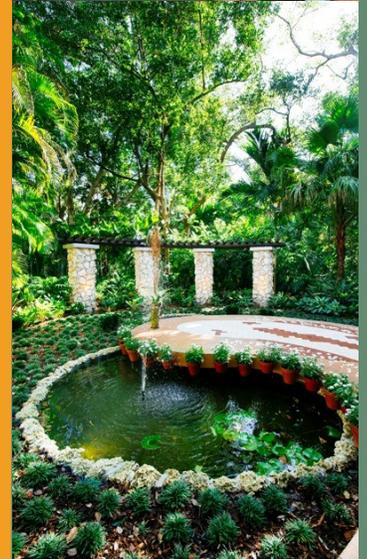


2015

Village of Pinecrest Annual Budget Report

October 1, 2014 - September 30, 2015



Organizational Excellence  Vibrant Safe Community  Cultural & Environmental Assets

Village of Pinecrest

Village Council



Cindy Lerner
Mayor



Joseph M. Corradino
Vice Mayor



Jeff Cutler
Councilmember



James E. McDonald
Councilmember



Bob Ross
Councilmember

Charter Officers



Yocelyn Galiano Gomez, ICMA-CM
Village Manager



Guido H. Inguanzo, Jr., CMC
Village Clerk



Mitchell Bierman
Village Attorney

Administrative Personnel

Maria Alberro Menendez, Assistant Village Manager

Angela T. Gasca, Administrative Services Manager

Leo Llanos, P.E., Building Official

Michelle Hammontree Garcia, Communications Manager

Gary S. Clinton, CPA, CPFO, Finance Director

Mayra R. Sauleda, Human Resources Manager

Gabriela Wilson, MSIT, IT 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.

How To Use This Book

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

Organization of this Book

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

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

Budget Message – A letter from the 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 Contents

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 features a collage of photographs of activities from throughout the past fiscal year. Cover design by the Office of the Village Manager.

Guide for Readers

The Fiscal Year 2015 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, 2014 through September 30, 2015. 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 they 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, 2013. 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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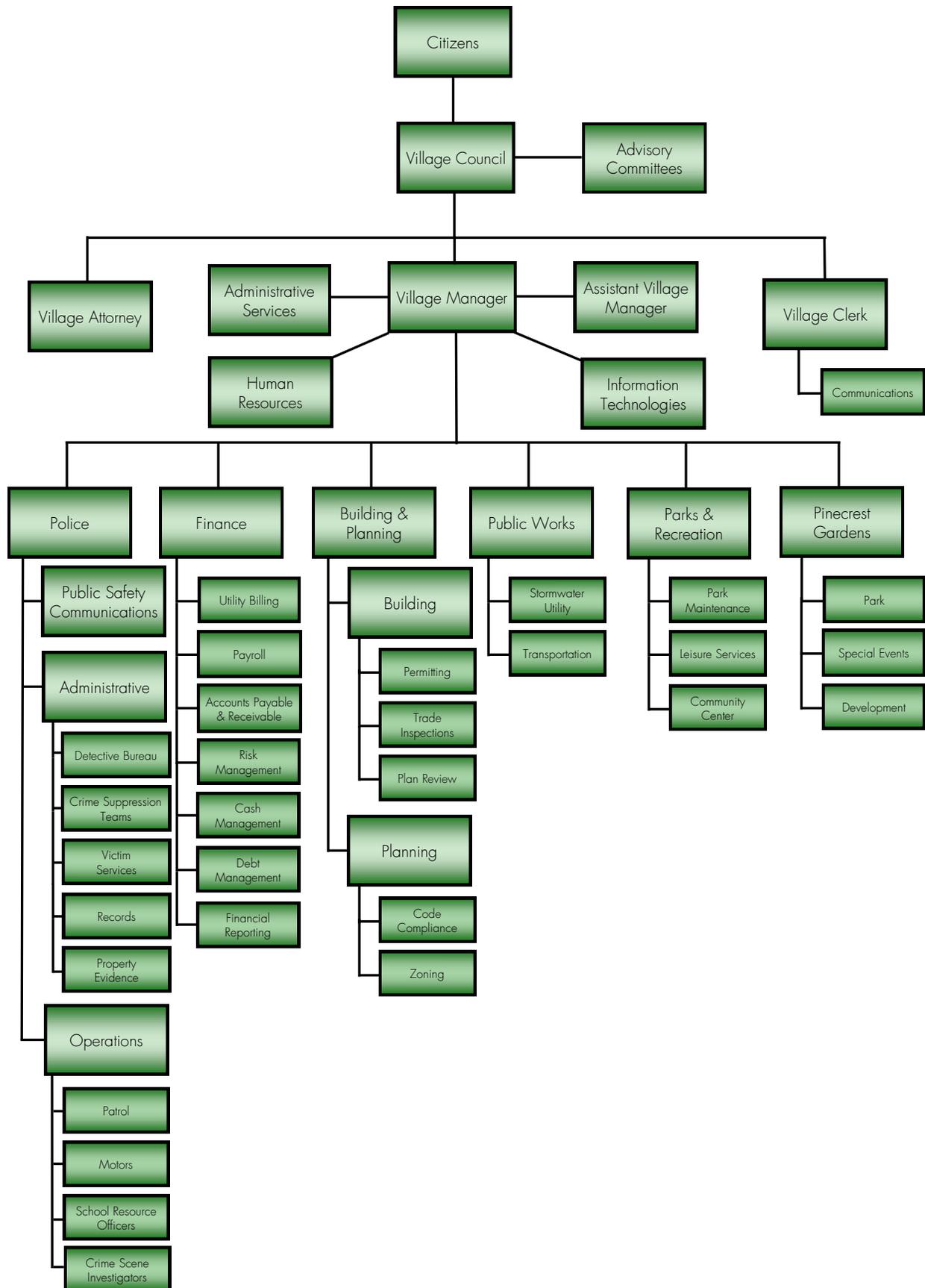
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Organizational Chart



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 18,496 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 750 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 2014	18,403

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

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

Source: U.S. Census Bureau, Census 2010 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.

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.

The median age of a Pinecrest resident is 42.

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

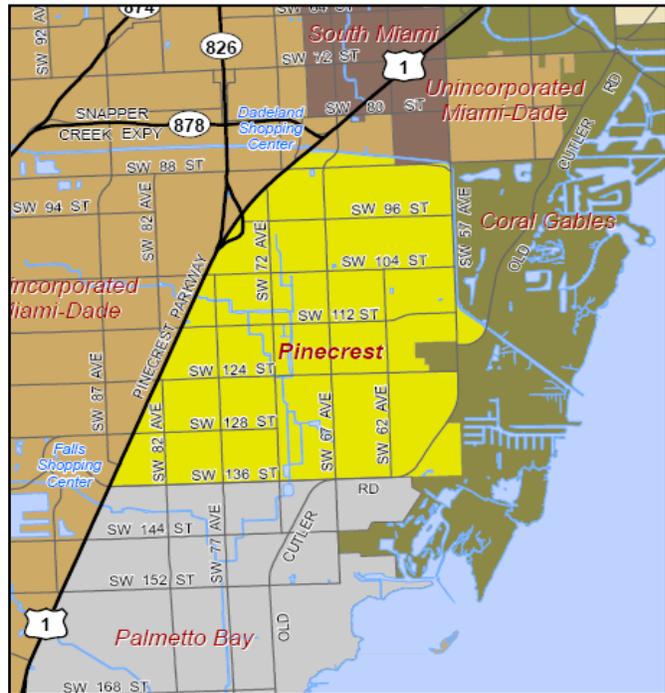
- Howard Drive Elementary School
- Pinecrest Elementary School
- Palmetto Elementary School
- Palmetto Middle School
- Miami Palmetto Senior High School

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

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. The Village of Pinecrest is nationally recognized as a Tree City USA, a Playful City USA and a Community of Respect. In 2011, the South Florida Business Journal recognized Pinecrest as one of the ten best places in Florida for "quality of life."

As part of the Village's commitment to sustainability stewardship, Pinecrest achieved the Florida Green City Silver Certification in 2012.

More than 18,500 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.

Pinecrest Principal Employers

The table below lists the top employers within the Village of Pinecrest in 2013.

Rank	Employer
1	Miami-Dade School System
2	Kendall Imports, LLC
3	Home Depot
4	Village of Pinecrest
5	Publix Supermarkets
6	Whole Foods Market
7	Gulliver Preparatory School
8	Best Buy
9	Ross
10	Ethan Allen
11	HH Gregg



History of Pinecrest

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

The Village of Pinecrest celebrated its 18th Anniversary on March 12, 2014. 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

How the Budget Was Created

On July 16, 2013, 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 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 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. For an update on the goals and objectives since their initial determination in 2013, please visit the *Council Goals and Objectives Status* section of this document on pages 16-36.

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.
- 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.
- Develop a legislative agenda and hold an annual legislative forum with the Village's State legislators by September every year in order to increase the Village's exposure in the State Legislature.
- Explore potential annexation of neighboring areas and analyze the

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

impact positive/negative to municipal services.

- Secure a fire rescue station to service the south east side of Pinecrest.

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.
- Evaluate where pedestrian safety needs to be enhanced.
- Implement all phases of the Safe Routes to School Program.
- Implement the Comprehensive Bike Lane and Route Plan to improve connectivity with neighboring jurisdictions.
- Complete the US 1 Corridor Bicycle and Pedestrian Mobility Study and implement the walkability initiatives identified in the study.
- Raise visibility for the Police Department through a proactive Crime Prevention Campaign that involves increased education of the general public and work with residents to establish more crime watch groups throughout the community.
- Conduct a safety evaluation in conjunction with all public and private schools in the Village to identify and correct security vulnerabilities and develop cooperative protocols to address critical incidents.

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.
- 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.
- Educate the public about the Adopt-a-Tree Program through increased publication.
- Conduct a canopy survey of the Village and develop a database of all street trees toward maintaining a lush, consistent, full coverage, street tree system and tree canopy.
- Pursue the implementation of the US 1 Vision Plan through the revision of the Land Development Regulations.
- Continue to implement the goals of the Education Compact by becoming strong advocates of the area public schools and assist in securing additional revenues to augment services at the schools.
- Identify opportunities for art in public places.
- Explore the possibility of relocating the McDonald's Restaurant adjacent to the Municipal Center to provide for a public plaza/open space.

Budget Process Overview

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

- 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 Plan 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.
- Pursue the acquisition of the "Horse Farm" property at SW 72 Avenue and SW 96 Street.
- Complete the Coral Pine Park Master Plan and implement the recommended facility improvements.
- Develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develop a long-term capital project plan to address future infrastructure needs identified in the plan.
- Establish a Climate Change Element in the Comprehensive Development Master Plan.
- Join the Community Rating System in order to produce flood insurance savings for affected residents.
- Develop a multimodal Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads.

Cultural Value

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

Objectives

- Develop extensive programming that is revenue generating to decrease the gap between income and expenses at Pinecrest Gardens. This programming should be a mix of grants, as well as Village sponsored and outside sponsored programming.
- Open food service operations at Pinecrest Gardens based on a market recommendation to enhance the visitor experience.
- Strengthen our community relationships, explore opportunities for community-wide events and seek sponsorship.
- Increase cooperative opportunities with civic and community-based organizations for the furtherance of culture and enrichment in the community.
- Continue on the path of developing the notion of Pinecrest Gardens becoming South Florida's "art park".
- Partner with community stakeholders to establish Pinecrest Gardens as a place for Autism-centric arts activities, and inclusion of all children, through the provision of facilities and programs, including a sensory-friendly children's theater.
- Develop a cultural exchange program as part of the Sister Cities Program.

Environmental Sustainability

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

Objectives

- Continue to improve energy efficiency at all Village facilities as well as developing fuel efficiency targets for the fleet.
- Encourage or require more landscape of commercial corridor.
- Maintain Tree City USA status.
- Improve stewardship of the Coral Pine Park Pineland Preserve by working with conversation experts to ensure

Budget Process Overview

Objectives (continued)

- protection of endangered plant species found on site and preserve the pineland.
- Develop a Climate Change Element in the Comprehensive Development Master Plan to become a more resilient and sustainable community.
- Implement an educational campaign to increase community awareness regarding the Property Assessed Clean Energy (PACE) program.
- Work with the Miami-Dade County Solid Waste Department to obtain baseline data regarding residential recycling in the Village and develop an improvement strategy.
- Look for opportunities for water reuse at municipal facilities.

- ◆ 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 2015 operating budget, departments analyzed 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 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:

The performance measures 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 Process Overview

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 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 Measures – 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 – lists 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 for 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 Outlay – 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.

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

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 Expenditures

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.

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 departmental/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 departmental/performance budget is integrated with line item financial information to ensure optimal budget control.

This departmental/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
- ◆ Re-examination 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.

Budget Process Overview

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.

The Village Manager submits to the Village Council a request to amend the budget on a quarterly basis. 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

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. As the schedule in the following page 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.

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 is bound by the Truth in Millage (TRIM) calendar process set by the Florida Department of Revenue. A detailed flow chart of this process can be found on page 15. 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 25, 2013 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.

Budget Calendar

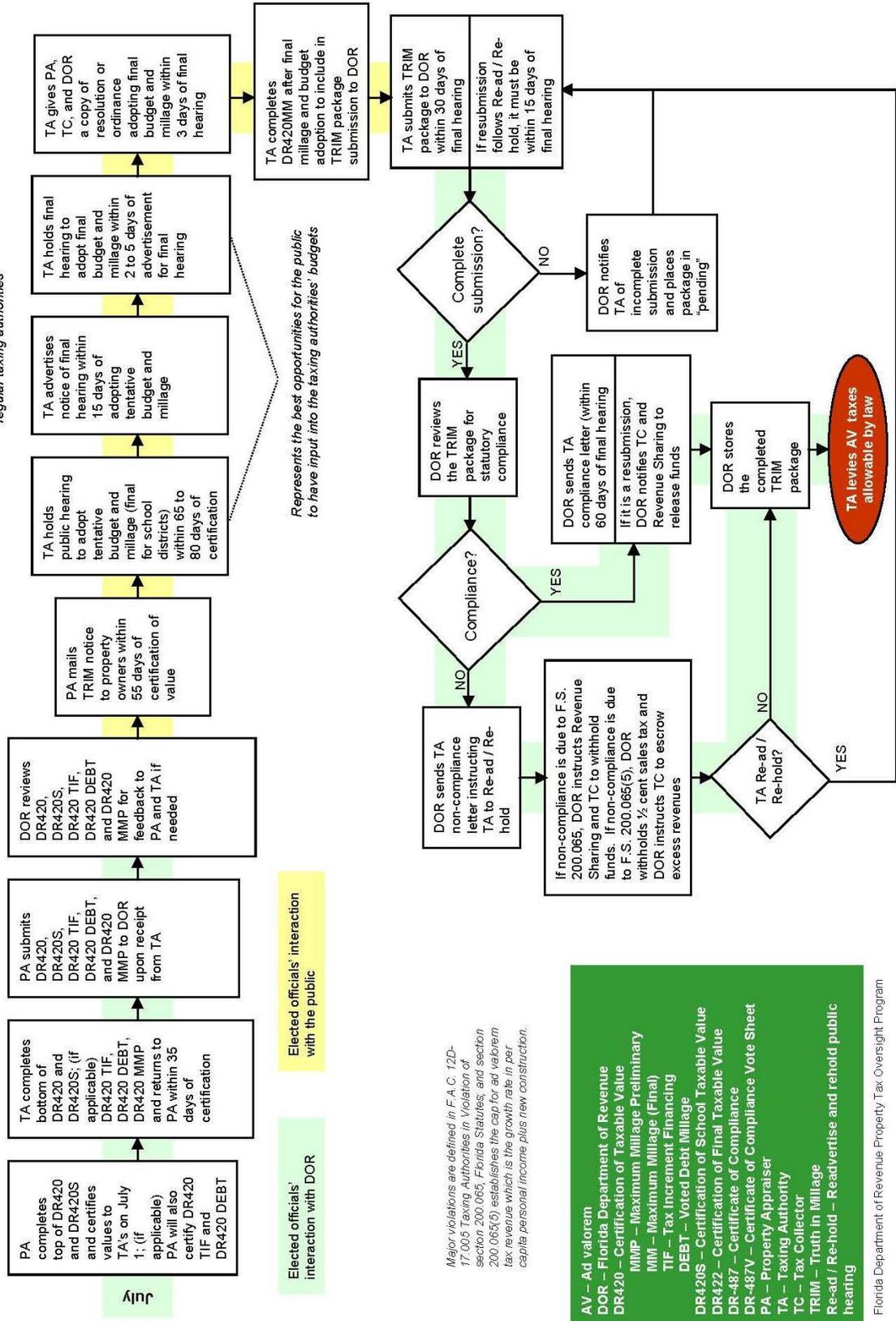
DATE	RESPONSIBILITY	ACTION REQUIRED
April 7, 2014	Village Manager Department Heads	Budget Request Forms are distributed.
April 21, 2014	Finance Director Department Heads	Departmental Budget estimates are submitted to the Administrative Services Manager.
May 5, 2014	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 5, 2014	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2014	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 8, 2014	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2014 and setting public hearing dates. (TRIM Notice).
July 17, 2014	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 12, 2014	Village Manager	Town Hall meeting.
August 19, 2014	Village Council Village Manager Finance Director	Budget Workshop.
August 25, 2014	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 9, 2014	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 18, 2014	Village Clerk	Advertise final millage rate and final budget hearing.
September 23, 2014	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 26, 2014	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 23, 2014	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

Budget Calendar

Rev 02/15/10

Florida Property Tax TRIM Process

This Truth in Millage (TRIM) process map describes the steps taken to make sure the public is informed on which taxing authorities are responsible for property taxes levied and have an opportunity to provide input into taxing authorities' budgets and millage rates before they become final.



Major violations are defined in F.A.C. 12D-17.005 Taxing Authorities; in Violation of section 200.065, Florida Statutes; and section 200.065(5) establishes the cap for ad valorem tax revenue which is the growth rate in per capita personal income plus new construction.

- AV – Ad valorem
- DOR – Florida Department of Revenue
- DR420 – Certification of Taxable Value
- MMP – Maximum Millage Preliminary
- MM – Maximum Millage (Final)
- TIF – Tax Increment Financing
- DEBT – Voted Debt Millage
- DR420S – Certification of School Taxable Value
- DR422 – Certification of Final Taxable Value
- DR487 – Certificate of Compliance
- DR487V – Certificate of Compliance Vote Sheet
- PA – Property Appraiser
- TA – Taxing Authority
- TC – Tax Collector
- TRIM – Truth in Millage
- Re-ad / Re- hold – Readvertise and rehold public hearing

Florida Department of Revenue Property Tax Oversight Program

Council Goals and Objectives Status

In June 2013, Village Council adopted a five-year strategic plan that established goals for FY 2013 through FY 2018. The 2013 Strategic Plan has provided a framework to direct the Village's efforts and actions and to inform the budgetary process for the past three years. The status of the Key Intended Outcomes for each priority is provided below.



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.
- 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.
- Develop a legislative agenda and hold an annual legislative forum with the Village's State legislators by September every year in order to increase the Village's exposure in the State Legislature.
- Explore potential annexation of neighboring areas and analyze the impact positive/negative to municipal services.
- Develop a report on Fire Rescue Services for the Village of Pinecrest that analyzes the services provided by the Miami-Dade Fire Rescue District and investigates the feasibility of establishing a Village Fire Rescue Department or contracting out the service with another neighboring jurisdiction.

Completed

Ongoing

Ongoing

✓

✓

✓

Ongoing

Ongoing

The Village Manager and staff have worked diligently to identify and implement strategies to strengthen the Village's income base. These include: 1) implementing new Land Development Regulations to increase property values, 2) engaging the services of an economic development consultant who identified businesses that are lacking in the business corridor that would promote economic

Council Goals and Objectives Status

development, as part of the Pinecrest Parkway (US 1) Vision Plan 3) the Building and Planning Department implemented a new fee schedule and 4) new educational programs are being developed and implemented in Pinecrest Gardens, and the newly renovated Hammock Pavilion will add revenue as a rental facility.

The Village hired a Communications Manager in December 2013 to further broaden and enhance communications with residents and the business community. Since December the Village has released 65 media alerts that include post press releases and photography. Village initiatives and events have been featured on television an average of five times per month in March and April with an average total local market publicity value of \$16,419 per month, according to TVEyes television monitoring service. The Village Council and staff now receive a monthly clipping summary which includes a broadcast clip report. The Village launched a new resident newsletter in May 2014 that includes stories that are important to residents and a consolidated version of Community Center and Pinecrest Gardens' programming. The senior newsletter, Senior Focus, was revamped to include a new look and feel and larger text for easier reading. The Village's social media audience has increased in the last six months: 1) there is a new Instagram account, 2) there has been 20 percent increase in Facebook "Likes" and 3) a 38 percent increase in Twitter followers. Upcoming projects for the communications program include video production and resident-friendly radio programming.

A legislative forum was held September 10, 2013 in Pinecrest Municipal Center. The forum was attended by Senator Gwen Margolis and provided residents with an opportunity to address state legislators regarding state issues and ask questions about the then upcoming legislative session.

The Villager Manager engaged the services of a consultant to conduct an Annexation Feasibility Study in February 2014.

The Village Manager engaged the services of a consultant in January 2014 for a Comprehensive Fire Rescue Services Provision Study. The study will: 1) analyze the existing services provided to the Village by Miami-Dade Fire Rescue, 2) provide a comparison and analysis of the taxes collected by Miami-Dade County Fire Rescue District from the Village, 3) provide options available to the Village, 4) and provide a cost benefit analysis.

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	\$7,850,000
Fiscal Year 2012-13	\$7,790,000
Fiscal Year 2013-14 <i>Budget</i>	\$8,073,000

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%
Fiscal Year 2012-13	2.2000	0.00%
Fiscal Year 2013-14	2.2000	0.00%

Council Goals and Objectives Status

Percentage of Change from New Revenue Sources

	6 Months End 3/31	YTD	YTY % Growth in Revenue
<i>Pinecrest Gardens</i>			
Fiscal Year 2009-10	\$ 48,481	\$124,670	
Fiscal Year 2010-11	\$ 131,331	\$311,539	49.89%
Fiscal Year 2011-12	\$ 230,137	\$404,225	29.75%
Fiscal Year 2012-13	\$ 228,461	\$467,779	15.92%
*Fiscal Year 2013-14 <i>*Projected</i>	\$ 277,920	N/A	
	6 Months End 3/31	YTD	YTY % Growth in Revenue
<i>Community Center</i>			
Fiscal Year 2009-10	\$ 206,359	\$503,565	N/A
Fiscal Year 2010-11	\$ 275,040	\$612,161	21.57%
Fiscal Year 2011-12	\$ 320,551	\$652,014	6.51%
Fiscal Year 2012-13	\$ 327,379	\$692,589	6.22%
*Fiscal Year 2013-14 <i>*Projected</i>	\$ 373,967	N/A	

Number of Transactions on Village Website for E-business

	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14 Projected
Building Inspection Requests	478	1,298	1,093	1,968
Permit & Licensing	5,912	5,033	5,521	5,667
In-House Payment Activity				
Permit & Licensing Web Credit Card Activity	140	230	280	429
Building & Planning	59	42	36	53
Web-based Transaction				
Parks & Recreation/Pinecrest Gardens	304	870	895	1,100

Number of Interactions with Social Media

	Web Site Visits	E-mail Subscribers	Facebook Likes	Twitter Followers
2010-11	227,872	869	208	87
2011-12	240,753	921	340	154
2012-13	252,265	1,136	764	310
2013-14* <i>*6-month</i>	131,009	1,227	905	428

The Village has 1,227 subscribers to the monthly E-News, 905 Facebook likes and 428 Twitter followers. In addition to the Village's general online and social media programs, several departments

Council Goals and Objectives Status

have developed additional e-mail subscription lists and Facebook pages. As of May 5, 2014, Pinecrest Gardens has 10,000 subscribers and a Facebook page with 4,231 likes. The Parks and Recreation Department has 5,988 subscribers and a Facebook page with 596 likes. The Police Department's recently launched Facebook page has 147 likes.

Maintain a 90% Positive Rating with Amount of Information Provided

2010 Community Survey Results	91.5% Positive Rating
2013 Community Survey Results	90% Positive Rating

Maintain a 95% Positive Rating with Employee Service

2010 Community Survey Results	96.8% Positive Rating
2013 Community Survey Results	91.5% Positive Rating

Survey Results

The overall value of services received by the Village of Pinecrest was rated as positive with 92.0% of the respondents whom gave a response stating that they felt that the value was Excellent or Good. This rating is identical to the rating from the 2010 survey. Although some categories evidenced an increase and others fell slightly, the overall change is within the margin of error for the survey.

Comparison of 2013 Survey Results with 2010 Survey Results Concerning Services

Areas of Inquiry	2013 Percent Positive	2010 Percent Positive
Value of Services received	92.3	92.0
Information provided by Village	90.0	91.5
Helpful employees	91.5	96.8
Village infrastructure	95.9	94.6
Village police service	92.0	90.3
Village codes and ordinances	95.0	92.0
Village Fire/Rescue service	97.9	98.7
Village code enforcement	81.0	79.8
Overall Percentage	92.0	92.0

The respondents were asked to evaluate four different services provided to the residents: Traffic enforcement, bus or transit services, services to seniors and services to youth. In the case of Bus/Transit Services and Services to seniors, a large number of respondents were unable to answer due to their unfamiliarity with the topic.

Council Goals and Objectives Status



Security and Pedestrian Safety

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

Key Intended Outcomes

Completed

- Maintain an effective and high standard police force. *Ongoing*
- Evaluate where pedestrian safety needs to be enhanced. *Ongoing*
- Implement all phases of the Safe Routes to School Program. *Ongoing*
- Implement the Comprehensive Bike Lane and Route Plan to improve connectivity with neighboring jurisdictions. *Ongoing*
- Complete the US 1 Corridor Bicycle and Pedestrian Mobility Study and implement the walkability initiatives identified in the study. *Ongoing*
- Raise visibility for the Police Department through a proactive Crime Prevention Campaign that involves increased education of the general public and work with residents to establish more crime watch groups throughout the community. ✓
- Complete a safety evaluation of all public and private schools in the Village to identify and correct security vulnerabilities and develop cooperative protocol to address critical incidents. ✓

The Police Department reported a 22 percent drop in Part 1 Crimes in 2013 in comparison to 2012. Part 1 Crimes include aggravated assault, arson, burglary, criminal homicide, forcible rape, larceny-theft, motor vehicle theft and robbery. A significant amount of resources were dedicated to residential burglary prevention in 2012, which resulted in a 31 percent drop in residential burglaries in 2013 comparison to 2012.

Village staff continuously evaluates pedestrian safety needs in the following ways: 1) the Public Works Department monitors sidewalk conditions to ensure pedestrian safety by replacing damaged sidewalk and installing sidewalk where needed to ensure a continuous path, 2) residents can request sidewalk installation via the Village Sidewalk Policy which requires 60 percent approval of area residents for sidewalk installation in the their neighborhood, and 3) Village Council and staff can identify the need for

Council Goals and Objectives Status

sidewalk and conduct a community meeting to discuss and consider its installation in neighborhood areas.

The Village and the Miami-Dade County School Board applied for and received a federal grant to implement Phase I of the Safe Routes to Schools program which provides for infrastructure improvements around Palmetto and Pinecrest Elementary Schools. The improvements include updating all traffic signs to new standards, electronic speed limit signs, solar-powered pedestrian crossing flashers, and pedestrian crossing countdown signals. The project is expected to commence in the fall 2014 at an approximate cost of \$190,000.

The Village Council approved the installation of bike lanes on 104 Street, 124 Street, 128 Street, and 77 Avenue. A survey of these roadways is currently underway to determine the infrastructure needs for installing the lanes. It is expected to be funded by the FDOT Transportation Enhancement Cycle Grant scheduled to be funded in 2017-2018, if not sooner. The grant amount is for \$1 million. The expected cost of the project is \$1.3 million.

The Village Council authorized the Village Manager to enter into an agreement with a consultant who specializes in pedestrian mobility and alternative mode of transportation in March 2014. The study will identify walkability initiatives along the US 1 Corridor and will be completed by July 2014.

Pinecrest Neighborhood Watch groups are increasing in the Village. Eight Neighborhood Watch groups, made up of residents who want to deter crime in their blocks, have formed since July 2013. And more than a dozen individuals in separate areas have shown interest in forming a group. The groups are led by a Police Department Crime Specialist who gives advice on how to best deter crime and encourages the members of each group to exchange information, such as emails, phone numbers, and landscaper and pool servicer information. Once a group is formed, a block party is held to further get the neighbors acquainted with each other.

Police Departments from the Village of Pinecrest and the City of North Miami teamed up with Miami-Dade Schools Police Department and the Archdiocese of Miami to create a model for uniform lockdown and evacuation protocols in public and private schools. Representatives from each of these entities worked together for a year to develop the pilot program as part of the Independent School Safety Coalition (ISSC). The model will be introduced to school districts nationwide via national safety and education conferences in the upcoming year. The coalition is part of the In School Safety Working Group, which came from the Miami-Dade County Joint Round Table on Youth Safety headed by Mayor Carlos Gimenez and Miami-Dade Schools Superintendent Alberto Carvalho. First responders, within the participating jurisdictions, now have one cohesive plan of action regardless of whether the school is private or public. All private schools in both municipalities have developed evacuation plans and adopted lockdown procedures modeled after Miami-Dade County Public Schools' protocols. Representatives from each school received certificates of participation in the unified lockdown and evacuation protocol program at their respective municipality's March 2014 Council meeting.

Council Goals and Objectives Status

Performance Indicators

Percent Satisfaction with Police

2010 Community Survey Result	90.3%
2013 Community Survey Result	92%

Percent Change in Crime Rates

Fiscal Year 2009-10	-19.1%
Fiscal Year 2010-11	+20.2%
Fiscal Year 2011-12	-4.6%
Fiscal Year 2012-13	+2.0%
Fiscal Year 2013-14*	-22%

*Projected

Percent Increase in Pedestrian Safety & Perception of Safety

2010 Community Survey Result	16.8% Liked Safety Most About Pinecrest	
2013 Community Survey Result	17.9% Liked Safety Most About Pinecrest	+1.1%

Survey Results

- 92.0% respondents are satisfied with police service
- When asked if Pinecrest should have streetlights, a slight percentage (52.7%) agreed. Further questioning revealed that addition of streetlights on major intersections was preferred over the addition of streetlights on interior roads.
- Safety was the 2nd highest thing residents liked most about living in Pinecrest, however residents felt there was a need for more police patrols when asked what needed improvement in Pinecrest.
- 23.8% wanted traffic calming – a slight increase from the prior survey.
- 20.5% of residents without a sidewalk already in front of home wanted more sidewalks

Council Goals and Objectives Status



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

- | | |
|---|------------------------------|
| <ul style="list-style-type: none"> • 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. | <p>Completed
Ongoing</p> |
| <ul style="list-style-type: none"> • 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. | <p>Ongoing</p> |
| <ul style="list-style-type: none"> • Maintain the landscape ordinance and preserve streetscape to maintain a lush, consistent, full coverage, street tree system and tree canopy. | <p>Ongoing</p> |
| <ul style="list-style-type: none"> • Educate the public about the Adopt-A-Tree Program through increased publication. | <p>Ongoing</p> |
| <ul style="list-style-type: none"> • Conduct a canopy survey of the Village and develop a database of all street trees. | <p>Ongoing</p> |
| <ul style="list-style-type: none"> • Pursue the implementation of the Pinecrest Parkway (US 1) Vision Plan through the revision of the Land Development Regulations. | <p>✓</p> |
| <ul style="list-style-type: none"> • Continue to implement the goals of the Education Compact by becoming strong advocates of the area public schools and assist in securing additional revenues to augment services at the schools. | <p>Ongoing</p> |
| <ul style="list-style-type: none"> • Identify opportunities for art in public places. | <p>Ongoing</p> |
| <ul style="list-style-type: none"> • Explore the possibility of relocating the McDonald's Restaurant adjacent to the Municipal Center. | <p>Ongoing</p> |

Council Goals and Objectives Status

To maintain high quality code enforcement for residential and commercial properties the Building and Planning Department is projected to process over 1,100 code compliance complaints and presented 200 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by the Code Compliance Officer. Properties for which a *Lis Pendens* has been filed are now required to be registered with Pinecrest which has allowed for the registration and identification of vacant properties and agents responsible for property maintenance.

The Village continues 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 along US 1. Although the administrative hearing has concluded and the siting board will shortly make a decision, the other avenues of opposition are still relevant.

The Village Council adopted an updated landscape code requiring the inclusion of Dade County/Pine trees in required landscaping plans and the provision of wider landscape buffers adjacent to Pinecrest Parkway. The Village continues to enforce and maintain the landscape ordinance to maintain a lush, consistent, full coverage, street tree system and tree canopy. Pine trees have been planted within the median of Pinecrest Parkway consistent with the Village's "Bringing Pines Back to Pinecrest" initiative. Additionally, fines for the hat racking of trees have been increased and enforcement provisions have been reviewed and enhanced as recommended by the Village Attorney through recent amendments to the Village's Land Development Regulations.

The Adopt-A-Tree program is promoted via the Public Works website where residents can apply for trees to be planted on their property. There is also a Street Tree Program where residents can get free trees planted with the right-of-way in their property. The Adopt-A-Tree program will also be promoted via press releases and an educational video.

The Public Works Department does not have the personnel with proper certification to conduct a canopy survey of the Village and develop a database of all street trees. At this point it is a long-term goal. A partial survey was done using an intern from Florida International University. Village staff is currently converting that information for GIS maps. The Village is looking to partner with the FIU School of Architecture to continue survey and similar projects without incurring cost to Village.

The implementation the Pinecrest Parkway (US 1) Vision Plan is being accomplished through recent amendments to the Village's Land Development Regulations that were completed and subsequently approved by the Village Council at second reading on April 8, 2014. Adopted amendments include development standards for implementation of the Pinecrest Parkway (US 1) Vision Plan including standards for redevelopment adjacent to Pinecrest Parkway.

The Village continues to support the goals of the Education Compact by hosting events such as Bike Ride Day in collaboration with Miami-Dade County Public Schools Vice-Chair Dr. Larry Feldman and waiving venue fees for events that raise money for public schools that include Fashion in the Gardens and Taste of Pinecrest. To further enhance the green school component of the Education Compact, the CLEO Institute has partnered with the Village to educate students about environmental issues. In addition, the Village gives each public school a \$10,000 grant per year.

Proposed amendments to the Village's Land Development Regulations initially included requirements for "Art in Public Places" to include either payment of a fee or provision of art in conjunction with new commercial redevelopment projects. The Village Council struck those proposed regulations from the draft of amendments that were approved on April 8, 2014.

Council Goals and Objectives Status

To explore the possibility of relocating the McDonald's Restaurant adjacent to the Municipal Center, the Village Manager and Planning Director have met with the property Manager and representative of the adjoining McDonald's Restaurant. The McDonald's representative indicated that he would consider relocating the McDonald's to another commercial property in Pinecrest if an acceptable site can be identified and secured. It is estimated that the overall cost to construct a new restaurant would be approximately \$2 million, not including the cost of the underlying real estate. Village staff has completed meetings with owners of properties located at the Northeast corner of SW 124 Street and Pinecrest Parkway and properties located at the northeast corner of SW 120 Street and Pinecrest Parkway. Properties at the Southeast corner of SW 124 Street and Pinecrest Parkway have also been identified and will be investigated. Property owners have expressed an interest and staff will continue to work with both McDonald's and identified property owners to further explore the opportunities relative to the location of McDonald's Restaurant.

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	97%
	170 Properties (6 Open CCR Cases)
Fiscal Year 2013-14	100%
	138 Properties (0 Open CCR Cases)

Number of New Trees Planted

Fiscal Year 2009-10	136
Fiscal Year 2010-11	168
Fiscal Year 2011-12	104
Fiscal Year 2012-13	191
Fiscal Year 2013-14 Year to date	52

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	\$ 50,000
Fiscal Year 2012-13 – Grants in Aid	\$49,771
Fiscal Year 2013-14 – Grants to date	\$29,997

Council Goals and Objectives Status

Percentage Increase in Citizen Satisfaction Rating Regarding Codes and Ordinances

2010 Community Survey Result	75.8% Responded Codes Are Just About Right 79.8% Satisfied with Level of Code Enforcement	
2013 Community Survey Result	66.8% Responded Codes Are Just About Right 81% Satisfied with Level of Code Enforcement	- 9.0% +1.2%

Survey Results

- 12% more people believe the codes are too strict when comparing 2010 and 2013 survey results.
- 66% responded Pinecrest codes and ordinances that regulate use of property as just about right, a decrease of 9% from the prior survey.
- 80.8% are satisfied with the level of the Village's Code Enforcement, a 1% increase since the last survey.
- 77% rated the appearance US 1 positively, a 5% decrease from the prior survey.
- 90% rated the quality of business positively, a 2.7% increase from the prior survey.

Council Goals and Objectives Status



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

Completed

- Evaluate recommendations from the Community Center Operations Audit and develop programs and plans based on these recommendations.
 Ongoing
- Provide public water to all Pincrest residents and seek support from the State and Federal Government as the Village's highest priority lobbying effort.
 Ongoing
- Develop long-term Vision Plan for green areas to continue to provide a high standard of parks as the community needs change.
 Ongoing
- Evaluate the feasibility of expanding the Community Center by undertaking a full operational assessment.
 Ongoing
- Pursue the acquisition of the "Horse Farm" property at SW 72 Avenue and SW 96 Street.
 X
- Complete the Coral Pine Park Master Plan and implement the recommended facility improvements.
 Ongoing
- Develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develop a long-term capital project plan to address future infrastructure needs identified in the plan.
 Ongoing
- Establish a Climate Change Element in the Comprehensive Development Master Plan.
 ✓
- Join the Community Rating System in order to effectuate flood insurance savings for affected residents.
 Ongoing
- Develop a Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads.
 Ongoing

Council Goals and Objectives Status

The Parks and Recreation Department continues to develop programs from the Community Center Operation Audit and have since had a Master Plan developed and approved by the Village Council to expand the facility in order to provide additional programming and fitness/wellness services to the community. The Master Plan, design and construction will be an on-going project for the next two to three years.

The Village Council hired lobbyists to represent the Village during the 2014 legislative session in Tallahassee with the primary responsibility of acquiring \$1.5 million in state funding toward expansion of water lines in Pinecrest. Unfortunately, the Village was not successful in obtaining funds. Acquiring funds will continue to be a top priority for the Village. The Village is also looking the possibility of establishing its own utility or special taxing district to complete the project.

The Parks and Recreation Department continues to maintain the current green areas (parks) while reviewing any open spaces that come available for acquisition.

The Village engaged the services of a consultant to evaluate different options for the feasibility of expanding the Community Center. The Council approved Phase 1 and 2 of the study which took into consideration what residents and the Village Council would like to see in the Community Center. Going forward with the project now depends on the result of upcoming budget workshops.

A master plan for Coral Pine Park was completed earlier this year. Based on community input, a consultant developed three options for the Village Council's consideration. The Village Council has selected a plan that includes, but is not limited to, renovating the existing recreation center, addition of two tennis courts, a new tennis center and concession area, and a new tot-lot. The approximate cost of the project is \$3.6 million. The completion of the project depends on the outcome of upcoming budget meetings.

The Village Manager has engaged the services of consultants to develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develops a long-term capital project plan to address future infrastructure needs identified in the plan. Completion on the plan is expected in the summer of 2015. The cost for the plan is \$350,000.

Developing a Climate Change Element in the Master Plan has been completed and was recently presented to the Local Planning Agency (LPA) for preliminary consideration. A final draft will be provided to the LPA/Village Council at their next scheduled work session and subsequently scheduled for consideration and adoption at required public hearings.

The Village Manager pursued the acquisition of the "Horse Farm" property at SW 72 Avenue and SW 96 Street by offering the owner the Village Council approved sum of \$2.75 million. The owner declined the offer and is currently developing the property.

The Building and Planning Department is currently in the process of submitting a letter to FEMA requesting to join the Community Rating Program.

The Village Manger expects to engage the services of a consultant to develop a Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads by the summer of 2014.

Council Goals and Objectives Status

Performance Indicators

Percent Satisfaction with Park Facilities*

2010 Community Survey Results	94.6% Satisfied
2013 Community Survey Results	95.9% Satisfied

**Includes the results of the question relating to satisfaction with Village infrastructure which includes parks, roads, sidewalks and street signs.*

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	3,873	12.57%
Fiscal Year 2012-13	2,919	-24.63%
Fiscal Year 2013-14 to date	1,735	

**Includes the patrons classified as class attendants and gymnasium users.*

Survey Results

- 95.9% satisfaction with infrastructure; a 1.3% increase from the prior survey
- 41.5% responded there is a need for more passive parks
- 23.8% responded there is a need for more active parks
- 27.7% responded there is a need for neighborhood playgrounds
- 29.8% responded there is a need for a gymnasium at the Community Center
- 33.2% responded there is a need for an interior play area at the Community Center
- 33.8% responded there is a need for a senior center
- 41.3% responded there is a need for a dog park
- 64.7% responded the Village should purchase the "Horse Farm"

Council Goals and Objectives Status



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

- | | |
|---|--|
| <ul style="list-style-type: none"> • Develop extensive programming that is revenue generating to decrease the gap between income and expenses at Pinecrest Gardens. This programming should be a mix of grants, as well as Village sponsored and outside sponsored programming. | <p><i>Completed</i>
<i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Open food service operations at Pinecrest Gardens based on a market recommendation to enhance the visitor experience. | <p>X</p> |
| <ul style="list-style-type: none"> • To strengthen our community relationships, explore opportunities for community-wide events and seek sponsorship. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Increase cooperative opportunities with civic and community-based organizations for the furtherance of culture and enrichment in the community. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Continue on the path of developing the notion of Pinecrest Gardens become South Florida’s “art park”. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Partner with community stakeholders to establish Pinecrest Gardens as a place for Autism-centric arts activities, and inclusion of all children, through the provision of facilities and programs, including sensory-friendly children’s theater. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Develop a cultural exchange program as part of the Sister Cities Program. | <p><i>Ongoing</i></p> |

Pinecrest Gardens has increased Banyan Bowl rental revenue along with ticket sales by over 10 percent in the 2013 – 2014 season versus the 2012 – 2013 season. Jazz series subscriptions have gone from 14 subscribers to 83 subscribers and the jazz series had a sponsor for the first time this season. There was also a sponsor for Eggstravaganza and the Fine Arts Festival. Sponsorship revenues more than doubled this season from \$5,000 in FY 12-13 to \$33,000 in FY 13-14. Pinecrest Gardens entered into a strategic partnership with a non-profit, Live Like Bella, that enhanced attendance in the Holiday Nights of Lights Festival. Pinecrest Gardens received funding from the Miami-Dade Cultural Affairs in Community Grant, Tourism Grants, a Villagers grant and has done well with Capital Grants. For the first time it will be receiving state funding for cultural initiatives and is short listed for a Knight Arts Grant that would grow jazz programming to include world-class jazz musicians and launch a mentoring program

Council Goals and Objectives Status

for gifted students. Pinecrest Gardens also applied for a National Endowment of the Arts Grant and an IMLS Grant for a major botanical mapping.

