



# VILLAGE OF PINECREST

## 2022-2023

### ANNUAL BUDGET REPORT



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

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 direct you to what you are in search of.

## Table of Contents

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

## Organization of this Book

The Village of Pinecrest Annual Budget is divided into the following sections:

- *Introduction* - This section contains the Guide for Readers, Organizational Chart, Community Profile, History of the Village, Budget Procedures, and a few brief statistics about the Village.
- *Budget Process* – Discusses the process of how the budget is created the budget calendar, goals and objectives, and long-term financial plans.
- *Budget Message* – A letter from the Village Manager and an overview of the budget process.
- *Financial Policies* – A discussion of our financial policies.
- *Fund Structure*– 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 measures, accomplishments, 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.
- *Prepaid 911 Fund* – This section contains a detailed revenue and expenditure summary for the Prepaid 911 Fund.
- *Impact Fees Fund* – This section contains a revenue and expenditure summary for the impact fees collected for police services, parks and recreation, stormwater and general municipal services.
- *Capital Projects Fund* – This section contains a list of Capital Projects, and a detailed revenue and expenditure summary for the Capital Projects Fund, and a 5-Year Capital Improvement Program.
- *Debt Service Fund* – This section contains a detailed revenue and expenditure summary for the Debt Service Fund, as well as bond information.



## **Appendix**

Information on Ad Valorem taxes collected in Pinecrest in comparison with other municipalities and the county.

## **Glossary**

A list of the acronyms and 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.



# Table of Contents

2022-2023

## I. INTRODUCTION

Guide for Readers	I-1
Organizational Chart	I-3
Village History	I-4
Community Profile	I-6

## II. BUDGET PROCESS OVERVIEW

How the Budget Was Created	II-1
Mission and Vision Statement	II-2
Budget Calendar	II-7
Authorized Positions and Staffing Changes	II-9
Long-Range Financial Plans	II-12
Council Goals and Objectives	II-16

## III. BUDGET MESSAGE

Introduction	III-1
Budget Approach	III-13
A Year's Worth of Achievements	III-15
Budget in Brief	III-17

## IV. FINANCIAL POLICIES

Overview	IV-1
Capital Improvement Policies	IV-1
Fund Balance Policies	IV-3
Capital Assets Policies	IV-4
Purchasing Policies	IV-6
Budget and Accounting Basis	IV-11

## V. FUND STRUCTURE

Funds Overview	V-1
Funds Oversight	V-2
Fund Balances	V-3
Consolidated Budget	V-7

## VI. GENERAL FUND

General Fund Summary	VI-1
General Fund Revenues	VI-3
General Fund Revenue Projection Rationale	VI-6
General Fund Expenditures	VI-21
Village Council	VI-25
Office of the Village Manager	VI-27
Office of the Village Clerk	VI-30
Department of Finance	VI-33

# Table of Contents

2022-2023

Office of the Village Attorney	VI-37
General Government	VI-39
Information Technology	VI-44
Department of Police	VI-48
Department of Building and Planning	VI-55
Department of Public Works	VI-65
Department of Parks and Recreation	VI-71
Community Center	VI-77
Pinecrest Gardens	VI-83
Transfers to Other Funds	VI-89

## VII. STORMWATER UTILITY FUND

Stormwater Utility Fund	VII-1
-------------------------	-------

## VIII. SPECIAL REVENUE FUNDS

Transportation Fund	VIII-1
Police Education Fund	VIII-5
Police Forfeiture Fund	VIII-7
Hardwire 911 Fund	VIII-8
Wireless 911 Fund	VIII-10
CITT Public Transit Fund	VIII-12
Prepaid 911 Fund	VIII-15
Impact Fees Funds	VIII-17

## IX. CAPITAL PROJECT FUND

Capital Project Fund	IX-1
Capital Projects Descriptions	IX-2
Budget Highlights	IX-13
Five-Year Capital Improvement Program	IX-16

## X. DEBT SERVICE FUND

Debt Service Fund	X-1
-------------------	-----

## XI. APPENDIX

Ad Valorem Taxes	XI-1
Millage Rate Comparison	XI-2

## XII. GLOSSARY

Acronym Table	XII-1
Glossary of Terms	XII-2

The Fiscal Year 2023 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, 2022 through September 30, 2023. 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.



## General Fund Budget – Department Overview

### Information Technology

2018-2019

1

#### 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.

2

#### FY19 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

- Enhance Access Control System to the Village Hall building.
- Fire Suppression System Installation for IT Room at the Police Department
- Enhance Backup system, to involve a combination of Local backup for fast backup and restore, along with Off-site backup for protection against local disasters.

3

#### 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 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
Work Orders Completed	109	130	130
New Projects Completed	1	4	3
Computers Replaced/Installed	0	6	20

4

#### Prior Year's Accomplishments

The following section lists the accomplishments of the Information Technology Division for Fiscal Year 2018.

- Enable texting capabilities to the 911 System - Text 2 911 allows law enforcement and the public to better communicate via text messages, videos, photos and more. The benefits for police, sheriffs, highway patrol and others are tremendous. During FY 2018-2019 the police department's 911 call handling system was upgraded to accepted text messaging. Waiting on Miami Dade County to go live.
- Addition of IDS to the Police Department network - An intruder detection system was added to monitor the network traffic for suspicious activity and alerts network administrators to the Police Department network.

Village of Pinecrest, Florida  
VI - 41

### Department of Public Works

2018-2019

5

#### Activity Report

ACTIVITY	FY 2016-17 ACTUAL	FY 2017-18 PROJECTED	FY 2018-19 PROPOSED
New Trees Planted	80	25	80
Storm Drains Cleaned	518	550	550
Potholes/ Streets Repaired	43	50	50
Miles of Roads Resurfaced	3	1	3
Sidewalks Repaired (Square feet)	13,744	14,000	14,000

6

#### Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
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	4.0	4.0	4.0
Maintenance Worker II	2.0	2.0	2.0
Total	9.0	9.0	9.0

7

#### Budget Highlights

Revenues  
\$22,310

Revenues from permit fees and US1 maintenance fees are estimated to decrease \$7,500.

Personal Services  
\$599,010

Personal Services increased \$21,425 and funds staff salaries and benefits. Three maintenance worker positions are funded in the Transportation Fund.

Professional Services  
\$10,000

This line item remained the same as the previous year and covers the costs of architects and engineers for special projects.

Other Contractual Services  
\$72,190

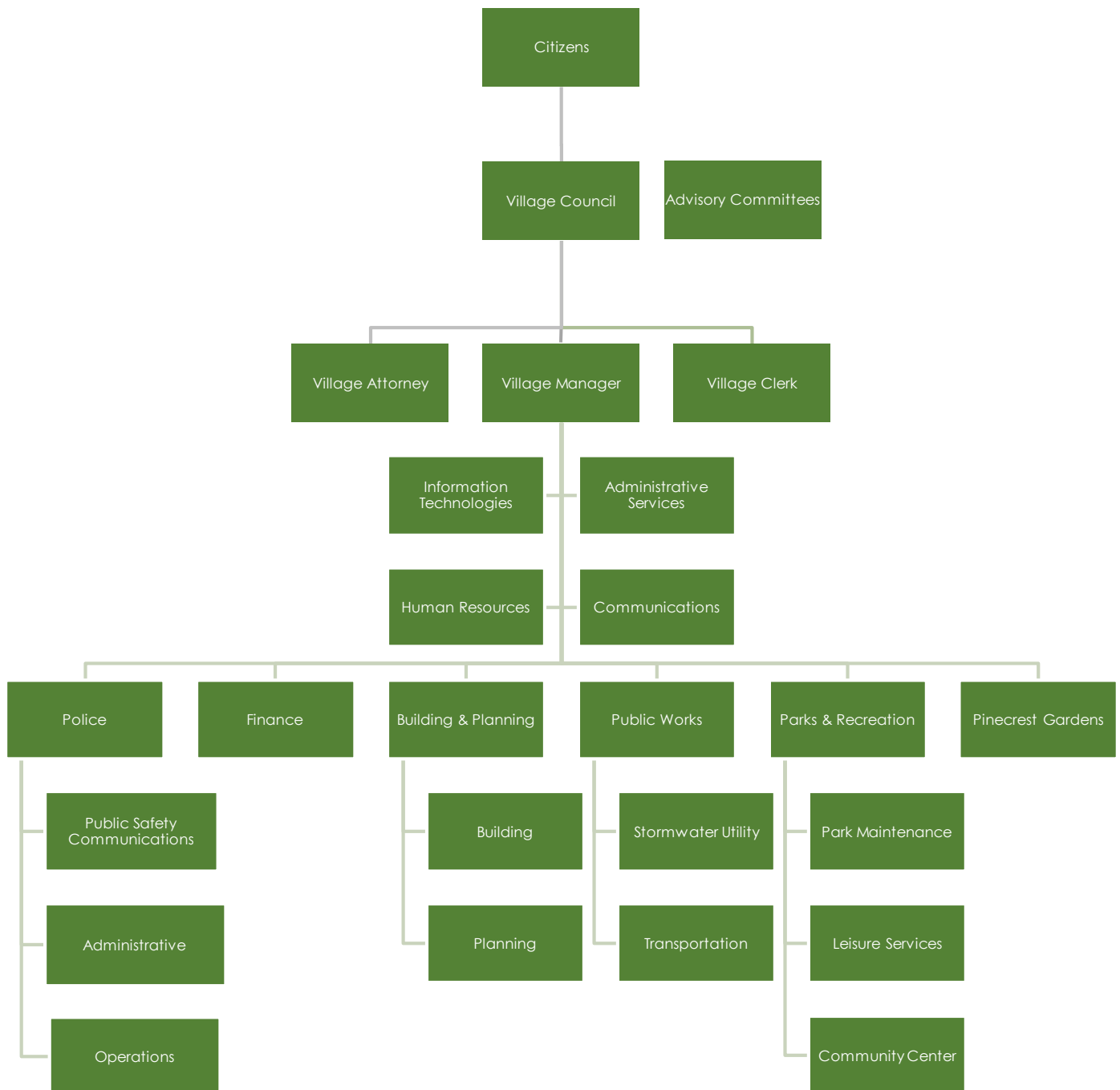
This line item remained the same and covers the cost of right-of-way maintenance including street maintenance and other miscellaneous public works activities. The decrease was due to the transfer of the allocation for tree maintenance to the Transportation Fund.

Village of Pinecrest, Florida  
VI - 41

- Each department section in the General Fund begins with an overview of that department's function and core responsibilities.
- The Objectives section lists the departmental objectives for the fiscal year based on the Village Council goals.
- The Performance Measures section presents numerical evidence on the progress toward specific service objectives listed.
- The Prior Year's Accomplishments gives a summary of departmental accomplishments.
- Certain departmental sections include an activity report detailing numbers on the services provided.
- The Authorized Position table reflects the number of full-time and part-time positions budgeted in the department.
- Budget Highlights summarizes the expenditures of that line item and explains any changes.

# Organizational Chart

2022-2023



The Village of Pinecrest celebrated its 26<sup>th</sup> Anniversary on March 12, 2022. 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. Today, it is the site of Pinecrest Gardens and the property was listed in the National Register of Historic Places

in 2011. The Miami Serpentarium, another popular tourist attraction, was located on US 1, next to the current site of the Pinecrest Municipal Center, for many decades 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.

Today, Pinecrest is home to approximately 18,400 residents and 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." In 2018, Pinecrest was rated 2<sup>nd</sup> of Best Places to Live in Miami, and 4<sup>th</sup> Best Suburb to Live in Florida by Niche.



### **The Miami Serpentarium**

A popular tourist attraction located on US 1, next to the current site of the Pinecrest Municipal Center, for many decades prior to closing in the mid-1980s.



### **Flagler Grove-The Heart of Old Kendall**

George Merrick had big plans for developing Flagler Groves, but was forced to sell to Dick Rice in 1921 in order to complete the development of Coral Gables.



## 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 in 1996.

She joined the first Village Council members Cindie Blanck, Barry Blaxberg, Leslie Bowe, and Robert Hington, 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.

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).

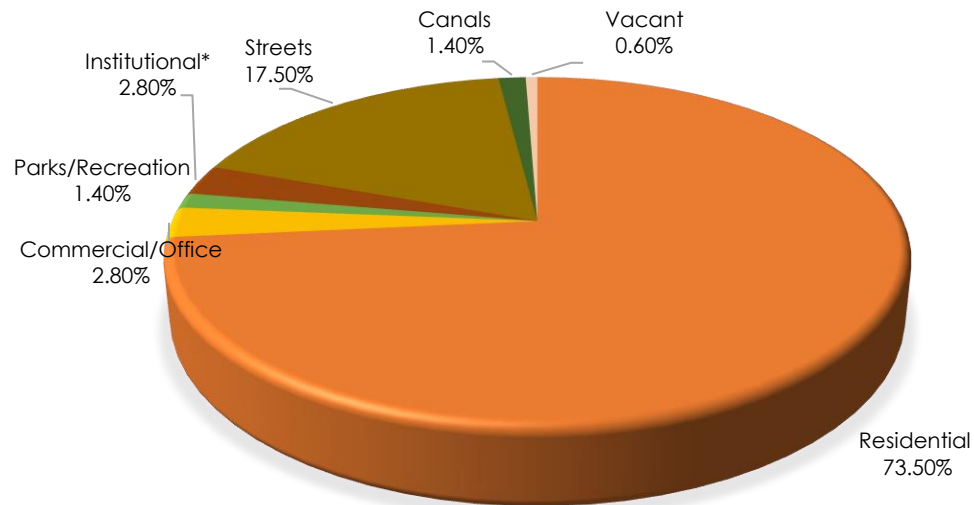


Pinecrest is known as one of the most beautiful residential areas in South Florida. Besides its tree lined streets, large estate lots and low crime rate, we are particularly proud of our five public schools, and many private schools, which are recognized as the best in the county. With over 750 businesses lining our western boundary on Pinecrest Parkway (US1), residents and visitors alike may choose 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, Office of the Village Attorney, Finance Department, Information Technology Division, 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 with all the amenities of the Greater Miami area.

## Land Use

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



\*Includes government, utilities, religious & educational

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

## Pinecrest Property

Housing Units	6,048
Single-Family Units	5,078
Multiple-Family Units	116
Condominium Units	854
Commercial	146
Industrial	2
Agriculture	15
Institutional	15
Governmental	25
Vacant Land	200
Other	22

## Education

### Public Schools

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

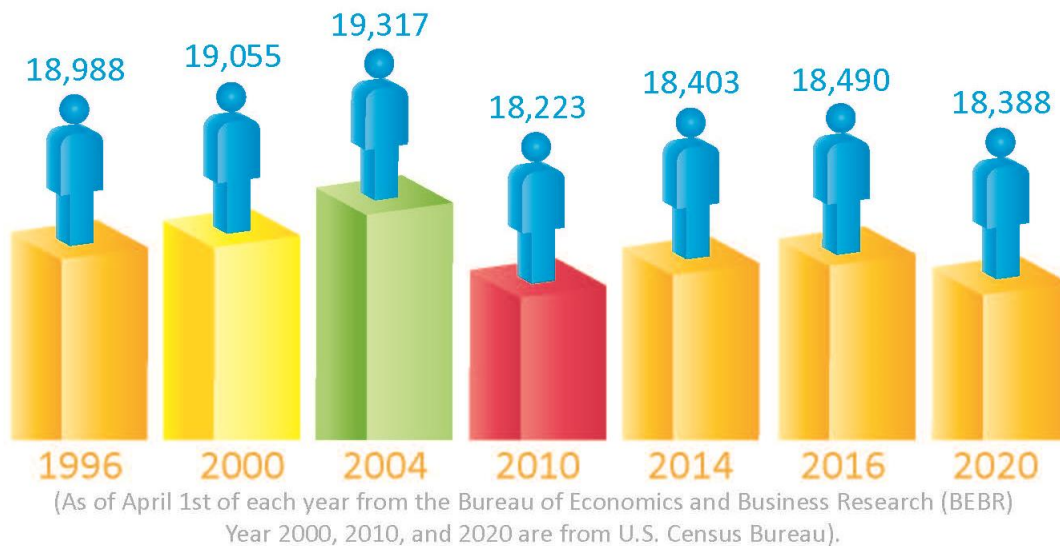
### Private Schools

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



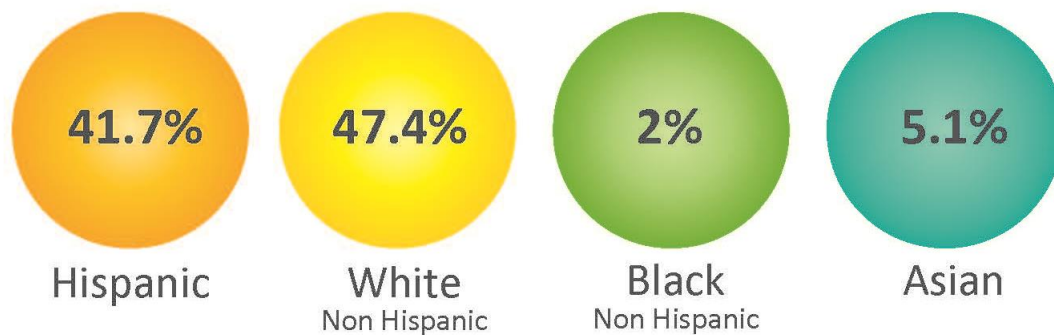
## Demographics

### Population



### Social and Economic Characteristics

#### Racial and Ethnic Composition



### Income

Median Household Income **\$164,419**

Source: U.S. Census Bureau, Census 2020.

## Pinecrest Principal Employers

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

Rank	Employer
1	Miami-Dade School System
2	Kendall Imports, LLC
3	Home Depot
4	Village of Pinecrest
5	Publix Supermarkets
6	Gulliver Preparatory School
7	Best Buy
8	Captain's Tavern Restaurant
9	12425, Inc. (Denny's Liquors)
10	Flanigan's Seafood Bar & Grill

## Recognition

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 (recertified in 2017), and became a STAR certified community in 2017.



## Connect With Pinecrest



The MyPinecrest app is the official service request tool to stay in touch with the Village of Pinecrest government. The app allows service requests (potholes, noise complaints, dangerous conditions, tree topping, Pinecrest People Mover route) to be submitted directly to the Municipal Center, where it will be instantly routed to the correct Village staff in the appropriate department.



## 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. Every year since, Village Council meets to update the plan. On June 8, 2021, the Village Council adopted an updated version of the Strategic Plan which provides a framework to direct the Village's efforts and actions and to guide the budgetary process.

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

## Strategic Priorities

Through this strategic planning process, the community and its leaders prioritized six areas of opportunity derived from the Core Values.

	<b>Organizational Excellence and Financial Stability</b> Maintain efficient and responsive government which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.
	<b>Security and Pedestrian Safety</b> Maintain the Village's standard of police service and enhance safety for pedestrians and bicyclists.
	<b>Residential Character and Community Enhancement</b> 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.
	<b>Recreation and Infrastructure</b> Continue to provide a high standard of parks and infrastructure to best serve the community and plan for future demand as Pinecrest needs change.
	<b>Cultural Value</b> Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.
	<b>Environmental Sustainability</b> Minimize the Village's impact on the environment with increased energy efficiency and growth management policies



Goal statements were developed for the six priorities identified above. The Goals and Objectives serve as the Village's Strategic Plan which identified the issues that must be addressed to achieve our mission. For details, please visit the *Council Goals and Objectives Status* section of this document beginning on page II-16.

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.

## The Village's Budget

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

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

A benefit of using the Goals and Objectives set by Council, is the direct link between costs, activities and key drivers. We use this model to monitor our performance by:

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







In developing the Fiscal Year 2023 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

# Budget Process Overview

2022-2023

to the strategic plan. In this way, the budget becomes a tool for monitoring, rather than controlling operating performance.

Village Department						
Village Council	X		X			
Village Manager	X					
Village Clerk	X					
Finance	X					
Village Attorney	X					
Information Technologies	X					
Police	X	X				
Building & Planning	X		X			X
Public Works	X		X	X		
Parks & Recreation	X			X		X
Community Center	X			X		X
Pinecrest Gardens	X				X	

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 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 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's Achievements* – lists all the prior year's achievements, including 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 with quantifiable improvements to the efficiency and effectiveness of the department.

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

## Operating Expenses

The target budget will also contain operating expenses based on projections of the current year's expenditures. The actual users of the supplies and services review their practices and habits involving daily expenditures for possible deficiencies. Departments review the line item account codes for accuracy of description and determine if they reflect the actual types of expenditures.

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

## Capital 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.

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. 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.

During the budget workshop held in August, Village Council discusses changes in the recommended budget and returns the budget document to staff for further study and adjustments. 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/retained 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

---

2022-2023

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. 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, 2022 by the Miami-Dade County Property Appraiser.

The proposed millage rate is adopted in July and submitted for the TRIM notices. In accordance with Florida Statutes, the tentative millage rate is then adopted at the first public budget hearing in September. The tentative millage rate cannot exceed the proposed rate adopted except by re-notifying all affected property owners by mail.

# Budget Calendar

2022-2023

DATE	RESPONSIBILITY	ACTION REQUIRED
April 1, 2022	Village Manager Finance Director	Budget Calendar and six-month estimates are distributed.
April 25, 2022	Finance Director Department Heads	Departmental Budget estimates are submitted to the Finance Director.
May 2, 2022	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 1, 2022	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2022	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 11, 2022	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2022 and setting public hearing dates. (TRIM Notice).
August 3, 2022	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
July 20, 2022	Village Manager	Village Manager's Town Hall meeting.
July 26, 2022	Village Council Village Manager Finance Director	Budget Workshop.
August 25, 2022	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 13, 2022	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 20, 2022	Village Clerk	Advertise final millage rate and final budget hearing.
September 22, 2022	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 25, 2022	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 25, 2022	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

# Authorized Positions

2022-2023

Positions by Department		Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23
<b>VILLAGE MANAGER'S OFFICE</b>						
<b>Full Time</b>	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Services Manager	1.0	1.0	1.0	1.0	1.0
	Assistant to the Village Manager	0.0	0.0	0.0	1.0	1.0
	Admin. Assistant to the Village Manager	1.0	1.0	1.0	0.0	0.0
	<b>Village Manager's Office Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>VILLAGE CLERK'S OFFICE</b>						
<b>Full Time</b>	Village Clerk	1.0	1.0	1.0	1.0	1.0
	Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
	ADA Compliance Clerk	0.0	1.0	1.0	0.0	0.0
	<b>Village Clerk's Office Total</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>
<b>FINANCE DEPARTMENT</b>						
<b>Full Time</b>	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accounting Specialist	2.0	2.0	2.0	1.0	1.0
	Accountant	0.0	0.0	0.0	1.0	1.0
	<b>Finance Department Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>GENERAL GOVERNMENT</b>						
<b>Full Time</b>	Human Resources Manager	1.0	1.0	1.0	1.0	1.0
	Human Resources Generalist	1.0	1.0	1.0	1.0	1.0
	Administrative Clerk	1.0	1.0	1.0	1.0	1.0
	Communications Manager	1.0	1.0	1.0	1.0	1.0
	Communications Designer	0.0	1.0	1.0	1.0	1.0
	Communications Coordinator	0.0	0.0	0.0	0.0	1.0
	Custodian	0.0	0.0	2.0	2.0	2.0
	<b>General Government Total</b>	<b>4.0</b>	<b>5.0</b>	<b>7.0</b>	<b>7.0</b>	<b>8.0</b>
<b>INFORMATION TECHNOLOGY</b>						
<b>Full Time</b>	IT Manager	1.0	1.0	1.0	1.0	1.0
	<b>Information Technology Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>POLICE DEPARTMENT</b>						
<b>Full Time – Sworn Personnel</b>						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Chief	1.0	1.0	1.0	1.0	1.0
	Captain	0.0	0.0	3.0	3.0	3.0
	Major	1.0	1.0	0.0	0.0	0.0
	Lieutenant	2.0	2.0	0.0	0.0	0.0
	Sergeant	8.0	8.0	8.0	8.0	8.0
	Police Officer	32.0	32.0	32.0	35.0	35.0
	School Resource Officer	2.0	2.0	2.0	0.0	0.0
	Task Force Officer	1.0	1.0	1.0	0.0	0.0
	Detective	3.0	3.0	3.0	3.0	3.0
<b>Full Time – Civilian Personnel</b>						
	Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
	Human Resources Clerk	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant – Accreditation	0.0	0.0	1.0	1.0	1.0
	Community Service Aide	5.0	5.0	4.0	3.0	3.0
	Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	9.0	9.0	9.0	9.0	9.0
	IT Administrator	1.0	1.0	1.0	1.0	1.0
	Records Clerk	2.0	2.0	2.0	2.0	2.0
	Victim Services Coordinator	1.0	1.0	1.0	1.0	1.0
	Front Desk Clerk	0.0	0.0	0.0	1.0	1.0
<b>Part Time – Civilian Personnel</b>						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Traffic Infraction Enforcement Officer	2.0	2.0	2.0	2.0	2.0
	<b>Police Department Total</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>
<b>BUILDING AND PLANNING DEPARTMENT</b>						
<b>Full Time</b>	Building Official	1.0	1.0	1.0	1.0	1.0
	Assistant Building Official	1.0	1.0	0.0	0.0	0.0
	Building Services Assistant	1.0	1.0	1.0	1.0	1.0

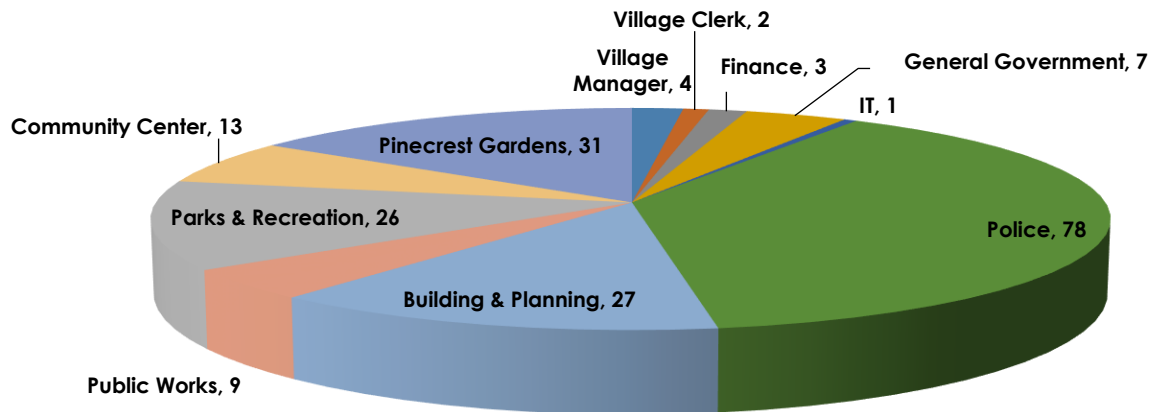
# Authorized Positions

2022-2023

Positions by Department		Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23
	Planning Director	1.0	1.0	1.0	1.0	1.0
	Admin. Ast. 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	2.0	2.0	2.0
	Building Plans Examiner	0.0	0.0	1.0	1.0	1.0
	Code Compliance Officer	2.0	2.0	2.0	2.0	3.0
	Code Compliance Clerk	0.0	0.0	0.0	1.0	1.0
	Permit Services Supervisor	0.0	0.0	0.0	1.0	1.0
	Permit Clerk	4.0	4.0	4.0	4.0	4.0
	Structural Engineer	0.0	0.0	0.0	0.0	1.0
<b>Part Time</b>	Chief Electrical Inspector	1.0	1.0	2.0	2.0	2.0
	Chief Mechanical Inspector	1.0	1.0	2.0	2.0	2.0
	Chief Plumbing Inspector	1.0	1.0	2.0	2.0	2.0
	Code Compliance Supervisor	0.0	0.0	0.0	1.0	1.0
	Building Plans Examiner	1.0	1.0	1.0	1.0	1.0
	<b>Building and Planning Department Total</b>	<b>19.0</b>	<b>19.0</b>	<b>24.0</b>	<b>25.0</b>	<b>27.0</b>
<b>PUBLIC WORKS DEPARTMENT</b>						
<b>Full Time</b>	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Ast. 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	4.0	4.0	4.0	4.0	4.0
	Maintenance Worker II	2.0	2.0	2.0	2.0	2.0
	<b>Public Works Department Total</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>
<b>PARKS AND RECREATION DEPARTMENT</b>						
<b>Full Time</b>	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Superintendent	1.0	1.0	1.0	1.0	1.0
	Park Specialist	2.0	2.0	2.0	2.0	2.0
<b>Part Time</b>	Park Service Aide	21.0	21.0	21.0	21.0	21.0
	<b>Parks and Recreation Department Total</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>
<b>COMMUNITY CENTER</b>						
<b>Full Time</b>	Administrative Clerk	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Assistant Program & Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Fitness Center Manager	1.0	1.0	1.0	1.0	1.0
	Recreation Specialist	2.0	4.0	4.0	4.0	4.0
<b>Part Time</b>	Recreation Aide	7.0	4.0	4.0	4.0	4.0
	Administrative Clerk	0.0	1.0	1.0	1.0	1.0
	<b>Community Center Total</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>
<b>PINECREST GARDENS</b>						
<b>Full Time</b>	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 PG Director	1.0	1.0	1.0	1.0	1.0
	Horticulturist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Groundskeeper	3.0	3.0	3.0	3.0	3.0
	Educational Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Operations Assistant	1.0	1.0	1.0	1.0	1.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
	Administrative Clerk	1.0	1.0	1.0	0.0	0.0
	Assistant Program & Event Coordinator	0.0	0.0	0.0	1.0	1.0
<b>Part Time</b>	Park Service Aide	18.0	18.0	18.0	18.0	18.0
	<b>Pinecrest Gardens Total</b>	<b>32.0</b>	<b>31.0</b>	<b>31.0</b>	<b>31.0</b>	<b>31.0</b>
<b>TOTAL AUTHORIZED POSITIONS:</b>						
	<b>FULL TIME</b>	<b>134.0</b>	<b>137.0</b>	<b>139.0</b>	<b>141.0</b>	<b>144.0</b>
	<b>PART TIME</b>	<b>57.0</b>	<b>52.0</b>	<b>57.0</b>	<b>58.0</b>	<b>58.0</b>

## Personnel Summary

The graph below summarizes the Authorized Positions for the 2022-23 fiscal year.



## Staff Level Changes

The following changes in levels of staffing or reorganizations are planned for the 2022-23 budget year:

- Added a full-time position of Communications Coordinator in General Government.
- Added a full-time position of Structural Engineer to the Building and Planning Department.
- Added a full-time position of Code Compliance Officer to the Building and Planning Department.



# Long-Range Financial Plans

2022-2023

The Village recognizes the need to look beyond the next fiscal year to develop a long-range financial plan. As with any forecast, the further out one goes, the less reliable the forecast is likely to be. A forecast based on known factors, reasonable estimates and assumptions, combined with contextual analysis of risks and opportunities, is a valuable decision making tool. The following forecast is intended to help guide decision making and resource prioritization in the long-range. Scenarios have been discussed in the Budget Message that would require a re-evaluation of the forecast should they come to fruition.

The following table is the Village's five-year forecast, beginning with the current fiscal year as Year 0.

	Year 0 2021-2022 Budget	Year 0 2021-2022 (12 Mo. Est.)	Year 1 2022-2023 Village Manager	Year 2 2023-2024	Year 3 2024-2025	Year 4 2025-2026	Year 5 2026-2027
<b>GENERAL FUND</b>							
Beginning Undesignated Fund Balance	8,378,984	7,865,313	10,408,344	10,606,549	9,505,726	9,058,659	8,237,297
Revenues:							
Ad Valorem Taxes (4.5%)	12,006,400	12,637,005	13,543,930	13,814,809	14,367,401	15,013,934	15,689,561
Other Taxes (1%)	3,863,250	3,482,350	3,861,535	3,900,150	3,939,152	3,978,543	4,018,329
Licenses and Permits (2%)	4,588,000	5,239,000	4,981,500	5,056,223	5,157,347	5,260,494	5,365,704
Intergovernmental Revenue (.25%)	2,257,140	4,673,610	2,707,720	2,572,334	2,700,951	2,835,998	2,977,798
Charges for Services (1%)	3,631,320	4,057,832	4,658,175	4,704,757	4,751,804	4,799,322	4,847,316
Fines and Forfeits (1%)	1,360,000	1,472,890	1,425,000	1,439,250	1,453,643	1,468,179	1,482,861
Miscellaneous Revenue (1%)	195,000	86,990	130,000	131,300	132,613	133,939	135,279
Interest Earnings	30,000	17,495	25,000	60,000	50,000	40,000	30,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	27,931,110	31,667,172	31,332,860	31,678,822	32,552,910	33,530,410	34,546,847
% Increase for revenues, year to year				1.1%	2.8%	3.0%	3.0%
Total Revenue/Resources	36,310,094	39,532,485	41,741,204	42,285,371	42,058,636	42,589,069	42,784,144
Appropriations:							
Personal Services (3%)	17,407,780	16,813,778	19,467,170	20,051,185	20,652,721	21,272,303	21,910,472
Operating Expenses (3%)	7,097,359	7,442,302	7,904,085	8,141,208	8,385,444	8,637,007	8,896,117
Capital Outlay (1%)	777,744	777,744	680,600	687,406	694,280	701,223	708,235
Grants and Aids (1%)	80,860	80,860	79,710	80,507	81,312	82,125	82,947
Interfund Transfer Out, Recurring	3,563,153	4,002,447	3,003,090	3,819,339	3,186,221	3,659,114	3,222,031
Emergency Services	-	7,010	-	-	-	-	-
Total Appropriations	28,926,896	29,124,140	31,134,655	32,779,645	32,999,978	34,351,771	34,819,802
% Increase for expenditures year to year				5.3%	0.7%	4.1%	1.4%
Reserves:							
<b>Total General Fund Reserves</b>	7,383,198	10,408,344	10,606,549	9,505,726	9,058,659	8,237,297	7,964,342
<b>Recommend Fund Balance 10%</b>	2,892,690	2,911,713	3,113,466	3,277,965	3,299,998	3,435,177	3,481,980
<b>Recommend Emergency Event Reserve</b>	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<b>Difference between recommend &amp; projected fund balance</b>	1,490,508	4,496,631	4,493,084	3,227,762	2,758,661	1,802,120	1,482,362
<b>STORMWATER UTILITY FUND</b>							
Beginning Balance	2,171,982	2,238,198	4,977,935	209,855	72	7,990	2,989
Revenues:							
Stormwater Utility Fees (1%)	1,200,000	1,221,808	1,230,000	1,242,300	1,254,723	1,267,270	1,279,943
Grants	1,106,000	2,906,000	-	-	-	-	-
Interest Earnings (1%)	3,000	3,948	3,000	3,030	3,060	3,091	3,122
Total Revenues	2,309,000	4,131,756	1,233,000	1,245,330	1,257,783	1,270,361	1,283,065
Appropriations:							
Operating Expenses (3%)	645,975	1,142,020	801,080	825,112	849,866	875,362	901,623
Capital Outlay*	2,941,000	250,000	5,200,000	630,000	400,000	400,000	375,000
Total Appropriations	3,586,975	1,392,020	6,001,080	1,455,112	1,249,866	1,275,362	1,276,623
<b>Total Stormwater Unrestricted Retained Earnings</b>	894,007	4,977,935	209,855	72	7,990	2,989	9,431

# Long-Range Financial Plans

2022-2023

	Year 0 2021-2022	Year 0 2021-2022	Year 1 2022-2023	Year 2 2023-2024	Year 3 2024-2025	Year 4 2025-2026	Year 5 2026-2027
	Budget	(12 Mo. Est.)	Village Manager				
<b>TRANSPORTATION FUND</b>							
Beginning Balance	2,677	176,344	176,670	2,560	5,315	5,643	3,446
Revenues:							
Local Option Gas Tax (1%)	451,025	451,025	469,320	474,013	478,753	483,541	488,376
Dade County Transportation Tax	-	-	-	-	-	-	-
FDOT Bike Program Grant	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	4,800,000
Interest Earnings (1%)	300	164	300	303	306	309	312
Total Revenues / Resources	451,325	451,189	469,620	474,316	479,059	483,850	5,288,688
Appropriations:							
Personnel Services (0%)	176,115	180,144	-	-	-	-	-
Operating Expenses (2%)	204,280	204,620	351,530	358,561	365,732	373,046	373,046
Transfers out to debt service	-	-	-	-	-	-	320,000
Capital Outlay	66,100	66,100	292,200	113,000	113,000	113,000	4,540,000
Total Appropriations	446,495	450,864	643,730	471,561	478,732	486,046	5,233,046
<b>Total Transportation Reserves</b>	7,507	176,670	2,560	5,315	5,643	3,446	59,088
<b>POLICE EDUCATION FUND</b>							
Beginning Balance	18,234	17,325	5,465	290	880	1,306	1,561
Revenues:							
Fines and Forfeitures (1%)	5,000	9,800	9,000	9,090	9,181	9,273	9,365
Interest	20	-	-	-	-	-	-
Total Revenues	5,020	9,800	9,000	9,090	9,181	9,273	9,365
Appropriations:							
Operating Expenses (3%)	21,660	21,660	14,175	8,500	8,755	9,018	9,288
Total Appropriations	21,660	21,660	14,175	8,500	8,755	9,018	9,288
<b>Total Police Educ. Reserves</b>	1,594	5,465	290	880	1,306	1,561	1,638
<b>POLICE FORFEITURE FUND</b>							
Beginning Balance	15,943	10,506	168	168	168	168	168
Revenues:							
Judgements & Fines	20,000	-	-	-	-	-	-
Interest	-	12	-	-	-	-	-
Total Revenues	20,000	12	-	-	-	-	-
Appropriations:							
Capital Expenses	30,000	10,350	-	-	-	-	-
Total Appropriations	30,000	10,350	-	-	-	-	-
<b>Total Police Forfeiture Reserves</b>	5,943	168	168	168	168	168	168
<b>HARDWARE 911 FUND</b>							
Beginning Balance	1,444	14,865	17,262	382	382	382	382
Revenues:							
911 Fees (1%)	-	5,997	-	-	-	-	-
Interest	-	20	-	-	-	-	-
Transfer from General Fund	65,500	65,500	13,500	31,595	32,859	34,173	35,540
Total Revenues	65,500	71,517	13,500	31,595	32,859	34,173	35,540
Appropriations:							
Operating Expenses (4%)	65,490	69,120	30,380	31,595	32,859	34,173	35,540
Capital Expenses	-	-	-	-	-	-	-
Total Appropriations	65,490	69,120	30,380	31,595	32,859	34,173	35,540
<b>Total Hardware 911 Reserves</b>	1,454	17,262	382	382	382	382	382

# Long-Range Financial Plans

2022-2023

	Year 0 2021-2022	Year 0 2021-2022	Year 1 2022-2023	Year 2 2023-2024	Year 3 2024-2025	Year 4 2025-2026	Year 5 2026-2027
	Budget	(12 Mo. Est.)	Village Manager				
<b>WIRELESS 911 FUND</b>							
Beginning Balance	392	17,215	37,856	601	601	601	601
Revenues:							
911 Fees (1%)	-	24,091	-	-	-	-	-
Interest	-	40	-	-	-	-	-
Transfer from General Fund	63,000	63,000	80,000	121,945	126,823	131,896	137,172
Total Revenues	63,000	87,131	80,000	121,945	126,823	131,896	137,172
Appropriations:							
Operating Expenses (4%)	63,020	66,490	117,255	121,945	126,823	131,896	137,172
Capital Expenses	-	-	-	-	-	-	-
Total Appropriations	63,020	66,490	117,255	121,945	126,823	131,896	137,172
<b>Total Wireless 911 Reserves</b>	372	37,856	601	601	601	601	601
<b>CITIT PUBLIC TRANSIT FUND</b>							
Beginning Balance	430,458	415,576	408,796	277,006	565,305	851,351	1,150,092
Revenues:							
Dade County Transportation Tax, Public (3%)	158,125	158,125	233,905	240,922	248,150	255,594	263,262
Dade County Transportation Tax (3%)	632,500	632,500	935,625	963,694	992,605	1,022,383	1,053,054
Grants- Freebie	72,165	132,303	108,250	108,250	108,250	108,250	108,250
Interest Earnings (1%)	100	500	300	303	306	309	312
Transfer In From Transportation Fund	-	-	-	-	-	-	-
Total Revenues / Resources	862,890	923,428	1,278,080	1,313,169	1,349,311	1,386,536	1,424,879
Appropriations:							
Operating Expenses (4%)	769,250	630,209	789,870	709,870	738,265	767,795	798,507
Capital Outlay	620,000	300,000	620,000	315,000	325,000	320,000	325,000
Total Appropriations	1,389,250	930,209	1,409,870	1,024,870	1,063,265	1,087,795	1,123,507
<b>Total CITIT Public Transit Fund Reserves</b>	(95,902)	408,796	277,006	565,305	851,351	1,150,092	1,451,463
<b>PREPAID 911 FUND</b>							
Beginning Balance	11,803	4,260	9,845	180	190	200	210
Revenues:							
911 Fees (1%)	-	6,810	-	-	-	-	-
Interest	5	10	10	10	10	10	10
Transfer from General Fund	16,500	16,500	16,500	27,222	28,311	29,443	30,621
Total Revenues	16,505	23,320	16,510	27,232	28,321	29,453	30,631
Appropriations:							
Operating Expenses (4%)	16,765	17,735	26,175	27,222	28,311	29,443	30,621
Capital Expenses	-	-	-	-	-	-	-
Total Appropriations	16,765	17,735	26,175	27,222	28,311	29,443	30,621
<b>Total Prepaid 911 Reserves</b>	11,543	9,845	180	190	200	210	220
<b>DEBT SERVICE FUND</b>							
Beginning Balance							
Transfer From Gen. & Trans Fund	2,196,320	2,630,614	2,462,600	2,472,577	2,473,228	2,838,601	2,838,698
Revenues:	2,196,320	2,630,614	2,462,600	2,472,577	2,473,228	2,838,601	2,838,698
Total Revenues / Resources							
Appropriations:							
Principal	1,654,630	2,088,924	1,910,045	1,953,981	1,996,450	2,398,537	2,436,243
Interest	541,690	541,690	552,555	518,596	476,778	440,064	402,455
Total Appropriations	2,196,320	2,630,614	2,462,600	2,472,577	2,473,228	2,838,601	2,838,698
<b>Total Debt Service Reserves</b>	-	-	-	-	-	-	-

# Long-Range Financial Plans

2022-2023

	Year 0 2021-2022	Year 0 2021-2022	Year 1 2022-2023	Year 2 2023-2024	Year 3 2024-2025	Year 4 2025-2026	Year 5 2026-2027
	Budget	(12 Mo. Est.)	Village Manager				
<b>CAPITAL PROJECT FUND</b>							
Beginning Balance	9,796,273	5,043,764	491,081	8,981	123,981	73,981	153,981
Revenues:							
American Recovery Plan	4,796,928	7,493,852	-		-	-	-
Water, GOB contribution, County			-				
Grants Pinecrest Gardens	265,545	265,545	525,000	100,000	100,000	100,000	100,000
Grants	500,000	500,000	-		-		
Interest Earnings	50,000	10,000	15,000	15,000	5,000	5,000	5,000
Donations	-	-	-				
Miscellaneous revenue	-	561,961	-	-	-	-	-
Debt Service	3,900,000	4,300,000	5,810,500				1,200,000
Transfer from General Fund	508,850	508,850	430,490	1,166,000	525,000	625,000	500,000
Total Revenues / Resources	10,021,323	13,640,208	6,780,990	1,281,000	630,000	730,000	1,805,000
Appropriations:							
Other financing sources							
Operating Expenses	-	38,525	42,000				
Capital Outlay	19,775,501	18,154,366	7,221,090	1,166,000	680,000	650,000	1,700,000
Transfer to General Fund							
Total Appropriations	19,775,501	18,192,891	7,263,090	1,166,000	680,000	650,000	1,700,000
<b>Total Capital Project Reserves</b>	42,095	491,081	8,981	123,981	73,981	153,981	258,981
<b>TOTAL RESERVES ALL FUNDS</b>	<b>8,251,811</b>	<b>16,533,421</b>	<b>11,106,571</b>	<b>10,202,620</b>	<b>10,000,279</b>	<b>9,550,726</b>	<b>9,746,314</b>

# Council Goals and Objectives

---

2022-2023

On July 16, 2013, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. Since then, the Village Council has adopted various updates of the plan. This latest Strategic Plan in the following pages was adopted on June 8, 2021 and provides a framework to direct the Village's efforts and actions and to guide the budgetary process.





# STRATEGIC PLAN



Organizational Excellence & Financial Stability



Secure & Safe Community



Residential Character & Community Enhancement



Recreation & Infrastructure



Cultural Value



Environmental Sustainability



Transportation & Pedestrian Mobility



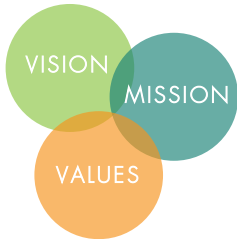


# TABLE OF CONTENTS

I. INTRODUCTION	2
II. SUMMARY MATRIX OF STRATEGIC OBJECTIVES	3
1. ORGANIZATIONAL EXCELLENCE & FINANCIAL STABILITY	6
2. SECURE & SAFE COMMUNITY	9
3. RESIDENTIAL CHARACTER & COMMUNITY ENHANCEMENT	11
4. RECREATION & INFRASTRUCTURE	14
5. CULTURAL VALUE	17
6. ENVIRONMENTAL SUSTAINABILITY	19
7. TRANSPORTATION & PEDESTRIAN MOBILITY	20
III. COMMUNITY DASHBOARD	21



## VISION, MISSION & VALUES



### VISION:

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.

### MISSION:

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

### VALUES:

Fiscal responsible delivery of high-quality services and amenities focusing on health, safety, and community well-being – Protection of residential and neighborhood character – Support of excellence in education in the public schools – Support of environmental and economic sustainability

## ECONOMIC & DEMOGRAPHIC FACTORS

Community Indicators including population, housing, quality of life, economic, transportation and land use elements give us a snapshot of the Village of Pinecrest today. This picture when combined with trends, community aspirations and commitments, help us to understand potential for the Village's future.



### POPULATION HIGHLIGHTS:

Pinecrest's 2018 population of 18,490 represents a 2% growth when compared to the 2010 Census population.

The racial and ethnic composition of the Village is 50.4% White non-Hispanic, 41.3% Hispanic, 1.89% Black non-Hispanic, and 6.59% Other non-Hispanic.

Median Household Income: \$112,659



## GUIDING THEMES & PRINCIPLES



The Village of Pinecrest aspires to provide the highest quality municipal services while cultivating an organizational culture that is focused on excellence in public service, fiscal responsibility, innovation and robust community engagement. In order to achieve this vision, both internal and external services are data-driven and implemented according to organizational values. The Village develops resiliency and sustainability through organization-wide systems and processes that ensure consistent employee work practices and alignment across service areas. Residents can not only expect to receive exceptional service, but also to have the opportunity to engage with decision makers, provide input regarding the way Village resources are allocated, and have access to government information in a timely and transparent manner.





The Village of Pinecrest works to continuously improve seven key outcome areas: Organizational Excellence and Financial Stability, Security, Residential Character and Community Enhancement, Recreation and Infrastructure, Cultural Value, Environmental Sustainability and Transportation and Pedestrian Mobility. The Village budget is divided among these six areas, and revenue is allocated to support policies and initiatives that drive improvement in outcomes. While each outcome area has unique defining characteristics, Village investment in single objective regularly impacts more than one outcome. The Village recognizes that outcome areas are interdependent and interconnected. Appendix B shows the impact each Strategic Objective has across all seven Key Outcomes.





## VILLAGE OF PINECREST

## 2021-2022 STRATEGIC PLAN SUMMARY

VISION, MISSION & VALUES	KEY STRATEGIC OUTCOMES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
<p><b>VISION:</b> 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.</p> <p><b>MISSION:</b> 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.</p>	 <p><b>ORGANIZATIONAL EXCELLENCE &amp; FINANCIAL STABILITY</b></p> <p>Maintain efficient and responsive government, which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Comparison of Unassigned Fund Balance</li> <li>2. Millage Rate Comparison by Municipality</li> <li>3. My Dash Snapshot</li> <li>4. Percent of Positive Rating in Customer Service Survey</li> <li>5. Percentage of Delinquent Property Taxes</li> </ol> <p><b>Internal Performance Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Comparison of annual revenue to expenditure ratio for Parks and Recreation Department</li> <li>2. Comparison of annual revenue to expenditure ratio for Pinecrest Gardens</li> <li>3. 10-year Budget Forecast to Actuals comparison</li> <li>4. Employee Turnover Rate</li> <li>5. Number of Employee Complaints Filed by Customers</li> </ol>	<ol style="list-style-type: none"> <li>1.1. Review the extraordinary expenditure and mitigation set-aside of \$3 Million by FY 2023-2024 to ensure in line with inflation.</li> <li>1.2. Review the Financial Policies by 2022 and every three years thereafter.</li> <li>1.3. Develop an ADA Remediation Plan for the website that includes an analysis and recommendation of what should be updated, a breakdown of staff-hours necessary, and anticipated timeline(s).</li> <li>1.4. Review monthly departmental reports and assess what data points should be reported to the Village Council.</li> <li>1.5. Develop a community dashboard to improve transparency and efficiency, and better inform the policy/decision making process.</li> <li>1.6. Develop an Inspire engagement campaign to determine what data would be meaningful for a community dashboard and gauge overall public sentiment about Village services and incorporate feedback.</li> <li>1.7. Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio.</li> <li>1.8. Conduct an in-depth financial analysis for Pinecrest Gardens that reviews revenue and expenditure trends and develops a cost recovery plan.</li> <li>1.9. Establish criteria for re-opening/staged re-opening of Village facilities, municipal center, concerts, programs, festivals and events and prepare communications materials relating to each stage for proactive communications over the re-opening period.</li> <li>1.10. Complete an internal assessment of current hiring and management practices relevant to the Village's 2017 resolution in support of equal pay for women and present to the Village Council.</li> </ol>	<ol style="list-style-type: none"> <li>1.1. 2024</li> <li>1.2. 2022</li> <li>1.3. 2021</li> <li>1.4. 2021</li> <li>1.5. 2021</li> <li>1.6. 2021</li> <li>1.7. 2026</li> <li>1.8. 2021</li> <li>1.9. Immediate</li> <li>1.10. 2021</li> </ol>
	 <p><b>SECURE &amp; SAFE COMMUNITY</b></p> <p>Maintain the Village's standard of police service.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Number of Part 1 Crimes</li> <li>2. Number of Residential Burglaries</li> <li>3. Number of Car Thefts</li> <li>4. Number of Violent Crimes per 1,000 residents</li> <li>5. Police Response Time</li> <li>6. Number of Complaints filed about Police</li> </ol> <p><b>Internal Performance Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Number of Emergency Calls</li> <li>2. Number of Traffic warnings and citations</li> <li>3. Number of Arrests</li> </ol>	<ol style="list-style-type: none"> <li>2.1. Assess resident sentiment regarding street lighting and establish criteria for possible future lighting locations.</li> <li>2.2. Evaluate the License Plate Reader Program after Phase 3 construction to assess if expansion of additional technology is recommended.</li> <li>2.3. Assess the trend of residents reporting crime through social media outlets that are not captured timely by traditional reporting mechanisms and develop a plan to address said trends.</li> <li>2.4. Reinforce the community-based policing model and increase more personal interaction opportunities with police officers by implementing public engagement programs and events beyond the crime watch groups and schools.</li> </ol>	<ol style="list-style-type: none"> <li>2.1. 2021</li> <li>2.2. 2023</li> <li>2.3. 2021</li> <li>2.4. 2022</li> </ol>

VISION, MISSION & VALUES	KEY STRATEGIC OUTCOMES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
<p><b>VALUES:</b></p> <ul style="list-style-type: none"> <li>Fiscal responsible delivery of high-quality services and amenities focusing on health, safety, and community well-being</li> <li>Protection of residential and neighborhood character</li> <li>Support of excellence in education in the public schools</li> <li>Support of environmental and economic sustainability</li> </ul> 	 <p><b>RESIDENTIAL CHARACTER &amp; COMMUNITY ENHANCEMENT</b></p> <p>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.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>Number of Code Compliance Violations</li> <li>Number of Business Tax Receipts</li> <li>Number of Citizen Interactions on MyVOP</li> <li>Percent of Residents that have a positive view of their neighborhood as a place to live</li> </ol> <p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>Number of Street Trees Planted</li> <li>Street Tree Inventory</li> <li>Ratio of Approved vs Disapproved Zoning Variances</li> <li>Percent of code compliance reminder without escalation</li> </ol>	<ol style="list-style-type: none"> <li>Develop a report that explains and analyzes the extent of the Village's jurisdiction to regulate new charter school development.</li> <li>Review the Land Development Regulations in the commercial corridor to identify opportunities to promote mixed-use, with a focus on transportation hubs associated with the planned BRT.</li> <li>Develop an Inspire engagement campaign to specifically discuss commercial corridor considerations.</li> <li>Develop concepts for gateway or pavement treatments to improve the aesthetics at Village entry points from US 1.</li> <li>Implement a robust communications campaign to encourage resident volunteerism by promoting opportunities for service to the community.</li> <li>Create a Service Activity Program that provides or promotes monthly opportunities for residents, community-based organizations and other groups to volunteer.</li> <li>Coordinate a post-pandemic program to assist area restaurants in recovering from economic effects.</li> <li>Develop a "support your local business" guide to raise awareness of local business offerings during the holiday season.</li> </ol>	<ol style="list-style-type: none"> <li>2021</li> <li>2022</li> <li>2022</li> <li>2021</li> <li>2022</li> <li>2021</li> <li>2021</li> <li>2021</li> </ol>
	 <p><b>RECREATION &amp; INFRASTRUCTURE</b></p> <p>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.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>Miles of Underground Electrical</li> <li>Acres of Parkland per 1,000 population</li> <li>Number of Fire Hydrants</li> <li>Annual Percent of Households Participating in Recreation Programs</li> </ol> <p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>Recreation Programs – Total Participation</li> <li>Number of Community Center Patrons</li> <li>Linear Feet of New Water Infrastructure</li> <li>Miles of Underground Electrical</li> </ol>	<ol style="list-style-type: none"> <li>Complete the potable water infrastructure utilizing American Rescue Plan funding, 2004 GOB funding and special assessment district revenues.</li> <li>Create a Comprehensive Parks and Recreation Master Plan that evaluates current facilities and identifies service level considerations for possible future acquisition.</li> <li>Collaborate with the Youth Advisory Council to design and implement teen-oriented recreational programs and initiatives for children ages 12-18.</li> <li>Develop and implement a community event that promotes health and wellness in a post-pandemic world, celebrating a return to normal.</li> <li>Look for new and innovative ways of "getting the word out" about community happenings that goes beyond the quarterly newsletter and social media to expand the Village's reach and report to Village Council.</li> <li>Develop a plan for aesthetic improvements to Veterans Wayside Park.</li> <li>Develop a grant program for property owners that can substantiate economic hardship for the purposes of offsetting the special assessment for water infrastructure or cost of connecting to existing water infrastructure.</li> </ol>	<ol style="list-style-type: none"> <li>2024</li> <li>2022</li> <li>2022</li> <li>2021</li> <li>2022</li> <li>2022</li> <li>2023</li> </ol>
	 <p><b>CULTURAL VALUE</b></p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>Percentage of residents satisfied with opportunities to attend cultural, arts and music activities</li> <li>Annual Percent of Households Participating in Cultural Programs</li> <li>Funds Raised through Capital Campaign</li> </ol>	<ol style="list-style-type: none"> <li>Create a capital campaign to raise \$1.5 Million towards the Upper Garden Improvement Project.</li> <li>Identify American Rescue Plan funding for cancelled cultural events or replacing lost revenues from Pinecrest Gardens cultural activities.</li> </ol>	<ol style="list-style-type: none"> <li>2022</li> <li>2021</li> </ol>



VISION, MISSION & VALUES	KEY STRATEGIC OUTCOMES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
	<p>Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.</p>	<p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Tickets Sold to Cultural Events</li> <li>2. Number of Attendees at Festivals</li> <li>3. Total Participants All PG Programs</li> <li>4. Total Number of PG Venue Admissions</li> </ol>		
	<p> <b>ENVIRONMENTAL SUSTAINABILITY</b></p> <p>Minimize our community's impact on the environment with increased energy efficiency and growth management policies.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Percent of Land Covered by Tree Canopy</li> <li>2. Greenhouse gas emissions: metric tons of carbon dioxide equivalent (mtCO2e) per capita</li> <li>3. Number of Electric Car Charging Stations</li> <li>4. Number of Homes with Solar Panels</li> <li>5. Electricity and Water Use Per Capita</li> </ol> <p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Percent Reduction in Energy Consumption &amp; Use of Natural Resources</li> </ol>	<ol style="list-style-type: none"> <li>6.1. Complete a comprehensive Green Action Plan to replace the 2013 plan that includes goals and identify efficiency targets for each goal.</li> <li>6.2. Further educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners especially solar panels.</li> <li>6.3. Explore a solar initiative pilot program or sustainable building program for residential and commercial properties that include financial incentives or other benefits to encourage environmental sustainability.</li> <li>6.4. Determine where optimal sites for solar panels are on the Village's building inventory and install panels where practicable and cost-efficient over the next five years.</li> <li>6.5. Develop a lobbying strategy for the South Florida Water Management District to address waterway debris and Biscayne Bay pollution.</li> <li>6.6. Implement an educational campaign to increase community awareness regarding the use of fertilizers and negative effects on the environment and especially Biscayne Bay.</li> </ol>	<ol style="list-style-type: none"> <li>6.1 2022</li> <li>6.2 2022</li> <li>6.3 2023</li> <li>6.4 2025</li> <li>6.5 2024</li> <li>6.6 2021</li> </ol>
	<p> <b>TRANSPORTATION &amp; PEDESTRIAN MOBILITY</b></p> <p>Improve traffic flow for all modes of transporting people and enhance safety for vehicles, pedestrians and bicyclists.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Percent of commuters using alternative transportation options</li> <li>2. Miles of Sidewalk and Bicycle Paths</li> </ol> <p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Number of Traffic Studies Completed</li> <li>2. Number of Speeding Complaints Received</li> <li>3. Number of Requests for New Sidewalks</li> </ol>	<ol style="list-style-type: none"> <li>7.1 Facilitate a comprehensive review and cost-benefit assessment by the Miami-Dade County Transportation Planning Organization of the Village's Freebee pilot program to determine what operational changes would be recommended (if any) to achieve improved outcomes.</li> <li>7.2 Study first-mile/last mile transportation options to serve the proposed BRT system.</li> <li>7.3 Design and construct the 67 Avenue Shared Use Path to create a link with the Snapper Creek Trail that connects to the Underline, Ludlam Trail and Old Cutler Trail.</li> </ol>	<ol style="list-style-type: none"> <li>7.1 2021</li> <li>7.2 2022</li> <li>7.3 2025</li> </ol>



## ORGANIZATIONAL EXCELLENCE & 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.**

When voters approved the Village's incorporation in 1995, their vision was for local government to be lean, efficient and responsive to the population's needs and to make their own decisions on how municipal taxes were spent. Historically, Miami-Dade County municipalities seeking incorporation wanted the ability to control and influence spending so that there would be a more direct infusion of investment and services in their neighborhoods. This sentiment continues to be a priority for the Village Council and the community.

