

ANNUAL BUDGET REPORT

2011 - 2012



Village of
PINECREST
FLORIDA

Village of Pinecrest

Village Council



Cindy Lerner
Mayor



Bob Ross
Vice Mayor



Joseph M. Corradino
Councilmember



Jeff Cutler
Councilmember



Nancy L. Harter
Councilmember

Charter Officers



Yocelyn Galiano Gomez, ICMA-CM
Village Manager



Guido H. Inguanzo, Jr., CMC
Village Clerk



Cynthia A. Everett
Village Attorney

Administrative Personnel

Angela T. Gasca, Assistant to the Village Manager

Leo Llanos, P.E., Building Official

Gary S. Clinton, CPA, CPFO, Finance Director

Mayra R. Sauleda, Human Resources Manager

Loren C. Matthews, Parks and Recreation Director

Alana S. Perez, Pinecrest Gardens Director

Stephen R. Olmsted, AICP, Planning Director

John R. Hohensee, Police Chief

Daniel F. Moretti, Public Works Director

The Village of Pinecrest, Florida was incorporated March 12, 1996.

How To Use This Book

We have made every effort to make this book as easy as possible to read, but we understand just how difficult it can be to find what you are looking for in such a complex document. To make your search easier, we have provided a number of tools to get what you need.

Organization of this Book

The Village of Pinecrest’s Annual Budget is divided into fourteen sections:

Introduction - This section contains the Organizational Chart, History of the Village, Budget Procedures, and a few brief statistics about the Village.

Budget Message – A letter from the Acting Village Manager and an overview of the budget process.

Financial Policy – A discussion of our financial policies.

Summary of All Funds – This section contains a summary of all of the funds listed below.

General Fund – This section contains a detailed revenue summary and explanation, expenditure summary, and a breakdown of each department which includes its function, objectives, performance indicators, progress report, authorized positions and budget highlights.

Stormwater Fund – This section contains a detailed revenue and expenditure summary for the Stormwater Fund.

Transportation Fund – This section contains a detailed revenue and expenditure summary for the Transportation Fund.

Police Education Fund – This section contains a detailed revenue and expenditure summary for the Police Education Fund.

Police Forfeiture Fund – This section contains a detailed revenue and expenditure summary for the Police Forfeiture Fund.

Hardwire 911 Fund – This section contains a detailed revenue and expenditure summary for the Hardwire 911 Fund.

Wireless 911 Fund – This section contains a detailed revenue and expenditure summary for the Wireless 911 Fund.

CITT Public Transit Fund – This section contains a detailed revenue and expenditure summary for the CITT Public Transit Fund.

Debt Service Fund – This section contains a detailed revenue and expenditure summary for the Debt Service Fund as well as bond information.

Capital Projects Fund – This section contains a detailed revenue and expenditure summary for the Capital Projects Fund.

You can learn interesting facts about the Village’s budget by reading the “callout” text.

Tables of Content

The Table of Contents starts on page iv and provides an overview of the different sections of the book.

Glossary

A list of the terminology used in this document that is either technical in nature or unique to the Village of Pinecrest. Each term is given a short entry that defines it within the context that we use the term.

Callouts

Throughout the text, “callouts” (see at upper right) have been included to draw your attention to important facts about the Village’s budget.

Guide for Readers

The Fiscal Year 2012 Annual Budget for the Village of Pinecrest, Florida is intended to serve four purposes:

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, 2011 through September 30, 2012. The departmental budget sections provide goals, objectives and performance measures for each department.

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.

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 indicators, authorized positions, budget highlights and the budgetary appropriation.

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 departmental budget sections provide goals, objectives and performance measures for each department

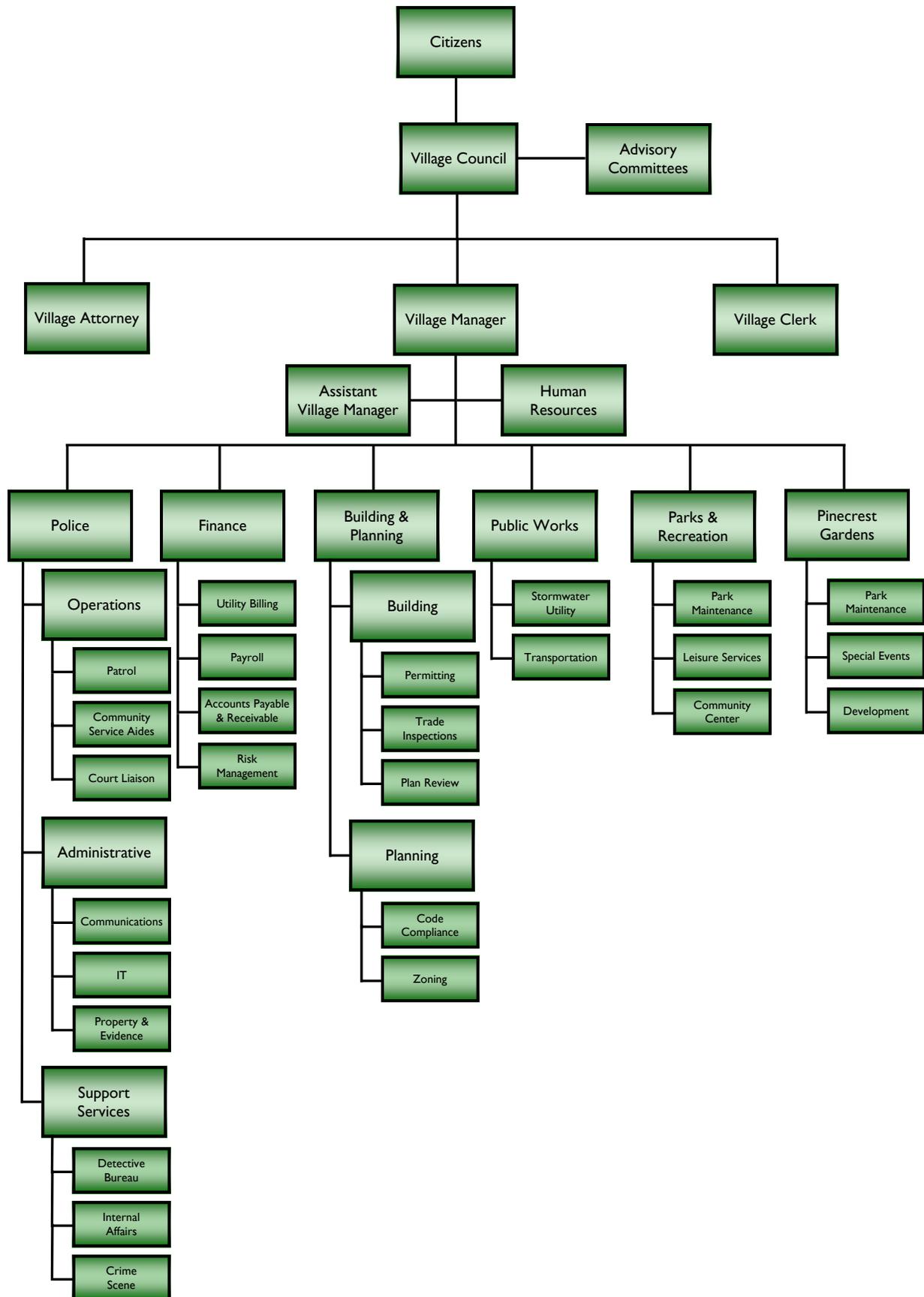
Table of Contents

Introduction	I
Organizational Chart	1
Community Profile	2
Village History	4
Budget Process Overview	6
Budget Calendar	12
Council Goals and Objectives Status	13
Authorized Positions and Staffing Changes	17
Budget Message	19
Financial Policy	
Financial Policies	28
Budget and Accounting Basis	35
Summary of All Funds	
Fund Structure	37
Fund Balances	38
Consolidated Budget	41
General Fund	
General Fund Summary	42
General Fund Revenues	44
General Fund Revenue Projection Rationale	46
General Fund Expenditures	60
Village Council	63
Office of the Village Manager	65
Office of the Village Clerk	68
Department of Finance	71
Office of the Village Attorney	75
General Government	77
Department of Police	80
Department of Building and Planning	86
Department of Public Works	91
Department of Parks and Recreation	95
Community Center	99
Pinecrest Gardens	104
Transfers to Other Funds	1110
Stormwater Utility Fund	111
Transportation Fund	115
Police Education Fund	119
Police Forfeiture Fund	121
Hardwire 911 Fund	122
Wireless 911 Fund	123
CITT Public Transit Fund	124

Table of Contents

Capital Project Fund	126
Five Year Capital Improvement Program	129
Debt Service Fund	130
Appendix	135
Ad Valorem Taxes	
Glossary	137

Organizational Chart



Community Profile

The Village in Brief

The Village of Pinecrest was incorporated on March 12, 1996 and is one of thirty four municipalities in Miami-Dade County, Florida. Conveniently located just south of Downtown Miami and Miami International Airport, our Village is home to approximately 18,223 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 on 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, Pinecrest Gardens 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 area.

Demographics

Population

Year 1996	18,988
Year 2000	19,055
Year 2004	19,317
Year 2008	19,454
Year 2010	18,223

(As of April 1st of each year from the Bureau of Economics and Business Research (BEBR) – Year 2000 and 2010 are from U.S. Census Bureau)

The median age of a Pinecrest resident is 42.

Social and Economic Characteristics

Racial and Ethnic Composition

Hispanic	41.3%
White, Non Hispanic	50.4%
Black, Non Hispanic	1.8%
Other, Non Hispanic	6.5%

Income

Median Household Income	\$74,576
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Source: U.S. Census Bureau, Census 2000 Redistricting (Public Law 94-171) Summary File, Table PL1, Miami-Dade County, Department of Planning and Zoning, 2002. The income and housing figures are from Census 2000 Demographic profile data for Doral CDP.

Land Use

Land Area	8 Square Miles
Miles of Road Way	103 Linear Miles

<u>Land Use:</u>	<u>% of Total</u>
Residential	73.5%
Commercial/Office	2.8%
Parks/Recreation	1.4%
Institutional*	2.8%
Streets	17.5%
Canals	1.4%
Vacant	0.6%

*Includes government, utilities, religious & educational

Source: Comprehensive Development Master Plan, Data, Inventory and Analysis Report, 2005.

Community Profile

Housing

Household Characteristics

Total Number of Households	5,732
Single-Family Units	4,463
Multiple-Family Units	1,269

Education

Public Schools

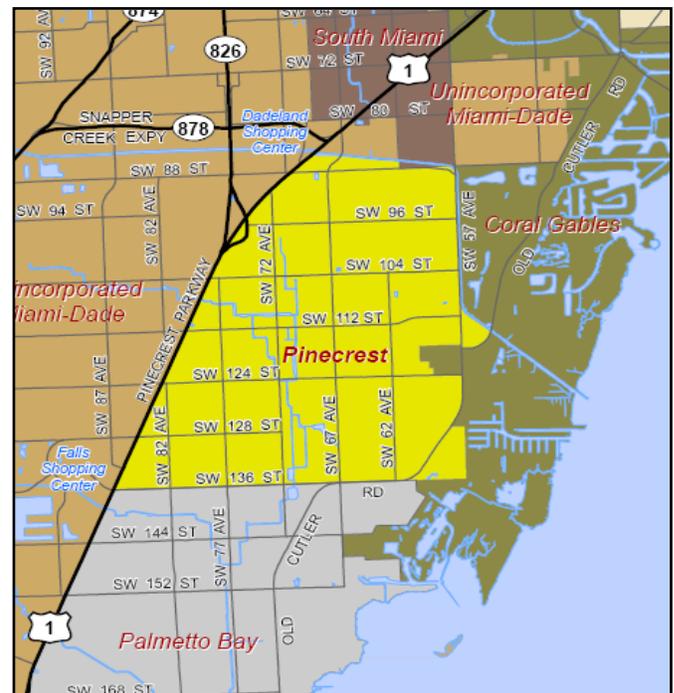
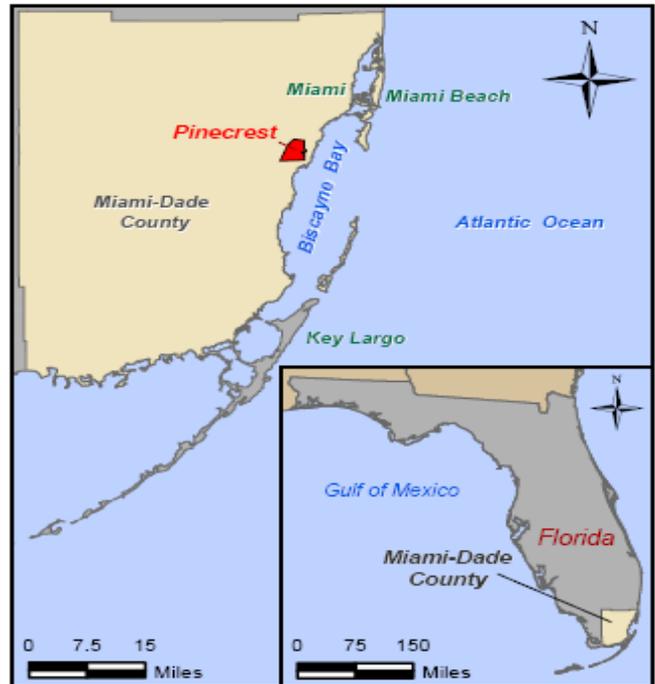
- Howard Drive Elementary School
- Pinecrest Elementary School
- Palmetto Elementary School
- Palmetto Middle School
- Miami Palmetto Senior High School

Private Schools

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

Where is Pinecrest?

The Village of Pinecrest is located in the Greater Miami Area, just south of Downtown Miami and Miami International Airport. The Village is very accessible as it is bordered to the west by Pinecrest Parkway (US1) and the entrance of the Palmetto Expressway (826).



History of Pinecrest

The Village of Pinecrest celebrated its 15th Anniversary on March 12, 2011. This section provides a brief history about Pinecrest and how it is one of the most successful communities ever built. Known for its beautiful residential area, Pinecrest has become one of the premier places to live in South Florida.

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 Serpenterium, 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 to incorporate the area.

Beginnings of a Community



Rapid growth and local issues during the 1990s inspired a movement led by residents Evelyn Langlieb Greer and Gary Matzner 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, along with staff, 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 then 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

Present Day

Today, the Village is known as one of the best places to live with many homes on one-acre lots and excellent public schools.

More than 18,000 residents currently live in Pinecrest and they enjoy many of the amenities of the Village including parks, the Community Center and the historically designated Pinecrest Gardens.



Budget Process Overview

How the Budget Was Created

On May 11, 2010, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. This plan provides a framework to direct the Village's efforts and actions and to guide the budgetary process for five to eight years.

The Village Council determined the following Core Values:

- Fiscal responsibility
- High quality services and amenities
- Supporting excellence in education in the public schools
- Protecting neighborhood character
- Health, safety, and community well being
- Sustainability

As support for the priorities set in the strategic plan, the Village Council adopted the following new Vision and Mission Statement:

Mission Statement

To sustain a vibrant Village that builds a sense of community spirit and pride with fiscally responsible government, the highest quality municipal services and infrastructure, a responsive and efficient staff, and innovative leaders who engage our residents.

Vision Statement

The Village of Pinecrest is a highly livable community with an excellent government, stable finances, safe streets, outstanding recreation facilities and infrastructure, a high-quality residential character with lush streetscape, excellent schools, valuable cultural assets, and sustainable operations and living, with leadership which progressively enhances opportunities for citizen interaction and participation.

Through this strategic planning process, the community and its leaders prioritized six areas of opportunity derived from the Core Values and key intended outcomes ranked in order of importance.

1. Organizational Excellence and Financial Stability
2. Security and Pedestrian Safety
3. Residential Character and Community Enhancement
4. Recreation and Infrastructure
5. Cultural Value
6. Environmental Sustainability

Goals and Objectives

Goal statements were developed for the six priorities identified above.

Organizational Excellence and Financial Stability

Maintain efficient and responsive government which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.

Objectives

- Maintain healthy reserves.
- Maintain the millage rate at an acceptable level to maintain continued high quality services.
- Establish a Strategic Plan to prioritize areas of opportunity for the next five years.
- Develop innovative strategies to diversify and strengthen the Village's income base.
- Increase communication and continue to provide accessible and high quality information to the community.

Security and Pedestrian Safety

Maintain the Village's standard of police service and enhance safety for pedestrians and bicyclists.

Objectives

- Maintain an effective and high standard police force.

The Goals and Objectives serve as the Village's Strategic Plan which identified the issues that must be addressed to achieve our mission.

Budget Process Overview

Objectives (continued)

- Evaluate where pedestrian safety needs to be enhanced.
- Prioritize sidewalk locations and formally evaluate the need for sidewalks by moving forward with the Safe Routes Program to improve access to schools with new sidewalks.
- Expand the sidewalk initiative to connect neighborhoods to parks in year 2.

Residential Character and Community Enhancement

Maintain the appearance of the Village and the quality of life for residential living by preserving the streetscape, minimizing impacts from commercial development, protecting the caliber of our educational institutions, and planning for the future needs of the Pinecrest community.

Objectives

- Maintain high quality code enforcement for residential and commercial properties without impinging on property rights and continue to maintain the appearance of vacant and foreclosed homes.
- Initiate a community conversation about a future vision for USI.
- Continue to urge the Department of Environmental Protection to suspend FPL's site certification application for Turkey Point units 6 and 7 with regard to overhead high voltage transmission lines on US I.
- Review land development regulations for USI.
- Maintain the landscape ordinance and preserve streetscape to maintain a lush, consistent, full coverage, street tree system and tree canopy.
- Continue the Adopt-A-Tree Program.
- Review the landscape ordinance for emphasis on the aesthetic value of trees.
- Finalize an education compact with Miami-Dade County Public Schools to expand resources and attract more Pinecrest residents to public schools

and continuing to provide school resource officers.

Recreation and Infrastructure

Continue to provide a high standard of parks and infrastructure to best serve the community and plan for future demand as Pinecrest needs change.

Objectives

- Evaluate recommendations from the Community Center Operations Audit and develop programs and plans based on these recommendations.
- Provide public water to all Pinecrest residents and seek support from the State and Federal Government as the Village's highest priority lobbying effort.
- Develop long-term vision for green areas to continue to provide a high standard of parks as the community needs change.
- Evaluate the feasibility of expanding the Community Center by undertaking a full operational assessment.

Cultural Value

Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.

Objectives

- Update and consolidate the various plans for Pinecrest Gardens to create a unified vision.
- Develop and implement a business plan that will enhance Pinecrest Gardens' value to the community by offering horticultural, cultural, and educational programs; building a membership and volunteer base; and reducing the gap between income and expenses.
- Develop extensive programming that is revenue generating. This programming should be a mix of Village sponsored and outside sponsored programming.
- Open food service operations at Pinecrest Gardens based on a market recommendation to enhance the visitor experience.

Budget Process Overview

Objectives (continued)

- To strengthen our community, explore opportunities for community-wide events and seek sponsorship.
- Evaluate recommendations from the Banyan Bowl Study.
- Facilitate arts in public places and gallery events.

Environmental Sustainability

Minimize the Village's impact on the environment with increased energy efficiency and growth management policies

Objectives

- Investigate creating a sustainable and energy efficient land development code.
- Change operations to be more energy efficient.
- Retrofit municipal buildings for energy efficiency.
- Encourage or require more landscape of commercial corridor.
- Maintain Tree City USA status.
- Develop a Green Action Plan and implement the approved recommendations.

The Village's Budget

For each priority established in the Council's Goals and Objectives, an action plan was developed for implementing policy and operating measures. Through this process, the Budget was developed which identifies the vital issues and identifies the desired results.

With the priorities and indicators set, the operations of the Village are reviewed and redirected to bring the strategic vision to life. Specific actions, programs, capital purchases, staffing requirements and funding levels are developed in response to the needs identified in the Council's Goals and Objectives which capture the Village's vision, improving decision making and resource allocation.

A benefit of using the Goals and Objectives set by Council is the direct link between

costs, activities and key drivers. We use this model to monitor our performance by:

- ◆ Performing variance analysis using cost drivers;
- ◆ Process mapping that links budget items to activities;
- ◆ Identifying value-added and non-value added activities.

In developing the Fiscal Year 2012 operating budget, departments analyze existing services and potential services in light of the Council's priorities. The budget identifies added and removed services, which are then quantified in the line item budget. They reflect not only the strategic priorities as set by the Village Council, but also policy initiatives that contribute to the long term financial health of the Village.

Departments set goals to meet the needs identified by the strategic priorities. To meet these goals, programs within the departments have specific objectives that are measured through process indicators. Individual staff member's objectives and performance measures are then linked to the program objectives. Each employee knows what the end result should be and how it contributes to the strategic plan. In this way, the budget becomes a tool for monitoring, rather than controlling, operating performance.

The performance measure tables included with each department's summary is designed to show how the program objectives support the strategic priorities. Performance Measures are explicitly related to the Objectives that they support and the strategic priorities that they fulfill.

Budget Methodology

The Budget for the Village of Pinecrest is formed as a performance-based budgeting system. This type of budgeting system identifies a particular level of service performance for each type of service and the resources needed to operate it, as well as describes the structure of the

Budget Process Overview

departments and the programs into which they are divided. The department's budget is separated into the following components:

Function – The statement must identify the particular purpose for the department and lists of the fundamental services that the department is designed to provide. Whenever possible, the department monitors the Public Service Levels of activities it undertakes. The Activity Reports indicate the volume, frequency or level of service provided.

Objectives and Performance Measure – the objectives focus on particular program accomplishments that will be attained within the current year. All objectives are measurable by the performance indicators supplied.

Authorized Positions Chart – list of all authorized positions in the department.

Prior Year Objectives Progress Report – lists all the prior year's objectives (if applicable) and provides a brief status update on each objective.

Budget Highlights – the budget for the department, summarized by category of expenditure:

- ◆ Personal Services – salaries, overtime, other pay including vacation payment, holiday pay, temporary wages, and benefits.
- ◆ Operating Expenses – contracts, supplies, repairs, utilities, services and other costs.
- ◆ Capital – departmental machinery and equipment, and other major improvements.

Approach to the Budget Review Process

We begin by reviewing all current services in light of the Council's Goals and Objectives. We then develop a list of recommended changes arising out of this analysis forming the basis for the Budget.

We develop a projected budget based on the previous year's budget with any new

initiatives appended, and any discontinued services removed.

From there, departmental objectives are developed that relate to each other and to the department's mission and the Village's Goals and Objectives. Departmental objectives should be realistic and quantifiable improvements to the efficiency and effectiveness of the department.

Current objectives may be used to establish a starting point for the future. Verification of all numbers and assumptions made in these categories is carried out by departmental staff. Personnel changes are submitted to the Village Manager.

Operating Expenses

The target budget will also contain operating expenses based on projections of the current year's expenditures.

The actual users of the supplies and services review their practices and habits involving daily expenditures for possible deficiencies. Departments review the line item account codes for accuracy of description and determine if they reflect the actual types of expenditures.

Lastly, they provide justification for any changes from the target budget with the use of information from current year expenditures or information obtained from other sources, such as trends in next year's contracts or service costs.

Capital Expenses

Departments also evaluate all existing equipment, facilities, and other capital items, to determine if useful life has been exceeded, or will be exceeded, in the coming budget year.

They then identify all recommended capital expenditures from this evaluation of equipment. Vehicle life expectancy information is provided. Other capital expenses, such as office equipment, are estimated.

The performance measure tables included with each department's summary is designed to show how the program objectives support the strategic priorities.

Budget Process Overview

Taking into account the market environment, customer expectations and emerging issues, the changes to service structure are outlined and cross-referenced to the Council Goals and Objectives.

Based on the recommended projects and services, a preliminary budget is presented at a Village Council meeting.

Budget Format

A municipal budget document should provide sufficient, meaningful and useful information to elected officials, Village staff, and to the public. To that end, we have developed a budget document that serves four primary functions:

- ◆ Policy Document
- ◆ Financial Plan
- ◆ Operations Guide
- ◆ Communication Device

Together, these budget elements define what the Village of Pinecrest has done, what it plans to do and how it will accomplish its objectives.

The budget is a department/performance based plan that links prescribed organizational goals and objectives with the financial resources necessary to achieve them. Each of the budget's departments represent a "product" of the Village. Contained within each department are objectives and achievements. The department/performance budget is integrated with line item financial information to ensure optimal budget control.

This department/performance budget enables the Village Council and the public to analyze the budget by priorities based on program goals and performance objectives rather than line item costs. In addition, this format provides information so that the Village Council and the public will have a better understanding of the allocation of resources among programs and the measurable work that each department will accomplish.

Identified cost containment, cost reduction and revenue enhancement opportunities include:

- ◆ Cost efficiency savings
- ◆ Level of service reduction
- ◆ Reorganization/consolidation of programs
- ◆ Reexamination of capital needs
- ◆ Revenue enhancements
- ◆ Adopted operating tax millage

Approving the Process

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. 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 is presented to the Village Council at its July meeting.

Village Council approval is required for budget amendments which alter the budget of any fund.

The Village Council either approves or makes changes in the recommended budget and returns to staff for further study. Public hearings and final adoption of the budget are held in September.

Monitoring the Budget

Revisions that alter the total expenditures of any department within a fund must be approved by the Village Council. Actual expenditures and operating transfers out may not exceed budget appropriations at the individual fund level. Appropriations which are neither expended, encumbered, nor specifically designated to be carried over, lapse at the end of the fiscal year.

Amending the Budget

If, during the course of the fiscal year, it becomes evident that a particular fund is unable to provide the required level of services to the community due to unexpected higher costs of providing the service, the budget may be amended.

Budget Process Overview

The Village Manager submits to the Village Council a request to amend the budget. The request contains explanations written by the director of the department needing additional funds. The request also includes a proposal for financing the additional expenditures, usually either by appropriating from the fund balance /retaining earnings or by submitting evidence of expected surplus from current year revenues. Village Council approval is required for budget amendments which alter the budget of any fund.

Budget Calendar

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 12, 2011 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 24, 2011 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.

DATE	RESPONSIBILITY	ACTION REQUIRED
April 4, 2011	Village Manager Department Heads	Budget Request Forms are distributed.
May 6, 2011	Finance Director Department Heads	Completed Departmental Budget estimates are submitted to the Assistant to the Village Manager.
May 16, 2011	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 6, 2011	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2011	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 12, 2011	Village Manager Village Council	Acting Village Manager's Proposed Budget is submitted to the Village Council. Discussion of proposed 2011-2012 millage. Adopt resolution setting proposed millage rate for 2011 and setting public hearing dates. (TRIM Notice).
July 15, 2011	Village Clerk	Notify the Property Appraiser of Proposed Millage Rate.
August 24, 2011	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 6, 2011	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 1, 2011	Village Clerk	Advertise final millage rate and final budget hearing.
September 20, 2011	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 23, 2011	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 20, 2011	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

Council Goals and Objectives Status

In May 2010, Village Council adopted a five-year strategic plan that established goals for FY 2011 through FY 2016. The following status report provides the reader with a comprehensive view of the past year's activities.

GOAL	STATUS
Organizational Excellence and Financial Stability	
<i>Maintain healthy reserves.</i>	The projected reserves at the end of FY 2011 will be \$6,878,772.
<i>Maintain the millage rate at an acceptable level to maintain continued high quality services.</i>	The Village Council adopted a millage rate of 2.1040 for FY 2011 which represented a 3.96% reduction from the roll-back rate.
<i>Establish a Strategic Plan to prioritize areas of opportunity for the next five years.</i>	The Village's first strategic plan was adopted in May 2010.
<i>Develop innovative strategies to diversify and strengthen the Village's income base.</i>	The Village Council has approved a part-time grants writer position in the FY 2011 budget and the administration continues to seek alternative funding sources including sponsorships. In addition, new revenue has been identified in the form of collecting solid waste franchise fees from debris haulers.
<i>Increase communication and continue to provide accessible and high quality information to the community.</i>	The Village has expanded the use of social media including a Twitter page, Facebook page, YouTube page, as well as a complete redevelopment of the web site in 2010. In 2011, a newsletter for senior citizens was established and a new citizen issue tracking system will be unveiled online prior to the end of FY 2011.
Security and Pedestrian Safety	
<i>Maintain an effective and high standard police force</i>	The Pinecrest Police Department is one of a few in Miami-Dade County that has achieved both national and state accreditation. The department was also recognized as a flagship agency by CALEA, the national accrediting body, in 2010.
<i>Evaluate where pedestrian safety needs to be enhanced.</i>	The Village Council, in 2011, established a Transportation Advisory Committee.
<i>Prioritize sidewalk locations and formally evaluate the need for sidewalks by moving forward with the Safe Routes Program to improve access to schools with new sidewalks.</i>	The Village Council authorized the Safe Routes to Schools study which is anticipated to be presented to the Village Council in the Fall 2011.
<i>Expand the sidewalk initiative to connect neighborhoods to parks in Year 2.</i>	Construction of a new sidewalk along Southwest 60 th Avenue was completed in 2011.
Residential Character and Community Enhancement	
<i>Maintain high quality code enforcement for residential and commercial properties without impinging on property rights and continue to maintain the appearance of vacant and foreclosed homes.</i>	The Village continues to engage in active code compliance matters and opened *** cases in FY 2010. The Building and Planning Department has prepared a list of foreclosed homes and is actively monitoring these properties to ensure compliance with the Village's code.

Council Goals and Objectives Status

GOAL	STATUS
<i>Initiate a community conversation about a future vision for US 1.</i>	A workshop to discuss the Pinecrest Parkway corridor shall be scheduled at a future time to discuss the future vision of the commercial corridor.
<i>Continue to urge the Department of Environmental Protection to suspend FPL's site certification application for Turkey Point units 6 and 7 with regard to overhead high voltage transmission lines on US 1.</i>	The Village Council approved a proposed alternate route for submission, together with the City of Coral Gables, to the regulating agency in 2011. The Village has also retained special counsel in this matter to protect the Village's interest.
<i>Review land development regulations for US 1.</i>	As part of Evaluation and Appraisal Report scheduled to be undertaken in 2012, staff will conduct a review of the code and, together with the Village Council, analyze the current regulations.
<i>Maintain the landscape ordinance and preserve streetscape to maintain a lush, consistent, full coverage, street tree system and tree canopy.</i>	The Village Council continues to fund a street tree fund in each year's budget including \$50,000 in FY 2011.
<i>Continue the Adopt-A-Tree Program.</i>	The Adopt-a-Tree program is active and is administered by the Public Works Department.
<i>Review the landscape ordinance for emphasis on the aesthetic value of trees.</i>	The Building and Planning Department continues to enforce the provisions of the Village's landscape code. In 2011, an informational brochure, relating to the topping of trees, was published to inform the community of the harm such practices cause trees.
<i>Finalize an education compact with Miami-Dade County Public Schools to expand resources and attract more Pinecrest residents to public schools and continuing to provide school resource officers.</i>	The Education Compact was approved by the Village Council and Miami-Dade School Board in 2010. Beginning in September 2011, a green academy will be part of the curriculum at Miami Palmetto Senior High School. The Village Council continues to fund grants to the public schools including a \$50,000 appropriation in FY 2011.
Recreation and Infrastructure	
<i>Evaluate recommendations from the Community Center Operations Audit and develop programs and plans based on these recommendations.</i>	The Village Council created a Community Center Advisory Committee in 2010 to further evaluate the recommendations of audit. Several of the committee's recommendations, including expansion of the fitness center, have been implemented in FY 2011.
<i>Provide public water to all Pinecrest residents and seek support from the State and Federal Government as the Village's highest priority lobbying effort.</i>	The Village continues to actively seek Federal and state revenue sources to expand the potable water system to all residential properties. The Village Council has also established an Emergency Loan Fund in the amount of \$50,000.
<i>Develop long-term vision for green areas to continue to provide a high standard of parks as the community needs change.</i>	Staff and the Village Council will work to ensure that the Village's parks and green spaces continue to add to the quality of life of Pinecrest residents.
<i>Evaluate the feasibility of expanding the Community Center by undertaking a full operational assessment.</i>	An operations audit was completed in 2010 and an advisory committee has been working with staff to determine the feasibility of further expansion of the facility. The FY 2012 budget includes an appropriation for additional capital improvements including

Council Goals and Objectives Status

GOAL	STATUS
	expansion of the movement room.
Cultural Value	
<i>Update and consolidate the various plans for Pinecrest Gardens to create a unified vision.</i>	The Village Council and Pinecrest Gardens Advisory Committee, along with staff, continue to work on improving Pinecrest Gardens including updating the Botanical Master Plan.
<i>Develop and implement a business plan that will enhance Pinecrest Gardens' value to the community by offering horticultural, cultural, and educational programs; building a membership and volunteer base; and reducing the gap between income and expenses.</i>	In 2010, the Village Council re-introduced an admission charge and created a membership plan.
<i>Develop extensive programming that is revenue generating. This programming should be a mix of Village sponsored and outside sponsored programming.</i>	The Pinecrest Community Center has organized 45 different programs for the FY 2011-12. The classes include activities for seniors, others just for kids and various adult classes.
<i>Open food service operations at Pinecrest Gardens based on a market recommendation to enhance the visitor experience.</i>	An RFP will be developed for the Village Council's review prior to the end of FY 2011.
<i>To strengthen our community, explore opportunities for community-wide events and seek sponsorship.</i>	The Village has been successful in generating sponsorships for several programs including contributions from Baptist Health, Regions Bank, and Williamson Cadillac.
<i>Evaluate recommendations from the Banyan Bowl Study.</i>	The Village Council approved in the FY 2011 budget a facility manager position to oversee the programming of the Banyan Bowl. In 2010-11, there were a myriad of theatrical, musical and community performances in the bowl.
<i>Facilitate arts in public places and gallery events.</i>	The Village has instituted the Garden Gallery in the Hibiscus Room at Pinecrest Gardens which features a new artist each month. The Village Council also approved in 2011 the SmARTy Dogs for Smart Schools project.
Environmental Sustainability	
<i>Investigate creating a sustainable and energy efficient land development code.</i>	The Village Council adopted the Sustainable Building Program in 2011 and will be considering additional legislation in FY 2012.
<i>Change operations to be more energy efficient.</i>	Staff is undertaking a review of operations and incorporating sustainable practices, such as using recycled paper, where feasible.
<i>Retrofit municipal buildings for energy efficiency.</i>	The FY 2012 budget includes and appropriation to fund the replacement of the lighting in the Pinecrest Municipal Center's parking garage which will represent an annual energy savings of \$10,000.
<i>Encourage or require more landscape of commercial corridor.</i>	Staff is analyzing the code to determine recommendations for amendments to the landscape regulations to improve landscaping along Pinecrest Parkway. Staff is also reviewing existing approved

Council Goals and Objectives Status

GOAL	STATUS
	landscaping to ensure compliance with the code.
<i>Maintain Tree City USA status.</i>	2011 is the third consecutive year in which the Village has been recognized by the National Arbor Day Foundation as a Tree City USA.
<i>Develop a Green Action Plan and implement the approved recommendations.</i>	The Green Action Plan was presented to the Village Council in 2011 as part of the Village's application for Green Local Government Certification.

Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011	Fiscal Year 2011-2012
VILLAGE MANAGER'S OFFICE						
Full Time	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	1.0	1.0	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
	Sub-Total	4.0	4.0	4.0	4.0	4.0
VILLAGE CLERK'S OFFICE						
Full Time	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
	Sub-Total	2.0	2.0	2.0	2.0	2.0
FINANCE DEPARTMENT						
Full Time	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accountant I	1.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
	Sub-Total	3.0	3.0	3.0	3.0	3.0
GENERAL GOVERNMENT						
Full Time	Human Resources Manager	1.0	1.0	1.0	1.0	1.0
	Human Resources Assistant	1.0	1.0	1.0	1.0	1.0
	Receptionist	0.0	0.0	1.0	1.0	1.0
	IT/GIS Administrator	0.0	0.0	0.0	1.0	1.0
	Sub-Total	2.0	2.0	3.0	4.0	4.0
POLICE DEPARTMENT						
Full Time – Sworn Personnel						
	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	8.0	8.0	8.0	8.0
	Officer	34.0	31.0	31.0	31.0	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
Full Time – Civilian Personnel						
	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	5.0	5.0	5.0	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	1.0	1.0	1.0	1.0
Part Time – Civilian Personnel						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Records Clerk	0.0	1.0	1.0	1.0	1.0
	Sub-Total	77.0	73.0	73.0	73.0	73.0
BUILDING AND PLANNING DEPARTMENT						
Full Time						
	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	2.0	2.0	2.0	2.0
	Permit Clerk	3.0	2.0	2.0	2.0	2.0
	Plans Processing Clerk	1.0	1.0	1.0	1.0	1.0
	GIS Coordinator	1.0	1.0	0.0	0.0	0.0
	Receptionist	1.0	1.0	0.0	0.0	0.0
Part Time						
	Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Mechanical Inspector	0.0	0.0	1.0	1.0	1.0
	Chief Plumbing Inspector	0.0	0.0	1.0	1.0	1.0
	Code Compliance Officer	1.0	0.0	0.0	0.0	0.0
	File Clerk	1.0	0.0	0.0	0.0	0.0
	Sub-Total	19.0	15.0	15.0	15.0	15.0

Authorized Positions and Staffing Changes

PUBLIC WORKS DEPARTMENT						
Full Time	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	0.0	0.0	1.0	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
	Sub-Total	6.0	6.0	7.0	6.0	6.0
PARKS AND RECREATION DEPARTMENT						
Full Time	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	1.0	1.0	1.0	1.0	1.0
Part Time	Park Service Aide	20.0	20.0	20.0	20.0	20.0
	Sub-Total	24.0	24.0	24.0	24.0	24.0
COMMUNITY CENTER						
Full Time	Park Manager	0.5	0.5	0.0	0.0	0.0
	Receptionist	0.0	0.0	1.0	1.0	1.0
	Program and Event Coordinator	0.0	0.0	1.0	1.0	1.0
	Recreational Service Aide	1.0	1.0	1.0	1.0	1.0
Part Time	Recreational Service Aide	3.0	3.0	4.0	4.0	4.0
	Seniors Coordinator	0.0	0.0	0.0	1.0	1.0
	Sub-Total	4.5	4.5	7.0	8.0	8.0
PINECREST GARDENS						
Full Time	Director	0.0	0.0	1.0	1.0	1.0
	Banyan Bowl Facility Manager	0.0	0.0	0.0	1.0	1.0
	Administrative Assistant	0.0	0.0	0.0	1.0	1.0
	Assistant Program and Event Coordinator	1.0	1.0	0.0	0.0	0.0
	Operations Manager	0.5	0.5	1.0	1.0	1.0
	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	1.0	1.0	1.0	0.0	0.0
Part Time	Park Service Aide	12.0	12.0	12.0	14.0	14.0
	Sub-Total	20.5	20.5	21.0	24.0	24.0
TOTAL AUTHORIZED POSITIONS						
	FULL TIME	120.0	113.0	115.0	116.0	116.0
	PART TIME	42.0	41.0	44.0	47.0	47.0

Staff Level Changes

There are no changes in the level of staffing planned for the 2011 - 2012 budget year.

Budget Message

Introduction

I am pleased to submit to you the Annual Budget for Fiscal Year 2012 which will accomplish much in these difficult times. The budget as presented addresses our financial challenges head-on, which allows the Village to maintain our current level of service with 12 new initiatives that support our strategic priorities... and it ensures our continued long-term financial stability – enabling us to continue to meet customer needs responsively and responsibly well into the future.

Maintaining Financial Stability

In reviewing last year's budget message and budget, the overriding issue that has continued to require our focus and attention is maintaining the Village's financial strength and stability. In reviewing the budgets of years past, it became blaringly apparent that the culmination of the adoption of the property tax reform in 2007 coupled with the housing crisis in 2008 had a long lasting negative impact on the Village's revenues which we are still dealing with today.

The set back to 2001 millage rates imposed by the Florida Legislature, brought the Village to the revenue levels that existed prior to the Village's purchase of Parrot Jungle. In 2002, anticipating the large purchase, the Council had increased the millage to \$2.40 to absorb the anticipated operational costs associated with the property including new facilities such as the Community Center and related debt service. The mandate to lower the millage to pre-Pinecrest Gardens revenue levels has resulted in an unprecedented drain on the Village's unassigned fund balances.

The Village has not been oblivious to the economic constraints and has taken measures to significantly cut recurring expenditures at all department levels since 2008. With the exception of dipping in from time to time into surplus for specific large capital projects, the practice of balancing the recurring operating expenses including debt service with fund balances was never necessary until Fiscal Year 2010 when approximately \$318,000 was used.

In Fiscal Year 2011, a total of \$1,577,550 from unassigned reserves was proposed to balance the budget shortfall, covering the cost of the Village's debt service. Revenue and expenditure estimates through the end of Fiscal Year 2011 project that only \$609,000 from unassigned fund balance will be necessary to balance the budget.

Interestingly, in the midst of the financial turmoil, Pinecrest has bucked the local trend and experienced an increase in building construction activity. Revenues from the permitting activity saw an unanticipated, yet welcomed reprieve which was tempered by an unforeseen decrease in revenues from the electric franchise. On June 30, 2011, the Village was notified that revenues from the electric franchise fee would be experiencing a decrease of approximately \$400,000 due to a decision of the Florida Public Service Commission in January 2010 that required a one-time fuel rebate adjustment on individual bills. This rebate has resulted in a one-time downward adjustment to the electric franchise fees, however as fuel prices are declining, it is anticipated that the downward adjustment to that revenue stream will continue during the upcoming Fiscal Year 2012.

Responding to the Challenge

The Village Council ranked organizational excellence and financial stability as the most important priority in the 2010 Strategic Plan. Our strategic planning process takes a long-term approach to planning and financial management, with special emphasis on "maintaining healthy reserves and maintaining the millage rate at an acceptable level to maintain continued high quality services".

Throughout the years since incorporation, Pinecrest has successfully anticipated emerging issues that could affect us, using forecasting tools to quantify their impacts, then implementing safety nets to mitigate these impacts. We depend on our streamlined workforce made up of empowered and motivated employees, and most importantly, we keep our focus on our customers in an effort to tightly align our scarce resources with the expressed needs, avoiding wasteful spending.

The Village Council ranked organizational excellence and financial stability as the most important priority in the 2010 Strategic Plan.



Budget Message

As we struggle with the recession and the uncertainties of a blurry economic picture moving forward, the Village of Pinecrest has an obligation to continue to explore innovative strategies to diversify and strengthen the Village's income base. On July 1, 2011, the Miami-Dade Property Appraiser provided the Village the 2011 Certification of Taxable Values showing an approximate 1% increase from \$3,517,339,939 to \$3,551,445,114. While we are seeing a glimmer of hope as the assessed values in Pinecrest saw an increase for the first time since 2008, we are far from recovering.

As we commenced the budget planning process for the next fiscal year, our forecasts revealed an \$828,000 deficit for Fiscal Year 2012. I am recommending a three pronged financial and business strategy to tackle the long-term implications of the deficit.

First, we must control our fixed costs. Because 64% percent of our costs are tied to salaries and benefits, the most effective way to stabilize our spending is through a wage freeze. The Fiscal Year 2012 budget as presented does not include salary increases for any employee. Other savings are necessary too. All departments were asked to tighten expenditures yet another year, which proved to be a difficult task as the Village has been consistently cutting back recurring expenditures since the economic downturn. In addition, in order to achieve increased savings, I am recommending that the Village begin bringing back the workforce to 2008 levels or less, through attrition, without sacrificing the quantity or quality of the goods and services we provide.

Second, we will ask our taxpayers to provide, in the aggregate, the approximate amount of property tax revenue as was collected in Fiscal Year 2006. We are presenting herein a budget for this coming fiscal year (Fiscal Year 2012) that maintains the millage rate of \$2.1040. At this rate, the ad valorem tax revenue is projected at \$7,098,630. This restores the tax rate that was levied in 2009, but stops short of the \$2.400 millage rate which the Village held from 2002 through 2006.

The recommended rate of \$2.1040 remains one of the lowest in Miami-Dade County. A review of the residential property assessments reveals property values in the Village ranging from \$49,910 on the low end to \$4,327,807 on the high end. The table below details this information further:

Residential	Taxable Value
Low	\$49,910
Median	\$489,000
High	\$4,327,802

The median property owner with a taxable value of \$489,000 will pay \$1,028.86 to the Village next year. As taxable values have decreased a total of 7.2% over the previous three years, this same homeowner paid \$1,027.83 in 2010, \$1,021.18 in 2009 and \$1,255.58 in 2008.

Third, it is entirely appropriate that municipalities use a portion of their unassigned fund balances to get through a particularly stormy period. The challenge is that these reserves must last until the end of the storm, when traditional revenues rebound and supplant these non-recurring reserve dollars. We knew that Fiscal Year 2011 would be difficult and we expect that as the recovery continues to lag, Fiscal Year 2012 will be no different.

The recommended budget provides for utilizing \$828,130 from unassigned fund balances to balance the operating expenditures and debt service which would leave a General Fund balance of \$6,050,642. The Village's financial policy recognizes the credit market agencies of Standard and Poor's and Moody's and Fitch which recommend a minimum of 10% and 8% minimum fund balances for prime and high investment grade communities. In addition, our policy requires that we strive to maintain an additional unassigned fund balance for extraordinary expenditures such as hurricanes. Traditionally, the Village has established this amount at \$1,000,000.

The Village recently received credit ratings of AA+ from Fitch and AAA from Standard and Poor. The rating was in part due to the high 33% unassigned fund balance percentage.

Budget Message

Based upon the proposed budget amounts, in order to comply with the policy of maintaining 10% plus \$1,000,000 for hurricane emergencies, I recommend the Village Council re-establish the practice of designating a portion of the fund balance in the amount of \$2,730,000 so as to specifically reserve a portion of the fund balance for the aforementioned purposes.

Our plan is to use the amount left in the General Fund balance at the end of Fiscal Year 2012 of \$3,498,401 over the subsequent two-year period ending with Fiscal Year 2014 to get the Village through the recession. The assumptions for the use of the unassigned fund balance for future years include no capital projects funded through the General Fund or Capital Project Fund, however fund availability in the Transportation Fund and Stormwater Utility Fund would allow some capital projects to continue during the lean years.

Mitigating Risk

Making reasonable revenue estimates in this turbulent economic environment is a challenge. We have scoured the most recent economic data, reviewed trends and produced estimates that assume a slight uptick in demand driven revenues toward the end of Fiscal Year 2012. We must mitigate the risk that the recovery may be slower or more shallow than projected. We can do that by continuing to investigate alternative revenue sources and identifying and pursuing grants and other sources of income that might decrease our reliance on fund balances in the years to come.

Continuously analyzing operations for improved efficiencies and opportunities to “do more with less” is the new business plan. We are making every attempt to maintain service levels, but to do so with declining resources demands resourcefulness. During the upcoming Fiscal Year 2012, we will continue to look for ways to realign services with customer priorities while keeping expenditures to a minimum. I recommend the Village undertake an internal audit of all existing contracts such as health insurance and maintenance for opportunities to rebid in order to proactively seek cost cutting opportunities.

Strategic Planning Direction

The Council and citizen advisory committees have been particularly helpful in giving a clear direction for the next two-year period. Several areas where we must focus our efforts were identified and initiatives have been included in the proposed Fiscal Year 2012 budget which further the Village’s Strategic goals:

- Continuation and enhancement of initiatives that increase communication and continue to provide accessible and high quality information to the Village through an upgrade to the radio system that will allow up to the minute information to be disseminated to the residents during an emergency and Wi-Fi installation at Pinecrest Gardens.
- Initiatives that enhance safety for pedestrians through the provision of a Transit Circulator should the Council decide to pursue that project and funding for sidewalk improvements as identified through the Safe Routes to School Program or through future recommendations of the Transportation Advisory Committee.
- Initiatives that preserve the streetscape and minimize impacts from commercial development through continued funding for street tree plantings and funding to continue the efforts to promote an alternative FPL transmission line corridor.
- Initiatives that allow for the expansion of the Community Center facility and enhancement of programs at the Community Center.
- Initiatives that improve the amount and variety of arts and culture in the Village including capital improvements to several facilities in Pinecrest Gardens including the build out of the Hammock Pavilion, numerous improvements to the Banyan Bowl including additional dome panels and new seating, and renovations to the Cyprus Room in anticipation of a new restaurant.

Budget Message

- Initiatives that increase environmental education at Pinecrest Gardens with a focus on sustainability.
- An initiative to retrofit existing facilities with more energy efficient lighting that will result in long term financial savings for the Village.

A Year's Worth of Achievements

This past fiscal year has been packed with activity and hard work by the Council, Committees and staff. The following bullets highlight the more significant accomplishments achieved during the year. For a more in-depth description of the achievements, refer to the Council Goals and Objectives Status on page 13 of this document.

- Completed sidewalk installation projects on Southwest 60 Avenue and parking lot at the Community Center.
- Completed the installation of a drainage system on Southwest 72 Avenue including the milling and resurfacing of the roadway between Southwest 112 Street and Southwest 120 Street.
- Completed a water main extension project on Southwest 62 Court between Southwest 88 Street and 92 Street as well as Phase II of the Village-wide water main extension project.
- Increased Community Policing efforts by increasing bicycle patrols by 28% and increasing park details by 112%.



Pinecrest Police Officer on bicycle, patrolling our parks.

- Completed the expansion of the Community Center's Wellness Center in June 2011.
- Completed the Historical Designation application for Pinecrest Gardens.
- Programmed the 1st Season of the Arts in the Banyan Bowl with over 5,000 people attending concerts and other events.



Mozart Under the Moonlight in the Banyan Bowl.

- Several improvements to the Pinecrest Gardens Banyan Bowl were completed including new lighting, sound system, ventilation and a new stage.
- Increased communication regarding upcoming events at Pinecrest Gardens with growth to over 5,000 newsletter subscribers and over 1,000 Facebook fans.
- A new bathroom facility was completed for the lower garden at Pinecrest Gardens.
- Opened a fully functional art gallery with monthly exhibits at the Hibiscus Room in Pinecrest Gardens.
- Implemented a new software system for the Building and Planning Department which allows access from the public via the Internet for permit tracking as well as inspection requests, and streamlines the plans review and inspections process.
- Commenced implementation of several ADA improvements at Pinecrest Gardens.

Budget Message

- Completion and adoption of the Evaluation Appraisal Report based amendments to the Village's Comprehensive Master Plan.
- Completion of the Public Schools Facilities Element of the Comprehensive Master Plan.
- Completion and adoption of the Sustainable Building Program Ordinance.

Budget in Brief

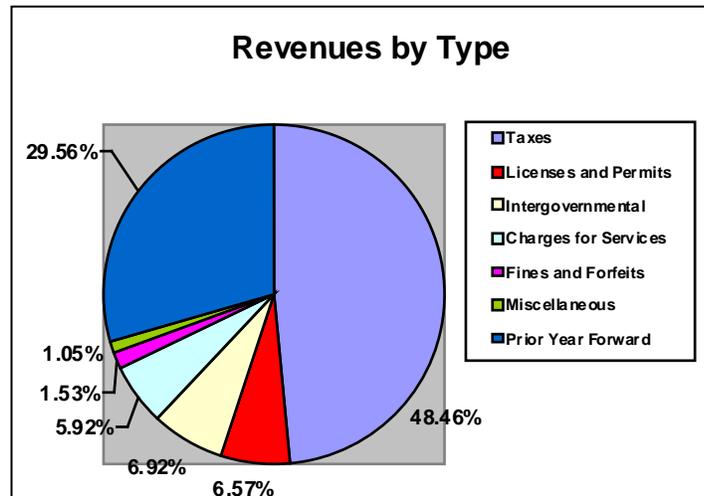
The Fiscal Year 2012 Annual Budget, which will be adopted on September 20, 2011, is a numerical reflection of the Council's Goals and Objectives adopted on May 11, 2010 during the Strategic Plan process. In essence, the adopted goals and objectives act as the Village's strategic plan, and by allocating resources through a balanced combination of strategic alignment with the Council's priorities and the departmental performance indicators, we believe that this budget will successfully meet the challenges we have before us and set the stage for continued success.

The consolidated budget for Fiscal Year 2012 for all funds excluding interfund operating transfers totals \$19,818,030. The Interfund Operating Transfers total another \$1,621,040.

Revenue Summary

The Fiscal Year 2012 General Fund revenue will increase approximately \$102,070 a 0.6% increase from the prior year. The following table and graph illustrates the budgeted revenues for by type:

Revenue Type	Recommended Appropriation	Percent
Taxes	\$11,317,380	48.5%
Licenses and Permits	1,534,000	6.6%
Intergovernmental	1,615,690	6.9%
Charges for Services	1,381,860	5.9%
Fines and Forfeits	357,090	1.5%
Miscellaneous	244,090	1.0%
Prior Year Forward	6,903,772	29.6%
Total Available	\$23,353,882	100%



The most recent population figures show that just over the one-year period from 2010 to 2011, the Village's resident population grew from 18,223 to 18,273 or .3%. A slight growth is also reflected in the latest increase in the Village's taxable property values which increased from \$3,517,339,939 in 2010 to \$3,551,445,104 in 2011 or approximately 1%.

The housing market slump has significantly impacted the Village's growth however, it would seem from the fact that the taxable property values increased for the first time in three years that we may be rebounding. It is anticipated that property values will continue to increase at a rate of 1% through Fiscal Year 2013 and then begin improving with a growth rate of 3% thereafter. Anticipating the rate of growth and what future levels of municipal services will be needed, pose the greatest challenge to the Village's leaders.

The largest contributor aside from the Ad Valorem Taxes to the Village's revenues is the Intergovernmental Revenues which are expected to generate a total of \$1,615,690 in new revenues due in large part to proceeds from the Local Government Half-Cent Sales tax.

Surpluses and Reserves

The Fiscal Year 2012 Budget shows a \$6,050,642 unassigned General Fund balance at the end of the year. In accordance with the Village's Financial Reserve Policies, a plan must be presented for the use of any excess

Budget Message

surplus. By doing so, we ensure that the Village remains in compliance with adopted policies and that the policies do not inadvertently create adverse effects.

According to the adopted Financial Policies, the General Fund unassigned fund balance will be maintained in an amount greater than or equal to ten percent (10%) of the annual General Fund Budget. Furthermore, the Financial Policies state that the Village shall strive to establish and then maintain a reserve of \$1,000,000 for operating emergencies.

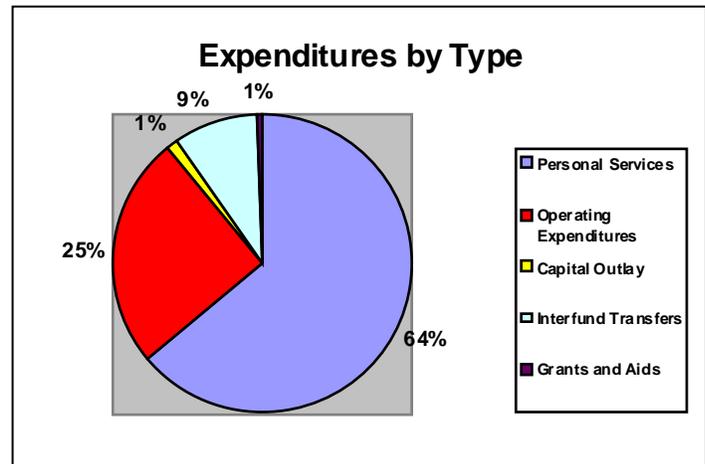
It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt. Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial Reserve Policy. Excess surplus will then be used for capital replacement programs, retirement or refinancing of existing debt or cash payments for capital improvement program projects.

In accordance with the adopted Financial Policies, it is recommended that the Village, establish a Working Capital Reserve in the amount of \$1,730,000 or approximately 10% of the net General Fund Expenditures and an Operating Emergency Reserve in the amount of \$1,000,000. In addition, it is recommended that the remaining General Fund unassigned balance estimated in the amount of \$3,498,401 be reserved to cover future budgetary deficits through Fiscal Year 2014.

Expenditure Summary

Expenditures for Fiscal Year 2012 including operating transfers out have increased from the prior year by 3.5% or \$609,650.

<i>Expenditure Type</i>	<i>Recommended Appropriation</i>	<i>Percent of Budget</i>
Personal Services	\$ 11,041,280	64.0%
Operating Expenditures	4,357,390	25.2%
Capital Outlay	181,290	1.0%
Grants and Aides	103,230	0.6%
Transfers	1,595,050	9.2%
Total Available	\$ 17,278,240	100.0%



The most significant departmental increase occurred in the Community Center with a total increase of \$87,100 over the prior year in anticipation of increased programs at the center. The second largest departmental increase occurred in Pinecrest Gardens with a total increase of \$37,020.

Highlights

Personal Services

Personal Services experienced an \$811,340 decrease from the prior year. All full-time and part-time employees are budgeted without any salary increases. The Village's Charter Official's salaries have not been adjusted as they are set by the Village Council during the budget adoption process.

The large decrease in personal service costs is attributable in large part to the decrease in the Florida Retirement System employer's contribution from 23.23% to 15.47%. This decrease affected the Police Department budget with a total decrease of \$724,770 which also included a decrease in budgeted overtime hours and the elimination of two officers and one Lieutenant due to attrition.

The balance of \$86,570 came about from the elimination of the Village Manager's Retirement Health Savings account and a budgetary adjustment to the health insurance due to the use of a new formula for determining allocations for employees.

Budget Message

Proposed position deletions are as follows:

- ◆ *Police Department.* Elimination of one Lieutenant and two patrol officers through attrition.

Operating Expenses

Total Operating Expenses increased by \$83,130. Operating expenditures decreased in the Village Council's budget by \$38,270 due to the renegotiated rate for the Federal lobbyist contract. The Village Manager's operating expenses increased by \$3,180 due to the inclusion of the grants writer contract and removal of travel expenditures to conferences. The Village Clerk's operating budget decreased by \$17,950 primarily due to the removal of expenses incurred during an election year as the Village will not have any elections during Fiscal Year 2012. The Finance Department increased by \$5,470 due to the addition of the OPEB audit report which is necessary every two years. There was no change to the Village Attorney's operating budget. The Operating Budget for General Government decreased by \$34,190 due to increased efficiencies that impacted the Professional Services and Other Contractual Services line items. The Police Department's operating budget increased slightly by \$15,090 due to the increased cost of fuel. The Building and Planning Department experienced a \$69,040 increase which is in part due to an increase in Other Contractual Services for additional outsourced engineering costs due to an increase in permit activity and costs associated with the maintenance of the new departmental software system. The Public Works Department decrease its operating expenses by \$13,960 due primarily improved department efficiencies in the Professional Services and Other Contractual Services line items. The Community Center's operating budget experienced an \$81,200 increase due in large part to costs associated with the program instructors within the Other Contractual Services line item. The Parks and Recreation Department's operating budget decreased by \$30,890 primarily in the Other Contractual Services line item. The Pinecrest Gardens operating budget increased by a total of \$44,410 primarily due to increases in maintenance costs that are outsourced and funded in the Other Contractual Services line item.

Capital Outlay

Capital Outlay experienced an overall \$101,610 increase and will fund new radios and computer replacements in the Police Department and a new Wi-Fi system for Pinecrest Gardens.

Grants and Aides

Grants and Aides is budgeted at \$103,230 with \$50,000 of that amount allocated for the Public Schools, \$50,000 for the Well Contamination program enacted by the Village Council in Fiscal Year 2011, and \$3,230 for Crime Stoppers.

Grants

The Village has applied for a number grants that if awarded will affect the Fiscal Year 2012 Budget:

- A Miami-Dade County Cultural Affairs Capital Project Grant in the amount of approximately \$33,678 to cover 50% of the cost for improvements in the Banyan Bowl.
- A U.S. Department of Energy Grant in cooperation with the South Florida Regional Planning Council for the purchase an installation of Electric Car Charging Stations at the municipal center and other public facilities.
- A Byrne Grant in the amount of \$4,146 to purchase a Segway for the Police Department.
- A Bullet Proof Vest Grant in the amount of \$3,283 to purchase vests for the Police Department.

Interfund Transfers

Interfund Transfers out of the General Fund Budget increased a total of \$17,500 due to the Debt Service. The Transfer out for the Police Hardwire Fund and Police Wireless Fund remained constant at \$8,000 and \$12,000.

Budget Message

Consolidated Funds

The following table and graph illustrates the recommended expenditures for the Fiscal Year 2012 Consolidated Budget by Fund:

Fund	FY 2011	FY 2012	Difference
General Fund	\$17,887,890	\$17,278,240	-\$ 609,650
Stormwater Fund	835,740	905,040	69,300
Transportation Fund	860,390	638,880	-221,510
Police Education Fund	10,940	10,940	0
Police Forfeiture Fund	42,660	15,000	-27,660
Hardwire 911 Fund	64,600	61,690	-2,910
Wireless 911 Fund	42,730	23,650	-19,080
CITT Public Transit Fund	345,000	220,000	-125,000
Capital Projects Fund	1,495,000	684,590	-810,410
Debt Service Fund	1,583,570	1,601,040	17,470

Stormwater Fund Highlights

The Stormwater Fund is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. A total of \$905,040 is budgeted for construction of new drainage facilities as well as maintenance and depreciation for existing facilities.

Transportation Fund Highlights

The Transportation Fund is supported by the Local Option Gas Tax (\$.06), the Local Option Fuel Tax (\$.03), and the Miami-Dade County Transportation Tax. The Fiscal Year 2012 Budget allocates \$638,880 for miscellaneous road repair, road construction and sidewalk construction projects.

Police Education Fund

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 and training programs. A total of \$10,940 is budgeted to offset Police Department training costs.

Police Forfeiture Fund

The Police Forfeiture Fund manages funds collected through the Florida Contraband Forfeiture Act. The funds collected from seized assets may be used for educational purposes, DARE programs or the purchase of equipment for the Police Department. The Fiscal Year 2012 budget allocates \$15,000 to offset legal fees associated with forfeitures.

Hardwire 911 Fund

The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the maintenance and management of the 911 emergency phone system. A total of \$61,690 is allocated for dispatch services and miscellaneous repairs for the system.

Wireless 911 Fund

The Wireless 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the purchase of systems, training, communications and related capital asset purchases. A total of \$23,650 has been budgeted for dispatching services.

CITT Public Transit Fund

This fund manages monies to be utilized for transportation purposes that are generated from the one-half cent sales tax, known as the People's Transportation Tax. This fund accounts for the 20% public transit portion of the one-half cent sales tax. A total of \$220,000 have been allocated to cover the cost of a Village Transit Circulator should the Village Council decide to proceed with its implementation following the results of the Transit Circulator Project Study.

Capital Project Fund

The Capital Project Fund is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets.

The Fiscal Year 2012 allocation for this fund is supported by a fund balance resulting from a total of \$1,435,000 in proceeds from the sale of bonds, carryover from completed project balances and interest earnings. The proceeds of the bonds must be utilized for capital improvements by March 2013.

The proposed projects for Fiscal Year 2012 include the expansion of the Community Center Movement Room and gym equipment for a total of \$333,000, construction of the Hammock Pavilion at Pinecrest Gardens for a total project cost of \$204,300 (\$100,000 of which is carried over from FY 2011), conversion of the reptile building into the Hammock Pavilion Storage Building for \$30,000, construction of the Banyan Bowl Dressing Rooms for \$75,000 (\$50,000 of which is carried over from FY 2011), and Miscellaneous improvements to the Banyan Bowl such as new seating, sealing the dome and addition of the glass panels to provide cover for the stage for a total of \$191,990. In addition, a total of \$855,000 has been set aside for the development of a food service operation in the Cypress Room in Pinecrest Gardens (carried over from FY 2011).

Conclusion

The recommended budget adequately provides for the operational needs of the Village and significant capital improvement projects including the expansion of the Community Center, build out of the Hammock Pavilion, improvements to the Banyan Bowl and build-out of the restaurant at the Cypress Room at Pinecrest Gardens.

Much of what is in this budget will require our employees to "do more with less". We recognize the commitment that they have made in the past to use data to make good decisions, strive to continuously improve the processes for delivering goods and services, and provide first-rate customer service. I would like to offer my thanks and appreciation to our employees.

In closing, I would like to express my sincere appreciation to the Village Council for their vision, hard work and dedication. I would also like to thank Assistant to the Village Manager Angela Gasca, Finance Director Gary Clinton and Village Clerk Guido Inguanzo, and all our Department Heads for their assistance in the development of this budget document.

As the Acting Village Manager, I am proud to submit a budget that meets the financial challenges in a manner which I believe respects and serves our residents and our community. On behalf of all the employees and volunteers who proudly serve our community, we remain loyal to the task of making Pinecrest a vibrant Village that builds a sense of community spirit and pride with fiscally responsible government, the highest quality municipal services and infrastructure, a responsive and efficient staff, and innovative leaders who engage our residents.

Respectfully submitted,

Yocelyn Galiano Gomez, ICMA-CM
Acting Village Manager

Financial Policies

Overview

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 Policies

- The Village will pay for all current expenditures with current revenues. The Village will avoid budgetary procedures that balance current expenditures at the expense of 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 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 Policies

- 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.

The Village will determine the least costly financing method for all new projects.

Debt Management Policies

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

financial report and borrowing prospectus.

Revenue Policies

- 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 Policies

- The Village of Pinecrest will invest its funds in accordance with Florida Statute 218.415
- The funds will be invested based upon the following priorities:
 - Safety of principal.
 - To meet the liquidity needs of the Village.
 - Optimize investment returns after first addressing safety & liquidity concerns.
- The Village of Pinecrest will make 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.
- The Village will pool cash from several different funds for investment purposes when permitted by law.

- The Village will invest 100% of its idle cash on a continuous basis.
- Investment monitoring:
- Reports will be submitted to Village Council each month reporting investment earnings compared to financial benchmarks, and cash balances at the month end.