An RFP for food service operations at Pinecrest Gardens was issued. There were negotiations with a food operator but the Village Council voted not to continue the project with this vendor. A subsequent RFP was drafted but no further action has been taken by Council.

Community relationships and sponsorships have increased in the following ways: 1) The Fine Arts Festival had an increase of visitors and artists and had a sponsor for the first time, 2) the Farmer's Market is at an all-time high in participation in vendors and attendance, 3) the Earth Day Festival had the strongest attendance ever, most likely through the cross-pollination of the people shopping the Farmer's Market, as well as, marketing 4) Eggstravaganza had sponsorship for the first time and had over 3,200 visitors. Pinecrest Gardens continues to grow its relationship with Miami-Dade Public Schools with two art exhibits a year in the art gallery and various K through 12 performances in the Banyan Bowl. And since the addition of the Educational Program Coordinator and adding the educational field trip component, field trips have doubled since FY 2012-2013. Family Fridays also continue to grow and recently sold out for the showing of *Frozen*.

Pinecrest Gardens has a stronger relationship with local key performing arts groups, as well as Miami-Dade Cultural Affairs. Pinecrest Gardens is recognized as being a preferred venue by dance companies, theater companies, orchestras, bands and jazz groups. Dramatic performance has been added to the existing roster, as well as, musical theater performances from Miami Acting Company. Florida Grand Opera increased its performances in the Banyan Bowl this year and the Gen Next Jazz Series/Sunday Chamber Serenade grew in attendance throughout the season and provided a free alternative to people looking for cultural enhancement. The most significant growth has been in attracting young people to attend arts events by introducing two young person's orchestral performances this season, and increased performances by Miami Children's Theater.

Pinecrest Gardens is growing into a formidable cultural arts park. Pinecrest Gardens utilizes its 500 seat venue to its maximum capacity, and the Hibiscus Gallery continues to flourish. The performing arts is used as a component in almost all festivals and the phrase "South Florida's Performing Arts Park" has been integrated into all marketing materials. For six to seven months a year, Pinecrest Gardens holds continuous arts festivals and there are over 70 performances in the Banyan Bowl during the same time period that include local performing groups, international jazz artists, students from Pinecrest and Miami-Dade Public Schools and local universities.

Pinecrest Gardens has partnered with Miami Children's Theater to include sensory-friendly performances with each show that they do and is also working with special needs teachers to run an all-inclusive children's camp named Butterfly in the Sky. The Miami Herald recognized Pinecrest Gardens as one of the small hand-full of venues that promote and focus on all-inclusive activities for children along with working with Miami-Dade Cultural Affairs to grow the activities through strategic relationships with All Kids Included partners.

A cultural exchange program is underway through the Educational Advisory Council working with Cognac, France. Palmetto Middle School French Club students and Pinecrest Mayor Cindy Lerner Skyped with Cognac, France students and Cognac Mayor Michel Gourinchas on Saturday, February 15th to kick-off a student exchange program between the sister cities. The first Pinecrest-Cognac exchange students are expected to travel abroad early next year. The students exchanged email

Council Goals and Objectives Status

addresses and plan to set up a social media page where they can exchange ideas. They would also like to Skype at least once a month to continue their blossoming friendship.

Performance Indicators

Percent of Pinecrest Gardens Revenues to Expenditures

	Expenditures	Revenues	%
Fiscal Year 2009-10	\$ 1,267,760	\$ 124,670	9.83%
Fiscal Year 2010-11	\$ 1,563,070	\$ 311,539	19.90%
Fiscal Year 2011-12	\$ 1,635,635	\$ 404,225	24.74%
Fiscal Year 2012-13	\$ 1,733,570	\$ 467,779	26.98%
Fiscal Year 2013-14*	\$ 1,758,948	\$ 517,238	29.41%

*Budget

Attendance at Pinecrest Gardens

Fiscal Year 2009-10	N/A
Fiscal Year 2010-11	43,305
Fiscal Year 2011-12	45,000
Fiscal Year 2012-13	98,590
Fiscal year 2013-14 to date	80,830

Attendance Rates at Special Events and Programs

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year* 2013-14
Movie Nights	N/A	284	423	1,500	2,050
Jazz Concerts	N/A	2,250	3,366	3,600	4,000
Classical/Dance/Theatre	N/A	600	1,222	8,000	9,400
Horticulture Series	N/A	60	112	80	100
Howl-O-Ween	N/A	1,800	2,500	2,500	2,500
Taste of Pinecrest	3,100	3,000	3,200	N/A	2,000
Garden Soiree	250	280	275	275	300
Food Truck Invasion	N/A	N/A	5,600	N/A	N/A
Farmers Market	3,500	36,000	40,000	36,000	38,000
The Big Gig	N/A	500	1,000	N/A	N/A
Holiday Nights of Lights	N/A	N/A	N/A	4,800	5,500

*Projected

Council Goals and Objectives Status

Percent Increase in Attendance at Gallery Events

Fiscal Year 2009-10	N/A	
Fiscal Year 2010-11	210	
Fiscal Year 2011-12	410	95.20%
Fiscal Year 2012-13	400	-2.44%
Fiscal Year 2013-14 to date	450	12.50%

Percent Increase in Attendance at Community Events

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14*
Eggstravaganza	2,259	2,184	2,500	3,000	3,200
Backyard Paradise	1,804	1,804	N/A	N/A	N/A
Holiday Festival	N/A	2,400	N/A	2,000	2,500
Latin Spice Food Fest	N/A	N/A	2,100	N/A	N/A
Fine Art Festival	7,500	16,000	17,800	16,750	12,000
Earth Day Festival	3,000	3,500	2,500	2,500	3,750
Chili Cook Off	N/A	N/A	N/A	8,000	2,000
Masquerade	N/A	N/A	N/A	250	300
Krafts 4 Kids	N/A	N/A	N/A	45	55

*Projected

Survey Results

- 65.8% of respondents support the restoration of the restaurant operations in Cypress Hall
- 69% responded that botanically related events and activities in Pinecrest Gardens were important or very important in the 2010 Survey
- 74.2% responded that cultural/entertainment events in Pinecrest Gardens were important or very important in the 2010 Survey
- 74.8% would attend weekend events at the Banyan Bowl in the 2010 Survey

Council Goals and Objectives Status



Environmental Sustainability

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

Key Intended Outcomes

- | | |
|---|--|
| <ul style="list-style-type: none"> • Change operations and develop initiatives that improve energy efficiency at all Village facilities as well as developing fuel efficiency targets for the fleet. | <p>Completed
<i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Look for opportunity to retrofit more sustainable building solutions at all municipal facilities to improve energy efficiency. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Encourage or require more landscape of commercial corridor. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Maintain Tree City USA status. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Improve stewardship of the Coral Pine Park Pineland Preserve by working with conversation experts to ensure protection of endangered plant species found on site and preserve the pineland. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Develop a Climate Change Element in the Comprehensive Development Master Plan to become a more resilient and sustainable community. | <p>✓</p> |
| <ul style="list-style-type: none"> • Implement an educational campaign to increase community awareness regarding the Property Assessed Clean Energy (PACE) program. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Work with the Miami-Dade County Solid Waste Department to obtain baseline data regarding recycling in the Village and develop a strategy to improve recycling in the community. | <p><i>Ongoing</i></p> |
| <ul style="list-style-type: none"> • Look for opportunities for water reuse at municipal facilities. | <p><i>Ongoing</i></p> |

The Village continues to expand the fleet with energy efficient vehicles and is currently studying the viability of larger hybrid buses for the People Mover Program.

The Village has recently completed a project retrofitting existing light switches in Village Hall and Police Department high-use areas including bathrooms and locker rooms to automatic on off occupant sensors. Staff will continue to identify sustainable building solutions at all Village facilities.

Council Goals and Objectives Status

Building and Planning Department staff have contacted property owners within the Pinecrest Parkway corridor and asked that any deficient landscaping be restored. This effort has led to the planting of additional landscaping within the corridor. Additionally, the Village Council has adopted amendments to the Village’s Land Development Regulations that provide incentives for the redevelopment of properties adjacent to the corridor to include additional landscaping and Pine Trees within a wider 8-foot landscape buffer. The Building and Planning Department is currently looking at viable solutions and opportunities for water re-use. All new expansions and renovations will provide opportunities for sustainable efforts for water use opportunity as well as energy efficiency opportunities.

The Public Works Departments applies for Tree City USA certification each year. This year Pinecrest received its sixth consecutive certification. Pinecrest achieved Tree City USA recognition by meeting the program’s four requirements: a tree board or department, a tree-care ordinance, an annual community forestry budget of at least \$2 per capita and an Arbor Day observance or proclamation. The critically endangered species in the Pineland Preserve at Coral Pine Park is the Lead Plant, Amorpha crenulata. This plant has been catalogued by Fairchild Gardens biology staff and only a few individuals remain. Fairchild Gardens’ Field Biologist, Sam Wright, secured the area where the plants are located with wire protection, created a clearing and removed brush around the plants to allow adequate sunlight. Parks and Recreation has also reached out to the staff specialists at the Institute for Regional Conservation (IRC) for their assistance with the Pine Rockland Initiative (PRI). The IRC is a local organization which specializes in Florida ecology, and the PRI in particular specializes in restoring such Pineland areas. Parks and Recreation is also working with Treemendous Miami in assisting with supplying the planting material, clearing of evasive plants and near-term and long-term costs.

Developing a Climate Change Element in the Master Plan has been completed and was recently presented to the Local Planning Agency (LPA) for preliminary consideration. A final draft will be provided to the LPA/Village Council at their next scheduled work session and subsequently scheduled for consideration and adoption at required public hearings.

The Village has implemented an educational campaign to increase community awareness via the Property Assessed Clean Energy (PACE) program. To date six projects totaling \$300,000 have been financed by the PACE program and included solar panels, high efficiency air-conditioning, insulation, lighting and roofs. There are another 19 projects approved in the Village. Of those 10 are in the construction phase for a total of \$537,000, including what will be the largest residential project in the district for \$160,000. In addition 450 industry professionals, which include contractors, architects and energy auditors, have been trained in the PACE certification program.

The Village has obtained baseline data for the 2013-14 fiscal year and as part of the Village’s Climate Action Plan, will establish recycling goals in order to lessen the carbon footprint in our community.

Performance Indicators

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

The Village completed its first Community Greenhouse Gas Emission Report in May 2013 which established the baseline information in order to monitor effects of the Village’s effects of sustainable efforts on future emissions.		2010	2012
	eCO2	256,414	273,818
	Energy (kWh)	706,087,372	753,803,584

Council Goals and Objectives Status

Percent Reduction in Energy Consumption & Use of Natural Resources

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year** 2013-14
Pinecrest Gardens					
Gallons of Water (% Change)	1,775,004	2,486,352 (40%)	1,115,268 (-55%)	1,706,188 (53%)	800,360
Kilowatt Hours (% Change)	417,779	462,303 (11%)	482,071 (4%)	532,454 (10%)	246,403
Community Center					
Gallons of Water (% Change)	1,029,248	792,132 (-23%)	1,234,200 (56%)	1,175,108 (-5%)	783,156
Kilowatt Hours (% Change)	408,611	454,851 (11%)	431,980 (-5%)	TBD***	TBD***
Evelyn Greer Park					
Gallons of Water (% Change)	120,428	126,412 (5%)	144,364 (14%)	126,862 (-12%)	75,548
Kilowatt Hours (% Change)	171,480	195,360 (14%)	202,440 (4%)	192,480 (-5%)	132,000
Suniland Park					
Gallons of Water (% Change)	78,512	264,044 (236%)*	496,672 (88%)	141,372 (-72%)	56,848
Kilowatt Hours (% Change)	175,133	176,130 (0.57%)	175,063 (-1%)	176,689 (1%)	111,760
Coral Pines Park					
Gallons of Water (% Change)	120,428	105,468 (-12%)	296,208 (181%)*	220,553 (-26%)	108,460
Kilowatt Hours (% Change)	72,540	78,720 (9%)	74,840 (-5%)	71,940 (-4%)	49,500
Municipal Center					
Gallons of Water (% Change)	688,160	321,640 (-53.3%)	335,852 (4%)	358,292 (7%)	127,160
Kilowatt Hours (% Change)	801,720	816,120 (2%)	783,060 (-4%)	702,540 (-10%)	347,400

*Irrigation System improvements and new plantings requiring increased watering.

**To Date

*** Amount to be determined by FPL. Previous bills had incorrect information.

Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15
VILLAGE MANAGER'S OFFICE						
Full Time	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Services Manager	0.0	0.0	1.0	1.0	1.0
	Assistant to the Village Manager	1.0	1.0	0.0	0.0	0.0
	Admin. Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
	Sub-Total	4.0	4.0	4.0	4.0	4.0
VILLAGE CLERK'S OFFICE						
Full Time	Village Clerk	1.0	1.0	1.0	1.0	1.0
	Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
	Sub-Total	2.0	2.0	2.0	2.0	2.0
FINANCE DEPARTMENT						
Full Time	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accountant I	1.0	1.0	0.0	0.0	0.0
	Accounting Clerk	1.0	1.0	2.0	2.0	2.0
	Sub-Total	3.0	3.0	3.0	3.0	3.0
GENERAL GOVERNMENT						
Full Time	Human Resources Manager	1.0	1.0	1.0	1.0	1.0
	Human Resources Assistant	1.0	1.0	1.0	1.0	1.0
	Receptionist	1.0	1.0	1.0	1.0	1.0
	IT/GIS Administrator	1.0	1.0	1.0	0.0	0.0
	Communications Manager	0.0	0.0	0.0	1.0	1.0
	Sub-Total	4.0	4.0	4.0	4.0	4.0
INFORMATION TECHNOLOGY						
Full Time	IT Manager	0.0	0.0	0.0	1.0	1.0
	Sub-Total	0.0	0.0	0.0	1.0	1.0
POLICE DEPARTMENT						
Full Time – Sworn Personnel						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Chief	0.0	0.0	1.0	1.0	1.0
	Commander	2.0	2.0	0.0	0.0	0.0
	Major	0.0	0.0	0.0	1.0	1.0
	Lieutenant	2.0	2.0	3.0	2.0	2.0
	Sergeant	8.0	8.0	8.0	8.0	8.0
	Police Officer	32.0	32.0	32.0	32.0	32.0
	School Resource Officer	2.0	2.0	2.0	2.0	2.0
	Task Force Officer	0.0	0.0	1.0	1.0	1.0
	Detective	3.0	3.0	3.0	3.0	3.0
Full Time – Civilian Personnel						
	Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
	Community Service Aide	5.0	5.0	5.0	5.0	5.0
	Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	8.0	8.0	8.0	9.0	9.0
	IT Administrator	1.0	1.0	1.0	1.0	1.0
	Records Clerk	1.0	1.0	2.0	2.0	2.0
	Victim Services Coordinator	0.0	0.0	0.0	0.0	1.0
Part Time – Civilian Personnel						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Traffic Light Review Officer	0.0	0.0	1.0	1.0	1.0
	Records Clerk	1.0	1.0	0.0	0.0	0.0
	Sub-Total	73.0	73.0	75.0	76.0	77.0
BUILDING AND PLANNING DEPARTMENT						
Full Time	Building Official	1.0	1.0	1.0	1.0	1.0
	Building Services Supervisor	0.0	0.0	0.0	1.0	1.0
	Admin. Assistant to the Building Official	1.0	1.0	1.0	0.0	0.0

Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15
	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	4.0	4.0	4.0
	Plans Processing Clerk	1.0	1.0	0.0	0.0	0.0
Part Time	Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Mechanical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Plumbing Inspector	1.0	1.0	1.0	1.0	1.0
	Sub-Total	15.0	15.0	16.0	16.0	16.0
PUBLIC WORKS DEPARTMENT						
Full Time	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Public Works Director	1.0	1.0	1.0	1.0	1.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	Maintenance Worker I	2.0	2.0	2.0	2.0	2.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
	Sub-Total	6.0	6.0	6.0	6.0	6.0
PARKS AND RECREATION DEPARTMENT						
Full Time	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Manager	1.0	1.0	1.0	1.0	0.0
	Park Superintendent	0.0	0.0	0.0	0.0	1.0
	Park Service Aide	1.0	1.0	1.0	1.0	2.0
Part Time	Park Service Aide	20.0	20.0	20.0	20.0	20.0
	Sub-Total	24.0	24.0	24.0	24.0	25.0
COMMUNITY CENTER						
Full Time	Receptionist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Recreation Aide	1.0	1.0	1.0	1.0	1.0
Part Time	Recreation Aide	4.0	4.0	4.0	4.0	5.0
	Seniors Activities Coordinator	1.0	1.0	1.0	1.0	1.0
	Sub-Total	8.0	8.0	8.0	8.0	9.0
PINECREST GARDENS						
Full Time	Pinecrest Gardens Director	1.0	1.0	1.0	1.0	1.0
	Operations Manager	1.0	1.0	1.0	1.0	1.0
	Production Facility Manager	1.0	1.0	1.0	1.0	1.0
	Assistant to the Pinecrest Gardens Director	0.0	0.0	1.0	1.0	1.0
	Administrative Assistant	1.0	1.0	0.0	0.0	0.0
	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	2.0	4.0	4.0
	Park Service Aide	1.0	1.0	1.0	0.0	0.0
	Receptionist	0.0	0.0	1.0	0.0	0.0
	Assistant Program & Event Coordinator	0.0	0.0	0.0	1.0	0.0
	Marketing Assistant	0.0	0.0	0.0	0.0	1.0
	Educational Program Coordinator	0.0	0.0	0.0	0.0	1.0
	Operations Assistant	0.0	0.0	0.0	1.0	1.0
	Maintenance Worker II	0.0	0.0	1.0	1.0	1.0
Part Time	Park Service Aide	14.0	14.0	16.0	18.0	18.0
	Groundskeeper	0.0	0.0	2.0	0.0	0.0
	Educational Program Coordinator	0.0	0.0	0.0	1.0	0.0
	Sub-Total	24.0	24.0	29.0	32.0	32.0
TOTAL AUTHORIZED POSITIONS:						
	FULL TIME	116.0	116.0	120.0	124.0	127.0
	PART TIME	47.0	47.0	49.0	52.0	52.0

Authorized Positions and Staffing Changes

Staff Level Changes

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

Police Department

- Added one full-time Victim Services Coordinator position.

Parks and Recreation Department

- Reclassified Park Manager to Park Superintendent.
- Added one full-time Park Service Aide

Community Center

- Added one part-time Recreation Aide

Pinecrest Gardens

- Reclassified Assistant Program & Event Coordinator to Marketing Assistant.
- Reclassified the part-time Educational Program Coordinator to a full-time position.

Budget Message

Introduction

As we celebrate the Village's 18th birthday and "coming of age", the community can look back with pride at all the Village has accomplished since its inception. A product of a fruitful collaboration between our residents and business owners, elected officials, board and committee members, and staff, Pinecrest has established itself as a high-quality, vibrant residential community with an excellent government, valuable cultural and environmental assets, stable finances, safe streets, outstanding recreation facilities and infrastructure, and excellent schools.

I am very pleased to provide you with the recommended Fiscal Year 2015 Annual Budget and 5-Year Capital Improvement Program. Adhering to the steadfast commitment to maintain an economically and environmentally sustainable village that builds a sense of community spirit and pride with fiscally responsible government and the highest quality municipal services, this budget provides the financial blueprint and foundation for the organization and the upcoming years' activities. The strategies used to develop this budget embrace our core principles which are rooted in the continuous engagement of our residents. Utilizing the 2013 Strategic Plan as its basis, the proposed budget and capital improvement program establishes an action plan that provides the most effective and efficient use of available resources necessary to achieve the short and long-term aspirations of the Village Council.

The recommended Fiscal Year 2015 Budget was developed with an analysis of both past and present financial conditions. This year,

Pinecrest had an increase of 4.72 percent in taxable values over the past year.

Across Florida, data is showing that housing prices have risen significantly for the fifth consecutive year, inventories have fallen to low levels, and sales have climbed. The improved conditions in the housing industry have helped lift many Floridians above water on their mortgages. However, although the housing market has made significant progress, economists anticipate that it will take many more years to recover what was lost when the market collapsed. The uncertainty of the Affordable Care Act, Dodd-Frank regulatory reform that is likely to crimp the availability of mortgages, and the path the Federal Government is following as it begins to taper off bond purchases, can each have a negative effect on the pace of recovery. So, while other economic indicators such as the lower instances of short sales and increases in the job market encourage ones optimism, caution is still the preferred approach to spending, as the ongoing economic recovery is fragile and in constant flux.

The proposed budget is balanced and sufficient to meet this year's operating goals. After review of all departments and programs by the Office of the Village Manager in conjunction with Department Heads, I am confident that the Village's financial resources are being maximized. The proposed operating budget totals \$20,760,130, representing a 2.1 percent increase over the prior year's budget; an approximate 1 percent reduction from the projection in the Five-Year (2012-2017) Pro-Forma Budget.

Although the housing market has made significant progress, economists anticipate that it will take many more years to recover what was lost when the market collapsed.



Looking Back

Three years ago, during the Fiscal Year 2012 budget cycle, the Village Council rectified an operating deficit that was rapidly depleting the Village's fund balance by implementing a financial and business strategy that included, among other initiatives, the adoption of an increased millage rate of \$2.20, the designation of 10% of the General Fund balance amount to maintain the Village's AA+ credit rating, and the re-establishment of the practice of reserving funds out of General Fund balance specifically for natural disaster recovery purposes. In Fiscal Year 2014, the Village Council took the community's disaster preparedness a step further by increasing the traditional \$1 million set-aside in reserves for emergencies to \$2 million.

The adjustment to the millage rate in essence extended the time it would take for the Village to eat through its reserves past Fiscal Year 2017; and, it assumed a stable \$2.20 millage for the 5-years beginning 2012 through 2017, as well as modest annual growth in revenues of 3 percent and modest increases in the annual expenditures of 4 percent. By adhering to this approach, the Council sought to preserve the financial stability of the Village until such time as the economy fully recovered to the more robust growth patterns experienced before the Great Recession in 2008.

Although we are experiencing steadily improving economic growth, the gains have been modest and the need for continued caution with regard to new multi-year commitments is necessary. Future unknown impacts of the Affordable Care Act, Dodd-

Frank regulatory reform and the tapering of bond purchases by the Federal Government can stall or slow the pace of recovery.

Potential Impacts to Future Fiscal Solvency

In addition, as in past years, several initiatives that may be pursued by the State Legislature in future sessions could have significant negative repercussions on the Village's revenues. For example, during the upcoming 2015 Florida Legislative Session, a reduction or repeal of the sales tax on commercial leases will likely come up again. This has been a priority with the realtors statewide and has been very popular among legislators. A complete repeal would cost the state billions of dollars, but a reduction or incremental path to repeal is possible. If this were to occur, it would negatively impact the Village's municipal revenue sharing funds and half-cent revenues.

A reduction in either the state or local Communications Services Tax (CST) is another issue that is anticipated for consideration by the State Legislature next year. In 2001, the Florida Legislature created the Communication Services Simplification Act, which restructured taxes on telecommunications, cable, direct-to-home satellite and related services by consolidating seven different state and local taxes and fees into a single tax. The Communication Services Tax is one of the main sources of general revenue for municipalities and generates nearly \$1.1 million in revenues for the Village.

Ongoing efforts to reduce the State's Communications Services Tax would

Budget Message

negatively impact revenue sharing revenues, and a more aggressive approach by the legislature to repeal or severely restrict local government authority to impose the tax continue to threaten that revenue stream. During the 2014 Legislative Session, the legislature unsuccessfully pursued a reduction to the state's CST only. However, the telecom industry continues to pressure legislators to lower the overall tax rate so it is very likely reduction or repeal of either the state or local tax will be pursued again this upcoming legislative session.

The Local Business Tax is another revenue source that has been the topic of possible repeal by the State Legislature; and, depending on the new leadership in Tallahassee, this revenue source may or may not be in the cross-fire. Currently, a municipality may impose a local business tax for the "privilege of engaging in or managing any business, profession or occupation within its jurisdiction." The amount of tax, as well as the occupations and businesses on which the tax is imposed is determined by the local government. This revenue currently represents \$123,000 towards the Village's budget.

As in recent years, it is likely that the State Legislature will provide several sales tax holidays such as the back-to-school, hurricane preparedness and energy efficient appliances. While some have been underutilized by consumers, they have been popular with legislators, so there is a high probability that they will continue to offer these next year. Any sales tax holidays will have a nonrecurring impact to the Village's revenue sharing fund stream.

Every year since its establishment, bills have been introduced in the State Legislature to

repeal the laws that provide for municipalities initiating Red Light Camera Programs. In Fiscal Year 2014, the Village Council approved the implementation of a pilot Red Light Camera Program at key intersections along the US 1 Corridor. The program is anticipated to generate \$1,250,000 in new revenue. While these revenues are not recommended for recurring expenditure use, (and rather are being tapped as a source to implement targeted Capital Projects which are one time expenditures), loss of these funds would significantly impact the Village's 5-year Capital Improvement Program.

On a positive note, there are no constitutional amendments on the upcoming ballot dealing with ad valorem taxes this November and there are no major property tax reforms anticipated for discussion during the next legislative session.

Ten Year Outlook and Community Investment

Any new commitments beyond those identified in the ten-year expenditure forecast for the period covering Fiscal Years 2013 through 2023 should be carefully analyzed and weighed against the priorities identified in the 2013 Strategic Plan. Said forecast anticipated a stable 2.2 millage rate through Fiscal Year 2017, as well as a modest 3% per year growth in revenues and a 4% growth in expenditures.

Over the course of Fiscal Year 2014, the Village pursued and completed several objectives that were identified in the 2013 Strategic Plan. These resulted in new Master Plans for the expansion of the Community Center, redevelopment of Coral Pine Park

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and development of Veterans Wayside Park, as well as a conceptual plan to expand the Council Chamber at the Municipal Center.

Based on the cost estimates submitted by the consulting engineers that developed the plans for each project, the Village can anticipate approximately \$11.5 million in new community investment initiatives that were not included in the 2013-2023 expenditure forecast.

Based on an analysis of the Village's current debt obligations and the timing of the retirement of the four outstanding bonds, it is anticipated that the Village would need to increase the millage rate to 2.4 to generate the necessary new revenues to cover the annual debt service costs for a 20-Year Bond. This increase assumes the intent to commence all the projects immediately rather than spread out over a longer term.

The Village Council is cognizant and committed to its number one priority of fiscal responsibility. Subsequently, every year 10-year budget projections are developed to help plan future organizational funding needs and ensure the long-term stability of the community while achieving the community's strategic goals. Although, the further out over the 10-year period the less accurate one should expect the estimates to be due to the countless unknown variables that may present themselves in the future.

Pending Litigation

In addition to the aforementioned legislative initiatives that may have a negative impact on the Village's fiscal solvency, Pinecrest is currently party to a lawsuit that may result in a settlement that exceeds the \$10 Million per

occurrence insurance limits. In the GREC case, the current claim is for \$20 Million, which could (if lost), require the Village cover \$10 Million in a worst-case scenario.

During Fiscal Year 2014, the Forfeiture Case for 9101 SW 59 Court was settled for a total of \$415,000. The Florida League of Cities agreed to contribute \$200,000 towards the settlement which resulted in a \$215,000 balance cost to the Village paid out of General Fund Reserves.

The "worst-case scenario" estimates of the Village's uninsured maximum exposure for the pending GREC case totals \$10,000,000. Any settlement amount would likely be paid out of the Village's General Fund Reserve, a variable that could potentially exceed the entire available fund balance. Although highly unlikely, should the settlement or claim be granted to the opposing party, depending on the final amount, the Council may have no alternative than to consider an increase to the millage rate in Fiscal Year 2016.

Overall, budget growth must always be carefully thought out and managed but these uncertainties make it all the more important.

Targeted initiatives undertaken in the proposed Fiscal Year 2015 budget are sustainable and achievable within current fiscal reality while maintaining the 2.2 millage stable. Should the Village Council wish to move forward with the new community investment projects in the short-term, it is recommended the Village Council increase the millage rate to 2.4.

Further, employee growth is modest and limited primarily to a full time Park Service Aid position in the Parks and Recreation

The guiding principles for this budget are the policy goals established in the 2013 Village's Strategic Plan developed by the Village Council.

Budget Message

Department and a Victim Services Coordinator position in the Police Department.

Most Critical Long-Term Infrastructure Need

The Village of Pinecrest continues to develop strategies for the extension of potable water lines to all properties in the community and has explored alternative methods of funding. Since the system is owned and maintained by Miami-Dade County, no potable water improvements or projects are programmed or planned by the Village in the foreseeable future. However, the Village is committed to working with the County, State and Federal officials to identify the funding sources necessary to construct the system that would bring potable water to approximately 30% of the single family homes in Pinecrest. In prior years, the Village was successful in extending the system that was able to provide potable water to xxx homes. However, despite having access, xxx of those homes have decided not to connect. To date, xxx homes still do not have access to potable water.

The residents that do not have water infrastructure rely on private wells for potable water and irrigation which sometimes are subject to groundwater contamination and the threat of salt water intrusion, which would render the water unusable. The design for the expansion of the water system allows for phased construction with the remainder of the project expected to cost \$12 Million. Funds generated from the Potable Water Impact Fee established in FY 2013, as well as an annual budgetary appropriation of \$75,000, are set aside yearly to augment any project funding that may be secured

through County, State or Federal grants or budgetary appropriations.

Budget Approach

In anticipation of developing the 2013 Strategic Plan, the Village Council conducted a Citizen Survey to obtain citizen input and tapped the various Citizen Advisory Committees to provide guidance on service expectations and needs. The guiding principles for this budget are the policy goals established in the 2013 Village's Strategic Plan developed by the Village Council.

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

As part of the strategic budgeting approach, Village departments undertook an analysis to determine the true cost of the services they provide. Using the 2013 Strategic Plan as the guide, Department Directors engaged their employees to discuss trends, options and opportunities for addressing citizen needs. Department Directors then prepared their work plans for the next fiscal year and the associated budget requests based on the resources available and needed to achieve desired performance outcomes.

Budget Message

As the 2013 Strategic Plan provides for a long-term approach to achievement of goals over a three to five year time frame, several areas where we must focus our efforts during the second year of its implementation were identified. Funding has been included in the proposed Fiscal Year 2015 budget for some of the targeted initiative, which further the Village's Six Strategic goals:

- Continuation of a lobbying presence at the state capital to better communicate the Village's legislative agenda and increase exposure to issues of concern.
- Continuation and enhancement of technology driven initiatives that increase communication and access to high quality information as well as improve operational efficiencies such as a Network Security Risk Assessment and new telephone system for the municipal center.
- Improvements to several facilities in Pinecrest Gardens including limited covered walkway renovations, garden and Hammock Pavilion lighting, interpretive signage, plantings in accordance with the Botanical Master Plan, improved drainage in the parking lot, replacement of amenities in the Splash 'n Play, and numerous upgrades to the Banyan Bowl including new gates, a new platform for the floor spot on the mezzanine level, new stairwell for the mezzanine level, new stage floor and lighting improvements.
- Continued partnership with the CLEO (Creative Learning Engagement Opportunities) Institute and completion of the Village-wide Stormwater Basin Master Plan in furtherance of the Village's commitment to sustainability.
- Initiatives that continue the Village's objective to provide high standard of parks and infrastructure including increased operating hours at the Community Center, painting of traffic signal masthead structures throughout the Village, landscape improvements at the Municipal Center, beautification projects along US 1 median and Kendall Drive Median, and resurfacing of streets throughout the Village.
- Initiatives that consider future improvements to some of the Village's recreational facilities such as partial funding of a new artificial turf field at Flagler Grove Park, resurfacing of the pathway along the Red Road Linear Park and security cameras for all municipal parks.
- Initiatives that improve the standard of police service and enhance safety for pedestrians and bicyclists such as the continuation of the Crime Watch Block Party program, safe routes to school program construction phase, miscellaneous sidewalk improvements, and construction of the US 1 Pedestrian/Bike Mobility Plan.
- Initiatives that improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment such as a new Shakespeare production of *Midsummer Nights' Dream* at Pinecrest Gardens, continuation of the oral history project and increased funding for community events and festivals.

The proposed FY 2015 Budget continues to employ conservative assumptions of growth that reflect a cautiously optimistic outlook of the state of the economy and takes into account the aforementioned legislative threats to revenue streams which are out of the Village's control. Overall, the budget

Budget Message

conforms to economists' expectations that the recovery will continue to be gradual and assumes very conservative increases in activity during the coming year.

With that said, it is important to continue to spread out the Strategic Plan initiatives over time so as not to significantly deplete available resources in one given year. Should the Village Council decide to commence with some of the larger scale Community Improvement Initiatives such as the expansion of the Municipal Center, expansion of the Community Center, development of Veterans Wayside Park and redevelopment of Coral Pine Park an increase in millage rate will be necessary in order to preserve the long-term financial stability of the Village.

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 16 in the Council Goals and Objectives section of this document.

- Implemented the Village's first newsletter in May 2014, revamped the Senior Newsletter and developed an electronic information kiosk at the Community Center to increase communication with residents and continue to provide accessible and high quality information to the community.
- With the addition of a new Communications Manager position in

Fiscal Year 2014, the Village significantly increased its presence on social media and further enhanced communications with residents through the release of over 65 media alerts which represented a publicity value of approximately \$200,000.

- Commenced the development of an Annexation Feasibility Study that will be presented to the Village Council in September 2014.
- Completed a Comprehensive Fire Rescue Services Provision Study that analyzed the existing fire rescue services provided by Miami-Dade Fire Rescue Department and explored new service delivery options available to the Village.



New Pine trees are installed along the Pinecrest Parkway Median as part of the "Bringing Pines Back to Pinecrest" initiative.

- Adopted an updated landscape code requiring the inclusion of Dade County Slash Pine trees in the commercial district and the provision of wider landscape buffers adjacent to Pinecrest Parkway, as well as stiffer fines for the hat racking of trees.
- Pinecrest was named a Tree City USA community for the sixth 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

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national recognition in part by planting over 10,000 street trees since 1997.

- Will commence construction of the Phase 1 Safe Routes to School improvements in the fall of 2014.
- Completed the permitting phase of Village's first roundabout that will be located at the intersection of SW 104 Street and SW 60 Avenue with construction scheduled to commence in July 2014.
- Completed the US 1 Bicycle/Pedestrian Mobility Plan that identifies walkability initiatives along the US 1 corridor in furtherance of the recommendation of the US 1 Vision Plan.



Kids "getting fit" during Fit Kids Day event at Evelyn Greer Park.

- Pinecrest was named one of only 212 Playful City USA communities for a consecutive third year, 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 is one of only a handful of municipalities in the State of Florida to have earned the prestigious designation as a "Community of Respect" conferred by the Anti-Defamation League, highlighting the community's commitment to diversity and respect of every

individual regardless of religious, ethnic or racial background.

- Successfully secured a total of approximately \$33,000 in sponsorships and \$66,000 in grants for Pinecrest Gardens in furtherance of the Village Council's goal to diversify and strengthen the Village's income base.
- Launched a volunteer program at Pinecrest Gardens that utilizes over 50 volunteers that work in capacities that include horticulture, office personnel, docent, Banyan Bowl ushers and greeters at events.
- Completed master plans for the future Community Improvement initiatives including the expansion of the Community Center, expansion of the Municipal Center, redevelopment of Coral Pine Park and development of Veterans Wayside Park.
- Completed amendments to the Land Development Regulations including development standards for implementation of the Pinecrest Parkway (US 1) Vision Plan as well as requiring "Art in Public Places".



Residents participate in a neighborhood block party and establish a Neighborhood Watch Group.

- Through a targeted Crime Prevention Initiative that involved the Police Department's coordination of

Budget Message

neighborhood block parties, eight new Neighborhood Watch Groups were established.

- Implemented an educational campaign to increase community awareness of the Property Assessed Clean Energy (PACE) program in furtherance of the Village's sustainability goals. To date, several projects totaling \$750,000 have been financed by the PACE program.



Resident charges their electric vehicle at the fast charging station at Pinecrest Gardens.

- Completed the installation of the Village's first fast charging electric vehicle station at Pinecrest Gardens and completed a number of retrofitting initiatives at the Municipal Center in furtherance of our commitment to sustainability and increased energy efficiency.
- Completed the Village's and community-wide carbon footprint report which provides the baseline data and foundation for the long-term goals of the Climate Action Plan.
- Commenced the year-long process of developing a Village-wide Stormwater Basin Master Plan to review the effects of sea level rise on the existing drainage system and develop a long-term infrastructure needs plan.

- Completed construction of the Rock Garden Lane/Pine Needle Lane Drainage Improvement Project which totaled \$1.3 Million.



The Rock Garden Lane / Pine Needle Lane Drainage Project near completion.

Budget in Brief

The Fiscal Year 2015 Annual Budget, which will be adopted on September 23, 2014, is a numerical reflection of the Council's Goals and Objectives adopted on July 16, 2013 during the Strategic Plan process. In essence, the adopted goals and objectives act as the Village's 5-year 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 23, 2014, the Village Council held a special meeting to discuss the new budgetary initiatives to be incorporated into the proposed Fiscal Year 2015 budget figures. As a result of that meeting, the following budget initiatives have been included in the Manager's recommended budget for Fiscal Year 2015:

Budget Message

General Fund

Federal Lobbyist	\$ 50,000	Pinecrest Gardens Box Office Lighting	4,340
State Lobbyist	15,000	Banyan Bowl Audio Booth Conduits	1,550
Oral Histories for Pioneers	3,500	Banyan Bowl Stage Floor	45,270
CLEO Institute Support	12,000	Banyan Bowl Overhead LED Stage Lighting	12,570
Municipal Election	50,000	Banyan Bowl Center Platform	20,000
Community Events Grants	20,000	Botanical Master Plan FY 2015	80,000
Village Hall AC Repairs	33,310	Pinecrest Gardens Interpretive Signs	13,170
Miscellaneous Village-wide IT Initiatives	146,480	Banyan Bowl Stairs to Mezzanine and Metal Entrance	17,800
Municipal Center Phone System	50,000	Banyan Bowl Production Staff Communications Headsets	5,400
Security Cameras for Parks	19,500	Split AC Unit for Storage Garage at Pinecrest Gardens	3,800
Block Parties Tents and Chairs	3,940	Walkway Cover Replacement – Multi-Year Plan	20,000
Expanded Hours at Community Center	6,000	Pinecrest Gardens Mapping Project	10,000
Shakespeare Production for Pinecrest Gardens	12,000	Pinecrest Gardens Parking Lot Drainage Project	87,000
Police Vehicle Replacements	<u>154,790</u>	Hammock Pavilion Audio System	13,000
	Total	Hammock Pavilion Lighting	9,340
	<u>\$ 576,520</u>	Splash-n-play Equipment Improvement	16,250

Capital Project Fund

Village Hall Entrance Landscape Improvements	50,000	Banyan Bowl Gates	<u>6,000</u>
Waterline Contribution	75,000		
Lightning Meters at Parks	46,700		
Flagler Grove Artificial Turf Multi-year Appropriation	200,000		
		Total	<u>741,410</u>

Budget Message

Stormwater Utility Fund

Comprehensive Stormwater Basin Master Plan	250,000
Storm Drain Project at SW 130 Street and 60 Avenue	<u>200,000</u>
Total	<u>\$ 450,000</u>

Transportation Fund

Road Resurfacing Project – 5 year Implementation	1,000,000
US 1 Median Landscape Beautification Design	100,000
Kendall Drive Median Beautification Project - Design	50,000
Safe Routes to School Phase 2 Design	30,000
Safe Routes to School Construction of Phase 1 and 2	100,000
Sidewalk Improvements (i.e. 132 Street)	120,000
Masthead Painting Project	60,000
<hr/>	
US 1 Pedestrian/Bike Mobility Plan Construction	400,000
Red Road Linear Park Path Resurfacing Project	200,000
Kendall Drive Median Beautification Construction	125,000
US 1 Median Landscape Beautification Construction	200,000
Miscellaneous Traffic Calming Projects	<u>75,000</u>
Total	<u>\$2,460,000</u>

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. A review of the property assessments reveals property values in the Village ranging from \$21,674 on the low end to \$6,500,000 on the high end. The following table details this information further:

Low	\$21,674
Average	\$577,306
High	\$6,500,000

The average property owner with a taxable value of \$577,306 will pay \$1,270.07 to the Village next year. As taxable values have increased a total of 6.1 percent over the previous four years, this same homeowner paid \$1,147.15 in 2013, \$1,084.60 in 2012, \$1,075.80 in 2011, \$1,027.83 in 2010, \$1,021.18 in 2009 and \$1,255.58 in 2008.

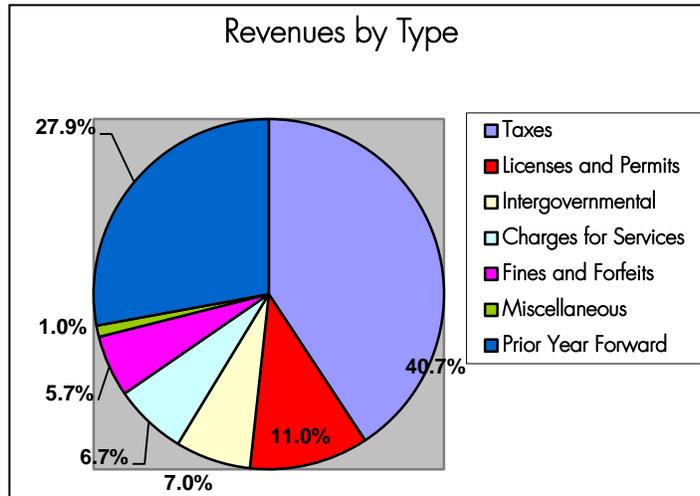


Residential estate in Pinecrest.

Budget Message

The FY 2015 budget document includes 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 2015 for all funds, excluding interfund operating transfers, totals \$26,779,620. The Interfund Operating Transfers total another \$2,343,650.



Revenue Summary

The Fiscal Year 2015 General Fund revenue will increase approximately \$602,146, a 3 percent increase from the prior year. The following table and graph illustrates the budgeted revenues for by type:

Revenue Type	Recommended Appropriation	Percent %
Taxes	\$11,503,510	40.7%
Licenses & Permits	3,102,940	11.0%
Intergovernmental	1,964,550	7.0%
Charges for Services	1,895,020	6.7%
Fines and Forfeits	1,605,000	5.7%
Miscellaneous	295,500	1.0%
Prior Year Forward	7,873,755	27.9%
Total Available	\$28,240,275	100.0%

The most recent population figures show that just over the one-year period from 2012 to 2013, the Village's resident population grew from 18,255 to 18,447 or 1.1 percent. A slight growth is also reflected in the latest increase in the Village's taxable property values which increased from \$3,737,105,393 in 2013 to \$3,913,545,312 in 2014 or approximately 4.7 percent.

The housing market slump in 2008 significantly impacted the Village's growth however, evidence of the Village's steady recovery continues with four straight years of increased taxable property values. This year experienced a 1.7 percent increase above the 3 percent increase that was anticipated in the prior year's projections. It is expected that property values will continue to experience modest increases at a rate of 3 percent over the next 5 years through Fiscal Year 2019.

The largest contributor aside from the Ad Valorem Taxes to the Village's revenues is the Licenses and Permit Revenues which are expected to generate a total of \$3,102,940

Budget Message

in revenues; increasing a bit this year largely due to an projected increase in impact fees collected.