The Village Council has ranked organizational excellence and financial stability as the most important priority in this Strategic Plan. Organizational excellence is the structure which runs the government. In the Village of Pinecrest, the Village Council is vested with all the legislative powers and the Village Manager is responsible for the administration of all Village affairs.

Financial stability is based on healthy reserves and long-term security. Through long-term financial planning, that estimates the Village's revenues and expenditures over a multiyear period instead of an annual budget's one-year time frame, Pinecrest can ensure its fiscal position is fundamentally sound. This annual exercise also forces elected officials to always consider the effect of their legislative actions on current and future years.

Ongoing monitoring, conducted quarterly, track how well Village government adheres to its annual budget and helps Pinecrest handle fiscal issues that emerge during the year. Put in medical terms, long-term planning is the preventive care that helps a Village maintain good health, and budget monitoring is a regular check of its vital signs. Standard & Poor's, which rates the bonds issued by state and local government agencies, and the Government Finance Officers Association endorse both practices.





### An excellent, financially stable organization includes:

- Effective and efficient local government where all voices in the community are valued.
- Fiscal sustainability and transparency in the Village organization.
- A collaborative and community-based approach to problem solving.
- Core processes that are consistently used across the organization.
- A high-quality workforce that strives for continuous improvement in all areas of the organization.
- A systems approach, driven by data, to effectively solve problems, creatively pursue opportunities for improvement and develop innovative solutions.
- Promoting a values-driven organizational culture that reinforces ethical behavior, exercises transparency and maintains the public trust.
- Attracting and retaining the best and brightest workforce.



### STRATEGIC OBJECTIVES ORGANIZATIONAL EXCELLENCE & FINANCIAL STABILITY

- 1.1. Review the extraordinary expenditure and mitigation set-aside of \$3 Million by FY 2023-204 to ensure in line with inflation.
- 1.2. Review the Financial Policies by 2022 and every three years thereafter.
- 1.3. Develop an ADA Remediation Plan for the website that includes an analysis and recommendation of what should be updated, a breakdown of man-hours necessary, and anticipated timeline(s).
- 1.4. Review monthly departmental reports and assess what data points should be reported to the Village Council.
- 1.5. Develop a community dashboard to improve transparency and efficiency, and better inform the policy decision making process.
- 1.6. Develop an Inspire engagement campaign to determine what data would be meaningful for a community dashboard and gauge overall public sentiment about Village services and incorporate feedback.
- 1.7. Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio.
- 1.8. Conduct an in-depth financial analysis for Pinecrest Gardens that reviews revenue and expenditure trends and develops a cost recovery plan.
- 1.9. Establish criteria for reopening/staged re-opening of Village facilities, municipal center, concerts, programs, festivals and events and prepare communications materials relating to each stage for proactive communications over the reopening period.
- 1.10. Complete an internal assessment of current hiring and management practices relevant to the Village's 2017 resolution in support of equal

## DEFINITIONS & DESCRIPTIONS

- 1.1. **Review the extraordinary expenditure and mitigation set-aside of \$3 Million by FY 2023-2024 to ensure in line with inflation.**
  - Periodic review of the emergency set-aside will ensure the Village has adequate funds to handle an unforeseen expenditure due to emergency thereby attenuating the effects of the unplanned event on the annual budget.
- 1.2. **Review the Financial Policies by 2022 and every three years thereafter.**
  - The financial policy statements define objectives, establish rules with parameters and express guidelines for fiscal conduct by the Village in connection with the operating budget and capital improvement program.
  - The financial policy statements are the basis of the daily operations of the Village of Pinecrest.
- 1.3. **Develop an ADA Remediation Plan for the website that includes an analysis and recommendation of what should be updated, a breakdown of man-hours necessary, and anticipated timeline(s).**
  - Effective communications ensure that a person with a vision, hearing or special disability can community with, receive information from and convey information to the Village by providing auxiliary aids and services when necessary.
  - Technology such as assistive listening systems and devices, open captioning, closed captioning, real-time captioning, screen readers and other accessibility features should be included on the Village's website to improve accessibility for people who have communications disabilities.
- 1.4. **Review monthly departmental reports and assess what data points should be reported to the Village Council.**
  - Monthly reports are provided to the Village Council to inform on the progress of key intended outcomes.

- The strategic management framework focuses on key areas of operational performance and their specific areas of intended outcomes.
- Operational performance areas included in the reports, monitor customer-focused outcomes, product and process outcomes, financial and benchmark outcomes and workforce-focused outcomes.

- Develop recommendations for improving all revenue streams including admission, venue rental, membership and sales.
- Include comparative analysis for similar venues such as Fairchild Gardens and Deering Estate.
- Establish a baseline and set performance goals to decrease the revenue to expenditure ratio and recover costs.

## DEFINITIONS AND DESCRIPTIONS (Continued)

### 1.5 **Develop a community dashboard to improve transparency and efficiency, and better inform the policy/decision making process.**

- The intent of a dashboard is to provide a high-level look at the performance of each of the Village's seven key strategic outcomes.
- The dashboard reinforces the Village's commitment to accountability and continuous improvement.
- Every measure on the dashboard has a target by which performance is evaluated.

### 1.6 **Develop an Inspire engagement campaign to determine what data would be meaningful for a community dashboard and gauge overall public sentiment about Village services and incorporate feedback.**

- Community engagement increases the visibility and understanding of issues and empowers residents to have their say over decisions that affect their lives.
- Community engagement builds deeper, stronger and more trusting relationships between the public and the Village.
- Customer focused performance results demonstrate how successful the municipal organization has been in satisfying various stakeholders.
- Customer-focused results that go beyond satisfaction measurements are also included, because customer engagement and ongoing relationship development contribute to future service success and organizational sustainability.

### 1.7 **Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio.**

- By charging Park user fees, the Village can shift some of the burden of the cost of operating and maintaining the facility to the user as opposed to the tax payer.
- Privatization of some elements of the park can be helpful in rationing the use of the facility when there is too much demand.

### 1.8 **Conduct an in-depth financial analysis for Pinecrest Gardens that reviews revenue and expenditure trends and develops a cost recovery plan.**

### 1.9. **Establish criteria for reopening/staged reopening of Village facilities, municipal center, concerts, programs, festivals and events and prepare communications materials relating to each stage for proactive communications over the reopening period.**

- A return to pre-pandemic levels of program offerings is the ultimate goal.
- Reopening plan should consider community-wide infection rate and ensure adherence to CDC guidelines.

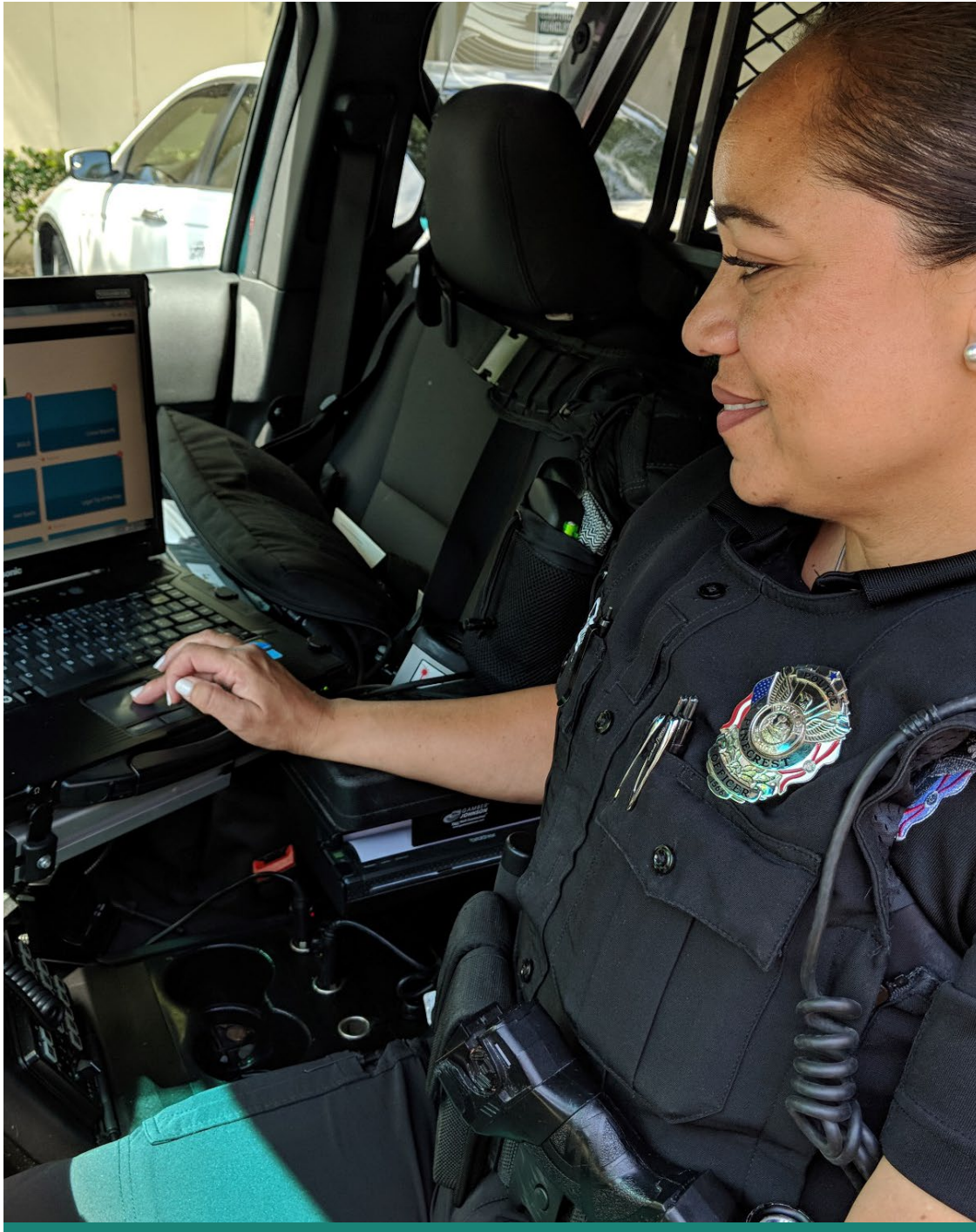
### 1.10 **Complete an internal assessment of current hiring and management practices relevant to the Village's 2017 resolution in support of equal pay for women and present to the Village Council.**

- Unequal pay and hiring practices on the base of gender threatens the economic security of women.
- Pinecrest is committed to implementation of practices that ensure gender wage equality.

- Pinecrest has a formal and structured pay plan that is audited at a minimum of every 5 years.







## SECURE & SAFE COMMUNITY

### **Maintain the Village's standard of police service and emergency preparedness.**

Village residents who voted for incorporation had a vision for safer streets with highly visible police patrols, which was described in the incorporation study and charter review public hearing as "saturation police protection." The Village of Pinecrest strives to be a safe and healthy place to live, work, learn and play. Safety and security are increasingly recognized as important aspects of a sustainable community as they help shape the overall appeal, viability, productivity and economic stability. In keeping with its mission to safeguard lives and property, the Village's Police Department participates in a sustained proactive crime prevention campaign that involves a number of initiatives to improve education and dissemination of information to the public. The primary goal of crime prevention programs is decreasing the incidence of crime in the Village, and in particular, residential and vehicle burglaries. The Department utilizes technology to enhance its crime fighting capabilities to the greatest extent possible.

Residents often identify immediate actions from the Police Department as a key contribution to their sense of safety. However, the definition of a safe community is broader than emergency responsiveness. It also extends to the Village's pedestrian and bicycle network. Safeguarding and expanding the community's pedestrian and bicycle network is also essential to ensuring a safe and livable community.

### **A secure and safe community includes:**

- A safe, non-threatening Village in which to live, work, learn, and play
- A safe community impacts the community's appeal, viability, productivity, and economic stability
- Proactive and skilled police services
- Active emergency management system focused on prevention, preparedness and recovery with key partnerships in place to effectively respond to emergency situations
- Safe pedestrian, bicycle travel, and routes to neighborhood schools





## STRATEGIC OBJECTIVES

### SECURE & SAFE COMMUNITY

- 2.1. Assess resident sentiment regarding street lighting and establish criteria for possible future lighting locations.**
- 2.2. Evaluate the License Plate Reader Program after Phase 3 construction to assess if expansion of additional technology is recommended.**
- 2.3. Assess the trend of residents reporting crime through social media outlets that are not captured timely by traditional reporting mechanisms and develop a plan to address said trends.**
- 2.4. Reinforce the community-based policing model and increase more personal interaction opportunities with police officers by implementing public engagement programs and events beyond the crime watch groups and schools.**

## DEFINITIONS & DESCRIPTIONS

### **2.1. Assess resident sentiment regarding street lighting and establish criteria for possible future lighting locations.**

- Past resident surveys have indicated an increasing number of respondents in favor of adding street lighting to enhance pedestrian, vehicular and/or overall safety.
- A pilot program for street lights was constructed in 2019 along Kendall Drive from Ludlam Road to US 1 which received overall favorable reviews.
- Lighting improvements to signalized intersections throughout the Village are planned to take place in 2021.
- Street lighting would change the existing character of the Village, and therefore the Village Council wishes to further vet the idea in the community.

### **2.2. Evaluate the License Plate Reader Program after Phase 3 construction to assess if expansion of additional technology is recommended.**

- The Village initiated a pilot program in 2016.
- The system automatically captures an image of the vehicle's license plate, transforms that image into alphanumeric characters, compares the plate number acquired to one or more databases of vehicles of interest, and alerts the Dispatch Center when a vehicle of interest has been observed.
- The system monitors license plates at specific locations and can be programmed to trigger alerts to dispatch center for tags associated with amber alerts, silver alerts, stolen cars, stolen tags, wanted criminals, Department of Motor Vehicle data points, etc.

### **2.3. Assess the trend of residents reporting crime through social media outlets that are not captured timely by traditional reporting mechanisms and develop a plan to address said trends.**

- The primary goal of the Pinecrest Police Department is to decrease the incidence of crime in the Village.
- Hyperlocal social networking services such as Nextdoor and Facebook groups have provided a platform that many residents use to notify neighbors and friends of suspicious activity in the surrounding area.
- Concerns have arisen regarding the increased likelihood that people report suspicious activity on social network outlets rather than directly to the Police Department.
- Initiate an educational to raise awareness of need to report crime and suspicious activity directly to the Police Department.

### **2.4. Reinforce the community-based policing model and increase more personal interaction opportunities with police officers by implementing public engagement programs and events beyond the crime watch groups and schools.**

- Community policing encourages interactive partnerships between law enforcement agencies, their officers, and the people they serve.
- By developing connections within the community, police are better informed and empowered to solve public safety problems.
- Police forge partnerships with people who live and work in the community which help develop trust and transparency – leading to more efficient and effective policing and better community-police relationships.







## RESIDENTIAL CHARACTER & 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.**

When asked what they like most about living in Pinecrest, the residents generally describe the overall character and quality of the Village. These characteristics include homes on large lots, abundant landscaping and open spaces, and excellent schools in a residential setting within close proximity to downtown Miami. This emphasis on character and quality was also important to the community when residents voted to incorporate. In fact, during the Pinecrest charter review public meeting on December 12, 1995, the community ranked neighborhood beautification and zoning controls as two of four primary reasons for wanting to incorporate.

Pinecrest has a reputation for flexible residential building regulations which place few restrictions on architectural design and ornamentation. In general, the community likes the degree of flexibility and would like to maintain the current intent of the regulations and even increase flexibility. Building standards should ensure that the Village's overall appearance is maintained without impinging on the rights of property owners. Protecting residential neighborhoods from commercial intrusion is a priority.

The Pinecrest Parkway (US 1) Vision Plan provides the blueprint for the future improvement and beautification of the Pinecrest Parkway commercial corridor. Amendments to the Land Development Regulations inspired by the recommendations of the Vision Plan will introduce new, mixed-use development along the commercial corridor.

The Village's high-quality educational institutions are one of the most significant factors contributing to property values. In recognition of this asset, the Village is committed to partnering with the Miami-Dade County School Board to foster the highest quality schools by promoting facility upgrades, and continuing to promote and provide resources to the community's public schools.



## The Residential Character and Community Enhancement Outcome focuses on:

- A pattern of residential estate development within a well-defined community boundary.
- Preservation of the existing streetscape with a focus on conserving and augmenting tree canopy and enhancing overall aesthetics.
- Incorporating a Village-wide brand that distinguishes Pinecrest from other surrounding communities by utilizing a Mediterranean and Key West inspired architectural vernacular throughout the commercial corridor.



### STRATEGIC OBJECTIVES

#### RESIDENTIAL CHARACTER & COMMUNITY ENHANCEMENT

- 3.1. Develop a report that explains and analyzes the extent of the Village's jurisdiction to regulate new charter school development.
- 3.2. Review the Land Development Regulations in the commercial corridor to identify opportunities to promote mixed-use, with a focus on transportation hubs associated with the planned BRT.
- 3.3. Develop an Inspire engagement campaign to specifically discuss commercial corridor considerations.
- 3.4. Develop concepts for gateway or pavement treatments to improve the aesthetics at Village entry points from US 1.
- 3.5. Implement a robust communications campaign to encourage resident volunteerism by promoting opportunities for service to the community.
- 3.6. Create a Service Activity Program that provides or promotes monthly opportunities for residents, community-based organizations and other groups to volunteer.
- 3.7. Coordinate a post-pandemic program to assist area restaurants in recovering from economic effects.
- 3.8. Develop a "support your local business" guide to raise awareness of local business offerings during the holiday season.



## DEFINITIONS & DESCRIPTIONS

### 3.1 Develop a report that explains and analyzes the extent of the Village's jurisdiction to regulate new charter school development.

- The first Florida charter school statutes were approved in 1996, opening the door for the creation of charter schools as part of the state's public education system.
- Private entities may enter into charters with school boards to provide educational services to district students.

### 3.2 Review the Land Development Regulations in the commercial corridor to identify opportunities to promote mixed-use, with a focus on transportation hubs associated with the planned BRT.

- The US 1 Vision Plan will serve as the backdrop for the suggested changes for Land Development Regulations focusing on transit hubs throughout the US 1 Commercial Corridor.
- Proposed regulation changes will be discussed during multiple workshops in spring 2021.

### 3.3 Develop an Inspire engagement campaign to specifically discuss commercial corridor considerations.

- Village Council will be evaluating proposed changes to the Land Development Regulations that may introduce mix-use development on specific parcels that are in transportation hubs.
- Community engagement regarding any proposed changes to the development regulations will help inform any future policy decisions.

### 3.4 Develop concepts for gateway or pavement treatments to improve the aesthetics at Village entry points from US 1.

- Intended to create entry features that are unique and branded for the Village.
- May be designed in such a way as to improve pedestrian safety and connectivity across roadways along the commercial corridor.

### 3.5 Implement a robust communications campaign to encourage resident volunteerism by promoting opportunities for service to the community.

- The act of volunteering improves ones' social and relationship skills and improves overall well-being.
- Volunteering helps citizens connect with others in the community who may be from entirely different backgrounds.
- Creates bonds and shared identities that go beyond superficial differences and reduces social isolation.



## DEFINITIONS & DESCRIPTIONS (Continued)

### 3.6 Create a Service Activity Program that provides or promotes monthly opportunities for residents, community-based organizations and other groups to volunteer.

- Organized programs that allow residents to volunteer build a sense of community by stimulating engagement and strengthening the connection between citizens and the Village.
- Community volunteerism is the ultimate form of civic engagement.
- When citizens give back to the Village and volunteer their time to improve the lives of their neighbors, it demonstrates a genuine commitment to civic progress and community growth.

### 3.7 Coordinate a post-pandemic program to assist area restaurants in recovering from economic effects.

- Restaurants are a source of recreation, entertainment, access to convenient meals, and are an integral part of the fabric of our society, for social, cultural, and emotional reasons.
- The Coronavirus Pandemic has negatively impacted the food industry due to implementation of safety measures that limited the ability to operate normally.
- Assisting the food industry in recovery efforts is paramount to stabilizing the Village's economy.

### 3.8 Develop a "support your local business" guide to raise awareness of local business offerings during the holiday season.

- In addition to contributing to the Pinecrest's unique identity and being involved locally, small business owners help to build a sense of community.
- When residents shop at small local businesses within Pinecrest, their tax dollars stay within the local economy, helping to improve Pinecrest as a result.
- Encourage collaboration with the local business community to support and encourage programs that promote buying local.
- Assist in post-pandemic economic recovery of businesses that serve the community by developing a guide that highlights special offerings during the holiday season to spur the local business economy.







## RECREATION & 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.**

Foundational to the community's quality of life, recreational opportunities are essential to Pinecrest's continued success and desirability as a community. Residents place high value on recreational services as active lifestyles and time spent outdoors are major contributors to a person's health and well-being. The Village's parks provide opportunities for exercise and physical activity as well as relaxation and solitude. It is increasingly important to actively seek ways to connect people with the outdoors to strengthen the overall stewardship of natural resources. Pinecrest fosters equal access to programs, park lands and facilities. It strives for inclusiveness by promoting universal design and accessibility and partners with other agencies and civic groups to develop programs and opportunities for those with disabilities to help them stay active.

The Miami-Dade County Water and Sewer Department is the provider of potable water and sanitary sewer services for the Village of Pinecrest. The Village continues to partner with County officials to bring about the completion of the lacking water and sanitary sewer infrastructure within the municipal limits.

The Village is responsible for stormwater management throughout the Village. The program ensures Pinecrest complies with the United States' Clean Water Act that regulates water pollution and the quality of stormwater discharged into waterways.

### **A focus on recreation and infrastructure includes:**

- Ensuring the legacy of excellent parks and abundant open spaces continues for future generations.
- Identifying new opportunities to add open space and parkland.
- Work with the State and the County to solve the problem of lack of water and sanitary sewer infrastructure in parts of the Village.







## STRATEGIC OBJECTIVES

### RECREATION & INFRASTRUCTURE

- 4.1. **Seek to ensure Miami-Dade County will expand and eventually complete the Miami-Dade Water and Sewer infrastructure in the Village. Investigate water access opportunities throughout the Village and evaluate the possibility of acquisition.**
- 4.2. **Establish a timeline and assign leaders for each component of the WASD lobbying strategy plan developed by Village Attorney.**
- 4.3. **Create a Comprehensive Parks and Recreation Master Plan that evaluates current facilities and identifies service level considerations for possible future acquisition.**
- 4.4. **Collaborate with the Youth Advisory Council to design and implement teen-oriented recreational programs and initiatives for children ages 12-18.**
- 4.5. **Develop and implement a community event that promotes health and wellness in a post-pandemic world, celebrating a return to normal.**
- 4.6. **Look for new and innovative ways of “getting the word out” about community happenings that goes beyond the quarterly newsletter and social media to expand the Village’s reach.**
- 4.7. **Develop a plan for aesthetic improvements to Veterans Wayside Park.**



## DEFINITIONS & DESCRIPTIONS

- 4.1. **Seek to ensure Miami-Dade County will expand and eventually complete the Miami-Dade Water and Sewer infrastructure in the Village.**
  - The Village Council has instructed that a legislative agenda and workflow chart be developed to inform the lobbying efforts with Miami-Dade County for the completion of the lacking infrastructure.
  - The primary focus of the legislative approach is convincing the Miami-Dade County leadership of the importance to complete the lacking infrastructure for the long-term sustainability and resiliency of the municipality.
- 4.2. **Establish a timeline and assign leaders for each component of the WASD lobbying strategy plan developed by Village Attorney.**
  - A lobbying strategy has been developed to address the lack of potable water infrastructure in the Village.
  - Members of the Village Council and administration will be assigned specific roles and target dates to complete outreach efforts to members of the County Commission.
- 4.3. **Create a Comprehensive Parks and Recreation Master Plan that evaluates current facilities and identifies service level considerations for possible future acquisition.**
  - The Pinecrest Parks and Recreation Department will complete a comprehensive master plan process in 2021 as part of the departmental accreditation process.
  - The Master Plan process will review the existing park system, evaluate current uses, identify future needs and provide long-term objectives and recommendations for improvements to the park system.
  - The Master Plan will investigate water access opportunities throughout the Village and evaluate the future acquisition of waterfront property for park use.
- 4.4. **Collaborate with the Youth Advisory Council to design and implement teen-oriented recreational programs and initiatives for children ages 12-18.**
  - The importance of a community can be paramount for a child, especially when they enter their teenage years.
  - Research shows adolescents with hobbies are less likely to engage in high-risk behaviors compared to adolescents without hobbies.
  - Hobbies give teenagers a chance to meet new people, discover new passions, develop skills outside of school, and have fun.
- 4.5. **Develop and implement a community event that promotes health and wellness in a post-pandemic world, celebrating a return to normal.**
  - Reconnecting with community members after the pandemic is important to reestablishing human connections.
  - A fitness-oriented community-wide event that includes a 5K run and other peripheral recreational activities with a “Back-to-normal” message.

## DEFINITIONS & DESCRIPTIONS (Continued)

### **4.6 Look for new and innovative ways of “getting the word out” about community happenings that goes beyond the quarterly newsletter and social media to expand the Village’s reach.**

- Strive to increase awareness about Village happenings to promote more civic participation.
- Difference demographics receive information about community happenings through different media.

### **4.7 Develop a plan for aesthetic improvements to Veterans Wayside Park.**

- A passive 4.5-acre park with a freshwater lake, picnic tables and open recreation areas.
- Opportunity for a gateway treatment and lighting improvements that would highlight the property’s natural beauty.
- Consider developing a buffer from US 1 with landscaping or other treatment.







## CULTURAL VALUE

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

Pinecrest promotes, encourages and stimulates cultural development and participation, recognizing that artistic and cultural opportunities are essential to a vital and creative community. Robust cultural and arts programming strengthen the Village's sense of place, and help forge a unique community-wide identity. Art and culture provide opportunities for learning, entertainment, leisure, personal growth, and improving communication with others.

Building from this interest in culture and community, the Village Council recognizes that Pinecrest Gardens, the Community Center, and the Library together, represent a real opportunity to foster community interaction. With the success of the Farmer's Market and community support for reviving Pinecrest Gardens as a cultural amenity, the entire Pinecrest Gardens complex is viewed as "the heart of the Village". An anchor for community activity and interaction, these facilities provide the perfect setting to build a sense of community through recreation, culture, arts, and events.

Putting art at the heart of the community enhances our resident's lives by stirring hard-to-articulate feelings and inspiring them to look beyond what is believed to be possible and imagine a more vibrant, exciting future.

### **A focus on cultural value includes:**

- A clear strategic direction to guide the growth and offerings of amenities at the Pinecrest Gardens Complex.
- Support of visual and performing arts and promoting art in the community.
- Providing art-centric programs and services to the community beyond traditional parks and recreation centers.
- A role in connecting communities, humanizing the environment and giving Pinecrest a unique identity.







## CULTURAL VALUE

- 5.1. **Create a capital campaign to raise \$1.5 Million towards the Upper Garden Improvement Project.**
- 5.2. **Identify American Rescue Plan funding for cancelled cultural events or replacing lost revenues from Pinecrest Gardens cultural activities.**

## DEFINITIONS & DESCRIPTIONS

### 5.1. **Create a capital campaign to raise \$1.5 Million towards the Upper Garden Improvement Project**

- Currently, Pinecrest Gardens has a focused initiative to raise funds for the Upper Garden Improvement Project that will construct ADA improvements to the facility.
- The Village was presented with donations that helped meet the match requirements of a State grant totaling \$200,000.
- As of 2021, more than \$70,000 has been generated through donations and grants in support of the Upper Garden Improvement Project from and through not-for-profit organizations such as the Garden Fund and Garden Club, the Mas Family Foundation, the Miami Association of Realtors and the Miami Foundation.
- The Friends of Pinecrest Gardens will promote and raise funds for the Upper Garden Improvement Program.

### 5.2. **Identify American Rescue Plan funding for cancelled cultural events or replacement lost revenues from Pinecrest Gardens cultural activities.**

- On March 15, 2021, President Biden signed into law the American Rescue Plan (ARP) Act of 2021 (the American Rescue Plan).
- This latest COVID-19 stimulus package, provides approximately \$1.9 trillion in spending to address the continued impact of the pandemic.
- Within the ARP, the Coronavirus Local Fiscal Recovery Fund provides \$350 billion for states, municipalities, counties, tribes, and territories, including \$130 billion for local governments split evenly between municipalities and counties.
- Based on the initial information that has been provided by the U.S. Department of Treasury, the Village of Pinecrest is expecting to receive an allocation from the Coronavirus Local Fiscal Recovery Fund in the amount of \$8,049,357.
- The allocation which must be spent by December 31, 2024, may only be used for very limited purposes including for the provision of government services to the extent of the reduction in revenue of such metropolitan city, non-entitlement unit of local government, or county due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the metropolitan city, non-entitlement unit of local government, or county prior to the emergency.





## ENVIRONMENTAL SUSTAINABILITY

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

The Village Council is committed to reducing the Village's impact on the environment by modifying Village operations and setting policy for more sustainable growth and development practices for the built environment. These strategies have been incorporated into the Village's Comprehensive Plan addressing the State's mandates to reduce greenhouse gases.

Many of the directives in this Strategic Plan also support the general priority of sustainability by investing in the current infrastructure, continuing to provide excellent parks and accessibility to open space, increasing pedestrian safety and safer streets for walking and biking, focusing efforts to create a greater sense of community through culture and community programming, and providing fiscal sustainability.

For decades, the Village of Pinecrest has led the way in innovative and sustainable environmental programs. Pinecrest has a long history of environmental sensitivity and activism, as a community and as a municipal government. The Village is a participant in the U.S. Conference of Mayor's Climate Protection Agreement and has worked closely with the Miami-Dade County School Board through an Education Compact between the two entities that emphasizes the concept of "Green Schools".

Pinecrest is an active member of several recognized organizations that further green causes including the International Council for Local Environmental Initiatives (ICLEI), the Florida Gold Coast Clean Cities Coalition, the U.S. Green Building Council and the Florida Green Building Coalition.

### **A focus on environmental sustainability includes:**

- A commitment to lead by demonstrating sustainable stewardship that will yield cost savings to taxpayers by reducing operating costs.
- Increasing public awareness of the environmental and economic problems associated with carbon emissions.
- Establishing community standards of sustainable living practices.
- Conserving resources, including energy and water and cultivating a healthy ecosystem.
- Responsible stewardship of open lands and natural areas.
- A comprehensive and connected system of open lands.
- Partnerships with local, regional, state and national affiliates to achieve desired goals and outcomes.
- Improvements in air quality.
- Efforts to meet climate action plan goals and reduce greenhouse gas emissions.
- Solid Waste reduction and diversion.





## ENVIRONMENTAL SUSTAINABILITY

- 6.1. **Complete a comprehensive Green Action Plan to replace the 2013 plan that includes goals and identify efficiency targets for each goal.**
- 6.2. **Further educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners especially solar panels.**
- 6.3. **Explore a solar initiative pilot program or sustainable building program for residential and commercial properties that include financial incentives or other benefits to encourage environmental sustainability.**
- 6.4. **Determine where optimal sites for solar panels are on the Village's building inventory and install panels where practicable and cost-efficient over the next five years.**
- 6.5. **Develop a lobbying strategy for the South Florida Water Management District to address waterway debris and Biscayne Bay pollution.**
- 6.6. **Implement an educational campaign to increase community awareness regarding the use of fertilizers and negative effects on the environment and especially Biscayne Bay.**

## DEFINITIONS & DESCRIPTIONS

- 6.1. **Complete a comprehensive Green Action Plan to replace the 2013 plan that includes goals and identify efficiency targets for each goal.**
  - The 2013 Green Action Plan placed a municipal focus on increased energy efficiency and sustainable growth management policies.
  - A new action plan will be developed to establish new target goals for reduction of greenhouse gases by 2031.
  - The Village Council recognizes that activities, both public as well as private, have an impact on the environment.
  - The new plan will review current practices and develop new recommendations to further address environmental sustainability for the organization.
- 6.2. **Further educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners especially solar panels.**
  - The Village wishes to promote sustainable lifestyle to members of the general public.
  - An ongoing community education campaign will be developed to reach the public through all social media outlets and the quarterly newsletter, Pinecrest Sun.

- Environmental educational program will be expanded at all park and Pinecrest Gardens facilities.

### 6.3. **Explore a solar initiative pilot program or sustainable building program for residential and commercial properties that include financial incentives or other benefits to encourage environmental sustainability.**

- Florida is increasing energy efficiency, expanding renewable energy production and limiting energy impacts on the environment through our wide range of programs.
- Those programs are designed to stimulate capital investment in the state and promote and enhance the statewide utilization of energy-efficient and renewable energy technologies.
- The Village wishes to augment state programs through incentives to encourage environmental sustainability.
- The new Green Action Plan will review options for an incentive program and include steps its implementation.

### 6.4. **Determine where optimal sites for solar panels are on the Village's building inventory and install panels where practicable and cost-efficient over the next five years.**

- The Village has identified the Municipal Center as its first large-scale solar panel installation project.
- Grant funding to offset the cost of installing the solar panels at the Municipal Center will be sought.
- As roof structures are replaced on the park facilities, the Village will look to the cost effectiveness of inclusion of new solar capacity.

### 6.5. **Develop a lobbying strategy for the South Florida Water Management District to address waterway debris and Biscayne Bay pollution.**

- The Village has identified the canal systems as a source of ongoing pollution of Biscayne Bay.
- The protection of water quality of Biscayne Bay is critical to the economic and environmental health of South Florida.
- The majority of the canal drainage systems in the Village are managed by the South Florida Water Management District.
- Efforts are ongoing to address the accumulation of debris from the waterways at the existing flood control structures that service those canals.

### 6.6. **Implement an educational campaign to increase community awareness regarding the use of fertilizers and negative effects on the environment and especially Biscayne Bay.**

- The Village Council has determined that the use of fertilizers on lands within the county creates a risk to contributing to adverse effects on surface and/or ground water.



## TRANSPORTATION & PEDESTRIAN MOBILITY

**Develop a more bicycle and pedestrian friendly community and improve safety related to mobility for all modes of transportation within the Village and its connections with the surrounding areas.**

The Village has a 108-mile roadway network with a 28-mile sidewalk network. The Village also benefits from access to shared use paths along Old Cutler, SW 57 Avenue and the US-1 Bus way within County maintained rights-of-way. The Village is substantially developed and has not been expanded in size through annexations since its incorporation in 1996.

The Village currently operates a transit circulator system that provides a dedicated route for the primary benefit of our area public schools. The Safe Routes to School program has been a successful part of making Pinecrest a more pedestrian friendly environment.

In 2018, Pinecrest completed a Village-wide comprehensive traffic and transportation study to review existing and future peak and off-peak hour traffic patterns, cut-through traffic, speeding traffic, existing traffic control devices, signage and traffic signals. The plan proposed alternatives for traffic calming and enhancements for vehicular, pedestrian and bicycle mobility. The Plan recommends the pedestrian/bicycle network improvements (bicycle lanes, shared-use paths, sidewalk extensions, enhanced crossing treatments, and shared lane pavement markings) improve mobility, connectivity, and safety of cyclists and pedestrians.

In 2019, Pinecrest in partnership with Miami-Dade County's Transportation Planning Organization, initiated a pilot program called Freebee. This "green" transportation service offered free on-demand rides around Village destinations and connected users to the South Dade Transitway and Metrorail stations.





**A connected community includes:**

- Land Use and transportation that is fully integrated, both locally and regionally, to create an affordable, accessible, low energy, low impact and efficient transportation system.
- Multiple modes of safe, affordable, easy and convenient travel.
- Capacity and systems for good traffic flow and minimal congestion.



## TRANSPORTATION & PEDESTRIAN MOBILITY

- 7.1 Facilitate a comprehensive review and cost-benefit assessment by the Miami-Dade County Transportation Planning Organization of the Village's Freebee pilot program to determine what operational changes would be recommended (if any) to achieve improved outcomes.**
- 7.2 Study first-mile/last mile transportation options to serve the proposed BRT system.**
- 7.3 Design and construct the 67 Avenue Shared Use Path to create a link with the Snapper Creek Trail that connects to the Underline, Ludlam Trail and Old Cutler Trail.**



## DEFINITIONS & DESCRIPTIONS

**7.1 Facilitate a comprehensive review and cost-benefit assessment by the Miami-Dade County Transportation Planning Organization of the Village's Freebee pilot program to determine what operational changes would be recommended (if any) to achieve improved outcomes.**

- Green transportation service offers free on-demand rides to destinations in the Village and also connects to the South Dade Transitway and Metrorail station.
- Funded through a grant from the Miami-Dade Transportation Planning Organization.
- First/Last Mile connection is a critical, yet often overlooked and under-resourced, component of successful transit systems.

**7.2 Study first-mile/last mile transportation options to serve the proposed BRT system.**

- Improving first and last mile connectivity options and development of a well-connected nonmotorized transportation network system has always been one of our top priority areas to achieve the overall transportation safety, mobility, accessibility, and sustainability.
- The South Dade Transitway runs approximately 20 miles from the Dadeland South Metrorail Station to Florida City.

**7.3 Design and construct the 67 Avenue Shared Use Path to create a link with the Snapper Creek Trail that connects to the Underline, Ludlam Trail and Old Cutler Trail.**

- The addition of shared use paths helps improve traffic flow because it gives pedestrians and bikers a place in the right-of-way where they no longer need to dodge cars.
- The Village Council wishes to promote biking over driving to reduce air pollution and road congestion.

# PINECREST DASHBOARD

The intent of the dashboard is to provide a high-level look at the performance of each of the Village's seven key strategic outcomes as well as provide residents with a macro view of life in the Village.

The dashboard reinforces the Village's steadfast commitment to accountability and continuous improvement. Through the dashboard and other performance measurement initiatives, Pinecrest is tracking and reporting its progress toward community goals.

Every measure on the dashboard has a target by which performance is evaluated. The dashboard is updated quarterly and is reviewed by the Village's Manager and department heads. The purpose is to understand the performance of each outcome and determine where actions are necessary to improve results. Targets are updated annually and are finalized prior publishing the first quarter reports.

The Village's strategic plan contains specific objectives to address issues in the community and to continuously improve results within each outcome. Business-level metrics are aligned to each of the strategic objectives. The intent of this activity is to clearly display the Village's performance toward achieving each of the strategic objectives. Where desired results are not delivered, management will evaluate the actions necessary to improve performance.

Conceptually, the performance of the metrics reflects the Village's progress toward achieving the strategic objectives. Successfully doing that will have a positive impact on the performance of the community dashboard measures, which indicates the performance of each of the key strategic outcomes.

## My Dash



1. My Assessed Value
2. My Property Taxes
3. Open Permits on My Property
4. Liens on My Property
5. Special Taxing Districts on My Property
6. Is there a watch order on my house?
7. What congressional/State house/State senate/Council/County Commission district do I live in?
8. Who represents me and what is their contact info?
9. Name/Contact info of captain of my neighborhood watch group
10. Closest Pinecrest People Mover stop
11. Closest Miami-Dade Transit Bus Stop
12. My Trash/Recycling Days
13. Neighborhood Watch Group Contact Information

## Introduction

In accordance with Article 3, Section 3.2 of the Charter of the Village of Pinecrest, I am pleased to present the Village Council the proposed Fiscal Year 2023 Annual Budget and 5-Year Capital Improvement Program. Last year, economists forecasted a post-pandemic boom and complete economic recovery to pre-pandemic levels by early 2022. In reality, the positive economic outlook for 2022 has been marred by persistent inflation, ongoing supply chain disruptions, the war in Ukraine, COVID-19 variants and ever-rising oil and gasoline prices. Starting in March 2022, the Federal government addressed the troubling inflationary trend by initiating interest rate hikes. The confluence of so many economic issues is worrisome, and the threat of a possible recession affecting the US economy toward the end of 2022 cannot be ignored. As the nation continues to maneuver through these unprecedented crises, the Village must maintain a conservative and proactive stance with respect to its finances. Understanding that the national economic recovery may be stalled, and how that may affect the Village's future finances, is essential to Pinecrest's future economic wellbeing.

At the forefront is the mission to sustain a vibrant Village that builds a sense of community spirit and pride with fiscally responsible government, the highest quality municipal services and infrastructure, a responsive and efficient staff, and innovative leaders who engage our residents. Because of the economic difficulties experienced during the pandemic, the Village was forced to innovate and become better prepared for uncertainty. The lessons learned during the past two years and during the 2007-08 recession, have resulted in a more resilient community and organization.

The filing of the Fiscal Year 2023 Budget represents my eleventh year presenting the budget as your Village Manager. The Village has reached \$6,066,710,208 in total taxable assessed value allowing a proposed millage of 2.35 mils per \$1,000, the same amount as the prior year's rate. Utilizing the 2021-2026 Strategic Plan as its guide, the proposed Fiscal Year 2023 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 budget predicts a long-term positive financial outlook, anticipating the effects of short-term inflation settling back to the 2% interest rate range by mid to late 2023 as demand for goods falters and businesses solve their supply chain issues. The budget anticipates the possibility of a shallow recession in late 2022 or early 2023.

At present, US economic activity continues to expand, and the labor market remains robust, despite headwinds from inflation and interest rates. However, these forces are likely to significantly curb consumer spending and business investment over the coming quarters. Annual growth in 2022 should come in at 2.0 % (year-over-year) and economists expect growth of 0.6 % (year-over-year) in 2023.

Overall, forecasters believe the nation's economy will slow as it reaches full employment, monetary policy becomes tighter, COVID-19-era fiscal impulse reverses and the Russian invasion of Ukraine affects energy and food markets. Households will likely continue to increase spending



due to pent-up demand for services such as travel and entertainment. However, economists are expecting that spending on durable goods will stall as consumers switch back to pre-pandemic purchasing patterns. The level of overall government spending is raised moderately due to the infrastructure bill.

Inflation, high oil and gasoline prices, ongoing supply chain disruptions and persistent labor market shortages are also providing significant challenges for Florida's economy. The next 12-18 months will be a critical time in determining if the interest rate increases will reverse the inflationary trend.

According to forecasters, Florida's economy, as measured by real gross state product, will expand at an average rate of 3.1% annually. This growth follows a sharp contraction in 2020 of 2.8%. This contraction was followed by an even sharper acceleration of growth in 2021 to 6.9% and then average growth of 3.1% during 2022, and anticipated onward through 2025. The 3.1% growth from 2022 through 2025 is a faster pace for growth compared to the prior four years (when growth averaged 2.6%). This projected average rate of growth for Florida's economy over the next four years is faster than the average of forecasted real GDP growth for the U.S. economy (2.8%) over the same time frame.

Payroll job growth in Florida will continue to outpace national job growth. After year-over-year growth of -5.2% in 2020, the labor market rebounded by 2.6% in 2021. According to experts, average job growth is expected to be 0.9 percentage points faster than the national economy. Labor force growth in Florida will average 1.9% from 2022-2025, and strong payroll job creation will boost Florida's labor market recovery.

Real personal income growth will average 2.4% during 2022-2025, and Florida's average growth will be 0.6 percentage points higher than the national rate over that span.

The efforts to lower the state's unemployment rate will continue, and Florida's accelerating job creation will help. The unemployment rate, which fell from 7.9% in 2020 to 4.8% in 2021, has dropped to 3.0% in May 2022. It is expected to rise to 3.5% in 2023.

In Miami-Dade County, the pre-pandemic unemployment rate was 1.5%. The current Countywide rate is slightly lower than the aforementioned state average at 2.3% - a huge improvement over 2020's rate of 15.2%.

Pinecrest has a track record of being one of the best long-term real estate investments in America through the last ten years. In the last 10 years, Pinecrest has experienced some of the highest home appreciation rates of any community in the nation. Pinecrest real estate appreciated 99.86% over the last ten years, which is an average annual home appreciation rate of 9.99%, putting Pinecrest in the top 20% nationally for real estate appreciation according to Neighborhood Scout.

Pinecrest real estate has continued to appreciate in value faster than most communities. Looking at just the latest twelve months, Pinecrest appreciation rates continue to be some of the highest in America, at 21.70%, which is higher than appreciation rates in 78.57% of the cities and

# Budget Message

2022 - 2023

towns in the nation. Based on the last twelve months, short-term real estate investors have found good fortune in Pinecrest. Pinecrest appreciation rates in the latest quarter were at 8.30%, which equates to an annual appreciation rate of 37.57%.

The median list price of homes in Pinecrest was \$3,150,000 in May 2022, compared to \$1,495,000 in 2021. According to the latest market trends on the real estate website Zero Down, Pinecrest's median list price has increased 56.21% over the last 12 months and by 116.41% in the last three years. The impressive trends are being affected by a decrease in housing inventory, and an increase in the number of buyers paying in cash for single-family homes.

The proposed budget will cover next year's recurring operating costs as well as expenditures arising from the latest Strategic Plan. The recommended budget provides a surplus of \$125,320 and continues the Village's unwavering commitment to fiscal conservatism. While expecting a shallow recession towards the end of 2022, the proposed budget seizes on post-pandemic opportunities in the form of federal and state grants and aid, and anticipates continual increases in revenue resulting from pent up demand for municipal services.

While Pinecrest experienced 13.22% growth in taxable values resulting from \$106,195,967 in new construction, forecasted variations in other revenue sources result in an overall, cumulative increase of 11.32%. Proposed expenditures are above the 5-year forecast and represent a 7.1% increase over the prior year including transfers. The increase is primarily due to the effects of inflation on the cost of doing business. Based on the Federal interest rate hikes, inflation should be tapering over the next three quarters (into the first quarter of Fiscal Year 2023). Forecasters are still debating whether a recession will actually occur towards the end of the 2022 calendar year.

The Village continues to retain its triple-A bond rating, the highest possible standard achievable by a bond issuer. This rating confirms Pinecrest's financial strength and its ability to make interest payments and repay the principal of bonds when due. For the near future, interest rates on borrowing are expected to continue to rise, but will likely drop back closer to the preferred 2% - 2.5% range after the second quarter of 2023. The proposed budget recommends early retirement of a loan that was set to expire in 2024 and the issuance of a new \$5.9 Million 20-year loan to cover multiple large capital projects including development of the new Gary Matzner Park, Phase 2 of the Coral Pine Park Improvements, the Kendall Drive Shared Use Path, Veteran's Wayside Park Improvements, Flagler Grove Park Storage Addition, Suniland Park Field Lighting Improvements, new Pinecrest Gardens Nursery and Lower Garden electrical improvements. Based on predictions that anticipate the interest rates decreasing in mid-2023, issuance of the new bond is timed to ideally coincide with the lowering of interest rates next year. However, for the purposes of this budget proposal, the debt service payments are based on a 4% interest rate. The 20-year new loan will be repaid by revenues previously committed to the loan that will be paid off early.

As in past years, the months long process of budget preparation commences in April. 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 continue to be used efficiently and are maximized to the fullest extent possible.

The proposed General Fund operating budget totals \$30,966,535 including transfers out to other funds representing a 7.1% increase over the prior year's budget (\$2,039,639) or 9.7% increase without transfers. The total recommended budget is \$1,742,184 more than forecasted in the projections of last year's 10-year budget pro forma, which did not consider the economic impacts of inflation. Personnel was forecasted to increase 3%, but due to market pressure that impacted wage adjustments, as well as adjustments to the Florida Retirement System rate and the General Employee 401(k) contribution rates, the personnel cost increased 10.2%. The proposed budget preserves the minimum set-aside for emergency costs of \$3 million, as well as 10% of operating budget. Additionally, the proposed budget includes a balance remaining in the amount of \$53,676 for approved and obligated funds receivable and \$1,557,508 representing Hurricane Irma related expenditures due for reimbursement that are pending the determination of the Appeal Board of the Federal Emergency Management Agency.

## Looking Back Five Years

In Fiscal Year 2018, the most significant impacts to the overall budget occurred due to the removal of five Police Officer positions; retirement of a bond with an advanced payment of \$1,208,188; and, the re-appropriation of \$303,000 toward implementation of Phase 1 of the License Plate Reader program. In keeping with the Village's Fund Balance Policies, Council decided to appropriate surplus undesignated fund balances available beyond the minimum set aside of \$2 Million for extraordinary expenditures attributed to natural disasters and 10% of budgeted expenditures and transfers out, toward the aforementioned purposes.

The Village's general fund revenues grew at a 5-year compounded annual revenue growth rate of 3.8% through Fiscal Year 2018, which tracked slightly above the US inflation rate over the same period. It was anticipated that General Fund expenditures would increase in line, or just slightly above, the natural rate of revenue growth - as the Village had been able to maintain close alignment between revenue and expenditure growth in prior years.

In anticipation of the issuance of a new bond for capital infrastructure needs during the 2019 fiscal year, the Village Council and staff embarked on an ambitious community engagement campaign in 2018 called **Inspire Pinecrest**. This community conversation encouraged a diverse representation of ideas focused on topics that mattered most to residents such as potable water, power lines, trees, and safety. This initiative, informed Council's decision to issue a \$2.6 Million bond in 2019 to upgrade municipal facilities and infrastructure.

Additionally, the **Inspire Pinecrest** process ultimately led to Council's decision to facilitate the "water vote" referendum which took place on March 26, 2019. In essence, the referendum asked the broader question -- whether the entire community was willing to pay to complete the water system. The voter turnout was high at 42%, approximating previous mail-in elections conducted by the Village. Ultimately, however, the proposed ballot question on issuing a limited ad valorem bond to complete the infrastructure on behalf of the County failed 62% to 38%.

On July 29, 2019, the Village received notification from FEMA denying reimbursement of approximately \$1.5 million of incurred expenditures associated with 2017's Hurricane Irma. In

response, and pursuant to Federal Regulation Title 44 Section 206.202, the Village submitted an appeal clarifying its argument for eligibility and providing support documentation for 100% reimbursement of the denied funds. In December 2019, the State of Florida's Office of Emergency Management (responsible for the initial review of the appeal), transmitted the documentation to FEMA with a favorable recommendation for 100% reimbursement. Nearly 4 ½ years after the storm, a three-panel appellate board heard the Village's arguments for eligibility on April 26 and 27, 2022. Under FEMA regulations, said Appeal Board is scheduled to render a final determination of eligibility by July 11, 2022.

Fiscal Year 2020 was poised to be a positive year for the Village, until the Coronavirus Pandemic and the containment efforts adversely affected the revenue collections for the remainder of the fiscal year. During the budget process, the Village Council increased the General Fund Reserve set-aside for emergency expenditures by \$1 million, for a total amount of \$3 million. Revenues collected during the first quarter of the fiscal year, influenced by the pre-pandemic economic boom the nation was experiencing, were higher than anticipated. Ultimately, the combination of conservative budgeting approach and economic windfall during the first quarter of the Fiscal Year 2020 helped absorb the ensuing shortfall to revenues during the second and third quarters. The forced shut down of businesses and stay-at-home orders necessary for COVID-19 containment, brought the State's economy to a virtual standstill. Fortunately, the pandemic did not significantly affect ad valorem tax revenues - Pinecrest's largest revenue source. Pinecrest rode through the pandemic's effects relatively unscathed. Especially when compared to other municipalities that had a greater dependence on sales taxes, as well as hospitality and tourism generated revenue streams.

The Fiscal Year 2021 budget allocated funds to retire an existing bond ahead of time, refinance a bank loan to take advantage of favorable interest rates, and issue a new bond to fund major capital improvements. While seemingly risky, the timing of those capital improvement projects helped attenuate the depressive effects on revenues, by taking advantage of the decline in patronage at municipal facilities and optimal borrowing scenario to complete the needed projects. During the second quarter of the fiscal year, the Village also proceeded with the acquisition of open space that resulted in an unbudgeted expenditure in the amount of \$3,850,000 for the future Gary Matzner Park. The cost for the land acquisition was folded into the planned bank loan refinance.

Since the Village's incorporation, one of the more important strategic goals for Pinecrest was the extension of potable water lines to all properties in the community. Challenges in securing the necessary funding from the Federal and State governments had hindered efforts to solve the ongoing issue of lack of infrastructure. However, in March 2021, the American Rescue Plan (ARP) Act of 2021 (the "American Rescue Plan") provided \$9,593,852 for the Village. Those funds, which could only be used for limited purposes, provided the solution to the decades-old dilemma of lack of funding to complete the needed project. In May 2021, the Village Council authorized proceeding with the \$11.4 water infrastructure project, utilizing \$7,000,000 from that new-found source of revenue. The balance of the project cost was absorbed by a \$500,000 allocation from Miami-Dade County and revenues generated from a Special Assessment District. Construction commenced in January 2022 and is scheduled to be completed by December 2022.



The Fiscal Year 2022 budget provided for the issuance of the 25-year bank loan to cover the balance of the aforementioned Potable Water Project. In April 2022, the Village approved the loan that will be reimbursed by the Special Assessment District. Once completed, the project will bring potable water to approximately 718 properties.

Additionally, during Fiscal Year 2022, the Village continued its proactive stance to avail itself of financial aid and grants from the State and Federal government. The Federal government's efforts to cope with the pandemic's recessive effects on the greater economy resulted in funding opportunities that previously did not exist. The efforts to stimulate the economy through grant funding for shovel ready infrastructure projects bolstered the Village's financial position beyond long-term predictions. Taking full advantage of these grants with applications for drainage, water projects and other capital needs, Pinecrest experienced a noteworthy year in terms of securing grants from other sources during Fiscal Year 2022. The Village successfully secured a total of \$1,836,591 in grants and appropriations during the fiscal year as follows:

- Florida Department of Law Enforcement Police Department COVID Grant - \$39,399
- US Department of Justice Grant for Police Bullet Proof Vests - \$4,800
- Stanly Smith Foundation Horticultural Grant for Pinecrest Gardens - \$19,891
- State of Florida Cultural Grant Program for Pinecrest Gardens Programs - \$74,774
- State of Florida Cultural Affairs Grant for Jazz Series - \$15,000
- State of Florida Historic Capital Grant for Pinecrest Gardens - \$500,000
- State of Florida Legislative Appropriation for Stormwater Drainage - \$500,000
- Miami-Dade Community Grant for Fine Arts Festival - \$9,227
- Miami-Dade Tourism Grant for Munro Exhibit at Pinecrest Gardens - \$17,500
- Florida Humanities Grant for Interpretive Signs at Pinecrest Gardens - \$10,000
- National Endowment of the Arts for Pinecrest Gardens She Jazz Program - \$40,000
- Federal Omnibus Bill allocation for Stormwater Drainage - \$606,000

## Potential Impacts to Future Fiscal Solvency

Future fiscal solvency can be affected by a number of factors not limited to economic cycles, social and demographic change, legal, and intergovernmental matters. As the recent war on Ukraine and lingering effects of the pandemic have shown, unforeseen changes in the environment or a large-scale disaster including military conflicts and global diseases can influence the economic environment of local government budgeting. Economic downturns affect local budgets in two main ways. First, revenues may decline, especially such revenue as sales taxes, which are more sensitive to economic cycles. Second, during a recession, state and federal revenues are often times hit hard, which means that intergovernmental aid to local governments may decline. Inflation creates uncertainty in local government revenue and expenditure forecasts. When the cost of living increases rapidly, pressure to keep wages current with inflation increases. Changes in interest rates can also affect the budget, although their effects are not as great at the local level as they are at the national level, where the federal deficit requires continual borrowing.

The proposed budget presumes that the economy will be somewhat unstable for the next 12 to 18 months due to the lingering impacts of new COVID variants, supply chain disruptions, higher

fuel prices, and the ongoing war in Ukraine. Based on economic forecasts, the post-pandemic economic rebound that was already underway is being negatively affected by inflation and will continue with a less than optimal short-term future including a possible recession. Revenue projections are budgeted conservatively although the greater Miami area housing shortage is translating into higher property values. The proposed budget addresses the inflationary trend by providing wage adjustments for all employees to offset the higher costs of living. The proposed budget ensures the Village operates within its means and anticipates the likelihood that revenues will outperform the forecasts.

Based on the Village's experience regarding reimbursement requests for eligible expenditures to the Federal Emergency Management Administration, it is important to note that the future fiscal solvency of Pinecrest may be affected by the extreme delays in the Federal reimbursement process. As incidents of natural disasters increase because of global warming, it is anticipated that the resources from the Federal government will be strained and likely impact the Village's ability to replenish its emergency funds expeditiously. For that reason, it is imperative the Village continue to make every effort to build its emergency set aside balances through surplus allocations.

During the 2022 Legislative Session, 3,685 bills were filed. Of these, only 285 bills passed both chambers and were presented to the Governor. As in past years, several initiatives considered by the Florida Legislature during its annual session could have had significant negative repercussions on the Village's revenues. This past legislative session saw an uptick in proposed legislation to provide tax exemptions, as well as legislation aimed at pre-empting municipalities. Below is a synopsis of the adopted and proposed legislation that would have a direct impact on the Village's revenues.

Every year since its establishment, bills have been introduced in the Legislature to repeal the laws that provide for municipal Red-Light Camera Programs. In Fiscal Year 2014, the Village Council approved the implementation of a Red-Light Camera Program at key intersections along the US 1 Corridor. While the Village's revenues from this source are not recommended for recurring expenditure use, and rather are being tapped as a source to implement targeted Capital Projects (one-time expenditures), loss of these funds would significantly impact the Village's 5-year Capital Improvement Program. This past Legislative Session, yet another attempt to preempt cities from installing, maintaining or using red light cameras surfaced in the form of House Bill 6020. Although this latest attempt did not move forward in the Senate, had this initiative passed, the Village's revenues would have been decreased \$1,100,000.

During the 2022 Legislative Session, the Florida Legislature proposed an amendment to the Florida Constitution to authorize the creation of an additional \$50,000 homestead exemption of the property's assessed value greater than \$100,000 and up to \$150,000 to certain public employees. The homestead property must be owned by a classroom teacher, a law enforcement officer, a correctional officer, a firefighter, an emergency medical technician, a paramedic, a child welfare service provider, an active-duty member of the United States Armed Services or a member of the Florida National Guard. The joint resolution limits the additional exemption to non-school property taxes. The amendment will be put to the electors during the



November 2022 general election, and if approved by at least 60% of electors, the law will take effect on January 1, 2023.

House bill 777 requires referenda elections related to tourist development taxes, tourist impact taxes, increases in municipal and county ad valorem tax millages beyond what is currently allowed in state statutes, children's services and independent special district property taxes, ninth-cent fuel tax, local option fuel taxes and certain school millages to be held at the state general election. The new law will go into effect on October 1, 2022.

