VILLAGE OF PINECREST

2023-2024 ANNUAL BUDGET REPORT







PINECREST

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

Village Council



Joseph M. Corradino
Mayor



Anna Hochkammer
Vice Mayor



Katie Abbott
Councilmember



Shannon del Prado
Councilmember



Ken Fairman
Councilmember

Charter Officers



Yocelyn Galiano, ICMA CM
Village Manager



Priscilla Torres, MMC
Village Clerk



Mitchell Bierman
Village Attorney

Administrative Personnel

Angela T. Gasca, Assistant Village Manager
Eduardo Pozas, Administrative Services Manager
Paul Buckler, Building Official
Michelle Hammontree, CPC, Communications Manager
Marie Arteaga-Nariño, Finance Director
Katherine Mainieri, Human Resources Manager
Gabriela Wilson, MSIT, IT Manager
Robert C. Mattes, CPRP, CPSI, Parks and Recreation Director
Cristina Blanco, Pinecrest Gardens Director
Stephen R. Olmsted, AICP, Planning Director
Jason Cohen, Police Chief
David J. Mendez, P.E., Public Works Director

How to Use This Book

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

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The Fiscal Year 2024 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, 2023 through September 30, 2024. The departmental budget sections provide goals, objectives and performance measures for each department.

A Financial Plan

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

An Operations Guide

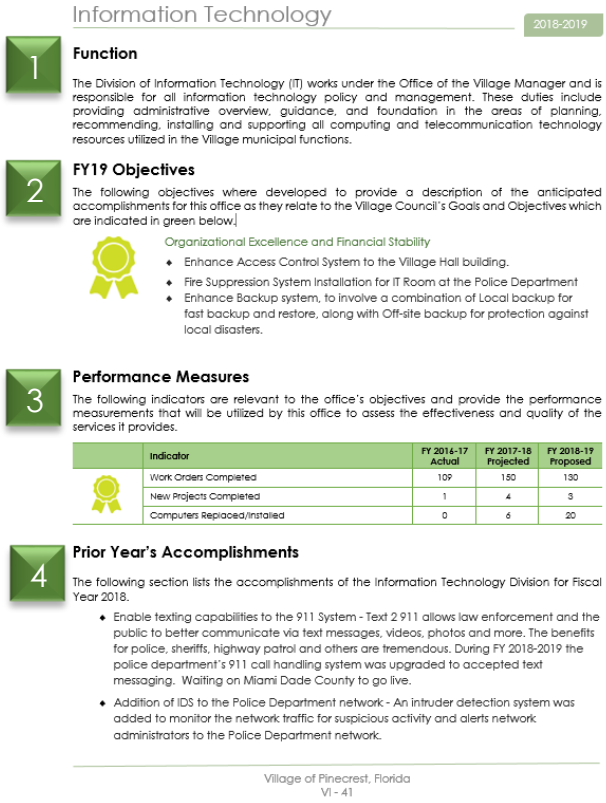
As an operations guide, the budget details how departments and the General Fund are organized. The budget informs the reader of all the activities, services and functions carried out by each department. In addition, the budget provides for performance measurements of organization-wide objectives to aid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

A Communication Device

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

The final budget document is remediated to comply with all American with Disabilities Act requirements, and then posted on the Village's web site. Fiscal year 2025, will debut a new dashboard than will add to the transparency and understandability of the budget.

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 where 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	150	150
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.

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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 $21,625 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.

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1 Each department section in the General Fund begins with an overview of that department's function and core responsibilities.

2 The Objectives section lists the departmental objectives for the fiscal year based on the Village Council goals.

3 The Performance Measures section presents numerical evidence on the progress toward specific service objectives listed.

4 The Prior Year's Accomplishments gives a summary of departmental accomplishments.

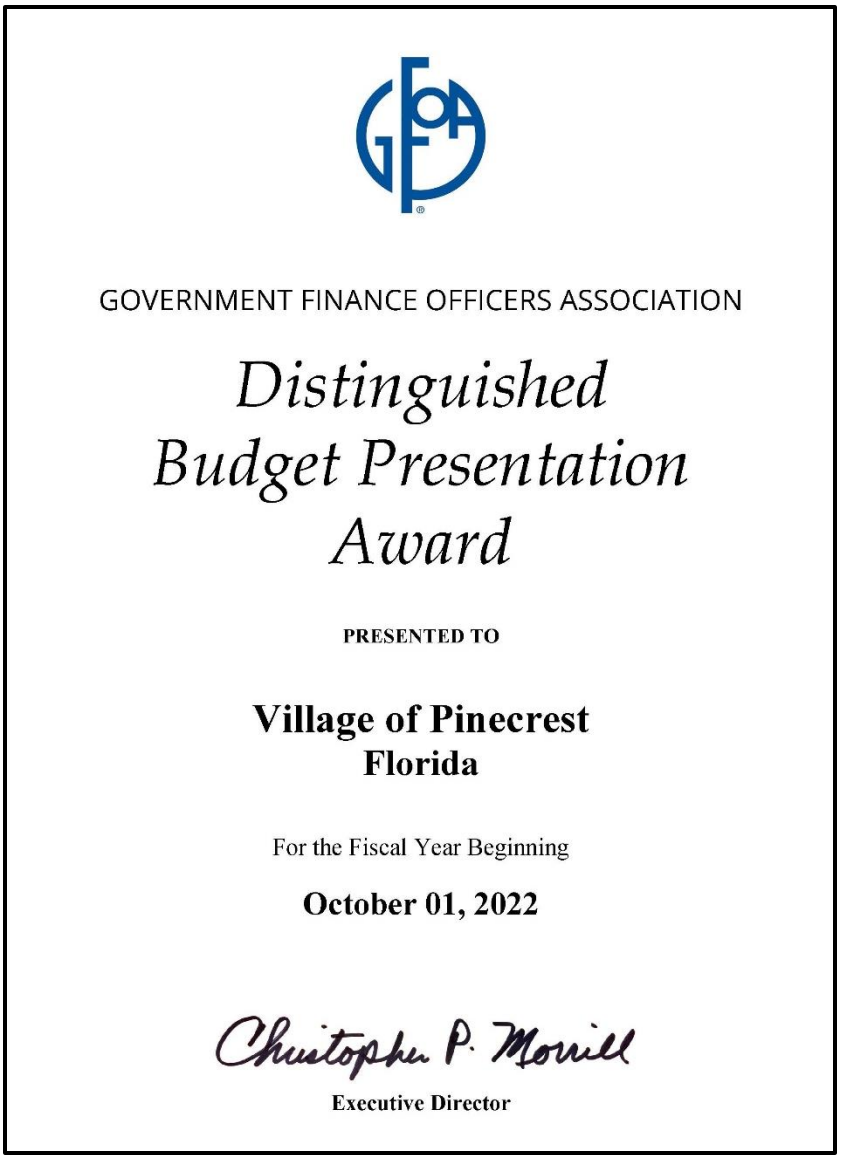
5 Certain departmental sections include an activity report detailing numbers on the services provided.

6 The Authorized Position table reflects the number of full-time and part-time positions budgeted in the department.

7 Budget Highlights summarizes the expenditures of that line item and explains any changes.

Distinguished Budget Presentation Award

2023 2024



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Pinecrest
Florida

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morrill

Executive Director

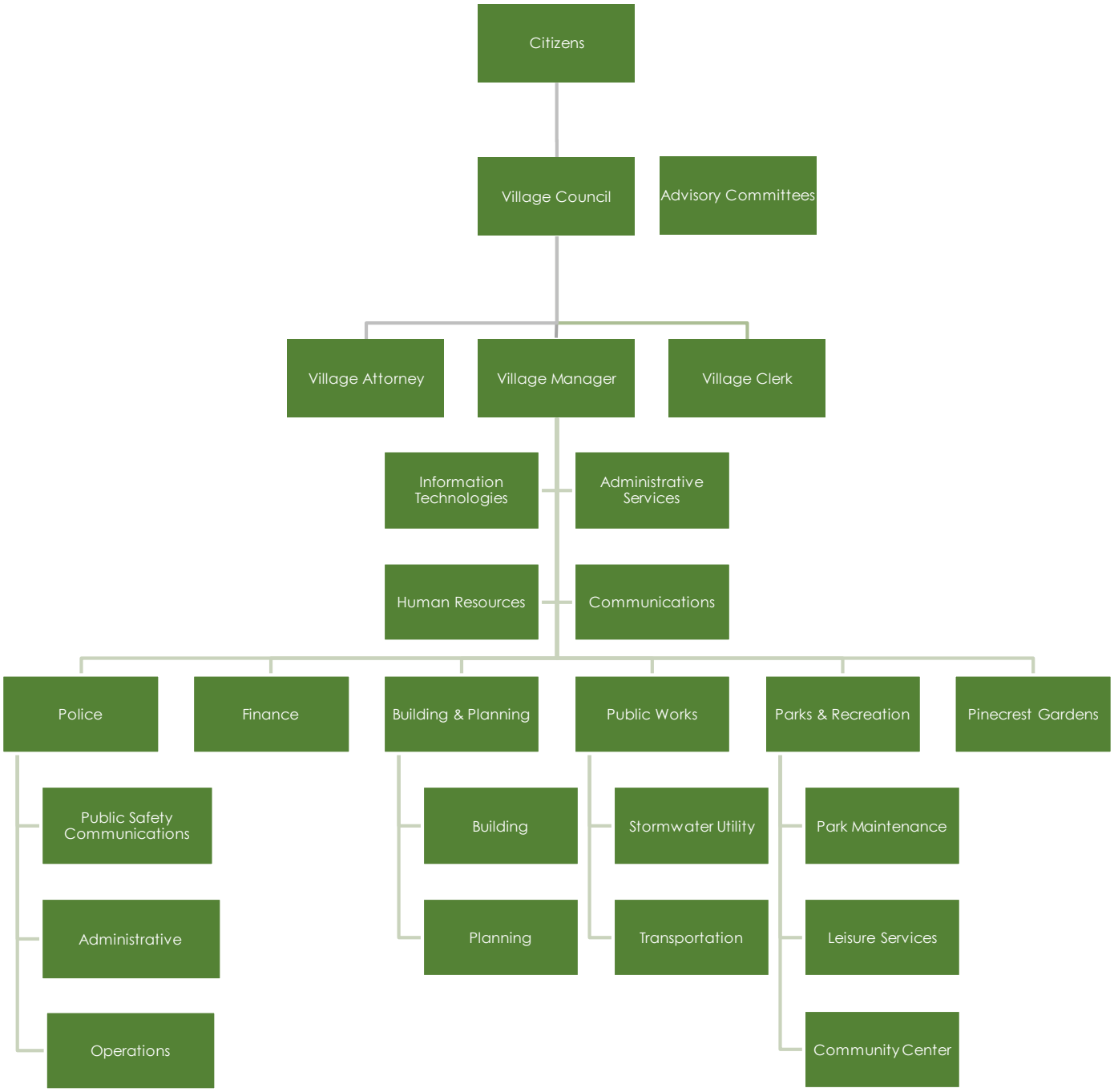
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Pinecrest, Florida for its annual budget for the fiscal year beginning October 1, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and it will be submitted to GFOA to determine its eligibility for another award and further recognition.