Fund Balance Policies

- The Village of Pinecrest shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance.
- Fund Balance will be classified as follows:
 - Nonexpendable fund balance includes amount that are not in spendable form or are required to be maintained intact (principal of endowment funds).
 - Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers) constitutionally or through enabling legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
 - Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of decision-making authority. Commitments may be changed or lifted only by Village Council taking the same formal action that imposed the constraint originally. Committed fund balance shall include encumbrances outstanding at year end.
 - Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed

The Village will give primary emphasis to the safety of principal.

Financial Policies

by the governing body or by an official or body which the governing body delegated the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.

- Unassigned fund balance is the residual classification for the general fund and includes all amounts not contain in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.
- The Village of Pinecrest will maintain a minimum unassigned fund balance in the general fund of 10% of budgeted expenditures and transfers out. The Village shall strive to keep an additional unassigned fund balance for extraordinary expenditures and mitigation due to the Village being located in a hurricane zone. That amount is to be determined each year by the Council during the budget process.
- Any approved or budgeted project not completed by fiscal year end; the appropriation for that project shall be carried forward to the next fiscal year. Purchase orders will lapse at fiscal year end and be re-encumbered at the beginning of the next year for expenses not incurred by the last day of the fiscal year.

Accounting, Auditing and Financial Reporting Policies

- 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 Policies

- 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:

The Finance Director shall provide for an annual independent review by an external auditor to assure compliance with policies and procedures.

Financial Policies

- 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.

Capital Assets Policies

Threshold

The Village will capitalize all individual assets and infrastructure with a cost of \$10,000 or more and a life of 3 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
- Rights of Way
- Buildings
- Improvements
- Equipment
- Computer Software
- Infrastructure (Roads, Stormwater system, Sidewalks)
- Construction in progress

Infrastructure Accounting

Prior to the incorporation of the Village in 1996, the Village has used the estimated historical cost method of valuation.

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 Unit Prices and then applied the US Bureau of Labor 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.

Depreciation 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, rights of way or other assets with an indefinite life.
- Construction in progress projects are not subject to depreciation until the projected 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.

Financial Policies

- The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
- 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
- Rights of Way – indefinite
- Buildings – 40 years
- Improvements – 15 years
- Equipment :
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer equipment – 3 years.
- Computer software – 7 years
- Infrastructure:
 - Roads – 25 years
 - Stormwater system – 50 years
 - Sidewalks – 20 years

Five Year Capital Plan

The Village prepares a five 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 Policies

The purchasing policy is in accordance with Section 2-290 of the Village of Pinecrest Code of Ordinances.

Items covered by this policy:

- Materials
- Supplies
- Equipment
- Improvements
- Services

Competitive Bid and Purchase Order Requirements

Purchases of less than \$10,000.00, must have been included in the original budget or receive approval from the Village Manager, but do not require:

- Purchase Orders
- Competitive Bids
- Quotes from 3 different vendors, unless more than \$5,000

Purchases ranging between \$10,000.00 and \$49,999.99 require:

- Quotes from 3 different vendors
- 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.

Financial Policies

- 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.
- Orders are not placed until receipt of an approved purchase order 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.

Travel Policies

Travel related to training and conferences should be in the current fiscal year approved budget. (Specific trips should be detailed in the budget worksheets for travel, per diem and registration fees). Travel not in the approved budget must be submitted in advance to the Village Manager for approval.

A separate check request form should be processed for the hotel expense and for the registration fee. Hotel expense checks in the State of Florida should take advantage of the sales tax exemption which will require a check made out to the hotel and accompanied by the sales tax exemption form. The check request forms should be submitted at least 30 days in advance to the Department Head for approval. The Department Head should then submit the check request form to the Village Manager. Upon approval by the Village Manager, the form should be submitted to the Finance Department. Upon return, a travel claim form for per diem, mileage, tolls, etc. should be approved by the Department Head and then submitted to the Finance Department. Receipts are required for all travel expenses except for the per diem.

Employees may sign up to receive their reimbursement through ACH (automatic clearing house) deposit directly into their designated bank account.

The Village reimburses and/or pays travel expenses at the following state rates:

- Meals: \$6 for breakfast, \$11 for lunch and \$19 for dinner. If the meals are included in the registration fee for the conference there will be no additional allowance paid for that meal.
 - Employees must begin travel before 6 AM and either be traveling or at the conference at 8 AM to be eligible for breakfast reimbursement.
 - Employees must begin travel before 12 PM and either be traveling or at the conference at 2 PM to be eligible for lunch reimbursement.

Financial Policies

- Employees must begin travel before 6 PM and still be traveling after 8 PM to be eligible for dinner reimbursement.
- Lodging – Single occupancy rate. If the employee chooses a double or suite when a single occupancy rate is available, the attendee will pay the difference in cost.
- Mileage* – published IRS mileage rate.
- Air fare: Actual.
- Tolls/Parking: Actual.
- Taxi fare: Actual.
- Conference fee or registration: Actual.
- Communication expenses: Actual.

* Employees who receive a car allowance are not eligible for mileage reimbursement for travel within Miami-Dade and Broward Counties.

It is the employee's responsibility to determine the lowest cost method to the Village after reviewing the total cost of all expenses (i.e. air fare/mileage, parking, taxi service, car rental).

Retiree Health Insurance Policies

The Village offers health insurance coverage for employees during their working careers. Upon retirement, the Village of Pinecrest allows employees to continue purchasing group health insurance using the Village's plan for a period of eighteen (18) months in accordance with COBRA provisions and Federal Law.

The Village Council recognizes the normal retirement age of 65 for employees in the Defined Contribution (DC) Plan in accordance with the Village 401A plan.

The Village Council recognizes the normal retirement age of 55 (for employees hired before July 1, 2011) and age 60 for employees (hired July 1, 2011 or after) in the Florida Retirement System in accordance with the Defined Benefit (DB) plan. The Florida State Retirement System is

subject to the Florida State legislative body and the Village of Pinecrest can make no changes to the provisions of this plan. There are also a variety of early retirement options. The only members of the DB plan for the Village of Pinecrest are sworn police officers.

The Village of Pinecrest will comply with GASB 45OPEB (other post retirement benefits) which requires the Village to carry on the balance sheet the differential between the normal group cost and the actuarial amount determined which applies to our employees when they reach retirement and retirees at their normal retirement date.

For purposes of the OPEB calculation, the policy of the Village of Pinecrest is to use the normal retirement age of:

- 65 for the DC plan
- the FRS normal retirement date, DB plan.

The Village of Pinecrest policy is to make no payments for retiree health plans.

Budget and Accounting Basis

Annual Budget Procedures

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

1. **BALANCED BUDGET.** Each annual budget adopted by the Council shall be a balanced budget.
2. **BUDGET ADOPTION.** The Council shall by ordinance adopt the annual budget on or before the thirtieth (30th) day of September of each year. If it fails to adopt the annual budget by this date, the Council may by resolution direct that the amounts appropriated for current operations for the current fiscal year shall be deemed adopted for the ensuing fiscal year for a period of fifteen (15) days and renewed by resolution each fifteen (15) days, with all items in it prorated accordingly, until such time as the Council adopts an annual budget for the ensuing fiscal year. An ordinance adopting an annual budget shall constitute appropriation of the amounts specified therein.
3. **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 Village Charter Section 4.7 (Appropriation Amendments During the Fiscal Year) **SUPPLEMENTAL APPROPRIATIONS** and **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.

Each annual budget adopted by the Village Council shall be a balanced budget.

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 period, or after the end of the period but in time to pay current year-end liabilities. Generally, property taxes, grants

Budget and Accounting Basis

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.

Fund Structure

In governmental accounting, all financial transactions are organized within several funds. According to the National Council on Governmental Accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The Village of 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.

Funds Overview

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.

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 purpose.

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.

Fund Balances

Fund Expenditures

Fund	FY 2010-2011	FY 2011-2012	Difference
General Fund	\$ 17,887,890	\$ 17,201,020	\$ -686,870
Stormwater Utility Fund	835,740	905,040	69,300
Transportation Fund	860,390	638,880	-221,510
Police Education Fund	10,940	10,940	0
Police Forfeiture Fund	42,660	15,000	-27,660
Hardwire 911 Fund	64,600	61,690	-2,910
Wireless 911 Fund	42,730	23,650	-19,080
CITT Public Transit Fund	345,000	220,000	-145,000
Capital Project Fund	1,495,000	639,500	-855,500
Debt Service Fund	1,583,570	1,601,040	17,470

Fund Balances

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
GENERAL FUND					
Beginning Balance	\$ 7,910,330	\$ 7,697,420	\$ 7,592,387	\$ 6,836,388	\$ 6,836,388
Revenues	16,780,842	16,348,040	16,560,778	16,450,110	16,819,280
Transfers In	0	0	0	0	400,000
Less Expenditures	15,596,866	16,310,340	15,760,741	15,683,190	15,605,970
Less Interfund Transfers Out	1,501,919	1,577,550	1,556,036	1,595,050	1,595,050
GENERAL FUND BALANCE	\$ 7,592,387	\$ 6,157,570	\$ 6,836,388	\$ 6,008,258	\$ 6,854,648
STORMWATER UTILITY FUND					
Beginning Balance	6,553,489	6,360,791	6,857,149	6,529,071	6,529,071
Revenues	599,126	462,500	456,662	447,500	447,500
Less Expenditures	295,466	835,740	784,740	905,040	905,040
STORMWATER RETAINED EARNINGS*	\$ 6,857,149	\$ 5,987,551	\$ 6,529,071	\$ 6,071,531	\$ 6,071,531
TRANSPORTATION FUND					
Beginning Balance	3,886,363	4,036,562	3,677,916	4,261,674	4,261,674
Revenues	1,032,200	1,005,000	1,394,148	912,660	912,660
Less Expenditures	1,214,727	834,400	784,400	612,890	612,890
Less Interfund Transfers Out	25,920	25,990	25,990	25,990	25,990
TRANSPORTATION FUND BALANCE	\$ 3,677,916	\$ 4,181,172	\$ 4,261,674	\$ 4,535,454	\$ 4,535,454
POLICE EDUCATION FUND					
Beginning Balance	9,984	6,662	9,552	6,688	6,688
Revenues	4,645	5,380	4,646	5,290	5,290
Less Expenditures	5,077	10,940	7,510	10,940	10,940
POLICE EDUCATION FUND BALANCE	\$ 9,552	\$ 1,102	\$ 6,688	\$ 1,038	\$ 1,038
POLICE FORFEITURE FUND					
Beginning Balance	6,210	93,900	58,968	17,187	17,187
Revenues	99,014	520	1,662	150	150
Less Expenditures	46,256	42,660	43,443	15,000	15,000
POLICE FORFEITURE FUND BALANCE	\$ 58,968	\$ 51,760	\$ 17,187	\$ 2,337	\$ 2,337
HARDWIRE 911 FUND					
Beginning Balance	7,008	24,268	16,359	29,374	29,374
Revenues	57,908	59,180	60,508	64,810	64,810
Transfers In	16,000	8,000	8,000	8,000	8,000
Less Expenditures	64,557	64,600	55,493	61,690	61,690
HARDWIRE 911 FUND BALANCE	\$ 16,359	\$ 26,848	\$ 29,374	\$ 40,494	\$ 40,494

Fund Balances

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
WIRELESS 911 FUND					
Beginning Balance	15,841	24,297	22,759	30,384	30,384
Revenues	38,972	37,940	32,425	24,850	24,850
Transfers In	10,000	12,000	12,000	12,000	12,000
Less Expenditures	<u>42,054</u>	<u>42,730</u>	<u>36,800</u>	<u>23,650</u>	<u>23,650</u>
WIRELESS 911 FUND BALANCE	\$ 22,759	\$ 31,507	\$ 30,384	\$ 43,584	\$ 43,584
CITT PUBLIC TRANSIT FUND					
Beginning Balance	241,942	305,312	312,753	379,811	379,811
Revenues	114,311	116,950	118,058	114,070	114,070
Interfund Transfers In	0	0	0	0	0
Less Expenditures	<u>43,500</u>	<u>345,000</u>	<u>51,000</u>	<u>220,000</u>	<u>220,000</u>
CITT PUBLIC TRANSIT FUND BALANCE	\$ 312,753	\$ 77,262	\$ 379,811	\$ 273,881	\$ 273,881
CAPITAL PROJECT FUND					
Beginning Balance	607,282	351,315	539,548	1,005,091	1,005,091
Revenues	1,751,929	1,637,000	1,336,675	1,200	250,790
Interfund Transfers In	0	0	0	0	0
Less Expenditures	1,819,663	1,495,000	871,132	684,590	239,500
Less Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>
CAPITAL PROJECT FUND BALANCE	\$ 539,548	\$ 493,315	\$ 1,005,091	\$ 321,701	\$ 616,381
DEBT SERVICE FUND					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,501,839	1,583,570	1,562,026	1,601,040	1,601,040
Less Expenditures	<u>1,501,839</u>	<u>1,583,570</u>	<u>1,562,026</u>	<u>1,601,040</u>	<u>1,601,040</u>
DEBT SERVICE FUND BALANCE	\$ 0				
TOTAL FUND BALANCE	\$ 19,087,391	\$ 17,008,087	\$ 19,095,668	\$ 17,298,278	\$ 18,439,348

Stormwater Utility Retained Earnings consist of Capital Assets and Retained Earnings.

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
Capital Assets	\$ 4,625,973	\$ 5,185,493	\$4,885,973	\$5,181,973	\$5,181,973
Retained Earnings	2,231,176	802,058	1,643,098	889,558	889,558

Consolidated Budget

Fiscal Year 2012 Consolidated Budget

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.

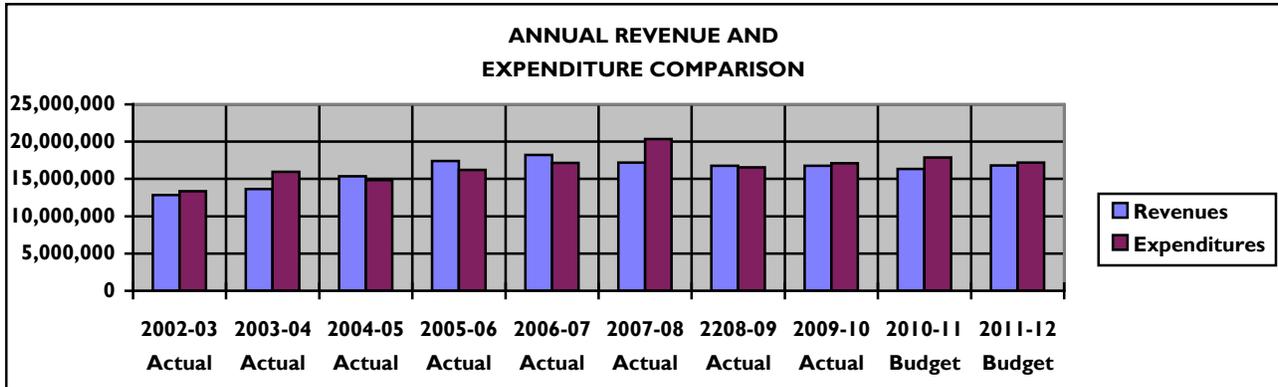
The operation of each fund is accounted for through a set of self-balancing accounts comprised of each fund's revenues and expenditures, assets, liabilities, fund balances and retained earnings.

Each fund is shown individually on pages 39 and 40.

The consolidated budget expenditures for all funds including operating transfers out are \$21,316,760.

	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING BALANCE	\$ 19,238,449	\$ 18,900,527	\$ 19,087,391	\$ 19,095,668	\$ 19,095,668
REVENUE SOURCES – ALL FUNDS					
Taxes	12,300,572	11,514,360	11,402,005	11,520,310	11,900,400
Licenses and Permits	1,442,526	1,305,000	1,662,328	1,534,000	1,534,000
Intergovernmental Revenue	4,292,821	2,773,790	3,606,426	2,517,720	2,506,800
Charges for Services	1,123,212	1,215,370	1,457,887	1,381,860	1,381,860
Fines and Forfeits	376,128	366,850	243,557	362,310	362,310
Stormwater Utility Fees	449,041	437,500	450,000	437,500	437,500
Debt Proceeds	0	1,435,000	677,787	0	249,590
Interfund Transfers In	1,527,839	1,603,570	1,582,026	1,621,040	2,021,040
Miscellaneous Revenue	<u>494,647</u>	<u>414,290</u>	<u>465,572</u>	<u>266,940</u>	<u>266,940</u>
SUB TOTAL	\$ 41,245,235	\$ 40,176,607	\$ 40,634,979	\$ 38,737,348	\$ 39,756,108
EXPENDITURES – ALL FUNDS					
Personal Services	10,657,361	11,852,620	11,081,297	11,041,280	11,167,770
Operating Expenses	5,132,588	5,390,330	5,442,657	5,366,600	5,293,550
Capital Outlay	3,283,599	2,634,680	2,743,225	1,705,880	1,170,130
Grants and Aids	54,618	103,780	53,780	103,230	63,230
Debt Service	1,501,839	1,583,570	1,562,026	1,601,040	1,601,040
Inter-fund Transfers Out	<u>1,527,839</u>	<u>1,603,540</u>	<u>1,582,026</u>	<u>1,621,040</u>	<u>2,021,040</u>
SUB TOTAL	\$ 22,157,844	\$ 23,168,520	\$ 21,539,511	\$ 21,439,070	\$ 21,316,760
TOTAL CONSOLIDATED FUND BALANCE	\$ 19,087,391	\$ 17,008,087	\$ 19,095,668	\$ 17,298,278	\$ 18,439,348

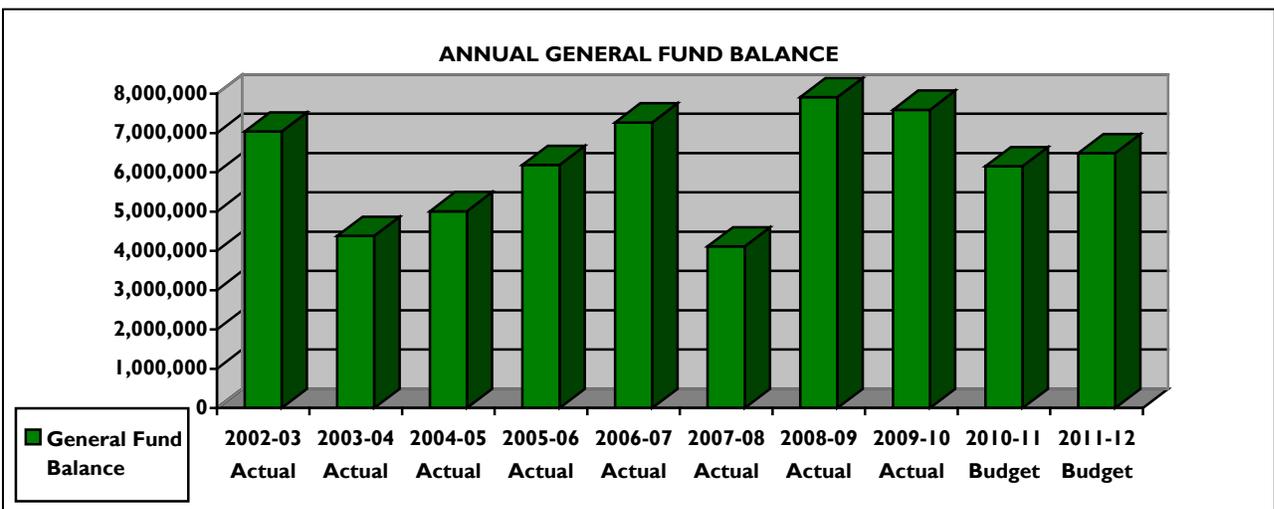
General Fund Summary



The Fiscal Year 2011-2012 budget identifies a total of \$16,824,280 in revenues, a 3% increase from the prior year. Expenditures, excluding Transfers Out, projected to be \$15,605,970 experienced a \$704,370 or 4.3% decrease from the prior year. The Fiscal Year 2011-2012 Budget projects a \$6,854,648 General Fund balance on September 30, 2011.

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 \$7,422,520 in revenues. The Utility Tax for Electricity, Building Permit, and the Communications Services Tax and are the next highest revenue contributors, each contributing \$1,617,020, \$1,450,000 and \$1,197,000 respectively. The Taxes represent approximately 68.8% 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 2011-2012 have decreased from the prior year by 4.3% or \$704,370. An increase in expenditures, dollar wise, occurred in the Community Center, which experienced an \$84,000 or 12% increase from the prior year, mainly to cover the costs of additional programming. The largest percentage reduction was in the Village Council budget which decreased 38%. Below is a graph which displays the General Fund Balance over the last eight years.



General Fund Summary

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING BALANCE	\$ 7,910,330	\$ 7,697,420	\$ 7,592,387	\$ 6,836,388	\$ 6,836,388
REVENUES:					
Taxes	12,090,433	11,514,360	11,192,324	11,317,380	11,697,470
Licenses and Permits	1,442,526	1,305,000	1,662,328	1,534,000	1,534,000
Intergovernmental Revenue	1,497,159	1,613,790	1,585,418	1,615,690	1,604,770
Charges for Services	1,123,212	1,215,370	1,457,887	1,381,860	1,386,860
Fines and Forfeits	272,845	361,670	237,438	357,090	357,090
Miscellaneous Revenue	354,667	337,850	425,383	244,090	244,090
TOTAL REVENUES	\$ 16,780,842	\$16,348,040	\$16,560,778	\$16,450,110	\$16,824,280
INTERFUND TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000
TOTAL AVAILABLE RESOURCES	\$ 24,691,172	\$24,045,460	\$24,153,165	\$23,286,498	\$24,060,668
EXPENDITURES BY DPT:					
Village Council	244,025	192,640	314,457	164,370	125,400
Village Manager	621,331	628,670	626,759	610,310	565,610
Village Clerk	235,496	258,320	253,885	240,820	235,330
Finance	344,538	360,450	349,729	366,550	358,820
Village Attorney	354,101	266,500	341,500	266,500	266,500
General Government	1,278,928	1,405,920	1,395,987	1,434,930	1,371,740
Police	7,123,425	7,603,750	7,025,376	6,884,470	7,104,640
Building and Planning	1,433,623	1,422,910	1,421,005	1,487,310	1,462,510
Public Works	790,252	728,050	665,349	718,960	668,140
Parks and Recreation	1,076,470	1,195,220	1,118,797	1,121,940	1,114,640
Community Center	737,826	699,840	765,096	786,940	783,840
Pinecrest Gardens	1,356,851	1,563,070	1,482,801	1,600,090	1,548,800
TOTAL EXPENDITURES	\$ 15,596,866	\$16,310,340	\$15,760,741	\$15,683,190	\$15,605,970
INTERFUND TRANSFERS OUT	\$ 1,501,919	\$ 1,577,550	\$ 1,556,036	\$ 1,595,050	\$ 1,595,050
TOTAL GENERAL FUND EXPENDITURES	\$ 17,098,785	\$17,887,892	\$17,316,777	\$17,278,240	\$17,201,020
TOTAL GENERAL FUND BALANCE	\$ 7,592,387	\$ 6,157,570	\$ 6,836,338	\$ 6,008,258	\$ 6,854,648

General Fund Revenues

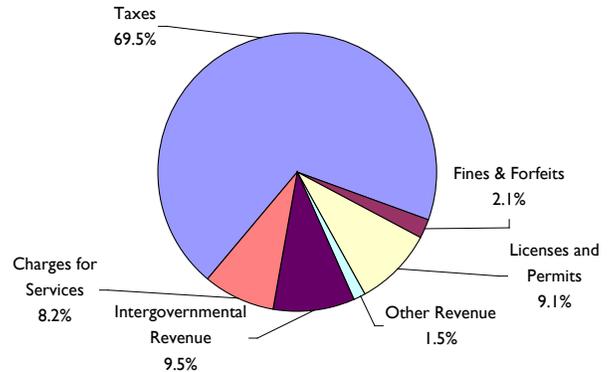
Revenues

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 2011-2012 General Fund estimated revenue is \$16,824,280 or a \$476,240 increase from the prior year's budgeted revenue. Taxes will generate \$11,697,470 in revenue during Fiscal Year 2011-2012. Licenses and Permits will generate \$229,000 more in revenues than what was budgeted the prior year. Intergovernmental Revenues will generate \$9,020 less and Charges For Services is expected to generate \$171,490 more than the prior year. Fines and Forfeits are expected to generate \$4,580 less than budgeted the prior year. Miscellaneous Revenues decreased by \$93,760. The Prior Year Fund Balance Forward adds \$18,260 to the budgeted year end fund balance.

A summary of the Fiscal Year 2012 General Fund Revenue by source is provided in the chart on the right.

The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$7,422,520 in revenues. The Utility Tax for Electricity, Building Permit, and the Communications Services Tax and are the next highest revenue contributors, each contributing \$1,617,000, \$1,450,000 and \$1,197,000 respectively. The Taxes represent approximately 68.8% of the revenue sources for the Village of Pinecrest.

General Fund Total Revenues - \$16,819,280



Prior Year Fund Balance Forward



The FY 2011 Budget shows a Prior Year Fund Balance Forward in the amount of \$1,534,850.

General Fund Revenues

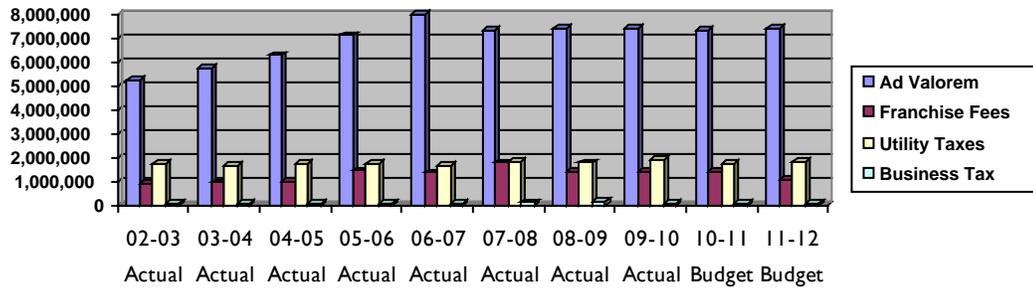
CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
TAXES:					
311.000 Ad Valorem Taxes	\$ 7,322,623	\$ 7,030,460	\$ 6,790,283	\$ 7,098,630	\$ 7,422,520
311.100 Ad Valorem Taxes - Delinquent	108,026	34,240	119,141	55,000	55,000
314.100 Utility Tax-Electricity	1,728,692	1,584,520	1,704,350	1,617,000	1,617,000
314.300 Utility Tax-Water	161,036	150,650	172,542	157,000	157,000
314.400 Utility Tax-Gas	42,810	46,640	40,056	47,000	47,000
315.000 Communications Service Tax	1,197,369	1,131,480	1,166,473	1,197,000	1,197,000
321.000 Local Business Tax	97,684	124,590	121,607	123,500	123,500
323.100 Franchise Fees – Electricity	1,343,813	1,317,320	986,201	926,000	982,200
323.400 Franchise Fees – Gas	14,966	22,860	13,022	22,500	22,500
323.700 Franchise Fees – Solid Waste	73,414	71,600	78,649	73,750	73,750
TOTAL TAXES	\$ 12,090,433	\$ 11,514,360	\$ 11,192,324	\$ 11,317,380	\$ 11,697,470
LICENSES AND PERMITS:					
322.000 Building Permits	1,355,179	1,236,000	1,557,471	1,450,000	1,450,000
322.001 Public Works Permits	7,920	9,000	19,499	9,000	9,000
329.000 Other Licenses, Fees & Permits	79,427	60,000	85,358	75,000	75,000
TOTAL LICENSES AND PERMITS	\$ 1,442,526	\$ 1,305,000	\$ 1,662,328	\$ 1,534,000	\$ 1,534,000
INTERGOVERNMENTAL REVENUE:					
334.500 Miscellaneous Grants	27,118	20,000	24,764	20,000	20,000
335.120 State Revenue Sharing Proceeds	366,602	403,460	369,172	419,250	408,330
335.150 Alcoholic Beverage Licenses	8,061	6,180	6,566	6,500	6,500
335.180 Local Gov't Half-Cent Sales Tax	1,066,298	1,157,680	1,146,527	1,146,940	1,146,940
338.000 Local Business Tax-County	26,690	26,470	38,389	23,000	23,000
TOTAL INTERGOV'T REVENUE	\$ 1,497,159	\$ 1,613,790	\$ 1,585,418	\$ 1,615,690	\$ 1,604,770
CHARGES FOR SERVICES:					
341.101 Admin. Fees – Stormwater	68,220	113,670	113,670	113,670	113,670
342.100 Private Detail-Police	53,112	80,600	86,144	90,240	90,240
342.101 Police Fees	8,438	8,000	9,842	8,400	8,400
342.900 Other Public Safety Charges	89,108	71,690	71,697	89,640	89,640
343.900 USI Maintenance Fees	10,915	10,910	10,910	10,910	10,910
347.200 Parks and Recreation	200,753	162,400	226,033	201,000	201,000
347.2xx Community Center	503,565	420,000	596,911	550,000	550,000
347.2yy Pincrest Gardens	124,669	276,100	284,605	250,000	255,000
349.000 Other Charges for Services	64,432	72,000	58,075	68,000	68,000
TOTAL CHARGES FOR SERVICES	\$ 1,123,212	\$ 1,215,370	\$ 1,457,887	\$ 1,381,860	\$ 1,386,860
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	199,228	220,580	193,886	216,000	216,000
354.000 Violations of Local Ordinances	73,617	141,090	43,552	141,090	141,090
TOTAL FINES AND FORFEITS	\$ 272,845	\$ 361,670	\$ 237,438	\$ 357,090	\$ 357,090
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	29,886	50,000	22,621	25,000	25,000
362.000 Palmetto H.S. Parking Lot Rent	94,387	91,650	91,650	22,890	22,890
363.220 Impact Fees – Police Services	0	100	6,111	100	100
363.270 Impact Fees – Parks/Recreation	0	100	506	100	100
364.000 Sale of Assets	0	5,000	33,390	5,000	5,000
366.000 Donations from Private Sources	27,914	3,000	44,702	5,000	5,000
369.000 Other Miscellaneous Revenues	202,480	188,000	226,403	186,000	186,000
TOTAL MISCELLANEOUS REVENUES	\$ 354,667	\$ 337,850	\$ 425,383	\$ 244,090	\$ 244,090
TOTAL REVENUES	\$ 16,780,842	\$ 16,348,040	\$ 16,560,778	\$ 16,450,110	\$ 16,824,280
TRANSFERS IN:					
381.301 Transfer From Capital Projects Fund	0	0	0	0	400,000
TOTAL TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000
Prior Year Fund Balance Forward	\$ 7,910,330	\$ 7,697,420	\$ 7,592,387	\$ 6,836,388	\$ 6,836,388
TOTAL AVAILABLE RESOURCES	\$ 24,691,172	\$ 24,045,460	\$ 24,153,165	\$ 23,286,498	\$ 24,060,668

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.

Tax Revenue Trend



Ad Valorem Taxes
\$7,422,520

Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. The July 1, 2011 Estimated Certified Taxable Value of the Village is \$3,551,445,114, a \$34,105,175 increase from the previous year. The Proposed Millage Rate for 2011-2012 is 2.104, which is the same rate as the previous year. It will generate \$7,422,520 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 2006 through 2010.