In addition, every year the Florida Legislature provides a Tax Relief Package that includes several tax reductions and other tax-related modifications. This session, the Legislature adopted a bill that provides for multiple tax reductions and other tax-related modifications. Several provisions in the bill are related to property taxes, including increasing the value of property exempt from ad valorem taxation for residents who are widows, widowers, blind or totally and permanently disabled from \$500 to \$5,000. The bill provides property tax abatement for residential properties rendered uninhabitable for 30 days or more due to a catastrophic event and provides relief from property taxes and non-ad valorem assessments to owners affected by the sudden and unforeseen collapse of a residential building in 2021. The bill clarifies how the start date is calculated relating to the 15-year waiting period for an affordable housing exemption. The bill also modifies the assessment methodology for land used in the production of aquaculture products. The bill includes the "Florida Motor Fuel Tax Relief Act of 2022," which is a one-month holiday reducing certain motor fuel taxes. The bill includes numerous sales tax holidays, sales tax exemptions and a reduction in the sales tax on new mobile homes. Except as otherwise expressly provided, the bill is effective July 1, 2022.

In addition to the above bills passed during the 2022 session, several other proposed changes to the law, which did not succeed but are likely to resurface in the future, potentially affecting the financial condition of the Village, include:

- Senate Bill 620 which was approved but vetoed by Governor DeSantis, would have allowed a business that had been engaged in a lawful business in a municipality for at least three years to claim business damages from the municipality if it enacted or amended an ordinance or charter provision that would have caused a reduction of at least 15% of the business' profit as applied on a per location basis of a business operated within the jurisdiction.
- House Bill 9241 would have provided a nonrecurring sum of \$5 million to fund the Cyber Florida - Local Government Infrastructure and Technical Assistance. This funding would have created a program for Cyber Florida to offer threat assessments and grant funding to help local governments update their information technology.
- House Bill 6109 would have removed provisions that preempt local governments from enacting or adopting limitations and restrictions involving certain contributions and expenditures or establishing contribution limits different than those established in the Florida Election Code.

- Senate Bill 568 and House Bill 71 would have created an abatement of property taxes for residential dwellings that are uninhabitable due to a catastrophic event. If a residential dwelling is rendered uninhabitable for at least 30 days due to catastrophic event, taxes originally levied for the tax year in which the catastrophic event occurred could have been abated if certain conditions were met. The bills required the tax collector to notify each affected local government of the reduction of property taxes due to this bill. Similar language passed in House Bill 7071.
- Senate Bill 362 and House Bill 401 would have expanded options allowing a nonprofit home for the aged to qualify for an exemption from ad valorem taxation. The bills allowed the sole general partner to be another entity wholly owned by a not-for-profit corporation.
- Senate Joint Resolution 1266 and House Joint Resolution 923 proposed an amendment to the Florida Constitution to provide for the periodic increase of the \$25,000 exemption on a homestead property's assessed value that is greater than \$50,000. Homestead
- Senate Bill 460 and House Bill 283 would have provided for an exception from assessment of homestead property at just value upon transfer of property if the property was transferred to a child or a grandchild of the deceased owner.
- Senate Bill 1280 and House Bill 975 would have created an additional assessment limitation for certain low-income seniors if HJR 973, SJR 1278 or a similar constitutional amendment was approved by the voters at the 2022 general election. This additional assessment limitation applied to assessed values of homestead properties with a just value of \$300,000 or less owned by a person at least 65 years old whose annual household income does not exceed \$20,000. The assessment limitation is carried over to a surviving spouse who uses the property as a homestead, who has attained age 65 and meets the household income limitations. The bills also modified the current local option increase the just value requirement from \$250,000 to \$300,000.
- Senate Bill 839 and House Bill 839 would have increased the property tax discount percentage rates for early payment of all property taxes assessed on the county tax rolls.
- Senate Bill 154 and House Bill 13 would have increased the property tax exemption for homesteaded residents who are widows, widowers, blind or totally and permanently disabled. SB 154 increases the exemption from \$500 to \$5,000. Similar language passed in House Bill 7071.
- Senate Hill 1150 and House Bill 496 would have authorized municipalities and counties to adopt ordinances to grant ad valorem tax exemptions to property owners whose properties are used for governmental or public purpose of providing affordable housing.
- Senate Bill 1126 and House Bill 243 would have exempted, from property taxation, property used by educational institutions that hold a leasehold interest in certain leases that exceed 98 years.

- Senate Bill 1056 and House Bill 1345 would have revised the criteria of the homestead property tax exemption to state that the rental of a portion of a dwelling claimed to be a homestead while the dwelling is physically occupied by the owner does not constitute the abandonment of the dwelling as a homestead.
- Senate Bill 1558 and House Bill 6093 would have repealed Section 212.031, Florida Statutes, which subjects the renting, leasing, letting or granting a license for use of any real property to sales and use tax.
- House Bill 6029 would have preempted cities, counties and the Florida Department of Highway Safety and Motor Vehicles from installing, maintaining or utilizing red light cameras effective July 1, 2025.
- Senate Bill 908 would have created additional fees and a licensing tax for electric and hybrid vehicles.

Other challenges that will likely impact recurring operating expenditures sometime in the future include rising health and liability insurance costs. At the beginning of 2020, the outbreak of COVID-19 led health services spending to drop 8.6% in the second quarter of 2020 compared to the second quarter of 2019. This was largely due to social distancing and many Americans delaying or canceling their elective procedures. However, despite this historic drop, economists expect the pandemic's effects to be short term, with health spending projected to grow at an average annual rate of 5.4% and reach \$6.2 trillion by 2028. With no end in sight to rising healthcare costs, it's important to anticipate the rising health insurance costs in future forecasts. For that reason, the Village has set aside \$317,805 as a "rainy day" fund to attenuate the negative effects on employee premiums caused by anticipated future increases.

Inflation surged in 2021 and has persisted at an elevated rate in 2022 as unemployment fell sharply over that period. At rates not seen since the early 1980s, the high inflation and low unemployment are the result of strong demand and disruptions to supply, which combined to cause considerable tightness in product and labor markets. Output and employment recovered from the pandemic-induced recession of early 2020 and then continued to expand. But, the expansion has been unbalanced because of ongoing pandemic-related disruptions. And to make matters worse, the increased demand for goods strained domestic and international supply chains, while labor force participation remained lower than pre-pandemic levels. As a result, the growth rates of consumer prices, producer prices, and nominal wages increased markedly. The Federal Reserve ended purchases of long-term securities and raised interest rates in 2022. Increased interest rates have an impact on the Village's future borrowing forecasts. As mentioned previously, the timing of any new debt issuance to capitalize on the best rates will be less predictable in the current high inflation scenario.

Because waves of COVID-19 infections dampened the growth of demand for many services in 2021, fiscal measures meant to support overall economic activity - especially direct cash transfers to households - mainly boosted demand for goods. The pandemic continued to hinder certain in-person activities, such as air travel, trips to amusement parks, and haircuts. Although

demand for consumer services grew rapidly in the middle of 2021, it remained below its pre-pandemic level throughout the year. In contrast, demand for consumer goods grew sharply. Real personal consumption of goods exceeded its pre-pandemic level in the second half of 2020 and continued to exhibit strong growth thereafter. From the fourth quarter of 2019 to the fourth quarter of 2021, real personal consumption of durable goods increased at an average annual rate of 10%; real personal consumption of nondurable goods grew at an average annual rate of 6.2%.

In 2021, the surge in demand for goods strained domestic and international supply chains, leading to delayed deliveries and shortages of many products. Those disruptions included shortages of semiconductors (key components in automobiles and consumer electronics) and shipping containers. Despite strong demand, domestic production of automobiles declined during the year, falling further below its pre-pandemic level because of shortages of semiconductors and other supply-side disruptions. Backlogs formed as key U.S. ports struggled to keep up with the elevated volume of imported goods. The lack of availability of construction materials also limited the growth of the supply of new housing and nonresidential structures. Moreover, a shortage of workers in transportation and warehousing compounded those problems with supply chains.

Supported by the expansion of economic activity, conditions in labor markets were marked by rising employment and labor force participation, declining unemployment, and elevated job vacancies in 2021 and early 2022. The unemployment rate was 6.4% in January 2021 and declined to 3.6% by April 2022 - slightly above the pre-pandemic low of 3.5% in February 2020. Job vacancies (an indicator of demand for labor) increased to an all-time high in 2021.

At the same time, growth in the labor force was modest and did not keep up with the increase in the demand for labor. Various factors continued to inhibit growth in the labor force during 2021 and early 2022, including lingering pandemic-related health concerns and issues related to providing child care and other in-home care. Supplemental unemployment insurance payments and direct cash transfers to households might also have slowed the recovery of labor force participation in 2021. Moreover, rising asset prices boosted household wealth, which enabled older workers to retire earlier than previously expected. As of early 2022, the labor force was roughly two million people smaller than Congressional Budget Office had projected for that time in its last forecast before the pandemic, and it was roughly one million people smaller than the agency's estimate of the potential labor force.

According to the Congressional Budget Office, during the second half of 2022, high inflation will initially persist as strong demand for products and labor continues and as supply disruptions and energy prices gradually decline. Inflation remains elevated in 2022; its pace since mid-2021 has been the fastest in four decades. In Congressional Budget Office projections, supply-side conditions improve, and energy prices decrease in the second half of 2022. Inflation as measured by the Personal Consumption Expenditures (PCE) price index is expected to fall to 2.3% in 2023. From 2024 to 2026, inflation remains near the Federal Reserve's long-run goal of 2%.

The Congressional Budget Office also expects output to surpass its potential (maximum sustainable) level in the middle of 2022 as the economy continues to expand following the

disruptions caused by the coronavirus pandemic and the recession of early 2020. Real gross domestic product (that is, GDP adjusted to remove the effects of inflation) grows by 3.1% in 2022, driven by strong gains in consumer spending on services. After 2022, several factors - including tightening monetary policy and waning fiscal support - combine to slow the growth of output; the annual growth of real GDP averages is expected to drop to 1.6% from 2023 to 2026.

All the aforementioned economic trends will affect some of the more volatile Village revenue streams that fluctuate depending on disposable income such as sales taxes and local option gas taxes, in the coming years. Likewise, the current economic trends will also have a negative impact on the cost of doing business, with expenditures feeling the ripple effects of inflation. Consequently, multi-year forecasts for Village finances going out five and ten years will anticipate moderate economic growth anticipating inflation through the middle of 2023, followed by a shallow recession and then a conservative growth pace for revenue sources during the rest.

## Ten-Year Outlook and Community Investment

Any new commitments beyond those identified in the ten-year expenditure forecast for the period covering Fiscal Years 2022 through 2032 should be carefully analyzed and weighed against the priorities identified in the 2021 Strategic Plan. Said forecast anticipates an average of 2.8% per year growth in revenues ranging from -1.8% in the near term to 3.2% growth, and varying levels of growth in expenditures that range between as little as 0.8% to as much as 4.9% for an average of 2.5% over 10 years. The assumptions include anticipated revenues from the issuance of new debt in 2023 in the amount of \$5.9 Million. These projections highlight the fact that barring any unanticipated recurring expenditures, the Village continues to be on solid financial ground.

The Village Council is cognizant and committed to its number one priority of fiscal responsibility. 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 be, due to the countless unknown variables that may present themselves in the future.

## Most Critical Long-Term Infrastructure Needs

The Village has identified approximately \$40 million worth of future drainage needs in the Stormwater Master Plan - with approximately \$11 million of prioritized projects. The priority projects will be built during the next 15-20 years, as funding becomes available in the Stormwater Fund from utility fees. With the Federal government shifting priority to infrastructure projects, the Village is currently aggressively seeking funds to apply towards the drainage needs. During 2022, the Village secured \$606,000 from the Federal government and \$500,000 from the State to be used for stormwater drainage projects. During the prior Fiscal Year, the Village also secured American Rescue Plan funding, and it is expected that approximately \$1.8 Million of those funds will also be appropriated toward drainage improvements. Funding from other



agencies will continue to be sought and will be paired with annual appropriations in the Stormwater Fund to complete the drainage system in the Village.

In November 2018, Miami-Dade County completed a sea-level vulnerability study of septic systems that identified some parts of Pinecrest as vulnerable. Since 1994, sea levels have risen four inches and are expected to increase an additional two to six inches by 2030. This has, in turn led to higher groundwater levels in certain areas. The County, in collaboration with the U.S. Geological Survey, identified how sea level rise will increase groundwater levels over the longer term, and identified areas where groundwater levels are currently so close to the surface that the existing septic systems are likely compromised and may no longer be providing adequate treatment at least part of the year. The report identified nearly 1,800 Pinecrest properties that are currently, or will be vulnerable to compromise by 2030, based on sea-level rise projections. The estimated cost of new sanitary sewer infrastructure to mitigate the failing septic systems is between \$30 million and \$35 million. The Village will continue to work with the County's Water and Sewer Utility and the State to develop a long-term solution to this looming environmental concern.

## Budget Approach

The guiding principles for this budget are the policy goals established in the 2021 Village's Strategic Plan developed by the Village Council. On January 27, 2021, February 18, 2021, March 3, 2021 and March 16, 2020, the Village Council held strategic planning workshops with staff to review the latest plan and develop an updated document that would identify objectives and goals to guide the organization over for the period beginning in 2021 and ending in 2026. The updated strategic plan was officially adopted by the Village Council on June 8, 2021.

The policy statements in the plan 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 budgeting approach, departments undertook an analysis to determine the true cost of the services they provide. Using the 2021 Strategic Plan and related Village Council discussions 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.

The 2021 Strategic Plan provides a long-term approach to achievement of goals over a three to five-year timeframe and identifies several areas where the organization should focus efforts.

Funding has been included in the proposed Fiscal Year 2023 budget for some of the targeted initiatives, which further the Village's Seven Strategic goals such as:

- Initiatives that further organizational excellence and financial stability such as upgrades to the Village's website to improve overall user experience, upgrade of the Village's virtual environment to increase cyber security and performance, continued efforts to secure funding for large infrastructure projects through Federal and State appropriations, and new phone systems for the Public Works Department, Pinecrest Gardens and the Community Center.
- Initiatives that improve community safety and security through additional funding for acoustic monitoring active shooter alert systems at all the parks, ongoing License Plate Reader Installation Program, installation of radar speed signs at various locations in the Village.
- Initiatives that preserve the Village's residential character and enhance community character such as installation of large, mature street trees to replace lost canopy throughout the Village and completion of the Pinecrest Parkway (US 1) Vision Plan.
- Continued implementation of the Village-wide Transportation Study that will look at traffic calming opportunities throughout the Village and completion of the Potable Water Infrastructure Project furthering the Village's commitment to sustainability and infrastructure needs.
- Initiatives that continue the Village's objective to provide high standard for parks and infrastructure including the construction of the Gary Matzner Park, construction of new park amenities at Evelyn Greer Park, Suniland Park, Flagler Grove Park and Veteran's Wayside Park, construction of Phase 2 of Coral Pine Park, refurbishment of the Lake View Terrace at Pinecrest Gardens and increased recreational programming.
- Initiatives that improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment such as the opening of the Inspiration Center at Pinecrest Gardens and administrative support for the Friends of Pinecrest Gardens non-profit to establish funding source for cultural programs.
- Initiatives that continue the Village's commitment to sustainability such as completion of a Village-wide Vulnerability Assessment Study, implementation of initiatives in the Pinecrest Gardens Botanical Master Plan, and construction of priority projects from the Stormwater Master Plan.
- Initiatives that improve pedestrian and bicycle safety including construction of a shared use path on Kendall Drive and design of a shared use path on Ludlam Road.

The proposed FY 2023 Budget continues to employ a conservative approach based on the unstable nature of the economy. Inflation and the possibility of a recession towards the end of the calendar year are accounted for in future year projections. The budget adjusts for

legislative impacts, as well as anticipated long-term revenue growth as the economy continues its recovery. Overall, the budget conforms to economists' expectations and projects conservative increases in activity during the coming year.

## A Year's Worth of Achievements

Some of the more notable achievements accomplished during the past fiscal year are listed below, and a more in-depth description of the achievements may be found on in each department section.

- Facilitated a testing and vaccination site for the general public operating at the Municipal Center and various park facilities since the beginning of the pandemic through June 30, 2022. This Village's testing and vaccination site administered a total of 80,750 Covid-19 tests and 24,600 doses of vaccine.
- Coordinated the establishment of a Special Assessment District for 718 homes that will benefit from the completion of the future potable water infrastructure and commenced construction of the Village's Potable Water Project, which is expected to be completed during the first quarter of Fiscal Year 2023.
- Upgraded the Permitting System to the latest web-based version. This upgrade improves the processes of the electronic plan review for all submissions, reviews and revisions. By leveraging this streamlined version efficiencies and integration with other software applications like GIS and Laserfiche were improved, enabling field staff to work wherever and whenever, using mobile-ready devices.
- The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2020 from the Government Finance Officers Association and submitted the application for the Fiscal Year ending September 30, 2021. This is the sixteenth consecutive award received by the Village since its inception.
- Maintained the Public Protection ISO Class Rating for commercial properties of 2 and of 3 for residential properties.
- In 2022, Pinecrest was rated 1<sup>st</sup> of 134 Best Suburb to Live in Miami Area, 2<sup>nd</sup> of 262 Best Places to Live in Miami, 2<sup>nd</sup> of 262 Best Suburb to Raise a Family in the Miami Area, 5<sup>th</sup> of 380 Best Suburbs to Live in Florida, 12<sup>th</sup> of 380 of Best Suburb to Raise a Family in Florida and 18<sup>th</sup> of 378 of Best Suburbs for Young Professionals in Florida by Niche.
- Pinecrest Gardens was rated "Best Farmer's Market in 2022" by the Miami New Times.



Potable Waterline Project

- Installed five new entrance monument signs at various locations throughout the Village that include an updated, modern design and landscaping.
- The Police Department successfully deployed a decoy car program as a force multiplier. Decoy cars are outfitted with solar powered red/blue lights which give the perception that the vehicle is manned by an officer.
- Successfully developed the H.E.A.R.T program, which is a homeless outreach program that brings a guardian approach through the Police Department to address the homeless community problems.
- Conducted several high-profile traffic safety campaigns including: Obey the Sign or Pay the Fine, Alert Today - Alive Tomorrow, and the Drive Sober or Get Pulled Over Holiday Enforcement details in order to reduce or eliminate alcohol-impaired driving fatalities within the Village. To date, the Police department has seen a 24% decrease in traffic crashes within the jurisdiction.
- Completed the Upper Garden Improvement Project that included Americans with Disabilities Act (ADA) compliance for the new playground, restrooms, petting zoo, picnic areas and Inspiration Center.
- Constructed all new ADA compliant pathways in the lower garden to improve garden access for people with disabilities.
- Through an active community engagement campaign, the Village completed its first Parks and Recreation Master Plan, that will provide guidance over the next 10-years in matters of facility and recreation program development for the community.
- Pickleball continues to be one of the fastest growing activities at Suniland Park. This past year, the pickleball program was expanded to include instructional classes, a pickleball league and tournaments



New entrance monument signage.



ADA compliant frog play structure at Pinecrest Gardens.



# Budget Message

2022 - 2023

- The Flagler Grove Park synthetic turf project was completed in December 2021. This project included a multipurpose athletic field with lines for a 7v7 soccer field, 9v9 soccer field, 11v11 soccer field and a full-size lacrosse field.
- Suniland Park walkway lights, Flagler Grove Park parking lot lights and the Evelyn Greer Park colonnade lights were all converted to LED lighting.
- A new playground at Evelyn Greer Park is scheduled to open by October 1<sup>st</sup>. This playground meets or exceeds ADA standards and includes an interactive poured-in-place safety surface, shade structure, modern play elements for youth ages 2-12 and seating through the play area.



New synthetic field at Flagler Grove Park.

- Upgrades to aging servers & storage that supported the virtual environment and mission-critical applications were completed, consolidating information systems onto a modern hybrid cloud platform with native integration into Microsoft Azure (DELL Azure Stack HCI). This intelligent, all-in-one HCI system, not only satisfies the business demand for optimal operations, but also provides the latest security and integrated foundation to improve application uptime, efficiency, repeatability, predictability, performance and simplified management & operations.
- Completed an upgrade to the Municipal Center phone system that now integrates modular communications and is less vulnerable to intrusions or hacking than products based on "standard" operating systems.
- Program participation has returned to pre-pandemic levels at the community center. It is anticipated that registered program participation will reach or exceed 20,500 participants. At current participation rates, Pinecrest households make up approximately 52% of registered program participants.
- A community-wide health-centered initiative called #FitCrest was developed that includes a variety of community-based interactives such as community 5K runs, monthly challenges, promotional gym memberships and local business engagement.



Runners warm up for FitCrest 5K Run.

## Budget in Brief

The Fiscal Year 2023 Annual Budget, to be adopted in late-September 2021, is a numerical reflection of the Council's Goals and Objectives adopted during the Strategic Plan process. In

# Budget Message

2022 - 2023

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. The following new budget initiatives have been included in the Manager's recommended budget for Fiscal Year 2023:

## General Fund

Police Department Computers	\$89,810	Evelyn Greer Park Baseball Field Curve	\$3,800
Police Department Taser Replacement	\$29,500	Evelyn Greer Park Light Post Safety Covers	\$4,660
Neighborhood Watch Signage	\$6,375	Evelyn Greer Park and Suniland Park Replacement Tables	\$5,740
Speed Detectors	\$5,720	Community Center Phone Equipment	\$5,900
Police Department Women's Locker Room Storage Lockers	\$14,400	Community Center Replacement Fitness Equipment	\$38,115
Acoustic Threat Detectors for Active Shooters at Public Facilities/Parks	\$60,000	Coral Pine Park Play Equipment	\$7,200
Automated Defibrillator	\$1,650	Pinecrest Gardens Sensory Garden	\$7,000
Building Department Computer Replacement	\$8,200	Pinecrest Gardens Phone System Equipment	\$9,460
IT Department Computer Replacement per schedule	\$22,500	Pinecrest Gardens Banyan Bowl Fan Replacement	<u>\$2,540</u>
Public Works Department Phone System	\$6,200	Total	<u>\$680,600</u>
5K Race Directional Signs	\$2,500	Capital Project Fund	
Battery Operated Park Maintenance Equipment	\$5,000	General Government Audio Visual Equipment	\$14,085

# Budget Message

2022-2023

IT Virtual Environment	\$50,955	Pinecrest Gardens Main Entrance and lower garden sign refurbishment	\$17,925
Kendall Drive Shared Use Path	\$1,000,000		
Evelyn Greer Park Restroom Renovation	\$20,000	Pinecrest Gardens Lower Garden path sealant	\$19,510
Evelyn Greer Park Landscape Refurbishment	\$47,470	Pinecrest Gardens Lower Garden Landscape Lighting Improvement Project	\$78,750
Flagler Grove Park Storage Facility	\$100,000	Pinecrest Gardens Lower Garden Electrical Upgrade	\$215,250
Flagler Grove Park Golf cart	\$10,100	Pinecrest Gardens Banyan Bowl LED light Conversion	\$10,400
Veteran's Wayside Park Improvements	\$520,000	Pinecrest Gardens Historical Storytelling Animatronic Project	\$200,000
Veteran's Wayside Park Perimeter Sitting Wall	\$210,000	Community Center Large Picnic Umbrella	\$30,000
Veteran's Wayside Asphalt Paving Parking Lot	\$25,000	Community Center Landscape Refurbishment	\$10,000
Veteran's Wayside Park Up-lighting for trees	\$12,000	Coral Pine Park Phase 2 Construction Project	\$1,500,000
Pinecrest Gardens Master Plan FY 23	\$162,580	Suniland Park Landscape Refurbishment	\$61,450
Pinecrest Gardens Splash n' Play System Replacement	\$15,320	Suniland Park Field Light LED Conversion Project	\$440,000
Pinecrest Gardens Nursery Design, Planning and Construction	\$300,000	Suniland Park Golf Cage	\$35,000
Pinecrest Gardens Banyan Bowl Speaker and Monitors	\$41,200	Gary Matzner Park Development Project	<u>\$2,312,000</u>
Pinecrest Gardens Inspiration Center Furniture	\$50,000	Total	<u>\$7,582,600</u>
Pinecrest Gardens AV Equipment Inspiration Center	\$73,105		

# Budget Message

2022-2023

## Stormwater Utility Fund

Construction Miscellaneous	<u>\$5,200,000</u>
Storm Drainage Projects	
<b>Total</b>	<u><b>\$5,200,000</b></u>

Forklift	\$30,200
Streetscape Implementation	<u>\$1,000</u>
<b>Total</b>	<u><b>\$292,200</b></u>

## Transportation Fund

Public Works Storage Pen	\$5,000
Miscellaneous Sidewalks	\$100,000
Village-wide Paving	\$150,000
Traffic Circle Maintenance	\$6,000

## CITT Fund

Transportation Master Plan Construction	\$400,000
Village Wide Paving	\$100,000
Sidewalk Improvements	<u>\$120,000</u>
<b>Total</b>	<u><b>\$620,000</b></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 the millage rate of \$2.35 mills. This rate is the same as the previous year, and provides a surplus of \$125,320.

The recommended millage rate of 2.35 remains one of the lowest in Miami-Dade County. A review of the single-family, residential property assessments reveals property values in the Village ranging from \$102,400 on the low end to \$6,276,456 on the high end. The following table details this information further:

<b>Low</b>	\$102,400
<b>Average</b>	\$1,004,508
<b>High</b>	\$6,276,456



Pinecrest single-family residence.

The average single-family, property owner with a taxable value of \$1,004,508 will pay \$2,243.00 to the Village next year. Taxable values have increased 66.67% over the previous ten years. The proposed millage rate is 2.35, which is 0.073 more than the 1996 millage of 2.277.

The FY 2023 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.

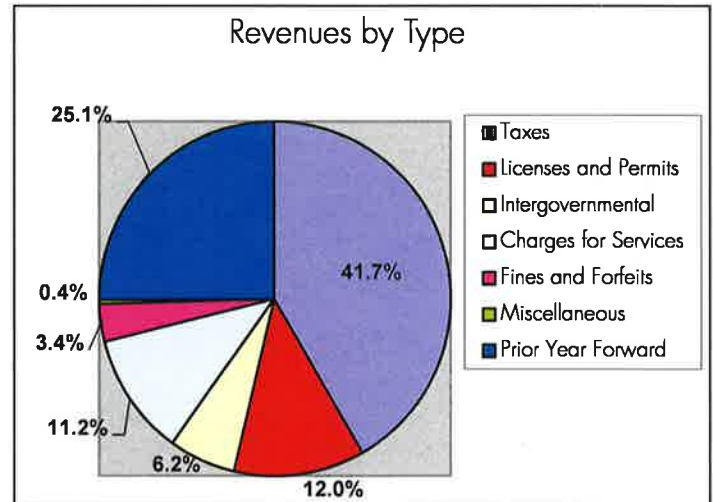


The consolidated budget for Fiscal Year 2023 for all funds, excluding interfund operating transfers, totals \$46,271,800. The Interfund Operating Transfers total another \$3,134,600.

## Revenue Summary

The Fiscal Year 2023 General Fund revenue will increase approximately \$3,160,745, an 11.32% increase from the prior year. The following table and graph illustrate the budgeted revenues by type:

Revenue Type	Recommended Appropriation	Percent %
Taxes	\$17,308,930	41.7%
Licenses & Permits	4,981,500	12.0%
Intergovernmental	2,563,250	6.2%
Charges for Services	4,658,175	11.2%
Fines and Forfeits	1,425,000	3.4%
Miscellaneous	155,000	0.4%
Prior Year Forward	10,408,344	25.1%
<b>Total Available</b>	<b>\$41,500,199</b>	<b>100.0%</b>



The most recent population figures show that just over the one-year period from 2020 to 2021, the Village's resident population decreased from 18,619 to 18,419 or 1.1%. Growth is reflected in the latest increase in the Village's taxable property values, which increased from \$5,358,161,091 in 2021 to \$6,066,710,208 in 2022 or approximately 13.22%.

This year property values experienced a 13.22% increase (9.22 percentage points above the 4.0% 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 3.0% next year then 4% over the next 5 years through Fiscal Year 2027.

The largest contributor aside from the Ad Valorem Taxes to the Village's revenues occurs in the Licenses and Permit Revenue category which is expected to generate a total of \$4,981,500 in revenues; increasing \$393,500, primarily due to the timing of receipt of electric franchise fees. The new electric franchise agreement with Florida Power Light, which went into effect in June 2020 provides for monthly payments, 60-days in arrears, as opposed to an annual upfront payment. The Franchise fee will increase \$220,000 and the permitting fees are expected to increase \$215,000 in the Building and Planning Department, offset by decreases in Public Works of \$23,500.

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 red-light cameras and ad valorem tax exemptions. However, based on economic forecasts, it is anticipated that revenues will likely see a larger increase than budgeted. For a more detailed explanation, please refer to the section titled "Potential Impacts to Future Fiscal Solvency" above.

## Grants

The Village has applied for numerous grants that, if awarded, will affect the Fiscal Year 2023 Budget as future amendments. A total of \$263,000 and \$725,000 have been allocated in the recommended budget in the General Fund and Capital Improvement Fund respectively. The Village has an additional \$12,140,000 worth of grant applications at various levels of the approval process at the time this document was prepared and is awaiting results. Below is a list of confirmed awards that are reflected in the recommended revenues:

- Kirk Foundation for She Jazz (2021-2022) grant for \$25,000
- National Endowment for the Arts, She Jazz for \$40,000
- State of Florida Cultural Grant for Banyan Bowl Programming (2022-2023) for \$150,000
- State of Florida Historic Grant for Lake View Terrace Pavers for \$500,000
- The Villager's Grant for Historic Preservation Video for \$10,000
- Miami-Dade Cultural for She Jazz, \$24,000
- Miami-Dade Cultural for Fine Arts Festival, \$9,000
- Miami-Dade Cultural Affairs for Historic Pavers, \$15,000
- Florida Humanities Council for Interpretive Signs, \$10,000
- The Police Department anticipates receiving grants from a number of different sources including Miami-Dade County and U.S. Department of Justice for approximately \$5,000

## Surpluses and Reserves

The Fiscal Year 2023 Budget shows a \$10,533,664 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 current Financial Policies, the General Fund unassigned fund balance will be maintained in an amount greater than or equal to 10% of the annual General Fund Budget. Furthermore, the current policies state that the Village shall strive to establish and then maintain a reserve of \$3,000,000 for operating emergencies.

It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt. Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in

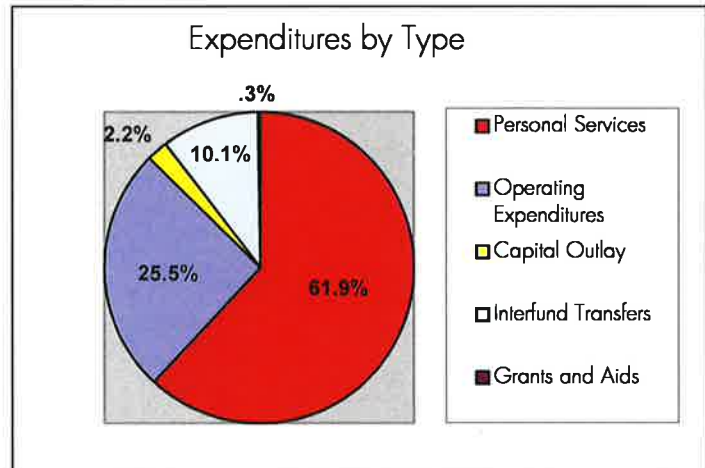
the Financial Reserve Policy. Excess surplus will then be used for capital replacement programs, retirement or refinancing of existing debt, or cash payments for capital improvement program projects.

In accordance with the adopted Financial Policies, it is recommended that the Village, establish a Working Capital Reserve in the amount of \$3,096,654 or approximately 10% of the net General Fund Expenditures. In addition, it is recommended that the remaining General Fund balance of \$317,805 be reserved to offset the rising cost of health insurance. The remaining \$4,119,206 can cover future budgetary needs through Fiscal Year 2023 in the event unforeseen economic circumstances change during the budget year.

## Expenditure Summary

Expenditures for Fiscal Year 2023 including operating transfers out have increased from the prior year by 7.1% or \$2,039,639.

<b>Expenditure Type</b>	<b>Recommended Appropriation</b>	<b>Percent %</b>
Personal Services	\$19,179,040	61.9%
Operating Expenditures	7,892,585	25.5%
Capital Outlay	680,600	2.2%
Grants and Aides	79,710	0.3%
Transfers	3,134,600	10.1%
<b>Total Available</b>	<b>\$30,966,535</b>	<b>100.0%</b>



The most significant departmental increase occurred in the Police Department with a total increase of \$697,117. Personal Services increases accounted for \$715,530, due to regular wage increases of \$318,605, FRS increase of \$157,865 and \$104,000 for a new union request for sick payout of up to 300 hours at separation if the employee has served at least 25 years with the Village. The operating expenses included a fuel increase of \$45,275 for rising gasoline costs and offset by a capital outlay decrease of \$53,364 which is due to an AC unit purchase the prior year. The second largest departmental increase occurred in the Building and Planning Department with a total increase of \$471,843. The personal services increased \$354,960 due to wage increases, the transfer of the ADA Compliance Officer from the Village Clerk's Office, and the addition of a new position, a Structural Engineer. The Operating Expenses increased by \$119,983 for \$55,700 in consulting and \$52,593 for professional services which includes the Track-it Permit Software system and Pinecrest Parkway (US 1) Vision Plan.

## Highlights

### *Personal Services*

Personal Services experienced a \$1,771,260 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 6.75% salary increase that represents a 3.5% cost-of-living adjustment and a 3.25% merit increase. All union employees are budgeted with the same overall 6.75% salary increase (with a 3.25% merit increase and a 3.5% cost-of-living adjustment). In order to remain competitive, many salary adjustments were made. For example, the recreational departments' salaries were brought up from \$12 per hour to \$15 per hour starting salary in order to fill chronically vacant positions. In addition, the retirement contribution for general government employees was restored to 13% for a cost of \$71,085.

This year, a transfer was made into the Public Works Department of \$201,490 in personal costs associated with the tree trimming crew. The transfer of the personnel was out of the Transportation Fund to allow for the repurposing of available funds toward necessary road projects.

The proposed budget does not include any proposed increases in salary for either the Village Manager or Village Clerk, as those are typically 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 increased from 25.89% to 27.83%. This increase affected the Police Department's budget by \$95,606. The chart below provides a review of the Village's contributions to the Florida Retirement System per employee, since switching to that pension program:

Florida Retirement System Village Contribution Rates	
1/1/2009	20.92%
7/1/2010	23.25%
7/1/2011	14.10%
7/1/2012	14.90%
7/1/2013	19.06%
7/1/2014	19.82%
7/1/2015	22.04%
7/1/2016	22.57%
7/1/2017	23.27%
7/1/2018	24.50%
7/1/2019	25.48%
7/1/2020	24.45%
7/1/2021	25.89%
7/1/2022	27.83%



There are two new proposed position changes recommended in the Fiscal Year 2023 Budget: a new structural engineer in the Building and Planning Department and a new communications coordinator in General Government.

## *Operating Expenses*

Total operating Expenses increased by \$2,468,192. The Council's overall operating expenses decreased by \$8,530 due to the completion of the Community Dashboard project. The Village Clerk's operating budget decreased by \$69,805 due to the transfer of a headcount into the Building and Planning Department, reduced wages for a new Village Clerk offset by costs for the election. The Village Manager's budget increased by \$30,385 for regular wages increases. The Finance Department's operating expenditures increased by \$37,615 due to the promotion of an accounting clerk to an accountant. The Village Attorney's operating budget increased by \$95,000 due to an agreed upon increase in the hourly rates. The General Government budget was increased by \$195,140 primarily due to the addition of a new position, the Communications Coordinator and the sick accrual of 300 hours for an employee reaching the 25 year of service. The Information Technologies Department increased \$37,720 due to increases in maintenance support and agreements. The Police Department operating budget increased by \$697,117. The Building and Planning Department increased by \$471,843 due to transfer of an employee from the Village Clerk's office, the new Structural Engineer position, and increases in professional and consulting expenses. The Public Works Department experienced an increase of \$263,040 due to the tree trimming crew transfer in from the Transportation Fund. Pinecrest Gardens experienced an increase of \$290,685 due to increases in minimum wages paid as well as various costs related to increased revenue expectation. Parks and Recreation Department's operating budget increased by \$208,572 due to increased in minimum wages and salary adjustments to market as well as increases in camp and classroom instruction needed for the expected revenue for next year. And finally, the Community Center experienced an increase of \$219,410 due to the same wage pressures and expenditures related to expected increases in program sales.

## *Capital Outlay*

Capital Outlay experienced an overall \$97,144 decrease. The budgeted amount of \$680,600 accounts for computer, vehicles, tasers, Crime Watch signs, women's room locker renovation, acoustic threat detection and an automated defibrillator for the Police Department in the amount of \$551,735, \$8,200 in the Building and Planning Department for computer equipment, \$44,015 for the Community Center phone system and fitness equipment, \$19,000 Pinecrest Banyan fans, sensory and learning garden and phone system, \$22,500 for the IT Department for computer replacements, \$6,200 for a Public Works phone system and \$28,950 for the Parks Department for race directional signs, automated hand equipment, baseball field curve, light post covers, furniture, and play equipment.

## *Grants and Aides*

Grants and Aides are budgeted at \$79,710 with \$60,000 of that amount allocated for the Public Schools and the remainder set aside for special community events and police grants. \$50,000 of the grant funds awarded to schools can be used for security initiatives in addition to technology upgrades. The remaining \$10,000 balance is appropriated for transportation initiatives for field

trips from the schools to Pinecrest Gardens and transportation of mentors from the High School to the Elementary Schools as part of the Sprout Music Program. \$10,000 is slotted for Economic Development in the community.

## *Interfund Transfers*

Interfund Transfers out of the General Fund Budget decreased to a total of \$428,553 for a total of \$3,134,600 due to the transfer of \$562,000 to the Capital Improvement Fund, a \$2,462,600 transfer to the Debt Service Fund which includes the estimated payment for the new \$5.9 Million capital improvement, \$13,500 transfer to the Hardwire Fund, \$80,000 to the Wireless Fund and \$16,500 to the Prepaid 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. The proposed stormwater utility fee rate is based on an Equivalent Residential Unit (ERU) of \$10.00 for commercial and \$10.51 for residential. A total of \$5,200,000 is budgeted for the construction of drainage improvements as adopted in the Stormwater Master Plan.

## Transportation Fund

The Transportation Fund is supported by the Local Option Gas Tax (\$.06), and the Local Option Fuel Tax (\$.03). The Fiscal Year 2023 Budget allocates \$292,200 for construction of several projects as identified in the Transportation Master Plan, \$50,000 toward design of miscellaneous projects, \$210,000 tree and landscape maintenance contractor costs, \$23,800 for Street lighting, \$600 for water costs associated with the new sprinkler system in the Kendall Drive median, \$14,930 for repairs and maintenance of the bucket truck and chipper, \$7,200 for fuel charges and \$45,000 for signs, post and potholes.

## 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 \$14,175 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 for the purchase of equipment for the Police Department. The Fiscal Year 2023 budget did not appropriate funds for future Police Department needs as the sources are not certain.

## 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. There will be no revenue in FY 23 because the funds that normally would be distributed will be used to offset the cost of the equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. A total of \$30,380 is allocated towards dispatcher salaries and miscellaneous system costs including repairs and maintenance.

## 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. There will be no revenues in FY 23 because the funds that normally would be distributed will be used to offset the cost of the equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. A total of \$117,255 has been budgeted for the maintenance of the 911 system and dispatching services.

## Prepaid 911 Fund

The Prepaid 911 Fund manages funds collected by the State for the emergency telephone number 911. Said funds may be used for the purchase of systems, training, communications and related capital asset purchases. There will be no revenues in FY 23 because the funds that normally would be distributed will be used to offset the cost of the equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. A total of \$26,175 has been budgeted for the maintenance of the 911 system and 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, and the Miami-Dade County Transportation Tax. This fund accounts for the 20% public transit portion of the one-half cent sales tax. A total of \$253,180 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) and \$300,660 for the on-demand Freebie transit trolley. In addition, \$75,000 has been allocated for miscellaneous design projects and a total of \$620,000 has been allocated to fund Village roadway projects, miscellaneous traffic calming and miscellaneous sidewalk repairs/ improvements.

## Impact Fee Fund

In 2019, The Florida Impact Fee Act was amended and required that impact fees be reported in their own separate fund. The Village currently charges impact fees for Police, Parks and Recreation, Municipal Services and Stormwater. The budget increased from \$108,000 to \$220,000 due mainly in part to the \$80,000 expected growth in the Stormwater Impact Fees.

## 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 2023 allocation for this fund is supported by a beginning fund balance totaling \$484,521 built up from the proceeds from carryover from uncompleted project balances and interest earnings. The Fiscal Year 2023 expenditures total \$7,624,600 and includes the proceeds of a \$5.9 Million debt proceeds to be used for various capital improvements. For a complete list of all the projects and proposed allocations, please see the project list on pages IX-1 through IX-12 of this document.

## Consolidated Funds

The following table illustrates the recommended expenditures including transfers to other funds for the Fiscal Year 2023 Consolidated Budget by Fund:

Fund	FY 2021-2022	FY 2022-2023	Difference
<b>General Fund</b>	\$ 28,926,896	\$ 30,966,535	\$ 2,039,639 7.1%
<b>Stormwater Utility Fund</b>	3,586,975	6,001,080	2,414,105 67.3%
<b>Transportation Fund</b>	446,495	643,730	197,235 44.2%
<b>Police Education Fund</b>	21,660	14,175	(7,485) -34.6%
<b>Police Forfeiture Fund</b>	30,000	-	(30,000) -100.0%
<b>Hardwire 911 Fund</b>	65,490	30,380	(35,110) -53.6%
<b>Wireless 911 Fund</b>	63,020	117,255	54,235 86.1%
<b>CITT Public Transit Fund</b>	1,389,250	1,299,870	(89,380) -6.4%
<b>Prepaid 911 Fund</b>	16,765	26,175	9,410 56.1%
<b>Capital Project Fund</b>	19,775,501	7,624,600	(12,150,901) -61.4%
<b>Debt Service Fund</b>	2,196,320	2,462,600	266,280 12.1%
<b>Impact Fees Funds</b>	108,000	220,000	112,000 103.7%

## Conclusion

For the past two budgets, the organizational, societal and financial impacts of the global pandemic have been front and center. As we look to the year ahead, we finally expect COVID-19 to be less of a factor. This budget proposal, however, accounts for the pandemic's continuing ripple effect on consumer spending, health care costs, financial markets, availability and cost of construction materials, and fuel - many of which are exacerbated by the new global uncertainty caused by the war in Ukraine.

Here at home, Pinecrest continues to deliver on our mission to sustain a vibrant Village that builds a sense of community spirit and pride with fiscally responsible government, the highest quality municipal services and infrastructure, a responsive and efficient staff, and innovative leaders who engage our residents. This budget supports first-rate services for residents and the high-quality Village employees who provide them.



Village revenues spiked over the past year, caused by unusual circumstances related to the pandemic. Stimulus money was pumped into the economy, coupled with pent-up demand among the public and the rising cost of goods the Village experienced higher sales tax collections. The Village also saw additional one-time revenue via the American Rescue Plan act and a bond issuance that brought \$4.3 Million of funding to cover the cost of the balance of the potable water project to be paid through the special assessment on affected properties as well as funding toward the Coral Pine Park Improvement Project. However, with inflation, the cost of doing business was also increased, offsetting most of the revenue gains.

The FY 2023 budget recognizes the impact of these competing factors. General Fund revenues are expected to continue to increase in Fiscal Year 2023. However, we are forecasting the additional stimulus funding to work its way through the economy and project an increase in revenues in Fiscal Year 2024 with a return to a normal trend line through the five-year forecast.

While covering overall cost increases in the budget for contracts, commodities, and health care, the Village's financial reserves will also be increased to further enhance Pinecrest's resiliency and ensure that Pinecrest has sufficient financial capacity to face unexpected events such as hurricanes and pandemics. The budget continues investing in the Village's workforce, helping Village staff face rising inflation and helping the Village compete to retain and attract top-quality people.

The Fiscal Year 2023 budget proposal supports the municipal organization and the community. The Village's comprehensive approach to service delivery and improvement, capital investment and fiscal sustainability is evident throughout this proposal.

As demands for services and infrastructure maintenance increases, the Village is faced with the need for improved infrastructure. Balancing these competing priorities and positioning the Village for long term financial viability will be critical for its continued success. A balanced budget is more than merely ensuring that expenditures are within revenues. A balanced budget also weighs the multiple policies and choices that together must harmonize to achieve Pinecrest's vision as a modern, resilient municipality with exceptional quality of life.

I would like to take this opportunity to thank Mayor Corradino, Vice Mayor Abbott and Councilmembers Del Prado, Hochkammer and Kraft for their support and willingness to work together for the betterment of the community. Their commitment to excellence inspires the entire team to work hard and achieve the community's goals. I am very proud of Team Pinecrest's achievements and look forward to the coming years. I would like to give a heartfelt thank you to my Assistant Village Manager Angela Gasca and Finance Director Marie Arteaga for their tireless efforts to completing this voluminous document.

Respectfully submitted,



Yocelyn Galiano, ICMA-CM, LEED GA  
Village Manager

## After-Action Summary

At the Budget Workshop on July 26, 2022, Village Council made several changes to the Village Manager's recommended expenditures. All changes made to the budget since that date are identified in the summaries below and in the column titled 2022-23 Council Adopt on the After-Action Summary Tables.

### General Fund

The Office of the Village Manager budget increased by \$21,425 due to an increase to the Village Manager's Salary. The budget for the Office of the Village Clerk increased a total of \$80,575 due to Village Council's approval of a salary increase for the Village Clerk and to provide funds in anticipation of two special elections for changes to the Land Development Regulations. The General Government budget decreased \$58,500 due to the removal of funds for a communications consultant which was offset by the addition of \$1,500 for employee service awards. The Police Department budget was increased by \$158,620 to fund additional overtime to provide police officers to the area schools (\$150,000) and to increase the minimum wage for crossing guards to \$15 per hour (\$8,620). Village Council approved an additional Code Compliance Officer to provide zoning inspections in the Building and Planning Department. This increased the departmental budget by \$65,735.

Transfers Out from the General Fund to the Capital Project Fund decreased \$131,510 due to the elimination of funding for the Pinecrest Gardens pathway sealant and a reduction in the allocation towards the future Gary Matzner Park, offset by the addition of funds for the purchase of patio umbrellas for the Community Center which were previously funded by a loan/bond.

AFTER-ACTION SUMMARY TABLE			
Expenditures			
FUND/DEPARTMENT	2022-23 MGR REC	2022-23 COUNCIL ADOPT	DIFFERENCE
<b>General Fund:</b>			
Office of the Village Manager	\$ 965,500	\$ 986,925	\$ 21,425
Office of the Village Clerk	331,375	411,950	80,575
General Government	1,814,465	1,754,465	-58,500
Police Department	11,562,285	11,712,285	158,620
Building & Planning	3,435,240	3,500,975	65,735
Transfers Out	3,164,600	3,003,090	131,510

## 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 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 which operating and maintenance costs have been included in operating budget forecasts.
- The Village will maintain all its assets at a level adequate to protect the Village's capital interest and to minimize future maintenance and replacement costs.
- The Village will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Village Council for approval.
- The Village will determine the least costly financing method for all new projects.

## Debt Management Policies

- The Village will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.

- The Village will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.
- Whenever possible, the Village will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
- The Village will not use long-term debt for current operations.
- The Village will maintain good communications with bond rating agencies regarding its financial condition. The Village will follow a policy of full disclosure on every financial report and borrowing prospectus.

## Revenue Policies

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

## Investment Policies

- The Village of Pinecrest will invest its funds in accordance with Florida Statute 218.415.
- The funds will be invested based upon the following priorities:
  - Safety of principal.
  - To meet the liquidity needs of the Village.
  - Optimize investment returns after first addressing safety & liquidity concerns. A bond rating from Moody's Standard & Poor, or Fitch rating service will be obtained.
- The Village of Pinecrest will make cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability.
- The Village will pool cash from several different funds for investment purposes when permitted by law.
- The Village will invest 100% of its idle cash on a continuous basis.
- Investment monitoring: Reports will be submitted to Village Council each month reporting investment earnings compared to financial benchmarks, and cash balances at the month end.



## Fund Balance Policies

- The Village of Pinecrest shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance.
- Fund Balance will be classified as follows:
  - Non-expendable fund balance includes amounts that are not in spendable form or are required to be maintained intact (principal of endowment funds).
  - Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers) constitutionally or through enabling legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
  - Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of decision-making authority. Commitments may be changed or lifted only by Village Council taking the same formal action that imposed the constraint originally. Committed fund balance shall include encumbrances outstanding at year end.
  - Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body which the governing body delegated the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.
  - Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contain in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.
- The Village of Pinecrest will maintain a minimum unassigned fund balance in the General Fund of 10% of budgeted expenditures and transfers out. The Village shall strive to keep an additional unassigned fund balance for extraordinary expenditures and mitigation due to the Village being located in a hurricane zone in the amount of \$3 million.
- 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 principles. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- Wherever possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.

- An independent public accounting firm selected by the Village Council will perform an annual audit and will publicly issue a financial opinion.
- The Village will operate an active and fully documented internal auditing program.

## **Audit Committee and Auditor Selection Policies**

- The Village has established and will maintain a high standard of accounting practices.
- The Village financial system will be maintained in conformity with generally accepted accounting principles. 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.

## **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*

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

The Village determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend

Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads. The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system. The Village determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.

## *Capital Outlay*

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

## *Depreciation Method*

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

- The Village will use the straight line depreciation method.
- There will be no depreciation on land, rights-of-way or other assets with an indefinite life.
- Construction in progress projects are not subject to depreciation until the projected is completed.
- Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

## *Capital Assets*

Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.

- 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 five-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 released by GASB or its successor organization.

## **Purchasing Policies**

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

Items covered by this policy:

- Materials
- Supplies
- Equipment
- Improvements
- Services

## *Competitive Bid and Purchase Order Requirements*

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

- Purchase Orders
- Competitive Bids
- Quotes from 3 different vendors

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

## **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 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 45 OPEB (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](mailto: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.
  - 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.

## Construction Guarantee Policy

The Public Works Director will determine when a Construction Guarantee is required and compute the amount of such guarantee.

- The Construction Guarantee will be in the form of:
  - A cash deposit to the Village of Pinecrest escrow account, or
  - An irrevocable letter of credit. The irrevocable letter of credit must be for a minimum of \$10,000.
- The Construction Guarantee is required before a permit will be issued except for FPL, AT&T or Miami-Dade Water and Sewer.
- The Construction Guarantee will be used to ensure the restoration of the roadway and/or right-of-way is done in compliance with the Village's restoration specifications for a period of one (1) year from the date of final inspection and approval by the Village.
- Upon completion of the project a final inspection will be conducted. If the final inspection is satisfactory, the Public Works Director will submit a final release to the Building Official for review and approval.
- The approved final release will be sent to the Finance Director and will be processed on the next scheduled accounts payable batch.



## Annual Budget Procedures

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

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

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

## Budget and Accounting Basis

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

The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects.) Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period 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 exception of the Enterprise Funds (Stormwater Utility Fund). Enterprise Funds are budgeted using 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

# Budget and Accounting Basis

2022-2023

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.

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

Modified Accrual Basis				Accrual Basis
Governmental Funds				Proprietary Funds
General	Special Revenue	Capital	Debt Service	Enterprise (Stormwater Utility)
	Transportation			
	Police Education			
	Police Forfeiture			
	Hardwire 911			
	Wireless 911			
	CITT			
	Prepaid 911			
	Impact Fees			

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.

## Funds Overview

The Village of Pinecrest's budget consists of twelve funds: General Fund, Stormwater Utility Fund, Transportation Fund, Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund, Wireless 911 Fund, CITT Public Transit Fund, Prepaid 911 Fund, Impact Fees Funds, 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.

For more detailed information regarding the funds, please refer to the fund sections in this document.

### *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.

## Prepaid 911 Fund

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

## Impact Fees Funds

The Impact Fees Funds section is a compilation of the impact fees collected for police services, parks and recreation, stormwater and general municipal services. Oversight of this fund is primarily the function of the Office of the Village Manager.

## 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
<b>General Fund</b>	•		
<b>Stormwater Utility Fund</b>			•
<b>Transportation Fund</b>			•
<b>Police Education Fund</b>		•	
<b>Police Forfeiture Fund</b>		•	
<b>Hardwire 911 Fund</b>		•	
<b>Wireless 911 Fund</b>		•	
<b>CITT Public Transit Fund</b>	•		
<b>Prepaid 911 Fund</b>		•	
<b>Impact Fees Funds</b>	•		
<b>Capital Project Fund</b>	•		
<b>Debt Service Fund</b>	•		



# Fund Balances

2022-2023

## Fund Balances

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

Fund	FY 2021-2022	FY 2022-2023	Difference
<b>General Fund</b> Includes \$1.6M in expected FEMA reimbursements. Budgeting conservatively in anticipation of a shallow recession.	\$ 7,383,198	\$ 10,606,549	\$ 3,223,351 43.7%
<b>Stormwater Utility Fund</b> The majority of the fund balance was used for a large Stormwater project.	\$ 894,007	\$ 209,855	\$ (684,152) -76.5%
<b>Transportation Fund</b> Completed several large projects.	\$ 7,507	\$ 2,560	\$ (4,947) -65.9%
<b>Police Education Fund</b> Funds were used for projects identified by the Police Department.	\$ 1,594	\$ 290	\$ (1,304) -81.8%
<b>Police Forfeiture Fund</b> The Village is no longer participating in the program and does not expect any further revenue.	\$ 5,943	\$ 168	\$ (5,775) -97.2%
<b>Hardwire 911 Fund</b> The Village is no longer receiving county revenues for this fund and is transferring only the amounts necessary to maintain the fund.	\$ 1,454	\$ 382	\$ (1,072) -73.7%
<b>Wireless 911 Fund</b> The Village is no longer receiving county revenues for this fund and is transferring only the amounts necessary to maintain the fund.	\$ 372	\$ 601	\$ 229 61.6%
<b>CITT Public Transit Fund</b> Village is not receiving a grant as in previous years and using the balance for transportation projects.	\$ (95,902)	\$ 277,006	\$ 372,908 -388.8%
<b>Prepaid 911 Fund</b> The Village is no longer receiving county revenues for this fund and is transferring only the amounts necessary to maintain the fund.	\$ 11,543	\$ 180	\$ (11,363) -98.4%
<b>Capital Project Fund</b> Major projects were completed.	\$ 42,095	\$ 8,981	\$ (33,114) -78.7%
<b>Debt Service Fund</b>	-	-	\$ - 0.0%
<b>Impact Fees Funds</b> Balance is being saved until projects are identified.	\$ 184,639	\$ 378,381	\$ 193,742 100.0%

# Fund Balances

2022-2023

## Fund Expenditures

The table below is a summary of the expenditures and transfers out, 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 2021-2022	FY 2022-2023	Difference
<b>General Fund</b>	\$ 28,926,896	\$ 31,134,655	\$ 2,207,759 7.6%
<b>Stormwater Utility Fund</b>	3,586,975	6,001,080	2,414,105 67.3%
<b>Transportation Fund</b>	446,495	643,730	197,235 44.2%
<b>Police Education Fund</b>	21,660	14,175	(7,485) -34.6%
<b>Police Forfeiture Fund</b>	30,000	-	(30,000) -100.0%
<b>Hardwire 911 Fund</b>	65,490	30,380	(35,110) -53.6%
<b>Wireless 911 Fund</b>	63,020	117,255	54,235 86.1%
<b>CITT Public Transit Fund</b>	1,389,250	1,409,870	20,620 1.5%
<b>Prepaid 911 Fund</b>	16,765	26,175	9,410 56.1%
<b>Capital Project Fund</b>	19,775,501	7,263,090	(12,512,411) -63.3%
<b>Debt Service Fund</b>	2,196,320	2,462,600	266,280 12.1%
<b>Impact Fees Funds</b>	108,000	220,000	112,000 103.7%

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET*	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>General Fund</b>					
Beginning Balance*	\$ 5,792,703	\$ 8,378,984	\$ 7,865,313	\$ 10,408,344	\$ 10,408,344
Revenues	28,584,359	27,931,110	31,667,172	31,332,860	31,332,860
Transfers In	27,000	-	-	-	-
Less Expenditures**	23,317,432	25,363,743	25,121,693	27,873,830	28,131,565
Less Interfund transfers out	3,221,317	3,563,153	4,002,447	3,164,600	3,003,090
<b>General Fund Balance</b>	<b>\$ 7,865,313</b>	<b>\$ 7,383,198</b>	<b>\$ 10,408,344</b>	<b>\$ 10,702,774</b>	<b>\$ 10,606,549</b>
<b>Stormwater Utility Fund</b>					
Unrestricted Net Assets	1,863,604	2,171,982	2,238,198	4,977,935	4,977,935
Revenues	1,244,169	2,309,000	4,131,756	1,233,000	1,233,000
Less Expenses	869,574	3,586,975	1,392,020	6,001,080	6,001,080
<b>*Stormwater Utility Unrestr. Net Assets</b>	<b>\$ 2,238,198</b>	<b>\$ 894,007</b>	<b>\$ 4,977,935</b>	<b>\$ 209,855</b>	<b>\$ 209,855</b>
<b>Transportation Fund</b>					
Beginning Balance	478,091	2,677	176,344	176,670	176,670
Revenues	454,433	451,325	451,189	469,620	469,620
Less Expenditures	681,309	446,495	450,864	643,730	643,730
Less Interfund transfers out	74,870	-	-	-	-
<b>Transportation Fund Balance</b>	<b>\$ 176,345</b>	<b>\$ 7,507</b>	<b>\$ 176,670</b>	<b>\$ 2,560</b>	<b>\$ 2,560</b>
<b>Police Education Fund</b>					
Beginning Balance	19,911	18,234	17,325	5,465	5,465
Revenues	3,978	5,020	9,800	9,000	9,000
Less Expenditures	6,565	21,660	21,660	14,175	14,175
<b>Police Education Fund Balance</b>	<b>\$ 17,325</b>	<b>\$ 1,594</b>	<b>\$ 5,465</b>	<b>\$ 290</b>	<b>\$ 290</b>

# Fund Balances

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET*	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>Police Forfeiture Fund</b>					
Beginning Balance	25,944	15,943	10,506	168	168
Revenues	15,271	20,000	12	-	-
Less Expenditures	30,709	30,000	10,350	-	-
<b>Police Forfeiture Fund Balance</b>	<b>\$ 10,506</b>	<b>\$ 5,943</b>	<b>\$ 168</b>	<b>\$ 168</b>	<b>\$ 168</b>
<b>Hardwire 911 Fund</b>					
Beginning Balance	10,844	1,444	14,865	17,262	17,262
Revenues	25,609	-	6,017	-	-
Transfers In	54,457	65,500	65,500	13,500	13,500
Less Expenditures	76,045	65,490	69,120	30,380	30,380
<b>Hardwire 911 Fund Balance</b>	<b>\$ 14,865</b>	<b>\$ 1,454</b>	<b>\$ 17,262</b>	<b>\$ 382</b>	<b>\$ 382</b>
<b>Wireless 911 Fund</b>					
Beginning Balance	28,052	392	17,215	37,856	37,856
Revenues	28,244	-	24,131	-	-
Transfers In	22,981	63,000	63,000	80,000	80,000
Less Expenditures	62,063	63,020	66,490	117,255	117,255
<b>Wireless 911 Fund Balance</b>	<b>\$ 17,215</b>	<b>\$ 372</b>	<b>\$ 37,856</b>	<b>\$ 601</b>	<b>\$ 601</b>
<b>CITT Public Transit Fund</b>					
Beginning Balance	44,737	430,458	415,576	408,796	408,796
Revenues	801,912	862,890	923,428	1,278,080	1,278,080
Transfers in	48,880	-	-	-	-
Less Expenditures	452,952	1,389,250	930,209	1,409,870	1,409,870
Less Interfund transfers out	27,000				
<b>CITT Public Transit Fund Balance</b>	<b>\$ 415,576</b>	<b>\$ (95,902)</b>	<b>\$ 408,796</b>	<b>\$ 277,006</b>	<b>\$ 277,006</b>
<b>Prepaid 911 Fund</b>					
Beginning Balance	11,616	11,803	4,260	9,845	9,845
Revenues	7,195	5	6,820	10	10
Transfers In	3,748	16,500	16,500	16,500	16,500
Less Expenditures	18,300	16,765	17,735	26,175	26,175
<b>Prepaid 911 Fund Balance</b>	<b>\$ 4,260</b>	<b>\$ 11,543</b>	<b>\$ 9,845</b>	<b>\$ 180</b>	<b>\$ 180</b>
<b>Capital Project Fund</b>					
Beginning Balance	1,355,991	9,796,273	5,043,764	491,081	491,081
Revenues***	12,918,051	9,512,473	13,131,358	6,350,500	6,350,500
Transfers in	963,881	508,850	508,850	592,000	430,490
Less Expenditures	10,194,159	19,775,501	18,192,891	7,424,600	7,263,090
<b>Capital Project Fund Balance</b>	<b>\$ 5,043,764</b>	<b>\$ 42,095</b>	<b>\$ 491,081</b>	<b>\$ 8,981</b>	<b>\$ 8,981</b>

# Fund Balances

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET*	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>Debt Service Fund</b>					
Beginning Balance	\$ 278,366		\$ 0		
Transfers in	2,202,240	2,196,320	2,630,614	2,462,600	2,462,600
Proceeds from LTD, net	855,000	-	-	-	-
Less Expenditures	3,335,606	2,196,320	2,630,614	2,462,600	2,462,600
<b>Debt Service Fund Balance</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Impact Fees Fund</b>					
Beginning Balance	\$ 102,859	\$ 184,639	\$ 222,981	\$ 378,181	\$ 378,181
Revenues	163,424	108,000	250,200	220,200	220,200
Less Expenditures	43,302	108,000	95,000	220,000	220,000
<b>Impact Fees Funds Balance</b>	<b>\$ 222,981</b>	<b>\$ 184,639</b>	<b>\$ 378,181</b>	<b>\$ 378,381</b>	<b>\$ 378,381</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 16,026,348</b>	<b>\$ 8,436,450</b>	<b>\$ 16,911,603</b>	<b>\$ 11,581,178</b>	<b>\$ 11,484,953</b>

\* Includes amendments made throughout the year.