Organizational Chart

2023 2024



The Village of Pinecrest celebrated its 26th 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 2nd of Best Places to Live in Miami, and 4th 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 Hingston, along with staff, in establishing well-regarded municipal services including police, parks and recreation, building and planning services, and public works.



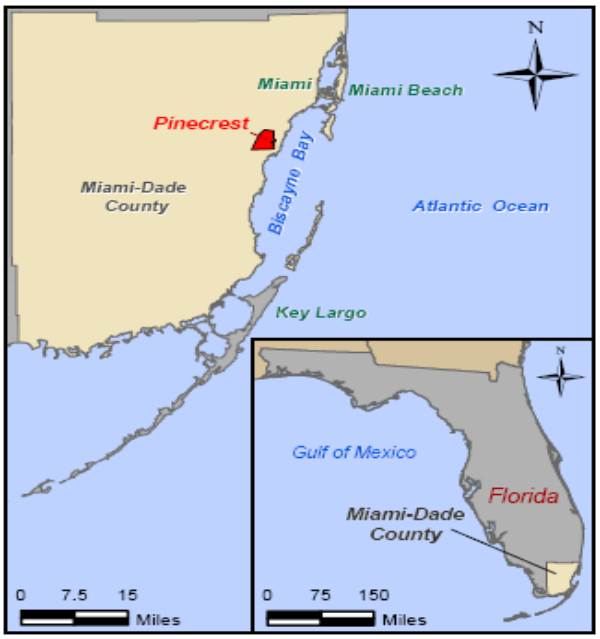


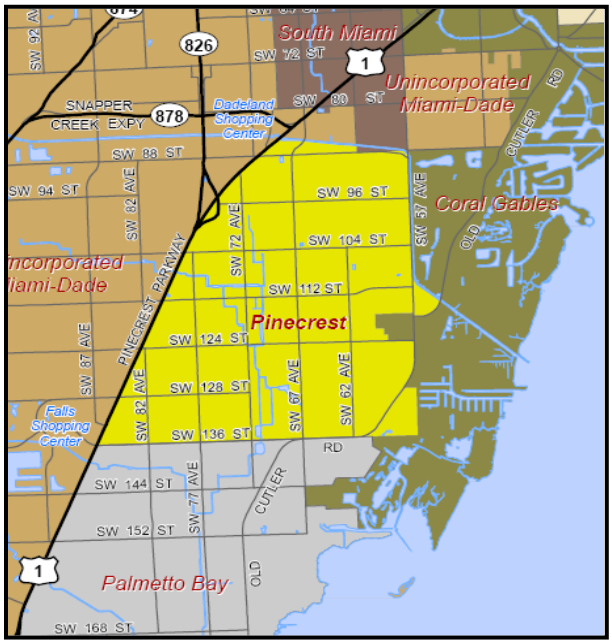
Village Seal

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

Where is Pinecrest?

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





The Village in Brief

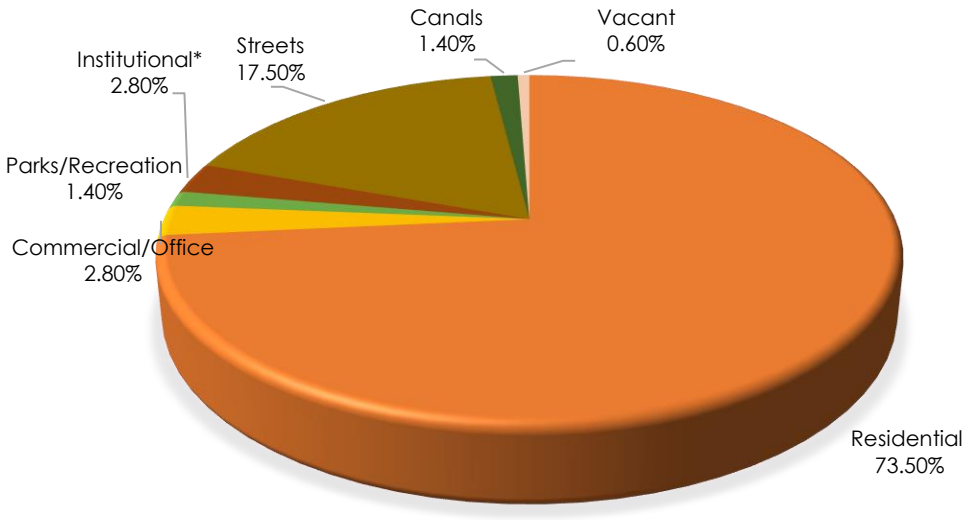
The Village of Pinecrest was incorporated on March 12, 1996 and is one of thirty-four municipalities in Miami-Dade County, Florida. Pinecrest is home to approximately 18,400 residents. Encompassing about 8 square miles, the Village's boundaries are generally Snapper Creek Canal to the north, Southwest 136 Street to the south, Southwest 57 Avenue to the east and Pinecrest Parkway (US1) to the west. The Village is governed by a five-member governing body and operates under the Council-Manager form of government.

Pinecrest is known as one of the most beautiful residential areas in South Florida. Besides its tree lined streets, large estate lots and 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

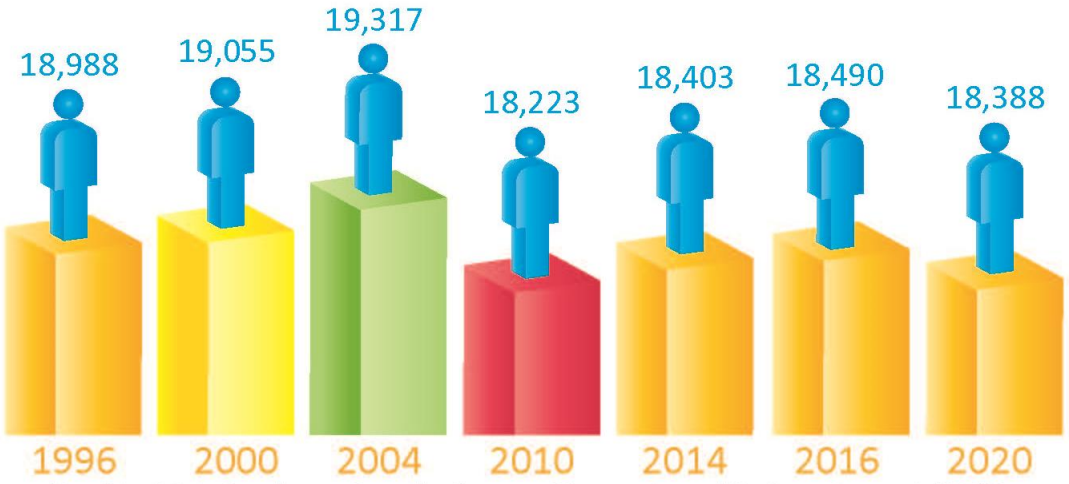
Education

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

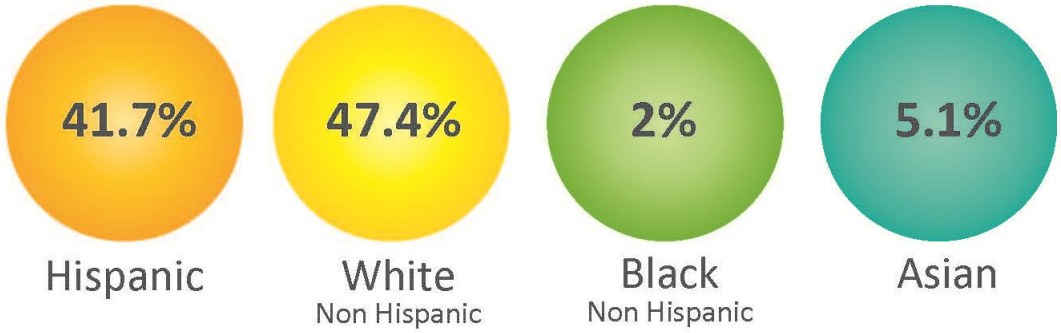
Population



(As of April 1st of each year from the Bureau of Economics and Business Research (BEBR) Year 2000, 2010, and 2020 are from U.S. Census Bureau).

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 by the Arbor Day Foundation. In 2022, the Village's dedication to create more green space and a larger canopy was recognized, and was awarded the Tree City 2022 Growth Award for continuous efforts to improve our urban forestry program and protecting our tree canopy.

Most recently, the Village was recognized as the top place to live in South Florida by Niche, and in 2022 the Pinecrest Farmers Market was voted Best Farmers Market by the Miami New Times.

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.

