a result of the department's on-going review of the infrastructures, it has made recommendations to the Village Manager for capital improvements to the storm drainage system, sidewalk replacement and cul-de-sac improvements.
- ❖ **Clear roads and rights-of-way following storm events.**  
This is an ongoing responsibility of the department in which the staff promptly mobilizes and/or coordinates outside contractors to clear local roads and ensures public access.
- ❖ **Removal of graffiti and shopping carts throughout the Village.**  
The Public Works Department constantly monitors and removes any graffiti within Village limits.
- ❖ **Develop and supervise departmental bid process for professional and/or contractual services as directed by the Village Manager.**  
Bids were processed for such projects as: sidewalk replacement and the Public Works parking lot construction.

## Department of Public Works

### Activity Report

ACTIVITY	FISCAL YEAR 2004-2005	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008 (SIX MONTHS)	FISCAL YEAR 2008-2009 (PROJECTED)
Square Feet of Land Mowed	9,243,516	9,243,516	9,243,516	4,621,758	9,243,516
New Trees Planted	163	9	92	131	210
Storm Drains Cleaned	168	245	226	1,066	600
Potholes/ Streets Repaired	64	43	55	27	35
Miles of Roads Resurfaced	0	0	0	0	0
Downed Trees Erected	149	16	1	0	12
Street/Traffic Signs Cleared, Erected or Repaired	330	1,122	393	704	900
Sidewalks Repaired	302	487	128	72	150
Shopping Carts Removed	210	196	150	111	150
Swale Areas Serviced	286	412	218	94	200
Graffiti Removed	335	188	36	5	25
Public Works Permits Reviewed	597	343	298	104	325
Public Works Inspections Conducted	505	97	72	43	90

### Budget Highlights

The Personal Services increased by \$18,690 as a result of COLA and Merit Increases for the department staff. Professional Services remained constant and covers the cost of Architects and Miscellaneous Engineering Services. Other Contractual Services increased by \$20,010 and covers the cost of right-of-way maintenance including street tree maintenance and other miscellaneous public works activities. Travel and Per Diem decreased by \$1,050 and provides for the Public Works Director's car allowance, a national conference and other training for staff. The Communications and Freight Services line item increased by \$420 and includes the telephone service.

Utility Services increased by \$14,220 and provides for electricity, water and waste disposal services. Rentals and Leases which covers equipment rental remained the same. Repair and Maintenance – Vehicle increased by \$1,000. Repair and Maintenance – Other decreased by \$340. Other Current Charges and Office Supplies remained the same. Operating Supplies – Gasoline increased by \$3,700. Operating Supplies – Other remained the same. Road Materials and Supplies remained the same. Publications, Dues and Training decreased \$310 and covers the cost of state and regional conferences/seminars for departmental staff. There are no Capital Outlay projects scheduled for this fiscal year.

## Department of Public Works

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 286,282	\$ 301,320	\$ 305,289	\$ 319,290	\$ 319,290
414.000 Overtime	338	5,080	200	380	380
418.000 Service Award	2,515	3,070	3,200	4,450	4,450
421.000 FICA Taxes	21,276	23,860	21,685	24,990	24,990
422.000 Retirement Contributions	41,750	43,990	24,692	46,620	46,620
423.000 Group Insurance	46,772	50,400	47,463	50,400	50,400
424.000 Workers' Comp	9,255	20,020	13,611	20,170	20,170
426.000 Vacation/Sick Time Payment	<u>2,292</u>	<u>2,400</u>	<u>3,234</u>	<u>2,530</u>	<u>2,530</u>
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 410,480</b>	<b>\$ 450,140</b>	<b>\$ 419,374</b>	<b>\$ 468,830</b>	<b>\$ 468,830</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	11,970	15,000	10,000	15,000	15,000
434.000 Other Contractual Services	68,671	198,950	180,000	218,960	218,960
440.000 Travel & Per Diem	5,892	6,450	6,450	5,400	5,400
441.000 Communications & Freight Svcs.	6,540	5,200	5,200	5,620	5,620
443.000 Utility Services	19,424	24,000	23,220	38,220	38,220
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	7,473	6,000	7,000	7,000	7,000
446.002 Repair & Maintenance - Other	1,818	3,760	3,000	3,420	3,420
449.000 Other Current Charges	40	1,000	1,000	1,000	1,000
451.000 Office Supplies	788	1,000	1,000	1,000	1,000
452.001 Operating Supplies – Gasoline	4,842	7,400	7,000	11,100	11,100
452.002 Operating Supplies – Other	11,566	10,330	10,330	10,330	10,330
453.000 Road Materials & Supplies	8,161	8,000	8,000	8,000	8,000
454.000 Pubs, Dues & Training	<u>1,349</u>	<u>1,340</u>	<u>1,150</u>	<u>1,130</u>	<u>1,130</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 148,534</b>	<b>\$ 289,430</b>	<b>\$ 264,350</b>	<b>\$ 327,180</b>	<b>\$ 327,180</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldgs	<u>103,055</u>	<u>0</u>	<u>11,510</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 103,055</b>	<b>\$ 0</b>	<b>\$ 11,510</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 662,069</b>	<b>\$ 739,570</b>	<b>\$ 695,234</b>	<b>\$ 796,010</b>	<b>\$ 796,010</b>

## Department of Parks and Recreation

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**Function**                      The Department of Parks and Recreation is responsible for the management of all Pinecrest public parks, which include Suniland Park, Coral Pine Park, Veterans Wayside Park, Flagler Grove Park, Pinecrest Recreational Field and Evelyn Greer Park; and the maintenance of the fields at Palmetto Middle school and Pinecrest Elementary School. The Department is also responsible for the coordination of all programs and activities at the parks. The Department of Parks and Recreation functions under the direction of the Parks and Recreation Director.

**Objectives**                      The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council’s Goals and Objectives.

- ❖ Introduce the NYSCA to all non-profit recreational activities.
- ❖ Cross train employees on specific tasks of each facility to increase employee coverage during absences.
- ❖ Host in-service training to equip employees with the proper techniques to maintain sports fields.
- ❖ Supervise Flagler Grove Park soccer league activities.
- ❖ Incorporate full RecTrac software web registration for facility rentals and programming to include credit card payment transactions.

**Performance Measures**                      The following indicators are relevant to the department’s objectives and provide the performance measurements that will be utilized by this department to assess the effectiveness and quality of the services it provides.

Indicator	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Projected	FY 2008-09 Proposed
Number of recreation programs and special events offered to the public	7	7	7	6
Number of participants utilizing the athletic fields	2,610		2,290	2,750
Number of safety audits conducted in the year, per park	24	16	16	16

## Department of Parks and Recreation

### Authorized Positions

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
Park Manager	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Park Service Aide	2.0	2.0	2.0	1.0	1.0
Receptionist	0.0	1.0	0.0	0.0	0.0
<b>PART TIME</b>					
Park Service Aide	19.0	21.0	25.0	20.0	20.0
<b>Total</b>	<b>24.0</b>	<b>27.0</b>	<b>30.0</b>	<b>24.0</b>	<b>24.0</b>

### Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **Introduce the NYSCA to all non-profit recreational activities.**  
The Howard Palmetto Baseball/Softball is NYSCA certified. The goal of the NYSCA is to make sports and activities safe and positive by providing programs and services that add value to youth sports. The NYSCA volunteer coach training program is designed to sensitize volunteer coaches to their responsibilities and hold them accountable to a strict "Code of Conduct" defined by the NYSCA Coaches.
- ❖ **Cross train employees on specific tasks of each facility to increase employee coverage during absences.**  
All new and veteran employees are now trained at each of our parks to become more diverse and flexible to the needs of the Parks and Recreation Department.
- ❖ **Host in-service training to equip employees with the proper techniques to maintain sports fields.**  
The Park Manager has created a more detailed training program that covers safety and maintenance of the park facilities and equipment. The results have been very positive and can be measured by the lack of incidents and longevity of maintenance equipment.

## Department of Parks and Recreation

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❖ **Supervise Flagler Grove Park soccer league activities.**

The Director of Parks and Recreation and Park Manager met with representatives of Pinecrest Premier and Miami Premier Soccer leagues to assess their needs and distribution of field use. A practice and game schedule has been created and approved by the Village Manager giving both Pinecrest Premier and Miami Premier a balance of field time for the leagues and allowing the Parks and Recreation Department down time for field maintenance and restoration.

❖ **Incorporate full RecTrac software web registration for facility rentals and programming to include credit card payment transactions.**

This is an on-going process that ties into the opening of the Community Center. Currently all programs/classes, rentals and field usage is reserved and recorded through the Department recreational software RecTrac. Once the Community Center is fully functional the web site credit card transactions will be accessible.

❖ **Apply for National Parks and Recreation Association accreditation by beginning the certification process of administrative staff.**

Due to extreme budget cuts the Department staff has postponed the accreditation process.

## Department of Parks and Recreation

### Activity Report

ACTIVITY	FISCAL YEAR 2004-2005	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008 (SIX MONTHS)	FISCAL YEAR 2008-2009 (PROJECTED)
<b>Special Events Participants</b>					
Parade and Picnic	2,100	2,100	n/a	n/a	n/a
Track or Treat-Halloween	2,000	2,300	2,500	2,500	2,500
<b>Party Rentals</b>					
Coral Pine Park	123	125	122	64	120
Evelyn Greer Park	58	62	62	32	60
Suniland Park	73	84	67	34	70
<b>YMCA Camp Participants</b>					
Holiday	6	0	0	0	0
Spring	12	0	0	0	0
Summer	0	560	589	TBA	600
<b>Classes Participants</b>					
AARP-55 Alive	0	n/a	25	n/a	n/a
Abakadoodle	n/a	12	*	*	*
Cardio Cross Training	n/a	133	76	63	85
Champions Speed School	n/a	n/a	Cancelled	Cancelled	Cancelled
Evening Watercolor	n/a	19	17	19	30
Stroller Fitness	12	19	28	27	*
Yoga	75	n/a	*	*	*
Young Rembrandts	60	26	*	16	*
<b>Athletic League Participants</b>					
Football (Optimist of Suniland)	350	350	350	350	350
Basketball (Optimist of Suniland)	300	300	300	300	300
Baseball (Howard Palmetto)	1,500	1,000	600	600	600
Softball (Howard Palmetto)	250	260	250	260	250
Soccer (Pinecrest Premier)				530	900
Soccer (Miami Premier)			150	150	250
Soccer (YMCA)	700	700	100	100	100
* Class held at another park.					
<b>Total</b>	<b>8,619</b>	<b>8,250</b>	<b>5,236</b>	<b>5,045</b>	<b>5,720</b>

## Department of Parks and Recreation

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### **Budget Highlights**

The Personal Services increased by \$7,960 due to COLA and merit increases. Other Contractual Services increased \$52,200 and provides funding for the grounds maintenance of all parks, extermination, janitorial and trash services, and special events funding. Travel and Per Diem decreased by \$610 which includes a car allowance for the Parks Director. Communications and Freight Services decreased by \$720 and covers the telephone service at all the parks. Utilities increased by \$16,440 and reflects the amounts for electrical and sewer at all parks. Rental and Leases remained the same as the previous year and covers rentals for special events. Repair and Maintenance – Vehicles decreased \$1,200. The Repair and Maintenance – Other line item decreased by \$8,000 and funds miscellaneous maintenance to irrigation, etc. for all park and fields. Other Current Charges remained the same and covers the annual Miami-Dade Fire Occupancy Permit for all the parks. Operating Supplies – Gas increased by \$300. Operating Supplies – Other decreased \$7,710 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. Operating Supplies –Resale increased \$1,600 and covers the cost of products sold at the parks. Publications, Dues and Training remained the same.

In Capital Outlay - Improvements Other Than Buildings, there is \$124,000 available for the design, plans, specifications and construction of three backstops and six dugouts at Suniland Park. The Capital Outlay – Equipment and Machinery account includes \$5,710 for a gator utility vehicle.

## Department of Parks and Recreation

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 202,190	\$ 199,350	\$ 198,490	\$ 209,940	\$ 209,940
413.000 Other Salaries & Wages	227,715	248,740	219,204	247,880	247,880
414.000 Overtime	2,880	5,190	1,533	3,240	3,240
418.000 Service Award	2,440	3,350	3,350	4,220	4,220
421.000 FICA Taxes	32,842	35,370	32,061	36,110	36,110
422.000 Retirement Contributions	29,967	30,350	29,977	31,840	31,840
423.000 Group Insurance	37,369	33,600	30,574	33,600	33,600
424.000 Workers' Compensation	19,259	23,150	15,740	20,220	20,220
426.000 Vacation/Sick Time Payout	4,033	2,440	6,630	2,440	2,440
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 558,695</b>	<b>\$ 581,530</b>	<b>\$ 537,559</b>	<b>\$ 589,490</b>	<b>\$ 589,490</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	375,427	319,740	319,700	371,940	371,940
440.000 Travel and Per Diem	5,400	6,230	6,230	5,620	5,620
441.000 Communications & Freight Svcs	5,528	5,640	5,600	4,920	4,920
443.000 Utilities	38,917	122,940	104,429	139,380	139,380
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	3,858	3,400	3,250	2,200	2,200
446.002 Repair & Maintenance - Other	61,001	46,500	40,560	38,500	38,500
447.000 Printing & Binding	49	0	0	0	0
449.000 Other Current Charges	350	1,010	1,010	1,010	1,010
451.000 Office Supplies	373	0	0	0	0
452.001 Operating Supplies - Gas	31,231	3,030	2,200	3,330	3,330
452.002 Operating Supplies - Other	14,119	57,330	54,000	49,620	49,620
452.572 Operating Supplies - Resale	7,756	6,000	7,750	7,600	7,600
454.000 Pubs, Dues and Training	632	1,350	1,807	1,350	1,350
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 544,641</b>	<b>\$ 574,170</b>	<b>\$ 547,536</b>	<b>\$ 626,470</b>	<b>\$ 626,470</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs	69,510	0	6,069	124,000	124,000
464.000 Equipment and Machinery	0	0	25,079	5,710	5,710
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 69,510</b>	<b>\$ 0</b>	<b>\$ 31,148</b>	<b>\$ 129,710</b>	<b>\$ 129,710</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 1,172,846</b>	<b>\$ 1,155,700</b>	<b>\$ 1,116,243</b>	<b>\$ 1,345,670</b>	<b>\$ 1,345,670</b>

# Community Center

**Function**                    The Community Center is a 15,000 square foot facility with a fitness room, a movement room and classroom space for programs and activities. It also features a soccer field and vita course. The center is built attached to a Miami-Dade County Public Library on the property adjacent to Pinecrest Gardens. It was completed in the summer of 2008.