# Consolidated Budget

2022-2023

## Fiscal Year 2023 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, Prepaid 911 Fund, Impact Fees Fund, Capital Project Fund, and the Debt Service Fund.

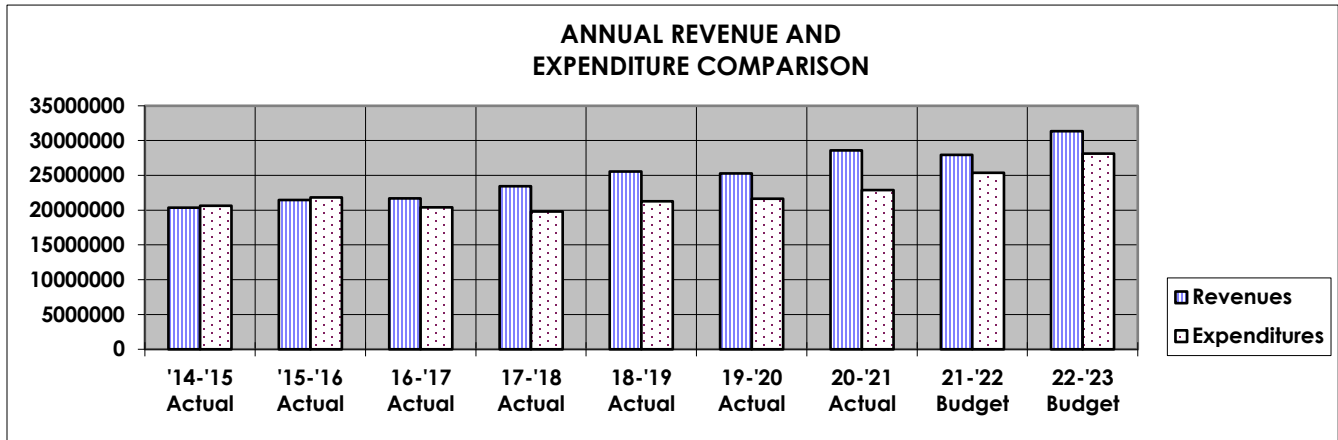
The operation of each fund is accounted for through a set of self-balancing accounts comprised of each fund's revenues and expenditures, assets, liabilities, fund balances and retained earnings. Each fund is shown individually on the previous pages.

The consolidated budget expenditures for all funds including operating transfers out are \$49,323,010.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET*	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>Beginning Balance</b>	<b>10,012,718</b>	<b>21,012,829</b>	<b>16,026,348</b>	<b>16,911,603</b>	<b>16,911,603</b>
Taxes	\$ 15,638,976	\$ 16,320,675	\$ 16,570,380	\$ 17,874,785	\$ 17,874,785
Licenses and Permits	5,178,663	4,696,000	5,489,200	5,201,700	5,201,700
Intergovernmental Revenue	4,580,892	9,788,403	16,798,834	4,510,500	4,510,500
Charges for Services	3,128,133	3,631,320	4,057,832	4,658,175	4,658,175
Fines and Forfeitures	1,444,937	1,385,000	1,482,690	1,434,000	1,434,000
Stormwater Utility Fees	1,241,362	1,200,000	1,221,808	1,230,000	1,230,000
Miscellaneous Revenue	216,711	278,425	681,140	173,610	173,610
Interfund transfers in	3,323,187	2,850,170	3,284,464	3,164,600	3,003,090
Debt Proceeds	13,671,972	3,900,000	4,300,000	5,810,500	5,810,500
<b>Sub-total</b>	<b>\$ 48,424,833</b>	<b>\$ 44,049,993</b>	<b>\$ 53,886,348</b>	<b>\$ 44,057,870</b>	<b>\$ 43,896,360</b>
<b>Total Resources Available</b>	<b>\$ 58,437,551</b>	<b>\$ 65,062,822</b>	<b>\$ 69,912,696</b>	<b>\$ 60,969,473</b>	<b>\$ 60,807,963</b>
<b>Expenditures - all funds</b>					
Personal Services	16,415,753	17,583,895	16,993,921	19,219,435	19,467,170
Operating Expenses	7,432,442	8,883,799	9,594,156	10,024,550	10,034,550
Capital Outlay	11,408,691	24,318,345	19,692,085	14,437,400	14,275,890
Grants and Aids	79,131	80,860	80,860	79,710	79,710
Interfund Transfer Out	3,323,187	3,563,153	4,002,447	3,164,600	3,003,090
Debt Service	3,335,606	2,196,320	2,630,614	2,462,600	2,462,600
Emergency Services - Hurricane	416,392	-	7,010		
<b>Sub-total</b>	<b>\$ 42,411,204</b>	<b>\$ 56,626,372</b>	<b>\$ 53,001,093</b>	<b>\$ 49,388,295</b>	<b>\$ 49,323,010</b>
<b>Total Consolidated Fund Balance</b>	<b>\$ 16,026,348</b>	<b>\$ 8,436,450</b>	<b>\$ 16,911,603</b>	<b>\$ 11,581,178</b>	<b>\$ 11,484,953</b>

# General Fund Summary

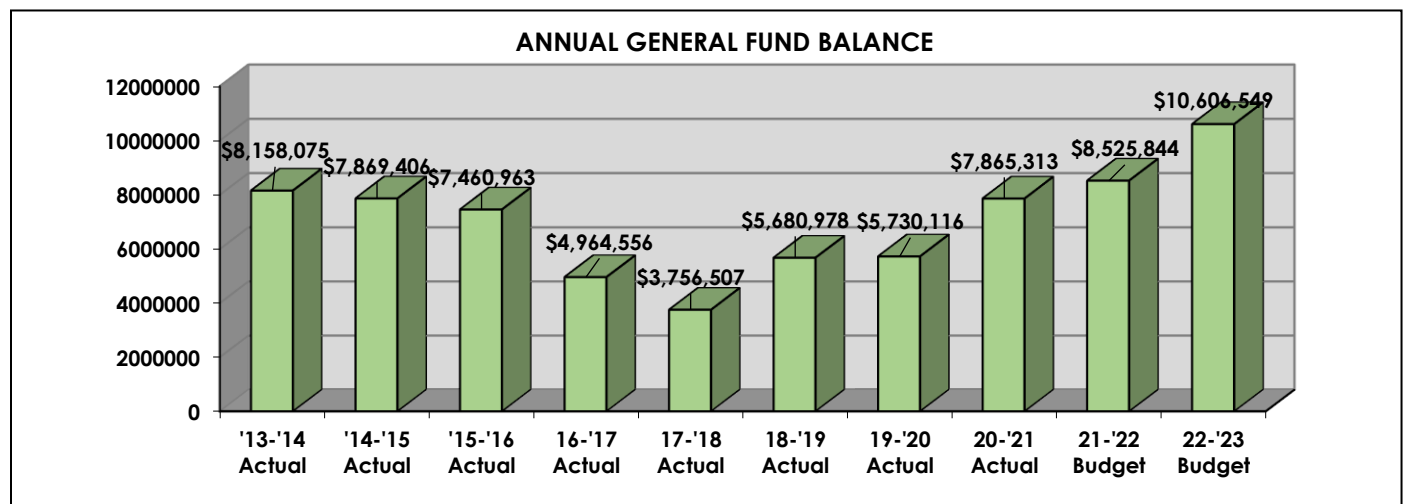
2022-2023



The Fiscal Year 2023 General Fund estimated revenue is \$31,332,860 and shows a \$3,401,750 increase from the prior year's budgeted revenue. Expenditures, excluding transfers, for Fiscal Year 2023 have increased from the prior year by 10.9% or \$2,767,822. The Fiscal Year 2023 Budget proposes \$28,131,565 in expenditures and projects a \$10,606,549 General Fund balance on September 30, 2023.

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 \$13,743,930 in revenues, including delinquency collection. The Building Permits, Utility Tax for Electricity, and Pinecrest Gardens are the next highest revenue contributors, each contributing \$2,750,000, \$2,250,000 and \$1,775,000 respectively. Taxes represent 55.7% of the revenue sources for the Village of Pinecrest. More detailed information on all revenues may be found in the General Fund Revenue section of this budget.

The largest percentage increase in expenditures occurred in the Public Works budget, 34.9%, mainly due to transfer of the three full-time positions that were previously budgeted in the Transportation Fund. The largest increase dollar-wise (\$855,737), was in the Police Department mainly due to an increase in staff salaries and benefits. Below is a graph, which displays the General Fund Balance over the last ten years.



# General Fund Summary

2022-2023

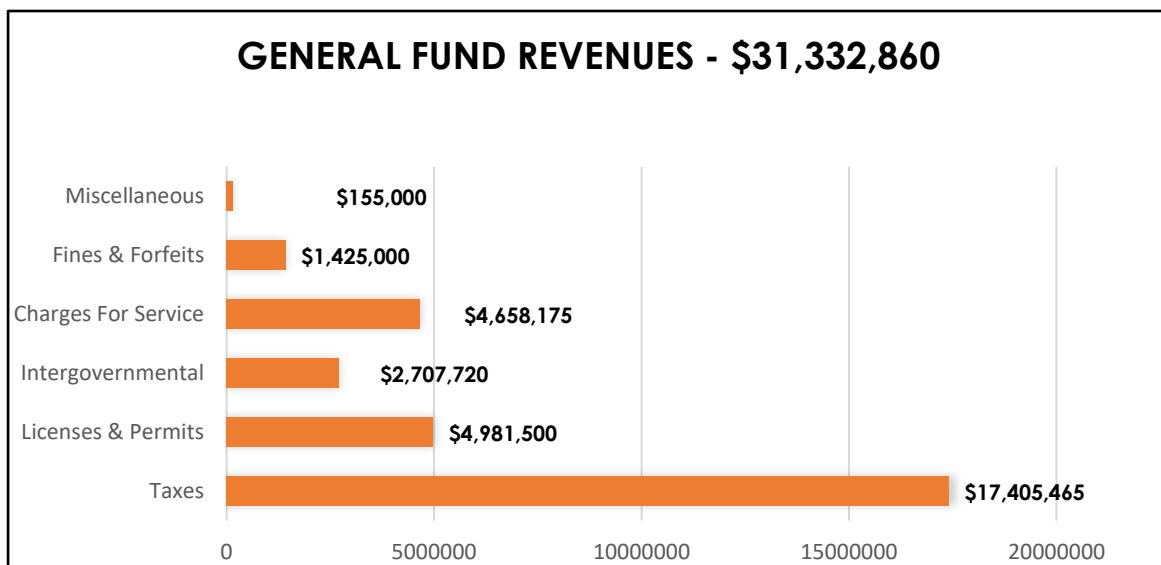
The General Fund uses modified accrual accounting. This is the basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred. Oversight of this fund is primarily the function of the Office of the Village Manager.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
Taxes	\$ 15,203,853	\$ 15,869,650	\$ 16,119,355	\$ 17,405,465	\$ 17,405,465
Licenses	\$ 5,015,239	\$ 4,588,000	\$ 5,239,000	\$ 4,981,500	\$ 4,981,500
Intergovernmental Revenue	\$ 3,649,171	\$ 2,257,140	\$ 4,673,610	\$ 2,707,720	\$ 2,707,720
Charges for Services	\$ 3,128,133	\$ 3,631,320	\$ 4,057,832	\$ 4,658,175	\$ 4,658,175
Fines and Forfeitures	\$ 1,425,717	\$ 1,360,000	\$ 1,472,890	\$ 1,425,000	\$ 1,425,000
Miscellaneous Revenues	\$ 162,246	\$ 225,000	\$ 104,485	\$ 155,000	\$ 155,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Forward	\$ 5,792,703	\$ 8,378,984	\$ 7,865,313	\$ 10,408,344	\$ 10,408,344
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 34,377,062</b>	<b>\$ 36,310,094</b>	<b>\$ 39,532,485</b>	<b>\$ 41,741,204</b>	<b>\$ 41,741,204</b>

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
VILLAGE COUNCIL	\$ 179,608	\$ 146,375	\$ 146,375	\$ 137,845	\$ 137,845
VILLAGE MANAGER	792,471	935,115	931,835	965,500	986,925
VILLAGE CLERK	419,368	401,180	309,988	331,375	411,950
FINANCE	375,144	414,925	423,911	452,540	452,540
VILLAGE ATTORNEY	618,225	565,000	681,550	660,000	660,000
GENERAL GOVERNMENT	1,463,731	1,617,825	1,640,155	1,814,465	1,754,465
INFORMATION TECHNOLOGY	510,877	583,470	580,735	621,190	621,190
POLICE	9,884,693	10,856,548	10,564,521	11,562,285	11,712,285
BUILDING AND PLANNING	2,615,779	2,963,397	2,989,023	3,435,240	3,500,975
PUBLIC WORKS	703,557	768,855	718,406	1,037,185	1,037,185
PARKS AND RECREATION	1,568,785	1,738,418	1,845,744	1,960,485	1,960,485
COMMUNITY CENTER	1,265,943	1,445,710	1,429,021	1,665,120	1,665,120
PINECREST GARDENS	2,502,861	2,926,925	2,853,419	3,230,600	3,230,600
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,901,040</b>	<b>\$ 25,363,743</b>	<b>\$ 25,114,684</b>	<b>\$ 27,873,830</b>	<b>\$ 28,131,565</b>
<b>TRANSFER OUT</b>	<b>\$ 3,221,317</b>	<b>\$ 3,563,153</b>	<b>\$ 4,002,447</b>	<b>\$ 3,164,600</b>	<b>\$ 3,003,090</b>
<b>TOTALS</b>	<b>\$ 26,122,358</b>	<b>\$ 28,926,896</b>	<b>\$ 29,117,131</b>	<b>\$ 31,038,430</b>	<b>\$ 31,134,655</b>

## 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 2023 General Fund estimated revenue is \$31,332,860 and shows a \$3,401,750 increase from the prior year's budgeted revenue. Taxes will generate \$17,405,465 in revenue during Fiscal Year 2022-2023. Licenses and Permits will generate \$4,981,500 in revenues, an increase of 8.6%. Intergovernmental Revenues will generate \$2,707,720, an increase of 20%, and Charges for Services is expected to generate \$4,658,175, an increase of \$1,026,855 over the prior year. Fines and Forfeits are expected to generate \$1,425,000, \$65,000 more than was budgeted the prior year. Miscellaneous Revenues is budgeted at \$155,000, a decrease of \$70,000.



The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$13,743,930 in revenues, including delinquency collection. The Building Permits, Utility Tax for Electricity, and Pinecrest Gardens are the next highest revenue contributors, each contributing \$2,750,000, \$2,250,000 and \$1,775,000 respectively. Taxes represent 55.7% of the revenue sources for the Village of Pinecrest.

## Prior Year Fund Balance Forward

The FY 2023 Budget projects a Prior Year Fund Balance Forward of \$10,408,344, which includes an anticipated \$1,557,508 from Hurricane Irma FEMA proceeds.

The prior FY 2022 Budget projections anticipated a Prior Year Beginning Fund Balance Forward of \$8,378,984 and an Ending Fund Balance of \$8,465,844.



# General Fund Revenues

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>Beginning Balance</b>	\$ 5,792,703	\$ 8,378,984	\$ 7,865,313	\$ 10,408,344	\$ 10,408,344
<b>TAXES:</b>					
311.000 Ad Valorem Taxes	\$ 11,596,728	\$ 12,006,400	\$ 12,637,005	\$ 13,543,930	\$ 13,543,930
311.100 Ad Valorem Taxes-Delinquent	\$ 34,206	\$ 250,000	\$ 27,155	\$ 200,000	\$ 200,000
314.100 Utility Tax-Electricity	\$ 2,237,020	\$ 2,325,000	\$ 2,118,870	\$ 2,250,000	\$ 2,250,000
314.300 Utility Tax-Water	\$ 282,585	\$ 280,000	\$ 292,500	\$ 285,000	\$ 285,000
314.400 Utility Tax-Gas	\$ 66,741	\$ 60,000	\$ 68,240	\$ 65,000	\$ 65,000
315.000 Communications Services Tax	\$ 845,303	\$ 813,250	\$ 840,140	\$ 926,535	\$ 926,535
316.000 Local business tax	\$ 141,269	\$ 135,000	\$ 135,445	\$ 135,000	\$ 135,000
<b>TOTAL TAXES</b>	<b>\$ 15,203,853</b>	<b>\$ 15,869,650</b>	<b>\$ 16,119,355</b>	<b>\$ 17,405,465</b>	<b>\$ 17,405,465</b>
<b>LICENSES AND PERMITS:</b>					
322.000 Building Permits	\$ 2,855,334	\$ 2,535,000	\$ 2,955,015	\$ 2,750,000	\$ 2,750,000
322.001 Public Works Permits	\$ 24,683	\$ 30,000	\$ 13,300	\$ 6,500	\$ 6,500
323.100 Franchise Fees-Electricity	\$ 1,629,370	\$ 1,530,000	\$ 1,785,540	\$ 1,750,000	\$ 1,750,000
323.400 Franchise Fees-Gas	\$ 19,792	\$ 18,000	\$ 20,855	\$ 20,000	\$ 20,000
323.700 Franchise Fees-Solid Waste	\$ 131,825	\$ 125,000	\$ 145,320	\$ 135,000	\$ 135,000
324.710 Surcharge, Solid Waste	\$ 122,755	\$ 125,000	\$ 120,150	\$ 120,000	\$ 120,000
329.000 Other Licenses, Fees & Permits	\$ 231,480	\$ 225,000	\$ 198,820	\$ 200,000	\$ 200,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 5,015,239</b>	<b>\$ 4,588,000</b>	<b>\$ 5,239,000</b>	<b>\$ 4,981,500</b>	<b>\$ 4,981,500</b>
<b>INTERGOVERNMENTAL REVENUE:</b>					
334.500 Misc Grants, Police	\$ 4,610	\$ 18,690	\$ 18,690	\$ 5,000	\$ 5,000
334.575 Misc Grants, Pinecrest Gardens	\$ 394,462	\$ 111,870	\$ 111,870	\$ 258,000	\$ 258,000
334.900 ARPA	\$ -	\$ -	\$ 300,000	\$ -	\$ -
334.702 FEMA, Hurricane Irma	\$ 120,556	\$ -	\$ 1,557,508	\$ -	\$ -
334.625 MOU School Board	\$ 118,791	\$ -	\$ -	\$ -	\$ -
335.120 State Revenue Sharing Proceeds	\$ 567,923	\$ 573,035	\$ 635,577	\$ 667,355	\$ 667,355
335.150 Alcoholic Beverage Licenses	\$ 5,943	\$ 5,000	\$ 5,500	\$ 5,250	\$ 5,250
335.180 Local Gov't Half-Cent Sales Tax	\$ 1,517,006	\$ 1,473,545	\$ 1,701,875	\$ 1,677,115	\$ 1,677,115
337.300 FEMA- Covid	\$ -	\$ -	\$ 34,170		
337.711 Cares- Covid	\$ 827,130	\$ -	\$ 197,610		
338.000 Local Business Tax County	\$ 92,749	\$ 75,000	\$ 110,810	\$ 95,000	\$ 95,000
<b>TOTAL INTERGOV'T REVENUE</b>	<b>\$ 3,649,171</b>	<b>\$ 2,257,140</b>	<b>\$ 4,673,610</b>	<b>\$ 2,707,720</b>	<b>\$ 2,707,720</b>
<b>CHARGES FOR SERVICES:</b>					
341.101 Administrative fees, stormwater serv	\$ 358,933	\$ 259,015	\$ 259,015	\$ 414,115	\$ 414,115
341.107 Administrative fees, CITT	\$ 41,132	\$ 39,630	\$ 41,130	\$ 41,130	\$ 41,130
341.324 Administrative fees, Impact	\$ 11,297	\$ 5,500	\$ 7,000	\$ 7,000	\$ 7,000
342.100 Private Detail-Police	\$ 2,832	\$ 5,000	\$ 6,550	\$ 12,000	\$ 12,000
342.101 Police Fees	\$ 29,141	\$ 25,000	\$ 29,375	\$ 27,500	\$ 27,500
342.900 Other Public Safety Charges	\$ 126,512	\$ 133,040	\$ 133,040	\$ 172,600	\$ 172,600
343.901 US1 Maintenance Fees	\$ 7,876	\$ 7,875	\$ 7,875	\$ 7,875	\$ 7,875
347.000 Parks and Recreation	\$ 782,505	\$ 818,835	\$ 1,058,221	\$ 996,435	\$ 996,435
347.100 Community Center	\$ 1,011,784	\$ 1,142,425	\$ 1,263,676	\$ 1,164,520	\$ 1,164,520
347.300 Pinecrest Gardens	\$ 707,725	\$ 1,150,000	\$ 1,211,800	\$ 1,775,000	\$ 1,775,000
349.000 Other Charges for Services	\$ 48,396	\$ 45,000	\$ 40,150	\$ 40,000	\$ 40,000
<b>TOTAL CHARGES FOR SERVICES:</b>	<b>\$ 3,128,133</b>	<b>\$ 3,631,320</b>	<b>\$ 4,057,832</b>	<b>\$ 4,658,175</b>	<b>\$ 4,658,175</b>

# General Fund Revenues

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>FINES AND FORFEITS:</b>					
351.000 Judgments and Fines-Court	\$ 27,345	\$ 60,000	\$ 61,190	\$ 70,000	\$ 70,000
351.900 Traffic Light Cameras Fines	\$ 991,312	\$ 1,000,000	\$ 1,089,890	\$ 1,100,000	\$ 1,100,000
354.000 Violations of Local Ordinances	\$ 253,926	\$ 200,000	\$ 210,810	\$ 150,000	\$ 150,000
355.000 Sidewalk Fees	\$ 153,134	\$ 100,000	\$ 111,000	\$ 105,000	\$ 105,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 1,425,717</b>	<b>\$ 1,360,000</b>	<b>\$ 1,472,890</b>	<b>\$ 1,425,000</b>	<b>\$ 1,425,000</b>
<b>MISCELLANEOUS REVENUES:</b>					
361.000 Interest Earnings	\$ 11,952	\$ 30,000	\$ 17,495	\$ 25,000	\$ 25,000
364.000 Sale of Assets	\$ 29,806	\$ 35,000	\$ 14,600	\$ 20,000	\$ 20,000
366.000 Donations from Private Sources	\$ 5,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
369.000 Other Miscellaneous Revenues	\$ 115,489	\$ 150,000	\$ 72,390	\$ 100,000	\$ 100,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 162,246</b>	<b>\$ 225,000</b>	<b>\$ 104,485</b>	<b>\$ 155,000</b>	<b>\$ 155,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 28,584,359</b>	<b>\$ 27,931,110</b>	<b>\$ 31,667,172</b>	<b>\$ 31,332,860</b>	<b>\$ 31,332,860</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 34,377,062</b>	<b>\$ 36,310,094</b>	<b>\$ 39,532,485</b>	<b>\$ 41,741,204</b>	<b>\$ 41,741,204</b>

# Revenue Projection Rationale

2022-2023

## 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.

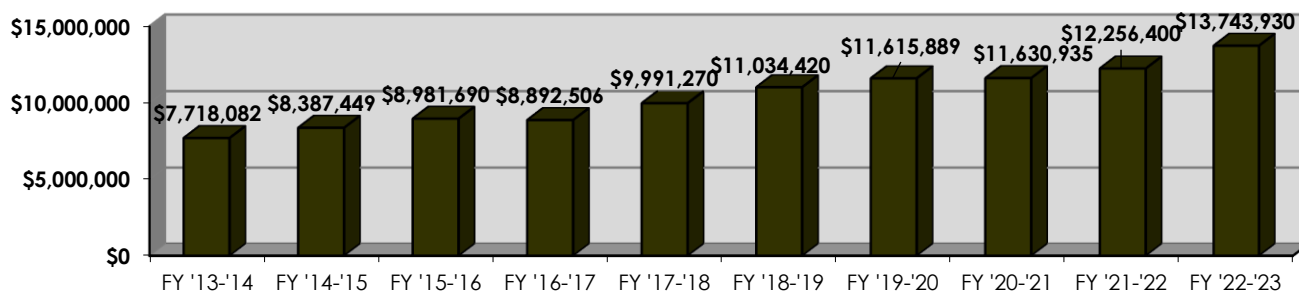
*Ad Valorem Taxes*  
\$13,743,930

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, 2022 Estimated Certified Taxable Value of the Village increased from \$5,358,161,091 in 2021 (final tax roll value) to \$6,066,710 in 2022 or approximately 13.22%. The Proposed Millage Rate for 2022-2023 is 2.3500, the same as the previous year. It will generate \$13,543,930 of Ad Valorem revenue budgeted at a 95% collection rate, with \$200,000 from the collection of delinquent accounts. Ad Valorem Taxes provide a fairly stable source of revenue.

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 2017 through 2021.

TAXING AGENCY	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE	2021 MILLAGE
Village of Pinecrest	2.3000	2.3990	2.3990	2.3500	2.3500
Miami-Dade County School Board	6.7740	6.5040	7.0250	6.9360	6.8290
Miami-Dade County School Board Debt Service	0.2200	0.2290	0.1230	0.1930	0.1800
Everglades Project	0.0441	0.0417	0.0397	0.0380	0.0365
South Florida Water Management District	0.1275	0.1209	0.1152	0.1103	0.1061
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4000	0.4644	0.4780	0.4780	0.5075
Miami-Dade Children's Trust	0.4673	0.4415	0.4680	0.4507	0.5000
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0075	0.0000	0.0000	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1384	0.1310	0.1246	0.1192	0.1146
<b>Total Taxes Paid by Pinecrest Residents</b>	<b>17.8824</b>	<b>17.7351</b>	<b>18.1761</b>	<b>18.0788</b>	<b>18.0273</b>

### Ad Valorem Taxes

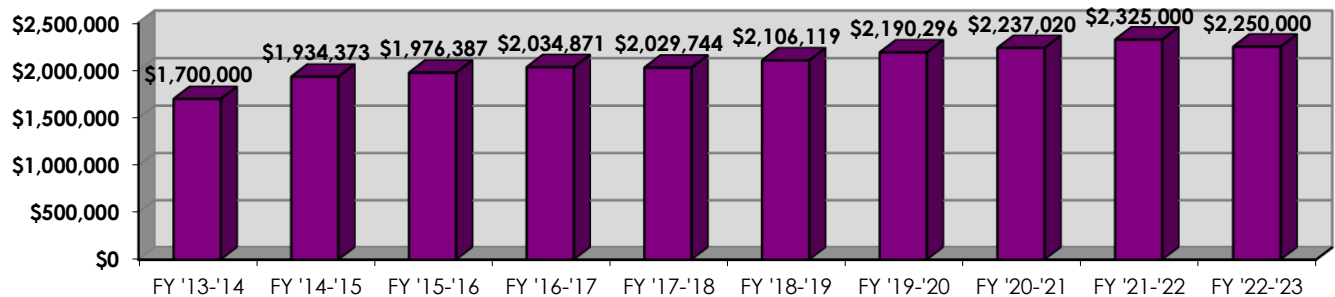


# Revenue Projection Rationale

2022-2023

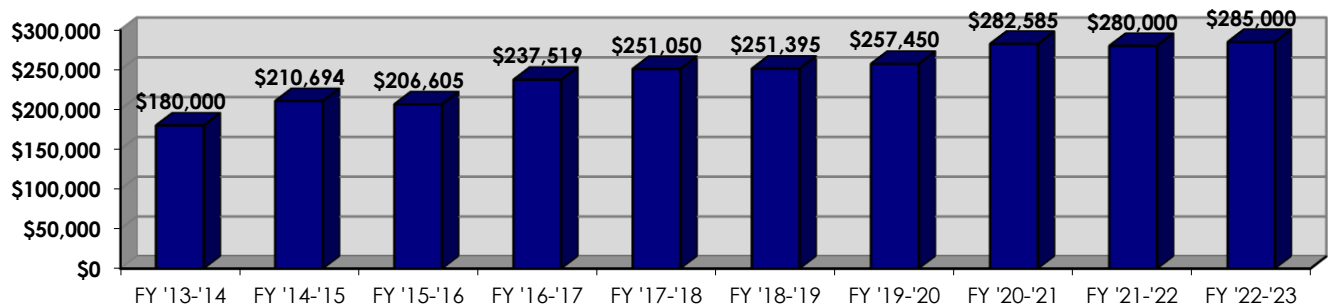
## Utility Tax – Electricity \$2,250,000

Section 166.231 (A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$75,000 less than the previous 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 the previous year's revenue.



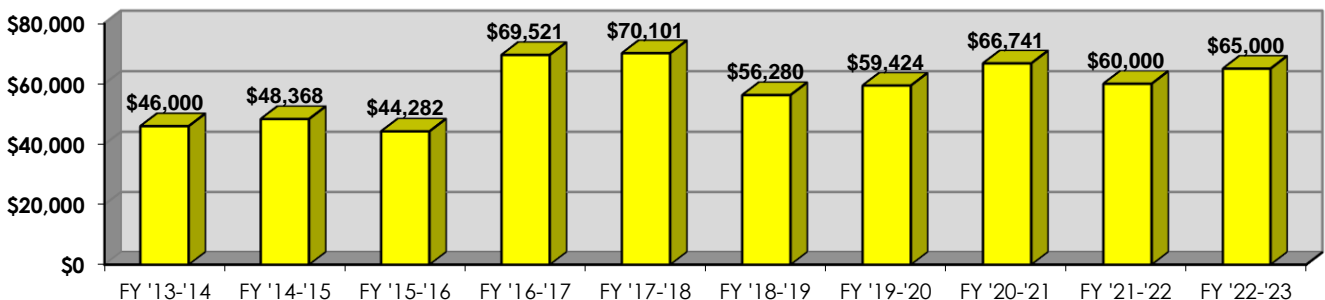
## Utility Tax – Water \$285,000

This revenue is derived from a 10% tax levied upon each customer's water bill generating estimated revenue of \$285,000, an increase of \$5,000. The revenue derived over the last five years is fairly stable and is projected based upon a five-year average.



## Utility Tax – Gas \$65,000

The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated \$65,000 in utility tax revenue, an increase of \$5,000. This figure is based on trends over the past five years which shows a fairly stable source of income.



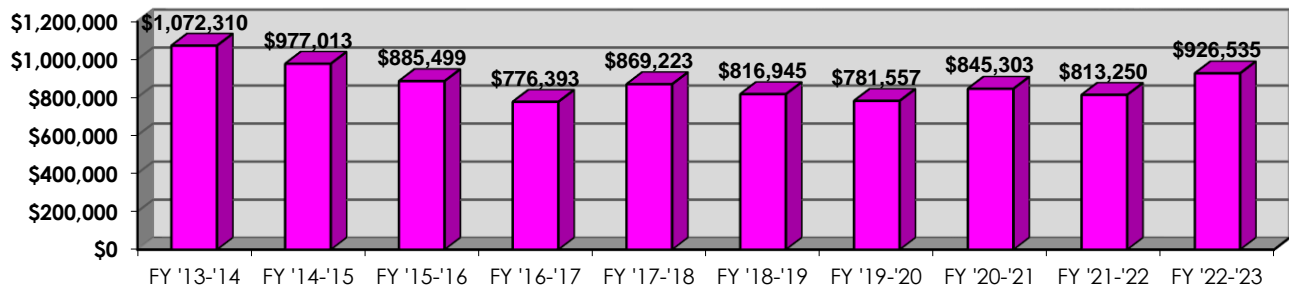


# Revenue Projection Rationale

2022-2023

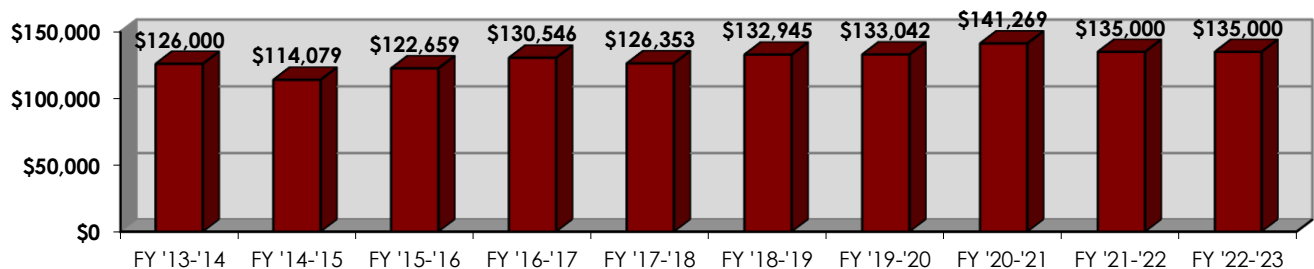
## Communications Service Tax \$926,535

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 \$926,535 in revenues based upon State of Florida revenue estimates. This is showing a stagnant trend.



## Local Business Tax \$135,000

Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$135,000, same as the prior year. This revenue estimate uses a two-year average of actual collection figures, which show an overall stable trend.



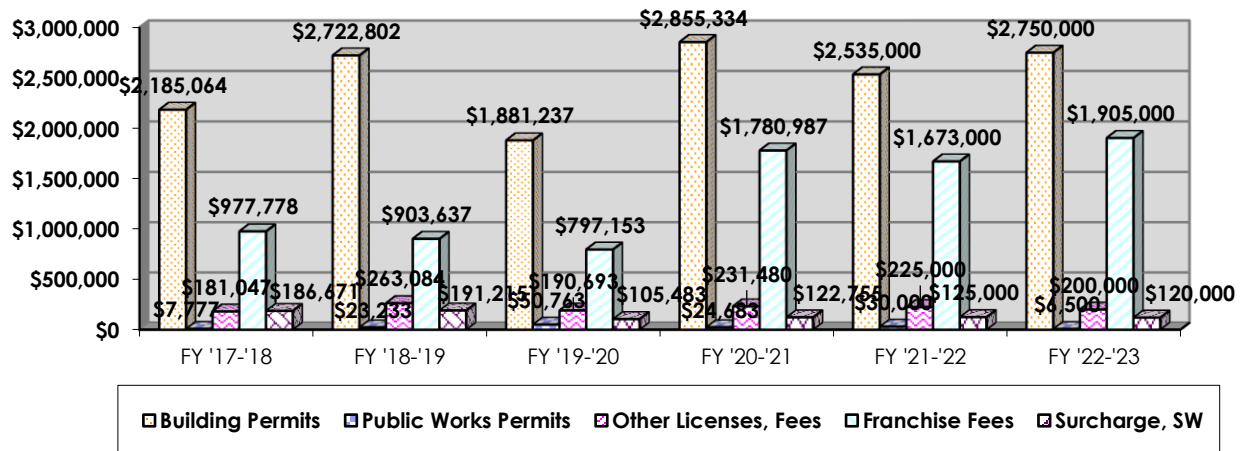
# Revenue Projection Rationale

2022-2023

## Licenses and Permits

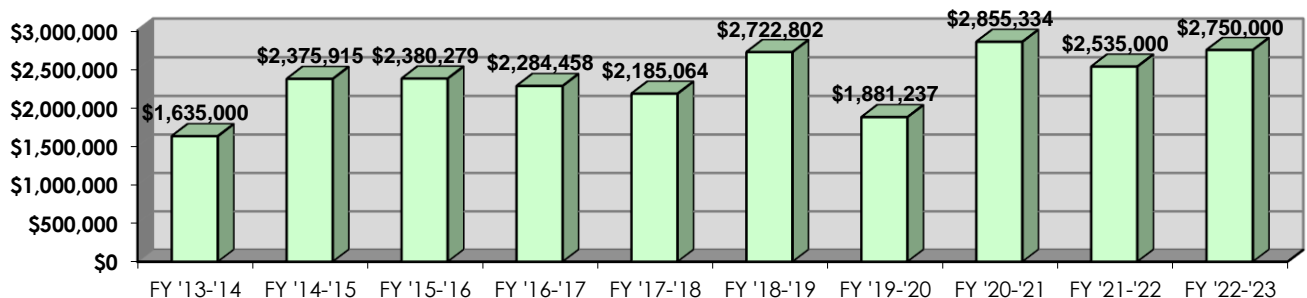
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



Building Permits  
\$2,750,000

The Building Permit revenue is estimated at \$2,750,000, an increase of \$215,000. This revenue trend has been increasing slowly due to new development.



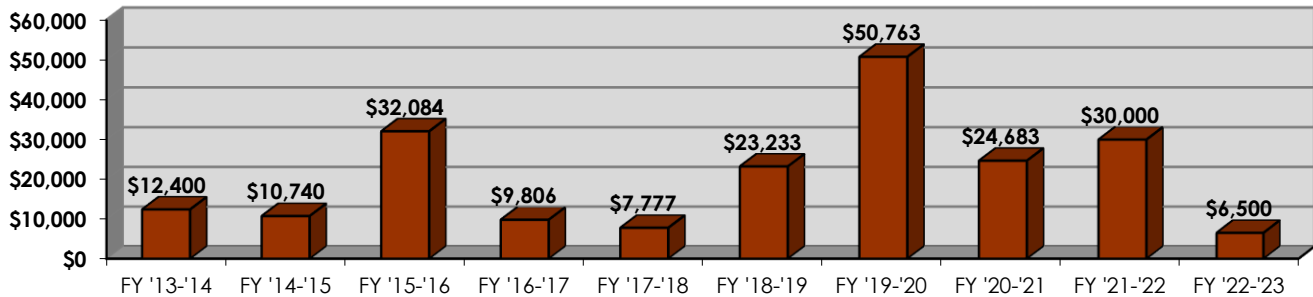
# Revenue Projection Rationale

2022-2023

## Public Works Permits

\$6,500

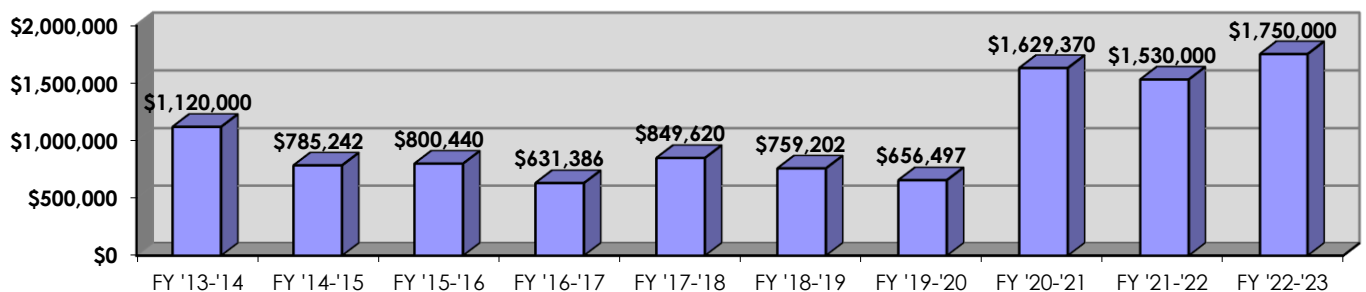
The Public Works Permits accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to decrease \$23,500 from the previous year.



## Franchise Fees – Electricity

\$1,750,000

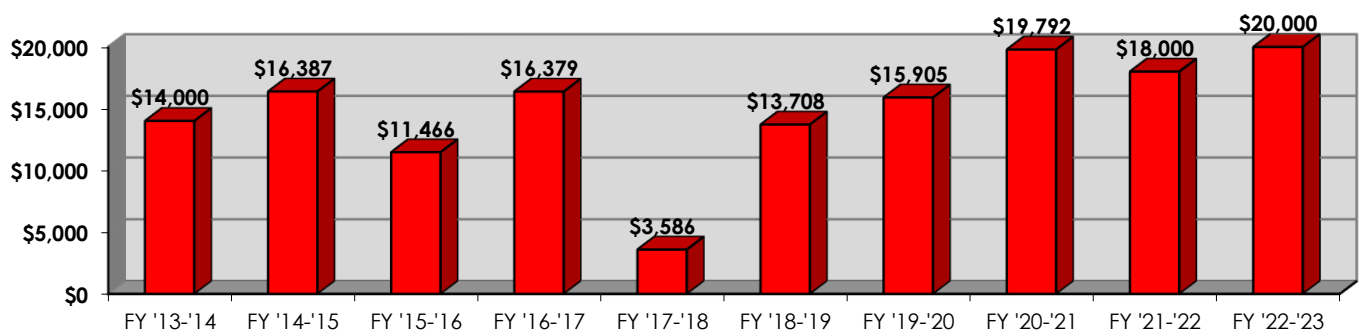
The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. These revenues are generated from a Franchise Agreement with Florida Power & Light (FPL). Previously, the Village received these revenues through an interlocal agreement with Miami-Dade County.



## Franchise Fees – Gas

\$20,000

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source is expected to increase \$2,000 from the prior year and are budgeted at \$20,000 using a five-year average.

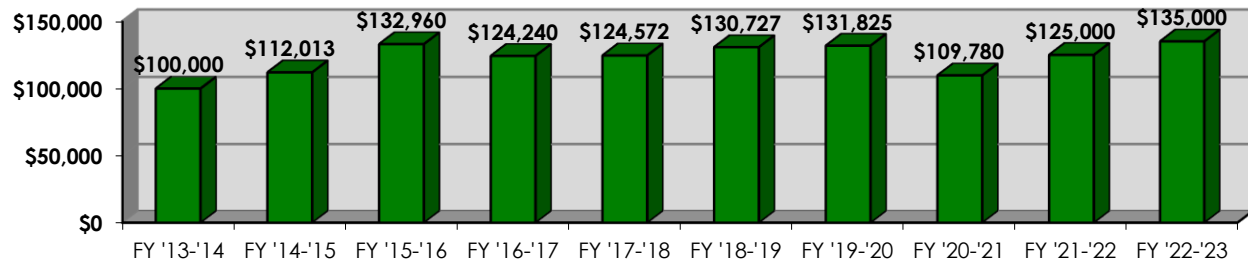


# Revenue Projection Rationale

2022-2023

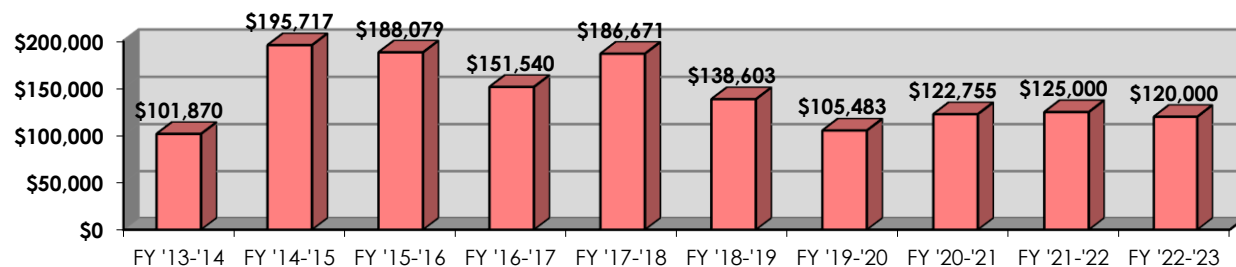
## Franchise Fees – Solid Waste \$135,000

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 \$135,000 is expected to be generated by this source. The overall trend for this Franchise is steady.



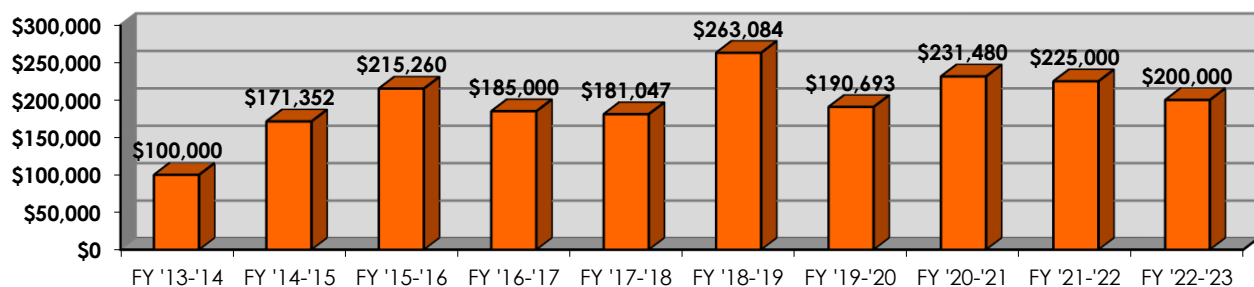
## Solid Waste Surcharge (formerly Impact Fee) \$120,000

The impact fees collected are now accounted for in a separate fund, Impact Fees Funds. These revenues only include the Solid Waste Surcharge revenue of \$120,000.



## Other Licenses, Fees and Permits \$200,000

Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan, Stormwater Review, application fees, etc. are estimated to decrease \$25,000 and generate \$200,000. The average revenues were utilized as a basis for the budgeted amount.

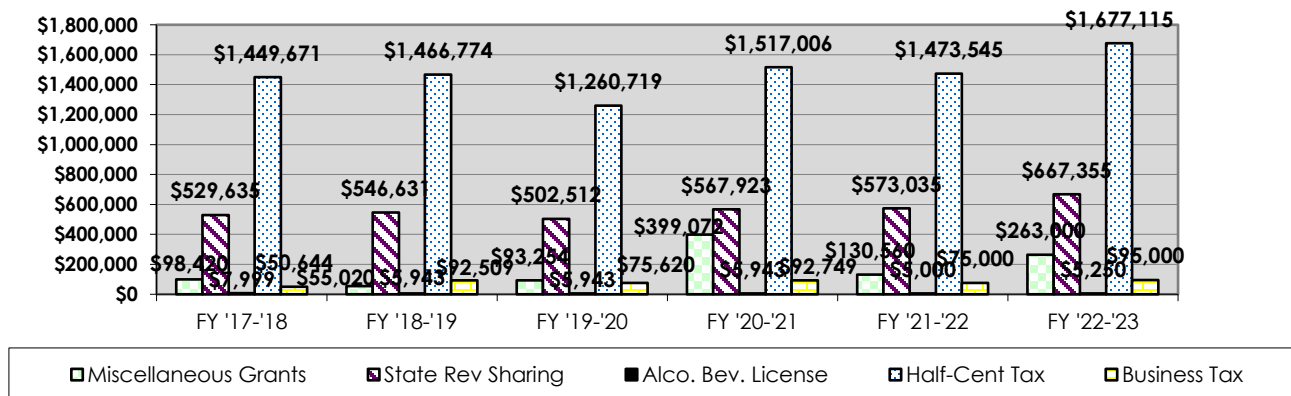




## Intergovernmental Revenue

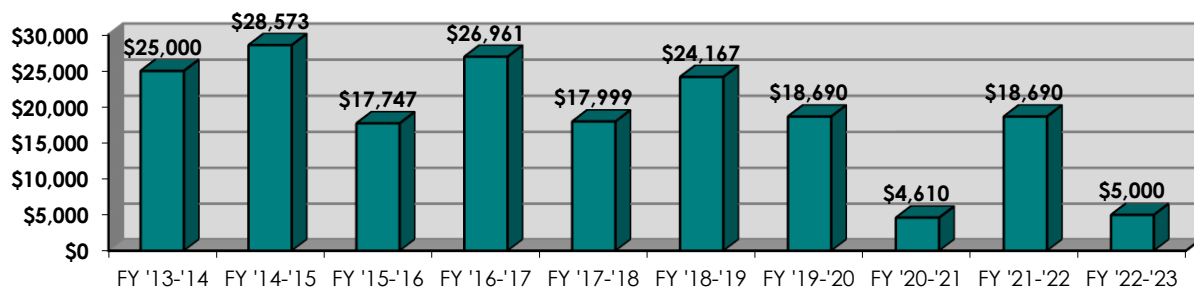
The Intergovernmental Revenue classification in the General Fund includes several grants, funds from an MOU with the Miami-Dade County School Board, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-Cent Sales Tax and County Business Tax fees. Below is a description 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, Police \$5,000

This line item includes grants the Village will be receiving from the Justice Department for bulletproof vests, and the Florida Department of Law Enforcement for school crossing guards. The decrease was due to a large grant received in the previous fiscal year in response to COVID.

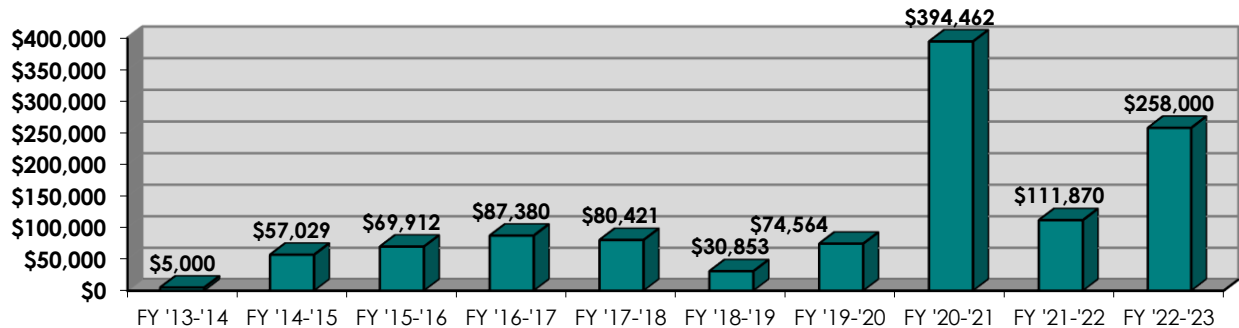


# Revenue Projection Rationale

2022-2023

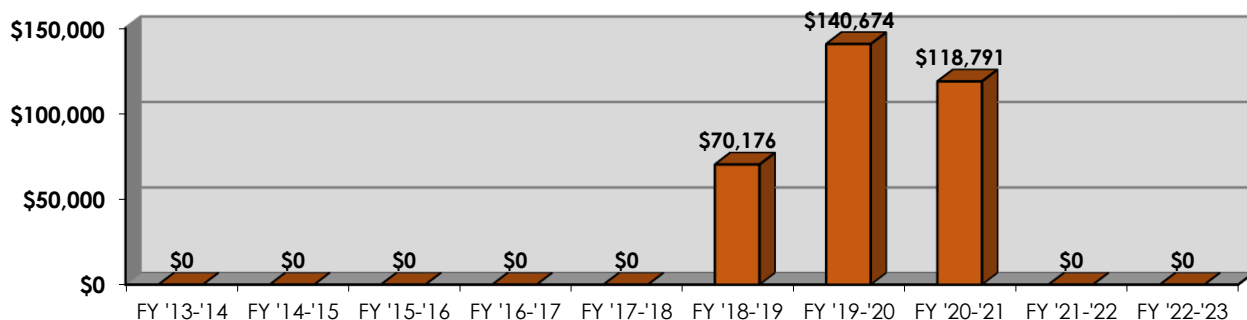
## Miscellaneous Grants, Pinecrest Gardens \$258,000

The \$258,000 allocation in this line item represents the grant funds the Village will be receiving specifically for Pinecrest Gardens.



## Miami-Dade School Board \$0

Funds are not expected in this line item, which the Village used to receive as part of a Memorandum of Understanding (MOU) with the Miami-Dade School Board to provide School Resource Officers to the two elementary schools within Pinecrest. This MOU ended in FY21 as the School Board will be providing their own police officers to the schools.

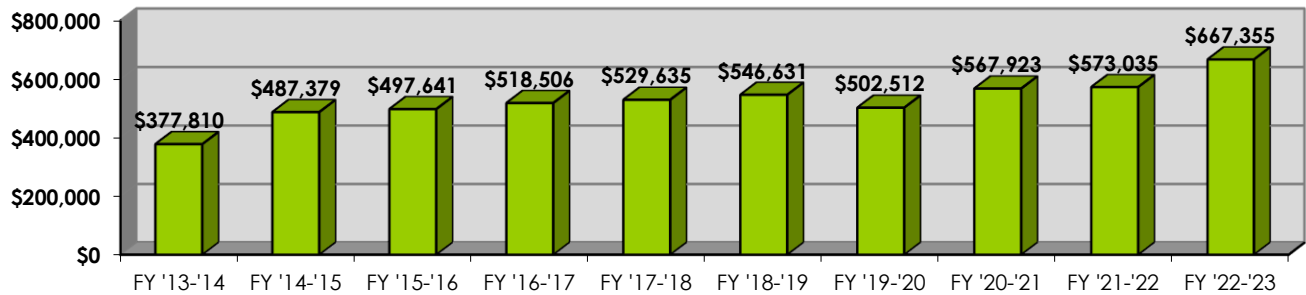


# Revenue Projection Rationale

2022-2023

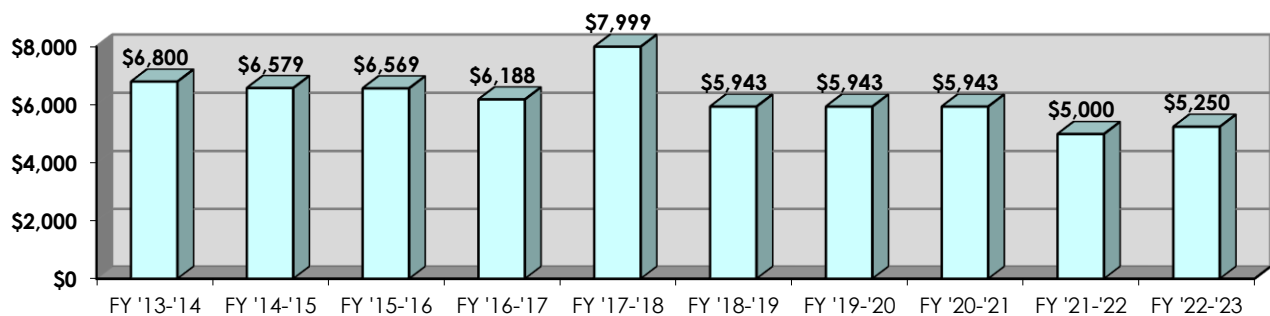
## State Revenue Sharing \$667,355

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 \$667,355 in state revenue sharing proceeds, an increase of \$94,320.



## Alcoholic Beverages Licenses \$5,250

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 \$5,250 will be received from the State of Florida, an increase of \$250.

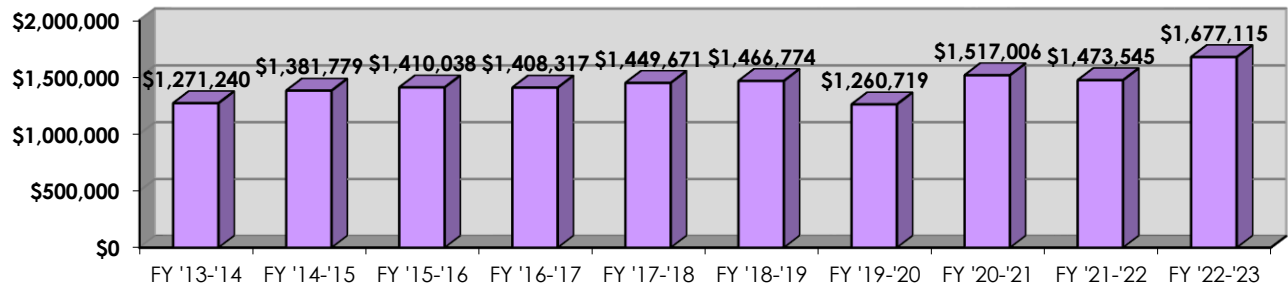


# Revenue Projection Rationale

2022-2023

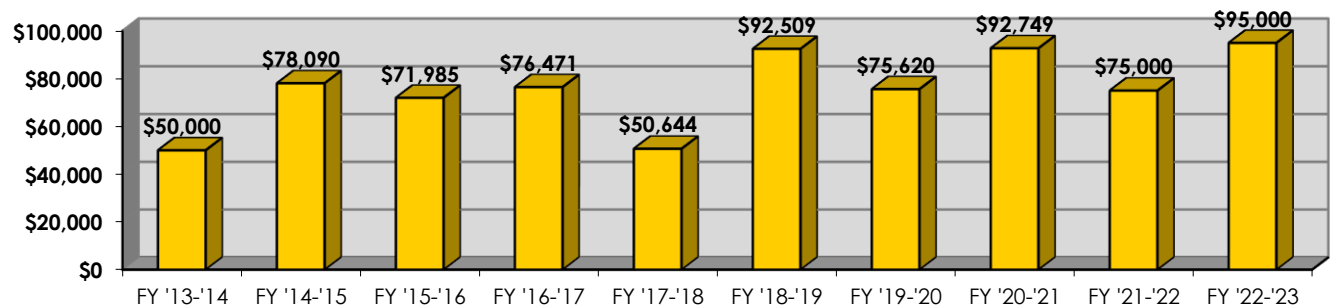
## Local Government Half-Cent Sales Tax \$1,677,115

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 \$1,677,115, an increase of \$203,570 from the previous year. This revenue is leveling off as population in the Village is relatively stable.