TREE CITY USA®

FGBC FLORIDA GREEN CITY SILVER CERTIFICATION

STAR COMMUNITIES | Sustainability Tools for Assessing & Rating Communities

Connect with Pinecrest

My PINECREST Now This is Living!

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.

#Pinecrest*ing*

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 March 14, 2023, 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.

	***Organizational Excellence and Financial Stability*** Maintain efficient and responsive government which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.
	***Security and Pedestrian Safety*** Maintain the Village's standard of police service and enhance safety for pedestrians and bicyclists.
	***Residential Character and Community Enhancement*** Maintain the appearance of the Village and the quality of life for residential living by preserving the streetscape, minimizing impacts from commercial development, protecting the caliber of our educational institutions, and planning for the future needs of our community.
	***Recreation and Infrastructure*** Continue to provide a high standard of parks and infrastructure to best serve the community and plan for future demand as Pinecrest needs change.
	***Cultural Value*** Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.
	***Environmental Sustainability*** 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 2024 operating budget, departments analyzed existing services and potential services in light of the Council's priorities. The budget identifies added and removed services, which are then quantified in the line item budget. They reflect not only the strategic priorities as set by the Village Council, but also policy initiatives that contribute to the long-term financial health of the Village.

Departments set goals to meet the needs identified by the strategic priorities. To meet these goals, programs within the departments have specific objectives that are measured through process indicators. Individual staff member's objectives and performance measures are then linked to the program objectives. Each employee knows what the end result should be and how it contributes

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

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. In the period between the initial presentation and the first budget hearing, the Village Manager holds a Town Hall to discuss the document with residents. Additionally, residents are encouraged to contact Village Council to express their opinions on what was presented.

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

2023 2024

The Village's budget is developed based on the strategic priorities set during the Strategic Planning Process that takes place early in the calendar year.

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 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

2023 2024

DATE	RESPONSIBILITY	ACTION REQUIRED
January 18, 2023	Village Manager Village Council Department Heads	Strategic Planning Workshop
April 1, 2023	Village Manager Finance Director	Budget Calendar and six-month estimates are distributed.
April 24, 2023	Finance Director Department Heads	Departmental Budget estimates are submitted to the Finance Director.
May 1, 2023	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 1, 2023	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2023	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 18, 2023	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2023 and setting public hearing dates. (TRIM Notice).
July 19, 2023	Village Manager	Village Manager's Town Hall meeting.
August 5, 2023	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 2, 2023	Village Council Village Manager Finance Director	Budget Workshop.
August 25, 2023	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 12, 2023	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 17, 2023	Village Clerk	Advertise final millage rate and final budget hearing.
September 19, 2023	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 22, 2023	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 19, 2023	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

Authorized Positions

Positions by Department		Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
VILLAGE MANAGER'S OFFICE						
Full Time	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Services Manager	1.0	1.0	1.0	1.0	1.0
	Assistant to the Village Manager	0.0	0.0	1.0	1.0	1.0
	Admin. Assistant to the Village Manager	1.0	1.0	0.0	0.0	0.0
	Village Manager's Office Total	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
VILLAGE CLERK'S OFFICE						
Full Time	Village Clerk	1.0	1.0	1.0	1.0	1.0
	Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
	ADA Compliance Clerk	1.0	1.0	0.0	0.0	0.0
	Village Clerk's Office Total	**3.0**	**3.0**	**2.0**	**2.0**	**2.0**
FINANCE DEPARTMENT						
Full Time	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accounting Specialist	2.0	2.0	1.0	1.0	1.0
	Accountant	0.0	0.0	1.0	1.0	1.0
	Finance Department Total	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**
GENERAL GOVERNMENT						
Full Time	Human Resources Manager	1.0	1.0	1.0	1.0	1.0
	Human Resources 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	1.0	1.0	1.0	1.0	1.0
	Communications Coordinator	0.0	0.0	0.0	1.0	1.0
	Custodian	0.0	2.0	2.0	2.0	2.0
	General Government Total	**5.0**	**7.0**	**7.0**	**8.0**	**8.0**
INFORMATION TECHNOLOGY						
Full Time	IT Manager	1.0	1.0	1.0	1.0	1.0
	Information Technology Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
POLICE DEPARTMENT						
Full Time – Sworn Personnel						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Chief	1.0	1.0	1.0	1.0	1.0
	Captain	0.0	3.0	3.0	3.0	3.0
	Major	1.0	0.0	0.0	0.0	0.0
	Lieutenant	2.0	0.0	0.0	0.0	0.0
	Sergeant	8.0	8.0	8.0	8.0	8.0
	Police Officer	32.0	32.0	35.0	35.0	35.0
	School Resource Officer	2.0	2.0	0.0	0.0	0.0
	Task Force Officer	1.0	1.0	0.0	0.0	0.0
	Detective	3.0	3.0	3.0	3.0	3.0
Full Time – Civilian Personnel						
	Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
	Human Resources Clerk	1.0	1.0	1.0	1.0	1.0
	Administrative Assistant – Accreditation	0.0	1.0	1.0	1.0	1.0
	Community Service Aide	5.0	4.0	3.0	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	1.0	1.0	1.0
Part Time – Civilian Personnel						
	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	3.0
	Police Department Total	**78.0**	**78.0**	**78.0**	**78.0**	**79.0**

Authorized Positions

Positions by Department		Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
BUILDING AND PLANNING DEPARTMENT						
Full Time	Building Official	1.0	1.0	1.0	1.0	1.0
	Assistant Building Official	1.0	0.0	0.0	0.0	0.0
	Building Services Assistant	1.0	1.0	1.0	1.0	1.0
	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	2.0	2.0	2.0	3.0
	Building Plans Examiner	0.0	1.0	1.0	1.0	1.0
	Code Compliance Supervisor	0.0	0.0	0.0	1.0	1.0
	Code Compliance Officer	2.0	2.0	2.0	3.0	3.0
	Code Compliance Clerk	0.0	0.0	1.0	1.0	1.0
	Permit Services Supervisor	0.0	0.0	1.0	1.0	1.0
	Permit Clerk	4.0	4.0	4.0	4.0	4.0
	Structural Engineer	0.0	0.0	0.0	1.0	1.0
Part Time	Chief Electrical Inspector	1.0	2.0	2.0	2.0	2.0
	Chief Mechanical Inspector	1.0	2.0	2.0	2.0	2.0
	Chief Plumbing Inspector	1.0	2.0	2.0	2.0	2.0
	Code Compliance Supervisor	0.0	0.0	1.0	0.0	0.0
	Building Plans Examiner	1.0	1.0	1.0	1.0	1.0
	Building and Planning Department Total	**19.0**	**24.0**	**25.0**	**27.0**	**28.0**
PUBLIC WORKS DEPARTMENT						
Full Time	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
	Public Works Department Total	**9.0**	**9.0**	**9.0**	**9.0**	**9.0**
PARKS AND RECREATION DEPARTMENT						
Full Time	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Superintendent	1.0	1.0	1.0	1.0	1.0
	Park Specialist	2.0	2.0	2.0	2.0	2.0
	Maintenance Worker I	0.0	0.0	0.0	0.0	5.0
	Maintenance Worker II	0.0	0.0	0.0	0.0	1.0
Part Time	Park Service Aide	21.0	21.0	21.0	21.0	21.0
	Parks and Recreation Department Total	**26.0**	**26.0**	**26.0**	**26.0**	**32.00**
COMMUNITY CENTER						
Full Time	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	4.0	4.0	4.0	4.0	4.0
Part Time	Recreation Aide	4.0	4.0	4.0	4.0	4.0
	Administrative Clerk	1.0	1.0	1.0	1.0	1.0
	Community Center Total	**13.0**	**13.0**	**13.0**	**13.0**	**13.0**
PINECREST GARDENS						
Full Time	Pinecrest Gardens Director	1.0	1.0	1.0	1.0	1.0
	Operations Manager	1.0	1.0	1.0	1.0	1.0
	Production Facility Manager	1.0	1.0	1.0	1.0	1.0
	Technical Production & Ops Specialist	0.0	0.0	0.0	0.0	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
	Collection & Education Specialist	0.0	0.0	0.0	0.0	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	0.0	0.0	0.0

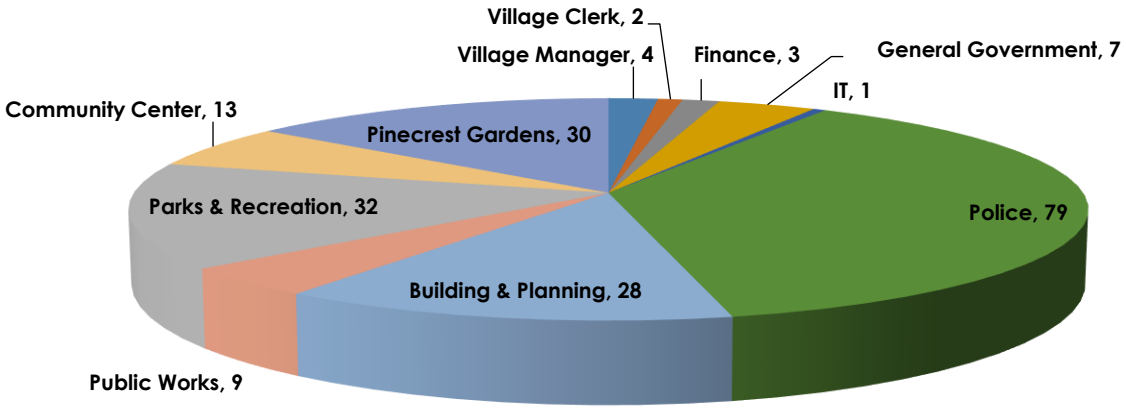
Authorized Positions

2023 2024

Positions by Department		Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
	Assistant Program & Event Coordinator	0.0	0.0	1.0	1.0	1.0
Part Time	Park Service Aide	18.0	18.0	18.0	18.0	15.0
	Pinecrest Gardens Total	**31.0**	**31.0**	**31.0**	**31.0**	**30.0**
TOTAL AUTHORIZED POSITIONS:	**FULL TIME**	**137.0**	**139.0**	**141.0**	**144.0**	**153.0**
	PART TIME	**52.0**	**57.0**	**58.0**	**58.0**	**56.0**

Personnel Summary

The graph below summarizes the Authorized Positions for the 2023-24 fiscal year.