The Community Center functions under the general supervision of the Parks and Recreation Director who is responsible for the general operation and maintenance of the facility including the buildings and grounds, as well as the programming of the activities and classes.

**Objectives**                    The following objectives were developed to provide a description of the anticipated accomplishments as they relate to the Village Council’s Goals and Objectives.

- ❖ Plan, organize, direct and administer a yearly programming calendar.
- ❖ Promote the new facility and what it offers the community.
- ❖ Improve the awareness of the new facility.
- ❖ Promote membership.

**Performance Measures**                    The following indicators are relevant to the department’s objectives and provide the performance measurements that will be utilized to assess the effectiveness and quality of the services it provides.

Indicator	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Proposed	FY 2008-09 Proposed
Number of recreation programs offered.	n/a	n/a	28	30
Number of programs participants.	n/a	n/a	132	4,146
Number of community center memberships.	n/a	n/a	75	150

## Authorized Positions

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Community Center Manager	0.0	1.0	0.0	0.0	0.0
Park Manager	0.0	0.0	0.0	0.5	0.5
Receptionist	0.0	1.0	0.0	0.0	0.0
Recreational Service Aide	0.0	1.0	0.0	1.0	1.0
<b>PART TIME</b>					
Recreational Service Aide	0.0	10.0	0.0	3.0	3.0
<b>Total</b>	<b>0.0</b>	<b>13.0</b>	<b>0.0</b>	<b>4.5</b>	<b>4.5</b>

# Community Center

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## Fiscal Year 2007-2008 Objectives' Progress Report

This section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **Plan, organize, direct and administer a yearly programming calendar.**  
The Parks and Recreation Department staff created the Hibiscus Herald that features all events, programs and activities for the Community Center and all park facilities. The publication will be sent out three times a year to cover the Fall, Winter and Spring/Summer programs. It will also be posted on the Village Website.
- ❖ **Promote the new facility and what it offers the community.**  
News articles have been published in several local newspapers and in all of the Parks and Recreation special events brochures and a picture board highlighting the Community Center. There is also information on the Village's Website and radio station.
- ❖ **Improve the awareness of the new facility.**  
This is an on-going goal of the Parks and Recreation Department. We will continue to post information at all of our facilities, post up-dates on the website and train employees to provide accurate information to the public.
- ❖ **Promote membership.**  
A promotional discount of 25% was established as an incentive to become a member. The Parks and Recreation Department will continue to provide information to local media.

## Community Center

### Activity Report

ACTIVITY	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008 (SIX MONTHS)	FISCAL YEAR 2008-2009 (PROJECTED)
<b>Special Events</b>				
Health Fair	Not offered	Not offered	Not offered	2,000
Family Movie Night	Not offered	Not offered	Not offered	1,500
<b>Total Event Participants</b>				<b>3,500</b>
<b>Classes/Programs</b>				
Abrakadoodle	*	*	*	120
Art, It's Only Natural	*	*	*	20
Basic Drawing	*	*	*	20
Young Rembrandts	Not offered	*	*	50
Exotic Floral Design	Not offered	Not offered	5	20
Flower and Macro Photography	Not offered	Not offered	5	20
Photography in the Gardens	Not offered	Not offered	5	20
Foreclosures/ Short Sales	Not offered	Not offered	5	15
Introduction to Stock Market	Not offered	Not offered	5	15
Saving for College	Not offered	Not offered	5	30
Sat Test Preparation	Not offered	Not offered	15	30
FCAT Reading 3 <sup>rd</sup> Grade	Not offered	Not offered	15	60
FCAT Math 3 <sup>rd</sup> Grade	Not offered	Not offered	15	60
Basic Etiquette for Children 7-11	Not offered	Not offered	10	30
Basic Etiquette for Teens 12-17	Not offered	Not offered	10	30
Sketching your Travels	Not offered	Not offered	5	10
Cheese 101	Not offered	Not offered	5	10
Outdoor Entertaining	Not offered	Not offered	5	10
Put a bit of Sparkle in your wine	Not offered	Not offered	5	10
Stain Glass	*	*	*	20
Line Dancing	Not offered	Not offered	5	10
Watercolor Workshop	*	*	12	36
<b>Total Classes Participants</b>				<b>646</b>
<b>TOTAL PARTICIPANTS</b>	<b>0</b>	<b>0</b>	<b>132</b>	<b>4,146</b>

\*program held at other park

## Community Center

**Budget Highlights**

The Personal Services decreased by \$10,940 and covers the salaries and benefits for half a park manager, one full-time and three part-time Recreational Service Aides. Other Contractual Services includes funding for floor cleaning, exterminator and trash removal totaling and increased by \$121,450. Communications and Freight Services increased by \$6,100 and covers the telephone and internet service as well as postage. Utilities increased \$9,140 and reflects the amounts for electrical and water/sewer. Rentals and Leases was eliminated resulting in a \$1,000 decrease. The Repair and Maintenance – Other line item remained the same. Printing and Binding funds the printing needs, including brochures, at \$18,090. Promotional Activities was eliminated and decreased by \$20,000. Other Current Charges increased \$200. The Office Supplies line item increased \$6,000. Operating Supplies – Other decreased by \$3,130.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 0	\$ 50,420	\$ 27,640	\$ 51,600	\$ 51,600
413.000 Other Salaries & Wages	0	42,820	14,577	32,300	32,300
414.000 Overtime	0	2,250	120	2,250	2,250
418.000 Service Award	0	110	110	140	140
421.000 FICA Taxes	0	7,400	3,239	6,690	6,690
422.000 Retirement Contributions	0	6,550	3,591	6,710	6,710
423.000 Group Insurance	0	12,600	7,208	12,600	12,600
424.000 Workers' Compensation	0	3,410	2,319	2,330	2,330
426.000 Vacation/Sick Time Payout	0	1,060	0	1,060	1,060
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 0</b>	<b>\$ 126,620</b>	<b>\$ 58,804</b>	<b>\$ 115,680</b>	<b>\$ 115,680</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	0	23,410	43,645	144,860	144,860
441.000 Communications & Freight Svcs	0	6,200	1,674	12,300	12,300
443.000 Utilities	0	41,460	15,400	50,600	50,600
444.000 Rental & Leases	0	1,000	0	0	0
446.002 Repair & Maintenance – Other	0	5,000	0	5,000	5,000
447.000 Printing and Binding	0	0	2,000	18,090	18,090
448.000 Promotional Activities	0	20,000	20,000	0	0
449.000 Other Current Charges	0	500	0	700	700
451.000 Office Supplies	0	2,000	1,800	8,000	8,000
452.002 Operating Supplies - Other	0	15,000	5,870	11,870	11,870
454.000 Pubs, Dues and Training	0	0	250	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 0</b>	<b>\$ 114,570</b>	<b>\$ 90,639</b>	<b>\$ 251,420</b>	<b>\$ 251,420</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Equipment and Machinery	0	0	6,614	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,614</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL COMMUNITY CENTER</b>	<b>\$ 0</b>	<b>\$ 241,190</b>	<b>\$ 156,057</b>	<b>\$ 367,100</b>	<b>\$ 367,100</b>

## Pinecrest Gardens

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### Function

Pinecrest Gardens, a 21.866-acre park, is the former site of the world renowned Parrot Jungle and Gardens tourist attraction which operated from 1935 through 2002. Pinecrest Gardens contains approximately 4.3 acres of native forested wetland comprised of approximately 3.3 acres of tropical hardwood hammock and 1 acre of native cypress slough hammock (the largest cypress hammock south of Lake Okeechobee). In addition, the site contains remnants of the original bed of Snapper Creek, a major Indian Canoe route connecting the Everglades with Biscayne Bay. The creek banks present a dramatic Karst landscape of oolitic limestone with sinkholes, fissures, cliff overhangs and small caves. The site, which features over one thousand varieties of rare tropical and exotic plants, is of value to the South Florida community as an educational resource for natural science teachers, students, and researchers. The site also includes a large lake, several smaller ponds affected by the ocean tides inhabited by fish, and natural sink holes.

Pinecrest Gardens was designated as an individual historic site pursuant to the Metropolitan Dade County Historic Preservation Ordinance (81-13) on December 19, 1990. The site is also recorded with the Florida Division of Historical Resources as a historical site. The property is historically significant because it is a fine example of a type of early 20<sup>th</sup> Century Florida tourist attraction containing several fine examples of vernacular limestone architecture dating back to the mid-1930s.

Pinecrest Gardens functions under the general supervision of the Parks and Recreation Director who is responsible for the general operation and maintenance of the facility including the buildings and grounds, as well as the programming of the activities and special events.

### Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Village Council's Goals and Objectives.

- ❖ Further develop the special events to increase attendance and revenue, as well as provide cultural and enjoyable experiences to the community.
- ❖ Expand the use of RecTrac software to allow patrons to register for programs and reserve facilities via the internet.
- ❖ Facilitate and implement the Botanical Master Plan created by the Pinecrest Gardens Botanical Committee and adopted by Village Council.
- ❖ Identify granting agencies and apply for grants for restoration and programming.

# Pinecrest Gardens

**Performance Measures**

The following indicators are relevant to the department's objectives and provide the performance measurements that will be utilized by this department to assess the effectiveness and quality of the services it provides.

Indicator	FY 2005-06 Actual	FY 2006-07 Actual	FY 2007-08 Projected	FY 2008-09 Proposed
Number of programs offered	8	12	11	12
Number of program participants	272	498	315	515
Number of community events	5	4	5	5

**Authorized Positions**

Position	Fiscal Year 2004-2005	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009
<b>FULL TIME</b>					
Executive Director of Pinecrest Gardens	1.0	0.0	1.0	0.0	0.0
Administrative Assistant	1.0	0.0	0.0	0.0	0.0
Park Manager	1.0	1.0	1.0	0.5	0.5
Horticulturist	1.0	1.0	1.0	1.0	1.0
Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
Assistant Program and Event Coordinator	0.0	1.0	1.0	1.0	1.0
Laborer/Groundskeeper	3.0	3.0	3.0	3.0	3.0
Park Service Aide	1.0	1.0	1.0	1.0	1.0
Receptionist	0.0	0.0	1.0	1.0	1.0
<b>PART TIME</b>					
Park Service Aide	12.0	13.0	13.0	12.0	12.0
<b>Total</b>	<b>21.0</b>	<b>21.0</b>	<b>23.0</b>	<b>20.5</b>	<b>20.5</b>

**Fiscal Year 2007-2008 Objectives' Progress Report**

The following section lists the objectives developed by the Department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **Further develop the special events to increase attendance and revenue, as well as provide cultural and enjoyable experiences to the community.**  
 Pinecrest Gardens held three special events: Snow Day, Pinecrest Gardens Fine Arts Festival, Backyard Paradise and Eggstravaganza. The gardens staff continues to produce a quarterly calendar of events through the Hibiscus Herald Publication. There was a substantial increase of activities to all the special events. Two animal shows and additional attractions for overall family fun were added to Eggstravaganza, and a children's interactive area was added to Backyard Paradise.

## Pinecrest Gardens

- ❖ **Expand the use of RecTrac software to allow patrons to register for programs and reserve facilities via the internet.**  
This is an on-going process. Currently all programs/classes, rentals and field usage is reserved and recorded through the department recreational software RecTrac. Once the Community Center is fully functional, the web site credit card transactions will be accessible.
- ❖ **Apply for National Parks and Recreation Association accreditation of Pinecrest Gardens.**  
Due to extreme budget cuts the department staff has postponed the accreditation process.
- ❖ **Identify granting agencies and apply for grants for restoration and programming.**  
The Village of Pinecrest was able to obtain a grant from the U.S. Forestry for the restoration of the damage caused by 2005 hurricane damages. The Village was awarded \$28,178 to plant over 130 native trees and removal of invasive plants and weeds.

### Activity Report

ACTIVITY	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008 (SIX MONTHS)	FISCAL YEAR 2008-2009 (PROJECTED)
<b>Special Events</b>				
Track or Treat	2,000	2,300	2,500	2,500
Snow Day	2,975	Not offered	2,500	,2000
Art Festival	1,920	6,781	7,214	7,000
Chili in the Village	1,300	986	Not offered	Not offered
Eggstravaganza	900	1,446	1,813	1,800
Backyard Paradise	1,845	2,277	1,917	2,000
<b>Total Event Participants</b>	<b>10,940</b>	<b>13,790</b>	<b>15,944</b>	<b>15,300</b>
<b>Classes/Programs</b>				
AbraKadoodle	9	4	39	50
Art, It's Only Natural	8	6	8	*
Basic Drawing	7	3	2	*
Jewelry Construction	77	30	Not offered	30
Music Together	66	213	120	200
Orchid Lecture	Not offered	49	Not offered	80
Stain Glass	10	9	8	*
Watercolor Workshop	64	6	Not offered	20
Yoga	16	12	13	20
Young Rembrandts	Not offered	45	16	*
<b>Total Classes Participants</b>	<b>272</b>	<b>498</b>	<b>315</b>	<b>515</b>
<b>TOTAL PARTICIPANTS</b>	<b>11,212</b>	<b>14,288</b>	<b>16,259</b>	<b>15,815</b>
<b>Pinecrest Gardens Rentals Fieldtrips, Weddings, Birthdays</b>		<b>265</b>	<b>101</b>	<b>240</b>

\*classes transferred to the Community Center

## Pinecrest Gardens

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### Budget Highlights

The Personal Services increased by \$26,740 and reflects COLA and merit increases. Professional Services increased by \$50,000 and provides veterinarian and other services. Other Contractual Services decreased \$40,180 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services. Travel and Per Diem decreased by \$160. The Communications and Freight Services line item decreased by \$3,530 and provides funds for telephone service and postage. Utility Service increased by \$13,560. Rentals and Leases remained the same and funds emergency equipment rentals and special events. Repair and Maintenance-Vehicles decreased by \$520. The Repairs and Maintenance-Other decreased by \$65,800 and provides funds for irrigation, septic tank servicing, building maintenance and general maintenance. The Promotional Activities line item remained the same and provides banners, flyers and advertising.