## Business Tax – County \$95,000

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 \$95,000, a \$20,000 increase from the previous fiscal year. This estimate is based on a five-year average.



## Charges for Service

The Charges for Services revenue classification in the General Fund includes Administrative Fees recovered from the Stormwater Utility Fund and CITT Fund, 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.

## Administrative Fees \$462,245

The \$462,245 allocation includes \$414,115 collected from the Stormwater Utility Fund, \$41,130 from the CITT Fund, and \$7,000 from the Impact Fees Fund. This revenue accounts for the reimbursement of staff salary and benefits on behalf of those funds.



# Revenue Projection Rationale

2022-2023

## *Police Private Detail* \$12,000

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$12,000 will be generated from this revenue source, an increase of \$7,000 from the previous year. The increase is due to a higher private detail rate. 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* \$27,500

The \$27,500 allocation includes charges for fingerprinting, accident reports and copying. This line item increased \$2,500 from the previous year.

## *Other Public Safety Charges* \$172,600

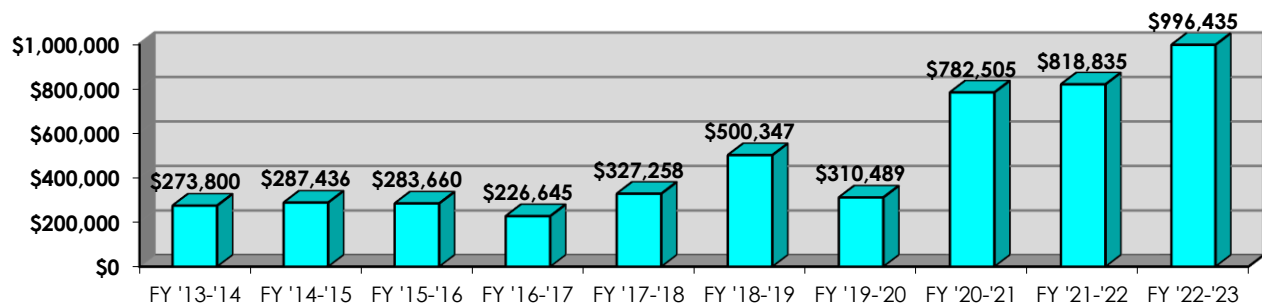
The \$172,600 allocation is for contractual services for emergency dispatch services rendered and is an increase of \$39,560. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire 911 Fund), Fund 106 (Wireless 911 Fund) and Fund 108 (Prepaid 911 Fund).

## *US1 Maintenance Fees* \$7,875

The \$7,875 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* \$996,435

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 \$996,435 in funds from user fees, an increase of \$177,600 attributed to the addition of new programs, events and camps.



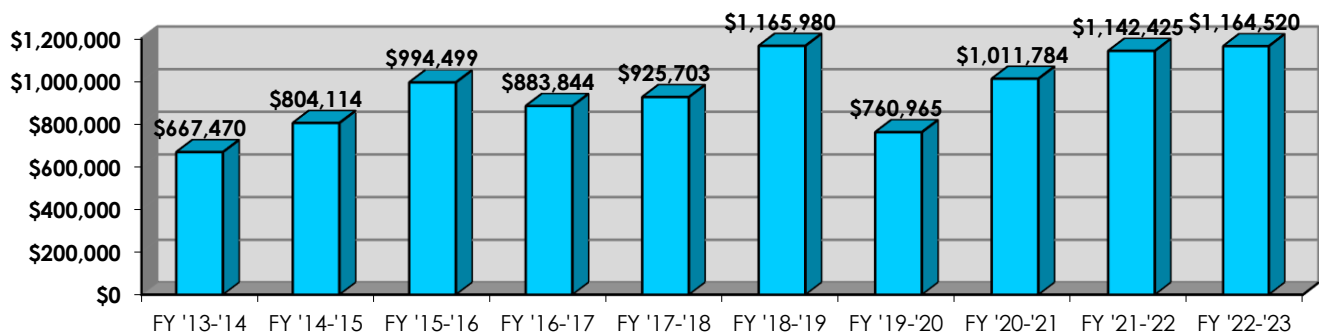
# Revenue Projection Rationale

2022-2023

## Community Center

\$1,164,520

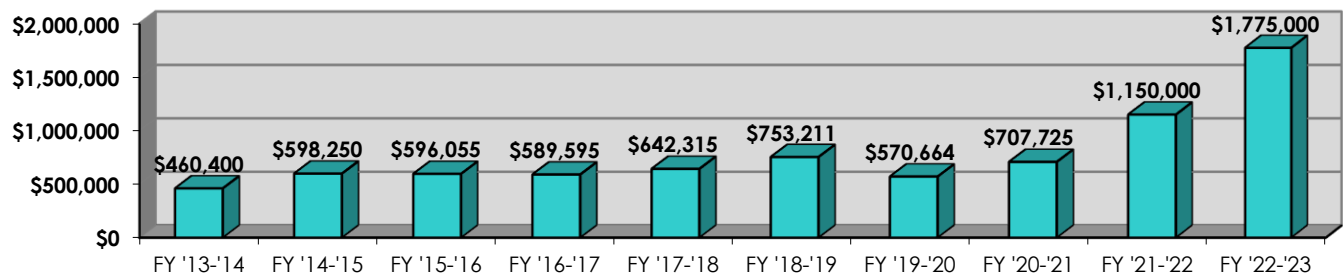
This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend is increasing as more activities are added. The Community Center will generate \$1,164,520, an increase of \$22,095.



## Pinecrest Gardens

\$1,775,000

This account represents the funds earned at Pinecrest Gardens from facility rentals, the Splash-'n-Play water feature, programs, concerts and special events. This revenue will generate \$1,775,000, an increase of \$625,000. This revenue has an increasing trend over the last five years; however, a decrease was experienced in 2020 due to the coronavirus pandemic.



## Other Charges for Service

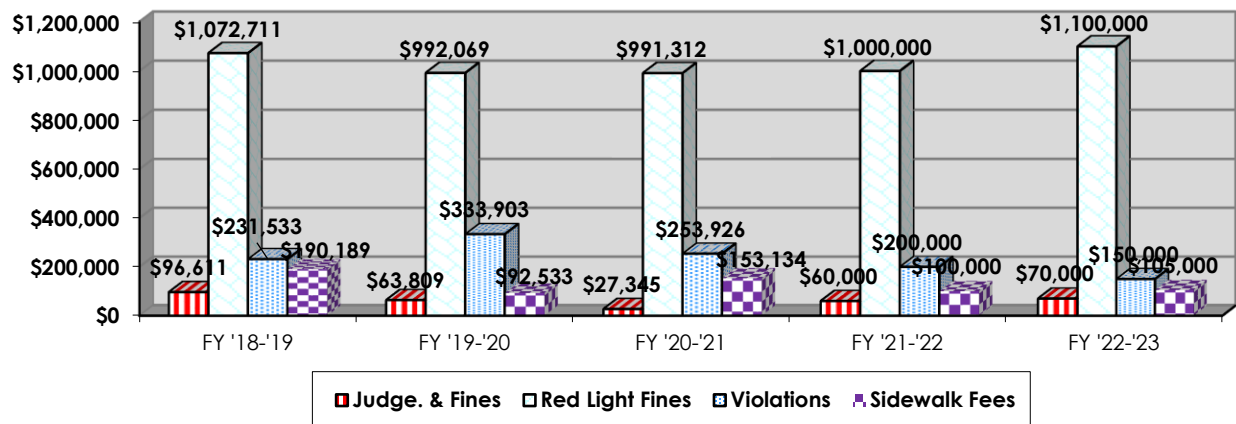
\$40,000

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 \$40,000, a decrease of \$5,000, will be generated from this source. The trend for this revenue source is mixed and a five-year average was used.

## Fines and Forfeits

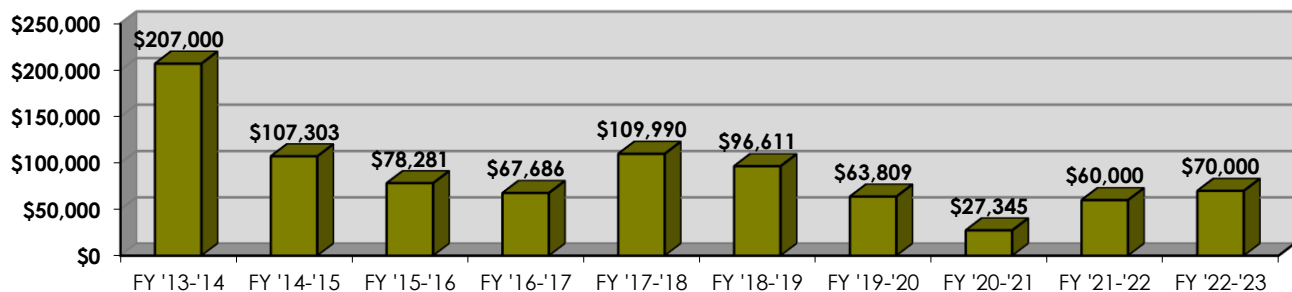
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines, citations from the traffic light camera program, fees collected from violations of local ordinances, and sidewalk fees. Below is a description of each type of revenue source,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

**Fines and Forfeits Revenue Trend**



### Judgments and Fines - Court \$70,000

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$70,000, an increase of \$10,000. In 2010, the State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive, and in 2015 the legislature changed the law regarding using ticketing as a way to assess police performance.

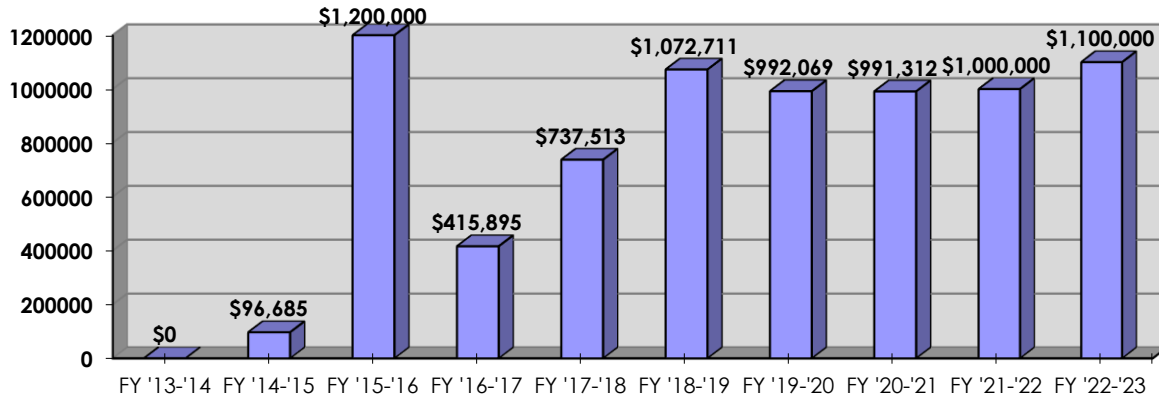


# Revenue Projection Rationale

2022-2023

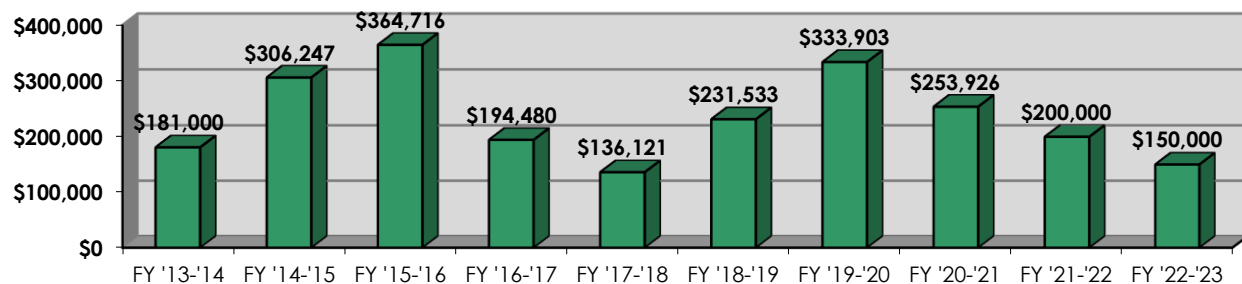
## Traffic Light Camera Fines \$1,100,000

In Fiscal Year 2014-15, the Village initiated a Traffic Light Camera program to promote motor vehicle safety and accident reduction. It is estimated \$1,100,000 will be generated next year, an increase of \$100,000.



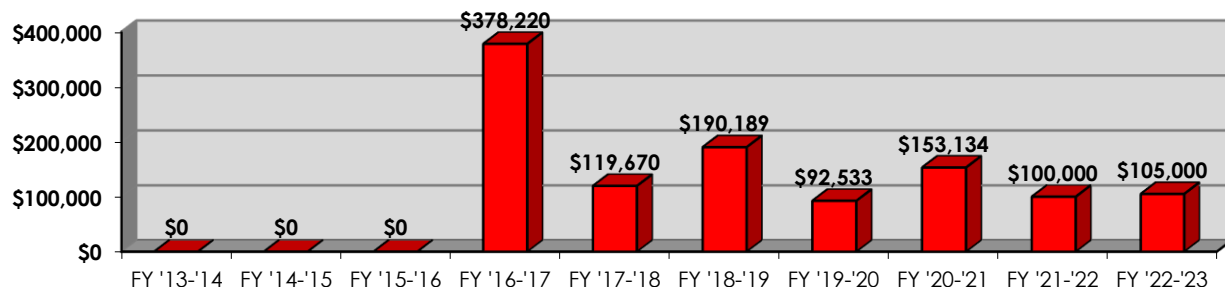
## Violations of Local Ordinances \$150,000

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$150,000 will be generated next year, a decrease of \$50,000 from the previous year. The estimate is based upon a five-year average.



## Sidewalk Fees \$105,000

This is a relatively new category as revenue was previously held as a liability. Revenues in this category derive from fees assessed to new construction in order to build sidewalks throughout the Village. It is estimated \$105,000 will be generated next year.





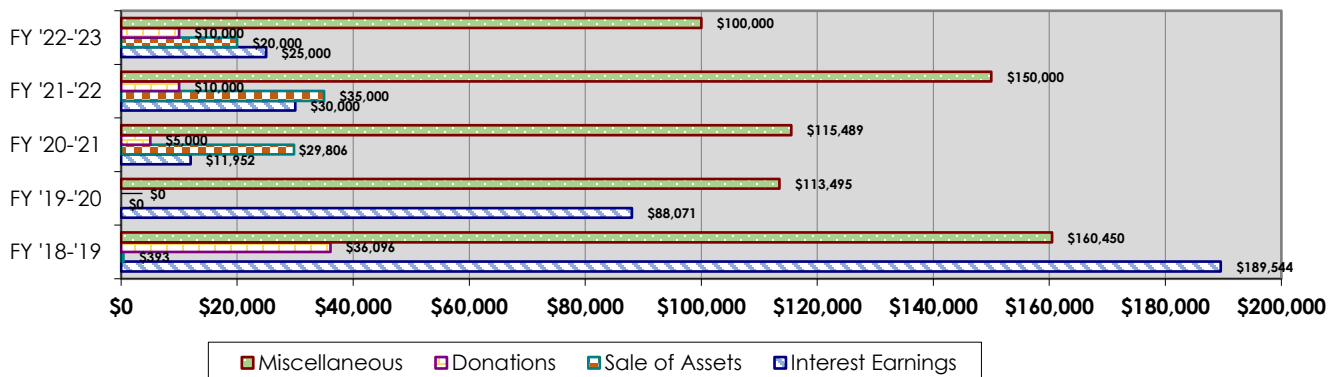
# Revenue Projection Rationale

2022-2023

## 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.

### Miscellaneous Revenue Trend



#### Interest Earnings \$25,000

Investment practices are maintained to allow for 100% of idle funds to be invested at all times. It is estimated that interest earnings will be \$25,000, a decrease of \$5,000.

#### Sale of Assets \$20,000

Revenues generated from the sale of assets such as surplus police vehicles are expected to decrease \$15,000.

#### Donations from Private Sources \$10,000

Funds for this line item are estimated to be \$10,000, the same as the previous year.

#### Other Miscellaneous Revenues \$100,000

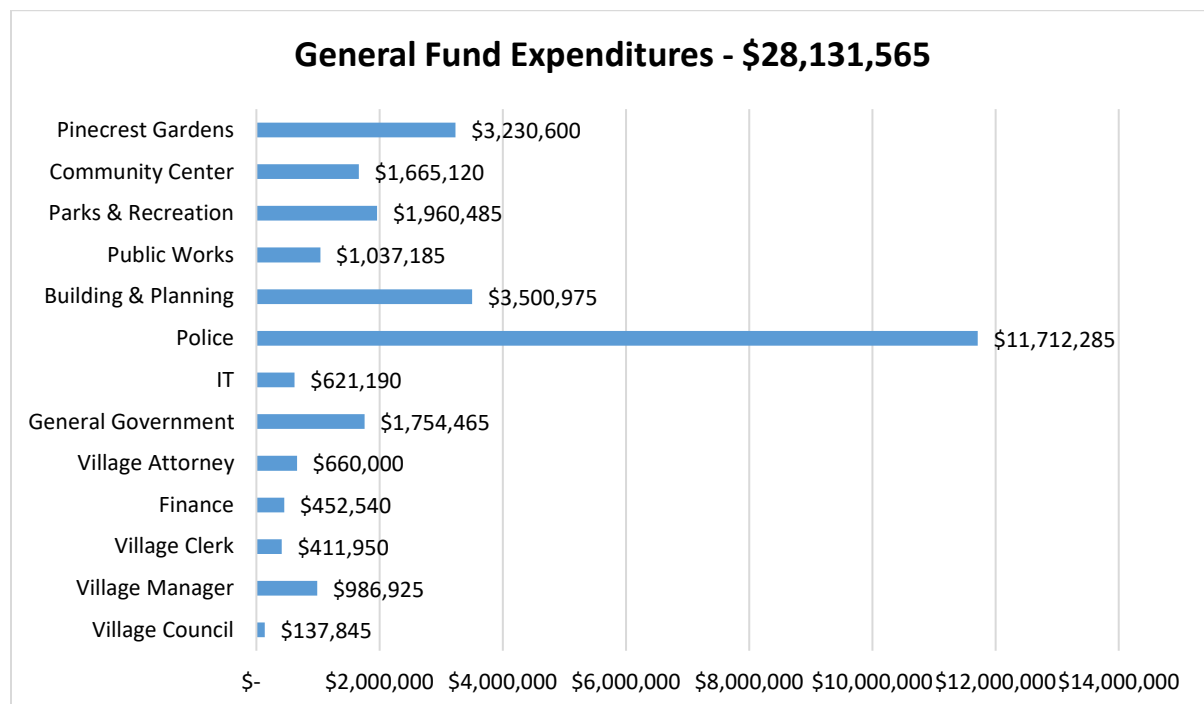
A total of \$100,000, \$50,000 less than the prior year, was allocated to this line item. The main source of revenue is from general and Workers' Compensation insurance reimbursements. This source also encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements are not met, reimbursement of police training costs, fuel tax reimbursement and photocopy fees. The five-year trend has been mixed.

## Expenditures

Expenditures, excluding transfers, for Fiscal Year 2023 have increased from the prior year by 10.9% or \$2,767,822. The Fiscal Year 2023 Budget proposes \$28,131,565 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend \$3,003,090 in transfers to other funds as follows,

- Capital Project Fund: \$430,490
- Debt Service Fund: \$2,462,600
- Hardwire 911 Fund: \$13,500
- Wireless 911 Fund: \$80,000
- Prepaid 911 Fund: \$16,500

bringing the total General Fund expenditure to \$31,134,655. 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.



Major expenditure recap for the General Fund budget includes the following. For more details on departmental expenditures, please see their respective sections of this document in Section VI.

*Village Council:*  
**\$137,845**

The Village Council's budget decreased by \$8,530 from the previous year mainly due to the completion of a one-time project.

# General Fund Expenditures

---

2022-2023

*Village Manager's Office:*  
\$986,925

The Village Manager's budget increased a total of \$51,810 compared to Fiscal Year 2022 mainly due to an increase in staff salaries and benefits.

*Village Clerk's Office:*  
\$411,950

The Village Clerk's budget increased a total of \$10,770 from the previous year. This increase is attributed to the addition of election year expenditures, additional funding for special elections in anticipation of needed changes to the Land Development Regulations, and an increase in staff salaries, offset by the transfer of the ADA Compliance position to the Building & Planning Department.

*Finance Department:*  
\$452,540

The Finance Department budget increased a total of \$37,615 over last year's adopted budget. This increase is mainly due to the promotion of one Account Specialist to Accountant, and an increase in staff salaries and benefits.

*Village Attorney's Office:*  
\$660,000

The Village Attorney's budget increased \$95,000 from the previous fiscal year due to an increase in fees.

*General Government:*  
\$1,754,465

The General Government budget experienced a \$136,640 increase from the prior year's adopted budget. The increase is primarily due to the addition of a Communications Coordinator position, necessary funding for the internet service that wires the network for the Village computers, and an increase in staff salaries and benefits.

*Information Technology:*  
\$621,190

The Information Technology Division budget increased \$37,720 mainly due to the purchase of various Capital Outlay equipment as part of the computer replacement schedule, and an increase in the maintenance of the Human Resources software.

*Police Department:*  
\$11,712,285

The Police Department budget increased \$855,737 from the previous fiscal year budget. The increase was primarily due to an increase in staff salaries and benefits.

*Building and Planning Department:*  
\$3,500,975

The proposed Building and Planning Department budget experienced a \$537,578 increase from the previous year mainly due to the transfer of the ADA Clerk position from the Village Clerk's budget who will now serve as a Code Compliance Clerk, a new full-time Code Compliance Officer position, and new full-time position of Structural Engineer. Additionally, the budget includes additional funds for professional consulting, IT support, funding for maintenance and support for the digital plan review, and training for the digital plans review software.

*Public Works Department:*  
\$1,037,185

The Public Works Department experienced a \$268,330 increase as compared to Fiscal Year 2022 mainly due to the transfer of three full-time positions from the Transportation Fund.

*Parks and Recreation Department:*  
\$1,960,485

The Parks and Recreation Department budget experienced an increase of \$222,067 mainly due to an increase of the minimum starting pay, the payment of more classroom and camp instructors, and operations for increased programming. These costs are offset by additional revenue for the department.

*Community Center:*  
\$1,665,120

The Community Center budget increased by \$219,410 from the previous fiscal year mainly due to the payment of more classroom and camp instructors and operations for increased programming. These costs are offset by additional revenue for the department.

*Pinecrest Gardens:*  
\$3,230,600

Pinecrest Gardens experienced a \$303,675 increase. The increase was mainly due to the addition of events which are offset by additional revenue for the department, and an increase of the minimum starting pay.

## **Operating Transfers Out**

The Transfers Out to other funds, which total \$3,003,090, decreased by \$560,063 and covers the cost of anticipated expenditures in the Capital Project Fund, Hardwire Fund, Wireless Fund, Prepaid 911 Fund and the Debt Service Fund. The decrease is due to lower transfers to the Hardwire 911 Fund and the Capital Project Fund.

# General Fund Expenditures

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
VILLAGE COUNCIL	\$ 179,608	\$ 146,375	\$ 146,375	\$ 137,845	\$ 137,845
VILLAGE MANAGER	792,471	935,115	931,835	965,500	986,925
VILLAGE CLERK	419,368	401,180	309,988	331,375	411,950
FINANCE	375,144	414,925	423,911	452,540	452,540
VILLAGE ATTORNEY	618,225	565,000	681,550	660,000	660,000
GENERAL GOVERNMENT	1,463,731	1,617,825	1,640,155	1,814,465	1,754,465
INFORMATION TECHNOLOGY	510,877	583,470	580,735	621,190	621,190
POLICE	9,884,693	10,856,548	10,564,521	11,562,285	11,712,285
BUILDING AND PLANNING	2,615,779	2,963,397	2,989,023	3,435,240	3,500,975
PUBLIC WORKS	703,557	768,855	718,406	1,037,185	1,037,185
PARKS AND RECREATION	1,568,785	1,738,418	1,845,744	1,960,485	1,960,485
COMMUNITY CENTER	1,265,943	1,445,710	1,429,021	1,665,120	1,665,120
PINECREST GARDENS	2,502,861	2,926,925	2,853,419	3,230,600	3,230,600
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,901,040</b>	<b>\$ 25,363,743</b>	<b>\$ 25,114,684</b>	<b>\$ 27,873,830</b>	<b>\$ 28,131,565</b>
<b>TRANSFER OUT</b>	<b>\$ 3,221,317</b>	<b>\$ 3,563,153</b>	<b>\$ 4,002,447</b>	<b>\$ 3,164,600</b>	<b>\$ 3,003,090</b>
<b>TOTALS</b>	<b>\$ 26,122,358</b>	<b>\$ 28,926,896</b>	<b>\$ 29,117,131</b>	<b>\$ 31,038,430</b>	<b>\$ 31,134,655</b>



## 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.

## FY23 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, 2022.
- ◆ 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

\$0

Funds are not allocated in this line item.

### Other Contractual Services

\$34,200

This line item decreased \$7,600 and funds the maintenance for the streaming video and a legislative program. The decrease was due to the completion of a one-time project to set up a community dashboard.

## Travel and Per Diem \$5,000

The Travel and Per Diem remained the same. 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 \$5,000

Other Current Charges remained the same as the previous fiscal year and funds refreshments for various advisory committees and the State of the Village address.

## Publications, Dues & Training \$18,645

This line item increased \$220 and funds various memberships and conference registrations.

## Grants and Aids \$75,000

Aide to Government Agencies increased \$1,150 and funds grants to the five public schools that serve Pinecrest residents and several community events.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	\$ 61,589	\$ -	\$ -	\$ -	\$ -
434.000 Other Contractual Services	26,830	41,800	41,800	34,200	34,200
440.000 Travel & Per Diem	99	5,000	5,000	5,000	5,000
449.000 Other Current Charges	5,563	5,000	5,000	5,000	5,000
454.000 Publications, Dues, & Training	8,891	18,425	18,425	18,645	18,645
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 102,972</b>	<b>\$ 70,225</b>	<b>\$ 70,225</b>	<b>\$ 62,845</b>	<b>\$ 62,845</b>
<b>GRANTS AND AIDS</b>					
483.000 Aid to Government Agencies	63,986	63,500	63,500	60,000	60,000
484.000 Aid to Gov., Community support	12,650	12,650	12,650	15,000	15,000
<b>TOTAL GRANTS AND AIDS</b>	<b>\$ 76,636</b>	<b>\$ 76,150</b>	<b>\$ 76,150</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>TOTAL VILLAGE COUNCIL</b>	<b>\$ 179,608</b>	<b>\$ 146,375</b>	<b>\$ 146,375</b>	<b>\$ 137,845</b>	<b>\$ 137,845</b>

## 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, Impact Fees Fund, Debt Service Fund and CITT Fund.

## FY23 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.
- ◆ Maximize the number of vendors able to compete for Village procurement business.
- ◆ Ensure staff in the procurement process are knowledgeable and effectively fulfill their role.

## 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	Number of solicitations advertised	14	15	17
	Number of contracts executed	70	55	60
	Budget submitted to Village Council by August 15th	Submitted 7/14/20	Submitted 7/13/2021	Submitted 7/11/2022

## Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Manager for Fiscal Year 2022.

- ◆ The Village Manager supervised seven departments or divisions. During FY 2022, the manager held a total of 24 department level staff meetings.
- ◆ The Village Manager submitted the Fiscal Year 2023 Budget to the Village Council on July 11, 2022.
- ◆ In accordance with the requirement set forth in the Village Charter, the 2020-21 Comprehensive Annual Financial Report covering the period October 1, 2020 through September 30, 2021 was submitted to the Village Council on March 8, 2022 for its review and acceptance.
- ◆ Oversaw construction of the Pinecrest Gardens Upper Garden Improvement project.
- ◆ Created a special assessment district for potable water.
- ◆ Initiated the Inspire Pinecrest campaign around the US1 Vision project and conducted town hall meetings and citizen workshops in support.
- ◆ Worked with the Village's lobbyists and grant writer to secure unprecedented grant funding.
- ◆ Negotiated the purchase of the Bet Shira property.
- ◆ Served as resident liaison with residents regarding concerns and inquiries about the on-going water line extension project.

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
FULL TIME			
Village Manager	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0
Administrative Services Manager	1.0	1.0	1.0
Administrative Asst. to Village Manager	1.0	0.0	0.0
Assistant to the Village Manager	0.	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## Budget Highlights

*Personal Services*  
\$829,625

The Personal Services increased by \$51,895 and funds staff salaries and benefits.

*Professional Services*  
\$138,000

This line item remained the same as the previous year and funds lobbying and grant writing services for the Village.

# Village Manager

2022-2023

*Travel and Per Diem*  
\$5,455

This line item decreased \$440 and funds travel to professional conferences

*Communications & Freight*  
\$4,705

This line item remained the same as the prior year and funds a cell phone allowance for managerial staff and the monthly service for a mobile Wi-Fi device.

*Publications, Dues and Training*  
\$9,140

The Publications, Dues and Training line item increased by \$355 and funds membership to several professional associations.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 518,932	\$ 524,510	\$ 524,510	\$ 546,790	\$ 562,680
414.000 Overtime	116	-	193	-	115
418.000 Service Award	13,244	14,510	14,510	14,780	15,365
419.001 Car Allowance	16,800	16,800	16,800	16,800	16,800
421.000 FICA Taxes	34,045	41,765	41,765	43,720	44,845
422.000 Retirement Contributions	96,754	102,170	94,812	106,975	110,645
423.000 Insurance, Health	68,066	69,600	76,083	69,600	69,600
424.000 Workers' Comp	1,278	1,420	1,420	1,490	1,525
426.000 Vacation/Sick time Payout	3,871	6,955	4,358	8,045	8,050
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 753,106</b>	<b>\$ 777,730</b>	<b>\$ 774,450</b>	<b>\$ 808,200</b>	<b>\$ 829,625</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	25,100	138,000	138,000	138,000	138,000
440.000 Travel & Per Diem	1,451	5,895	5,895	5,455	5,455
441.000 Communications & Freight Svcs	4,524	4,705	4,705	4,705	4,705
449.000 Other Current Charges	16	-	-	-	-
454.000 Publications, Dues, & Training	8,273	8,785	8,785	9,140	9,140
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 39,365</b>	<b>\$ 157,385</b>	<b>\$ 157,385</b>	<b>\$ 157,300</b>	<b>\$ 157,300</b>
<b>TOTAL VILLAGE MANAGER</b>	<b>\$ 792,471</b>	<b>\$ 935,115</b>	<b>\$ 931,835</b>	<b>\$ 965,500</b>	<b>\$ 986,925</b>



## Function

The Office of the Village Clerk provides secretariat, records management and communication services for the Village Council, the Local Planning Agency, the Zoning 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.

## FY23 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 Zoning Board meeting agenda packets and maintain accurate minutes of all proceedings.
- ◆ Distribute meeting agenda packets for the Mayor's Education Advisory Committee, Youth Advisory Council, and Pinecrest Parkway Citizen's Committee, and maintain minutes of all 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	Number of lien searches conducted	886	574	550

## Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Clerk for Fiscal Year 2022.

- Streamlined a smooth transition after the unanticipated passing of Village Clerk Guido H. Inganzo, Jr.

- Coordinated logistics for all virtual staff meetings as well as all virtual and hybrid Council meetings
- Coordinated logistics for all virtual and hybrid meetings for the Mayor's Education Advisory Committee and Youth Advisory Council
- Served as the staff liaison to the Youth Advisory Council
- Supervised and coordinated with Miami-Dade County the 2022 municipal election
- Supervised the election qualifying period for the 2022 election
- Organized the Evelyn Greer Park Playground project groundbreaking ceremony

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
FULL TIME			
Village Clerk	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0
ADA Compliance Clerk	1.0	0.0	0.0
<b>Total</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>

## Budget Highlights

### Revenues

\$40,000

It is projected that the Office of the Village Clerk will generate \$40,000 in revenues from lien searches and other services associated with records management.

### Personal Services

\$267,945

The Mayor and Council set the Village Clerk's annual salary. The Personal Services decreased by \$101,585, and funds staff salaries and benefits. The decrease was due to moving the ADA Clerk position to the Building and Planning Department, and the hiring of a new Village Clerk at a lower starting salary range.

### Other Contractual Services

\$116,230

This line item increased by \$39,080 since this budget year includes an election cycle and funds were allocated in anticipation of more special elections.

### Travel and Per Diem

\$2,000

This line item increased \$1,000 and funds travel for conferences.

### Communications & Freight Services

\$2,305

This line item increased \$805 and covers the Clerk's communication devices and email blast subscription service.

## Other Current Charges \$20,000

The Other Current Charges line item remained the same as the previous year and includes funds for legal advertising.

## Operating Supplies \$2,320

This line item increased \$1,320 from the previous year. The increase was due to the consolidation of Zoom subscriptions into this account.

## Publications, Dues and Training \$1,150

This line item increased \$150 from the previous fiscal year and funds membership dues and training.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>REVENUES:</b>					
349.000 Other Charges for Services	\$ 48,396	\$ 45,000	\$ 40,150	\$ 40,000	\$ 40,000
<b>TOTAL REVENUES</b>	<b>\$ 48,396</b>	<b>\$ 45,000</b>	<b>\$ 40,150</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	243,151	245,235	192,166	169,065	176,960
414.000 Overtime	660	250	4,012	1,000	1,000
418.000 Service Award	7,230	7,950	3,280	3,065	3,280
419.001 Car Allowance	5,400	5,400	4,500	5,400	5,400
421.000 FICA Taxes	19,299	19,535	13,400	13,440	14,060
422.000 Retirement Contributions	42,123	45,320	33,956	33,595	35,420
423.000 Group Insurance	28,940	43,200	23,645	28,800	28,800
424.000 Workers' Comp	633	665	665	460	480
426.000 Vacation/Sick time Payout	12,566	1,975	2,654	2,545	2,545
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 360,002</b>	<b>\$ 369,530</b>	<b>\$ 278,279</b>	<b>\$ 257,370</b>	<b>\$ 267,945</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	26,182	7,150	7,150	46,230	116,230
440.000 Travel & Per Diem	1,232	1,000	1,000	2,000	2,000
441.000 Communications & Freight Svcs	1,725	1,500	1,559	2,305	2,305
449.000 Other Current Charges	28,201	20,000	20,000	20,000	20,000
452.002 Operating Supplies-Other	-	1,000	1,000	2,320	2,320
454.000 Publications, Dues, & Training	2,025	1,000	1,000	1,150	1,150
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 59,365</b>	<b>\$ 31,650</b>	<b>\$ 31,709</b>	<b>\$ 74,005</b>	<b>\$ 144,005</b>
<b>TOTAL VILLAGE CLERK</b>	<b>\$ 419,368</b>	<b>\$ 401,180</b>	<b>\$ 309,988</b>	<b>\$ 331,375</b>	<b>\$ 411,950</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (370,971)</b>	<b>\$ (356,180)</b>	<b>\$ (269,838)</b>	<b>\$ (291,375)</b>	<b>\$ (371,950)</b>

## Function

The Department of Finance is the central fiscal control, record keeping, 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 Annual Comprehensive Financial Report and the Annual Budget and Capital Program. In addition, the Department is responsible for the management of the billing and collection of the Stormwater Utility Fees.

## FY23 Objectives

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




### Organizational Excellence and Financial Stability

- ◆ Provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.
- ◆ Process payroll and associated Federal and State reports.
- ◆ Process accounts payable, accounts receivable and reconciliation of all accounts.
- ◆ Assist the Village Manager in the preparation of the Annual Operating and Capital Budget.
- ◆ Collect and monitor revenues.
- ◆ Coordinate and assist the independent auditors in the preparation of the Annual Comprehensive 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.

## 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting (Annual Comprehensive Financial Report)	Applied 3/2022	Apply by 2/2023	Apply by 2/2024
	Percentage of ACH Payments Made, including payroll	71%	75%	80%
	Percentage by ACH Dollar Amount, including payroll	\$23,155,183	\$24,630,043	\$26,272,046

## Prior Year's Accomplishments

The following section lists the accomplishments of the Finance Department for Fiscal Year 2022.

- During the first six months of Fiscal Year 2022, 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.
- For the first six months of Fiscal Year 2022, the department processed a total of 13 payrolls for 198 budgeted positions. The Finance Department issued approximately 2,563 checks and coordinated direct deposit transfers totaling \$4,492,446.
- During the first six months of Fiscal Year 2022, the Department processed approximately 1,900 vendor checks and Automated Clearing House (ACH) transfers totaling \$11,609,031.
- The Finance Department is responsible for the preparation of the preliminary budget figures for the Annual Operating and Capital Budget. All departments must submit their budget requests to the Finance Department, which are then submitted to the Village Manager for consideration.
- The Finance Department received \$27,465,020 for the first six months of Fiscal Year 2022. The Department processed 16,549 receipt items.
- The Finance Department assisted representatives of Caballero Fierman Llerena & Garcia LLP, the Village's independent auditors, with the audit and preparation of the Annual Comprehensive Financial Report. The Annual Report for the Fiscal Year ending September 30, 2021 was prepared and presented to the Village Council for consideration at its March 8, 2022 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2020 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2021.
- The Finance Department maintains depreciation records as well as tracks capital assets valued over \$95,319,269, which include roadways, sidewalks, buildings improvements, land, construction in progress, and equipment with a total value of \$10,000 or more.
- Coordinated the Capital Improvement Revenue Bond issuance and corresponding special taxing district for the Potable Water project.



## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
<b>FULL TIME</b>			
Finance Director	1.0	1.0	1.0
Accounting Clerk	2.0	0.0	0.0
Accounting Specialist	0.0	1.0	1.0
Accountant	0.	1.0	1.0
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

## Budget Highlights

### *Personal Services*

\$390,785

Personal Services for the Finance Department increased \$36,140 and covers the salaries and fringe benefits for the Finance Director, Accountant, and Accounting Specialist. The increase was mainly due to the promotion of one Accounting Specialist to Accountant.

### *Accounting and Auditing*

\$47,170

This line item increased by \$240 due to the reduction in audit fees offset by the inclusion of the cost for arbitrage analysis on the debt. This account also includes federal and state single audits, and a required actuarial study for the OPEB liability.

### *Travel and Per Diem*

\$8,590

This line item increased by \$240 due to increases in fuel cost affecting travel to and from in-person conferences and training.

### *Communications and Freight Services*

\$1,200

This line item covers the cell phone allowance for the Finance Director and did not change.

### *Publications, Dues and Training*

\$4,795

This line item increased by \$995 due to the cost for a one time excel training for the department. This account also funds membership to professional associations for the Finance Department.

# Department of Finance

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 232,976	\$ 243,530	\$ 248,530	\$ 270,035	\$ 270,035
414.000 Overtime	40	100	260	100	100
418.000 Service Award	-	1,200	1,202	1,540	1,540
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	18,226	19,035	19,035	21,210	21,210
422.000 Retirement Contributions	34,453	37,530	37,530	42,970	42,970
423.000 Insurance, Health	40,305	43,200	46,592	43,200	43,200
424.000 Workers' Comp	589	650	650	730	730
426.000 Vacation/Sick time Payout	4,315	4,000	4,432	5,600	5,600
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 336,303</b>	<b>\$ 354,645</b>	<b>\$ 363,631</b>	<b>\$ 390,785</b>	<b>\$ 390,785</b>
<b>OPERATING EXPENSES:</b>					
432.000 Accounting & Auditing Services	36,800	46,930	46,930	47,170	47,170
440.000 Travel & Per Diem	131	8,350	8,350	8,590	8,590
441.000 Communications & Freight Svcs	1,200	1,200	1,200	1,200	1,200
454.000 Publications, Dues, & Training	710	3,800	3,800	4,795	4,795
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 38,841</b>	<b>\$ 60,280</b>	<b>\$ 60,280</b>	<b>\$ 61,755</b>	<b>\$ 61,755</b>
<b>TOTAL FINANCE DEPARTMENT</b>	<b>375,144</b>	<b>414,925</b>	<b>423,911</b>	<b>452,540</b>	<b>452,540</b>

## 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 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 and 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.

## FY23 Objectives

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



### Organizational Excellence and Financial Stability

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

## Budget Highlights

### *Additional Legal Services* \$40,000

This line item decreased \$25,000 from the prior year and covers additional legal services related to the code enforcement, litigation reserve, real property, labor counsel and bond counsel. The decrease was due to the removal of funds at the completion of collective bargaining.

## *Legal Retainer Agreement* \$350,000

The Village Attorney line item increased \$120,000 from the prior year due to an increase in rates, and covers legal services for the all departments, except Building and Planning.

## *Legal Retainer Agreement, Building & Planning* \$250,000

This, line item remained the same as the previous year and covers legal services specific for the Building and Planning Department. This cost is recovered as a pass-through to the user.

## *Other Current Charges* \$20,000

This is line item remained the same and covers any legal settlements that may arise throughout the year.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
431.002 Other Legal Services	\$ 4,015	\$ 65,000	\$ 65,000	\$ 40,000	\$ 40,000
431.003 Legal Retainer Agreement	360,505	230,000	386,550	350,000	350,000
431.004 Legal Retainer Agreement, B&P	253,202	250,000	230,000	250,000	250,000
449.000 Other Current Charges	503	20,000	-	20,000	20,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 618,225</b>	<b>565,000</b>	<b>681,550</b>	<b>660,000</b>	<b>660,000</b>
<b>TOTAL VILLAGE ATTORNEY</b>	<b>\$ 618,225</b>	<b>565,000</b>	<b>681,550</b>	<b>660,000</b>	<b>660,000</b>

## 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.

## FY23 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 staff training to all employees, including specific supervisor training opportunities.
- ◆ Work with department heads and employees to recruit, hire and retain highly qualified and diverse staff.
- ◆ Enhance communication efforts through social media.
- ◆ Work with all departments to ensure a clear and consistent message framework.
- ◆ Share accurate information on a regular basis through multiple sources of outreach in a timely manner.

## 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	Email subscription service users*	13,125	13,190	13,250
	Number of website page views	493,413	1,055,000	900,000
	Number of new hires (F/T and P/T)	48	43	30

\*Includes all departments.

## Prior Year's Accomplishments

The following section lists the accomplishments of Human Resources Division and the Communications Division for Fiscal Year 2022.

### Human Resources Division

- ◆ Prepared and managed twenty-six (26) recruitment plans to fill vacancies in Village departments.
- ◆ Conducted onboarding for forty-three (43) full-time and part-time new-hire candidates.
- ◆ Updated the Village's Classification and Compensation Plan.
- ◆ Managed the Safety and Health Committee as well as the Drug Free Workplace program.



- ◆ Continued the online training platform.

## **Communications Division**

- ◆ Managed \$20,000 in social media ad buys for PG, Parks and VOP
- ◆ Began segmentation of email marketing lists
- ◆ PG Tropical Nights logo and communications campaign
- ◆ Won 2021 Best in-house video production from FCMA for 2020 State of the Village
- ◆ Won 2021 Honorable Mention for best in-house video production for Zombie Run promos
- ◆ Communicated with Pinecrest Business Association to launch campaigns to help small businesses
- ◆ Produced promotional videos for PG events and jazz series
- ◆ Produced promotional campaign for FitCrest
- ◆ Added Village Council Communications to Communications Division Responsibilities
- ◆ Produced Mayor Message Videos
- ◆ Produced Council Member Message Videos
- ◆ Assisted Village Manager in managing the US1 Plan Communications
- ◆ Assisted Village Manager in managing the RTZ Communications
- ◆ Assisted Village Manager in managing the Petition Plan Communications
- ◆ Assisted Village Manager in managing Inspire Pinecrest Preserve and Enhance Communications
- ◆ Created online Pinecrest business directory
- ◆ Redesigned various webpages for enhanced user interface capabilities and 2022 best practices
- ◆ Supported the Public Works Department in communicating about traffic, water and FPL construction.
- ◆ Produced PD 20<sup>th</sup> Anniversary Pinecrest Tribune Issue
- ◆ Bruce Munro Campaign for Pinecrest Gardens
- ◆ Produced four issues of the Pinecrest Sun in-house vs using outside contractor
- ◆ Managed 15 social media platforms.

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
FULL TIME			
Administrative Clerk	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0
Human Resources Generalist	1.0	1.0	1.0
Communications Manager	1.0	1.0	1.0
Communications Designer	1.0	1.0	1.0
Communications Coordinator	0.0	0.0	1.0
Custodian	0.0	2.0	2.0
<b>TOTAL FULL TIME</b>	<b>5.0</b>	<b>7.0</b>	<b>8.0</b>
<b>Total</b>	<b>5.0</b>	<b>7.0</b>	<b>8.0</b>

## Budget Highlights

### *Personal Services* \$845,940

The Personal Services for General Government increased by \$179,710 and covers the salary and benefits for the positions authorized under this division. The increase is mainly due to the addition of one full-time position in the Communications Division as well as sick payout for the anticipated retirement of the HR Manager.

### *Professional Services* \$38,750

This line item decreased by \$58,425 and covers pre-employment testing/inoculations, and the ZenCity dashboard. The decrease was due to the removal of funding for a communications consultant.

### *Other Contractual Services* \$20,150

This line item decreased by \$13,915 and funds the Pinecrest Sun publication, ADA compliance monitoring for the web site and a digital marketing monitoring system. The decrease was due to transferring in-house the design of the Pinecrest Sun.

### *Travel and Per Diem* \$2,430

This line item decreased by \$805 and covers the conference costs for the Human Resources Manager and Communications Manager.

## *Communications and Freight Services*

\$43,560

This line item increased \$11,920 from the prior year and covers postage, internet service fees and the design services for the newsletter. The increase was due to additional monthly fees for internet service MIS.

## *Utility Services*

\$58,250

This line item decreased by \$380, which reflects the cost of utility services for the Pinecrest Municipal Center.

## *Rental and Leases*

\$12,200

This line item remained the same as the previous fiscal year and covers the rental of the postage machine and copy machine.

## *Insurance*

\$546,425

This line item increased by \$5,255 and covers property insurance, flood insurance, general liability insurance and IT cyber security insurance. The increase was due to market increases in rates.

## *Repair and Maintenance – Other*

\$48,760

This line item increased \$4,470 and covers maintenance agreements and repair contracts. The increase was due to a new roof maintenance agreement for various buildings.

## *Printing and Binding*

\$27,600

This line item increased \$2,650 from the previous year and funds the printing of a newsletter three times a year, and various miscellaneous printing items.

## *Promotional Activities*

\$10,800

This line item increased \$3,800 from the previous year and covers the cost of Village brochures and communications promotional items. The increase was due to additional funding for social media amplification and a new creative cloud.

## *Other Current Charges*

\$24,705

This line item increased by \$6,125 from the previous year and covers various items including employment ads, bank administrative charges and employee service luncheons. The increase was mainly due to the addition of funds for a recruitment incentive.

## *Office Supplies*

\$9,500

This line item increased \$1,500 from the previous year due to higher costs of supplies.

# General Government

2022-2023

## Operating Supplies – Other \$20,300

This line item decreased \$2,500 and mainly funds cleaning and household supplies. The decrease was due to a reduction of coffee service and savings from the consolidation of Zoom accounts.

## Publications, Dues and Training \$45,095

This line item increased \$5,235 and covers staff trainings and costs for various memberships to professional organizations. The increase was due to additional staff training.

## Capital Outlay \$0

Funds were not allocated in Capital Outlay.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 403,460	\$ 439,960	\$ 454,472	\$ 541,180	\$ 541,180
413.000 Other Salaries & Wages			\$ 8,802	\$ -	\$ -
414.000 Overtime	2,681	-	2,949	\$ 2,500	\$ 2,500
418.000 Service Award	8,994	10,245	7,953	\$ 11,815	\$ 11,815
419.001 Car Allowance	8,400	8,400	8,400	\$ 8,400	\$ 8,400
421.000 FICA Taxes	32,009	34,775	36,400	\$ 43,025	\$ 43,025
422.000 Retirement Contributions	58,292	66,510	66,510	\$ 83,445	\$ 83,445
423.000 Insurance, Health	63,923	100,800	89,075	\$ 115,200	\$ 115,200
424.000 Workers' Comp	962	1,180	1,180	\$ 1,460	\$ 1,460
426.000 Vacation/Sick time Payout	4,704	4,360	4,409	38,915	38,915
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 583,426</b>	<b>\$ 666,230</b>	<b>\$ 680,150</b>	<b>\$ 845,940</b>	<b>\$ 845,940</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	54,242	97,175	107,175	98,750	38,750
434.000 Other Contractual Services	29,888	34,065	32,125	20,150	20,150
440.000 Travel & Per Diem	-	3,235	3,235	2,430	2,430
441.000 Communications & Freight Svcs	25,544	31,640	31,640	43,560	43,560
443.000 Utility Services	56,651	58,630	58,630	58,250	58,250
444.000 Rental & Leases	9,004	12,200	12,200	12,200	12,200
445.000 Insurance	506,651	541,170	541,170	546,425	546,425
446.002 Repair & Maintenance-Other	75,735	44,290	44,290	48,760	48,760
447.000 Printing & Binding	20,906	24,950	28,500	27,600	27,600
448.000 Promotional Activities	2,670	7,000	8,800	10,800	10,800
449.000 Other Current Charges	24,265	18,580	22,080	24,705	24,705
451.000 Office Supplies	7,256	8,000	12,000	9,500	9,500
452.002 Operating Supplies-Other	26,829	22,800	25,300	20,300	20,300
454.000 Publications, Dues, & Training	24,549	39,860	24,860	45,095	45,095
455.000 Bad Debt	16,115	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 880,304</b>	<b>\$ 943,595</b>	<b>\$ 952,005</b>	<b>\$ 968,525</b>	<b>\$ 908,525</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	-	-	-	-	-
464.000 Equipment and Machinery	-	8,000	8,000	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,463,731</b>	<b>\$ 1,617,825</b>	<b>\$ 1,640,155</b>	<b>\$ 1,814,465</b>	<b>\$ 1,754,465</b>

## 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 cyber security, planning, recommending, installing and supporting all computing and telecommunication technology resources utilized in the Village municipal functions.

## FY23 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

- ✓ Collaboration with the Communications Division in the transformation of the Village's website into a modern digital platform that offers personalized experiences to users allowing them to find the most common tasks and information quickly and easily.
- ✓ Continue to provide stable and reliable information technology infrastructure.

## 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	Work Orders Completed	250	400	300
	New Projects Completed	5	6	1
	Computers Replaced/Installed	26	1	10

## Prior Year's Accomplishments

The following section lists the accomplishments of the Information Technology Division for Fiscal Year 2022.

- ✓ Provide digital solutions to streamline and improve efficiency and effectiveness in the plan reviews process
  - ✓ The upgrade of the Permitting System to the latest web-based version is scheduled to be completed before the fiscal year ends. This upgrade will improve the processes of the electronic plan review for all submissions, reviews and revisions. By leveraging this streamlined version not only will create efficiencies in the department but also improve integration with other software applications like GIS and Laserfiche and enable field staff to work wherever and whenever, using mobile-ready devices.



- ✓ Maintain technology resources that provide the platform for the all information system in optimal state to prevent critical service outages and disruption to the operation.
  - ✓ During this FY, the 7+ years old aging servers & storage that supported the virtual environment and mission-critical applications was upgraded and consolidated onto a modern hybrid cloud platform with native integration into Microsoft Azure (DELL Azure Stack HCI). This intelligent, all-in-one HCI system, not only satisfies the business demand for optimal operations but also provides the latest security and integrated foundation to improve application uptime, efficiency, repeatability, predictability, performance and simplified management & operations.
  - ✓ A new Kronos clock was installed at Flagler Grove Park. This improvement is part of the Village's organizational excellence strategic plan and provides the ability to enforce company attendance policies regulating required starting times and limiting staff overtime hours. The information collected by the analytic program allows management to quickly assess large losses or staffing problems.
  - ✓ The existing cisco phone system was upgraded to Avaya IP Office Platform. A cost-effective telephony system that will continue to support the workforce at the Village Hall and Police Department. The upgrade delivered an integrated, modular communications that is flexible, expandable and scalable. And because uses a proprietary OS, it is less vulnerable to intrusions or hacking than products based on "standard" operating systems. It also provides real-time diagnostics, allowing for maximum up-time and speedy resolution of potential issues, minimizing IT staff time with a much simpler set up and administration.
  - ✓ As part of the Phone System upgrade, the Village increased the bandwidth for the Village Hall offices to 250Mbps. This upgrade aside from improving the quality and user experience of our services, will reduce cost of phone lines as we leverage the internet for PRI lines.
  - ✓ Hardware refreshed was performed at the Policy Department for the server that host all the critical systems. (RMC, CAD) and also to some other servers at Village Hall Data center.
  - ✓ A new cloud-based Work Order System was implemented to effectively track and manage all work order information through a single dashboard. With this centralized application, is now very easy to create service requests, monitor real-time status updates, track completion, and leave feedback on work performed. The solution has benefit managers across the organization (Parks, Public Works, Gardens, PD, IT, Admin Services and Village Clerk) to streamline their manual work order process.
- ✓ Continue to implement appropriate security measures to minimize cyber risk.
  - ✓ All windows servers on premises were upgraded to a newer windows version to deliver security at the OS level, including built-in breach resistance that helps repel attacks on the systems. Additional layers of security detect and limit any suspicious activity that manages to penetrate your environment.
  - ✓ To reduce the recently exploitation of vulnerabilities in Microsoft Exchange Server, the email server was migrated to the newest available version that offered the latest security updates.

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
<b>FULL TIME</b>			
IT Manager	1.0	1.0	1.0
<b>TOTAL</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

## Budget Highlights

### *Personal Services*

\$178,547

The Personal Services for Information Technology increased by \$10,347 and funds staff salaries and benefits.

### *Professional Services*

\$123,500

This line item remained the same as the prior year and covers computer support.

### *Travel and Per Diem*

\$1,265

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

### *Communications and Freight Services*

\$4,440

This line item remained the same as the prior year and funds a cell phone allowance for the IT Manager and mobile Wi-Fi fees.

### *Repair and Maintenance – Other*

\$269,835

This line item increased by \$14,960 mainly due to maintenance for the new phone system and the HR software for recruitment and employee evaluations.

### *Operating Supplies – Other*

\$20,500

This line item increased \$5,500 and funds computer software and hardware, printers and computer supplies. The increase was for the purchase of one new printer, a scanner and the addition of a data port in the Pinecrest Gardens Banyan Bowl.

### *Publications, Dues and Training*

\$600

This line item decreased \$4,995 and funds training activities for the IT Manager. The decrease was due to the removal of conference attendance.

# Information Technology

2022-2023

## Capital Outlay – Machinery & Equipment \$22,500

Capital Outlay increased \$11,905 and funds the purchase of computers according to the replacement schedule.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 110,508	\$ 115,940	\$ 115,940	\$ 123,235	\$ 123,235
418.000 Service Award	1,474	1,740	1,742	2,055	2,055
419.001 Car Allowance	4,200	4,200	4,200	4,200	4,200
421.000 FICA Taxes	8,920	9,120	9,120	9,760	9,760
422.000 Retirement Contributions	20,002	20,990	20,990	22,310	22,310
423.000 Insurance, Health	10,128	14,400	11,078	14,400	14,400
424.000 Workers' Comp	278	310	310	335	335
426.000 Vacation/Sick time Payout	2,254	1,500	2,085	2,255	2,255
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 157,764</b>	<b>\$ 168,200</b>	<b>\$ 165,465</b>	<b>\$ 178,550</b>	<b>\$ 178,550</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	103,095	123,500	123,500	123,500	123,500
440.000 Travel & Per Diem	-	1,265	1,265	1,265	1,265
441.000 Communications & Freight Svcs	2,907	4,440	4,440	4,440	4,440
446.002 Repair & Maintenance-Other	234,301	254,875	254,875	269,835	269,835
452.002 Operating Supplies-Other	12,610	15,000	15,000	20,500	20,500
454.000 Publications, Dues, & Training	200	5,595	5,595	600	600
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 353,113</b>	<b>\$ 404,675</b>	<b>\$ 404,675</b>	<b>\$ 420,140</b>	<b>\$ 420,140</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	-	10,595	10,595	22,500	22,500
464.000 Equipment and Machinery	-	10,595	10,595	22,500	22,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 10,595</b>	<b>\$ 10,595</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 510,877</b>	<b>\$ 583,470</b>	<b>\$ 580,735</b>	<b>\$ 621,190</b>	<b>\$ 621,190</b>

## 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.

Through collaborative efforts and partnerships, the Pinecrest Police Department guards the life, property, and constitutional rights of all and pursues justice with compassion and respect for all our citizens to ensure a safe and secure community.

The Police Department is responsible for overseeing the Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund and Wireless 911 Fund.

## FY23 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

- ◆ Continue to develop and adapt equipment, technologies and facilities to enhance organizational efficiency and effectiveness.
- ◆ Continue to recruit and develop a professional, diverse and motivated workforce to enhance organizational performance and retention.




