

ANNUAL BUDGET REPORT  
2012-2013



# Village of Pinecrest

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## Village Council



Cindy Lerner  
*Mayor*



Nancy L. Harter  
*Vice Mayor*



Joseph M. Corradino  
*Councilmember*



Jeff Cutler  
*Councilmember*



Bob Ross  
*Councilmember*

## Charter Officers



Yocelyn Galiano Gomez, ICMA-CM  
*Village Manager*



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



Cynthia A. Everett  
*Village Attorney*

## Administrative Personnel

Maria Alberro Menendez, Assistant Village Manager  
Angela T. Gasca, Administrative Services 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  
Samuel Ceballos, Jr., Police Chief  
Daniel F. Moretti, Public Works Director

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

Submitted: 9/11/12

# How To Use This Book

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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 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 list of Capital Projects, and 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 it is used.

## Callouts

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

**ABOUT THE COVER:** The cover was designed by the Office of the Village Clerk and highlights many of the Village’s accolades including the Florida Green City certification, the Tree City USA designation, the Playful City USA designation, and the Police Department’s accreditation.

**PHOTOGRAPHY CREDITS:** Liz Lauren Photography; Andrea Carneiro; Jason Cohen; and Kai Eiselein.

# Guide for Readers

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The Fiscal Year 2013 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, 2012 through September 30, 2013. 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.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Pinecrest, Florida for its annual budget for the fiscal year beginning October 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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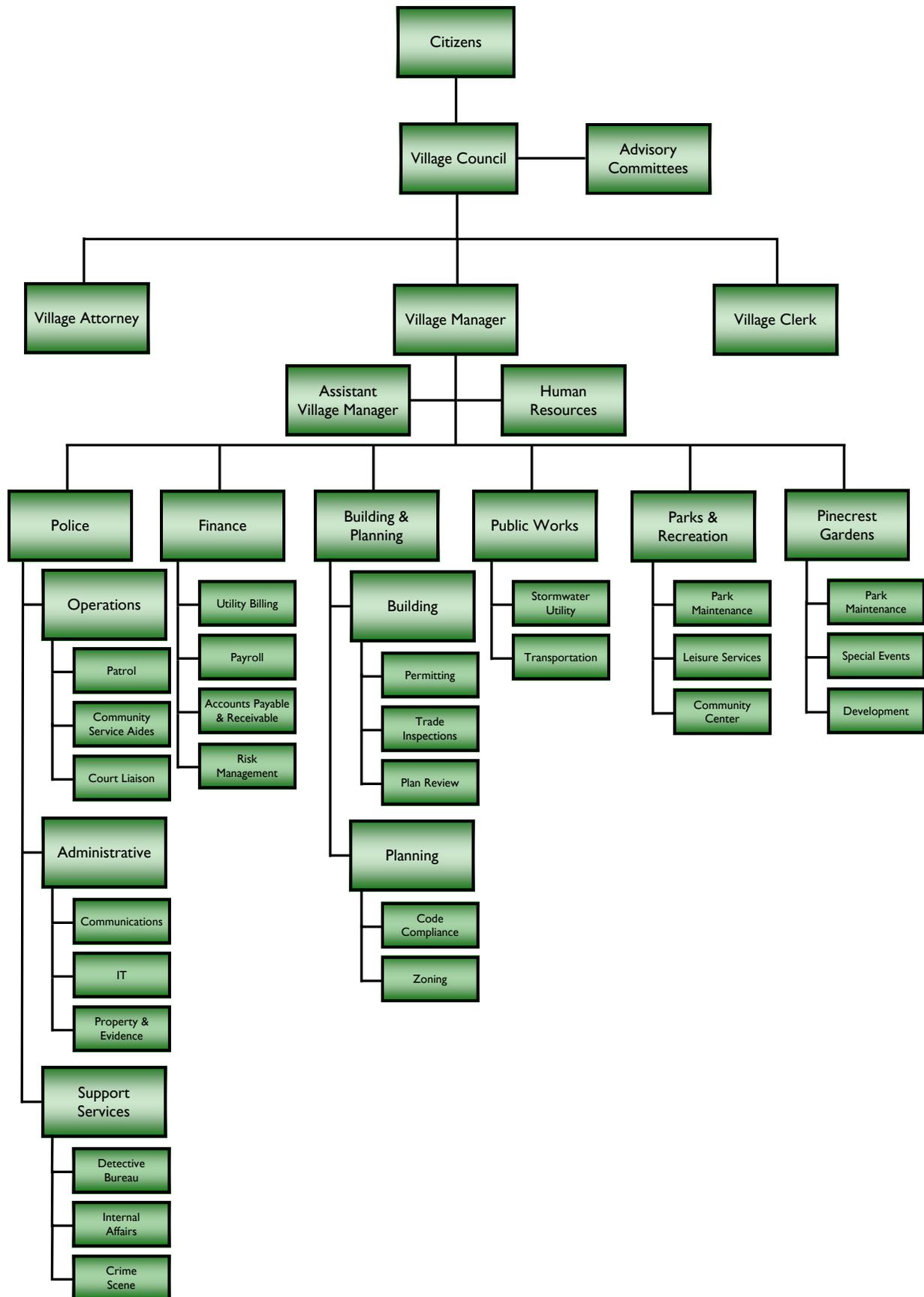
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# Organizational Chart



# 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 governing body 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
Year 2012	18,447

(As of April 1<sup>st</sup> 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

## Pinecrest Property

Households	6,052
Single-Family Units	5,066
Multiple-Family Units	986
Condominium Units	844
Commercial	141
Industrial	3
Agriculture	20
Institutional	13
Governmental	27
Vacant Land	201
Other	16

Source: Miami-Dade County Office of the Property Appraiser, 2012 Assessment Roll Change by Property Type, July 1, 2012.

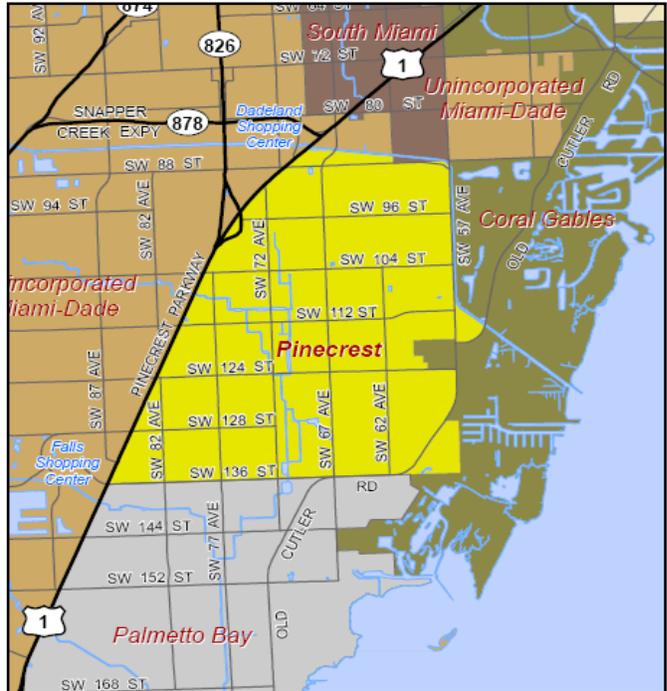
## Education

### Public Schools

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

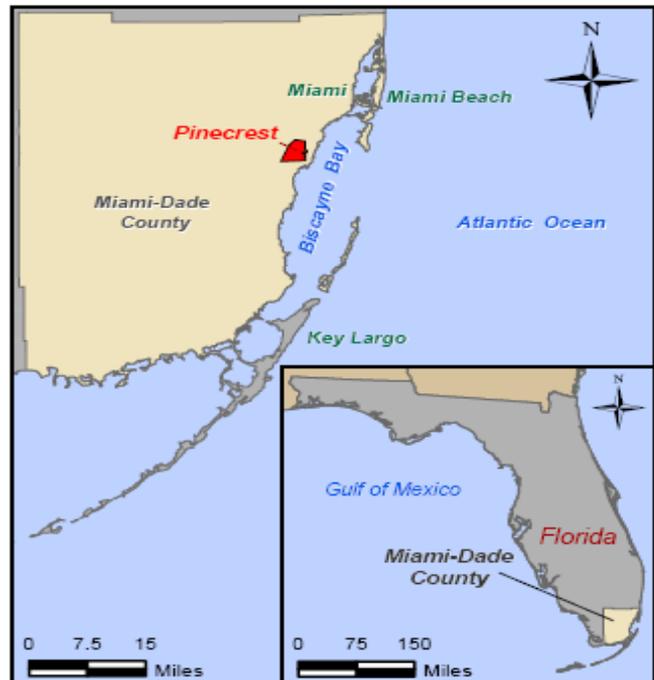
### Private Schools

- 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).



# Community Profile

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## 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.

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# History of Pinecrest

Rapid growth and local issues during the 1990s inspired a movement to incorporate the area.

The Village of Pinecrest celebrated its 16th Anniversary on March 12, 2012. 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



Serpentarium, another popular tourist attraction, was located on US 1 for many years prior to closing

in the mid-1980s.

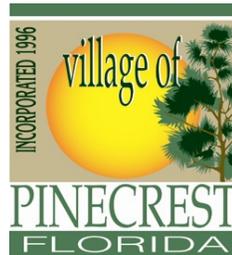
During the 1950s and 1960s the area flourished with the development and construction of ranch-style homes on acre lots which laid the foundation for the community's rural and lushly landscaped residential character.

## 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. Mrs. 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.

# Budget Process Overview

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## 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

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## 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

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## 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 2013 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

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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

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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.

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

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The Village Manager submits to the Village Council a request to amend the budget. The request contains an explanation written by the director of the department requesting 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

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The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. As the schedule below details, the budget process begins in early April with the distribution of budget request forms to all departments. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the Village Manager during a series of inter-departmental meetings. The proposed budget document was presented to the Village Council at its July 10, 2012 meeting.

A key revenue 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 no later than August 24, 2012 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 2, 2012	Village Manager Department Heads	Budget Request Forms are distributed.
May 7, 2012	Finance Director Department Heads	Completed Departmental Budget estimates are submitted to the Assistant to the Village Manager.
May 14, 2012	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 4, 2012	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2012	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 10, 2012	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Discussion of proposed 2012-2013 millage. Adopt resolution setting proposed millage rate for 2012 and setting public hearing dates. (TRIM Notice).
July 11, 2012	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 24, 2012	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 11, 2012	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 1, 2012	Village Clerk	Advertise final millage rate and final budget hearing.
September 25, 2012	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 28, 2012	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 19, 2012	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.



## 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.

### Key Intended Outcomes

- 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.

During FY 2012, the Village Council adopted the Village Manager's recommendation to implement a three-pronged financial and business strategy to tackle the long-term implications of the recurring budgetary deficit. This approach included: 1) controlling fixed costs, 2) a slight increase in the millage rate to \$2.200, and 3) re-establishing a designated fund balance for emergency and credit rating purposes in the amount of \$2,730,000.

Additionally, in keeping with the directive to develop innovative strategies to diversity and strengthening the Village's income base, the Village staff and Council have been proactive in revisiting all existing revenue sources as well as researching new revenues and improved efficiencies. The following new revenue sources have been identified to date:

Activity	Projected Savings
Conversion of the Teen Room at the Community Center into a Spinning Facility	\$140,000 - \$175,000
Police Department Reorganization	\$85,000
Bond Refinancing	Current fiscal year = \$2,000 10 years will experience a cumulative savings of \$763,677.
Liability Insurance Rebid	\$70,000
Foreclosed Homes Registration	\$21,000
Impact Fees Adopted to Date	\$10,000
Solid Waste Impact Fee	\$40,000
Stormwater Drainage Impact Fee	\$15,000

# Council Goals and Objectives Status

Activity	Projected Savings
Pinecrest Gardens Rental Fee Increase	\$7,500
Found Unclaimed Funds for ATT	\$33,000
Expired Pinecrest Permit Campaign	\$43,000 FY 2012 and \$150,000 for FY 2013 (75% collection rate)

## Performance Indicators

### Annual Comparison of Unassigned Fund Balance

Fiscal Year 2009-10	\$6,050,000
Fiscal Year 2010-11	\$6,875,000
Fiscal Year 2011-12 Projected	\$4,125,000*

\*During the adoption of the FY 2011-12 the Village Council established a designation of \$2,730,000 of assigned reserves as follows: \$1,000,000 for emergency operations and 10% of budget in order to maintain an AAA Standard and Poor's credit rating. The total fund balance is \$6,855,000.

### Percentage of Change in Millage Rates

Fiscal Year 2009-10	2.1040	
Fiscal Year 2010-11	2.1040	
Fiscal Year 2011-12	2.2000	4.56%

### Percentage of Change from New Revenue Sources

	Month to Date	YTD	
<b>Pinecrest Gardens</b>			
Fiscal Year 2009-10	\$ 27,417	\$ 124,670	
Fiscal Year 2010-11	\$ 78,275	\$ 311,539	149.89%
Fiscal Year 2011-12	\$ 129,602		65.57%
<b>Community Center</b>			
	Month to Date	YTD	
Fiscal Year 2009-10	\$ 141,305	\$ 503,565	
Fiscal Year 2010-11	\$ 178,109	\$ 612,161	21.57%
Fiscal Year 2011-12	\$ 206,739		16.07%

### Number of Transactions on Village Website for E-business

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12 (6 Months)
Building Inspection Requests	0	477	578
Permit & Licensing In-House Payment Activity	0	650	563
Permit & Licensing Web Credit Card Activity	0	125	92
Building & Planning Web-based Transaction	0	8	0
Parks & Recreation/Pinecrest Gardens	0	304	396

# Council Goals and Objectives Status

## Number of Interactions with Social Media

	Web Site Visits	E-mail Subscribers	Facebook Likes	Twitter Followers
2010-11	218,000	900	250	100
2011-12*	125,000	965	400	150

\*6 month figure

## Maintain a 90% Positive Rating with Amount of Information Provided

2010 Community Survey Results	91.5% Positive Rating
2013 Community Survey Results	N/A

## Maintain a 95% Positive Rating with Employee Service

2010 Community Survey Results	96.8% Positive Rating
2013 Community Survey Results	N/A



## Security and Pedestrian Safety

Maintain our standard of police service and enhance safety for pedestrians and bicyclists.

### Key Intended Outcomes

- Maintain an effective and high standard police force.
- 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.

The Pinecrest Police Department continues to gain recognition as a top level law enforcement agency, earning the prestigious designation as a “Flagship Agency” for police accreditation. The title bestowed by the Fairfax, Virginia-based Commission on Accreditation for Law Enforcement Agencies (CALEA), represents an extraordinary example of excellence in public safety. During 2011, overall Part I crime increased 14.1%. Significant increases were seen in aggravated assaults (+56%), larceny (+14.3%), burglary (+21.2%) and arson (+100%). There were no sex offenses, robberies remained unchanged from 2010 and auto thefts were lower by 5.2%. However, when compared to the preceding nine (9) year average, 2011 had 39 fewer incidents or a 5.4% lower crime rate.

# Council Goals and Objectives Status

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On January 24, 2011, the Village entered into an agreement with David Plummer and Associates for completion of the Safe Routes to School study. The final report was presented to the Village Council with comments from the members of the Transportation Advisory Committee and the Council directed that the consultant prioritize the projects. The priority list was adopted by the Village Council at the February 21, 2012 meeting and was submitted for grant funding to the Miami-Dade County School Board on April 2012.

The Transportation Advisory Committee worked with the Village's staff to develop a recommendation that was presented to the Village Council at the 2012 April regular meeting with regards to the establishment of bicycle routes and lanes along specific public right-of-ways. The Village Council adopted the recommendations as a multi-year capital improvement project.

## Performance Indicators

### Percent Satisfaction with Police

2010 Community Survey Result	90.3%
2013 Community Survey Result	N/A

### Percent Change in Crime Rates

Fiscal Year 2009-10	
Fiscal Year 2010-11	+20.2%
Fiscal Year 2011-12 (5 Month Comparison)	-2.2%

### Percent Increase in Pedestrian Safety & Perception of Safety

2010 Community Survey Result	16.8% Liked Safety Most About Pinecrest
2013 Community Survey Result	N/A

### Successful Completion of the Safe Routes to School Grant Application

On February 21, 2012, the Village Council adopted a priority list of projects and approved the report to be submitted as part of a grant application to the Miami-Dade County School Board. The grant application was submitted on April 15, 2012.

### Successful Implementation of the Safe Routes to School Program Recommendations

This performance indicator is dependent on funding approved through the grant submitted to the Miami-Dade County School Board in April 2012.

# Council Goals and Objectives Status

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## 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 our community.

### **Key Intended Outcomes**

- 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 US 1.
- Continue to uphold Resolution 2010-12 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 to connect the Turkey Point Power Plant to Downtown Miami, and Resolution 2010-13 opposing FPL's plan to place overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to the Downtown Miami substation including urging the placement of underground lines within the Village of Pinecrest and requesting the Public Service Commission revisit its opinion with regard to the underground costs.
- Review land development regulations for US 1.
- 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.

On December 12, 2011, the Village Council adopted an ordinance which included provisions relating to the registration, maintenance and security of abandoned real property. Presently, the Village has approximately 140 homes in pre-foreclosure.

On February 28, 2012, the Village Council approved a contract with planning consultants, C3TS, to facilitate one or more public planning charettes as necessary to complete the development of a vision and community consensus with regard to the future development, redevelopment, beautification and enhancement of the established Pinecrest Parkway (US 1) commercial corridor; and to develop strategies, goals, and objectives for realization and implementation of the community's vision for the US 1 Corridor as redevelopment occurs. This exercise which commenced in March 2012 and will take approximately six months to complete will also review the land development regulations for the US 1 corridor and provide recommendations. The US1 Visioning Plan will be presented to the Village Council in September 2012.

# Council Goals and Objectives Status

Two years ago, the Village Council secured the services of consulting engineer, C3TS, in an attempt to keep the FPL proposed new transmission lines from being located along US 1, unless FPL agrees to underground the lines and incur the costs as part of their upgrades to the entire electrical grid, and infrastructure improvements. The City of Coral Gables is a partner in this litigation, and the Village is also in coalition with the cities of South Miami and Miami. This administrative proceeding, under the Transmission Line Siting Act will not be decided until sometime in the spring of 2013.

On March 20, 2012, Village Council approved amendments to the Land Development Regulations at first reading that improved sustainability and energy efficiency in the Village of Pinecrest and further protect and conserve our natural resources in support of the goals of the Village's Strategic Plan. The proposed amendments include a new penalty for abuse of trees between 12 inches and 18 inches in height. Additionally, language allowing for more extensive pruning of mango trees and avocado trees as necessary to promote tree health and optimal fruit production was included.

The Miami-Dade County Public School District and the Village partnered to bring together each organization's collective resources for the greater benefit of both the students and the citizens. The Village is home to five area public school facilities including Pinecrest Elementary School, Howard Drive Elementary School, Palmetto Elementary School, Palmetto Middle School and Miami-Palmetto Senior High School. As a result of the collective efforts, an Educational Compact was created and adopted by the Village Council in September 2010 that establishes a set of goals and objectives to be met via a collaborative effort between both entities under the categories of student achievement, community and parent engagement, green schools, facilities and communication. The commitment to environmental sustainability is evident through the goals and objectives set forth in aiming for all Pinecrest schools to become "Green Schools".

## Performance Indicators

### Percentage of Foreclosed Homes Being Adequately Maintained

Fiscal Year 2010-11	N/A
Fiscal Year 2011-12	96%
	123 Properties (5 Open CCR Cases)
Fiscal Year 2012-13	N/A

### Number of New Trees Planted

Fiscal Year 2009-10	136
Fiscal Year 2010-11	168
Fiscal Year 2011-12 to date	61

### New School Resources Directly Attributable to the Village

Fiscal Year 2009-10 – Grants in Aid	\$ 52,108
Fiscal Year 2010-11 – Grants in Aid	\$ 49,692
Fiscal Year 2011-12 – Grants in Aid	\$ 40,000

### Percentage Increase in Citizen Satisfaction Rating Regarding Codes and Ordinances

2010 Community Survey Result	75.8% Responded Codes Are Just About Right 91.9% Satisfied with Level of Code Enforcement
2013 Community Survey Result	N/A

# Council Goals and Objectives Status

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## Recreation and Infrastructure

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

### **Key Intended Outcomes**

- Provide public water to all Pinecrest residents and seek support from the State and Federal Government as the Village's highest priority lobbying effort.
- Evaluate recommendations from the Community Center Operations Audit and develop programs and plans based on these recommendations.
- 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.

Over the last two years since the adoption of the Strategic Plan, the Village has been continuously looking for funding sources for the waterline extension project. Due to the significant decreases in funding availability at the federal and state levels, funding has not been identified at this time. This is an ongoing goal.

The Parks and Recreation Department staff has completed the evaluation of all recommendations from the Community Center Operations Audit and continue to develop programs and plans using the report as a guide. An overall long term goal has been established to continue to provide viable programs and expand programming in the following areas: senior programs; afterschool youth programs; outdoor programming; and, education and special needs. Senior programming has increased with the hiring of a Senior Program Coordinator (FY 2011-12) who is able to focus directly on the educational, outreach information and other specific interests that our senior population have as indicated via surveys, newsletter responses and other informational resources. The outdoor recreation for both youth and adults has also increased by providing individual training for teens, physical agility for children and the soccer league activities.

The Parks and Recreation Department is implementing the 70%-30% split with instructors as their contracts expire and/or new contracts are established. The recommendation to provide additional membership has been established by adding 90-day and monthly memberships. A marketing plan has been introduced to the Pinecrest Community Center Advisory Committee and \$25,000 has been added to the budget to implement the marketing plan. The Parks Department has also conducted several focus group meetings and surveys to gather information for additional programming. Facebook and e-mail blasts have been established to continue our outreach of information to the community. The Community Center operations manual has been created and up-dated annually.

# Council Goals and Objectives Status

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Overall, the Parks and Recreation Department staff continues to review, up-date and implement successful programming while creating new and fun experiences for the residents of the Village of Pinecrest.

In an effort to follow Village Council's Strategic Plan directive to develop innovative strategies to diversify and strengthen the Village's income base, Village staff developed a recommendation to add a new spinning program to the Wellness-Fitness Division of the Community Center by repurposing the Teen Room into a Spinning facility. This recommendation was approved by the Village Council on January 10, 2012 and is in the process of implementation.

On January 18, 2012, the Community Center Advisory Committee approved a recommendation for the Village Council that involves the build-out of the movement room and a concession area similar to the concession at Key Biscayne Community Center. In addition, the Community Center Advisory Committee approved a recommendation for the Village Council to approve a feasibility study to build-out an indoor gymnasium at the Pinecrest Community Center. Funding for the feasibility study and expansion has been included in the FY 2013 Capital Improvement Fund budget.

## **Performance Indicators**

### **Percent Satisfaction with Park Facilities**

2010 Community Survey Results	94.6% Satisfied
2013 Community Survey Results	N/A

### **Percent Increase in Number of Community Center Patrons**

Fiscal Year 2009-10	2,990
Fiscal Year 2010-11	3,386 (13.24%)
Fiscal Year 2011-12 to date	2,695 *9 Month Data

# Council Goals and Objectives Status

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## Cultural Value

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

### **Key Intended Outcomes**

- 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.
- 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.

The Village is in the process of developing a comprehensive Strategic Plan for Pinecrest Gardens that combines the existing Botanical Plan, Management Plan, Business Plan and Master Plan. This document will provide the blueprint for the entire venue and lay out priorities for the physical plant as well as programming goals.

A Business Plan has been developed that enhances the value to the community through horticultural, cultural and educational programming; increased membership and volunteer opportunities; and a strategy for reducing the gap between revenues and expenditures. During this Fiscal Year, staff has unveiled an extensive array of programs that are revenue generating such as the following special events/programs: Jazz Series, Flamenco, Garden Cinema, Orchestra Miami, Alhambra Orchestra and Greater Miami Symphonic Band. Some of the other most notable achievements in the last year include:

- Educational programs that include ROOTS (Restoration of the Outdoors Organized by Teen Students).
- Butterfly Garden program developed for Autistic children.
- 24 lectures a year (two a month) on horticultural topics.
- Developing a historical lecture series.

# Council Goals and Objectives Status

- CLEO Institute, an initiative that deals with the issues of Climate Change and the role we should be playing in dealing with that issue at hand.
- Host two plant societies: the Bonsai Society and the Native Plant society.
- Reinstated an admission program to the park that has morphed into a full-blown membership program.
- Launched a volunteer program that has been extremely successful in its first year. We have about 35 volunteers that work in the Garden in a number of different capacities including horticulture, office personnel, docent, Banyan Bowl ushers and greeters at events.

The Village is currently analyzing the possibility of a food service operation at Pinecrest Gardens in the Cypress Hall. The Village staff held numerous meetings with developers, architects, restaurateurs, and caterers in anticipation of presenting a recommendation for the Village Council's consideration which took place on June 18, 2012. The Village Council has instructed the Village Manager to issue an RFP for the establishment of a food service at Cypress Hall. In the short term, the Village has expanded the menu in the existing concession stand to give it a broader appeal, and have hired Thierry Catering during Banyan Bowl Events to provide a concession service.

The Village has continued to expand the community events with the assistance of partnerships and sponsorship opportunities. In addition to the already established events such as the Fine Arts Festival, Eggstravaganza, Earth Day Festival, the Garden Soiree, and the Taste of Pinecrest, other festivals have been added over the last two years:

- Howl-O-Ween Pet Festival
- Holiday Festival and Gift Bazaar
- The Big Gig: an All-Youth Performing Arts festival
- Latin Spice Food Festival
- Bonsai Society Festival

An evaluation of the AMS Banyan Bowl Study was completed which resulted in a paired down approach to implementing improvements to the stage in the Banyan Bowl.

The Village is in the process of investigating art in public place opportunities for the Garden. The gallery in the Hibiscus Room has been successful with a new exhibit every month including the noteworthy CCT-ART which features artwork by children with severe disabilities. Additionally, the Village has partnered with Miami Dade Public Schools twice a year to exhibit the best artists from grades K-12.

## Performance Indicators

### Percent Reduction in Gap between Pinecrest Gardens Revenues and Expenditures

	Expenditures	Revenues	% gap
Fiscal Year 2009-10	\$ 1,267,760	\$ 124,669	9.83%
Fiscal Year 2010-11	\$ 1,563,070	\$ 311,539	19.9%
Fiscal Year 2011-12*	\$ 1,548,800	\$ 166,841*	10.8%

\*Represents 6 month figures.

### Attendance at Pinecrest Gardens

Fiscal Year 2009-10	N/A
Fiscal Year 2010-11	43,305
Fiscal Year 2011-12 to date	14,266

# Council Goals and Objectives Status

## Attendance Rates at Special Events and Programs

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12*
Movie Nights	N/A	284	423
Jazz Concerts	N/A	2,250	3,231
Classical/Dance/Theatre	N/A	600	1,222
Horticulture Series	N/A	60	112
Howl-O-Ween	N/A	1,800	TBA
Taste of Pinecrest	3,100	3,000	3,200
Garden Soiree	250	280	275
Food Truck Invasion	N/A	N/A	5,600
Farmers Market	3,500	36,000	28,000
The Big Gig	N/A	500	1,000

\*6 month data

## Percent Increase in Attendance at Gallery Events

Fiscal Year 2009-10	N/A
Fiscal Year 2010-11	210
Fiscal Year 2011-12 to date	380 44%

## Percent Increase in Attendance at Community Events

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12
Eggstravaganza	2,259	2,184	TBD
Backyard Paradise	1,804	1,804	N/A
Holiday Festival	N/A	2,400	N/A
Latin Spice Food Festival	N/A	N/A	2,100
Fine Art Festival	7,500	16,000	17,800
Earth Day Festival	3,000	3,500	TBA

# Council Goals and Objectives Status

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## Environmental Sustainability

Minimize our community's impact on the environment with increased energy efficiency and growth management policies.

### **Key Intended Outcomes**

- 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.

In August 2011, the Village Council was presented with the Green Action Plan which expanded the Village's sustainability efforts to include the auditing of the Pinecrest Municipal Center, Pinecrest Community Center and all park buildings and develop proposals for retrofitting and new operating policies and procedures that will result in the Village facilities being more energy efficient; the writing of a procurement policy that secures practices that support sustainability; and professional development training to staff to ensure there is a LEED certified building/zoning staff member.

Some of the most noteworthy achievements during the last two years with regards to environmental sustainability include:

- Completed an Energy Assessment Audit of the Pinecrest Municipal Center, Pinecrest Community Center and all park buildings.
- Developed and implemented a Green Purchasing Policy.
- Practices Green Fleet procedures and techniques.
- Tree Protection ordinances are in place to preserve Village trees and canopies. The Village has been named a Tree City USA for four consecutive years.
- Established a LEED Credential Policy for Building and Planning Department staff.
- Education: Mayor's attendance at "Gateway to Green" (Miami-Dade), Mayor's Climate Protection Conference.
- The Village hosted a Going Green Conference in January 2010 with the purpose of educating the public of green initiatives.

# Council Goals and Objectives Status

- The Village hosts an annual Earth Day Festival that highlights green vendor booths and workshops free to the general public to disseminate information on how to reduce environmental impact.
- The Village entered into an educational compact agreement with the School Board that provided Green School Goals.
- Became FGBC Certified Green Local Government which addresses Village management, environmental impact and citizen education.
- Promote FGBC Green Development and Green Homes through the adoption of the Sustainable Green Building Ordinance and Green Land Development Regulations.
- The Transportation Advisory Committee is evaluating bike path and sidewalk connectivity.
- The Village established the Pinecrest People Mover, a bus circulator route throughout the Village.
- Became a member of the South Dade Green Corridor PACE project.

## Performance Indicators

### Percent Reduction in Energy Consumption & Use of Natural Resources for Residents and Businesses by Measuring Carbon Footprint using ICLEI Standards

This goal is currently being undertaken by the Village Manager's Office.

### Percent Reduction in Energy Consumption & Use of Natural Resources

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12 To Date
<b>Pinecrest Gardens</b>			
Gallons of Water (% Change)	349,316	522,104 (49.46%)	319,396 (-38.83%)
Kilowatt Hours (% Change)	12,000	10,440 (-13.00%)	13,080 (25.29%)
<b>Community Center</b>			
Gallons of Water (% Change)	1,029,248	792,132 (-29.93%)	789,140 (-3.79%)
Kilowatt Hours (% Change)	34,074	38,853 (14.03%)	37,312 (-3.96%)
<b>Evelyn Greer Park</b>			
Gallons of Water (% Change)	120,428	126,412 (4.97%)	82,280 (-34.91%)
Kilowatt Hours (% Change)	171,480	195,360 (13.93%)	73,920 (-62.16%)
<b>Suniland Park</b>			
Gallons of Water (% Change)	78,512	264,044 (236.31%)*	198,968 (-24.65%)
Kilowatt Hours (% Change)	175,133	176,130 (0.57%)	64,536 (-63.35%)
<b>Coral Pines Park</b>			
Gallons of Water (% Change)	120,428	105,468 (-12.42%)	23,936 (-77.30%)
Kilowatt Hours (% Change)	72,540	78,720 (8.52%)	22,620 (-71.27%)
<b>Municipal Center</b>			
Gallons of Water (% Change)	688,160	321,640 (-53.3%)	70,312 (-78%)
Kilowatt Hours (% Change)	56,150	52,020 (-7.37%)	50,280 (-3.34%)

\*Irrigation System improvements.

# Authorized Positions and Staffing Changes

Positions by Department	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013
<b>VILLAGE MANAGER'S OFFICE</b>					
<b>Full Time</b> Village Manager	1.0	1.0	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0	1.0	1.0
Administrative Services Manager	0.0	0.0	0.0	0.0	1.0
Assistant to the Village Manager	1.0	1.0	1.0	1.0	0.0
Admin. Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
<b>Sub-Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>VILLAGE CLERK'S OFFICE</b>					
<b>Full Time</b> Village Clerk	1.0	1.0	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
<b>Sub-Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>FINANCE DEPARTMENT</b>					
<b>Full Time</b> Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant I	1.0	1.0	1.0	1.0	0.0
Accounting Clerk	1.0	1.0	1.0	1.0	2.0
<b>Sub-Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>GENERAL GOVERNMENT</b>					
<b>Full Time</b> 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	1.0	1.0	1.0	1.0
IT/GIS Administrator	0.0	0.0	1.0	1.0	1.0
<b>Sub-Total</b>	<b>2.0</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>POLICE DEPARTMENT</b>					
<b>Full Time – Sworn Personnel</b>					
Police Chief	1.0	1.0	1.0	1.0	1.0
Deputy Chief	0.0	0.0	0.0	0.0	1.0
Commander	2.0	2.0	2.0	2.0	0.0
Lieutenant	2.0	2.0	2.0	2.0	3.0
Sergeant	8.0	8.0	8.0	8.0	8.0
Officer	31.0	31.0	31.0	31.0	32.0
School Resource Officer	3.0	3.0	3.0	3.0	3.0
Detective	3.0	3.0	3.0	3.0	3.0
<b>Full Time – Civilian Personnel</b>					
Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
Community Service Aide	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	1.0	1.0	1.0	1.0	2.0
<b>Part Time – Civilian Personnel</b>					
School Crossing Guard	4.0	4.0	4.0	4.0	4.0
Traffic Light Review Officer	0.0	0.0	0.0	0.0	1.0
Records Clerk	1.0	1.0	1.0	1.0	0.0
<b>Sub-Total</b>	<b>73.0</b>	<b>73.0</b>	<b>73.0</b>	<b>73.0</b>	<b>75.0</b>
<b>BUILDING AND PLANNING DEPARTMENT</b>					
<b>Full Time</b>					
Building Official	1.0	1.0	1.0	1.0	1.0
Admin. Assistant to the Building Official	1.0	1.0	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0	1.0	1.0
Admin. Assistant to the Planning Director	1.0	1.0	1.0	1.0	1.0
Planner	1.0	1.0	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0	1.0	1.0
Code Compliance Officer	2.0	2.0	2.0	2.0	2.0
Permit Clerk	2.0	2.0	2.0	2.0	4.0
Plans Processing Clerk	1.0	1.0	1.0	1.0	0.0
GIS Coordinator	1.0	0.0	0.0	0.0	0.0
Receptionist	1.0	0.0	0.0	0.0	0.0
<b>Part Time</b>					
Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
Chief Mechanical Inspector	0.0	1.0	1.0	1.0	1.0
Chief Plumbing Inspector	0.0	1.0	1.0	1.0	1.0
Code Compliance Officer	0.0	0.0	0.0	0.0	0.0
File Clerk	0.0	0.0	0.0	0.0	0.0
<b>Sub-Total</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>16.0</b>

# Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013
<b>PUBLIC WORKS DEPARTMENT</b>						
<b>Full Time</b>	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Public Works Director	1.0	1.0	1.0	1.0	1.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	GIS Coordinator	0.0	1.0	0.0	0.0	0.0
	Maintenance Worker I	2.0	2.0	2.0	2.0	2.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
	<b>Sub-Total</b>	<b>6.0</b>	<b>7.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>PARKS AND RECREATION DEPARTMENT</b>						
<b>Full Time</b>	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Manager	1.0	1.0	1.0	1.0	1.0
	Park Service Aide	1.0	1.0	1.0	1.0	1.0
<b>Part Time</b>	Park Service Aide	20.0	20.0	20.0	20.0	20.0
	<b>Sub-Total</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>
<b>COMMUNITY CENTER</b>						
<b>Full Time</b>	Park Manager	0.5	0.0	0.0	0.0	0.0
	Receptionist	0.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	0.0	1.0	1.0	1.0	1.0
	Recreational Service Aide	1.0	1.0	1.0	1.0	1.0
<b>Part Time</b>	Recreational Service Aide	3.0	4.0	4.0	4.0	4.0
	Seniors Coordinator	0.0	0.0	1.0	1.0	1.0
	<b>Sub-Total</b>	<b>4.5</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>
<b>PINECREST GARDENS</b>						
<b>Full Time</b>	Director	0.0	1.0	1.0	1.0	1.0
	Banyan Bowl Facility Manager	0.0	0.0	1.0	1.0	1.0
	Assistant to the Pinecrest Gardens Director	0.0	0.0	0.0	0.0	1.0
	Administrative Assistant	0.0	0.0	1.0	1.0	0.0
	Assistant Program and Event Coordinator	1.0	0.0	0.0	0.0	0.0
	Operations Manager	0.5	1.0	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	0.0	0.0	1.0
<b>Part Time</b>	Park Service Aide	12.0	12.0	14.0	14.0	16.0
	Groundskeeper	0.0	0.0	0.0	0.0	2.0
	<b>Sub-Total</b>	<b>20.5</b>	<b>21.0</b>	<b>24.0</b>	<b>24.0</b>	<b>29.0</b>
<b>TOTAL AUTHORIZED POSITIONS: FULL TIME</b>		<b>113.0</b>	<b>115.0</b>	<b>116.0</b>	<b>116.0</b>	<b>119.0</b>
<b>PART TIME</b>		<b>41.0</b>	<b>44.0</b>	<b>47.0</b>	<b>47.0</b>	<b>50.0</b>

## Staff Level Changes

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

### Village Manager's Office

- Changed title of Assistant to the Village Manager to Administrative Services Manager.