Other Current Charges and Obligations increased by \$30 and Office Supplies was eliminated. Operating Supplies – Gas increased by \$970. Operating Supplies – Other increased \$39,140 and covers the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies including nails, wood, light bulbs, etc. Operating Supplies-Resale increased \$12,750 and purchases items for resale. Publications, Dues and Training increased by \$220.

Capital Outlay – Improvements Other Than Buildings was budgeted at \$15,000 and includes funds for the refurbishing of the covered walkway. Aid to Government Agencies includes \$100,000 to be given to the Pinecrest Foundation for their operations.

## Pinecrest Gardens

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 312,971	\$ 306,030	\$ 305,389	\$ 319,420	\$ 319,420
413.000 Other Salaries & Wages	136,964	116,130	108,610	126,940	126,940
414.000 Overtime	2,165	3,130	3,370	2,440	2,440
418.000 Service Award	0	600	737	2,410	2,410
421.000 FICA Taxes	34,049	32,720	31,167	34,730	34,730
422.000 Retirement Contributions	40,534	39,780	38,104	41,520	41,520
423.000 Group Insurance	62,306	71,400	56,841	71,400	71,400
424.000 Workers' Compensation	25,100	21,780	14,808	20,280	20,280
425.000 Unemployment Compensation	489	0	750	0	0
426.000 Vacation/Sick Time Payout	321	1,170	528	340	340
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 614,899</b>	<b>\$ 592,740</b>	<b>\$ 560,304</b>	<b>\$ 619,480</b>	<b>\$ 619,480</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	37,576	5,000	9,318	55,000	55,000
434.000 Other Contractual Services	109,146	118,080	90,395	77,900	77,900
440.000 Travel and Per Diem	1,003	290	245	130	130
441.000 Communications & Freight Svcs	6,750	6,790	6,202	3,260	3,260
443.000 Utilities	43,374	57,300	39,040	70,860	70,860
444.000 Rental & Leases	200	2,000	2,000	2,000	2,000
446.001 Repair & Maintenance - Vehicles	2,241	3,560	4,311	3,040	3,040
446.002 Repair & Maintenance - Other	33,698	90,580	41,575	24,780	24,780
447.000 Printing & Binding	1,064	0	0	0	0
448.000 Promotional Activities	138,683	70,000	77,000	70,000	70,000
449.000 Other Current Charges	350	1,400	1,400	1,430	1,430
451.000 Office Supplies	4,204	6,000	7,471	0	0
452.001 Operating Supplies - Gas	2,487	3,330	1,931	4,300	4,300
452.002 Operating Supplies - Other	93,981	90,470	72,352	129,610	129,610
452.572 Operating Supplies - Resale	8,783	2,250	13,905	15,000	15,000
454.000 Pubs, Dues and Training	8,330	980	2,218	1,200	1,200
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 491,870</b>	<b>\$ 458,030</b>	<b>\$ 369,363</b>	<b>\$ 458,510</b>	<b>\$ 458,510</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	4,100	0	0
463.000 Improvements Other than Bldgs	1,750	246,720	246,720	15,000	15,000
464.000 Equipment and Machinery	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,750</b>	<b>\$ 246,720</b>	<b>\$ 250,820</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>GRANTS AND AIDS:</b>					
481.000 Aid to Government Agencies	0	120,500	0	100,000	100,000
<b>TOTAL GRANTS AND AIDS</b>	<b>\$ 0</b>	<b>\$ 120,500</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>TOTAL PINECREST GARDENS</b>	<b>\$ 1,108,519</b>	<b>\$ 1,417,900</b>	<b>\$ 1,180,487</b>	<b>\$ 1,192,990</b>	<b>\$ 1,192,990</b>

## Transfers to Other Funds

**Function**                      The Transfers Out section of the budget accounts for transfers out from the General Fund. The transfers in and out between the funds are self balancing.

**Budget Highlights**                      The transfer out from the General Fund to the Debt Service Fund is \$1,488,620 an increase of \$3,320.

The transfer to the Capital Projects Fund to provide improvements to Pinecrest Gardens is \$420,000 resulting in a decrease of \$555,000. The Village will also start construction on a water system.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>TRANSFERS OUT:</b>					
491.105 Hardwire Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
491.106 Wireless Fund	0	0	0	0	0
491.201 Debt Service Fund	1,474,871	1,485,300	1,485,300	1,488,620	1,488,620
491.301 Capital Projects Fund	<u>1,500,000</u>	<u>975,000</u>	<u>975,000</u>	<u>420,000</u>	<u>420,000</u>
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 2,974,871</b>	<b>\$ 2,460,300</b>	<b>\$ 2,460,300</b>	<b>\$ 1,908,620</b>	<b>\$ 1,908,620</b>
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 2,974,871</b>	<b>\$ 2,460,300</b>	<b>\$ 2,460,300</b>	<b>\$ 1,908,620</b>	<b>\$ 1,908,620</b>

## Stormwater Utility Fund

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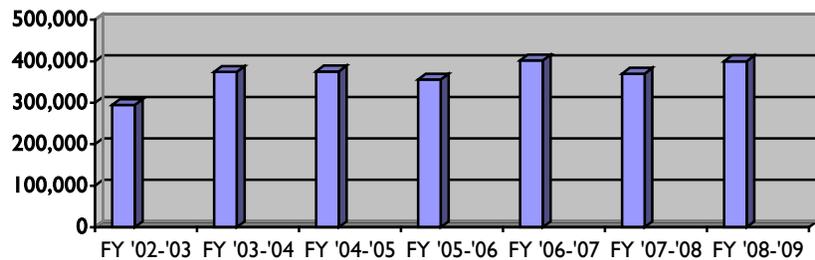
**Function**

In 1987, the United States Congress amended the Clean Water Act to require the Environmental Protection Agency to develop regulations for the permitting of stormwater discharges into the waters of the United States of America. In addition, under the provisions of the “Florida Air and Water Pollution Control Act,” (Chapter 403, Florida Statutes, at section 403.0891), local governments are required to develop stormwater management programs. In order to comply with the mandated Federal requirements, and in accordance with state law, Village Council enacted a stormwater utility ordinance (2002-8) effective November 13, 2002.

**Stormwater Fees**

The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an “Equivalent Residential Unit” (ERU). Resolution 2003-10 set the ERU at \$3.00 per month. All residential units, including single-family homes, condominiums, apartments, duplex, townhouse or mobile home, are charged the fee rate for one ERU or \$3.00 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The fee is determined through the use of a formula by the rate of one ERU (\$3.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village’s only proprietary fund and uses the accrual basis of accounting. The funds derived from this source should level off at the proposed estimate.

**Trend Information**

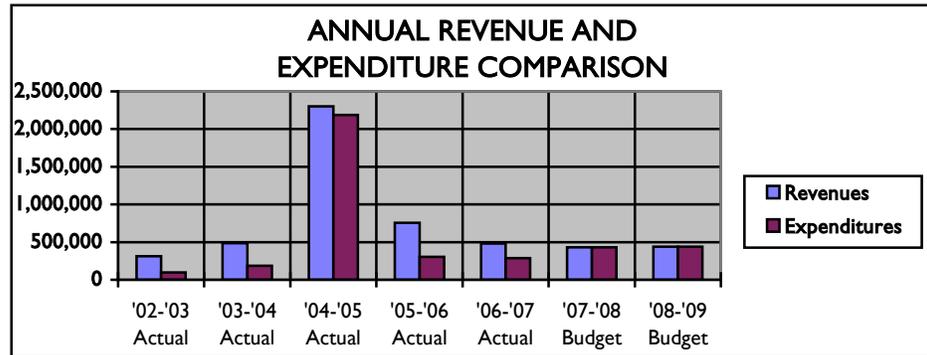


The money collected by Pinecrest from the stormwater utility fee goes into a separate Stormwater Utility Fund for maintenance of existing catch basins, stormwater drains and canal system, and future construction of new facilities as may be recommended upon the development of the Stormwater Master Plan.

**Stormwater Utility Fund Summary**

The Fiscal Year 2008-2009 Budget identifies a total of \$440,710 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$3.00 per ERU to provide funding for current capital projects. Expenditures, projected at \$437,410, experienced a \$7,340 increase from the prior year. The Capital Outlay Improvements Other Than Buildings line item remained the same and provides funding for stormwater system improvements. The budget projects a \$6,291,281 retained earnings balance on September 30, 2009. The retained earnings consist of \$4,712,042 invested in capital assets, and \$1,579,239 in unrestricted funds.

## Stormwater Utility Fund



### Budget Highlights

Professional Services decreased by \$6,000 and funds miscellaneous boring tests and surveys, dry weather monitoring of outfalls, and other miscellaneous engineering services. The Other Contractual Services line item increased by \$700 and covers the cost of canal and storm drain maintenance as well as the construction of drains at various locations in the Village. Administrative Services – In Kind provides funding for overhead expenses and increased \$7,540. Communications and Freight remained the same and funds postage for mass mailings such as the Stormwater Utility Bill. Utility Services was funded at \$5,100 and provides funds for trash removal for debris cleared from the canal system. Repair and Maintenance – Other remained the same and funds the repair of catch basins, grates, cross pipes, etc. Printing and Binding remained the same. Other Current Charges and Obligations remained the same as the previous year and covers the lien recording charges and to design and post new canal signs. Depreciation is budgeted at \$89,370 and reflects the wear and tear on the drainage system. Capital Outlay – Improvements Other Than Buildings is \$100,000 which covers the cost of canal embankment and culvert headwall repairs, and the completion of the canal dredging project.

## Stormwater Utility Fund

CLASSIFICATION	2006-07 ACTUAL	2007-2008 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING RETAINED EARNINGS</b>	\$ 6,086,605	\$ 6,211,032	\$ 6,282,756	\$ 6,287,981	\$ 6,287,981
<b>REVENUES:</b>					
343.900 Stormwater Utility Fees	401,860	370,000	378,535	400,000	400,000
361.000 Interest Earnings	<u>81,411</u>	<u>60,000</u>	<u>50,000</u>	<u>40,710</u>	<u>40,710</u>
<b>TOTAL REVENUES</b>	<b>\$ 483,271</b>	<b>\$ 430,000</b>	<b>\$ 428,535</b>	<b>\$ 440,710</b>	<b>\$ 440,710</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 6,569,876</b>	<b>\$ 6,641,032</b>	<b>\$ 6,711,291</b>	<b>\$ 6,728,691</b>	<b>\$ 6,728,691</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	32,518	81,000	70,000	75,000	75,000
434.000 Other Contractual Services	60,311	115,290	100,000	115,990	115,990
434.001 Admin. Service, In-kind, GF	25,860	27,540	27,540	35,080	35,080
441.000 Communications & Freight	0	3,000	3,000	3,000	3,000
443.000 Utility Services	0	0	0	5,100	5,100
446.002 Repair & Maintenance Other	6,120	5,400	5,400	5,400	5,400
447.000 Printing and Binding	3,175	5,470	5,000	5,470	5,470
449.000 Other Current Charges & Oblig.	1,750	3,000	3,000	3,000	3,000
452.002 Operating Supplies – Other	56,701	0	25,000	0	0
459.950 Depreciation	<u>100,685</u>	<u>89,370</u>	<u>89,370</u>	<u>89,370</u>	<u>89,370</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 287,120</b>	<b>\$ 330,070</b>	<b>\$ 328,310</b>	<b>\$ 337,410</b>	<b>\$ 337,410</b>
<b>TRANSFERS OUT:</b>					
491.000 Transfers out to General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	<u>0</u>	<u>100,000</u>	<u>95,000</u>	<u>100,000</u>	<u>100,000</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 100,000</b>	<b>\$ 95,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 287,120</b>	<b>\$ 430,070</b>	<b>\$ 423,310</b>	<b>\$ 437,410</b>	<b>\$ 437,410</b>
<b>RETAINED EARNINGS:</b>					
Invested in Capital Assets	4,695,782	4,706,412	4,701,412	4,712,042	4,712,042
Unrestricted	<u>1,586,974</u>	<u>1,504,550</u>	<u>1,586,569</u>	<u>1,579,239</u>	<u>1,579,239</u>
<b>TOTAL RETAINED EARNINGS</b>	<b>\$ 6,282,756</b>	<b>\$ 6,210,962</b>	<b>\$ 6,287,981</b>	<b>\$ 6,291,281</b>	<b>\$ 6,291,281</b>

# Transportation Fund

**Function**

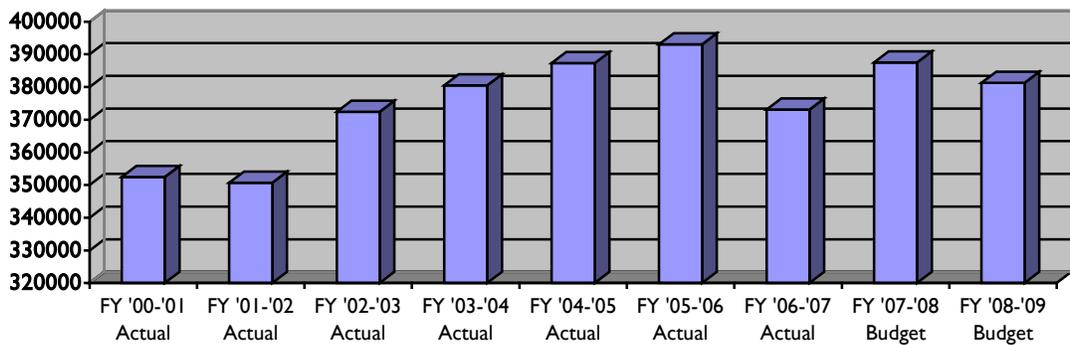
This fund manages various sources of funds to be utilized for transportation purposes. Sources of revenues include the local option gas tax (\$.06), the new local option fuel tax (\$.03), and the Miami-Dade County Transportation Tax.