As mentioned previously, potential threats to the Village's revenue stream continue with discussions at the State's legislative level to repeal or alter various laws that enable revenues, such as sales tax on commercial leases, business tax and communications services tax. For a more detailed explanation, please refer to the section titled "Potential Impacts to Future Fiscal Solvency" above.

Grants

The Village has applied for a number grants that if awarded will affect the Fiscal Year 2015 Budget:

- A State of Florida Department of Cultural Affairs grant in the amount of \$18,750 for general operating offset.
- A Miami-Dade Cultural Affairs Capital Grant in the amount of \$22,000 for improvements in the Banyan Bowl including new stage and center platform.
- A Miami-Dade Cultural Affairs Tourism Grant in the amount of \$6,075 towards the Fine Arts Festival.
- A Miami-Dade Cultural Affairs Community Grant in the amount of \$7,000 towards the Holiday Festival and Nights of Lights.
- A Miami-Dade Cultural Affairs Audience Access Grant in the amount of \$1,000 towards quiet room improvements that would cater to children with autism.
- A State of Florida Cultural Affairs Capital Grant in the amount of \$500,000 to

fund the covered walkway renovation program.

- A National Endowment for the Humanities "Our Town" grant in the amount of \$150,000 for the Haas Art Exhibit.
- Institute of Museums and Library Services grant Museum Assessment Program for \$75,000 to map all the botanical at the garden in collaboration with the Montgomery Foundation.
- A grant from Knight Arts Challenge in the amount of \$90,000 towards two years of Jazz series at Pinecrest Gardens.
- A Smithsonian for American Workplace Exhibit Grant in the amount of \$6,000 to fund an exhibit in the Hibiscus Gallery.

Surpluses and Reserves

The Fiscal Year 2015 Budget shows a \$7,480,145 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 \$2,000,000 for operating emergencies.

It is the intent of the Village to use all surpluses generated to accomplish three

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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.

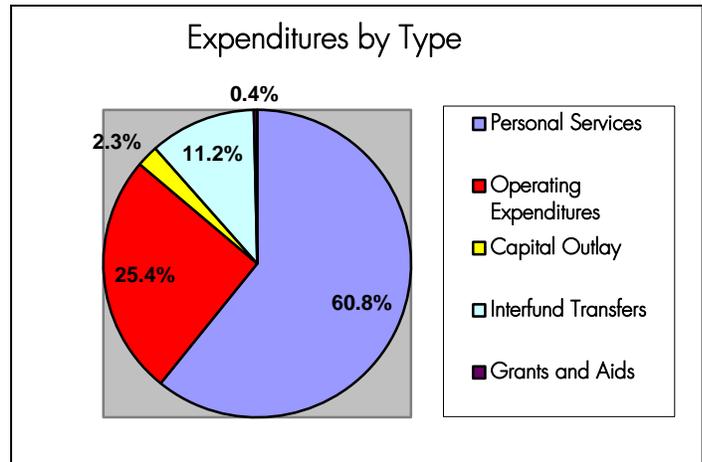
In accordance with the adopted Financial Policies, it is recommended that the Village, establish a Working Capital Reserve in the amount of \$2,076,013 or approximately 10 percent of the net General Fund Expenditures and an Operating Emergency Reserve in the amount of \$2,000,000.

In addition, it is recommended that the remaining General Fund unassigned balance estimated in the amount of \$3,404,132 be reserved to cover future budgetary needs through Fiscal Year 2016.

Expenditure Summary

Expenditures for Fiscal Year 2015 including operating transfers out have increased from the prior year by 2.1 percent or \$435,625.

<i>Expenditure Type</i>	<i>Recommended Appropriation</i>	<i>Percent</i>
Personal Services	\$12,620,620	60.8%
Operating	5,270,110	25.4%
Capital Outlay	478,310	2.3%
Grants and Aides	73,430	0.4%
Transfers	2,317,660	11.2%
Total Available	\$20,760,130	100.0%



The most significant departmental increase occurred in the Police Department with a total increase of \$236,109 due to personnel costs associated with a 2.5 percent salary increase for all union employees as well as an increase in the Florida Retirement System employer's contribution from 19.06 percent to 19.82 percent.

The second largest departmental increase occurred in the Building and Planning Department budget with a total increase of \$164,373 attributed primarily to the replacement of computer hardware in the department, the review of the Comprehensive Development Master Plan and new costs associated with the review of Stormwater Plans.

Highlights

Personal Services

Personal Services experienced a \$406,680 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 2.5 percent salary increase that represents a 1.5 percent Cost of Living Adjustment and a 1 percent merit increase.

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All union employees are budgeted with a 2.5 percent salary increase although the collective bargaining process is expected to occur during the summer of 2014. 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.

In addition to the effects of the salary increases, the Florida Retirement System employer's contribution was increased from 19.06 percent to 19.82 percent. This increase affected the Police Department's budget by \$27,530.

Proposed position additions and reclassifications are as follows:

- ◆ *Police Department.* Addition of one full time Victim Services Coordinator position.
- ◆ *Parks and Recreation Department.* Added one full time Park Service Aide and reclassified Park Manager to Park Superintendent.
- ◆ *Pinecrest Gardens.* Reclassified the part time Educational Program Coordinator position to a full time position and reclassified the Assistant Program and Event Coordinator position to Marketing Assistant.

Operating Expenses

Total Operating Expenses decreased by \$309,894. The Council's overall operating expenses decreased by \$74,880 primarily due to the completion of the Annexation Feasibility Study and the Fire Rescue Services Study. The Village Manager's budget decreased a total of \$240. The Village Clerk's operating expenditures increased

\$51,230 primarily due to the inclusion of election related expenditures. The Finance Department budget decreased a total of \$15,620 due to lower auditing costs. The Village Attorney's Office decreased \$323,500 due to the final pay-out of settlements for several ongoing lawsuits during the prior fiscal year. The General Government budget experienced an increase of \$22,890 due to an increase in insurance costs and additional printing costs associated with the production of the newsletters. The Information Technology Division budget decreased \$26,520 due to the allocation of large equipment purchases to Capital Outlay. The Police Department budget decreased \$10,630 from the previous year primarily due to the reduction in costs associated with the old Police Department radio system. The Building and Planning Department experienced a \$90,943 increase in operating expenditures mainly due to the review of the Comprehensive Development Master Plan and new costs associated with consultant fees for Stormwater Plan review services. The Public Works Department experienced an \$8,190 decrease from the prior year primarily due to lower utility costs. The Parks and Recreation Department operating budget experienced a \$5,340 decrease. The Community Center's operating expenditures decreased by \$27,960 primarily due to the transfer of the newsletter printing costs to General Government. The Pinecrest Gardens' operating expenditures increased by \$17,923.

Capital Outlay

Capital Outlay experienced an overall \$250,509 increase. In General

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Government a total of \$33,310 has been allocated towards the purchase and installation of a new air conditioning unit at the Municipal Center. A total of \$122,860 has been allocated in Information Technologies for the replacement of the Municipal Center and Police Station phone systems which are no longer serviceable by the provider of the original system as well as computer equipment for a green initiative virtualization project. The Capital Outlay section of the Police Department increased a total of \$67,229 over the prior year's allocation to fund the purchase of replacement computer equipment, replacement of five vehicles in the fleet and security cameras for three parks. The Building and Planning Department experienced a \$47,110 increase for computer hardware replacement costs.

Grants and Aides

Grants and Aides are budgeted at \$73,430 with \$50,000 of that amount allocated for the Public Schools and the remainder set aside for special community events and police grants.

Interfund Transfers

Interfund Transfers out of the General Fund Budget increased a total of \$74,830 from the prior year amount due to the transfer of \$750,000 to the Capital Improvement Fund, a \$51,170 decrease to the Debt Service Fund due to lowered costs for debt service payments as a result of refinancing of existing debt during Fiscal Year 2014, and a \$24,000 decrease to the Hardwire 911 Fund and Wireless 911 Fund.

Stormwater Utility Fund

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. Presently, the stormwater utility fee rate is based on an Equivalent Residential Unit (ERU) of \$4.00. However, it is recommended the Village increase the ERU to \$5.00 per month to meet growing demand for flood control services. A total of \$490,000 is budgeted for completion of the Stormwater Basin Master Plan as well as the cost of canal embankment and culvert headwall repairs and a drainage project at SW 130 Street and 60 Avenue.

Transportation Fund

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 2015 Budget allocates \$230,000 towards professional design services (for the US 1 Median Beautification Project, Kendall Drive Median Beautification Project, Miscellaneous road design and Safe Routes to School Phase 2 design), \$1,000,000 towards Road Paving, \$400,000 towards the US 1 Bicycle/Pedestrian Mobility Plan, \$200,000 towards resurfacing of the Red Road Linear Park Path, \$200,000 towards the US 1 Median Beautification Project construction, \$125,000 towards the Kendall Drive Median Beautification Project construction, \$120,000 for miscellaneous sidewalk improvements, \$100,000 towards construction of Phases 1 and 2 of the Safe Routes to School Program, \$60,000 for the painting of the Mastheads, \$75,000 towards miscellaneous traffic calming

initiatives, \$19,440 for street lighting costs and \$70,000 for miscellaneous roadway and traffic control material supplies.

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 \$9,010 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 2015 budget does not have a fund allocation. Expenditure of any funds collected during the course of the year would require prior approval by the Village Council.

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 \$65,600 is allocated for dispatch services, as well as miscellaneous costs and 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 \$14,750 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 \$207,600 has been allocated to cover the cost of a Village Transit Circulator to be operated during the school year (for budget purposes this represents 9 months). The decrease in this fund is due to the completion of the US 1 Busway Shelter Relocation Project.

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 2015 allocation for this fund is supported by a beginning fund balance totaling \$213,249 built up from the proceeds from carryover from completed project balances and interest earnings.

The proposed projects for Fiscal Year 2015 include an appropriation for the partial cost of the Flagler Grove Synthetic Turf (\$200,000); lightning meter at Suniland

Budget Message

Park (\$5,250); lightning meter at the Evelyn Greer Park (\$15,150); lightning meter at Village Green (\$13,150); lightning meter at Flagler Grove Park (\$13,150); Municipal Center Landscaping Improvements (\$50,000); various improvements to the Banyan Bowl including a new stage floor, new entrance gates, stairs to the mezzanine level, a center platform and replacement of overhead lighting (\$107,410); Parking Lot Improvements (\$87,000); Pinecrest Gardens Walkway Roofing Improvement – Year 2 allocation (\$20,000); Botanical Master Plan Initiatives (\$80,000); Splash ‘n Play Equipment Replacement (\$16,250); Hammock Pavilion audio and lighting improvements (\$22,340); interpretive signs (\$13,170); mapping project for Pinecrest Gardens (\$10,000); head-set communication equipment for performances at the Banyan Bowl (\$5,400); Pinecrest Gardens front entrance lighting improvements (\$4,340); Air conditioning unit for garage structure (\$3,800); and, Potable Waterline Improvement Annual Budget Allocation (\$75,000).

Consolidated Funds

The following table and graph illustrates the recommended expenditures for the Fiscal Year 2014 Consolidated Budget by Fund:

<i>Funds</i>	<i>FY 2014</i>	<i>FY 2015</i>	<i>Difference</i>	<i>% Diff</i>
<i>General</i>	20,324,50	20,760,13	435,625	2.1%
<i>Stormwater*</i>	1,851,128	1,430,030	-421,098	-22.8%
<i>Transportation</i>	2,565,280	2,625,430	60,150	2.3%
<i>Police Education</i>	8,560	9,010	450	5.2%
<i>Police Forfeiture</i>	0	0	0	0%
<i>Hardwire 911</i>	73,020	65,600	-7,420	-10.2%
<i>Wireless 911</i>	14,170	14,750	580	4.1%
<i>CITT Public Transit</i>	576,211	207,600	-368,611	-63.9%
<i>Capital Projects</i>	1,859,143	741,410	-1,117,733	-60.1%
<i>Debt Service</i>	1,644,820	1,593,650	-51,170	-3.1%

*\$1,740,000 in FY 2013 and \$170,000 in FY 2014 are capital outlay and will be classified as assets in the Stormwater Utility Fund.

Conclusion

The recommended budget adequately provides for the operational needs of the Village and several capital improvement projects including: a new air conditioning unit, landscape improvements and phone system for the Municipal Center; lightning meters at all active parks; roadway resurfacing; multi-year appropriation for an artificial turf field at Flagler Grove Park; new Splash ‘n Play equipment, parking lot drainage improvements, audio and lighting improvements for Hammock Pavilion and interpretive signage at Pinecrest Gardens; miscellaneous improvements to the Banyan Bowl including a new stage, center platform, mezzanine stairs, lighting, and entrance gates; a drainage project at SW 130 Street and 60 Avenue; US 1 Median Beautification Project; Kendall Drive Median Beautification Project; miscellaneous sidewalk improvements; Red Road Linear Park Path Resurfacing Project; Masthead Painting Project; and, US 1 Pedestrian/Bike Mobility Plan.

Budget Message

The recommended budget does not address several new capital project initiatives that have developed over the course of Fiscal Year 2014 as a result of the completion of master planning exercises prescribed in the 2013 Strategic Plan, such as the Municipal Center Expansion Project, Community Center Expansion Project, Coral Pine Park Redevelopment Project and the Veterans Wayside Park Development Project. The Village Council will need to decide if the completion of those projects will be considered short-term (part of the Village's 5 Year Plan) versus long-term (part of the Village's 10 Year Plan).

Depending on the Village Council's direction with regards to those newly developed capital project initiatives, the project will be added to the 5-year or 10-year Capital Improvement Program. If the Village Council intends to add these initiatives as short-term goals, an increase of .2 would likely be necessary, which would bring the Village's millage rate to 2.4.

I would like to offer my sincerest gratitude to all the Village employees who work collaboratively to continue the Village's tradition as a professional and high performing organization. Their commitment to this organization is unmatched in South Florida. I would also like to thank the senior members of our staff for all their assistance not only in developing this budget document, but for assisting me in managing the day-to-day operations of the organization. In particular, I would like to thank Village Clerk Guido H. Inguanzo, Village Attorney Mitch Bierman, Assistant Village Manager Maria Menendez, and Administrative Services Manager Angela Gasca.

Finally, I would like to express my sincere appreciation to the members of the Village Council for their vision, dedication and

continued support of my administration. Your guidance throughout this year honors the collaborative effort and strong partnership which the Council-Manager form of government affords.

I am proud to submit a budget that anticipates emerging issues by utilizing forecasting tools and then implements sound practices to mitigate or take advantage of opportunities. The proactive actions taken by the Village Council have enabled us to exit the Great Recession on solid financial footing. On behalf of all the employees and volunteers who proudly serve our Village, we are poised to continue to provide ethical, efficient and transparent governance.

Respectfully submitted,



Yocelyn Galiano Gomez, ICMA-CM
Village Manager

Financial Policies

Overview

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

Operating Budget Policies

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

Capital Improvement Policies

- The Village will update its multi-year plan for capital improvements.
- The Village will enact an annual capital budget based on the multi-year Capital Improvement Plan.

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

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

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

Financial Policies

- 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.
- 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.

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 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,

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

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.

Financial Policies

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 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 contained 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.

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

Financial Policies

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:
 - 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.

Financial Policies

Capital Outlay

Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$10,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

Deprecation Method

GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.

- The Village will use the straight line depreciation method.
- There will be no depreciation on land, 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.

- 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 put 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

Financial Policies

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.
- 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.

Financial Policies

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.
- 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

Financial Policies

eighteen (18) months in accordance with COBRA provisions and Federal Law.

The Village Council recognizes the normal retirement age of 59½ 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 450 PEB (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:

- 59½ 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.

Fraud Policy

The Village of Pinecrest is aware that fraud is possible within the organization. Fraud may take the form of:

- Theft of cash or assets,
- Falsification of expense and invoices.

- Alteration or falsification of records including data processing records.
- Knowingly providing false information on job applications.

Information and concerns about fraudulent activity may come from various sources including:

- Employees
- Vendors
- Members of the public
- Results of external or internal audits.
- Any other interested party.

Fraudulent activity or concerns may be reported to any of the following:

- Finance Director
- Village Attorney
- Village Manager
- Department Head
- Mayor or Councilmember

Anonymous tips can be reported to finance@pinecrest-fl.gov or 305-234-2121.

Whistleblower Policy

No retaliatory action will be taken against any party reporting a suspicious fraudulent activity. The Village of Pinecrest will take cost effective steps to ameliorate the possibility of fraud.

- An audit will be conducted each year.
 - The Village's internal controls will be reviewed and recommendations made to strengthen fraud deterrent.
 - The annual audit will include an operational review of the internal controls of a department of the Village.

Financial Policies

- Each department head and council member shall answer a fraud questionnaire as part of the annual audit. They will be asked if they are aware of any fraud occurring in the Village.
A member of the Finance Department shall audit and reconcile petty cash of each department quarterly.
- The Finance Director will attend periodic professional development seminars on fraud prevention.
- An independent operational department audit may be scheduled every other year.
- This audit will be scheduled on alternative years with the OPEB audit which is also conducted every two years.
- The Village will provide crime insurance with appropriate deductibles.
- The cost of fraud prevention shall not exceed the amount of the potential loss from fraud.
- Any person engaged in fraud will be terminated and subject to prosecution.

Budget and Accounting Basis

Annual Budget Procedures

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

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

According to Village Charter Section 4.7 (Appropriation Amendments During the Fiscal Year) SUPPLEMENTAL APPROPRIATIONS and REDUCTION OF APPROPRIATIONS, if, during the fiscal year, revenues in excess of those estimated in the annual budget are available for appropriation, the Council may by ordinance make supplemental appropriations for the fiscal year up to the amount of such excess. If, at any time during the fiscal year, it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, he/she shall report in writing to the Council without delay, indicating the estimated amount of the deficit, and his/her recommendation as to the remedial action to be taken. The Council shall then take such action as it

deems appropriate to prevent any deficit spending. The Village Manager may from time to time authorize amendments and/or adjustments within a department providing that the approved departmental budget is not exceeded.

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 during 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, such as the Stormwater Utility Fund, 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.

Budget and Accounting Basis

The essential elements of the accrual accounting method include:

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

Fund Structure

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

The Village of Pinecrest's budget consists of ten funds: General Fund, Stormwater Utility Fund, Transportation Fund, Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund, Wireless 911 Fund, CITT Public Transit Fund, Capital Project Fund, and Debt Service Fund. Fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities.

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

Funds Overview

General Fund

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

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

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

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

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

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

Wireless 911 Fund

The Wireless 911 Fund accounts for funds received from wireless telephone fees and offsets a portion of the emergency 911 operations. Oversight of this fund is primarily the function of the Police Department.

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% must be used for public transit projects. Oversight of this fund is primarily the function of the Office of the Village Manager.

Fund Structure

Capital Project Fund

The Capital Project 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. Oversight of this fund is primarily the function of the Office of the Village Manager.

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. Oversight of this fund is primarily the function of the Office of the Village Manager.

Funds Oversight

The Matrix below identifies all funds and the functional unit overseeing them.

	Office of the Village Manager	Police Department	Public Works Department
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	•		
Debt Service Fund	•		

Fund Balances

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 2013-2014	FY 2014-2015	Difference	
General Fund	\$20,324,505	\$21,241,020	\$ 916,515	4.5%
Stormwater Utility Fund	1,291,128	762,040	-529,088	-41%
Transportation Fund	2,565,280	2,625,430	60,150	2.3%
Police Education Fund	8,560	9,010	450	5.2%
Police Forfeiture Fund	0	0	0	0
Hardwire 911 Fund	73,020	65,600	-7,420	-10.2%
Wireless 911 Fund	14,170	14,750	580	4.1%
CITT Public Transit Fund	576,211	207,600	-368,611	-63.9%
Capital Project Fund	1,859,143	6,691,410	4,832,267	260%
Debt Service Fund	1,644,820	2,017,060	372,240	22.6%

Fund Balances

The table below lists the fund balances and the difference from the previous year. Any funds with a change in balance of more than 10% include an explanation for the change.

Fund	FY 2013-2014	FY 2014-2015	Difference	
General Fund	\$ 7,481,881	6,968,247	\$ -513,634	-6.9%
Stormwater Utility Fund	146,281	495,390	349,109	238.7%
The change in the balance is due to an increase in the service fee.				
Transportation Fund	3,590,635	2,952,077	-638,558	-17.8%
This decrease is mainly due to the commencement of road resurfacing throughout the Village.				
Police Education Fund	1	207	206	20,600%
The increase in balance is due to a lower operating expenditure than expected.				
Police Forfeiture Fund	0	33,387	33,387	0
Hardwire 911 Fund	43,977	15,818	-28,159	-64%
This decrease is attributed to an actual lower beginning balance than budgeted in the 2013-14 Fiscal Year.				
Wireless 911 Fund	46,314	18,996	-27,318	-59%
Funds will not be transferred from the General Fund which will cause a decrease in the fund balance.				
CITT Public Transit Fund	187,650	86,878	-100,772	-53.7%
The decrease in the balance was due to the completion of a large project.				
Capital Project Fund	174,697	241,339	66,642	38.1%
The balance increase was due to the postponement of several capital projects to the 2014-15 FY.				
Debt Service Fund	0	0	0	0

Fund Balances

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
GENERAL FUND					
Beginning Balance	\$ 8,091,433	\$ 8,130,616	\$ 7,987,103	\$ 7,873,755	\$ 7,671,397
Revenues	18,444,670	19,964,374	19,180,216	20,366,520	20,537,870
Transfers In	0	0	0	0	0
Less Expenditures	16,785,170	18,370,279	17,725,592	18,442,470	18,449,950
Less Interfund Transfers Out	1,763,830	2,242,830	1,770,330	2,317,660	2,791,070
GENERAL FUND BALANCE	\$ 7,987,103	\$ 7,481,881	\$ 7,671,397	\$ 7,480,145	\$ 6,968,247
STORMWATER UTILITY FUND					
Beginning Balance	2,058,044	877,404	1,316,828	589,440	589,440
Revenues	517,847	560,000	562,092	667,990	667,990
Less Expenses	1,259,063	1,291,128	1,289,480	762,040	762,040
STORMWATER RETAINED EARNINGS	\$ 1,316,828	\$ 146,281	\$ 589,440	\$ 495,390	\$ 495,390
TRANSPORTATION FUND					
Beginning Balance	4,989,311	5,119,445	5,817,568	4,637,357	4,637,357
Revenues	1,089,425	1,036,470	1,024,779	940,150	940,150
Less Expenditures	235,178	2,539,290	2,179,000	2,599,440	2,599,440
Less Interfund Transfers Out	25,990	25,990	25,990	25,990	25,990
TRANSPORTATION FUND BALANCE	\$ 5,817,568	\$ 3,590,635	\$ 4,637,357	\$ 2,952,077	\$ 2,952,077
POLICE EDUCATION FUND					
Beginning Balance	5,547	3,441	2,987	4,017	4,017
Revenues	6,296	5,120	6,519	5,200	5,200
Less Expenditures	8,856	8,560	5,489	9,010	9,010
POLICE EDUCATION FUND BALANCE	\$ 2,987	\$ 1	\$ 4,017	\$ 207	\$ 207
POLICE FORFEITURE FUND					
Beginning Balance		0	0	33,387	33,387
Revenues		0	33,387	0	0
Less Expenditures	0	0	0	0	0
POLICE FORFEITURE FUND BALANCE	\$ 0	\$ 0	\$ 33,387	\$ 33,387	\$ 33,387
HARDWIRE 911 FUND					
Beginning Balance	35,160	51,217	39,485	26,468	26,468
Revenues	57,043	57,780	51,730	54,950	54,950
Transfers In	7,500	8,000	8,000	0	0
Less Expenditures	60,218	73,020	72,747	65,600	65,600
HARDWIRE 911 FUND BALANCE	\$ 39,485	\$ 43,977	\$ 26,468	\$ 15,818	\$ 15,818

Fund Balances

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
WIRELESS 911 FUND					
Beginning Balance	17,179	33,274	24,245	21,866	21,866
Revenues	13,951	11,210	10,480	11,880	11,880
Transfers In	19,500	16,000	2,000	0	0
Less Expenditures	26,385	14,170	14,859	14,750	14,750
WIRELESS 911 FUND BALANCE	\$ 24,245	\$ 46,314	\$ 21,866	\$ 18,996	\$ 18,996
CITT PUBLIC TRANSIT FUND					
Beginning Balance	317,542	644,721	620,892	164,378	164,378
Revenues	687,895	119,140	122,961	130,100	130,100
Less Expenditures	384,545	576,211	579,475	207,600	207,600
CITT PUBLIC TRANSIT FUND BALANCE	\$ 620,892	\$ 187,650	\$ 164,378	\$ 86,878	\$ 86,878
CAPITAL PROJECT FUND					
Beginning Balance	1,078,054	613,840	634,182	213,249	213,249
Revenues	40,186	820,000	19,350	19,500	5,919,500
Interfund Transfers In	244,000	600,00	141,500	750,000	800,000
Less Expenditures	728,058	1,859,143	581,783	741,410	6,691,410
Less Interfund Transfers Out	0	0	0	0	0
CAPITAL PROJECT FUND BALANCE	\$ 634,182	\$ 174,697	\$ 213,249	\$ 241,339	\$ 241,339
DEBT SERVICE FUND					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,518,820	1,644,820	1,644,820	1,593,650	2,017,060
Less Expenditures	1,518,820	1,644,820	1,644,820	1,593,650	2,017,060
DEBT SERVICE FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FUND BALANCE	\$16,443,290	\$11,671,436	\$13,361,559	\$11,324,237	\$10,812,339

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

Consolidated Budget

Fiscal Year 2015 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.

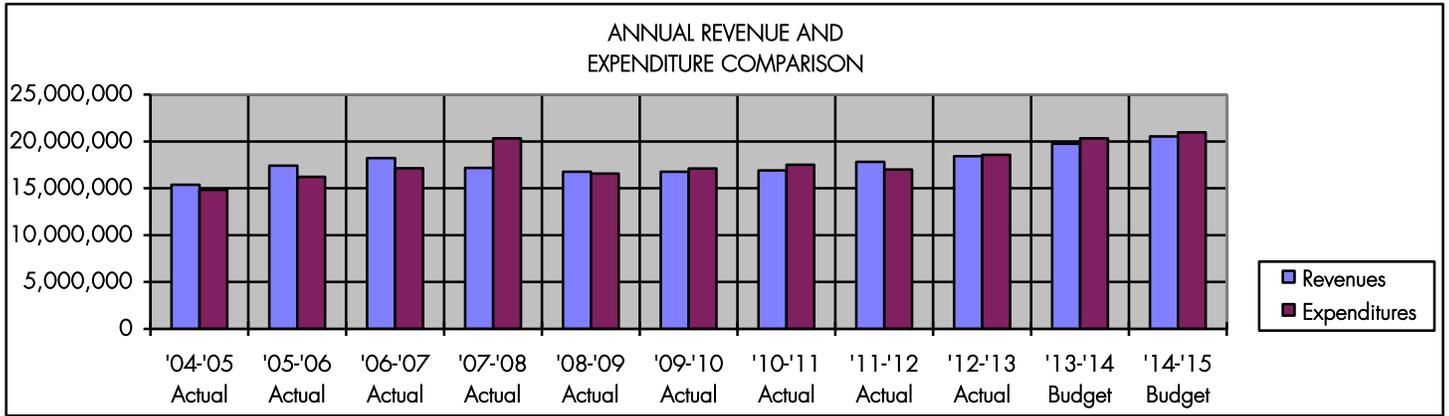
Each fund is shown individually on pages 73 and 74.

The consolidated budget expenditures for all funds including operating transfers out are **\$33,087,580.**

	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING BALANCE	\$ 16,592,270	\$ 15,473,963	\$ 16,443,290	\$ 13,563,917	\$ 13,361,559
REVENUE SOURCES – ALL FUNDS					
Taxes	11,223,918	11,481,160	12,170,196	12,413,660	12,722,230
Licenses and Permits	3,901,889	3,625,220	3,357,742	3,116,940	3,029,720
Intergovernmental Revenue	2,563,446	1,950,220	2,073,818	2,161,380	2,161,380
Charges for Services	1,868,168	1,819,230	1,986,277	1,895,020	1,895,020
Fines and Forfeits	383,799	1,793,110	456,950	1,636,250	1,610,200
Stormwater Utility Fees	465,720	525,000	511,490	620,490	620,490
Debt Proceeds	0	800,000	0	0	5,900,000
Interfund Transfers In	1,789,820	2,268,820	1,796,320	2,343,650	2,543,890
Miscellaneous Revenue	450,373	380,154	455,041	328,600	328,600
TOTAL AVAILABLE RESOURCES	\$ 39,239,403	\$ 40,116,877	\$ 39,251,124	\$ 38,103,157	\$ 44,173,089
EXPENDITURES – ALL FUNDS					
Personal Services	11,161,268	12,213,940	11,616,669	12,620,620	12,643,100
Operating Expenses	6,027,949	6,764,083	6,825,602	6,478,550	6,463,550
Capital Outlay	2,232,292	5,405,244	3,933,484	3,669,720	9,346,550
Grants and Aids	65,964	59,930	72,670	73,430	73,430
Debt Service	1,518,820	1,644,820	1,644,820	1,593,650	2,017,060
Interfund Transfers Out	1,789,820	2,268,820	1,796,320	2,343,650	2,543,890
TOTAL EXPENDITURES	\$ 22,796,113	\$ 28,356,837	\$ 25,889,565	\$ 26,779,620	\$33,087,580
TOTAL CONSOLIDATED FUND BALANCE	\$ 16,443,290	\$ 11,760,040	\$ 13,361,559	\$ 11,324,237	\$11,085,509

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

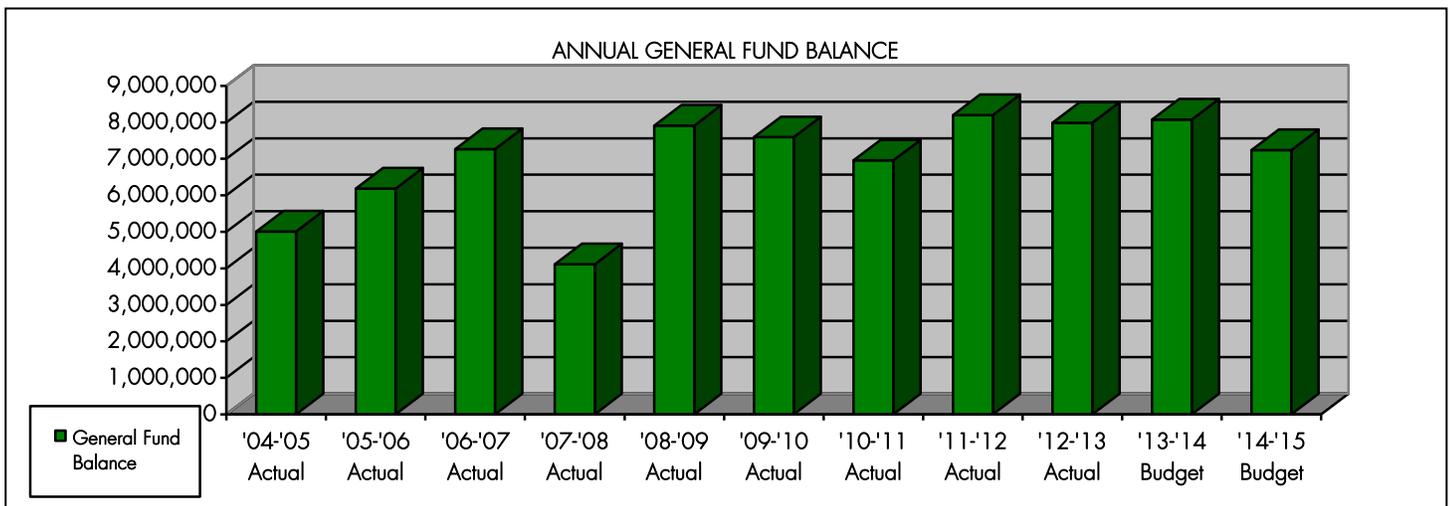
General Fund Summary



The Fiscal Year 2014-2015 budget identifies a total of \$20,537,870 in revenues, a 5.8% increase from the prior year. Expenditures, excluding Transfers Out, projected to be \$18,449,950 experienced a \$368,275 or 2% increase from the prior year in line with the Five-Year Pro Forma projections. With Transfers Out, expenditures are expected to be 1.7% more than the prior year. The Fiscal Year 2014-2015 Budget projects a \$7,241,417 General Fund balance on September 30, 2015.

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 \$8,642,300 in revenues. The Building Permits and Utility Tax for Electricity are the next highest tax revenue contributors, each contributing \$1,925,000 and \$1,800,000 respectively. The Taxes represent approximately 58.3% of the revenue source for the Village of Pinecrest. Other significant revenues derived from Communications Service Tax, Franchise Fees for electricity, Local Government Half-Cent Sales Tax and Traffic Lights Camera Fines. More detailed information on all revenues may be found in the General Fund Revenue section of this budget.

Expenditures, excluding transfers, for Fiscal Year 2014-2015 have increased from the prior year by 2% or \$368,275. The largest increase in expenditures, dollar wise, occurred in the Police Department, which experienced a \$236,109 or 3% increase from the prior year. The largest percentage increase was in the Information Technology Division budget which increased 32.7% since the previous year. Below is a graph which displays the General Fund Balance over the last eleven years.



General Fund Summary

The General Fund uses Modified Accrual Accounting. This 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. Oversight of this fund is primarily the function of the Office of the Village Manager.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING BALANCE	\$8,091,433	\$8,130,616	\$7,987,103	\$7,873,755	\$ 7,671,397
REVENUES:					
Taxes	10,705,591	11,009,860	11,184,417	11,503,510	11,812,080
Licenses and Permits	3,290,450	3,083,270	3,289,877	3,102,940	2,965,720
Intergovernmental Revenue	1,784,467	1,730,910	1,856,949	1,964,550	1,964,550
Charges for Services	1,868,168	1,819,230	1,986,277	1,895,020	1,895,020
Fines and Forfeits	377,503	1,788,000	417,044	1,605,000	1,605,000
Miscellaneous Revenue	<u>418,491</u>	<u>333,104</u>	<u>445,652</u>	<u>295,500</u>	<u>295,500</u>
TOTAL REVENUES	\$18,444,670	\$19,764,374	\$19,180,216	\$20,366,520	\$20,537,870
INTERFUND TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$26,536,103	\$27,894,990	\$27,167,319	\$28,240,275	\$28,209,267
EXPENDITURES BY DPT:					
Village Council	\$ 304,137	\$ 268,950	\$ 268,639	\$ 207,570	\$ 207,570
Village Manager	617,755	613,740	610,881	641,460	655,610
Village Clerk	285,140	250,450	238,595	303,930	297,260
Finance	326,405	356,230	337,793	347,970	347,970
Village Attorney	428,675	780,000	1,102,883	456,500	456,500
General Government	1,116,856	1,137,010	1,114,721	1,197,120	1,197,120
Information Technology	319,664	322,040	311,636	427,300	427,300
Police	7,191,119	7,933,001	7,353,669	8,169,110	8,169,110
Building and Planning	1,655,678	1,703,917	1,669,691	1,868,290	1,868,290
Public Works	610,883	675,650	667,079	689,250	689,250
Parks and Recreation	1,190,637	1,201,390	1,166,322	1,254,340	1,254,340
Community Center	1,004,652	944,200	1,009,442	927,210	927,210
Pinecrest Gardens	<u>1,733,569</u>	<u>1,895,097</u>	<u>1,874,241</u>	<u>1,952,420</u>	<u>1,952,420</u>
TOTAL EXPENDITURES	\$16,785,170	\$18,081,675	\$17,725,592	\$18,442,470	\$18,449,950
INTERFUND TRANSFERS OUT	\$ 1,763,830	\$ 2,242,830	\$ 1,770,330	\$ 2,317,660	\$ 2,517,900
TOTAL GENERAL FUND EXPENDITURES	\$18,549,000	\$20,324,505	\$19,495,922	\$20,760,130	\$20,967,850
TOTAL GENERAL FUND BALANCE	\$ 7,987,103	\$ 7,570,485	\$ 7,671,397	\$7,480,145	\$7,241,417

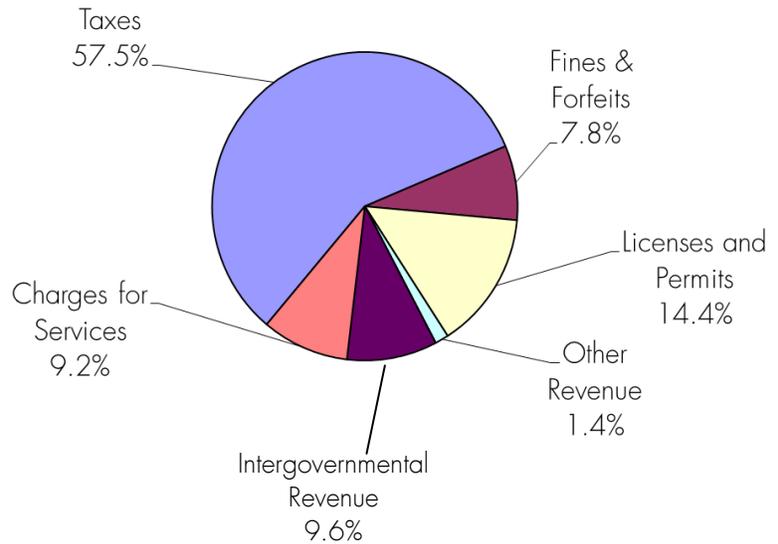
*Includes approved amendments to the budget or carryovers of previous year's projects.

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 2014-2015 General Fund estimated revenue is \$20,537,870 or a \$573,496, increase from the prior year's budgeted revenue. Taxes will generate \$11,812,080 in revenue during Fiscal Year 2014-2015. Licenses and Permits will generate \$2,965,720 in revenues a decrease of 3.8%. Intergovernmental Revenues will generate \$1,964,550, an increase of 13.5%, and Charges For Services is expected to generate \$1,895,020, an increase of \$75,790 from the prior year. Fines and Forfeits are expected to generate \$1,605,000, \$183,000 less than budgeted the prior year. Miscellaneous Revenues is budgeted at \$295,500, a decrease of \$17,000.

General Fund Revenues - \$20,537,870



A summary of the Fiscal Year 2015 General Fund Revenue by source is provided in the chart on the top right.

The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$8,551,100 in revenues. The Building Permits, Utility Tax for Electricity, and the local government half-cent sales tax are the next highest revenue contributors, each contributing \$1,925,000, \$1,800,000 and \$1,379,350 respectively. The Taxes represent 57.5% of the revenue sources for the Village of Pinecrest.

Prior Year Fund Balance Forward



The FY 2015 Budget projects a Prior Year Fund Balance Forward of \$7,671,397.

For the prior FY 2014 Budget, projections anticipated a Prior Year Beginning Fund Balance Forward of \$7,987,103 and an Ending Fund Balance projection of \$7,853,397.

General Fund Revenues

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
TAXES:					
311.000 Ad Valorem Taxes	\$ 7,356,595	\$ 7,810,550	\$ 7,744,702	\$ 8,179,310	\$ 8,551,100
311.100 Ad Valorem Taxes - Delinquent	84,147	75,000	78,311	91,200	91,200
314.100 Utility Tax-Electricity	1,845,433	1,700,000	1,949,753	1,800,000	1,800,000
314.300 Utility Tax-Water	172,575	180,000	219,556	180,000	180,000
314.400 Utility Tax-Gas	48,593	46,000	47,356	46,000	46,000
315.000 Communications Service Tax	1,083,876	1,072,310	1,029,207	1,084,000	1,020,780
321.000 Local Business Tax	<u>114,372</u>	<u>126,000</u>	<u>115,532</u>	<u>123,000</u>	<u>123,000</u>
TOTAL TAXES	\$10,705,591	\$ 11,009,860	\$ 11,184,417	\$11,503,510	\$11,812,080
LICENSES AND PERMITS:					
322.000 Building Permits	1,871,364	1,635,000	2,072,670	1,700,000	1,925,000
322.001 Public Works Permits	9,680	12,400	7,974	11,440	11,440
323.100 Franchise Fees – Electricity	1,033,041	1,120,000	766,047	1,033,000	670,780
323.400 Franchise Fees – Gas	19,165	14,000	17,638	18,000	18,000
323.700 Franchise Fees – Solid Waste	113,469	100,000	112,355	100,000	100,000
324.110 Impact Fees – Police	2,713	10,250	1,732	4,500	4,500
324.610 Impact Fees – Parks/Recreation	31,061	9,120	22,683	31,000	31,000
324.710 Impact Fees – Solid Waste	74,666	65,000	88,086	80,000	80,000
324.711 Impact Fees – Municipal Center	25,574	17,500	31,423	25,000	25,000
329.000 Other Licenses, Fees & Permits	<u>109,717</u>	<u>100,000</u>	<u>169,269</u>	<u>100,000</u>	<u>100,000</u>
TOTAL LICENSES AND PERMITS	\$ 3,290,450	\$ 3,083,270	\$ 3,289,877	\$ 3,102,940	\$ 2,965,720
INTERGOVERNMENTAL REVENUE:					
334.500 Miscellaneous Grants	28,644	20,000	24,914	25,000	25,000
334.575 Misc. Grants, Pincrest Gardens	12,476	5,000	8,042	31,820	31,820
335.120 State Revenue Sharing Proceeds	425,165	377,870	441,424	464,380	464,380
335.150 Alcoholic Beverage Licenses	4,915	6,800	13,356	9,000	9,000
335.180 Local Gov't Half-Cent Sales Tax	1,251,788	1,271,240	1,304,122	1,379,350	1,379,350
338.000 Local Business Tax-County	<u>61,479</u>	<u>50,000</u>	<u>65,091</u>	<u>55,000</u>	<u>55,000</u>
TOTAL INTERGOV'T REVENUE	\$ 1,784,467	\$ 1,730,910	\$ 1,856,949	\$ 1,964,550	\$ 1,964,550
CHARGES FOR SERVICES:					
341.101 Admin. Fees – Stormwater	152,490	152,490	152,490	87,380	87,380
342.100 Private Detail-Police	101,877	100,000	98,879	100,000	100,000
342.101 Police Fees	13,722	10,000	12,776	12,000	12,000
342.900 Other Public Safety Charges	64,130	68,970	64,891	62,770	62,770
343.900 US1 Maintenance Fees	7,872	7,870	7,827	7,870	7,870
347.000 Parks and Recreation	300,142	279,500	290,328	300,000	300,000
347.2xx Community Center	692,587	680,000	757,748	725,000	725,000
347.2yy Pincrest Gardens	467,779	460,400	530,932	540,000	540,000
349.000 Other Charges for Services	<u>67,569</u>	<u>60,000</u>	<u>70,406</u>	<u>60,000</u>	<u>60,000</u>
TOTAL CHARGES FOR SERVICES	\$ 1,868,168	\$ 1,819,230	\$ 1,986,277	\$ 1,895,020	\$ 1,895,020
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	186,197	207,000	175,945	185,000	185,000
351.900 Traffic Light Cameras Fines	0	1,400,000	0	1,250,000	1,250,000
354.000 Violations of Local Ordinances	<u>191,306</u>	<u>181,000</u>	<u>241,099</u>	<u>170,000</u>	<u>170,000</u>
TOTAL FINES AND FORFEITS	\$ 377,503	\$ 1,788,000	\$ 417,044	\$ 1,605,000	\$ 1,605,000

General Fund Revenues

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	20,649	50,000	15,537	20,000	20,000
364.000 Sale of Assets	3,000	12,500	24,569	12,500	12,500
366.000 Donations from Private Sources	32,046	45,604	32,876	31,000	31,000
369.000 Other Miscellaneous Revenues	<u>362,796</u>	<u>425,000</u>	<u>372,670</u>	<u>232,000</u>	<u>232,000</u>
TOTAL MISCELLANEOUS REVENUES	\$ 418,491	\$ 333,104	\$ 445,652	\$ 295,500	\$ 295,500
TOTAL REVENUES	\$18,444,670	\$ 19,964,374	\$ 19,180,216	\$20,366,520	\$20,537,870
TRANSFERS IN:					
381.301 Transfer From Capital Projects Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Fund Balance Forward	\$ 8,091,433	\$ 8,130,616	\$ 7,987,103	\$ 7,873,755	\$ 7,671,397
TOTAL AVAILABLE RESOURCES	\$26,536,103	\$ 28,094,990	\$ 27,167,319	\$28,240,275	\$28,209,267

*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 Local Business Tax. Below is a description of each type of revenue source, their multi-year trend and the assumptions used to arrive at the budgeted amounts.