Staff Level Changes

The following changes in levels of staffing or reorganizations are planned for the 2023-24 budget year:

- Added one full-time position of Building Inspector to the Building and Planning Department.
- Added one full-time position of Maintenance Worker II to the Parks and Recreation Department.
- Added five full-time position of Maintenance Worker I to the Parks and Recreation Department.
- Added one full-time position of Collection & Education Specialist to Pinecrest Gardens.
- Added one full-time position of Technical Production & Operations Specialist to Pinecrest Gardens.
- Removed three part-time positions of Park Service Aide from Pinecrest Gardens.
- Added one part-time Traffic Infraction Enforcement Officer.

Long-Range Financial Plans

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 Village has two unfunded liabilities, the pension plan and the OPEB (other post-employment benefits). As part of our annual consolidated financial report, the Village includes relevant information in the notes. Per GFOA guidelines, the amortization schedule is provided. A review of contributions is made each year to analyze the impact on the funding.

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

	Year 0 2022-2023	Year 0 2022-2023	Year 1 2023-2024	Year 2 2024-2025	Year 3 2025-2026	Year 4 2026-2027	Year 5 2027-2028
	Budget	(12 Mo. Est.)	Council Adopt				
GENERAL FUND							
Beginning Undesignated Fund Balance	10,408,344	11,227,882	10,131,063	10,154,350	10,183,685	10,982,617	11,827,319
Revenues:							
Ad Valorem Taxes (4.5%)	13,543,930	13,655,938	15,229,352	15,990,820	16,710,406	17,462,375	18,248,182
Other Taxes (1%)	3,861,535	4,296,364	4,215,120	4,257,271	4,299,844	4,342,842	4,386,271
Licenses and Permits (2%)	4,981,500	6,207,880	6,470,705	6,600,119	6,732,121	6,866,764	7,004,099
Intergovernmental Revenue (.25%)	2,707,720	2,884,401	2,824,445	1,977,112	2,115,509	2,263,595	2,376,775
Charges for Services (1%)	4,658,175	4,698,396	5,227,335	5,279,608	5,332,404	5,385,728	5,439,586
Fines and Forfeits (1%)	1,425,000	1,406,662	1,465,000	1,479,650	1,494,447	1,509,391	1,524,485
Miscellaneous Revenue (1%)	130,000	183,969	130,000	131,300	132,613	133,939	135,279
Interest Earnings	25,000	594,923	325,000	60,000	50,000	40,000	30,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	31,332,860	33,928,533	35,886,957	35,775,880	36,867,345	38,004,635	39,144,675
% Increase for revenues, year to year				-0.3%	3.1%	3.1%	3.0%
Total Revenue/Resources	41,741,204	45,156,415	46,018,020	45,930,229	47,051,030	48,987,252	50,971,995
Appropriations:							
Personal Services (3%)	19,853,840	19,813,226	21,532,000	22,177,960	22,843,299	23,528,598	24,234,456
Operating Expenses (3%)	8,290,651	8,431,968	9,337,070	9,617,182	9,905,698	10,202,868	10,508,955
Capital Outlay (1%)	1,508,371	1,506,594	42,770	43,198	43,630	44,066	44,507
Grants and Aids (1%)	79,710	81,610	78,210	78,992	79,782	80,580	81,386
Interfund Transfer Out, Recurring	5,191,955	5,191,955	4,873,620	3,829,212	3,196,005	3,303,820	2,866,755
Emergency Services	-	-					
Total Appropriations	34,924,527	35,025,352	35,863,670	35,746,544	36,068,413	37,159,932	37,736,058
% Increase for expenditures year to year				-0.3%	0.9%	3.0%	1.6%
Reserves:							
Total General Fund Reserves	6,816,677	10,131,063	10,154,350	10,183,685	10,982,617	11,827,319	13,235,937
Recommend Fund Balance10%	3,492,453	3,502,535	3,586,367	3,574,654	3,606,841	3,715,993	3,773,606
Recommend Emergency Event Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Difference between recommend & projected fund balance	324,224	3,628,528	3,567,983	3,609,031	4,375,776	5,111,326	6,462,331
STORMWATER UTILITY FUND							
Beginning Balance	4,977,935	2,776,311	2,469,541	26,206	31,599	33,374	31,331
Revenues:							
Stormwater Utility Fees (1%)	1,230,000	1,230,000	1,250,000	1,262,500	1,275,125	1,287,876	1,300,755
Grants	-	1,300,700	1,306,000				
Interest Earnings (1%)	3,000	150,000	10,000	10,100	10,201	10,303	10,406
Total Revenues	1,233,000	2,680,700	2,566,000	1,272,600	1,285,326	1,298,179	1,311,161
Appropriations:							
Operating Expenses (3%)	801,080	793,405	1,159,335	817,207	833,551	850,222	867,227
Capital Outlay*	6,569,407	2,194,065	3,850,000	450,000	450,000	450,000	450,000
Total Appropriations	7,370,487	2,987,470	5,009,335	1,267,207	1,283,551	1,300,222	1,317,227
Total Stormwater Unrestricted Retained Earnings	(1,159,552)	2,469,541	26,206	31,599	33,374	31,331	25,265

	Year 0 2022-2023	Year 0 2022-2023	Year 1 2023-2024	Year 2 2024-2025	Year 3 2025-2026	Year 4 2026-2027	Year 5 2027-2028
	Budget	(12 Mo. Est.)	Council Adopt				
TRANSPORTATION FUND							
Beginning Balance	176,670	199,006	154,492	32,317	67,804	100,867	131,408
Revenues:							
Local Option Gas Tax (1%)	469,320	469,320	488,055	492,936	497,865	502,844	507,872
Transfer from General Fund	-	-	590,000	-	-	-	-
Grants	-	-	60,000				4,800,000
Interest Earnings (1%)	300	8,104	500	505	510	515	520
Total Revenues / Resources	469,620	477,424	1,138,555	493,441	498,375	503,359	5,308,392
Appropriations:							
Operating Expenses (2%)	351,530	360,738	691,730	367,953	375,312	382,818	382,818
Transfers out to debt service	-	-	-	-			320,000
Capital Outlay	487,200	161,200	569,000	90,000	90,000	90,000	4,400,000
Total Appropriations	838,730	521,938	1,260,730	457,953	465,312	472,818	5,102,818
Total Transportation Reserves	(192,440)	154,492	32,317	67,804	100,867	131,408	336,982
POLICE EDUCATION FUND							
Beginning Balance	5,465	28,099	16,524	4,399	3,469	2,470	1,400
Revenues:							
Fines and Forfeitures (1%)	9,000	2,000	2,000	2,020	2,040	2,061	2,081
Interest	-	600	50	51	51	52	52
Total Revenues	9,000	2,600	2,050	2,071	2,091	2,112	2,133
Appropriations:							
Operating Expenses (3%)	14,175	14,175	14,175	3,000	3,090	3,183	3,278
Total Appropriations	14,175	14,175	14,175	3,000	3,090	3,183	3,278
Total Police Educ. Reserves	290	16,524	4,399	3,469	2,470	1,400	255
POLICE FORFEITURE FUND							
Beginning Balance	168	0	0	0	0	0	0
Revenues:							
Judgements & Fines	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Appropriations:							
Capital Expenses	-	-	-				
Total Appropriations	-	-	-	-	-	-	-
Total Police Forfeiture Reserves	168	0	0	0	0	0	0
HARDWIRE 911 FUND							
Beginning Balance	17,262	23,833	11,303	4,267	4,467	4,667	4,867
Revenues:							
911 Fees (1%)	-	6,104	6,104	-	-	-	-
Interest	-	600	200	200	200	200	200
Transfer from General Fund	13,500	13,500	24,000	38,834	40,387	42,002	43,683
Total Revenues	13,500	20,204	30,304	39,034	40,587	42,202	43,883
Appropriations:							
Operating Expenses (4%)	30,380	32,733	37,340	38,834	40,387	42,002	43,683
Capital Expenses	-	-	-				
Total Appropriations	30,380	32,733	37,340	38,834	40,387	42,002	43,683
Total Hardwire 911 Reserves	382	11,303	4,267	4,467	4,667	4,867	5,067