Section 336.025(7) of the Florida Statutes, defines “transportation expenditures” to include those expenditures by the local government from local or state-share revenue sources, excluding expenditures of bond proceeds, for the following programs:

- ❖ Public transportation operations and maintenance
- ❖ Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- ❖ Roadway and right-of-way drainage
- ❖ Street lighting
- ❖ Traffic signs, traffic engineering, signalization, and pavement markings
- ❖ Bridge maintenance and operation
- ❖ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

**Local Option Gas Tax**

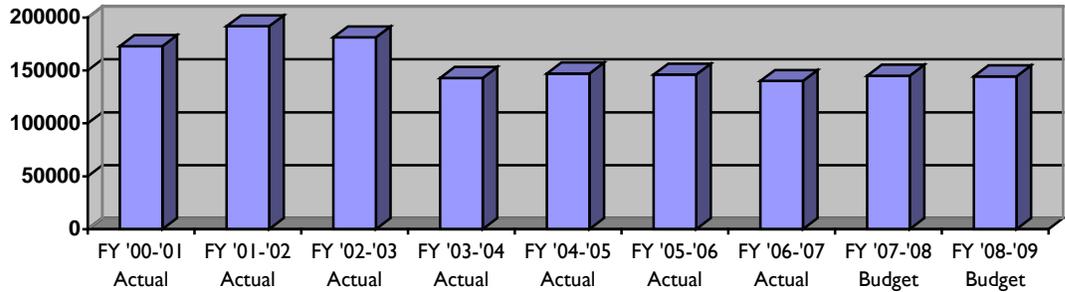
Section 336.025 (1)(a) of the Florida Statutes authorizes the levy of the \$.06 local option gas tax to be used for transportation purposes. Revenue estimates are projected by the State of Florida each year.



# Transportation Fund

## New Local Option Fuel Tax

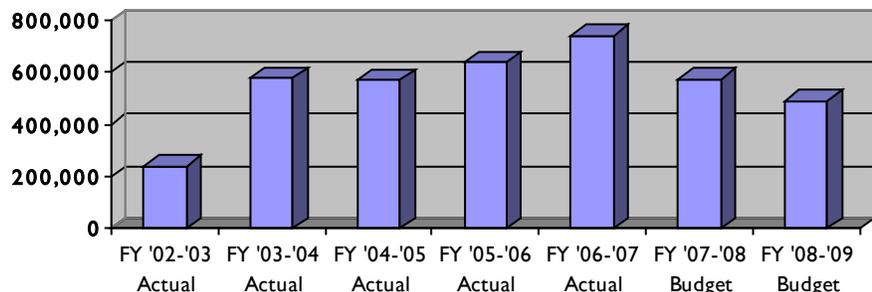
Section 333.026 (3)(b) of the Florida Statutes authorizes the levy of an additional \$.03 local option fuel tax which meet the requirements for capital transportation expense.



## Miami-Dade County Transportation Tax

The Village receives a share of the one-half cent sales tax, known as the People's Transportation Tax, to be used for transportation services. The People's Transportation Tax provides funding for the People's Transportation Plan, Municipal Component. The surtax proceeds shall only be used for the transportation expenses listed above and with the following stipulations:

- ❖ Each municipality shall apply 20% of its share of surtax proceeds towards transit, such as bus service, bus pullout bays, shelters, and any other transit-related infrastructure. Any municipality that cannot apply the 20% portion of surtax proceeds it receives may contract with the County via the Citizen's Independent Transportation Trust (CITT) for the County to apply such proceeds on a County project that enhances traffic mobility within the city and immediately adjacent areas. These funds are now presented in the CITT Public Transit Fund.
- ❖ If the Village cannot expend such proceeds in accordance with the established criteria, proceeds shall be carried over and added to the overall portion of the surtax proceeds to be distributed to the cities in the ensuing year and shall be utilized solely for the transit uses enumerated herein.
- ❖ Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.

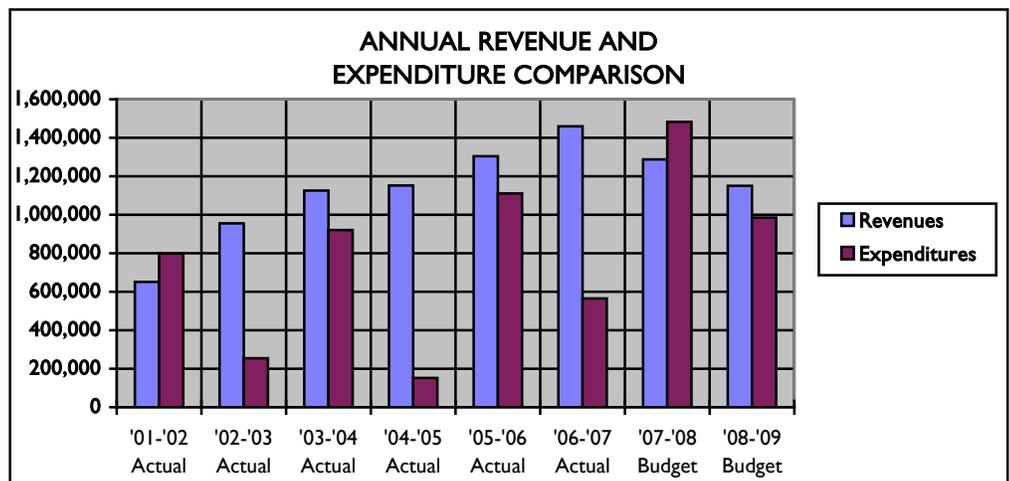


# Transportation Fund

## Transportation Fund Summary

The Fiscal Year 2008-2009 Budget identifies a total of \$1,150,810 in revenues for the Transportation Fund. This represents a \$137,440 decrease in revenues for this fund. The Transportation Fund is funded by the Local Option Gas Taxes, People’s Transportation Tax, and interest earnings. The expenditures projected for next year are \$985,400, which will fund the following:

<b>CAPITAL PROJECTS</b>	
Construction of alternate ingress/egress to Municipal Center	\$ 400,000
Sidewalk and bikeway improvements	50,000
USI Intersection Improvements Construction	300,000
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 750,000</b>
<b>OPERATIONAL SERVICES</b>	
Professional Services	\$ 100,000
Red Road Street Lighting	14,400
Road Materials, Supplies and Traffic Control Devices	95,000
<b>TOTAL OPERATIONAL SERVICES</b>	<b>\$ 209,400</b>
Transfers to other funds-Debt Service Fund (one acre portion of the Parrot Jungle and Gardens acquisition)	\$ 26,000
<b>TOTAL TRANSFERS</b>	<b>\$ 26,000</b>
<b>TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS</b>	<b>\$ 985,400</b>



# Transportation Fund

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## Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this Fund as they relate to the Village Council's Goals and Objectives.

- ❖ Maintain all Village roads free of potholes, raveling, cracking and shoulder deterioration.
- ❖ Design and construct roadway and drainage improvements for various areas throughout the Village.
- ❖ Resurface and restripe roads as needed.
- ❖ Sidewalk installation and improvement projects.
- ❖ Oversee the Village's Beautification Program.
- ❖ Maintain all guardrails in good condition.

## Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed for the prior year and includes an explanatory paragraph detailing the Fund's activities related to the objectives.

- ❖ **Maintain all Village Roads free of potholes raveling, cracking and shoulder deterioration.**  
As part of our quality assurance, the Public Works Department maintains a record of the conditions of all the roads within our jurisdiction. If there is any visible failure on the surface or base of our roads it is immediately repaired to set standards to secure the life expectancy of the element in the infrastructure.
- ❖ **Design and construct roadway and drainage improvements for various areas throughout the Village.**  
The Public Works Department regularly conducts studies and responds to resident complaints.
- ❖ **Resurface and restripe roads as needed.**  
This is an on-going responsibility of the Public Works Department. This year, improvements to SW 128 ST at USI were completed to repair a sink hole in the asphalt.
- ❖ **Sidewalk installation and improvement projects.**  
The replacement of sidewalks at various locations was completed.
- ❖ **Oversee the Village's Beautification Program.**  
The Public Works Department has an effective monitoring process on the maintenance of the USI median under joint participation agreement with Florida Department of Transportation. USI median trees are replaced upon storm and/or traffic accident damage. Street trees in swales are being installed, as determined by our in-house Arborist, to restore the street tree canopy.
- ❖ **Maintain all guardrails in good condition.**  
This is an on-going responsibility of the Public Works Department.

## Transportation Fund

### Budget Highlights

The Professional Services line item decreased by \$200,000 and funds engineering services for miscellaneous curb and gutter work, and traffic and bridge maintenance studies. Red Road Street Lighting account decreased \$260,000 and includes street lighting costs for a portion of Red Road. Road Materials and Supplies decreased by \$37,000. Transfer to Debt Service remained at \$26,000. Capital Outlay – Improvements Other than Buildings remained at \$750,000 and funds the construction of an alternate ingress/egress to the Municipal Center, sidewalk and road repair and reconstruction, and the USI intersection improvements.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,440,365</b>	<b>\$ 4,010,010</b>	<b>\$ 4,335,095</b>	<b>\$ 4,082,027</b>	<b>\$ 4,082,027</b>
<b>REVENUES:</b>					
312.400 Local Option Gas Tax	373,062	387,470	368,861	381,220	381,220
312.401 New Local Option Gas Tax	140,001	144,990	139,799	144,280	144,280
335.190 Dade County Transportation Tax	739,380	575,790	563,591	490,180	490,180
335.191 MPO Grant	0	30,000	30,000	0	0
361.000 Interest Earnings	<u>207,250</u>	<u>150,000</u>	<u>120,000</u>	<u>135,130</u>	<u>135,130</u>
<b>TOTAL REVENUES</b>	<b>\$ 1,459,693</b>	<b>\$ 1,288,250</b>	<b>\$ 1,222,251</b>	<b>\$ 1,150,810</b>	<b>\$ 1,150,810</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 4,900,058</b>	<b>\$ 5,389,260</b>	<b>\$ 5,557,346</b>	<b>\$ 5,232,837</b>	<b>\$ 5,232,837</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	16,573	300,000	100,000	100,000	100,000
431.001 Public Transit Programs	0	0	0	0	0
443.001 Red Road Street Lighting	0	274,400	250,000	14,400	14,400
453.000 Road Materials & Supplies	<u>51,507</u>	<u>132,000</u>	<u>132,000</u>	<u>95,000</u>	<u>95,000</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 68,080</b>	<b>\$ 706,400</b>	<b>\$ 482,000</b>	<b>\$ 209,400</b>	<b>\$ 209,400</b>
<b>TRANSFERS:</b>					
491.107 Transfers to CITT Public Transit	0	0	617,319	0	0
491.201 Transfers Out to Debt Service	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>	<u>26,000</u>
<b>TOTAL TRANSFERS</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 643,319</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs.	470,883	750,000	350,000	750,000	750,000
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 470,883</b>	<b>\$ 750,000</b>	<b>\$ 350,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 564,963</b>	<b>\$ 1,482,400</b>	<b>\$ 1,475,319</b>	<b>\$ 985,400</b>	<b>\$ 985,400</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,335,095</b>	<b>\$ 3,906,860</b>	<b>\$ 4,082,027</b>	<b>\$ 4,247,437</b>	<b>\$ 4,247,437</b>

## CITT Public Transit Fund

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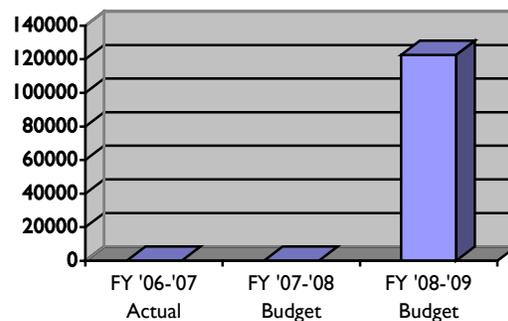
**Function**

This fund manages monies to be utilized for transportation purposes. It was created to meet the public transit needs of the Village. The source of revenues is the Miami-Dade County Transportation Tax.

**Miami-Dade  
County  
Transportation Tax**

The Village receives a share of the one-half cent sales tax, known as the People’s Transportation Tax, to be used for transportation services. The People’s Transportation Tax provides funding for the People’s Transportation Plan, Municipal Component. This fund accounts for the 20% public transit portion of this tax. The surtax proceeds shall only be used for the transportation expenses listed above and with the following stipulations:

- ❖ Each municipality shall apply 20% of its share of surtax proceeds towards transit, such as bus service, bus pullout bays, shelters, and any other transit-related infrastructure. Any municipality that cannot apply the 20% portion of surtax proceeds it receives may contract with the County via the Citizen’s Independent Transportation Trust (CITT) for the County to apply such proceeds on a County project that enhances traffic mobility within the city and immediately adjacent areas. These funds are now presented in this fund.
- ❖ If the Village cannot expend such proceeds in accordance with the established criteria, proceeds shall be carried over and added to the overall portion of the surtax proceeds to be distributed to the cities in the ensuring year and shall be utilized solely for the transit uses enumerated herein.
- ❖ Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.