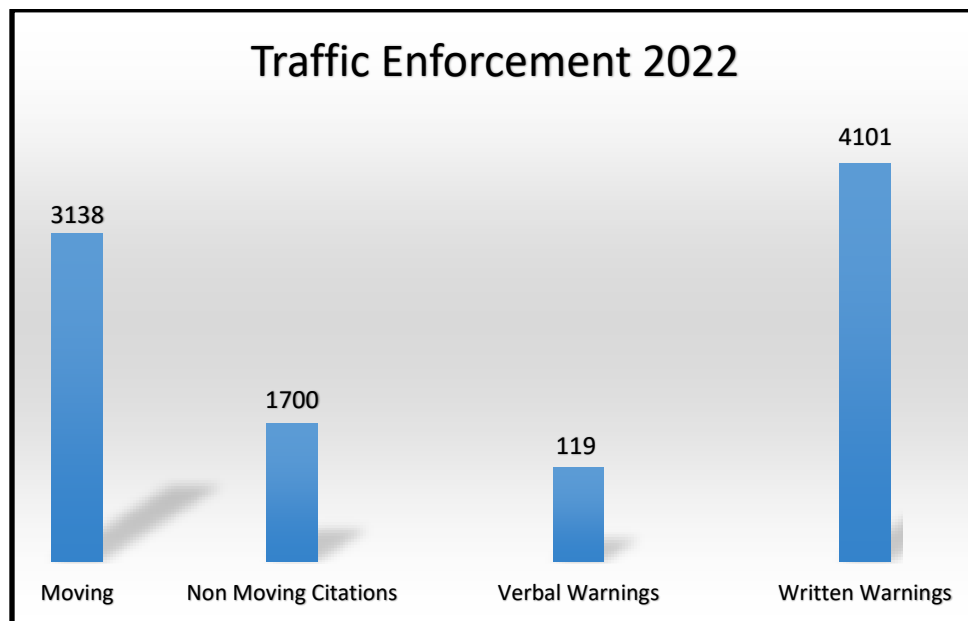
### Security and Pedestrian Safety

- ◆ Improve safety and quality of life within the Village and along major business corridors within our community through enforcement, education and collaboration with stakeholders.
  - Reduce collisions, injury and damage levels of collisions, and improve efficient and safe movement along major corridors through engineering improvements and targeted enforcement campaigns.
  - Develop local awareness campaigns to promote both vehicle and bike safety and courteous driving through a variety of media and social media formats.
- ◆ Raise the level of public safety and reduce the fear and incidence of crime through technology enhancements and the effective deployment of police resources and services.
  - Continue to emphasis traffic enforcement as both a safety and crime preventions initiative.
  - Incorporate License Plate Reader (LPR) technology into the departments over all public safety initiative.

## 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 provided.

	Indicator	FY 2021-22 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	New Neighborhood Crime Watch Groups	4	2	2
	Park Details Performed	591	1,797	1,200
	Park and Walks	2,725	5,701	5,000



## Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Police for Fiscal Year 2022.

- ◆ The Police Department successfully deployed its decoy car program as a force multiplier. Our decoy cars are outfitted with solar powered red/blue lights which gives the perception that the vehicle is manned by an officer.
- ◆ The Police Department successfully developed the H.E.A.R.T program which is a homeless outreach program that brings a guardian approach to address the homeless community problems.
- ◆ The Police Department created a (Traffic Unit) consisting of one Sergeant and five Officers. The unit is tasked with investigating all traffic complaints and deploying countermeasures to address verified traffic problems. The (Traffic Unit) is assisted by Operations Division in conducting traffic education and enforcement.



- ♦ The Police Department successfully conducted several high-profile traffic safety campaigns. These campaigns include Obey the Sign or Pay the Fine, Alert Today, Alive Tomorrow, and the Drive Sober or Get Pulled Over Holiday Enforcement details in order to reduce or eliminate alcohol-impaired driving fatalities within the Village. To date the Police department has seen a 24% decrease in traffic crashes within the Village of Pinecrest jurisdiction.

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
<b>FULL TIME</b>			
<b>SWORN PERSONNEL</b>			
Chief of Police	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0
Captain	0.0	3.0	3.0
Major	1.0	0.0	0.0
Lieutenant	2.0	0.0	0.0
Sergeant	8.0	8.0	8.0
Police Officer	32.0	35.0	35.0
School Resource Officer	2.0	0.0	0.0
Task Force Officer	1.0	0.0	0.0
Detectives	3.0	3.0	3.0
<b>TOTAL SWORN PERSONNEL</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>
<b>CIVILIAN PERSONNEL</b>			
Administrative Assistant to the Police Chief	1.0	1.0	1.0
Administrative Assistant – Accreditation	1.0	1.0	1.0
IT Administrator	1.0	1.0	1.0
Community Service Aide	4.0	3.0	3.0
Dispatcher Supervisor	1.0	1.0	1.0
Dispatcher	9.0	9.0	9.0
Records Clerk	2.0	2.0	2.0
Human Resources Clerk	1.0	1.0	1.0
Victim Services Coordinator	1.0	1.0	1.0
Front Desk Clerk	0.0	1.0	1.0
<b>TOTAL CIVILIAN PERSONNEL</b>	<b>21.0</b>	<b>21.0</b>	<b>21.0</b>
<b>PART TIME</b>			
<b>CIVILIAN PERSONNEL</b>			
School Crossing Guard – PT	4.0	4.0	4.0
Traffic Infraction Enforcement Officer	2.0	2.0	2.0
<b>TOTAL PT CIVILIAN PERSONNEL</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Total Authorized Positions</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>

## Budget Highlights

### *Revenues*

\$1,187,000

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

### *Personal Services*

\$10,084,175

This line item increased by \$874,150, and includes salaries and benefits for all staff. The increase was mainly due to higher contribution to the Florida Retirement System, funds allocated for sick leave payout for potentially retiring officers, and increases in salaries and shift deferential pay.

### *Professional Services*

\$16,440

This line item remained the same as the previous year and funds cyber security professional services, pre-employment psychological and medical testing, and random drug testing and inoculations.

### *Other Contractual Services*

\$438,135

This line item increased \$6,085 and includes vendor cost for various items including the traffic light camera program, off site back up services and Safer Watch subscription. The increase was mainly due to the inclusion of funds for LEADS Online Investigation System Service, and higher costs in other vendor contracts.

### *Investigations*

\$0

Funds were not allocated for this line item.

### *Travel and Per Diem*

\$13,470

This line item increased \$3,040 and funds conferences and training for the department. The increase was mainly due to the addition of funds for the CFA Onsite Assessment Fee.

### *Communications and Freight Services*

\$57,760

This line item remained the same as the prior year and funds air cards for the police vehicle computers, phone lines and enhanced bandwidth for increased data transfer rates.

### *Utility Services*

\$1,080

This line item covers the electricity costs for the License Plate Readers and it remained the same as the previous year.

## *Rental and Leases*

\$7,930

This line item remained the same as the previous year and covers the costs of a copier and car rentals.

## *The Repair and Maintenance – Vehicles*

\$85,000

This line item increased \$10,000 from the previous year.

## *Repair and Maintenance – Other*

\$116,385

This line item decreased by \$10,089 and pays for the maintenance agreements for various computer software programs and radio maintenance.

## *Printing and Binding*

\$6,000

Printing and Binding remained the same as the prior year and covers the cost of the department's miscellaneous printing needs.

## *Other Current Charges*

\$5,035

This line item increased \$130 and funds the officer awards and recruitment activities.

## *Office Supplies*

\$14,000

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

## *Operating Supplies – Gasoline*

\$137,805

This line item increased \$45,275 and provides funds for fuel. The increase was due to higher gasoline prices.

## *Operating Supplies – Other*

\$148,045

This line item decreased \$9,990 and funds police uniform allowances and equipment.

## *Publications, Dues and Training*

\$24,580

This line item decreased \$8,150 and funds various trainings and costs for Law Enforcement Accreditation. The decreased was due to moving a portion of this allocation to the Police Education Fund.

## *Capital Outlay – Machinery & Equipment*

\$551,735

This line item decreased by \$53,364 and covers various items including the purchase of six new vehicles, computer equipment, Acoustic Threat Detection equipment, new lockers for the women's locker room, and Tasers.

*Aid to Government Agencies*

\$4,710

This line item remained the same and funds the court overtime reduction program, court e-notify program and crime stoppers.

# Department of Police

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>REVENUES:</b>					
334.500 Misc Grants, Police	\$ 4,610	\$ 18,690	\$ 18,690	\$ 5,000	\$ 5,000
334.625 MOE School Board	\$ 118,791	\$ -	-	-	-
342.100 Private Detail-Police	2,832	5,000	6,550	12,000	12,000
351.000 Judgments and Fines-Court	27,345	60,000	61,190	70,000	70,000
351.900 Traffic Light Cameras Fines	991,312	1,000,000	1,089,890	1,100,000	1,100,000
<b>TOTAL REVENUES</b>	<b>\$ 1,144,889</b>	<b>\$ 1,083,690</b>	<b>\$ 1,176,320</b>	<b>\$ 1,187,000</b>	<b>\$ 1,187,000</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 5,016,264	\$ 5,167,930	\$ 5,167,930	\$ 5,486,535	\$ 5,486,535
412.050 Holiday Pay	153,779	155,190	153,540	158,030	158,030
413.000 Other Salaries & Wages	97,466	123,490	108,829	137,535	137,535
414.000 Overtime	368,805	380,000	277,451	393,850	543,850
415.000 Special Pay	38,042	39,080	34,276	39,565	39,565
416.000 Private Detail	1,992	18,365	6,618	10,000	10,000
417.000 Other Benefits	4,571	6,795	8,338	20,845	20,845
418.000 Service Award	87,668	91,140	91,140	114,625	114,625
419.000 Car Allowance	188,025	214,200	214,200	214,200	214,200
421.000 FICA Taxes	451,746	456,075	456,075	480,645	480,645
422.000 Retirement Contributions	107,276	146,525	146,525	176,130	176,130
422.001 FRS Retirement (DB)	1,054,410	1,213,635	1,213,635	1,371,500	1,371,500
423.000 Health	777,529	1,036,800	836,393	1,036,800	1,036,800
424.000 Workers' Comp	91,149	105,800	105,800	115,895	115,895
425.000 Unemployment Compensation	1,024	-	2,462	-	-
426.000 Vacation/Sick time Payout	59,275	55,000	67,316	178,020	178,020
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 8,499,020</b>	<b>\$ 9,210,025</b>	<b>\$ 8,890,528</b>	<b>\$ 9,934,175</b>	<b>\$ 10,084,175</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	16,004	16,440	16,440	16,440	16,440
434.000 Other Contractual Services	427,476	432,050	432,050	438,135	438,135
435.000 Investigations	57	350	350	-	-
440.000 Travel & Per Diem	2,360	10,430	10,430	13,470	13,470
441.000 Communications & Freight Svcs	48,318	57,760	57,760	57,760	57,760
443.000 Utility Services	283	1,080	1,080	1,080	1,080
444.000 Rental & Leases	3,932	7,930	7,930	7,930	7,930
446.001 Repair & Maintenance-Vehicles	80,327	75,000	75,000	85,000	85,000
446.002 Repair & Maintenance-Other	110,906	126,474	126,474	116,385	116,385
447.000 Printing & Binding	7,034	6,000	6,000	6,000	6,000
449.000 Other Current Charges	7,578	4,905	4,905	5,035	5,035
451.000 Office Supplies	13,134	15,000	15,000	14,000	14,000
452.001 Operating Supplies-Gasoline	84,330	92,530	120,000	137,805	137,805
452.002 Operating Supplies-Other	125,549	158,035	158,035	148,045	148,045
454.000 Publications, Dues, & Training	69,853	32,730	32,730	24,580	24,580
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 997,139</b>	<b>\$ 1,036,714</b>	<b>\$ 1,064,184</b>	<b>\$ 1,071,665</b>	<b>\$ 1,071,665</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	-	-	-	-	-
464.000 Equipment and Machinery	386,040	605,099	605,099	551,735	551,735
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 386,040</b>	<b>\$ 605,099</b>	<b>\$ 605,099</b>	<b>\$ 551,735</b>	<b>\$ 551,735</b>
<b>GRANTS AND AIDS</b>					
481.000 Aid to Government Agencies	2,495	4,710	4,710	4,710	4,710
483.001 Aid to Gov, Community support	-	-	-	-	-
<b>TOTAL GRANTS AND AIDS</b>	<b>\$ 2,495</b>	<b>\$ 4,710</b>	<b>\$ 4,710</b>	<b>\$ 4,710</b>	<b>\$ 4,710</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 9,884,693</b>	<b>\$ 10,856,548</b>	<b>\$ 10,564,521</b>	<b>\$ 11,562,285</b>	<b>\$ 11,712,285</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (8,739,804)</b>	<b>\$ (9,772,858)</b>	<b>\$ (9,388,201)</b>	<b>\$ (10,375,285)</b>	<b>\$ (10,525,285)</b>



## 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, Zoning Board meetings, Village Council meetings, Special Magistrate Hearings and various other forms of communication.

The Building Division reviews and processes all residential and commercial permit applications to ensure compliance with the Florida Building Code, the Florida Fire Protection Code, the Florida Energy Code, FEMA regulations, and applicable Miami-Dade ordinances governing the construction, alteration, and maintenance of buildings and structures within the Village of Pinecrest for the protection of residents and property. This service includes architectural as well as structural, mechanical, plumbing, and electrical plan reviews and subsequent field inspections.

Building Department clerks answer all application and inspection inquiries, ensure contractors meet licensing and insurance requirements, and collect and process all permit payments. Permit clerks coordinate communications between property owners, design professionals, and contractors with Village plan reviewers and inspectors.

Overall, the Building department's ongoing goals are to maintain public safety in the built environment, which necessitates a combination of skills, including an understanding of codes and laws, the ability to explain strategies to the public, and the ability to gain the public's trust in order to achieve willing adherence to safety standards in an effective and timely manner.

The Planning Division is charged with the oversight of all activities and inquiries pertaining to comprehensive planning, land use, and zoning. Functions include property, subdivision 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.

## FY23 Objectives

The following objectives have been 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

- ◆ Building on the success of the first year of electronic plan submittal and review – which allowed residents, developers, and design professionals the ability to submit an electronic plan for review – the Building Department will continue to integrate and optimize the conversion of permit and plan review to an electronic process that allows plans examiners to perform reviews concurrently, resulting in faster review cycles as well as reducing waste and

storage space while promoting the transition to a green, paper-free environment.

- ◆ Provide continued construction regulation services to the community maintaining the service levels established by the Insurance Service Organization (ISO), International City/County Management Association (ICMA), American Planning Association (APA), American Institute of Certified Planners (AICP), and other professional organizations.
- ◆ Continue to increase the quality of service to residents, businesses and construction trade representatives through additional customer service training.
- ◆ Continue in the improvement and enhancement of the Village's electronic plans review system capabilities.
- ◆ 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 technology, which interacts with the Department's permitting and inspection software system, "Trakit" – initiatives that will improve department functions and levels of service.



## 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.
- ◆ Continue to coordinate with the Pinecrest Parkway Citizens Committee and consultants in the update of the Pinecrest Parkway (US 1) Vision Plan including evaluation of the benefits and impacts of a mixed-use zoning district overlay within identified commercial zoning districts adjacent to planned transit stations that supports transit; incorporates the concepts of walkability, transportation efficiencies, and sustainability; provides additional residential and commercial options for Pinecrest residents and businesses; creates economic opportunities; and protects existing residential districts from increases in density.
- ◆ Continue to coordinate with the Miami-Dade Beacon Council in convening meetings with owners and representatives of local Pinecrest businesses for the purpose of understanding and responding to local business needs.
- ◆ Continue to participate with the Miami-Dade Transportation Planning Organization in the evaluation and enhancement of Station Area Connectivity within the South Transit Corridor.





## Environmental Sustainability

- ◆ Continue to work toward Gold or Platinum certification through Florida Green Building Coalition (FGBC).
- ◆ Continue to coordinate with the Federal Emergency Management Agency in improvement of the Village's CRS rating for further flood preparedness and mitigation and additional reductions in Flood Insurance premiums.

## 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	ISO Rating (Residential/Commercial)	3/2	3/2	3/2
	Number of Permits Issued	3,170	2,266	3,000
	Number of Inspections Performed	15,930	17,700	17,700
	Certificates of Use Issued	42	50	50
	Percentage of Closed Code Compliance Cases	96.9	100	95

## Prior Year's Accomplishments

The following section lists the accomplishments of the Building and Planning Department during the 2021-2022 fiscal year.

- ◆ The Village continues to maintain a continuing Public Protection ISO Class Rating of 3 for residential properties and an improved rating of 2 for commercial properties. Staff of the Building and Planning Department maintains training and ethics standards of ICMA, APA, AICP, FEMA, and the Florida Building Code.
- ◆ Planning and building inspection staff are LEED certified and have completed ongoing training necessary for certification maintenance. Throughout the fiscal year, trade inspectors and plans examiners received monthly training in different aspects of the Florida Building Code through the South Florida Building Officials' Association.
- ◆ In 2020, the Village of Pinecrest was recertified as a Class 8 Community within the Community Rating System (CRS). In 2021, staff responsible for floodplain management prepared an amendment to the Village's Floodplain Management Ordinance ("Class 8 Addendum") necessary to maintain its Class 8 CRS rating, and has since coordinated with the ISO Coordinator and Kimley Horn Consultants in submittal of an application for modification and improvement of the Village's rating from an 8 to a 6 or 7.

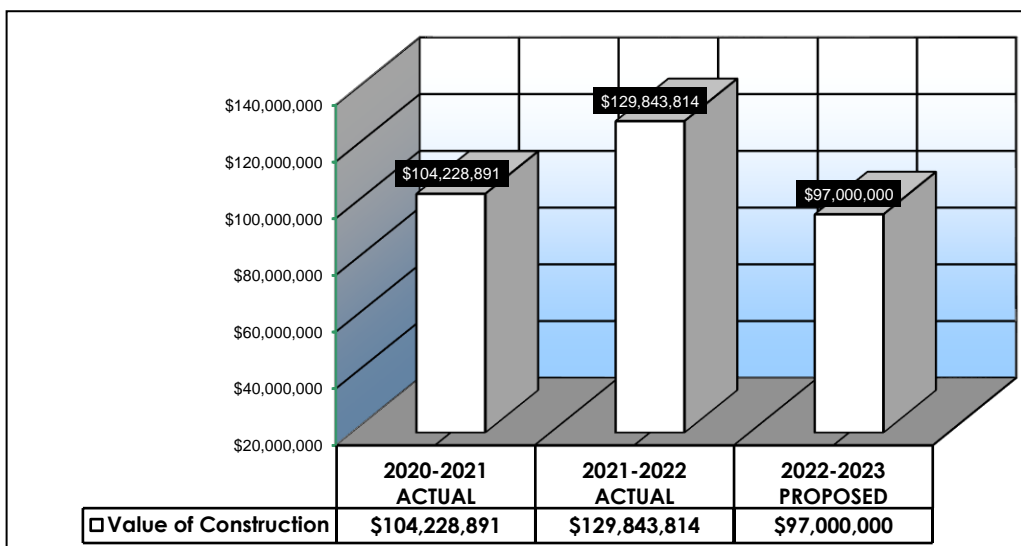
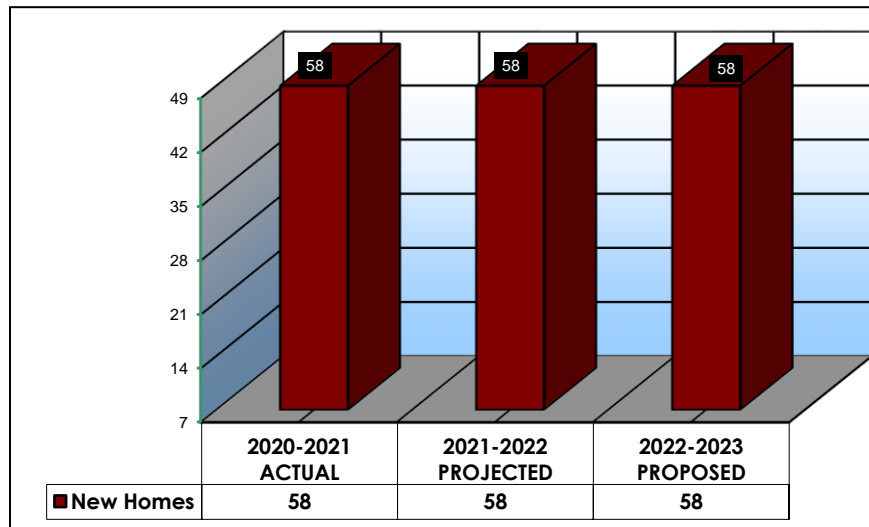
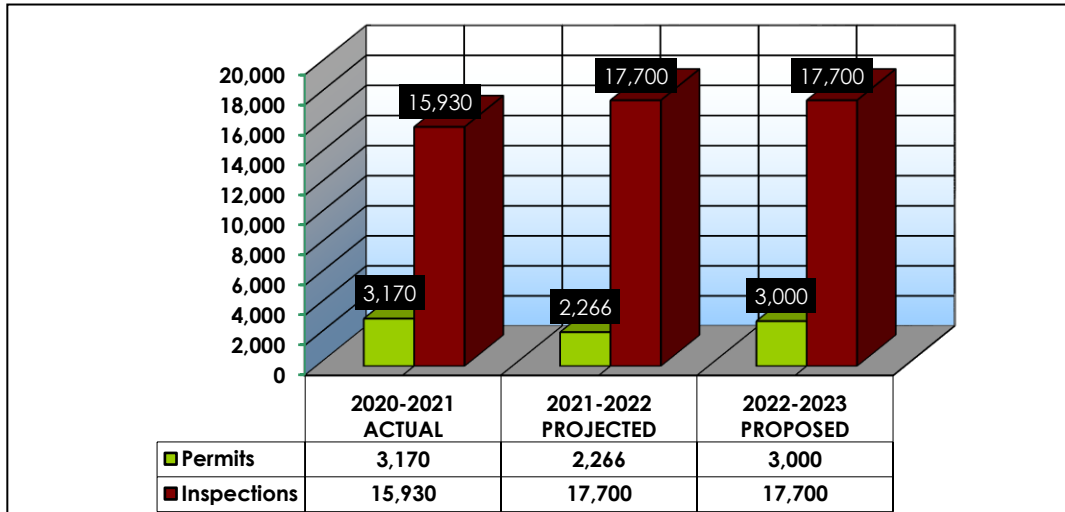
- ◆ The Building and Planning Department is projected to process over 1,366 code compliance complaints, in FY 2022-23, and to present 230 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by the Code Compliance Officer.
- ◆ Staff coordinated the Inspire Pinecrest Campaign for consideration and evaluation of opportunities for mixed use development adjacent to planned transit stations; coordinated with the Miami-Dade County League of Cities in evaluation of the proposed Miami-Dade County RTZ ordinance, and is now working with the Pinecrest Parkway Citizens Committee and consultants in the update of the Pinecrest Parkway (US 1) Vision Plan. Staff anticipates completion of an analysis and recommendations for the Village Council's consideration in December 2022.
- ◆ The Village is currently certified as a Florida Certified Green Local Community with a Silver Certification. The Village continues working toward Gold Certification and will have an opportunity to resubmit for an improved certification in 2022.
- ◆ Staff worked with the Village Attorney in preparation of various ordinances for amendment of the Village's Land Development Regulations including regulations related to noise, greens space, and fractional ownership of Vacation Rental properties.
- ◆ Staff coordinated with Kevin Crowder/Business Flare in completion of an Economic Development Market Assessment. This document serves as an informative document for the Village, business owners, and real estate broker stakeholders; and will be used as a marketing piece to attract targeted businesses to Pinecrest. A presentation of the completed market assessment to the Village Council was completed in October, 2021.
- ◆ Staff has coordinated with Tischler-Bise, Impact Fee Consultants, in the completion of an analysis of the Village's Impact Fee Ordinance. Completion of a draft report and recommendations is anticipated in July, 2022.

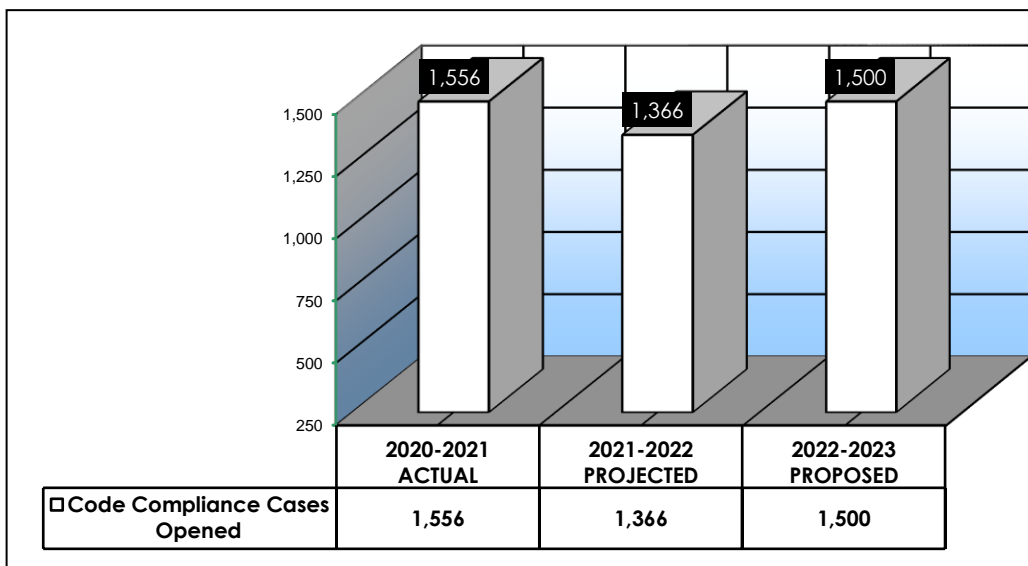
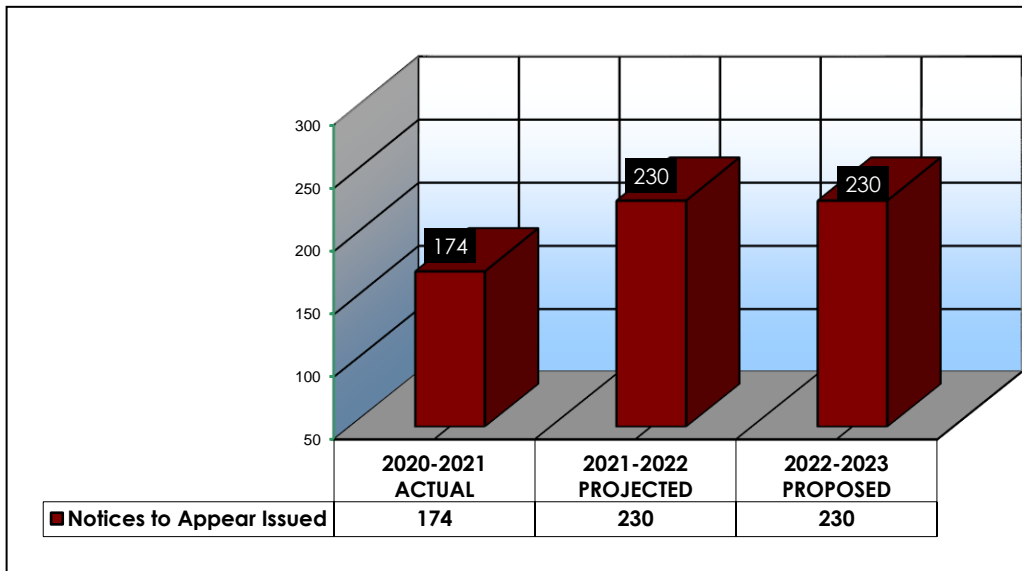
## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
FULL TIME			
Building Official	1.0	1.0	1.0
Assistant Building Official	1.0	0.0	0.0
Building Services Assistant	1.0	1.0	1.0
Permit Services Supervisor	0.0	1.0	1.0
Planning Director	1.0	1.0	1.0
Planner	1.0	1.0	1.0
Building Plans Examiner	1.0	1.0	1.0
Admin. Assistant to Planning Director	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0
Building Inspector	2.0	2.0	2.0
Code Compliance Officer	2.0	2.0	3.0
Code Compliance Clerk	0.0	1.0	1.0
Building Permit Clerk	4.0	4.0	4.0
Structural Engineer	0.0	0.0	1.0
<b>TOTAL FULL TIME</b>	<b>16.0</b>	<b>17.0</b>	<b>19.0</b>
PART TIME			
Chief Electrical Inspector	2.0	2.0	2.0
Chief Mechanical Inspector	2.0	2.0	2.0
Chief Plumbing Inspector	2.0	2.0	2.0
Code Compliance Supervisor	1.0	1.0	1.0
Building Plans Examiner	1.0	1.0	1.0
<b>TOTAL PART TIME</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>
<b>Total Authorized Positions</b>	<b>24.0</b>	<b>25.0</b>	<b>27.0</b>



## Activity Report





## Budget Highlights

*Revenues*  
\$2,750,000

The department estimates \$2,750,000 in revenues generated from Building Permits.

*Personal Services*  
\$2,663,205

This line item increased \$420,695 and covers staff salaries and benefits. The increase was partially due to the transfer of a position from the Village Clerk's Office, the addition of one full-time Code Compliance Officer, and the addition of one full-time Structural Engineer position.

## *Professional Services*

\$125,000

This line item increased \$52,593 due to the addition of funds for the update of the US1 Vision Study and IT support, offset by the completion of the Impact Fee Study.

## *Other Contractual Services*

\$306,400

This line item increased \$55,700 and funds the consultant plans reviewers and the imaging of records. This increase is due to the inclusion of additional funds for outside inspectors and general building consulting, offset by the removal of one plans reviewer.

## *Travel & Per Diem*

\$2,020

This line item decreased \$1,420 and covers travel expenses to seminars and trainings. This reduction was due to the elimination of a conference for the Building Official.

## *Communications & Freight Services*

\$19,260

This line item decreased \$1,590 and covers internet connections, postage and courier services. The decrease was due to a lower need for postage and shipping.

## *Rentals & Leases*

\$700

This line item increased \$75 and funds the maintenance agreement for the copy machine.

## *Repair & Maintenance – Vehicle*

\$4,490

This line item decreased \$135 and funds the basic maintenance for the department vehicles.

## *Repair & Maintenance – Other*

\$233,915

This line item increased \$6,450 and covers the maintenance of the computer software. The increase was due to an increase in various software maintenance contracts along with a new ESRI Enterprise license.

## *Printing & Binding*

\$8,550

This line item increased \$500 from the prior year and funds the printing needs of the department.

## *Other Current Charges*

\$91,000

This line item increased \$4,200 from the prior year and covers the cost of Code Compliance Fees to Miami-Dade County, State and DCA, credit card usage fees, as well as the cost of tax records for the GIS system. The increase was due to higher credit card fees.

## *Operating Supplies – Gasoline*

\$6,000

This line item increased \$3,145 from the previous year due to higher gasoline prices.

*Operating Supplies – Other*  
\$18,900

This line item decreased \$2,620 from the previous year and covers the cost of uniforms for staff, computer supplies and additional computer software.

*Publications, Dues & Training*  
\$13,335

This line item increased \$3,085 from the previous year due to needed training for the new Bluebeam system for plans review.

*Capital Outlay – Machinery & Equipment*  
\$8,200

Funds were included in the budget for the purchase computers for staff.

# Department of Building and Planning

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>REVENUES</b>					
322.000 Building Permits	\$ 2,855,334	\$ 2,535,000	\$ 2,955,015	\$ 2,750,000	\$ 2,750,000
<b>TOTAL REVENUES</b>	<b>\$ 2,855,334</b>	<b>\$ 2,535,000</b>	<b>\$ 2,955,015</b>	<b>\$ 2,750,000</b>	<b>\$ 2,750,000</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	1,255,405	1,253,905	1,337,750	1,461,810	1,516,065
413.000 Other Salaries & Wages	379,094	398,455	340,097	422,680	422,680
414.000 Overtime	5,888	5,500	2,635	6,180	6,180
418.000 Service Award	25,016	20,175	20,175	24,345	24,345
419.001 Car Allowance	24,000	24,000	24,000	19,800	19,800
421.000 FICA Taxes	123,366	128,770	124,760	148,300	151,565
422.000 Retirement Contributions	150,840	153,640	153,640	206,950	214,005
423.000 Health	204,530	216,000	216,000	259,200	259,200
424.000 Workers' Comp	27,267	30,065	30,065	36,205	37,365
426.000 Vacation/Sick time Payout	27,920	12,000	10,730	12,000	12,000
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 2,223,327</b>	<b>\$ 2,242,510</b>	<b>\$ 2,259,853</b>	<b>\$ 2,597,470</b>	<b>\$ 2,663,205</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	52,142	72,407	72,405	125,000	125,000
434.000 Other Contractual Services	121,457	250,700	250,700	306,400	306,400
440.000 Travel & Per Diem	677	3,440	2,500	2,020	2,020
441.000 Communications & Freight Svcs	22,777	20,850	30,000	19,260	19,260
444.000 Rental & Leases	337	625	625	700	700
446.001 Repair & Maintenance-Vehicles	6,400	4,625	4,625	4,490	4,490
446.002 Repair & Maintenance-Other	91,871	227,465	227,465	233,915	233,915
447.000 Printing & Binding	6,369	8,050	6,500	8,550	8,550
449.000 Other Current Charges	32,860	86,800	86,800	91,000	91,000
452.001 Operating Supplies-Gasoline	2,667	2,855	4,500	6,000	6,000
452.002 Operating Supplies-Other	26,992	21,520	21,500	18,900	18,900
454.000 Publications, Dues, & Training	7,538	10,250	10,250	13,335	13,335
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 372,087</b>	<b>\$ 709,587</b>	<b>\$ 717,870</b>	<b>\$ 829,570</b>	<b>\$ 829,570</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs					
464.000 Equipment and Machinery	20,365	11,300	11,300	8,200	8,200
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 20,365</b>	<b>\$ 11,300</b>	<b>\$ 11,300</b>	<b>\$ 8,200</b>	<b>\$ 8,200</b>
<b>TOTAL BUILDING &amp; PLANNING</b>	<b>\$ 2,615,779</b>	<b>\$ 2,963,397</b>	<b>\$ 2,989,023</b>	<b>\$ 3,435,240</b>	<b>\$ 3,500,975</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ 239,555</b>	<b>\$ (428,397)</b>	<b>\$ (34,008)</b>	<b>\$ (685,240)</b>	<b>\$ (750,975)</b>



## Function

The Department of Public Works is responsible for the design, construction, and 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.

## FY23 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

- ◆ Implementation of transportation master plan elements (bicycle, pedestrian and vehicular improvements) based on capital plan priorities.
- ◆ Implementation of stormwater master plan drainage improvement projects based on priority flood prone areas.
- ◆ Maintain public grounds and buildings, and public rights-of-way, including roads, sidewalks and stormwater management.



### Residential Character and Community Enhancement

- ◆ Continue implementing Village Wide Streetscape Master Plan for right-of-way aesthetic enhancements including new decorative street signs, landscape enhancements and decorative crosswalks.
- ◆ Administer and supervise various infrastructure and facility improvement projects.
- ◆ Continue annual re-paving program for streets that have been identified as having a deterioration level below 70%.






### 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.
- ◆ Continue developing projects internally and using internal resources to minimize costs to outside contractors and consultants.

## 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	Street/Traffic Signs Erected or Repaired	334	236	300
	Storm Drains Cleaned or Repaired	1561	766	1000
	Trees Placed, Removed or Trimmed	377	267	300
	PW Permits Reviewed	196	208	200
	Inspections Conducted	372	273	250

## Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Public Works for Fiscal Year 2022.

- ◆ Improved pedestrian safety with new pavement markings for the SRTS (Safe Routes to School)
- ◆ Installed new Village monument signs at 5 locations
- ◆ Installed of solar powered feedback (radar speed limit) signs on Kendall Drive @ SW 60<sup>th</sup> Ave and on SW 57<sup>th</sup> Ave in Pinecrest by the Sea south of 128<sup>th</sup> St
- ◆ Installed a new sidewalk on SW 104 St between 73 Ct and US 1
- ◆ Started construction on the Village Potable Water Project (approx.. 40% complete)
- ◆ Facilitated the FPL Undergrounding and Storm Secure Program
- ◆ Started Construction on the 58<sup>th</sup> Ave Drainage project (approx. 33% complete)
- ◆ Completed repairs on the Red Road Linear Park asphalt path
- ◆ Submitted for and received grants from FDEP for two drainage projects and the Vulnerability Assessment Study
- ◆ Received a planning grant for SW 82<sup>nd</sup> Ave.
- ◆ Submitted for and presented for 3 FDOT TA (Transportation Alternative Grants)
- ◆ The Department provided on-going maintenance to the roads, street signs, street trees, sidewalks and drainage systems throughout the Village's network of over 103 miles of roadway, 28.5 miles of sidewalks and over 1,200 drainage structures.
- ◆ Provided on-going maintenance of Village Hall and public areas.
- ◆ Provided on-going street sign replacements, pothole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.

# Department of Public Works

2022-2023

- ♦ Delivered permitting services in conjunction with the Building Department and permitted several Pinecrest projects with Miami-Dade County and the South Florida Water Management District.
- ♦ The Director participated in the plat committee reviews and provided technical input for site plan approvals, tentative and final plat reviews in accordance with Public Works Standards and Village of Pinecrest Ordinances.
- ♦ The Department regularly monitors all Village hired contractors for performance standards and performs evaluations annually. The Department also works with the Procurement Division to insure that contractor selection is reviewed for technical competency and past performance with the Village.
- ♦ Reviewed and permitted large community projects such as the Temple Beth AM, Gulliver Schools (Phase II), and Crossbridge Church.
- ♦ Review plans and perform onsite inspections for Pinecrest Gardens ADA pathway.
- ♦ Permitted and inspect restoration of utility work in the public right-of-way.

## Activity Report

ACTIVITY	FY 2020-21 ACTUAL	FY 2021-22 PROJECTED	FY 2022-23 PROPOSED
New Trees Planted	97	67	100
Storm Drains Cleaned	1561	766	1000
Potholes/ Streets Repaired	70	41	65
Miles of Roads Resurfaced	1.1	7	7
Sidewalks Repaired (Square feet)	30,567	9,700	5,000

*\*Installation of sidewalks at bus stops to meet ADA requirements.*

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
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	4.0	4.0	4.0
Maintenance Worker II	2.0	2.0	2.0
<b>Total</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

## Budget Highlights

### *Revenues*

\$14,375

Revenues from permit fees and US1 maintenance fees are estimated to decrease \$23,500.

### *Personal Services*

\$874,030

Personal Services increased \$249,050 and funds staff salaries and benefits. The increase is mainly due to the three maintenance worker positions that were previously funded in the Transportation Fund have been transferred to this department.

### *Professional Services*

\$0

Funds were not allocated for this line item.

### *Other Contractual Services*

\$75,000

This line item increased \$11,600 and covers the cost of right-of-way maintenance including street maintenance and other miscellaneous public works activities. The increase was mainly due to additional funding added for US1 maintenance.

### *Travel and Per Diem*

\$1,100

This line item decreased \$2,500 and covers the costs of conferences and training for the Public Works staff. The decrease was due to the removal of funding for a national conference.

### *Communications & Freight Services*

\$8,520

This line item remained the same as last year and covers phone maintenance and network services.

### *Utility Services*

\$19,300

This line item remained the same as the prior year and provides electricity, water and waste disposal services.

### *Rentals and Leases*

\$2,160

This line item remained the same and covers a copier lease.

### *Repair & Maintenance – Vehicle*

\$5,000

This line item increased \$3,000 from last year and covers basic maintenance for the public works vehicles. The increase was due to the need for additional maintenance for aging vehicles.

# Department of Public Works

---

2022-2023

*Repair & Maintenance – Other*  
\$11,470

This line item decreased \$1,520 and funds various maintenance contracts.

*Printing and Binding*  
\$500

This line item remained the same and covers the cost of miscellaneous printing and other reproduction costs.

*Office Supplies*  
\$2,400

This line item remained the same from the previous year.

*Operating Supplies – Gasoline*  
\$12,445

This line item increased \$3,850 and covers the cost of gasoline for the Public Works fleet.

*Operating Supplies – Other*  
\$13,140

This line item decreased \$950 and all types of supplies consumed in the conduct of operations.

*Publications, Dues & Training*  
\$5,920

This line item decreased \$400 and covers conference registrations and professional association memberships.

*Capital Outlay – Improvements Other Than Buildings*  
\$6,200

A total of \$6,200 was allocated for Capital Outlay –Machinery & Equipment to purchase new phones for the office as well as a cell phone booster.



# Department of Public Works

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>REVENUES:</b>					
322.001 Public Works Permits	\$ 24,683	\$ 30,000	\$ 13,300	\$ 6,500	\$ 6,500
343.901 US1 Maintenance Fees	7,876	7,875	7,875	7,875	7,875
<b>TOTAL REVENUES</b>	<b>\$ 32,559</b>	<b>\$ 37,875</b>	<b>\$ 21,175</b>	<b>\$ 14,375</b>	<b>\$ 14,375</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 380,085	\$ 403,120	\$ 374,139	\$ 549,300	\$ 549,300
414.000 Overtime	6,424	6,240	6,547	11,750	11,750
418.000 Service Award	4,252	4,350	4,350	6,950	6,950
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	30,517	32,275	29,732	44,205	44,205
422.000 Retirement Contributions	49,624	56,180	51,983	79,480	79,480
423.000 Insurance, Health	72,066	86,400	84,893	129,600	129,600
424.000 Workers' Comp	24,060	22,805	22,805	37,455	37,455
425.000 Unemployment Compensation	218	-	-	-	-
426.000 Vacation/Sick time Payout	11,209	8,210	9,452	9,890	9,890
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 583,857</b>	<b>\$ 624,980</b>	<b>\$ 589,301</b>	<b>\$ 874,030</b>	<b>\$ 874,030</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	4,200	-	-	-	-
434.000 Other Contractual Services	36,496	63,400	63,400	75,000	75,000
440.000 Travel & Per Diem		3,600	-	1,100	1,100
441.000 Communications & Freight Svcs	8,627	8,520	8,520	8,520	8,520
443.000 Utility Services	30,356	19,300	19,300	19,300	19,300
444.000 Rental & Leases	2,197	2,160	2,000	2,160	2,160
446.001 Repair & Maintenance-Vehicles	1,313	2,000	1,500	5,000	5,000
446.002 Repair & Maintenance-Other	7,741	12,990	6,000	11,470	11,470
447.000 Printing & Binding	107	500	-	500	500
451.000 Office Supplies	250	2,400	2,400	2,400	2,400
452.001 Operating Supplies-Gasoline	7,638	8,595	8,595	12,445	12,445
452.002 Operating Supplies-Other	19,368	14,090	14,090	13,140	13,140
453.000 Road Material and Supplies	80	-	-	-	-
454.000 Publications, Dues, & Training	1,290	6,320	3,300	5,920	5,920
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 119,663</b>	<b>\$ 143,875</b>	<b>\$ 129,105</b>	<b>\$ 156,955</b>	<b>\$ 156,955</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	-	-	-	-	-
464.000 Equipment and Machinery	37	-	-	6,200	6,200
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,200</b>	<b>\$ 6,200</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 703,557</b>	<b>\$ 768,855</b>	<b>\$ 718,406</b>	<b>\$ 1,037,185</b>	<b>\$ 1,037,185</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (670,998)</b>	<b>\$ (730,980)</b>	<b>\$ (697,231)</b>	<b>\$ (1,022,810)</b>	<b>\$ (1,022,810)</b>

## Function

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

## FY23 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

- ◆ Finalize the accreditation process and through the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).
- ◆ Continue to submit grant proposals for renovations and enhancements for the parks.
- ◆ Provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.
- ◆ Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio.
- ◆ Conduct a website audit to enhance park and community center facility and program details.



### Environmental Sustainability

- ◆ Continue to develop initiatives that improve energy efficiency at all park facilities. Continue to retrofit existing fixtures and structures with energy efficient and sustainable projects if available.
- ◆ Continue to work on control measures in the Coral Pine Park Pineland to remove invasive plant species without having a negative impact on the neighboring residents.
- ◆ Develop educational material designed to increase recycling efforts and waste reduction awareness within the community.



### Recreation and Infrastructure



- ◆ Develop community awareness that the Flagler Grove Park soccer facility is available to be reserved on a first come, first served basis for anyone in need of soccer field space, including organized leagues or pick-up groups.
- ◆ Continue to monitor the quality and status of park buildings, facilities and maintenance of equipment, frequency of breakdowns and operational

time down. This will assist with the prioritizing capital improvement 5-year plan.

- ◆ Continue to evaluate land acquisitions for additional parks and recreation spaces (active and passive).

## 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	Paid Facility Rentals	85	280	300
	Special Events	9	13	15
	In-house programs offered	0	1	3

## Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Parks and Recreation for Fiscal Year 2022.

- ◆ Through an active community engagement campaign, the department completed its first Parks and Recreation Master Plan. This plan will be utilized over the next 10 years to guide the department on matters of facility and program development.
- ◆ The Flagler Grove Park synthetic turf project was completed in December. This project includes a multipurpose athletic field with lines for a 7v7 soccer field, 9v9 soccer field, 11v11 soccer field and a full size lacrosse field. The facility is available for public and private use.
- ◆ Pickleball continues to be one of the fastest growing activities at Suniland Park. This past year, the department has expanded the pickleball program to include instructional classes, a pickleball league and tournaments.
- ◆ Suniland Park walkway lights, Flagler Grove Park parking lot lights and the Evelyn Greer Park colonnade lights were all converted to LED lighting.
- ◆ A new playground at Evelyn Greer Park is scheduled to open by October 1. This playground meets or exceeds ADA standards and includes an interactive poured-in-place safety surface, shade structure, modern play elements for youth ages 2-12 and seating through the play area.

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
FULL TIME			
Parks & Recreation Director	1.0	1.0	1.0
Park Superintendent	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Park Specialist	2.0	2.0	2.0
PART TIME			
Park Service Aide	21.0	21.0	21.0
<b>Total</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>

## Budget Highlights

### Revenues

\$996,435

It is estimated the department will have \$996,435 in revenues, an increase of \$177,600, from rentals, concessions and classes from the various parks. The increase is due to an increase in programs and participation.

### Personal Services

\$917,945

This line item increased by \$129,100 and covers staff salaries and benefits. The increase is partially due to the increase of minimum starting pay to \$15 per hour and adjustment to the salaries of the Park Specialists.

### Professional Services

\$3,500

This line item decreased \$125,000 mainly due to the completion of the conceptual plan for the new Gary Matzner Park and the comprehensive park master plan.

### Other Contractual Services

\$287,125

This line item decreased \$8,185 and includes ground maintenance, trash disposal and Building maintenance for all parks. The decrease is mainly due to transferring the allocation of the Pawcrest sod replacement to the Repairs & Maintenance line item.

### Contractual Services – Classroom Instructors

\$223,500

This line item increased \$142,500 from the prior year and it accounts for payments to program instructors. The increase is due to the growth of programs which is offset by revenue.

### Contractual Services – Camp Instructors

\$171,500

This is line item increased \$53,500 and to accounts for payments to camp instructors. The increase is due to the addition of camps.

## *Travel & Per Diem*

\$7,675

This line item increased \$1,060 from the previous year and funds conference and training travel for staff.

## *Communications and Freight Services*

\$8,640

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

## *Utilities*

\$95,840

This line item increased \$10,040, and covers electrical and sewer costs at all parks.

## *Rental and Leases*

\$1,590

This line item increased \$50 from the previous year and covers rentals for special events.

## *Repair and Maintenance – Vehicles*

\$1,950

This line item remained the same as the prior year and funds repairs for the department's vehicles.

## *Repair and Maintenance – Other*

\$53,005

This line item increased \$685 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields.

## *Printing and Binding*

\$5,160

This line item increased \$280 and funds the purchase of banners and posters for the department's programs and events as well as a brochure for rental facilities.

## *Promotional Activities*

\$8,750

This line item increased \$2,050 and covers promotions various events. The increase was due additional promotion for camps, the Senior Games and a #FitCrest event.

## *Other Current Charges*

\$1,250

This line item decreased by \$15,148 and covers the annual Miami-Dade Fire Occupancy Permit and fire alarm service for all the parks. The decrease was due to the one-time payment of a portion of the property taxes at the purchase of Gary Matzner Park in the previous fiscal year.

## *Office Supplies*

\$1,500

This line item remained the same as the previous year and funds the purchase of miscellaneous office supplies for the main office.

*Operating Supplies – Gas*  
\$4,525

This line item increased \$2,025 from the previous year due to higher gas prices.

*Operating Supplies – Other*  
\$129,305

This line item increased \$1,280 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc.

*Operating Supplies –Resale*  
\$3,000

This line item decreased \$2,000 and covers the cost of products sold at the parks.

*Publications, Dues and Training*  
\$5,775

This line item increased \$880 from the previous fiscal year and funds staff training.

*Capital Outlay*  
\$28,950

Capital Outlay funds were allocated for the purchase of miscellaneous supplies for the various parks, such as tables, chairs, light post covers and hand equipment.



# Department of Parks and Recreation

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>REVENUES:</b>					
347.000 Parks and Recreation	\$ 782,505	\$ 818,835	\$ 1,058,221	\$ 996,435	\$ 996,435
<b>TOTAL REVENUES</b>	<b>\$ 782,505</b>	<b>\$ 818,835</b>	<b>\$ 1,058,221</b>	<b>\$ 996,435</b>	<b>\$ 996,435</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	293,772	302,500	309,980	340,865	340,865
413.000 Other Salaries & Wages	237,257	286,230	219,803	350,310	350,310
414.000 Overtime	5,437	5,000	7,179	8,265	8,265
418.000 Service Award	3,922	6,750	6,750	7,500	7,500
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	42,180	46,200	43,706	54,465	54,465
422.000 Retirement Contributions	37,701	41,385	39,551	50,700	50,700
423.000 Health	56,937	72,000	64,583	72,000	72,000
424.000 Workers' Comp	17,819	19,980	19,980	23,445	23,445
426.000 Vacation/Sick time Payout	3,622	3,400	2,488	4,995	4,995
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 704,640</b>	<b>\$ 788,845</b>	<b>\$ 719,420</b>	<b>\$ 917,945</b>	<b>\$ 917,945</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	-	128,500	128,500	3,500	3,500
434.000 Other Contractual Services	315,169	295,310	295,310	287,125	287,125
434.002 Contractual Services - Classroom Instructor	106,533	81,000	213,185	223,500	223,500
434.003 Contractual Services - Camp Instructor	188,413	118,000	168,000	171,500	171,500
440.000 Travel & Per Diem	1,015	6,615	6,615	7,675	7,675
441.000 Communications & Freight Svcs	7,259	8,640	8,000	8,640	8,640
443.000 Utility Services	84,739	85,800	85,800	95,840	95,840
444.000 Rental & Leases	-	1,540	1,000	1,590	1,590
446.001 Repair & Maintenance-Vehicles	288	1,950	1,000	1,950	1,950
446.002 Repair & Maintenance-Other	68,706	52,320	52,320	53,005	53,005
447.000 Printing & Binding	-	4,880	3,305	5,160	5,160
448.000 Promotional Activities	2,477	6,700	6,000	8,750	8,750
449.000 Other Current Charges	3,031	16,398	16,389	1,250	1,250
451.000 Office Supplies	-	1,500	1,500	1,500	1,500
452.001 Operating Supplies-Gasoline	2,633	2,500	3,480	4,525	4,525
452.002 Operating Supplies-Other	79,389	128,025	128,025	129,305	129,305
452.572 Operating Supplies-Resale	1,469	5,000	3,000	3,000	3,000
454.000 Publications, Dues, & Training	3,025	4,895	4,895	5,775	5,775
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 864,145</b>	<b>\$ 949,573</b>	<b>\$ 1,126,324</b>	<b>\$ 1,013,590</b>	<b>\$ 1,013,590</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	-	-	-	28,950	28,950
464.000 Equipment and Machinery	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,950</b>	<b>\$ 28,950</b>
<b>TOTAL PARK DEPARTMENT</b>	<b>\$ 1,568,785</b>	<b>\$ 1,738,418</b>	<b>\$ 1,845,744</b>	<b>\$ 1,960,485</b>	<b>\$ 1,960,485</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (786,279)</b>	<b>\$ (919,583)</b>	<b>\$ (787,523)</b>	<b>\$ (964,050)</b>	<b>\$ (964,050)</b>

## Function

The Community Center is a 22,000 square foot facility with a fitness center, a movement room and multipurpose classroom space for programs, activities, and party rentals. It also features a soccer field, walking/jogging path 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. In 2018, the Community Center underwent improvements which included additional multipurpose rooms, an expanded gym, updated locker rooms, a new playground and a café.

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.

## FY23 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

- ◆ Finalize the accreditation process through the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).
- ◆ Continue to provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.
- ◆ Conduct a website audit to enhance park and community center facility and program details.
- ◆ Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio.



### Recreation and Infrastructure

- ◆ Continue to develop and implement the #FitCrest initiative promoting health and wellness within the community.
- ◆ Continue to keep up to date on new recreation trends, equipment, and services in order to enhance current membership experience, increase program participation, and attract new gym members and program participants.
- ◆ Develop an expanded Active Adult (Senior Citizen) program to include cultural and educational opportunities combined with the already established active and passive recreational and social programs.




### Environmental Sustainability

- ◆ Continue to develop initiatives that improve energy efficiency at the community center. Continue to retrofit existing fixtures and structures with energy efficient and sustainable projects if available.
- ◆ Develop educational material designed to increase recycling efforts and waste reduction awareness within the community.

## Performance Measures

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

	Indicator	FY 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	In house recreation programs offered	4	7	7
	Community Involvement Initiative	2	2	3
	Paid Facility Rentals	0*	30	45
	Registered Program Participants	16,783	20,500	22,000

\* No rentals due to COVID-19

## Prior Year's Accomplishments

The following section lists the accomplishments of the Community Center for Fiscal Year 2022.

- ◆ Program participation has returned to pre-pandemic levels at the community center. It is anticipated that registered program participation will reach or exceed 20,500 participants. At current participation rates, Pinecrest households make up approximately 52% of registered program participants.
- ◆ The Fitness Center within the community center averages 1,350 members per month of which 85% are residents of Pinecrest.
- ◆ Through an active community engagement campaign, the department completed its first Parks and Recreation Master Plan. This plan will be utilized over the next 10 years to guide the department on matters of facility and program development.
- ◆ The Pinecrest Community Center fitness classes continue to maintain a 5-star out of 5-star rating for the year. This rating is based on self-administered customer satisfaction responses from patrons who have participated in group fitness classes. Fiscal Year to date, 26 participants have rated their fitness class instructors and all instructors have received full 5-star ratings.
- ◆ The department has developed a community wide health-centered initiative called #FitCrest. This initiative began January 1 and includes a variety of community-based interactive components such as community 5K runs, monthly challenges, promotional gym memberships and local business engagement. The continued goal of the #FitCrest program is to raise awareness of simple things everyone can do to live a healthier life.

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
FULL TIME			
Program & Event Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0
Assistant Program & Event Coordinator	1.0	1.0	1.0
Fitness Center Manager	1.0	1.0	1.0
Recreation Specialist	4.0	4.0	4.0
PART TIME			
Recreation Aide	4.0	4.0	4.0
Administrative Clerk	1.0	1.0	1.0
<b>Total</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>

## Budget Highlights

*Revenues*  
\$1,164,520

The department is estimating a total of \$1,164,520 in revenues from various sources including membership, classes and concession sales, an increase of \$22,095 due to additional programming.

*Personal Services*  
\$686,090

This line item increased \$62,975 and funds staff salaries and benefits. Minimum starting pay was increased to \$15 per hour.

*Professional Services*  
\$0

Funds were not allocated for this line item, a decrease of \$10,000 due to the completion of a one-time project.

*Other Contractual Services*  
\$109,275

This line item increased \$1,280 and includes funding for floor cleaning, grounds maintenance, exterminator services and trash removal.

*Contractual Services - Instructors*  
\$480,000

This line item increased \$105,000 from the previous year and includes costs paid to instructor for the various programs. The increase is due to an increase in programming. This line item is offset by revenues generated from these new programs.

*Contractual Services – Camp Instructors*  
\$116,000

This line item increased \$23,500 and includes costs paid to camp instructors. The increase is due to the addition of camps.

*Travel & Per Diem*  
\$5,810

This line item increased \$415 and covers training travel expenses.

*Communications and Freight Services*  
\$27,535

This line item decreased by \$95 and covers telephone, internet service and postage.

*Utility Services*  
\$50,660

This line item increased \$2,520 from the previous year and reflects amounts for electrical and water/sewer service.

*Repair & Maintenance – Vehicle*  
\$500

This is a new line item for the department and it covers vehicle maintenance.

*Repair & Maintenance – Other*  
\$48,055

This line item decreased by \$665 and covers fitness equipment repairs and miscellaneous building maintenance.

*Printing and Binding*  
\$4,660

This line item increased \$1,500 and funds the printing needs, including brochures. The increase was due to funding #FitCrest printed signs, banners and flyers.

*Promotional Activities*  
\$11,460

This line item decreased \$1,150 and covers marketing and advertising efforts for the community center programs and memberships. The decrease was due to moving some funding to the Parks and Recreation Department budget to cover their portion of promotion.

*Other Current Charges*  
\$5,895

This line item decreased \$4,765 from the previous year and includes required permits and inspections, as well as the monthly service charge for the fitness reservation software. The decrease was due to lower monthly service charge for the reservation software.

*Office Supplies*  
\$2,000

This line item remained the same as the prior fiscal year and funds general office supplies.

*Operating Supplies – Gasoline*  
\$1,600

This is a new line item which covers the gasoline for the department vehicle.

*Operating Supplies – Other*  
\$62,215

This line item increased \$920 and funds janitorial supplies, as well as miscellaneous fitness equipment and programming supplies. The increase is due to the purchase of two new outdoor recycling containers.

*Operating Supplies – Resale*  
\$2,000

This line item remained the same as the prior year and funds concession food for resale.

*Publications, Dues & Training*  
\$4,350

This line item decreased \$140 and covers the cost of membership to the National Recreation and Park Association and additional training for staff.

*Capital Outlay – Equipment & Machinery*  
\$44,015

This line item increased \$36,015 and funds the purchase of new phone equipment for the administrative office, as well as scheduled replacements of fitness center equipment.