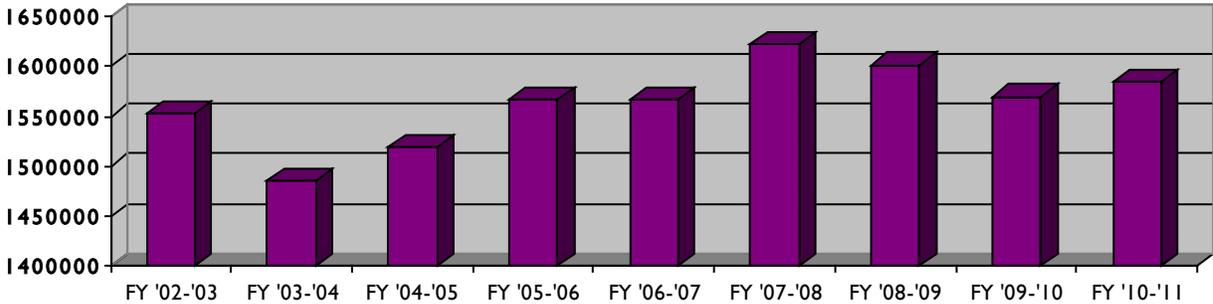
Table I. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE	2009 MILLAGE	2010 MILLAGE
Village of Pinecrest	2.4000	1.9500	1.9809	2.1040	2.1040
Miami-Dade County School Board	7.691	7.5700	7.5330	7.6980	7.8640
Miami-Dade County School Board Debt Service	0.414	0.3780	0.2640	0.2970	0.3850
Everglades Project	0.100	0.0894	0.0894	0.0894	0.0894
South Florida Water Management District	0.597	0.5346	0.5346	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	5.615	4.5796	4.8379	4.8379	5.4275
Miami-Dade County Debt Service	0.285	0.2850	0.2850	0.2850	0.4450
Miami-Dade Children's Trust	0.4223	0.4223	0.4212	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.609	2.2067	2.1851	2.1851	2.5753
Miami-Dade Fire and Rescue District Debt Service	0.042	0.0420	0.0420	0.0420	0.0200
Miami-Dade County Library District	0.486	0.3842	0.3822	0.3822	0.2840
Total Taxes Paid by Pinecrest Residents	20.699	18.4763	18.5898	18.9897	20.2633

Revenue Projection Rationale

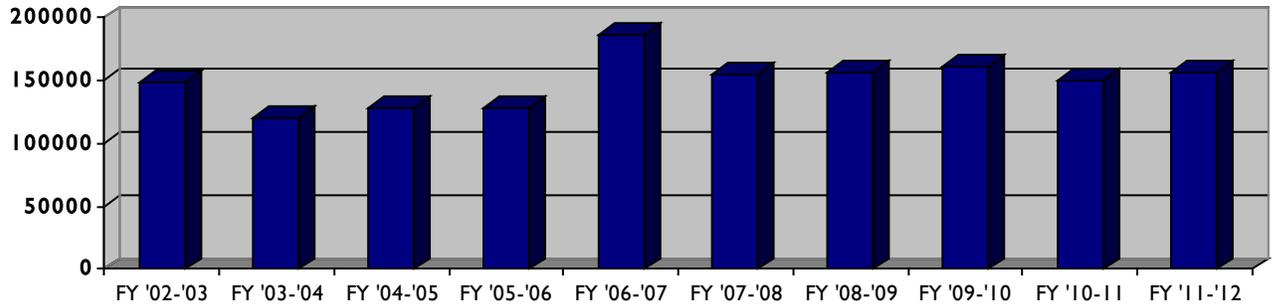
Utility Tax – Electricity \$1,617,000

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,617,000, a \$32,480 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.



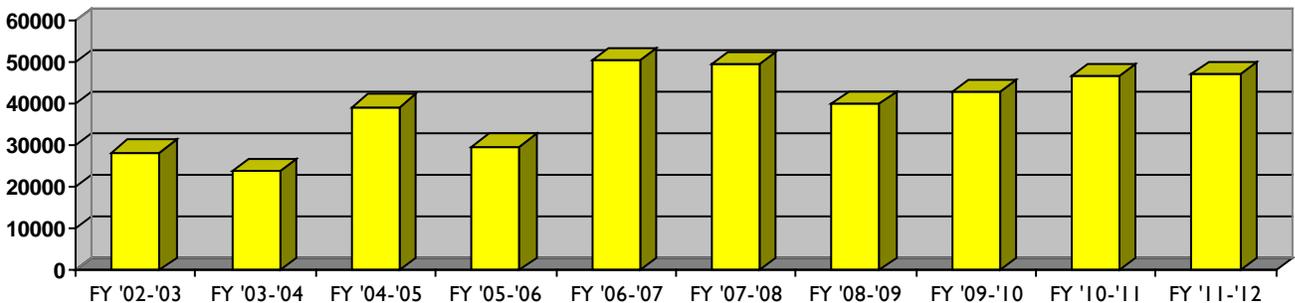
Utility Tax – Water \$157,000

This revenue is derived from a 10% tax levied upon each customer's water bill generating an estimated revenue of \$157,000, a \$6,350 increase. The revenue derived over the last five years is mixed and is projected based upon a five year average.



Utility Tax – Gas \$46,640

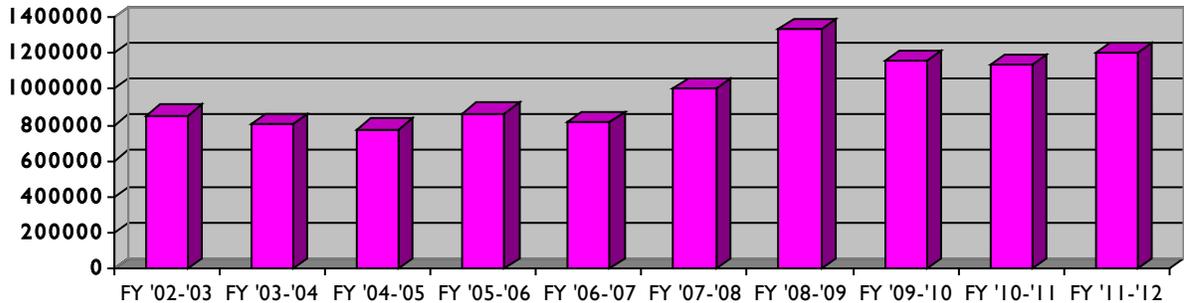
The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated \$46,640 in utility tax revenue, an increase of \$2,550. This figure is based on an average over the past five years which shows a mixed source of income.



Revenue Projection Rationale

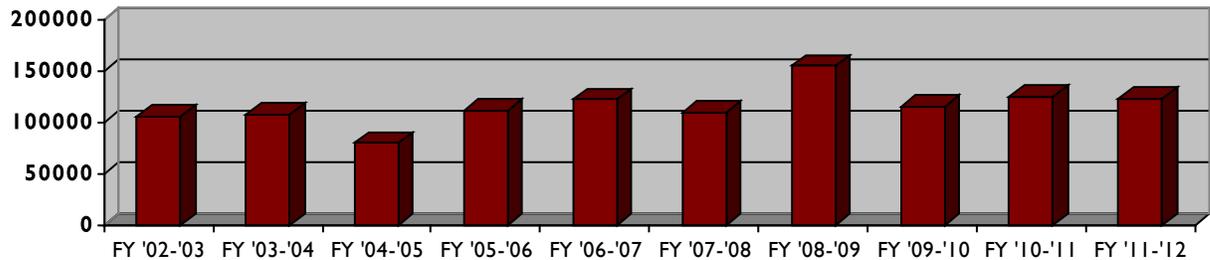
Communications Service Tax \$1,197,000

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 \$1,197,000 in revenues based upon State of Florida revenue estimates.



Business Tax \$123,500

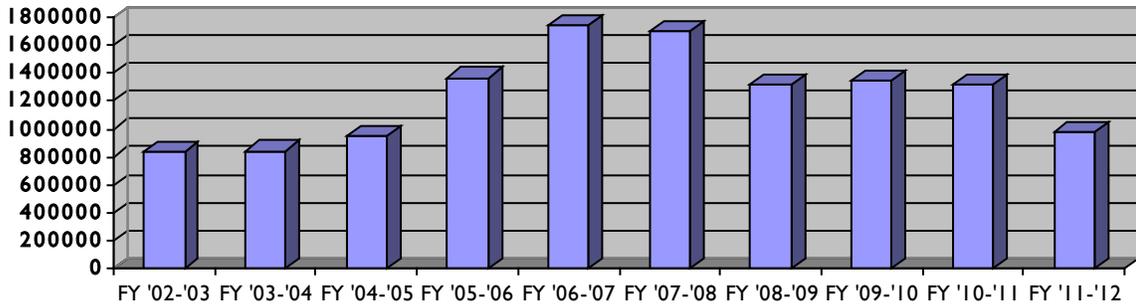
Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$123,500, a decrease of \$1,090. This revenue estimate uses a five year average of actual collection figures, which show a stable trend.



Revenue Projection Rationale

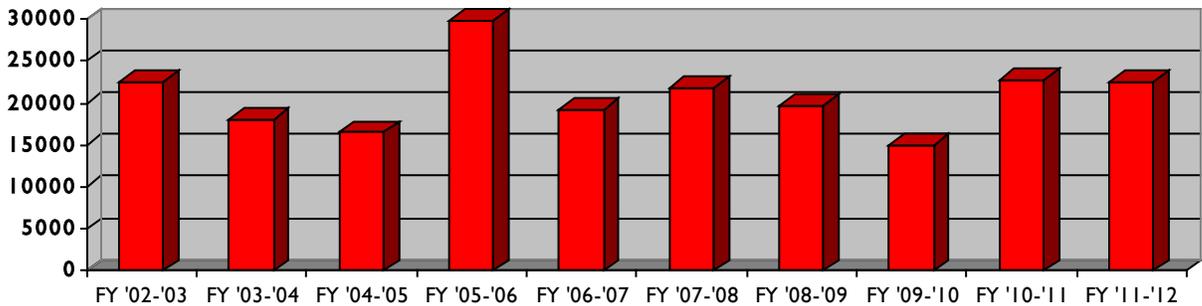
Franchise Fees – Electricity \$982,200

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 \$982,200. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure decreased \$355,120. FPL was required to return fuel adjustment fees in FY 2011 and FY 2012, decreasing the revenue by 29.7%.



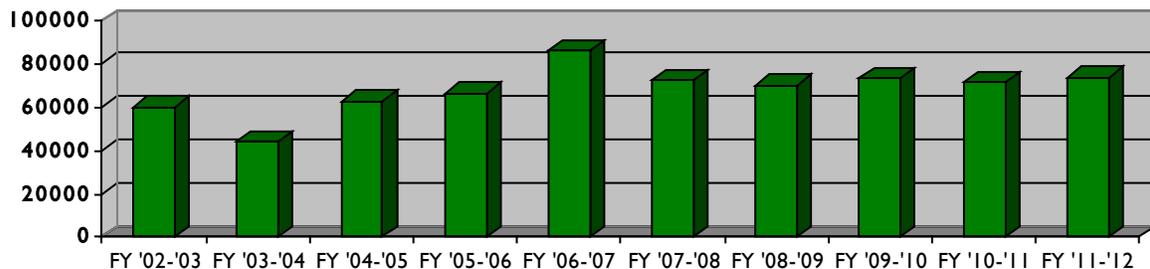
Franchise Fees – Gas \$22,500

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source decreased by \$360 and are budgeted at \$22,500 using a five year average.



Franchise Fees – Solid Waste \$73,750

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 \$73,750 is expected to be generated by this revenue source, an increase of \$2,150. The overall trend for this Franchise is mixed and is budgeted utilizing a five year average.

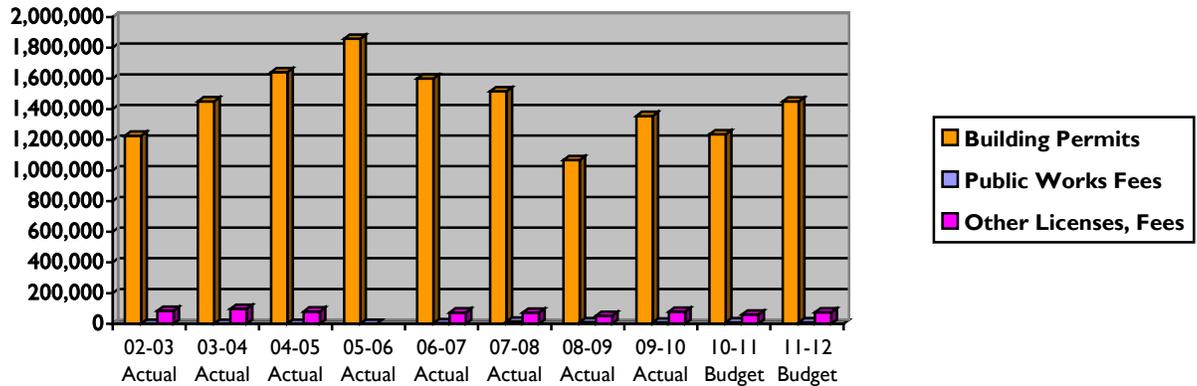


Revenue Projection Rationale

Licenses and Permits

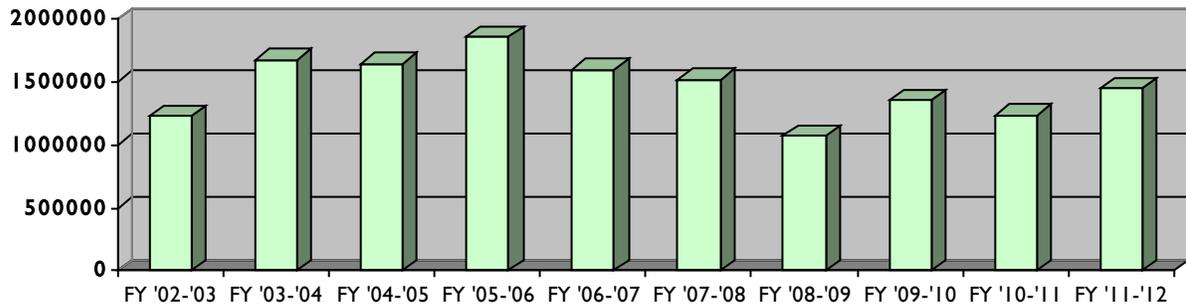
The Licenses And Permits revenue classification in the General Fund includes Building Permits, Public Works Fees and Other Licenses, Fees and Permits. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



Building Permits \$1,450,000

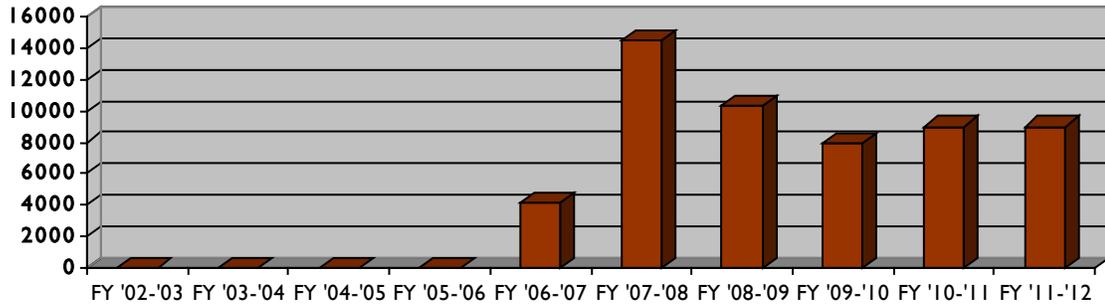
The Building Permit revenue is estimated at \$1,450,000, an increase of \$214,000. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department. This projection recognizes the increasing trend of interest rates which 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

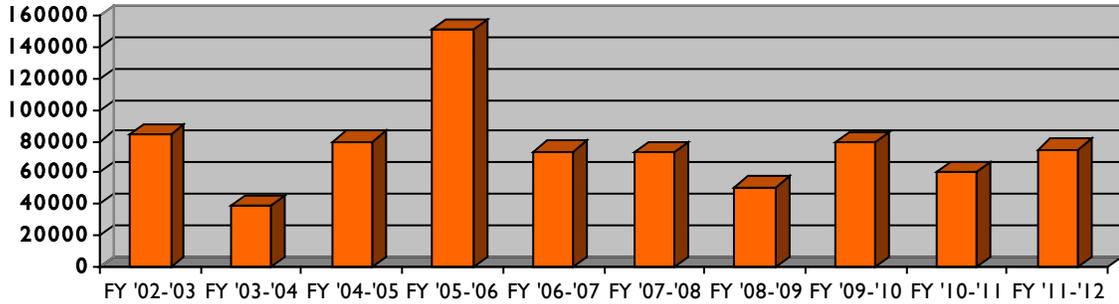
Public Works Fees \$9,000

The 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 to remain the same as the previous year at \$9,000.



Other Licenses, Fees and Permits \$75,000

Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan application fees, etc. are estimated to generate \$75,000, an increase of \$15,000. A five year average was utilized as a basis for the budgeted amount.

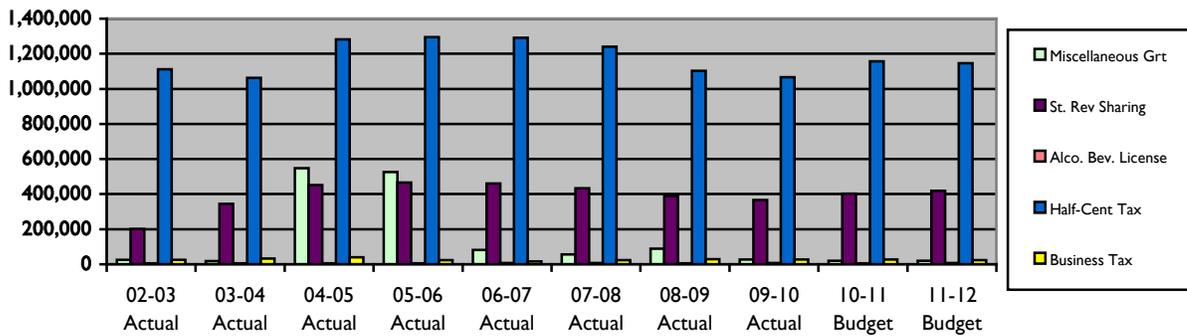


Revenue Projection Rationale

Intergovernmental Revenue

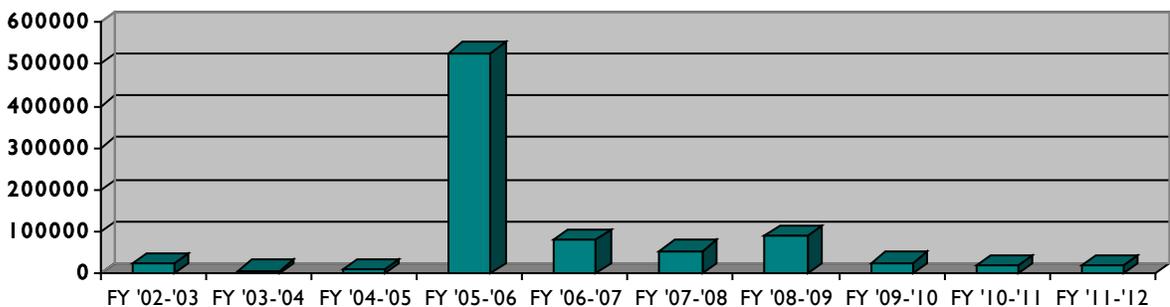
The Intergovernmental Revenue classification in the General Fund includes several grants, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-cent Sales Tax and County Business Tax fees. Below is a description of each type of revenue source, trends and assumptions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

Intergovernmental Revenue Trend



Miscellaneous Grants \$20,000

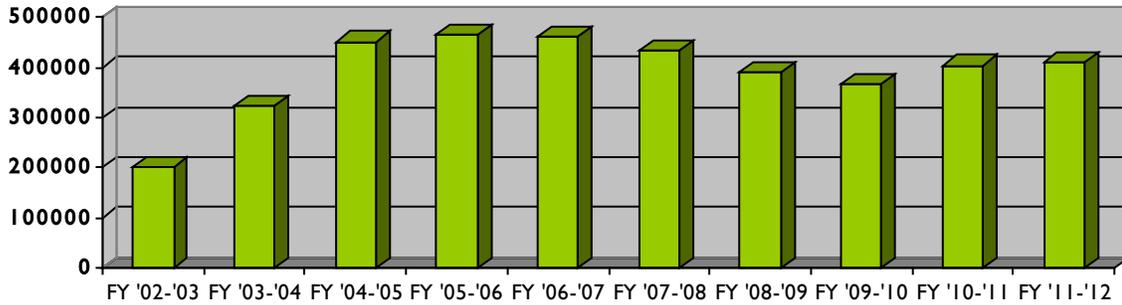
The \$20,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests, the Florida Department of Law Enforcement and other miscellaneous grants for which the Village will apply. The 2005-2006 fiscal year experienced a collection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



Revenue Projection Rationale

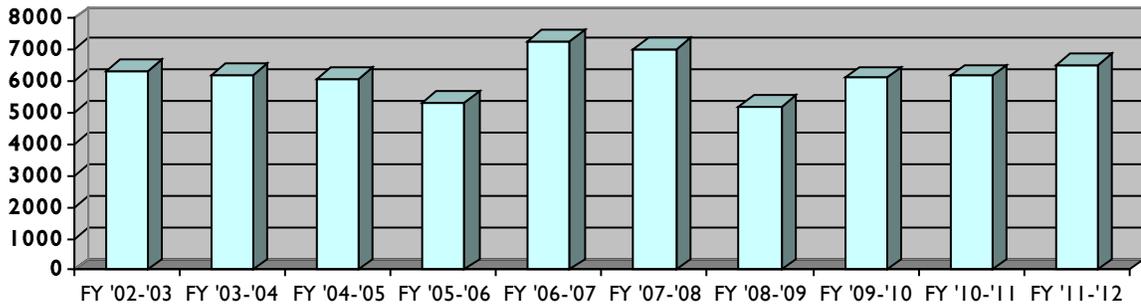
State Revenue Sharing \$408,330

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 \$408,330 in state revenue sharing proceeds, an increase of \$4,870.



Alcoholic Beverages Licenses \$6,500

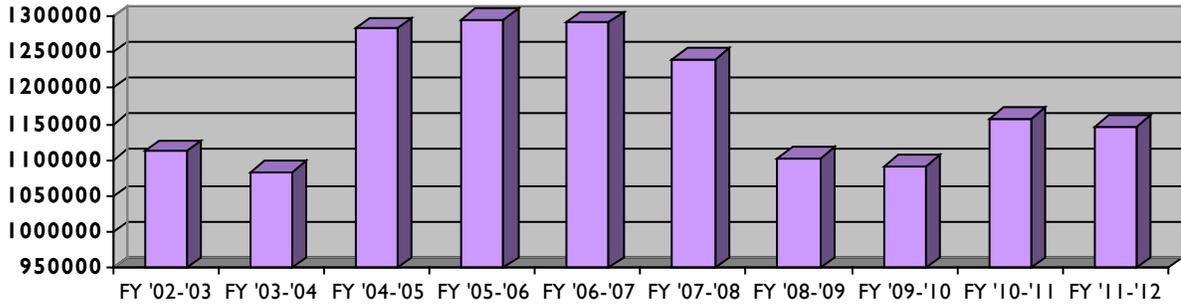
Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that \$6,500 will be received from the State of Florida, an increase of \$320. This estimate is based on a five year average.



Revenue Projection Rationale

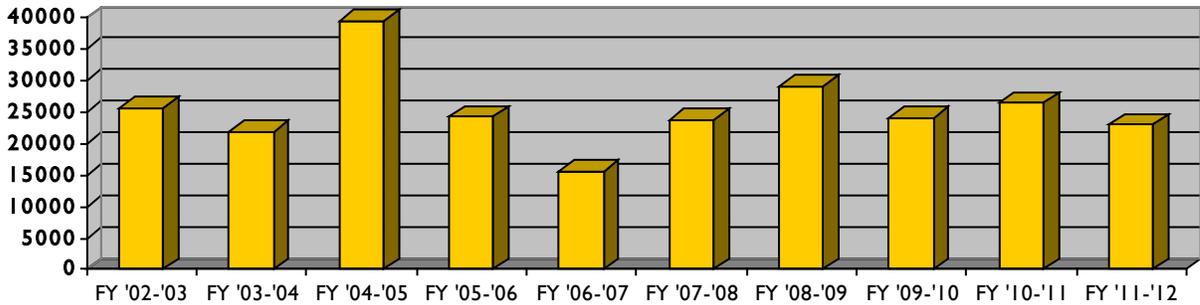
Local Government Half-Cent Sales Tax \$1,146,940

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 \$1,146,940, a decrease of \$10,740.



Business Tax – County \$23,000

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 \$23,000, a decrease of \$3,470. This estimate is based on a five year average.



Revenue Projection Rationale

Charges for Service

The Charges for Services revenue classification in the General Fund includes Police Private Detail Revenues, Other Public Safety Charges, Parks and Recreation Fees, Community Center, Pinecrest Gardens 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.

Police Private Detail \$90,240

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$90,240 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 \$70,640 and recapturing fringe benefits costs for social security, workers compensation, and pension of \$19,600.

Other Public Safety Charges \$89,640

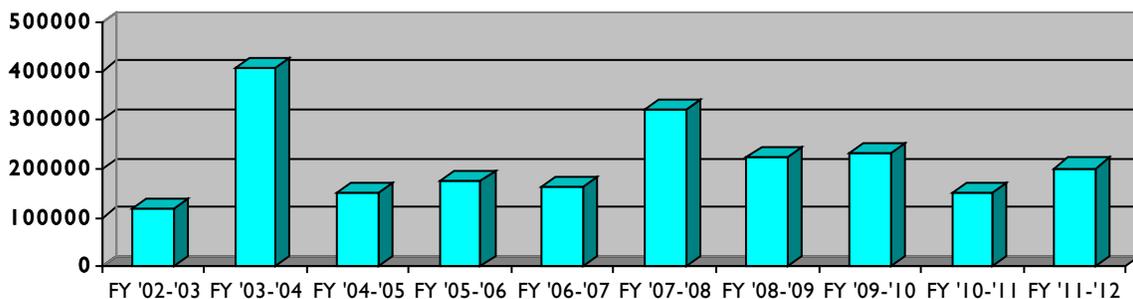
The \$89,640 allocation is for contractual services for emergency dispatch services rendered and is an increase of \$17,950.

USI Maintenance Fees \$10,910

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.

Parks and Recreation \$201,000

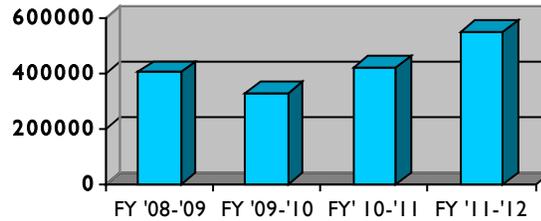
This line item represents funds that will be generated by Coral Pine Park, Suniland Park, and Evelyn Greer Park. It is anticipated that this revenue source will generate \$201,000 in funds from user fees, an increase of \$38,600.



Revenue Projection Rationale

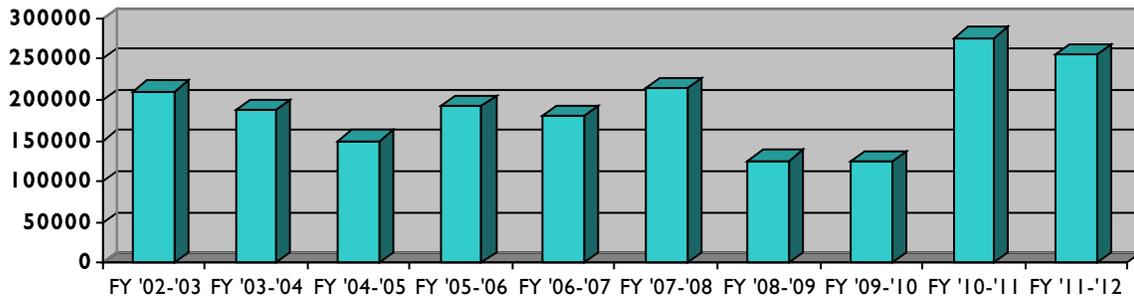
Community Center \$550,000

This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend is increasing as more activities are added. The Community Center will generate \$550,000, an increase of \$130,000.



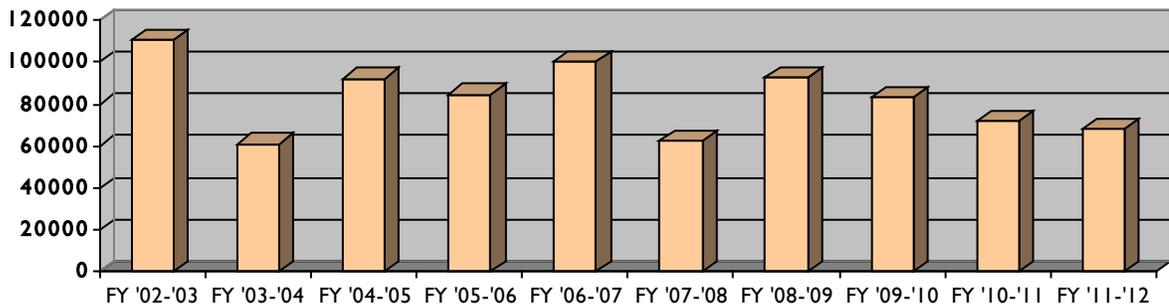
Pinecrest Gardens \$255,000

This account represents the funds earned at Pinecrest Gardens from facility rentals, the Splash-'n-Play water feature and special events. This revenue will generate \$255,000, a decrease of \$21,100.



Other Charges for Service \$68,000

Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and fingerprints. It is estimated that \$68,000, a decrease of \$4,000 will be generated from this source. The trend for this revenue source is mixed and a five year average was used.

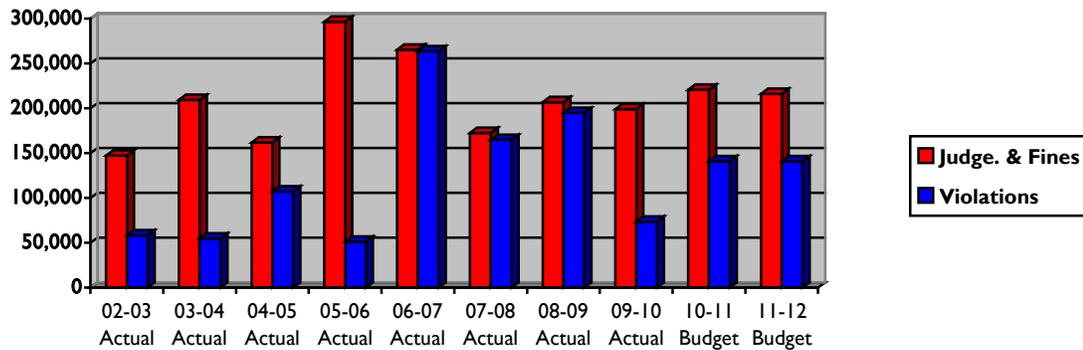


Revenue Projection Rationale

Fines and Forfeits

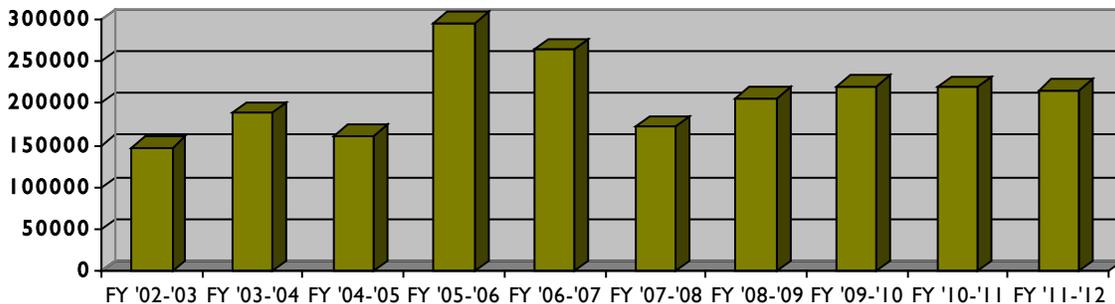
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines and fees collected from violations of local ordinances. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Fines and Forfeits Revenue Trend



Judgments and Fines - Court
\$216,000

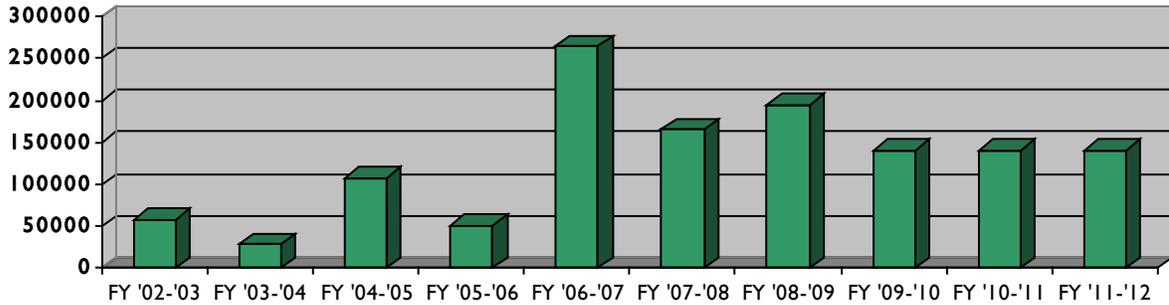
The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$216,000, a decrease of \$4,580. The State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive which has been offset by more rigorous enforcement of moving violations.