Ad Valorem Taxes
\$8,551,100

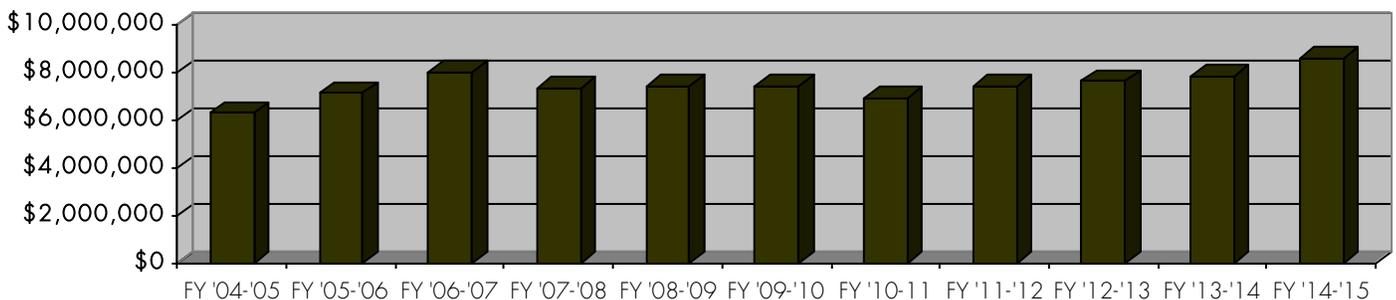
Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. The July 1, 2014 Estimated Certified Taxable Value of the Village increased from \$3,737,105,393 in 2013 to \$3,913,545,312 or approximately 4.7 percent. The Proposed Millage Rate for 2014-2015 is 2.300 which is slightly higher than the previous year. It will generate \$8,551,100 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 2010 through 2014.

Table I. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE	2014 MILLAGE
Village of Pinecrest	2.1040	2.2000	2.2000	2.2000	2.3000
Miami-Dade County School Board	7.8640	7.7650	7.7650	7.6440	7.7750
Miami-Dade County School Board Debt Service	0.3850	0.2400	0.2330	0.3330	0.1990
Everglades Project	0.0894	0.0624	0.0613	0.0587	0.0548
South Florida Water Management District	0.5346	0.3739	0.3676	0.3523	0.1577
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	5.4275	4.8050	4.7035	4.7035	4.6669
Miami-Dade County Debt Service	0.4450	0.2850	0.2850	0.4220	0.4500
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.5753	2.4496	2.4496	2.4496	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0200	0.0131	0.0131	0.0127	0.0114
Miami-Dade County Library District	0.2840	0.1795	0.1725	0.1725	0.2840
Okeechobee Basin	0	0	0	0	0.1717
Total Taxes Paid by Pinecrest Residents	20.2633	18.9080	18.7851	18.8828	19.0257

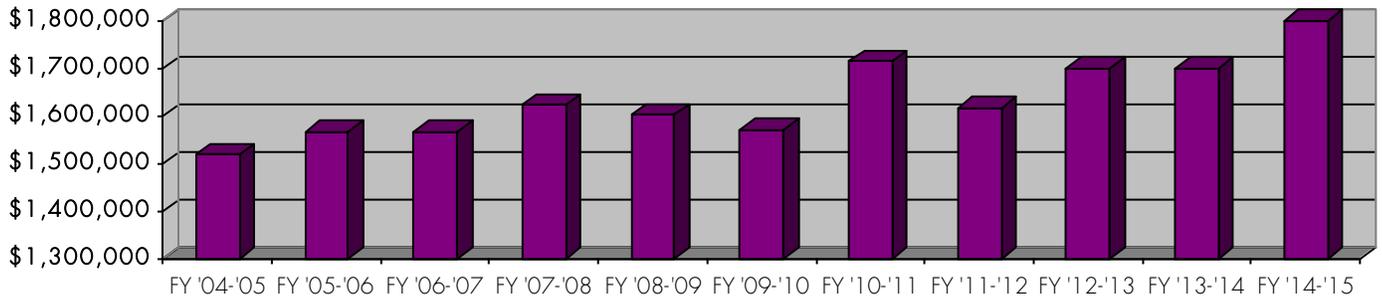
Ad Valorem Taxes



Revenue Projection Rationale

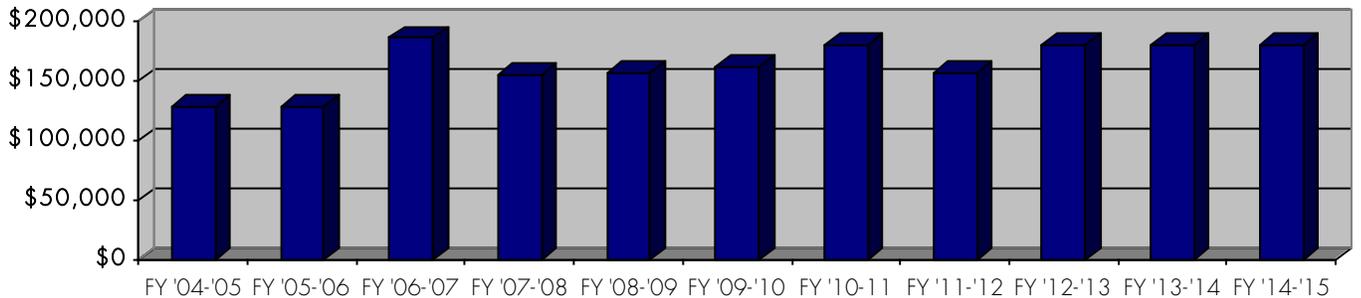
Utility Tax – Electricity \$1,800,000

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,800,000, an increase of \$100,000 from the prior year. The Electricity Utility Tax 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 budgeted using a five year average analysis.



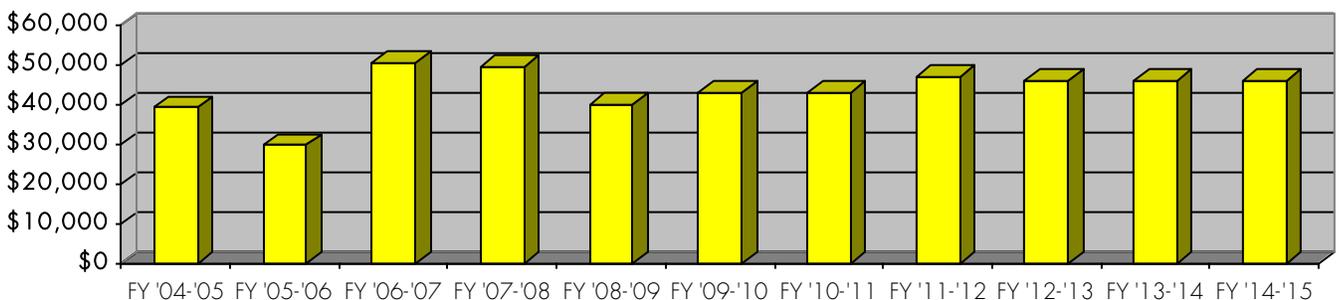
Utility Tax – Water \$180,000

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



Utility Tax – Gas \$46,000

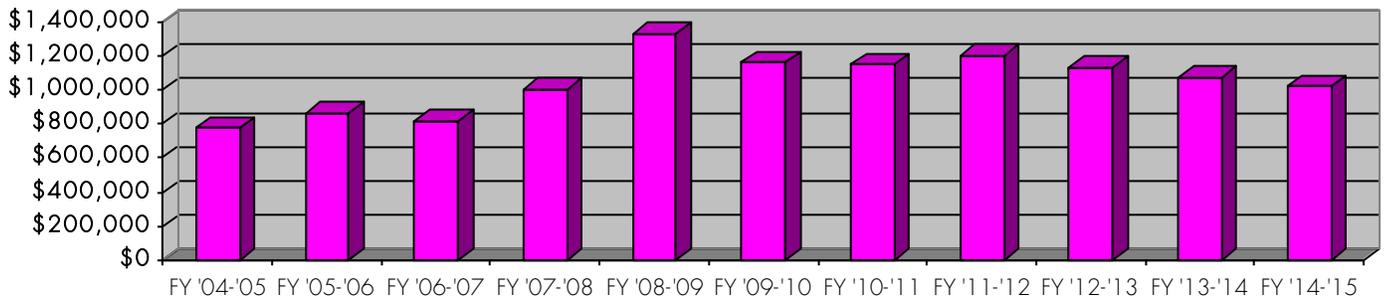
The Gas line item is derived from a 10% tax levied on each customer’s gas bill generating an estimated \$46,000 in utility tax revenue, and remains the same as the prior year. This figure is based on an average over the past five years which shows a fairly stable source of income.



Revenue Projection Rationale

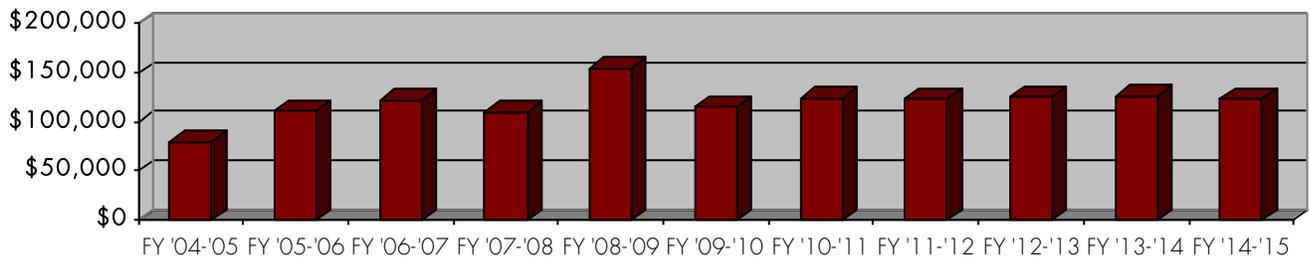
Communications Service Tax \$1,020,780

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 October 1, 2001. The Village is anticipating \$1,020,780 in revenues based upon State of Florida revenue estimates. A five year average was used as the basis for budget.



Local Business Tax \$123,000

Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$123,000, a decrease of \$3,000. This revenue estimate uses a five year average of actual collection figures, which show a stable trend.

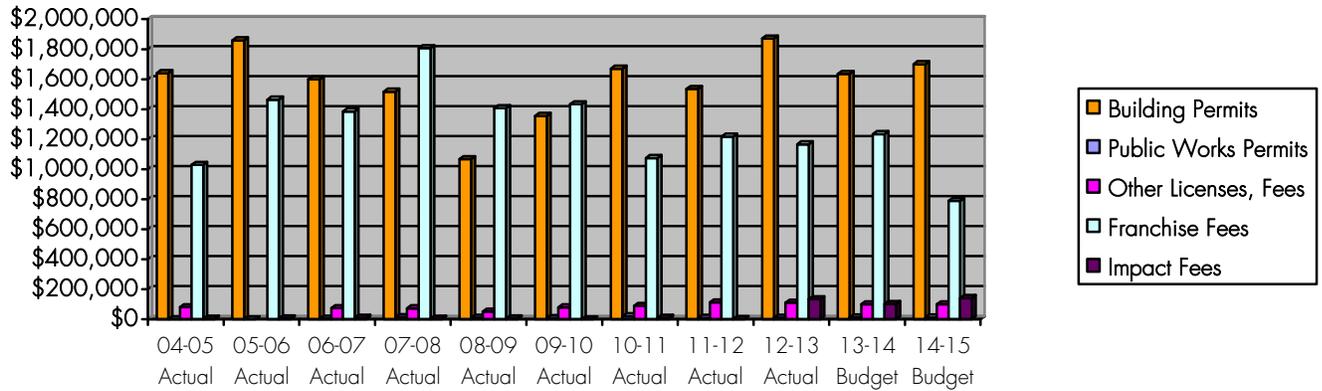


Revenue Projection Rationale

Licenses and Permits

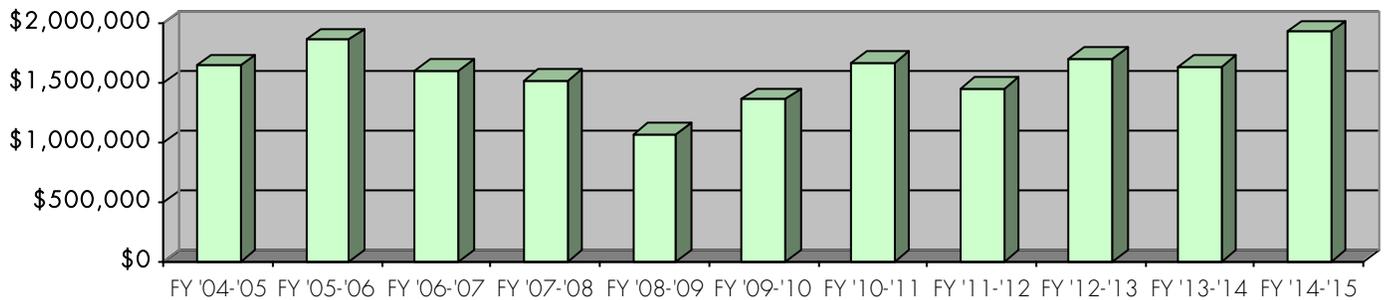
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



Building Permits
\$1,925,000

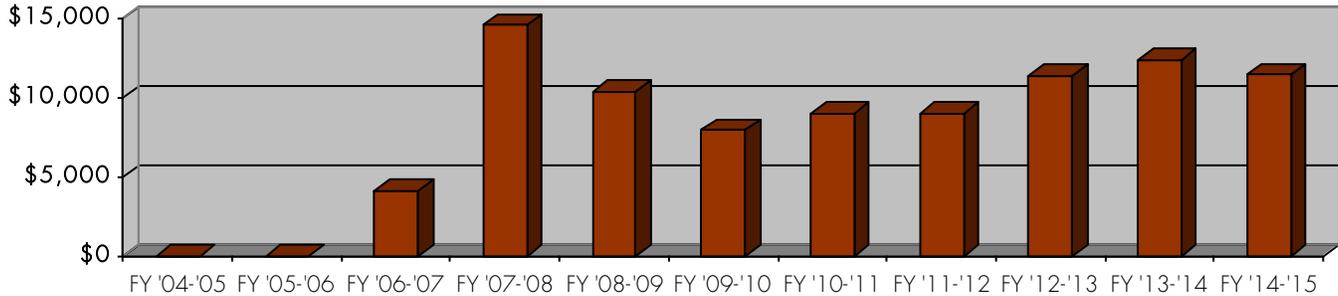
The Building Permit revenue is estimated at \$1,925,000, an increase of \$290,000. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department, and the increasing trend of new development.



Revenue Projection Rationale

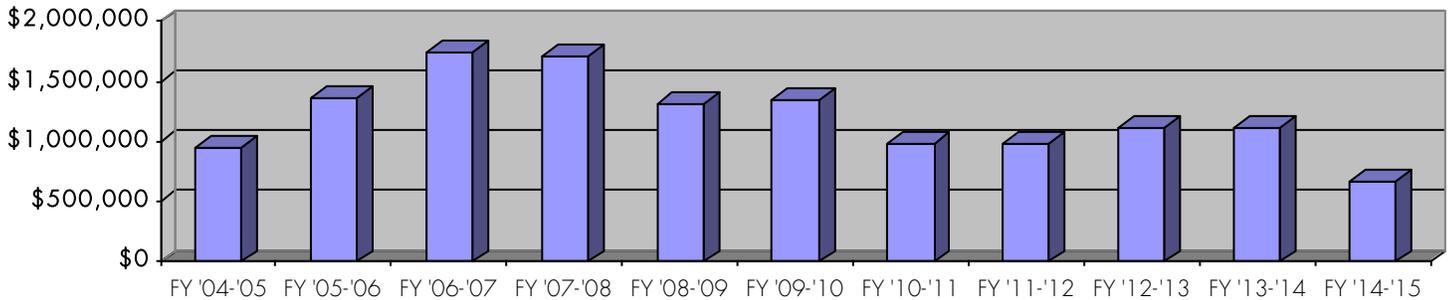
Public Works Permits \$11,440

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 decrease \$960 from the previous year.



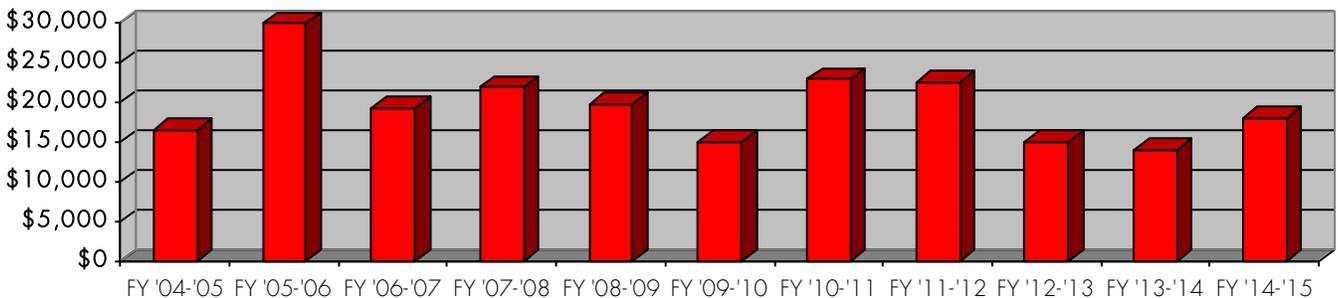
Franchise Fees – Electricity \$670,780

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 \$670,780. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure decreased \$449,220.



Franchise Fees – Gas \$18,000

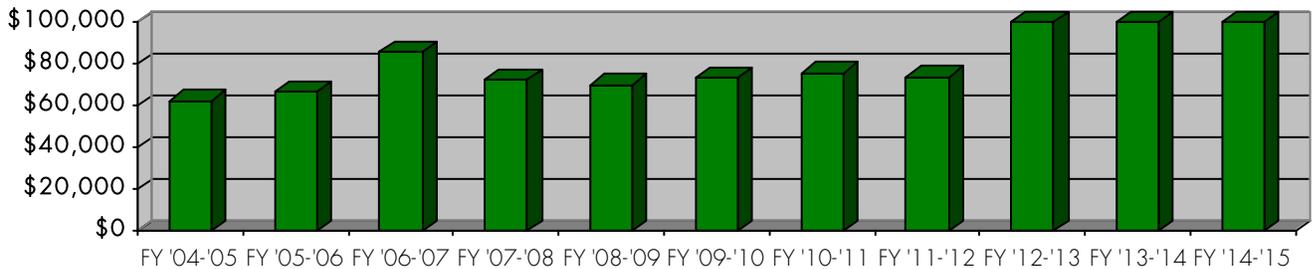
Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source increased by \$4,000 and are budgeted at \$18,000 using a five year average.



Revenue Projection Rationale

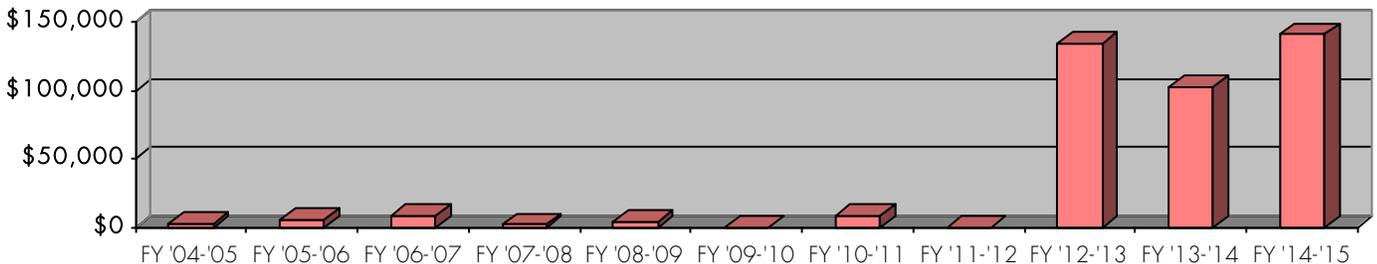
Franchise Fees – Solid Waste \$100,000

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, and remains the same. Although the overall trend for this Franchise is mixed, it is budgeted utilizing the prior years' figures.



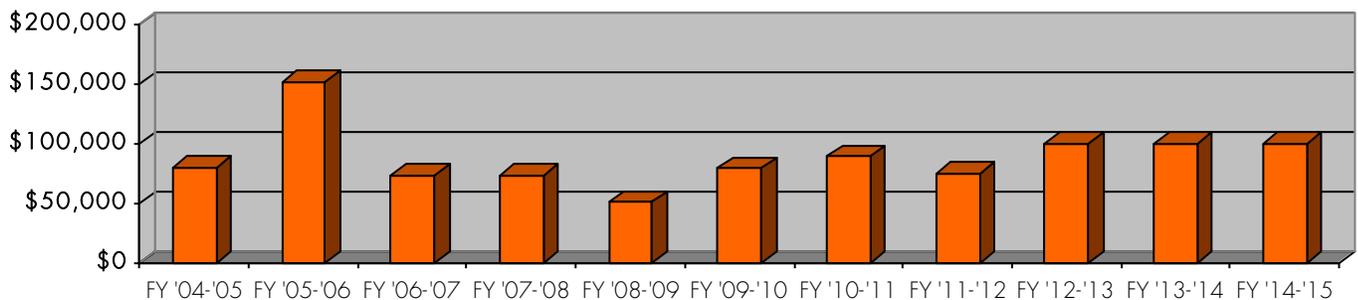
Impact Fees \$140,500

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 \$4,500 for police impact, \$80,000 for solid waste, \$31,000 for parks and recreation impact fees, and \$25,000 for Municipal Center impact fees. The Police Department impact fees are based upon commercial and residential properties. The Parks & Recreation impact fee is based upon residential properties only.



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, and remains the same as the previous year. A five year average was utilized as a basis for the budgeted amount.

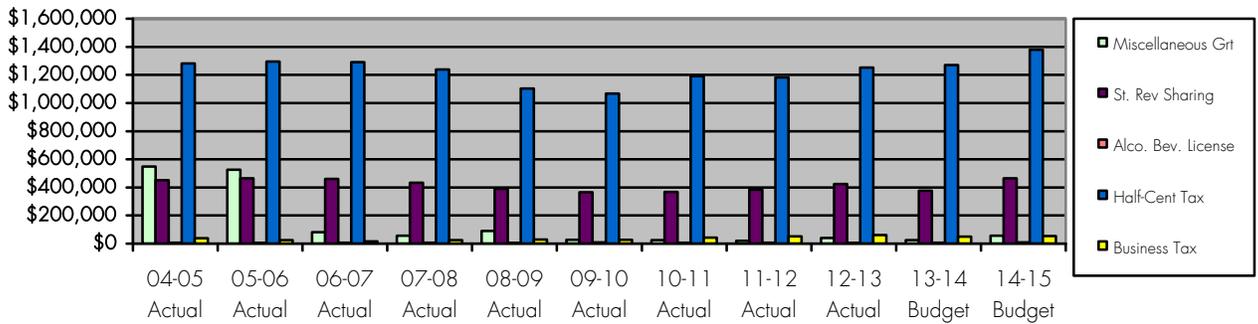


Revenue Projection Rationale

Intergovernmental Revenue

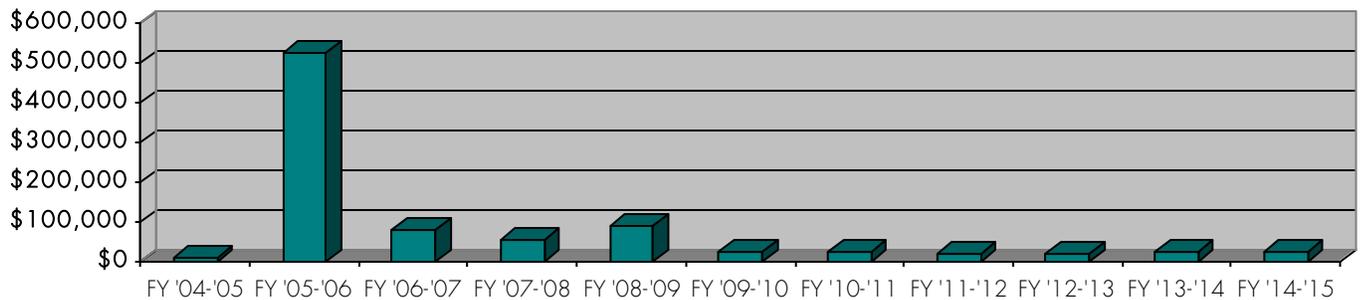
The Intergovernmental Revenue classification in the General Fund includes several grants, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-cent Sales Tax and County Business Tax fees. Below is a description of each type of revenue source, trends and assumptions 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 \$25,000

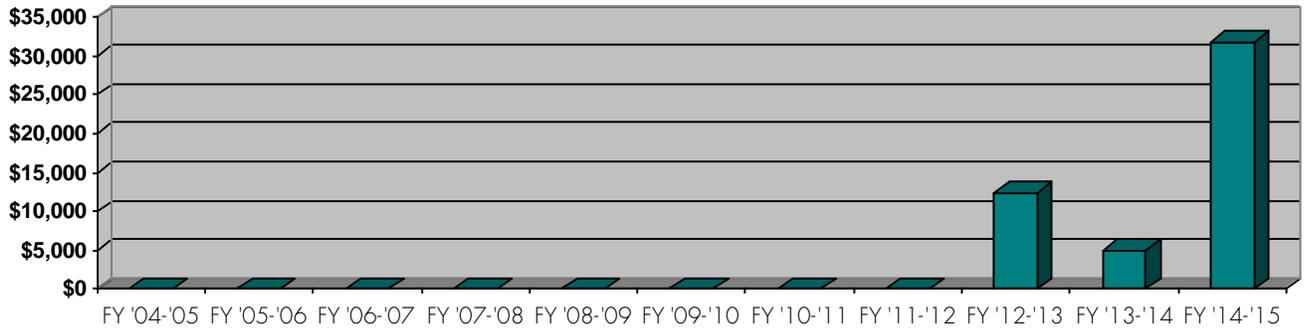
The \$25,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests, the Florida Department of Law Enforcement, and other miscellaneous grants for which the Village will apply. The 2005-2006 fiscal year experienced a collection spike due to hurricane damage reimbursements.



Revenue Projection Rationale

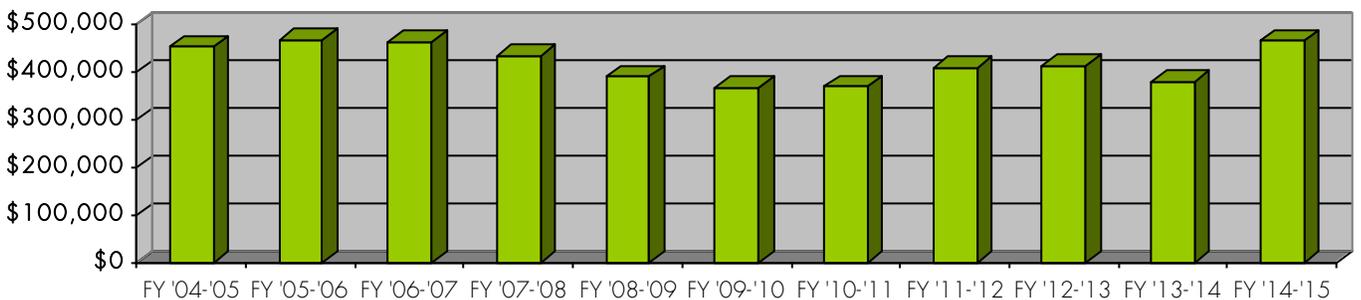
Miscellaneous Grants, Pinecrest Gardens \$31,820

The \$31,820 allocation in this line item represents the grant funds the Village will be receiving specifically for Pinecrest Gardens. It is anticipated Pinecrest Gardens will receive \$6,075 from a tourism grant and \$25,745 from various cultural affairs grants for programming and events.



State Revenue Sharing \$464,380

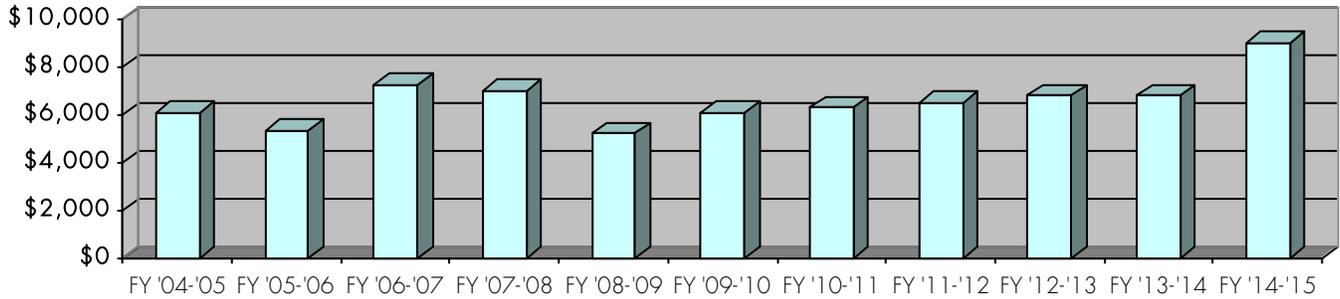
The State Revenue Sharing provides for revenue from 32.4% of the tax on each pack of cigarettes, plus \$.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The Village's share of this fund is determined by a complex formula involving State, County and Village population figures, property valuations and sales tax collections. The State of Florida has estimated that the Village will receive \$464,380 in state revenue sharing proceeds, an increase of \$86,510.



Revenue Projection Rationale

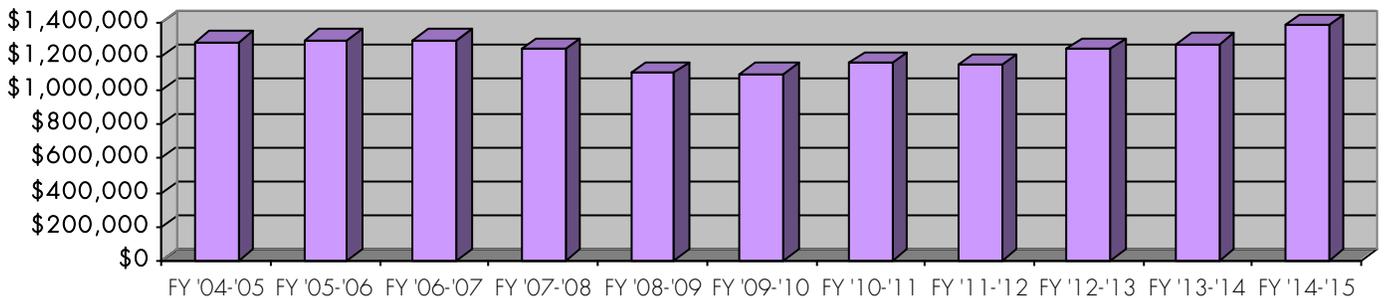
Alcoholic Beverages Licenses \$9,000

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 \$9,000 will be received from the State of Florida, an increase of \$2,200 from the previous year. This estimate is based on a five year average. This revenue shows an increasing trend.



Local Government Half-Cent Sales Tax \$1,379,350

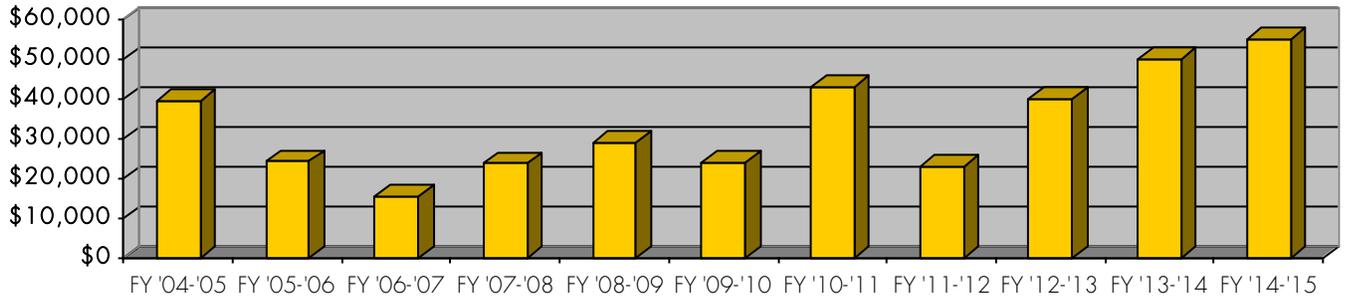
Chapter 82-154, Florida Statutes, provides for funds generated by 9.653% of the state sales tax. The distribution formula is based on population. The State of Florida has estimated revenue from this source to be \$1,379,350, an increase of \$108,110. This revenue is experiencing an increasing trend attributed to the improving economic outlook for the state.



Revenue Projection Rationale

Business Tax – County \$55,000

Florida Statute 205.0536 directs the County to remit the Village’s share of local business tax revenues collected by the County. It is estimated that this revenue source will generate \$55,000, an increase of \$5,000. This estimate is based on a five year average.



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 Police Fees \$12,000

The \$12,000 allocation includes charges for fingerprinting, accident reports and copying. This line item has an increasing trend.

Other Public Safety Charges \$62,770

The \$62,770 allocation is for contractual services for emergency dispatch services rendered and is a decrease of \$6,200. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire Fund) and Fund 106 (Wireless Fund).

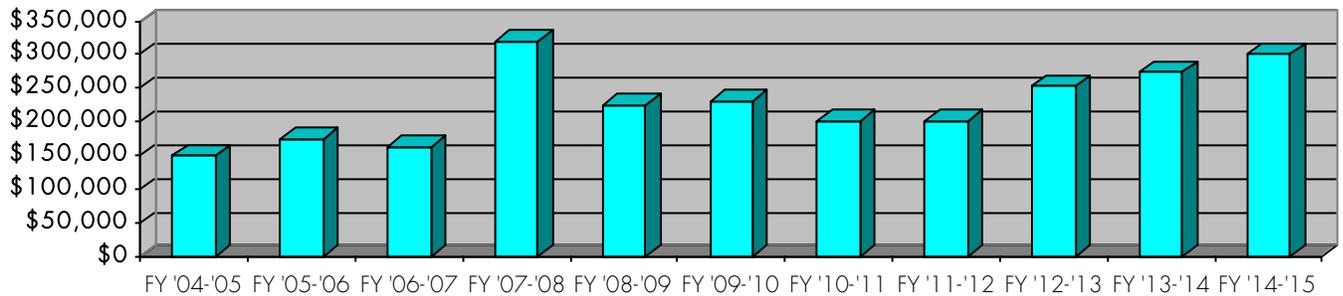
Revenue Projection Rationale

US1 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 US1 median on behalf of the state. This estimate is based upon an Interlocal Agreement between the Village and the State.

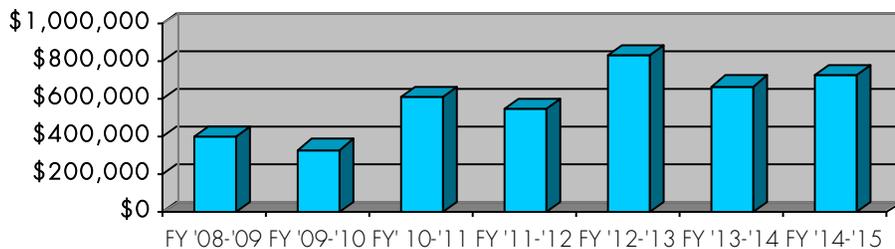
Parks and Recreation \$300,000

This line item represents funds that will be generated by Coral Pine Park, Suniland Park, Flagler Grove Park and Evelyn Greer Park. It is anticipated that this revenue source will generate \$300,000 in funds from user fees, an increase of \$21,500.



Community Center \$725,000

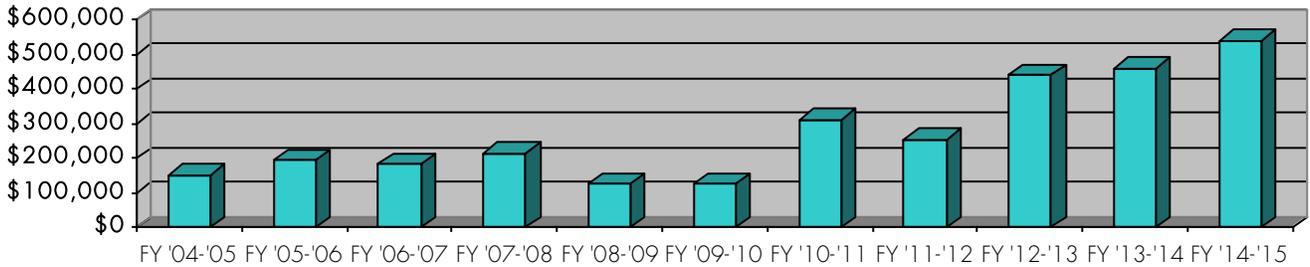
This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend was increasing as more activities are added, however has stabilized as the building reaches programming capacity. The Community Center will generate \$725,000, an increase of \$45,000. A five year average was used to arrive at the budget estimate.



Revenue Projection Rationale

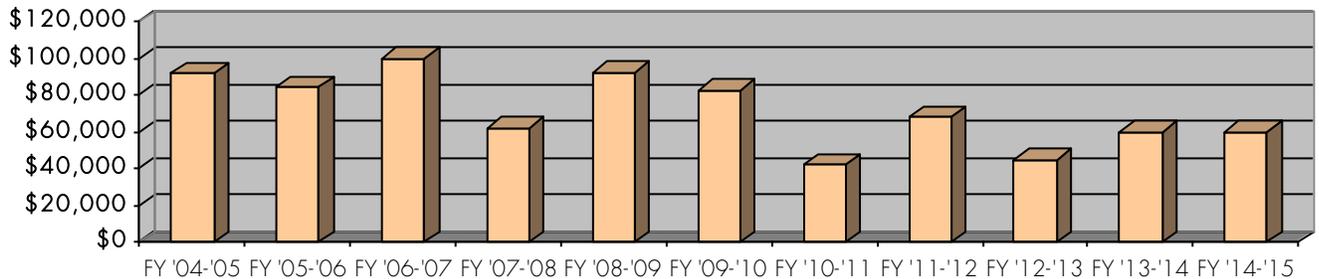
Pinecrest Gardens \$540,000

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 \$540,000, an increase of \$79,600. This revenue has an increasing trend over the last five years.



Other Charges for Service \$60,000

Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and filing fees. It is estimated that \$60,000, the same as the previous year, will be generated from this source. The trend for this revenue source is mixed and a five year average was used. As the housing market improves, it is anticipated that this revenue will continue with an increasing trend.

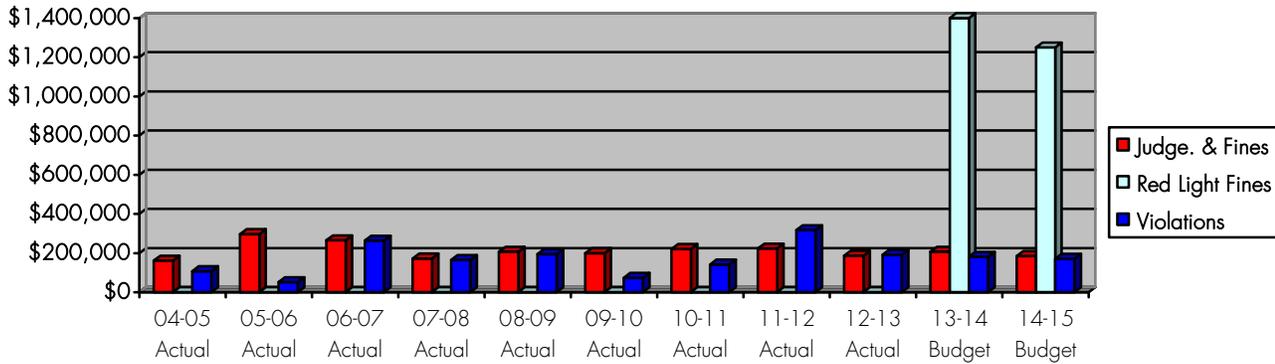


Revenue Projection Rationale

Fines and Forfeits

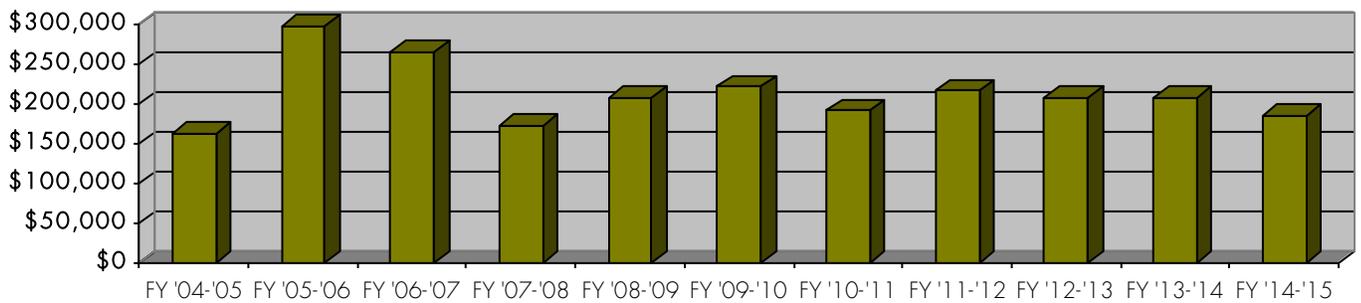
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines and fees collected from violations of local ordinances. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.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

Fines and Forfeits Revenue Trend



Judgments and Fines - Court
\$185,000

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$185,000, a decrease of \$22,000. In 2010, 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.