## CITT Public Transit Fund

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**Budget Highlights**

The Village estimates a total of \$143,550 in revenues in the 2008-2009 fiscal year. The sources of this revenue include \$122,550 from the Miami-Dade County Transportation Tax and \$21,000 in interest earnings. There are no expected expenditures during this fiscal year.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 0	\$ 0	\$ 0	\$ 700,468	\$ 700,468
<b>REVENUES:</b>					
335.190 Dade County Transportation Tax	0	0	76,149	122,550	122,550
361.000 Interest Earnings	0	0	7,000	21,000	21,000
381.102 Transfer from Transportation Fund	0	0	617,319	0	0
<b>TOTAL REVENUES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 700,468</b>	<b>\$ 143,550</b>	<b>\$ 143,550</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 700,468</b>	<b>\$ 844,018</b>	<b>\$ 844,018</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	0	0	0	0	0
431.001 Public Transit Programs	0	0	0	0	0
453.000 Road Materials & Supplies	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs.	0	0	0	0	0
464.000 Equipment and Machinery	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 700,468</b>	<b>\$ 844,018</b>	<b>\$ 844,018</b>

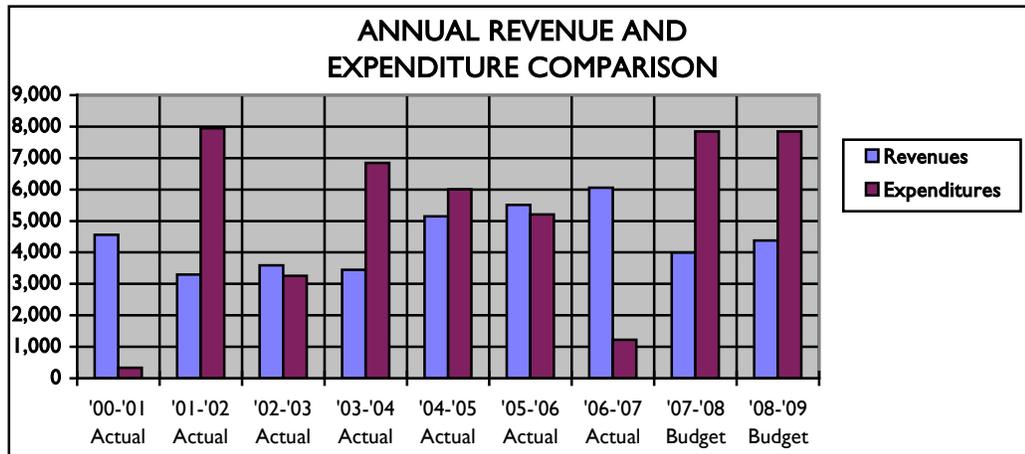
## Police Education Fund

**Function**

The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly referred to as “second dollar funding” governed by Florida Statute 932.7055 (4)(a)). The court cost is assessed against every person convicted for violation of a state penal or criminal statute or convicted for violation of a state penal or criminal statute or convicted for violation of a municipal or county ordinance within the Village of Pinecrest.

**Police Education Fund Summary**

The Fiscal Year 2008-2009 Budget identifies a total of \$4,380 in revenues for the Police Education Fund. The Police Education Fund is funded by monies collected from fines and court judgments as a result of law enforcement by the Pinecrest Police Department. The expenditures projected for next year are \$7,850 for police training. The budget is projecting a \$11,431 fund balance for the Police Education Fund at the end of the Fiscal Year.



## Police Education Fund

**Budget Highlights**

Total of \$3,460 was allocated toward Travel and Per Diem to cover the cost of Crime Prevention Seminars, Community Oriented Policing Seminar, DARE Certification classes, and Gang Resistance and Education Training. Operating Supplies – Other allocates \$500 to fund VCR Recording Tapes. Publications, Dues and Training remained the same at \$3,890 and funds Police Management and Supervisor training, Detective and Crime Scene Training and other training.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-2009 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 7,277	\$ 6,692	\$ 12,107	\$ 14,901	\$ 14,901
<b>REVENUES:</b>					
351.000 Judgments and Fines - Court	5,563	3,790	4,874	4,330	4,330
361.000 Interest Earnings	<u>492</u>	<u>200</u>	<u>500</u>	<u>50</u>	<u>50</u>
<b>TOTAL REVENUES</b>	<b>\$ 6,055</b>	<b>\$ 3,990</b>	<b>\$ 5,374</b>	<b>\$ 4,380</b>	<b>\$ 4,380</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 13,332</b>	<b>\$ 10,682</b>	<b>\$ 17,481</b>	<b>\$ 19,281</b>	<b>\$ 19,281</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
440.000 Travel & Per Diem	453	3,460	1,380	3,460	3,460
452.002 Operating Supplies-Other	425	500	0	500	500
454.000 Publications, Dues, Training	<u>347</u>	<u>3,890</u>	<u>1,200</u>	<u>3,890</u>	<u>3,890</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,225</b>	<b>\$ 7,850</b>	<b>\$ 2,580</b>	<b>\$ 7,850</b>	<b>\$ 7,850</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,225</b>	<b>\$ 7,850</b>	<b>\$ 2,580</b>	<b>\$ 7,850</b>	<b>\$ 7,850</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,107</b>	<b>\$ 2,832</b>	<b>\$ 14,901</b>	<b>\$ 11,431</b>	<b>\$ 11,431</b>

## Police Forfeiture Fund

**Function**                    The Police Forfeiture Fund manages funds collected through the Florida Contraband Forfeiture Act. Florida Statute 932.701 through 932.707 authorizes municipalities to seize assets, including cash, personal property and real property used in violation of the Florida Contraband Forfeiture Act. The funds may be used for educational purposes, DARE programs or the purchase of equipment used in police operations

**Police Forfeiture Fund Summary**                    The Fiscal Year 2008-2009 Budget identifies a total of \$50 in revenues for the Police Forfeiture Fund. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act. It is anticipated that the fund balance will be \$466 on September 30, 2009.

**Budget Highlights**                    The Fiscal Year 2008-2009 Budget identifies a total of \$50 in revenues. The interest earnings are projected to be \$50 which represents a \$210 decrease from the previous fiscal year.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-2009 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	<b>\$ 603</b>	<b>\$ 7,338</b>	<b>\$ 7,572</b>	<b>\$ 416</b>	<b>\$ 416</b>
<b>REVENUES:</b>					
342.001 Judgments and Fines - Court	6,600	0	0	0	0
361.000 Interest Earnings	369	260	70	50	50
364.000 Sale of Assets	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$ 6,969</b>	<b>\$ 260</b>	<b>\$ 70</b>	<b>\$ 50</b>	<b>\$ 50</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 7,572</b>	<b>\$ 7,598</b>	<b>\$ 7,642</b>	<b>\$ 466</b>	<b>\$ 466</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
440.000 Travel & Per Diem	0	0	0	0	0
454.000 Publications, Dues, Training	0	0	0	0	0
464.000 Machinery & Equipment	0	7,020	7,226	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 0</b>	<b>\$ 7,020</b>	<b>\$ 7,226</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 7,020</b>	<b>\$ 7,226</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,572</b>	<b>\$ 578</b>	<b>\$ 416</b>	<b>\$ 466</b>	<b>\$ 466</b>

## Hardwire 911 Fund

**Function** The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Florida Statute 365.171 authorizes the state to collect and distribute monies from hardwire (land lines) to be used to manage the 911 emergency phone system. The funds may be used to provide emergency dispatch systems, training, communications, maintenance and repairs, and related capital asset purchases. Previously, these services were provided in the General Fund.

**Hardwire 911 Summary** The Fiscal Year 2008-2009 Budget identifies a total of \$58,370 in revenues, a decrease of \$5,650. There will be \$58,210 collected in 911 fees, a decrease of \$5,790. Interest earnings are estimated to be \$160, an increase of \$140.

**Budget Highlights** The Fiscal Year 2008-2009 Budget identifies \$69,000 in expenditures. The Contractual Services line item is budgeted at \$56,720, an increase of \$12,720, and provides dispatching services. The Travel and Per Diem decreased by \$1,080, Communications and Freight decreased by \$60; and, Maintenance and Repairs, at \$2,950, increased by \$40. Operating Supplies was eliminated and Publications, Dues and Training is funded at \$1,920, an increase of \$90. Capital Outlay – Machinery and Equipment decreased by \$5,360.

CLASSIFICATION	2006-07 ACTUAL	2007-2008 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 11,797	\$ 17,031	\$ 21,739	\$ 22,218	\$ 22,218
<b>REVENUES:</b>					
337.911 911 Fees	69,665	64,000	62,599	58,210	58,210
361.000 Interest Earnings	328	20	300	160	160
381.001 Transfers from General Fund	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$ 69,993</b>	<b>\$ 64,020</b>	<b>\$ 62,899</b>	<b>\$ 58,370</b>	<b>\$ 58,370</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 81,790</b>	<b>\$ 81,051</b>	<b>\$ 84,638</b>	<b>\$ 80,588</b>	<b>\$ 80,588</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
434.911 Contractual Services, 911	45,279	44,000	48,570	56,720	56,720
440.911 Travel & Per Diem, 911	590	1,080	1,080	0	0
441.911 Communications & Freight, 911	6,379	7,470	7,470	7,410	7,410
446.911 Repair & Maintenance, 911	4,284	2,910	2,950	2,950	2,950
452.911 Operating Supplies, 911	0	490	490	0	0
454.911 Publications, Dues & Training, 911	3,369	1,830	1,860	1,920	1,920
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 59,901</b>	<b>\$ 57,780</b>	<b>\$ 62,420</b>	<b>\$ 69,000</b>	<b>\$ 69,000</b>
<b>CAPITAL OUTLAY:</b>					
464.911 Machinery & Equipment, 911	150	5,360	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 150</b>	<b>\$ 5,360</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 60,051</b>	<b>\$ 63,140</b>	<b>\$ 62,420</b>	<b>\$ 69,000</b>	<b>\$ 69,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 21,739</b>	<b>\$ 17,911</b>	<b>\$ 22,218</b>	<b>\$ 11,588</b>	<b>\$ 11,588</b>

## Wireless 911 Fund

**Function**                    The Wireless 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Florida Statute 365.172 authorizes the state to collect and distribute monies from wireless phones to be used to manage the 911 emergency phone system. The funds may be used to provide emergency dispatch systems, training, communications, maintenance and repairs, and related capital asset purchases. Previously, these services were provided in the General Fund.

**Wireless 911 Summary**                    The Fiscal Year 2008-2009 Budget identifies a total of \$36,290 in revenues. There will be \$36,260 collected in 911 fees, a decrease of \$29,110. Interest earnings are estimated to be \$30, representing no increase.

**Budget Highlights**                    The Fiscal Year 2008-2009 Budget identifies \$43,730 in expenditures. The Contractual Services line item decreased by \$13,250, and provides dispatching services. The Travel and Per Diem was eliminated, a decrease of \$1,110, Communications and Freight is budgeted at \$7,410, a decrease of \$300, and Repairs and Maintenance at \$3,050, an increase of \$50. Operating Supplies was eliminated, and Publications, Dues and Training is funded at \$1,090, a decrease of \$820. Capital Outlay – Machinery and Equipment decreased by \$5,540.

CLASSIFICATION	2006-07 ACTUAL	2007-2008 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 1,385	\$ 8,154	\$ 31,314	\$ 10,483	\$ 10,483
<b>REVENUES:</b>					
337.911 911 Fees	87,558	65,370	33,000	36,260	36,260
361.000 Interest Earnings	76	30	296	30	30
<b>TOTAL REVENUES</b>	<b>\$ 87,634</b>	<b>\$ 65,400</b>	<b>\$ 33,296</b>	<b>\$ 36,290</b>	<b>\$ 36,290</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 89,019</b>	<b>\$ 73,554</b>	<b>\$ 64,610</b>	<b>\$ 46,773</b>	<b>\$ 46,773</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
434.911 Contractual Services, 911	43,025	45,430	42,034	32,180	32,180
440.911 Travel & Per Diem, 911	532	1,110	600	0	0
441.911 Communications & Freight, 911	5,867	7,710	7,787	7,410	7,410
446.911 Repair & Maintenance, 911	3,492	3,000	3,006	3,050	3,050
452.911 Operating Supplies, 911	0	510	100	0	0
454.911 Publications, Dues & Training, 911	4,651	1,910	600	1,090	1,090
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 57,567</b>	<b>\$ 59,670</b>	<b>\$ 54,127</b>	<b>\$ 43,730</b>	<b>\$ 43,730</b>
<b>CAPITAL OUTLAY:</b>					
464.911 Machinery & Equipment, 911	138	5,540	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 138</b>	<b>\$ 5,540</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,705</b>	<b>\$ 65,210</b>	<b>\$ 54,127</b>	<b>\$ 43,730</b>	<b>\$ 43,730</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 31,314</b>	<b>\$ 8,344</b>	<b>\$ 10,483</b>	<b>\$ 3,043</b>	<b>\$ 3,043</b>

# Capital Project Fund

## Function

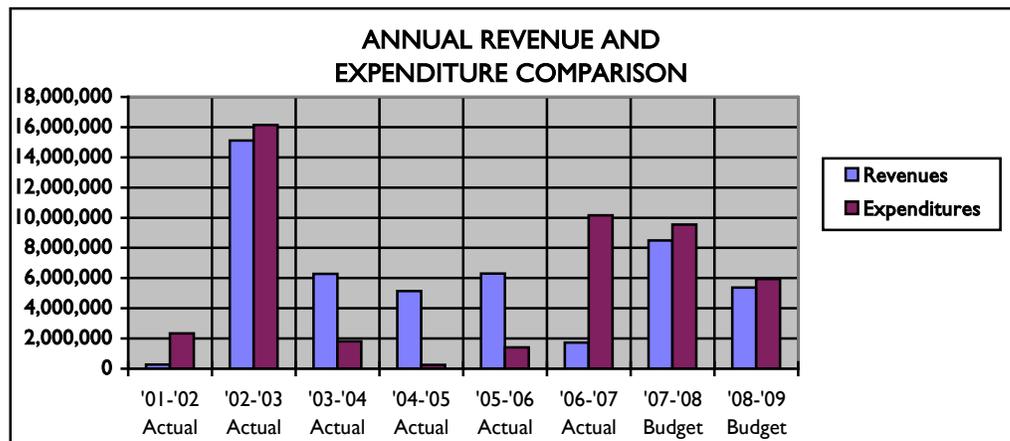
This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2008-2009 as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. Pursuant to the Village Charter Section 3.2(5) and in compliance with the Village’s Master Plan, a capital program is developed and updated annually.