Revenue Projection Rationale

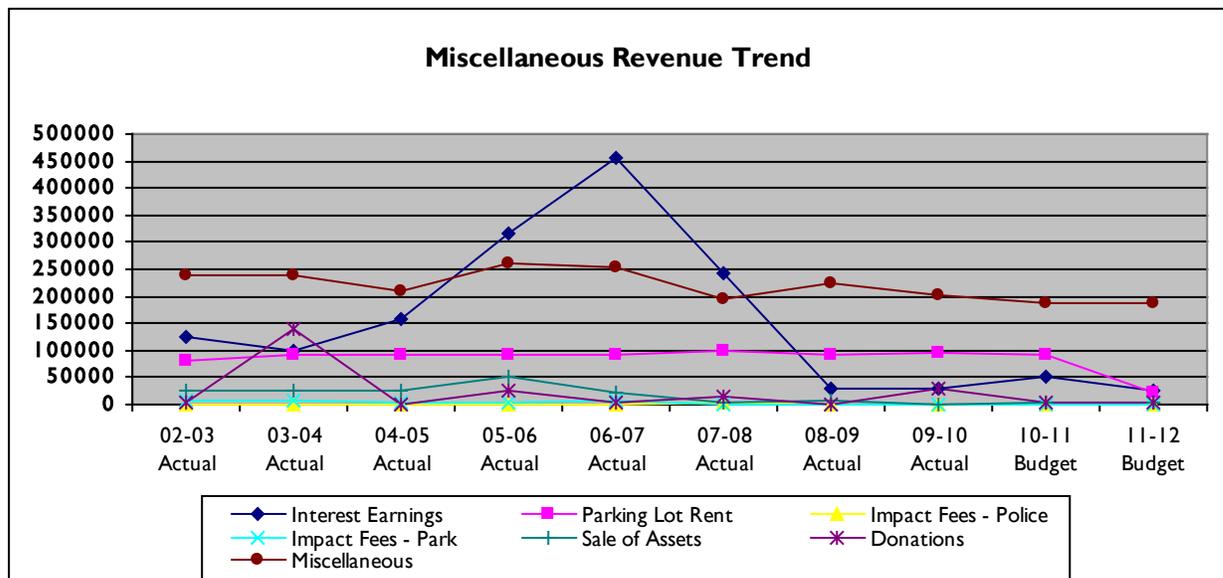
Violations of Local Ordinances \$141,090

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$141,090 will be generated next year, the same amount as the previous year. The estimate is based upon a five year average.



Miscellaneous

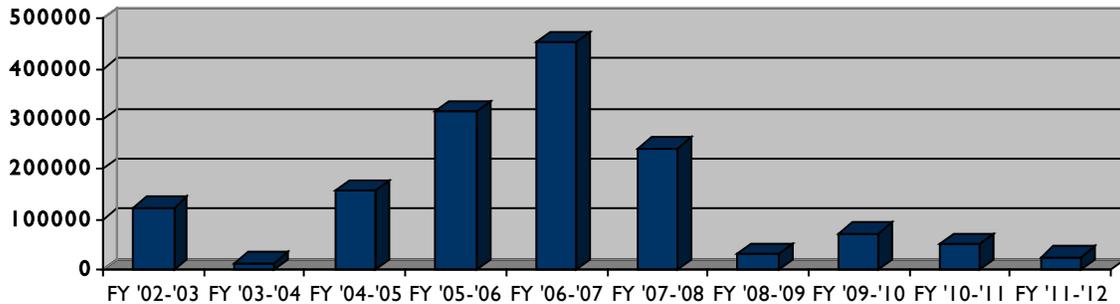
The Miscellaneous revenue classification in the General Fund includes Interest Earnings, Lease Income, Impact Fees for Police and Parks, Sale of Assets, Donations and Other Miscellaneous revenues. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted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



Revenue Projection Rationale

Interest Earnings \$25,000

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 \$25,000 this year, a decrease of \$25,000.



Palmetto High School Lot \$22,890

A total of \$22,890 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. The lease will end this year.

Impact Fees \$200

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 \$100 for police impact fees and \$100 for parks and recreation impact fees.

Sale of Assets \$5,000

Revenues generated from the sale of assets such as surplus police vehicles are expected to be \$5,000, the same as the previous year.

Donations from Private Sources \$5,000

Funds for this line item are estimated to be \$5,000, an increase of \$2,000.

Other Miscellaneous Revenues \$186,000

A total of \$186,000, a decrease of \$2,000, 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.

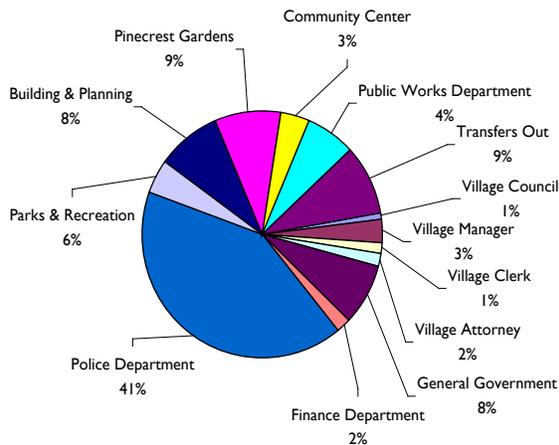
General Fund Expenditures

Expenditures

Expenditures, excluding transfers, for Fiscal Year 2011-2012 have decreased from the prior year by 4.3% or \$704,370. The Fiscal Year 2011-2012 Budget proposes \$15,605,970 in expenditures for the twelve departments, divisions or offices within the document as listed below. In addition, the Village will expend \$1,595,050 in transfers to other funds to balance the consolidated budget, bringing the total General Fund expenditure to \$17,201,020. 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.

The chart shows a summary of the Fiscal Year 2012 General Fund expenditures by function.

General Fund Total Expenditures - \$17,201,020



Major expenditure recap for the General Fund budget includes the following:

Village Council:
\$125,400

The Village Council's budget decreased by \$77,240 from the previous year's budget. This decrease is primarily due to the reduction in lobbyist services.

Village Manager's Office:
\$565,610

The Village Manager's budget decreased a total of \$63,060 compared to Fiscal Year 2011. This decrease is due to the reduction of group insurance costs and retirement benefits, and the elimination of a housing allowance for the Village Manager.

Village Clerk's Office:
\$235,330

The Village Clerk's budget decreased a total of \$22,990 compared to Fiscal Year 2011. This decrease is attributable to the reduction of retirement benefits and a reduction in the Other Contractual Services line item of \$10,300 since it is not an election year. Additionally, \$6,000 was removed from the Operating Supplies line item which was allocated last year for the purchase of a server for the imaging system.

Finance Department:
\$358,820

The Finance Department budget decreased a total of \$1,630 over last year's adopted budget. A \$5,500 increase in the Accounting and Auditing line item which includes an actuarial study for the OPEB liability was off set by the reduction of retirement benefits.

Village Attorney's Office:
\$266,500

The Village Attorney's budget remained the same as the Fiscal Year 2011 budget. This section covers the legal retainer for the Village Attorney as well as any other necessary legal services.

General Government:
\$1,371,740

The General Government budget experienced a \$34,180 decrease from the prior year's adopted budget. The decrease is attributed to the reduction in Professional Services line item for a grant writer and in the reduction of retirement benefits for staff.

General Fund Expenditures

Police Department:
\$7,104,640

The Police Department budget decreased \$499,110 from the previous Fiscal Year budget. The decreases are attributed mainly to a reduction in retirement benefits, and the removal of conference travel and recruit training. The Capital Outlay – Machinery & Equipment line item experienced a reduction of \$9,050 due to a one-time purchase of computer equipment which took place in the previous fiscal year.

Building and Planning Department:
\$1,462,510

The proposed Building and Planning Department budget experience a \$39,600 increase from the previous year. This increase is mainly due to an additional \$47,020 in the Other Contractual Services line item which funds the consulting plans reviewers and imaging of records. There was also a \$15,010 increase in the Repair and Maintenance – Other line item for the cost of the department’s software maintenance.

Public Works Department:
\$668,140

The Public Works Department experienced a \$59,910 decrease as compared to Fiscal Year 2011. This decrease is the result of a reduction in various line items including Professional Services, Other Contractual Services, Rentals and Leases, Utility Services, and Grants and Aid.

Parks and Recreation Department:
\$1,114,640

The Parks and Recreation Department budget experienced a decrease of \$55,580. The primary decrease took place in the Other Contractual Services expenditures which was reduced by \$44,840. The Personal Services section also decreased due to a reduction in retirement benefits for staff.

Community Center:
\$783,840

The Community Center budget increased by \$84,000 from the previous fiscal year mainly due to increased programming costs.

Pinecrest Gardens:
\$1,548,800

Pinecrest Gardens experienced a \$14,270 decrease. There is a large increase in the Other Contractual Services line item which increased \$49,900 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services. However, this was offset by a reduction in Personnel Services, Rentals & Leases, Promotional Activities, and Operating Supplies – Other line items.

<i>Element</i>	<i>FY 2012 Proposed Budget</i>	<i>Percent of Total</i>
Personal Services	\$ 11,167,770	63.9%
Operating	4,304,340	25.2%
Capital Outlay	70,630	1.0%
Grants and Aids	63,230	0.6%
	\$ 15,605,970	100%

Operating Transfers Out

The Transfers Out to other funds which total \$1,595,050 increased by \$17,500 for the Debt Service. The transfers to the Hardwire Fund and Wireless Fund remained the same as the previous year.

General Fund Expenditures

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
EXPENDITURES BY DEPARTMENT:					
Village Council	\$ 244,025	\$ 202,640	\$ 314,457	\$ 164,370	\$ 125,400
Village Manager's Office	621,331	628,670	626,759	610,310	565,610
Village Clerk's Office	235,496	258,320	253,885	242,110	235,330
Finance Department	344,538	360,450	349,729	366,550	358,820
Village Attorney	354,101	266,500	341,500	266,500	266,500
General Government	1,278,928	1,405,920	1,395,987	1,434,930	1,371,740
Police Department	7,123,425	7,603,750	7,025,376	6,884,470	7,104,640
Building and Planning Department	1,433,623	1,422,910	1,421,005	1,487,310	1,462,510
Public Works Department	790,252	728,050	665,349	718,960	668,140
Parks and Recreation Department	1,076,470	1,170,220	1,118,797	1,121,940	1,114,640
Community Center	737,826	699,840	765,096	786,940	783,840
Pinecrest Gardens	1,356,851	1,563,070	1,482,801	1,600,090	1,548,800
TOTAL EXPENDITURES	\$ 15,596,866	\$ 16,310,340	\$ 15,735,741	\$ 15,683,190	\$ 15,605,970
Interfund Operating Transfers Out	\$ 1,501,919	\$ 1,577,550	\$ 1,556,036	\$ 1,595,050	\$ 1,595,050
TOTAL GEN. FUND EXPENDITURES	\$ 17,098,785	\$ 17,887,890	\$ 17,316,777	\$ 17,278,240	\$ 17,201,020

Village Council

Function



The Pincrest Village Council consists of a Mayor and four Councilmembers. Elected at large, the Mayor serves a four-year term and the four Councilmembers serve staggered

four-year terms. Three of the four Councilmembers 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. The Village Manager, Village Clerk and Village Attorney report to the Village 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, except August.

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, 2011.
- ◆ 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.

Budget Highlights

Professional Services
\$40,000

This line item decreased by \$73,000 due to a reduction in costs for lobbyist services.

Other Contractual Services
\$10,900

This line item remained the same as the previous fiscal year and funds the streaming video of Village Council meetings.

Travel and Per Diem
\$12,000

The Travel and Per Diem line item increased \$190. These funds allow Village Council to travel to several conferences including the Miami-Dade Days in Tallahassee and National League of Cities, as well as the Miami-Dade League of Cities monthly meetings.

Communications and Freight Services
\$0

Funds are not allocated for this line item.

Other Current Charges
\$2,500

Other Current Charges decreased by \$3,180 from the previous fiscal year due to the removal of refreshments for the advisory committees.

Publications, Dues & Training
\$10,000

This line item decreased \$710 and funds registration fees and membership dues to various organizations including the Florida League of Cities.

Village Council

Grants and Aids
\$50,000

Aid to Government Agencies remained the same. This line item funds grants to the five public schools that serve Pinecrest residents.

Capital Outlay:
\$0

Funds are not allocated for capital outlay.

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	\$ 94,760	\$ 113,000	\$ 90,516	\$ 75,000	\$ 40,000
434.000 Other Contractual Services	73,996	10,900	141,900	10,900	10,900
440.000 Travel & Per Diem	4,819	11,810	10,211	10,000	12,000
441.000 Communications & Freight	527	540	508	540	0
449.000 Other Current Charges	5,953	5,680	11,534	7,930	2,500
452.002 Operating Supplies-Other	287	0	0	0	0
454.000 Publications, Dues & Training	<u>11,482</u>	<u>10,710</u>	<u>9,788</u>	<u>10,000</u>	<u>10,000</u>
TOTAL OPERATING EXPENSES	\$ 191,824	\$ 152,640	\$ 264,457	\$ 114,370	\$ 75,400
GRANTS AND AIDS:					
481.000 Aid to Government Agencies	<u>52,101</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL GRANTS AND AIDS	\$ 52,101	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
CAPITAL OUTLAY:					
461.000 Land	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 100	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE COUNCIL	\$ 244,025	\$ 202,640	\$ 314,457	\$ 164,370	\$ 125,400

Office of the Village Manager

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 2009-10 Actual	FY 2010-11 Projected	FY 2011-12 Proposed
Reports & agenda backup items prepared	64	60	65
Comprehensive Annual Financial Plan submitted to Village Council by March	Submitted 2/9/10	Submitted 2/8/11	Submit Feb. 2012
Budget submitted to Village Council by August 15th	Submitted 7/13/10	Submitted 7/12/11	Submit July 2012

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Manager for Fiscal Year 2010-11 and includes an explanatory paragraph detailing the activities.

- ◆ 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.

- ◆ Administer and supervise all departments, divisions and agencies of the Village government.

The Village Manger supervises six departments. Through the human resources division, the Village hired a total of 13 employees to fill available positions in all departments including park and recreation service aides, police officers, and other various positions. The Village Manager's Office has continued to update the Employee Policies and Procedures Manual and the Classification and Compensation Plan.

- ◆ Prepare and submit a proposed annual budget and capital program to the Village Council.

The Village Manager submitted the Fiscal Year 2010-2011 Budget to the Village Council on July 13, 2010. The Budget and Capital Program were adopted by the Village Council at its September 21, 2010 meeting.

Office of the Village Manager

- ◆ 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 2010-2011, the Village applied for several grants as well as negotiated a loan with the Florida Municipal Loan Council for improvements at Pinecrest Gardens.

- ◆ Submit to the Council a comprehensive annual financial report.

In accordance with the requirement set forth in the Village Charter, the 2009-2010 Comprehensive Annual Financial Report covering the period October 1, 2009 through September 30, 2010 was submitted to the Village Council on February 8, 2011 for its review and acceptance.

Authorized Positions

Position	FY 2009-10	FY 2010-11	FY 2011-12
FULL TIME			
Village Manager	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0
Assistant to the Village Manager	1.0	1.0	1.0
Admin. Asst. to Village Manager	1.0	1.0	1.0
Total	4.0	4.0	4.0

Budget Highlights

Personal Services
\$539,610

The Personal Services decreased by \$52,390 mainly due to a reduction to the Village Manager's salary and benefits, and a reduction in staff's retirement benefits.

Other Professional Services
\$10,000

This line item increased \$10,000 to fund a grant writer.

Travel and Per Diem
\$4,560

This line item decreased \$150 and funds travel to professional conferences.

Communications & Freight
\$3,000

This line item increased \$3,000 and funds a cell phone allowance for the Village Manager and Assistant Village Manager.

Rentals and Leases
\$0

Funds were not allocated for this line item, a reduction of 4,550.

Repair and Maintenance – Vehicle
\$0

Funds were not allocated for this line item, a reduction of \$150.

Other Current Charges
\$0

This line item used to fund the manager's housing, but was eliminated from the Office of the Village Manger's budget.

Operating Supplies – Gasoline
\$0

Funds were not allocated for this line item, a reduction of \$840.

Publications, Dues and Training
\$8,440

The Publications, Dues and Training line item increased by \$620 and funds membership to several professional associations.

Capital Outlay:
\$0

There are no funds allocated for capital improvements in the Office of the Village Manager's budget.

Office of the Village Manager

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 418,866	\$ 419,350	\$ 420,855	\$ 419,330	\$ 398,040
418.000 Service Award	5,362	5,820	5,820	1,130	4,160
419.001 Car Allowance	5,400	5,400	5,400	5,400	12,600
421.000 FICA Taxes	27,037	33,080	23,415	32,720	31,320
422.000 Retirement Contributions	69,750	69,830	74,702	69,830	51,490
423.000 Group Insurance	47,251	50,060	44,436	33,600	33,600
424.000 Workers' Comp	888	1,210	743	1,200	1,150
426.000 Vacation/Sick Payout	13,234	7,250	14,684	7,250	7,250
TOTAL PERSONAL SERVICES	\$ 587,788	\$ 592,000	\$ 590,055	\$ 570,460	\$ 539,610
OPERATING EXPENSES:					
434.000 Other Professional Services	0	0	0	25,000	10,000
440.000 Travel & Per Diem	1,940	4,710	4,710	1,750	4,560
441.000 Communications & Freight	0	0	0	0	3,000
444.000 Rental & Leases	5,741	4,550	4,548	4,550	0
446.001 Repair & Maintenance-Vehicle	149	150	204	150	0
449.000 Other Current Charges	18,600	18,600	18,600	0	0
452.001 Operating Supplies – Gasoline	687	840	822	940	0
454.000 Pubs, Dues & Training	6,426	7,820	7,820	7,460	8,440
TOTAL OPERATING EXPENSES	\$ 33,543	\$ 36,670	\$ 36,704	\$ 39,850	\$ 26,000
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE MANAGER	\$ 621,331	\$ 628,670	\$ 626,759	\$ 610,310	\$ 565,610

Office of the Village Clerk

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	FY	FY
	2009-10 Actual	2010-11 Projected	2011-12 Proposed
Publication of the Village's Code	As Required	As Required	As Required
Document pages imaged	As Required	As Required	As Required

Prior Year Objectives Status

- ◆ Complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets.

The Village Clerk prepared and distributed agendas and packets for all the necessary meetings.

- ◆ Create and maintain accurate minutes of Village Council, Local Planning Agency and Planning Board meetings.

Minutes were prepared for all meetings of the Village Council, Local Planning Agency and Planning Board. In addition, the Clerk's office has maintained accurate minutes for all advisory boards and committees.

- ◆ Administer the publication of the Village Charter and Code.

The Village Clerk coordinates the publication of all supplements on an as needed basis.

- ◆ 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.

- ◆ 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.

- ◆ Act as the records custodian for the Village and disseminate information to the public as necessary.

Office of the Village Clerk

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) 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.

Authorized Positions

Position	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
FULL TIME				
Village Clerk	1.0	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

Activity Report

ACTIVITY	FY 2008-09	FY 2009-10	FY 2010-11 (SIX MONTHS)	FY 2011-12 (PROJECTION)
Code Supplements Prepared	1	1	1	1
Municipal Lien Verification Requests	393	452	231	383
Village Council Agenda Packets	22	26	10	23
Local Planning Agency Agenda Packets	1	1	2	1
Village Council Meeting Minutes	22	26	10	23
LPA Meeting Minutes	1	1	2	1
Planning Board Agenda Packets	1	0	1	1
Planning Board Minutes	1	0	1	1
Ordinance Notices	3	4	2	4
Proclamations	11	20	3	14
Ordinances Drafted	3	4	2	4
Resolutions Drafted	72	79	48	61

Budget Highlights

Personal Services
\$208,380

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 decreased by \$5,040 due to the reduction of retirement benefits.

Other Contractual Services
\$9,700

This line item decreased by \$10,300 since it is not an election year.

Travel and Per Diem
\$1,040

This line item decreased by \$1,100 and includes annual conference costs.

Other Current Charges
\$15,000

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.

Operating Supplies
\$500

Office of the Village Clerk

This line item decreased by \$6,000 which was allocated last year for the purchase of a server for the imaging system.

Publications, Dues and Training

\$710

This line item decreased by \$550 from the previous fiscal year.

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 150,396	\$ 150,550	\$ 151,117	\$ 150,560	\$ 150,560
418.000 Service Award	2,513	2,710	2,710	3,240	3,240
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	11,851	11,780	10,068	11,820	11,820
422.000 Retirement Contributions	24,957	24,980	25,076	24,980	19,490
423.000 Group Insurance	15,473	16,800	14,344	16,800	16,800
424.000 Workers' Comp	319	430	267	430	430
426.000 Vacation/Sick Payout	469	770	603	640	640
TOTAL PERSONAL SERVICES	\$ 211,378	\$ 213,420	\$ 209,585	\$ 213,870	\$ 208,380
OPERATING EXPENSES:					
434.000 Other Contractual Services	7,847	20,000	20,000	9,700	9,700
440.000 Travel & Per Diem	1,253	2,140	2,100	1,040	1,040
449.000 Other Current Charges	14,011	15,000	15,000	15,000	15,000
452.002 Operating Supplies	587	6,500	6,000	500	500
454.000 Pubs, Dues & Training	420	1,260	1,200	710	710
TOTAL OPERATING EXPENSES	\$ 24,118	\$ 44,900	\$ 44,300	\$ 26,950	\$ 26,950
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE CLERK	\$ 235,496	\$ 258,320	\$ 253,885	\$ 240,820	\$ 235,330

Department of Finance

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 office 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.

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	FY	FY
	2009-10 Actual	2010-11 Projected	2011-12 Proposed
Issue the Comprehensive Annual Financial Report by March	Completed	Completed	Complete by February 2012
Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting CAFR	Received	Applied February 2011	Apply by February 2012

Prior Year Objectives Status

The following section lists the objectives developed by the Finance Department for Fiscal Year 2009-2010 and includes an explanatory paragraph detailing the activities.

- ◆ Provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.

During the first six months of Fiscal Year 2010-2011, 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.

- ◆ Process payroll and associated Federal and State reports.

For the first six months of Fiscal Year 2010-2011, the department processed a total of 13 payrolls for 158 budgeted positions. The Finance Department issued approximately 2,050 checks and direct deposit transfers totaling \$5,282,000.

Department of Finance

- ◆ Process accounts payable, accounts receivable and reconciliation of all accounts.

During the first six months of Fiscal Year 2010-2011, the Department processed approximately 1,985 vendor checks and ACH transfers totaling \$2,350,000.

- ◆ 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.

- ◆ Collect and Monitor revenues.

The Finance Department received \$11,409,000 for the first six months of Fiscal Year 2010-2011. The Department processed a total of 9,570 receipt items.

- ◆ Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.

The Finance Department assisted representatives of Keefe, McCullough & Co., LLP, 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, 2010 was prepared and presented to the Village Council for consideration at its February 8, 2011 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2009 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2010. This is

the thirteenth consecutive award received by the Village since its inception.

- ◆ 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 BB&T Bank, which invests the idle cash nightly.

- ◆ 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 \$545,000.

- ◆ Process and account for grants.

The Finance Department processed grants totaling approximately \$1,051,000 during the first six months Fiscal Year 2010-2011. Quarterly reports are made to various County, State and Federal agencies throughout the year.

- ◆ Manage and account for Village debt.

The Finance Department coordinated the principal and interest debt payments for the Village's Revenue Bonds, Series 1999, Series 2002, Series 2004 and Series 2011, and prepares related reports to the Bond Trustees on an on-going basis.

- ◆ Maintain the capital assets program in compliance with GASB 34.

The Finance Department tracks capital assets valued over \$120,000,000, which includes roadways, sidewalks, buildings improvements, land, construction in progress, and equipment with a total value of \$10,000 or more. Depreciation records are also maintained.

Department of Finance

Activity Report

ACTIVITY	FY 2009-10	FY 2010-11 (PROJECTED)	FY 2011-12 (PROJECTED)
Payrolls Processed	26	26	26
Checks Issued (A/P)	3,850	3,850	4,000
Bills Issued (A/R)	450	450	450
Stormwater Bills Issued	6,500	6,500	6,500

Authorized Positions

Position	FY 2009-10	FY 2010-11	FY 2011-12
FULL TIME			
Finance Director	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0
TOTAL FULL TIME	3.0	3.0	3.0
Total	3.0	3.0	3.0

Budget Highlights

Personal Services
\$299,420

Personal Services for the Finance Department decreased \$7,100 and covers the salaries and fringe benefits for the Finance Director, one Account Clerk and the Accountant.

Accounting and Auditing
\$52,000

This line item increased by \$5,500 which includes federal and state single audits, and an actuarial study for the OPEB liability.

Travel and Per Diem
\$3,360

This line item decreased by \$840 and covers the conferences for the Finance Director.

Publications, Dues and Training
\$4,040

This line item increased by \$810 and funds membership to professional associations for the Finance Director.

Department of Finance

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 221,944	\$ 220,080	\$ 223,109	\$ 220,100	\$ 220,100
414.000 Overtime	331	3,130	1,032	3,130	3,130
418.000 Service Award	2,587	2,970	2,970	3,330	3,330
421.000 FICA Taxes	15,829	17,470	13,886	17,510	17,510
422.000 Retirement Contributions	35,130	34,890	35,364	34,900	27,170
423.000 Group Insurance	20,326	25,200	19,367	25,200	25,200
424.000 Workers' Compensation	461	640	397	640	640
426.000 Vacation/Sick Payout	<u>2,083</u>	<u>2,140</u>	<u>1,549</u>	<u>2,340</u>	<u>2,340</u>
TOTAL PERSONAL SERVICES	\$ 298,691	\$ 306,520	\$ 297,674	\$ 307,150	\$ 299,420
OPERATING EXPENSES:					
432.000 Accounting & Auditing	41,000	46,500	44,625	52,000	52,000
440.000 Travel & Per Diem	3,006	4,200	4,200	3,360	3,360
454.000 Pubs, Dues & Training	<u>1,841</u>	<u>3,230</u>	<u>3,230</u>	<u>4,040</u>	<u>4,040</u>
TOTAL OPERATING EXPENSES	\$ 45,847	\$ 53,930	\$ 52,055	\$ 59,400	\$ 59,400
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCE	\$ 344,538	\$ 360,450	\$ 349,729	\$ 366,550	\$ 358,820

Office of the Village Attorney

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.

- ◆ 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.

- ◆ Represent the Village in litigation matters.

The Village Attorney represents the Village in any non-labor related litigation. Over Fiscal Year 2009-2010, the Village Attorney worked with the administration on various cases.

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.

Budget Highlights

Additional Legal Services
\$150,000

This line item remained the same and covers additional legal services related to the Code Enforcement, Litigation Reserve, Real Property, labor counsel and bond counsel.

Legal Retainer Agreement
\$114,000

The Village Attorney Agreement line item remained constant.

Travel and Per Diem
\$1,200

The Travel and Per Diem allocation remained the same as the prior year.

Publications, Dues and Training
\$1,300

This line item remained the same as the previous fiscal year.

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Attorney for Fiscal Year 2010-2011 and includes an explanatory paragraph detailing the activities.

- ◆ 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.

Office of the Village Attorney

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Additional Legal Services	\$ 237,373	\$ 150,000	\$ 225,000	\$ 150,000	\$ 150,000
431.003 Legal Retainer Agreement	114,000	114,000	114,000	114,000	114,000
440.000 Travel & Per Diem	1,649	1,200	1,200	1,200	1,200
454.000 Publications, Dues & Training	<u>1,079</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>	<u>1,300</u>
TOTAL OPERATING EXPENSES	\$ 354,101	\$ 266,500	\$ 341,500	\$ 266,500	\$ 266,500
TOTAL VILLAGE ATTORNEY	\$ 354,101	\$ 266,500	\$ 341,500	\$ 266,500	\$ 266,500

General Government

Function

This section of the budget covers a variety of items of a general nature not applicable to anyone specific department or office such as the human resources function.

Authorized Positions

Position	FY 2009-10	FY 2010-11	FY 2011-12
FULL TIME			
Receptionist	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0
Human Resources Assistant	1.0	1.0	1.0
IT/GIS Administrator	0.0	1.0	1.0
TOTAL FULL TIME	3.0	4.0	4.0
Total	3.0	4.0	4.0

Performance Measures

The following indicators provide the general performance measurements that will be utilized by the Village to assess the effectiveness and quality of the services it provides.

Indicator	FY 2009-10 Actual	FY 2010-11 Six Months	FY 2011-12 Proposed
Number of people using email subscription service	n/a	869	1,000
Number of website hits	n/a	111,999	125,000
Number of facebook "Likes"	n/a	208	260
Number of twitter followers	n/a	87	115

Budget Highlights

Personal Services \$322,690

The Personal Services for General Government decreased by \$9,760 mainly due to the reduction of retirement benefits.

Professional Services \$40,010

This line item decreased by \$24,480 and covers pre-employment testing, computer support for the financial software program and for various expenses in relation to LEED certification.

Other Contractual Services \$38,350

This line item decreased by \$12,790 and funds temporary employment agency workers, the Flexible Benefits Program, custodial services, and the web site.

Travel and Per Diem \$500

This line item decreased by \$520 and covers the cost of the annual conference for the Human Resources Manager

Communications and Freight Services \$52,860

This line item increased by \$10 from the prior fiscal year.

Utility Services \$83,380

This line item increased by \$530 which reflects the cost of providing utility services for the Pinecrest Municipal Center.

Rental and Leases \$15,030

This line item remained the same as the previous fiscal year.

General Government

Insurance
\$568,640

Costs associated with this line item increased by \$25,430 due to the property insurance rates, worker's compensation rates & general liability rates.

Repair and Maintenance – Other
\$87,580

This line item decreased by \$2,150 and covers maintenance agreements and repair contracts.

Printing and Binding
\$10,000

This line item decreased \$5,000 from the previous year.

Promotional Activities
\$10,000

This line item decreased \$3,000.

Other Current Charges
\$14,230

This line item decreased \$2,160.

Office Supplies
\$25,000

This line item remained the same.

Operating Supplies – Other
\$83,430

This line item decreased by \$10.

Publications, Dues and Training
\$20,040

This line item decreased \$280.

Capital Outlay - Improvements Other than Buildings
\$0

Funds were not allocated for any capital improvements.

General Government

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 162,315	\$ 239,390	\$ 251,284	\$ 237,390	\$ 237,390
414.000 Overtime	0	0	1,322	0	0
418.000 Service Award	2,485	3,500	4,070	3,850	3,850
421.000 FICA Taxes	12,131	18,640	19,969	18,540	18,540
422.000 Retirement Contributions	25,764	35,790	37,066	35,530	27,570
423.000 Group Insurance	19,952	33,600	30,733	33,600	33,600
424.000 Workers' Comp	340	680	417	680	680
426.000 Vacation/Sick Payout	959	850	1,739	1,060	1,060
TOTAL PERSONAL SERVICES	\$ 223,946	\$ 332,450	\$ 346,327	\$ 330,650	\$ 322,690
OPERATING EXPENSES:					
431.000 Professional Services	35,431	64,490	51,354	40,010	40,010
434.000 Other Contractual Services	110,215	51,140	60,747	38,350	38,350
440.000 Travel & Per Diem	1,017	1,020	520	500	500
441.000 Communications & Freight Svcs	36,399	52,850	42,650	52,860	52,860
443.000 Utility Services	71,583	82,850	88,399	73,610	83,380
444.000 Rental & Leases	13,754	15,030	12,526	15,030	15,030
445.000 Insurance	546,289	543,210	531,304	568,640	568,640
446.002 Repair & Maintenance - Other	78,148	89,730	89,146	87,580	87,580
447.000 Printing & Binding	13,673	15,000	5,722	10,000	10,000
448.000 Promotional Activities	7,648	13,000	13,000	10,000	10,000
449.000 Other Current Charges	20,606	16,390	28,526	14,230	14,230
451.000 Office Supplies	21,346	25,000	29,933	25,000	25,000
452.002 Operating Supplies - Other	71,085	83,440	80,690	83,430	83,430
454.000 Pubs, Dues & Training	27,788	20,320	15,143	20,040	20,040
TOTAL OPERATING EXPENSES	\$ 1,054,982	\$ 1,073,470	\$ 1,049,660	\$ 1,039,280	\$ 1,049,050
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldg	0	0	0	65,000	0
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 65,000	\$ 0
TOTAL GENERAL GOVERNMENT	\$ 1,278,928	\$ 1,405,920	\$ 1,395,987	\$ 1,434,930	\$ 1,371,740

Police Department

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.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, Bike Patrol, 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.

- ◆ Federal Communications Commission (FCC) regulations are being changed mandating that radio license holders modify the frequency ranges their radios operate on. This concept is known as *Narrow Banding*, will require that all portable radios be reprogrammed, and all of our mobile and base radios replaced. This process will

be commenced during FY 2011-12 and completed during FY 2012-13.

- ◆ Develop crime reduction and mitigation programs intended to reduce the frequency of residential, commercial and vehicle burglaries.
- ◆ Ensure that patrol personnel perform regular Park/Business & Vehicle Courtesy Checks in order to prevent and or reduce the incidences of Vehicle Burglary. The prevention of vehicle burglaries will also enhance our Community Policing efforts and help create a sense of security to those individuals visiting our parks and business areas

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.

- ◆ Prepare for mandatory radio frequency reduction (narrow banding) by consulting with qualified vendors and industry experts such as APCO and the FCC to determine our radio equipment compatibility and commence the necessary transition actions.
- ◆ Detective Bureau personnel will review all crime reports to determine if predictable crime patterns emerge. Working collaboratively with the Patrol Division, special undercover tactical operations will be developed and implemented intended to prevent and/or identify and apprehend those responsible.
- ◆ The Operations Commander will direct supervisors to ensure subordinates take a proactive approach to increase our park and walk details at both parks and shopping areas with an emphasis on personnel conducting Vehicle Courtesy Checks.