### Finance Department

- Decreased one Accountant I position.
- Added one Accounting Clerk position.

### Building Department

- Added two Permit Clerk positions.
- Decreased one Plans Processing Clerk position.

### Police Department

- Added one Deputy Chief position.

- Decreased two Commander positions.
- Added one Lieutenant position.
- Added one Police Officer position.
- Added one part-time Traffic Light Review Officer.

### Pinecrest Gardens

- Decreased one Administrative Assistant.
- Added one position of Assistant to the Pinecrest Gardens Director.
- Added one Receptionist position.
- Added two part-time Park Service Aides.
- Added two part-time Groundskeepers.

# Budget Message

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## Introduction

I am pleased to provide you with the recommended Fiscal Year 2013 Annual Budget and 5-Year Capital Improvement Program for the Village of Pinecrest. These plans reflect our commitment to provide a high level of service to our residents, while preserving our organization's long-term financial viability. The proposed operating budget totals \$16,621,980 in expenditures, representing a 4.9% increase over the prior year's budget; an approximately 1% reduction from the projection in the 2011-2016 Pro Forma Budget. For revenues, the proposed budget totals \$18,253,090, representing an 8.2% increase over the prior year's budget; an approximately 6.8% increase from the projection in the 2011-2016 Pro Forma Budget.

As the Village continues to manage through a protracted economic downturn, we are beginning to see positive signs in the local economy resulting in slow but steady improvement of our five-year revenue picture. However, fiscal prudence requires that we not undertake additional ongoing commitments beyond those identified in our expenditure forecast. Although we are more than two years into the economic recovery, there is still a considerable amount of uncertainty. Some of the unknowns that loom which may impact the Village's financial stability include the Florida Property Tax Amendment 4 ballot question, the outcome of the Presidential election, sovereign debt issues in Europe, the federal budget deficit, expiration of the Bush-era tax cuts, and the U.S. Housing sector. Another issue that will be determined in November affects the lease terms for the Cypress Hall space at Pinecrest Gardens. Based on the outcome of that election, the Village may need to invest funds towards the development of Cypress Hall.

The recommended budget is a "hold the line" budget that focuses on core services and maintains the levels of service our residents have come to expect. This budget outlines

numerous efforts and initiatives that will help position the Village to meet our community's needs despite these pressing economic challenges.

## Potential Impact of Amendment 4

A Florida Property Tax, Amendment 4 will appear on the November 6, 2012 state ballot in Florida as a legislatively-referred constitutional amendment. The proposed amendment would prohibit increases in the assessed value of homestead property if the fair market value of the property decreases; reduces the limitation on annual assessment increases to non-homestead property; and provides an additional homestead exemption. Specifically, non-homestead or commercial property would have their assessment increases capped at 3% per year. The property tax rate would also be lowered to 10% for rental and 5% for commercial properties.

Additionally, the measure would implement an additional homestead exemption for first-time buyers equal to 50% of the median home price in the county. The additional exemption, however, would be gradually reduced until it expires within 5 years. The impact of this amendment on municipal property tax revenues County-wide are projected to be around \$31.5 Million during the first year of implementation, but it is unclear at this time, what percentage of that decrease will translate to loss of ad valorem revenues directly for Pinecrest. Should this constitutional amendment pass, its effects will negatively impact the FY 2014 and subsequent budgets. Estimates are showing a loss of revenues for all 34 cities in Miami-Dade County totaling a cumulative \$155.2 Million by FY 2016. The portion of that decreased tax revenue amount that would be attributable to Pinecrest is unknown as this time.

The budget is a "hold the line" budget that focuses on core services and maintains the levels of service our residents have come to expect.



## Economic and Financial Pressures

In addition to the looming Amendment 4 issue, the Village is impacted by financial pressures that are the result of other global, national and local factors, with numerous variables specific to South Florida. According to the 2010 U.S. Census figures, the Village's population experienced a decline from the 2000 Census levels of 19,055 to 18,223, which has had a negative impact on sales tax revenues. And while the Village has fared better than other South Florida communities by experiencing increases in the property tax base since 2011, in recent years the Village has struggled with the impact of inflation on its purchasing power and a regional CPI significantly higher than the national CPI.

On a more positive note, Florida's overall unemployment rate continues to fall, reaching a three-year low of 8.7 percent in April 2012. The Miami area continues to see solid job gains, with nonfarm employment up 2.3 percent over the past year. In addition, Florida is experiencing a receding layoff pace which is an indicator of continued recovery in the quarters ahead. However, employment is forecast to continue to expand slowly in 2012. Consequently, the economic pressures due to joblessness will still be felt by the greater South Florida population for the foreseeable future.

Florida's home building business collapsed under the weight of highly inflated real estate markets and the credit market freeze, but the drag from the housing recession appears to be gradually waning. Building activity in Florida plunged to 25 percent of the level at the 2006 peak, but is expected to begin to recover over the coming year. At the height of the building boom in FY 2007, the Building and Planning Department processed 4,274 permits and conducted 19,849 inspections. Over the last four years, the Village experienced a significant dip in construction activity; however, this trend began to reverse last year. So far during the FY 2012, the Village has experienced an

increase in permit activity that represents 12% more permits and 34% more inspections than the prior year -- indicating that Pinecrest is a leader amongst other Miami-Dade County communities in terms of home building business recovery.

Of all the metropolitan areas in Florida, the greater Miami area saw the biggest pickup in existing home sales activity last year. However, there remains a large backlog of foreclosures waiting to be sold. While the cleanup from the real estate debacle has held the Sunshine State's recovery, the local economy seems to be moving forward surprisingly well and prices have likely bottomed in many areas in South Florida. On a positive note, Pinecrest saw an increase of 2.52 percent in taxable values over the past year and housing prices are expected to increase modestly through 2012, returning to a "normal" level by 2015.

## Good News on the Horizon

Despite all the economic turmoil and financial uncertainties, the Village has maintained consistent service levels throughout our community. Since 2008, the Village began taking measures to significantly cut recurring expenditures at all department levels. And just last fiscal year, the Village Council implemented a three pronged financial and business strategy to tackle the long-term implications of an operating deficit that came as a direct result of the 2007 tax reform, 2008 housing crisis and 2010 Florida Public Service Commission fuel rebate adjustment which significantly impacted electric franchise revenues. The actions taken last year included freezing wages for non-union employees, implementing a slight increase in the millage rate to \$2.20, re-establishing the practice of designating 10% of the General Fund balance to maintain the AA+ credit rating and an additional \$1,000,000 specifically for future natural disaster recovery purposes.

# Budget Message

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Improving consumer confidence has manifested itself in higher-than-anticipated Village sales tax collections. We expect actual sales tax revenues for this fiscal year to exceed projections by about 4 percent.

Further, in order to mitigate the risk that the economic recovery might be slower or more shallow than projected, the Village continued to investigate alternative revenues and identified and pursued grants and other sources of income to alleviate our reliance on fund balances in the years to come. During the course of FY 2012, the new business plan proactively sought cost cutting opportunities and analyzed operations for improved efficiencies and financial diversification which identified projected savings and new revenues nearing \$600,000. Based on the aforementioned comprehensive approach, the Village is on target with the projections of the 2012-2017 Pro Forma Budget.

## Budget Approach

The Council and citizen advisory committees have been particularly helpful in giving a clear direction for the year. The guiding principles for this budget are the policy goals established in the Village's Strategic plan. These policy statements offer clear and thoughtful direction for achieving community expectations. The following broad policy priorities are reflected throughout the recommended budget:

- Organizational Excellence and Financial Stability
- Security and Pedestrian Safety
- Residential Character and Community Enhancement
- Recreation and Infrastructure
- Cultural Value
- Environmental Sustainability

Several areas where we must focus our efforts were identified and initiatives have been included in the proposed Fiscal Year 2013

budget, which further the Village's Six Strategic goals:

- Continuous monitoring of organizational excellence through the implementation of the second Citizen Satisfaction Survey which will be the basis for adjustments to the Village's Strategic Plan.
- 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 installation of Wi-Fi capabilities at Pinecrest Gardens.
- Implementation of a new legislative management system that will enhance citizen engagement and information dissemination through the Village's website.
- Initiatives that enhance safety for pedestrians and bicyclists through the provision of a Transit Circulator, implementation of a Bike Route and funding for sidewalk improvements as identified through future recommendations of the Transportation Advisory Committee or Village Council directly.
- Initiatives that preserve the streetscape and minimize impacts from commercial development through continued funding for street tree plantings, US 1 Corridor Pine Tree Planting, new roundabouts on SW 60 Avenue and funding to continue the efforts to promote an alternative FPL transmission line corridor.
- Initiative for the completion of a feasibility study for the Phase 3 expansion of the Community Center facility with funding for implementation of recommendations.
- Initiatives that improve the amount and variety of arts and culture in the Village including capital improvements to several

# Budget Message

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facilities in Pinecrest Gardens including the build out of the Hammock Pavilion, numerous improvements to the Banyan Bowl including additional lighting and new seating, and renovations to the Cypress Hall in anticipation of a new restaurant.

- Initiative that provides for completion of the Village's Carbon Footprint Study and implements a carbon offset program that will be available for residents and commercial property owners.

As part of the strategic budgeting approach, Village departments undertook an analysis to determine the true cost of the services they provide. Using this information, department directors engaged their employees to discuss trends, options and opportunities for addressing citizen needs. Additionally, citizen input was tapped through the various Citizen Advisory Committees that provide guidance on service expectations and needs. Department directors then prepared their work plans for the next fiscal year and the associated budget requests based on the resources needed to achieve desired performance outcomes.

After four consecutive years of budget cutting, the recommended budget is devoid of any significant spending reductions for the first time since FY 2008. However, some areas of the organization have pent-up demand for additional resources. For this reason, our approach was to do our best to accommodate modest one-time needs of departments while avoiding new ongoing commitments. The proposed FY 2013 Budget, employs conservative assumptions of growth that reflect a cautiously optimistic outlook necessary to balance the potential impacts of economic factors that are out of the Village's control. The budget assumes that conditions will not decline moving forward. Instead, the budget assumes marginal increases in economic activity during this period. In addition, the budget conforms to national expectations that the recovery will be gradual.

## A Year's Worth of Achievements

This past year has seen a lot of activity at all levels of the organization with Council, Citizen Advisory Committees and staff working closely to enact the goals of the Village. Some of the more notable achievements that were accomplished during this year are listed below and a more in-depth description of the achievements may be found on page 13 in the Council Goals and Objectives section of this document.

- Pinecrest was named best place in South Florida for quality of life by the South Florida Business Journal, a distinction awarded due to factors such as economic base, housing stock and educational system.



Playful City USA Sign Unveiled at Municipal Center

- Pinecrest was named one of only 213 Playful City USA communities, identified as having made a commitment to play and physical activity by developing a unique local action plan to increase the quantity and quality of play in the community.
- Pinecrest received the prestigious Silver Certification from the Florida Green Building Coalition (FGBC) as a result of the Village's Going Green Initiative. The FGBC Green Local Government Standard designates Green Cities and Green Counties for outstanding environmental stewardship.

# Budget Message

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- Pinecrest has been named a Tree City USA community for the fourth year in a row by the Arbor Day Foundation in recognition of the Village's commitment to community forestry. The Village has met the foundation's standards for receiving this national recognition in part by planting over 10,000 street trees since 1997.



Pinecrest People Mover adds transportation alternative for school children

- Implemented the Pinecrest People Mover providing an alternative to individual transportation to area schools.
- Obtained listing of the Parrot Jungle Historic District (Pinecrest Gardens) in the National Register of Historic Places on October 17, 2011. The National Register provides recognition that the property is deemed by the federal and state governments to be significant in our history at the national, state and local level.
- The Village's inaugural Citizen Academy was held this spring and concluded with the graduation on April 17th at Pinecrest Gardens. The academy provided citizens with an opportunity to hear directly from the Village's top officials and learn more about their municipal government and how it affects the quality of life in Pinecrest.
- Completed the Cypress Hall Food Service Study for Pinecrest Gardens.



Village Clerk Inguanzo leads a session of the Inaugural Citizens' Academy

- Adopted an ordinance relating to the refinancing of an existing bond issue, which will result in savings of \$700,000+ over the next ten years.
- Authorized the manager to convert the existing "Teen Room" at the Pinecrest Community Center into a "Spin Room" which could generate new revenues in excess of \$140,000+ per year.
- Completed a study of stormwater drainage issues on Rock Garden Lane and Pine Needle Lane.
- Completed the 60<sup>th</sup> Avenue Traffic Calming Study.
- Amended the Village's Land Development Regulations to provide for "green" building incentives and implemented a Green Business Certification Program in cooperation with Miami-Dade County's Office of Sustainability.
- Completed the Safe Routes to School Study and adopted a priority list of projects.
- Amended the Police and Parks and Recreation Impact fees and established numerous new impact fees including the Municipal Facilities Impact Fee,

# Budget Message

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Stormwater Impact Fee, and the Potable Water System Impact Fee.

- Initiated and are in the process of completing the US I Visioning Project to plan for the future development and redevelopment of the commercial corridor along Pinecrest Parkway. The process included several Steering Committee Forums and a community-wide charrette which was held on June 9, 2012.
- Completed the Village's Bike Route and Lane Study and approved its implementation over the course of four years.
- Completed the design and construction 73<sup>rd</sup> Avenue Drainage Project, Suncrest Drive Drainage Project, and Killian Park Road Drainage Project.
- Completed the construction of the Banyan Bowl Dressing Room project.
- Completed the design for the SW 120<sup>th</sup> Street Busway Shelter Relocation Project.
- Executed an interlocal agreement with the Town of Cutler Bay for the establishment of the South Dade Green Corridor District.
- Established a registration program for foreclosed homes.
- Completed the landscape design for the US I Median Pine Tree Landscape Project and obtained the permit for implementation from the Florida Department of Transportation.

## Budget in Brief

The Fiscal Year 2013 Annual Budget, which will be adopted on September 25, 2012, 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.

On June 26, 2012, the Village Council held a special meeting to discuss budgetary initiatives that have been incorporated into the proposed Fiscal Year 2013 budget figures. Specifically, the following Council initiatives have been included in the Manager's recommended budget:

Additional Council Expense	\$ 3,000
Senior Newsletter	4,100
YAC Jr. Orange Bowl Float	1,000
YAC League of Cities Registration	1,000
Community Event Support	6,500
Radio Station Upgrade	20,000
Task Force Participation	116,500
Red Light Camera Program	31,790
Clerk's Office – Records Room	10,000
Legislative Management Software	30,000
Coral Pine Park Tennis Center Design	40,000
Coral Pine Park Landscaping Project	25,000
Waterline Extension Contribution	75,000
Banyan Bowl Seating	72,000
Butterfly House Repurpose	20,000
Pinecrest Gardens Wi-Fi	35,000

# Budget Message

Pinecrest Gardens Trails Refurbishment	39,900
Cypress Hall Improvements	143,500
Community Center Expansion	541,000
Banyan Bowl Speakers	6,500
Banyan Bowl Spot Light	6,000
Pinecrest Gardens Lighting Improvements	21,790
Pinecrest Gardens Splash-n-play Feature	5,500
Pinecrest Gardens Parking Lot Resurfacing	12,740
Pinecrest Gardens Pump Replacement	8,000
Pinecrest Gardens Waterway Dredging	40,000
Pinecrest Gardens Old Well Restoration	6,000
Hammock Pavilion Reconstruction	200,000
Pine Needle Lane and Rock Garden Lane Drainage	<u>1,385,000</u>
<b>Total</b>	<b><u>\$2,906,820</u></b>

<b>Low</b>	\$51,520
<b>Median</b>	\$493,000
<b>High</b>	\$4,319,805

The median property owner with a taxable value of \$493,000 will pay \$1,084.60 to the Village next year. As taxable values have decreased a total of 7.2% over the previous three years, this same homeowner paid \$1,075.80 in 2011, \$1,027.83 in 2010, \$1,021.18 in 2009 and \$1,255.58 in 2008.

In response to the Village Council's request during the last budget cycle, the FY 2013 budget document has been improved to include the revenue figures in the departmental budget tables to better illustrate the impact of the revenues attributable to the particular department versus the corresponding department expenditures.

The consolidated budget for Fiscal Year 2013 for all funds excluding interfund operating transfers totals \$22,927,694. The Interfund Operating Transfers total another \$2,146,820.

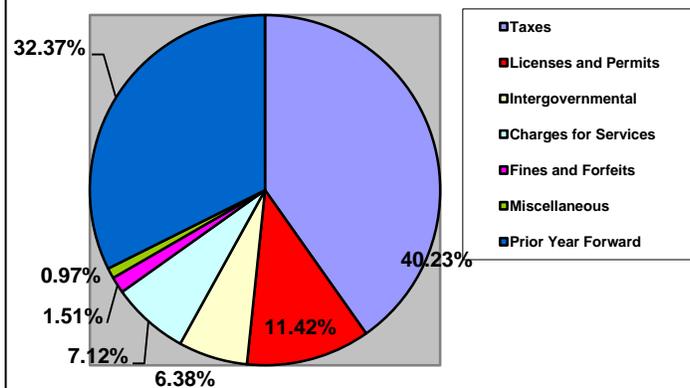
## Revenue Summary

The Fiscal Year 2013 General Fund revenue will increase approximately \$1,386,735, an 8.2 percent increase from the prior year. The following table and graph illustrates the budgeted revenues for by type:

<b>Revenue Type</b>	<b>Recommended Appropriation</b>	<b>Percent</b>
Taxes	\$10,858,520	40.23%
Licenses & Permits	3,082,300	11.42%
Intergovernmental	1,721,040	6.38%
Charges for Services	1,921,730	7.12%
Fines and Forfeits	407,000	1.51%
Miscellaneous	262,500	0.97%
Prior Year Forward	8,738,339	32.37%
<b>Total Available</b>	<b>\$26,991,429</b>	<b>100.00%</b>

To be able to pursue those focus areas and projects responsibly while meeting our residents' most important needs, I am recommending the adoption of last year's millage rate of \$2.20 mills. This recommendation mirrors the assumptions of the 5-year Pro Forma Budget presented to the Village Council for Fiscal Years 2012-2017. The recommended rate of \$2.20 remains one of the lowest in Miami-Dade County. The Village has maintained its ranking as the fifth lowest municipal millage in the county since 2008. A review of the property assessments reveals property values in the Village ranging from \$51,520 on the low end to \$4,319,805 on the high end. The following table details this information further:

### Revenues by Type



The most recent population figures show that just over the one-year period from 2011 to 2012, the Village’s resident population grew from 18,223 to 18,450 or 1.2 percent. A slight growth is also reflected in the latest increase in the Village’s taxable property values which increased from \$3,551,445,114 in 2011 to \$3,639,363,100 in 2012 or approximately 2.5 percent.

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 second time in three years that we are starting to rebound. It is anticipated that property values will continue to increase at a rate of 3 percent over the next 5 years through Fiscal Year 2017. However, Constitutional Amendment 4, if passed in November of 2012, will undoubtedly have a negative impact on the Village’s revenues, the severity of which is unknown at this time. 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 License and Permit Revenues which are expected to generate a total of \$3,082,300 in revenues due in large part to an increase in building permit activity.

## Surpluses and Reserves

The Fiscal Year 2013 Budget shows an \$8,248,619 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 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 10 percent 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 \$1,874,280 or approximately 10 percent 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 \$4,828,439 be reserved to cover future budgetary deficits through Fiscal Year 2015.

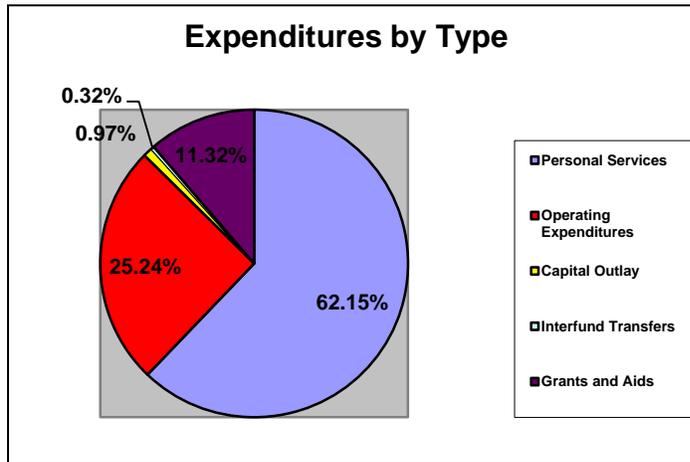
## Expenditure Summary

Expenditures for Fiscal Year 2013 including operating transfers out have increased from the prior year by 6.65 percent or \$1,246,887.

# Budget Message

<i>Expenditure Type</i>	<i>Recommended Appropriation</i>	<i>Percent</i>
Personal Services	\$11,649,410	62.15%
Operating Expenditures	4,730,200	25.24%
Capital Outlay	182,620	0.97%
Grants and Aides	59,730	0.32%
Aides Transfers	2,120,830	11.32%
<b>Total Available</b>	<b>\$18,742,810</b>	<b>100.00%</b>

The most significant departmental increase occurred in the Police Department with a total increase of \$255,190 due to personnel costs associated with a 0.5 percent salary increase for all union employees as well as an increase in the Florida Retirement System employer's contribution from 14.1 percent to 18.97 percent (includes 3 percent set aside as a liability awaiting a court determination). The second largest departmental increase occurred in the Building and Planning Department with a total increase of \$177,185 attributed to additional personnel and contractual services costs necessary to administer the increase in permit activity.



## Highlights

### Personal Services

Personal Services experienced a \$459,315 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 2 percent salary increase. All union employees are budgeted with a 0.5 percent salary increase. The salaries for the Village Manager and the Village Clerk have not been adjusted as they are set by the Village Council during the budget adoption process. Proposed increases for the Village Attorney have been included in the budget document.

In addition to the effects of the salary increases, the Florida Retirement System employer's contribution was increased from 15.47 percent to 18.97 percent. This increase affected the Police Department's budget by \$135,523.

Proposed position additions and reclassifications are as follows:

- ◆ *Village Manager's Office.* Reclassification of the Assistant to the Village Manager to Administrative Services Manager.
- ◆ *Building and Planning Department.* Addition of one Permit Clerk position and the reclassification of the Plans Processing Clerk to Permit Clerk.
- ◆ *Police Department.* Addition of one part time Police Officer position for the coordination of the Red Light Camera Program and one full time Police Officer position for the Task Force assignment.
- ◆ *Pinecrest Gardens.* Addition of two part time Park Service Aides, two part time Grounds Maintenance Workers and one Receptionist, and the reclassification of the Administrative Assistant to Assistant to the Pinecrest Gardens Director.

# Budget Message

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## Operating Expenses

Total Operating Expenses increased by \$291,059. The Council's overall operating expenses decreased by \$42,006 while still providing increases in the Travel and Per Diem by \$3,000 and in Other Current Charges by \$4,350. The Village Manager's Office's operating expenses increased by \$3,240 which reintroduced the cost of travel to professional conferences for the Manager and Assistant Manager which were removed during the leaner years. The Village Clerk's Office's operating expenses increased by \$35,190 to fund the cost associated with an election year. Operating expenditures for the Finance Department increased with the addition of \$10,500 to cover the cost of federal and state audits, an operational audit and an actuarial study for the OPEB liability as well as an increase of \$800 in the Travel and Per Diem line item. The Village Attorney's Office's expenditures increased by a total of \$86,500 and would provide for additional legal services, as well as an increase in the retainer fee for the Village Attorney. General Government operating expenditures budget decreased by \$17,790 and includes funding for a citizen satisfaction survey to update the Strategic Plan. The Building and Planning Department's operating expenditures increased by \$61,340 primarily due to additional contractual services fees related to plan review services which increased due to improvements in permitting activity as well as additional training for department personnel recommended in order to keep the Village's ISO rating. The Public Works Department's operating expenditures experienced a \$3,440 decrease. The Community Center's operating expenditures increased by a total of \$113,200 primarily due to an increase in the Other Contractual Services line item to compensate additional programming at the center. The operating expenditures for the Parks and Recreation Department experienced an overall \$30,400 increase primarily due to increases in maintenance and operating supply costs. Pinecrest Gardens' operating expenditures increased by \$15,415 due to contractual services associated with additional programming at the facility.

## Capital Outlay

Capital Outlay experienced an overall \$29,233 increase and will fund a radio station upgrade, computer equipment for the Police Department, a new police cruiser and an interactive touch screen for classroom registration and program advertising at the Community Center.

## Grants and Aides

Grants and Aides are budgeted at \$59,730 with \$50,000 of that amount allocated for the public schools and the remainder set aside for special community events.

## Grants

The Village has applied for a number grants that if awarded will affect the Fiscal Year 2013 Budget:

- An Institute of Museum & Library Sciences grant in the amount of \$75,000 to fund a botanical/species map of the entire Pinecrest Gardens' fauna and flora.
- A Miami-Dade County Cultural Affairs Department Capital Grant in the amount of \$21,000 toward the Banyan Bowl Dome Panel Project.
- A Miami-Dade County Cultural Affairs Department Community Grant for \$5,000 to fund the Holiday Festival.
- A Florida Historical Preservation Small Matching Grant in the amount of \$50,000 for the construction costs associated with the Hammock Pavilion project.
- A Miami-Dade County Cultural Affairs Department Hospitality/Travel Grant in the amount of \$15,000 to offset costs of promoting the Art Festival.
- A Bacardi USA community special events grant in the amount of \$2,500 to cover the cost associated with the Masquerade Ball.
- A Miami-Dade County Grant for \$11,310 to cover the cost for implementation of an electronic arrest form.
- A Byrne Grant in the amount of \$3,256 for photography equipment to be used in domestic violence investigations.

# Budget Message

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- A Bullet Proof Vest Grant in the amount of \$3,300 to purchase vests for the Police Department.

## Interfund Transfers

Interfund Transfers out of the General Fund Budget increased a total of \$470,780 due to the transfer of \$545,000 to the Capital Improvement Fund and \$8,000 increased contribution to the 911 Wireless Fund offset by an \$82,220 decrease to the Debt Service Fund.

## 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 \$2,247,020 is budgeted for construction of new drainage facilities including the Pine Needle Lane and Rock Garden Lane Drainage Improvement Project 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 2013 Budget allocates \$906,070 for the Bike Route Project, SW 60 Avenue Traffic Circle Project, 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 \$9,040 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 2013 budget does not have a fund allocation.

## 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 \$60,310 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 \$26,594 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 \$225,920 has been allocated to cover the cost of a Village Transit Circulator should the Village Council decide to proceed with its implementation through 2013.

## 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 2013 allocation for this fund is supported by a fund balance totaling \$968,718 built up

# Budget Message

from the 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 2013 include the construction of a records room (\$10,000), purchase of a legislative software program (\$30,000), a contribution towards waterline extension program (\$75,000), study, design and construction costs associated with the expansion of the Community Center (\$541,000), construction of the Hammock Pavilion at Pinecrest Gardens (\$200,000), improvements to the Cypress Hall building in anticipation of the food service use (\$143,500), Banyan Bowl seating replacement (\$72,000), repurposing of the Butterfly House Exhibit Area at Pinecrest Gardens (\$20,000), new speakers for the Banyan Bowl (\$6,500), a follow spot light for Banyan Bowl (\$6,000), Wi-Fi coverage at Pinecrest Gardens (\$35,000), resurfacing Pinecrest Gardens trails (\$39,900), Pinecrest Gardens lighting improvements (\$21,790), water feature at the Splash-n-play at Pinecrest Gardens (\$5,500), Pinecrest Gardens Parking Lot Resurfacing (\$12,740), pump replacement at Pinecrest Gardens (\$8,000), Lower Garden Waterway Dredging Project (\$40,000), renovation of the old well at Pinecrest Gardens (\$6,000), Coral Pine Park Landscaping Improvements (\$25,000), and design costs associated with a new Tennis Building at Coral Pine Park (\$40,000).

## Consolidated Funds

The following table and graph illustrates the recommended expenditures for the Fiscal Year 2013 Consolidated Budget by Fund:

## Conclusion

The recommended budget 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 Hall.

<b>Funds</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Difference</b>
<b>General</b>	\$17,495,920	18,742,810	\$1,246,890
<b>Stormwater</b>	953,120	2,247,020	1,293,900
<b>Transportation</b>	644,100	906,070	261,920
<b>Police Education</b>	10,940	9,040	-1,900
<b>Police Forfeiture</b>	15,000	0	-15,000
<b>Hardwire 911</b>	61,690	60,310	-1,380
<b>Wireless 911</b>	23,650	26,950	3,300
<b>CITT Public Transit</b>	220,000	225,920	5,920
<b>Capital Projects</b>	694,500	1,337,930	643,430
<b>Debt Service</b>	1,601,040	1,518,820	-82,220

I would like to offer my thanks and appreciation to our employees. And more specifically, I would like to recognize the commitment they have made to continuously improve the processes for delivering goods and services and provide first-rate customer service. To quote from one of the many complimentary resident letters received by the Village, "it is because of people like you [employee], I love to live in this community". Our employees' personal connection and commitment to their work, goes beyond being professional and fulfills our mission 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.

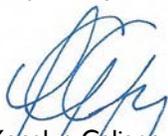
In closing, I would like to express my sincere appreciation to the Village Council for their vision, hard work and dedication. Your support during this first year in my tenure as the Village's Manager has been fortifying.

I would also like to thank Assistant to the Village Manager Angela Gasca, Finance Director Gary Clinton, Assistant Village Manager Maria Alberro Menendez, Village Clerk Guido Inguanzo, and all our Department Heads for their assistance in the development of this budget document. As the 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

# Budget Message

task of making Pinecrest a leader in good governance.

Respectfully submitted,



Yocelyn Galiano Gomez, ICMA-CM  
Village Manager

expenditure that was carried over from the previous fiscal year for bus shelters at area schools.

## Capital Projects Fund

The Capital Projects Fund had a \$450,000 decrease due to the removal of the Waterway Dredging Project at Pinecrest Gardens (\$40,000) and the reduction of the construction of Phase 2 of the Community Center (\$410,000). An allocation of \$131,000 remained in the budget to fund a facility study for the Community Center.

## After-Action Summary

At the Budget Workshop on August 20, 2012 and first budget hearing on September 11, 2012, Village Council made several changes to the Village Manager's recommended budget which are identified in the column titled 2012-13 Council Adopt on the After-Action Summary Table. On September 25, 2011, Village Council approved the final budget with these changes.

### General Fund

The budget for Office of the Village Manager and the Office of the Village Clerk increased by \$4,220 and \$2,700, respectively, due to Village Council's approval of a 2% salary increase for the Village Manager and Village Clerk.

The Office of the Village Attorney increased \$10,000 due to an increase in the Agreement for the Village Attorney's legal retainer.

The transfer to the Capital Projects Fund was decreased by \$450,000 due to a reduction in expenditures in that fund (see details in the following Capital Projects Fund section).

### Stormwater Utility Fund

The Improvements Other Than Buildings line item increased in this fund due to an additional \$40,000 being allocated for the Pinecrest Gardens Waterway Dredging Project which was relocated out of the Capital Projects Fund.

### CITT Public Transit Fund

The Improvements Other Than Buildings line item increased in this fund due to a \$60,000

## AFTER-ACTION SUMMARY TABLE

FUND/ DEPARTMENT	2012-13 MGR REC	2012-13 COUNCIL ADOPT	DIFFERENCE
<b>General Fund:</b>			
Village Manager	\$ 587,610	\$ 591,830	\$ 4,220
Village Clerk	\$ 271,730	\$ 274,430	\$ 2,700
Village Attorney	\$ 353,000	\$ 363,000	\$ 10,000
Transfer to Capital Projects Fund	\$ 600,000	\$ 150,000	\$ (450,000)
<b>Total General Fund:</b>			\$ (433,080)
<b>Stormwater Utility Fund</b>	\$ 2,247,020	\$ 2,287,020	\$ 40,000
<b>CITT Public Transit Fund</b>	\$ 225,920	\$ 285,920	\$ 60,000
<b>Capital Projects Fund</b>	\$ 1,337,930	\$ 887,930	\$ (450,000)
<b>TOTAL</b>			\$ (333,080)

## Update on Impact of Amendment 4

It is anticipated that Amendment 4, if passed, will result in a loss of revenue to the Village totaling \$211,193 on the first year, and a cumulative five-year loss of \$1,906,381.

# Financial Policies

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## 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.

## 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 report and borrowing prospectus.

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

# Financial Policies

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## 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

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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

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- 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 three years or more.

### *Asset Categorization*

The Village shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:

- Land
- 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

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- 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 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

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- 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

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- 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

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## 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 (30<sup>th</sup>) day of September of each year. If it fails to adopt the annual budget by this date, the Council may by resolution direct that the amounts appropriated for current operations for the current fiscal year shall be deemed adopted for the ensuing fiscal year for a period of fifteen (15) days and renewed by resolution each fifteen (15) days, with all items in it prorated accordingly, until such time as the Council adopts an annual budget for the ensuing fiscal year. An ordinance adopting an annual budget shall constitute appropriation of the amounts specified therein.
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.

## 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 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

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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

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## Fund Expenditures

The table below is a summary of the expenditures, by fund, and the difference from the previous year. Please refer to the individual fund sections for an explanation of the change in expenditures for each fund.