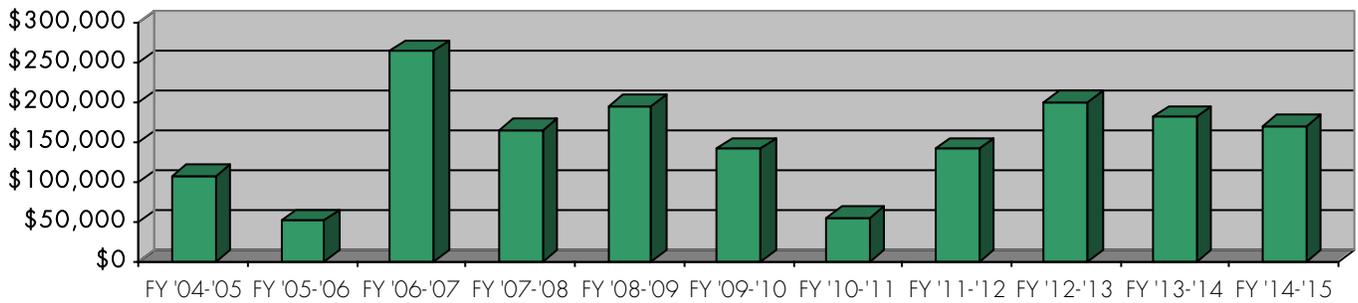
Revenue Projection Rationale

Traffic Light Camera Fines \$1,250,000

The Village is initiating a Traffic Light Camera program to promote motor vehicle safety and accident reduction. It is estimated \$1,250,000 will be generated next year.

Violations of Local Ordinances \$170,000

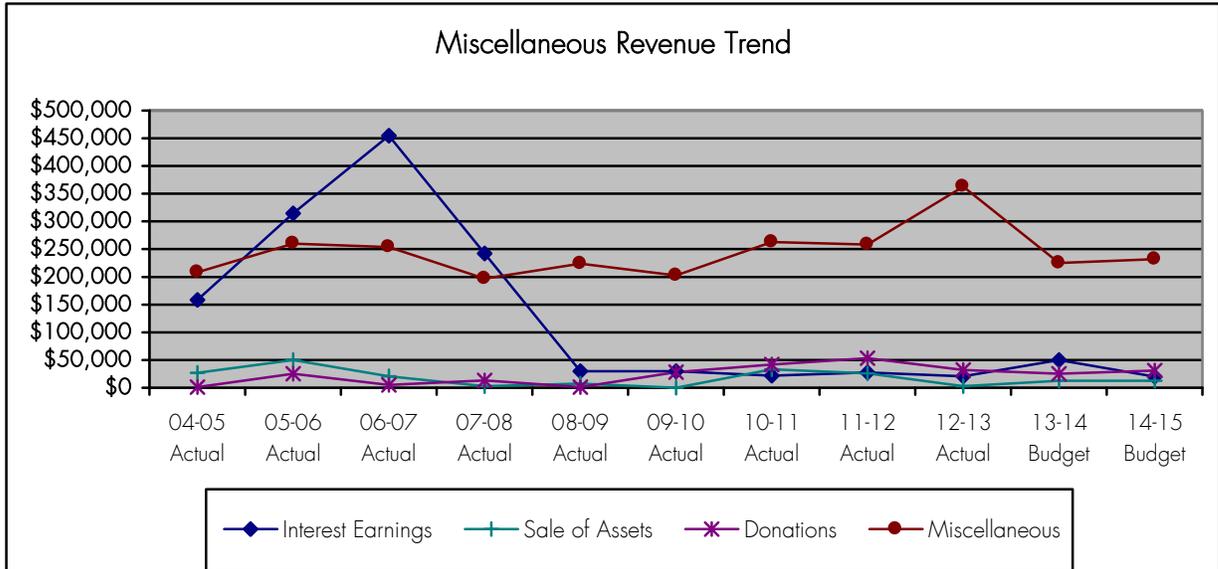
Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$170,000 will be generated next year, a decrease of \$11,000. The estimate is based upon a five year average.



Revenue Projection Rationale

Miscellaneous

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



Interest Earnings
\$20,000

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 \$20,000, a decrease of \$30,000 from the prior year due to historic low rates presently earned.

Sale of Assets
\$12,500

Revenues generated from the sale of assets such as surplus police vehicles are expected to remain at \$12,500.

Donations from Private Sources
\$31,000

Funds for this line item are estimated to be \$31,000, an increase of \$6,000 from the previous year.

Other Miscellaneous Revenues
\$232,000

A total of \$232,000, an increase of \$7,000, was allocated to this line item. This source encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements are not met, reimbursement of police training costs, fuel tax reimbursement and photocopy fees. The five year trend has been volatile.

General Fund Expenditures

Expenditures

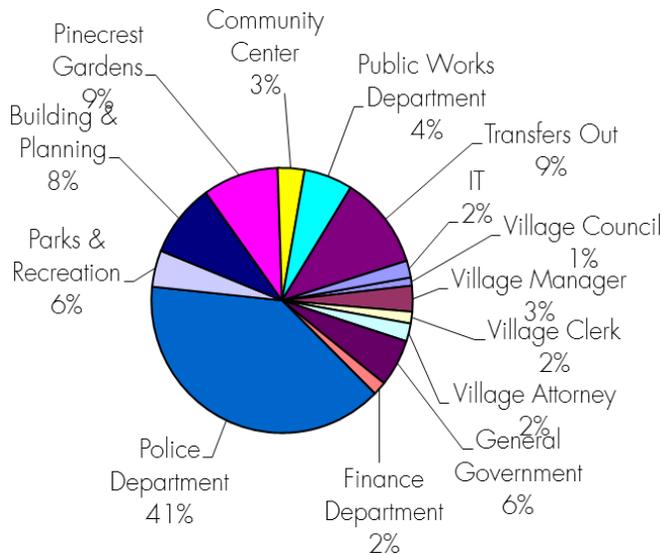
Expenditures, excluding transfers, for Fiscal Year 2014-2015 have increased from the prior year by 2% or \$368,275. The Fiscal Year 2014-2015 Budget proposes \$18,449,950 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend \$2,517,900 in transfers to other funds as follows:

- Capital Project Fund: \$526,830
- Debt Service Fund: \$1,991,070

to balance the consolidated budget, bringing the total General Fund expenditure to \$20,967,850. 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 2015 General Fund expenditures by function. Overall, the Police Department and Building & Planning experienced the most significant increases.

General Fund Expenditures - \$20,967,850



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

Village Council:
\$207,570

The Village Council's budget decreased by \$61,380 from the previous year mainly due to the completion of an annexation study and a fire rescue feasibility study, and the end of the FPL lawsuit.

Village Manager's Office:
\$655,610

The Village Manager's budget increased a total of \$41,870 compared to Fiscal Year 2014 mainly due to staff salary increases.

Village Clerk's Office:
\$297,260

The Village Clerk's budget increased a total of \$46,810 compared to Fiscal Year 2014. This increase is mainly attributed to the addition of election year expenditures.

Finance Department:
\$347,970

The Finance Department budget decreased a total of \$8,260 over last year's adopted budget. This decrease is primarily due to a favorable bid of auditing services and the removal of a temporary part-time accounting clerk due.

Village Attorney's Office:
\$456,500

The Village Attorney's budget decreased \$323,500 from the previous fiscal year due to lawsuit settlements.

General Government:
\$1,197,120

The General Government budget experienced a \$60,110 increase from the prior year's adopted budget. The increase is primarily due to the replacement of an air conditioning unit in the Municipal Center.

General Fund Expenditures

Information Technology:
\$427,300

The Information Technology Division budget increased \$105,260 and is adding both new and updated capabilities to the IT infrastructure of the Village.

Police Department:
\$8,169,110

The Police Department budget increased \$236,109 from the previous Fiscal Year budget. The increase is primarily attributed to escalating defined benefits rate increases controlled by the State of Florida, and the addition of a victim services coordinator position.

Building and Planning Department:
\$1,868,290

The proposed Building and Planning Department budget experienced a \$164,373 increase from the previous year mainly due to the need of additional contractual services to keep up with demand and the review of stormwater service levels for new developments.

Public Works Department:
\$689,250

The Public Works Department experienced a \$13,600 increase as compared to Fiscal Year 2013 mainly due to staff salary increases.

Parks and Recreation Department:
\$1,254,340

The Parks and Recreation Department budget experienced an increase of \$52,950 mainly due to the addition of a full time park service aide position.

Community Center:
\$927,210

The Community Center budget decreased by \$16,290 from the previous fiscal year.

Pinecrest Gardens:
\$1,952,420

Pinecrest Gardens experienced a \$57,323 increase. The increase was mainly due to expanded programming and events, partially offset by corresponding new grant revenues.

Operating Transfers Out

The Transfers Out to other funds which total \$2,517,900 increased by \$275,070 to cover the cost of anticipated expenditures in the Capital Project Fund and an increase to the Debt Service Fund.

General Fund Expenditures

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
EXPENDITURES BY DEPARTMENT:					
Village Council	\$ 304,137	\$ 268,950	\$ 268,639	\$ 207,570	\$ 207,570
Village Manager's Office	617,755	613,740	610,881	641,460	655,610
Village Clerk's Office	285,140	250,450	238,595	303,930	297,260
Finance Department	326,405	356,230	337,793	347,970	347,970
Village Attorney	428,675	780,000	1,102,883	456,500	456,500
General Government	1,116,856	1,137,010	1,114,721	1,197,120	1,197,120
Information Technology	319,664	322,040	311,636	427,300	427,300
Police Department	7,191,119	7,933,001	7,353,669	8,169,110	8,169,110
Building and Planning Dpt.	1,655,678	1,703,917	1,669,691	1,868,290	1,868,290
Public Works Department	610,883	675,650	667,079	689,250	689,250
Parks and Recreation Dpt.	1,190,637	1,201,390	1,166,322	1,254,340	1,254,340
Community Center	1,004,652	944,200	1,009,442	927,210	927,210
Pinecrest Gardens	<u>1,733,569</u>	<u>1,895,097</u>	<u>1,874,241</u>	<u>1,952,420</u>	<u>1,952,420</u>
TOTAL EXPENDITURES	\$16,785,170	\$18,081,675	\$17,725,592	\$18,442,470	\$18,449,950
Interfund Operating Transfers Out	\$ 1,763,830	\$ 2,242,830	\$ 1,770,330	\$ 2,317,660	\$ 2,517,900
TOTAL GENERAL FUND EXPENDITURES	\$18,549,000	\$20,324,505	\$19,495,922	\$20,760,130	\$20,967,850

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

Village Council

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, 2014.

- ◆ 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 \$69,100

This line item decreased \$70,400 due to the completion of the budgeted annexation study and fire rescue feasibility study.

Other Contractual Services \$25,890

This line item increased by \$600 and funds the maintenance for the streaming video and a grant for the CLEO Institute.

Travel and Per Diem \$14,940

The Travel and Per Diem decreased \$60. 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.

Other Current Charges \$15,500

Other Current Charges decreased by \$1,550 from the previous fiscal year and funds refreshments for various advisory committees and State of the Village address, as well as a senior newsletter.

Village Council

Publications, Dues & Training
\$12,140

This line item decreased \$3,470 and funds registration fees and membership dues to various organizations including the Miami Dade League of Cities and the Florida League of Cities.

Capital Outlay:
\$0

Funds are not allocated for capital outlay.

Grants and Aides
\$70,000

Aide to Government Agencies increased \$13,500 from the previous year. This line item funds grants to the five public schools that serve Pinecrest residents and several community events including Fashion in the Gardens, Relay for Life, Teacher's Pets and Cognac Day.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	\$ 185,124	\$ 139,500	\$ 128,165	\$ 69,100	\$ 69,100
434.000 Other Contractual Services	13,444	25,290	25,886	25,890	25,890
440.000 Travel & Per Diem	14,221	15,000	17,762	14,940	14,940
449.000 Other Current Charges	16,910	17,050	11,984	15,500	15,500
454.000 Publications, Dues & Training	<u>11,680</u>	<u>15,610</u>	<u>15,602</u>	<u>12,140</u>	<u>12,140</u>
TOTAL OPERATING EXPENSES	\$ 241,379	\$ 212,450	\$ 199,399	\$ 137,570	\$ 137,570
GRANTS AND AIDES:					
483.000 Grants and Aide, Schools	49,771	50,000	50,000	50,000	50,000
484.000 Grants and Aide, Community Events	<u>12,987</u>	<u>6,500</u>	<u>19,240</u>	<u>20,000</u>	<u>20,000</u>
TOTAL GRANTS AND AIDES	\$ 62,758	\$ 56,500	\$ 69,240	\$ 70,000	\$ 70,000
CAPITAL OUTLAY:					
461.000 Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE COUNCIL	\$ 304,137	\$ 268,950	\$ 268,639	\$ 207,570	\$ 207,570

*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 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 provides advice on all Village affairs.

The Village Manager oversees the General Fund, Capital Project Fund, Debt Service Fund and CITT Fund, and

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.

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 2012-13 Actual	FY 2013-14 Projected	FY 2014-15 Proposed
Reports & agenda backup items prepared	105	100	100
Comprehensive Annual Financial Plan submitted to Village Council by March	Submitted 2/12/13	Submitted 2/11/14	Submit February 2015
Budget submitted to Village Council by August 15th	Submitted 7/16/13	Submitted 7/8/14	Submit July 2015

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Manager for Fiscal Year 2013-14 and includes an explanatory paragraph detailing the activities.

- ◆ Implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Village of Pinecrest.

This is an on-going responsibility for the Village Manager's Office. As the Village Council develops new policies and laws, the Village Manager is responsible for ensuring their implementation.

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

The Village Manger supervises seven departments or divisions. During FY 2014 through the human resources division, the Village hired a total of 18 employees to fill available positions in all departments including park service aides (11), recreation aides (2), dispatchers (2), a school crossing guard (1), a

Office of the Village Manager

communications manager (1), and an educational program coordinator (1). The Village Manager's Office updated the Employee Policies and Procedures Manual, and implemented the recommendations from a comprehensive analysis of the Classification and Compensation Plan. In addition, the manager held a total of 24 department level staff meetings.

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

The Village Manager submitted the Fiscal Year 2013-2014 Budget to the Village Council on July 12, 2013. The Budget and Capital Program were adopted by the Village Council at its September 16, 2013 meeting.

- ◆ 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 2013-2014, the Village applied for several grants for Pinecrest Garden, one for the Parks & Recreation Department and one for a traffic study.

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

In accordance with the requirement set forth in the Village Charter, the 2012-2013 Comprehensive Annual Financial Report covering the period October 1, 2012 through September 30, 2013 was submitted to the Village Council on February 11, 2014 for its review and acceptance.

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15
FULL TIME			
Village Manager	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0
Administrative Services Mngr	1.0	1.0	1.0
Admin. Asst. to Village Mngr	1.0	1.0	1.0
Total	4.0	4.0	4.0

Office of the Village Manager

Budget Highlights

Personal Services
\$625,710

The Personal Services increased by \$42,110 and funds staff's salaries and benefits. This amount includes an increase in the Village Manager's salary.

Professional Services
\$10,000

This line item remained the same as the previous year and funds a grant writer.

Travel and Per Diem
\$6,240

This line item increased by \$300 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.

Publications, Dues and Training
\$10,660

The Publications, Dues and Training line item decreased by \$540 and funds membership to several professional associations.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 416,595	\$ 426,110	\$ 429,039	\$ 433,640	\$ 445,000
418.000 Service Award	5,098	5,770	5,770	6,320	6,590
419.001 Car Allowance	12,600	12,600	12,600	12,600	12,600
421.000 FICA Taxes	28,010	34,180	29,514	33,660	34,550
422.000 Retirement Contributions	53,999	55,220	55,610	59,160	60,760
423.000 Group Insurance	35,585	33,600	42,585	45,600	45,600
424.000 Workers' Comp	252	1,210	816	1,190	1,220
426.000 Vacation/Sick Payout	25,832	14,910	12,958	19,390	19,390
TOTAL PERSONAL SERVICES	\$ 577,971	\$ 583,600	\$ 588,892	\$ 611,560	\$ 625,710
OPERATING EXPENSES:					
431.000 Professional Services	19,475	10,000	5,000	10,000	10,000
440.000 Travel & Per Diem	8,124	5,940	4,923	6,240	6,240
441.000 Communications & Freight	3,000	3,000	3,000	3,000	3,000
454.000 Pubs, Dues & Training	9,185	11,200	9,066	10,660	10,660
TOTAL OPERATING EXPENSES	\$ 39,784	\$ 30,140	\$ 21,989	\$ 29,900	\$ 29,900
TOTAL VILLAGE MANAGER	\$ 617,755	\$ 613,740	\$ 610,881	\$ 641,460	\$ 655,610

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

Office of the Village Clerk

Function

The Office of the Village Clerk provides secretariat, records management and communication 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
	2012-13 Actual	2013-14 Projected	2014-15 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 2013-14 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 custody for all minutes of 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 retention 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 also serves as the Village's webmaster and regularly updates the Village's social media sites 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 2011-12	FY 2012-13	FY 2013-14 (SIX MONTHS)	FY 2014-15 (PROJECTION)
Code Supplements Prepared	1	1	1	1
Municipal Lien Verification Requests	522	616	272	561
Village Council Agenda Packets	28	19	14	25
Village Council Meeting Minutes	28	19	14	25
Proclamations	16	22	5	16
Ordinances Drafted	19	15	3	13
Resolutions Drafted	82	87	44	86

*The Clerk's Office Annual Report is available at www.pinecrest-fl.gov/clerk.

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
FULL TIME				
Village Clerk	1.0	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

Budget Highlights

Revenues
\$60,000

It is projected that the Office of the Village Clerk will generate \$60,000 in revenues from lien searches and other services associated with records management.

Personal Services
\$233,790

The Mayor and Council set the Village Clerk's annual salary. The recommended Personal Services, which increased by \$10,580, relate to the salary of the Assistant Clerk and includes an increase for the Village Clerk.

Office of the Village Clerk

Other Contractual Services
\$40,000

This line item increased by \$35,000 since this budget year includes an election cycle.

Travel and Per Diem
\$1,000

This line item decreased by \$10 and includes annual conference costs.

Communications & Freight Services
\$1,320

This is a new line item transferred from General Government which covers the Clerk's cell phone allowance and laptop Internet connection.

Other Current Charges
\$20,000

The Other Current Charges line item remained the same as the previous year and provides for legal advertising related to the Land Development Regulations, Ordinances and Trim Notice.

Operating Supplies
\$500

This line item remained the same as the previous year.

Publications, Dues and Training
\$650

This line item decreased \$80 from the previous fiscal year.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
REVENUES:					
349.000 Other Charges for Services	\$ 67,569	\$ 60,000	\$ 72,782	\$ 60,000	\$ 60,000
TOTAL REVENUES	\$ 67,569	\$ 60,000	\$ 72,782	\$ 60,000	\$ 60,000
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 154,124	\$ 158,210	\$ 158,785	\$ 159,320	\$ 166,780
418.000 Service Award	3,551	3,930	3,930	4,210	4,440
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	12,024	12,800	12,193	12,410	12,980
422.000 Retirement Contributions	19,957	20,480	20,545	21,600	21,650
423.000 Group Insurance	14,185	16,800	14,952	19,200	19,200
424.000 Workers' Comp	92	450	304	450	470
426.000 Vacation/Sick Payout	849	5,140	1,324	2,870	2,870
TOTAL PERSONAL SERVICES	\$ 210,182	\$ 223,210	\$ 217,433	\$ 225,460	\$ 233,790
OPERATING EXPENSES:					
434.000 Other Contractual Services	41,930	5,000	3,500	55,000	40,000
440.000 Travel & Per Diem	0	1,010	500	1,000	1,000
441.000 Communications & Freight Svcs	0	0	0	1,320	1,320
449.000 Other Current Charges	30,508	20,000	15,962	20,000	20,000
452.002 Operating Supplies	1,924	500	500	500	500
454.000 Pubs, Dues & Training	596	730	700	650	650
TOTAL OPERATING EXPENSES	\$ 74,958	\$ 27,240	\$ 21,162	\$ 78,470	\$ 63,470
TOTAL VILLAGE CLERK	\$ 285,140	\$ 250,450	\$ 238,595	\$ 303,930	\$ 297,260
Net (Expense) Revenue	(\$ 217,571)	(\$ 190,450)	(\$ 165,813)	(\$ 243,930)	(\$ 237,260)

*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.

- ◆ Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.
- ◆ Coordinate the investment of the Village's idle cash.
- ◆ Procure and maintain insurance coverage at appropriate levels.
- ◆ Process and account for grants.
- ◆ Manage and account for Village debt.
- ◆ Maintain the capital assets program in compliance with Governmental Accounting Standards Board (GASB) 34.
- ◆ Upgrade payroll software

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.

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 it provides.

Indicator	FY 2012-13 Actual	FY 2013-14 Projected	FY 2014-15 Proposed
Issue the Comprehensive Annual Financial Report by March	Completed	Completed	Complete by February 2015
Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting CAFR	Received	Applied February 2014	Apply by February 2015

Prior Year Objectives Status

The following section lists the objectives developed by the Finance Department for Fiscal Year 2013-2014 and includes an explanatory paragraph detailing the activities.

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

Department of Finance

During the first six months of Fiscal Year 2013-2014, 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 2013-2014, the department processed a total of 13 payrolls for 176 budgeted positions. The Finance Department issued approximately 2,300 checks and coordinated direct deposit transfers totaling \$5,496,000.

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

During the first six months of Fiscal Year 2013-2014, the Department processed approximately 3,800 vendor checks and Automated Clearing House (ACH) transfers totaling \$4,577,000.

- ◆ Assist the Village Manager in the preparation of the Annual Operating and Capital Budget.

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

- ◆ Collect and monitor revenues.

The Finance Department received \$12,574,000 for the first six months of Fiscal Year 2013-2014. The Department processed a total of 11,700 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, 2013 was prepared and presented to the Village Council for consideration at its February 11, 2014 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2012 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2013. This is the fifteenth 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 \$504,000.

- ◆ Process and account for grants.

The Finance Department has not processed any grants for the first six months of Fiscal Year 2013-2014

Department of Finance

- ◆ 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, Series 2012 and Series 2014, 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 maintains depreciation records as well as 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.

Additionally, this year, the Village implemented the regulating GASB standards 63 and 65 - deferred inflows and outflows - ahead of the timeline established by GFOA.

Activity Report

ACTIVITY	FY 2012-13	FY 2013-14 (PROJECTED)	FY 2014-15 (PROJECTED)
Payrolls Processed	26	26	26
Checks Issued (A/P)	3,834	3,000	4,200
Bills Issued (A/R)	1,000	1,000	1,000
Stormwater Bills Issued*	6,500	6,700	6,700

*An audit was conducted of the commercial stormwater accounts and fifty new accounts were identified, resulting in an additional 22 quarterly bills beginning FY 2013-14.

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15
FULL TIME			
Finance Director	1.0	1.0	1.0
Accounting Clerk	2.0	2.0	2.0
TOTAL FULL TIME	3.0	3.0	3.0
Total	3.0	3.0	3.0

Budget Highlights

Personal Services
\$301,020

Personal Services for the Finance Department increased \$7,360 and covers the salaries and fringe benefits for the Finance Director and two Accounting Clerks.

Accounting and Auditing
\$36,000

This line item decreased by \$18,750 which includes federal and state single audits, and an actuarial study for the OPEB liability.

Travel and Per Diem
\$6,220

This line item increased by \$2,210 and covers conferences to maintain the certification for the Finance Department. Funds are also included for leadership training for the accounting clerks.

Publications, Dues and Training
\$4,730

This line item increased by \$920 and funds membership to professional associations for the Finance Department.

Department of Finance

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 205,060	\$ 210,340	\$ 209,373	\$ 215,610	\$ 215,610
413.000 Other Salaries & Wages	0	6,500	0	0	0
414.000 Overtime	0	250	125	250	250
418.000 Service Award	2,350	2,970	2,970	3,340	3,340
419.001 Car Allowance	0	0	0	5,400	5,400
421.000 FICA Taxes	15,063	17,160	14,779	16,990	16,990
422.000 Retirement Contributions	25,784	26,450	25,351	27,110	27,110
423.000 Group Insurance	20,841	25,200	20,546	28,800	28,800
424.000 Workers' Compensation	122	600	405	620	620
426.000 Vacation/Sick Payout	4,139	4,190	1,508	2,900	2,900
TOTAL PERSONAL SERVICES	\$ 273,359	\$ 293,660	\$ 275,057	\$ 301,020	\$ 301,020
OPERATING EXPENSES:					
431.000 Professional Services	0	0	8,526	0	0
432.000 Accounting & Auditing	48,650	54,750	47,250	36,000	36,000
440.000 Travel & Per Diem	2,586	4,010	3,887	6,220	6,220
454.000 Pubs, Dues & Training	1,810	3,810	3,073	4,730	4,730
TOTAL OPERATING EXPENSES	\$ 53,046	\$ 62,570	\$ 62,736	\$ 46,950	\$ 46,950
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCE	\$ 326,405	\$ 356,230	\$ 337,793	\$ 347,970	\$ 347,970

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

Office of the Village Attorney

Function

The Village Attorney is a Charter official appointed by Village Council. The Village Attorney's services include:

- Attending all regular, special and emergency meetings of the Village Council as well as all Planning Board, Special Magistrate and Local Planning Agency meetings.
- Conferring with and advising the Village Council, Village Manager, the Village Clerk, and the department heads on legal matters when requested by them
- Litigation, however, in the event that the case goes to trial or is appealed, the Village Attorney is to seek approval from Council
- Preparation and/or review of all ordinances, resolutions, contracts, employment agreements, and other documentation or other written instruments in which the Village is concerned as requested.
- Endorsement of all resolutions, ordinances and contracts as to form an legal sufficiency of the documents.
- Preparation of legal opinions on matters affecting the Village, as the Village Council may direct.
- Submission of quarterly reports that include updates on all pending legal matters.
- Attendance at Village Manager's staff meetings and provide regular meeting hours for staff as needed.

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.

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Attorney for Fiscal Year 2013-2014 and includes an explanatory paragraph detailing the activities.

- ◆ Provide the Village Council and Village staff with legal advice and support on all necessary legal matters affecting the Village.

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

- ◆ 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 2013-2014, the Village Attorney worked with administration on various cases.

Office of the Village Attorney

Budget Highlights

Additional Legal Services
\$106,500

This line item decreased \$48,500 and covers additional legal services related to the code enforcement, litigation reserve, real property, labor counsel and bond counsel.

Legal Retainer Agreement
\$350,000

The Village Attorney line item increased \$190,000 with the addition of a new Village Attorney.

Other Contractual Services
\$0

This line item decreased \$20,000 and was removed due to the addition of a new Village Attorney where such costs are included in the Legal Retainer.

Travel and Per Diem
\$0

The Travel and Per Diem allocation was removed due to the addition of a new Village Attorney where such costs are included in the Legal Retainer.

Other Current Charges
\$0

This line item decreased \$417,000 since those funds were allocated for the settlement of a specific legal case.

Operating Supplies - Other
\$0

This allocation was removed due to the addition of a new Village Attorney where such costs are included in the Legal Retainer.

Publications, Dues and Training
\$0

This allocation was removed due to the addition of a new Village Attorney where such costs are included in the Legal Retainer.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Additional Legal Services	\$ 267,735	\$ 155,000	\$ 144,134	\$ 106,500	\$ 106,500
431.003 Legal Retainer Agreement	157,940	160,000	341,749	350,000	350,000
434.000 Other Contractual Services	0	20,000	0	0	0
440.000 Travel & Per Diem	1,975	1,500	0	0	0
449.000 Other Current Charges**	0	617,000	617,000	0	0
452.002 Operating Supplies – Other	0	25,000	0	0	0
454.000 Publications, Dues & Training	1,025	1,500	0	0	0
TOTAL OPERATING EXPENSES	\$ 428,675	\$ 980,000	\$ 1,102,883	\$ 456,500	\$ 456,500
TOTAL VILLAGE ATTORNEY	\$ 428,675	\$ 980,000	\$ 1,102,883	\$ 456,500	\$ 456,500

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

**FY 2014 amounts include settlement costs associated with pending litigation.

General Government

Function

This section of the budget covers a variety of items of a general nature not applicable to any one specific department or office such as the human resources function, Village web site, postage and communication system.

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15
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	0.0	0.0
Communications Manager	0.0	1.0	1.0
TOTAL FULL TIME	4.0	4.0	4.0
Total	4.0	4.0	4.0

*IT Administrator position moved to Information Technology Department

Performance Measures

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

Indicator	FY 2012-13 Actual	FY 2013-14 Proposed	FY 2014-15 Projected
Email subscription service users	1,136	1,235	1,300
Number of website visits	252,265	262,018	270,000
Number of Facebook "Likes"	764	930	1,000
Number of Twitter followers	310	471	500

General Government

Budget Highlights

Personal Services
\$325,040

The Personal Services for General Government increased by \$3,910 and covers the salary and benefits for the Human Resources Manager, Human Resources Assistant, Receptionist and Communications Manager.

Professional Services
\$10,270

This line item increased by \$830 and covers pre-employment testing and inoculations.

Other Contractual Services
\$37,370

This line item increased by \$1,400 and funds various services including temporary employment agency workers and custodial services for Village Hall.

Travel and Per Diem
\$2,390

This line item increased by \$1,370 and covers the conference costs for the Human Resources Manager and Communications Manager.

Communications and Freight Services
\$50,740

This line item increased by \$550 from the prior fiscal year and funds postage and internet services.

Utility Services
\$60,000

This line item decreased by \$3,920 which reflects the cost of utility services for the Pinecrest Municipal Center.

Rental and Leases
\$20,560

This line item decreased \$1,660 from the previous fiscal year.

Insurance
\$519,390

This line item increased by \$15,390 and covers property insurance, worker's compensation and general liability insurance.

Repair and Maintenance – Other
\$40,100

This line item decreased by \$3,390 and covers maintenance agreements and repair contracts.

Printing and Binding
\$23,800

This line item increased \$11,620 from the previous year mainly due to the printing of a new newsletters three times a year.

Promotional Activities
\$5,000

This line item decreased by \$2,500.

Other Current Charges
\$16,620

This line item increased by \$400 from the previous year.

Office Supplies
\$20,000

This line item remained the same.

Operating Supplies – Other
\$15,000

This line item increased by \$1,440.

General Government

Publications, Dues and Training
\$17,530

Capital Outlay
\$33,310

This line item increased \$1,360 and covers staff trainings and costs for various memberships to professional organizations.

Funds were allocated for the purchase and installation of an air conditioning unit for the Municipal Center.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 165,416	\$ 228,350	\$ 219,394	\$ 231,930	\$ 231,930
414.000 Overtime	83	0	0	0	0
418.000 Service Award	3,238	3,570	3,573	3,900	3,900
421.000 FICA Taxes	12,662	17,880	22,515	18,210	18,210
422.000 Retirement Contributions	20,450	26,860	25,974	29,750	29,750
423.000 Group Insurance	25,026	42,000	33,930	38,400	38,400
424.000 Workers' Comp	99	630	425	640	640
426.000 Vacation/Sick Payout	2,662	1,840	887	2,210	2,210
TOTAL PERSONAL SERVICES	\$ 229,636	\$ 321,130	\$ 306,698	\$ 325,040	\$ 325,040
OPERATING EXPENSES:					
431.000 Professional Services	22,759	9,440	9,540	10,270	10,270
434.000 Other Contractual Services	47,010	35,970	33,533	37,370	37,370
440.000 Travel & Per Diem	56	1,020	1,352	2,390	2,390
441.000 Communications & Freight Svcs	47,564	50,190	50,702	50,740	50,740
443.000 Utility Services	59,342	63,920	54,951	60,000	60,000
444.000 Rental & Leases	19,053	22,220	20,164	20,560	20,560
445.000 Insurance	453,507	504,000	515,989	519,390	519,390
446.002 Repair & Maintenance - Other	100,708	43,490	32,856	40,100	40,100
447.000 Printing & Binding	20,698	12,180	12,180	23,800	23,800
448.000 Promotional Activities	716	7,500	3,750	5,000	5,000
449.000 Other Current Charges	15,413	16,220	12,683	16,620	16,620
451.000 Office Supplies	22,967	20,000	20,000	20,000	20,000
452.002 Operating Supplies - Other	42,910	13,560	23,369	15,000	15,000
454.000 Pubs, Dues & Training	11,123	16,170	16,954	17,530	17,530
TOTAL OPERATING EXPENSES	\$ 863,826	\$ 815,880	\$ 808,023	\$ 838,770	\$ 838,770
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldg	23,394	0	0	0	0
464.000 Machinery & Equipment	0	0	0	33,310	33,310
TOTAL CAPITAL OUTLAY	\$ 23,394	\$ 0	\$ 0	\$ 33,310	\$ 33,310
TOTAL GENERAL GOVERNMENT	\$ 1,116,856	\$ 1,137,010	\$ 1,114,721	\$ 1,197,120	\$ 1,197,120

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

Information Technology

Function

The Division of Information Technology (IT) works under the Office of the Village Manager and is responsible for all information technology policy and management. These duties include providing administrative overview, guidance, and foundation in the areas of planning, recommending, installing and supporting all computing and telecommunication technology resources utilized in the Village municipal functions.

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 an IT environment that enhances communication among Village employees and their customers.
- ◆ Leverage technology to increase the speed of the Village of Pinecrest business processes.
- ◆ Provide a reliable, predictable, secure and efficient infrastructure.
- ◆ Increase online service and information offerings and make them more accessible through mobile devices.
- ◆ Provide strategic acquisitions management to support IT investments.
- ◆ Achieve and sustain a high level of satisfaction with the Village wide information services.

Environmental Sustainability

- ◆ Streamline data center operations and infrastructure to eliminate costly and unnecessary duplication, increase efficiency, reduce costs and reduce energy consumption.

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
	2012-13 Actual	2013-14 Projected	2014-15 Proposed
Work Orders Completed	0	87	90
New Projects Completed	0	4	4
Computers Replaced/Installed	0	20	19

Prior Year Objectives Status

The following section lists the objectives developed by the IT Division for Fiscal Year 2013-2014 and includes an explanatory paragraph detailing the activities.

- ◆ Make it easy for the staff to produce and access information to perform their work and interact effectively with the public, managers, supervisors and other employees throughout the organization.

The IT department implemented a computer replacement schedule to take advantage of latest technologies and new versions of software packages, making it easy for staff to produce and access information in a faster and efficient way.

Additionally, IT implemented new services: the creation of public Wi-Fi at Village Hall and Pinecrest Gardens; and the implementation of a Kiosk at the Community Center to promote the Village services and effectively interact with the public.

- ◆ Achieve and sustain effective, easy-to-use, and integrated IT applications that support the management of information.

IT continues to support and enhance existing applications and the migration of legacy systems to newer versions. This year the Kronos

Information Technology

Time Keeping application was migrated to a cloud-based solution allowing employees to work more efficiently and paperless. The same way our on-line Permitting system was upgraded to allow usage on smart devices and to support initiatives such as QRC codes on permits forms.

- ◆ Protect the Village’s information and information systems to ensure their integrity, confidentiality, and availability.

The Village has the ability to control or restrict access so that only authorized individuals can view sensitive information. The IT division uses Encryption, Authentication & Access controls to ensure the confidentiality of the data. As part of the operational controls IT audit logs to make sure the information is accurate and reliable and has not been subtly changed or tampered with by an unauthorized party. To ensure availability IT has implemented an additional layer of Backup Storage with the use of Barracuda Backup Devices. These devices provide redundancy and ensure the information and other critical assets are accessible to customers and the business when needed.

- ◆ Provide an IT infrastructure that is secure, robust, reliable, and responsive to changing business needs.

The IT division works proactively to ensure the network infrastructure is secure and robust to provide maximum reliability. Our infrastructure is lock down by layers of security measures including the use of firewall, spam filter, web filter, test of common hacking techniques, up-to-date antivirus and periodically checks of security logs for suspicious activity.

- ◆ Achieve and sustain a high level of satisfaction with the Village wide information services.

The IT division strives to provide a high level of satisfaction among Village employees. In order to facilitate the requests, IT installed a Help Desk application that allow staff to keep track of the work orders submitted and progress. Additionally IT has implemented remote desktop support to all off-site locations to expedite response time. The implementation of these new technologies has increased the level of satisfaction Village-wide.

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15
FULL TIME IT Manager	0.0	1.0	1.0
TOTAL	0.0	1.0	1.0

Information Technology

Budget Highlights

Personal Services
\$114,200

The Personal Services for Information Technology increased by \$8,920 and funds staff salaries and benefits.

Professional Services
\$58,500

This line item increased by \$14,500 and covers computer support. The increase is mainly due to the inclusion of a network security risk assessment.

Travel and Per Diem
\$500

This line item remained the same and covers the conference costs for the IT Manager.

Communications and Freight Services
\$1,680

This line item increased by \$480 from the prior fiscal year and funds a cell phone allowance for the IT Manager and mobile Wi-Fi fees which were transferred from a different department.

Repair and Maintenance – Other
\$97,710

This line item increased by \$40,950 and covers hardware and software maintenance agreements and repair contracts.

Operating Supplies – Other
\$29,650

This line item decreased by \$80,890 and funds computer software and hardware, printers and computer supplies. The large decrease was mainly due to allocating large equipment purchases to the Capital Outlay line item.

Publications, Dues and Training
\$2,740

This line item decreased by \$2,310 and funds training activities for the IT Manager.

Capital Outlay – Machinery & Equipment
\$122,860

This is a new line item and includes funding for the upgrade of the phone system and computer equipment for the green initiative virtualization project.

Information Technology

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 84,641	\$ 81,250	\$ 81,597	\$ 84,840	\$ 84,840
418.000 Service Award	1,032	0	0	0	0
421.000 FICA Taxes	6,159	6,290	5,781	6,570	6,570
422.000 Retirement Contributions	7,613	8,120	11,506	11,960	11,960
423.000 Group Insurance	6,955	8,400	7,565	9,600	9,600
424.000 Workers' Comp	47	220	149	230	230
426.000 Vacation/Sick Payout	0	1,000	0	1,000	1,000
TOTAL PERSONAL SERVICES	\$ 106,447	\$ 105,280	\$ 106,598	\$ 114,200	\$ 114,200
OPERATING EXPENSES:					
431.000 Professional Services	92,588	44,000	44,000	58,500	58,500
440.000 Travel & Per Diem	389	500	500	500	500
441.000 Communications & Freight Svcs	1,000	1,200	1,282	1,680	1,680
446.002 Repair & Maintenance - Other	46,093	56,220	60,518	97,170	97,170
452.002 Operating Supplies - Other	66,126	110,540	96,701	29,650	29,650
454.000 Pubs, Dues & Training	7,021	4,300	2,037	2,740	2,740
TOTAL OPERATING EXPENSES	\$ 213,217	\$ 216,760	\$ 205,038	\$ 190,240	\$ 190,240
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	122,860	122,860
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 122,860	\$ 122,860
TOTAL INFORMATION TECHNOLOGY	\$ 319,664	\$ 322,040	\$ 311,636	\$ 427,300	\$ 427,300

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

Police Department

Function

The Police Department is responsible for the protection of life and property. Official operations began on July 1, 1997. Since then, the Pinecrest Police Department has operated under a community policing philosophy and taken extraordinary steps to reduce crime opportunities and preserve the quality of life for every resident.

The Police Department has a Facebook page and promotes the website with license plates on the front of police cars. A crime mapping software (crimemapping.com) provides information on crime trends by crime type, date, and location via a web based software application. These two community outreach initiatives are promoted during residential visits by officers and community service aides, who hand deliver brochures with crime prevention tips. The police department's crime prevention efforts are further enhanced through a proactive and robust Neighborhood Crime Watch program, which presently boasts 14 neighborhood watch groups and continues to grow.

Statistics fail to address the financial, emotional, and psychological effects on victims of crime. However, they are useful in evaluating the effectiveness of current strategies and for supporting resource allocation decisions. For example, residential burglaries decreased by 31% in 2013, and although the Police Chief recognizes that many factors influence crime rates, he acknowledges the role of dedicated employees in helping to reverse the upward trend of the previous year. The police chief has confidence in the effectiveness of programs currently in place and will seek out opportunities to improve efficiency.

A Victim Services Coordinator will now support the agency mission. This new position will augment investigative follow-up efforts of the Criminal Investigation Section detectives. The Victim Services Coordinator will provide quality, professional, and caring assistance to

all crime victims and witnesses. The Victim Services Coordinator will also render short-term emotional and referral support to victims of crimes and assist police officers at crime scenes with crisis intervention and counseling.

Pinecrest Police Department members remain committed to protecting the citizens in their homes, as much as they are committed to keeping our streets, schools, parks and shopping plazas safe. This is best accomplished when citizens stay engaged in with the police and make their concerns known. The residents will continue to benefit from a dynamic police department, which is ready and willing to meet future challenges and take advantage of opportunities for professional growth.

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

- ◆ Improve safety at locations that pose the greatest risk to pedestrians.
- ◆ Improve security in the Parks.

Environmental Sustainability

- ◆ More use of technology to reduce reliance upon traditional forms of energy and equipment.

Organizational Excellence and Financial Stability

- ◆ Enhance the 911 system.

Police Department

- ◆ Improve coordination between neighboring agencies to enhance crime solving and crime prevention capabilities

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.

- ◆ Coordinate traffic engineering studies, design, and implementation with the Traffic Engineering Division of Miami-Dade County and/or Village of Pinecrest Public Works Department.
- ◆ Compile a list of locations that experience heavy pedestrian traffic and prioritize the needs for traffic safety enhancement. Complete a traffic safety study and implement a solution for at least 5 locations.
- ◆ Design purchase and install high definition CCTV equipment in Suniland Park, Evelyn Greer Park and Coral Pine Park.
- ◆ Reduce reliance upon harmful chemical road flares and replace them with energy efficient rechargeable LED traffic safety flares.
- ◆ Replace a Community Service Aid pickup truck with an Advanced Technology *Partial Zero Emissions* Subaru Crosstrek, which has the lowest emissions for an All-Wheel Drive hybrid crossover in America. The Subaru Crosstrek hybrid is built in a zero-landfill plant, where 100% of waste is recycled or turned into electricity.
- ◆ Purchase and install Next Generation 911 technology (hardware & software).
- ◆ Implement a solution for interdepartmental coordination with bordering agencies and enter into a Memorandum of Understanding (MOU) with Coral Gables Police Department, South Miami Police Department and Palmetto Bay Police Department, involving shared responsibility for solving regional crime problems.

Police Department

Authorized Positions

Position	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15
<i>FULL TIME</i>					
SWORN PERSONNEL					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief	0.0	0.0	1.0	1.0	1.0
Commander	2.0	2.0	0.0	0.0	0.0
Major	0.0	0.0	0.0	1.0	1.0
Lieutenant	2.0	2.0	3.0	2.0	2.0
Sergeant	8.0	8.0	8.0	8.0	8.0
Police Officer	32.0	32.0	32.0	32.0	32.0
School Resource Officer	2.0	2.0	2.0	2.0	2.0
Task Force Officer	0.0	0.0	1.0	1.0	1.0
Detectives	3.0	3.0	3.0	3.0	3.0
TOTAL SWORN PERSONNEL	50.0	50.0	51.0	51.0	51.0
CIVILIAN PERSONNEL					
Admin. Assist. to the Police Chief	1.0	1.0	1.0	1.0	1.0
IT 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	9.0	9.0
Records Clerk	1.0	1.0	2.0	2.0	2.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
Victim Services Coordinator	0.0	0.0	0.0	0.0	1.0
TOTAL CIVILIAN PERSONNEL	18.0	18.0	19.0	20.0	21.0
<i>PART TIME</i>					
CIVILIAN PERSONNEL					
School Crossing Guard – PT	4.0	4.0	4.0	4.0	4.0
Traffic Light Review Officer	0.0	0.0	1.0	1.0	1.0
Records Clerk	1.0	1.0	0.0	0.0	0.0
TOTAL PT CIVILIAN PERSONNEL	5.0	5.0	5.0	5.0	5.0
Total Authorized Positions	73.0	73.0	75.0	76.0	77.0

Police Department

Prior Year Objectives Status

The following section lists the objectives developed by the Police Department for Fiscal Year 2013-14 and includes an explanatory paragraph detailing the activities.