Police Department

Authorized Positions

Position	Fiscal Year 2007-08	Fiscal Year 2008-09	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12
<i>FULL TIME</i>					
SWORN PERSONNEL					
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	8.0	8.0	8.0	8.0
Officer	33.0	31.0	31.0	31.0	31.0
Crime Prevention Officer	1.0	0.0	0.0	0.0	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
TOTAL SWORN PERSONNEL	54.0	50.0	50.0	50.0	50.0
CIVILIAN PERSONNEL					
Admin. Assist. to the Police Chief	1.0	1.0	1.0	1.0	1.0
Victim Services Coordinator	0.0	0.0	0.0	0.0	0.0
MIS Administrator	1.0	1.0	1.0	1.0	1.0
Community Service Aide	5.0	5.0	5.0	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	1.0	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	19.0	18.0	18.0	18.0	18.0
<i>PART TIME</i>					
CIVILIAN PERSONNEL					
School Crossing Guard – PT	4.0	4.0	4.0	4.0	4.0
Records Clerk	0.0	1.0	1.0	1.0	1.0
TOTAL PT CIVILIAN PERSONNEL	4.0	5.0	5.0	5.0	5.0
Total Authorized Positions	77.0	73.0	73.0	73.0	73.0

Prior Year Objectives Status

Police Department

The following section lists the objectives developed by the Police Department for Fiscal Year 2010-11 and includes an explanatory paragraph detailing the activities.

- ◆ Select and train a new CALEA & Florida accreditation (CFA) program manager allowing the present manager to re-assume Operation Lieutenant responsibilities.

This goal was not attained. We intended to commence the process of selecting and training a new manager during the later part of the fiscal year once CALEA and state re-accreditation were secured. However, the long-term illness of a sergeant and our Administrative Lieutenant necessitated this goal being delayed for the foreseeable future.

- ◆ Enhance our Community Oriented Policing (COP) efforts by increasing the opportunity

for police personnel/community member interaction by conducting more frequent park and walk and bicycle patrol details.

This goal was exceptionally well met with a 28% increase in total bicycle patrols completed and a 112% increase in the number of park details conducted.

- ◆ Ensure our Dispatch staff is fully compliant with all Miami-Dade Fire Rescue, medical priority and National Academy of Emergency Dispatch protocol and/or any other mandated training standards.

Goal fully attained – During FY 2010-11 all dispatch personnel were compliant with Miami-Dade Fire Rescue CAD protocol, NCIC/FCIC Operator Certification and Medical Priority dispatch protocol.

Police Department

Activity Report

CRIME CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011 (PROJECTED)	FISCAL YEAR 2011-2012 (PROPOSED)
Abandoned Vehicle	4	0	2	1	1
Arson	0	0	0	0	0
Assist Other Agency	85	30	26	50	50
Auto Theft	47	29	22	20	25
Baker-Act-Mental	35	27	28	20	20
Battery-Assault	12	38	7	20	20
Burglary	73	82	86	85	90
Car Break-in Burglary	313	245	190	200	210
Crashes – Vehicular (interior)	543	547	552	630	650
Crashes – Vehicular (US I)	206	240	241	270	280
Curfew Violations	0	0	0	0	0
Deceased Person	16	14	16	20	25
Disturbance	290	636	822	850	900
Domestic Violence	19	26	19	22	25
DUI	10	46	28	30	30
False Alarms	2,343	2,118	2,177	2,200	2,200
FIF/Suspicious Persons	96	189	85	120	130
Found Property	43	28	43	45	45
Fraud/Economic Crimes	126	122	138	180	200
Graffiti	6	16	26	15	20
Hate Crime	0	0	0	0	0
Homicide	0	0	0	0	0
Missing Persons	8	8	4	12	15
Narcotics Violations	14	41	30	20	25
Other	740	642	635	650	650
Robbery	18	16	9	10	12
Sex Crime	2	0	3	6	6
Shoplifting	60	61	48	60	60
Suspicious Person/Vehicle	184	168	118	125	130
Theft	230	232	185	180	190
Theft from Exterior of Vehicle	39	50	34	45	45
Traffic Citations (Moving)	6,356	10,103	9,295	9,300	9,300
Traffic Citation (Non-moving)	2,370	3,694	3,956	3,300	3,300
Traffic Complaints	429	504	640	650	675
Traffic Warnings	2,564	4,407	3,838	3,400	3,400
Vandalism	122	146	101	105	110
Vehicle Recovery	18	20	9	15	15
Warrant Execution	28	57	43	50	60
Weapons Violations	0	0	0	1	1
Worthless Documents	10	2	0	1	1
TOTAL	17,459	25,835	23,456	22,708	22,916

Police Department

Budget Highlights

Personal Services
\$6,465,700

This line item was reduced by \$504,600 mainly due to a reduction of retirement benefits.

Professional Services
\$1,980

This line item decreased \$3,500 and funds pre-employment psychological and medical testing, random drug testing and inoculations.

Other Contractual Services
\$3,700

This line item stayed the same as the previous fiscal year.

Investigations
\$1,000

The Investigations line item was reduced by \$1,000 and covers the cost of photographic evidence and forensic laboratory fees.

Travel and Per Diem
\$0

This line item decreased by \$3,040.

Communications and Freight Services
\$37,760

This line item decreased by \$1,780 and funds phone lines for the Police Department as well as air cards for the police vehicles.

Rental and Leases
\$23,680

This line item decreased by \$1,860 and includes off-site rental space for police radios.

The Repair and Maintenance – Vehicles
\$73,890

This line item increased by \$1,820 and provides for the repairs of the older vehicles.

Repair and Maintenance – Other
\$82,730

This line item decreased by \$1,790 and pays for the maintenance agreements for lap top computers.

Printing and Binding
\$6,350

Printing and Binding decreased by \$ 200.

Other Current Charges
\$18,190

This line item decreased \$5,000 and covers the cost of recruitment activities and the Police Chief's Housing Allowance.

Office Supplies
\$12,180

This line item remained the same.

Operating Supplies – Gasoline
\$193,410

This line item experienced a \$44,170 increase from last year's allocation.

Operating Supplies – Other
\$101,780

This line item decreased \$2,310 and funds police uniform allowances and equipment.

Publications, Dues and Training
\$8,430

This line item decreased by \$10,420 mainly due to the removal of Recruit training.

Capital Outlay – Machinery & Equipment
\$70,630

This line item decreased by \$9,050 and covers the purchase of communications, security and computer equipment.

Aid to Government Agencies
\$3,230

This line item decreased by \$550 and covers Crime Stoppers and the Court Overtime Reduction Program.

Police Department

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 3,825,793	\$ 4,011,100	\$ 3,975,071	\$ 3,880,510	\$ 4,045,550
412.050 Holiday Pay	103,431	98,210	112,458	116,410	116,410
413.000 Other Salaries & Wages	75,213	67,700	66,054	71,770	71,770
414.000 Overtime	237,918	400,000	206,708	275,000	275,000
415.000 Special Pay	31,022	33,130	28,885	34,920	34,920
416.000 Private Detail	49,108	87,260	51,681	70,640	70,640
417.000 Other Benefits (FTO)	2,715	9,710	5,633	3,060	3,060
418.000 Service Award	29,973	33,860	33,860	37,940	39,430
419.000 Car Allowance	100,320	94,920	86,955	90,110	94,920
421.000 FICA Taxes	332,454	364,160	359,858	345,340	358,070
422.000 Retirement Contributions	107,669	97,010	110,918	100,580	77,370
422.001 FRS – Retirement (DB)	712,370	934,880	706,770	567,370	593,120
423.000 Group Insurance	474,315	571,200	503,802	489,980	517,500
424.000 Workers' Comp	81,033	147,800	90,769	137,950	143,990
425.000 Unemployment Compensation	0	0	0	0	0
426.000 Vacation/Sick Time Payout	34,334	19,360	21,284	23,950	23,950
	\$ 6,197,668	\$ 6,970,300	\$ 6,360,706	\$ 6,245,530	\$ 6,465,700
TOTAL PERSONAL SERVICES					
OPERATING EXPENSES:					
431.000 Professional Services	3,858	5,480	6,000	1,980	1,980
434.000 Other Contractual Services	4,130	3,700	3,000	3,700	3,700
435.000 Investigations	781	2,000	500	1,000	1,000
440.000 Travel & Per Diem	2,460	3,040	2,500	0	0
441.000 Communications & Freight Svcs	37,611	39,540	34,000	37,760	37,760
444.000 Rental & Leases	23,955	25,540	25,000	23,680	23,680
446.001 Repair & Maintenance - Vehicles	117,002	72,070	100,000	73,890	73,890
446.002 Repair & Maintenance - Other	73,958	84,520	84,520	82,730	82,730
447.000 Printing and Binding	5,789	6,550	4,500	6,350	6,350
449.000 Other Current Charges	22,386	23,190	23,190	18,190	18,190
451.000 Office Supplies	17,346	12,180	16,000	12,180	12,180
452.001 Operating Supplies - Gasoline	108,740	149,240	145,000	193,410	193,410
452.002 Operating Supplies - Other	132,306	104,090	125,000	101,780	101,780
454.000 Publications, Dues & Training	10,000	18,850	12,000	8,430	8,430
	\$ 560,322	\$ 549,990	\$ 581,210	\$ 565,080	\$ 565,080
TOTAL OPERATING EXPENSES					
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	362,918	79,680	79,680	70,630	70,630
	\$ 362,918	\$ 79,680	\$ 79,680	\$ 70,630	\$ 70,630
TOTAL CAPITAL OUTLAY					
GRANTS AND AIDS:					
481.000 Aid to Government Agencies	2,517	3,780	3,780	3,230	3,230
	\$ 2,517	\$ 3,780	\$ 3,780	\$ 3,230	\$ 3,230
TOTAL GRANTS AND AIDS					
TOTAL POLICE DEPARTMENT	\$ 7,123,425	\$ 7,603,750	\$ 7,025,376	\$ 6,884,470	\$ 7,104,640

Building and Planning Department

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, 163 and 380. These regulations control the development and implementation of our Master Plan, including Development Regulations, Concurrency 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 and 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 enhance and develop the Village's new automated building permitting and land management software system Implemented in FY 2010-2011 – incorporate web site access to residents and contractors providing for on-line building permitting, inspection requests, inspection results, on-line payment, and code enforcement complaints.
- ◆ Increase the quality of service to residents, businesses and construction trade representatives through additional customer service training.
- ◆ Improve the overall departmental performance and efficiency by providing additional training to staff on issues that pertain to disaster assessment, land development regulations, and revisions to the Florida Building Code.
- ◆ 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.
- ◆ Continue to provide inspectors with field equipment to enter inspection results while out in the field.
- ◆ Complete evaluation and appraisal of the Comprehensive Development Master Plan to serve as the basis of subsequent plan amendments.
- ◆ Achieve Gold or Platinum certification through Florida Green Building Coalition (FGBC).
- ◆ Develop a Neighborhood Response Team.

Building and Planning Department

Performance Measures

The following indicators are relevant to the department's objectives and provide the performance measurements that have been utilized by this office to assess the effectiveness and quality of the services it provides. The following indicators will be subdivided into the following categories: multi-family, commercial, high-rise, single-family, additions, renovations, remodeling, sub-permits for all traces.

Indicator	FY	FY	FY
	2009-10 Actual	2010-11 Projected	2011-12 Projected
Rating received by CRS and ISO	3	3	3
Building Permits Issued	2,724	2,708	2,980
Inspections Performed	9,436	10,231	11,442
Value of Overall Construction	\$36,207,333	\$36,953,438	\$40,064,878
Occupational Licenses Issued	944	845	870
Code Compliance Notices Issued	608	550	814
Certificates of Use Issued	18	28	30
Number of Customers Served	n/a	11,000	17,000
Customers rated good or excellent on service	n/a	97%	98%
Customers satisfied with final outcome of request	n/a	97%	98%

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2010-11 Fiscal 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 service levels established by the Insurance Service Industry (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations

The Village continues to maintain its ISO rating and maintains training and ethics standards of ICMA and APA.

- ◆ Continue to utilize GIS and ALCHEMY. The department will implement a new software program which is projected to improve public access allowing for members

of the general public to view inspection results, plans processing information, department records, expired permits etc.

The new building and land management software program provided and installed by CRW has been successfully implemented.

- ◆ 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.

The department has improved the quality of service without an increase in contractual services and improved overall efficiency.

- ◆ 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.

The department is projected to process over 950 code compliance complaints and present 63 cases to the Special Master for review.

Approximately 85% of code violations were corrected upon notification by the code compliance officer.

- ◆ Continue to provide inspectors with field equipment to enter inspection results while out in the field.

Four full-time inspectors and three part-time inspectors have been provided with the equipment.

- ◆ 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.

Existing land use information has been updated.

- ◆ Continue to implement a comprehensive compliance program for business tax receipts and coin operated machine licensing.

The Village continues to issue business tax licenses to businesses on an annual basis.

Building and Planning Department

Activity Report

ACTIVITY	FY 2009-10	FY 2010-11 PROJECTED	FY 2011-12 PROPOSED
PERMITS:			
Building	1,363	1,292	1,421
Electrical	466	554	609
LPGX	339	18	21
Mechanical	510	296	326
Plumbing	46	548	603
TOTAL PERMITS	2,724	2,708	2,980
INSPECTIONS:			
Zoning	907	765	800
Building	4,964	6,066	6,607
Electrical	1,640	1,778	1,956
LPGX	40	28	31
Mechanical	601	604	664
Plumbing	1,315	1,402	1,542
TOTAL INSPECTIONS	9,467	10,643	11,600
CODE COMPLIANCE:			
Complaints Received	972	962	950
Civil Ticket	16	30	50
Reminder Notices	550	814	800
Notice to Appear	131	65	100
Stop Work Orders	45	50	50
Active Cases	153	191	150
Closed Cases	789	735	750
LICENSES:			
Business Tax	944	845	870
Certificate of Use & Occupancy	26	28	30
Filming Permits	27	31	30
TOTAL LICENSES	997	904	930

Building and Planning Department

Authorized Positions

Position	FY 2009-10	FY 2010-11	FY 2011-12
FULL TIME			
Building Official	1.0	1.0	1.0
Admin. Assist. to Building Official	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0
Planner	1.0	1.0	1.0
Admin. Assist. to Planning Dir.	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0
Code Compliance Officer	2.0	2.0	2.0
Permit Clerk	2.0	2.0	2.0
Plans Processing Clerk	1.0	1.0	1.0
TOTAL FULL TIME	12.0	12.0	12.0
PART TIME			
Chief Electrical Inspector	1.0	1.0	1.0
Chief Mechanical Inspector	1.0	1.0	1.0
Chief Plumbing Inspector	1.0	1.0	1.0
TOTAL PART TIME	3.0	3.0	3.0
Total Authorized Positions	15.0	15.0	15.0

Budget Highlights

Personal Services
\$1,189,890

This line item decreased \$29,440 mainly due to the reduction of retirement benefits.

Other Contractual Services
\$143,860

This line item increased \$47,020 and funds the consultant plans reviewers and the imaging of records.

Travel & Per Diem
\$2,130

This line item decreased \$1,160.

Communications & Freight Services
\$5,240

This line item remained the same and provides satellite connections for the mobile computers.

Rentals & Leases
\$6,380

This line item increased \$3,620 and funds a copy machine.

Repair & Maintenance – Vehicle
\$5,050

This line item increased \$500 and funds the basic maintenance for the department vehicles.

Repair & Maintenance – Other
\$15,800

This line item increased \$15,010 and covers the maintenance of the department computer software.

Printing & Binding
\$3,930

This line item remained the same as the prior fiscal year.

Other Current Charges
\$51,000

This line item decreased \$10,220 and covers the cost of Code Compliance Fees to Miami-Dade County, State and DCA, as well as the cost of tax records for the GIS system.

Operating Supplies – Gasoline
\$7,920

This line item increased \$800.

Operating Supplies – Other
\$24,930

This line item increased \$14,300 and covers the cost of uniforms for staff, computer supplies and additional computer software.

Publications, Dues & Training
\$6,380

This line item decreased \$870.

Building and Planning Department

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 745,743	\$ 756,530	\$ 755,492	\$ 757,490	\$ 757,490
413.000 Other Salaries & Wages	107,373	130,690	111,587	131,620	131,620
414.000 Overtime	43	2,040	1,647	2,250	2,250
418.000 Service Award	8,795	10,630	10,630	11,120	11,120
419.001 Car Allowance	15,450	16,800	16,626	16,800	16,800
421.000 FICA Taxes	62,456	69,030	60,586	69,440	69,440
422.000 Retirement Contributions	107,275	109,840	109,974	110,020	85,220
423.000 Group Insurance	92,835	100,800	94,725	90,000	90,000
424.000 Workers' Comp	12,660	20,540	12,614	20,680	20,680
425.000 Unemployment Compensation	3,575	0	9,900	0	0
426.000 Vacation/Sick Time Payment	2,446	2,430	4,967	5,270	5,270
TOTAL PERSONAL SERVICES	\$ 1,158,651	\$ 1,219,330	\$ 1,188,748	\$ 1,214,690	\$ 1,189,890
OPERATING EXPENSES:					
434.000 Other Contractual Services	86,162	96,840	141,780	143,860	143,860
440.000 Travel & Per Diem	100	3,290	2,793	2,130	2,130
441.000 Communications & Freight Svcs	4,515	5,240	4,850	5,240	5,240
444.000 Rentals and Leases	3,122	2,760	2,930	6,380	6,380
446.001 Repair & Maintenance - Vehicles	4,113	4,510	4,000	5,050	5,050
446.002 Repair & Maintenance - Other	19,185	790	400	15,800	15,800
447.000 Printing and Binding	3,204	3,930	2,400	3,930	3,930
449.000 Other Current Charges	29,844	61,220	36,300	51,000	51,000
452.001 Operating Supplies – Gasoline	5,176	7,120	6,690	7,920	7,920
452.002 Operating Supplies – Other	116,589	10,630	23,014	24,930	24,930
454.000 Pubs, Dues & Training	2,962	7,250	7,100	6,380	6,380
TOTAL OPERATING EXPENSES	\$ 274,972	\$ 203,580	\$ 232,257	\$ 272,620	\$ 272,620
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL BUILDING AND PLANNING	\$ 1,433,623	\$ 1,422,910	\$ 1,421,005	\$ 1,487,310	\$ 1,462,510

Public Works Department

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 office 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 the process for professional and/or contractual services as directed by the Village Manager.
- ◆ Cooperate with the Village's Building and Planning Department as well as other external governmental agencies to permit Public Works projects throughout the Village.
- ◆ Provide information to other local municipalities and government agencies on engineering and construction experience.

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	FY	FY
	2009-10 Actual	2010-11 Projected	2011-12 Proposed
Street/traffic signs erected or repaired	274	115	200
Storm drains cleaned, repaired or installed	1,552	310	300
Trees erected, removed or trimmed	139	100	105
Permits reviewed	167	165	200
Inspections conducted	105	35	100
Completion of Nat'l Pollution Discharge Elimination System Report	1	1	1

Prior Year Objectives Status

- ◆ To maintain specific public grounds and buildings.

The Department maintains several Village facilities including the Municipal Center, various park buildings, the Public Works Office, the Fuel Site and the Public Works Complex.

- ◆ Review existing infrastructure and make recommendations to the Village Manager as to possible future capital improvement needs.

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 and sidewalk replacements and installations.

- ◆ Clear roads and rights-of-way following storm events.

The Public Works Department promptly mobilizes its entire staff and coordinates outside contractors following storm events to clear local roadways to ensure access for the public and emergency vehicles. The Department's crew continually cleans the Village roadways and rights-of-way for loose debris and trash, generating an average of 30 pick-up truck loads of debris weekly.

Public Works Department

- ◆ Removal of graffiti and shopping carts throughout the Village.

The Public Works Department constantly monitors and removes any graffiti and shopping carts within our Village limits.

Activity Report

ACTIVITY	FY	FY	FY
	2009-10 ACTUAL	2010-11 SIX MONTHS	2011-12 PROPOSED
Square Feet of Land Mowed	9,243,516	4,621,758	9,243,516
New Trees Planted	136	78	100
Storm Drains Cleaned	1,552	268	300
Potholes/ Streets Repaired	35	56	100
Miles of Roads Resurfaced	3.4	1	0
Downed Trees Erected	3	0	5
Street/Traffic Signs Cleared, Erected or Repaired	274	98	200
Sidewalks Repaired	232	285	200
Shopping Carts Removed	163	64	100
Swale Areas Serviced	360	225	400
Graffiti Removed	18	3	10
Permits Reviewed	167	137	200
Inspections Conducted	105	22	100

Authorized Positions

Position	FY	FY	FY
	2009-10	2010-11	2011-12
FULL TIME			
Public Works Director	1.0	1.0	1.0
Admin. Assistant	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
GIS Coordinator	1.0	0.0	0.0
Maintenance Worker I	2.0	2.0	2.0
Maintenance Worker II	1.0	1.0	1.0
Total	7.0	6.0	6.0

Budget Highlights

Personal Services
\$476,300

Personal Services decreased \$5,950 mainly due to the reduction of retirement benefits.

Professional Services
\$10,000

This line item decreased \$5,000 and covers the costs of architects for special projects.

Other Contractual Services
\$94,310

This line item decreased \$14,440 and covers the cost of right-of-way maintenance including street maintenance and other miscellaneous public works activities.

Communications & Freight Services
\$6,050

This line item remained the same as the previous year.

Utility Services
\$27,910

This line item decreased \$3,600 and provides electricity, water and waste disposal services.

Rentals and Leases
\$0

This line item was eliminated from this fiscal year.

Repair & Maintenance – Vehicle
\$11,000

This line item increased \$4,000 and covers basic maintenance for the public works vehicles.

Repair & Maintenance – Other
\$5,690

This line item increased \$410 and covers maintenance for the public works grounds.

Other Current Charges
\$0

This line item was eliminated from this fiscal year.

Public Works Department

Office Supplies
\$1,000

This line item remained the same as the previous fiscal year.

Operating Supplies – Gasoline
\$11,920

This line item increased \$2,010 due to increasing costs of gasoline.

Operating Supplies – Other
\$9,830

This line item decreased \$500 from the previous fiscal year.

Road Materials & Supplies
\$3,000

This line item was reduced by \$2,000 from the prior fiscal year.

Publications, Dues & Training
\$1,130

This line item was reduced by \$40 from the previous year.

Other Grants and Aid
\$10,000

This line item was reduced \$40,000 and it allocates funds to assist residents with contaminated well water.

Public Works Department

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 402,777	\$ 329,660	\$ 324,030	\$ 329,670	\$ 329,670
414.000 Overtime	414	300	1,107	460	460
418.000 Service Award	5,587	5,730	5,730	6,280	6,280
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	30,569	25,820	24,322	26,140	26,140
422.000 Retirement Contributions	57,495	47,990	47,755	48,000	37,180
423.000 Group Insurance	46,848	50,400	45,294	50,400	50,400
424.000 Workers' Comp	10,806	15,160	14,553	15,480	15,480
426.000 Vacation/Sick Time Payment	5,138	1,790	2,398	5,290	5,290
TOTAL PERSONAL SERVICES	\$ 565,034	\$ 482,250	\$ 470,589	\$ 487,120	\$ 476,300
OPERATING EXPENSES:					
431.000 Professional Services	5,864	15,000	15,000	10,000	10,000
434.000 Other Contractual Services	145,233	108,750	108,000	94,310	94,310
441.000 Communications & Freight Svcs.	5,297	6,050	6,000	6,050	6,050
443.000 Utility Services	38,863	24,310	24,310	27,910	27,910
444.000 Rental & Leases	0	1,000	1,000	0	0
446.001 Repair & Maintenance - Vehicles	4,535	7,000	7,000	11,000	11,000
446.002 Repair & Maintenance - Other	3,334	5,280	5,280	5,690	5,690
449.000 Other Current Charges	688	1,000	1,000	0	0
451.000 Office Supplies	533	1,000	1,000	1,000	1,000
452.001 Operating Supplies – Gasoline	8,015	9,910	10,000	11,920	11,920
452.002 Operating Supplies – Other	9,301	10,330	10,000	9,830	9,830
453.000 Road Materials & Supplies	2,467	5,000	5,000	3,000	3,000
454.000 Pubs, Dues & Training	1,088	1,170	1,170	1,130	1,130
TOTAL OPERATING EXPENSES	\$ 225,218	\$ 195,800	\$ 194,760	\$ 181,840	\$ 181,840
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldgs	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRANTS AND AIDS:					
483.000 Other Grants and Aid	0	50,000	0	50,000	10,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 50,000	\$ 0	\$ 50,000	\$ 10,000
TOTAL PUBLIC WORKS	\$ 790,252	\$ 728,050	\$ 665,349	\$ 718,960	\$ 668,140

Parks and Recreation Department

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, Village Green and Evelyn Greer Park; and the maintenance of the field at Palmetto Middle School. The Department is also responsible for the coordination of all programs and activities at the parks.

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.

- ◆ Facility Management – Provide quality facilities that are exceptionally maintained which meet or exceed community expectations.
- ◆ People Resources – Continue to maintain a high degree of professionalism and moral through consistent management of people and policy/rules.

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	FY	FY
	2009-10 Actual	2010-11 Projected	2011-12 Proposed
Recreation programs and special events offered to the public	3	4	4
Participants utilizing the athletic fields	6,100	6,300	6,350
Safety audits conducted in the year, per park	16	16	16
Number of facebook "Likes"	n/a	267	350
Number of people using email subscription service	n/a	5,000	6,250

Previous Year Objectives Status

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.

- ◆ Facility Management – Provide quality facilities that are exceptionally maintained which meet or exceed community expectations.

Daily assignment sheets are performed by staff for the care and maintenance of all facilities. Facility safety checks are done weekly and monthly.

- ◆ People Resources – Continue to maintain a high degree of professionalism and moral through consistent management of people and policy/rules.

Mandatory staff meetings are scheduled quarterly to keep employees informed of policy and customer service training.

Authorized Positions

Position	FY 2009-10	FY 2010-11	FY 2011-12
FULL TIME			
Parks & Recreation Dir.	1.0	1.0	1.0
Park Manager	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Park Service Aide	1.0	1.0	1.0
PART TIME			
Park Service Aide	20.0	20.0	20.0
Total	24.0	24.0	24.0

Parks and Recreation Department

Activity Report

ACTIVITY	FY 2009-10	FY 2010-11 (PROJECTED)	FY 2011-12 (PROPOSED)
Special Events Participants			
Track or Treat-Halloween	4,000	4,000	4,500
Party Rentals			
Coral Pine Park	126	126	126
Evelyn Greer Park	52	50	50
Suniland Park	40	40	40
YMCA Summer Camp Participants	615	600	600
Tennis Camp Participants	12	64	150
Athletic League Participants			
Football (Optimist of Suniland)	300	300	300
Basketball (Optimist of Suniland)	300	300	300
Baseball (Howard Palmetto)	500	500	500
Softball (Howard Palmetto)	150	160	200
Soccer (Pinecrest Premier, Miami Premier & YMCA)	1,250	1,250	1,250
Total Athletic League Participants	2,500	2,510	2,550

extermination, janitorial and trash services, and special events funding.

Travel and Per Diem
\$0

This line item decreased \$250.

Communications and Freight Services
\$5,220

This line item increased by \$300 and covers the telephone service at all the parks.

Utilities
\$98,610

This line item increased by \$7,610 and reflects the amounts for electrical and sewer at all parks.

Rental and Leases
\$1,000

This line item remained the same as the previous year and covers rentals for special events.

Repair and Maintenance – Vehicles
\$2,000

This line item which funds the repair and maintenance of vehicles decreased \$2,150.

Repair and Maintenance – Other
\$48,270

This line item decreased by \$1,930 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields.

Promotional Activities
\$2,500

This line item remained the same.

Other Current Charges
\$1,020

This line item decreased by \$20 and covers the annual Miami-Dade Fire Occupancy Permit for all the parks.

Budget Highlights

Personal Services
\$568,540

This line item decreased by \$24,690 due to the transfer of personnel to the Pinecrest Gardens budget and the reduction of retirement benefits.

Professional Services
\$0

This line item was eliminated.

Other Contractual Services
\$300,180

This line item decreased \$44,840 and provides funding for the grounds maintenance of all parks, two new recycling enclosures,

Parks and Recreation Department

Operating Supplies – Gas
\$3,120

This line item remained the same.

Operating Supplies – Other
\$70,220

This line item increased \$580 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc.

Operating Supplies –Resale
\$13,000

This line item increased by \$5,400 and covers the cost of products sold at the parks.

Publications, Dues and Training
\$960

This line decreased by \$210 from the previous year.

Parks and Recreation Department

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 207,790	\$ 214,520	\$ 216,145	\$ 214,430	\$ 214,430
413.000 Other Salaries & Wages	223,610	243,990	224,956	232,150	232,150
414.000 Overtime	904	5,430	1,409	960	960
418.000 Service Award	4,165	4,970	4,970	5,470	5,470
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	33,622	36,030	34,607	34,750	34,750
422.000 Retirement Contributions	31,885	32,740	33,054	32,720	25,420
423.000 Group Insurance	24,431	33,600	27,702	33,600	33,600
424.000 Workers' Compensation	7,305	14,430	8,862	15,180	15,180
426.000 Vacation/Sick Time Payout	1,149	2,120	2,580	1,180	1,180
TOTAL PERSONAL SERVICES	\$ 540,261	\$ 593,230	\$ 559,685	\$ 575,840	\$ 568,540
OPERATING EXPENSES:					
431.000 Professional Services	13,625	0	0	0	0
434.000 Other Contractual Services	287,852	344,660	300,000	300,180	300,180
440.000 Travel and Per Diem	0	250	200	0	0
441.000 Communications & Freight Svcs	3,349	4,920	4,900	5,220	5,220
443.000 Utilities	94,694	91,000	94,122	98,610	98,610
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	1,993	4,150	4,000	2,000	2,000
446.002 Repair & Maintenance - Other	54,425	50,200	70,000	48,270	48,270
448.000 Promotional Activities	717	2,500	2,500	2,500	2,500
449.000 Other Current Charges	512	1,000	1,000	1,020	1,020
452.001 Operating Supplies - Gas	1,992	2,540	2,500	3,120	3,120
452.002 Operating Supplies - Other	64,208	66,000	66,000	70,220	70,220
452.572 Operating Supplies - Resale	11,259	7,600	11,720	13,000	13,000
454.000 Pubs, Dues and Training	1,583	1,170	1,170	960	960
TOTAL OPERATING EXPENSES	\$ 536,209	\$ 576,990	\$ 559,112	\$ 546,100	\$ 546,100
CAPITAL OUTLAY:					
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
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PARKS & RECREATION	\$ 1,076,470	\$ 1,170,220	\$ 1,118,797	\$ 1,121,940	\$ 1,114,640

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 for this office as they relate to the Village Council's Goals and Objectives.

- ◆ Public and Community Outreach – Provide exceptional public awareness through enhanced relationships within the community.
- ◆ Facility Management – Provide quality facilities that are exceptionally maintained which meet or exceed community expectations.
- ◆ Financial Resources – Create resourceful and efficient management through careful planning and communication.

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 2009-10 Actual	FY 2010-11 Projected	FY 2011-12 Proposed
Recreation programs offered	77	80	48
Programs participants	5,548	7,195	10,836
Community Center memberships	570	460	600
Customers whose programming expectations were met or surpassed	n/a	94%	97%

Previous Year Objectives Status

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

- ◆ Public and Community Outreach – Provide exceptional public awareness through enhanced relationships within the community.

Staff created a marketing plan to promote the community center programs and the wellness center.

- ◆ Facility Management – Provide quality facilities that are exceptionally maintained which meet or exceed community expectations.

This is an on-going process for the department. Staff is committed to continue to provide clean, safe and quality facilities and equipment.

- ◆ Financial Resources – Create resourceful and efficient management through careful planning and communication.

The Parks and Recreation staff will continue to expand the programming options. Additionally, the department will use the expansion of the wellness to increase memberships and participants.