Fund	FY 2011-2012	FY 2012-2013	Difference	
General Fund	\$ 17,495,923	\$ 18,309,730	\$ 813,807	4.66%
Stormwater Utility Fund	953,126	2,287,020	1,333,894	140%
Transportation Fund	644,098	906,070	261,972	40.67%
Police Education Fund	10,940	9,040	-1,900	-17.37%
Police Forfeiture Fund	15,000	0	-15,000	-100%
Hardwire 911 Fund	61,690	60,310	-1,380	-2.24%
Wireless 911 Fund	23,650	26,594	2,944	12.45%
CITT Public Transit Fund	220,000	285,920	65,920	30%
Capital Project Fund	694,500	887,930	193,430	27.85%
Debt Service Fund	1,601,040	1,518,820	-82,220	-5.14%

# Fund Balances

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>GENERAL FUND</b>					
Beginning Balance	\$ 7,592,385	\$ 6,836,388	\$ 6,956,513	\$ 8,738,339	\$ 8,687,839
Revenues	16,893,386	16,866,355	18,370,420	18,253,090	18,253,090
Transfers In	0	400,000	400,000	0	0
Less Expenditures	15,973,556	15,845,873	15,389,044	16,621,980	16,638,900
Less Interfund Transfers Out	1,555,702	1,650,050	1,650,050	2,120,830	1,670,830
<b>GENERAL FUND BALANCE</b>	<b>\$ 6,956,513</b>	<b>\$ 6,606,820</b>	<b>\$ 8,687,839</b>	<b>\$ 8,248,619</b>	<b>\$ 8,631,199</b>
<b>STORMWATER UTILITY FUND</b>					
Beginning Balance	6,857,149	6,529,071	7,035,148	6,414,496	6,414,496
Revenues	558,395	447,500	419,718	458,500	458,500
Less Expenditures	380,396	953,126	1,040,370	2,247,020	2,287,020
<b>STORMWATER RETAINED EARNINGS**</b>	<b>\$ 7,035,148</b>	<b>\$ 6,023,445</b>	<b>\$ 6,414,496</b>	<b>\$ 4,625,976</b>	<b>\$ 4,585,976</b>
<b>TRANSPORTATION FUND</b>					
Beginning Balance	3,677,916	4,261,674	4,193,789	4,801,970	4,801,970
Revenues	1,428,241	917,878	1,048,551	980,630	980,630
Less Expenditures	886,378	618,108	414,380	880,080	880,080
Less Interfund Transfers Out	25,990	25,990	25,990	25,990	25,990
<b>TRANSPORTATION FUND BALANCE</b>	<b>\$ 4,193,789</b>	<b>\$ 4,535,454</b>	<b>\$ 4,801,970</b>	<b>\$ 4,876,530</b>	<b>\$ 4,876,530</b>
<b>POLICE EDUCATION FUND</b>					
Beginning Balance	9,552	6,688	6,330	4,853	4,853
Revenues	4,722	5,290	5,103	4,910	4,910
Less Expenditures	7,944	10,940	6,580	9,040	9,040
<b>POLICE EDUCATION FUND BALANCE</b>	<b>\$ 6,330</b>	<b>\$ 1,038</b>	<b>\$ 4,853</b>	<b>\$ 723</b>	<b>\$ 723</b>
<b>POLICE FORFEITURE FUND</b>					
Beginning Balance	58,968	17,187	0	0	0
Revenues	3,407	150	29,500	0	0
Less Expenditures	62,375	15,000	29,500	0	0
<b>POLICE FORFEITURE FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ 2,337</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>HARDWIRE 911 FUND</b>					
Beginning Balance	16,359	29,374	25,904	22,377	22,377
Revenues	63,585	64,810	57,010	62,610	62,610
Transfers In	8,000	8,000	8,000	8,000	8,000
Less Expenditures	62,040	61,690	68,537	60,310	60,310
<b>HARDWIRE 911 FUND BALANCE</b>	<b>\$ 25,904</b>	<b>\$ 40,494</b>	<b>\$ 22,377</b>	<b>\$ 32,677</b>	<b>\$ 32,677</b>

# Fund Balances

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>WIRELESS 911 FUND</b>					
Beginning Balance	22,759	30,384	17,982	33,051	33,051
Revenues	23,679	24,850	23,375	17,780	17,780
Transfers In	12,000	12,000	12,000	20,000	20,000
Less Expenditures	40,456	23,650	20,306	26,594	26,594
<b>WIRELESS 911 FUND BALANCE</b>	<b>\$ 17,982</b>	<b>\$ 43,584</b>	<b>\$ 33,051</b>	<b>\$ 44,237</b>	<b>\$ 44,237</b>
<b>CITT PUBLIC TRANSIT FUND</b>					
Beginning Balance	312,753	379,811	423,524	370,865	370,865
Revenues	123,719	114,070	124,012	117,300	117,300
Interfund Transfers In	0	0	0	0	0
Less Expenditures	12,948	220,000	176,671	225,920	285,920
<b>CITT PUBLIC TRANSIT FUND BALANCE</b>	<b>\$ 423,524</b>	<b>\$ 273,881</b>	<b>\$ 370,865</b>	<b>\$ 262,245</b>	<b>\$ 202,245</b>
<b>CAPITAL PROJECT FUND</b>					
Beginning Balance	539,548	1,005,091	1,758,431	968,718	968,718
Revenues	6,483,216	250,790	1,175	9,500	9,500
Interfund Transfers In	0	55,000	55,000	600,000	150,000
Less Expenditures	5,264,333	294,500	445,888	1,337,930	887,930
Less Interfund Transfers Out	0	400,000	400,000	0	0
<b>CAPITAL PROJECT FUND BALANCE</b>	<b>\$ 1,758,431</b>	<b>\$ 616,381</b>	<b>\$ 968,718</b>	<b>\$ 240,288</b>	<b>\$ 240,288</b>
<b>DEBT SERVICE FUND</b>					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,561,692	1,601,040	1,601,040	1,518,820	1,518,820
Less Expenditures	1,561,692	1,601,040	1,601,040	1,518,820	1,518,820
<b>DEBT SERVICE FUND BALANCE</b>	<b>\$ 0</b>				
<b>TOTAL FUND BALANCE</b>	<b>\$ 20,417,621</b>	<b>\$ 18,143,434</b>	<b>\$ 21,294,669</b>	<b>\$ 18,271,295</b>	<b>\$ 18,613,875</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

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

	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
Capital Assets	\$4,533,896	\$5,181,973	\$4,827,896	\$ 4,094,252	\$ 4,094,252
Retained Earnings	2,501,252	841,472	1,586,600	531,724	491,724

# Consolidated Budget

## Fiscal Year 2013 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.

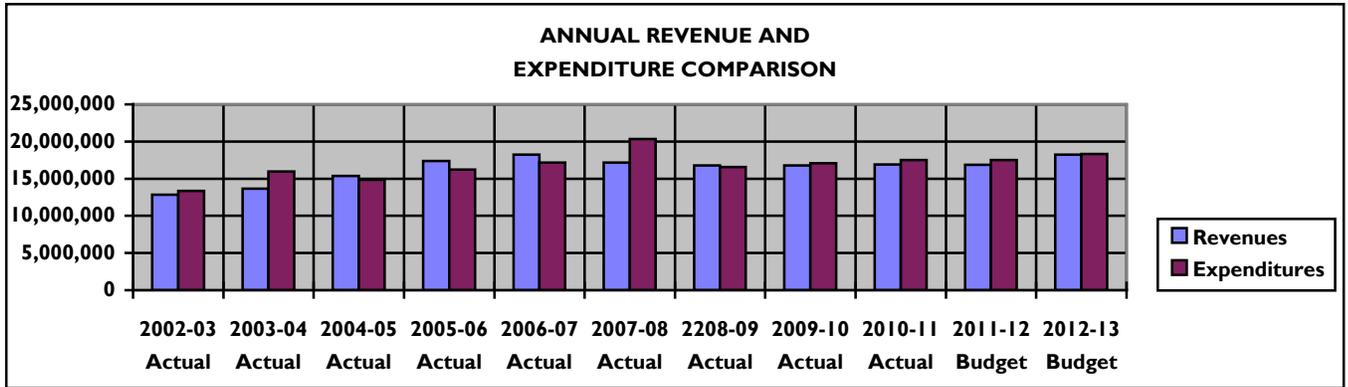
Each fund is shown individually on pages 51 and 52.

The consolidated budget expenditures for all funds including operating transfers out are \$24,291,434.

	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING BALANCE</b>	\$ 19,087,389	\$ 19,095,668	\$ 20,417,621	\$ 21,294,669	\$ 21,304,169
<b>REVENUE SOURCES – ALL FUNDS</b>					
Taxes	11,390,793	11,723,980	11,805,660	12,016,020	12,016,020
Licenses and Permits	2,862,908	2,634,975	3,048,740	3,104,800	3,104,800
Intergovernmental Revenue	2,679,688	1,609,988	2,125,128	1,721,040	1,721,040
Charges for Services	1,499,616	1,386,860	1,656,853	1,921,730	1,921,730
Fines and Forfeits	254,617	362,310	525,549	411,900	411,900
Stormwater Utility Fees	552,542	437,500	410,000	437,500	437,500
Debt Proceeds	5,825,000	249,590	0	0	0
Interfund Transfers In	1,581,692	2,076,040	2,076,040	2,146,820	1,696,820
Miscellaneous Revenue	<u>517,186</u>	<u>286,490</u>	<u>506,934</u>	<u>291,330</u>	<u>291,330</u>
<b>SUB TOTAL</b>	<b>\$ 46,251,431</b>	<b>\$ 39,863,401</b>	<b>\$ 42,572,525</b>	<b>\$ 43,345,809</b>	<b>\$ 42,905,309</b>
<b>EXPENDITURES – ALL FUNDS</b>					
Personal Services	11,143,959	11,190,095	10,728,846	11,649,410	11,656,330
Operating Expenses	5,386,789	5,433,589	5,572,355	5,869,544	5,879,544
Capital Outlay	1,720,032	1,355,973	1,228,845	3,830,190	3,480,190
Grants and Aids	54,405	63,230	53,230	59,730	59,730
Debt Service	5,946,933	1,601,040	1,601,040	1,518,820	1,518,820
Inter-fund Transfers Out	<u>1,581,692</u>	<u>2,076,040</u>	<u>2,076,040</u>	<u>2,146,820</u>	<u>1,696,820</u>
<b>SUB TOTAL</b>	<b>\$ 25,833,810</b>	<b>\$ 21,719,967</b>	<b>\$ 21,268,356</b>	<b>\$ 25,074,514</b>	<b>\$ 24,291,434</b>
<b>TOTAL CONSOLIDATED FUND BALANCE</b>	<b>\$ 20,417,621</b>	<b>\$ 18,143,434</b>	<b>\$ 21,304,169</b>	<b>\$ 18,271,295</b>	<b>\$ 18,613,875</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

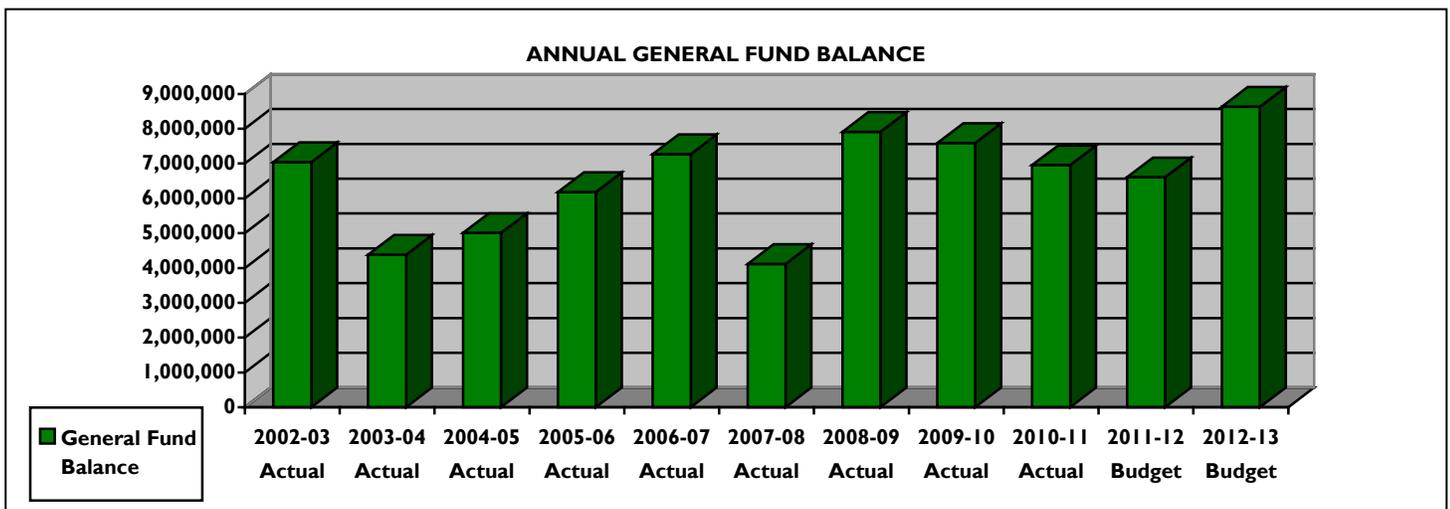
# General Fund Summary



The Fiscal Year 2012-2013 budget identifies a total of \$18,253,090 in revenues, an 8.2% increase from the prior year. Expenditures, excluding Transfers Out, projected to be \$16,638,900 experienced a \$1,032,930 or 6.6% increase from the prior year. The Fiscal Year 2012-2013 Budget projects an \$8,631,199 General Fund balance on September 30, 2013.

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 \$7,607,520 in revenues. The Utility Tax for Electricity, Building Permit, and the Communications Services Tax and are the next highest revenue contributors, each contributing \$1,700,000, \$1,700,000 and \$1,130,000 respectively. The Taxes represent approximately 60% 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 2012-2013 have increased from the prior year by 6.6% or \$1,032,930. An increase in expenditures, dollar wise, occurred in the Police Department, which experienced a \$255,440 or 3.6% increase from the prior year. The largest percentage increase was in the Community Center budget which increased 16.4%. Below is a graph which displays the General Fund Balance over the last nine years.



# General Fund Summary

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING BALANCE</b>	<b>\$7,592,385</b>	<b>\$6,836,388</b>	<b>\$6,956,513</b>	<b>\$8,738,339</b>	<b>\$ 8,687,839</b>
<b>REVENUES:</b>					
Taxes	10,197,401	10,619,020	10,630,388	10,858,520	10,858,520
Licenses and Permits	2,862,908	2,634,975	3,044,990	3,082,300	3,082,300
Intergovernmental Revenue	1,635,129	1,604,770	2,085,128	1,721,040	1,721,040
Charges for Services	1,499,616	1,386,860	1,656,853	1,921,730	1,921,730
Fines and Forfeits	246,605	357,090	520,452	407,000	407,000
Miscellaneous Revenue	<u>451,727</u>	<u>263,640</u>	<u>432,609</u>	<u>262,500</u>	<u>262,500</u>
<b>TOTAL REVENUES</b>	<b>\$16,893,386</b>	<b>\$16,866,355</b>	<b>\$18,370,420</b>	<b>\$18,253,090</b>	<b>\$ 18,253,090</b>
<b>INTERFUND TRANSFERS IN</b>	<b>\$ 0</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 24,485,771</b>	<b>\$ 24,102,743</b>	<b>\$ 25,726,933</b>	<b>\$26,991,429</b>	<b>\$ 26,948,429</b>
<b>EXPENDITURES BY DPT:</b>					
Village Council	329,782	188,706	196,038	153,200	153,200
Village Manager	630,260	565,610	506,865	587,610	591,830
Village Clerk	261,590	235,330	234,123	271,730	274,430
Finance	347,500	358,820	329,494	345,820	345,820
Village Attorney	315,440	266,500	316,500	353,000	363,000
General Government	1,338,779	1,375,240	1,242,639	1,384,570	1,384,570
Police	7,106,962	7,120,890	6,876,558	7,376,080	7,376,080
Building and Planning	1,501,214	1,521,335	1,517,252	1,698,520	1,698,520
Public Works	659,484	716,186	660,693	660,360	660,360
Parks and Recreation	1,177,095	1,114,640	1,133,664	1,182,130	1,182,130
Community Center	792,227	783,840	778,913	912,410	912,410
Pinecrest Gardens	<u>1,513,223</u>	<u>1,598,776</u>	<u>1,596,305</u>	<u>1,696,550</u>	<u>1,696,550</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,973,556</b>	<b>\$15,845,873</b>	<b>\$15,389,044</b>	<b>\$16,621,980</b>	<b>\$ 16,638,900</b>
<b>INTERFUND TRANSFERS OUT</b>	<b>\$ 1,555,702</b>	<b>\$ 1,650,050</b>	<b>\$ 1,650,050</b>	<b>\$ 2,120,830</b>	<b>\$ 1,670,830</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 17,529,258</b>	<b>\$17,495,923</b>	<b>\$17,039,094</b>	<b>\$18,742,810</b>	<b>\$18,309,730</b>
<b>TOTAL GENERAL FUND BALANCE</b>	<b>\$ 6,956,513</b>	<b>\$ 6,606,820</b>	<b>\$ 8,687,839</b>	<b>\$ 8,248,619</b>	<b>\$ 8,631,199</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# 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 2012-2013 General Fund estimated revenue is \$18,253,090 or a \$1,386,735 increase from the prior year's budgeted revenue. Taxes will generate \$10,858,520 in revenue during Fiscal Year 2012-2013. Licenses and Permits will generate \$447,325 more in revenues than what was budgeted the prior year. Intergovernmental Revenues will generate \$116,270 more and Charges For Services is expected to generate \$534,870 more than the prior year. Fines and Forfeits are expected to generate \$49,910 more than budgeted the prior year. Miscellaneous Revenues decreased by \$1,140.

A summary of the Fiscal Year 2013 General Fund Revenue by source is provided in the chart on the right.

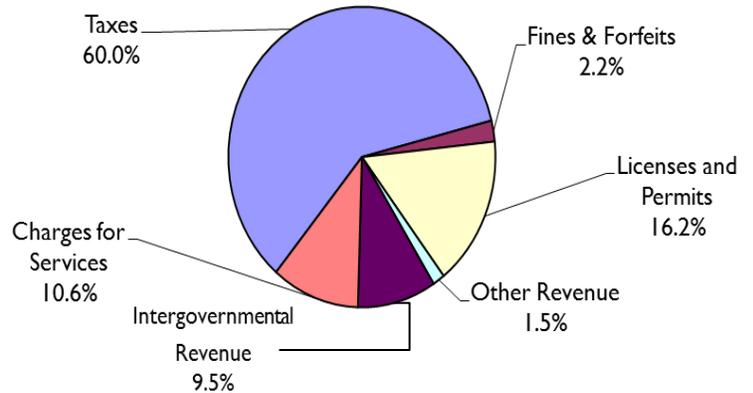
The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$7,607,520 in revenues. The Utility Tax for Electricity, Building Permit, and the Communications Services Tax and are the next highest revenue contributors, each contributing \$1,700,000, \$1,700,000 and \$1,130,000 respectively. The Taxes represent approximately 60% of the revenue sources for the Village of Pinecrest.

## Prior Year Fund Balance Forward



The FY 2012 Budget projects a Prior Year Fund Balance Forward of \$8,687,839.

## General Fund Revenues - \$18,253,090



## Transfers In

On June 30, 2012, the Village was notified that revenues from the Electric Franchise Fee would be experiencing a decrease of approximately \$400,000. This was 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 resulted in a one-time downward adjustment to the Electric Franchise Fee revenue.

In order to off-set this one-time revenue decline, a total of \$400,000 was transferred into the General Fund from the Capital Project Fund in the 2011-2012 Fiscal Year. This amount decreased the Capital Project Fund balance carried over on an annual basis, representing cost savings from prior year's capital projects.

# General Fund Revenues

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>TAXES:</b>					
311.000 Ad Valorem Taxes	\$ 6,909,711	\$ 7,422,520	\$ 7,400,000	\$ 7,607,520	\$ 7,607,520
311.100 Ad Valorem Taxes - Delinquent	82,311	55,000	9,382	70,000	70,000
314.100 Utility Tax-Electricity	1,714,422	1,617,000	1,748,029	1,700,000	1,700,000
314.300 Utility Tax-Water	179,555	157,000	177,096	180,000	180,000
314.400 Utility Tax-Gas	43,082	47,000	49,477	46,000	46,000
315.000 Communications Service Tax	1,146,764	1,197,000	1,119,576	1,130,000	1,130,000
321.000 Local Business Tax	121,556	123,500	126,828	125,000	125,000
<b>TOTAL TAXES</b>	<b>\$ 10,197,401</b>	<b>\$ 10,619,020</b>	<b>\$ 10,630,388</b>	<b>\$ 10,858,520</b>	<b>\$ 10,858,520</b>
<b>LICENSES AND PERMITS:</b>					
322.000 Building Permits	1,670,108	1,472,325	1,631,724	1,700,000	1,700,000
322.001 Public Works Permits	19,828	9,000	8,848	11,400	11,400
323.100 Franchise Fees – Electricity	986,201	982,200	1,119,945	1,119,900	1,119,900
323.400 Franchise Fees – Gas	12,561	22,500	15,224	15,000	15,000
323.700 Franchise Fees – Solid Waste	75,695	73,750	79,818	100,000	100,000
324.110 Impact Fees – Police	8,556	100	12,570	12,000	12,000
324.610 Impact Fees – Parks/Recreation	709	100	8,380	2,000	2,000
324.710 Impact Fees – Solid Waste	0	0	49,795	20,000	20,000
324.711 Impact Fees – Municipal Center	0	0	12,224	2,000	2,000
329.000 Other Licenses, Fees & Permits	89,250	75,000	106,462	100,000	100,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 2,862,908</b>	<b>\$ 2,634,975</b>	<b>\$ 3,044,990</b>	<b>\$ 3,082,300</b>	<b>\$ 3,082,300</b>
<b>INTERGOVERNMENTAL REVENUE:</b>					
334.500 Miscellaneous Grants	25,061	20,000	15,000	20,000	20,000
335.120 State Revenue Sharing Proceeds	368,705	408,330	378,000	412,250	412,250
335.150 Alcoholic Beverage Licenses	6,275	6,500	5,796	6,800	6,800
335.180 Local Gov't Half-Cent Sales Tax	1,192,108	1,146,940	1,183,670	1,241,990	1,241,990
338.000 Local Business Tax-County	42,980	23,000	502,662	40,000	40,000
<b>TOTAL INTERGOV'T REVENUE</b>	<b>\$ 1,635,129</b>	<b>\$ 1,604,770</b>	<b>\$ 2,085,128</b>	<b>\$ 1,721,040</b>	<b>\$ 1,721,040</b>
<b>CHARGES FOR SERVICES:</b>					
341.101 Admin. Fees – Stormwater	113,670	113,670	113,670	152,490	152,490
342.100 Private Detail-Police	119,758	90,240	103,851	100,000	100,000
342.101 Police Fees	10,163	8,400	10,217	11,000	11,000
342.900 Other Public Safety Charges	74,839	89,640	70,444	80,370	80,370
343.900 USI Maintenance Fees	13,644	10,910	8,186	7,870	7,870
347.200 Parks and Recreation	201,626	201,000	272,388	253,000	253,000
347.2xx Community Center	612,161	550,000	644,355	832,000	832,000
347.2yy Pincrest Gardens	311,539	255,000	393,025	440,000	440,000
349.000 Other Charges for Services	42,216	68,000	40,717	45,000	45,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 1,499,616</b>	<b>\$ 1,386,860</b>	<b>\$ 1,656,853</b>	<b>\$ 1,921,730</b>	<b>\$ 1,921,730</b>
<b>FINES AND FORFEITS:</b>					
351.000 Judgments and Fines-Court	191,230	216,000	200,730	207,000	207,000
354.000 Violations of Local Ordinances	55,375	141,090	319,722	200,000	200,000
<b>TOTAL FINES AND FORFEITS</b>	<b>\$ 246,605</b>	<b>\$ 357,090</b>	<b>\$ 520,452</b>	<b>\$ 407,000</b>	<b>\$ 407,000</b>
<b>MISCELLANEOUS REVENUES:</b>					
361.000 Interest Earnings	21,686	25,000	23,801	25,000	25,000
362.000 Palmetto H.S. Parking Lot Rent	91,658	22,890	15,226	0	0
364.000 Sale of Assets	33,390	5,000	25,820	12,500	12,500
366.000 Donations from Private Sources	42,035	8,500	68,373	25,000	25,000
369.000 Other Miscellaneous Revenues	262,958	202,250	299,389	200,000	200,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 451,727</b>	<b>\$ 263,640</b>	<b>\$ 432,609</b>	<b>\$ 262,500</b>	<b>\$ 262,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 16,893,386</b>	<b>\$ 16,866,355</b>	<b>\$ 18,370,420</b>	<b>\$ 18,253,090</b>	<b>\$ 18,253,090</b>
<b>TRANSFERS IN:</b>					
381.301 Transfer From Capital Projects Fund	0	400,000	400,000	0	0
<b>TOTAL TRANSFERS IN</b>	<b>\$ 0</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
Prior Year Fund Balance Forward	\$ 7,592,385	\$ 6,836,388	\$ 6,956,513	\$ 8,738,399	\$ 8,687,839
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 24,485,771</b>	<b>\$ 24,102,743</b>	<b>\$ 25,726,933</b>	<b>\$ 26,991,489</b>	<b>\$ 26,940,929</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Revenue Projection Rationale

## Taxes

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

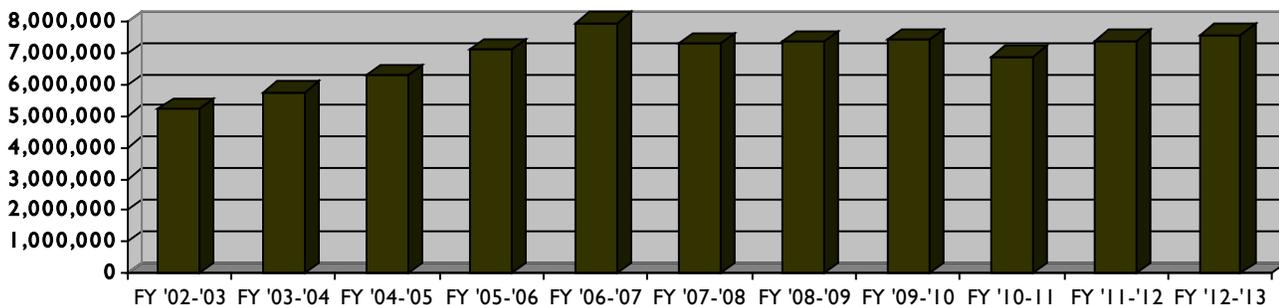
*Ad Valorem Taxes*  
\$7,607,520

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 increased from \$3,551,445,114 in 2011 to \$3,639,363,100 in 2012 or approximately 2.5 percent. The Proposed Millage Rate for 2011-2012 is 2.200 which is the same rate as the previous year. It will generate \$7,607,520 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

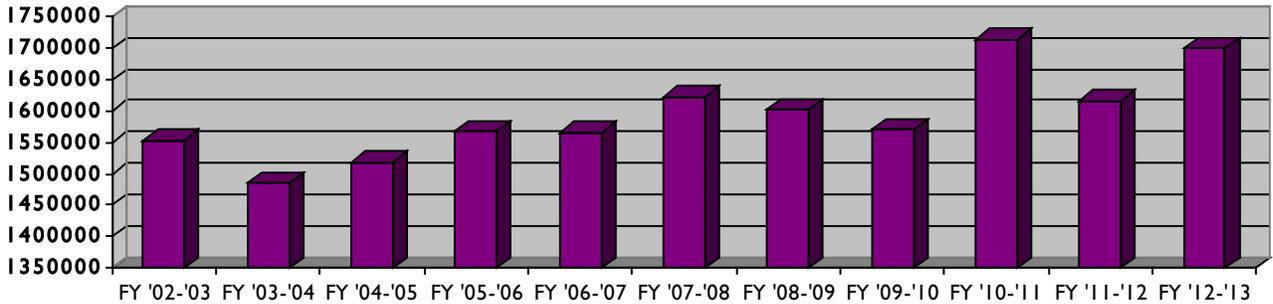
TAXING AGENCY	2007 MILLAGE	2008 MILLAGE	2009 MILLAGE	2010 MILLAGE	2011 MILLAGE
Village of Pinecrest	1.9500	1.9809	2.1040	2.1040	2.2000
Miami-Dade County School Board	7.5700	7.5330	7.6980	7.8640	7.7650
Miami-Dade County School Board Debt Service	0.3780	0.2640	0.2970	0.3850	0.2400
Everglades Project	0.0894	0.0894	0.0894	0.0894	0.0624
South Florida Water Management District	0.5346	0.5346	0.5346	0.5346	0.3739
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	4.5796	4.8379	4.8379	5.4275	4.8050
Miami-Dade County Debt Service	0.2850	0.2850	0.2850	0.4450	0.2850
Miami-Dade Children's Trust	0.4223	0.4212	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.2067	2.1851	2.1851	2.5753	2.4496
Miami-Dade Fire and Rescue District Debt Service	0.0420	0.0420	0.0420	0.0200	0.0131
Miami-Dade County Library District	0.3842	0.3822	0.3822	0.2840	0.1795
<b>Total Taxes Paid by Pinecrest Residents</b>	<b>18.4763</b>	<b>18.5898</b>	<b>18.9897</b>	<b>20.2633</b>	<b>18.9080</b>



# Revenue Projection Rationale

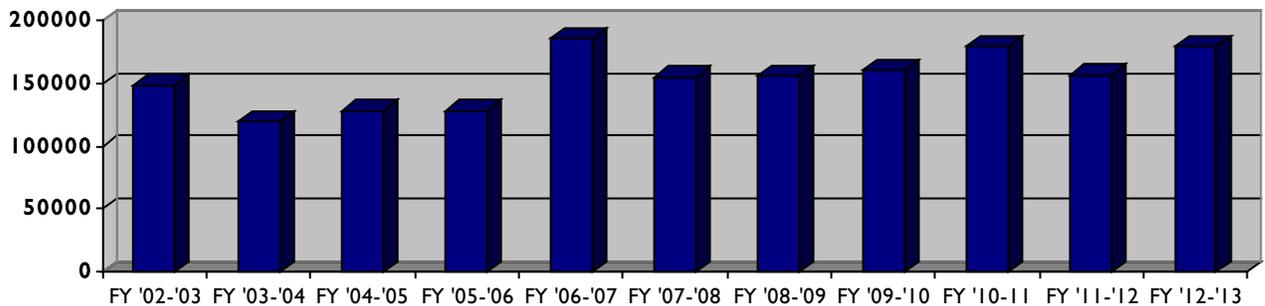
## Utility Tax – Electricity \$1,700,000

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,700,000, a \$83,000 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.



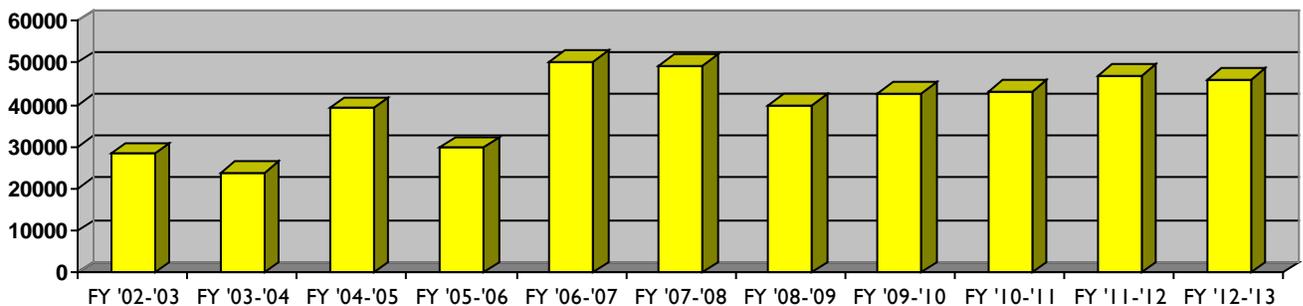
## Utility Tax – Water \$180,000

This revenue is derived from a 10% tax levied upon each customer’s water bill generating an estimated revenue of \$180,000, a \$23,000 increase. The revenue derived over the last five years is mixed and is projected based upon a five year average.



## Utility Tax – Gas \$46,000

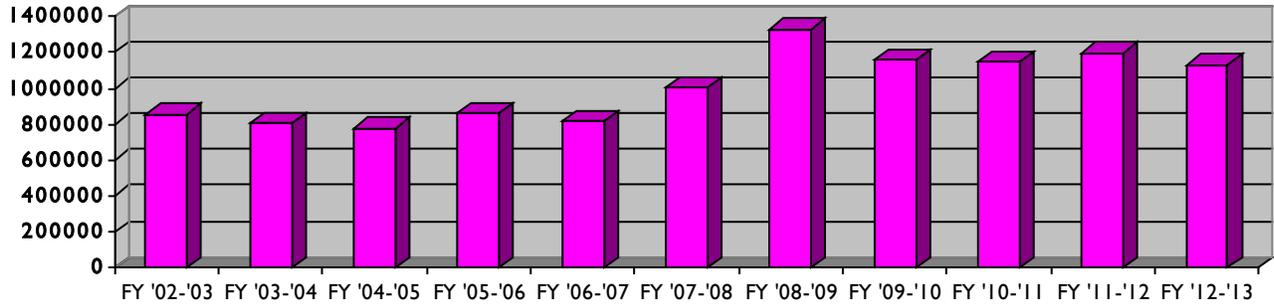
The Gas line item is derived from a 10% tax levied on each customer’s gas bill generating an estimated \$46,000 in utility tax revenue, an decrease of \$1,000. This figure is based on an average over the past five years which shows a mixed source of income.



# Revenue Projection Rationale

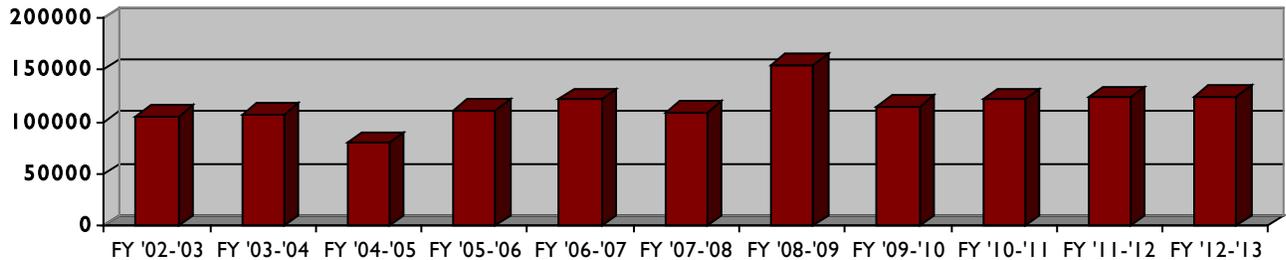
## Communications Service Tax \$1,130,000

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 \$1,130,000 in revenues based upon State of Florida revenue estimates.



## Business Tax \$125,000

Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$125,000, an increase of \$1,500. This revenue estimate uses a five year average of actual collection figures, which show a stable trend.