- ◆ Raise visibility for the Police Department through a proactive Crime Prevention Campaign that involves increased education of the general public and work with residents to establish more crime watch groups throughout the community.

The police department's crime prevention initiatives continue on a regular basis with efforts directed at reducing burglaries via the Crime Suppression Team and increasing participation in our Crime Watch Program. The Neighborhood Crime Watch Groups have increased significantly since January, with a total of 14 active groups. The Crime Prevention Unit continues to organize neighborhood block parties to further enhance the Crime Watch Program and encourage our residents to form additional groups. The police department's crime prevention unit has hosted eight block parties this year and the feedback has been positive. In addition, our door to door crime prevention campaign efforts continues on a daily basis. We have personally visited 2,062 homes and provided crime prevention brochures with tips on how to avoid being a victim of a crime.

- ◆ Conduct a safety evaluation in conjunction with all public and private schools in the Village to identify and correct security vulnerabilities and develop cooperative protocols to address critical incidents.

The Pinecrest Police Department teamed up with the City of North Miami, Miami-Dade School Police, and the Archdiocese of Miami, to create a model for uniform lockdown and evacuation protocols in private schools. All private schools in our municipality have adopted standardized lockdown procedures. The private schools participating were

recognized and received certificates at the Village council meeting held in March.

- ◆ Change operations to be more energy efficient.

The police department continues to move towards more fuel efficient vehicles. This year, the department added a Ford Fusion Hybrid vehicle to the detective bureau. The switch from V8 to V6 engines in the patrol fleet has also taken place.

- ◆ Prepare for on-site assessment and achieve Commission for Florida Law Enforcement Accreditation (CFA) re-accredited status.

The police department prepared for the on-site assessment and achieved re-accreditation from the Commission for Florida Law Enforcement (CFA).

- ◆ Achieve department-wide compliance with mandatory National Incident Management System (NIMS) standards to ensure no interruption in federal funding contingent upon such compliance.

National Incident Management System (NIMS) training is ongoing, with most of the training already completed. Furthermore, our department participated in two multi-agency drills involving an active shooter situation; one at North Miami Senior High School and another at the Dadeland Mall shopping center. These major incident training drills involved local, state, and federal agencies operating under a unified command.

- ◆ Improve both the frequency and quality of in-service roll call training provided to our uniformed personnel and detectives by our police supervisors.

The department has conducted over 1,262 hours of training to date. In addition, the on-line training continues for sworn members, in order to meet the four-year FDLE mandated 40 hour individual training requirement.

Police Department

Activity Report

CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014 (PROJECTED)	FISCAL YEAR 2014-2015 (PROPOSED)
Abandoned Vehicle	0	1	0	0	3
Arson	0	2	2	2	2
Assist Other Agency	31	28	19	14	23
Auto Theft	20	17	21	24	21
Baker-Act-Mental	23	19	34	40	29
Battery-Assault	18	26	28	34	27
Burglary	88	106	105	103	101
Car Break-in Burglary	268	187	215	154	206
Crisis Intervention Team (CIT)	20	44	34	41	35
Crashes – Vehicular (interior)	561	542	560	607	568
Crashes – Vehicular (US 1)	239	221	294	300	264
Curfew Violations	0	0	0	0	0
Deceased Person	14	16	22	14	17
Disturbance	701	777	824	737	760
Domestic Violence	12	43	19	12	22
DUI	37	56	73	98	91
False Alarms	1,961	1,708	2092	1,954	1,929
FIF/Suspicious Persons	77	73	244	92	122
Found Property	39	45	47	31	41
Fraud/Economic Crimes	174	160	172	134	160
Graffiti	18	12	11	12	13
Hate Crime	0	0	0	0	0
Homicide	0	1	0	0	0
Missing Persons	8	4	2	5	5
Narcotics Violations	27	25	51	26	32
Other	577	519	539	422	514
Parking Citations	1,892	1,226	1184	936	1,310
Robbery	6	8	6	3	6
Sex Crime	3	0	2	4	2
Shoplifting	49	45	57	48	50
Suspicious Person/Vehicle	107	108	94	86	99
Theft	198	139	220	182	185
Theft from Exterior of Vehicle	53	59	44	62	55
Traffic Citations (Moving)	9,296	8,951	7607	5,906	7,940
Traffic Citation (Non-moving)	3,274	3,040	2086	1,572	2,493
Traffic Complaints	604	397	616	492	527
Traffic Warnings	3,233	2,993	2,525	1,872	2,656
Vandalism	91	80	76	72	80
Vehicle Recovery	17	8	13	7	11
Warrant Execution	38	48	40	26	38
Weapons Violations	1	0	1	0	1
Worthless Documents	1	4	2	2	2
TOTAL	23,776	21,738	19,981	16,126	20,440

Police Department

Budget Highlights

Revenues
\$1,532,000

The department receives revenues from private duty fees, police fees, court fines and fines from the traffic light camera program.

Personal Services
\$7,090,220

This line item was increased by \$179,510 mainly due to the addition of a full-time victim services coordinator position and salary increases.

Professional Services
\$2,120

This line item increased \$240 and funds pre-employment psychological and medical testing, random drug testing and inoculations.

Other Contractual Services
\$221,540

This line item decreased \$20,650 and includes vendor cost for the traffic light camera program. The decrease was due to a reduction of the contract costs for that program.

Investigations
\$750

This line item remained the same as the prior year.

Travel and Per Diem
\$2,250

This line item decreased \$1,130 and funds attendance to seminars.

Communications and Freight Services
\$40,790

This line item increased by \$60 and funds air cards for the police vehicle computers, phone

lines and enhanced band width for increased data transfer rates.

Rental and Leases
\$6,540

This line item decreased \$17,720 and covers the costs of a copier and car rentals. The large decrease was due to the end of the Datan Center lease for the police radios.

The Repair and Maintenance – Vehicles
\$100,030

This line item increased by \$16,000 due to the increase in costs of the repairs of the older vehicles.

Repair and Maintenance – Other
\$82,350

This line item increased by \$12,940 and pays for the maintenance agreements for computer software. The increase was due to addition of the maintenance agreement with Miami-Dade County for the police radios.

Printing and Binding
\$10,170

Printing and Binding increased by \$4,150 to cover the cost street signs as part of the Crime Watch initiative.

Other Current Charges
\$6,740

This line item decreased \$450.

Office Supplies
\$15,000

This line item remained the same from the previous year.

Police Department

Operating Supplies – Gasoline
\$180,090

This line item decreased \$15,270 and provides funds for fuel.

Operating Supplies – Other
\$109,260

This line item increased \$2,520 and funds police uniform allowances and equipment. The increase was due to the addition of block party supplies as part of the Crime Watch initiative.

Publications, Dues and Training
\$22,800

This line item increased by \$8,780 and funds various trainings and costs for Law Enforcement Accreditation. Additional training was included for employees in new positions and in anticipation of new hires and promotions.

Capital Outlay – Machinery & Equipment
\$275,030

This line item increased by \$67,229 and covers the purchase of computer equipment, security cameras for three parks, and five new vehicles to replace aging cars.

Aide to Government Agencies
\$3,430

This line item remained the same as the previous year.

Police Department

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
REVENUES:					
342.100 Police Revenues	\$ 301,796	\$ 405,970	\$ 301,500	\$ 282,000	\$ 282,000
351.900 Traffic Light Camera Program	0	1,400,000	0	1,250,000	1,250,000
TOTAL REVENUES	\$ 301,796	\$ 1,805,970	\$ 301,500	\$ 1,532,000	\$ 1,532,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 3,932,902	\$ 4,170,070	\$ 4,026,820	\$ 4,282,630	\$ 4,282,630
412.050 Holiday Pay	110,421	112,780	135,639	122,060	122,060
413.000 Other Salaries & Wages	31,494	76,300	3,279	77,500	77,500
414.000 Overtime	299,569	300,000	271,995	277,080	277,080
415.000 Special Pay	31,947	28,100	35,415	31,950	31,950
416.000 Private Detail	67,012	85,840	67,107	82,750	82,750
417.000 Other Benefits (FTO)	2,116	1,990	1,092	1,990	1,990
418.000 Service Award	39,831	46,960	45,960	52,680	52,680
419.000 Car Allowance	81,750	91,800	78,120	91,800	91,800
421.000 FICA Taxes	343,411	370,650	350,858	379,020	379,020
422.000 Retirement Contributions	91,837	81,690	83,947	90,730	90,730
422.001 FRS – Retirement (DB)	578,798	753,240	694,100	717,930	717,930
423.000 Group Insurance	521,711	596,400	531,580	691,200	691,200
424.000 Workers' Comp	133,538	171,800	115,789	165,000	165,000
426.000 Vacation/Sick Time Payout	29,829	23,090	28,285	25,900	25,900
TOTAL PERSONAL SERVICES	\$ 6,296,166	\$ 6,910,710	\$ 6,469,986	\$ 7,090,220	\$ 7,090,220
OPERATING EXPENSES:					
431.000 Professional Services	515	1,980	828	2,120	2,120
434.000 Other Contractual Services	4,639	242,190	61,698	221,540	221,540
435.000 Investigations	1,340	750	650	750	750
440.000 Travel & Per Diem	2,032	3,380	3,380	2,250	2,250
441.000 Communications & Freight Svcs	30,848	40,730	39,849	40,790	40,790
444.000 Rental & Leases	23,281	24,260	20,732	6,540	6,540
446.001 Repair & Maintenance - Vehicles	118,661	84,030	80,432	100,030	100,030
446.002 Repair & Maintenance - Other	83,300	69,410	111,344	82,350	82,350
447.000 Printing and Binding	5,877	6,020	6,284	10,170	10,170
449.000 Other Current Charges	523	7,190	4,104	6,740	6,740
451.000 Office Supplies	16,362	15,000	15,000	15,000	15,000
452.001 Operating Supplies - Gasoline	144,561	195,360	145,031	180,090	180,090
452.002 Operating Supplies - Other	143,501	106,740	98,100	109,260	109,260
454.000 Publications, Dues & Training	13,258	14,020	14,305	22,800	22,800
TOTAL OPERATING EXPENSES	\$ 588,698	\$ 811,060	\$ 601,737	\$ 800,430	\$ 800,430
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	303,049	223,405	278,516	275,030	275,030
TOTAL CAPITAL OUTLAY	\$ 303,049	\$ 223,405	\$ 278,516	\$ 275,030	\$ 275,030
GRANTS AND AIDES:					
481.000 Aide to Government Agencies	3,206	3,430	3,430	3,430	3,430
TOTAL GRANTS AND AIDES	\$ 3,206	\$ 3,430	\$ 3,430	\$ 3,430	\$ 3,430
TOTAL POLICE DEPARTMENT	\$ 7,191,119	\$ 7,948,605	\$ 7,353,669	\$ 8,169,110	\$ 8,169,110
Net (Expense) Revenue	(\$6,889,323)	(\$6,142,635)	(\$7,052,169)	(\$6,637,110)	(\$6,637,110)

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

Building and Planning Department

Function

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

The Building Division is charged with the review and processing of applications for building permits, issuance of building permits, and all required building inspections to verify conformance with the current edition of the Florida Building Code for the Village of Pinecrest. The focus of this division is to provide for the orderly processing of permits, to complete building inspections in a timely and safe manner, and to ensure that construction complies with the provisions of all applicable codes.

The Planning Division is charged with the oversight of all activities and inquiries pertaining to comprehensive planning, land use, and zoning. Functions include property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, issuance of sign permits, tree removal permits, business license issuance, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 162 and 163. These regulations control the development and implementation of our Comprehensive Development Master Plan, Land Development Regulations, Concurrency Regulations, Code Compliance, 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 Office (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations.
- ◆ Continue to 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, and revisions to the Florida Building Code.
- ◆ Continue to provide periodic workshops for citizens, architects, engineers, and contractors for Village staff to present current processes and practices as well as new state-of-the art technology which interacts with the Department's permitting and inspection software system, "Trakit" – initiatives that will improve department functions and levels of service.
- ◆ Complete an analysis of the costs and benefits of building permit system enhancements to allow for the electronic submittal, distribution, and review of site plans and construction drawings including coordination with Miami-Dade County's

Building and Planning Department

Department of Environmental Resources, Water and Sewer Department, and Fire Rescue Department permit review systems.

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.
- ◆ Complete a review of the Comprehensive Development Master Plan; update socio-economic analysis and prepare amendments to goals, objectives, and policies as necessary to reflect current goals of the Village Council.

Environmental Sustainability

- ◆ Continue to work toward Gold or Platinum certification through Florida Green Building Coalition (FGBC).
- ◆ Complete update to the Village's 10-year Water Supply Facilities Work Plan by March 12, 2015 as required.
- ◆ Continue to coordinate with the Federal Emergency Management Agency in becoming a participant in the National Flood Insurance Program's Community Rating System (CRS).

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 2012-13 Actual	FY 2013-14 Projected	FY 2014-15 Proposed
ISO Rating	3	3	3
Permits Issued	3,496	3,134	3,134
Inspections Performed	14,895	15,628	15,628
Value of Overall Construction	\$64,779,146	\$57,833,528	\$60,725,205
Certificates of Use Issued	23	30	30
Customers who rated good or excellent service	95.2%	95%	96%

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2013-14 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

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.

The Village continues to maintain an ISO rating of 3 for residential and commercial properties and maintains training and ethics standards of ICMA, APA, AICP, and the Florida Building Code.

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

Building and Planning Department

The Building and Planning Department staff have completed scheduled courses for the purpose of improving the quality of service provided to Village residents and businesses. Training provided to all employees of the Building and Planning within the past year includes ethics, cultural diversity, and sexual harassment prevention.

- ◆ 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.

All required Building and Planning Department staff have completed required continuing education credits necessary for maintenance of LEED certification through June 2015. All building inspectors have completed continuing education credits necessary for maintenance of their professional licenses through the Florida Department of Business and Professional Regulation. Code compliance officers have completed continuing education necessary for maintenance of accreditation through the Florida Association of Code Enforcement.

- ◆ Implement QR codes on building permit cards for URL web link capability to the Village Building permitting system, thereby expediting inspection requests and review of inspection results, providing real-time permit information. This enhanced function is available to residents, contractors and village staff.

QR codes are included on all permit cards allowing for permit requests and real-time project status information to be provided electronically and automatically to all users

- ◆ Provide periodic workshops for citizens, architects, engineers, and contractors for Village staff to present current processes and practices as well as new state-of-the-art technology which interacts with the Department's permitting and inspection software system, "Trakit" - initiatives that will improve department functions and levels of service.

Four (4) workshops have been held for citizens and contractors to provide information and discussion relative to "Trakit" and instructional videos have been produced and included on the Building and Planning Department's web site.

- ◆ Continue to pursue solutions for the expediting of Local Business Tax license applications with the linking the Building and Planning Department's permitting software, "Trakit", with Miami-Dade County's Department of Environmental Resources, Water and Sewer Department, and Fire Rescue Department permit review systems.

This goal will not be able to be implemented since the Miami-Dade County does not currently have the software capability. The Village will continue to monitor this item for a future solution.

- ◆ Provide on-line permit application capability for certain types of permits such as garage sale permits, banner permits, and special event permits.

Implementation of this goal is in progress and will be complete during the 2013-2014 fiscal year as planned.

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.

The Building and Planning Department is projected to process over 1,100 code compliance complaints and present 200 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by the Code Compliance Officer.

- ◆ Coordinate with the Federal Emergency Management Agency in becoming a participant in the National Flood Insurance Program's Community Rating System (CRS).

Building and Planning Department

This is an ongoing project. The Building Official and Planning Director have completed an assessment of existing conditions relative to program requirements, a CRS coordinator has been identified, and the Village Manager has sent a letter to FEMA requesting assistance in establishing a local CRS program.

- ◆ Complete amendments to the Comprehensive Development Master Plan and Land Development Regulations as necessary for implementation of the Pinecrest Parkway (US1) Corridor Vision Plan.

Amendments to the Village’s Land Development Regulations were adopted by the Village Council at second reading on April 8, 2014.

- ◆ Enhance economic development services available to the business and residents of the businesses of the Village of Pinecrest, including completion of a “local goods and services gap analysis” to identify demand for goods and services not currently provided in Pinecrest; completion of an “economic development incentives guide” to provide an analysis of local, state, and federal business incentives available to businesses in the Village of Pinecrest; and completion of a community profile, demographic analysis, consumer spending reports, and other key economic indicators on a quarterly basis.

Economic development tools and resources including a “goods and services gap analysis”, “economic development incentives guide”, demographic analysis, and other key economic development indicators have been completed and added in a separate page to the Village’s web site.

Environmental Sustainability

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

This is an ongoing project. The Village continues to work towards higher levels of certification.

- ◆ Coordinate with the South Florida Water Management District in the future update of the Ten Year Water Supply Plan for the Village of Pinecrest.

The South Florida Water Management District adopted updates to its Lower East Coast Water Supply Plan on September 12, 2013.

Building and Planning Department staff coordinated with the South Florida Water Management District throughout the process and subsequently attended workshops in early 2014 regarding update requirements for local governments within the district. Updates to the Village’s Water Supply Facilities Work Plan are due by March 12, 2015.

- ◆ Amend the Comprehensive Development Master Plan to respond to issues related to climate change.

Draft amendments to the Village’s CDMP were provided to the Local Planning Agency for initial consideration in January 2014. Completion of the plan element and presentation to the Village Council in a scheduled public hearing is planned to occur in July, 2014.

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15
FULL TIME			
Building Official	1.0	1.0	1.0
Administrative Assistant to Building Official	1.0	0.0	0.0
Building Services Supervisor	0.0	1.0	1.0
Planning Director	1.0	1.0	1.0
Planner	1.0	1.0	1.0
Administrative Assistant to Planning Director	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	4.0	4.0	4.0
TOTAL FULL TIME	13.0	13.0	13.0
PART TIME			
Chief Electrical Inspector	1.0	1.0	1.0
Chief Mechanical Inspector	1.0	1.0	1.0
Chief Plumbing Inspector	1.0	1.0	1.0
TOTAL PART TIME	3.0	3.0	3.0
Total Authorized Positions	16.0	16.0	16.0

Building and Planning Department

Activity Report

ACTIVITY	FY 2012-13 ACTUAL	FY 2013-14 PROJECTED	FY 2014-15 PROPOSED
PERMITS:			
Building	2,036	1,826	1,826
Electrical	644	426	426
Mechanical	285	342	342
Plumbing	488	540	540
TOTAL PERMITS	3,496	3,134	3,134
INSPECTIONS:			
Zoning	1,087	1,232	1,232
Building	9,587	10,252	10,252
Electrical	1,675	1,574	1,574
Mechanical	980	952	952
Plumbing	1,566	1,618	1,618
TOTAL INSPECTIONS	14,895	15,628	15,628
CODE COMPLIANCE:			
Complaints Received	1497	1,104	1,104
Civil Ticket	53	74	74
Reminder Notices	579	512	512
Notice to Appear	421	282	282
Stop Work Orders	4	8	8
Active Cases	754	1,394	1,394
Closed Cases	1,535	1,192	1,192
LICENSES:			
Business Tax	627	766	766
Certificate of Use & Occupancy	23	30	30
Filming Permits	45	52	52
TOTAL LICENSES	695	848	848

Building and Planning Department

Budget Highlights

Revenues
\$1,925,000

The department is estimating \$1,925,000 in revenues generated from Building Permits.

Personal Services
\$1,345,030

This line item increased \$26,320 and covers staff salaries and benefits.

Other Contractual Services
\$321,520

This line item increased \$92,233 and funds the consultant plans reviewers and the imaging of records. This increase is mainly due to the review of the Comprehensive Development Plan and the new costs of a stormwater plans reviewer.

Travel & Per Diem
\$5,310

This line item increased \$200 and covers travel expenses to seminars and trainings.

Communications & Freight Services
\$11,350

This line item increased \$7,550 mainly due to the addition of Wi-Fi fees and a courier service for the stormwater plans reviewer.

Rentals & Leases
\$2,130

This line item remained the same and funds a copy machine for the department.

Repair & Maintenance – Vehicle
\$5,990

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

Repair & Maintenance – Other
\$37,600

This line item increased \$10,930 and covers the maintenance of the computer software. The increase was due to the inclusion of GIS software and maintenance.

Printing & Binding
\$3,000

This line item remained the same and funds the printing needs of the department.

Other Current Charges
\$55,200

This line item increased \$12,000 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. This line item increase was due to the addition of Telecheck system fees.

Operating Supplies – Gasoline
\$4,600

This line item decreased \$1,590.

Operating Supplies – Other
\$19,270

This line item decreased \$30,380 and covers the cost of uniforms for staff, computer supplies and additional computer software. The decrease was due to the transfer of computer hardware to the Capital Outlay line item.

Publications, Dues & Training
\$10,180

This line item remained the same as the previous year.

Capital Outlay – Machinery & Equipment
\$47,110

This is a new line item and it includes funds for computer hardware.

Building and Planning Department

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
REVENUES:					
322.000 Building Permits	\$1,871,364	\$1,635,000	\$1,967,068	\$1,700,000	\$1,925,000
TOTAL REVENUES	\$1,871,364	\$1,635,000	\$1,967,068	\$1,700,000	\$1,925,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 806,587	\$ 829,730	\$ 837,867	\$ 848,170	\$ 848,170
413.000 Other Salaries & Wages	97,022	136,480	130,238	137,020	137,020
414.000 Overtime	5,276	16,060	4,223	7,500	7,500
418.000 Service Award	11,094	13,400	13,400	15,210	15,210
419.001 Car Allowance	16,550	16,800	16,800	16,800	16,800
421.000 FICA Taxes	66,800	76,480	71,649	77,330	77,330
422.000 Retirement Contributions	90,512	93,160	94,049	95,260	95,260
423.000 Group Insurance	101,894	109,200	101,926	124,800	124,800
424.000 Workers' Comp	4,908	23,320	15,718	20,000	20,000
425.000 Unemployment Compensation	0	0	0	0	0
426.000 Vacation/Sick Time Payment	3,960	4,080	2,698	2,940	2,940
TOTAL PERSONAL SERVICES	\$ 1,204,603	\$ 1,318,710	\$ 1,288,568	\$ 1,345,030	\$ 1,345,030
OPERATING EXPENSES:					
434.000 Other Contractual Services	271,955	229,287	244,713	321,520	321,520
440.000 Travel & Per Diem	1,009	5,110	1,600	5,310	5,310
441.000 Communications & Freight Svcs	4,494	3,800	6,239	11,350	11,350
444.000 Rentals and Leases	2,255	2,130	2,130	2,130	2,130
446.001 Repair & Maintenance - Vehicles	3,870	5,990	5,990	5,990	5,990
446.002 Repair & Maintenance - Other	15,745	26,670	29,411	37,600	37,600
447.000 Printing and Binding	4,773	3,000	4,500	3,000	3,000
449.000 Other Current Charges	29,990	43,200	25,200	55,200	55,200
452.001 Operating Supplies – Gasoline	5,119	6,190	3,400	4,600	4,600
452.002 Operating Supplies – Other	53,490	49,650	49,650	19,270	19,270
454.000 Pubs, Dues & Training	7,503	10,180	8,290	10,180	10,180
TOTAL OPERATING EXPENSES	\$ 400,203	\$ 385,207	\$ 381,123	\$ 476,150	\$ 476,150
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	50,782	0	0	47,110	47,110
TOTAL CAPITAL OUTLAY	\$ 50,782	\$ 0	\$ 0	\$ 47,110	\$ 47,110
TOTAL BUILDING AND PLANNING	\$ 1,655,678	\$ 1,703,917	\$ 1,669,691	\$ 1,868,290	\$ 1,868,290
Net (Expense) Revenue	\$ 215,686	(\$ 68,917)	\$ 297,377	(\$ 168,290)	\$ 56,710

*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, who is appointed by the Village Manager.

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.

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

Indicator	FY 2012-13	FY 2013-14	FY 2014-15
	Actual	Six Months	Proposed
Street/traffic signs erected or repaired	534	254	500
Storm drains cleaned or repaired	1,840	1,445	2,500
Trees erected, removed or trimmed	191	29	110
PW Permits reviewed	231	132	250
Inspections conducted	114	52	100
Nat'l Pollution Discharge Elimination System Report	Completed	Completed	Complete

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2013-14 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Recreation and Infrastructure

- ◆ Maintain specific public grounds and buildings.

This is an on-going responsibility. The department maintains several Village facilities, including the Municipal Center, various park

Public Works Department

buildings, 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 provides on-going review of the infrastructure and recommends capital improvements to the storm drainage system and sidewalk replacements and installations as necessary.

- ◆ 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.

- ◆ Develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develop a long-term capital project plan to address future infrastructure needs identified in the plan.

The Village signed an agreement with an engineering firm to produce the Stormwater Master Plan. The study is scheduled to be completed in the 2014-15 fiscal year.

- ◆ Develop a multimodal Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads.

The Village advertised an RFQ for an engineering firm to conduct a Multi-Modal Transportation Analysis and Master Plan. We are expecting to award the contract and begin the project by the end of the summer 2014

Residential Character and Community Enhancement

- ◆ 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 the Village limits. The department's crew continually cleans the Village roadways and rights-of-way removing loose debris and trash, generating an average of 30 pick-up truck loads of debris on a weekly basis.

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

The department works closely with contractors in the supervision of rights-of-way maintenance, sidewalk and road improvements, street tree planting, storm drain and canal maintenance, as well as capital improvement projects.

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.

The Public Works Department has worked with the Building and Planning Department on various permits; 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 at municipal facilities.

- ◆ 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 main extensions; and with the Florida Department of Transportation District 6 on landscape and guardrail improvements on Pinecrest Parkway.

Public Works Department

Activity Report

ACTIVITY	FY 2012-13 ACTUAL	FY 2013-14 SIX MONTHS	FY 2014-15 PROPOSED
Sq. Feet of Land Mowed	21,371,220	10,685,610	21,371,220
New Trees Planted	191	29	100
Storm Drains Cleaned	1,840	1,445	2,500
Potholes/ Streets Repaired	86	76	150
Miles of Roads Resurfaced	.25	2.5	1
Downed Trees Erected	0	0	10
Signs Cleared, Erected or Repaired	534	254	500
Sidewalks Repaired	207	100	200
Shopping Carts Removed	231	113	250
Swale Areas Serviced	306	201	400
Graffiti Removed	20	31	60
Permits Reviewed	231	132	250
Inspections Conducted	114	52	100

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15
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
Maintenance Worker I	2.0	2.0	2.0
Maintenance Worker II	1.0	1.0	1.0
Total	6.0	6.0	6.0

Public Works Department

Budget Highlights

Revenues
\$19,310

Revenues from permit fees and US1 maintenance fees are estimated to decrease by \$960 from the previous year.

Personal Services
\$520,790

Personal Services increased \$21,790 and funds staff salaries and benefits.

Professional Services
\$7,500

This line item decreased \$2,500 and covers the costs of architects and engineers for special projects.

Other Contractual Services
\$95,450

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
\$4,360

This line item remained the same as the previous year.

Utility Services
\$22,710

This line item decreased \$5,000 and provides electricity, water and waste disposal services.

Rentals and Leases
\$1,000

This line item remained the same and covers equipment rental in case of an emergency.

Repair & Maintenance – Vehicle
\$3,500

This line item decreased \$1,500 and covers basic maintenance for the public works vehicles.

Repair & Maintenance – Other
\$7,450

This line item increased \$150 and covers maintenance for the public works grounds.

Printing and Binding
\$500

This line item decreased \$500 and covers the cost of printing materials.

Office Supplies
\$1,500

This line item decreased by \$250 from the previous fiscal year.

Operating Supplies – Gasoline
\$13,310

This line item increased \$1,410 and covers the cost of gasoline for the Public Works fleet.

Operating Supplies – Other
\$8,000

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

Road Materials & Supplies
\$2,000

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

Publications, Dues & Training
\$1,180

This line item remained the same as the previous year.

Public Works Department

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
REVENUES:					
322.001 Public Works Permits	\$ 9,680	\$ 12,400	\$ 10,961	\$ 11,440	\$ 11,440
343.900 US1 Maintenance Fees	<u>7,872</u>	<u>7,870</u>	<u>7,870</u>	<u>7,870</u>	<u>7,870</u>
TOTAL REVENUES	\$ 17,552	\$ 20,270	\$ 18,831	\$ 19,310	
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 335,442	\$ 345,190	\$ 347,517	\$ 353,840	\$ 353,840
414.000 Overtime	222	610	610	230	230
418.000 Service Award	5,859	7,720	7,720	8,500	8,500
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	25,176	27,340	25,310	28,170	28,170
422.000 Retirement Contributions	37,861	38,950	39,218	39,920	39,920
423.000 Group Insurance	45,127	50,400	46,498	57,600	57,600
424.000 Workers' Comp	3,818	19,430	13,096	21,480	21,480
426.000 Vacation/Sick Time Payment	<u>6,765</u>	<u>3,960</u>	<u>2,420</u>	<u>5,650</u>	<u>5,650</u>
TOTAL PERSONAL SERVICES	\$ 465,670	\$ 499,000	\$ 487,789	\$ 520,790	\$ 520,790
OPERATING EXPENSES:					
431.000 Professional Services	666	10,000	10,000	7,500	7,500
434.000 Other Contractual Services	87,369	95,450	95,400	95,450	95,450
441.000 Communications & Freight Svcs.	3,470	4,360	4,300	4,360	4,360
443.000 Utility Services	15,687	27,710	27,710	22,710	22,710
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	2,861	5,000	5,000	3,500	3,500
446.002 Repair & Maintenance - Other	7,886	7,300	7,450	7,450	7,450
447.000 Printing & Binding	0	1,000	1,000	500	500
451.000 Office Supplies	1,519	1,750	1,750	1,500	1,500
452.001 Operating Supplies – Gasoline	10,663	11,900	13,000	13,310	13,310
452.002 Operating Supplies – Other	11,057	8,000	8,000	8,000	8,000
453.000 Road Materials & Supplies	2,799	2,000	3,500	2,000	2,000
454.000 Pubs, Dues & Training	<u>1,234</u>	<u>1,180</u>	<u>1,180</u>	<u>1,180</u>	<u>1,180</u>
TOTAL OPERATING EXPENSES	\$ 145,213	\$ 176,650	\$ 179,290	\$ 168,460	\$ 168,460
CAPITAL OUTLAY:					
463.000 Improvements Other Than Bldgs	0	0	0	0	0
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PUBLIC WORKS	\$ 610,883	\$ 675,650	\$ 667,079	\$ 689,250	\$ 689,250
Net (Expense) Revenue	(\$ 593,331)	(\$ 655,380)	(\$ 648,248)	(\$ 669,940)	(\$ 669,940)

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

Parks and Recreation Department

Function

The Department of Parks and Recreation is responsible for the management of all Pinecrest public parks, which include Suniland Park, Coral Pine Park, Veterans Wayside Park, Flagler Grove Park, Village Green, Red Road Linear Park, 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.

by this department to assess the effectiveness and quality of the services it provides.

Indicator	FY	FY	FY
	2012-13 Actual	2013-14 Projected	2013-14 Proposed
Recreation programs and special events offered to the public	5	5	6
Participants utilizing the athletic fields	2,500	2,500	3,000
Safety audits conducted in the year, per park	16	16	16
Number of Facebook "Likes"	500	600	700
Number of people using email subscription service	8,500	9,000	9,500

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.

Environmental Sustainability

- ◆ Continue to expand the green initiatives by using green cleaning products, proper disposal of florescent lamps (CFL) and other hazardous substances. Use bio-based products for all park facilities.

Recreation and Infrastructure

- ◆ Continue to evaluate the current facilities to insure that the community is being properly served and move forward with plans of expansion of facilities to better meet the demands of service.
- ◆ The Parks and Recreation Department staff will continue to review, update and implement successful programming while creating new and fun experiences for the residents of the Village of Pinecrest.

Performance Measures

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

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2013-14 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Organizational Excellence and Financial Stability

- ◆ Utilize partners to deliver programs that share our values - Create a process to develop and implement partnership opportunities through training procedures, documentation and evaluation of partnerships.

The Parks and Recreation Department continues to develop partnerships to provide programs and activities to the residents of Pinecrest. There are partnerships with the Suniland Optimist to provide the Xtreme Football Program, Flag Football and Cheerleading. Howard Palmetto Baseball and Softball provides the baseball program. Pinecrest Premier and Miami Premier Soccer leagues provide soccer and summer camps. Evaluations of the programs are mainly determined by the number of participants and participant feedback

- ◆ Facility Management – Identify needs and prioritize based on goals for capital improvements and/or general repairs and maintenance. Create a process to develop

Parks and Recreation Department

Capital requests/repairs and analysis of such requests for future funding.

The Parks and Recreation Department has submitted a grant request to the Florida Recreation Development Assistance Program (FRDAP) for capital improvements at Suniland Park. Staff identified and prioritized the need of improvements to areas of the park that had not been renovated or needed repairs.

Environmental Sustainability

- ◆ Conduct a feasibility study for the implementation of a water cistern system to conserve annual water consumption for all parks athletic fields and landscaping.

In order to implement a cistern system it would need to be either underground, which is extremely costly, or above ground, which requires a large land space. This would not be feasible at this time for both cost and location limitations.

Recreation and Infrastructure

- ◆ Monitor parks and recreation trends to determine how the parks and recreation services should evolve. As population increases or demographics shifts, the demand for recreation will likely increase and facilities and programs should respond to the expected changes.

The Parks and Recreation Department continues to research what new programs/trends have become popular with other municipalities and determined to add an outside workout station at Suniland Park. The outdoor fitness stations are different than the vida-course style of workout stations as the equipment is similar to indoor cardiovascular equipment. The funding has been requested through the FRDAP grant.

- ◆ Continue to maintain existing park facilities. Replace or repair old equipment and facilities which are in a state of disrepair, outdated or unsafe to ensure the Pincrest park facilities meet safety and accessibility standards.

Facility maintenance and repair is an on-going goal of the Parks and Recreation Department. As the age of the parks grows equipment is replaced to insure safety and accessibility. Playground equipment and surfaces are regularly monitored and replaced to remain in compliance with the National Playground Safety Institute (NPSI), American Society for Testing Material Materials (AMTM) and the U.S. Consumer Product Safety Commission (CPSC).

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15
FULL TIME			
Parks & Recreation Dir.	1.0	1.0	1.0
Park Manager	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Park Service Aide	1.0	1.0	2.0
PART TIME			
Park Service Aide	20.0	20.0	20.0
Total	24.0	24.0	25.0

Parks and Recreation Department

Activity Report

ACTIVITY	FY 2012-13 ACTUAL	FY 2013-14 PROJECTED	FY 2013-14 PROPOSED
Special Events Participants			
Track or Treat-Halloween	4,000	4,100	4,150
Fit Kids Day	500	550	660
Relay For Life	1,600	1,900	2,100
Party Rentals			
Coral Pine Park	118	120	125
Evelyn Greer Park	49	50	55
Suniland Park	49	40	45
Camps			
Black Panther Karate	60	65	75
Premier Soccer Camp	70	85	95
Tennis	40	45	50
Classes			
Stroller Stride	200	210	230
Cross Fit	250	300	310
Black Panther	550	600	620
Athletic Leagues			
Lacrosse (Panther Lacrosse Club)	40	45	50
Flag Football (Suniland Sports)	300	300	300
Football (Optimist of Suniland)	300	300	300
Basketball (Optimist of Suniland)	300	300	300
Baseball (Howard Palmetto)	500	500	500
Softball (Howard Palmetto)	200	200	200
Soccer (Pinecrest Premier, Miami Premier)	1,250	1,250	1,250
Total Athletic League Participants	2,890	2,895	2,900

Parks and Recreation Department

Budget Highlights

Revenues
\$300,000

It is estimated the department will have \$300,000 in revenues, an increase of \$20,500, from rentals, concessions and classes from the various parks.

Personal Services
\$663,320

This line item increased by \$78,290 mainly due to the addition of one full-time park service aide position.

Other Contractual Services
\$326,620

This line item decreased \$11,950 mainly due to the removal of the contracted janitorial services.

Travel & Per Diem
\$280

This is a new line item and covers training travel expenses.

Communications and Freight Services
\$6,420

This line item increased \$960 and covers the telephone service at all the parks.

Utilities
\$99,160

This line item remained the same and covers electrical and sewer costs at all parks.

Rental and Leases
\$500

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

Repair and Maintenance – Vehicles
\$7,610

This line item which funds the repair and maintenance of vehicles increased \$4,460 mainly due to the need to replace the beds of the two utility trucks.

Repair and Maintenance – Other
\$40,400

This line item decreased by \$6,070 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields.

Promotional Activities
\$9,920

This line item increased \$1,190 to include promotional items for Playful City USA/Fit Kids Day, Track or Treat, and a new event for Veterans' Day.

Other Current Charges
\$1,620

This line item increased by \$300 and covers the annual Miami-Dade Fire Occupancy Permit and fire alarm service for all the parks.

Operating Supplies – Gas
\$2,900

This line item decreased \$320 from the previous year.

Operating Supplies – Other
\$82,320

This line item increased \$5,820 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. The increase was mainly due to the addition of new benches for Suniland Park and Coral Pine Park.

Operating Supplies –Resale
\$11,800

This line item remained the same and covers the cost of products sold at the parks.

Publications, Dues and Training
\$1,470

This line item remained the same.

Capital Outlay
\$0

Funds for Capital Outlay were not allocated in this department.

Parks and Recreation Department

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
REVENUES:					
347.000 Parks	300,142	279,500	300,009	300,000	300,000
TOTAL REVENUES**	\$ 300,142	\$ 279,500	\$ 300,009	\$ 300,000	\$ 300,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 228,627	\$ 225,130	\$ 219,754	\$ 256,040	\$ 256,040
413.000 Other Salaries & Wages	231,428	233,050	231,055	253,790	253,790
414.000 Overtime	2,081	2,540	2,356	2,140	2,140
418.000 Service Award	4,652	5,940	5,480	6,980	6,980
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	36,011	35,930	35,342	40,000	40,000
422.000 Retirement Contributions	26,883	26,690	26,069	29,890	29,890
423.000 Group Insurance	28,910	33,600	26,984	48,000	48,000
424.000 Workers' Compensation	7,893	13,750	7,887	17,120	17,120
426.000 Vacation/Sick Time Payout	2,911	3,000	3,348	3,960	3,960
TOTAL PERSONAL SERVICES	\$ 574,796	\$ 585,030	\$ 563,675	\$ 663,320	\$ 663,320
OPERATING EXPENSES:					
434.000 Other Contractual Services	325,579	338,570	307,770	326,620	326,620
440.000 Travel & Per Diem	0	0	0	280	280
441.000 Communications & Freight Svcs	3,645	5,460	5,220	6,420	6,420
443.000 Utilities	97,527	99,160	99,060	99,160	99,160
444.000 Rental & Leases	198	500	1,000	500	500
446.001 Repair & Maintenance - Vehicles	6,826	3,150	7,000	7,610	7,610
446.002 Repair & Maintenance - Other	59,728	46,470	46,470	40,400	40,400
448.000 Promotional Activities	2,476	8,730	8,730	9,920	9,920
449.000 Other Current Charges	1,692	1,320	1,310	1,620	1,620
452.001 Operating Supplies - Gas	2,649	3,230	3,200	2,900	2,900
452.002 Operating Supplies - Other	90,383	76,500	84,480	82,320	82,320
452.572 Operating Supplies - Resale	10,468	11,800	11,500	11,800	11,800
454.000 Pubs, Dues and Training	1,941	1,470	1,437	1,470	1,470
TOTAL OPERATING EXPENSES	\$ 603,112	\$ 596,360	\$ 577,177	\$ 591,020	\$ 591,020
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	12,729	20,000	25,470	0	0
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 12,729	\$ 20,000	\$ 25,470	\$ 0	\$ 0
TOTAL PARKS & RECREATION	\$ 1,190,637	\$ 1,201,390	\$ 1,166,322	\$ 1,254,340	\$ 1,254,340
Net (Expense) Revenue	(\$ 890,495)	(\$ 921,890)	(\$ 866,313)	(\$ 954,340)	(\$ 954,340)

*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 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.

Recreation and Infrastructure

- ◆ The Parks and Recreation Department staff will assist consultants with the future expansion of the facility. A master plan has been approved by the Village Council and will start the architectural/engineering process in the fiscal year 2014-2015.
- ◆ The Parks and Recreation Department staff will continue to provide viable programs and expand programming once the build-out of the Community Center is completed.

Organizational Excellence and Financial Stability

- ◆ Future planning for the expansion programs due to the build-out of the Community Center will allow for additional revenue sources.

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 2012-13 Actual	FY 2013-14 Projected	FY 2014-15 Proposed
Recreation programs offered	47	53	60
Programs participants	13,790	18,125	19,168
Community Center memberships	673	720	800
Customers whose programming expectations were met or surpassed	96%	98%	98%

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2013-14 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Environmental Sustainability

- ◆ Continue to improve energy efficiency at the Community Center. During the process of assess the physical growth of the Community Center all design and construction will be specific to energy efficient products and long-term maintenance.

On-going repairs and maintenance of the facility are done with energy efficient fixtures and lights. The air conditioners are on timers to turn off when the facility is closed. All new design and construction will have energy efficient products.

- ◆ Conduct a feasibility study for the implementation of a water cistern system to conserve annual water consumption for the Village Green and landscaping.

The water cistern system will be considered during the expansion of the Community Center. Location and space availability is an obstacle.

Community Center

Recreation and Infrastructure

- ◆ Evaluate the feasibility of expanding the Community Center by undertaking a full operational and facility assessment. Staff will coordinate with consulting firm to evaluate and assess programming and facility needs for future growth of the Community Center.

An operational and facility assessment was conducted. A master plan design has been submitted and approved by the Village Council for expansion of the facility.

- ◆ Continue to supervise activities on the Village Green to ensure compliance with restrictions to minimize impact to surrounding neighbors. Staff will monitor and implement policy of the field usage of the Village Green and will restrict further impact to the surrounding neighborhood.

Additional signage has been installed at the Village Green informing patrons the days and time the field is open. Security cameras have been installed for staff to monitor the field while conducting business inside the building. The Pinecrest Police Department monitors the field after hours to ensure the field is not being used after hours.

Organizational Excellence and Financial Stability

- ◆ Provide for an efficient and fiscal administration. Continue evaluating fees and charge policies for programs and services and work to increase program cost recovery.

Programs at the Community Center continue to be assessed as to number of participants, peak time of the days, and cost. If classes do not bring in enough participants, the class will be cancelled and replaced with programs that will draw more patrons.