Authorized Positions

Position	FY 2009-10	FY 2010-11	FY 2011-12
FULL TIME			
Park Manager	0.0	0.0	0.0
Program & Event Coordinator	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0
Recreational Service Aide	1.0	1.0	1.0
PART TIME			
Recreational Service Aide	4.0	4.0	4.0
Seniors Coordinator	0.0	1.0	1.0
Total	7.0	8.0	8.0

Community Center

Activity Report

ACTIVITY	FY 2009-10 ACTUAL	FY 2010-11 PROJECTED	FY 2011-12 PROPOSED
Classes/Programs			
10,000 Steps	5	0	Not offered*
ARRP	45	50	50
Abakadoodle	105	95	110
Ballet/Kinder	51	58	65
Ballet 6-12 yrs	2	11	15
Basic Etiquette for Children 7- 17	84	63	70
Baton Twirling	Not offered	0	Not offered*
Belly Dancing	0	3	Not offered*
Blood Pressure	576	1,200	1,500
Body Sculpting	202	450	500
Boot Camp for Women	25	25	Not offered*
Bridge	75	100	100
Cake Decorating	4	23	30
Café Con Leche	592	1,000	1,200
Chinese 101	7	10	Not offered*
CPR	32	45	50
Fencing	179	150	150
Fencing Camp	94	100	100
Finance for Teen	0	5	Not offered*
FUNCAMPS	300	375	400
Guitar Class	44	89	90
Gymnastics	22	25	40
Hip Hop Kidz	60	80	80
Jazz Band	3	5	Not offered*
Jazz for Kids	4	2	Not offered*
Jiving Jazz	88	175	200
Judo	500	500	500
Kidokinetics	50	55	60
Kix 4 Kids	43	89	100
Line Dancing	264	224	230
Little Hands Creations	22	2	Not offered*
Miami Speed & Sports Performances	37	59	70
Mommy and Me Ballet	3	2	Not offered*
Music Together	510	1,000	1,000
Never Pay Retail for College	120	150	200
Pilates	120	150	200
Pinecrest Judo	98	200	200
Pre-Natal Yoga	0	5	Not offered*
Plus Fitness	70	175	200
Real Rocking Body	Not offered	115	200
Rock Band	10	0	Not offered*
Salsa	196	157	200
SharpMinds Music Academy	383	148	200
Show Choir	0	0	Not offered*
Social Skills Group	13	9	20
Spanish	16	37	40
Stomp	6	0	Not offered*
Stretch, Walk & Keep Young	Not offered	200	200

Community Center

ACTIVITY	FY 2009-10 ACTUAL	FY 2010-11 PROJECTED	FY 2011-12 PROPOSED
Stroller Fitness	2	2	Not offered*
Tai Chi	3	3	Not offered*
The Workout	798	1,400	2,000
Theatre Institute	61	27	Not offered*
Watercolor Classes	54	47	60
Yoga with Lise	10	13	15
Gental Yoga with Nora	Not offered	70	100
Youth Media Project	3	3	Not offered*
Zumba with Digo	Not offered	300	500
Zumba with Martha	250	250	400
TOTAL PARTICIPANTS	6,241	9,531	11,445

*Programs not offered due to low attendance, instructor no longer teaching or a scheduling conflict.

Community Center

Budget Highlights

Personal Services
\$225,910

This line item increased \$2,800 due to the new part-time Senior Coordinator, but was off-set by the reduction of retirement benefits.

Other Contractual Services
\$363,810

This line item includes funding for floor cleaning, exterminator services and trash removal. This year, it increased by \$64,700 mainly due to additional programming offered.

Communications and Freight Services
\$24,650

This line item decreased by \$9,890 and covers telephone and internet service as well as postage.

Utilities
\$42,070

This line item increased \$5,010 and reflects amounts for electrical and water/sewer service.

Rentals and Leases
\$0

This line item was not funded this fiscal year.

Repair & Maintenance – Other
\$19,000

This line item increased by \$7,500 and covers fitness equipment repairs and miscellaneous building maintenance.

Printing and Binding
\$18,000

This line item funds the printing needs, including brochures, and decreased \$10,950.

Promotional Activities
\$25,000

This line item increased \$5,000 and covers marketing and advertising efforts for the community center programs and memberships.

Other Current Charges
\$660

This line item remained the same as the previous year.

Office Supplies
\$7,500

This line item decreased \$2,500 from the prior fiscal year.

Operating Supplies – Other
\$49,740

This line item increase \$15,830 and funds janitorial supplies as well as miscellaneous fitness equipment.

Operating Supplies – Resale
\$7,500

This is a new line item and funds concession food for resale at the community center.

Community Center

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 97,057	\$ 100,240	\$ 103,987	\$ 103,550	\$ 103,550
413.000 Other Salaries & Wages	55,124	64,010	65,221	64,010	64,010
414.000 Overtime	3,849	1,450	3,723	3,000	3,000
418.000 Service Award	386	580	597	690	690
421.000 FICA Taxes	11,969	12,750	12,967	13,120	13,120
422.000 Retirement Contributions	12,556	13,030	13,497	13,460	10,360
423.000 Group Insurance	16,268	25,200	20,046	25,200	25,200
424.000 Workers' Compensation	1,953	5,570	2,691	5,700	5,700
426.000 Vacation/Sick Time Payout	0	280	269	280	280
TOTAL PERSONAL SERVICES	\$ 199,162	\$ 223,110	\$ 222,998	\$ 229,010	\$ 225,910
OPERATING EXPENSES:					
431.000 Professional Services	26,170	0	0	0	0
434.000 Other Contractual Services	351,180	299,110	370,000	363,810	363,810
440.000 Travel and Per Diem	100	0	0	0	0
441.000 Communications & Freight Svcs	20,308	34,540	35,060	24,650	24,650
443.000 Utilities	36,964	37,060	37,060	42,070	42,070
444.000 Rental & Leases	0	1,000	1,000	0	0
446.002 Repair & Maintenance – Other	29,613	11,500	20,710	19,000	19,000
447.000 Printing and Binding	35,441	28,950	18,000	18,000	18,000
448.000 Promotional Activities	0	20,000	15,000	25,000	25,000
449.000 Other Current Charges	0	660	660	660	660
451.000 Office Supplies	6,627	10,000	7,500	7,500	7,500
452.002 Operating Supplies - Other	31,153	33,910	37,108	49,740	49,740
452.572 Operating Supplies – Resale	0	0	0	7,500	7,500
454.000 Pubs, Dues and Training	1,108	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 538,664	\$ 476,730	\$ 542,098	\$ 557,930	\$ 557,930
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COMMUNITY CENTER	\$ 737,826	\$ 699,840	\$ 765,096	\$ 786,940	\$ 783,840

Pinecrest Gardens

Function

Pinecrest Gardens is a 13.866-acre botanical garden and cultural center that 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 20th Century Florida tourist attraction containing several fine examples of vernacular limestone architecture dating back to the mid-1930s.

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.

- ◆ Focus on Education with 2 new educational programs, at least one of which is devoted to special needs.
- ◆ Lay in a full season performing arts schedule (November-April) to include music, theater and dance at the Banyan Bowl.

- ◆ Continue Banyan Bowl upgrades as budgets permit.
- ◆ Launch an organized docent corps.
- ◆ Increase usage of our rental venues by 10%.
- ◆ Make the Botanical Master Plan and Management Plan a single document.
- ◆ Review festivals, take away any that have lost steam and add at least one major food festival.
- ◆ Add two more plant societies to reach our goal of 4.
- ◆ Add a permanent piece of art to the Gardens to begin an Art in Public Places initiative.

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	FY	FY
	2009-10 Actual	2010-11 Projected	2011-12 Proposed
Programs offered	1	10	11
Program participants	12	3,462	4,568
Community events	7	7	9
Events participants	15,571	27,995	33,100
Number of people using email subscription service	n/a	5,070	6,300
Number of facebook "Likes"	n/a	1,086	1,350
Admission Revenues	n/a	\$103,600	\$150,000

Previous Year Objectives Status

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

- ◆ Launch at least 2 new horticultural educational programs, one of which is devoted to special needs.

Pinecrest Gardens

Four new educational programs were launched during this fiscal year: ROOTS (Restoration of the Outdoors Organized by Teen Students), From the Ground-Up, A Garden Reimagined (a monthly lecture series), and the Butterfly Garden for Children with Autism.

- ◆ Launch a performing arts schedule to include music, theater and dance at the Banyan Bowl.

A performing arts season for music, theatre, dance and movies took place from January through May.

- ◆ Begin Banyan Bowl restoration.

The restoration for the Banyan Bowl included a stage, stage lighting, egress lighting, sound and ventilation improvements.

- ◆ Continue building volunteer/docent corps.

The first organized volunteer program was launched with 10 full-time volunteers. The docent program is scheduled to begin in the fall of 2011.

- ◆ Increase usage of our rental venues by 10%.

The usage and therefore revenues for rentals has doubled.

- ◆ Update the Management Plan.

The Botanical Master Plan was updated to include the Banyan Bowl Execution Plan. These two documents will be added to the current management plan to form one master plan for Pinecrest Gardens.

- ◆ Add at least one major festival.

Two major festivals were added for the last programming season, a holiday festival and The Big Gig (a youth performing arts festival).

- ◆ Bring into the family at least one or two plant societies.

Pinecrest Gardens is now home to the Bonsai Society and the Native Plant Society.

Pinecrest Gardens

Activity Report

ACTIVITY	FY 2009-10	FY 2010-11 (SIX MONTHS)	FY 2011-12 (PROJECTED)
Special Events			
Art Festival	6,250	16,200	16,500
Backyard Paradise	1,804	1,500	Not offered
Dad's Brew and BBQ	101	Not offered	Not offered
Eggstravaganza	2,258	2,145	2,400
Earth Day Festival	5,000	5,200	5,400
Holiday Festival	Not offered	1,400	1,800
Moms and Mimosas	108	Not offered	Not offered
Youth Arts Festival	Not offered	1,000	1,500
Theatre Performances	50	Not offered	1,300
Orchestra Performances	Not offered	550	1,200
Shakespeare in the Gardens	Not offered	Not offered	1,500
Total Event Participants	15,571	27,995	33,100
Classes/Programs			
Butterfly Garden (Autism)	Not offered	8	10
From the Ground Up Botanical Series	Not offered	100	200
Garden Cinema	Not offered	500	650
Gardens Gallery	Not offered	400	600
Jazz Series	Not offered	2,400	3,000
Magic Technique Classes	Not offered	8	
Roots Restoration Project	Not offered	6	10
Theatre Summer Camp	12	Not offered	Not offered
Garden Photography	Not offered	Not offered	10
Midsummer Night's Dream	Not offered	Not offered	18
Outdoor Watercolor	Not offered	5	10
From Your Gardens & the Supermarket Flower Arranging	Not offered	5	10
Environmentally Speaking	Not offered	30	50
Total Classes Participants	12	3,462	4,568
TOTAL PARTICIPANTS	15,583	31,457	37,668
Pinecrest Gardens Rentals Fieldtrips, Weddings, Birthdays	301	163	330

Pinecrest Gardens

Authorized Positions

Position	FY	FY	FY
	2009-10	2010-11	2011-12
FULL TIME			
Pinecrest Gardens Director	1.0	1.0	1.0
Banyan Bowl Facilities Director	0.0	1.0	1.0
Administrative Assistant	0.0	1.0	1.0
Operations Manager	1.0	1.0	1.0
Horticulturist	1.0	1.0	1.0
Program and Event Coordinator	1.0	1.0	1.0
Laborer/Groundskeeper	3.0	3.0	3.0
Park Service Aide	1.0	1.0	1.0
Receptionist	1.0	0.0	0.0
PART TIME			
Park Service Aide	12.0	14.0	14.0
Total	21.0	24.0	24.0

Budget Highlights

Personal Services

\$871,330

Personal Services decreased by \$48,680 mainly due to a reduction of retirement benefits.

Professional Services

\$4,000

This line item increased by \$500 and provides veterinarian and other services.

Other Contractual Services

\$189,090

This line item increased \$49,900 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services.

Travel and Per Diem

\$120

This line item decreased by \$130 from the previous year.

Communications and Freight Services

\$7,280

This line item increased by \$1,200 and provides funds for telephone service and postage.

Utility Service

\$56,880

This line item increased by \$1,640 from the previous fiscal year.

Rentals and Leases

\$9,190

This line item decreased \$12,520 and funds emergency equipment rentals and special events.

Repair and Maintenance-Vehicles

\$1,040

This line item decreased by \$1,230.

Repairs and Maintenance-Other

\$94,950

This line item increased by \$29,400 due to additional repair costs for the petting zoo, splash and play and theater. It also includes additional funds for tree pruning, debris cleaning, and lighting upgrades.

Pinecrest Gardens

Promotional Activities

\$156,850

This line item decreased by \$9,850 and provides banners, flyers and advertising.

Other Current Charges and Obligations

\$1,190

This line item decreased by \$20 from the previous year.

Office Supplies

\$8,000

This line item increased by \$3,000.

Operating Supplies – Gas

\$2,500

This line item increased by \$890.

Operating Supplies – Other

\$124,380

This line item decreased \$28,380 and covers improvements listed in the Botanical Master

Plan, and the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies.

Operating Supplies-Resale

\$20,000

This line item remained the same and purchases items for resale.

Publications, Dues and Training

\$2,000

This line item decreased by \$30.

Capital Outlay

\$0

Capital Improvements for Pinecrest Gardens are budgeted in the Capital Projects Fund.

Pinecrest Gardens

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 367,564	\$ 480,580	\$ 460,129	\$ 493,530	\$ 493,530
413.000 Other Salaries & Wages	140,146	198,780	151,049	151,710	151,710
414.000 Overtime	4,649	2,950	3,619	4,930	4,930
418.000 Service Award	3,806	4,540	4,540	4,000	4,000
419.000 Car Allowance	2,640	5,400	5,400	5,400	5,400
421.000 FICA Taxes	38,293	52,710	46,914	30,350	50,350
422.000 Retirement Contributions	49,457	67,040	66,134	68,720	53,090
423.000 Group Insurance	55,886	84,000	73,346	84,000	84,000
424.000 Workers' Compensation	8,516	21,890	21,014	20,380	20,380
425.000 Unemployment Compensation	0	0	352	0	0
426.000 Vacation/Sick Time Payout	3,825	2,120	2,433	3,940	3,940
TOTAL PERSONAL SERVICES	\$ 674,782	\$ 920,010	\$ 834,930	\$ 866,960	\$ 871,330
OPERATING EXPENSES:					
431.000 Professional Services	60,775	3,500	4,500	4,000	4,000
434.000 Other Contractual Services	146,507	139,190	129,267	189,090	189,090
440.000 Travel and Per Diem	420	250	250	120	120
441.000 Communications & Freight Svcs	17,575	6,080	5,280	5,280	7,280
443.000 Utilities	52,201	55,240	56,730	56,880	56,880
444.000 Rental & Leases	0	21,710	17,011	9,190	9,190
446.001 Repair & Maintenance - Vehicles	4,217	2,270	4,500	1,040	1,040
446.002 Repair & Maintenance - Other	121,829	65,550	76,029	86,950	94,950
447.000 Printing & Binding	1,969	0	616	0	0
448.000 Promotional Activities	79,811	166,700	163,000	156,850	156,850
449.000 Other Current Charges	471	1,170	1,170	1,190	1,190
451.000 Office Supplies	6,943	5,000	7,780	8,000	8,000
452.001 Operating Supplies - Gas	1,773	1,610	2,400	2,500	2,500
452.002 Operating Supplies - Other	149,573	152,760	132,308	144,380	124,380
452.572 Operating Supplies - Resale	17,801	20,000	20,000	20,000	20,000
454.000 Pubs, Dues and Training	4,004	2,030	2,030	2,000	2,000
TOTAL OPERATING EXPENSES	\$ 665,869	\$ 643,060	\$ 622,871	\$ 687,470	\$ 677,470
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs	16,200	0	0	45,660	0
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 16,200	\$ 0	\$ 0	\$ 45,660	\$ 0
TOTAL PINECREST GARDENS	\$ 1,356,851	\$ 1,563,070	\$ 1,482,801	\$ 1,600,090	\$ 1,548,800

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

Transfer to Debt Service Fund
\$1,575,050

This line item experienced an increase of \$17,500.

Transfer to Hardwire 911 Fund
\$8,000

This line item remained the same as the previous fiscal year.

Transfer to Wireless 911 Fund
\$12,000

This line item remained the same.

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
TRANSFERS OUT:					
491.105 Hardwire Fund	\$ 16,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
491.106 Wireless Fund	10,000	12,000	12,000	12,000	12,000
491.201 Debt Service Fund	1,475,919	1,575,550	1,536,036	1,575,050	1,575,050
491.301 Capital Projects Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS OUT	\$ 1,501,919	\$ 1,595,550	\$ 1,556,036	\$ 1,595,050	\$ 1,595,050

Stormwater Utility Fund

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.

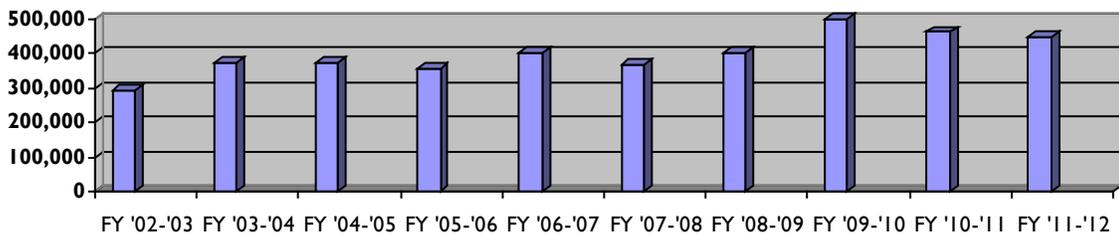
All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$3.50 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The fee is determined through the use of a formula by the rate of one ERU (\$3.50 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.

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 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 2011-11 set the ERU at \$3.50 per month.

Trend Information

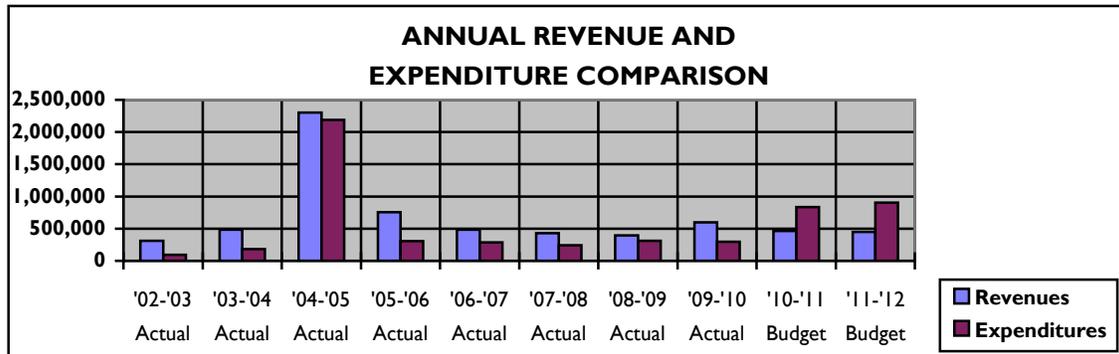


Stormwater Utility Fund Summary

Stormwater Utility Fund

The Fiscal Year 2011-2012 Budget identifies a total of \$447,500 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$3.50 per ERU to provide funding for current capital projects. Expenditures, projected at \$905,040, experienced a \$69,300 increase from the prior

year. The Capital Outlay Improvements Other Than Buildings line item remained at \$400,000 and provides funding for stormwater system improvements. The budget projects a \$6,071,531 retained earnings balance on September 30, 2012. The retained earnings consist of \$5,181,973 invested in capital assets, and \$889,558 in unrestricted funds.



Budget Highlights

Professional Services
\$75,000

This line item remained the same and funds miscellaneous boring tests and surveys, dry weather monitoring of outfalls, and other miscellaneous engineering services.

Other Contractual Services
\$116,520

This line item increased \$530 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
\$113,670

This line item provides funding for overhead expenses and remained the same.

Communications and Freight
\$3,000

This line item remained the same and funds postage for mass mailings such as the Stormwater Utility Bill.

Utility Services

\$5,100

This line item was funded at the same level as the previous year and provides funds for trash removal for debris cleared from the storm drains.

Repair and Maintenance – Other
\$10,480

This line item increased by \$470 and funds the repair of catch basins, grates, cross pipes, and software maintenance.

Printing and Binding
\$6,970

Printing and Binding remained the same.

Other Current Charges and Obligations
\$3,000

This line item remained the same as the previous year and covers the lien recording charges and to design and post new canal signs.

Operating Supplies - Other
\$67,300

Stormwater Utility Fund

This line item provides funding for the software, training and server for the credit card module.

Depreciation
\$104,000

Depreciation increased by \$1,000 and reflects the wear and tear on the drainage system.

Capital Outlay – Improvements Other Than Buildings
\$400,000

Capital Outlay remained the same as the prior year and covers the cost of canal embankment and culvert headwall repairs, and miscellaneous drainage improvements.

Stormwater Utility Fund

CLASSIFICATION	2009-10 ACTUAL	2010-2011 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING RETAINED EARNINGS	\$ 6,553,489	\$ 6,360,791	\$ 6,857,149	\$ 6,529,071	\$ 6,529,071
REVENUES:					
337.300 FEMA Grant	142,675	0	0	0	0
343.900 Stormwater Utility Fees	449,041	437,500	450,000	437,500	437,500
361.000 Interest Earnings	<u>7,410</u>	<u>25,000</u>	<u>6,662</u>	<u>10,000</u>	<u>10,000</u>
TOTAL REVENUES	\$ 599,126	\$ 462,500	\$ 456,662	\$ 447,500	\$ 447,500
TOTAL AVAILABLE RESOURCES	\$ 7,152,615	\$ 6,823,291	\$ 7,313,811	\$ 6,976,571	\$ 6,976,571
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	26,955	75,000	75,000	75,000	75,000
434.000 Other Contractual Services	73,757	115,990	100,000	116,520	116,520
434.001 Admin. Service, In-kind, GF	68,220	113,670	113,670	113,670	113,670
441.000 Communications & Freight	2,838	3,000	3,000	3,000	3,000
443.000 Utility Services	3,807	5,100	5,100	5,100	5,100
446.002 Repair & Maintenance Other	5,510	10,010	10,000	10,480	10,480
447.000 Printing and Binding	3,112	6,970	6,970	6,970	6,970
449.000 Other Current Charges & Oblig.	4,064	3,000	3,000	3,000	3,000
452.002 Operating Supplies - Other	4,000		0	67,300	67,300
459.950 Depreciation	<u>103,203</u>	<u>103,000</u>	<u>104,000</u>	<u>104,000</u>	<u>104,000</u>
TOTAL OPERATING EXPENSES	\$ 295,466	\$ 435,740	\$ 420,740	\$ 505,040	\$ 505,040
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	<u>0</u>	<u>400,000</u>	<u>364,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 400,000	\$ 364,000	\$ 400,000	\$ 400,000
TOTAL EXPENDITURES	\$ 295,466	\$ 835,740	\$ 784,740	\$ 905,040	\$ 905,040
RETAINED EARNINGS:					
Invested in Capital Assets	4,625,973	5,185,493	4,885,973	5,181,973	5,181,973
Unrestricted	<u>2,231,176</u>	<u>802,058</u>	<u>1,643,098</u>	<u>889,558</u>	<u>889,558</u>
TOTAL RETAINED EARNINGS	\$ 6,857,149	\$ 5,987,551	\$ 6,529,071	\$ 6,071,531	\$ 6,071,531

Transportation Fund

Function

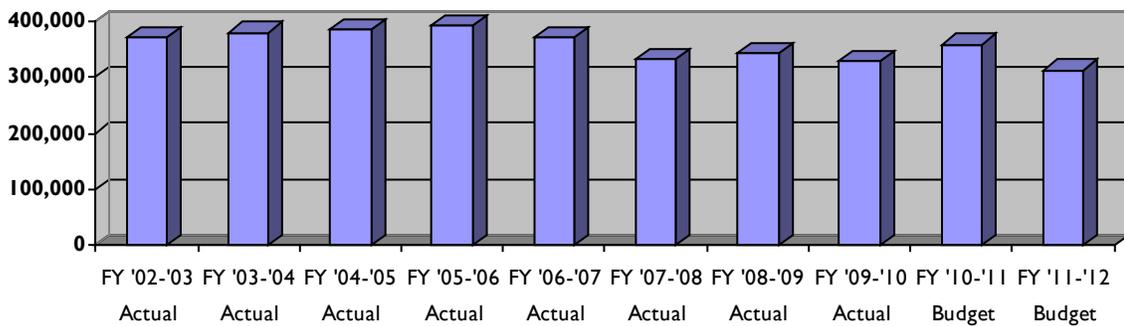
This fund manages various sources of funds to be utilized for transportation purposes. Sources of revenues include the local option gas tax (\$.06), the new local option fuel tax (\$.03), and the Miami-Dade County Transportation Tax.

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.

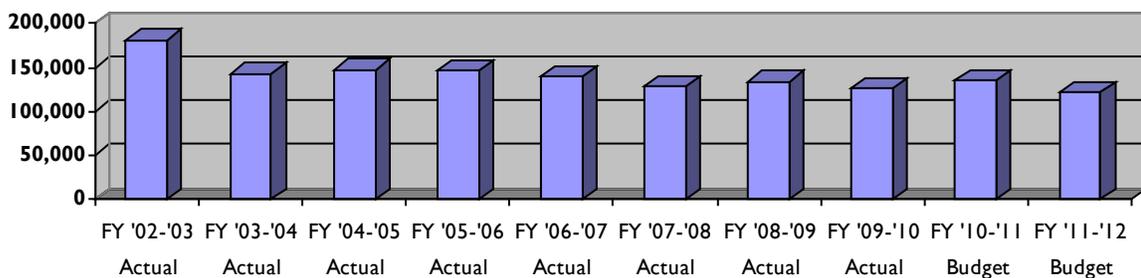
Local Option Gas Tax

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.



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 meets the requirements for capital transportation expense.

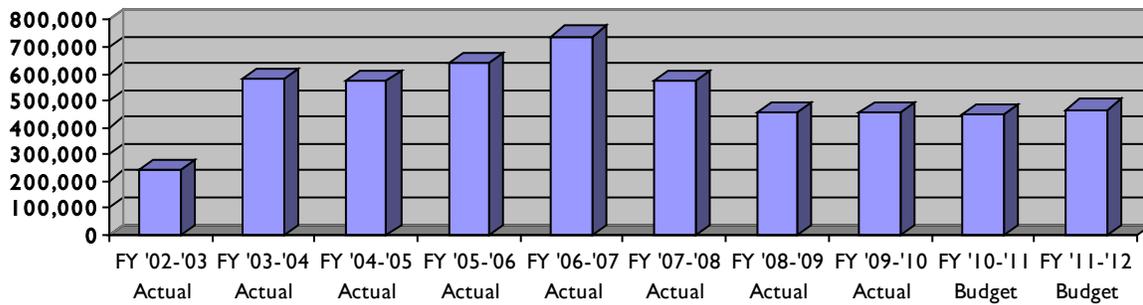


Transportation Fund

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.

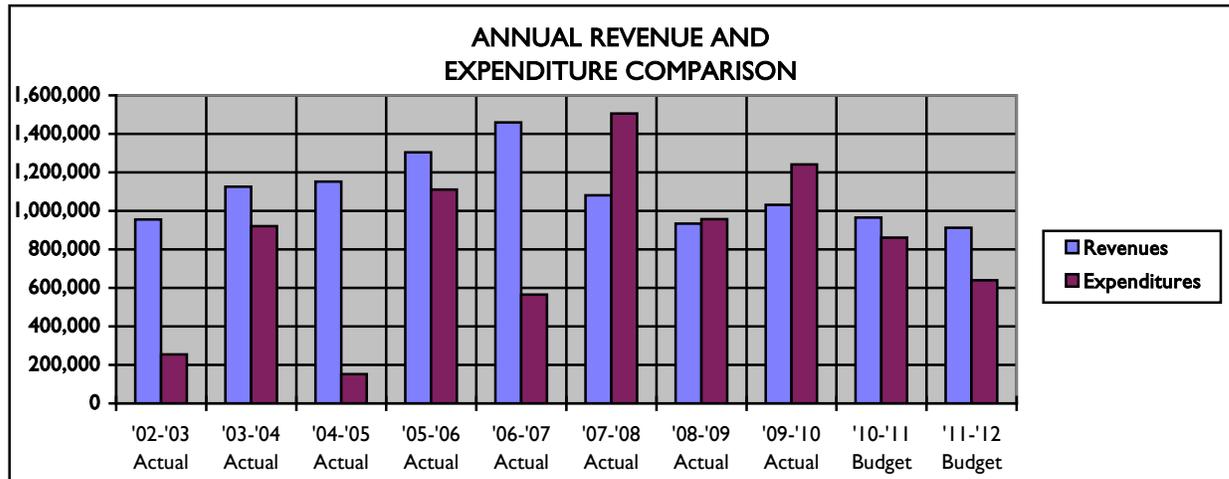


Transportation Fund Summary

The Fiscal Year 2011-2012 Budget identifies a total of \$912,660 in revenues for the Transportation Fund. This represents a \$92,340 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 \$638,880, which will fund the following:

CAPITAL PROJECTS	
Traffic Calming Improvements	150,000
Sidewalk and bikeway improvements	150,000
US1 Intersection Improvements Construction	100,000
TOTAL CAPITAL PROJECTS	\$ 400,000
OPERATIONAL SERVICES	
Professional Services	\$ 125,000
Red Road Street Lighting	17,800
Road Materials, Supplies and Traffic Control Devices	70,000
TOTAL OPERATIONAL SERVICES	\$ 212,890
TRANSFERS	
Transfers to other funds-Debt Service (1-acre portion of Pinecrest Gardens acquisition)	\$ 25,990
TOTAL TRANSFERS	\$ 25,990
TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS	\$ 638,880

Transportation Fund



Budget Highlights

Professional Services
\$125,000

This line item decreased \$125,000 and funds engineering services for miscellaneous curb and gutter work, traffic and bridge maintenance studies, and a Safe Routes to School consultant.

Red Road Street Lighting
\$17,890

This account increased \$3,490 and includes street lighting costs for a portion of Red Road.

Road Materials and Supplies
\$70,000

This line item remained the same as the prior fiscal year.

Transfer to Debt Service
\$25,990

This line item remained the same.

Capital Outlay – Improvements Other than Buildings
\$400,000

This line item decreased by \$100,000 and funds sidewalk and road repair and reconstruction, and the US1 intersection improvements.

Transportation Fund

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 3,886,363	\$ 4,036,562	\$ 3,677,916	\$ 4,261,674	\$ 4,261,674
REVENUES:					
312.400 Local Option Gas Tax	328,701	360,000	338,183	313,660	313,660
312.401 New Local Option Gas Tax	125,468	135,000	131,247	121,150	121,150
331.490 Federal Stimulus Trans. Grant	32,000	0	408,000	0	0
335.190 County Transportation Tax	453,161	450,000	469,085	467,220	467,220
335.191 MPO Grant	0	40,000	37,000	0	0
361.000 Interest Earnings	<u>92,870</u>	<u>20,000</u>	<u>10,633</u>	<u>10,630</u>	<u>10,630</u>
TOTAL REVENUES	\$ 1,032,200	\$ 1,005,000	\$ 1,394,148	\$ 912,660	\$ 912,660
TOTAL AVAILABLE RESOURCES	\$ 4,918,563	\$ 5,041,562	\$ 5,072,064	\$ 5,174,334	\$ 5,174,334
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	49,675	250,000	200,000	125,000	125,000
443.001 Red Road Street Lighting	0	14,400	14,400	17,890	17,890
453.000 Road Materials & Supplies	<u>80,334</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
TOTAL OPERATING EXPENSES	\$ 130,009	\$ 334,400	\$ 284,400	\$ 212,890	\$ 212,890
TRANSFERS:					
491.107 Transfers to CITT Fund	0	0	0	0	0
491.201 Transfers to Debt Service	<u>25,920</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>
TOTAL TRANSFERS	\$ 25,920	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Imp. Other than Bldgs.	1,084,718	500,000	500,000	400,000	400,000
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 1,084,718	\$ 500,000	\$ 500,000	\$ 400,000	\$ 400,000
TOTAL EXPENDITURES	\$ 1,240,647	\$ 860,390	\$ 810,390	\$ 638,880	\$ 638,880
TOTAL FUND BALANCE	\$ 3,677,916	\$ 4,181,172	\$ 4,261,674	\$ 4,535,454	\$ 4,535,454

Police Education Fund

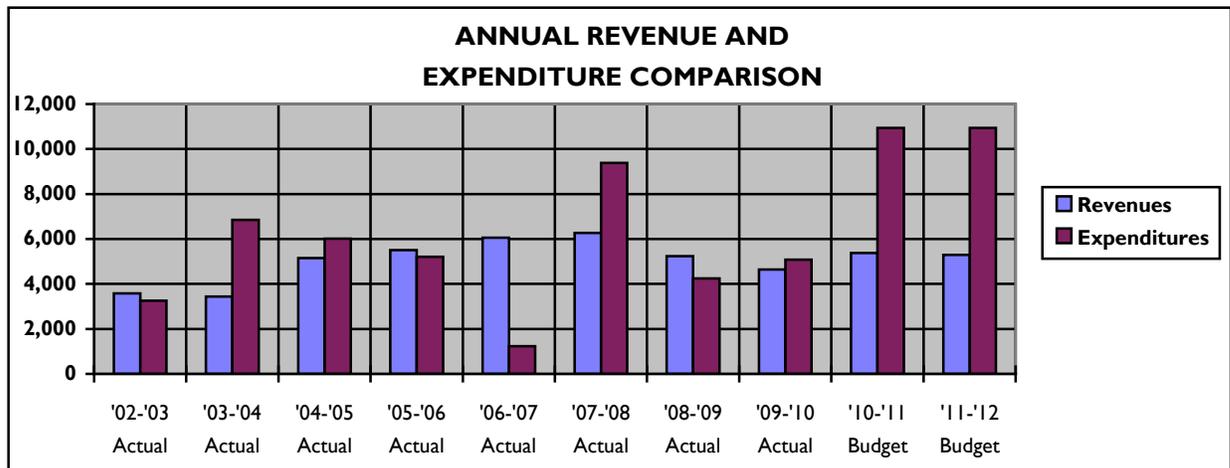
Function

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 2011-2012 Budget identifies a total of \$5,290 of 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 \$10,940 for police training. The budget is projecting a \$1,038 fund balance for the Police Education Fund at the end of the Fiscal Year.