# Community Center

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>REVENUES:</b>					
347.100 Community Center	\$ 1,011,784	\$ 1,142,425	\$ 1,263,676	\$ 1,164,520	\$ 1,164,520
<b>TOTAL REVENUES</b>	<b>\$ 1,011,784</b>	<b>\$ 1,142,425</b>	<b>\$ 1,263,676</b>	<b>\$ 1,164,520</b>	<b>\$ 1,164,520</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	344,362	354,830	362,332	386,775	386,775
413.000 Other Salaries & Wages	66,842	64,525	37,211	82,890	82,890
414.000 Overtime	4,497	5,990	4,993	4,865	4,865
418.000 Service Award	2,409	3,025	3,025	2,785	2,785
421.000 FICA Taxes	32,146	32,835	31,761	36,640	36,640
422.000 Retirement Contributions	34,233	40,805	39,097	50,280	50,280
423.000 Insurance, Health	82,265	115,200	89,752	115,200	115,200
424.000 Workers' Comp	3,728	5,050	5,050	5,050	5,050
425.000 Unemployment Compensation	3,137	-	-	-	-
426.000 Vacation/Sick time Payout	1,542	855	230	1,605	1,605
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 575,161</b>	<b>\$ 623,115</b>	<b>\$ 573,451</b>	<b>\$ 686,090</b>	<b>\$ 686,090</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	-	10,000	-	-	-
434.000 Other Contractual Services	85,231	107,995	107,995	109,275	109,275
434.002 Contractual Services - Classroom Instructor	264,184	375,000	400,640	480,000	480,000
434.003 Contractual Services - Camp Instructor	173,647	92,500	120,625	116,000	116,000
440.000 Travel & Per Diem	298	5,395	5,395	5,810	5,810
441.000 Communications & Freight Svcs	21,877	27,630	27,130	27,535	27,535
443.000 Utility Services	49,297	48,140	48,140	50,660	50,660
446.001 Repair & Maintenance-Vehicles	-	-	-	500	500
446.002 Repair & Maintenance-Other	40,920	48,720	48,720	48,055	48,055
447.000 Printing & Binding	1,280	3,160	2,000	4,660	4,660
448.000 Promotional Activities	991	12,610	8,000	11,460	11,460
449.000 Other Current Charges	5,686	10,660	6,640	5,895	5,895
451.000 Office Supplies	3,830	2,000	2,000	2,000	2,000
452.001 Operating Supplies-Gasoline	-	-	-	1,600	1,600
452.002 Operating Supplies-Other	41,099	64,295	64,295	65,215	65,215
452.572 Operating Supplies - Resale	-	2,000	1,500	2,000	2,000
454.000 Publications, Dues, & Training	2,443	4,490	4,490	4,350	4,350
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 690,782</b>	<b>\$ 814,595</b>	<b>\$ 847,570</b>	<b>\$ 935,015</b>	<b>\$ 935,015</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	-	\$ 8,000	\$ 8,000	\$ 38,115	\$ 38,115
464.000 Equipment and Machinery	-	-	-	5,900	5,900
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 44,015</b>	<b>\$ 44,015</b>
<b>TOTAL COMMUNITY CENTER</b>	<b>\$ 1,265,943</b>	<b>\$ 1,445,710</b>	<b>\$ 1,429,021</b>	<b>\$ 1,665,120</b>	<b>\$ 1,665,120</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (254,159)</b>	<b>\$ (303,285)</b>	<b>\$ (165,345)</b>	<b>\$ (500,600)</b>	<b>\$ (500,600)</b>

## 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 20<sup>th</sup> Century Florida tourist attraction containing several fine examples of vernacular limestone architecture dating back to the mid-1930s.

## FY23 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

- ◆ Work closely with 501C3 to facilitate a concert fundraiser in the Banyan Bowl.
- ◆ Work closely with 501C3 to introduce the new upper garden to the philanthropic community.
- ◆ Increase admissions and rentals to 1.8 million with a focus on marketing the new upper garden facility. This includes but not limited to increased weekday business revenues, greatly increased birthday party rentals and increased educational revenues with the introduction of the Inspiration Center.
- ◆ Increase tourism through an aggressive marketing initiative that showcases the upper garden and the full breadth of the Pinecrest Facilities that have yet to be pushed out to the greater tourism community.
- ◆ Increase sponsorships with our new initiatives including the return of the Chili Cook-off and the new Tropical Nights series by \$50,000.
- ◆ Build presence in the special needs community with new program availability for children on the spectrum.
- ◆ Kick start the school field trip business and increase revenues for the new opportunities in the upper garden.



## Cultural Value

- ◆ Complete cataloging initiative
- ◆ Complete management procedure manual that includes policies for accession, deaccession and disaster preparation.
- ◆ Work with 501C3 to identify new monumental art exhibit for the 2023-24 season
- ◆ Continue to build jazz and jazz offshoot series
- ◆ Working with 501C3, launch a special needs resident theater troop.

## 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 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Proposed
	Park Attendance	75,000	105,000	175,000
	Facilities Rental	134	175	300
	Revenues	\$1,107,187	\$1,350,000	\$2,040,000
	Jazz Series Subscriptions	362	372	425
	Educational Programs/Classes	165	225	250

## Prior Year's Accomplishments

The following section lists the accomplishments of Pinecrest Gardens for Fiscal Year 2022.

- ◆ Organized a VIP Cocktail at the Bruce Munro Launch
- ◆ Initiated a 501 (c) 3 fundraising campaign which resulted in our first \$10,000 donation from a patron.
- ◆ Continue to make connections with the autism community through Commissioner Rachel Regalado, the CARD organization and MDCA All Kids Included grant officers who will be hosting their steering committee meeting at Pinecrest Gardens.
- ◆ Expanded scout badge programs through 2021-2022 season despite COVID related difficulties. GIRL fest was welcomed back to the garden in September 2022, and is scheduled again for September 2023. We continue to build a growing relationship with Girl Scouts and are looking to offer new badges into the curriculum next fall.
- ◆ Added two new third-party educational programs for the 2021-2022 season including Closing the Gaps (afterschool enrichment) and Mommy & Me programs. We consistently monitor and evaluate successes and room for improvement in each program, and adjust accordingly.
- ◆ In the 2021-2022 season we hosted 26 workshops, the most we have ever scheduled in a season and saw success in attendance. Revenues for workshops exceeded expectations.

- ◆ Completed 5-year educational master plan has been written and submitted to Council.
- ◆ Our museum accreditation is progressing. We have received over \$40,000 in grants and donations to help us facilitate our goals including a grant from the Stanley Smith Foundation for \$20,000 to allow us the ability to hire a cataloging expert and that is now underway, and received a donation up to \$25,000 that will provide the equipment we need for mapping and tagging our living collection.
- ◆ Significantly increased grant revenue: Shuttered Venues - \$320,000, NEA - \$40,000 starting June 1, State - \$75,000 this past year with a possible \$150,000 for next year beginning July 1, MDCA doubling our Tourism and receiving nearly \$10,000 for Community Grants. We have also been recommended for \$500,000 in historic capital, received \$10,000 from Florida Humanities for interpretive signage and submitting for needed revenues for a historic retrospective through the voice of parrots and foliage.
- ◆ Developed a relationship with the Greater Miami Convention Visitors Bureau and Blogs exposing the Gardens to brand new audiences.
- ◆ Expanded sponsor initiatives: received \$108,000 in sponsor revenues alone this year, more than \$30,000 than we have received in the past.
- ◆ Completed two large capital improvement projects: Lower Garden ADA Pathways and Upper Garden Improvements.

## Authorized Positions

Position	FY 2020-21	FY 2021-22	FY 2022-23
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	1.0	1.0	1.0
Horticulturist	1.0	1.0	1.0
Program and Event Coordinator	1.0	1.0	1.0
Groundskeeper	3.0	3.0	3.0
Maintenance Worker II	1.0	1.0	1.0
Educational Program Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	0.0	0.0
Assistant Program & Event Coordinator	0.0	1.0	1.0
PART TIME			
Park Service Aide	18.0	18.0	18.0
<b>Total</b>	<b>31.0</b>	<b>31.0</b>	<b>31.0</b>

## Budget Highlights

Revenues  
\$2,043,000

It is estimated Pinecrest Gardens will generate \$2,043,000 in revenues.

## *Personal Services*

\$1,728,880

Personal Services increased by \$146,910 and provides funding for staff salaries and benefits. The minimum starting pay was increased to \$15 per hour.

## *Professional Services*

\$11,000

This line item increased \$3,500 and provides veterinarian and other services. The increase was mainly due to additional funding for the veterinarian for the expanded petting zoo.

## *Other Contractual Services*

\$803,055

This line item increased \$185,965 and provides for grounds maintenance, building maintenance, program instructors, locksmith and special event services. The increase was mainly due to additional funds for new events, a new art exhibit, and an additional summer camp – all of which are off set with an increase in revenues.

## *Travel and Per Diem*

\$6,160

This line item increased \$1,100 from the previous year and funds staff training and seminars.

## *Communications and Freight Services*

\$22,740

This line item decreased \$1,100 and covers the cost of postage and telephone service. The decrease was due to reduced postage needs.

## *Utility Service*

\$80,290

This line item increased by \$420 from the previous fiscal year and funds electricity and water use throughout the park.

## *Rentals and Leases*

\$21,395

This line item increased \$5,790 and funds emergency equipment rentals and rentals related to special events. The increase was due to a greater need for a backline for jazz concerts as well as the new Chili Cook-off event.

## *Repair and Maintenance-Vehicles*

\$1,500

This line item remained the same as the previous year and funds the maintenance of the department's vehicles and utility carts.

## *Repairs and Maintenance-Other*

\$83,485

This line item increased \$35,985 and funds repair and service costs throughout the park. The increase was mainly due to the funds allocated to repaint the directional signs throughout the park.

## *Promotional Activities*

\$164,950

This line item decreased by \$7,250 and provides funds to market all of the events and programs. The decrease was due to the completion of the Bruce Munro event.

## *Other Current Charges and Obligations*

\$1,760

This line item decreased \$115 and funds various required licenses and permits.

## *Office Supplies*

\$5,000

This line item remained the same as the previous year.

## *Operating Supplies – Gas*

\$1,475

This line item increased by \$500 due to an increase in gasoline prices.

## *Operating Supplies – Other*

\$227,780

This line item increased \$46,865 and covers the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies. The increase was mainly due to the addition of new events as well as expanding Nights of Lights.

## *Operating Supplies-Resale*

\$40,000

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

## *Publications, Dues and Training*

\$12,130

This line item increased by \$855 and funds dues to several professional organizations.

## *Capital Outlay*

\$19,000

Capital Outlay decreased \$115,750 and funds \$9,540 for projects in Improvements Other Than Buildings and \$9,460 in Machinery and Equipment.



# Pinecrest Gardens

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>REVENUES:</b>					
347.300 Pinecrest Gardens	\$ 707,725	\$ 1,150,000	\$ 1,211,800	\$ 1,775,000	\$ 1,775,000
334.575 Misc Grants, Pinecrest Gardens	394,462	111,870	111,870	258,000	258,000
366.000 Donations	5,000	10,000	-	10,000	10,000
<b>TOTAL REVENUES</b>	<b>\$ 1,107,187</b>	<b>\$ 1,271,870</b>	<b>\$ 1,323,670</b>	<b>\$ 2,043,000</b>	<b>\$ 2,043,000</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	792,575	836,720	836,720	890,570	890,570
413.000 Other Salaries & Wages	314,554	269,850	230,376	344,830	344,830
414.000 Overtime	11,481	6,625	25,398	12,055	12,055
418.000 Service Award	10,825	11,145	11,145	12,350	12,350
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	87,393	86,540	86,540	97,730	97,730
422.000 Retirement Contributions	81,372	134,145	134,145	122,475	122,475
423.000 Insurance, Health	129,928	187,200	140,261	187,200	187,200
424.000 Workers' Comp	25,913	32,675	32,675	38,590	38,590
425.000 Unemployment Compensation	2,821	-	-	-	-
426.000 Vacation/Sick time Payout	23,605	11,670	16,589	17,680	17,680
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,485,867</b>	<b>\$ 1,581,970</b>	<b>\$ 1,519,249</b>	<b>\$ 1,728,880</b>	<b>\$ 1,728,880</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	3,765	7,500	5,000	11,000	11,000
434.000 Other Contractual Services	541,094	617,090	617,000	803,055	803,055
440.000 Travel & Per Diem	234	5,060	3,500	6,160	6,160
441.000 Communications & Freight Svcs	18,540	23,840	20,000	22,740	22,740
443.000 Utility Services	71,129	79,870	79,870	80,290	80,290
444.000 Rental & Leases	11,861	15,605	15,000	21,395	21,395
446.001 Repair & Maintenance-Vehicles	3,581	1,500	1,000	1,500	1,500
446.002 Repair & Maintenance-Other	65,251	47,500	47,500	83,485	83,485
448.000 Promotional Activities	124,746	172,200	172,000	164,950	164,950
449.000 Other Current Charges	3,492	1,875	1,875	1,760	1,760
451.000 Office Supplies	2,119	5,000	4,500	5,000	5,000
452.001 Operating Supplies-Gasoline	888	975	900	1,475	1,475
452.002 Operating Supplies-Other	122,425	180,915	180,000	227,780	227,780
452.572 Operating Supplies-Resale	28,958	40,000	40,000	40,000	40,000
454.000 Publications, Dues, & Training	4,532	11,275	11,275	12,130	12,130
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,002,614</b>	<b>\$ 1,210,205</b>	<b>\$ 1,199,420</b>	<b>\$ 1,482,720</b>	<b>\$ 1,482,720</b>
<b>CAPITAL OUTLAY:</b>					
461.000 Land					
462.000 Buildings	\$ 14,380				
463.000 Improvements Other than Bldgs	\$ -	\$ 120,000	\$ 120,000	\$ 9,540	\$ 9,540
464.000 Equipment and Machinery	-	14,750	14,750	9,460	9,460
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 14,380</b>	<b>\$ 134,750</b>	<b>\$ 134,750</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>
<b>TOTAL PINECREST GARDENS</b>	<b>\$ 2,502,861</b>	<b>\$ 2,926,925</b>	<b>\$ 2,853,419</b>	<b>\$ 3,230,600</b>	<b>\$ 3,230,600</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (1,395,674)</b>	<b>\$ (1,655,055)</b>	<b>\$ (1,529,749)</b>	<b>\$ (1,187,600)</b>	<b>\$ (1,187,600)</b>

# Transfers to Other Funds

2022-2023

## 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*  
\$13,500

This line item decreased \$52,000 from the previous year.

*Transfer to Wireless 911 Fund*  
\$80,000

This line item increased \$17,000 from the previous year.

*Transfer to Prepaid 911 Fund*  
\$16,500

This line item remained the same as the previous year.

*Transfer to Debt Service Fund*  
\$2,462,600

This line item increased \$266,280 from the previous year.

*Transfer to Capital Project Fund*  
\$430,490

This line item experienced a decrease of \$791,343 and covers a number of capital projects. For more detailed description, please refer to the Capital Project Fund section IX.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>TRANSFERS TO OTHER FUNDS</b>					
491.105 Transfer to Hardwire Fund	\$ 54,457	\$ 65,500	\$ 65,500	\$ 13,500	\$ 13,500
491.106 Transfer to Wireless Fund	22,981	63,000	63,000	80,000	80,000
491.108 Transfer to Prepaid	3,748	16,500	16,500	16,500	16,500
491.107 Transfer to CITT	(27,000)		-	-	
491.201 Transfer to Debt Service Fund	2,176,250	2,196,320	2,635,614	2,462,600	2,462,600
491.301 Transfer to Capital Fund	963,881	1,221,833	1,221,833	592,000	430,490
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$ 3,194,317</b>	<b>\$ 3,563,153</b>	<b>\$ 4,002,447</b>	<b>\$ 3,164,600</b>	<b>\$ 3,003,090</b>

## 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

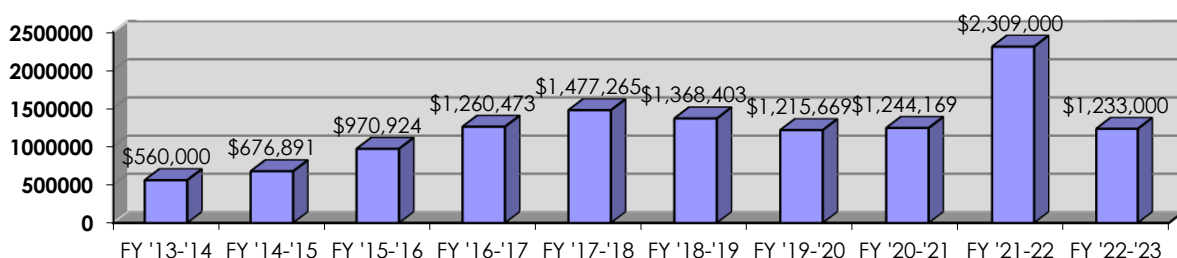
The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an "Equivalent Residential Unit" (ERU). At their June 11, 2019 meeting, Village Council set the residential rate per ERU at \$10.51 per month starting 2023.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$10.51 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 commercial ERU (\$10.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village's only proprietary fund. 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 recommended by 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



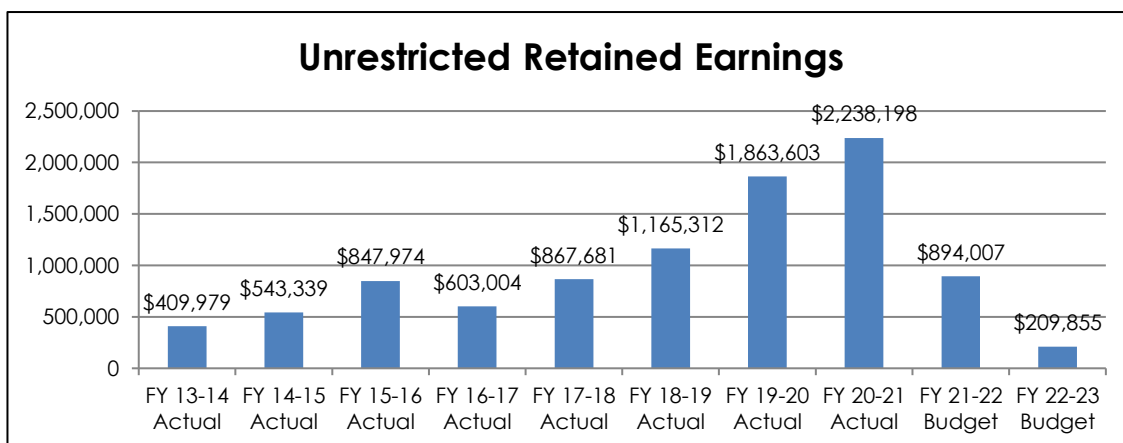
## Stormwater Utility Fund Summary

The Fiscal Year 2023 Budget identifies a total of \$1,233,000 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$10.51 per ERU for residential properties and \$10 per ERU for commercial properties to provide funding for current capital projects. Expenditures, projected at \$6,001,080, experienced a \$2,414,105 increase from the prior year. The Capital Outlay Improvements - Other Than Buildings line item increased \$2,259,000 the previous year as a result of various grants awarded in FY2022 and funds various drainage projects. The budget projects a balance of \$209,855 in unrestricted net assets on September 30, 2023.

## 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.

The chart below illustrates the Unrestricted Retained Earnings available.



## Budget Highlights

*Professional Services*  
\$200,000

This line item remained the same as the previous year. This line item funds miscellaneous boring tests, surveys and engineering services.

*Other Contractual Services*  
\$138,210

This line item remained the same as the previous year and funds canal and storm drain maintenance, as well as various required fees.

*Administrative Services – In Kind*  
\$414,115

This line item provides funding for overhead expenses and increased \$155,100. This is a percentage of the amount spent on large stormwater projects and changes depending on the amount of projects completed.

*Communications and Freight*  
\$650

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

*Repair and Maintenance – Other*  
\$43,650

This line item increased \$5 from the prior year and funds the repair of catch basins, grates, cross pipes, and software maintenance.

*Printing and Binding*  
\$2,000

Printing and Binding remained the same as the prior year.

*Other Current Charges and Obligations*  
\$500

This line item remained the same and covers the lien recording charges, credit card and processing fees, and new canal signs as needed.

*Publications, Dues and Training*  
\$1,955

This line item remained the same as the previous year and covers the costs of stormwater courses for staff.

*Capital Outlay*  
\$5,200,000

Capital Outlay increased \$2,259,000 from the previous year and covers the cost of drainage projects throughout the Village. The increase was due to the ability to fund additional projects as a result of the award of a grant in fiscal year 2022.

# Stormwater Utility Fund

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>UNRESTRICTED NET ASSETS</b>	<b>\$ 1,863,604</b>	<b>\$ 2,171,982</b>	<b>\$ 2,238,198</b>	<b>\$ 4,977,935</b>	<b>\$ 4,977,935</b>
<b>REVENUES:</b>					
334.702 Grants	-	1,106,000	2,906,000	-	-
343.900 Stormwater Utility Fees	1,241,362	1,200,000	1,221,808	1,230,000	1,230,000
361.000 Interest Earnings	2,806	3,000	3,948	3,000	3,000
<b>TOTAL REVENUES</b>	<b>\$ 1,244,169</b>	<b>\$ 2,309,000</b>	<b>\$ 4,131,756</b>	<b>\$ 1,233,000</b>	<b>\$ 1,233,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 3,107,773</b>	<b>\$ 4,480,982</b>	<b>\$ 6,369,955</b>	<b>\$ 6,210,935</b>	<b>\$ 6,210,935</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES</b>					
431.000 Professional Services	155,820	200,000	700,000	200,000	200,000
434.000 Other Contractual Services	74,514	138,210	138,210	138,210	138,210
434.001 Admin. Service, in-kind, GF	358,933	259,015	259,015	414,115	414,115
441.000 Communications & Freight	598	650	650	650	650
446.002 Repair & Maintenance-Other	43,645	43,645	43,645	43,650	43,650
447.000 Printing and Binding	-	2,000	-	2,000	2,000
449.000 Other Current Charges & Obligations	4,292	500	500	500	500
454.000 Publications, Dues, & Training	-	1,955	-	1,955	1,955
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 637,802</b>	<b>\$ 645,975</b>	<b>\$ 1,142,020</b>	<b>\$ 801,080</b>	<b>\$ 801,080</b>
<b>CAPITAL OUTLAY</b>					
462.000 Buildings					
463.000 Improv. Other Than Bldg	231,772	2,941,000	250,000	5,200,000	5,200,000
464.000 Machinery & Equipment				\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 231,772</b>	<b>\$ 2,941,000</b>	<b>\$ 250,000</b>	<b>\$ 5,200,000</b>	<b>\$ 5,200,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 869,574</b>	<b>\$ 3,586,975</b>	<b>\$ 1,392,020</b>	<b>\$ 6,001,080</b>	<b>\$ 6,001,080</b>
<b>ENDING UNRESTRICTED NET ASSETS</b>	<b>\$ 2,238,198</b>	<b>\$ 894,007</b>	<b>\$ 4,977,935</b>	<b>\$ 209,855</b>	<b>\$ 209,855</b>



## 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:

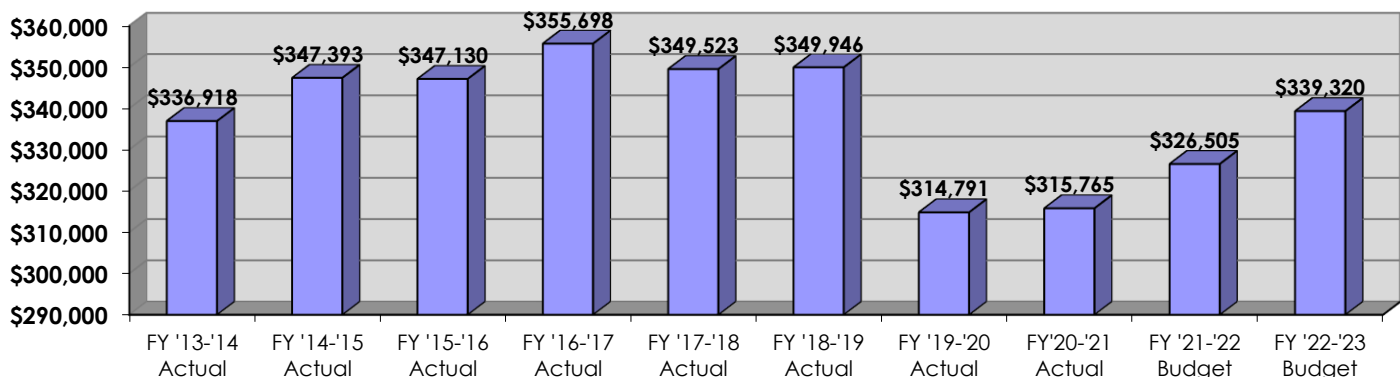
- ◆ Public transportation operations and maintenance.
- ◆ Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- ◆ Roadway and right-of-way drainage.
- ◆ Street lighting.
- ◆ Traffic signs, traffic engineering, signalization, 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.

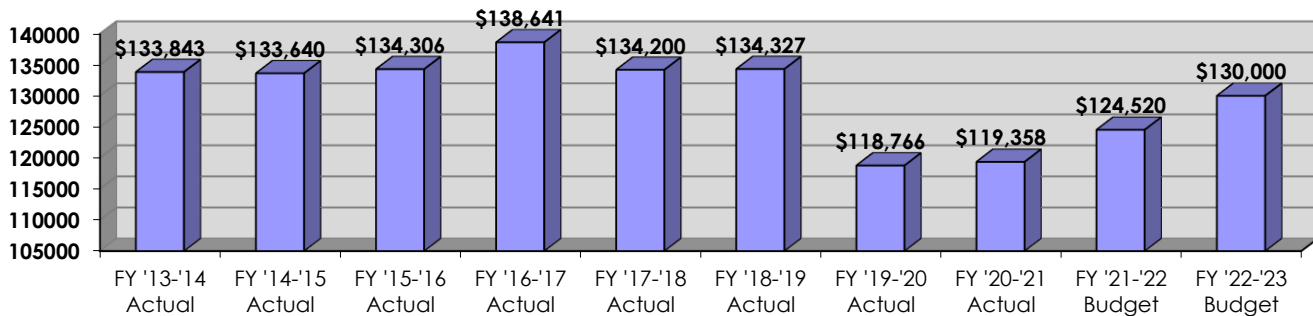
## Local Option Fuel Tax

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



## New Local Option Fuel Tax

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



## Transportation Fund Summary

The Fiscal Year 2023 Budget identifies a total of \$469,620 in revenues for the Transportation Fund. This represents an \$18,295 increase in revenues for this fund. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures and transfers projected for the year are \$643,730, which will fund the following:

<b>CAPITAL PROJECTS</b>	
Village-Wide Paving	150,000
Sidewalk Improvements	100,000
Miscellaneous Machinery & Equipment	31,200
Traffic Circle Sculpture Maintenance	6,000
Installation of Secured Storage Area in Public Works Yard	5,000
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$292,200</b>
<b>OPERATIONAL EXPENSES</b>	
Professional Services (design engineering)	\$ 50,000
Street Lighting	23,800
Street Tree Installation	150,000
Tree Maintenance	40,000
Bucket Truck Fuel	7,200
Kendall Drive ROW Maintenance	20,000
Kendall Drive ROW Sprinkler Utility Services	600
Equipment Maintenance and Rentals	14,930
Road Materials and Supplies	45,000
<b>TOTAL OPERATIONAL SERVICES</b>	<b>\$351,530</b>
<b>TRANSFERS</b>	
Transfers to other funds	\$ 0
<b>TOTAL TRANSFERS</b>	<b>\$ 0</b>
<b>TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS</b>	<b>\$643,730</b>

The budget projects a fund balance of \$2,560, a \$4,947 decrease from the prior budget.

## Budget Highlights

### *Personal Services*

\$0

There are no funds allocated for this line item, a decrease of \$176,115. Funding for salaries and benefits for the tree trimming crew are now allocated in the Public Works Department.

### *Professional Services*

\$50,000

This line item increased \$5,000 and funds design work on various projects.

### *Other Contractual Services*

\$210,000

This line item increased \$100,000 and funds tree maintenance throughout the Village and Kendall Drive right-of-way landscaping maintenance. The increase was due to additional funding for street trees requested by residents.

### *Utility Services*

\$600

This line item funds the sprinkler system on the Kendall Drive right-of-way and remained the same as the previous year.

### *Street Lighting*

\$23,800

This account remained the same as the prior year and includes street lighting costs for a portion of Red Road, Suniland Place and Kendall Drive.

### *Repairs and Maintenance - Vehicles*

\$14,930

This line item increased \$3,300 and funds maintenance costs for the bucket truck and chipper. The increase was mainly due to cover costs for a back-up chipper when necessary and new tires for the bobcat.

### *Operating Supplies - Gas*

\$7,200

This line item increased \$3,950 from the previous year and funds the fuel for the bucket truck and chipper.

### *Road Materials and Supplies*

\$45,000

This line item increased \$35,000 from the prior fiscal year. It includes funds for signs, posts and pothole. The increase was due to the continuance of the sign replacement project.

# Transportation Fund

2022-2023

Capital Outlay  
\$292,200

This line item increased by \$226,100 and funds sidewalk improvements, Village-wide paving and various other improvements as listed on page VIII-2.

Transfers  
\$0

Funds were not allocated for Transfers.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 478,091	\$ 2,677	\$ 176,344	\$ 176,670	\$ 176,670
<b>REVENUES:</b>					
312.400 Local option fuel tax	315,765	326,505	326,505	339,320	339,320
312.401 New local option fuel tax	119,358	124,520	124,520	130,000	130,000
335.191 Grants, MPO grant	18,910	-	-	-	-
361.000 Interest Earnings	400	300	164	300	300
<b>TOTAL REVENUES</b>	<b>\$ 454,433</b>	<b>\$ 451,325</b>	<b>\$ 451,189</b>	<b>\$ 469,620</b>	<b>\$ 469,620</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 932,524</b>	<b>\$ 454,002</b>	<b>\$ 627,533</b>	<b>\$ 646,290</b>	<b>\$ 646,290</b>
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	107,305	102,840	126,984		
414.000 Overtime	-	5,000	2,000		
421.000 FICA Taxes	8,209	8,250	9,714		
422.000 Retirement Contributions	10,596	11,825	11,388		
423.000 Group Insurance	27,171	43,200	29,057		
424.000 Workers' Comp		5,000	1,000		
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 153,280</b>	<b>\$ 176,115</b>	<b>\$ 180,144</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES</b>					
431.000 Professional Services	35,001	45,000	45,000	50,000	50,000
434.000 Other Contractual Services	72,934	110,000	110,000	210,000	210,000
443.000 Utility	9,310	600	940	600	600
443.001 Utility street lighting	22,484	23,800	23,800	23,800	23,800
446.001 Repair & Maintenance-Vehicles	1,206	11,630	11,630	14,930	14,930
452.001 Operating Supplies-Gasoline	3,395	3,250	3,250	7,200	7,200
453.000 Road materials	44,591	10,000	10,000	45,000	45,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 188,922</b>	<b>\$ 204,280</b>	<b>\$ 204,620</b>	<b>\$ 351,530</b>	<b>\$ 351,530</b>
<b>CAPITAL OUTLAY</b>					
462.000 Buildings	-	-		5,000	5,000
463.000 Improv. Other Than Bldg	334,107	65,000	65,000	256,000	256,000
464.000 Machinery & Equipment	5,000	1,100	1,100	31,200	31,200
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 339,107</b>	<b>\$ 66,100</b>	<b>\$ 66,100</b>	<b>\$ 292,200</b>	<b>\$ 292,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 681,309</b>	<b>\$ 446,495</b>	<b>\$ 450,864</b>	<b>\$ 643,730</b>	<b>\$ 643,730</b>
<b>TRANSFERS</b>					
491.201 Transfers out to debt service	74,870			-	-
<b>TOTAL TRANSFERS</b>	<b>\$ 74,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 756,179</b>	<b>\$ 446,495</b>	<b>\$ 450,864</b>	<b>\$ 643,730</b>	<b>\$ 643,730</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 176,344</b>	<b>\$ 7,507</b>	<b>\$ 176,670</b>	<b>\$ 2,560</b>	<b>\$ 2,560</b>

## Function

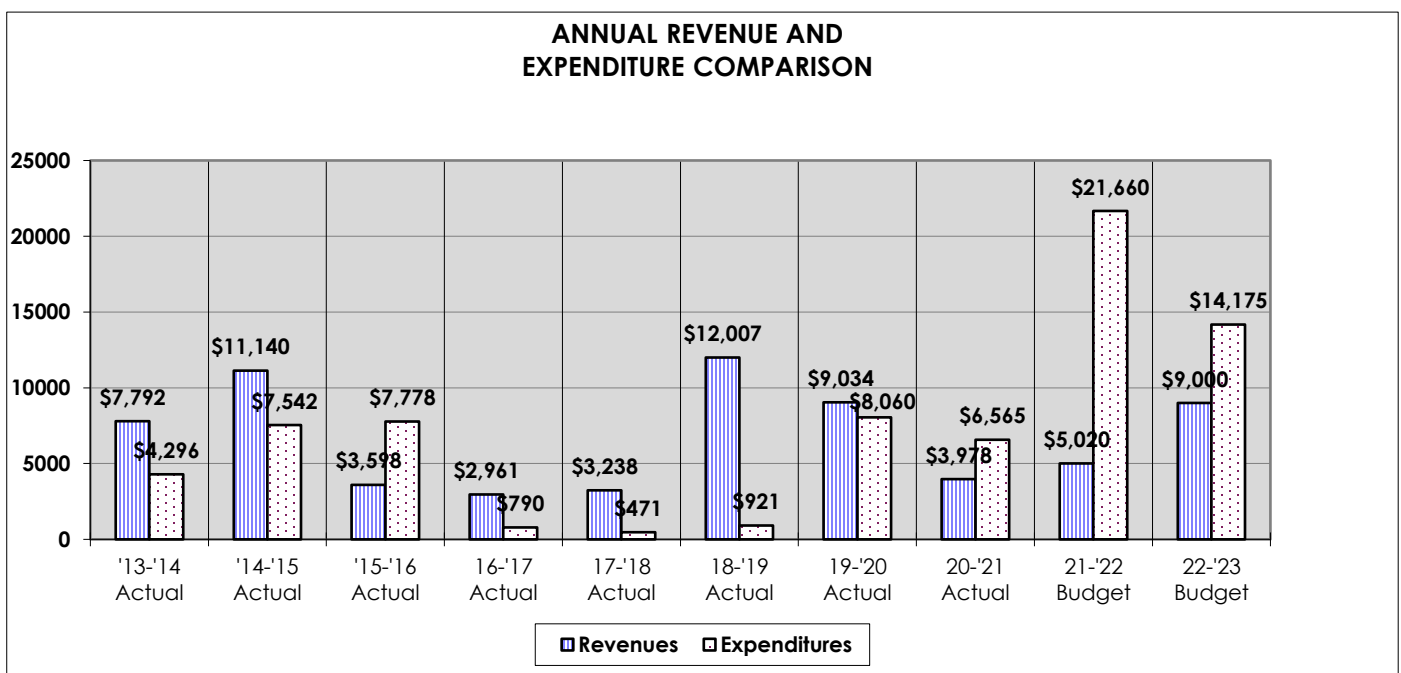
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly 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 2023 Budget identifies \$9,000 in revenues for the Police Education Fund, including interest. The budget is projecting a \$290 fund balance for the Police Education Fund at the end of the Fiscal Year.

The traffic unit shifts the burden of traffic enforcement away from the patrol officers. 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

2022-2023

## Budget Highlights

*Travel & Per Diem*  
\$1,235

This line item decreased \$1,235 from the previous year and funds the Police Chief Conference.

*Publications, Dues & Training*  
\$12,940

This line item decreased \$6,250 from the prior year and funds training for police officers and detectives.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 19,911	\$ 18,234	\$ 17,325	\$ 5,465	\$ 5,465
<b>REVENUES:</b>					
351.000 Judgments and Fines-Court	3,965	5,000	9,800	9,000	9,000
361.000 Interest Earnings	14	20		-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,978</b>	<b>\$ 5,020</b>	<b>\$ 9,800</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 23,889</b>	<b>\$ 23,254</b>	<b>\$ 27,125</b>	<b>\$ 14,465</b>	<b>\$ 14,465</b>
<b>EXPENDITURES:</b>					
440.000 Travel & Per Diem	-	2,470	2,470	1,235	1,235
452.002 Operating Supplies					
454.000 Publications, Dues, Training	6,565	19,190	19,190	12,940	12,940
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,565</b>	<b>\$ 21,660</b>	<b>\$ 21,660</b>	<b>\$ 14,175</b>	<b>\$ 14,175</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 17,325</b>	<b>\$ 1,594</b>	<b>\$ 5,465</b>	<b>\$ 290</b>	<b>\$ 290</b>



# Police Forfeiture Fund

2022-2023

## 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 2023 Budget does not identify any revenues for the Police Forfeiture Fund. It is anticipated that the fund balance will be \$168 on September 30, 2023. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

## Budget Highlights

*Capital Outlay*  
\$0

The budget does not allocate any funds for Capital Outlay.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 25,944	\$ 15,943	\$ 10,506	\$ 168	\$ 168
<b>REVENUES:</b>					
351.000 Judgments and Fines-Court	15,255	20,000		-	-
361.000 Interest Earnings	16	-	12		-
<b>TOTAL REVENUES</b>	<b>\$ 15,271</b>	<b>\$ 20,000</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 41,215</b>	<b>\$ 35,943</b>	<b>\$ 10,518</b>	<b>\$ 168</b>	<b>\$ 168</b>
<b>EXPENDITURES:</b>					
<b>CAPITAL:</b>					
463.000 Improvements other than buildings	-	-			-
464.000 Machinery and Equipment	30,709	30,000	10,350	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 30,709</b>	<b>\$ 30,000</b>	<b>\$ 10,350</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 10,506</b>	<b>\$ 5,943</b>	<b>\$ 168</b>	<b>\$ 168</b>	<b>\$ 168</b>

## 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 2023 Budget identifies \$13,500 in revenues, a decrease of \$52,000, from a transfer from the General Fund. Other revenues previously earned in this fund will be used to offset the cost of the 911 equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. No interest earnings are expected. The budget projects a fund balance of \$382.

## Budget Highlights

*Contractual Services*  
\$28,240

This line item decreased by \$31,700 and provides dispatching services.

*Communications and Freight*  
\$0

Funds were not allocated for this line item.

*Repairs and Maintenance*  
\$1,270

This line item decreased \$1,990 and funds repairs and maintenance to the 911 system.

*Publications, Dues and Training*  
\$870

The Publications, Dues and Training line item decreased \$1,420 from the prior year and funds membership dues and training for dispatchers.

*Capital Outlay*  
\$0

Funds were not allocated for Capital Outlay.

# Hardwire 911 Fund

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 10,844	\$ 1,444	\$ 14,865	\$ 17,262	\$ 17,262
<b>REVENUES:</b>					
337.911 911 Fees	25,618	-	5,997	-	-
361.000 Interest Earnings	(9)	-	20	-	-
381.001 Transfer from General Fund	54,457	65,500	65,500	13,500	13,500
<b>TOTAL REVENUES</b>	<b>\$ 80,066</b>	<b>\$ 65,500</b>	<b>\$ 71,517</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 90,910</b>	<b>\$ 66,944</b>	<b>\$ 86,382</b>	<b>\$ 30,762</b>	<b>\$ 30,762</b>
<b>EXPENDITURES:</b>					
434.911 Contractual Services, 911	59,431	59,940	59,940	28,240	28,240
440.911 Travel & Per Diem, 911	-	-	-	-	-
441.911 Communications & Freight, 911	3,562	-	3,630	-	-
446.911 Maintenance & Repairs, 911	6,789	3,260	3,260	1,270	1,270
452.911 Operating Supplies, 911	-	-	-	-	-
454.911 Publications, Dues, Training, 911	1,457	2,290	2,290	870	870
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 71,240</b>	<b>\$ 65,490</b>	<b>\$ 69,120</b>	<b>\$ 30,380</b>	<b>\$ 30,380</b>
<b>CAPITAL OUTLAY</b>					
464.911 Machinery & Equipment, 911	4,805	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 4,805</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 76,045</b>	<b>\$ 65,490</b>	<b>\$ 69,120</b>	<b>\$ 30,380</b>	<b>\$ 30,380</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 14,865</b>	<b>\$ 1,454</b>	<b>\$ 17,262</b>	<b>\$ 382</b>	<b>\$ 382</b>

## 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. 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 2023 Budget identifies a total of \$80,000 in revenues from a General Fund transfer, an increase of \$17,000. This revenue is usually based upon the Village's proportional share of all cell phones to the county total. However, other revenues previously earned in this fund will be used to offset the cost of the 911 equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. The budget projects a fund balance of \$601 at the end of the fiscal year.

## Budget Highlights

*Contractual Services*  
\$109,005

This line item increased by \$51,205 and provides dispatching services.

*Communications and Freight*  
\$0

Funds are not allocated for this line item.

*Repairs and Maintenance*  
\$4,890

This line item increased \$1,775 from the previous year and funds a portion of the maintenance agreement for the 911 system.

*Publications, Dues and Training*  
\$3,360

The Publications, Dues and Training line item increased \$1,255 and funds membership dues and training for dispatchers.

*Capital Outlay*  
\$0

Funds were not allocated for capital outlay.

# Wireless 911 Fund

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 28,052	\$ 392	\$ 17,215	\$ 37,856	\$ 37,856
<b>REVENUES:</b>					
337.911 911 Fees	28,242	-	24,091		-
361.000 Interest Earnings	2	-	40	-	-
381.001 Transfer from General Fund	22,981	63,000	63,000	80,000	80,000
<b>TOTAL REVENUES</b>	<b>\$ 51,225</b>	<b>\$ 63,000</b>	<b>\$ 87,131</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 79,277</b>	<b>\$ 63,392</b>	<b>\$ 104,346</b>	<b>\$ 117,856</b>	<b>\$ 117,856</b>
<b>EXPENDITURES:</b>					
434.911 Contractual Services, 911	51,802	57,800	57,800	109,005	109,005
440.911 Travel & Per Diem, 911	-				-
441.911 Communications & Freight, 911	3,094	-	3,470		-
446.911 Maintenance & Repairs, 911	5,890	3,115	3,115	4,890	4,890
452.911 Operating Supplies, 911					-
454.911 Publications, Dues, Training, 911	1,277	2,105	2,105	3,360	3,360
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 62,063</b>	<b>\$ 63,020</b>	<b>\$ 66,490</b>	<b>\$ 117,255</b>	<b>\$ 117,255</b>
<b>CAPITAL OUTLAY</b>					
464.911 Machinery & Equipment, 911	-				-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 62,063</b>	<b>\$ 63,020</b>	<b>\$ 66,490</b>	<b>\$ 117,255</b>	<b>\$ 117,255</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 17,215</b>	<b>\$ 372</b>	<b>\$ 37,856</b>	<b>\$ 601</b>	<b>\$ 601</b>

## Function

This fund manages monies to be utilized for transportation purposes. It was created to meet the public transit and road improvement 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.

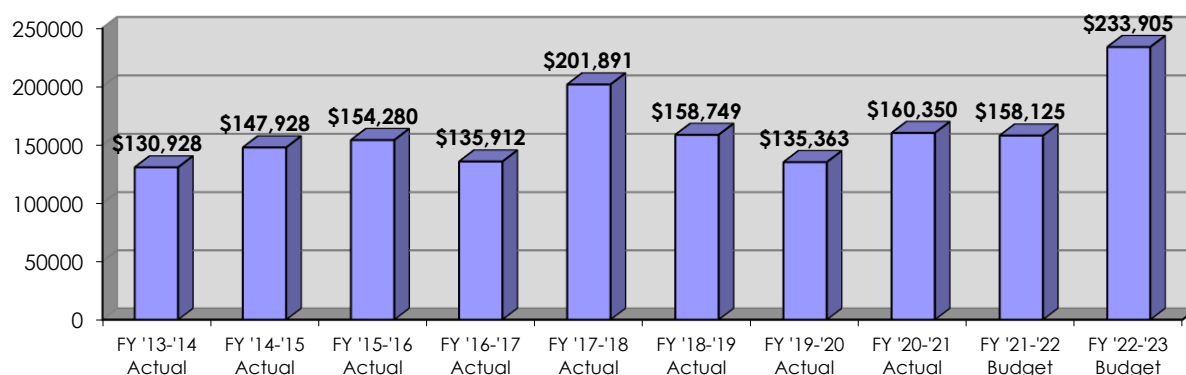
## Miami-Dade County Transportation Tax

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





## Budget Highlights

### *Professional Services*

**\$185,000**

This line item remained the same as the previous year and funds the design of traffic calming measures and miscellaneous road design work.

### *Public Transit Programs*

**\$553,840**

This line item increased \$9,220 and funds a bus circulator system throughout the Village for ten months out of the year, and the FreeBee service.

### *Administrative Services, In Kind*

**\$41,130**

This line item increased \$1,500 and accounts for costs of administering this fund.

### *Promotional Activities*

**\$9,900**

This line item increased \$9,900 and covers costs for wrapping the buses. Marketing for these services is done electronically which does not have any costs.

### *Capital Outlay*

**\$620,000**

Funds were allocated this fiscal year for Capital Outlay to cover the cost of roadway paving, sidewalk improvements, and projects associated with the Transportation Master Plan.

# CITT Public Transportation Fund

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 44,737	\$ 430,458	\$ 415,576	\$ 408,796	\$ 408,796
<b>REVENUES:</b>					
334.400 Grants, FDOT	\$ -	\$ 72,165	132,303	108,250	108,250
335.190 Grants CITT, people trans. Tax	160,350	158,125	158,125	233,905	233,905
335.192 Grants CITT, Transportation	641,406	632,500	632,500	935,625	935,625
361.000 Interest Earnings	156	100	500	300	300
381.001 Transfer In From General Fund	(27,000)				
381.102 Transfer In From Trans. Fund	\$ 48,880				
<b>TOTAL REVENUES</b>	<b>\$ 823,792</b>	<b>\$ 862,890</b>	<b>\$ 923,428</b>	<b>\$ 1,278,080</b>	<b>\$ 1,278,080</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 868,529</b>	<b>\$ 1,293,348</b>	<b>\$ 1,339,005</b>	<b>\$ 1,686,876</b>	<b>\$ 1,686,876</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES</b>					
431.000 Professional Services	-	185,000	84,138	185,000	185,000
431.001 Public transportation program	237,450	544,620	504,941	553,840	553,840
434.001 Administrative services in kind,	41,132	39,630	41,130	41,130	41,130
443.000 Utility Services	30,356	-	-	-	-
448.000 Promotion	-	-	-	9,900	9,900
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 308,937</b>	<b>\$ 769,250</b>	<b>\$ 630,209</b>	<b>\$ 789,870</b>	<b>\$ 789,870</b>
<b>CAPITAL OUTLAY</b>					
463.000 Improv. Other Than Bldg	144,015	620,000	300,000	620,000	620,000
464.000 Machinery & Equipment					
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 144,015</b>	<b>\$ 620,000</b>	<b>\$ 300,000</b>	<b>\$ 620,000</b>	<b>\$ 620,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 452,952</b>	<b>\$ 1,389,250</b>	<b>\$ 930,209</b>	<b>\$ 1,409,870</b>	<b>\$ 1,409,870</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 415,576</b>	<b>\$ (95,902)</b>	<b>\$ 408,796</b>	<b>\$ 277,006</b>	<b>\$ 277,006</b>

## Function

The Prepaid 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 prepaid 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. Oversight of this fund is primarily the function of the Police Department.

The Prepaid 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.

## Prepaid 911 Summary

The Fiscal Year 2023 Budget identifies a total of \$16,510 in revenues. There will be a \$16,500 transfer from the General Fund and \$10 in interest earnings. Other revenues previously earned in this fund will be used to offset the cost of the 911 equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. The budget projects a fund balance of \$180 at the end of the fiscal year.

## Budget Highlights

*Contractual Services*  
\$24,340

This line item increased \$9,030 from the previous year and funds a portion of the dispatching services.

*Communications & Freight*  
\$0

Funds were not allocated for this line item.

*Repairs and Maintenance*  
\$1,085

This line item increased \$215 from the previous year and funds the maintenance for the 911 system.

*Publications, Dues and Training*  
\$750

This line item increased \$165 from the previous year and funds a portion of membership dues and training for dispatchers.

*Capital Outlay*  
\$0

Funds were not allocated for Capital Outlay.

# Prepaid 911 Fund

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 11,616	\$ 11,803	\$ 4,260	\$ 9,845	\$ 9,845
<b>REVENUES:</b>					
337.911 911 Fees	7,194	-	6,810		-
361.000 Interest Earnings	1	5	10	10	10
381.001 Transfer from General Fund	3,748	16,500	16,500	16,500	16,500
<b>TOTAL REVENUES</b>	<b>\$ 10,943</b>	<b>\$ 16,505</b>	<b>\$ 23,320</b>	<b>\$ 16,510</b>	<b>\$ 16,510</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 22,559</b>	<b>\$ 28,308</b>	<b>\$ 27,580</b>	<b>\$ 26,355</b>	<b>\$ 26,355</b>
<b>EXPENDITURES:</b>					
434.911 Contractual Services, 911	15,279	15,310	15,310	24,340	24,340
440.911 Travel & Per Diem, 911		-			-
441.911 Communications & Freight, 911	909	-	970		-
446.911 Maintenance & Repairs, 911	1,740	870	870	1,085	1,085
452.911 Operating Supplies, 911		-			
454.911 Publications, Dues, Training, 911	372	585	585	750	750
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 18,300</b>	<b>\$ 16,765</b>	<b>\$ 17,735</b>	<b>\$ 26,175</b>	<b>\$ 26,175</b>
<b>CAPITAL OUTLAY</b>					
464.911 Machinery & Equipment, 911	-	-	-		-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,300</b>	<b>\$ 16,765</b>	<b>\$ 17,735</b>	<b>\$ 26,175</b>	<b>\$ 26,175</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,260</b>	<b>\$ 11,543</b>	<b>\$ 9,845</b>	<b>\$ 180</b>	<b>\$ 180</b>

## Function

Section 163.31801 of the Florida Statutes states that beginning July 1, 2019, local governments collecting impact fees must account for the revenues and expenditures in a separate accounting fund. The Impact Fees Funds section is a compilation of the impact fees collected for police services, parks and recreation, stormwater and general municipal services.

The impact fees collected from development projects are utilized to fund capital infrastructure improvements necessary due to increased usage. The Police Department and Municipal Center impact fees are based upon commercial and residential properties. The Parks & Recreation impact fee is based upon residential properties only.

The Impact Fees Funds 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.

## Impact Fees Summary

The Fiscal Year 2023 Budget identifies a total of \$220,200 in revenues from all impact fees. The expenditures projected for next year are \$220,000, which covers capital outlay for the various areas. A \$378,381 fund balance is expected at the end of the fiscal year.

## Budget Highlights

*Capital Outlay*  
\$220,000

A total of \$220,000 is allocated for Capital Outlay for police, parks and recreation, stormwater and general municipal services.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 102,859	\$184,639	\$ 222,981	\$ 378,181	\$ 378,181
<b>REVENUES:</b>					
324.110 Impact Fees, Police	7,917	10,000	10,000	10,000	10,000
324.610 Impact Fees, Parks & Recreation	36,190	25,000	60,000	40,000	40,000
324.711 Impact Fees, Municipal Services	43,661	28,000	50,000	45,000	45,000
324.210 Impact Fees, Stormwater	75,656	45,000	130,000	125,000	125,000
361.000 Interest earnings			200	200	200
<b>TOTAL REVENUES</b>	<b>\$ 163,424</b>	<b>\$108,000</b>	<b>\$ 250,200</b>	<b>\$ 220,200</b>	<b>\$ 220,200</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 266,283</b>	<b>\$292,639</b>	<b>\$ 473,181</b>	<b>\$ 598,381</b>	<b>\$ 598,381</b>
<b>CAPITAL OUTLAY</b>					
464.000 Impact Fees, Police	\$ -	10,000	20,000	10,000	10,000
464.000 Impact Fees, Parks & Recreation	\$ -	25,000	25,000	40,000	40,000
464.000 Impact Fees, Municipal Services	\$ 42,902	28,000	5,000	45,000	45,000
464.000 Impact Fees, Stormwater	\$ 400	45,000	45,000	125,000	125,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 43,302</b>	<b>\$108,000</b>	<b>\$ 95,000</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,302</b>	<b>\$108,000</b>	<b>\$ 95,000</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 222,981</b>	<b>\$184,639</b>	<b>\$ 378,181</b>	<b>\$ 378,381</b>	<b>\$ 378,381</b>

## Function

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2023, 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.

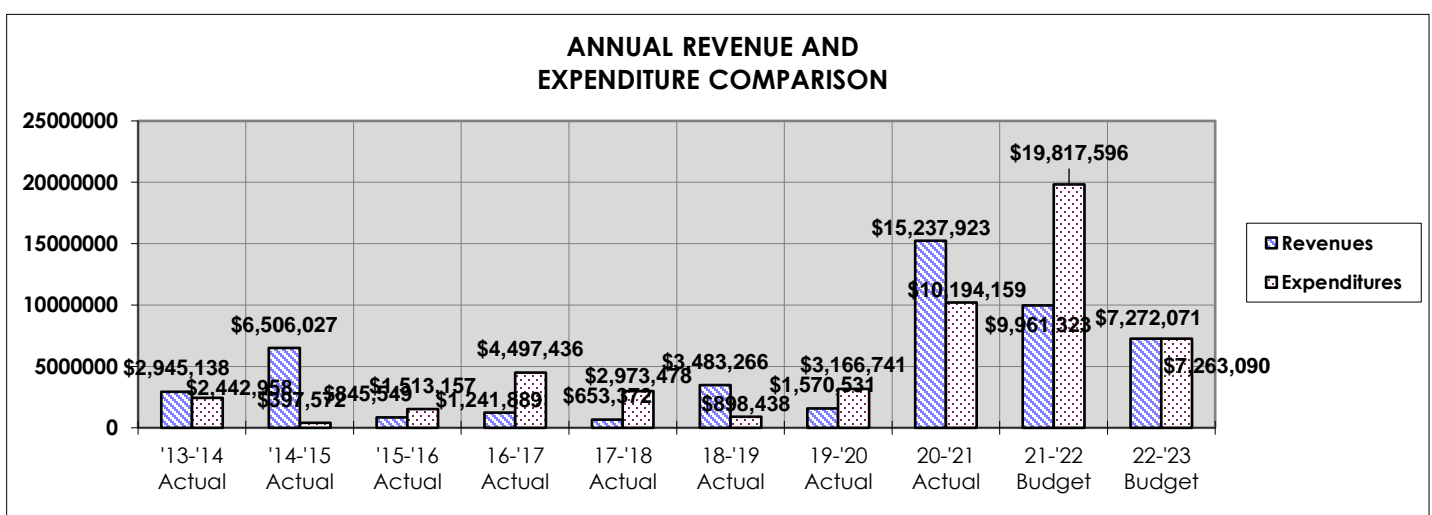
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital 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. 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 2023 Budget identifies a total of \$6,780,990 in revenues and transfers in for the Capital Project Fund, and total available resources of \$7,272,071. The Capital Project Fund is funded by a grant for Pinecrest Gardens, Interest Earnings, a transfer from the General Fund, and debt proceeds. The expenditures projected for next year are \$7,263,090, which includes various projects detailed in the following pages. The budget is projecting a \$8,981 fund balance at the end of the Fiscal Year.





## Project Description

The following tables provide a detailed description of every project in the Capital Project Fund.

General Government						
Project Description						Council Goal
An allocation of \$14,085 will fund the replacement of audio visual equipment for the Communications Division. This includes two video cameras, lighting and accessories.						
Impact on Operating Budget						
There is no expected impact on the General Government operating budget.						
Five-Year Appropriation Plan						
Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$14,085	\$0	\$0	\$0	\$0	\$14,085
<b>TOTAL</b>	<b>\$14,085</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,085</b>
Project Visual						
						

## Information Technology

### Project Description

The \$50,955 allocation for Information Technology is allocation #2 of 3 to fund a Virtual Environment.

### Council Goal



### Impact on Operating Budget




There is no expected impact to the IT operating budget as maintenance agreements are already included in the budget.

### Five-Year Appropriation Plan



Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$50,955	\$50,955	\$0	\$0	\$0	\$101,910
<b>TOTAL</b>	<b>\$50,955</b>	<b>\$50,955</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$101,910</b>

### Project Visual



Public Works						
Project Description						Council Goal
One million dollars have been allocated from a proposed bond/bank loan to fund the construction of the Kendall Drive Shared Use pathway that is currently being designed.						 
Impact on Operating Budget						
There is no expected impact to the operating budget.						
Five-Year Appropriation Plan						
Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Bond	1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
<b>TOTAL</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>
Project Visual						
						
(sample shared use path road)						

## Suniland Park Improvements

Project Description	Council Goal
The \$536,950 allocation for Suniland Park, 12855 Pinecrest Parkway, covers the cost of LED lights for the athletic fields (\$440,000), a golf cage (\$35,500), and landscape beautification (\$61,450).	 

### Impact on Operating Budget

There is no expected impact to the operating budget of the park. It is anticipated that the new LED lights will reduce the amount of funds spent on electricity and the landscaping improvements will be maintained with the maintenance costs already built into the regular budget.

### Five-Year Appropriation Plan


Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$61,450	\$0	\$0	\$0	\$0	\$61,450
Bond	\$475,500	\$0	\$0	\$0	\$0	\$475,500
<b>TOTAL</b>	<b>\$536,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$536,950</b>

### Project Visual





## Flagler Grove Park Improvements

Project Description	Council Goal
The \$110,100 allocation for Flagler Grove Park, 7551 Southwest 104 Street, funds the construction of a new storage facility and a golf cart.	

### Impact on Operating Budget

There is no expected impact to the operating budget of the park. However, it is anticipated there may be maintenance costs for the golf cart in the future.



### Five-Year Appropriation Plan

Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$10,100	\$0	\$0	\$0	\$0	\$10,100
Bond	\$100,000	\$0	\$0	\$0	\$0	\$100,000
<b>TOTAL</b>	<b>\$110,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,100</b>

### Project Visual



## Evelyn Greer Park Improvements

Project Description	Council Goal
A total of \$67,470 is allocated for Evelyn Greer Park 8200 SW 124 Street, to renovate the restrooms (\$20,000) and make landscaping improvements (\$47,470).	 

### Impact on Operating Budget

There is no expected impact to the operating budget of the park.