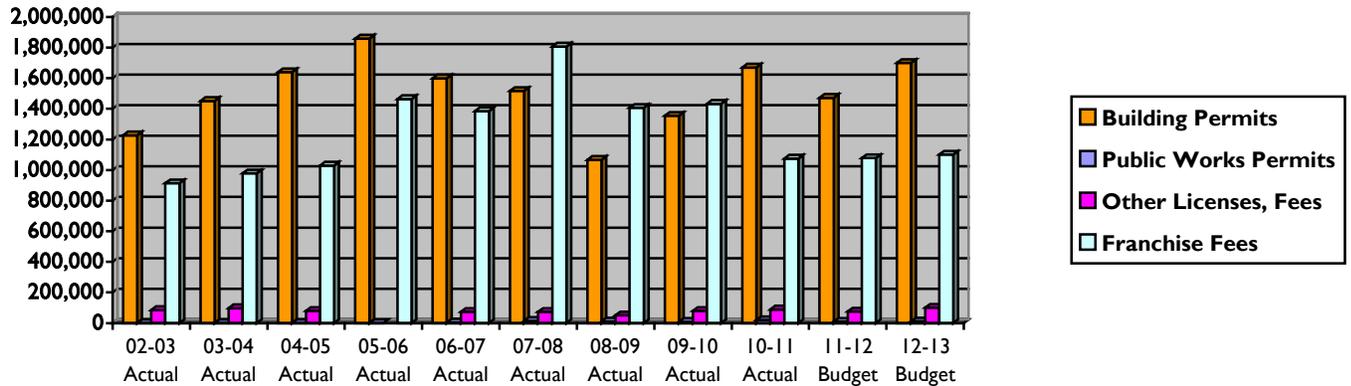


# Revenue Projection Rationale

## Licenses and Permits

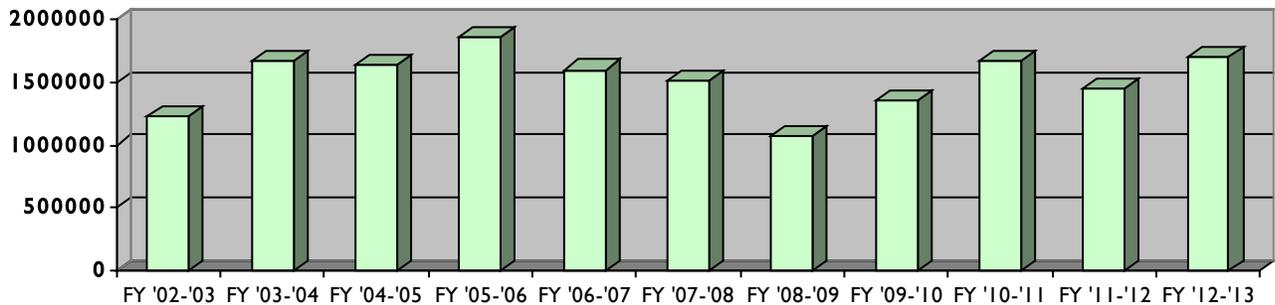
The Licenses And Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

**Licenses and Permits Revenue Trend**



*Building Permits*  
\$1,700,000

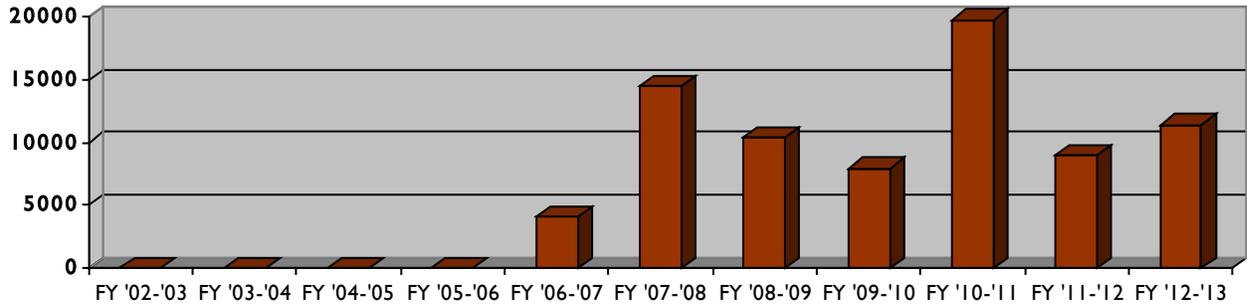
The Building Permit revenue is estimated at \$1,700,000, an increase of \$227,675. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department. This projection recognizes the increasing trend of interest rates which 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

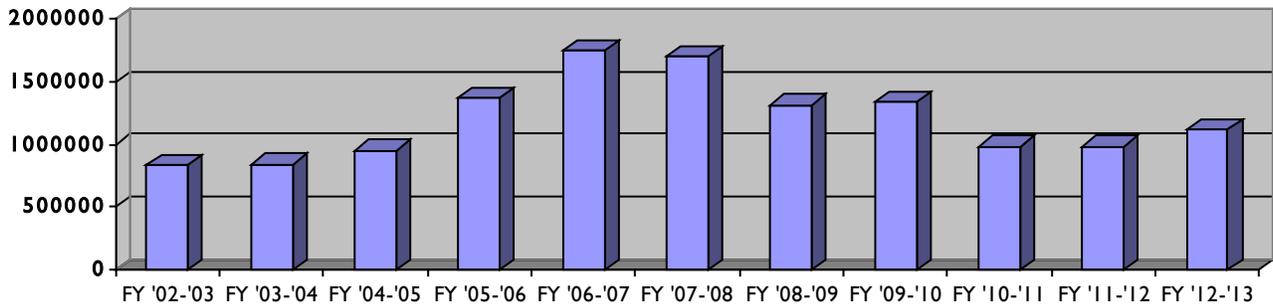
## Public Works Permits \$11,400

The Public Works Permits accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to increase \$2,400 from the previous year.



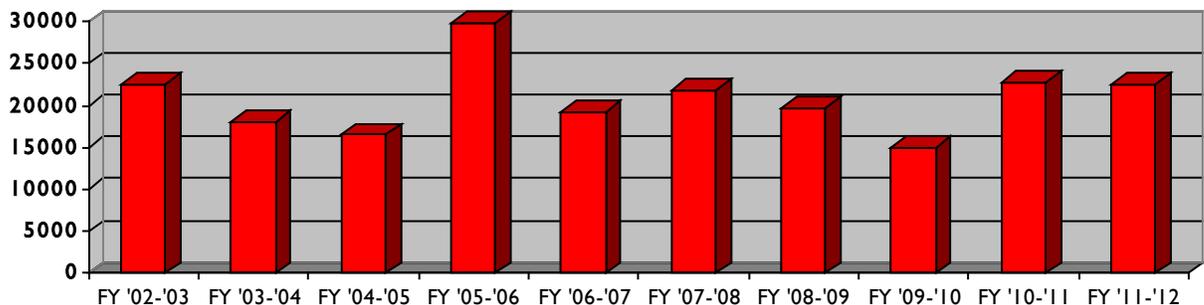
## Franchise Fees – Electricity \$1,119,900

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. Through an interlocal agreement with Miami-Dade County, the Village will receive 100% of the revenues generated within the Village by the Florida Power and Light Franchise Fees totaling \$1,119,900. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure increased \$137,700.



## Franchise Fees – Gas \$15,000

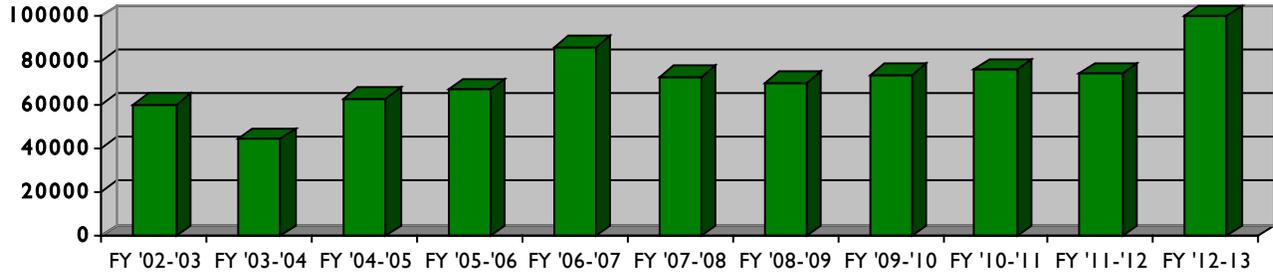
Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source decreased by \$7,500 and are budgeted at \$15,000 using a five year average.



# Revenue Projection Rationale

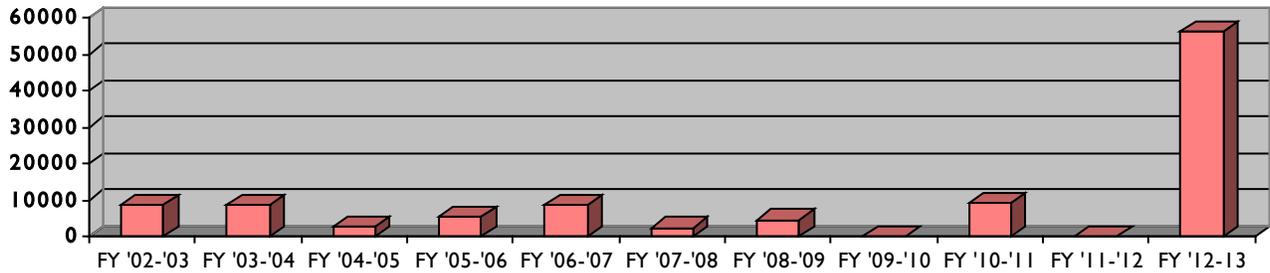
## Franchise Fees – Solid Waste \$100,000

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 \$100,000 is expected to be generated by this revenue source, an increase of \$26,250. The overall trend for this Franchise is mixed and is budgeted utilizing a five year average.



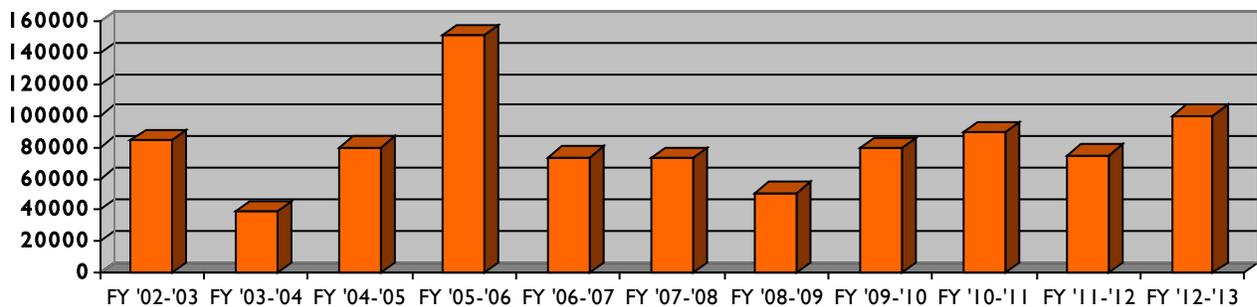
## Impact Fees \$36,000

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 \$12,000 for police impact, \$20,000 for solid waste, \$2,000 for parks and recreation impact fees, and \$2,000 for Municipal Center impact fees.



## Other Licenses, Fees and Permits \$100,000

Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan application fees, etc. are estimated to generate \$100,000, an increase of \$25,000. A five year average was utilized as a basis for the budgeted amount.

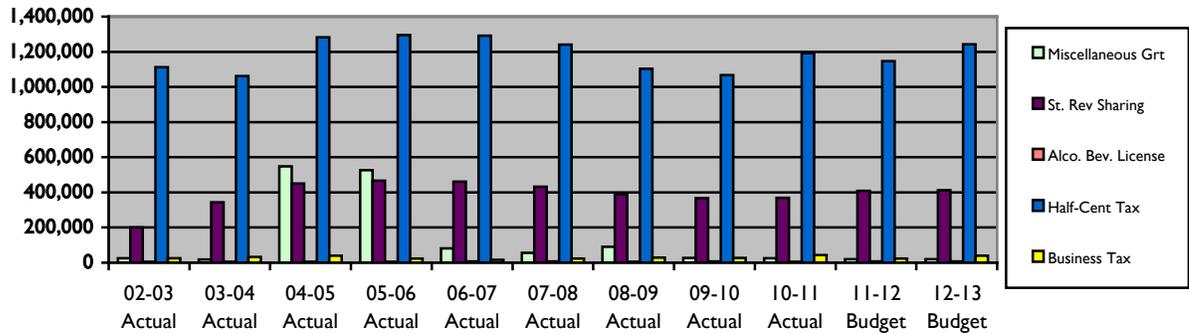


# Revenue Projection Rationale

## Intergovernmental Revenue

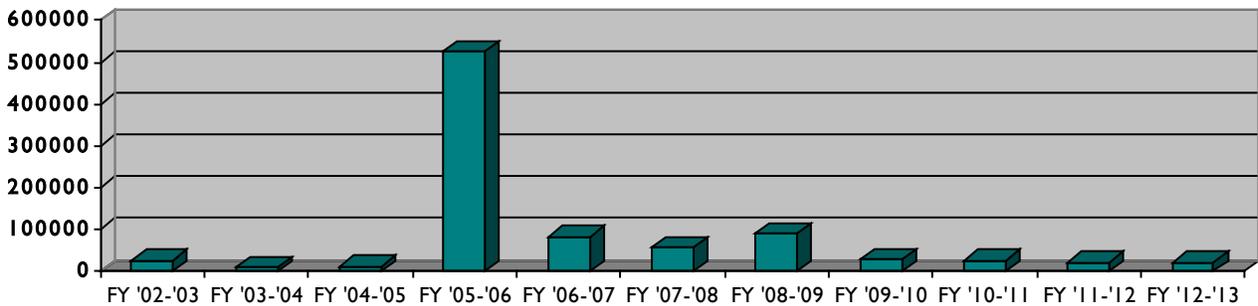
The Intergovernmental Revenue classification in the General Fund includes several grants, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-cent Sales Tax and County Business Tax fees. Below is a description of each type of revenue source, trends and assumptions 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

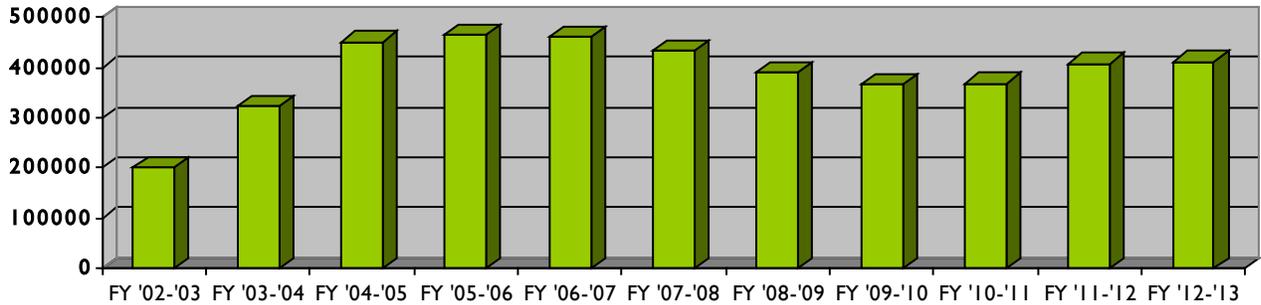
The \$20,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests, the Florida Department of Law Enforcement and other miscellaneous grants for which the Village will apply. The 2005-2006 fiscal year experienced a collection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



# Revenue Projection Rationale

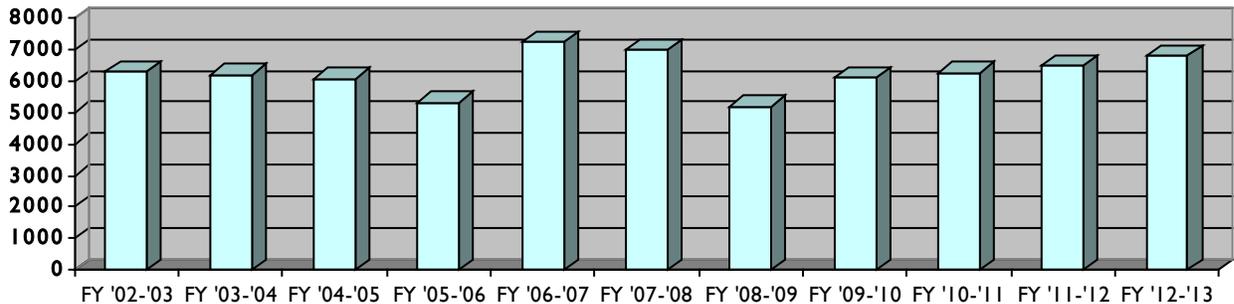
## State Revenue Sharing \$412,250

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 \$412,250 in state revenue sharing proceeds, an increase of \$3,920.



## Alcoholic Beverages Licenses \$6,800

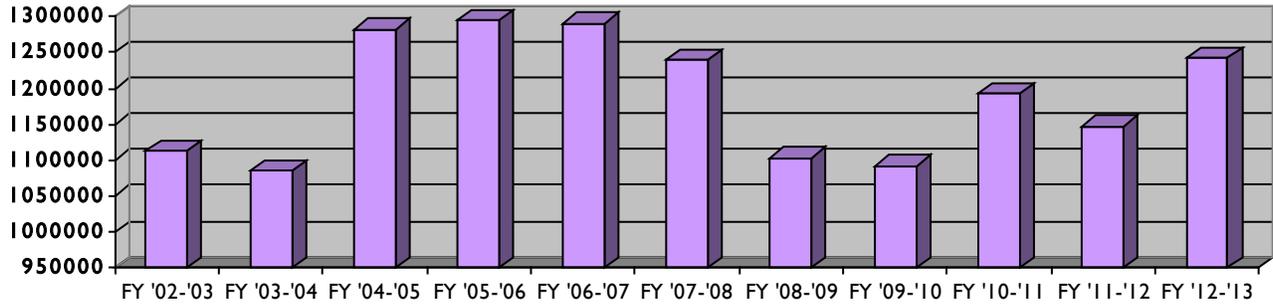
Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that \$6,800 will be received from the State of Florida, an increase of \$300. This estimate is based on a five year average.



# Revenue Projection Rationale

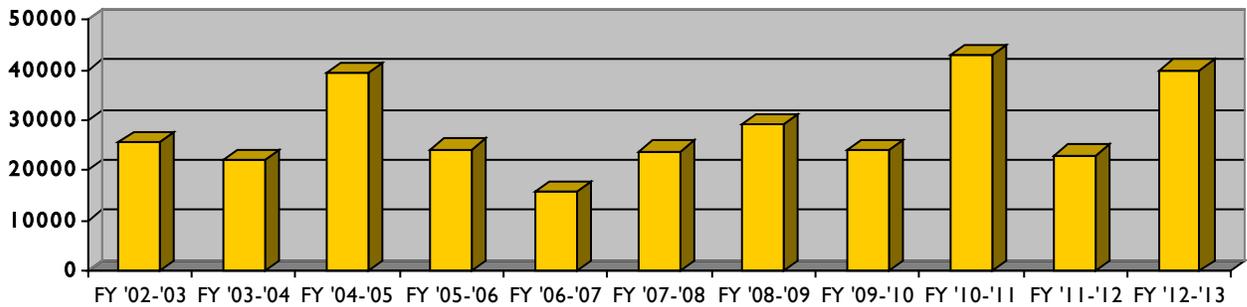
## Local Government Half-Cent Sales Tax \$1,241,990

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 \$1,241,990, an increase of \$95,050.



## Business Tax – County \$40,000

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 \$40,000, an increase of \$17,000. This estimate is based on a five year average.



# Revenue Projection Rationale

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## 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* \$100,000

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$100,000 will be generated from this revenue source. The trend for this revenue source is mixed. This estimate is based upon the Police Department budgeted salaries and recapturing fringe benefits costs for social security, workers compensation, and pension.

### *Other Public Safety Charges* \$80,370

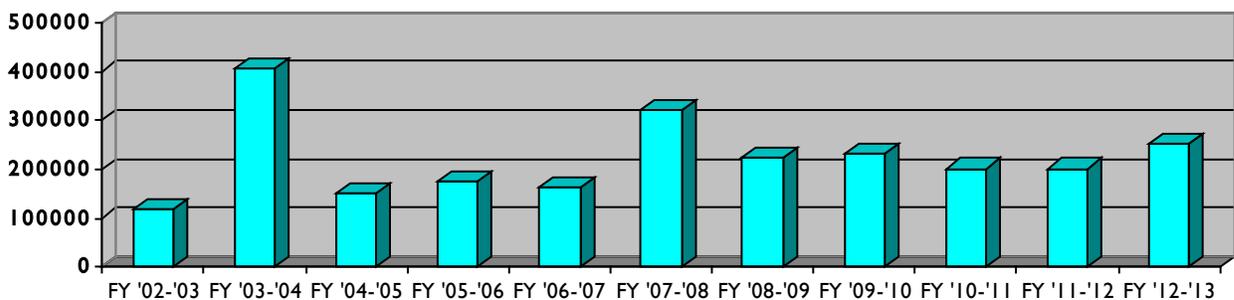
The \$80,370 allocation is for contractual services for emergency dispatch services rendered and is a decrease of \$9,270.

### *USI Maintenance Fees* \$7,870

The \$7,870 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* \$253,000

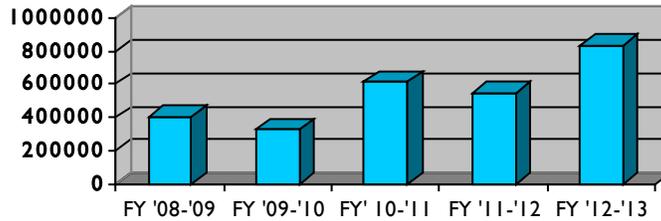
This line item represents funds that will be generated by Coral Pine Park, Suniland Park, and Evelyn Greer Park. It is anticipated that this revenue source will generate \$253,000 in funds from user fees, an increase of \$52,000.



# Revenue Projection Rationale

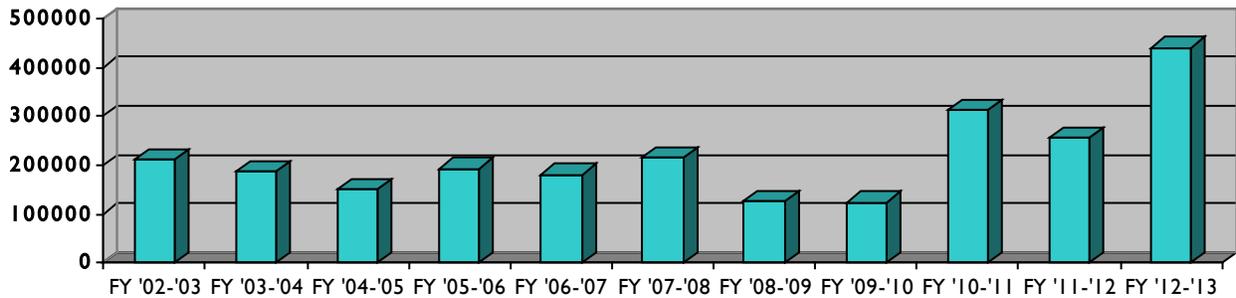
## Community Center \$832,000

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 \$832,000, an increase of \$282,000.



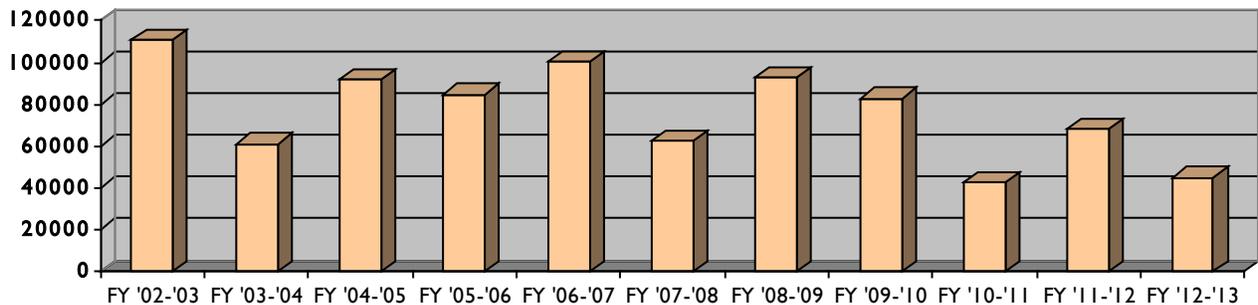
## Pinecrest Gardens \$440,000

This account represents the funds earned at Pinecrest Gardens from facility rentals, the Splash-'n-Play water feature, concerts and special events. This revenue will generate \$440,000, an increase of \$185,000.



## Other Charges for Service \$45,000

Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies, filing fees and fingerprints. It is estimated that \$45,000, a decrease of \$23,000 will be generated from this source. The trend for this revenue source is mixed and a five year average was used.

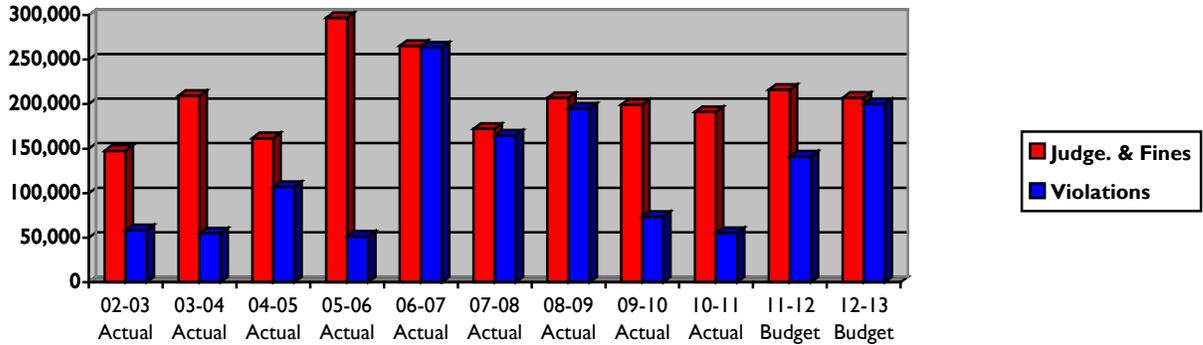


# Revenue Projection Rationale

## Fines and Forfeits

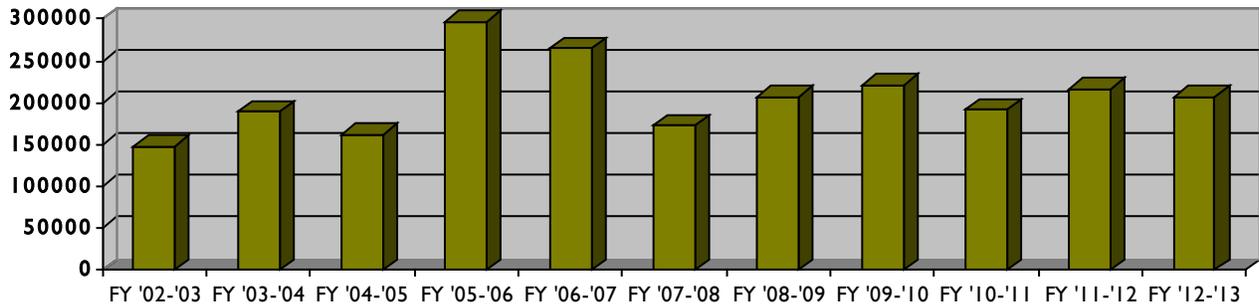
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines and fees collected from violations of local ordinances. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

**Fines and Forfeits Revenue Trend**



*Judgments and Fines - Court*  
\$207,000

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$207,000, a decrease of \$9,000. 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.

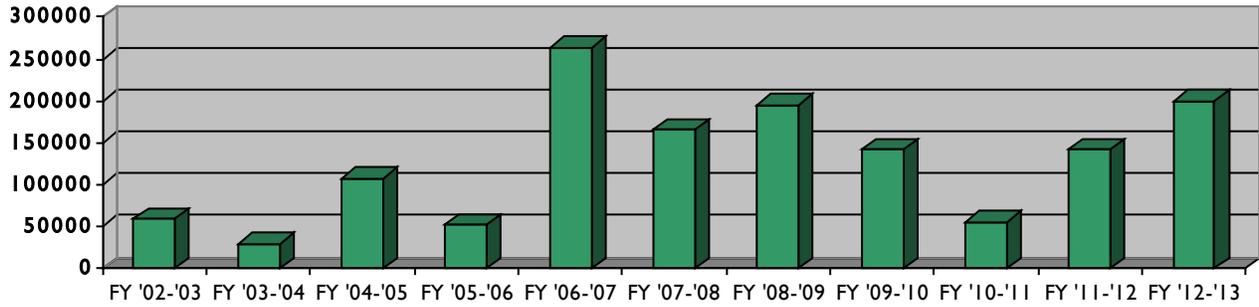


# Revenue Projection Rationale

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## *Violations of Local Ordinances* \$200,000

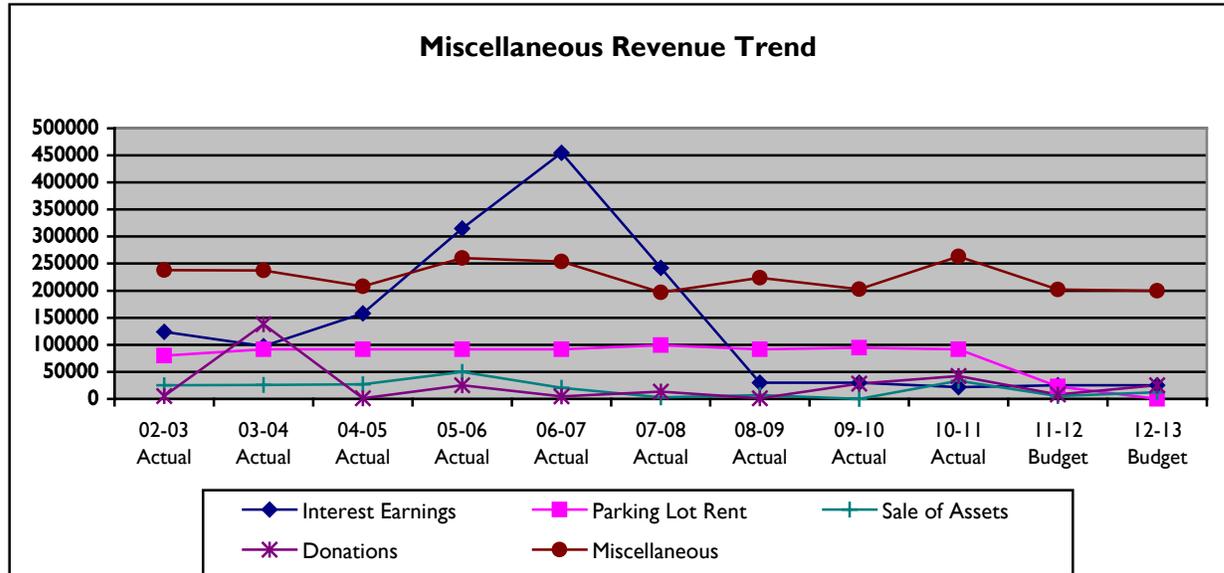
Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$200,000 will be generated next year, an increase of \$58,910. The estimate is based upon a five year average.



# Revenue Projection Rationale

## Miscellaneous

The Miscellaneous revenue classification in the General Fund includes Interest Earnings, Sale of Assets, Donations and Other Miscellaneous revenues. The Lease Agreement with Miami-Dade County Schools for the Palmetto High School parking lot expired and was sold to them as part of the agreement. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.



*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, the same as the previous year.

*Sale of Assets*  
\$12,500

Revenues generated from the sale of assets such as surplus police vehicles are expected to be \$12,500, a \$7,500 increase from the previous year.

*Donations from Private Sources*  
\$25,000

Funds for this line item are estimated to be \$25,000, an increase of \$17,000.

*Other Miscellaneous Revenues*  
\$200,000

A total of \$200,000, a decrease of \$2,250, 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.

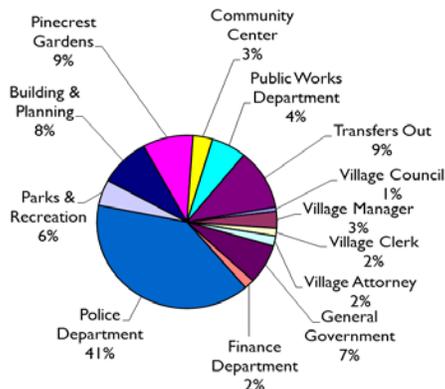
# General Fund Expenditures

## Expenditures

Expenditures, excluding transfers, for Fiscal Year 2012-2013 have increased from the prior year by 6.6% or \$1,032,930. The Fiscal Year 2012-2013 Budget proposes \$16,638,900 in expenditures for the twelve departments, divisions or offices within the document as listed below. In addition, the Village will expend \$1,670,830 in transfers to other funds to balance the consolidated budget, bringing the total General Fund expenditure to \$18,309,730. 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 2013 General Fund expenditures by function.

### General Fund Expenditures - \$18,309,730



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

*Village Council:*  
\$153,200

The Village Council's budget decreased by \$35,506 from the previous year's budget. This decrease is primarily due to the reduction in consulting fees for the FPL challenge.

*Village Manager's Office:*  
\$591,830

The Village Manager's budget increased a total of \$26,220 compared to Fiscal Year 2012.

*Village Clerk's Office:*  
\$274,430

The Village Clerk's budget increased a total of \$39,100 compared to Fiscal Year 2012. This increase is mainly attributed to the election year.

*Finance Department:*  
\$345,820

The Finance Department budget decreased a total of \$13,000 over last year's adopted budget. The decrease was possible since two employees were replaced at the starting rate in the salary range.

*Village Attorney's Office:*  
\$363,000

The Village Attorney's budget increased \$96,500 due to the increased legal expenses and a proposed increase to the legal retainer.

*General Government:*  
\$1,384,570

The General Government budget experienced a \$9,330 increase from the prior year's adopted budget. The increase is mainly attributed to the inclusion of an upgrade to the radio station at \$20,000.

*Police Department:*  
\$7,376,080

The Police Department budget increased \$255,190 from the previous Fiscal Year budget. The increase is attributed mainly to the hiring of a drug enforcement officer and a part-time officer who will review red light violations.

*Building and Planning Department:*  
\$1,698,520

The proposed Building and Planning Department budget experience a \$177,185 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, and the addition of one full-time Permit Clerk position.

# General Fund Expenditures

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*Public Works Department:*  
\$660,360

The Public Works Department experienced a \$7,780 decrease as compared to Fiscal Year 2012. This decrease is the result of a reduction to Grants and Aid.

*Parks and Recreation Department:*  
\$1,182,130

The Parks and Recreation Department budget experienced an increase of \$67,490. This was due to increases to various accounts including personnel, contractual services, operating supplies, and \$25,740 for capital items.

*Community Center:*  
\$912,410

The Community Center budget increased by \$128,770 from the previous fiscal year mainly due to increased programming costs and for an interactive screen for the front desk at \$15,000.

*Pinecrest Gardens:*  
\$1,696,550

Pinecrest Gardens experienced a \$97,774 increase. There is a large increase in the Other Contractual Services line item which increased \$34,920 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services. There was also an increase to Personnel Services at \$100,620 for four new park service aides and a new receptionist. However, this was offset by a reduction in Repairs and Maintenance – Other, Operating Supplies, and Capital Outlay – Equipment & Machinery.

## Operating Transfers Out

The Transfers Out to other funds which total \$1,670,830 increased by \$20,780 for the Capital Fund transfer, offset by Debt Service. The transfers to the Hardwire Fund and Wireless Fund increased \$8,000 from the previous fiscal year.

# General Fund Expenditures

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>EXPENDITURES BY DEPARTMENT:</b>					
Village Council	\$ 329,782	\$ 188,706	\$ 196,038	\$ 153,200	\$ 153,200
Village Manager's Office	630,260	565,610	506,865	587,610	591,830
Village Clerk's Office	261,590	235,330	234,123	271,730	274,430
Finance Department	347,500	358,820	329,494	345,820	345,820
Village Attorney	315,440	266,500	316,500	353,000	363,000
General Government	1,338,779	1,375,240	1,242,639	1,384,570	1,384,570
Police Department	7,106,962	7,120,890	6,876,558	7,376,080	7,376,080
Building and Planning Dpt.	1,501,214	1,521,335	1,517,252	1,698,520	1,698,520
Public Works Department	659,484	716,186	660,693	660,360	660,360
Parks and Recreation Dpt.	1,177,095	1,114,640	1,133,664	1,182,130	1,182,130
Community Center	792,227	783,840	778,913	912,410	912,410
Pinecrest Gardens	<u>1,513,223</u>	<u>1,598,776</u>	<u>1,596,305</u>	<u>1,696,550</u>	<u>1,696,550</u>
<b>TOTAL EXPENDITURES</b>	<b>\$15,973,556</b>	<b>\$15,845,873</b>	<b>\$15,389,044</b>	<b>\$16,621,980</b>	<b>\$16,638,900</b>
<b>Interfund Operating Transfers Out</b>	<b>\$ 1,555,702</b>	<b>\$ 1,650,050</b>	<b>\$ 1,650,050</b>	<b>\$ 2,120,830</b>	<b>\$ 1,670,830</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$17,529,258</b>	<b>\$17,495,923</b>	<b>\$17,039,094</b>	<b>\$18,742,810</b>	<b>\$18,309,730</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Village Council

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## Function



The Pinecrest 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 which are indicated in green below.

### Organizational Excellence and Financial Stability

- ◆ Review the Village Manager's recommended operating and capital budget for adoption by the Village by September 30, 2012.
- ◆ Review and adopt resolutions and ordinances and review staff reports.
- ◆ Conduct public hearings on issues affecting the residents of the Village.

### Residential Character and Community Enhancement

- ◆ Review the Village's Land Development Regulations in the capacity of the Local Planning Agency and legislative authority.
- ◆ Hear Land Use administrative matters.

## Budget Highlights

*Professional Services*  
\$40,000

This line item remained the same and funds lobbyist services.

*Other Contractual Services*  
\$15,000

This line item decreased by \$50,206 due to the reduction of the engineering fees for the FPL Transmission Line project.