	Year 0 2022-2023	Year 0 2022-2023	Year 1 2023-2024	Year 2 2024-2025	Year 3 2025-2026	Year 4 2026-2027	Year 5 2027-2028
	Budget	(12 Mo. Est.)	Council Adopt				
WIRELESS 911 FUND							
Beginning Balance	37,856	46,434	24,740	1,669	2,169	2,669	3,169
Revenues:							
911 Fees (1%)	-	19,875	19,875	-	-	-	-
Interest	-	1,500	500	500	500	500	500
Transfer from General Fund	80,000	80,000	60,000	107,583	111,886	116,362	121,016
Total Revenues	80,000	101,375	80,375	108,083	112,386	116,862	121,516
Appropriations:							
Operating Expenses (4%)	117,255	123,069	103,445	107,583	111,886	116,362	121,016
Capital Expenses	-	-	-				
Total Appropriations	117,255	123,069	103,445	107,583	111,886	116,362	121,016
Total Wireless 911 Reserves	601	24,740	1,669	2,169	2,669	3,169	3,669
CITT PUBLIC TRANSIT FUND							
Beginning Balance	408,796	1,030,339	1,073,249	869,832	633,579	400,346	169,882
Revenues:							
Dade County Transportation Tax, Public (3%)	233,905	233,905	238,850	246,016	253,396	260,998	268,828
Dade County Transportation Tax (3%)	935,625	935,625	955,395	984,057	1,013,579	1,043,986	1,075,305
Grants- Freebie	108,250	108,250	36,083	-	-	-	-
Interest Earnings (1%)	300	40,000	1,000	1,010	1,020	1,030	1,041
Transfer In From Transportation Fund		-	-				
Total Revenues / Resources	1,278,080	1,317,780	1,231,328	1,231,082	1,267,995	1,306,014	1,345,174
Appropriations:							
Operating Expenses (4%)	789,870	654,870	814,745	847,335	881,228	916,477	953,136
Capital Outlay	620,000	620,000	620,000	620,000	620,000	620,000	430,000
Total Appropriations	1,409,870	1,274,870	1,434,745	1,467,335	1,501,228	1,536,477	1,383,136
Total CITT Public Transit Fund Reserves	277,006	1,073,249	869,832	633,579	400,346	169,882	131,920
PREPAID 911 FUND							
Beginning Balance	9,845	11,909	8,483	1,148	1,348	1,548	1,748
Revenues:							
911 Fees (1%)	-	7,050	7,050	-	-	-	-
Interest	10	500	200	200	200	200	200
Transfer from General Fund	16,500	16,500	23,000	39,088	40,652	42,278	43,969
Total Revenues	16,510	24,050	30,250	39,288	40,852	42,478	44,169
Appropriations:							
Operating Expenses (4%)	26,175	27,476	37,585	39,088	40,652	42,278	43,969
Capital Expenses	-	-	-				
Total Appropriations	26,175	27,476	37,585	39,088	40,652	42,278	43,969
Total Prepaid 911 Reserves	180	8,483	1,148	1,348	1,548	1,748	1,948
DEBT SERVICE FUND							
Beginning Balance	-	434,231	658,760	676,835	904,440	1,132,046	1,359,651
Revenues:							
Special Assessment		209,529	226,605	226,605	226,605	226,605	226,605
Interest		15,000	1,000	1,000	1,000	1,000	1,000
Transfer From Gen. & Trans Fund	2,462,600	2,462,600	3,388,265	2,477,707	2,478,080	2,478,178	2,478,087
Revenues:	2,462,600	2,687,129	3,615,870	2,705,312	2,705,685	2,705,783	2,705,692
Total Revenues / Resources							
Appropriations:							
Principal	1,910,045	1,910,045	2,855,935	1,779,913	1,825,564	1,872,170	1,919,849
Interest	552,555	552,555	741,860	697,794	652,516	606,008	558,238
Total Appropriations	2,462,600	2,462,600	3,597,795	2,477,707	2,478,080	2,478,178	2,478,087
Total Debt Service Reserves	-	658,760	676,835	904,440	1,132,046	1,359,651	1,587,257

	Year 0 2022-2023	Year 0 2022-2023	Year 1 2023-2024	Year 2 2024-2025	Year 3 2025-2026	Year 4 2026-2027	Year 5 2027-2028
	Budget	(12 Mo. Est.)	Council Adopt				
CAPITAL PROJECT FUND							
Beginning Balance	13,952,769	6,002,350	2,441	202,441	502,441	452,441	532,441
Revenues:							
American Recovery Plan	-	3,024,014	-		-	-	-
Water, GOB contribution, County			-				
Grants Pinecrest Gardens	525,000	525,000	-	100,000	100,000	100,000	100,000
Grants	-	500,000	640,000		-		
Interest Earnings	15,000	351,000	200,000	200,000	5,000	5,000	5,000
Donations	-	-	-				
Miscellaneous revenue	-	93,000	-	-	-	-	-
Debt Service	5,810,500	5,852,377	15,000,000				1,200,000
Transfer from General Fund	2,619,355	2,619,355	598,355	1,166,000	525,000	625,000	500,000
Total Revenues / Resources	8,969,855	12,964,746	16,438,355	1,466,000	630,000	730,000	1,805,000
Appropriations:							
Other financing sources							
Operating Expenses	42,000	41,877	150,000				
Capital Outlay	20,682,778	18,922,778	16,088,355	1,166,000	680,000	650,000	1,700,000
Transfer to General Fund							
Total Appropriations	20,724,778	18,964,655	16,238,355	1,166,000	680,000	650,000	1,700,000
Total Capital Project Reserves	2,197,846	2,441	202,441	502,441	452,441	532,441	637,441
TOTAL RESERVES ALL FUNDS	**7,941,158**	**14,550,595**	**11,973,463**	**12,335,003**	**13,113,045**	**14,063,216**	**15,965,741**

Council Goals and Objectives

2023 2024

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 March 14, 2023, 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. It also identifies extended outcomes and metrics for performance measures which are communicated through an internal and external dashboard. Those tools will inform the success of the goals over time.

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

The Strategic Plan uses several master plans as a foundation: Stormwater Master Plan, Transportation Master Plan, US1 Visioning Plan, Parks & Recreation Master Plan, Community Center Master Plan, and US1 Mobility Plan. All of the plans were guided through extensive citizen engagement.

Additionally, the Village conducts citizen surveys periodically to determine resident views on specific subjects. The 2023-24 budget includes funds for the next citizen survey, which will be the first conducted post-pandemic.

For internal customers, monthly departmental meetings link Village Council's goals in order to engage employees. This allows them to see how they fit into the process, and creates ownership over the data they create showing how it becomes an asset to the organization.

The complete 2023 Strategic Plan can be found in the following pages.

Village of

Pinecrest

STRATEGIC PLAN

- Organizational Excellence & Financial Stability
- Secure & Safe Community
- Residential Character & Community Enhancement
- Recreation & Infrastructure
- Cultural Value
- Environmental Sustainability
- Transportation & Pedestrian Mobility



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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 2020 Census population of 18,388 represents a 0.85% growth when compared to the 2010 Census population.

The racial and ethnic composition of the Village is 47% White non-Hispanic, 41.6% Hispanic, 3.6% Asian, 2.5% Black, and 19.4% two or more races.

Median Household Income: $166,801

PINECREST
2023 STRATEGIC PLAN



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.

PINECREST
2023 STRATEGIC PLAN

VILLAGE OF PINECREST

2023 STRATEGIC PLAN SUMMARY

VISION, MISSION & VALUES	STRATEGIC PRIORITIES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
VISION:	**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.	**External Dashboard** 1. Comparison of Unassigned Fund Balance 2. Millage Rate Comparison by Municipality 3. My Dash Snapshot 4. Percent of Positive Rating in Customer Service Survey **Internal Performance Dashboard** 1. Comparison of annual revenue to expenditure ratio for Parks and Recreation Department 2. Comparison of annual revenue to expenditure ratio for Pinecrest Gardens 3. 10-year Budget Forecast to Actuals comparison 4. Employee Turnover Rate 5. Number of Employee Complaints Filed by Customers 6. Percentage of Delinquent Property Taxes	1.1. Review the extraordinary expenditure and mitigation set-aside of $3 Million by FY 2023-2024 to ensure in line with inflation. 1.2. Critique monthly departmental reports and assess what data points should be reported to the Village Council. 1.3. Launch a community dashboard to improve transparency and efficiency, and better inform the policy/decision making process. 1.4. Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio, while promoting open and free access to residents. 1.5. Conduct an in-depth financial analysis for Pinecrest Gardens that reviews revenue and expenditure trends and develops a cost recovery plan. 1.6. Amplify the Village's capacity to educate, promote and support the Pinecrest community through grants.	1.1. 2023 1.2. 2023 1.3. 2023 1.4. 2025 1.5. 2023 1.6. 2023
MISSION: spirit and pride with	**SECURE & SAFE COMMUNITY** Maintain the Village's standard of police service.	**External Dashboard** 1. Number of Part 1 Crimes 2. Number of Residential Burglaries 3. Number of Car Thefts 4. Number of Violent Crimes per 1,000 residents 5. Police Response Time **Internal Performance Dashboard** 1. Number of Emergency Calls 2. Number of Traffic warnings and citations 3. Number of Arrests 4. Number of Police Complaints filed	2.1. Establish criteria for possible future street 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. Improve safety and security for businesses and patrons along the Village's commercial corridor. 2.4. Expand social services and outreach efforts to Pinecrest's homeless population. 2.5. Decrease incidents of theft at stores along US1. 2.6. Install speed/radar signs along major arterial roads, as deemed necessary through speed studies.	2.1. 2023 2.2. 2024 2.3. 2028 2.4. 2025 2.5. 2025 2.6. 2026

PINECREST
2023 STRATEGIC PLAN

VISION, MISSION & VALUES	STRATEGIC PRIORITIES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
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 	**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.	**External Dashboard** 1. Number of Code Compliance Violations 2. Per Capita Commercial Vacancy Rates 3. Number of Citizen Interactions on MyVOP 4. Percent of Residents that have a positive view of their neighborhood as a place to live **Internal Dashboard** 1. Number of Street Trees Planted 2. Ratio of Approved vs Disapproved Zoning Variances 3. Percent of code compliance reminder without escalation	3.1. Develop a report that explains and analyzes the extent of the Village's jurisdiction to regulate new charter school development. 3.2. Implement a robust communications campaign to encourage resident volunteerism by promoting opportunities for service to the community. 3.3. Create a Service Activity Program that provides or promotes monthly opportunities for residents, community-based organizations and other groups to volunteer. 3.4. Elevate and demonstrate the benefits of Florida native plants and implement a policy requiring them in Village projects. 3.5. Develop and implement peafowl management program. 3.6. Establish a citizen committee to work with Village staff on the beautification of cul-de-sacs. 3.7. Complete an inventory of public spaces and develop a Florida native design solution.	3.1. 2023 3.2. 2024 3.3. 2024 3.4. 2024 3.5 2024 3.6 2024 3.7 2025
	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.	**External Dashboard** 1. Miles of Underground Electrical 2. Acres of Park land per 1,000 population 3. Annual Percent of Households Participating in Recreation Programs **Internal Dashboard** 1. Recreation Programs – Total Participation 2. Number of Community Center Patrons 3. Miles of Underground Electrical	4.1. Seek to ensure Miami-Dade County will expand and eventually complete the Miami-Dade Water and Sewer infrastructure in the Village. 4.2. Collaborate with the Youth Advisory Council to design & implement teen-oriented recreational programs and initiatives for children ages 12-18. 4.3. 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. 4.4. Develop a plan for aesthetic improvements to Veterans Wayside Park. 4.5. Develop a grant program for property owners that can substantiate economic hardship for the purposes of covering the cost of connecting to existing water infrastructure. 4.6. Create an Open Space Acquisition policy that would provide more un-programmed greenspace for residents.	4.1 2023 4.2 2023 4.3 2023 4.4 2023 4.5 2024 4.6 2023
	CULTURAL VALUE Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.	**External Dashboard** 1. Percentage of residents satisfied with opportunities to attend cultural, arts and music activities 2. Annual Percent of Households Participating in Cultural Programs **Internal Dashboard** 1. Tickets Sold to Cultural Events 2. Number of Attendees at Festivals 3. Total Participants All PG Programs 4. Total Number of PG Venue Admissions	5.1. Increase the number of Pinecrest households participating in Village events and classes by 50%. 5.2. Develop a Public Art program for Village's traffic circles. 5.3. Revisit membership levels at Pinecrest Gardens and introduce contributing levels. 5.4. Establish a donation program outlining the giving structure at Pinecrest Gardens. 5.5. Develop a marketing campaign targeting Pinecrest homes.	5.1 2028 5.2 2023 5.3 2023 5.4 2024 5.5 2024