Police Education Fund

Budget Highlights

Travel & Per Diem
\$4,540

This line item remained the same and funds travel to training for police officers and detectives.

Operating Supplies – Other
\$500

This line item remained the same as the previous fiscal year.

Publications, Dues & Training
\$5,900

This line item remained the same and fund DARE and other training.

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-12 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 6,210	\$ 7,655	\$ 9,552	\$ 6,688	\$ 6,688
REVENUES:					
342.001 Judgments and Fines-Court	4,573	5,180	4,619	5,220	5,220
361.000 Interest Earnings	72	200	27	70	70
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 4,645	\$ 5,380	\$ 4,646	\$ 5,290	\$ 5,290
TOTAL AVAILABLE RESOURCES	\$ 14,629	\$ 13,035	\$ 14,198	\$ 11,978	\$ 11,978
EXPENDITURES:					
OPERATING EXPENSES:					
440.000 Travel & Per Diem	784	4,540	2,650	4,540	4,540
452.002 Operating Supplies-Other	230	500	360	500	500
454.000 Publications, Dues & Training	4,063	5,900	4,500	5,900	5,900
TOTAL OPERATING EXPENSES	\$ 5,077	\$ 10,940	\$ 7,510	\$ 10,940	\$ 10,940
TOTAL EXPENDITURES	\$ 5,077	\$ 10,940	\$ 7,510	\$ 10,940	\$ 10,940
ENDING FUND BALANCE	\$ 9,552	\$ 2,095	\$ 6,688	\$ 1,038	\$ 1,038

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 2011-2012 Budget identifies a total of \$150 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 \$2,337 on September 30, 2012.

Budget Highlights

Additional Legal Services
\$15,000

The only expenditure budgeted is totaling \$15,000 which will be used in Additional Legal Services.

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-12 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 6,210	\$ 99,712	\$ 58,968	\$ 17,187	\$ 17,187
REVENUES:					
342.001 Judgments and Fines-Court	98,710	0	1,500	0	0
361.000 Interest Earnings	304	520	162	150	150
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 99,014	\$ 520	\$ 1,662	\$ 150	\$ 150
TOTAL AVAILABLE RESOURCES	\$ 105,224	\$ 100,232	\$ 60,630	\$ 17,337	\$ 17,337
EXPENDITURES:					
OPERATING EXPENSES:					
431.002 Additional Legal Services	43,068	25,000	18,000	15,000	15,000
440.000 Travel & Per Diem	0	0	0	0	0
454.000 Publications, Dues & Training	0	0	0	0	0
464.000 Machinery & Equipment	3,188	17,660	25,443	0	0
TOTAL OPERATING EXPENSES	\$ 46,256	\$ 42,660	\$ 43,443	\$ 15,000	\$ 15,000
TOTAL EXPENDITURES	\$ 46,256	\$ 42,660	\$ 43,443	\$ 15,000	\$ 15,000
ENDING FUND BALANCE	\$ 58,968	\$ 57,572	\$ 17,187	\$ 2,337	\$ 2,337

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 2011-2012 Budget identifies a total of \$72,810 in revenues, an increase of \$5,630. There will be \$64,800 collected in 911 fees, an increase of \$5,700. Interest earnings will decrease \$70. There is a transfer of \$8,000 from the General Fund.

Budget Highlights

Contractual Services
\$44,880

This line item decreased by \$170 and provides dispatching services.

Communications and Freight
\$6,980

This line item decreased by \$500 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$7,720

This line item decreased by \$2,600.

Publications, Dues and Training
\$2,110

The Publications, Dues and Training line item increased \$360 and funds membership dues and training for Dispatch.

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-12 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 7,008	\$ 24,268	\$ 16,359	\$ 29,374	\$ 29,374
REVENUES:					
337.911 911 Fees	57,902	59,100	60,461	64,800	64,800
361.000 Interest Earnings	6	80	47	10	10
381.001 Transfer from General Fund	16,000	8,000	8,000	8,000	8,000
TOTAL REVENUES	\$ 73,908	\$ 67,180	\$ 68,508	\$ 72,810	\$ 72,810
TOTAL AVAILABLE RESOURCES	\$ 80,916	\$ 91,448	\$ 84,867	\$ 102,184	\$ 102,184
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	53,735	45,050	37,544	44,880	44,880
441.911 Communications & Freight, 911	5,644	7,480	5,565	6,980	6,980
446.911 Repair & Maintenance, 911	3,729	10,320	11,403	7,720	7,720
454.911 Publications, Dues & Training, 911	1,449	1,750	981	2,110	2,110
TOTAL OPERATING EXPENSES	\$ 64,557	\$ 64,600	\$ 55,493	\$ 61,690	\$ 61,690
TOTAL EXPENDITURES	\$ 64,557	\$ 64,600	\$ 55,493	\$ 61,690	\$ 61,690
ENDING FUND BALANCE	\$ 16,359	\$ 26,848	\$ 29,374	\$ 40,494	\$ 40,494

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 2011-2012 Budget identifies a total of \$36,850 in revenues. There will be \$24,840 collected in 911 fees, a decrease of \$12,960. Interest earnings decreased \$130. Transfers from the General Fund totaled \$12,000.

Budget Highlights

Contractual Services
\$17,200

This line item decreased by \$12,590 and provides dispatching services.

Communications and Freight
\$2,680

This line item decreased by \$2,260 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$2,960

This line item decreased by \$3,870.

Publications, Dues and Training
\$810

The Publications, Dues and Training line item decreased \$360 and funds membership dues and training for Dispatch.

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-12 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 15,841	\$ 24,297	\$ 22,759	\$ 30,384	\$ 30,384
REVENUES:					
337.911 911 Fees	38,947	37,800	32,416	24,840	24,840
361.000 Interest Earnings	25	140	9	10	10
381.001 Transfer from General Fund	10,000	12,000	12,000	12,000	12,000
TOTAL REVENUES	\$ 48,972	\$ 49,940	\$ 44,425	\$ 36,850	\$ 36,850
TOTAL AVAILABLE RESOURCES	\$ 64,813	\$ 74,237	\$ 67,184	\$ 67,234	\$ 67,234
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	35,465	29,790	24,821	17,200	17,200
441.911 Communications & Freight, 911	3,531	4,940	4,432	2,680	2,680
446.911 Repair & Maintenance, 911	2,118	6,830	7,547	2,960	2,960
454.911 Publications, Dues & Training, 911	940	1,170	0	810	810
TOTAL OPERATING EXPENSES	\$ 42,054	\$ 42,730	\$ 36,800	\$ 23,650	\$ 23,650
TOTAL EXPENDITURES	\$ 42,054	\$ 42,730	\$ 36,800	\$ 23,650	\$ 23,650
ENDING FUND BALANCE	\$ 22,759	\$ 31,507	\$ 30,384	\$ 43,584	\$ 43,584

CITT Public Transit Fund

Function

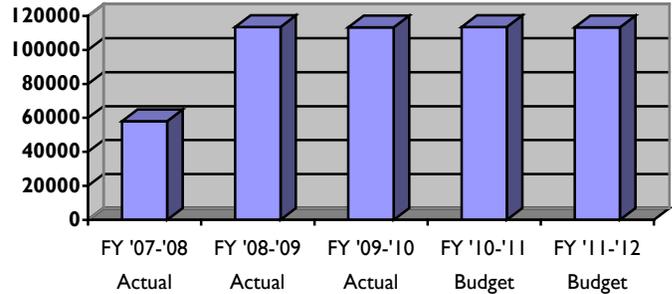
This fund manages monies to be utilized for transportation purposes. It was created to meet the public transit needs of the Village. The source of revenues is the Miami-Dade County Transportation Tax.

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 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.



Budget Highlights

Professional Services
\$15,000

This line item decreased \$5,000 from the previous year.

Public Transit Programs
\$130,000

This line item remained the same as the prior fiscal year and funds a bus circulator system throughout the Village.

Promotion
\$15,000

The Promotional line item remained the same and funds the marketing for the new circulator bus system.

Capital Outlay
\$60,000

This line item decreased \$120,000 and is for the purchase of bus shelters.

CITT Public Transit Fund

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 241,942	\$ 305,312	\$ 312,753	\$ 379,811	\$ 379,811
REVENUES:					
335.190 County Transportation Tax	113,290	113,450	116,804	113,290	113,290
361.000 Interest Earnings	1,021	3,500	1,254	780	780
TOTAL REVENUES	\$ 114,311	\$ 116,950	\$ 118,058	\$ 114,070	\$ 114,070
TOTAL AVAILABLE RESOURCES	\$ 356,253	\$ 422,262	\$ 430,811	\$ 493,881	\$ 493,881
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	43,500	20,000	14,000	15,000	15,000
431.001 Public Transit Programs	0	130,000	22,000	130,000	130,000
448.000 Promotion	0	15,000	15,000	15,000	15,000
453.000 Road Materials & Supplies	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 43,500	\$ 165,000	\$ 51,000	\$ 160,000	\$ 160,000
CAPITAL OUTLAY:					
462.000 Buildings	0	180,000	0	60,000	60,000
463.000 Impvmnts Other than Bldgs.	0	0	0	0	0
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 180,000	\$ 0	\$ 60,000	\$ 60,000
TOTAL EXPENDITURES	\$ 43,500	\$ 345,000	\$ 51,000	\$ 220,000	\$ 220,000
TOTAL FUND BALANCE	\$ 312,753	\$ 77,262	\$ 379,811	\$ 273,881	\$ 273,881

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 2010-2011 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.

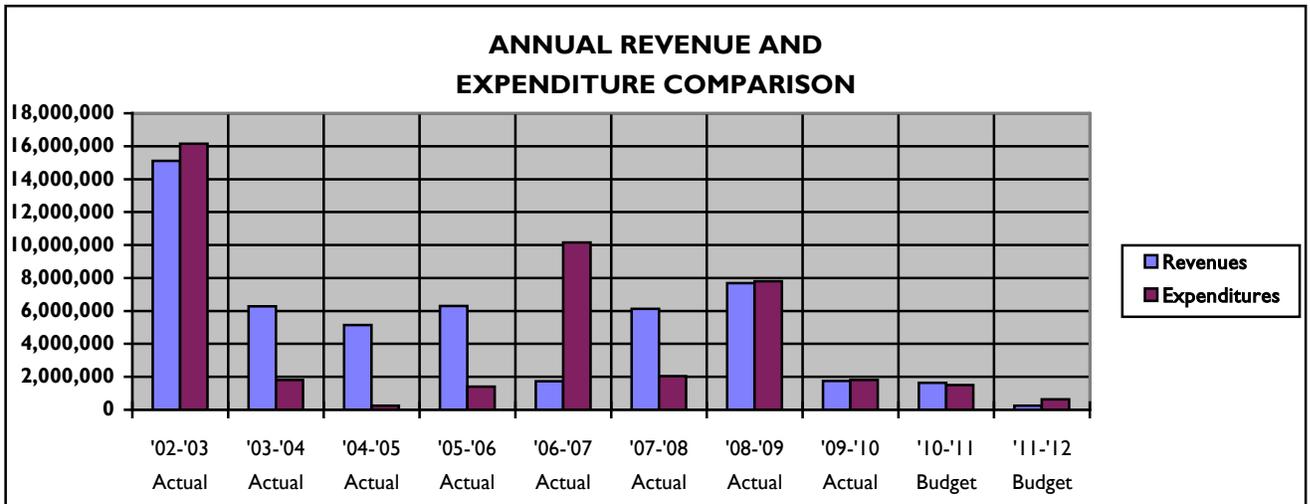
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital 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 2011-2012 Budget identifies a total of \$1,255,881 in revenues for the Capital Project Fund. The Capital Project Fund is funded by interest earnings, debt proceeds and the Capital Fund balance. The expenditures projected for next year are \$639,500, which includes renovations at Pinecrest Gardens and the Community Center, and a transfer of funds to the General Fund. The budget is projecting a \$616,381 fund balance for the Capital Project Fund at the end of the Fiscal Year.



Capital Project Fund

Project Description

The following section provides a detailed description of every project in the Capital Project Fund.

Community Center
\$40,000



The Pinecrest Community Center is a 15,000 square foot facility which houses several multi-purpose rooms and a fitness center. A total of \$40,000 is budgeted for the purchase of additional fitness equipment.

Pinecrest Gardens
\$199,500



Pinecrest Gardens, a 22-acre parcel which once housed the world-renowned Parrot Jungle and Gardens tourist attraction, was purchased by the Village on December 17, 2002.

A total of \$199,590 is allocated for capital improvements at Pinecrest Gardens mainly for Banyan Bowl renovations.

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$1,005,091 for Fiscal Year 2011-12. The Revenues for Fiscal Year 2011-12, \$250,790, are generated from interest earnings and debt proceeds, providing for a total of \$1,255,881 in available resources. The budget provides for \$40,000 for Community Center improvements and \$199,590 for renovations at Pinecrest Gardens, broken down as follows:

- ◆ Hammock Pavilion Storage: \$30,000
- ◆ Banyan Bowl Dressing Room: \$75,000*
- ◆ Banyan Bowl Dome Seal: \$71,500
- ◆ Banyan Bowl Panels: \$45,000
- ◆ Marley Stage Floor: \$2,500
- ◆ Audio Improvements: \$15,000
- ◆ Hearing Impaired System: \$4,500
- ◆ Sound Platform: \$6,000

*A total of \$50,000 in funds is carried over from the 2010-11 fiscal year to cover this project.

Capital Project Fund

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 607,282	\$ 351,315	\$ 539,548	\$ 1,005,091	\$ 1,005,091
REVENUES:					
331.110 Water, GOB Contribution, County	1,713,657	0	446,493	0	0
337.700 SNP Grant	0	175,000	191,000	0	0
361.000 Interest Earnings	159	10,000	1,150	1,200	1,200
366.000 Donations	23,130	17,000	10,700	0	0
369.000 Other Misc. Revenues	14,983	0	9,545	0	0
384.000 Debt Proceeds	0	1,435,000	677,787	0	249,590
TOTAL REVENUES	\$1,751,929	\$1,637,000	\$1,336,675	\$ 1,200	\$ 250,790
TOTAL AVAILABLE RESOURCES	\$2,359,211	\$1,988,315	\$ 2,876,223	\$ 1,006,291	\$ 1,255,881
EXPENDITURES – WATER PROJECT					
301.519.11					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	1,720,453	0	53,760	0	0
TOTAL CAPITAL OUTLAY	\$1,720,453	\$ 0	\$ 53,760	\$ 0	\$ 0
TOTAL EXPENDITURES – WATER PROJECT	\$1,720,453	\$ 0	\$ 53,760	\$ 0	\$ 0
EXPENDITURES –LIBRARY/COMM CENTER					
301.572.08					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	12,660	20,000	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 12,660	\$ 20,000	\$ 0
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs.	9,500	0	0	273,000	0
464.000 Machinery & Equipment	0	60,000	59,585	40,000	40,000
TOTAL CAPITAL OUTLAY	\$ 9,500	\$ 60,000	\$ 59,585	\$ 313,000	\$ 40,000
TOTAL EXPENDITURES–LIBRARY/ COMMUNITY CENTER	\$ 9,500	\$ 60,000	\$ 72,245	\$ 333,000	\$ 40,000
EXPENDITURES-PINECREST GARDENS					
301.575.00					
OPERATING EXPENSES:					
431.000 Professional Services	0	20,000	9,627	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 20,000	\$ 9,627	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	4,000	1,375,000	440,454	351,590	199,500
463.000 Improvements Other than Buildings	85,710	40,000	295,046	0	0
TOTAL CAPITAL OUTLAY	\$ 89,710	\$1,415,000	\$ 735,500	\$ 351,590	\$ 199,500
TOTAL EXPENDITURES–PINECREST GARDENS	\$ 89,710	\$1,435,000	\$ 745,127	\$ 351,590	\$ 199,500
EXPENDITURES-TRANSFERS					
TRANSFERS:					
491.101 Transfers to General Fund	0	0	0	0	400,000
TOTAL TRANSFERS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000
TOTAL EXPENDITURES	\$1,819,663	\$1,495,000	\$ 871,132	\$ 684,590	\$ 639,500
TOTAL FUND BALANCE	\$ 539,548	\$ 493,315	\$ 1,005,091	\$ 321,701	\$ 616,381

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 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	TOTAL COST
Transportation							
Road Resurfacing	TF	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
USI Design & Eng.	TF	75,000	75,000	0	0	0	150,000
Road Design Work	TF	50,000	50,000	50,000	50,000	50,000	250,000
US I Intersections	TF	100,000	100,000	0	0	0	200,000
Sidewalk and Bikeway Improvements	TF	150,000	150,000	150,000	150,000	150,000	750,000
ROW Beautification	TF	50,000	50,000	50,000	50,000	50,000	250,000
Traffic Calming	TF	150,000	150,000	150,000	150,000	150,000	750,000
Traffic Control Devices	TF	20,000	20,000	20,000	20,000	20,000	100,000
Ingress/Egress to Municipal Center	TF	0	0	400,000	0	0	400,000
Bus Stops (2)	CITT	60,000	0	0	0	0	60,000
Total Transportation		655,000	1,595,000	1,820,000	1,420,000	1,420,000	6,910,000
Drainage							
Construction of Storm Drainage Canals	SW	400,000	300,000	300,000	300,000	300,000	1,600,000
Total Drainage		400,000	300,000	300,000	300,000	300,000	1,600,000
Pinecrest Gardens							
Hammock Pavilion Storage Building	CP	30,000	0	0	0	0	30,000
Hammock Pavilion	CP	0	104,300	0	0	0	104,300
Banyan Bowl Dressing Room	CP	25,000	0	0	0	0	25,000
Banyan Bowl Stage	CP	2,500	0	0	0	0	2,500
Banyan Bowl Sound System	CP	25,500	0	0	0	0	25,500
Banyan Bowl Dome Seal & Expansion	CP	116,500	0	0	0	0	116,500
Banyan Bowl Seating	CP	0	47,790	0	0	0	47,790
Total Pinecrest Gardens		199,500	152,090	0	0	0	351,590
Community Center							
Gym Equipment	CP	40,000	0	0	0	0	40,000
Motion Room	CP	0	293,000	0	0	0	293,000
Total Community Center		40,000	293,000	0	0	0	333,000
TOTAL		\$ 1,294,500	\$2,340,090	\$2,120,000	\$1,720,000	\$1,720,000	\$ 9,194,590

Five Year Capital Improvement Program

Debt Service

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%. 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 September 21, 2010, the Village Council adopted Resolution 2010-58 authorizing the sale of a bond to refinance the Evelyn Greer Park Bond in an aggregate amount not to exceed \$5,000,000. A nine year bond with a principal amount was sold in the amount of \$4,320,000.

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. 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.

On September 21, 2010, the Village Council adopted Resolution 2010-58 authorizing the sale of a bond in an aggregate amount not to exceed \$2,000,000. A twenty year bond was sold on March 2, 2011 in the amount of \$1,505,000.

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

Debt Service

Evelyn Greer Park (formerly Pinecrest Park) Bond, Series 2011B-1

Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2012			63,281.25	63,281.25	2,102.50	324.00	\$ 65,707.75
10/1/2012	3.000%	475,000	63,251.25	538,281.25	2,102.50	324.00	\$ 540,07.75
4/1/2013			56,156.25	56,156.25	1,865.00	324.00	\$ 58,345.25
10/1/2013	3.000%	490,000	56,156.25	546,156.25	1,865.00	324.00	\$ 548,345.25
4/1/2014			48,806.25	48,806.25	1,620.00	324.00	\$ 50,750.25
10/1/2014	3.000%	505,000	48,806.25	553,806.25	1,620.00	324.00	\$ 555,750.25
4/1/2015			41,231.25	41,231.25	1,367.50	324.00	\$ 42,922.75
10/1/2015	2.500%	515,000	41,231.25	556,231.25	1,367.50	324.00	\$ 557,922.75
4/1/2016			34,793.75	34,793.75	1,110.00	324.00	\$ 36,227.75
10/1/2016	2.750%	530,000	34,793.75	564,793.75	1,110.00	324.00	\$ 566,227.75
4/1/2017			27,506.25	27,506.25	845.00	324.00	\$ 28,675.25
10/1/2017	3.000%	545,000	27,506.25	572,506.25	845.00	324.00	\$ 573,675.25
4/1/2018			19,331.25	19,331.25	572.50	324.00	\$ 20,227.75
10/1/2018	3.250%	565,000	19,331.25	584,331.25	572.50	324.00	\$ 585,227.75
4/1/2019			10,150.00	10,150.00	290.00	324.00	\$ 10,764.00
10/1/2019	3.500%	580,000	10,150.00	590,150.00	290.00	324.00	\$ 590,764.00
TOTAL		4,205,000	602,512.50	4,807,512.50	19,545.00	5,184.00	\$4,832,214.50

Parrot Jungle and Gardens Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
11/1/2011			135,925.50	135,925.50	2,754.00	\$ 138,679.50
5/1/2012	355,000	5.00%	135,925.50	490,925.50	2,754.00	\$ 493,679.50
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
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
TOTAL	5,130,000		1,754,101.00	6,884,101.00	38,583.00	\$6,922,684.00

Debt Service

Pinecrest Gardens and Library/Community Center Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
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
TOTAL	2,265,000		827,400.0	3,092,400.02	25,020.00	\$3,117,420.02

Debt Service

Pinecrest Gardens Improvement Bond, Series 2011B-2

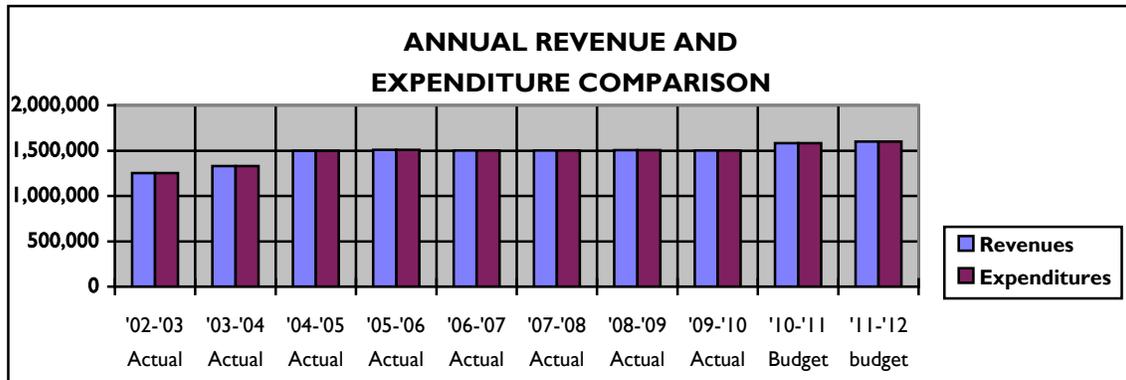
Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2012			31,243.75	31,243.75	737.50	324.00	32,305.25
10/1/2012	2.000%	55,000	31,243.75	86,243.75	737.50	324.00	87,305.25
4/1/2013			30,693.75	30,693.75	710.00	324.00	31,727.75
10/1/2013	2.000%	55,000	30,693.75	85,693.75	710.00	324.00	86,727.75
4/1/2014			30,143.75	30,143.75	682.50	324.00	31,150.25
10/1/2014	2.000%	60,000	30,143.75	90,143.75	682.50	324.00	91,150.25
4/1/2015			29,543.75	29,543.75	652.50	324.00	30,520.25
10/1/2015	2.500%	60,000	29,543.75	89,543.75	652.50	324.00	90,520.25
4/1/2016			28,793.75	28,793.75	622.50	324.00	29,740.25
10/1/2016	2.750%	60,000	28,793.75	88,793.75	622.50	324.00	89,740.25
4/1/2017			27,968.75	27,968.75	592.50	324.00	28,885.25
10/1/2017	3.000%	60,000	27,968.75	87,968.75	592.50	324.00	88,885.25
4/1/2018			27,068.75	27,068.75	562.50	324.00	27,955.25
10/1/2018	3.250%	65,000	27,068.75	92,068.75	562.50	324.00	92,955.25
4/1/2019			26,012.50	26,012.50	530.00	324.00	26,866.50
10/1/2019	3.500%	65,000	26,012.50	91,012.50	530.00	324.00	91,866.50
4/1/2020			24,875.00	24,875.00	497.50	324.00	25,696.50
10/1/2020	5.000%	70,000	24,875.00	94,875.00	497.50	324.00	95,696.50
4/1/2021			23,125.00	23,125.00	462.50	324.00	23,911.50
10/1/2021	5.000%	70,000	23,125.00	93,125.00	462.50	324.00	93,911.50
4/1/2022			21,375.00	21,375.00	427.50	324.00	22,126.50
10/1/2022	5.000%	75,000	21,375.00	96,375.00	427.50	324.00	97,126.50
4/1/2023			19,500.00	19,500.00	390.00	324.00	20,214.00
10/1/2023	5.000%	80,000	19,500.00	99,500.00	390.00	324.00	100,214.00
4/1/2024			17,500.00	17,500.00	350.00	324.00	18,174.00
10/1/2024	5.000%	85,000	17,500.00	102,500.00	350.00	324.00	103,174.00
4/1/2025			15,375.00	15,375.00	307.50	324.00	16,006.50
10/1/2025	5.000%	90,000	15,375.00	105,375.00	307.50	324.00	106,006.50
4/1/2026			13,125.00	13,125.00	262.50	324.00	13,711.50
10/1/2026	5.000%	95,000	13,125.00	108,125.00	262.50	324.00	108,711.50
4/1/2027			10,750.00	10,750.00	215.00	324.00	11,289.00
10/1/2027	5.000%	100,000	10,750.00	110,750.00	215.00	324.00	111,289.00
4/1/2028			8,250.00	8,250.00	165.00	324.00	8,739.00
10/1/2028	5.000%	105,000	8,250.00	113,250.00	165.00	324.00	113,739.00
4/1/2029			5,625.00	5,625.00	112.50	324.00	6,061.50
10/1/2029	5.000%	110,000	5,625.00	115,625.00	112.50	324.00	116,061.50
4/1/2030			2,875.00	2,875.00	57.50	324.00	3,256.50
10/1/2030	5.000%	115,000	2,875.00	117,875.00	57.50	324.00	118,256.50
TOTAL		1,475,000.00	787,687.50	2,262,687.50	16,675.00	12,312.00	2,391,674.50

GRAND TOTAL FOR ALL FUNDS		13,075,000.00	3,971,701.02	17,046,701.02		117,319.00	17,164,020.02
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Debt Service

Debt Service Fund Summary

The Fiscal Year 2011-2012 Budget identifies a total of \$1,601,040 in revenues for the Debt Service Fund. This represents a \$17,470 increase in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$1,575,050 and the Transportation Fund of \$25,990. The expenditures projected for next year are \$1,601,040 which covers the principal and interest associated with the debt schedule for all of the loans. Expenditures increased by \$17,470 since the prior year. The budget is projecting a zero fund balance for the Debt Service Fund at the end of the Fiscal Year.



Budget Highlights

The Debt Service for Fiscal Year 2011-2012 is budgeted at \$1,601,040.

CLASSIFICATION	2009-10 ACTUAL	2010-11 BUDGET	2010-11 12 MO EST	2011-12 MGR REC	2011-12 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
381.001 Transfers In from General Fund	1,475,919	1,557,580	1,536,036	1,575,050	1,575,050
381.002 Transfer In from Transportation Fund	<u>25,920</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>
TOTAL REVENUES	\$ 1,501,839	\$ 1,583,570	\$ 1,562,026	\$ 1,601,040	\$ 1,601,040
EXPENDITURES:					
DEBT SERVICE:					
471.000 Principal	845,000	949,250	1,030,000	1,020,000	1,020,000
472.000 Interest	<u>656,839</u>	<u>634,320</u>	<u>432,026</u>	<u>581,040</u>	<u>581,040</u>
TOTAL DEBT SERVICE	\$ 1,501,839	\$ 1,583,570	\$ 1,462,026	\$ 1,601,040	\$ 1,601,040
TOTAL EXPENDITURES	\$ 1,501,839	\$ 1,583,570	\$ 1,462,026	\$ 1,601,040	\$ 1,601,040

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 2006 through 2010.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE	2009 MILLAGE	2010 MILLAGE
Village of Pinecrest	2.4000	1.9500	1.9809	2.1040	2.1040
Miami-Dade County School Board	7.691	7.5700	7.5330	7.6980	7.8640
Miami-Dade County School Board Debt Service	0.414	0.3780	0.2640	0.2970	0.3850
Everglades Project	0.100	0.0894	0.0894	0.0894	0.0894
South Florida Water Management District	0.597	0.5346	0.5346	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	5.615	4.5796	4.8379	4.8379	5.4275
Miami-Dade County Debt Service	0.285	0.2850	0.2850	0.2850	0.4450
Miami-Dade Children's Trust	0.4223	0.4223	0.4212	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.609	2.2067	2.1851	2.1851	2.5753
Miami-Dade Fire and Rescue District Debt Service	0.042	0.0420	0.0420	0.0420	0.0200
Miami-Dade County Library District	0.486	0.3842	0.3822	0.3822	0.2840
Total Taxes Paid by Pinecrest Residents	20.699	18.4763	18.5898	18.9897	20.2633

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

TAXING AGENCY	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE	2009 MILLAGE	2010 MILLAGE
Unincorporated Municipal Service Area	2.447	2.0416	2.0083	2.0083	2.2980
Miami-Dade County School Board	7.691	7.5700	7.5330	7.6980	7.8640
Miami-Dade County School Board Debt Service	0.414	0.3780	0.2640	0.2970	0.3850
Everglades Project	0.100	0.0894	0.0894	0.0894	0.0894
South Florida Water Management District	0.597	0.5346	0.5346	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	5.615	4.5796	4.8379	4.8379	5.4275
Miami-Dade County Debt Service	0.285	0.2850	0.2850	0.2850	0.4450
Miami-Dade Children's Trust	0.4223	0.4223	0.4212	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.609	2.2067	2.1851	2.1851	2.5753
Miami-Dade Fire and Rescue District Debt Service	0.042	0.0420	0.0420	0.0420	0.0200
Miami-Dade County Library District	0.486	0.3842	0.3822	0.3822	0.2840
Taxes Paid by Unincorporated Miami-Dade County Residents	20.746	18.5679	18.6172	18.8940	20.4573

General Information

A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2006, 2007, 2008, 2009 and 2010 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	2006	2007	2008	2009	2010
Pinecrest Property Owner	\$2,069.90	\$1,847.63	\$1,858.98	\$1,898.97	\$2,026.33
Unincorporated Miami-Dade County Property Owner	\$2,074.60	\$1,856.79	\$1,861.72	\$1,889.40	\$2,045.73

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

	2006	2007	2008	2009	2010
Pinecrest	\$240.00	\$195.00	\$198.09	\$210.40	\$210.40
County Municipal Service Area	\$244.70	\$204.16	\$200.83	\$200.83	\$2,2980

Glossary

A

Abatement.

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

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.

Accounting Period.

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

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).

Activity Based Costing.

Assembling and recording all elements of an activity that incur costs in order to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actuarial.

A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and 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).

Adopted Budget.

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

Amended Budget.

The adopted budget as formally adjusted by the Village Council.

Amortization.

The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

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.

Benchmarking.

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

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

Glossary

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.

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

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.

CDMP.

Comprehensive Development Master Plan.

Consumer Price Index (CPI).

A statistical description of price levels provided by the U.S. Department of labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency 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,

Glossary

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.

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.

E

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.

Glossary

Franchise.

A special privilege granted by a government permitting the continuing use of public property, such as village 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 village 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 Fund.

Fund Balance.

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

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.

Goal.

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

Goals and Objectives.

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

Grant.

A contribution by one governmental unit to another. 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.

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.

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

Glossary

expenditure justifications are reviewed, anticipated and appropriated at this level.

LDR.

Land Development Regulations.

LPA.

Local Planning Agency.

M

Mill 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 mills 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 Doral. A law.

OSHA.

Occupation Safety & Health Administration.

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

Glossary

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 Doral 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.

Strategic Plan.

A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

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".

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.

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.

Glossary

W

Workload Indicators.

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



VILLAGE OF PINECREST

Village Council

Cindy Lerner, *Mayor*

Bob Ross, *Vice Mayor*

Joseph M. Corradino

Jeff Cutler

Nancy L. Harter

Yocelyn Galiano Gomez, *Acting Village Manager*

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

Cynthia A. Everett, *Village Attorney*

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