*Travel and Per Diem*  
\$15,000

The Travel and Per Diem increased \$3,000 from the previous year. 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.

*Promotional Activities*  
\$0

Funds are not allocated for this line item.

*Other Current Charges*  
\$15,850

Other Current Charges increased by \$4,350 from the previous fiscal year and funds refreshments for various advisory committees and a senior newsletter.

# Village Council

*Publications, Dues & Training*  
\$10,850

This line item increased \$850 and funds registration fees and membership dues to various organizations including the Florida League of Cities.

*Grants and Aides*  
\$56,500

Aide to Government Agencies increased by \$6,500. This line item funds grants to the five public schools that serve Pinecrest residents and several community events.

*Capital Outlay:*  
\$0

Funds are not allocated for capital outlay.

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	\$ 82,808	\$ 40,000	\$ 45,832	\$ 40,000	\$ 40,000
434.000 Other Contractual Services	165,211	65,206	65,206	15,000	15,000
440.000 Travel & Per Diem	11,650	12,000	12,000	15,000	15,000
441.000 Communications & Freight	508	0	0	0	0
448.000 Promotional Activities	106	0	1,500	0	0
449.000 Other Current Charges	9,644	11,500	11,500	15,850	15,850
454.000 Publications, Dues & Training	<u>10,163</u>	<u>10,000</u>	<u>10,000</u>	<u>10,850</u>	<u>10,850</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 280,090</b>	<b>\$ 138,706</b>	<b>\$ 146,038</b>	<b>\$ 96,700</b>	<b>\$ 96,700</b>
<b>GRANTS AND AIDES:</b>					
483.000 Grants and Aide, Schools	49,692	50,000	50,000	56,500	50,000
484.000 Grants and Aide, Community Events	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,500</u>
<b>TOTAL GRANTS AND AIDES</b>	<b>\$ 49,692</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 56,500</b>	<b>\$ 56,500</b>
<b>CAPITAL OUTLAY:</b>					
461.000 Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL VILLAGE COUNCIL</b>	<b>\$ 329,782</b>	<b>\$ 188,706</b>	<b>\$ 196,038</b>	<b>\$ 153,200</b>	<b>\$ 153,200</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# 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 oversees the Capital Project Fund, Debt Service Fund and CITT Fund, and is assigned the power and authority to appoint, remove or promote Village employees. In addition, the Village Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the Village Council, and advice on all Village affairs.

to assess the effectiveness and quality of the services it provides.

Indicator	FY 2010-11 Actual	FY 2011-12 Projected	FY 2012-13 Proposed
Reports & agenda backup items prepared	77	120	120
Comprehensive Annual Financial Plan submitted to Village Council by March	Submitted 2/8/11	Submitted 2/21/12	Submit February 2013
Budget submitted to Village Council by August 15th	Submitted 7/12/11	Submitted 7/10/12	Submit July 2013

## 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 which are indicated in green below.

### Organizational Excellence and Financial Stability

- ◆ 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.

## Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Manager for Fiscal Year 2011-12 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 Manager supervises six departments. Through the human resources division, the Village hired a total of 21 employees to fill available positions in all departments including park 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.

## Performance Measures

The following indicators are relevant to the office's objectives and provide the performance measurements that will be utilized by this office

The Village Manager submitted the Fiscal Year 2011-2012 Budget to the Village Council on July 12, 2011. The Budget and Capital Program were adopted by the Village Council at its September 20, 2011 meeting.

# Office of the Village Manager

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- ◆ 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 2011-2012, the Village applied for several grants for Pinecrest Gardens, traffic calming and extension of the water lines.

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

In accordance with the requirement set forth in the Village Charter, the 2010-2011 Comprehensive Annual Financial Report covering the period October 1, 2010 through September 30, 2011 was submitted to the Village Council on February 21, 2012 for its review and acceptance.

## Authorized Positions

Position	FY 2010-11	FY 2011-12	FY 2012-13
FULL TIME			
Village Manager	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0
Administrative Services Manager	0.0	0.0	1.0
Assistant to the Village Manager	1.0	1.0	0.0
Admin. Asst. to Village Manager	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## Budget Highlights

*Personal Services*  
\$562,590

The Personal Services increased by \$22,980 and funds staff's salaries and benefits.

*Other Professional Services*  
\$10,000

This line item remained the same as the previous year.

*Travel and Per Diem*  
\$5,940

This line item increased \$1,380 and funds travel to professional conferences.

*Communications & Freight*  
\$3,000

This line item remained the same 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.

*Repair and Maintenance – Vehicle*  
\$0

Funds were not allocated for this line item.

*Other Current Charges*  
\$0

Funds were not allocated for this line item.

*Operating Supplies – Gasoline*  
\$0

Funds were not allocated for this line item.

*Publications, Dues and Training*  
\$10,300

The Publications, Dues and Training line item increased by \$1,860 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	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 437,322	\$ 398,040	\$ 366,894	\$ 412,800	\$ 416,200
418.000 Service Award	1,020	4,160	4,160	5,060	5,120
419.001 Car Allowance	5,775	12,600	9,900	12,600	12,600
421.000 FICA Taxes	27,598	31,320	25,380	32,520	32,790
422.000 Retirement Contributions	69,364	51,490	44,996	53,480	53,960
423.000 Group Insurance	42,319	33,600	24,605	33,600	33,600
424.000 Workers' Comp	664	1,150	615	1,060	1,070
426.000 Vacation/Sick Payout	14,684	7,250	3,985	7,250	7,250
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 598,746</b>	<b>\$ 539,610</b>	<b>\$ 480,535</b>	<b>\$ 558,370</b>	<b>\$ 562,590</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	750	10,000	11,590	10,000	10,000
440.000 Travel & Per Diem	1,409	4,560	4,500	5,940	5,940
441.000 Communications & Freight	0	3,000	1,800	3,000	3,000
444.000 Rental & Leases	4,548	0	0	0	0
446.001 Repair & Maintenance-Vehicle	122	0	0	0	0
449.000 Other Current Charges	17,168	0	0	0	0
452.001 Operating Supplies – Gasoline	584	0	0	0	0
454.000 Pubs, Dues & Training	6,933	8,440	8,440	10,300	10,300
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 31,514</b>	<b>\$ 26,000</b>	<b>\$ 26,330</b>	<b>\$ 29,240</b>	<b>\$ 29,240</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL VILLAGE MANAGER</b>	<b>\$ 630,260</b>	<b>\$ 565,610</b>	<b>\$ 506,865</b>	<b>\$ 587,610</b>	<b>\$ 591,830</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Office of the Village Clerk

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## Function

The Village Clerk provides secretariat and records management 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 which are indicated in green below.

### Organizational Excellence and Financial Stability

- ◆ 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
	2010-11 Actual	2011-12 Projected	2012-1 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

The following section lists the objectives developed by the department for the 2011-12 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ◆ 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.

# Office of the Village Clerk

- ◆ 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.

The Clerk's Office has on-going responsibility to disseminate information as requested by the public and process all requests for public records. The Village Clerk serves as the Village's webmaster and regularly updates the Village's web site ([www.pinecrest-fl.gov](http://www.pinecrest-fl.gov)) with meeting notices, minutes of meetings and other important information. In addition, the Clerk's Office conducts all municipal business relating to liens including processing, researching and responding to all requests for municipal lien verification.

## Activity Report

ACTIVITY	FY	FY	FY	FY
	2009-10	2010-11	2011-12 (SIX MONTHS)	2012-13 (PROJECTION)
Code Supplements Prepared	1	1	1	1
Municipal Lien Verification Requests	452	459	207	442
Village Council Agenda Packets	26	25	15	27
Local Planning Agency Agenda Packets	1	4	1	2
Village Council Meeting Minutes	26	25	15	27
LPA Meeting Minutes	1	4	1	2
Planning Board Agenda Packets	0	1	1	1
Planning Board Minutes	0	1	1	1
Ordinance Notices	4	12	7	10
Proclamations	20	17	7	17
Ordinances Drafted	4	12	7	10
Resolutions Drafted	79	80	44	82

## Authorized Positions

Position	FY	FY	FY	FY
	2009-10	2010-11	2011-12	2012-13
FULL TIME				
Village Clerk	1.0	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0	1.0
<b>Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

# Office of the Village Clerk

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## Budget Highlights

*Revenues*  
\$45,000

It is projected that the Office of the Village Clerk will generate \$45,000 in revenues from lien searches and other services associated with records management.

*Personal Services*  
\$212,290

The Mayor and Council set the Village Clerk's annual salary. The recommended Personal Services, which increased by \$3,910, relate to the salary of the Village Clerk and Assistant Clerk.

*Other Contractual Services*  
\$45,000

This line item increased by \$35,300 since this budget year will include an election cycle.

*Travel and Per Diem*  
\$930

This line item decreased by \$110 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

This line item remained the same as the previous year.

*Publications, Dues and Training*  
\$710

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

# Office of the Village Clerk

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>REVENUES:</b>					
349.000 Other Charges for Services	\$ 42,216	\$ 68,000	\$ 38,053	\$ 45,000	\$ 45,000
<b>TOTAL REVENUES</b>	\$ 42,216	\$ 68,000	\$ 38,053	\$ 45,000	\$ 45,000
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 151,130	\$ 150,560	\$ 150,563	\$ 151,410	\$ 153,570
418.000 Service Award	2,706	3,240	3,240	3,500	3,560
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	11,235	11,820	11,484	11,900	12,070
422.000 Retirement Contributions	24,847	19,490	19,497	19,580	19,890
423.000 Group Insurance	14,344	16,800	13,567	16,800	16,800
424.000 Workers' Comp	236	430	230	390	390
426.000 Vacation/Sick Payout	603	640	4,692	610	610
<b>TOTAL PERSONAL SERVICES</b>	\$ 210,501	\$ 208,380	\$ 208,673	\$ 209,590	\$ 212,290
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	16,404	9,700	8,000	45,000	45,000
440.000 Travel & Per Diem	2,584	1,040	1,250	930	930
449.000 Other Current Charges	24,430	15,000	15,000	15,000	15,000
452.002 Operating Supplies	6,676	500	500	500	500
454.000 Pubs, Dues & Training	995	710	700	710	710
<b>TOTAL OPERATING EXPENSES</b>	\$ 51,089	\$ 26,950	\$ 25,450	\$ 62,140	\$ 62,140
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL VILLAGE CLERK</b>	\$ 261,590	\$ 235,330	\$ 234,123	\$ 271,730	\$ 274,430

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Department of Finance

## Function

The Department of Finance is the central fiscal control, record keeping, procurement 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.

- ◆ 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.

## 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 which are indicated in green below.

### Organizational Excellence and Financial Stability

- ◆ 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.

Indicator	FY 2010-11 Actual	FY 2011-12 Projected	FY 2012-13 Proposed
Issue the Comprehensive Annual Financial Report by March	Completed	Completed	Complete by February 2013
Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting CAFR	Received	Applied February 2012	Apply by February 2013

## Prior Year Objectives Status

The following section lists the objectives developed by the Finance Department for Fiscal Year 2011-2012 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 2011-2012, 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 2011-2012, the department processed a total of 13 payrolls for 163 budgeted positions. The Finance Department issued approximately 2,050 checks and direct deposit transfers totaling \$5,108,500.

# Department of Finance

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

During the first six months of Fiscal Year 2011-2012, the Department processed approximately 1,580 vendor checks and ACH transfers totaling \$3,655,584.

- ◆ 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 \$11,817,710 for the first six months of Fiscal Year 2011-2012. The Department processed a total of 7,250 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, 2011 was prepared and presented to the Village Council for consideration at its February 21, 2012 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2010 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2011. This is

the fourteenth 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 \$870,300.

- ◆ Process and account for grants.

The Finance Department processed grants totaling approximately \$1,051,000 during the first six months Fiscal Year 2011-2012. 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, Series 2011 and Series 2012, 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

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## Activity Report

<b>ACTIVITY</b>	<b>FY 2010-11</b>	<b>FY 2011-12 (PROJECTED)</b>	<b>FY 2012-13 (PROJECTED)</b>
Payrolls Processed	26	26	26
Checks Issued (A/P)	3,489	3,600	3,800
Bills Issued (A/R)	374	450	450
Stormwater Bills Issued	6,500	6,500	6,500

## Authorized Positions

<b>Position</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
<b>FULL TIME</b>			
Finance Director	1.0	1.0	1.0
Accountant	1.0	1.0	0.0
Accounting Clerk	1.0	1.0	2.0
<b>TOTAL FULL TIME</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

## Budget Highlights

*Personal Services*  
\$275,520

Personal Services for the Finance Department decreased \$23,900 and covers the salaries and fringe benefits for the Finance Director and two Accounting Clerks.

*Accounting and Auditing*  
\$62,500

This line item increased by \$10,500 which includes federal and state single audits, an operational audit and an actuarial study for the OPEB liability.

*Travel and Per Diem*  
\$4,160

This line item increased by \$800 and covers conferences to maintain the certification for the Finance Department.

*Publications, Dues and Training*  
\$3,640

This line item decreased by \$400 and funds membership to professional associations for the Finance Department.

# Department of Finance

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 215,362	\$ 220,100	\$ 202,798	\$ 203,240	\$ 203,240
413.000 Other Salaries & Wages	0	0	6,785	0	0
414.000 Overtime	780	3,130	197	1,000	1,000
418.000 Service Award	2,967	3,330	2,095	2,350	2,350
421.000 FICA Taxes	15,845	17,510	14,539	15,930	15,930
422.000 Retirement Contributions	34,029	27,170	25,435	25,580	25,580
423.000 Group Insurance	18,240	25,200	19,297	25,200	25,200
424.000 Workers' Compensation	351	640	342	520	520
426.000 Vacation/Sick Payout	<u>6,382</u>	<u>2,340</u>	<u>1,606</u>	<u>1,700</u>	<u>1,700</u>
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 293,956</b>	<b>\$ 299,420</b>	<b>\$ 273,094</b>	<b>\$ 275,520</b>	<b>\$ 275,520</b>
<b>OPERATING EXPENSES:</b>					
432.000 Accounting & Auditing	47,125	52,000	49,000	62,500	62,500
440.000 Travel & Per Diem	4,293	3,360	3,360	4,160	4,160
454.000 Pubs, Dues & Training	<u>2,126</u>	<u>4,040</u>	<u>4,040</u>	<u>3,640</u>	<u>3,640</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 53,544</b>	<b>\$ 59,400</b>	<b>\$ 56,400</b>	<b>\$ 70,300</b>	<b>\$ 70,300</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL FINANCE</b>	<b>\$ 347,500</b>	<b>\$ 358,820</b>	<b>\$ 329,494</b>	<b>\$ 345,820</b>	<b>\$ 345,820</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Office of the Village Attorney

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## Function

The Village Attorney, appointed by Village Council, provides legal support and opinions to 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 represents the Village in all legal matters, and defends and prosecutes cases involving the Village.

responsibility is to provide an attorney for all Village Council, Local Planning Agency, Planning Board meetings and Special Master meetings.

- ◆ Prepare and/or review resolutions, ordinances and contracts.

The Village Attorney reviews all contracts, resolutions and ordinances 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 2011-2012, 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 which are indicated in green below.

### Organizational Excellence and Financial Stability

- ◆ 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*  
\$200,000

This line item remained increased \$50,000 and covers additional legal services related to the Code Enforcement, Litigation Reserve, Real Property, labor counsel and bond counsel.

*Legal Retainer Agreement*  
\$160,000

The Village Attorney Agreement line item increased by \$46,000.

*Travel and Per Diem*  
\$1,500

The Travel and Per Diem allocation increased by \$300 from the prior year.

*Publications, Dues and Training*  
\$1,500

This line item increased \$200 from 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 2011-2012 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

# Office of the Village Attorney

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CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
431.002 Additional Legal Services	\$ 198,940	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000
431.003 Legal Retainer Agreement	114,000	114,000	114,000	150,000	160,000
440.000 Travel & Per Diem	1,530	1,200	1,200	1,500	1,500
454.000 Publications, Dues & Training	<u>970</u>	<u>1,300</u>	<u>1,300</u>	<u>1,500</u>	<u>1,500</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 315,440</b>	<b>\$ 266,500</b>	<b>\$ 316,500</b>	<b>\$ 353,000</b>	<b>\$ 363,000</b>
<b>TOTAL VILLAGE ATTORNEY</b>	<b>\$ 315,440</b>	<b>\$ 266,500</b>	<b>\$ 316,500</b>	<b>\$ 353,000</b>	<b>\$ 363,000</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# General Government

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## 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

<b>Position</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
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	1.0	1.0	1.0
TOTAL FULL TIME	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## 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.

<b>Indicator</b>	<b>FY 2010-11 Estimates</b>	<b>FY 201-12 Six Months</b>	<b>FY 2012-13 Proposed</b>
Email subscription service users	900	965	1,000
Number of website visits	228,000	125,000	250,000
Number of Facebook "Likes"	250	400	500
Number of Twitter followers	100	150	200

# General Government

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## Budget Highlights

*Personal Services*  
\$329,840

The Personal Services for General Government increased by \$7,150 and funds staff salaries and benefits.

*Professional Services*  
\$39,720

This line item decreased by \$290 and covers pre-employment testing and computer support.

*Other Contractual Services*  
\$77,860

This line item increased by \$39,510 and funds temporary employment agency workers, custodial services, and a resident survey.

*Travel and Per Diem*  
\$3,050

This line item increased by \$2,550 and covers the conference costs for the Human Resources Manager and the IT Administrator.

*Communications and Freight Services*  
\$45,000

This line item decreased by \$7,860 from the prior fiscal year and funds postage and internet services.

*Utility Services*  
\$70,830

This line item decreased by \$12,550 which reflects the cost of providing utility services for the Pincrest Municipal Center.

*Rental and Leases*  
\$14,690

This line item decreased \$340 from the previous fiscal year.

*Insurance*  
\$493,480

This line item decreased by \$75,160 and covers property insurance, worker's compensation & general liability insurance.

*Repair and Maintenance – Other*  
\$123,120

This line item increased by \$35,540 and covers maintenance agreements and repair contracts.

*Printing and Binding*  
\$17,500

This line item increased \$7,500 from the previous year due to the addition of a Village Charter public information campaign.

*Promotional Activities*  
\$8,500

This line item decreased by \$5,000.

*Other Current Charges*  
\$14,670

This line item increased \$440.

*Office Supplies*  
\$25,000

This line item remained the same.

*Operating Supplies – Other*  
\$80,410

This line item decreased by \$3,020.

*Publications, Dues and Training*  
\$20,900

This line item increased \$860.

*Capital Outlay*  
\$20,000

The \$20,000 allocated to the Machinery & Equipment line item funds radio station upgrades.

# General Government

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 245,054	\$ 237,390	\$ 241,251	\$ 242,540	\$ 242,540
414.000 Overtime	637	0	1,427	0	0
418.000 Service Award	3,493	3,850	3,852	4,130	4,130
421.000 FICA Taxes	18,698	18,540	18,517	19,010	19,010
422.000 Retirement Contributions	35,805	27,570	27,984	28,160	28,160
423.000 Group Insurance	29,689	33,600	26,636	33,600	33,600
424.000 Workers' Comp	373	680	364	620	620
426.000 Vacation/Sick Payout	3,534	1,060	1,749	1,780	1,780
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 337,283</b>	<b>\$ 332,690</b>	<b>\$ 321,780</b>	<b>\$ 329,840</b>	<b>\$ 329,840</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	28,097	40,010	46,002	39,720	39,720
434.000 Other Contractual Services	64,079	38,350	41,482	77,860	77,860
440.000 Travel & Per Diem	3,724	500	500	3,050	3,050
441.000 Communications & Freight Svcs	44,103	52,860	41,630	45,000	45,000
443.000 Utility Services	71,569	83,380	72,000	70,830	70,830
444.000 Rental & Leases	13,827	15,030	14,000	14,690	14,690
445.000 Insurance	546,599	568,640	472,920	493,480	493,480
446.002 Repair & Maintenance - Other	86,448	87,580	76,340	123,120	123,120
447.000 Printing & Binding	6,466	10,000	10,000	17,500	17,500
448.000 Promotional Activities	0	13,500	10,617	8,500	8,500
449.000 Other Current Charges	21,533	14,230	20,636	14,670	14,670
451.000 Office Supplies	25,301	25,000	22,290	25,000	25,000
452.002 Operating Supplies - Other	74,166	83,430	72,402	80,410	80,410
454.000 Pubs, Dues & Training	15,584	20,040	20,040	20,900	20,900
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,001,496</b>	<b>\$ 1,052,550</b>	<b>\$ 920,859</b>	<b>\$ 1,034,730</b>	<b>\$ 1,034,730</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldg	0	0	0	0	0
464.000 Machinery & Equipment	0	0	0	20,000	20,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,338,779</b>	<b>\$ 1,375,240</b>	<b>\$ 1,242,639</b>	<b>\$ 1,384,570</b>	<b>\$ 1,384,570</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Police Department

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## Function

The Police Department is responsible for the protection of life and property. It 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 is appointed by the Village Manager and 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. The Police Department is responsible for overseeing the Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund and Wireless 911 Fund.

## 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 which are indicated in green below.

### Security and Pedestrian Safety

- ◆ Get reaccredited by CALEA (Second Quarter 2013).
- ◆ Continue maintenance of files for CFA.
- ◆ Take a proactive approach to reducing the amount of residential burglaries within the Village.

## 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.

- ◆ Continue to collect proofs and maintain the CALEA files. Schedule a mock assessment of the CALEA files in early 2013. Schedule a visit from CALEA assessors during the second quarter of 2013.
- ◆ Accreditation manager will be trained in the CFA software program allowing for him to maintain the CFA files in the new digital standard set forth by CFA.
- ◆ Detective Bureau personnel will analyze crime statistics and conduct regular undercover operations at locations determined to be likely areas for residential burglaries.

# Police Department

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## Authorized Positions

Position	Fiscal Year 2008-09	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13
<b><i>FULL TIME</i></b>					
<b>SWORN PERSONNEL</b>					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief	0.0	0.0	0.0	0.0	1.0
Commander	2.0	2.0	2.0	2.0	0.0
Lieutenant	2.0	2.0	2.0	2.0	3.0
Sergeant	8.0	8.0	8.0	8.0	8.0
Officer	31.0	31.0	31.0	31.0	32.0
School Resource Officer	3.0	3.0	3.0	3.0	3.0
Detectives	3.0	3.0	3.0	3.0	3.0
<b>TOTAL SWORN PERSONNEL</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>50.0</b>	<b>51.0</b>
<b>CIVILIAN PERSONNEL</b>					
Admin. Assist. to the Police Chief	1.0	1.0	1.0	1.0	1.0
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	1.0	1.0	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
<b>TOTAL CIVILIAN PERSONNEL</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>
<b><i>PART TIME</i></b>					
<b>CIVILIAN PERSONNEL</b>					
School Crossing Guard – PT	4.0	4.0	4.0	4.0	4.0
Traffic Light Review Officer	0.0	0.0	0.0	0.0	1.0
Records Clerk	1.0	1.0	1.0	1.0	1.0
<b>TOTAL PT CIVILIAN PERSONNEL</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Total Authorized Positions</b>	<b>73.0</b>	<b>73.0</b>	<b>73.0</b>	<b>73.0</b>	<b>75.0</b>

# Police Department

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## Prior Year Objectives Status

The following section lists the objectives developed by the Police Department for Fiscal Year 2011-12 and includes an explanatory paragraph detailing the activities.

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

This project is in the final stages and should be completed by the end of May 2012.

- ◆ Develop crime reduction and mitigation programs intended to reduce the frequency of residential, commercial and vehicle burglaries.

The Detective Bureau personnel reviews crime patterns and continually provide patrol with crime maps for their directed patrol activities. Zone saturation programs have been implemented with unmarked and marked police

vehicles to address the increase of residential burglaries. In addition, crime prevention flyers have been created and are being distributed to resident through officer and citizen contact; furthermore, the flyer information will be added to the Villages website. This program will further be expanded with the assistance of code enforcement and building inspectors during their routine daily activities.

- ◆ 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.

There has been an increase in directed patrols during the first six months of the year fiscal year for park details, shopping center patrols, and courtesy checks and emphasis has been placed on the prevention of car breaks in shopping centers and now has been expanded to residential areas with the implementation of a crime tip flyer specifically designed for the prevention of car breaks.

# Police Department

## Activity Report

CRIME CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012 (PROJECTED)	FISCAL YEAR 2012-2013 (PROPOSED)
Abandoned Vehicle	0	2	0	1	1
Arson	0	0	0	2	0
Assist Other Agency	30	26	31	28	29
Auto Theft	29	22	20	17	22
Baker-Act-Mental	27	28	23	19	24
Battery-Assault	38	7	18	26	22
Burglary	82	86	88	106	91
Car Break-in Burglary	245	190	268	187	223
Crashes – Vehicular (interior)	547	552	561	542	551
Crashes – Vehicular (US I)	240	241	239	221	235
Curfew Violations	0	0	0	0	0
Deceased Person	14	16	14	16	15
Disturbance	636	822	701	777	734
Domestic Violence	26	19	12	43	25
DUI	46	28	37	56	42
False Alarms	2,118	2,177	1,961	1,708	1,991
FIF/Suspicious Persons	189	85	77	73	106
Found Property	28	43	39	45	39
Fraud/Economic Crimes	122	138	174	160	149
Graffiti	16	26	18	12	18
Hate Crime	0	0	0	0	0
Homicide	0	0	0	1	0
Missing Persons	8	4	8	4	6
Narcotics Violations	41	30	27	25	31
Other	642	635	577	519	593
Robbery	16	9	6	8	10
Sex Crime	0	3	3	0	0
Shoplifting	61	48	49	45	51
Suspicious Person/Vehicle	168	118	107	108	125
Theft	232	185	198	139	189
Theft from Exterior of Vehicle	50	34	53	59	49
Traffic Citations (Moving)	10,103	9,295	9,296	8,951	9,411
Traffic Citation (Non-moving)	3,694	3,956	3,274	3,040	3,491
Traffic Complaints	504	640	604	397	536
Traffic Warnings	4,407	3,838	3,233	2,993	3,618
Vandalism	146	101	91	80	105
Vehicle Recovery	20	9	17	8	14
Warrant Execution	57	43	38	48	47
Weapons Violations	0	0	1	0	0
Worthless Documents	2	0	1	4	2
<b>TOTAL</b>	<b>25,835</b>	<b>23,456</b>	<b>21,864</b>	<b>20,468</b>	<b>22,595</b>

# Police Department

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## Budget Highlights

*Revenues*  
\$430,370

The department is estimating a total of \$430,370 in revenues for the fiscal year.

*Personal Services*  
\$6,738,230

This line item was increased by \$272,530 and funds staff salaries and benefits.

*Professional Services*  
\$1,980

This line item remained the same and funds pre-employment psychological and medical testing, random drug testing and inoculations.

*Other Contractual Services*  
\$3,700

This line item remained the same.

*Investigations*  
\$1,000

The Investigations line item remained the same.

*Travel and Per Diem*  
\$350

This line item increased \$350 and funds attendance to one seminar.

*Communications and Freight Services*  
\$39,290

This line item increased by \$1,530 and funds air cards for the police vehicles and phone lines.

*Rental and Leases*  
\$23,680

This line item remained the same and includes off-site rental space for police radios.

*The Repair and Maintenance – Vehicles*  
\$71,700

This line item decreased by \$2,190 and provides for the repairs of the older vehicles.

*Repair and Maintenance – Other*  
\$82,180

This line item decreased by \$550 and pays for the maintenance agreements for computers.

*Printing and Binding*  
\$6,350

Printing and Binding remained the same.

*Other Current Charges*  
\$3,190

This line item decreased \$15,000 mainly due to the elimination of the Police Chief's Housing Allowance.

*Office Supplies*  
\$15,000

This line item increased \$2,820 from the previous year.

*Operating Supplies – Gasoline*  
\$203,660

This line item experienced a \$10,250 increase from last year's allocation.

*Operating Supplies – Other*  
\$102,180

This line item increased \$400 and funds police uniform allowances and equipment.

*Publications, Dues and Training*  
\$8,960

This line item increased by \$530 and funds various training including CAELA reaccreditation dues.

*Capital Outlay – Machinery & Equipment*  
\$71,400

This line item increased by \$770 and covers the purchase of computer equipment.

*Aide to Government Agencies*  
\$3,230

This line item remained the same.

# Police Department

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>REVENUES:</b>					
324.110 Impact Fees, Police	\$ 8,556	\$ 100	\$ 16,293	\$ 12,000	\$ 12,000
334.500 Miscellaneous Grants	25,061	20,000	15,000	20,000	20,000
342.100 Private Detail, Police	119,758	90,240	106,854	100,000	100,000
342.101 Police Fees	10,163	8,400	11,280	11,000	11,000
342.900 Other Public Safety Charges	74,839	89,640	72,570	80,370	80,370
351.000 Judgments and Fines - Court	<u>191,230</u>	<u>216,000</u>	<u>191,541</u>	<u>207,000</u>	<u>207,000</u>
<b>TOTAL REVENUES</b>	<b>\$ 429,607</b>	<b>\$ 424,380</b>	<b>\$ 413,538</b>	<b>\$ 430,370</b>	<b>\$ 430,370</b>
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 3,993,116	\$ 4,045,550	\$ 3,951,044	\$ 4,114,580	\$ 4,114,580
412.050 Holiday Pay	112,458	116,410	112,221	113,020	113,020
413.000 Other Salaries & Wages	58,833	71,770	36,779	65,590	65,590
414.000 Overtime	222,729	275,000	232,012	275,000	275,000
415.000 Special Pay	28,790	34,920	28,074	28,930	28,930
416.000 Private Detail	62,862	70,640	66,014	83,560	83,560
417.000 Other Benefits (FTO)	3,846	3,060	2,152	4,330	4,330
418.000 Service Award	32,877	39,430	34,392	39,300	39,300
419.000 Car Allowance	85,770	94,920	88,910	95,400	95,400
421.000 FICA Taxes	343,922	358,070	337,568	362,750	362,750
422.000 Retirement Contributions	107,530	77,370	88,525	75,120	75,120
422.001 FRS – Retirement (DB)	707,531	593,120	635,282	744,580	744,580
423.000 Group Insurance	514,614	517,500	524,559	567,000	567,000
424.000 Workers' Comp	81,128	143,990	95,450	151,530	151,530
425.000 Unemployment Compensation	5,500	0	0	0	0
426.000 Vacation/Sick Time Payout	<u>45,343</u>	<u>23,950</u>	<u>17,198</u>	<u>17,540</u>	<u>17,540</u>
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 6,406,849</b>	<b>\$ 6,465,700</b>	<b>\$ 6,250,180</b>	<b>\$ 6,738,230</b>	<b>\$ 6,738,230</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	7,867	1,980	2,148	1,980	1,980
434.000 Other Contractual Services	4,082	3,700	3,400	3,700	3,700
435.000 Investigations	340	1,000	1,000	1,000	1,000
440.000 Travel & Per Diem	1,213	0	350	350	350
441.000 Communications & Freight Svcs	32,245	37,760	34,260	39,290	39,290
444.000 Rental & Leases	22,463	23,680	22,780	23,680	23,680
446.001 Repair & Maintenance - Vehicles	86,167	73,890	76,900	71,700	71,700
446.002 Repair & Maintenance - Other	82,685	82,730	82,730	82,180	82,180
447.000 Printing and Binding	4,186	6,350	2,000	6,350	6,350
449.000 Other Current Charges	18,351	18,190	15,160	3,190	3,190
451.000 Office Supplies	15,919	12,180	15,450	15,000	15,000
452.001 Operating Supplies - Gasoline	150,997	193,410	186,390	203,660	203,660
452.002 Operating Supplies - Other	142,894	101,780	101,480	102,180	102,180
454.000 Publications, Dues & Training	<u>5,568</u>	<u>8,430</u>	<u>8,430</u>	<u>8,960</u>	<u>8,960</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 574,977</b>	<b>\$ 565,080</b>	<b>\$ 552,478</b>	<b>\$ 563,220</b>	<b>\$ 563,220</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	<u>123,023</u>	<u>86,880</u>	<u>70,670</u>	<u>71,400</u>	<u>71,400</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 123,023</b>	<b>\$ 86,880</b>	<b>\$ 70,670</b>	<b>\$ 71,400</b>	<b>\$ 71,400</b>
<b>GRANTS AND AIDES:</b>					
481.000 Aide to Government Agencies	<u>2,113</u>	<u>3,230</u>	<u>3,230</u>	<u>3,230</u>	<u>3,230</u>
<b>TOTAL GRANTS AND AIDES</b>	<b>\$ 2,113</b>	<b>\$ 3,230</b>	<b>\$ 3,230</b>	<b>\$ 3,230</b>	<b>\$ 3,230</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 7,106,962</b>	<b>\$ 7,120,890</b>	<b>\$ 6,876,558</b>	<b>\$ 7,376,080</b>	<b>\$ 7,376,080</b>
<b>Net (Expense) Revenue</b>	<b>(\$ 6,677,355)</b>	<b>(\$ 6,696,510)</b>	<b>(\$ 6,463,020)</b>	<b>(\$ 6,945,710)</b>	<b>(\$ 6,945,710)</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Building and Planning Department

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## Function

The Building and Planning Department consists of two divisions. The Building Official heads the Building Division and the Planning Director heads the Planning Division. Both the Building Official and the Planning Director are appointed by the Village Manager. 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 which are identified in green below.

### Organizational Excellence and Financial Stability

- ◆ 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.
- ◆ Increase the quality of service to residents, businesses and construction trade representatives through additional customer service training.
- ◆ Continue to improve the overall departmental performance and efficiency by providing additional training to staff on issues that pertain to disaster assessment, land development regulations, LEED recertification, and revisions to the Florida Building Code.

### Residential Character and Community Enhancement

- ◆ 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.
- ◆ Coordinate with Village Council, the US1 Visioning Steering Committee and selected consultants in preparation of a vision plan for improvement of the US1 Corridor.
- ◆ Complete amendments to the Comprehensive Development Master Plan and Land Development Regulations as necessary for implementation of the Pinecrest Parkway (US1) Corridor Vision Plan.

### Environmental Sustainability

- ◆ Continue to work toward Gold or Platinum certification through Florida Green Building Coalition (FGBC).

# 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.

Indicator	FY	FY	FY
	2010-11 Actual	2011-12 Projected	2012-13 Proposed
Rating received by CRS and ISO	3	3	3
Building Permits Issued	3,101	3,250	3,400
Inspections Performed	12,713	16,702	16,765
Value of Overall Construction	\$44,007,875	\$58,559,602	\$64,415,562
Occupational Licenses Issued	1,010	1,000	1,000
Code Compliance Notices Issued	1,075	1,500	1,500
Certificates of Use Issued	18	40	40
Number of Customers Served	10,688	11,757	12,000
Customers rated good or excellent on service	97%	98.2%	98.5%
Customers satisfied with final outcome of request	97%	98.1%	98.3%

## Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2011-12 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 enhance and develop the Village's new automated building permitting and land management software system implemented in FY 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.

Web site access to contractors and residents has been provided allowing for on-line building permitting, scheduling and monitoring of building inspections, payment of fees, and submittal of code compliance requests.

- ◆ Increase the quality of service to residents, businesses and construction trade representatives through additional customer service training.

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

- ◆ 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.

Ongoing training is provided to building inspectors throughout the budget year.

- ◆ 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 Magistrate 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.

All inspectors have portable lap top computers that allow for entry of inspection results in the field.

- ◆ Complete evaluation and appraisal of the Comprehensive Development Master Plan to serve as the basis of subsequent plan amendments.

The Evaluation and Appraisal Report is complete and comprehensive plan amendments to address the recommendations of the EAR report have been completed.

# Building and Planning Department

- ◆ Achieve Gold or Platinum certification through Florida Green Building Coalition (FGBC).

The Village of Pinecrest received FGBC Silver certification. The Village will continue to work toward higher levels of certification as new certification requirements are completed.

- ◆ Develop a Neighborhood Response Team.

A process was established through the Village's web site where residents can sign up to join NRT. Training will be provided in August 2012.