PINECREST
2023 STRATEGIC PLAN

VISION, MISSION & VALUES	STRATEGIC PRIORITIES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
	ENVIRONMENTAL SUSTAINABILITY Minimize our community's impact on the environment with increased energy efficiency and growth management policies.	**External Dashboard** 1. Percent of Land Covered by Tree Canopy 2. Greenhouse gas emissions: metric tons of carbon dioxide equivalent (mtCO2e) per capita 3. Number of Electric Car Charging Stations 4. Number of Homes with Solar Panels 5. Electricity and Water Use Per Capita **Internal Dashboard** 1. Percent Reduction in Energy Consumption & Use of Natural Resources	6.1. Develop a five-year educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners and commercial properties, especially solar panels. 6.2. Implement an educational campaign to increase community awareness regarding the use of fertilizers and negative effects on the environment, especially Biscayne Bay. 6.3. Establish composting program for Village residents. 6.4. Establish Pinecrest as the municipality in Miami-Dade County with the largest tree canopy. 6.5. Partner with Miami-Dade County to develop a bi-annual electronics and chemical waste pick up program. 6.6. Inventory the amount of Pinecrest solar households and determine a future goal with a five-year plan to increase the number of households with solar panels.	6.1 2023 6.2 2023 6.3 2023 6.4 2026 6.5 2023 6.6 2024
	TRANSPORTATION & PEDESTRIAN MOBILITY Improve traffic flow for all modes of transporting people and enhance safety for vehicles, pedestrians and bicyclists.	**External Dashboard** 1. Percent of commuters using alternative transportation options 2. Miles of Sidewalk and Bicycle Paths **Internal Dashboard** 1. Number of Traffic Studies Completed 2. Number of Speeding Complaints Received 3. Number of Requests for New Sidewalks	7.1 Study first-mile/last mile transportation options to serve the proposed BRT system. 7.2 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. 7.3 Design and construct the Kendall Drive Shared Use Path 7.4 Complete an assessment of missing sidewalks to connect all parks, schools, commercial areas and other trails. 7.5 Analyze ridership of the Pinecrest People Mover service and explore the potential for expansion of the program including a partnership with Palmetto Bay.	7.1 2023 7.2 2025 7.3 2023 7.4 2024 7.5 2023

PINECREST
2023 STRATEGIC PLAN



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 2024 to ensure in line with inflation.

1.2. Critique monthly departmental reports and assess what data points should be reported to the Village Council.

1.3. Launch a community dashboard to improve transparency and efficiency, and better inform the policy/decision making process.

1.4. Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio, while promoting open and free access to residents.

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

1.6. Amplify the Village's capacity to educate, promote and support the Pinecrest community through grants.

PINECREST
2023 STRATEGIC PLAN

DEFINITIONS & DESCRIPTIONS

1.1. Review the extraordinary expenditure and mitigation set-aside of $3 Million during the FY 2023-2024 budget process 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.
- The emergency set-aside will be increased as part of the 2023-24 fiscal year budget process.

1.2 Critique 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.
- Review and critique the departmental reports to ensure they focus on key areas of operational performance and their specific areas of intended outcomes: monitor customer-focused outcomes, product and process outcomes, financial and benchmark outcomes and workforce-focused outcomes.

1.3 Launch 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.

1.4 Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio, while promoting open and free access to residents.

- 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.
- While addressing expenditures, also focus on providing more open, unprogrammed space to allow more access to the parks to individual residents.
- Privatization of some elements of the park can be helpful in rationing the use of the facility when there is too much demand.

PINECREST
2023 STRATEGIC PLAN

DEFINITIONS AND DESCRIPTIONS (Continued)

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

- 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.

1.6 Amplify the Village's capacity to educate, promote and support the Pinecrest community through grants.

- Create a policy to determine who is eligible for grants and aids from Village Council, the application and evaluation process, timeline, and process (if any) to document how the grant is used in the service of the Village's strategic goals.
- Evaluate the present and past grants/aid recipients and their alignment to the Village's Strategic Plan.
- Identify existing and potential long-term partnerships with non-profits to amplify the strategic goals.
- Determine if an increased grant/aids budget is required.





PINECREST
2023 STRATEGIC PLAN

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. Establish criteria for possible future street 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. Improve safety and security for businesses and patrons along the Village's commercial corridor.

2.4. Expand social services and outreach efforts to Pinecrest's homeless population.

2.5. Decrease incidents of theft at stores along US1.

2.6. Install speed/radar signs along major arterial roads, as deemed necessary through speed studies.

DEFINITIONS & DESCRIPTIONS

2.1. Establish criteria for possible future street 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.
- Develop a criteria checklist for use when future lighting locations are identified.

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 Improve safety and security for businesses and patrons along the Village's commercial corridor.

- Work with store management to decrease loses at stores along US1
- Continue to look for innovative ways to use community policing to increase police exposure in the commercial corridor.

2.4 Expand social services and outreach efforts to Pinecrest's homeless population.

- Develop HEART (Homeless Encounter Assistance Reach Team) program. This is a guardian approach to interacting with the transient homeless populations where officers are proactive in offering assistance in obtaining services provided by Miami-Dade County.
- Establish a checklist with resources for officers that encounter homeless people in Pinecrest.
- Collaborate with Camillus House to provide temporary shelter.
- Expand coordination with Miami-Dade County to ensure all available resources are being used.

2.5 Decrease incidents of theft at stores along US1.

- The primary goal of the Pinecrest Police Department is to decrease the incidence of crime in the Village.
- Improve visibility of police by increasing the number of Park-and-Walks throughout the commercial corridor by 20%.
-

2.6 Install speed/radar signs along major arterial roads, as deemed necessary through speed studies.

- Supports the Village's efforts to increase overall safety of roads by calming traffic throughout the Village and encouraging drivers to adhere to posted speed limits.
- Conduct periodic speed studies on major roads and install speed/radar signs as needed and budgeted.

PINECREST
2023 STRATEGIC PLAN



PINECREST
2023 STRATEGIC PLAN

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

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

3.4. Elevate and demonstrate the benefits of Florida native plants and implement a policy requiring them in Village projects.

3.5. Develop and implement peafowl management program.

3.6. Establish a citizen committee to work with Village staff on the beautification of cul de sacs.

3.7. Complete an inventory of public spaces and develop a Florida native design solution.



PINECREST
2023 STRATEGIC PLAN

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 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.

3.3 Create a Service Activity Program that provides and 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.
- Promote volunteerism through the Neighborhood Watch groups.

3.4 Elevate and demonstrate the benefits of Florida native plants and implement a policy requiring them in Village projects.

- Enact resolution committing the Village to planting only Florida natives in public spaces and in Village parks.
- Engage residents through communications and education on the benefits of Florida native plants.

3.5 Develop and implement peafowl management program.

- Peafowl has become a nuisance in the Village.
- Coordinate a pilot program with Zoo Miami aviary expert to look for humane ways to limit the population.

PINECREST
2023 STRATEGIC PLAN

3.6 Establish a citizen committee to work with Village staff on the beautification of cul-de-sacs.

- Develop criteria and process for the selection of interested residents to work with Village staff on a beautification program for cul-de-sacs through Pinecrest.

3.7 Complete an inventory of public spaces and develop a Florida native design solution.

- Map and inventory all public spaces, swales, cul-de-sacs available for landscaping by the Village.



PINECREST
2023 STRATEGIC PLAN

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.

4.2 Collaborate with the Youth Advisory Council to design and implement teen oriented recreational programs and initiatives for children ages 12 18.

4.3 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.

4.4 Develop a plan for aesthetic improvements to Veterans Wayside Park.

4.5 Develop a grant program for property owners that can substantiate economic hardship for the purposes of covering the cost of connecting to existing water infrastructure.

4.6 Create an Open Space Acquisition policy that would provide more un programmed greenspace for residents.



PINECREST
2023 STRATEGIC PLAN

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. 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.

4.3 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.

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

4.4 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.

4.5 Develop a grant program for property owners that can substantiate economic hardship for the purposes of covering the cost of connecting to existing water infrastructure.

- The Village will conclude the waterline extension project by the end of 2023 giving every Pinecrest resident access to potable water.
- There are economically disadvantaged residents in Pinecrest that are on a fixed income and no able to pay for the connection from the main line into their property.
- Create a policy, for grants to include eligibility, application process, and evaluation.