The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital Improvement Projects typically take place over two or more years requiring continuing appropriations beyond a single fiscal year, but only those projects scheduled during the first year of the plan are financed and adopted as part of the Village’s Annual Operating Budget.

The Capital Project Fund is established for those Capital Improvement Projects that are funded through transactions such as debt issuance, bond anticipation notes, special assessments, grant proceeds, and transfers from the General Fund. More specifically, the Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The fund uses the modified accrual basis of accounting.

## Capital Project Fund Summary

The Fiscal Year 2008-2009 Budget identifies a total of \$5,372,300 in revenues for the Capital Project Fund. The Capital Project Fund is funded by an interfund transfer from the General Fund, bond proceeds, miscellaneous grants and interest earnings. The expenditures projected for next year are \$5,950,000, which includes renovations at Pinecrest Gardens and water system improvements. The budget is projecting a \$121,610 fund balance for the Capital Project Fund at the end of the Fiscal Year.



## Capital Project Fund

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### Summary of Impact

All operational and staffing costs for the improvements at Pinecrest Gardens are included in the budget. The Miami-Dade Water and Sewer Department will own and maintain the water lines after construction. The Village of Pinecrest will accrue no additional cost.

### Objectives

The following objectives were developed to provide a description of the anticipated accomplishments for this Fund as they relate to the Village Council's Goals and Objectives.

- ❖ Renovations of Pinecrest Gardens, including parking lot striping, restaurant and a septic system.
- ❖ Potable Water Expansion Project.
- ❖ Continue miscellaneous drainage and road projects.

### Fiscal Year 2007-2008 Objectives' Progress Report

The following section lists the objectives developed by the office for the prior year and includes an explanatory paragraph detailing the office's activities related to the objectives.

- ❖ **Renovations of Pinecrest Gardens, including parking lot and Hibiscus Room.**  
Several renovations were completed at Pinecrest Gardens including lighting of the parking lot, renovation of the Hibiscus Room, construction of Phase I of the original Parrot Jungle entrance, the design of a new irrigation system for the entire park, and a filtration and circulation water system in compliance with the South Florida Water Management District standards.
- ❖ **Construction of basketball courts at Palmetto High School and restrooms at Palmetto Middle School.**  
Both of these projects were cancelled.
- ❖ **Begin Potable Water Expansion Project.**  
Village Council held several informational workshops, and after much discussion with residents, it was decided to expand the water lines as much as possible without any added costs to tax payers. This project has been extended to the 2008-2009 Fiscal year.
- ❖ **Continue miscellaneous drainage projects.**  
All of storm drain headwalls were repaired as needed.

# Capital Project Fund

**Budget Highlights**

The estimated Beginning Fund Balance for the Capital Project Fund is \$699,310 for Fiscal Year 2008-2009. The Revenues for Fiscal Year 2008-2009, \$5,372,300, are generated from state and county grants, a loan from the state revolving fund and transfers from the General Fund, providing for a total of \$6,071,610 in available resources. The budget provides for \$1,550,000 for renovations at Pinecrest Gardens and \$4,400,000 for the Potable Water Expansion project.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,018,235</b>	<b>\$ 1,142,760</b>	<b>\$ (3,420,794)</b>	<b>\$ 699,310</b>	<b>\$ 699,310</b>
<b>REVENUES:</b>					
331.110 Water, GOB Contribution, County	0	3,616,310	703,000	3,654,000	3,654,000
331.112 Water, State Contribution	71,700	269,000	130,000	1,298,300	1,298,300
331.113 Water, State Revolving Grant	0	3,629,750	0	0	0
337.700 SNP Grant	0	0	232,500	0	0
377.711 Library GOB Construction, County	0	0	3,932,000	0	0
337.713 County Grant, PJ Original Entrance	0	0	250,000	0	0
361.000 Interest Earnings	144,326	11,480	1	0	0
366.000 Donations	10,000	0	25,000	0	0
369.000 Other Misc. Revenues	637	0	0	0	0
381.001 Transfer from General Fund	<u>1,500,000</u>	<u>975,000</u>	<u>975,000</u>	<u>420,000</u>	<u>420,000</u>
<b>TOTAL REVENUES</b>	<b>\$ 1,726,663</b>	<b>\$ 8,501,540</b>	<b>\$ 6,247,501</b>	<b>\$ 5,372,300</b>	<b>\$ 5,372,300</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 6,744,898</b>	<b>\$ 9,644,300</b>	<b>\$ 2,826,707</b>	<b>\$ 6,071,610</b>	<b>\$ 6,071,610</b>
<b>EXPENDITURES – WATER PROJECT</b>					
<b>301.519.111</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	11,369	225,450	0	0	0
434.000 Other Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 11,369</b>	<b>\$ 225,450</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Buildings	<u>970,000</u>	<u>7,289,610</u>	<u>12,814</u>	<u>4,400,000</u>	<u>4,400,000</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 970,000</b>	<b>\$ 7,289,610</b>	<b>\$ 12,814</b>	<b>\$ 4,400,000</b>	<b>\$ 4,400,000</b>
<b>TOTAL EXPENDITURES – WATER PROJECT</b>	<b>\$ 981,369</b>	<b>\$ 7,515,060</b>	<b>\$ 12,814</b>	<b>\$ 4,400,000</b>	<b>\$ 4,400,000</b>
<b>EXPENDITURES-PINECREST GARDENS</b>					
<b>301.572.04</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	74,943	525,000	660,749	1,350,000	1,350,000
463.000 Improvements Other than Buildings	<u>710,200</u>	<u>0</u>	<u>368,013</u>	<u>200,000</u>	<u>200,000</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 785,143</b>	<b>\$ 525,000</b>	<b>\$ 1,028,762</b>	<b>\$ 1,550,000</b>	<b>\$ 1,550,000</b>
<b>TOTAL EXPENDITURES-PINECREST GARDENS</b>	<b>\$ 785,143</b>	<b>\$ 25,000</b>	<b>\$ 1,028,762</b>	<b>\$ 1,550,000</b>	<b>\$ 1,550,000</b>

# Capital Project Fund

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>EXPENDITURES-FLAGLER GROVE PARK</b>					
<b>301.572.06</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	4,131	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,131</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
461.000 Land	14,046	0	22,985	0	0
463.000 Improvements Other than Buildings	1,097,374	1,352,000	60,832	0	0
464.000 Buildings	200,478	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 1,311,898</b>	<b>\$ 1,352,000</b>	<b>\$ 83,817</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES-FLAGLER GROVE</b>	<b>\$ 1,316,029</b>	<b>\$ 1,352,000</b>	<b>\$ 83,817</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES -LIBRARY/COMM CNTR</b>					
<b>301.572.08</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	21,640	0	0	0	0
434.000 Other Contractual Services	300	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 21,940</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	7,061,036	0	620,054	0	0
463.000 Improvements Other than Bldgs.	175	0	171,643	0	0
464.000 Machinery & Equipment	0	0	160,307	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 7,061,211</b>	<b>\$ 0</b>	<b>\$ 952,004</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES-LIBRARY/ COMMUNITY CENTER</b>	<b>\$ 7,083,151</b>	<b>\$ 0</b>	<b>\$ 952,004</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES-EDUCATION FIELDS</b>					
<b>301.572.14</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Buildings	0	150,000	50,000	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 150,000</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES-EDUCATION FIELDS</b>	<b>\$ 0</b>	<b>\$ 150,000</b>	<b>\$ 50,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,165,692</b>	<b>\$ 9,542,060</b>	<b>\$ 2,127,397</b>	<b>\$ 5,950,000</b>	<b>\$ 5,950,000</b>
<b>TOTAL FUND BALANCE</b>	<b>\$(3,420,794)</b>	<b>\$ 102,240</b>	<b>\$ 699,310</b>	<b>\$ 121,610</b>	<b>\$ 121,610</b>

## Five Year Capital Improvement Program

**Function**

In accordance with Policy 8-1.3.1 of the Comprehensive Plan, a Five-Year Capital Improvement Program and Capital Budget shall be prepared upon adoption of the Comprehensive Plan. This Capital Budget is updated annually as part of the budgeting process. Capital improvement projects are defined as projects that are self-contained and that will usually be constructed or purchased as a unit. A capital improvement generally includes only those items constructed or purchased that have a useful life extending beyond a ten (10) year period following their acquisition or purchase. Normally, capital improvements involve a cost in excess of \$25,000 or involve the acquisition or disposal of land regardless of cost. Minor recurring annual expense items, including routine maintenance and repairs, are excluded. All projects that are to be financed from bond funds are included. Similarly, preliminary engineering studies for such infrastructure improvements as the design of improvements are generally itemized as capital expenditure items due to their significant cost and impact of the capital improvement program. (Policy 8-1.1.2 Comprehensive Plan)

PROJECT DESCRIPTION	FUND SOURCE	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL COST
<b>Transportation</b>							
Road Resurfacing	TF	0	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000
USI Design & Engineering	TF	100,000	100,000	100,000	100,000	100,000	500,000
Intersection Improvements	TF	300,000	300,000	300,000	300,000	300,000	1,500,000
Sidewalk and Bikeway Improvements	TF	50,000	50,000	50,000	50,000	50,000	250,000
Rights-of-Way Beautification	TF	50,000	50,000	50,000	50,000	50,000	250,000
Construction of Alternate Ingress/Egress to Municipal Center	TF	400,000	0	0	0	0	400,000
Traffic Control Devices	TF	45,000	45,000	45,000	45,000	45,000	225,000
<b>Total Transportation</b>		<b>945,000</b>	<b>2,545,000</b>	<b>2,545,000</b>	<b>2,545,000</b>	<b>2,545,000</b>	<b>11,125,000</b>
<b>Drainage</b>							
Construction of Storm Drainage Canals	SW	100,000	100,000	100,000	100,000	100,000	500,000
<b>Total Drainage</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>
<b>Potable Water Expansion</b>							
Engineering Study and Installation of New Water Mains	CP/Grants/County GOB	4,400,000	0	0	0	0	4,400,000
<b>Total Potable Water Expansion</b>		<b>4,400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,400,000</b>

## Five Year Capital Improvement Program

PROJECT DESCRIPTION	FUND SOURCE	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	TOTAL COST
<b>Recreation</b>							
Pinecrest Gardens, Restaurant	CP	1,200,000	0	0	0	0	1,200,000
Pinecrest Gardens, Banyan Bowl Restroom	CP	150,000	0	0	0	0	150,000
Pinecrest Gardens, Parking Lot	CP	100,000	0	0	0	0	100,000
Pinecrest Gardens, Septic System	CP	100,000	0	0	0	0	100,000
<b>Total Recreation</b>		<b>1,550,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,550,000</b>
<b>TOTAL</b>		<b>6,995,000</b>	<b>2,645,000</b>	<b>2,645,000</b>	<b>2,645,000</b>	<b>2,645,000</b>	<b>17,575,000</b>

### Project Descriptions

The following section provides a detailed description of every project in the Five Year Capital Improvement Program.

#### Transportation Projects

A total of \$17,575,000 is earmarked in the Five Year Capital Improvement Program for Fiscal Years 2008-2009, 2009-2010, 2010-2011, 2011-2012, and 2012-2013. These funds will be used for roadway re-surfacing and right-of-way maintenance such as swale maintenance, street drainage maintenance, bridge repairs, traffic signs and studies as well as to resurface and re-stripe intersections.

#### Drainage Improvements

A total of \$500,000 has been earmarked for the Five Year Capital Improvement Program toward a Stormwater Project. The projects that are scheduled for design and construction are determined on a yearly basis by the Public Works Department and recommended by the Village Manager to the Village Council for inclusion in the budget.



## Five Year Capital Improvement Program

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### Potable Water Expansion

A total of \$4,400,000 has been allocated in the Five Year Capital Plan for the expansion of potable water. These funds are earmarked for the installation of new water mains.

### Recreation

#### PINECREST GARDENS

Pinecrest Gardens is a 22-acre parcel, which has housed the world-renowned Parrot Jungle and Gardens tourist attraction since 1935. The Village purchased the property on December 17, 2002.

A total of \$1,550,000 is allocated for capital improvements at Pinecrest Gardens, including the addition of a restaurant, septic system improvements, parking lot paving and striping, and Banyan Bowl restroom renovations.



## Debt Service Fund

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### Function

On February 9, 1999, the Village of Pinecrest adopted Resolution 99-03 authorizing the execution of an interlocal agreement with other governmental units, which formed the Florida Municipal Loan Council (FMLC) and authorizing the negotiation of a loan not to exceed \$10,000,000. This Declaration of Official Intent allowed the Village to obtain funding through the sale of revenue bonds coordinated by the FMLC. On April 19, 1999, the Village adopted Resolution 99-19 authorizing the borrowing of \$8,000,000 from the Florida Municipal Loan Council for the development of Evelyn Greer Park, formerly known as Pinecrest Park, Village Hall and other capital improvement projects. The loan was secured by pledged revenues generated from the General Fund excluding Ad Valorem taxes.