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15
FULL TIME			
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
PART TIME			
Rec. Service Aide	4.0	4.0	4.0
Seniors Coordinator	1.0	1.0	1.0
Total	8.0	8.0	8.0

Community Center

Activity Report

ACTIVITY	FY 2012-13 ACTUAL	FY 2013-14 PROJECTED	FY 2014-15 PROPOSED
Classes/Programs			
Afro-Brazilian*	0	120	149
AARP*	0	68	80
Azucar	150	331	340
Ballet	250	320	342
Blood Pressure Screening	290	305	345
Body Sculpting	80	130	148
BodyTec	75	167	172
Bricks For Kids*	0	46	50
Bridge	260	310	344
Café Con Leche	870	960	975
Chinese Mandarin	10	32	40
Circle of Friends*	0	23	31
College Planning	170	210	240
Conversational Italian*	0	10	18
CPR/AED	10	37	48
Etiquette	100	120	131
Everyone Can Draw*	0	35	44
Fencing	60	72	65
Fitness Plus	1,010	1,126	1,137
FUNCAMPS	200	326	340
Game Day	275	342	361
Genealogical Society	135	270	289
Grasp Learning*	0	35	42
Greater Miami Youth Symphony	90	319	325
Guitar Class	60	85	90
Gymnastics	215	178	220
Hip Hop Kidz	175	210	240
Jiving Jazz	140	190	224
Jump Rope	125	167	176
Kidokinetics	50	90	114
Kix 4 Kids	100	136	151
Lectures	1,200	1,460	1,500
Line Dancing	490	560	572
Music Together	415	532	541
Nutty Scientist*	0	36	48
Photography	60	90	96
Quilting	120	164	176
Rock 'n Thru The Decades	170	224	241
STEP Parenting Class	80	116	129
Salsa & Flamenco	90	124	149
SAT/Math Seminar*	0	26	34
SharpMinds Music Academy	875	956	960
Spanish	50	79	82
Spinning	1,300	1,561	1,621
Sports Performance	115	152	172
Strength & Stretch with Hyla	1,055	1,167	1,189
Stretch, Breath & Meditate with Jojo	35	109	152
Stretch, Walk & Keep Young	700	836	853
The Workout	1,220	1,540	1,642
Trips and Tours	60	82	124
Watercolor Experience	30	76	86
Yoga	375	460	484
Zumba	450	1,005	1,046
TOTAL PARTICIPANTS	13,790	18,125	19,168

*Class/program not offered in the 2012-13 Fiscal Year.

Community Center

Budget Highlights

Revenues
\$725,000

The department is estimating a total of \$725,000 in revenues from various sources including membership, classes and concession sales. This represents an increase of \$45,000.

Personal Services
\$261,650

This line item increased \$10,970 and funds staff salaries and benefits.

Other Contractual Services
\$472,790

This line item decreased \$2,800 and includes funding for floor cleaning, exterminator services and trash removal.

Communications and Freight Services
\$22,160

This line item decreased by \$4,740 and covers telephone, internet service and postage. The decrease was due to the transfers of the cost of the postage for the newsletters to the General Government account.

Utilities
\$43,440

This line item decreased \$1,300 and reflects amounts for electrical and water/sewer service.

Repair & Maintenance – Other
\$42,000

This line item increased by \$6,370 and covers fitness equipment repairs and miscellaneous building maintenance. This increase is primarily due to the addition of a maintenance contract for the kiosk.

Printing and Binding
\$10,880

This line item funds the printing needs, including brochures, and decreased \$23,280 mainly due to the transfer of the costs of the newsletter to General Government.

Promotional Activities
\$22,500

This line item decreased \$2,500 and covers marketing and advertising efforts for the community center programs and memberships.

Other Current Charges
\$680

This line item increased \$20 from the previous year.

Office Supplies
\$6,500

This line item decreased \$1,000 from the prior fiscal year.

Operating Supplies – Other
\$30,050

This line item decrease \$3,890 and funds janitorial supplies as well as miscellaneous fitness equipment.

Operating Supplies – Resale
\$10,000

This line item funds concession food for resale and it increased \$1,000.

Publications, Dues & Training
\$600

This line item increased \$200 and covers the cost of membership to the National Recreation and Park Association.

Capital Outlay – Equipment & Machinery
\$0

There are no funds allocated in this line item.

Community Center

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
REVENUES:					
347.000 Community Center	\$ 692,587	\$ 680,000	\$ 762,058	\$ 725,000	\$ 725,000
TOTAL REVENUES**	\$ 692,587	\$ 680,000	\$ 762,058	\$ 725,000	\$ 725,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 105,159	\$ 106,840	\$ 107,779	\$ 110,060	\$ 110,060
413.000 Other Salaries & Wages	76,335	82,570	81,556	86,800	86,800
414.000 Overtime	2,506	4,650	3,462	3,200	3,200
418.000 Service Award	909	1,230	1,230	1,420	1,420
421.000 FICA Taxes	13,679	14,990	15,458	15,460	15,460
422.000 Retirement Contributions	10,493	10,680	11,084	11,010	11,010
423.000 Group Insurance	21,755	25,200	21,427	28,800	28,800
424.000 Workers' Compensation	555	3,910	2,635	4,310	4,310
426.000 Vacation/Sick Time Payout	611	610	4,071	590	590
TOTAL PERSONAL SERVICES	\$ 232,002	\$ 250,680	\$ 248,702	\$ 261,650	\$ 261,650
OPERATING EXPENSES:					
434.000 Other Contractual Services	545,399	475,590	490,180	472,790	472,790
441.000 Communications & Freight Svcs	27,430	26,900	26,900	20,000	20,000
443.000 Utilities	32,488	44,740	44,740	43,440	43,440
446.002 Repair & Maintenance – Other	29,559	35,630	57,000	42,000	42,000
447.000 Printing and Binding	33,297	34,160	34,160	17,000	17,000
448.000 Promotional Activities	21,705	25,000	25,000	22,500	22,500
449.000 Other Current Charges	522	660	660	680	680
451.000 Office Supplies	9,545	7,500	7,500	6,500	6,500
452.002 Operating Supplies - Other	48,422	33,940	45,000	30,050	30,050
452.572 Operating Supplies – Resale	9,148	9,000	12,000	10,000	10,000
454.000 Pubs, Dues and Training	765	400	600	600	600
TOTAL OPERATING EXPENSES	\$ 758,280	\$ 693,520	\$ 743,740	\$ 665,560	\$ 665,560
CAPITAL OUTLAY:					
463.000 Improvements Other Than Bldgs	14,370	73,000	17,000		
464.000 Equipment & Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 14,370	\$ 73,000	\$ 17,000	\$ 0	\$ 0
TOTAL COMMUNITY CENTER	\$ 1,004,652	\$ 1,017,200	\$ 1,009,442	\$ 927,210	\$ 927,210
Net (Expense) Revenue	(\$ 312,065)	(\$ 337,200)	(\$ 247,384)	(\$ 202,210)	(\$ 202,210)

*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 is part of the greater 22-acre old Parrot Jungle property that also includes the Community Center, Library and Village Green.

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; and in October of 2011 it was listed in the National Register of Historic Places. The property is historically significant because it is a fine example of a type of early 20th Century Florida tourist attraction containing several fine examples of vernacular limestone architecture dating back to the mid-1930s.

Objectives

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

Objectives which are indicated in green below.

Organizational Excellence and Financial Stability

- ◆ Find funding to start work on the path structures.
- ◆ Increase wedding rental revenues by 5-10% in the next fiscal year.
- ◆ Increase jazz season subscriptions by 10%.
- ◆ Increase revenues through a small admission price increase.
- ◆ Attain maximum levels of grant funding from Miami Dade Cultural Affairs which includes tourism, community and capital grants.
- ◆ Apply for a YEP grant for 2015-16 Gen Next Mentoring to help offset costs and enhance the Jazz and Gen Next Jazz Program.
- ◆ Increase sponsorships and continue to build established relationships.
- ◆ Attain grant funding from the Knight Arts Foundation.
- ◆ Win State Funding and continue path for \$150,000 eligibility level.

Cultural Value

- ◆ Continue to build the Educational Programming. Include horticultural & arts workshops for kids and build the educational field trip program to have 20 in our season.
- ◆ Create a signature Halloween event.
- ◆ Continue to raise awareness and usage of Pinecrest Gardens as a cultural arts park.
- ◆ Make Pinecrest Gardens a premier venue for families and children for daytime and evening, including growing Family Fridays.
- ◆ Physical improvements to the petting zoo.

Pinecrest Gardens

Performance Measures

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

Indicator	FY 2012-13 Actual	FY 2013-14 Projected	FY 2014-15 Proposed
Programs offered	6	8	9
Program participants	2,070	3,425	3,795
Special events	18	20	20
General park participants*	61,345	59,425	66,495
subscribed to email service	106,784	125,000	135,000
Facebook "Likes"	6,000	10,000	11,000
Revenues	\$467,779	\$484,876	\$490,000

*Includes party rentals, general park admissions, and field trips.

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2013-14 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Organizational Excellence and Financial Stability

- ◆ Earn a major cultural grant, a horticultural grant and historical grant for more than \$100,000.

The department has applied for several grants whose results are still pending. Staff has been working on smaller grants that will allow Pinecrest gardens to be eligible to apply for a state grant in the amount of \$1,000,000 to refurbish the walkway paths. Staff has also been working with the Village's lobbyists to identify larger available grants.

- ◆ Increase Banyan Bowl Rentals by 10%.

As of March 2014, the department is on track to meet this goal.

- ◆ Increase Banyan Bowl ticket sales by 5%. The department is on track to surpass this goal.
- ◆ Increase Venue Rentals by 5%.

As of March 2014, the department is on track to meet this goal.

- ◆ Obtain the Community, Tourism and Capital Grants from Miami-Dade Cultural Affairs.

This goal was met. The department obtained a tourism grant for the fine arts festival, community grants for the holiday festival and a capital grant for banyan bowl renovations to include ADA accessible equipment.

- ◆ Seek out funding for Interpretive Signage.

This goal is still on-going. Staff is working with a grant writer and the Village's lobbyists to identify grant opportunities.

Cultural Value

- ◆ Design and implement a major educational initiative.

This goal was met. The department hired an educational program coordinator and is currently running a full curriculum of educational field trips for primary, middle and secondary school students. Other new programs will be introduced in the summer 2014 including butterflies in the sky, crafts and educational workshops.

- ◆ Increase number of plant societies to four.

This goal was met. Currently, Pinecrest Gardens houses the Bonsai Society, Pan American Orchid Society, South Dade Amateur Orchid Society, and the Florida Native Plant Society.

- ◆ Create a more experiential environment for children through animatronics.

Funds were not allocated for this project.

- ◆ Solidify relationships with resident performing arts companies including, but not limited to, Orchestra Miami, Miami Children's Theater, Karen Peterson Dancers, Miami Acting Company, Shakespeare Miami, Greater Miami Youth Symphony, Greater Miami Symphonic Band, Civic Chorale of Greater Miami, and Florida Grand Opera.

Pinecrest Gardens

This goal was met. Pinecrest Gardens has been established as one of the premiere performing arts venues in South Florida, and as a cultural arts park. With the exception of a few major performing arts companies that require more stage space and technical requirements than the park can provide, Pinecrest Gardens is regarded by most other performing arts groups in the market as a wonderful choice to reach new audiences in a unique environmental setting.

Activity Report

ACTIVITY	FY 2012-13	FY 2013-14 (SIX MONTHS)	FY 2014-15 (PROJECTED)
Special Events			
Bonsai Festival	Not Offered	1,000	1,000
Howl-O-Ween	2,500	2,500	2,500
Masquerade Ball	250	300	Not Offered
Halloween Ball (Replaced Masquerade Ball)	Not Offered	Not Offered	300
Pinecrest Foundation Benefit Concert	200	250	250
Nights of Lights	4,800	5,500	6,000
Holiday Festival	2,000	2,500	2,700
Art Festival	16,750	12,000	15,000
Fashion in the Gardens	300	350	350
Taste of Pinecrest	Not Offered	1,500	1,500
Chili Cook-Off	8,000	2,000	3,500
Garden Soiree	275	300	300
Fine Chocolate & Food Show	5,100	6,000	6,000
Eggstravaganza	3,000	3,200	3,400
Earth Day	2,500	3,000	3,000
Charlee House Fundraiser	2,000	2,200	2,200
Theater Performances	4,300	4,500	5,000
Orchestra Performances	1,500	1,700	2,000
Jazz Series	3,600	4,000	4,000
Flamenco/Dance	700	1,200	1,200
Other Musical Performances	1,500	2,000	2,500
Total Event Participants	59,275	56,000	62,700
Classes/Programs			
Krafts 4 Kids	45	55	55
From the Ground Up Botanical Series	80	100	100
Garden Cinema	1,500	2,050	2,200
Gardens Gallery	400	450	450
Theater Summer Camp	15	20	50
Lego Camp	30	Not Offered	Not Offered
Robotics Camp (Replaced Lego Camp)	Not Offered	150	150
Children's Creative Workshops	Not Offered	Not Offered	25
Educational Field Trip Initiative	Not Offered	500	750
Butterfly in the Sky	Not Offered	10	15
Total Class/Programs Participants	2,070	3,425	3,795
TOTAL	61,345	59,425	66,495
Pinecrest Gardens Rentals			
Fieldtrips, Weddings, Birthdays	407	415	420

Pinecrest Gardens

Authorized Positions

Position	FY	FY	FY
	2012-13	2013-14	2014-15
FULL TIME			
Pinecrest Gardens Director	1.0	1.0	1.0
Production Facilities Manager	1.0	1.0	1.0
Assistant to the PG Director	1.0	1.0	1.0
Operations Manager	1.0	1.0	1.0
Operations Assistant	0.0	1.0	1.0
Horticulturist	1.0	1.0	1.0
Program and Event Coordinator	1.0	1.0	1.0
Assistant Program and Event Coordinator	0.0	1.0	0.0
Marketing Assistant	0.0	0.0	1.0
Groundskeeper	2.0	4.0	4.0
Maintenance Worker II	1.0	1.0	1.0
Park Service Aide	1.0	0.0	0.0
Receptionist	1.0	0.0	0.0
Educational Program Coordinator	0.0	0.0	1.0
PART TIME			
Park Service Aide	16.0	18.0	18.0
Groundskeeper	2.0	0.0	0.0
Educational Program Coordinator	0.0	1.0	0.0
Total	29.0	32.0	32.0

Budget Highlights

Revenues
\$540,000

It is estimated Pinecrest Gardens will generate \$79,600 more in revenues from the previous fiscal year.

Personal Services
\$1,162,330

Personal Services increased by \$39,400 mainly due to the reclassification of the part-time Education Program Coordinator position to a full-time position.

Professional Services
\$5,750

This line item increased by \$1,000 and provides veterinarian and other services.

Other Contractual Services
\$254,100

This line item increased \$26,000 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services. The increase was mainly due to the addition of the Halloween Masquerade Ball.

Travel and Per Diem
\$2,450

This line item increased by \$830 from the previous year and funds staff training and seminars.

Communications and Freight Services
\$5,000

This line item decreased \$17,437 and covers the cost of postage and telephone service. The large decrease was due to a one-time freight charge for the delivery of a statue in the previous fiscal year.

Pinecrest Gardens

Utility Service
\$50,180

This line item decreased by \$8,530 from the previous fiscal year.

Rentals and Leases
\$26,950

This line item increased \$6,250 and funds emergency equipment rentals and rentals related to special events. The increase was mainly due to two new events, additional movie rental licensing and added concert rentals.

Repair and Maintenance-Vehicles
\$3,800

This line item decreased by \$800 and funds the maintenance of the department's vehicles and utility carts.

Repairs and Maintenance-Other
\$82,190

This line item decreased \$4,810 and funds repair and service costs throughout the park.

Promotional Activities
\$167,850

This line item increased by \$3,850 and provides funds to market all of the events and programs.

Other Current Charges and Obligations
\$820

This line item decreased \$370 and funds various required licenses and permits.

Office Supplies
\$8,000

This line item remained the same.

Operating Supplies – Gas
\$3,810

This line item decreased by \$750.

Operating Supplies – Other
\$142,970

This line item increased \$5,590 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
\$30,000

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

Publications, Dues and Training
\$6,220

This line item increased by \$2,710 and funds dues to several professional organizations.

Pinecrest Gardens

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
REVENUES:					
347.300 Pinecrest Gardens	\$ 467,779	\$ 460,400	\$ 500,957	\$ 540,000	\$ 540,000
TOTAL REVENUES**	\$ 467,779	\$ 460,400	\$ 500,957	\$ 540,000	\$ 540,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 519,926	\$ 611,510	\$ 589,823	\$ 643,770	\$ 643,770
413.000 Other Salaries & Wages	238,963	217,660	215,698	203,460	203,460
414.000 Overtime	4,788	8,630	2,246	5,000	5,000
418.000 Service Award	5,115	7,130	7,130	6,750	6,750
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	59,184	65,100	60,212	65,710	65,710
422.000 Retirement Contributions	55,333	64,970	62,498	68,680	68,680
423.000 Group Insurance	81,827	109,200	96,852	124,800	124,800
424.000 Workers' Compensation	4,605	27,300	18,400	30,720	30,720
425.000 Unemployment Compensation	4,953	0	0	0	0
426.000 Vacation/Sick Time Payout	10,342	6,030	5,012	8,040	8,040
TOTAL PERSONAL SERVICES	\$ 990,436	\$ 1,122,930	\$ 1,063,271	\$ 1,162,330	\$ 1,162,330
OPERATING EXPENSES:					
431.000 Professional Services	48,993	4,750	4,750	5,750	5,750
434.000 Other Contractual Services	169,235	228,110	183,370	254,100	254,100
440.000 Travel and Per Diem	150	1,620	1,540	2,450	2,450
441.000 Communications & Freight Svcs	7,479	22,437	23,500	5,000	5,000
443.000 Utilities	58,542	58,710	58,710	50,180	50,180
444.000 Rental & Leases	12,509	20,700	20,700	26,950	26,950
446.001 Repair & Maintenance - Vehicles	2,407	4,600	4,540	3,800	3,800
446.002 Repair & Maintenance - Other	58,071	87,000	88,000	82,190	82,190
448.000 Promotional Activities	149,189	164,600	164,600	167,850	167,850
449.000 Other Current Charges	485	1,190	900	820	820
451.000 Office Supplies	7,937	8,000	8,000	8,000	8,000
452.001 Operating Supplies - Gas	3,500	4,560	4,560	3,810	3,810
452.002 Operating Supplies - Other	196,455	137,380	153,700	142,970	142,970
452.572 Operating Supplies - Resale	22,422	25,000	25,000	30,000	30,000
454.000 Pubs, Dues and Training	5,759	3,510	4,100	6,220	6,220
TOTAL OPERATING EXPENSES	\$ 743,133	\$ 772,167	\$ 745,970	\$ 790,090	\$ 790,090
CAPITAL OUTLAY:					
463.000 Improvements Other Than Buildings	0	0	65,000	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 65,000	\$ 0	\$ 0
TOTAL PINECREST GARDENS	\$ 1,733,569	\$ 1,895,097	\$ 1,874,241	\$ 1,952,420	\$ 1,952,420
Net (Expense) Revenue	(\$ 1,265,790)	(\$ 1,434,697)	(\$ 1,373,284)	(\$ 1,412,420)	(\$ 1,412,420)

*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
\$0

This line item decreased \$8,000 from the previous year.

Transfer to Wireless 911 Fund
\$0

This line item decreased by \$16,000.

Transfer to Debt Service Fund
\$1,991,070

This line item experienced an increase of \$372,240.

Transfer to Capital Project Fund
\$526,830

This line item experienced a decrease of \$73,170 and covers a number of capital projects. For more detailed description, please refer to the Capital Project Fund section.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
TRANSFERS OUT:					
491.105 Hardwire Fund	\$ 7,500	\$ 8,000	\$ 8,000	\$ 0	\$ 0
491.106 Wireless Fund	19,500	16,000	2,000	0	0
491.201 Debt Service Fund	1,492,830	1,618,830	1,618,830	1,567,660	1,991,070
491.301 Capital Projects Fund	<u>244,000</u>	<u>600,000</u>	<u>141,500</u>	<u>750,000</u>	<u>526,830</u>
TOTAL TRANSFERS OUT	\$ 1,763,830	\$ 2,242,830	\$ 1,770,330	\$ 2,317,660	\$ 2,517,900

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

Stormwater Utility Fund

Function

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

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 2013-60 set the ERU at \$4.00 per month. It is anticipated that the rate

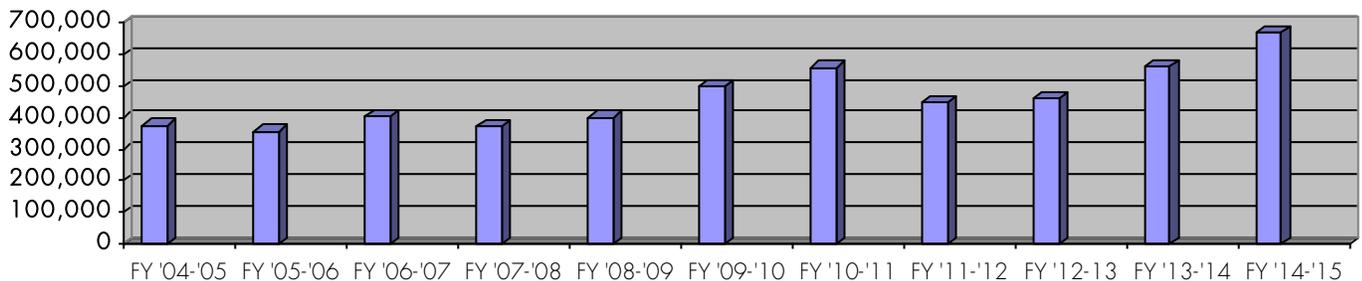
will increase to \$5.00 per month to meet growing demand for flood control services.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$5.00 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The fee is determined through the use of a formula by the rate of one ERU (\$5.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village's only proprietary fund and uses the accrual basis of accounting. The funds derived from this source should level off at the proposed estimate.

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.

This fund uses Accrual Basis of Accounting. This method 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).

Revenue Trend

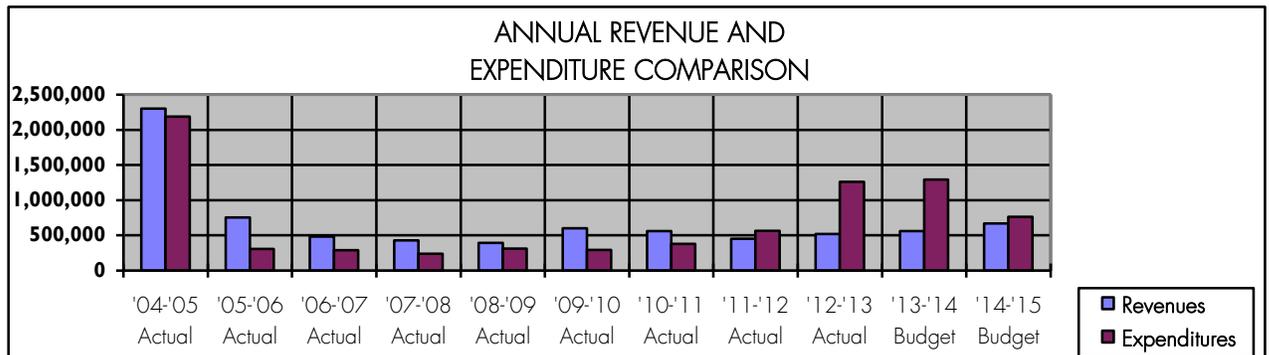


Stormwater Utility Fund

Stormwater Utility Fund Summary

The Fiscal Year 2014-2015 Budget identifies a total of \$667,990 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$5.00 per ERU to provide funding for current capital projects. Expenditures, projected at \$762,040, experienced a \$529,088 decrease from the

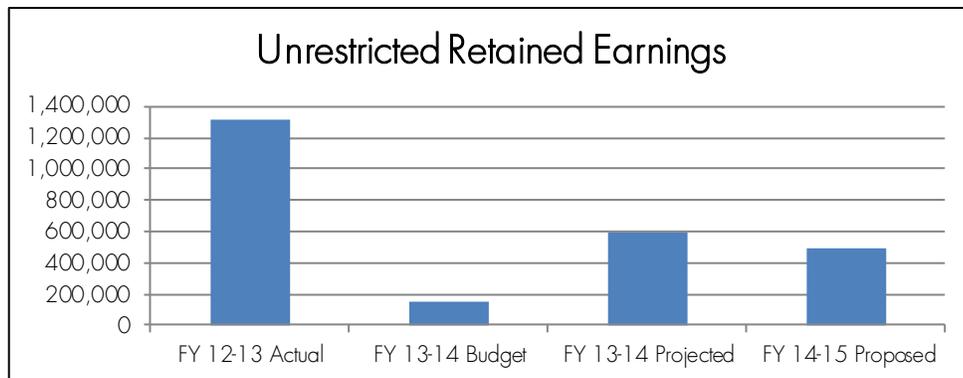
prior year. The Capital Outlay Improvements Other Than Buildings line item decreased by \$596,990 due to the completion of a large drainage project on South Mitchell Manor Drive. The budget projects a balance of \$495,390 in unrestricted net assets on September 30, 2015.



Retained Earnings

The Retained Earnings of the Stormwater Utility Fund are held as either Unrestricted Retained Earnings or Invested in Capital Assets. The Unrestricted Retained Earnings represents liquid assets (cash, plus receivables, less payables) to fund expenses. The Invested in Capital Assets represents fixed assets, less accumulated depreciation.

Due to the rapid utilization of the Unrestricted Retained Earnings to fund stormwater projects, the amount of available resources has been quickly depleting. Therefore, an increase of \$5.00 per month for one ERU is proposed for fiscal year 2014-15. The chart below illustrates the Unrestricted Retained Earnings available.



Stormwater Utility Fund

Budget Highlights

Professional Services
\$320,000

This line item increased \$119,641 due to the funding of a Stormwater Master Plan. This line item also funds miscellaneous boring tests, surveys and engineering services.

Other Contractual Services
\$138,780

This line item increased \$7,900 due to a rise in costs. This funds canal and storm drain maintenance as well as the construction of drains at various locations in the Village.

Administrative Services – In Kind
\$87,380

This line item provides funding for overhead expenses and decreased \$65,110 due to completion of large projects, therefore reducing the staff time.

Communications and Freight
\$2,390

This line item increased \$90 and funds postage for mass mailings such as the Stormwater Utility Bill.

Utility Services
\$5,000

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

Repair and Maintenance – Other
\$17,000

This line item remained the same and funds the repair of catch basins, grates, cross pipes, and software maintenance.

Printing and Binding
\$5,190

Printing and Binding increased \$690 from the prior year.

Other Current Charges and Obligations
\$8,900

This line item increased \$700 and covers the lien recording charges, credit card and processing fees, and new canal signs as needed.

Operating Supplies - Other
\$6,400

This line item provides funding for the operational expenses of a server and was increased by \$3,000 to also fund GIS support.

Publications, Dues and Training
\$1,000

This is a new line item to cover the costs of stormwater courses for staff.

Capital Outlay
\$170,000

Capital Outlay decreased \$569,999 and covers the cost of canal embankment and culvert headwall repairs, and miscellaneous drainage improvements. This decrease was mainly due to the completion of a large drainage project on South Mitchell Manor Drive.

Stormwater Utility Fund

CLASSIFICATION	2012-13 ACTUAL	2013-2014 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING UNRESTRICTED NET ASSETS	\$ 2,058,044	\$ 877,409	\$ 1,316,828	\$ 589,440	\$ 589,440
REVENUES:					
324.210 Impact Fees, Stormwater	48,391	30,000	48,865	45,000	45,000
343.900 Stormwater Utility Fees	465,720	525,000	511,490	620,490	620,490
361.000 Interest Earnings	<u>3,736</u>	<u>5,000</u>	<u>1,737</u>	<u>2,500</u>	<u>2,500</u>
TOTAL REVENUES	\$ 517,847	\$ 560,000	\$ 562,092	\$ 667,990	\$ 667,990
TOTAL AVAILABLE RESOURCES	\$ 2,575,891	\$ 1,437,409	\$ 1,878,920	\$ 1,257,430	\$ 1,257,430
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	146,816	200,359	200,000	320,000	320,000
434.000 Other Contractual Services	103,641	130,880	130,000	138,780	138,780
434.001 Admin. Service, In-kind, GF	152,490	152,490	152,490	87,380	87,380
441.000 Communications & Freight	2,289	2,300	2,390	2,390	2,390
443.000 Utility Services	5,510	5,000	5,000	5,000	5,000
446.002 Repair & Maintenance Other	12,234	17,000	17,000	17,000	17,000
447.000 Printing and Binding	5,956	4,500	4,200	5,190	5,190
449.000 Other Current Charges & Oblig.	19,428	8,200	8,000	8,900	8,900
452.002 Operating Supplies - Other	5,874	3,400	3,400	6,400	6,400
454.000 Publications, Dues & Training	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
TOTAL OPERATING EXPENSES	\$ 454,238	\$ 524,129	\$ 522,480	\$ 592,040	\$ 592,040
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	804,825	766,999	767,000	170,000	170,000
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 804,825	\$ 766,999	\$ 767,000	\$ 170,000	\$ 170,000
TOTAL EXPENDITURES	\$ 1,259,063	\$ 1,291,128	\$ 1,289,480	\$ 762,040	\$ 762,040
ENDING UNRESTRICTED NET ASSETS	\$ 1,316,828	\$ 146,281	\$ 589,440	\$ 495,390	\$ 495,390

*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.

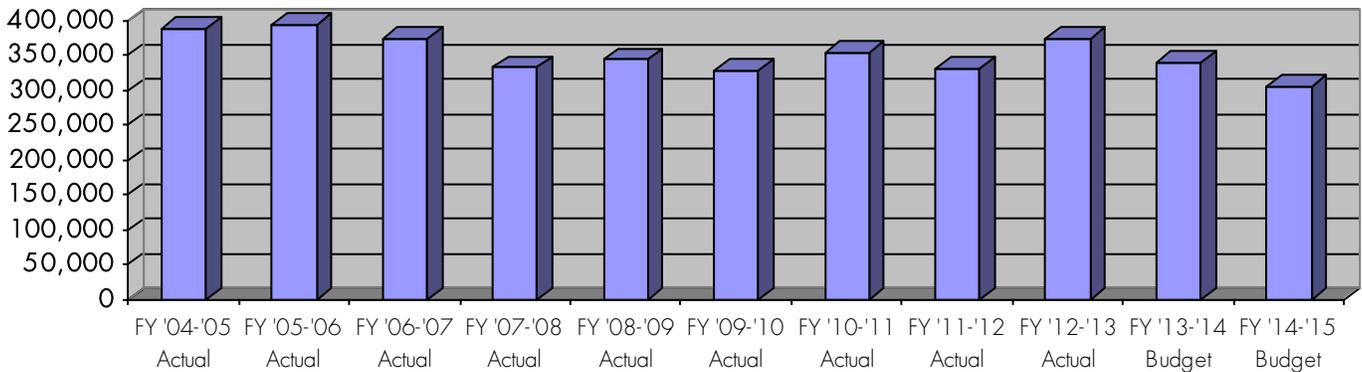
- ◆ Roadway and right-of-way drainage.
- ◆ Street lighting.
- ◆ Traffic signs, traffic engineering, signalization, and pavement markings.
- ◆ Bridge maintenance and operation.
- ◆ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

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

The Transportation Fund uses Modified Accrual Accounting. This is 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.

Local Option Gas Tax

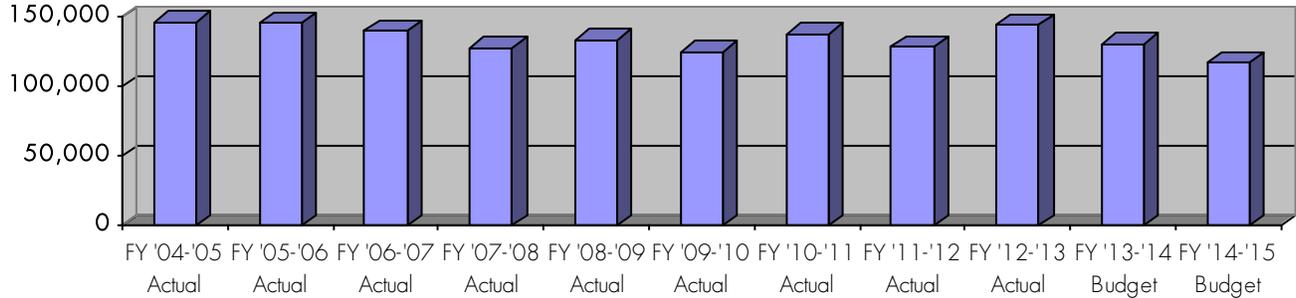
Section 336.025 (1)(a) of the Florida Statutes authorizes the levy of the \$.06 local option gas tax to be used for transportation purposes. Revenue estimates are projected by the State of Florida each year.



Transportation Fund

New Local Option Fuel Tax

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



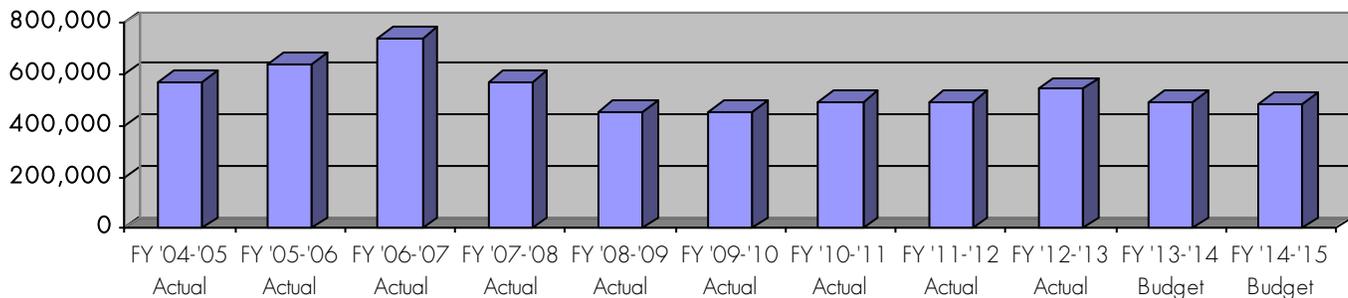
Miami-Dade County Transportation Tax

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

- ◆ Each municipality shall apply 20% of its share of surtax proceeds towards transit, such as bus service, bus pullout bays, shelters, and any other transit-related infrastructure. Any municipality that cannot apply the 20% portion of surtax proceeds it receives may contract with the County via the Citizen's Independent Transportation Trust (CITT) for the County to apply such proceeds on a County project that

enhances traffic mobility within the city and immediately adjacent areas. These funds are 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

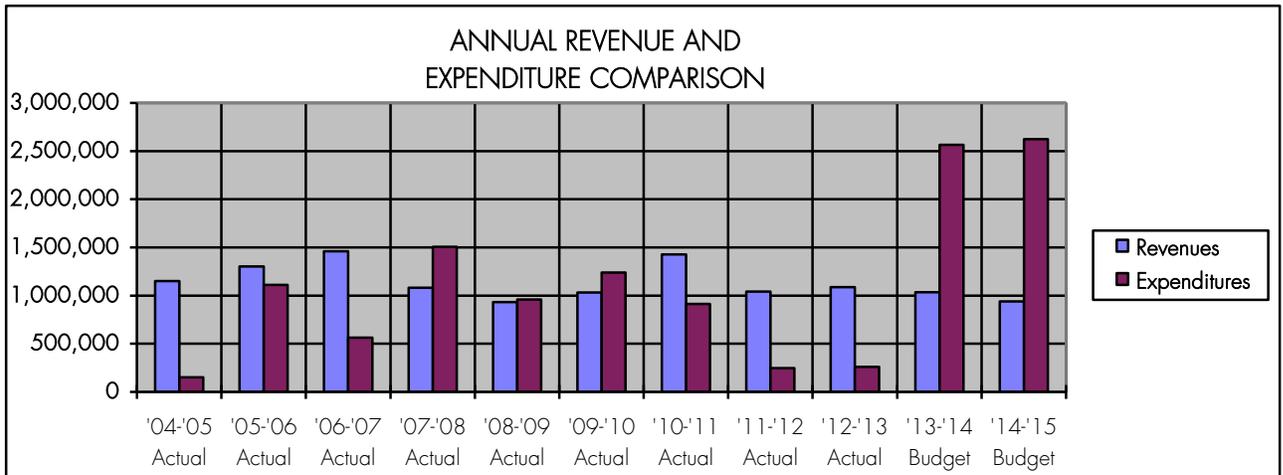
Transportation Fund Summary

The Fiscal Year 2014-2015 Budget identifies a total of \$940,150 in revenues for the Transportation Fund. This represents a \$96,320 decrease in revenues for this fund. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures projected for next year are \$2,625,430, which will fund the following:

The budget projects a fund balance of \$2,952,077, an 18% decrease from the prior budget. This decrease is mainly due to the commencement of road resurfacing throughout the Village.

CAPITAL PROJECTS	
Road Paving	1,000,000
US1 Bicycle/Pedestrian Mobility Plan	400,000
Red Road Pathway Resurfacing	200,000
US1 Median Beautification Construction	200,000
Kendall Drive Beautification Construction	125,000
Sidewalk Improvements (SW 132 ST)	120,000
Safe Routes to School Construction (Phase 1&2)	100,000
Masthead Painting Project	60,000
Miscellaneous Traffic Calming Projects (ongoing)	75,000
TOTAL CAPITAL PROJECTS	\$2,280,000
OPERATIONAL SERVICES	
Professional Services	\$ 230,000
• US1 median beautification design (\$100,000)	
• Kendall Drive beautification design (\$50,000)	
• Miscellaneous road design (\$50,000)	
• Safe Routes to School Phase 2 design (\$30,000)	
Street Lighting	19,440
Road Materials, Supplies and Traffic Control Devices	70,000
TOTAL OPERATIONAL SERVICES	\$ 319,440
TRANSFERS	
Transfers to other funds-Debt Service (1-acre portion of Pinecrest Gardens acquisition)	\$ 25,990
TOTAL TRANSFERS	\$ 25,990
TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS	\$2,625,430

Transportation Fund



Budget Highlights

Professional Services
\$230,000

This line item decreased \$60,000 and funds road design work on US1, Kendall Drive, and various streets that are part of the Safe Routes to School Program.

Street Lighting
\$19,440

This account remained the same 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. It includes funds for signs, posts, pothole repairs and right-of-way landscaping.

Transfer to Debt Service
\$25,990

This line item remained the same.

Capital Outlay
\$2,280,000

This line item increased by \$120,510 mainly due to the repaving project. This also funds construction of the US1 Bicycle and Pedestrian Mobility Plan, and various other projects throughout the Village. A more detailed list can be found on the previous page.

Transportation Fund

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 4,989,311	\$ 5,119,445	\$ 5,817,568	\$ 4,637,357	\$ 4,637,357
REVENUES:					
312.400 Local Option Gas Tax	373,966	340,440	354,203	305,410	305,410
312.401 New Local Option Gas Tax	144,361	130,860	140,614	117,240	117,240
335.190 County Transportation Tax	544,280	492,950	490,962	487,500	487,500
335.191 MPO Grant	0	32,000	32,000	0	0
361.000 Interest Earnings	26,818	40,220	7,000	30,000	30,000
TOTAL REVENUES	\$ 1,089,425	\$ 1,036,470	\$ 1,024,779	\$ 940,150	\$ 940,150
TOTAL AVAILABLE RESOURCES	\$ 6,078,736	\$ 6,155,915	\$ 6,842,347	\$ 5,577,507	\$ 5,577,507
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	83,207	290,000	290,000	230,000	230,000
443.001 Red Road Street Lighting	19,056	19,440	19,000	19,440	19,440
453.000 Road Materials & Supplies	49,139	70,000	70,000	70,000	70,000
TOTAL OPERATING EXPENSES	\$ 151,402	\$ 379,440	\$ 379,000	\$ 319,440	\$ 319,440
TRANSFERS:					
491.201 Transfers to Debt Service	25,990	25,990	25,990	25,990	25,990
TOTAL TRANSFERS	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Imp. Other than Bldgs.	83,776	2,159,850	1,800,000	2,280,000	2,280,000
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 83,776	\$ 2,159,850	\$ 1,800,000	\$ 2,280,000	\$ 2,280,000
TOTAL EXPENDITURES	\$ 261,168	\$ 2,565,280	\$ 2,204,990	\$ 2,625,430	\$ 2,625,430
TOTAL FUND BALANCE	\$ 5,817,568	\$ 3,590,635	\$ 4,637,357	\$ 2,952,077	\$ 2,952,077

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

Police Education Fund

Function

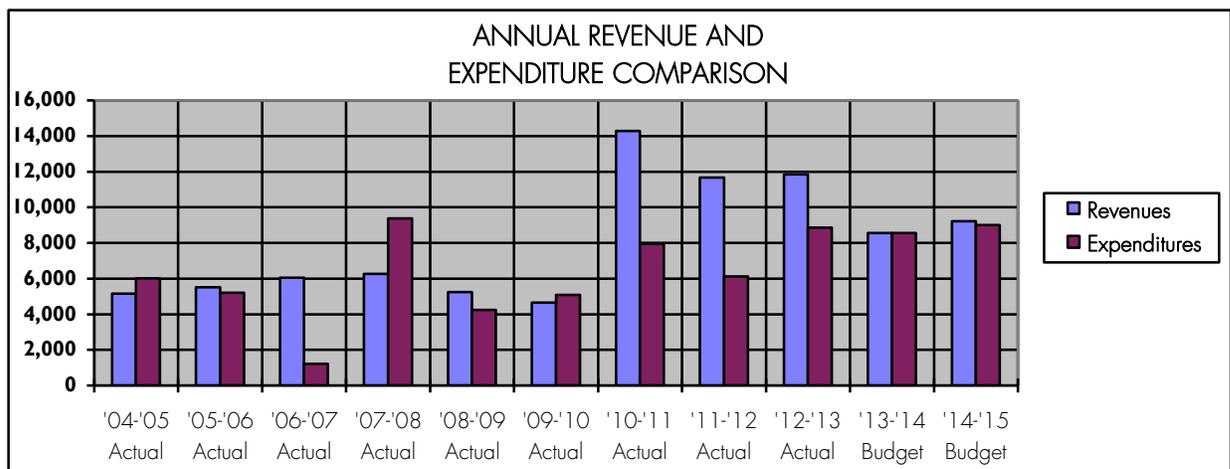
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly 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 municipal or county ordinance within the Village of Pinecrest. Oversight of this fund is primarily the function of the Police Department.

The Police Education Fund uses Modified Accrual Accounting. This is 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.

Police Education Fund Summary

The Fiscal Year 2014-2015 Budget identifies a total of \$5,200 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 \$9,010 for police training. The budget is projecting a \$207 fund balance for the Police Education Fund at the end of the Fiscal Year.

The Chief of Police recently established a traffic unit (4 motorcycle officers) to shift the burden of traffic enforcement away from the patrol officers. These actions were taken to be responsive to citizens concerned about crime. Traffic related complaints have historically outnumbered complaints about crime in the Village. Hence, traffic enforcement will remain an integral part of the police department mission because it has a proven deterrent effect on crime, and more importantly, helps to save lives. The police department will focus adequate resources on both problems without doing so at the expense of either; however, any measurable decrease in traffic enforcement will directly affect the police education fund because of lower fine revenues.