PINECREST
2023 STRATEGIC PLAN

4.6 Create an Open Space Acquisition Policy that would provide more un-programmed greenspace for residents.

- Develop criteria for the acquisition of open spaces including active, passive and pocket parks.
- Ensure scheduled programming on the fields to allow for open park space.
- Develop a policy to ensure there is always an option for residents to use as open space.



PINECREST
2023 STRATEGIC PLAN



CULTURAL VALUE

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

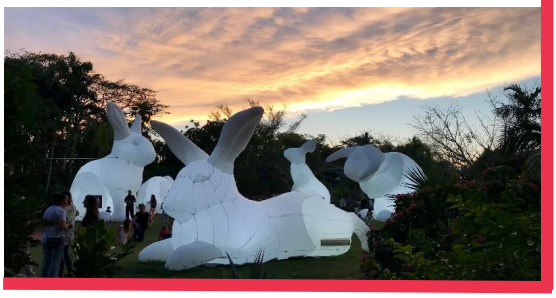
Pinecrest promotes, encourages and stimulates cultural development and participation, recognizing that artistic and cultural opportunities are essential to a vital and creative community. Robust cultural and arts programming strengthen the Village's sense of place, and help forge a unique community-wide 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.



PINECREST
2023 STRATEGIC PLAN

CULTURAL VALUE

5.1. Increase the number of Pinecrest households participating in Village events and classes to 50%.

5.2. Develop a Public Art program for Village's traffic circles.

5.3. Revisit membership levels at Pinecrest Gardens and introduce contributing levels.

5.4. Establish a donation program at Pinecrest Gardens outlining the giving structure.

5.5. Develop a marketing campaign targeting Pinecrest homes.

DEFINITIONS & DESCRIPTIONS

5.1 Increase the number of Pinecrest households participating in Village events and classes.

- Focus communication efforts targeting Pinecrest residents.
- Reach 50% participation by Pinecrest households by 2028.

5.2 Develop a Public Art program for Village's traffic circles.

5.3 Revisit membership levels at Pinecrest Gardens and introduce contributing levels.

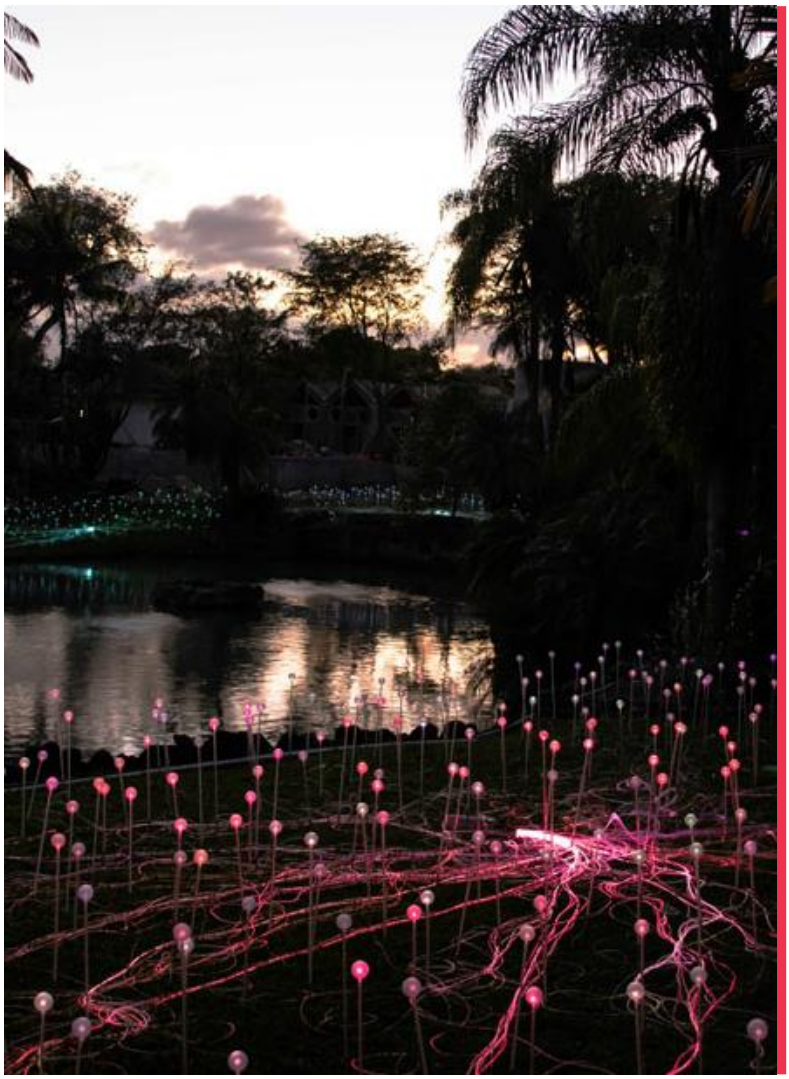
- Evaluate current membership levels and adjust to ensure benefits to members and Pinecrest Gardens.

5.4 Establish a donation program at Pinecrest Gardens outlining the giving structure.

- Develop a structure for different donation levels.
- Identify naming opportunities, levels of support for programming and other donation opportunities such as endowments.

5.5 Develop a marketing campaign targeting Pinecrest homes.

- Analyze the participation of Pinecrest residents in cultural programs at Pinecrest Gardens and develop a marketing campaign aimed at increasing awareness and participation.



PINECREST
2023 STRATEGIC PLAN



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. Develop a five year educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners and commercial properties, especially solar panels.

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

6.3. Establish composting program for Village residents.

6.4. Establish Pinecrest as the municipality in Miami Dade County with the largest tree canopy.

6.5. Partner with Miami Dade County to develop a bi annual electronics and chemical waste pick up program.

6.6. Inventory the amount of Pinecrest solar households and determine a future goal with a five year plan to increase the number of households with solar panels.

DEFINITIONS & DESCRIPTIONS

6.1. Develop a five-year educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners and commercial properties, 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.

6.2. 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.

PINECREST
2023 STRATEGIC PLAN

- Develop and execute an educational campaign to increase awareness of the use of fertilizers and better alternatives.

6.3 Establish composting program for Village residents.

6.4 Establish Pinecrest as the municipality in Miami-Dade County with the largest tree canopy.

- Pinecrest is currently ranked as having the second largest tree canopy in Miami-Dade County.
- Increase the tree canopy by 5% or more in order to have Pinecrest be the leader in tree canopy.

6.5 Partner with Miami-Dade County to develop a bi-annual electronics and chemical waste pick up program.

6.6 Inventory the amount of Pinecrest solar households and determine a future goal with a five-year plan to increase the number of households with solar panels.

PINECREST
2023 STRATEGIC PLAN



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

7.2 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.

7.3 Design and construct the Kendall Drive Shared Use Path

7.4 Complete an assessment of missing sidewalks to connect all parks, schools, commercial areas and other trails.

7.5 Analyze ridership of the Pinecrest People Mover service and explore the potential for expansion of the program including a partnership with Palmetto Bay.



PINECREST
2023 STRATEGIC PLAN

DEFINITIONS & DESCRIPTIONS

7.1 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.

7.2 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.

7.3 Design and construct the Kendall Drive Shared Use Path.

7.4 Complete an assessment of missing sidewalks to connect all parks, schools, commercial areas and other trails.

- SW 57 Avenue sidewalk, west side between 88 Street and Pinecrest Gardens
- SW 102 Street sidewalk between US 1 and 73 Avenue
- SW 128 Street sidewalk between US 1 and 82 Avenue
- Traffic circles on SW 82 Avenue and 128 Street, and 82 Avenue and 132 Street
- Pedestrian overpass over US1 at Dadeland Station

7.5 Analyze ridership of the Pinecrest People Mover service and explore the potential for expansion of the program including a partnership with Palmetto Bay

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 with the proposed Fiscal Year 2024 Annual Budget and 5-Year Capital Improvement Program. Last year, economists forecasted a recession at the end of 2022 and a slowing down of the nation's economy in 2023 as it reached full employment, federal monetary policy became tighter, COVID-19-era fiscal impulses reversed and the war in Ukraine affected energy and food markets. Economists also anticipated that the effects of short-term inflation would settle back down to 2% by mid-2023. So far, economists say there is evidence that the rate hikes are having an impact on inflation which dropped from an annual rate of 9.1% in June 2022 to 3% in June 2023, one percent less than the expected annual rate. Even though inflation has continued to go down, price increases still remain higher than the Fed's 2% annual target rate, meaning more interest rate hikes could come. Based on more current economic trends, most economists still expect a recession now shifted to the second half of 2023 or first half of 2024.

As with the prior year, the ongoing threat of a possible recession affecting the US economy cannot be ignored. Accordingly, the Village must maintain a conservative and proactive stance with respect to its finances in order to remain focused on its 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. Understanding that the national economic recovery may be slow, and how that may affect the Village's future finances, is essential to Pinecrest's future economic well-being.

The filing of the Fiscal Year 2024 Budget represents my twelfth year presenting the budget as your Village Manager. The Village has reached $6,821,658,384 in total taxable assessed value allowing a proposed millage of 2.43 mils per $1,000, an increase over the prior year's rate of 2.35. Utilizing the 2023-2028 Strategic Plan as its guide, the proposed Fiscal Year 2024 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 2024. The budget also anticipates the possibility of a shallow recession in late 2023 or early 2024. As previously explained, the unpredictability of an impending recession, calls for continued caution. However, if it were to occur, it is likely to be much milder than the last two mega-recessions of 2008-2009 and 2020, both in terms of output loss and unemployment. It is expected that the United States will experience a sluggish recovery from such a recession. But, on a positive note, it also should mean a continued fall in inflation as the U.S. economy returns to a path of slow growth, low unemployment, low inflation and low interest rates.

While the unemployment rate is still exceptionally low, the labor market appears to be cooling off meaningfully along several other key metrics, albeit from quite an overheated state. It is

predicted that Real GDP growth will slow to 1.3 percent in 2023, and then fall to 0.1 percent in 2024.