### Five-Year Appropriation Plan


Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$67,470	\$0	\$0	\$0	\$0	\$67,470
<b>TOTAL</b>	<b>\$67,470</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,470</b>

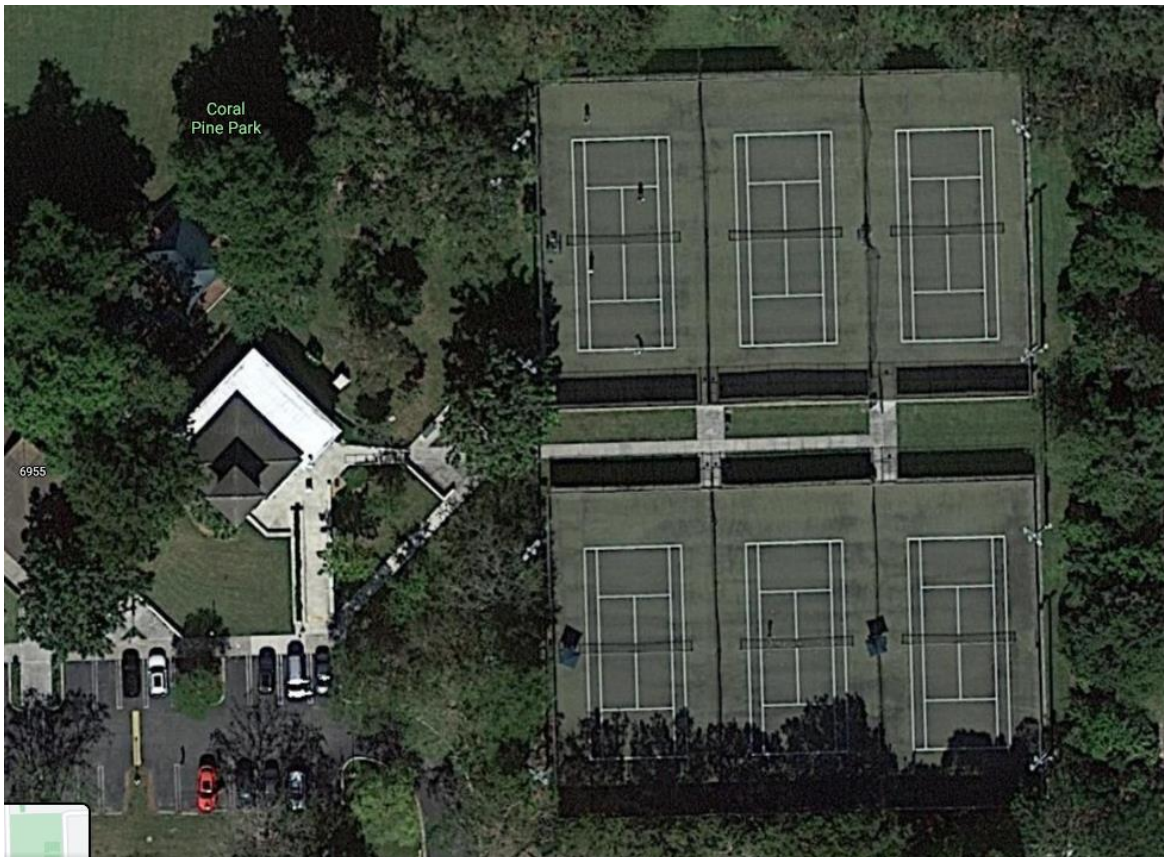
### Project Visual






## Coral Pine Park Improvements

Project Description						Council Goal
The Capital Project Fund includes \$1,500,000 for the construction of Phase 2 of the improvements at Coral Pine Park, 6955 SW 104 Street.						
Impact on Operating Budget						
The new construction will make improvements to the facilities that are already in place. Therefore, there is no expected impact to the operating budget of the park. It is anticipated the improvements will result in lower maintenance costs.						
Five-Year Appropriation Plan						
Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Bond	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
<b>TOTAL</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>
Project Visual						





## Veterans Wayside Park Improvements

Project Description						Council Goal
The \$767,000 allocation for Veterans Wayside Park, 11111 Pinecrest Parkway, will fund various improvements to the park. Specific projects will be determined at a later time.						
Impact on Operating Budget						
Impact to the operating budget of the park will be determined once a decision on specific projects is made.						
Five-Year Appropriation Plan						
Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Bond	\$767,000	\$0	\$0	\$0	\$0	\$767,000
TOTAL	\$767,000	\$0	\$0	\$0	\$0	\$767,000
Project Visual						





## Gary Matzner Park Development

Project Description						Council Goal
The 2023 fiscal year budget allocates \$2,170,000 for the construction of the new Gary Matzner Park on SW 88 Street and 67 Avenue once the conceptual design and construction documents are completed.						
Impact on Operating Budget						
Construction of the park will have an impact in the FY 2023-24 operating budget for the Parks and Recreation Department.						
Five-Year Appropriation Plan						
Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Bond	\$2,170,000	\$0	\$0	\$0	\$0	\$2,170,000
<b>TOTAL</b>	<b>\$2,170,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,170,000</b>
Project Visual						
						

## Pinecrest Community Center Improvements

Project Description						Council Goal
The Capital Project Fund includes a total of \$40,000 for improvements at the Pinecrest Community Center, 5855 SW 111 Street: landscaping improvements (\$10,000) and bistro umbrellas for the patio area (\$30,000).						 
Impact on Operating Budget						
The landscaping improvements impact to the operating budget of the park will be covered under the maintenance costs already budgeted.						
Five-Year Appropriation Plan						
Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$40,000	\$0	\$0	\$0	\$0	\$40,000
<b>TOTAL</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>
Project Visual						
 						

## Pinecrest Gardens Improvements

Project Description						Council Goal
<p>A total of \$964,530 was budgeted for the following improvements at Pinecrest Gardens, 11000 Red Road.</p> <ul style="list-style-type: none"> <li>Nursery Design and Construction (\$300,000)</li> <li>Lower Garden Electrical Upgrades (\$215,250)</li> <li>Master Plan Improvements (\$162,580)</li> <li>Garden Up Lighting (\$78,750)</li> <li>Inspiration Center Audio Visual Equipment (\$73,105)</li> <li>Inspiration Center Furniture (\$50,000)</li> <li>Banyan Bowl Main House Speakers &amp; Monitors (\$41,200)</li> <li>Interpretive Signage (\$17,925)</li> <li>Splash &amp; Play System (\$15,320)</li> <li>Banyan Bowl LED Fixtures (\$10,400)</li> </ul>						 
Impact on Operating Budget						
<p>It is expected that the majority of these improvements will have a cost-saving impact on the operating budget. The installation of up lighting in the garden may have an impact in the utility budget for the department, however, it will likely be offset by the other electrical upgrades throughout the park.</p>						
Five-Year Appropriation Plan						
Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Fund	\$370,530	\$0	\$0	\$0	\$0	\$370,530
Bond	\$594,000	\$0	\$0	\$0	\$0	\$594,000
<b>TOTAL</b>	<b>\$964,530</b>	\$0	\$0	\$0	\$0	\$964,530
Project Visual						
<div>   </div>						

# Capital Project Fund

2022-2023

## Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$491,081 for Fiscal Year 2023. The Revenues for FY 2023, \$6,780,990, are generated by a grant for Pinecrest Gardens, a transfer from the General Fund, Debt Proceeds, and interest earnings providing for a total of \$7,272,071 in available resources. The budget provides for a total of \$7,263,090 in expenditures to fund the aforementioned capital improvement projects.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,355,991</b>	<b>\$ 9,796,273</b>	<b>\$ 5,043,764</b>	<b>\$ 491,081</b>	<b>\$ 491,081</b>
<b>REVENUES</b>					
324.510 Impact Fees Water	\$ -	\$ -	\$ -		
334.500 Grants	\$ 50,000	\$ 500,000	\$ 500,000	\$ -	\$ -
334.575 Grants, Pinecrest Gardens		\$ 265,545	\$ 265,545	\$ 525,000	\$ 525,000
334.900 ARP Grant		\$ 4,796,928	\$ 7,493,852	\$ -	\$ -
361.000 Interest Earnings	\$ 3,329	\$ 50,000	\$ 10,000	\$ 15,000	\$ 15,000
366.000 Donations	\$ -	\$ -	\$ -		
369.000 Other Misc. Revenues	\$ 47,750	\$ -	\$ 561,961		
381.001 Transfer from General Fund	\$ 963,881	\$ 508,850	\$ 508,850	\$ 592,000	\$ 430,490
384.000 Debt Proceeds	\$ 12,816,972	\$ 3,900,000	\$ 4,300,000	\$ 5,810,500	\$ 5,810,500
<b>TOTAL REVENUES</b>	<b>\$ 13,881,932</b>	<b>\$ 10,021,323</b>	<b>\$ 13,640,208</b>	<b>\$ 6,942,500</b>	<b>\$ 6,780,990</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 15,237,923</b>	<b>\$ 19,817,596</b>	<b>\$ 18,683,972</b>	<b>\$ 7,433,581</b>	<b>\$ 7,272,071</b>
<b>OTHER FINANCING SOURCES: 000.00</b>					
Bond Escrow Agent	\$ -				
Bond Discount	\$ -				
Bond Issuance Costs	\$ 86,972	\$ -	\$ 38,525	\$ 42,000	\$ 42,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 86,972</b>	<b>\$ -</b>	<b>\$ 38,525</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>
<b>EXPENDITURES-VILLAGE COUNCIL, 511.00</b>					
<b>CAPITAL OUTLAY</b>					
463.000 Improvements Other than Buildings			\$ -		
464.000 Machinery & Equipment	\$ 39,503		\$ -		\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 39,503</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES - VILLAGE COUNCIL</b>	<b>\$ 39,503</b>				
<b>EXPENDITURES-MUNICIPAL CENTER, 519.00</b>					
<b>OPERATING EXPENSES</b>					
431.000 Professional Services	\$ (32,126)	\$ 27,275	\$ 27,275	\$ -	\$ -
434.000 Other Contractual Services					
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ (32,126)</b>	<b>\$ 27,275</b>	<b>\$ 27,275</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL OUTLAY</b>					
461.000 Land	\$ 3,822,725	\$ -			
462.000 Buildings	\$ 1,694		\$ -		
463.000 Improvements Other than Buildings	\$ 42,345		\$ -		
464.000 Machinery & Equipment		\$ -	\$ -	\$ 14,085	\$ 14,085
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,866,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,085</b>	<b>\$ 14,085</b>
<b>TOTAL EXPENDITURES-MUNICIPAL CENTER</b>	<b>\$ 3,834,638</b>	<b>\$ 27,275</b>	<b>\$ 27,275</b>	<b>\$ 14,085</b>	<b>\$ 14,085</b>
<b>EXPENDITURES- WATER PROJECT, 519.11</b>					
<b>OPERATING EXPENSES</b>					
431.000 Professional Services	\$ 32,126		\$ -		
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 32,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL OUTLAY</b>					
463.000 Improvements Other than Buildings		\$ 11,367,874	\$ 11,367,874	\$ -	\$ -
464.000 Machinery & Equipment				\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ 11,367,874</b>	<b>\$ 11,367,874</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES - WATER PROJECT</b>	<b>\$ 32,126</b>	<b>\$ 11,367,874</b>	<b>\$ 11,367,874</b>	<b>\$ -</b>	<b>\$ -</b>



# Capital Project Fund

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>EXPENDITURES-INFORMATION TECHNOLOGIES, 519.15</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	\$ -	\$ -	\$ -	\$ 50,955	\$ 50,955
464.000 Machinery & Equipment		\$ 125,885	\$ 125,885	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ 125,885	\$ 125,885	\$ 50,955	\$ 50,955
<b>TOTAL EXPENDITURES-INFORMATION TECHNOLOGIES</b>	<b>\$ -</b>	<b>\$ 125,885</b>	<b>\$ 125,885</b>	<b>\$ 50,955</b>	<b>\$ 50,955</b>
<b>EXPENDITURES-POLICE, 521.00</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings			\$ -		\$ -
464.000 Machinery & Equipment		\$ 330,963	\$ 330,963		
TOTAL CAPITAL OUTLAY	\$ -	\$ 330,963	\$ 330,963	\$ -	\$ -
<b>TOTAL EXPENDITURES-POLICE</b>	<b>\$ -</b>	<b>\$ 330,963</b>	<b>\$ 330,963</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES-BUILDING &amp; PLANNING, 524.00</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings			\$ -		\$ -
464.000 Machinery & Equipment		\$ 25,517	\$ 24,382		
TOTAL CAPITAL OUTLAY	\$ -	\$ 25,517	\$ 24,382	\$ -	\$ -
<b>TOTAL EXPENDITURES-BUILDING &amp; PLANNING</b>	<b>\$ -</b>	<b>\$ 25,517</b>	<b>\$ 24,382</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES-PUBLIC WORKS, 539.00</b>					
OPERATING EXPENSES					
431.000 Professional Services					
TOTAL OPERATING EXPENSES	\$ -	\$ 261,000	\$ 261,000	\$ -	\$ -
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings		\$ 220,227	\$ 220,227	\$ 1,000,000	\$ 1,000,000
TOTAL CAPITAL OUTLAY	\$ -	\$ 220,227	\$ 220,227	\$ 1,000,000	\$ 1,000,000
<b>TOTAL EXPENDITURES-PUBLIC WORKS</b>	<b>\$ -</b>	<b>\$ 481,227</b>	<b>\$ 481,227</b>	<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>
<b>EXPENDITURES - PARKS &amp; RECREATION</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings		\$ 30,000	\$ 30,000		
464.000 Machinery & Equipment		\$ -	\$ -		\$ -
<b>TOTAL EXPENDITURES - PARKS &amp; RECREATION</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES-SUNILAND PARK, 572.03</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	\$ 157,953	\$ 145,000	\$ 145,000	\$ 536,950	\$ 536,950
464.000 Machinery & Equipment			\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 157,953	\$ 145,000	\$ 145,000	\$ 536,950	\$ 536,950
<b>TOTAL EXPENDITURES-SUNILAND PARK</b>	<b>\$ 157,953</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>	<b>\$ 536,950</b>	<b>\$ 536,950</b>
<b>EXPENDITURES- FLAGLER GROVE PARK, 572.06</b>					
CAPITAL OUTLAY					
462.000 Buildings				\$ 100,000	\$ 100,000
463.000 Improvements Other than Buildings	\$ 552,660	\$ 411,393	\$ 411,393	\$ -	\$ -
464.000 Buildings				\$ 10,100	\$ 10,100
TOTAL CAPITAL OUTLAY	\$ 552,660	\$ 411,393	\$ 411,393	\$ 110,100	\$ 110,100
<b>TOTAL EXPENDITURES- FLAGLER GROVE PARK</b>	<b>\$ 552,660</b>	<b>\$ 411,393</b>	<b>\$ 411,393</b>	<b>\$ 110,100</b>	<b>\$ 110,100</b>
<b>EXPENDITURES-VETERANS WAYSIDE PARK, 572.07</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings		\$ -	\$ -	\$ 767,000	\$ 767,000
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 767,000	\$ 767,000
<b>TOTAL EXPENDITURES-VETERANS WAYSIDE PARK, 572.07</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 767,000</b>	<b>\$ 767,000</b>

# Capital Project Fund

2022-2023

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>EXPENDITURES-INFORMATION TECHNOLOGIES, 519.15</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	\$ -	\$ -	\$ -	\$ 50,955	\$ 50,955
464.000 Machinery & Equipment		\$ 125,885	\$ 125,885	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ 125,885	\$ 125,885	\$ 50,955	\$ 50,955
<b>TOTAL EXPENDITURES-INFORMATION TECHNOLOGIES</b>	<b>\$ -</b>	<b>\$ 125,885</b>	<b>\$ 125,885</b>	<b>\$ 50,955</b>	<b>\$ 50,955</b>
<b>EXPENDITURES-POLICE, 521.00</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings			\$ -		\$ -
464.000 Machinery & Equipment		\$ 330,963	\$ 330,963		
TOTAL CAPITAL OUTLAY	\$ -	\$ 330,963	\$ 330,963	\$ -	\$ -
<b>TOTAL EXPENDITURES-POLICE</b>	<b>\$ -</b>	<b>\$ 330,963</b>	<b>\$ 330,963</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES-COMMUNITY CENTER, 572.08</b>					
CAPITAL OUTLAY					
462.000 Buildings	\$ 8,832		\$ -	\$ -	\$ -
463.000 Improvements Other than Buildings	\$ 69,375	\$ 245,226	\$ 245,226	\$ 40,000	\$ 40,000
464.000 Machinery & Equipment	\$ 23,945		\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 102,152	\$ 245,226	\$ 245,226	\$ 40,000	\$ 40,000
<b>TOTAL EXPENDITURES COMMUNITY CENTER</b>	<b>\$ 102,152</b>	<b>\$ 245,226</b>	<b>\$ 245,226</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>
<b>EXPENDITURES-GREER PARK, 572.09</b>					
CAPITAL OUTLAY					
462.000 Buildings			\$ -	\$ -	\$ -
463.000 Improvements Other than Buildings	\$ 24,357	\$ 532,206	\$ 532,206	\$ 67,470	\$ 67,470
464.000 Machinery & Equipment			\$ -	\$ -	
TOTAL CAPITAL OUTLAY	\$ 24,357	\$ 532,206	\$ 532,206	\$ 67,470	\$ 67,470
<b>TOTAL EXPENDITURES-GREER PARK</b>	<b>\$ 24,357</b>	<b>\$ 532,206</b>	<b>\$ 532,206</b>	<b>\$ 67,470</b>	<b>\$ 67,470</b>
<b>EXPENDITURES-CORAL PINE PARK, 572.12</b>					
CAPITAL OUTLAY					
462.000 Buildings		\$ 2,300,000	\$ 680,000		
463.000 Improvements Other than Buildings	\$ 15,540	\$ 275,100	\$ 275,100	\$ 1,500,000	\$ 1,500,000
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	\$ 15,540	\$ 2,575,100	\$ 955,100	\$ 1,500,000	\$ 1,500,000
<b>TOTAL EXPENDITURES-CORAL PINE PARK</b>	<b>\$ 15,540</b>	<b>\$ 2,575,100</b>	<b>\$ 955,100</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>
<b>EXPENDITURES-GARY MATZNER PARK, 572.16</b>					
CAPITAL OUTLAY					
461.000 Land					
463.000 Improvements Other than Buildings				\$ 2,312,000	\$ 2,170,000
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 2,312,000	\$ 2,170,000
<b>TOTAL EXPENDITURES-GARY MATZNER PARK</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,312,000</b>	<b>\$ 2,170,000</b>
<b>PINECREST GARDENS, 575.00</b>					
CAPITAL OUTLAY					
431.000 Professional Services		\$ 98,313	\$ 98,313		\$ -
462.000 Buildings	\$ 222,188	\$ 10,280	\$ 10,280	\$ -	\$ -
463.000 Improvements Other than Buildings	\$ 5,111,514	\$ 3,332,262	\$ 3,332,262	\$ 669,735	\$ 650,225
464.000 Machinery & Equipment	\$ 14,558	\$ 36,980	\$ 36,980	\$ 314,305	\$ 314,305
TOTAL CAPITAL OUTLAY	\$ 5,348,259	\$ 3,477,835	\$ 3,477,835	\$ 984,040	\$ 964,530
<b>TOTAL EXPENDITURES-PINECREST GARDENS</b>	<b>\$ 5,348,259</b>	<b>\$ 3,477,835</b>	<b>\$ 3,477,835</b>	<b>\$ 984,040</b>	<b>\$ 964,530</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 10,194,159</b>	<b>\$ 19,775,501</b>	<b>\$ 18,192,891</b>	<b>\$ 7,424,600</b>	<b>\$ 7,263,090</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 5,043,764</b>	<b>\$ 42,095</b>	<b>\$ 491,081</b>	<b>\$ 8,981</b>	<b>\$ 8,981</b>

# Five Year Capital Improvement Program

2022-2023

## 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 \$10,000 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 debt 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 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
<b>Transportation:</b>							
Secure Outdoor Storage	TF	\$5,000	\$0	\$0	\$0	\$0	\$5,000
US1 Landscape	TF	-				2,000,000	\$2,000,000
Village wide Beautification/ Street Scope Implementation	TF		15,000	15,000	15,000	15,000	\$60,000
Sidewalks improvements	TF	100,000	50,000	50,000	50,000	50,000	\$300,000
Village-wide Paving	TF	150,000	48,000	48,000	48,000	48,000	\$342,000
US1 Lighting	TF					2,427,000	\$2,427,000
Traffic Circle Maintenance	TF	6,000					\$6,000
Forklift	TF	30,200					\$30,200
Electric Pole Saw	TF	1,000					\$1,000
<b>Total Transportation Fund</b>		<b>\$ 292,200</b>	<b>\$ 113,000</b>	<b>\$ 113,000</b>	<b>\$ 113,000</b>	<b>\$ 4,540,000</b>	<b>\$ 5,171,200</b>
<b>CITT:</b>							
Village Wide Paving	CITT	\$ 100,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$340,000
Master Plan Construction	CITT	400,000	200,000	200,000	200,000	200,000	\$1,200,000
Sidewalk Improvements	CITT	120,000	55,000	65,000	60,000	65,000	\$365,000
<b>Total CITT Fund</b>		<b>\$620,000</b>	<b>\$315,000</b>	<b>\$325,000</b>	<b>\$320,000</b>	<b>\$325,000</b>	<b>\$1,905,000</b>
<b>Stormwater:</b>							
Stormwater Master Plan Projects	SW	\$ 5,200,000	\$ 630,000	\$ 400,000	\$ 400,000	\$ 375,000	\$7,005,000
<b>Total Stormwater</b>		<b>\$ 5,200,000</b>	<b>\$ 630,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 375,000</b>	<b>\$ 7,005,000</b>
<b>Capital Fund:</b>							
<b>General Government:</b>							
AV Equipment	CPF	\$ 14,085	\$ -	\$ -	\$ -	\$ -	\$14,085
<b>Total General Government</b>		<b>\$ 14,085</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,085</b>
<b>Building &amp; Planning:</b>							
Computer Equipment	GF	\$8,200					\$8,200
Remodel Code Compliance Office	MIF	25,000					\$25,000
<b>Total Building &amp; Planning</b>		<b>33,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,200</b>
<b>Information Technology:</b>							
Virtual Environment	CPF	\$50,955	\$50,955	\$0	\$0	\$0	\$101,910
Computer Replacement	GF	22,500					\$22,500
<b>Total Information Technology</b>		<b>\$73,455</b>	<b>\$50,955</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$124,410</b>
<b>Police Department:</b>							
Computers	GF	\$89,810	\$89,810	\$89,810	\$89,810	\$89,810	\$449,050
Tasers	GF	29,500	\$29,500	\$29,500	\$29,500	\$29,500	\$147,500
Vehicles	GF	344,280	\$380,000	\$380,000	\$380,000	\$380,000	\$1,864,280
Crime Watch Signs	GF	6,375					\$6,375
Speed Detectors	GF	5,720					\$5,720
Womens' Room Lockers	GF	14,400					\$14,400
Acoustic Threat Detection	GF	60,000					\$60,000
Automated Defibrillator	GF	1,650					\$1,650
<b>Total Police Department</b>		<b>\$551,735</b>	<b>\$499,310</b>	<b>\$499,310</b>	<b>\$499,310</b>	<b>\$499,310</b>	<b>\$2,548,975</b>

# Five Year Capital Improvement Program

2022-2023

PROJECT DESCRIPTION	FUND SOURCE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Total
<b>Public Works:</b>							
Kendall Shared Use Path	CPF	\$1,000,000					\$1,000,000
Phone System	GF	\$6,200					\$6,200
<b>Total Public Works</b>		<b>\$1,006,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,006,200</b>
<b>Parks &amp; Recreation</b>							
Race Directional Signs	GF	2,550					\$2,550
Hand Equipment Battery Operated	GF	5,000					\$5,000
<b>Total Public Works</b>		<b>\$7,550</b>					<b>\$7,550</b>
<b>Evelyn Greer:</b>							
Restroom Renovation	CPF	\$20,000					\$20,000
Landscape Beautification	CPF	47,470					\$47,470
Baseball Field Curve	GF	3,800					\$3,800
Light Post Covers	GF	4,660					\$4,660
Round Tables	GF	3,540					\$3,540
<b>Total Evelyn Greer Park</b>		<b>\$79,470</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$79,470</b>
<b>Flagler Grove Park:</b>							
Storage Facility	CPF	\$100,000					\$100,000
Golf Cart	CPF	10,100					\$10,100
<b>Total Flagler Grove Park</b>		<b>\$110,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,100</b>
<b>Veteran's Wayside Park:</b>							
Master Plan Update	CPF	\$520,000					\$520,000
Perimeter Sitting Wall	CPF	210,000					\$210,000
Paved Parking Lot	CPF	25,000					\$25,000
Tree Up lighting	CPF	12,000					\$12,000
<b>Total Veteran's Wayside Park</b>		<b>\$ 767,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$767,000</b>
<b>Pinecrest Gardens:</b>							
Master Plan FY23	CPF	\$162,580					\$162,580
Splash & Play System	CPF	15,320					\$15,320
Nursery Design Planning & Construction	CPF	300,000					\$300,000
Interpretive Signage Main & Lower Garden	CPF	17,925					\$17,925
Lower Garden Pathway Sealant	CPF	-					\$0
LED Fixtures in BB	CPF	10,400					\$10,400
Main House Speaker & Monitors	CPF	41,200					\$41,200
Inspiration Furniture	CPF	50,000					\$50,000
AV Equipment Inspiration Center	CPF	73,105					\$73,105
Banyan Fans	GF	2,540					\$2,540
Sensory & Learning Garden	GF	7,000					\$7,000
Phone System	GF	9,460					\$9,460
Garden Up lighting	CPF	78,750					\$78,750
LG Electrical Upgrade	CPF	215,250					\$215,250
<b>Total Pinecrest Gardens</b>		<b>\$ 983,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$983,530</b>
<b>Community Center:</b>							
Bistro Umbrellas Bistro	CPF	\$ 30,000					\$30,000
Landscape Beautification	CPF	10,000					\$10,000
Fitness Center Equipment	GF	38,115					\$38,115
Phone Equipment	GF	5,900					\$5,900
<b>Total Community Center</b>		<b>\$ 84,015</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,015</b>
<b>Coral Pine Park:</b>							
Phase 2 Master Plan Renovation	CPF	\$ 1,500,000					\$1,500,000
Play Tree	GF	7,200					\$7,200
<b>Total Coral Pine Park</b>		<b>\$1,507,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,507,200</b>
<b>Suniland:</b>							
Landscape	CPF	\$ 61,450					\$61,450
Musco Lighting LED	CPF	440,000					\$440,000
Golf Cage	CPF	35,500					\$35,500
Rectangular Tables	GF	2,200					\$2,200
<b>Total Suniland Park</b>		<b>\$ 539,150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$539,150</b>
<b>Gary Matzner Park</b>							
Master Plan Site Development	CPF	\$ 2,170,000		\$ 2,000,000			\$4,170,000
<b>Total Gary Matzner Park</b>		<b>\$ 2,170,000</b>		<b>2,000,000</b>			<b>\$4,170,000</b>
<b>Total Capital Fund</b>		<b>\$ 10,096,690</b>	<b>\$ 550,265</b>	<b>\$ 4,499,310</b>	<b>\$ 499,310</b>	<b>\$ 499,310</b>	<b>\$ 16,144,885</b>
<b>TOTAL</b>		<b>\$ 16,208,890</b>	<b>\$ 1,608,265</b>	<b>\$ 5,337,310</b>	<b>\$ 1,332,310</b>	<b>\$ 5,739,310</b>	<b>\$ 30,226,085</b>

# Debt Service Fund

2022-2023

## Function

The Village does not have any legal debt limits. These bank loans and bond issues represent the only outstanding General Fund debt. For more specific information about the Village's debt management policies, please visit the Financial Policies section of this budget document. 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 Summary by Year

Fiscal Year	Pinecrest Gardens & Library Comm. Center Series 2014A*	Community Center Expansion Series 2015	Capital Improvements Revenue Note Series 2019	Capital Improvements Revenue Note Series 2021A	PG Series 2011 B-2 Payoff and Capital Improvements Series 2021B	Potable Water & Capital Improvements Revenue Note Series 2022	TOTALS
FY 2023	217,502	479,128	312,491	498,376	484,642	252,959	2,245,098
FY 2024	216,792	479,150	312,551	498,366	485,562	261,948	2,254,369
FY 2025		479,138	312,539	498,376	486,227	261,948	2,038,228
FY 2026		479,088	312,553	498,376	486,637	261,947	2,038,601
FY 2027		479,096	312,486	498,376	486,792	261,948	2,038,698
FY 2028		479,054	312,538	498,376	486,692	261,948	2,038,608
FY 2029		479,058		498,376	486,337	261,948	1,725,719
FY 2030				498,376	485,727	261,948	1,246,051
FY 2031				498,376	380,097	261,948	1,140,421
FY 2032				498,376	380,097	261,948	1,140,421
FY 2033				498,376	380,097	261,948	1,140,421
FY 2034				498,376	380,097	261,947	1,140,420
FY 2035				498,376	380,097	261,948	1,140,421
FY 2036				498,376	380,097	261,948	1,140,421
FY 2037				498,376		261,948	760,323
FY 2038				498,376		261,948	760,324
FY 2039				498,376		261,948	760,323
FY 2040				498,376		261,948	760,323
FY 2041				496,876		261,947	758,823
FY 2042						261,948	261,948
FY 2043						261,948	261,948
FY 2044						261,948	261,948
FY 2045						261,947	261,947
FY 2046						261,947	261,947
FY 2047						261,948	261,948
TOTAL	\$434,294	\$3,353,712	\$1,875,158	\$9,467,634	\$6,169,198	\$6,539,706	\$27,839,699

\*The FY23 budget proposes the early payoff of this bond in FY22.

## Revenue Available by Year

Fiscal Year	Revenue Available
FY 2023*	\$216,792
FY 2029	\$312,538
FY 2030	\$479,058
FY 2037	\$380,097
FY 2042	\$496,876
FY 2047	\$261,948

\*Based on FY22 proposed early payoff

## Outstanding Debt

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 February 11, 2014, the Village of Pinecrest adopted Ordinance 2014-12 authorizing the issuance of a loan, **Series 2014A**, to refinance the bond used for Pinecrest Gardens and Library/Community Center issued in 2004 at 2.13%. The FY23 budget proposes the early payoff of this bond in FY22.

On February 10, 2015, Village Council adopted Ordinance 2015-2 authorizing **Series 2015** revenue bond, not to exceed \$6,000,000, for capital improvements. A private negotiated sale of bonds to Regions Bank at 2.40% was awarded for 15 years. The funds will be used for an expansion of the Pinecrest Community Center, and renovations and improvements at Coral Pine Park.

On February 12, 2019, Village Council adopted Ordinance 2019-13 authorizing the issuance of its \$2,617,100 capital improvement revenue note, **Series 2019**, for the purpose of financing the construction and acquisition of certain capital projects. The funds were used for capital improvements at various Village parks. The 10-year bond was obtained at a 2.53% interest rate.

On October 13, 2020, Village Council adopted Ordinance 2020-5 authorizing the borrowing of money and the issuance of debt in an amount not to exceed \$8,000,000, **Series 2021A**, for the purpose of financing the construction and acquisition of certain capital projects including the license plate readers, improvements to various parks, and various improvements at Pinecrest Gardens. The 20-year loan was obtained at a 2.22% interest rate.

On March 9, 2021, Village Council adopted Ordinance 2021-3 authorizing the borrowing of money and the issuance of debt in an amount not to exceed \$5,000,000, **Series 2021B**, for the purposes of refinancing an outstanding loan previously undertaken from the Florida Municipal Loan Council dated March 1, 2011 (Series 2011B-2), purchasing land for Gary Matzner Park and Capital Improvements at Pinecrest Gardens. On June 8, 2021, Village Council passed Ordinance 2021-5 adding an additional \$1,000,000 for the Pinecrest Gardens Upper Garden Improvements Project. The 15-year loan was obtained at a 1.92% interest rate.

On May 10, 2022, Village Council adopted Ordinance 2022-10 authorizing the borrowing of money and the issuance of debt in the amount not to exceed \$4,300,000. **Series 2022** will finance two projects: construction of the Coral Pine Park Phase 2 improvements, and the extension of the potable water lines which will repaid through an assessment on the tax roll of affected properties. The 25-year loan was obtained at a 3.51% interest rate.

## Pinecrest Gardens and Library/Community Center Bond, Series 2014 Refunding of Series 2004A-1\*

Date	Principal	Interest Rate	Interest	Fee	Net Payment
1/01/2023			4,451	750	
7/01/2023	207,100	2.130%	4,451	750	217,502
1/01/2024			2,246	750	
7/01/2024	210,800	2.130%	2,246	750	216,792
<b>TOTAL</b>	<b>\$417,900</b>		<b>\$13,394</b>	<b>\$3000</b>	<b>\$434,294</b>

\*Series 2014 will be paid off in FY2022.



## Community Center Expansion Bond, Series 2015

Date	Principal	Interest Rate	Interest	Fee	Net Payment
4/1/2023			36,414	1,500	
10/1/2023	403,300	2.400%	36,414	1,500	479,128
4/1/2024			31,575	1,500	
10/1/2024	413,000	2.400%	31,575	1,500	479,150
4/1/2025			26,619	1,500	
10/1/2025	422,900	2.400%	26,619	1,500	479,138
4/1/2026			21,544	1,500	
10/1/2026	433,000	2.400%	21,544	1,500	479,088
4/1/2027			16,348	1,500	
10/1/2027	443,400	2.400%	16,348	1,500	479,096
4/1/2028			11,027	1,500	
10/1/2028	454,000	2.400%	11,027	1,500	479,054
4/1/2029			5,579	1,500	
10/1/2029	464,900	2.400%	5,579	1,500	479,058
<b>TOTAL</b>	<b>\$3,034,500</b>		<b>\$298,212</b>	<b>\$21,000</b>	<b>\$3,353,712</b>

## Capital Improvement Revenue Note, Series 2019

Date	Principal	Interest Rate	Interest	Fee	Net Payment
4/1/2023			21,545.48	1,500	23,045.48
10/01/2023	266,400	2.530%	21,545.48	1,500	289,445.48
4/1/2024			18,175.52	1,500	19,675.52
10/01/2024	273,200	2.530%	18,175.52	1,500	292,875.52
4/1/2025			14,719.54	1,500	16,219.54
10/01/2025	280,100	2.530%	14,719.54	1,500	296,319.54
4/1/2026			11,176.28	1,500	12,676.28
10/01/2026	287,200	2.530%	11,176.28	1,500	299,876.28
4/1/2027			7,543.20	1,500	9,043.20
10/01/2027	294,400	2.530%	7,543.20	1,500	303,443.20
4/1/2028			3,819.04	1,500	5,319.04
10/01/2028	301,900	2.530%	3,819.04	1,500	307,219.04
<b>TOTAL</b>	<b>\$1,703,200</b>		<b>\$153,958.12</b>	<b>\$18,000</b>	<b>\$1,875,158.12</b>

## Capital Improvement Revenue Note, Series 2021A

Date	Principal	Interest Rate	Interest	Fee	Net Payment
02/01/2023	328,540.79	2.220%	85,240.81	1,500.00	
08/01/2023			81,594.00	1,500.00	498,375.60
02/01/2024	335,916.27	2.220%	81,594.00	1,500.00	
08/01/2024			77,865.33	1,500.00	498,375.60
02/01/2025	343,457.31	2.220%	77,865.33	1,500.00	
08/01/2025			74,052.96	1,500.00	498,375.60
02/01/2026	351,167.65	2.220%	74,052.96	1,500.00	
08/01/2026			70,155.00	1,500.00	498,375.61
02/01/2027	359,051.08	2.220%	70,155.00	1,500.00	
08/01/2027			66,169.53	1,500.00	498,375.61
02/01/2028	367,111.48	2.220%	66,169.53	1,500.00	
08/01/2028			62,094.59	1,500.00	498,375.60
02/01/2029	375,352.84	2.220%	62,094.59	1,500.00	
08/01/2029			57,928.18	1,500.00	498,375.61
02/01/2030	383,779.20	2.220%	57,928.18	1,500.00	
08/01/2030			53,668.23	1,500.00	498,375.61
02/01/2031	392,394.73	2.220%	53,668.23	1,500.00	
08/01/2031			49,312.64	1,500.00	498,375.60
02/01/2032	401,203.67	2.220%	49,312.64	1,500.00	
08/01/2032			44,859.28	1,500.00	498,375.59
02/01/2033	410,210.37	2.220%	44,859.28	1,500.00	
08/01/2033			40,305.95	1,500.00	498,375.60
02/01/2034	419,419.26	2.220%	40,305.95	1,500.00	
08/01/2034			35,650.39	1,500.00	498,375.60
02/01/2035	428,834.88	2.220%	35,650.39	1,500.00	
08/01/2035			30,890.33	1,500.00	498,375.60
02/01/2036	438,461.87	2.220%	30,890.33	1,500.00	
08/01/2036			26,023.40	1,500.00	498,375.60
02/01/2037	448,304.99	2.220%	26,023.40	1,500.00	
08/01/2037			21,047.22	1,500.00	498,375.61
02/01/2038	458,369.07	2.220%	21,047.22	1,500.00	
08/01/2038			15,959.32	1,500.00	498,375.61
02/01/2039	468,659.08	2.220%	15,959.32	1,500.00	
08/01/2039			10,757.20	1,500.00	498,375.60
02/01/2040	479,180.10	2.220%	10,757.20	1,500.00	
08/01/2040			5,438.30	1,500.00	498,375.60
02/01/2041	489,937.30	2.220%	5,428.30	1,500.00	496,865.60
<b>TOTAL</b>	<b>\$ 7,679,351.94</b>		<b>\$ 1,732,774.51</b>	<b>\$ 55,500.00</b>	<b>\$ 9,467,626.45</b>

# Debt Service Fund

2022-2023

## PG Series 2011B-2 Payoff and Capital Improvement Revenue Note, Series 2021B

Date	Principal	Interest Rate	Interest	Fee	Net Payment
04/01/2023			51,838.02	275.00	
10/01/2023	380,416.39	1.920%	51,838.02	275.00	484,642.43
04/01/2024			48,186.02	275.00	
10/01/2024	388,640.38	1.920%	48,186.02	275.00	485,562.42
04/01/2025			44,455.07	275.00	
10/01/2025	396,767.28	1.920%	44,455.07	275.00	486,227.42
04/01/2026			40,646.11	275.00	
10/01/2026	404,795.21	1.920%	40,646.11	275.00	486,637.43
04/01/2027			36,760.08	275.00	
10/01/2027	412,722.28	1.920%	36,760.08	275.00	486,792.44
04/01/2028			32,797.93	275.00	
10/01/2028	420,546.55	1.920%	32,797.93	275.00	486,692.41
04/01/2029			28,760.69	275.00	
10/01/2029	428,266.04	1.920%	28,760.69	275.00	486,337.42
04/01/2030			24,649.33	275.00	
10/01/2030	435,878.75	1.920%	24,649.33	275.00	485,727.41
04/01/2031			20,464.90	275.00	
10/01/2031	338,617.66	1.920%	20,464.90	275.00	380,097.46
04/01/2032			17,214.17	275.00	
10/01/2032	345,119.12	1.920%	17,214.17	275.00	380,097.46
04/01/2033			13,901.03	275.00	
10/01/2033	351,745.41	1.920%	13,901.03	275.00	380,097.47
04/01/2034			10,524.27	275.00	
10/01/2034	358,498.92	1.920%	10,524.27	275.00	380,097.46
04/01/2035			7,082.68	275.00	
10/01/2035	365,382.10	1.920%	7,082.68	275.00	380,097.46
04/01/2036			3,575.02	275.00	
10/01/2036	372,397.43	1.920%	3,575.02	275.00	380,097.47
<b>TOTAL</b>	<b>5,399,793.52</b>		<b>761,710.64</b>	<b>7,700.00</b>	<b>6,169,204.16</b>

# Debt Service Fund

2022-2023

## Potable Water & Capital Improvements Revenue Note, Series 2022

Date	Principal	Interest Rate	Interest	Fee	Net Payment
5/13/2022					
5/1/2023	106,785	3.510%	145,899.00	275.00	252,959.00
11/1/2023			73,590.92	275.00	
5/1/2024	114,216	3.510%	73,590.92	275.00	261,947.84
11/1/2024			71,586.43	275.00	
5/1/2025	118,225	3.510%	71,586.43	275.00	261,947.86
11/1/2025			69,511.58	275.00	
5/1/2026	122,374	3.510%	69,511.58	275.00	261,947.16
11/1/2026			67,363.92	275.00	
5/1/2027	126,670	3.510%	67,363.92	275.00	261,947.84
11/1/2027			65,140.86	275.00	
5/1/2028	131,116	3.510%	65,140.86	275.00	261,947.72
11/1/2028			62,839.78	275.00	
5/1/2029	135,718	3.510%	62,839.78	275.00	261,947.56
11/1/2029			60,457.92	275.00	
5/1/2030	140,482	3.510%	60,457.92	275.00	261,947.84
11/1/2030			57,992.47	275.00	
5/1/2031	145,413	3.510%	57,992.47	275.00	261,947.94
11/1/2031			55,440.47	275.00	
5/1/2032	150,517	3.510%	55,440.47	275.00	261,947.94
11/1/2032			52,798.89	275.00	
5/1/2033	155,800	3.510%	52,798.89	275.00	261,947.78
11/1/2033			50,064.60	275.00	
5/1/2034	161,268	3.510%	50,064.60	275.00	261,947.20
11/1/2034			47,234.35	275.00	
5/1/2035	166,929	3.510%	47,234.35	275.00	261,947.70
11/1/2035			44,304.75	275.00	
5/1/2036	172,788	3.510%	44,304.75	275.00	261,947.50
11/1/2036			41,272.32	275.00	
5/1/2037	178,853	3.510%	41,272.32	275.00	261,947.64
11/1/2037			38,133.45	275.00	
5/1/2038	185,131	3.510%	38,133.45	275.00	261,947.90
11/1/2038			34,884.40	275.00	
5/1/2039	191,629	3.510%	34,884.40	275.00	261,947.80
11/1/2039			31,521.31	275.00	
5/1/2040	198,355	3.510%	31,521.31	275.00	261,947.62
11/1/2040			28,040.18	275.00	
5/1/2041	205,317	3.510%	28,040.18	275.00	261,947.36
11/1/2041			24,436.87	275.00	
5/1/2042	212,524	3.510%	24,436.87	275.00	261,947.74
11/1/2042			20,707.07	275.00	
5/1/2043	219,984	3.510%	20,707.07	275.00	261,948.14
11/1/2043			16,846.35	275.00	
5/1/2044	227,705	3.510%	16,846.35	275.00	261,947.70
11/1/2044			12,850.13	275.00	
5/1/2045	235,697	3.510%	12,850.13	275.00	261,947.26
11/1/2045			8,713.65	275.00	
5/1/2046	243,970	3.510%	8,713.65	275.00	261,947.30
11/1/2046			4,431.97	275.00	
5/1/2047	252,534	3.510%	4,431.97	275.00	261,947.94
<b>TOTAL</b>	<b>\$ 4,300,000</b>		<b>\$ 2,226,228.28</b>	<b>\$ 13,475.00</b>	<b>\$ 6,539,703.28</b>

# Debt Service Fund

2022-2023

	Principal	Interest & Fees	Total Principal, Interest & Fees	Net Payment
<b>GRAND TOTAL FOR ALL FUNDS</b>	\$22,534,745	\$5,304,953	\$27,839,698	\$2,462,600

	FY 2020-21	FY 2021-22	FY 2022-23
<b>Debt Per Capita</b>	\$540.30	\$1,057.22	\$1,223.00
<b>Debt as Percentage of Assessed Value</b>	0.195%	.35%	0.37%

## Debt Service Fund Summary

The Fiscal Year 2023 Budget identifies a total of \$2,462,600 in revenues for the Debt Service Fund. This represents a \$266,280 increase in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$2,462,600. The expenditures projected for next year are \$2,462,600 which covers the principal and interest associated with the debt schedule for all of the loans including the new \$5.9 Million proposed 20-year loan. Expenditures increased by \$266,280. 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 2023 is budgeted at \$2,462,600.

CLASSIFICATION	2020-2021 ACTUAL	2021-2022 REVISED BUDGET	2021-2022 12 MONTH ESTIMATE	2022-2023 MANAGER RECOMMEND	2022-2023 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 278,366		\$ 0		
<b>REVENUES:</b>					
381.001 Transfer In From General Fund	\$ 2,176,250	\$ 2,196,320	\$ 2,630,614	\$ 2,462,600	\$ 2,462,600
381.102 Transfer In From Trans. Fund	25,990	-	-	-	-
384.000 Debt Proceeds	855,000	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 3,057,240</b>	<b>\$ 2,196,320</b>	<b>\$ 2,630,614</b>	<b>\$ 2,462,600</b>	<b>\$ 2,462,600</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 3,335,606</b>	<b>\$ 2,196,320</b>	<b>\$ 2,630,614</b>	<b>\$ 2,462,600</b>	<b>\$ 2,462,600</b>
<b>EXPENDITURES:</b>					
<b>DEBT SERVICE</b>					
471.000 Principal	3,069,600	1,654,630	2,088,924	1,910,045	1,910,045
472.000 Interest	266,006	541,690	541,690	552,555	552,555
473.000 Other Debt Service Costs					
<b>TOTAL DEBT SERVICE</b>	<b>\$ 3,335,606</b>	<b>\$ 2,196,320</b>	<b>\$ 2,630,614</b>	<b>\$ 2,462,600</b>	<b>\$ 2,462,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,335,606</b>	<b>\$ 2,196,320</b>	<b>\$ 2,630,614</b>	<b>\$ 2,462,600</b>	<b>\$ 2,462,600</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>

## Ad Valorem Taxes

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 2017 through 2021.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE	2021 MILLAGE
Village of Pinecrest	2.3000	2.3990	2.3990	2.3500	2.3500
Miami-Dade County School Board	6.7740	6.5040	7.0250	6.9360	6.8290
Miami-Dade County School Board Debt Service	0.2200	0.2290	0.1230	0.1930	0.1800
Everglades Project	0.0441	0.0417	0.0397	0.0380	0.0365
South Florida Water Management District	0.1275	0.1209	0.1152	0.1103	0.1061
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4000	0.4644	0.4780	0.4780	0.5075
Miami-Dade Children's Trust	0.4673	0.4415	0.4680	0.4507	0.5000
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0075	0.0000	0.0000	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1384	0.1310	0.1246	0.1192	0.1146
<b>Total Taxes Paid by Pinecrest Residents</b>	<b>17.8824</b>	<b>17.7351</b>	<b>18.1761</b>	<b>18.0788</b>	<b>18.0273</b>

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

TAXING AGENCY	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE	2021 MILLAGE
Unincorporated Municipal Service Area	1.9283	1.9283	1.9283	1.9283	1.9283
Miami-Dade County School Board	6.7740	6.5040	7.0250	6.9360	6.8290
Miami-Dade County School Board Debt Service	0.2200	0.2290	0.1230	0.1930	0.1800
Everglades Project	0.0441	0.0417	0.0397	0.0380	0.0365
South Florida Water Management District	0.1275	0.1209	0.1152	0.1103	0.1061
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4000	0.4644	0.4780	0.4780	0.5075
Miami-Dade Children's Trust	0.4673	0.4415	0.4680	0.4507	0.5000
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0075	0.0000	0.0000	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1384	0.1310	0.1246	0.1192	0.1146
<b>Taxes Paid by Unincorporated Miami-Dade County Residents</b>	<b>17.5107</b>	<b>17.5107</b>	<b>17.7054</b>	<b>17.6571</b>	<b>17.6056</b>



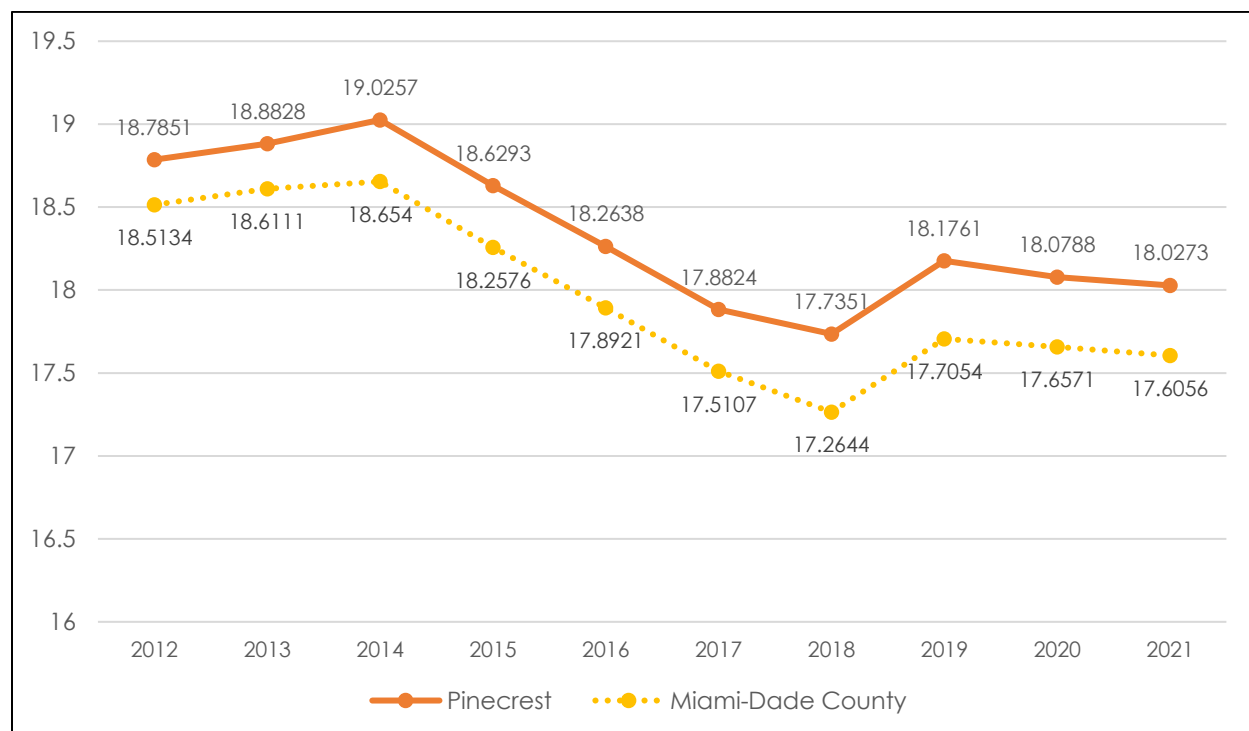
A Pinecrest property owner with an assessed value of \$100,000 paid the following in taxes for the years 2017, 2018, 2019, 2020 and 2021 versus what an Unincorporated Miami-Dade County resident paid for the same years:

	2017	2018	2019	2020	2021
<b>Pinecrest Property Owner</b>	\$1,788.24	\$1,773.51	\$1,817.61	\$1,807.88	\$1,802.73
<b>Unincorporated Miami-Dade County Property Owner</b>	\$1,751.07	\$1,726.44	\$1,770.54	\$1,765.71	\$1,760.56

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

	2017	2018	2019	2020	2021
<b>Pinecrest</b>	\$230.00	\$239.90	\$239.90	\$235.00	\$235.00
<b>County Municipal Service Area</b>	\$192.83	\$192.83	\$192.83	\$192.83	\$192.83

## Millage Rate Comparison



# Appendix

2022-2023

The tables below and on the next few pages list the five lowest millage rates in Miami-Dade County for the past ten years.

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

2013		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4205
2 <sup>nd</sup> Lowest	Aventura	18.4089
3 <sup>rd</sup> Lowest	County	18.6111
4 <sup>th</sup> Lowest	Bal Harbour	18.7781
5 <sup>th</sup> Lowest	Pinecrest	18.8828

2014		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.2936
2 <sup>nd</sup> Lowest	Aventura	18.4518
3 <sup>rd</sup> Lowest	Bal Harbour	18.5028
4 <sup>th</sup> Lowest	Doral	18.6537
5 <sup>th</sup> Lowest	County	18.6540
6 <sup>th</sup> Lowest	Pinecrest	19.0257

2015		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.9000
2 <sup>nd</sup> Lowest	Bal Harbour	18.0107
3 <sup>rd</sup> Lowest	Aventura	18.0554
4 <sup>th</sup> Lowest	Doral	18.2293
5 <sup>th</sup> Lowest	County	18.2576
6 <sup>th</sup> Lowest	Pinecrest	18.6293

2016		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5356
2 <sup>nd</sup> Lowest	Bal Harbour	17.6452
3 <sup>rd</sup> Lowest	Aventura	17.6899
4 <sup>th</sup> Lowest	Doral	17.8638
5 <sup>th</sup> Lowest	County	17.8921
6 <sup>th</sup> Lowest	Pinecrest	18.2638

2017		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.1542
2 <sup>nd</sup> Lowest	Bal Harbour	17.2638
3 <sup>rd</sup> Lowest	Aventura	17.3085
4 <sup>th</sup> Lowest	Doral	17.4824
5 <sup>th</sup> Lowest	County	17.5107
6 <sup>th</sup> Lowest	Pinecrest/ Sunny Isles Beach	17.8824

2018		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.0154
2 <sup>nd</sup> Lowest	Bal Harbour	17.0175
3 <sup>rd</sup> Lowest	Aventura	17.0622
4 <sup>th</sup> Lowest	Doral	17.2361
5 <sup>th</sup> Lowest	County	17.2644
6 <sup>th</sup> Lowest	Sunny Isles Bch	17.5361
7 <sup>th</sup> Lowest	Palmetto Bay	17.5748
8 <sup>th</sup> Lowest	Miami Lakes	17.6488
9 <sup>th</sup> Lowest	Pinecrest	17.7351

2019		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5514
2 <sup>nd</sup> Lowest	Bal Harbour	17.4585
3 <sup>rd</sup> Lowest	Aventura	17.5032
4 <sup>th</sup> Lowest	County	17.7054
5 <sup>th</sup> Lowest	Doral	17.8643
6 <sup>th</sup> Lowest	Sunny Isles Bch	17.9771
6 <sup>th</sup> Lowest	Palmetto Bay	17.9771
7 <sup>th</sup> Lowest	Miami Lakes	18.0898
8 <sup>th</sup> Lowest	Pinecrest	18.1761

2020		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5103
2 <sup>nd</sup> Lowest	Bal Harbour	17.4102
3 <sup>rd</sup> Lowest	Aventura	17.4549
4 <sup>th</sup> Lowest	County	17.6571
5 <sup>th</sup> Lowest	Sunny Isles Bch	17.9288
6 <sup>th</sup> Lowest	Palmetto Bay	17.9638
7 <sup>th</sup> Lowest	Doral	17.8082
8 <sup>th</sup> Lowest	Miami Lakes	18.0415
9 <sup>th</sup> Lowest	Pinecrest	18.0788

2021		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.4556
2 <sup>nd</sup> Lowest	Bal Harbour	17.3587
3 <sup>rd</sup> Lowest	Aventura	17.4034
4 <sup>th</sup> Lowest	County	17.6056
5 <sup>th</sup> Lowest	Sunny Isles Bch	17.7773
6 <sup>th</sup> Lowest	Miami Lakes	17.9900
7 <sup>th</sup> Lowest	Pinecrest	18.0273

## Acronym Table

CALEA	Commission on Law Enforcement Accreditation.
CDMP	Comprehensive Development Master Plan.
CFA	Florida Commission for Law Enforcement Accreditation.
CITT	Citizen's Independent Transportation Trust.
CPI	Consumer Price Index.
FPL	Florida Power and Light, an electric utility company.
FRS	Florida Retirement System.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GFOA	Governmental Finance Officers Association.
LDR	Land Development Regulations.
LPA	Local Planning Agency.
MOU	Memorandum of Understanding.
OSHA	Occupation Safety & Health Administration.
TRIM	Truth in millage (section 200.065, Florida Statute).
US 1	United States Highway 1, also known as South Dixie Highway and Pinecrest Parkway.
YTD	Year to date.

## Glossary of Terms

### A

#### Abatement.

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

#### Account.

A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

#### Accounting System.

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

#### Accounting Period.

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

#### Accrual Basis of Accounting.

The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

#### Activity Based Costing.

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

#### Actuarial.

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

#### Ad Valorem Tax.

Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).

#### Adopted Budget.

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

#### Amended Budget.

The adopted budget as formally adjusted by the Village Council.

#### Amortization.

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

Appropriation.

The authorization by the governing body to make payments or incur obligations for specific purposes.

Appropriated Fund Balance.

The amount of surplus funds available to finance operations of that fund in a subsequent year(s).

Assessed Value.

A valuation set upon real estate by Miami-Dade County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).

Asset.

Resources owned or held by a government, which have monetary value.

## B

Balanced Budget.

Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the Village Council be balanced.

Balance Sheet.

The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Benchmarking.

Determining the quality of products, services and practices by measuring critical factors and comparing the results to those of highly regarded competitors.

Bond.

A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds.

Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating.

A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget (operating).

A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate.

Budget Document (Program and Financial Plan). The official written statement prepared by the Village staff reflecting the decisions made by the Council in their budget deliberations.



*Budget Ordinance.*

The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Village Council each year.

*Budgetary Basis.*

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

*Budget Message.*

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

*Budget Schedule.*

The key dates which a government follows in the preparation and adoption of the budget.

## C

*Capital Improvement Program.*

A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

*Capital Improvement Fund.*

An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

*Capital Outlay.*

Fixed assets, which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

*Capital Project.*

Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Also called capital improvement.

*Capital Projects Budget.*

A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

*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.

Depreciation.

The decrease in value of assets; the allocation of the cost of assets to periods in which the assets are used.

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 and others, purchasing materials, electricity water and gas and making long-term debt payments.

## F

Final Budget.

Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

Financial Policy.

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year.

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

Fixed Assets.

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

Franchise

A special privilege granted by a government permitting the continuing use of public property, such as village streets, and usually involving the elements of monopoly and regulation.

Franchise Fees

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

Fund.

An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the Refuse Collection and Recycling Fund and the Stormwater Fund.

Fund Balance.

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

## G

### 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 voter approval and are usually issued with maturities of between 15 and 30 years.

### Goal.

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

### Goals and Objectives.

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

### Governmental Funds.

Include the general fund, special revenue, capital projects funds, debt service funds and special assessment.

### Grant.

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

## I

### Infrastructure.

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

### Inter-fund Transfer.

Equity transferred from one fund to another.

### Intergovernmental Revenue.

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

## 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.

## M

### Mill of Tax.

A rate of tax equal to \$1 for each \$1,000 of assessed property value. Therefore, if your house has a taxable value of \$50,000 and the millage rate is \$1, then you would pay \$50 in taxes, and if the millage rate is \$10, then you would pay \$500 in taxes.

### Millage rate.

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

### Modified Accrual Accounting.

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

## N

Non-Departmental Appropriations (Expenditures). The costs of government services or operations which are not directly attributable to Village Departments.

## O

### Objective.

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

### Objects of Expenditure.

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

### Obligations.

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

### Operating Budget.

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

Operating Revenue.

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

## 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.

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. Therefore, 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.

Proprietary Funds.

Include Internal Service Funds (used for operations serving other funds or departments) and Enterprise funds (used for services provided to the public on a user charge basis).

## 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.

Retained Earnings.

The percentage of net earnings retained to be reinvested or to pay debt.

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.

Special Revenue Fund.

Funds that are required to account for the use of revenue earmarked by law for a particular purpose

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.

Surplus.

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.

## U

Undesignated Fund Balance.

That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined "surplus."

User Fee.

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

Utility Taxes.

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

## W

Workload Indicators.

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

# Village Council

Joseph M. Corradino, Mayor

Katie Abbott, Vice Mayor

Anna Hochkammer

Doug Kraft

Shannon del Prado

Yocelyn Galiano, ICMA-CM, Village Manager

Priscilla Torres, CMC, Village Clerk

Mitchell Bierman, Village Attorney

12645 Pinecrest Parkway  
Pinecrest, Florida 33156

T: 305.235.2121

F: 305.234.2131

[www.pinecrest-fl.gov](http://www.pinecrest-fl.gov)



#Pinecresting