## Activity Report

<b>ACTIVITY</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>PERMITS:</b>			
Building	1,582	1,852	1,863
Electrical	619	588	646
LPGX	319	0	0
Mechanical	572	276	304
Plumbing	9	534	587
<b>TOTAL PERMITS</b>	<b>3,101</b>	<b>3,250</b>	<b>3,400</b>
<b>INSPECTIONS:</b>			
Zoning	727	1,022	1,142
Building	7,800	9,216	10,138
Electrical	1,963	1,872	2,059
Mechanical	710	1,586	1,745
Plumbing	1,499	1,528	1,681
<b>TOTAL INSPECTIONS</b>	<b>12,713</b>	<b>16,702</b>	<b>16,765</b>
<b>CODE COMPLIANCE:</b>			
Complaints Received	1,075	1,500	1,000
Civil Ticket	5	60	50
Reminder Notices	429	775	750
Notice to Appear	131	150	130
Stop Work Orders	4	10	10
Active Cases	153	350	350
Closed Cases	836	900	900
<b>LICENSES:</b>			
Business Tax	1,010	1,000	1,000
Certificate of Use & Occupancy	18	40	40
Filming Permits	64	31	35
<b>TOTAL LICENSES</b>	<b>1,092</b>	<b>1,071</b>	<b>1,075</b>

# Building and Planning Department

## Authorized Positions

Position	FY 2010-11	FY 2011-12	FY 2012-13
<b>FULL TIME</b>			
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	4.0
Plans Processing Clerk	1.0	1.0	0.0
<b>TOTAL FULL TIME</b>	<b>12.0</b>	<b>12.0</b>	<b>13.0</b>
<b>PART TIME</b>			
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
<b>TOTAL PART TIME</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>Total Authorized Positions</b>	<b>15.0</b>	<b>15.0</b>	<b>16.0</b>

## Budget Highlights

*Revenues*  
\$1,700,000

The department is estimating \$1,700,000 in revenues generated from Building Permits.

*Personal Services*  
\$1,277,310

This line item increased \$65,095 mainly due to the addition of one additional Permit Clerk.

*Other Contractual Services*  
\$239,190

This line item increased \$58,830 and funds the consultant plans reviewers and the imaging of records.

*Travel & Per Diem*  
\$1,990

This line item decreased \$140.

*Communications & Freight Services*  
\$4,280

This line item decreased \$960 and provides satellite connections for the mobile computers.

*Rentals & Leases*  
\$2,000

This line item decreased \$4,380 and funds a copy machine for the department.

*Repair & Maintenance – Vehicle*  
\$5,050

This line item remained the same and funds the basic maintenance for the department vehicles.

*Repair & Maintenance – Other*  
\$16,300

This line item increased \$500 and covers the maintenance of the computer software.

*Printing & Binding*  
\$6,830

This line item increased \$2,900 and funds the printing needs of the department.

*Other Current Charges*  
\$51,700

This line item increased \$700 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*  
\$7,500

This line item decreased \$420.

*Operating Supplies – Other*  
\$24,500

This line item decreased \$430 and covers the cost of uniforms for staff, computer supplies and additional computer software.

*Publications, Dues & Training*  
\$11,120

This line item increased \$4,740.

# Building and Planning Department

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>REVENUES:</b>					
322.000 Building Permits	\$ 1,670,108	\$ 1,472,325	\$ 1,722,807	\$ 1,700,000	\$ 1,700,000
<b>TOTAL REVENUES</b>	<b>\$ 1,670,108</b>	<b>\$ 1,472,325</b>	<b>\$ 1,722,807</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 750,630	\$ 779,815	\$ 751,007	\$ 801,640	\$ 801,640
413.000 Other Salaries & Wages	112,286	131,620	119,011	133,970	133,970
414.000 Overtime	2,323	2,250	500	16,060	16,060
418.000 Service Award	9,092	11,120	9,203	11,620	11,620
419.001 Car Allowance	16,626	16,800	16,800	16,800	16,800
421.000 FICA Taxes	63,215	69,440	62,876	73,950	73,950
422.000 Retirement Contributions	107,641	85,220	84,573	89,820	89,820
423.000 Group Insurance	90,681	90,000	100,246	109,200	109,200
424.000 Workers' Comp	11,274	20,680	11,054	20,840	20,840
425.000 Unemployment Compensation	3,575	0	6,050	0	0
426.000 Vacation/Sick Time Payment	15,076	5,270	1,924	3,410	3,410
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,182,419</b>	<b>\$ 1,212,215</b>	<b>\$ 1,163,244</b>	<b>\$ 1,277,310</b>	<b>\$ 1,277,310</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	195,693	180,360	201,426	239,190	239,190
440.000 Travel & Per Diem	2,614	2,130	2,130	1,990	1,990
441.000 Communications & Freight Svcs	4,759	5,240	3,376	4,280	4,280
444.000 Rentals and Leases	3,096	6,380	3,088	2,000	2,000
446.001 Repair & Maintenance - Vehicles	4,664	5,050	3,500	5,050	5,050
446.002 Repair & Maintenance - Other	0	15,800	15,898	16,300	16,300
447.000 Printing and Binding	4,112	3,930	1,600	6,830	6,830
449.000 Other Current Charges	54,729	51,000	42,000	51,700	51,700
452.001 Operating Supplies – Gasoline	7,059	7,920	6,680	7,500	7,500
452.002 Operating Supplies – Other	32,261	24,930	24,930	24,500	24,500
454.000 Pubs, Dues & Training	9,808	6,380	6,380	11,120	11,120
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 318,795</b>	<b>\$ 309,120</b>	<b>\$ 311,008</b>	<b>\$ 370,460</b>	<b>\$ 370,460</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Machinery & Equipment	0	0	43,000	0	50,750
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 43,000</b>	<b>\$ 0</b>	<b>\$ 50,750</b>
<b>TOTAL BUILDING AND PLANNING</b>	<b>\$ 1,501,214</b>	<b>\$ 1,521,335</b>	<b>\$ 1,517,252</b>	<b>\$ 1,698,520</b>	<b>\$ 1,698,520</b>
<b>Net (Expense) Revenue</b>	<b>\$ 168,894</b>	<b>(\$ 49,010)</b>	<b>\$ 205,555</b>	<b>\$ 1,480</b>	<b>\$ 1,480</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# 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. Therefore, in addition to the funding provided by the General Fund, the Public Works Department receives partial funding from the Stormwater Utility Fund and Transportation Fund since it oversees and is responsible for projects within these special funds. The Department of Public Works functions under the direction of the Public Works Director, appointed by the Village Manager.

## 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 which are indicated in green below.

### Recreation and Infrastructure

- ◆ 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.

### Residential Character and Community Enhancement

- ◆ Removal of graffiti, trash, debris and shopping carts throughout the Village.
- ◆ Develop and supervise the process for professional and/or contractual services as directed by the Village Manager.

### Organizational Excellence and Financial Stability

- ◆ 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
	2010-11 Actual	2011-12 Six Months	2012-13 Proposed
Street/traffic signs erected or repaired	290	182	200
Storm drains cleaned, repaired or installed	1,035	781	1,000
Trees erected, removed or trimmed	166	23	150
Permits reviewed	235	94	200
Inspections conducted	80	38	100
Completion of Nat'l Pollution Discharge Elimination System Report	1	1	1

## Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2011-12 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ◆ 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.

The Department's on-going review of the infrastructures provides recommendations for Capital Improvements to the Storm Drainage System and sidewalk replacements and installations.

# Public Works Department

- ◆ 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.

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

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

- ◆ Develop and supervise the process for professional and/or contractual services as directed by the Village Manager.

The Department has worked closely with the Village Manager in the development of the Safe Routes to School Program, the development of bicycle lanes throughout Pinecrest, and assisted in the development of the People Mover routes and bus stops.

- ◆ Cooperate with the Village's Building and Planning Department as well as other external governmental agencies to permit Public Works projects throughout the Village.

The Public Works Department has worked with the Building & Planning Department on the coordination of the Coconut Palm Estates Project, with the Code Compliance Division on cleaning several abandoned homes, with the Police Department on removal of material and evidence at grow houses; and with the Parks and Recreation Department as well as Pinecrest Gardens on fulfilling their work order requests.

- ◆ Provide information to other local municipalities and government agencies on engineering and construction experience.

The Department has worked with Miami-Dade County's Public Works Department on the implementation and construction of cross-walk signals throughout Pinecrest, with the Miami-

Dade Water & Sewer Department on the installation of water mains; and with the Florida Department of Transportation District 6 on landscape and guardrail improvements on Pinecrest Parkway.

## Activity Report

ACTIVITY	FY	FY	FY
	2010-11 ACTUAL	2011-12 SIX MONTHS	2012-13 PROPOSED
Sq.Feet of Land Mowed	21,371,220	10,685,610	21,371,220
New Trees Planted	166	23	150
Storm Drains Cleaned	1,035	781	1,000
Potholes/ Streets Repaired	110	38	50
Miles of Roads Resurfaced	0	0	0
Downed Trees Erected	0	0	0
Signs Cleared, Erected or Repaired	290	182	200
Sidewalks Repaired	415	40	100
Shopping Carts Removed	195	79	150
Swale Areas Serviced	392	217	350
Graffiti Removed	22	9	20
Permits Reviewed	235	94	200
Inspections Conducted	80	38	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
<b>Total</b>	<b>7.0</b>	<b>6.0</b>	<b>6.0</b>

# Public Works Department

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## Budget Highlights

*Revenues*  
\$22,370

Revenues from permit fees and USI maintenance fees are estimated to increase by \$2,460 from the previous year.

*Personal Services*  
\$481,960

Personal Services increased \$5,660 and funds staff salaries and benefits.

*Professional Services*  
\$10,000

This line item remained the same and covers the costs of architects for special projects.

*Other Contractual Services*  
\$94,310

This line item remained the same 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*  
\$27,710

This line item decreased \$200 and provides electricity, water and waste disposal services.

*Rentals and Leases*  
\$1,000

This line item increased \$1,000 and covers equipment rental in case of an emergency.

*Repair & Maintenance – Vehicle*  
\$7,000

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

*Repair & Maintenance – Other*  
\$7,300

This line item increased \$1,610 and covers maintenance for the public works grounds.

*Printing and Binding*  
\$1,000

This is a new line item and covers the cost of printing materials.

*Other Current Charges*  
\$0

This line item was eliminated from this fiscal year.

*Office Supplies*  
\$1,000

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

*Operating Supplies – Gasoline*  
\$11,900

This line item decreased \$20 and covers the cost of gasoline.

*Operating Supplies – Other*  
\$8,000

This line item decreased \$1,830 from the previous fiscal year.

*Road Materials & Supplies*  
\$3,000

This line item was reduced by \$1,000 from the prior fiscal year.

*Publications, Dues & Training*  
\$1,130

This line item remained the same as the previous year.

*Other Grants and Aide*  
\$0

This line item was eliminated from the 2012-13 fiscal year.

# Public Works Department

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>REVENUES:</b>					
322.001 Public Works Permits	\$ 19,828	\$ 9,000	\$ 6,114	\$ 11,400	\$ 11,400
343.900 USI Maintenance Fees	13,644	10,910	13,644	10,970	10,970
<b>TOTAL REVENUES</b>	<b>\$ 33,472</b>	<b>\$ 19,910</b>	<b>\$ 19,758</b>	<b>\$ 22,370</b>	<b>\$ 22,370</b>
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 325,177	\$ 329,670	\$ 309,556	\$ 336,250	\$ 336,250
414.000 Overtime	927	460	492	500	500
418.000 Service Award	5,625	6,280	6,280	6,960	6,960
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	24,034	26,140	24,990	26,470	26,470
422.000 Retirement Contributions	47,010	37,180	36,191	37,930	37,930
423.000 Group Insurance	45,169	50,400	43,728	50,400	50,400
424.000 Workers' Comp	8,322	15,480	8,274	16,210	16,210
426.000 Vacation/Sick Time Payment	2,398	5,290	1,806	1,840	1,840
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 464,062</b>	<b>\$ 476,300</b>	<b>\$ 436,717</b>	<b>\$ 481,960</b>	<b>\$ 481,960</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	4,411	10,000	10,000	10,000	10,000
434.000 Other Contractual Services	120,738	94,310	92,000	94,310	94,310
441.000 Communications & Freight Svcs.	5,757	6,050	6,000	6,050	6,050
443.000 Utility Services	18,212	27,910	25,000	27,710	27,710
444.000 Rental & Leases	0	0	0	1,000	1,000
446.001 Repair & Maintenance - Vehicles	5,484	11,000	9,000	7,000	7,000
446.002 Repair & Maintenance - Other	6,114	5,690	8,000	7,300	7,300
447.000 Printing & Binding	0	0	0	1,000	1,000
449.000 Other Current Charges	2,387	0	0	0	0
451.000 Office Supplies	2,199	1,000	1,500	1,000	1,000
452.001 Operating Supplies – Gasoline	8,774	11,920	11,900	11,900	11,900
452.002 Operating Supplies – Other	9,748	9,830	8,000	8,000	8,000
453.000 Road Materials & Supplies	8,223	3,000	2,000	2,000	2,000
454.000 Pubs, Dues & Training	775	1,130	1,130	1,130	1,130
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 192,822</b>	<b>\$ 181,840</b>	<b>\$ 174,530</b>	<b>\$ 178,400</b>	<b>\$ 178,400</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldgs	0	0	0	0	0
464.000 Machinery & Equipment	0	48,046	49,446	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 48,046</b>	<b>\$ 49,446</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>GRANTS AND AIDES:</b>					
483.000 Other Grants and Aide	2,600	10,000	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,600</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 659,484</b>	<b>\$ 716,186</b>	<b>\$ 660,693</b>	<b>\$ 660,360</b>	<b>\$ 660,360</b>
<b>Net (Expense) Revenue</b>	<b>(\$ 626,012)</b>	<b>(\$ 696,276)</b>	<b>(\$ 640,935)</b>	<b>(\$ 637,990)</b>	<b>(\$ 637,990)</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Parks and Recreation Department

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## Function

The Department of Parks and Recreation is responsible for the management of all Pinecrest public parks, which include Suniland Park, Coral Pine Park, Veterans Wayside Park, Flagler Grove Park, 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. The Parks and Recreation Director is appointed by the Village Manager.

## 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 which are indicated in green below.

### Environmental Sustainability

- ◆ Facility Management – Continue to expand the “Go Green” and recycling initiatives for all park facilities.

### Organizational Excellence and Financial Stability

- ◆ Customer Service – Provide accurate and quick responses to resident concerns and complaints.

## 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
	2010-11 Actual	2011-12 Projected	2012-13 Proposed
Recreation programs and special events offered to the public	4	4	4
Participants utilizing the athletic fields	6300	6350	6350
Safety audits conducted in the year, per park	16	16	16
Number of Facebook “Likes”	267	400	450
Number of people using email subscription service	6000	6832	7000

## Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2011-12 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

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

The Parks and Recreation continue to train staff in facility care and maintenance to provide a clean and safe environment for all public use. There are daily, weekly and monthly maintenance check lists to cover all aspects of facility care. Staff also supervises contractual services to insure that the quality of work is being performed.

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

Through periodic training sessions from the Human Resources Office and coaching from immediate supervisors in customer service and policy and procedures, staff continues to be well informed on the high level of service expected. Mandatory quarterly staff meetings are scheduled to keep employees informed of policy changes and maintain open lines of communication.

# Parks and Recreation Department

## Authorized Positions

Position	FY 2010-11	FY 2011-12	FY 2012-13
<b>FULL TIME</b>			
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
<b>PART TIME</b>			
Park Service Aide	20.0	20.0	20.0
<b>Total</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>

## Activity Report

ACTIVITY	FY 2010-11	FY 2011-12 (PROJECTED)	FY 2012-13 (PROPOSED)
<b>Special Events Participants</b>			
Track or Treat-Halloween	4,000	4,500	4,500
Fit Kids Day	n/a	350	700
Relay For Life	1,500	2,000	2,500
<b>Party Rentals</b>			
Coral Pine Park	115	127	135
Evelyn Greer Park	51	48	55
Suniland Park	38	55	60
<b>Camps</b>			
YMCA	600	600	600
Black Panther Karate	n/a	55	75
Pinecrest Sports	n/a	20	80
Tennis	64	70	75
<b>Classes</b>			
Stroller Stride	n/a	20	35
Cross Fit	n/a	30	60
Black Panther	n/a	600	600
<b>Athletic Leagues</b>			
Lacrosse (Panther Lacrosse Club)	n/a	50	50
Flag Football (Suniland Sports)	n/a	250	250
Football (Optimist of Suniland)	300	300	300
Basketball (Optimist of Suniland)	300	300	300
Baseball (Howard Palmetto)	500	500	500
Softball (Howard Palmetto)	160	200	200
Soccer (Pinecrest Premier, Miami Premier & YMCA)	1,250	1,250	1,250
<b>Total Athletic League Participants</b>	<b>2,510</b>	<b>2,850</b>	<b>2,850</b>

# Parks and Recreation Department

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## Budget Highlights

*Revenues*  
\$253,000

It is estimated the department will have \$253,000 in revenues from rentals, concessions and classes from the various parks.

*Personal Services*  
\$580,160

This line item increased by \$11,620 and funds staff salaries and benefits.

*Other Contractual Services*  
\$307,770

This line item increased \$7,590 and provides funding for the grounds maintenance of all parks, two new recycling enclosures, extermination, janitorial and trash services, and special events funding.

*Communications and Freight Services*  
\$5,220

This line item remained the same and covers the telephone service at all the parks.

*Utilities*  
\$99,060

This line item increased by \$450 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*  
\$9,150

This line item which funds the repair and maintenance of vehicles decreased \$7,150.

*Repair and Maintenance – Other*  
\$39,050

This line item decreased by \$9,220 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields.

*Promotional Activities*  
\$6,020

This line item increased \$3,520 to include promotional items for Playful City USA/Fit Kids.

*Other Current Charges*  
\$1,310

This line item increased by \$290 and covers the annual Miami-Dade Fire Occupancy Permit for all the parks.

*Operating Supplies – Gas*  
\$3,480

This line item increased \$360.

*Operating Supplies – Other*  
\$84,480

This line item increased \$14,260 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc.

*Operating Supplies – Resale*  
\$19,000

This line item increased by \$6,000 and covers the cost of products sold at the parks.

*Publications, Dues and Training*  
\$960

This line remained the same as the previous year.

*Capital Outlay*  
\$25,470

The Improvements Other Than Buildings line item increased by \$25,470 and covers the cost of speed bumps and concrete curbing at various parks.

# Parks and Recreation Department

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>REVENUES:</b>					
347.001 Greer Park	\$ 83,020	\$ 82,764	\$ 110,235	\$ 101,700	\$ 101,700
347.021 Suniland Park	19,593	19,531	26,015	24,000	24,000
347.041 Flagler Grove Park	121	120	161	6,150	6,150
347.061 Coral Pine Park	<u>98,962</u>	<u>98,585</u>	<u>131,310</u>	<u>121,150</u>	<u>121,150</u>
<b>TOTAL REVENUES**</b>	<b>\$ 201,626</b>	<b>\$ 201,000</b>	<b>\$ 267,721</b>	<b>\$ 253,000</b>	<b>\$ 253,000</b>
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 213,384	\$ 214,430	\$ 198,255	\$ 218,550	\$ 218,550
413.000 Other Salaries & Wages	225,958	232,150	200,062	236,820	236,820
414.000 Overtime	1,678	960	2,602	1,780	1,780
418.000 Service Award	4,596	5,470	5,470	5,480	5,480
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	34,406	34,750	31,907	35,780	35,780
422.000 Retirement Contributions	32,599	25,420	23,340	25,910	25,910
423.000 Group Insurance	26,177	33,600	23,983	33,600	33,600
424.000 Workers' Compensation	7,921	15,180	8,016	11,730	11,730
426.000 Vacation/Sick Time Payout	<u>2,870</u>	<u>1,180</u>	<u>5,005</u>	<u>5,110</u>	<u>5,110</u>
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 554,989</b>	<b>\$ 568,540</b>	<b>\$ 504,040</b>	<b>\$ 580,160</b>	<b>\$ 580,160</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	334,634	300,180	334,634	307,770	307,770
441.000 Communications & Freight Svcs	2,777	5,220	3,060	5,220	5,220
443.000 Utilities	101,383	98,610	98,610	99,060	99,060
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	596	2,000	2,000	9,150	9,150
446.002 Repair & Maintenance - Other	105,238	48,270	100,000	39,050	39,050
448.000 Promotional Activities	1,854	2,500	2,500	6,020	6,020
449.000 Other Current Charges	586	1,020	1,020	1,310	1,310
452.001 Operating Supplies - Gas	2,749	3,120	3,120	3,480	3,480
452.002 Operating Supplies - Other	60,072	70,220	70,220	84,480	84,480
452.572 Operating Supplies - Resale	11,177	13,000	12,500	19,000	19,000
454.000 Pubs, Dues and Training	<u>950</u>	<u>960</u>	<u>960</u>	<u>960</u>	<u>960</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 622,106</b>	<b>\$ 546,100</b>	<b>\$ 629,624</b>	<b>\$ 576,500</b>	<b>\$ 576,500</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	0	0	0	25,470	25,470
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 25,470</b>	<b>\$ 25,470</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$ 1,177,095</b>	<b>\$ 1,114,640</b>	<b>\$ 1,113,664</b>	<b>\$ 1,182,130</b>	<b>\$ 1,182,130</b>
<b>Net (Expense) Revenue</b>	<b>(\$ 975,469)</b>	<b>(\$ 913,640)</b>	<b>(\$ 845,943)</b>	<b>(\$ 929,130)</b>	<b>(\$ 929,130)</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

\*\*Total includes the reduction of credit card fees.

# 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 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 which are indicated in green below.

### Environmental Sustainability

- ◆ Facility Management - Continue to expand the "Go Green" and recycling initiatives for the Community Center and Village Green.

### Recreation and Infrastructure

- ◆ Community Outreach - Continue to work with the Pinecrest Community Center Advisory Committee to provide quality services and programs.

## 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
	2010-11 Actual	2011-12 Projected	2012-13 Proposed
Recreation programs offered	44	48	55
Programs participants	8,686	11,212	11,627
Community Center memberships	629	673	700
Customers whose programming expectations were met or surpassed	96%	94%	98%

## Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2011-12 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

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

Staff continues to enhance relationships within the community by involving organizations through programming and events. The senior programming has grown through partnerships with several healthcare agencies that provide information and services to our residents.

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

The department continues to train staff in facility care and maintenance to provide a clean and safe environment for all public use. There are daily, weekly and monthly maintenance check lists to cover all aspects of facility care. Staff also supervises contractual services to ensure that the quality of work is being performed.

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

Staff continues to outsource services to keep competitive within the industry and finding sponsorships to underwrite events and programs, such as the Senior Lecture series.

## Authorized Positions

Position	FY 2010-11	FY 2011-12	FY 2012-13
<b>FULL TIME</b>			
Program & Event Coordinator	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0
Rec. Service Aide	1.0	1.0	1.0
<b>PART TIME</b>			
Rec. Service Aide	4.0	4.0	4.0
Seniors Coordinator	0.0	1.0	1.0
<b>Total</b>	<b>7.0</b>	<b>8.0</b>	<b>8.0</b>

# Community Center

## Activity Report

<b>ACTIVITY</b>	<b>FY 2010-11 ACTUAL</b>	<b>FY 2011-12 PROJECTED</b>	<b>FY 2012-13 PROPOSED</b>
<b>Classes/Programs</b>			
ARRP	23	33	35
Abrakadoodle	31	26	30
Alphabet Soup	Not Offered	53	60
Ballet	108	196	201
Blood Pressure Screening	307	286	294
Body 4 U	Not Offered	106	123
Body Sculpting	434	505	517
Bridge	253	235	240
Cake Decorating	15	8	15
Café Con Leche	552	616	632
Caliente	Not Offered	24	36
Chinese 101	Not Offered	15	23
College Planning	120	144	159
Etiquette	32	55	60
Fencing	112	86	93
Fencing Camp	Not Offered	36	42
Fitness Plus	1,198	1,245	1,259
FUNCAMPS	Not Offered	165	173
Game Day	16	165	170
Genealogical Society	Not Offered	157	162
Guitar Class	40	70	76
Gymnastics	72	177	179
Hip Hop Kidz	220	195	200
Jiving Jazz	173	180	195
Judo	427	648	661
Kidokinetics	53	108	125
Kix 4 Kids	98	114	124
Lectures	71	108	115
Line Dancing	320	318	321
Music Together	447	454	462
Quilting	105	117	132
Real Rocking Body	66	169	176
Rock 'n Thru The Decades	Not Offered	93	105
Salsa	101	107	112
Senior Lectures	63	109	114
SharpMinds Music Academy	569	682	690
Social Skills Group	24	20	30
Spanish	31	96	104
Sports Performance	204	243	259
Sports Performance Camp	Not Offered	58	65
Star-Dance Fit	506	715	726
Stretch, Walk & Keep Young	221	385	400
The Workout	1,008	1,169	1,182
Trips and Tours	Not Offered	20	25
Watercolor Classes	68	20	27
Yoga	81	84	90
Zumba with Martha	517	597	608
<b>TOTAL PARTICIPANTS</b>	<b>8,686</b>	<b>11,212</b>	<b>11,627</b>

# Community Center

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## Budget Highlights

*Revenues*  
\$832,000

The department is estimating a total of \$832,000 in revenues from various sources including membership, classes and concession sales.

*Personal Services*  
\$226,280

This line item increased \$370 and covers staff salaries and benefits.

*Other Contractual Services*  
\$465,410

This line item includes funding for floor cleaning, exterminator services and trash removal. This year, it increased by \$101,600 mainly due to additional programming offered.

*Communications and Freight Services*  
\$24,960

This line item increased by \$310 and covers telephone and internet service as well as postage.

*Utilities*  
\$44,480

This line item increased \$2,410 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 remained the same and covers fitness equipment repairs and miscellaneous building maintenance.

*Printing and Binding*  
\$24,600

This line item funds the printing needs, including brochures, and increased \$6,600.

*Promotional Activities*  
\$25,000

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

*Operating Supplies – Other*  
\$48,920

This line item decrease \$820 and funds janitorial supplies as well as miscellaneous fitness equipment.

*Operating Supplies – Resale*  
\$10,000

This line item funds concession food for resale at the community center and it increased \$2,500.

*Publications, Dues & Training*  
\$600

This is a new line item and covers the cost of membership to the National Recreation and Park Association.

*Capital Outlay – Equipment & Machinery*  
\$15,000

This line item was added this fiscal year to fund the purchase of an interactive screen.

# Community Center

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>REVENUES:</b>					
347.100 Rentals	\$ 7,115	\$ 6,390	\$ 7,775	\$ 9,670	\$ 9,670
347.104 Camps	3,063	2,750	3,347	4,160	4,160
347.105 Concession Sales	10,443	9,380	11,412	14,190	14,190
347.106 Donations	96	90	105	130	130
347.100 Classes	400,927	360,220	438,138	544,910	544,910
347.108 Trainer Fees	20,116	18,070	21,983	27,340	27,340
347.109 Day Passes	374	340	409	510	510
347.100 Memberships	172,533	155,010	188,546	234,500	234,500
347.116 Special Events	4,836	4,350	5,284	6,570	6,570
<b>TOTAL REVENUES**</b>	<b>\$ 612,161</b>	<b>\$ 550,000</b>	<b>\$ 668,975</b>	<b>\$ 832,000</b>	<b>\$ 832,000</b>
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 105,552	\$ 103,550	\$ 106,277	\$ 105,610	\$ 105,610
413.000 Other Salaries & Wages	74,959	64,010	62,142	65,500	65,500
414.000 Overtime	2,436	3,000	4,957	2,480	2,480
418.000 Service Award	597	690	686	790	790
421.000 FICA Taxes	13,642	13,120	12,305	13,360	13,360
422.000 Retirement Contributions	13,539	10,360	9,615	10,560	10,560
423.000 Group Insurance	20,301	25,200	19,895	25,200	25,200
424.000 Workers' Compensation	2,395	5,700	3,046	2,500	2,500
426.000 Vacation/Sick Time Payout	269	280	576	280	280
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 233,690</b>	<b>\$ 225,910</b>	<b>\$ 219,499</b>	<b>\$ 226,280</b>	<b>\$ 226,280</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	382,122	363,810	363,810	465,410	465,410
441.000 Communications & Freight Svcs	33,074	24,650	24,650	24,960	24,960
443.000 Utilities	37,131	42,070	42,224	44,480	44,480
444.000 Rental & Leases	0	0	1,000	0	0
446.002 Repair & Maintenance – Other	31,834	19,000	19,000	19,000	19,000
447.000 Printing and Binding	20,232	18,000	18,000	24,600	24,600
448.000 Promotional Activities	13,936	25,000	25,000	25,000	25,000
449.000 Other Current Charges	158	660	660	660	660
451.000 Office Supplies	6,721	7,500	7,500	7,500	7,500
452.002 Operating Supplies - Other	33,329	49,740	49,470	48,920	48,920
452.572 Operating Supplies – Resale	0	7,500	7,500	10,000	10,000
454.000 Pubs, Dues and Training	0	0	600	600	600
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 558,537</b>	<b>\$ 557,930</b>	<b>\$ 559,414</b>	<b>\$ 671,130</b>	<b>\$ 671,130</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Equipment & Machinery	0	0	0	15,000	15,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>TOTAL COMMUNITY CENTER</b>	<b>\$ 792,227</b>	<b>\$ 783,840</b>	<b>\$ 778,913</b>	<b>\$ 912,410</b>	<b>\$ 912,410</b>
<b>Net (Expense) Revenue</b>	<b>(\$ 180,066)</b>	<b>(\$ 213,840)</b>	<b>(\$ 109,938)</b>	<b>(\$ 80,410)</b>	<b>(\$ 80,410)</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

\*\*Total includes the reduction of credit card fees.

# 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 20<sup>th</sup> 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 which are indicated in green below.

### Organizational Excellence and Financial Stability

- ◆ Receive the first Tourism Grant from Miami Dade Cultural.
- ◆ Receive two more arts grants and at least one historical grant.
- ◆ Obtain capital grant to build new stage in the Banyan Bowl.
- ◆ Increase rental revenues by 10%.
- ◆ Increase Banyan Bowl rentals by 10%.
- ◆ Increase ticket sales by 5%.
- ◆ Add one fundraiser.

### Cultural Value

- ◆ Increase the volunteer group from 25 people to 40 people.
- ◆ Introduce and market themed parties to the party mix including planting parties and movie parties.
- ◆ Add one regularly scheduled horticultural educational program for children.

## 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
	2010-11 Actual	2011-12 Projected	2012-13 Proposed
Programs offered	8	4	4
Program participants	1,056	1,462	1,565
Special events	7	10	11
Events participants	29,008	38,105	42,680
Number of people using email subscription service	5,070	5,433	6,000
Number of Facebook "Likes"	1,086	1,900	2,750
Admission Revenues	\$70,923	\$94,696	\$88,340

# Pinecrest Gardens

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## Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2011-12 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ◆ Focus on education with 2 new educational programs, at least one of which is devoted to special needs.

The department offers a full month of CCT ART as part of the yearly Gallery Showings that teach the public about enabling art. Additionally, 12 night time lectures were added to the schedule of 12 daytime lectures to accommodate different schedules. A Historic Lecture Series will begin in the summer of 2012.

- ◆ Lay in a full season performing arts schedule (November-April) to include music, theater and dance at the Banyan Bowl.

Pinecrest Gardens held performances almost every weekend that included music, theater dance and movies.

- ◆ Continue Banyan Bowl upgrades as budgets permit.

The engineering study to commence operation UP STAGE protection was completed, the Banyan Bowl dome was resealed, and additional sound equipment that included a hearing impaired package was added.

- ◆ Launch an organized docent corps.

A group of tour guides were trained and in addition to specially requested tours, there are also regular scheduled tours on Sundays and flashlight tours for children before the film on Family Fridays.

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

Revenues were increased by 72.5% from the fiscal year 2011-12 budgeted amount.

- ◆ Make the Botanical Master Plan and Management Plan a single document.

The department staff is in the process of making the Botanical Master Plan and Management Plan a single document to be completed by the end of the 2011-12 fiscal year.

- ◆ Review festivals, take away any that have lost steam and add at least one major food festival.

Backyard Paradise was eliminated and Latin Spice was added instead. Staff continues to evaluate the festivals.

- ◆ Add two more plant societies to reach our goal of four.

Although staff has approached many plant societies, this objective has not been achieved. Staff will continue its efforts to attract more plant societies.

- ◆ Add a permanent piece of art to the Gardens to begin an Art in Public Places initiative.

A permanent art piece will be added to the entrance of the restrooms by the Historical Original Entrance by the end of the 2012.

# Pinecrest Gardens

## Activity Report

<b>ACTIVITY</b>	<b>FY 2010-11</b>	<b>FY 2011-12 (SIX MONTHS)</b>	<b>FY 2012-13 (PROJECTED)</b>
<b>Special Events</b>			
Art Festival	16,200	17,000	17,000
Latin Spice Food Festival	Not Offered	1,500	Not Offered
Eggstravaganza	2,258	2,400	3,000
Howl-O-Ween	Not Offered	1,600	2,500
Earth Day Festival	5,200	5,400	5,500
Holiday Festival	1,400	Not Offered	2,500
Masquerade Ball	Not Offered	Not Offered	250
Chili Cook Off	Not Offered	Not Offered	2,000
Youth Arts Festival	1,000	1,500	Not Offered
Theatre Performances	Not Offered	3,975	4,300
Orchestra Performances	550	1,200	1,500
Jazz Series	2,400	3,000	3,600
Flamenco	Not Offered	530	530
<b>Total Event Participants</b>	<b>29,008</b>	<b>38,105</b>	<b>42,680</b>
<b>Classes/Programs</b>			
Butterfly Garden (Autism)	8	Not Offered	Not Offered
From the Ground Up	100	200	250
Botanical Series			
Garden Cinema	500	600	600
Gardens Gallery	400	650	700
Magic Technique Classes	8	Not Offered	Not Offered
Theatre Summer Camp	Not Offered	12	15
Outdoor Watercolor	5	Not Offered	Not Offered
From Your Gardens & the Supermarket Flower Arranging	5	Not Offered	Not Offered
Environmentally Speaking	30	Not Offered	Not Offered
<b>Total Classes Participants</b>	<b>1,056</b>	<b>1,462</b>	<b>1,565</b>
<b>TOTAL PARTICIPANTS</b>	<b>30,064</b>	<b>39,567</b>	<b>44,245</b>
<b>Pinecrest Gardens Rentals Fieldtrips, Weddings, Birthdays</b>	<b>350</b>	<b>129</b>	<b>375</b>

# Pinecrest Gardens

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## Authorized Positions

Position	FY 2010-11	FY 2011-12	FY 2012-13
<b>FULL TIME</b>			
Pinecrest Gardens Director	1.0	1.0	1.0
Banyan Bowl Facilities Director	1.0	1.0	1.0
Assistant to the PG Director	0.0	0.0	1.0
Administrative Assistant	1.0	1.0	0.0
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	0.0	0.0	1.0
<b>PART TIME</b>			
Park Service Aide	14.0	14.0	16.0
Groundskeepers	0.0	0.0	2.0
<b>Total</b>	<b>24.0</b>	<b>24.0</b>	<b>29.0</b>

## Budget Highlights

*Revenues*  
\$440,000

It is estimated Pinecrest Gardens will generate \$185,000 more in revenues from the previous fiscal year.

*Personal Services*  
\$972,150

Personal Services increased by \$100,820 mainly due to the addition of one Receptionist position and four part-time park service aides.

*Professional Services*  
\$4,000

This line item remained the same and provides veterinarian and other services.

*Other Contractual Services*  
\$224,010

This line item increased \$34,920 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services.

*Travel and Per Diem*  
\$220

This line item increased by \$100 from the previous year.

*Communications and Freight Services*  
\$4,500

This line item decreased \$2,780 and covers the cost of postage and telephone service.