Police Education Fund

Budget Highlights

Travel & Per Diem
\$3,820

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

Operating Supplies – Other
\$0

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

Publications, Dues & Training
\$5,190

This line item increased \$950 and funds DARE and other training.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 5,547	\$ 3,441	\$ 2,987	\$ 4,017	\$ 4,017
REVENUES:					
351.000 Judgments and Fines-Court	6,296	5,110	6,519	5,200	5,200
361.000 Interest Earnings	0	10	0	0	0
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 6,296	\$ 5,120	\$ 6,519	\$ 5,200	\$ 5,200
TOTAL AVAILABLE RESOURCES	\$ 11,843	\$ 8,561	\$ 9,506	\$ 9,217	\$ 9,217
EXPENDITURES:					
OPERATING EXPENSES:					
440.000 Travel & Per Diem	2,368	3,820	2,739	3,820	3,820
452.002 Operating Supplies-Other	657	500	270	0	0
454.000 Publications, Dues & Training	5,831	4,240	2,480	5,190	5,190
TOTAL OPERATING EXPENSES	\$ 8,856	\$ 8,560	\$ 5,489	\$ 9,010	\$ 9,010
TOTAL EXPENDITURES	\$ 8,856	\$ 8,560	\$ 5,489	\$ 9,010	\$ 9,010
ENDING FUND BALANCE	\$ 2,987	\$ 1	\$ 4,017	\$ 207	\$ 207

*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. All expenditures within this fund must be pre-approved by Village Council through a separate resolution.

The Police Forfeiture Fund uses Modified Accrual Accounting. This is 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.

Police Forfeiture Fund Summary

The Fiscal Year 2014-2015 Budget identifies no revenues for the Police Forfeiture Fund although it is anticipated that due to the Village's involvement in the High Intensity Drug Trafficking Areas (HIDTA) Task Force, the Village will be the recipient of revenues. It is anticipated that the fund balance will be \$33,387 on September 30, 2015. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

Budget Highlights

There will be no expenditures in this fund. Expenditures are only incurred when/if the Village receives funds.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 33,387	\$ 33,387
REVENUES:					
342.001 Judgments and Fines-Court	0	0	33,387	0	0
361.000 Interest Earnings	0	0	0	0	0
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 0	\$ 0	\$ 33,387	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$ 0	\$ 0	\$ 33,387	\$ 33,387	\$ 33,387
EXPENDITURES:					
OPERATING EXPENSES:					
431.002 Additional Legal Services	0	0	0	0	0
440.000 Travel & Per Diem	0	0	0	0	0
454.000 Publications, Dues & Training	0	0	0	0	0
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 33,387	\$ 33,387	\$ 33,387

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. Revenues from this source have a decreasing trend as more and more people eliminate land lines from their homes and opt for cell phones

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

The Hardwire 911 Fund uses the Modified Accrual Accounting method. This is 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.

Hardwire 911 Summary

The Fiscal Year 2014-2015 Budget identifies \$54,950 in revenues, a decrease of \$10,830. There will be \$54,950 collected in 911 fees, a decrease of \$2,820. No interest earnings are expected, a decrease of \$10. The budget projects a fund balance of \$15,818, a 64% decrease from the prior budget. This decrease is attributed to an actual lower beginning balance than budgeted in the 2013-14 Fiscal Year.

Budget Highlights

Contractual Services
\$51,560

This line item decreased by \$2,920 and provides dispatching services.

Communications and Freight
\$4,540

This line item decreased by \$1,240 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$5,430

This line item decreased by \$3,510.

Publications, Dues and Training
\$4,070

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

Hardwire 911 Fund

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 35,160	\$ 51,217	\$ 39,485	\$ 26,468	\$ 26,468
REVENUES:					
337.911 911 Fees	57,042	57,770	51,729	54,950	54,950
361.000 Interest Earnings	1	10	1	0	0
381.001 Transfer from General Fund	<u>7,500</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$ 64,543	\$ 65,780	\$ 59,730	\$ 54,950	\$ 54,950
TOTAL AVAILABLE RESOURCES	\$ 99,703	\$ 116,997	\$ 99,215	\$ 81,418	\$ 81,418
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	46,367	54,480	54,480	51,560	51,560
441.911 Communications & Freight, 911	3,503	5,780	5,552	4,540	4,540
446.911 Repair & Maintenance, 911	7,368	8,940	8,104	5,430	5,430
454.911 Publications, Dues & Training, 911	<u>2,980</u>	<u>3,820</u>	<u>4,611</u>	<u>4,070</u>	<u>4,070</u>
TOTAL OPERATING EXPENSES	\$ 60,218	\$ 73,020	\$ 72,747	\$ 65,600	\$ 65,600
TOTAL EXPENDITURES	\$ 60,218	\$ 73,020	\$ 72,747	\$ 65,600	\$ 65,600
ENDING FUND BALANCE	\$ 39,485	\$ 43,977	\$ 26,468	\$ 15,818	\$ 15,818

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.

The Wireless 911 Fund uses Modified Accrual Accounting. This is 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.

Wireless 911 Summary

The Fiscal Year 2014-2015 Budget identifies a total of \$11,880 in revenues. There will be \$11,880 collected in 911 fees, an increase of \$680. This revenue is based upon the Village's proportional share of all cell phones to the county total. Since Pincrest has a stable population and the county's population is growing, the Village's share of the proceeds is experiencing a decline.

There are no interest earnings expected, a decreased of \$10. Funds will not be transferred from the General Fund, a decrease of \$16,000. The budget projects a fund balance of \$18,996, a 59% decrease from the prior budget.

Budget Highlights

Contractual Services
\$11,150

This line item increased by \$590 and provides dispatching services.

Communications and Freight
\$980

This line item decreased by \$140 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$1,740

This line item remained the same as the previous year.

Publications, Dues and Training
\$880

The Publications, Dues and Training line item increased \$130 and funds membership dues and training for dispatchers.

Wireless 911 Fund

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 17,179	\$ 33,274	\$ 24,245	\$ 21,866	\$ 21,866
REVENUES:					
337.911 911 Fees	13,951	11,200	10,480	11,880	11,880
361.000 Interest Earnings	0	10	0	0	0
381.001 Transfer from General Fund	19,500	16,000	2,000	0	0
TOTAL REVENUES	\$ 33,451	\$ 27,210	\$ 12,480	\$ 11,880	\$ 11,880
TOTAL AVAILABLE RESOURCES	\$ 50,630	\$ 60,484	\$ 36,725	\$ 33,746	\$ 33,746
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	17,764	10,560	10,560	11,150	11,150
441.911 Communications & Freight, 911	2,586	1,120	1,112	980	980
446.911 Repair & Maintenance, 911	4,278	1,740	1,930	1,740	1,740
454.911 Publications, Dues & Training, 911	1,757	750	1,257	880	880
TOTAL OPERATING EXPENSES	\$ 26,385	\$ 14,170	\$ 14,859	\$ 14,750	\$ 14,750
TOTAL EXPENDITURES	\$ 26,385	\$ 14,170	\$ 14,859	\$ 14,750	\$ 14,750
ENDING FUND BALANCE	\$ 24,245	\$ 46,314	\$ 21,866	\$ 18,996	\$ 18,996

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.

The CITT Fund uses Modified Accrual Accounting. This is 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.

Miami-Dade County Transportation Tax

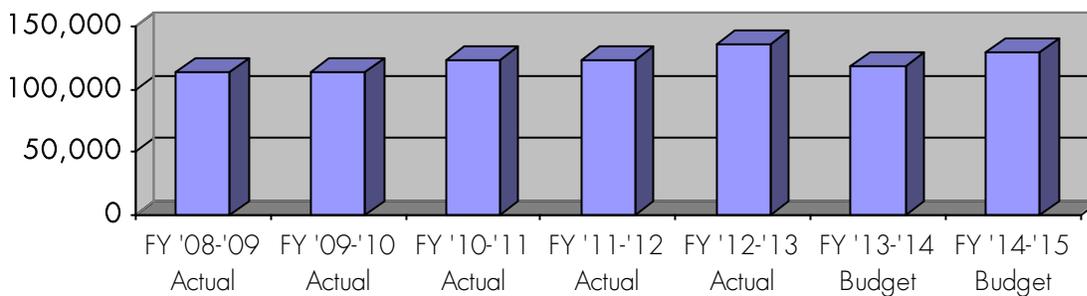
The Village receives a share of the one-half cent sales tax, known as the People's Transportation Tax, to be used for transportation services. The People's Transportation Tax provides funding for the People's Transportation Plan, Municipal Component. This fund accounts for the 20% public transit portion 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.

People's Transportation Tax Revenue



CITT Public Transit Fund

Budget Highlights

Public Transit Programs
\$197,600

This line item increased \$22,840 from the prior fiscal year and funds a bus circulator system throughout the Village for ten months out of the year. The increase is due to contracting a larger bus.

Promotion
\$10,000

The Promotional line item remained the same and funds the marketing for the circulator bus system as well as wrapping the buses.

Capital Outlay
\$0

No funds were allocated this fiscal year for Capital Outlay.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 317,542	\$ 644,721	\$ 620,892	\$ 164,378	\$ 164,378
REVENUES:					
335.190 County Transportation Tax	135,990	118,340	122,660	130,000	130,000
335.191 Grants, Busway Shelter	551,589	0	0	0	0
361.000 Interest Earnings	<u>316</u>	<u>800</u>	<u>301</u>	<u>100</u>	<u>100</u>
TOTAL REVENUES	\$ 687,895	\$ 119,140	\$ 122,961	\$ 130,100	\$ 130,100
TOTAL AVAILABLE RESOURCES	\$1,005,437	\$ 763,861	\$ 743,853	\$ 294,478	\$ 294,478
EXPENDITURES:					
OPERATING EXPENSES:					
431.001 Public Transit Programs	169,306	174,760	174,760	197,600	197,600
448.000 Promotion	<u>4,020</u>	<u>10,000</u>	<u>6,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL OPERATING EXPENSES	\$ 173,326	\$ 184,760	\$ 180,760	\$ 207,600	\$ 207,600
CAPITAL OUTLAY:					
462.000 Buildings	27,502	66,458	40,435	0	0
462.001 Buildings, Busway Shelter	183,717	324,993	358,280	0	0
463.000 Impvmnts Other than Bldgs.	0	0	0	0	0
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 211,219	\$ 391,451	\$ 398,715	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 384,545	\$ 576,211	\$ 579,475	\$ 207,600	\$ 207,600
TOTAL FUND BALANCE	\$ 620,892	\$ 187,650	\$ 164,378	\$ 86,878	\$ 86,878

*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 2014-2015 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 5-year capital program is developed and updated annually.

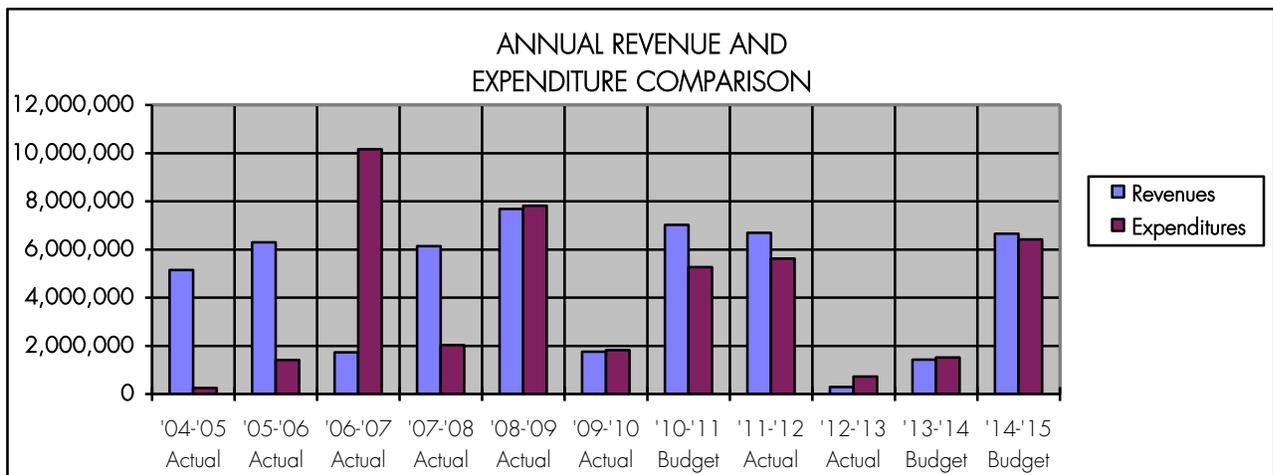
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital Improvement Projects typically take place over two or more years requiring continuing appropriations beyond a single fiscal year. However, 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.

The Capital Projects Fund uses Modified Accrual Accounting. This is 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.

Capital Project Fund Summary

The Fiscal Year 2014-2015 Budget identifies a total of \$6,659,579 in revenues and transfers in for the Capital Project Fund. The Capital Project Fund is funded by interest earnings, debt proceeds, a taxable bond issue, water impact fees and a transfer from the General Fund. The expenditures projected for next year are \$6,418,240 which includes the expansion of the Community Center, improvements to Coral Pine Park, various renovations at Pinecrest Gardens, various general improvements at Veterans Wayside Park, and lightning meters at all parks. The budget is projecting a \$241,339 fund balance 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.

Water Project \$75,000

These funds are the annual 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.

Flagler Grove Park \$13,150



Flagler Grove Park is a three acre facility which includes lighted youth soccer fields, a boundless playground, parking, and restrooms. A lightning meter is budgeted for \$13,150.

Coral Pine Park \$900,000



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. The allocated funds will be used for the construction of a new tennis center, a new playground and various landscaping improvements.

Veterans Wayside Park \$50,000



Veterans Wayside Park is a passive 4.5-acre park with a freshwater lake, picnic tables and open recreation areas. The allocation of \$50,000 will be used for various general improvements to the park.

Suniland Park \$5,250

Suniland Park is an active ten acre park with multipurpose athletic fields (baseball and football), batting cages, a recreation center, basketball courts, a Wi-Fi Spot in the gazebo, and a tot lot. A lightning meter for the park is budgeted at \$5,250.

Evelyn Greer Park \$15,150



Evelyn Greer Park is an active ten acre park with multipurpose athletic fields (softball and soccer), batting cages, a tot lot, and a recreation center and community gazebo. The park also has a Wi-Fi Spot in the gazebo.

A total of \$15,150 is allocated for a lightning meter.

Community Center \$5,013,150

The Pinecrest Community Center is a 15,000 square foot facility which houses several multipurpose rooms and a fitness center. The

Capital Project Fund

monies allocated will fund Phase 1 and Phase 2 of the expansion project, and a lightning meter for the adjacent field.

Pinecrest Gardens \$346,540



Pinecrest Gardens, a 22-acre parcel which once housed the world-renowned Parrot Jungle and Gardens tourist attraction, was purchased by the Village on December 17, 2002. A total of \$346,540 is allocated for the following capital improvements at Pinecrest Gardens:

- *\$87,000 – Parking Lot Improvements*
Funds are allocated to reconfigure the parking lot and improve the drainage system along the location of the weekly farmers market.
- *\$107,410 - Banyan Bowl Improvements*



The Banyan Bowl is a 500 seat amphitheater with a geodesic dome. The monies allocated will be used for various improvements including a new stage floor, new entrance gates, stairs to the mezzanine level, a center platform, and the replacement of overhead lighting.

- *\$20,000 – Walkway Covers*
This allocation will cover improvements to some walkway covers that have deteriorated over time.
- *\$80,000 – Master Plan Initiatives*
This line item will fund several improvement projects throughout the park that have been approved as part of the Pinecrest Gardens Master Plan.
- *\$16,250 – Splash and Play*
These funds will be used to purchase and install a new feature in the Splash and Play area.
- *\$22,340 – Hammock Pavilion Improvements*
A total of \$22,340 has been allocated to purchase and install audio and lighting equipment for the new Hammock Pavilion.
- *\$5,400 – Head Set Communications*
These funds will be used to purchase new head set communication devices for staff.
- *\$4,340 – Front Entrance Lighting*
These funds will be used to purchase and install lighting at the front entrance to improve security at the ticket both.
- *\$3,800 – Air Conditioning Unit*
These funds will be used to purchase and install a new air conditioning unit for the garage storage room.

Summary of Impact

The Village of Pinecrest will accrue no additional cost in this Fiscal Year for any of the capital projects. 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 parks, Municipal Center and Pinecrest Gardens are included in the operational budget.

Capital Project Fund

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$213,249 for Fiscal Year 2014-15. The Revenues for Fiscal Year 2014-15, \$6,446,330, are generated from interest earnings, debt proceeds, water impact fees and a transfer from the General Fund, providing for a total of \$6,659,579 in

available resources. The budget provides for a total of \$6,418,240 in expenditures to fund the aforementioned capital improvement projects.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 1,078,054	\$ 613,840	\$ 634,182	\$ 213,249	\$ 213,249
REVENUES:					
324.510 Water, Impact Fees	18,768	19,000	19,000	19,000	19,000
334.500 Grants	0	0	0	0	0
334.575 Grants, Pinecrest Gardens	20,407	0	0	0	0
361.000 Interest Earnings	979	1,000	250	500	500
369.000 Other Misc. Revenues	32	0	100	0	0
381.000 Transfer from General Fund	244,000	600,000	141,500	750,000	526,830
384.000 Debt Proceeds	0	800,000	0	0	5,900,000
TOTAL REVENUES	\$ 284,186	\$ 1,420,000	\$ 160,850	\$ 769,500	\$ 6,446,330
TOTAL AVAILABLE RESOURCES	\$1,362,240	\$ 2,033,840	\$ 795,032	\$ 982,749	\$ 6,659,579
EXPENDITURES – MUNICIPAL CENTER					
301. 519.00					
CAPITAL OUTLAY:					
462.000 Buildings	8,200	0	0	0	0
463.000 Improvements Other than Buildings	33,504	0	0	50,000	0
TOTAL CAPITAL OUTLAY	\$ 41,704	\$ 0	\$ 0	\$ 50,000	\$ 0
TOTAL EXPENDITURES – MUNICIPAL CENTER	\$ 41,704	\$ 0	\$ 0	\$ 50,000	\$ 0
EXPENDITURES – WATER PROJECT					
301. 519.11					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	150,000	150,000	75,000	75,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 150,000	\$ 150,000	\$ 75,000	\$ 75,000
TOTAL EXPENDITURES – WATER PROJECT	\$ 0	\$ 150,000	\$ 150,000	\$ 75,000	\$ 75,000
EXPENDITURES – SUNILAND PARK					
301. 572.03					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	0	0	5,250	5,250
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 5,250	\$ 5,250
TOTAL EXPENDITURES – SUNILAND PARK	\$ 0	\$ 0	\$ 0	\$ 5,250	\$ 5,250
EXPENDITURES – FLAGLER GROVE PARK					
301. 572.06					
CAPITAL OUTLAY:					
462.000 Buildings	0	200,000	0	0	0
463.000 Improvements Other than Buildings	0	0	0	213,150	13,150
TOTAL CAPITAL OUTLAY	\$ 0	\$ 200,000	\$ 0	\$ 213,150	\$ 13,150
TOTAL EXPENDITURES – FLAGLER GROVE PARK	\$ 0	\$ 200,000	\$ 0	\$ 213,150	\$ 13,150

Capital Project Fund

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET*	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
EXPENDITURES – VETERANS WAYSIDE PARK					
301.572.07					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	100,000	5,355	0	50,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 100,000	\$ 5,355	\$ 0	\$ 50,000
TOTAL EXPENDITURES –WAYSIDE PARK	\$ 0	\$ 100,000	\$ 5,355	\$ 0	\$ 50,000
EXPENDITURES –COMMUNITY CENTER					
301.572.08					
CAPITAL OUTLAY:					
462.000 Buildings	0	131,000	149,925	0	5,000,000
463.000 Improvements Other than Bldgs.	0	0	0	13,150	13,150
TOTAL CAPITAL OUTLAY	\$ 0	\$ 131,000	\$ 149,925	\$ 13,150	\$ 5,013,150
TOTAL EXPENDITURES – VILLAGE GREEN	\$ 0	\$ 131,000	\$ 149,925	\$ 13,150	\$ 5,013,150
EXPENDITURES – EVELYN GREER PARK					
301.572.09					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	147,000	0	15,150	15,150
TOTAL CAPITAL OUTLAY	\$ 0	\$ 147,000	\$ 0	\$ 15,150	\$ 15,150
TOTAL EXPENDITURES – EVELYN GREER PARK	\$ 0	\$ 147,000	\$ 0	\$ 15,150	\$ 15,150
EXPENDITURES – CORAL PINE PARK					
301.572.12					
CAPITAL OUTLAY:					
462.000 Buildings	14,515	25,485	0	0	720,000
463.000 Improvements Other than Buildings	25,000	0	26,255	0	180,000
TOTAL CAPITAL OUTLAY	\$ 39,515	\$ 25,485	\$ 26,255	\$ 0	\$ 900,000
TOTAL EXPENDITURES – CORAL PINE PARK	\$ 39,515	\$ 25,485	\$ 26,255	\$ 0	\$ 900,000
EXPENDITURES-PINECREST GARDENS					
301.575.00					
CAPITAL OUTLAY:					
462.000 Buildings	490,011	908,988	107,667	87,950	87,950
463.000 Improvements Other than Buildings	156,828	196,670	142,581	281,760	258,590
TOTAL CAPITAL OUTLAY	\$ 646,839	\$ 1,105,658	\$ 250,248	\$ 369,710	\$ 346,540
TOTAL EXPENDITURES –PINECREST GARDENS	\$ 646,839	\$ 1,105,658	\$ 250,248	\$ 369,710	\$ 346,540
TOTAL EXPENDITURES	\$ 728,058	\$ 1,859,143	\$ 581,783	\$ 741,410	\$ 6,418,240
TOTAL FUND BALANCE	\$ 634,182	(\$ 174,697)	\$ 213,249	\$ 241,339	\$ 241,339

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 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL COST
Transportation:							
Road Resurfacing	TF	\$ 1,000,000	\$1,000,000	\$1,000,000	\$ 0	\$ 0	\$3,000,000
Misc. Road Design Work	TF	50,000	50,000	50,000	50,000	50,000	250,000
Red Road Pathway paving	TF	200,000	0	0	0	0	200,000
Masthead Painting Project	TF	60,000	0	0	0	0	60,000
Sidewalk Improvements	TF	120,000	100,000	100,000	100,000	100,000	520,000
Safe Routes to School, Phase 2 Design	TF	30,000	0	0	0	0	30,000
Safe Routes to School, Phase 1 & 2 Construction	TF	100,000	50,000	50,000	50,000	50,000	300,000
Bike Path Sharrows & Lanes	TF	0	432,000	201,000	223,000	0	856,000
Street Trees	TF	50,000	50,000	50,000	50,000	50,000	250,000
US1 Median Beautification, Design	TF	100,000	0	0	0	0	100,000
US1 Median Beautification, Construction	TF	200,000	0	0	0	0	
US1 Bicycle & Pedestrian Mobility Plan Construction	TF	400,000	0	0	0	0	400,000
Traffic Control Devices	TF	20,000	20,000	20,000	20,000	20,000	100,000
Kendall Drive Beautification, Design	TF	50,000	0	0	0	0	50,000
Kendall Drive Beautification, Construction	TF	125,000	0	0	0	0	125,000
Misc Traffic Calming	TF	75,000	75,000	75,000	75,000	75,000	\$ 375,000
Total Transportation		\$2,580,000	\$1,777,000	\$1,546,000	\$ 568,000	\$ 345,000	\$6,816,000
Drainage:							
Construction of Storm Drainage Canals	SW	\$ 170,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 970,000
Stormwater Master Plan	SW	250,000	0	0	0	0	250,000
Total Drainage		\$ 420,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$1,220,000
Municipal Center:							
Landscaping Improvements	CP	0	\$ 50,000	0	0	0	50,000
Total Municipal Center		\$ 0	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 50,000
Evelyn Greer Park:							
Field Turf Renovation	CP	\$ 0	\$ 147,000	\$ 0	\$ 0	\$ 0	\$ 147,000
Lighting Meter	CP	15,150	0	0	0	0	\$ 15,150
Total Evelyn Greer Park		\$ 15,150	\$ 147,000	\$ 0	\$ 0	\$ 0	\$ 162,150

Five Year Capital Improvement Program

PROJECT DESCRIPTION	FUND SOURCE	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	TOTAL COST
Flagler Grove Park:							
Artificial Turf	CP	0	\$ 200,000	\$ 200,000	\$ 200,000	0	\$ 600,000
Lighting meter	CP	\$ 13,150	0	0	0	0	\$ 13,150
Total Flagler Grove Park		\$ 13,150	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	\$ 613,150
Coral Pine Park:							
Tennis center, playground & landscaping	CP	\$ 900,000	0	0	0	0	\$ 900,000
Total Flagler Grove Park		\$ 900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 900,000
Suniland Park:							
Lighting Meter	CP	\$ 5,250	0	0	0	0	\$ 5,250
Walkways	CP	0	0	\$ 49,170	0	0	\$ 49,170
Adult Playground	CP	0	0	\$ 37,220	0	0	\$ 37,220
Perimeter Fence	CP	0	0	\$ 68,900	0	0	\$ 68,900
Total Suniland Park		\$ 5,250	\$ 0	\$ 155,290	\$ 0	\$ 0	\$ 160,540
Pincrest Gardens:							
Master Plan	CP	\$ 80,000	\$ 156,300	\$ 141,000	\$ 7,000	0	\$ 384,300
Mapping Project	CP	0	\$ 10,000	0	0	0	\$ 10,000
Interpretative Signs, Production	CP	0	\$ 10,770	0	0	0	\$ 10,770
Interpretative Signs, Layout	CP	0	\$ 2,400	0	0	0	\$ 2,400
Animatronic Talking Parrott	CP	0	\$ 27,450	0	0	0	\$ 27,450
Box Office Lighting	CP	\$ 4,340	0	0	0	0	\$ 4,340
Head Set Communications	CP	\$ 5,400	0	0	0	0	\$ 5,400
Petting Zoo	CP	0	\$ 100,000	\$ 150,000	0	0	\$ 250,000
Walkway Covers	CP	\$ 20,000	\$ 80,000	\$ 100,000	\$ 100,000	0	\$ 300,000
Parking Lot Resurfacing& Drainage Improvements	CP	\$ 87,000	0	0	0	0	\$ 87,000
Hammock Pavilion Audio	CP	\$ 13,000	0	0	0	0	\$ 13,000
Hammock Pavilion Lighting	CP	\$ 9,340	0	0	0	0	\$ 9,340
Splash & Play Serpent	CP	\$ 16,250	0	0	0	0	\$ 16,250
Split A/C Unit for Garage Storage	CP	\$ 3,800	0	0	0	0	\$ 3,800
Banyan Bowl Aisle Lighting	CP	\$ 4,220	0	0	0	0	\$ 4,220
Banyan Bowl Stage Floor	CP	\$ 45,270	0	0	0	0	\$ 45,270
Banyan Bowl Center Platform	CP	\$ 20,000	0	0	0	0	\$ 20,000
Banyan Bowl Conduits	CP	\$ 1,550	0	0	0	0	\$ 1,550
Banyan Bowl Gates	CP	\$ 6,000	0	0	0	0	\$ 6,000
Banyan Bowl: Overhead LED Stage Fixtures	CP	\$ 12,570	0	0	0	0	\$ 12,570
Banyan Bowl: Center Platform, Audio & Floor Spot, stair to mezzanine level & metal entrance	CP	\$ 17,800	0	0	0	0	\$ 17,800
Total Pincrest Gardens		\$ 346,540	\$ 386,920	\$ 391,000	\$ 107,000	\$ 0	\$1,231,460
Community Center:							
Lighting Meter	CP	\$ 13,150	0	0	0	0	\$ 13,150
Phase 1 & Phase 2 Expansion	CP	\$5,000,000	0	0	0	0	\$5,000,000
Total Community Center		\$ 13,150	\$ 0	\$ 0	\$ 0	\$ 0	\$5,013,150
Water Line Project:							
Water Line Extension	CP	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Total Water Line Project		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
TOTAL		\$9,418,240	\$2,835,920	\$2,567,290	\$1,150,000	\$620,000	\$16,541,150

Debt Service

Function

On February 9, 1999, the Village of Pinecrest adopted Resolution 99-03 authorizing the execution of an interlocal agreement with other governmental units, which formed the Florida Municipal Loan Council (FMLC) and authorizing the negotiation of a loan not to exceed \$10,000,000. This Declaration of Official Intent allowed the Village to obtain funding through the sale of revenue bonds coordinated by the FMLC.

On April 19, 1999, the Village adopted Resolution 99-19 authorizing the borrowing of \$8,000,000 from the Florida Municipal Loan Council for the development of Evelyn Greer Park (formerly known as Pinecrest Park), the Pinecrest Municipal Center 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%.

On February 11, 2014, the Village of Pinecrest adopted Resolution 2014-12 authorizing the issuance of a loan, Series 2014, to refinance the bond used for Pinecrest Gardens and Library/Community Center issued in 2004 at 2.13%.

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

The Debt Service Fund uses Modified Accrual Accounting. This is 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.

Debt Service

	FY 2012-13	FY 2013-14	FY 2014-15
Debt Per Capita	\$ 596	\$ 538	\$ 472
Debt as Percentage of Assessed Value	0.30%	0.27%	0.22%

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

Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2015			41,231.25	41,231.25	1,367.50	324.00	42,922.75
10/1/2015	2.500%	515,000	41,231.25	556,231.25	1,367.50	324.00	557,922.75
4/1/2016			34,793.75	34,793.75	1,110.00	324.00	36,227.75
10/1/2016	2.750%	530,000	34,793.75	564,793.75	1,110.00	324.00	566,227.75
4/1/2017			27,506.25	27,506.25	845.00	324.00	28,675.25
10/1/2017	3.000%	545,000	27,506.25	572,506.25	845.00	324.00	573,675.25
4/1/2018			19,331.25	19,331.25	572.50	324.00	20,227.75
10/1/2018	3.250%	565,000	19,331.25	584,331.25	572.50	324.00	585,227.75
4/1/2019			10,150.00	10,150.00	290.00	324.00	10,764.00
10/1/2019	3.500%	580,000	10,150.00	590,150.00	290.00	324.00	590,764.00
TOTAL		\$2,735,000	\$266,025.00	\$3,001,025.00	\$8,370.00	\$3,240.00	\$ 3,012,635.00

Parrot Jungle and Gardens Bond, Series 2012A

Date	Principal	Interest Rate	Interest	Debt Service	Net Payment
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	535,000	2.300%	6,152.50	541,152.50	547,305
TOTAL	\$3,975,000		\$ 421,820	\$4,396,820.00	\$4,396,820

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
4/1/2015			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
TOTAL		\$1,305,000.00	\$603,525.00	\$1,908,525.00	\$12,415.00	\$10,368.00	\$1,931,308.00

Debt Service

Pinecrest Gardens and Library/Community Center Bond, Series 2014 Refunding of Series 2004A-1

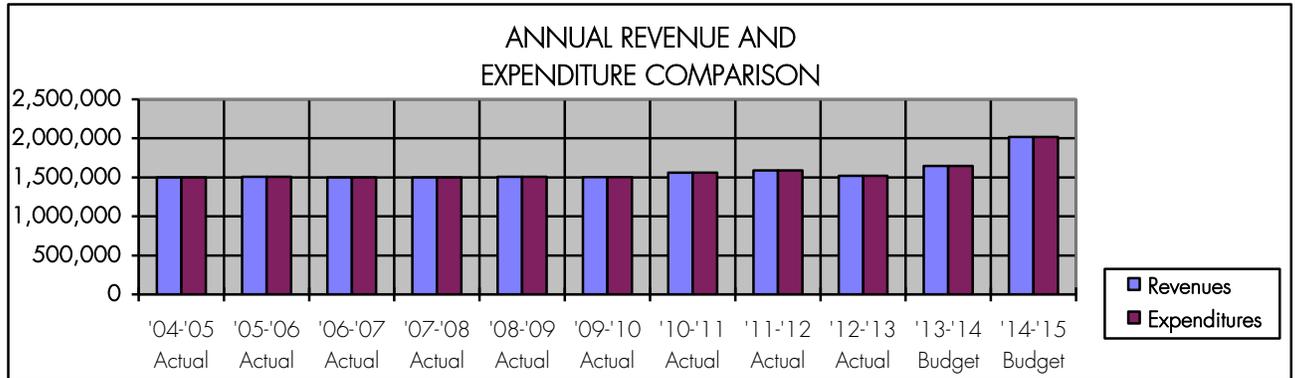
Date	Principal	Interest Rate	Interest	Total Principal and Interest	Net Payment
1/01/2015			20,572.61	20,572.61	
7/01/2015	175,700.00	2.130%	20,572.61	196,272.61	216,845.22
1/01/2016			18,701.40	18,701.40	
7/01/2016	178,100.00	2.130%	18,701.40	196,801.40	215,502.80
1/01/2017			16,804.64	16,804.64	
7/01/2017	185,100.00	2.130%	16,804.64	201,904.64	218,709.28
1/01/2018			14,833.32	14,833.32	
7/01/2018	186,600.00	2.130%	14,833.32	201,433.32	216,266.64
1/01/2019			12,846.03	12,846.03	
7/01/2019	192,900.00	2.130%	12,846.03	205,746.03	218,592.06
1/01/2020			10,791.65	10,791.65	
7/01/2020	193,700.00	2.130%	10,791.65	204,491.65	215,283.30
1/01/2021			8,728.74	8,728.74	
7/01/2021	198,600.00	2.130%	8,728.74	207,328.74	216,057.48
1/01/2022			6,613.65	6,613.65	
7/01/2022	203,100.00	2.130%	6,613.65	209,713.65	216,327.30
1/01/2023			4,450.64	4,450.64	
7/01/2023	207,100.00	2.130%	4,450.64	211,550.64	216,001.28
1/01/2024			2,245.02	2,245.02	
7/01/2024	210,800.00	2.130%	2,245.02	213,045.02	215,290.04
TOTAL	\$1,931,700.00		\$233,175.40	\$2,164,875.40	\$2,164,875.40

	Principal	Interest	Total Principal & Interest	Administrative & Trustee Fees	Net Payment
GRAND TOTAL FOR ALL FUNDS	\$9,946,700.00	\$1,524,545.40	\$11,471,245.40	\$34,393.00	\$11,505,638.40

Debt Service

Debt Service Fund Summary

The Fiscal Year 2014-2015 Budget identifies a total of \$2,017,060 in revenues for the Debt Service Fund. This represents a \$372,240 increase in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$1,991,070 and the Transportation Fund of \$25,990. The expenditures projected for next year are \$2,017,060 which covers the principal and interest associated with the debt schedule for all of the loans. Expenditures increased by \$372,240 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 2014-2015 is budgeted at \$2,017,060.

CLASSIFICATION	2012-13 ACTUAL	2013-14 BUDGET	2013-14 12 MO EST	2014-15 MGR REC	2014-15 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
381.001 Transfers In from General Fund	1,492,830	1,618,830	1,618,830	1,567,660	1,991,070
381.002 Transfer In from Transportation Fund	25,990	25,990	25,990	25,990	25,990
TOTAL REVENUES	\$1,518,820	\$1,644,820	\$1,644,820	\$1,593,650	\$2,017,060
EXPENDITURES:					
471.000 Principal	1,125,000	1,235,000	1,235,000	1,275,700	1,443,850
472.000 Interest	393,820	409,820	409,820	317,950	573,210
TOTAL DEBT SERVICE	\$1,518,820	\$1,644,820	\$1,644,820	\$1,593,650	\$2,017,060
TOTAL EXPENDITURES	\$1,518,820	\$1,644,820	\$1,644,820	\$1,593,650	\$2,017,060

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 2009 through 2013.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2009 MILLAGE	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE
Village of Pinecrest	2.1040	2.1040	2.2000	2.2000	2.2000
Miami-Dade County School Board	7.6980	7.8640	7.7650	7.7650	7.6440
Miami-Dade County School Board Debt Service	0.2970	0.3850	0.2400	0.2330	0.3330
Everglades Project	0.0894	0.0894	0.0624	0.0613	0.0587
South Florida Water Management District	0.5346	0.5346	0.3739	0.3676	0.3523
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	4.8379	5.4275	4.8050	4.7035	4.7035
Miami-Dade County Debt Service	0.2850	0.4450	0.2850	0.2850	0.4220
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.1851	2.5753	2.4496	2.4496	2.4496
Miami-Dade Fire and Rescue District Debt Service	0.0420	0.0200	0.0131	0.0131	0.0127
Miami-Dade County Library District	0.3822	0.2840	0.1795	0.1725	0.1725
Total Taxes Paid by Pinecrest Residents	18.9897	20.2633	18.9080	18.7851	18.8828

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

TAXING AGENCY	2009 MILLAGE	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE
Unincorporated Municipal Service Area	2.0083	2.2980	2.0083	1.9283	1.9283
Miami-Dade County School Board	7.6980	7.8640	7.7650	7.7650	7.6440
Miami-Dade County School Board Debt Service	0.2970	0.3850	0.2400	0.2330	0.3330
Everglades Project	0.0894	0.0894	0.0624	0.0613	0.0587
South Florida Water Management District	0.5346	0.5346	0.3739	0.3676	0.3523
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	4.8379	5.4275	4.8050	4.7035	4.7035
Miami-Dade County Debt Service	0.2850	0.4450	0.2850	0.2850	0.4220
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.1851	2.5753	2.4496	2.4496	2.4496
Miami-Dade Fire and Rescue District Debt Service	0.0420	0.0200	0.0131	0.0131	0.0127
Miami-Dade County Library District	0.3822	0.2840	0.1795	0.1725	0.1725
Taxes Paid by Unincorporated Miami-Dade County Residents	18.8940	20.4573	18.7163	18.5134	18.5134

Ad Valorem Taxes

A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2009, 2010, 2011, 2012 and 2013 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	2009	2010	2011	2012	2013
Pinecrest Property Owner	\$1,898.97	\$2,026.33	\$1,890.80	\$1,878.51	\$1,888.28
Unincorporated Miami-Dade County Property Owner	\$1,889.40	\$2,045.73	\$1,871.63	\$1,851.34	\$1,851.34

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

	2009	2010	2011	2012	2013
Pinecrest	\$210.40	\$210.40	\$220.00	\$220.00	\$220.00
County Municipal Service Area	\$200.83	\$229.80	\$200.83	\$192.83	\$192.83

Ad Valorem Taxes

Millage Rate Comparison

The tables below list the five lowest millage rates in Miami-Dade County from 1999 - 2013.

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

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

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

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

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

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

Ad Valorem Taxes

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

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

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

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

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

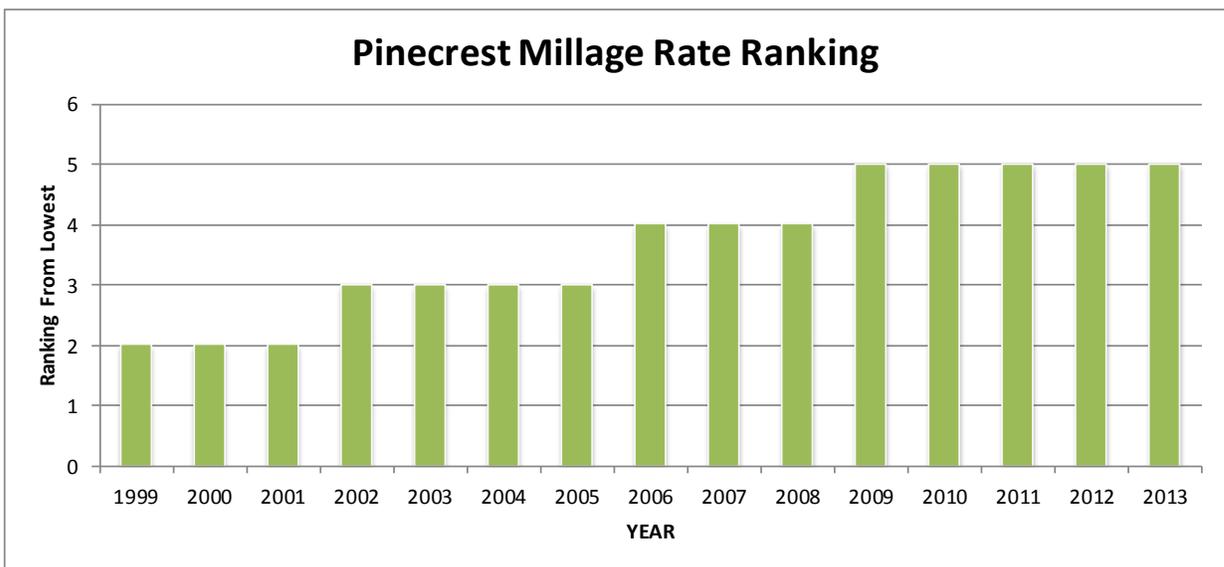
2010		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	18.1593
2 nd Lowest	Key Biscayne	18.7640
3 rd Lowest	Aventura	19.8854
4 th Lowest	Indian Creek	19.9631
5 th Lowest	Pinecrest	20.2633
(County: 8 th lowest at 20.4573)		

Ad Valorem Taxes

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

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

2013		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4205
2 nd Lowest	Aventura	18.4089
3 rd Lowest	County	18.6111
4 th Lowest	Bal Harbour	18.7781
5 th Lowest	Pinecrest	18.8828



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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 mils (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

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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.

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

CALEA

Commission on Law Enforcement Accreditation.

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.

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CDMP.

Comprehensive Development Master Plan.

CFA

Florida Commission for Law Enforcement Accreditation.

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 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,

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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.

FRS

Florida Retirement System

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 Pinecrest pledges to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without

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voter approval and are usually issued with maturities of between 15 and 30 years.

GFOA

Governmental Finance Officers Association.

Goal.

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

Goals and Objectives.

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

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

Millage rate.

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

Modified Accrual Accounting.

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

N

Non-Departmental Appropriations

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

O

Objective.

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

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

Risk Management.

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

Rollback Millage Rate.

The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

S

Special Assessment.

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-

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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 mils, 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.

Y

YTD.

Year to date.

Village Council

Cindy Lerner, Mayor

Joseph M. Corradino, Vice Mayor

Jeff Cutler

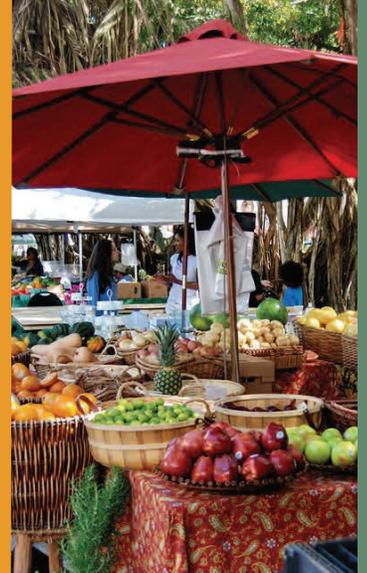
James E. McDonald

Bob Ross

Yocelyn Galiano Gomez, ICMA CM, Village Manager

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

Mitchell Bierman, Village Attorney



Outstanding Recreational Facilities  Lush Streetscapes  Excellent Schools