The Evelyn Greer Park Bond, a twenty (20) year loan from the Florida Municipal Loan Council, has a floating annual interest rate that ranges from 3.2% to 5.125%. The principal, interest and fees payment for Fiscal Year 2008-2009 will be \$639,560. Acquisition costs for Evelyn Greer Park were offset by a \$2,189,400 grant from the Safe Neighborhood Parks Program and a \$100,000 grant from the Florida Recreation Development Assistance Program.

On March 25, 2002, the Village of Pinecrest adopted Ordinance 2002-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$8,000,000 from the Florida Municipal Loan Council for the acquisition and construction of the Parrot Jungle and Gardens site. The loan was secured by pledged revenues generated from the General Fund excluding Ad Valorem taxes. The principal, interest and fees payments for Fiscal Year 2008-2009 will be \$632,963. Acquisition costs for Parrot Jungle and Gardens, now known as Pinecrest Gardens, were offset by a \$3,960,000 grant from the Safe Neighborhood Parks program, a \$2,198,000 grant from the Florida Community Trust program, and a \$40,000 grant from the Miami-Dade County Department of Community Affairs grant for historical preservation.

On March 9, 2004, the Village of Pinecrest adopted Ordinance 2004-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$3,100,000 to help defray the cost of building the Library/Community Center and improvements to Pinecrest Gardens. The principal interest and fees for 2008-09 will be \$242,115.

The Village does not have any legal debt limits. These three bond issues represent the only outstanding General Fund debt.

## Debt Service Fund

### Evelyn Greer Park (formerly Pinecrest Park) Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
10/1/2008			126,625.00	126,625.00	3,155.00	\$ 129,780.00
4/1/2009	\$380,000	4.25%	126,625.00	506,625.00	3,155.00	\$ 509,780.00
10/1/2009			118,550.00	118,550.00	2,965.00	\$ 121,515.00
4/1/2010	\$395,000	4.375%	118,550.00	513,550.00	2,965.00	\$ 516,515.00
10/1/2010			109,909.38	109,909.38	2,767.50	\$ 112,676.88
4/1/2011	\$415,000	4.5%	109,909.38	524,909.38	2,767.50	\$ 527,676.88
10/1/2011			100,571.88	100,571.88	2,560.00	\$ 103,131.88
4/1/2012	\$435,000	4.5%	100,571.88	535,571.88	2,560.00	\$ 538,131.88
10/1/2012			90,784.38	90,784.38	2,342.50	\$ 93,126.88
4/1/2013	\$455,000	4.5%	90,784.38	545,784.38	2,342.50	\$ 548,126.88
10/1/2013			80,546.88	80,546.88	2,115.00	\$ 82,661.88
4/1/2014	\$475,000	5.125%	80,546.88	555,546.88	2,115.00	\$ 557,661.88
10/1/2014			68,375.00	68,375.00	1,877.50	\$ 70,252.50
4/1/2015	\$495,000	5.125%	68,375.00	563,375.00	1,877.50	\$ 565,252.50
10/1/2015			55,690.63	55,690.63	1,630.00	\$ 57,320.63
4/1/2016	\$525,000	5.125%	55,690.63	580,690.63	1,630.00	\$ 582,320.63
10/1/2016			42,237.50	42,237.50	1,367.50	\$ 43,605.00
4/1/2017	\$550,000	5.125%	42,237.50	592,237.50	1,367.50	\$ 593,605.00
10/1/2017			28,143.75	28,143.75	1,092.50	\$ 29,236.25
4/1/2018	\$580,000	4.75%	28,143.75	608,143.75	1,092.50	\$ 609,236.25
10/1/2018			14,368.75	14,368.75	802.50	\$ 15,171.25
4/1/2019	\$605,000	4.75%	14,368.75	619,368.75	802.50	\$ 620,171.25
<b>TOTAL</b>	<b>\$5,310,000</b>		<b>1,671,606.30</b>	<b>6,981,606.30</b>	<b>45,350</b>	<b>\$7,026,956.30</b>

### Parrot Jungle and Gardens Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
11/1/2008			155,737.50	155,737.50	3,244.00	\$ 158,981.50
5/1/2009	315,000	4.00%	155,737.50	470,737.50	3,244.00	\$ 473,981.50
11/1/2009			149,437.50	149,437.50	3,086.50	\$ 152,524.00
5/1/2010	325,000	4.00%	149,437.50	474,437.50	3,086.50	\$ 477,524.00
11/1/2010			142,937.00	142,937.50	2,924.00	\$ 145,861.50
5/1/2011	340,000	4.125%	142,937.00	482,937.50	2,924.00	\$ 485,861.50
11/1/2011			135,925.50	135,925.00	2,754.00	\$ 138,679.00
5/1/2012	355,000	5.00%	135,925.50	490,925.00	2,754.00	\$ 493,679.00
11/1/2012			127,050.00	127,050.00	2,623.75	\$ 129,673.75
5/1/2013	370,000	5.50%	127,050.00	497,050.00	2,623.75	\$ 499,673.75
11/1/2013			116,875.00	116,875.00	2,438.75	\$ 119,313.75
5/1/2014	390,000	5.50%	116,875.00	506,875.00	2,438.75	\$ 509,313.75
11/1/2014			106,150.00	106,150.00	2,243.75	\$ 108,393.75
5/1/2015	415,000	5.50%	106,150.00	521,150.00	2,243.75	\$ 523,393.75
11/1/2015			94,737.50	94,737.50	2,036.25	\$ 96,773.75
5/1/2016	435,000	5.50%	94,737.50	529,737.50	2,036.25	\$ 531,773.75
11/1/2016			82,775.00	82,775.00	1,818.75	\$ 84,593.75
5/1/2017	460,000	5.50%	82,775.00	542,775.00	1,818.75	\$ 544,593.75
11/1/2017			70,125.00	70,125.00	1,588.75	\$ 71,713.75

## Debt Service Fund

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
5/1/2018	485,000	5.50%	70,125.00	555,125.00	1,588.75	\$ 556,713.75
11/1/2018			56,787.50	56,787.50	1,346.25	\$ 58,133.75
5/1/2019	515,000	5.50%	56,787.50	571,787.50	1,346.25	\$ 573,133.75
11/1/2019			42,625.00	42,625.00	1,088.75	\$ 43,713.75
5/1/2020	540,000	5.00%	42,625.00	582,625.00	1,088.75	\$ 583,713.75
11/1/2020			29,125.00	29,125.00	818.75	\$ 29,943.75
5/1/2021	570,000	5.00%	29,125.00	599,125.00	818.75	\$ 599,943.75
11/1/2021			14,875.00	14,875.00	533.75	\$ 15,408.75
5/1/2022	595,000	5.00%	14,875.00	609,875.00	533.75	\$ 610,408.75
<b>TOTAL</b>	<b>6,110,000</b>		<b>2,650,325</b>	<b>8,760,325.00</b>	<b>57,092.00</b>	<b>\$8,817,417.00</b>

### Pinecrest Gardens and Library/Community Center Bond

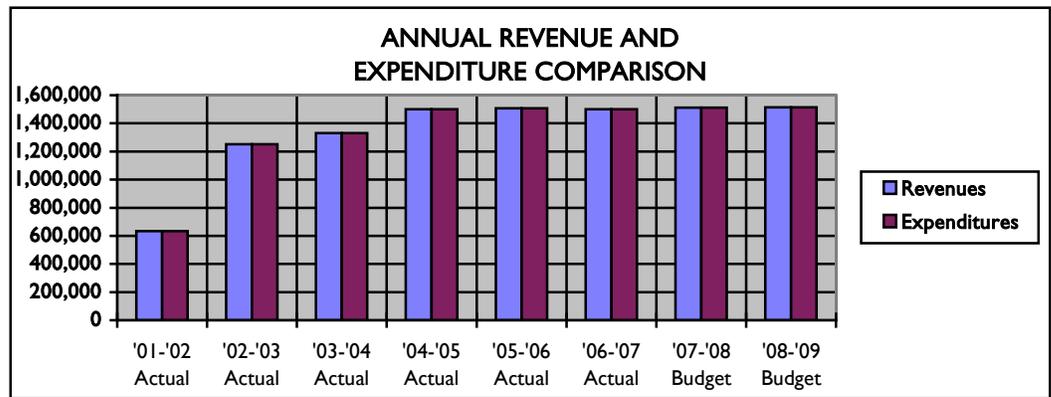
Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
1/01/2009			59,437.50	59,437.50	1,320.00	60,757.50
7/01/2009	120,000	3.500%	59,437.50	179,437.50	1,920.00	181,357.50
1/01/2010			57,337.50	57,337.50	1,260.00	58,597.50
7/01/2010	125,000	3.750%	57,337.50	182,337.50	1,860.00	184,197.50
1/01/2011			54,993.75	54,993.75	1,197.50	56,191.25
7/01/2011	130,000	4.000%	54,993.75	184,993.75	1,797.50	186,791.25
1/01/2012			52,393.75	52,393.75	1,132.50	53,526.25
7/01/2012	135,000	4.000%	52,393.75	187,393.75	1,732.50	189,126.25
1/01/2013			49,693.75	49,693.75	1,065.00	50,758.75
7/01/2013	140,000	4.000%	49,693.75	189,693.75	1,665.00	191,358.75
1/01/2014			46,893.75	46,893.75	995.00	47,888.75
7/01/2014	145,000	4.125%	46,893.75	191,893.75	1,595.00	193,488.75
1/01/2015			43,903.13	43,903.13	922.50	44,825.63
7/01/2015	150,000	4.250%	43,903.13	193,903.13	1,522.50	195,425.63
1/01/2016			40,715.63	40,715.63	847.50	41,563.13
7/01/2016	155,000	4.325%	40,715.63	195,715.63	1,447.50	197,163.13
1/01/2017			37,325.00	37,325.00	770.00	38,095.00
7/01/2017	165,000	4.500%	37,325.00	202,325.00	1,370.00	203,695.00
1/01/2018			33,612.50	33,612.50	687.50	34,300.00
7/01/2018	170,000	4.500%	33,612.50	203,612.50	1,287.50	204,900.00
1/01/2019			29,787.50	29,787.50	602.50	30,390.00
7/01/2019	180,000	4.625%	29,787.50	209,787.50	1,202.50	210,990.00
1/01/2020			25,625.00	25,625.00	512.50	26,137.50
7/01/2020	185,000	5.000%	25,625.00	210,625.00	1,112.50	211,737.50
1/01/2021			21,000.00	21,000.00	420.00	21,420.00
7/01/2021	195,000	5.000%	21,000.00	216,000.00	1,020.00	217,020.00
1/01/2022			16,125.00	16,125.00	322.50	16,447.50
7/01/2022	205,000	5.000%	16,125.00	221,125.00	922.50	222,047.50
1/01/2023			11,000.00	11,000.00	220.00	11,220.00
7/01/2023	215,000	5.000%	11,000.00	226,000.00	820.00	226,820.00
1/01/2024			5,625.00	5,625.00	112.50	5,737.50
7/01/2024	225,000	5.000%	5,625.00	230,625.00	712.50	231,337.50
<b>TOTAL</b>	<b>2,640,000</b>		<b>1,170,937.52</b>	<b>3,810,937.52</b>	<b>34,375</b>	<b>3,845,312.52</b>

<b>GRAND TOTAL FOR ALL FUNDS</b>	<b>14,060,000.00</b>		<b>5,492,868.82</b>	<b>19,552,868.82</b>	<b>136,817.00</b>	<b>19,689,685.52</b>
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## Debt Service Fund

### Debt Service Fund Summary

The Fiscal Year 2008-2009 Budget identifies a total of \$1,514,660 in revenues for the Debt Service Fund. This represents a \$3,430 increase in revenues for this fund to meet the obligations for Debt Service on three bond issues. The Debt Service Fund is funded by a transfer from the General Fund of \$1,488,620 and the Transportation Fund of \$26,040. The expenditures projected for next year are \$1,514,660 which covers the principal and interest associated with the debt schedule for the Evelyn Greer Park loan, the Parrot Jungle and Gardens loan, and the loan for the Library/Community Center. Expenditures increased by \$3,430 since the prior year. The budget is projecting a zero fund balance for the Debt Service Fund at the end of the Fiscal Year.



## Debt Service Fund

**Budget  
Highlights**

The Debt Service for Fiscal Year 2008-2009 is budgeted at \$1,514,660.

CLASSIFICATION	2006-07 ACTUAL	2007-08 BUDGET	2007-08 12 MO EST	2008-09 MGR REC	2008-09 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>REVENUES:</b>					
381.001 Transfers In from General Fund	1,474,871	1,485,300	1,485,300	1,488,620	1,488,620
381.002 Transfer In from Transportation Fund	<u>26,000</u>	<u>25,930</u>	<u>25,930</u>	<u>26,040</u>	<u>26,040</u>
<b>TOTAL REVENUES</b>	<b>\$ 1,500,871</b>	<b>\$ 1,511,230</b>	<b>\$ 1,511,230</b>	<b>\$ 1,514,660</b>	<b>\$ 1,514,660</b>
<b>EXPENDITURES:</b>					
<b>DEBT SERVICE:</b>					
471.000 Principal	750,000	780,000	780,000	815,000	815,000
472.000 Interest	<u>750,871</u>	<u>731,230</u>	<u>731,230</u>	<u>699,660</u>	<u>699,660</u>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,500,871</b>	<b>\$ 1,511,230</b>	<b>\$ 1,511,230</b>	<b>\$ 1,514,660</b>	<b>\$ 1,514,660</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,500,871</b>	<b>\$ 1,511,230</b>	<b>\$ 1,511,230</b>	<b>\$ 1,514,660</b>	<b>\$ 1,514,660</b>

# Community Profile

## Village History

During the early 1900s, Miami pioneer and railroad tycoon Henry Flagler used the property at US 1 and Southwest 102 Street as a staging area during the construction of the Overseas Railroad to the Florida Keys.