*Utility Service*  
\$56,450

This line item decreased by \$430 from the previous fiscal year.

*Rentals and Leases*  
\$15,660

This line item increased \$6,470 and funds emergency equipment rentals and special events.

*Repair and Maintenance-Vehicles*  
\$4,830

This line item increased by \$3,790 and funds the maintenance of the department's vehicles and utility carts.

*Repairs and Maintenance-Other*  
\$87,050

This line item decreased by \$7,900 and funds repair costs for the petting zoo, splash and play and brick pathways. It also includes additional funds for tree pruning and debris cleaning.

# Pinecrest Gardens

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*Promotional Activities*  
\$157,400

This line item increased by \$550 and provides banners, flyers and advertising.

*Other Current Charges and Obligations*  
\$1,190

This line item remained the same as the previous year.

*Office Supplies*  
\$8,000

This line item remained the same.

*Operating Supplies – Gas*  
\$3,100

This line item increased by \$600.

*Operating Supplies – Other*  
\$130,060

This line item decreased \$25,835 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*  
\$25,000

This line item increased \$5,000 and purchases items for resale.

*Publications, Dues and Training*  
\$2,930

This line item increased by \$930 and funds dues to several professional organizations.

*Capital Outlay*  
\$0

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

# Pinecrest Gardens

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>REVENUES:</b>					
347.300 Events – Tickets & Booths	\$ 45,876	\$ 37,560	\$ 61,256	\$ 104,380	\$ 104,380
347.300 Miscellaneous	3,609	2,960	4,818	4,760	4,760
347.302 Farmers Market	30,594	25,040	40,850	40,270	40,270
347.305 Admissions	70,923	58,050	94,696	88,340	88,340
347.308 Memberships/Annual Passes	10,954	8,970	14,626	14,420	14,420
347.309 Concessions & Vending	7,177	5,880	9,583	9,440	9,440
347.312 Banyan Bowl Ticket Sales	59,692	48,860	79,700	70,560	70,560
347.328 Rentals	66,935	54,780	89,638	87,090	87,090
347.338 Photo Shoots	15,759	12,900	21,041	20,740	20,740
<b>TOTAL REVENUES**</b>	<b>\$ 311,519</b>	<b>\$ 255,000</b>	<b>\$ 415,938</b>	<b>\$ 440,000</b>	<b>\$ 440,000</b>
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 480,856	\$ 493,530	\$ 496,851	\$ 538,100	\$ 538,100
413.000 Other Salaries & Wages	163,626	151,710	157,348	191,690	191,690
414.000 Overtime	3,500	4,930	10,042	1,710	1,710
418.000 Service Award	4,029	4,000	4,000	6,050	6,050
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	49,393	50,350	52,995	56,670	56,670
422.000 Retirement Contributions	65,519	53,090	52,933	57,630	57,630
423.000 Group Insurance	73,346	84,000	77,503	92,400	92,400
424.000 Workers' Compensation	11,931	20,380	10,892	19,320	19,320
425.000 Unemployment Compensation	641	0	0	0	0
426.000 Vacation/Sick Time Payout	3,223	3,940	3,120	3,180	3,180
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 861,464</b>	<b>\$ 871,330</b>	<b>\$ 871,084</b>	<b>\$ 972,150</b>	<b>\$ 972,150</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	2,996	4,000	4,000	4,000	4,000
434.000 Other Contractual Services	129,872	189,090	189,000	224,010	224,010
440.000 Travel and Per Diem	206	120	542	220	220
441.000 Communications & Freight Svcs	8,580	7,280	5,500	4,500	4,500
443.000 Utilities	63,382	56,880	56,880	56,450	56,450
444.000 Rental & Leases	16,004	9,190	7,320	15,660	15,660
446.001 Repair & Maintenance - Vehicles	3,911	1,040	2,682	4,830	4,830
446.002 Repair & Maintenance – Other	75,710	94,950	94,950	87,050	87,050
447.000 Printing & Binding	0	0	1,548	0	0
448.000 Promotional Activities	137,053	156,850	156,850	157,400	157,400
449.000 Other Current Charges	410	1,190	900	1,190	1,190
451.000 Office Supplies	7,574	8,000	8,000	8,000	8,000
452.001 Operating Supplies - Gas	2,717	2,500	2,500	3,100	3,100
452.002 Operating Supplies - Other	187,229	155,895	154,116	130,060	130,060
452.572 Operating Supplies - Resale	14,309	20,000	20,000	25,000	25,000
454.000 Pubs, Dues and Training	1,806	2,000	1,972	2,930	2,930
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 651,759</b>	<b>\$ 708,985</b>	<b>\$ 706,760</b>	<b>\$ 724,400</b>	<b>\$ 724,400</b>
<b>CAPITAL OUTLAY:</b>					
464.000 Equipment and Machinery	0	18,461	18,461	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 18,461</b>	<b>\$ 18,461</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL PINECREST GARDENS</b>	<b>\$ 1,513,223</b>	<b>\$ 1,598,776</b>	<b>\$ 1,596,305</b>	<b>\$ 1,696,550</b>	<b>\$ 1,696,550</b>
<b>Net (Expense) Revenue</b>	<b>(\$1,201,704)</b>	<b>(\$1,343,776)</b>	<b>(\$1,180,367)</b>	<b>(\$1,256,550)</b>	<b>(\$1,256,550)</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

\*\*Total includes the reduction of credit card fees.

# 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 Hardwire 911 Fund*  
\$8,000

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

*Transfer to Wireless 911 Fund*  
\$20,000

This line item increased by \$8,000.

*Transfer to Debt Service Fund*  
\$1,492,830

This line item experienced a decrease of \$82,220.

*Transfer to Capital Project Fund*  
\$150,000

This line item experienced an increase of \$95,000.

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>TRANSFERS OUT:</b>					
491.105 Hardwire Fund	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
491.106 Wireless Fund	12,000	12,000	12,000	20,000	20,000
491.201 Debt Service Fund	1,535,702	1,575,050	1,575,050	1,492,830	1,492,830
491.301 Capital Projects Fund	0	55,000	55,000	0	150,000
<b>TOTAL TRANSFERS OUT</b>	<b>\$ 1,555,702</b>	<b>\$ 1,650,050</b>	<b>\$ 1,650,050</b>	<b>\$ 1,520,830</b>	<b>\$ 1,670,830</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Stormwater Utility Fund

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## Function

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

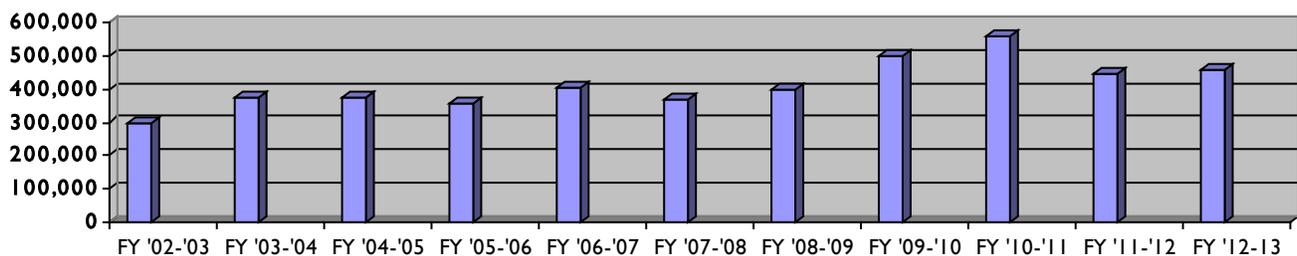
All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$3.50 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The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

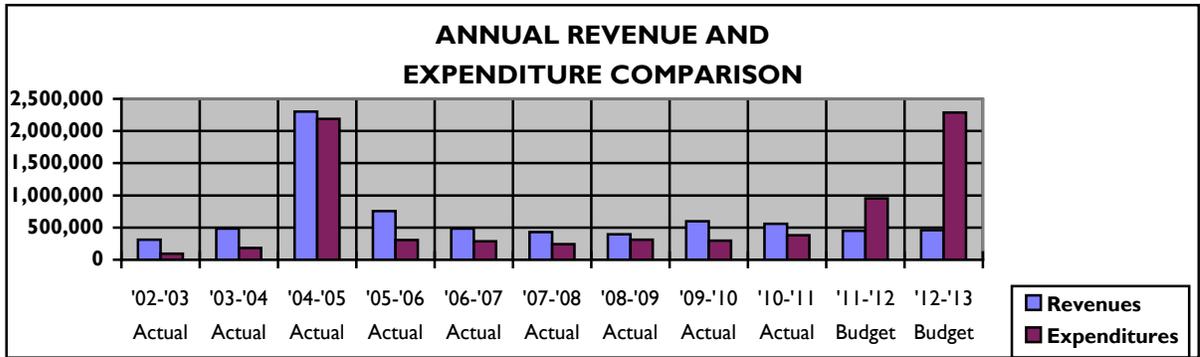
## Revenue Trend



# Stormwater Utility Fund

## Stormwater Utility Fund Summary

The Fiscal Year 2012-2013 Budget identifies a total of \$458,500 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 \$2,287,020, experienced a \$1,381,980 increase from the prior year. The Capital Outlay Improvements Other Than Buildings line item increased by \$1,340,000 and provides funding for stormwater system improvements including a large drainage project on Pine Needle Lane. The budget projects a \$4,585,976 retained earnings balance on September 30, 2013. The retained earnings consist of \$491,724 invested in unrestricted funds, and \$4,094,252 in capital assets.



# Stormwater Utility Fund

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## Budget Highlights

*Professional Services*  
\$130,000

This line item increased \$55,000 and funds miscellaneous boring tests, surveys and engineering services, as well as a stormwater basin study.

*Other Contractual Services*  
\$115,800

This line item decreased \$720 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*  
\$152,490

This line item provides funding for overhead expenses and increased \$38,820.

*Communications and Freight*  
\$2,500

This line item decreased \$500 and funds postage for mass mailings such as the Stormwater Utility Bill.

*Utility Services*  
\$5,000

This line item was funded at a decrease of \$100 from the previous year and provides funds for trash removal for debris cleared from the storm drains.

*Repair and Maintenance – Other*  
\$17,030

This line item increased by \$6,550 and funds the repair of catch basins, grates, cross pipes, and software maintenance.

*Printing and Binding*  
\$4,500

Printing and Binding was reduced by \$2,470.

*Other Current Charges and Obligations*  
\$8,200

This line item increased \$5,200 from the previous year and covers the lien recording charges, credit card and processing fees, and to design and post new canal signs.

*Operating Supplies - Other*  
\$4,500

This line item provides funding for the operational expenses of the credit card server module and was reduced by \$62,800 since the purchase last year was a one-time cost.

*Depreciation*  
\$107,000

Depreciation increased by \$3,000 and reflects the wear and tear on the drainage system.

*Capital Outlay*  
\$1,740,000

Capital Outlay increased \$1,291,914 and covers the cost of canal embankment and culvert headwall repairs, miscellaneous drainage improvements, and a major drainage project on Pine Needle Lane.

# Stormwater Utility Fund

CLASSIFICATION	2010-11 ACTUAL	2011-2012 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING RETAINED EARNINGS</b>	\$ 6,857,149	\$ 6,529,071	\$ 7,035,148	\$ 6,460,596	\$ 6,414,496
<b>REVENUES:</b>					
324.210 Impact Fees, Stormwater	0	0	3,750	15,000	15,000
343.900 Stormwater Utility Fees	552,542	437,500	410,000	437,500	437,500
361.000 Interest Earnings	<u>5,853</u>	<u>10,000</u>	<u>5,968</u>	<u>6,000</u>	<u>6,000</u>
<b>TOTAL REVENUES</b>	\$ 558,395	\$ 447,500	\$ 419,718	\$ 458,500	\$ 458,500
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 7,415,544	\$ 6,976,571	\$ 7,454,866	\$ 6,919,096	\$ 6,872,996
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	30,964	75,000	210,000	130,000	130,000
434.000 Other Contractual Services	112,614	116,520	116,000	115,800	115,800
434.001 Admin. Service, In-kind, GF	113,670	113,670	113,670	152,490	152,490
441.000 Communications & Freight	2,624	3,000	2,500	2,500	2,500
443.000 Utility Services	5,805	5,100	5,000	5,000	5,000
446.002 Repair & Maintenance Other	5,800	10,480	12,000	17,030	17,030
447.000 Printing and Binding	1,642	6,970	4,200	4,500	4,500
449.000 Other Current Charges & Oblig.	550	3,000	3,000	8,200	8,200
452.002 Operating Supplies - Other	750	67,300	68,000	4,500	4,500
459.950 Depreciation	<u>105,977</u>	<u>104,000</u>	<u>106,000</u>	<u>107,000</u>	<u>107,000</u>
<b>TOTAL OPERATING EXPENSES</b>	\$ 380,396	\$ 505,040	\$ 640,370	\$ 547,020	\$ 547,020
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	0	400,000	400,000	1,700,000	1,740,000
464.000 Machinery & Equipment	<u>0</u>	<u>48,086</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	\$ 0	\$ 448,086	\$ 400,000	\$ 1,700,000	\$ 1,740,000
<b>TOTAL EXPENDITURES</b>	\$ 380,396	\$ 953,126	\$ 1,040,370	\$ 2,247,020	\$ 2,287,020
<b>RETAINED EARNINGS:</b>					
Invested in Capital Assets	4,533,896	5,181,973	4,827,896	4,094,252	4,094,252
Unrestricted	<u>2,501,252</u>	<u>841,472</u>	<u>1,586,600</u>	<u>531,724</u>	<u>491,724</u>
<b>TOTAL RETAINED EARNINGS</b>	\$ 7,035,148	\$ 6,023,445	\$ 6,414,496	\$ 4,625,976	\$ 4,585,976

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# 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

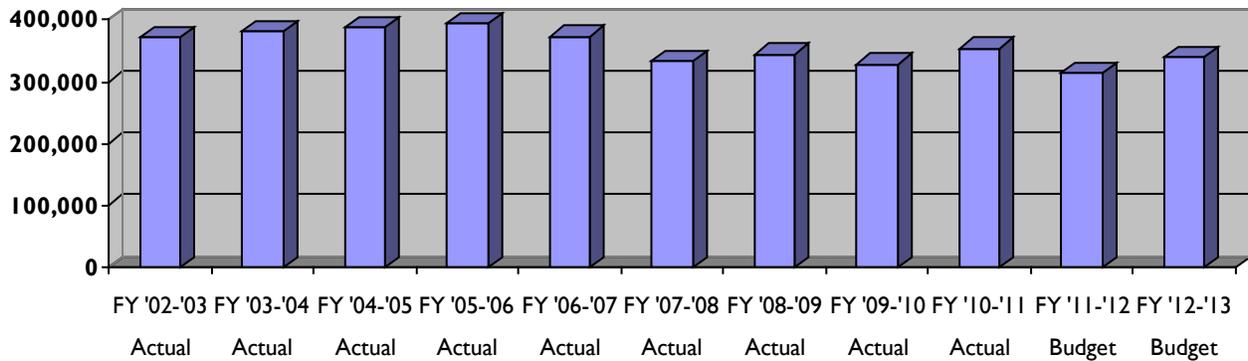
the storage and maintenance of such equipment.

- ◆ 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.

Oversight of this fund is primarily the function of the Public Works Department

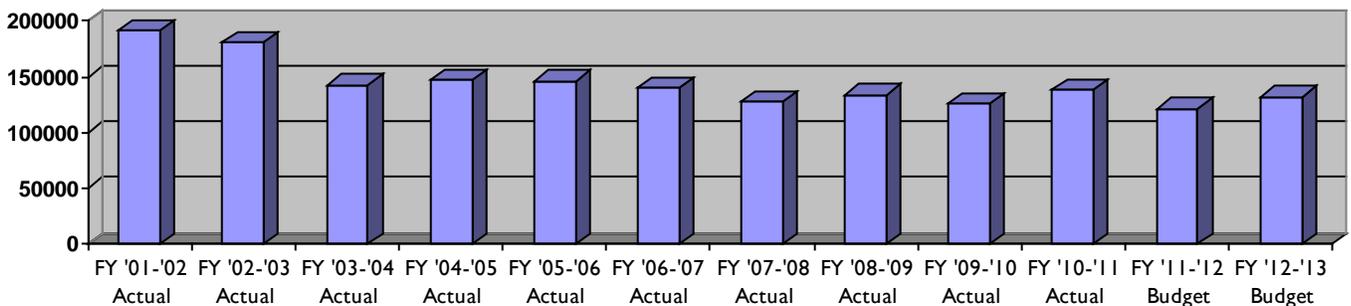
## Local Option Gas Tax

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

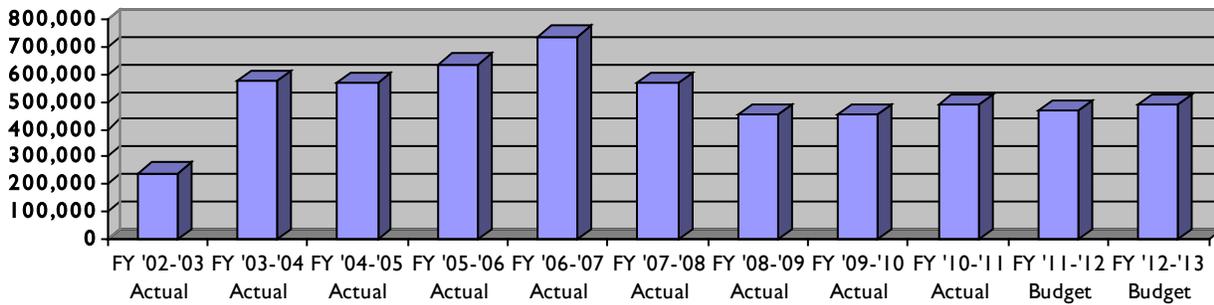
## Miami- Dade County Transportation Tax

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 ensuring year and shall be utilized solely for the transit uses enumerated herein.
- ◆ Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.

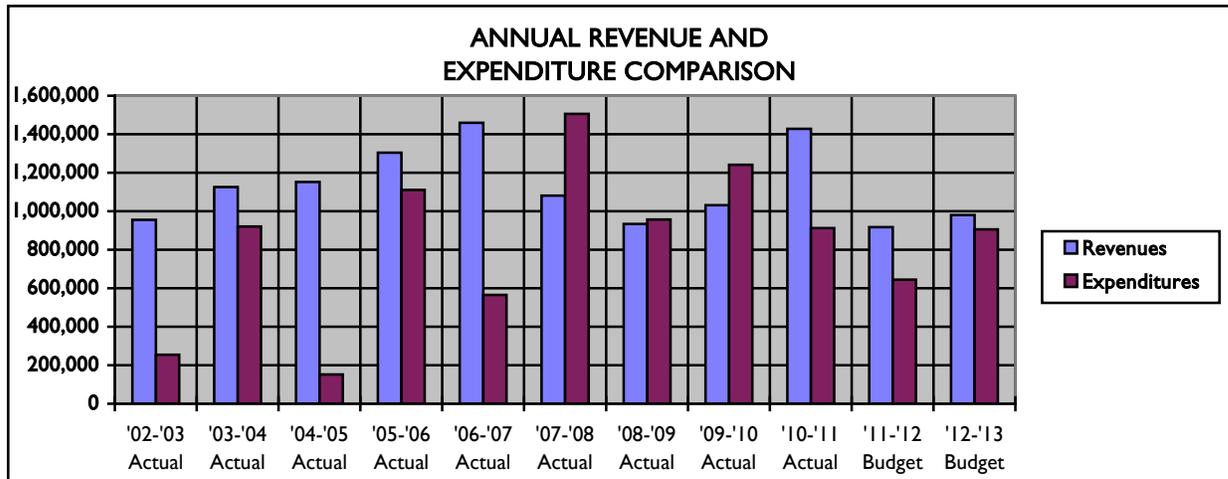


## Transportation Fund Summary

The Fiscal Year 2012-2013 Budget identifies a total of \$980,630 in revenues for the Transportation Fund. This represents a \$67,970 increase 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 \$906,070, which will fund the following:

<b>CAPITAL PROJECTS</b>	
Traffic Calming Improvements (60 <sup>th</sup> AVE)	225,000
Sidewalk improvements	150,000
Kendall DR & 67 AVE Asphalt Project	20,640
Bike Path Sharrows	75,000
61 CT & 96 St Project	50,000
US1 Intersection Improvements Construction	100,000
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 620,640</b>
<b>OPERATIONAL SERVICES</b>	
Professional Services	\$ 170,000
Street Lighting	19,440
Road Materials, Supplies and Traffic Control Devices	70,000
<b>TOTAL OPERATIONAL SERVICES</b>	<b>\$ 259,440</b>
<b>TRANSFERS</b>	
Transfers to other funds-Debt Service (1-acre portion of Pinecrest Gardens acquisition)	\$ 25,990
<b>TOTAL TRANSFERS</b>	<b>\$ 25,990</b>
<b>TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS</b>	<b>\$ 906,070</b>

# Transportation Fund



## Budget Highlights

*Professional Services*  
\$170,000

This line item increased \$39,782 and funds engineering services for miscellaneous curb and gutter work, traffic and bridge maintenance studies, and the design of a roundabout on 60<sup>th</sup> AVE.

*Street Lighting*  
\$19,440

This account increased \$1,550 and includes street lighting costs for a portion of Red Road and Suniland Place.

*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*  
\$620,640

This line item increased by \$220,640 and funds sidewalk and road repair and reconstruction, USI intersection improvements, and various other projects throughout the Village

# Transportation Fund

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,677,916</b>	<b>\$ 4,261,674</b>	<b>\$ 4,193,789</b>	<b>\$ 4,801,970</b>	<b>\$ 4,801,970</b>
<b>REVENUES:</b>					
312.400 Local Option Gas Tax	354,295	313,660	337,937	338,900	338,900
312.401 New Local Option Gas Tax	138,205	121,150	130,226	131,730	131,730
331.490 Federal Stimulus Trans. Grant	408,409	0	0	0	0
335.190 County Transportation Tax	490,880	467,220	503,354	490,000	490,000
335.191 MPO Grant	0	5,218	40,000	0	0
361.000 Interest Earnings	<u>36,452</u>	<u>10,630</u>	<u>37,034</u>	<u>20,000</u>	<u>20,000</u>
<b>TOTAL REVENUES</b>	<b>\$ 1,428,241</b>	<b>\$ 917,878</b>	<b>\$ 1,048,551</b>	<b>\$ 980,630</b>	<b>\$ 980,630</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 5,106,157</b>	<b>\$ 5,179,552</b>	<b>\$ 5,242,340</b>	<b>\$ 5,782,600</b>	<b>\$ 5,782,600</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	93,215	130,218	125,000	170,000	170,000
443.001 Red Road Street Lighting	17,913	17,890	18,000	19,440	19,440
453.000 Road Materials & Supplies	<u>47,707</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 158,835</b>	<b>\$ 218,108</b>	<b>\$ 213,000</b>	<b>\$ 259,440</b>	<b>\$ 259,440</b>
<b>TRANSFERS:</b>					
491.107 Transfers to CITT Fund	0	0	0	0	0
491.201 Transfers to Debt Service	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>
<b>TOTAL TRANSFERS</b>	<b>\$ 25,990</b>	<b>\$ 25,990</b>	<b>\$ 25,990</b>	<b>\$ 25,990</b>	<b>\$ 25,990</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	0	0
463.000 Imp. Other than Bldgs.	727,543	400,000	200,000	620,640	620,640
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>1,380</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 727,543</b>	<b>\$ 400,000</b>	<b>\$ 201,380</b>	<b>\$ 620,640</b>	<b>\$ 620,640</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 912,368</b>	<b>\$ 644,098</b>	<b>\$ 440,370</b>	<b>\$ 906,070</b>	<b>\$ 906,070</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,193,789</b>	<b>\$ 4,535,454</b>	<b>\$ 4,801,970</b>	<b>\$ 4,876,530</b>	<b>\$ 4,876,530</b>

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# Police Education Fund

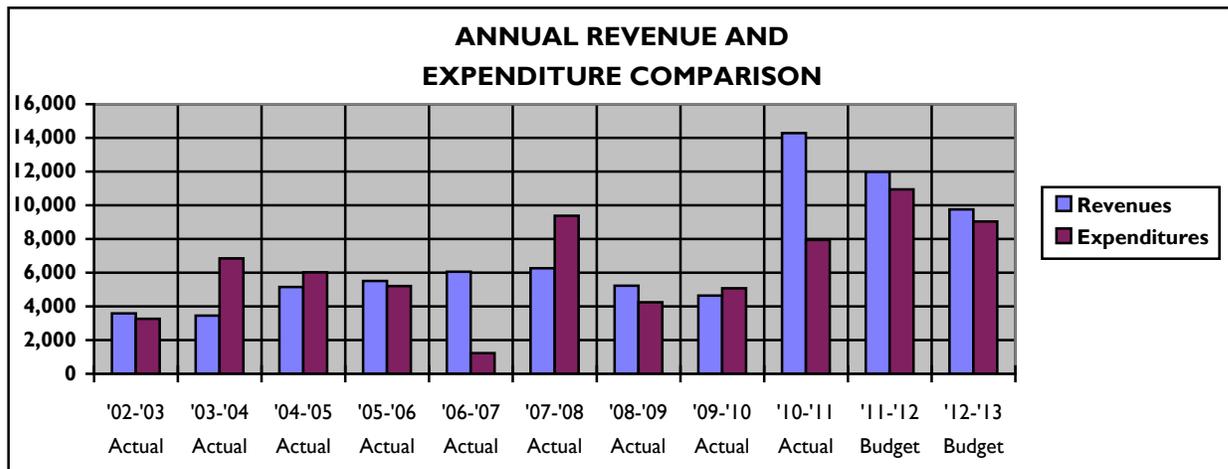
## Function

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. Oversight of this fund is primarily the function of the Police Department.

## Police Education Fund Summary

The Fiscal Year 2012-2013 Budget identifies a total of \$4,910 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 \$9,040 for police training. The budget is projecting a \$723 fund balance for the Police Education Fund at the end of the Fiscal Year.



## 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*  
\$4,000

This line item decreased \$1,900 and funds DARE and other training.

# Police Education Fund

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 9,552	\$ 6,688	\$ 6,330	\$ 4,853	\$ 4,853
<b>REVENUES:</b>					
342.001 Judgments and Fines-Court	4,700	5,220	5,097	4,900	4,900
361.000 Interest Earnings	22	70	6	10	10
364.000 Sales of Assets	0	0	0	0	0
<b>TOTAL REVENUES</b>	\$ 4,722	\$ 5,290	\$ 5,103	\$ 4,910	\$ 4,910
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 14,274	\$ 11,978	\$ 5,103	\$ 9,763	\$ 9,763
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
440.000 Travel & Per Diem	572	4,540	3,580	4,540	4,540
452.002 Operating Supplies-Other	159	500	0	500	500
454.000 Publications, Dues & Training	7,213	5,900	3,000	4,000	4,000
<b>TOTAL OPERATING EXPENSES</b>	\$ 7,944	\$ 10,940	\$ 6,580	\$ 9,040	\$ 9,040
<b>TOTAL EXPENDITURES</b>	\$ 7,944	\$ 10,940	\$ 6,580	\$ 9,040	\$ 9,040
<b>ENDING FUND BALANCE</b>	\$ 6,330	\$ 1,038	\$ 4,853	\$ 723	\$ 723

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# 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.

Oversight of this fund is primarily the function of the Police Department.

## Police Forfeiture Fund Summary

The Fiscal Year 2012-2013 Budget identifies there will be no revenues for the Police Forfeiture Fund. Therefore, it is anticipated that the fund balance will be \$0 on September 30, 2013. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

## Budget Highlights

Since there is no beginning fund balance or revenues, there will be no expenditures in this fund.

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 58,968	\$ 17,187	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
342.001 Judgments and Fines-Court	3,312	0	0	0	0
361.000 Interest Earnings	95	150	0	0	0
364.000 Sales of Assets	0	0	29,500	0	0
<b>TOTAL REVENUES</b>	\$ 3,407	\$ 150	\$ 29,500	\$ 0	\$ 0
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 62,375	\$ 17,337	\$ 29,500	\$ 0	\$ 0
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
431.002 Additional Legal Services	36,437	15,000	29,500	0	0
440.000 Travel & Per Diem	25,938	0	0	0	0
454.000 Publications, Dues & Training	0	0	0	0	0
464.000 Machinery & Equipment	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	\$ 62,375	\$ 15,000	\$ 29,500	\$ 0	\$ 0
<b>TOTAL EXPENDITURES</b>	\$ 62,375	\$ 15,000	\$ 29,500	\$ 0	\$ 0
<b>ENDING FUND BALANCE</b>	\$ 0	\$ 2,337	\$ 0	\$ 0	\$ 0

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# 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.

Oversight of this fund is primarily the function of the Police Department.

## Budget Highlights

*Contractual Services*  
\$46,370

This line item increased by \$1,490 and provides dispatching services.

*Communications and Freight*  
\$5,280

This line item decreased by \$1,700 and funds the fees associated with the 911 lines.

*Repairs and Maintenance*  
\$6,800

This line item decreased by \$920.

*Publications, Dues and Training*  
\$1,860

The Publications, Dues and Training line item decreased \$250 and funds membership dues and training for Dispatch.

## Hardwire 911 Summary

The Fiscal Year 2012-2013 Budget identifies \$70,610 in revenues, a decrease of \$2,200. There will be \$62,600 collected in 911 fees, a decrease of \$2,200. Interest earnings will remain the same at \$10. There is a transfer of \$8,000 from the General Fund.

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 16,359	\$ 29,374	\$ 25,904	\$ 22,377	\$ 22,377
<b>REVENUES:</b>					
337.911 911 Fees	63,553	64,800	56,996	62,600	62,600
361.000 Interest Earnings	32	10	14	10	10
381.001 Transfer from General Fund	8,000	8,000	8,000	8,000	8,000
<b>TOTAL REVENUES</b>	\$ 71,585	\$ 72,810	\$ 65,010	\$ 70,610	\$ 70,610
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 87,944	\$ 102,184	\$ 90,914	\$ 92,987	\$ 92,987
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
434.911 Contractual Services, 911	45,537	44,880	44,880	46,370	46,370
441.911 Communications & Freight, 911	5,246	6,980	7,980	5,280	5,280
446.911 Repair & Maintenance, 911	10,876	7,720	14,276	6,800	6,800
454.911 Publications, Dues & Training, 911	381	2,110	1,401	1,860	1,860
<b>TOTAL OPERATING EXPENSES</b>	\$ 62,040	\$ 61,690	\$ 68,537	\$ 60,310	\$ 60,310
<b>TOTAL EXPENDITURES</b>	\$ 62,040	\$ 61,690	\$ 68,537	\$ 60,310	\$ 60,310
<b>ENDING FUND BALANCE</b>	\$ 25,904	\$ 40,494	\$ 22,377	\$ 32,677	\$ 32,677

# 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.

Oversight of this fund is primarily the function of the Police Department.

## Wireless 911 Summary

The Fiscal Year 2012-2013 Budget identifies a total of \$37,780 in revenues. There will be \$17,770 collected in 911 fees, a decrease of \$7,070. Interest earnings remained the same at \$10. Transfers from the General Fund totaled \$20,000.

## Budget Highlights

*Contractual Services*  
\$17,764

This line item increased by \$564 and provides dispatching services.

*Communications and Freight*  
\$3,870

This line item increased by \$1,190 and funds the fees associated with the 911 lines.

*Repairs and Maintenance*  
\$3,880

This line item increased by \$920.

*Publications, Dues and Training*  
\$1,080

The Publications, Dues and Training line item increased \$270 and funds membership dues and training for Dispatch.

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 22,759	\$ 30,384	\$ 17,982	\$ 33,051	\$ 33,051
<b>REVENUES:</b>					
337.911 911 Fees	23,659	24,840	23,359	17,770	17,770
361.000 Interest Earnings	20	10	16	10	10
381.001 Transfer from General Fund	12,000	12,000	12,000	20,000	20,000
<b>TOTAL REVENUES</b>	\$ 35,679	\$ 36,850	\$ 35,375	\$ 37,780	\$ 37,780
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 58,438	\$ 67,234	\$ 53,357	\$ 70,831	\$ 70,831
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
434.911 Contractual Services, 911	30,107	17,200	17,198	17,764	17,764
441.911 Communications & Freight, 911	2,939	2,680	2,690	3,870	3,870
446.911 Repair & Maintenance, 911	7,156	2,960	218	3,880	3,880
454.911 Publications, Dues & Training, 911	254	810	200	1,080	1,080
<b>TOTAL OPERATING EXPENSES</b>	\$ 40,456	\$ 23,650	\$ 20,306	\$ 26,594	\$ 26,594
<b>TOTAL EXPENDITURES</b>	\$ 40,456	\$ 23,650	\$ 20,306	\$ 26,594	\$ 26,594
<b>ENDING FUND BALANCE</b>	\$ 17,982	\$ 43,584	\$ 33,051	\$ 44,237	\$ 44,237

# CITT Public Transit Fund

## Function

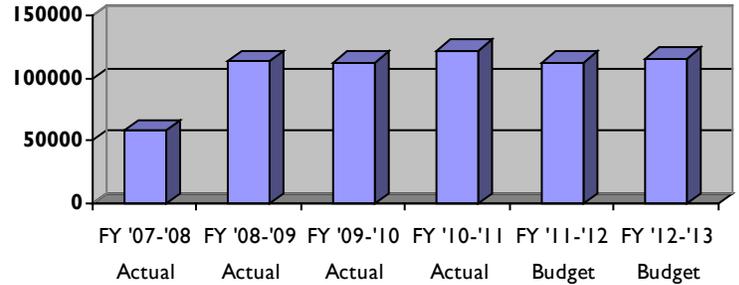
This fund manages monies to be utilized for transportation purposes. It was created to meet the public transit needs of the Village. The source of revenues is the Miami-Dade County Transportation Tax. Oversight of this fund is primarily the function of the Office of the Village Manager.

## 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*  
\$0

There are no funds allocated to this line item.

*Public Transit Programs*  
\$205,920

This line item increased \$75,920 from 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*  
\$65,000

The Capital Outlay increased \$5,000 and includes \$60,000 expenditure carried over from the previous fiscal year for school bus stop and \$5,000 for the purchase of signage.

# CITT Public Transit Fund

<b>CLASSIFICATION</b>	<b>2010-11 ACTUAL</b>	<b>2011-12 BUDGET*</b>	<b>2011-12 12 MO EST</b>	<b>2012-13 MGR REC</b>	<b>2012-13 COUNCIL ADOPT</b>
<b>BEGINNING FUND BALANCE</b>	\$ 312,753	\$ 379,811	\$ 423,524	\$ 310,865	\$ 370,865
<b>REVENUES:</b>					
335.190 County Transportation Tax	122,800	113,290	123,400	116,500	116,500
361.000 Interest Earnings	919	780	612	800	800
<b>TOTAL REVENUES</b>	\$ 123,719	\$ 114,070	\$ 124,012	\$ 117,300	\$ 117,300
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 436,472	\$ 493,881	\$ 547,536	\$ 428,165	\$ 488,165
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	12,948	15,000	15,000	0	0
431.001 Public Transit Programs	0	130,000	146,671	205,920	205,920
448.000 Promotion	0	15,000	15,000	15,000	15,000
453.000 Road Materials & Supplies	0	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	\$ 12,948	\$ 160,000	\$ 176,671	\$ 220,920	\$ 220,920
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	60,000	0	0	60,000
463.000 Impvmnts Other than Bldgs.	0	0	0	5,000	5,000
464.000 Equipment and Machinery	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	\$ 0	\$ 60,000	\$ 0	\$ 5,000	\$ 65,000
<b>TOTAL EXPENDITURES</b>	\$ 12,948	\$ 220,000	\$ 176,671	\$ 225,920	\$ 285,920
<b>TOTAL FUND BALANCE</b>	\$ 423,524	\$ 273,881	\$ 370,865	\$ 202,245	\$ 202,245

\*Includes approved amendments to the budget or carryovers of previous year's projects.

# 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 2012-2013 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.

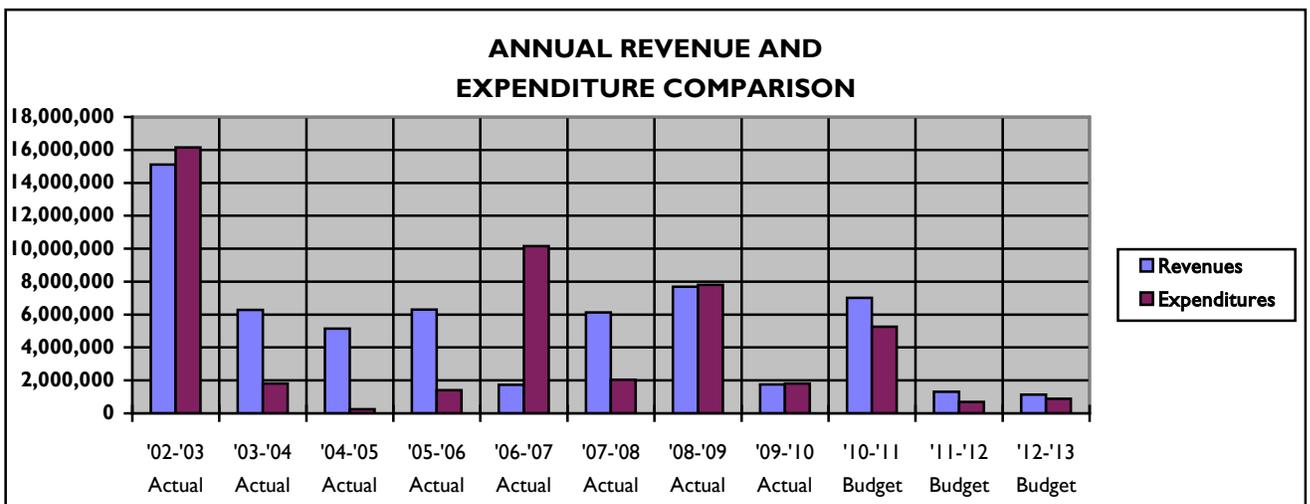
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital 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. Oversight of this fund is primarily the function of the Office of the Village Manager.

## Capital Project Fund Summary

The Fiscal Year 2012-2013 Budget identifies a total of \$159,500 in revenues for the Capital Project Fund. The Capital Project Fund is funded by interest earnings, water impact fees and a transfer from the General Fund. The expenditures projected for next year are \$887,930, which includes renovations at Pincrest Gardens, the Community Center and Coral Pine Park, and a transfer of funds to the General Fund. The budget is projecting a \$240,288 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.

### *Municipal Center* \$40,000

The funds allocated for improvements at the Municipal Center include a storage room for Village records and a legislative software program.

Currently, Village records are stored at Pinecrest Gardens in an improvised storage room. The \$10,000 allocation will allow the records to be stored at the Municipal Center in a temperature-controlled, secure storage area. The other \$30,000 will be used for the purchase of a specialized legislative software program that will create an electronic archive of Village Council actions and facilitate retrieval of information by citizens.

### *Water Project* \$75,000

These funds will become the initial contribution towards funding water line extensions for the remaining residents that do not have access to public water. An estimated \$11.5 million is required to extend the public water lines throughout Pinecrest. The Village continues to seek funding for this large project; however, an allocation will be made every year to accelerate the endeavor.

### *Community Center* \$131,000



The Pinecrest Community Center is a 15,000 square foot facility which houses several multi-

purpose rooms and a fitness center. The monies allocated for improvements fund the design of the expansion of the movement room as well as a concession area.

### *Coral Pine Park* \$65,000



Coral Pine Park is an active nine acre park with a recreation center, six lighted tennis courts, a natural area, an all-purpose field, and a tot lot.

A total of \$65,000 is allocated for a park master plan.



### *Pinecrest Gardens* \$576,930



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.

# Capital Project Fund

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A total of \$616,930 is allocated for the following capital improvements at Pinecrest Gardens:

- \$200,000 - *Hammock Pavilion*



The Hammock Pavilion is a semi-circular amphitheater with permanent bench-style seating, and the site of the original Parrot Bowl located in the center of the park. Currently, it is closed to the public. Due to safety issues, the roof and other support areas were demolished. The elimination of the stage area and rear cages revealed a beautiful view of the hardwood hammock.

This structure will be renovated to an adaptive use as a shelter. The Hammock Pavilion would use the existing columns to brace the new roof and improvements will be made to the seating and remaining walls. This shelter will be used for educational programming or could be rented to the public for small gatherings.

- \$143,500 - *Cypress Hall*



Cypress Hall is one of the multi-purpose rooms in the Main Building. It is approximately 4,900 square feet and was the location of the old café. The monies allocated for this project are for improvements of the envelope of the

room in preparation to restore it to its original use of food service.

- \$84,500 - *Banyan Bowl Improvements*



The Banyan Bowl is a 500-seat amphitheater with a geodesic dome. The monies allocated will be used to replace the seating, and for the purchase of speakers and follow-up lighting.

- \$39,900 - *Garden Trails*  
This allocation will cover the improvements to the garden trails that have deteriorated over time.
- \$35,000 - *WiFi*  
This line item will fund WiFi for Pinecrest Gardens.
- \$21,790 - *Lighting Improvements*  
These funds will be used to make lighting improvements throughout the park.
- \$20,000 - *Butterfly House Renovation*  
These monies will be used for improvements to the Butterfly House, including the addition of picnic tables, to be used as a rental space due to its proximity to the playground and petting zoo.
- \$14,000 - *Water Well Renovation & Pump Replacement*  
These monies will be used to renovate the old well that is used for irrigation and to purchase a new pump for the well.

# Capital Project Fund

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- *\$12,740 – Parking Lot Resurfacing*  
This line item will be used to resurface the parking lot.



- *\$5,500 – Splash n' Play Improvements*  
This line item will be used for several needed renovations to the Splash n' Play water playground.



## Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$968,718 for Fiscal Year 2012-13. The Revenues for Fiscal Year 2012-13, \$159,500, are generated from interest earnings, debt proceeds and a transfer from the General Fund, providing for a total of \$1,128,218 in available resources. The budget provides for a total of \$887,930 in expenditures to fund various capital improvement projects.

## Summary of Impact

The Village of Pinecrest will accrue no additional cost for any of the capital projects. The improvements to the Municipal Center will be absorbed by the budget for the Office Village Clerk. The Miami-Dade Water and Sewer Department will own and maintain the water lines after construction. All operational and staffing costs for the improvements at the Community Center, Coral Pine Park and Pinecrest Gardens are included in the budget.

# Capital Project Fund

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 539,548	\$ 1,005,091	\$ 1,758,431	\$ 968,718	\$ 968,718
<b>REVENUES:</b>					
324.510 Water, Impact Fees	0	0	0	7,500	7,500
331.110 Water, GOB Contribution, County	445,593	0	0	0	0
337.700 SNP Grant	190,557	0	0	0	0
361.000 Interest Earnings	1,821	1,200	1,100	2,000	2,000
366.000 Donations	10,700	0	0	0	0
369.000 Other Misc. Revenues	9,545	0	75	0	0
381.000 Transfer from General Fund	0	55,000	55,000	600,000	150,000
384.000 Debt Proceeds	5,825,000	249,590	0	0	0
<b>TOTAL REVENUES</b>	<b>\$6,483,216</b>	<b>\$ 305,790</b>	<b>\$ 56,175</b>	<b>\$ 609,500</b>	<b>\$ 159,500</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$7,022,764</b>	<b>\$ 1,310,881</b>	<b>\$ 1,814,606</b>	<b>\$ 1,578,218</b>	<b>\$ 1,128,218</b>
<b>OTHER FINANCING SOURCES:</b>					
473.000 Bond Escrow Agent	\$ 4,220,260	0	0	0	0
473.001 Bond Discount	52,098	0	0	0	0
473.002 Bond issuance Costs	112,883	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 4,385,241</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXPENDITURES – MUNICIPAL CENTER</b>					
<b>301.519.00</b>					
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Buildings	0	0	0	40,000	40,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>TOTAL EXPENDITURES – MUNICIPAL CENTER</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>EXPENDITURES – WATER PROJECT</b>					
<b>301.519.11</b>					
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Buildings	53,760	0	0	75,000	75,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 53,760</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>TOTAL EXPENDITURES – WATER PROJECT</b>	<b>\$ 53,760</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>EXPENDITURES – LIBRARY/COMM CENTER</b>					
<b>301.572.08</b>					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	0	0	0	16,000	16,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	12,660	0	0	510,000	100,000
463.000 Improvements Other than Bldgs.	0	55,000	68,300	0	0
464.000 Machinery & Equipment	61,342	40,000	41,588	15,000	15,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 74,002</b>	<b>\$ 95,000</b>	<b>\$ 109,888</b>	<b>\$ 525,000</b>	<b>\$ 115,000</b>
<b>TOTAL EXPENDITURES – LIBRARY/ COMMUNITY CENTER</b>	<b>\$ 74,002</b>	<b>\$ 95,000</b>	<b>\$ 109,888</b>	<b>\$ 541,000</b>	<b>\$ 131,000</b>

# Capital Project Fund

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET*	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>EXPENDITURES – CORAL PINE PARK</b>					
301.572.12					
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	0	0	0	40,000	40,000
463.000 Improvements Other than Buildings	0	0	0	25,000	25,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>TOTAL EXPENDITURES – CORAL PINE PARK</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>EXPENDITURES-PINECREST GARDENS</b>					
301.575.00					
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	9,626	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 9,626</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	440,658	199,500	336,000	448,000	448,000
463.000 Improvements Other than Buildings	301,046	0	0	168,930	128,930
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 741,704</b>	<b>\$ 199,500</b>	<b>\$ 336,000</b>	<b>\$ 616,930</b>	<b>\$ 576,930</b>
<b>TOTAL EXPENDITURES-PINECREST GARDENS</b>	<b>\$ 751,330</b>	<b>\$ 199,500</b>	<b>\$ 336,000</b>	<b>\$ 616,930</b>	<b>\$ 576,930</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,264,333</b>	<b>\$ 694,500</b>	<b>\$ 845,888</b>	<b>\$ 1,337,930</b>	<b>\$ 887,930</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,758,431</b>	<b>\$ 616,381</b>	<b>\$ 968,718</b>	<b>\$ 240,288</b>	<b>\$ 240,288</b>

# Five Year Capital Improvement Program

## Function

In accordance with Policy 8-1.3.1 of the Comprehensive Plan, a Five-Year Capital Improvement Program and Capital Budget shall be prepared upon adoption of the Comprehensive Plan. This Capital Budget is updated annually as part of the budgeting process. Capital improvement projects are defined as projects that are self-contained and that will usually be constructed or purchased as a unit. A capital improvement generally includes only those items constructed or purchased that have a useful life extending beyond a ten (10) year period following their acquisition or

purchase. Normally, capital improvements involve a cost in excess of \$25,000 or involve the acquisition or disposal of land regardless of cost. Minor recurring annual expense items, including routine maintenance and repairs, are excluded. All projects that are to be financed from bond funds are included. Similarly, preliminary engineering studies for such infrastructure improvements as the design of improvements are generally itemized as capital expenditure items due to their significant cost and impact of the capital improvement program. (Policy 8-1.1.2 Comprehensive Plan)

PROJECT DESCRIPTION	FUND SOURCE	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	TOTAL COST
<b>Transportation</b>							
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	0	0	0	0	75,000
Road Design Work	TF	50,000	50,000	50,000	50,000	50,000	250,000
US I Intersections	TF	100,000	0	0	0	0	100,000
Design of roundabouts at SW 60 AVE (3)	TF	45,000	0	0	0	0	45,000
Miscellaneous Sidewalk Improvements	TF	150,000	150,000	150,000	150,000	150,000	750,000
Sidewalk at SW 61CT & 96 ST	TF	50,000	0	0	0	0	50,000
Bike Path Sharrows and Lanes	TF	75,000	396,000	432,000	201,000	223,000	1,327,000
ROW Beautification	TF	50,000	50,000	50,000	50,000	50,000	250,000
Traffic Calming at SW 60 AVE	TF	225,000	150,000	150,000	150,000	150,000	825,000
Kendall DR & 67 AVE Asphalt Removal	TF	20,640	0	0	0	0	20,640
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	500,000	0	0	0	0	500,000
<b>Total Transportation</b>		<b>1,360,640</b>	<b>1,816,000</b>	<b>2,252,000</b>	<b>1,621,000</b>	<b>1,643,000</b>	<b>8,692,640</b>
<b>Drainage</b>							
Construction of Storm Drainage Canals	SW	1,740,000	400,000	400,000	400,000	400,000	3,340,000
<b>Total Drainage</b>		<b>1,740,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>3,340,000</b>
<b>General Government</b>							
Village Clerk Records Room	CP	10,000	0	0	0	0	10,000
Legislative Management Software Program	CP	30,000	0	0	0	0	30,000
<b>Total General Government</b>		<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Water Project</b>							
Water Line Improvements	CP	75,000	100,000	100,000	100,000	100,000	475,000
<b>Total Water Project</b>		<b>75,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>475,000</b>

# Five Year Capital Improvement Program

PROJECT DESCRIPTION	FUND SOURCE	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	TOTAL COST
<b>Parks and Recreation</b>							
Flagler Grove Park – Artificial Turf	CP	0	200,000	200,000	200,000	0	600,000
Coral Pine Park – Landscaping Improvements	CP	25,000	0	0	0	0	25,000
Coral Pine Park – Tennis Building	CP	40,000	210,000	0	0	0	250,000
<b>Total Parks and Recreation</b>		65,000	410,000	200,000	200,000	0	875,000
<b>Pinecrest Gardens</b>							
WiFi	CP	35,000	0	0	0	0	35,000
Hammock Pavilion	CP	200,000	0	0	0	0	200,000
Butterfly House Renovation	CP	20,000	0	0	0	0	20,000
Garden Trails	CP	39,900	0	0	0	0	39,900
Banyan Bowl Follow-up Light	CP	6,000	0	0	0	0	6,000
Banyan Bowl Speakers	CP	6,500	0	0	0	0	6,500
Banyan Bowl Seating	CP	72,000	0	0	0	0	72,000
Lighting Improvements	CP	21,790	0	0	0	0	21,790
Splash n’ Play Improvements	CP	5,500	0	0	0	0	5,500
Parking Lot Resurfacing	CP	12,740	0	0	0	0	12,740
Pump Replacement	CP	8,000	0	0	0	0	8,000
Waterway Dredging	CP	0	0	0	0	0	0
Old Well Renovation	CP	6,000	0	0	0	0	6,000
Cypress Hall	CP	143,500	0	0	0	0	143,500
Walkway Covers	CP	0	100,000	100,000	100,000	0	300,000
<b>Total Pinecrest Gardens</b>		576,930	100,000	100,000	100,000	0	876,930
<b>Community Center</b>							
Phase 2 Improvements	CP	131,000	410,000	0	0	0	541,000
<b>Total Community Center</b>		131,000	410,000	0	0	0	541,000
<b>TOTAL</b>		<b>\$3,988,570</b>	<b>\$3,236,000</b>	<b>\$3,052,000</b>	<b>\$2,421,000</b>	<b>\$2,143,000</b>	<b>\$ 14,840,570</b>

# Debt Service

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## Function

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

The Evelyn Greer Park Bond, a twenty (20) year loan from the Florida Municipal Loan Council, has a floating annual interest rate that ranges from 3.2% to 5.125%. 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.

On February 21, 2012, Village Council adopted Ordinance 2012-2 authorizing the issuance of a refunding revenue bond, Series 2012, to refinance the bond for the acquisition and construction of the Parrot Jungle and Gardens in the amount not to exceed \$4,992,500. A ten year bond with a principal amount was sold in the amount of \$4,860,000 at 2.30%.

The Village does not have any legal debt limits. These four bond issues represent the only outstanding General Fund debt. Oversight of this fund is primarily the function of the Office of the Village Manager.

# 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
4/1/2013			\$ 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
10/120/17	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
<b>TOTAL</b>		<b>\$3,730,000</b>	<b>\$475,950.00</b>	<b>\$4,205,950.00</b>	<b>\$15,340.00</b>	<b>\$4,536.00</b>	<b>\$ 4,225,826.00</b>

## Parrot Jungle and Gardens Bond (Series 2012A)

Date	Principal	Interest Rate	Interest	Debt Service	Annual Debt Service
11/01/2012			\$55,890.00	\$ 55,890.00	
5/01/2013	\$ 440,000	2.300%	55,890.00	495,890.00	\$ 551,780
11/01/2013			50,830.00	50,830.00	
5/01/2014	445,000	2.300%	50,830.00	495,830.00	546,660
11/01/2014			45,712.50	45,712.50	
5/01/2015	460,000	2.300%	45,712.50	505,712.50	551,425
11/01/2015			40,422.50	40,422.50	
5/01/2016	470,000	2.300%	40,422.50	510,422.50	550,845
11/01/2016			35,017.50	35,017.50	
5/01/2017	480,000	2.300%	35,017.50	515,017.50	550,035
11/01/2017			29,497.50	29,497.50	
5/01/2018	490,000	2.300%	29,497.50	519,497.50	548,995
11/01/2018			23,862.50	23,862.50	
5/01/2019	505,000	2.300%	23,862.50	528,862.50	552,725
11/01/2019			18,055.00	18,055.00	
5/01/2020	510,000	2.300%	18,055.00	528,055.00	546,110
11/01/2020			12,190.00	12,190.00	
5/01/2021	525,000	2.300%	12,190.00	537,190.00	549,380
11/01/2021			6,152.50	6,152.50	
5/01/2022	535,00	2.300%	6,152.50	541,152.50	547,305
<b>TOTAL</b>	<b>\$4,860,000</b>		<b>\$ 635,260</b>	<b>\$5,495,260.00</b>	<b>\$5,495,260</b>

# Debt Service

## Pinecrest Gardens and Library/Community Center Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
1/01/2013			\$ 49,693.75	\$ 49,693.75	\$ 1,065.00	\$ 50,758.75
7/01/2013	\$ 140,000	4.000%	49,693.75	189,693.75	1,665.00	191,358.75
1/01/2014			46,893.75	46,893.75	995.00	47,888.75
7/01/2014	145,000	4.125%	46,893.75	191,893.75	1,595.00	193,488.75
1/01/2015			43,903.13	43,903.13	922.50	44,825.63
7/01/2015	150,000	4.250%	43,903.13	193,903.13	1,522.50	195,425.63
1/01/2016			40,715.63	40,715.63	847.50	41,563.13
7/01/2016	155,000	4.325%	40,715.63	195,715.63	1,447.50	197,163.13
1/01/2017			37,325.00	37,325.00	770.00	38,095.00
7/01/2017	165,000	4.500%	37,325.00	202,325.00	1,370.00	203,695.00
1/01/2018			33,612.50	33,612.50	687.50	34,300.00
7/01/2018	170,000	4.500%	33,612.50	203,612.50	1,287.50	204,900.00
1/01/2019			29,787.50	29,787.50	602.50	30,390.00
7/01/2019	180,000	4.625%	29,787.50	209,787.50	1,202.50	210,990.00
1/01/2020			25,625.00	25,625.00	512.50	26,137.50
7/01/2020	185,000	5.000%	25,625.00	210,625.00	1,112.50	211,737.50
1/01/2021			21,000.00	21,000.00	420.00	21,420.00
7/01/2021	195,000	5.000%	21,000.00	216,000.00	1,020.00	217,020.00
1/01/2022			16,125.00	16,125.00	322.50	16,447.50
7/01/2022	205,000	5.000%	16,125.00	221,125.00	922.50	222,047.50
1/01/2023			11,000.00	11,000.00	220.00	11,220.00
7/01/2023	215,000	5.000%	11,000.00	226,000.00	820.00	226,820.00
1/01/2024			5,625.00	5,625.00	112.50	5,737.50
7/01/2024	225,000	5.000%	5,625.00	230,625.00	712.50	231,337.50
<b>TOTAL</b>	<b>\$2,130,000</b>		<b>\$722,612.52</b>	<b>\$2,852,612.52</b>	<b>\$22,155.00</b>	<b>\$2,874,767.52</b>

# Debt Service

## Pinecrest Gardens Improvement Bond, Series 2011B-2

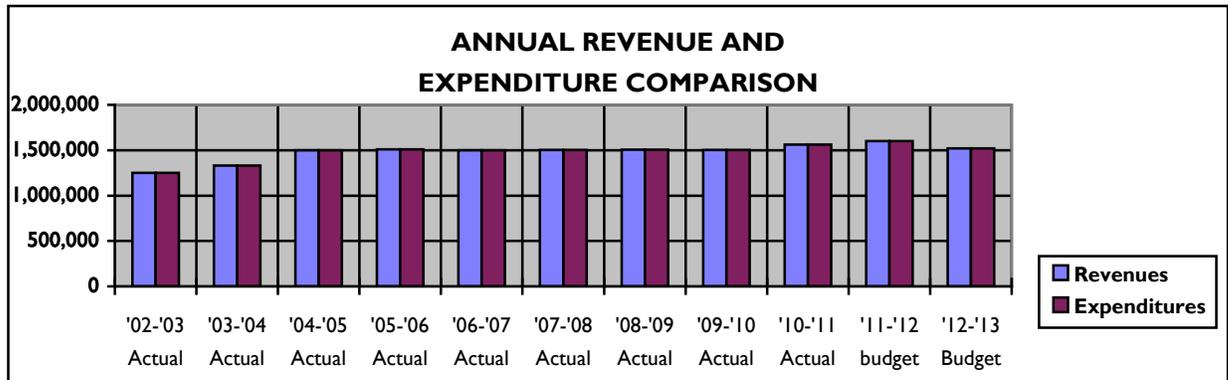
Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2013			\$ 30,693.75	\$ 30,693.75	\$ 710.00	\$ 324.00	\$ 31,727.75
10/1/2013	2.000%	\$ 55,000	30,693.75	85,693.75	710.00	324.00	86,727.75
4/1/2014			30,143.75	30,143.75	682.50	324.00	31,150.25
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
10/120/17	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
<b>TOTAL</b>		\$1,420,000.00	\$725,200.00	\$2,145,200.00	\$15,200.00	\$11,664.00	\$2,172,064.00

<b>GRAND TOTAL FOR ALL FUNDS</b>		\$12,140,000.00	\$2,559,022.52	\$14,699,022.52		\$68,895.00	\$14,767,917.52
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# Debt Service

## Debt Service Fund Summary

The Fiscal Year 2012-2013 Budget identifies a total of \$1,518,820 in revenues for the Debt Service Fund. This represents an \$82,220 decrease in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$1,492,830 and the Transportation Fund of \$25,990. The expenditures projected for next year are \$1,518,820 which covers the principal and interest associated with the debt schedule for all of the loans. Expenditures decreased by \$82,220 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 2012-2013 is budgeted at \$1,518,820.

CLASSIFICATION	2010-11 ACTUAL	2011-12 BUDGET	2011-12 12 MO EST	2012-13 MGR REC	2012-13 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>REVENUES:</b>					
381.001 Transfers In from General Fund	1,535,702	1,575,050	1,575,050	1,492,830	1,492,830
381.002 Transfer In from Transportation Fund	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>
<b>TOTAL REVENUES</b>	<b>\$ 1,561,692</b>	<b>\$ 1,601,040</b>	<b>\$ 1,601,040</b>	<b>\$ 1,518,820</b>	<b>\$ 1,518,820</b>
<b>EXPENDITURES:</b>					
<b>DEBT SERVICE:</b>					
471.000 Principal	1,030,000	1,020,000	1,020,000	1,125,000	1,125,000
472.000 Interest	<u>531,692</u>	<u>581,040</u>	<u>581,040</u>	<u>393,820</u>	<u>393,820</u>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,561,692</b>	<b>\$ 1,601,040</b>	<b>\$ 1,601,040</b>	<b>\$ 1,518,820</b>	<b>\$ 1,518,820</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,561,692</b>	<b>\$ 1,601,040</b>	<b>\$ 1,601,040</b>	<b>\$ 1,518,820</b>	<b>\$ 1,518,820</b>

# Ad Valorem Taxes

## 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 2007 through 2011.

Table 1. Taxes Paid by Pinecrest Residents

<b>TAXING AGENCY</b>	<b>2007 MILLAGE</b>	<b>2008 MILLAGE</b>	<b>2009 MILLAGE</b>	<b>2010 MILLAGE</b>	<b>2011 MILLAGE</b>
Village of Pinecrest	1.9500	1.9809	2.1040	2.1040	2.2000
Miami-Dade County School Board	7.5700	7.5330	7.6980	7.8640	7.7650
Miami-Dade County School Board Debt Service	0.3780	0.2640	0.2970	0.3850	0.2400
Everglades Project	0.0894	0.0894	0.0894	0.0894	0.0624
South Florida Water Management District	0.5346	0.5346	0.5346	0.5346	0.3739
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	4.5796	4.8379	4.8379	5.4275	4.8050
Miami-Dade County Debt Service	0.2850	0.2850	0.2850	0.4450	0.2850
Miami-Dade Children's Trust	0.4223	0.4212	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.2067	2.1851	2.1851	2.5753	2.4496
Miami-Dade Fire and Rescue District Debt Service	0.0420	0.0420	0.0420	0.0200	0.0131
Miami-Dade County Library District	0.3842	0.3822	0.3822	0.2840	0.1795
<b>Total Taxes Paid by Pinecrest Residents</b>	<b>18.4763</b>	<b>18.5898</b>	<b>18.9897</b>	<b>20.2633</b>	<b>18.9080</b>

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

<b>TAXING AGENCY</b>	<b>2007 MILLAGE</b>	<b>2008 MILLAGE</b>	<b>2009 MILLAGE</b>	<b>2010 MILLAGE</b>	<b>2011 MILLAGE</b>
Unincorporated Municipal Service Area	2.0416	2.0083	2.0083	2.2980	2.0083
Miami-Dade County School Board	7.5700	7.5330	7.6980	7.8640	7.7650
Miami-Dade County School Board Debt Service	0.3780	0.2640	0.2970	0.3850	0.2400
Everglades Project	0.0894	0.0894	0.0894	0.0894	0.0624
South Florida Water Management District	0.5346	0.5346	0.5346	0.5346	0.3739
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	4.5796	4.8379	4.8379	5.4275	4.8050
Miami-Dade County Debt Service	0.2850	0.2850	0.2850	0.4450	0.2850
Miami-Dade Children's Trust	0.4223	0.4212	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.2067	2.1851	2.1851	2.5753	2.4496
Miami-Dade Fire and Rescue District Debt Service	0.0420	0.0420	0.0420	0.0200	0.0131
Miami-Dade County Library District	0.3842	0.3822	0.3822	0.2840	0.1795
<b>Taxes Paid by Unincorporated Miami-Dade County Residents</b>	<b>18.5679</b>	<b>18.6172</b>	<b>18.8940</b>	<b>20.4573</b>	<b>18.7163</b>

# Ad Valorem Taxes

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A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2007, 2008, 2009, 2010 and 2011 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>Pinecrest Property Owner</b>	\$1,847.63	\$1,858.98	\$1,898.97	\$2,026.33	\$1,890.80
<b>Unincorporated Miami-Dade County Property Owner</b>	\$1,856.79	\$1,861.72	\$1,889.40	\$2,045.73	\$1,871.63

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

	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
<b>Pinecrest</b>	\$195.00	\$198.09	\$210.40	\$210.40	\$220.00
<b>County Municipal Service Area</b>	\$204.16	\$200.83	\$200.83	\$229.80	\$200.83

# Ad Valorem Taxes

## Millage Rate Comparison

The tables below list the five lowest millage rates in Miami-Dade County from 1999 - 2012.

1999		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.9370
2 <sup>nd</sup> Lowest	Pinecrest	22.1830
3 <sup>rd</sup> Lowest	Aventura	22.3100
4 <sup>th</sup> Lowest	Sunny Isles Beach	22.3860
5 <sup>th</sup> Lowest	County	22.5300

2000		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.7150
2 <sup>nd</sup> Lowest	Pinecrest	21.9610
3 <sup>rd</sup> Lowest	Aventura	22.0880
4 <sup>th</sup> Lowest	County	22.3080
5 <sup>th</sup> Lowest	Sunny Isles Beach	22.3610

2001		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.4335
2 <sup>nd</sup> Lowest	Pinecrest	21.6795
3 <sup>rd</sup> Lowest	Aventura	21.8065
4 <sup>th</sup> Lowest	County	22.0265
5 <sup>th</sup> Lowest	Sunny Isles	22.2295

2002		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.3585
2 <sup>nd</sup> Lowest	Aventura	21.6405
3 <sup>rd</sup> Lowest	Pinecrest	21.8135
4 <sup>th</sup> Lowest	County	21.8605
5 <sup>th</sup> Lowest	Bal Harbour	21.8875

2003		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.68150
2 <sup>nd</sup> Lowest	Aventura	21.96350
3 <sup>rd</sup> Lowest	Pinecrest	22.13650
4 <sup>th</sup> Lowest	Bal Harbour	22.15250
5 <sup>th</sup> Lowest	County/ Palmetto Bay	22.18350

2004		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.17870
2 <sup>nd</sup> Lowest	Aventura	21.46070
3 <sup>rd</sup> Lowest	Pinecrest	21.63370
4 <sup>th</sup> Lowest	Bal Harbour	21.64970
5 <sup>th</sup> Lowest	County/Palmetto Bay/Doral	21.68070

# Ad Valorem Taxes

2005		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	19.81430
2 <sup>nd</sup> Lowest	Aventura	21.09630
3 <sup>rd</sup> Lowest	Pinecrest	21.26930
4 <sup>th</sup> Lowest	Bal Harbour	21.28530
5 <sup>th</sup> Lowest	County/Palmetto Bay/Doral	21.31630

2006		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	19.09880
2 <sup>nd</sup> Lowest	Aventura	20.52680
3 <sup>rd</sup> Lowest	Palmetto Bay	20.67340
4 <sup>th</sup> Lowest	Pinecrest	20.69980
5 <sup>th</sup> Lowest	Bal Harbour	20.71580
(County: 7 <sup>th</sup> lowest at 20.74680)		

2007		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4776
2 <sup>nd</sup> Lowest	Aventura	18.2524
3 <sup>rd</sup> Lowest	Bal Harbour	18.4616
4 <sup>th</sup> Lowest	Pinecrest	18.4763
5 <sup>th</sup> Lowest	County	18.5679

2008		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.5818
2 <sup>nd</sup> Lowest	Aventura	18.3350
3 <sup>rd</sup> Lowest	Bal Harbour	18.5352
4 <sup>th</sup> Lowest	Pinecrest	18.5898
5 <sup>th</sup> Lowest	County	18.6172

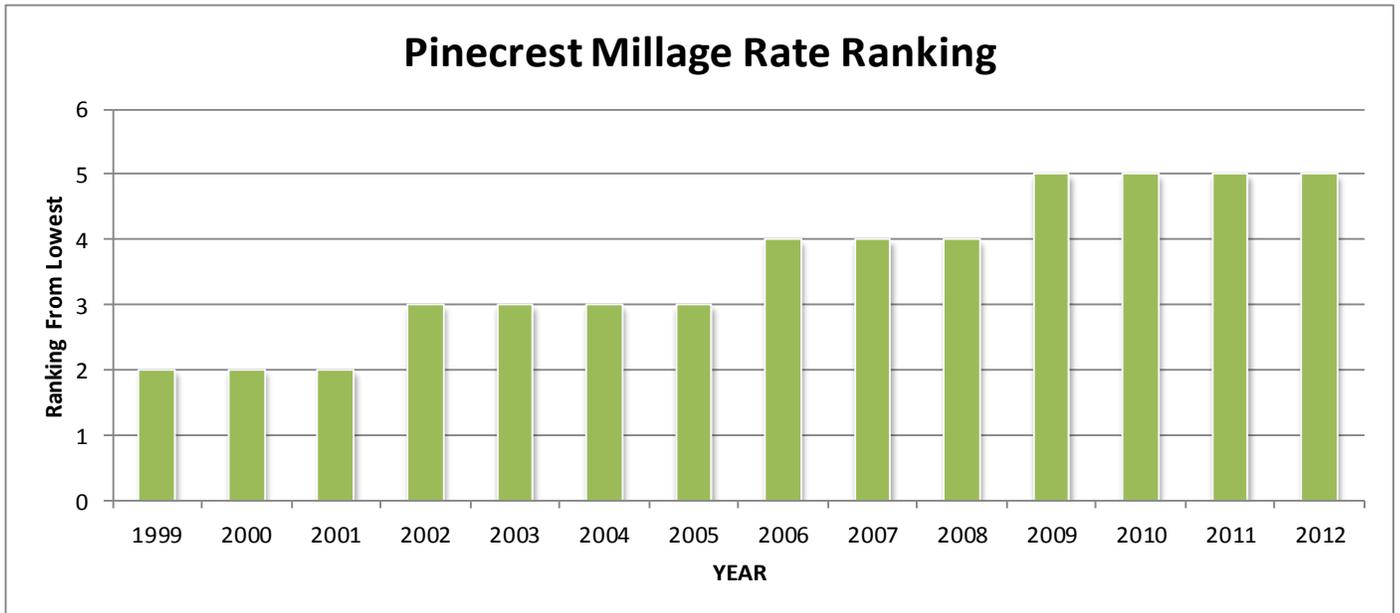
2009		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	16.8857
2 <sup>nd</sup> Lowest	Key Biscayne	17.8586
3 <sup>rd</sup> Lowest	Aventura	18.6118
4 <sup>th</sup> Lowest	County	18.8940
5 <sup>th</sup> Lowest	Pinecrest	18.9897

2010		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	18.1593
2 <sup>nd</sup> Lowest	Key Biscayne	18.7640
3 <sup>rd</sup> Lowest	Aventura	19.8854
4 <sup>th</sup> Lowest	Indian Creek	19.9631
5 <sup>th</sup> Lowest	Pinecrest	20.2633
(County: 8 <sup>th</sup> lowest at 20.4573)		

# Ad Valorem Taxes

2011		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	16.7080
2 <sup>nd</sup> Lowest	Key Biscayne	17.4453
3 <sup>rd</sup> Lowest	Aventura	18.4341
4 <sup>th</sup> Lowest	County	18.7163
5 <sup>th</sup> Lowest	Pinecrest	18.9080

2012		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.3224
2 <sup>nd</sup> Lowest	Aventura	18.3112
3 <sup>rd</sup> Lowest	County	18.5134
4 <sup>th</sup> Lowest	Bal Harbour	18.6804
5 <sup>th</sup> Lowest	Pinecrest	18.7851



# Glossary

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## 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 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(s).

### 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 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 Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

# Glossary

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## 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 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, 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

# Glossary

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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.

### FPL

Florida Power and Light.

### 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.

# Glossary

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## 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 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

# Glossary

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taxable value of \$50,000 and the millage rate is 1, then you would pay \$50 in taxes, and if the millage rate is 10, then you would pay \$500 in taxes.

## Millage rate.

One mil equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mils of tax assessed against this value.

## Modified Accrual Accounting.

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

## **N**

## Non-Departmental Appropriations (Expenditures).

The costs of government services or operations which are not directly attributable to Village Departments.

## **O**

## Objective.

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

## Objects of Expenditure.

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

## Obligations.

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

## Operating Budget.

The Village's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

## Operating Revenue.

Funds that the government receives as income to pay for ongoing operations. It includes 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. 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 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.

# Glossary

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## 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."

## US 1

United States Highway 1, also known as South Dixie Highway and Pinecrest Parkway.

## User Fee.

Charges for specific services provided only to those paying such charges. Examples would be stormwater utility and refuse collection, disposal and recycling.

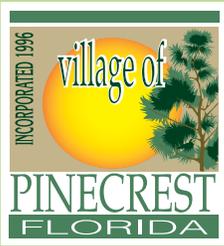
## Utility Taxes.

Municipal charges levied by the Village on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telephone service.

## **W**

## Workload Indicators.

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



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