In the 1930s, the area’s growth continued and the community began to evolve around one of the first tourist attractions established in the Miami vicinity – Parrot Jungle and Gardens. The Parrot Jungle was founded in 1936 by Franz and Louise Scherr on twenty-acres of property located at Red Road and Southwest 111 Street and over the years became a world famous tourist attraction whose visitors included Sir Winston Churchill. The Miami Serpentarium, another popular tourist attraction, was located on US 1 for many years prior to closing in the mid-1980s.

During the 1950s and 1960s the area flourished with the development and construction of ranch-style homes on acre lots which laid the foundation for the community’s rural and lushly landscaped residential character.

Rapid growth and local issues during the 1990s inspired a movement led by residents Gary Matzner and Evelyn Langlieb Greer to incorporate the area. Greer was elected the Village’s first mayor shortly after the Village’s incorporation. She joined the first Village Council members Cindie Blanck, Barry Blaxberg, Leslie Bowe, and Robert Hingston and Village Manager Peter G. Lombardi in establishing well-regarded municipal services including police, parks and recreation, building and planning services, and public works.



## Village Seal

The Village Council authorized a “Village Seal Contest” on June 25, 1996 and encouraged area residents and students to enter submissions of a proposed seal for the Council’s consideration. A Village Seal Committee, chaired by Councilmember Leslie Bowe, reviewed the submissions and presented the Council with its top six choices on August 20, 1996. The submission of Pinecrest resident Carlos Piña was selected as the official seal of the Village on September 17, 1996 and was adopted on November 19, 1996 by Ordinance 96-11. The Piña seal has served as the official seal of the Village of Pinecrest since that date.



## Community Profile

### Demographic Information

Population <sup>1</sup>	19,055*	
Population - 18 years and over <sup>1</sup>	13,064	68.5%
<b>By Race<sup>1</sup></b>		
White	17,206	90.3%
Black or African American	327	1.7%
American Indian and Alaska Native	23	0.1%
Asian	864	4.5%
Native Hawaiian and Other Pacific Islander	2	0.0%
Some Other Race	249	1.3%
Two or more races	384	2.0%
<b>Hispanic or Latino Descent<sup>1</sup></b>		
Not Hispanic or Latino	13,403	70.3%
Hispanic or Latino	5,652	29.7%
<b>Median Household Income<sup>2</sup></b>	<b>\$ 74,576</b>	

\*University of Florida's Bureau of Economic and Business Research estimates the population as of April 1, 2008 at 19,454.

### Land Use Information

Total Single Housing Units <sup>2</sup>	4,463	77.9%
Total Multiple-family Housing Units <sup>2</sup>	1,269	22.1%
<b>Land Use Percent</b>		
Residential		73.5%
Commercial/Office		2.8%
Institutional (Government, Utilities, Religious & Educational)		2.8%
Parks/Recreation		1.4%
Roadways		17.5%
Canals		1.4%
Vacant		0.6%
Square Mile Area	8	
Miles of Roadway	103	

<sup>1</sup> U.S. Census Bureau, Census 2000 Redistricting Data (Public Law 94-171) Summary File, Matrices PL1, PL2, PL3, and PL4.

<sup>2</sup> Miami-Dade County Planning Department and Office of Management and Budget

## Community Profile

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**Park Facilities**

Coral Pine Park  
6955 SW 104 Street  
9.0 Acres

Recreation Center, tennis clubhouse/ community room, six lighted tennis courts, 40 parking spaces, pineland conservation area, and a tot-lot.

Evelyn Greer Park  
8200 SW 124 Street  
10.0 Acres

Community room, two softball fields, two multi-purpose fields, batting cages, tot-lot, vita course with stations, gazebo and 150 parking spaces.

Flagler Grove Park  
7551 SW 104 Street  
3.0 Acres

Two U8 soccer fields, tot-lot, restrooms and 30 parking spaces.

Pinecrest Community Center  
5855 SW 111 Street  
15,000 square feet

State-of-the-art fitness center, movement room and several multi-purpose rooms. Adjacent to the Miami-Dade County Library, Pinecrest Branch.

Pinecrest Gardens  
11000 SW 57 Avenue  
21.866 Acres

Historically designated botanical gardens, amphitheaters, children’s splash deck, petting zoo, rental facilities, tot-lot, and 245 parking spaces.

Red Road Linear Park  
SW 57 Avenue and Old Cutler  
Road from SW 88 Street to SW 67  
Avenue  
4 miles

Linear park with a bicycle jogging path, and three rest areas highlighted by a 3 foot coral rock wall.

Suniland Park  
12855 Pinecrest Parkway  
8.4 Acres

Multipurpose athletic field, three youth baseball fields, two batting cages, a recreation center, concession/storage building, two basketball courts, 252 parking spaces, and a tot-lot.

Veterans Wayside Park  
11111 Pinecrest Parkway  
4.5 Acres

Freshwater Lake and a passive recreation area.

Village Green  
5855 SW 111 Street  
5.0 Acres

Open park land including one soccer field and a walking path with vita course. Adjacent to the Pinecrest Community Center and Library.

## Community Profile

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**Area Schools**

Public Schools

Howard Drive Elementary School  
 Pinecrest Elementary School  
 Palmetto Elementary School  
 Palmetto Middle School  
 Miami Palmetto Senior High School

Private Schools

Bet Shira Congregation  
 Gulliver Preparatory  
 Kendall United Methodist Church  
 Pinecrest Presbyterian Day School  
 St. Louis Covenant Elementary School  
 Temple Beth Am

**Religious Institutions**

Bet Shira Congregation  
 7500 SW 129 Street  
 Pinecrest, Florida 33156

St. Louis Catholic Church  
 7270 SW 120 Street  
 Pinecrest, Florida 33156

Christ the King Lutheran Church  
 11295 SW 57 Avenue  
 Pinecrest, Florida 33156

Temple Beth Am  
 5950 North Kendall Drive  
 Pinecrest, Florida 33156

Kendall United Methodist Church  
 7600 SW 104 Street  
 Pinecrest, Florida 33156

Young Israel of Kendall  
 7880 SW 112 Street  
 Pinecrest, Florida 33156

Pinecrest Presbyterian Church  
 10400 SW 57 Avenue  
 Pinecrest, Florida 33156

Immanuel Presbyterian Church  
 6650 SW 88 Street  
 Pinecrest, Florida 33156

## General Information

### Tax Comparison

A mil of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value. Below is a breakdown of the millage rates for all taxing agencies for the years 2003 through 2007.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2003 MILLAGE	2004 MILLAGE	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE
Village of Pinecrest	2.4000	2.4000	2.4000	2.4000	1.9500
Miami-Dade County School Board	8.418	8.09	7.947	7.691	7.5700
Miami-Dade County School Board Debt Service	0.682	0.597	0.491	0.414	0.3780
Everglades Project	0.100	0.100	0.100	0.100	0.0894
South Florida Water Management District	0.597	0.597	0.597	0.597	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0385	0.0385	0.0345
Miami-Dade County	5.969	5.935	5.835	5.615	4.5796
Miami-Dade County Debt Service	0.285	0.285	0.285	0.285	0.2850
Miami-Dade Children's Trust	0.500	0.4442	0.4288	0.4223	0.4223
Miami-Dade Fire and Rescue District	2.582	2.592	2.609	2.609	2.2067
Miami-Dade Fire and Rescue District Debt Service	0.079	0.069	0.052	0.042	0.0420
Miami-Dade County Library District	0.486	0.486	0.486	0.486	0.3842
<b>Total Taxes Paid by Pinecrest Residents</b>	<b>22.137</b>	<b>21.634</b>	<b>21.269</b>	<b>20.699</b>	<b>18.4763</b>

Table 2. Taxes Paid by Unincorporated Miami-Dade County Residents

TAXING AGENCY	2003 MILLAGE	2004 MILLAGE	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE
Unincorporated Municipal Service Area	2.447	2.447	2.447	2.447	2.0416
Miami-Dade County School Board	8.418	8.09	7.947	7.691	7.5700
Miami-Dade County School Board Debt Service	0.682	0.597	0.491	0.414	0.3780
Everglades Project	0.100	0.100	0.100	0.100	0.0894
South Florida Water Management District	0.597	0.597	0.597	0.597	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0385	0.0385	0.0345
Miami-Dade County	5.969	5.935	5.835	5.615	4.5796
Miami-Dade County Debt Service	0.285	0.285	0.285	0.285	0.2850
Miami-Dade Children's Trust	0.500	0.4442	0.4288	0.4223	0.4223
Miami-Dade Fire and Rescue District	2.582	2.592	2.609	2.609	2.2067
Miami-Dade Fire and Rescue District Debt Service	0.079	0.069	0.052	0.042	0.0420
Miami-Dade County Library District	0.486	0.486	0.486	0.486	0.3842
<b>Taxes Paid by Unincorporated Miami-Dade County Residents</b>	<b>22.184</b>	<b>21.681</b>	<b>21.316</b>	<b>20.746</b>	<b>18.5679</b>

## General Information

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A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2003, 2004, 2005, 2006 and 2007 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	2003	2004	2005	2006	2007
<b>Pinecrest Property Owner</b>	\$2,213.70	\$2,163.40	\$2,126.90	\$2,069.90	\$1,847.63
<b>Unincorporated Miami-Dade County Property Owner</b>	\$2,218.40	\$2,168.10	\$2,131.60	\$2,074.60	\$1,856.79

The following table excludes all other taxing agencies except the municipal service provider:

	2003	2004	2005	2006	2007
<b>Pinecrest</b>	\$240.00	\$240.00	\$240.00	\$240.00	\$195.00
<b>County Municipal Service Area</b>	\$244.70	\$244.70	\$244.70	\$244.70	\$204.16

## Glossary

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- A**     **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)
- Ad Valorem Tax.**     Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).
- Appropriation.**     The authorization by the governing body to make payments or incur obligations for specific purposes.
- Appropriated Fund Balance.**     The amount of surplus funds available to finance operations of that fund in a subsequent year or years.
- Assessed Value.**     A valuation set upon real estate by Miami-Dade County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).
- Asset.**     Resources owned or held by a government, which have monetary value.
- B**     **Balanced Budget.**     Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the Village Council be balanced.
- Balance Sheet.**     The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.
- 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 payment 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 (operating).**     A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate.

## Glossary

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**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 Message.** A general discussion of the proposed budget written by the Village Manager to the Village Council.

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

**C** **CAFR.** Comprehensive Annual Financial Report.

**CALEA.** Commission Accreditation of Law Enforcement Agencies.

**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.

**CIT.** Crisis Intervention Training.

**CITT.** Citizen's Independent Transportation Trust.

**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).

## Glossary

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**Contingency Account.** An appropriation of money set aside for unexpected expenses. The amount needed is transferred by Village Council action to supplement the appropriate expenditure account.

**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.

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

**CP.** Capital Projects.

**D** **Debt Service Fund.** Fund used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

**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.

## Glossary

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**E**     **EAR.** Evaluation and Appraisal Report.

**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.

**Encumbrance.** Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

**Enterprise Fund.** Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees.

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

**Expenditure.** The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police, fire and others, purchasing materials, electricity, water and gas and making long-term debt payments.

**F**     **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 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.

**Fiscal Year.** The 12-month period to which the annual budget applies. The Village's fiscal year begins October 1st and ends on September 30th.

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

**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.

**Franchise Fees.** Fees levied by the Village in return for granting a privilege, which permits the continual use of public property such as city streets, and usually involves the elements of monopoly and regulation.

**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. Examples are the Refuse Collection and Recycling Fund and the Stormwater Utility Fund.

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

## Glossary

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**G** **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.** The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. **Note:** The General Fund is used to finance the ordinary operations of a governmental unit. The entity receives revenue from a specific source and spends it on specific activities.

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

**General Obligation Bonds.** Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the Village of Key Biscayne 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.

**GF.** General Fund.

**GFOA.** Government Finance Officers Association.

**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.

**GOB.** General Obligation Bond.

**Grant.** A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

**I** **Infrastructure.** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

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

**Intergovernmental Revenue.** Funds received from federal, state, and other local governmental sources in the form of grants and shared revenues.

## Glossary

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- L**     **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.
- LTG.** Long Term Goals.
- M**     **Mil of Tax.** A rate of tax equal to \$1 for each \$1,000 of assessed property value. So if your house has a taxable value of \$50,000 and the millage rate is 1, then you would pay \$50 in taxes, and if the millage rate is 10, then you would pay \$500 in taxes.
- Millage rate.** One mil equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mils of tax assessed against this value.
- 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.
- N**     **Non-Departmental Appropriations (Expenditures).** The costs of government services or operations which are not directly attributable to Village Departments.
- O**     **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.** The Village's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.
- 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 Pinecrest. A law.
- OSHA.** Occupation Safety & Health Administration.

## Glossary

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- P** **Personal Services.** Expenditures for salaries, wages, and related employee benefits.
- Policy.** A plan, course of action or guiding principle, designed to set parameters for decisions and actions.
- Productivity.** A measure of the service output of Village programs compared to the per unit of resource input invested.
- Programs and Objectives.** The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.
- Property Tax Rate.** A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate. So if your house has a taxable value of \$300,000 and the millage rate is 1, then you would pay \$300 in taxes, and if the millage rate is 10, then you would pay \$3,000 in taxes.
- R** **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 Pinecrest 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. It represents the millage rate level for no tax increase.
- S** **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.
- STG.** Short Term Goals.
- 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”.
- SW.** Stormwater.

## Glossary

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- T**     **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.
- Tax Rate.** The amount of tax levied for each \$1,000 of assessed valuation.
- Taxing Limit.** The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10 mills, or \$10 per thousand dollars of assessed value.
- TF.** Transportation Fund.
- TRIM.** Truth in millage (section 200.065, Florida Statute).
- U**     **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.”
- User Fee.** Charges for specific services provided only to those paying such charges. Examples would be stormwater utility and refuse collection, disposal and recycling.
- Utility Taxes.** Municipal charges levied by the Village on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telephone service.
- W**     **Workload Indicators.** An indication of the output of a department. It may consist of transactions, products, events, services or persons served.