Looking to 2024, it is expected that the volatility that dominated the US economy over the pandemic period will diminish. In the second half of 2024, overall growth will return to more stable pre-pandemic rates, inflation will drift closer to 2 percent, and the Fed will bring rates back below 4 percent. However, due to an aging labor force, the labor market is likely to remain an ongoing challenge for the foreseeable future.

While any recession would negatively impact the state's economy, a recession in 2023-2024 will look nothing like the two previous recessions the state went through in 2008-2009 (housing collapse) and 2020 (COVID-19). According to forecasters, Florida's economy, as measured by real gross state product, will expand at an average rate of 1.2% annually over the next three years. Thanks to the anticipated slowdown and possible recession, the 1.2% average growth from 2023 through 2026, will be at a significantly slower pace for growth compared to the prior four years (when growth averaged 3.2%). This projected average rate of growth for Florida's economy over the next three years is slower than the average of forecasted real GDP growth for the U.S. economy (2.1%) over the same time frame.

In 2023, the effects of the anticipated recession will eventually impact job growth. Total payroll jobs are expected to rise by 1.0% in 2023, and then contract by 2.4% by 2024. Florida's job growth will resume during the second half of 2024, and in 2025 job growth will be decreasing by 0.5% and then rising in 2026 to 0.8%. Unfortunately, Florida's payroll job growth will continue to be less than the expected national job growth.

Real personal income growth will average 2.2% during 2023-2026, and Florida's average growth will be 0.4 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 2.7% in 2022. It is expected to rise to 3.1% 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 3.1% - 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 121.11% over the last ten years, which is an average annual home appreciation rate of 8.26%, putting Pinecrest in the top 20% nationally for real estate appreciation. If you are a home buyer or real estate investor, Pinecrest definitely has a track record of being one of the best long-term real estate investments in America.

Appreciation rates are so strong in Pinecrest that despite a nationwide downturn in the housing market, 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 15.29%, which is higher than appreciation rates in 96.72% of the cities and 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 -0.43%, which equates to an annual appreciation rate of -1.71%. In fact, Pinecrest's latest annual appreciation rate is higher than 90% of the other cities and towns in Florida.

The median list price of single-family homes in Pinecrest was $2,250,000 in July 2022 and currently, it is $2,300,000. According to the latest market trends on the real estate website Zero Down, Pinecrest's median list price has increased 30.9% over the last 12 months. The noteworthy trend is 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 $53,793 and continues the Village's unwavering commitment to fiscal conservatism. While expecting a shallow recession towards the end of 2023 or beginning of 2024, the proposed budget seizes on opportunities in the form of federal and state grants and aid, and anticipates continual increases in revenue.

While Pinecrest experienced 14.39% growth in taxable values resulting from $128,225,734 in new construction, forecasted variations in other revenue sources result in an overall, cumulative increase of 15.59%. Proposed expenditures are above the 5-year forecast and represent a 6.1% increase over the prior year including transfers. The increase is primarily due to the effects of inflation on the general cost of doing business and is slightly lower than the region's 6.9% inflation rate. Based on the Federal interest rate hikes, inflation should be tapering during the second half of 2024. Forecasters are still debating whether a recession will actually occur towards the end of the 2023 or beginning of 2024.

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 2024. The proposed budget recommends a $15 million-dollar bond for the purchase of 2 properties to be used for parks and multiple large capital projects including development of the Ludlam Shared Use Path Design, and Ludlam Right-of-Way Project, a Ficus Replacement Program, Roundabout Art Sculptures, the Howard Drive Median Landscape project, 96th Street Resurfacing, US1 Sidewalk Extensions at 106 Street and 132 Avenue, and Pinecrest Gardens Ramps and Terrace Upgrades. Based on the current economic climate and for the purposes of this budget proposal, the debt service payments are based on a 3.98% interest rate on the proposed 20-year bond.

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 $36,164,570 including transfers out to other funds representing a 6.1% increase over the prior year's budget ($2,063,898) or 5.7% increase

without transfers. The total recommended budget is $3,384,925 more than forecasted in the projections of last year's 10-year budget pro forma, which did not consider the financial impact of the police union contract and the proposed $15 million bond offering. Personnel was forecasted to increase 3%, but due to market pressure and the negotiated increased in compensation with the new collective bargaining agreements, the personnel cost increases have been about 8%. The proposed budget increases the minimum set-aside for emergency costs from $3 million to $5 million as discussed during the strategic planning process, as well as a 10% set-aside of operating budget in compliance with the Village's financial policy.

Looking Back Five 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 4½ years after the storm, a three-panel appellate board heard the Village's arguments for eligibility on April 26 and 27, 2022. Said Appeal Board rendered a final determination of eligibility in September 2022. The Village continues to await the transmittal of the funds as of July 2023, nearly 6 years since the storm occurred.

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. The Village Council authorized proceeding with the $11.4 water infrastructure project, utilizing $7,458,400 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 July 2023.

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 in July 2023, the project will bring potable water to approximately 743 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 that fiscal year.

During Fiscal Year 2023, the Village retired a bank-loan that was set to expire in 2024 early, and issued a $5.9 Million, 20-year loan to cover multiple large capital projects including the development of Gary Matzner Park, Phase 2 of the Coral Pine Park Improvements, the Kendall

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. Also, during Fiscal Year 2023, the Village Council approved two three-year collective bargaining agreements (police officer and sergeant ranks) that resulted in a $2.5 million-dollar budgetary impact that were not included in the originally adopted annual budget nor the 5- and 10-year budget forecasts. The Village continued to experience success in terms of securing grants from other sources during Fiscal Year 2023. The Village successfully secured a total of $788,000 in grants and appropriations during the fiscal year. Finally, during 2023, an analysis to compare the cost of transitioning the landscape maintenance of all Village facilities to in-house staff as opposed to continuing to utilize an outsourced vendor was completed, resulting in a proposed recommendation to bring the service in-house in the Fiscal Year 2024 budget.

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. 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 continues to presume that the economy will be somewhat unstable for the next 12 months due to the unpredictability of a recession. Based on economic forecasts, the economic rebound that was already underway will continue at a slower rate. 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 Hurricane Irma related 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 2023 Legislative Session, 1,828 bills were filed. Of these, only 356 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 and expenditures. This past legislative session continued the theme from the prior year that saw an uptick in proposed legislation to provide tax exemptions, as well as legislation aimed at pre-empting municipalities. Following is a synopsis of the adopted and proposed legislation that would have a direct impact on the Village's revenues and expenditures.

During this legislative session, House Bill 7063 was passed. This bill will affect Village revenues as it permanently exempts several products from sales tax, provides various sales tax holidays including two 14-day bank-to-school tax holidays, two 14-day disaster preparedness tax holidays, a three-month recreational sales tax holiday and a 7-day "tool" sales tax holiday. The bill also clarified that totally and permanently disabled veterans and surviving spouses may transfer their existing homestead exemption to a new property. Most significantly, the bill "froze" local communications services tax rates to the current level until January 1, 2026.

Senate Bill 102 was passed that creates the "Live Local Act" to address Florida's affordable housing needs. The Act uses a combination of funding, tax credits, tax exemptions and land use controls to create incentives for affordable housing. More specifically, the bill requires a new property tax exemption for newly constructed multifamily developments of over 20 affordable units that service 120% Area Median Income (AMI) and do not have a Land Use Restriction Agreement with the Florida Housing Finance Corporation. The bill also authorizes cities and counties to implement additional property tax exemptions for developments that serve households at 60% AMI or below, for eligible projects that have more than 50 units and dedicate at least 20% for affordable housing. Finally, the bill creates a new sales tax refund on building materials for affordable house developments.

Senate Bill 540 was passed which allows the prevailing party in a legal challenge to a comprehensive plan or plan amendment to recover attorney fees and costs, including reasonable appellate fees and costs.

Senate Bill 250 makes various changes to existing Florida law regarding the preparation and response activities of state and local governments to a natural disaster. Among other things, the bill makes the Local Government Emergency Bridge Loan Program a revolving program and makes funds available for local governments impacted by federally declared disasters until July 1, 2038.

House Bill 535 authorizes the head of a law enforcement agency to grant up to eight hours of administrative leave to a law enforcement officer in order for the officer to attend a funeral service in Florida of another officer who was killed in the line of duty. In addition, the head of a law enforcement agency may authorize travel expenses for a law enforcement officer to attend such funeral service.

House Bill 1595 revises procedures for challenging reductions in a municipal law enforcement agency's budget. With respect to the budget appeal process for challenges to funding

reductions in a municipal law enforcement agency's budget, the bill only allows a challenge if the reduction is more than 5% of the prior year's budget.

House Bill 1379 imposes new requirements and restrictions on local governments relating to pollutant load reduction, local government comprehensive plans, basin management action plans, on-site sewage treatment and disposal systems, mandatory connection to central sewer systems, septic system and wastewater treatment facility remediation plans and advanced waste treatment systems.

House Bill 111 requires certain public-financed projects and infrastructure to undergo a Sea Level Impact Projection Study prior to construction. The bill also revises entities and projects eligible for funding under the Resilient Florida Grant Program to include feasibility studies and permitting costs for innovative measures that focus on nature-based solutions in support of local government adaption planning efforts.

Senate Bill 258 requires governmental entities to block all prohibited applications on government-issued devices (e.g. cellphones, laptops or other electronic devices), restrict access to prohibited applications, and retain the ability to remotely wipe and uninstall any prohibited application from a compromised government-issued devise. This is an unfunded mandate that may result in unforeseen incurred expenditures.

In addition to the above bills passed during the 2023 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:

- House Bill 765 was a bill dealing with building permit applications. The bill would have required municipalities to notify the owner of a property and the contractor listed on the permit within 60 days before the permit is set to expire. The bill increased the permit reduction fee by 25% for each business day the local government fails to meet the established timeframes.

- Senate Bill 682 and House Bill 671 were comprehensive building permit bills. Of concern was the requirement that the local jurisdiction reduce the permit fee by 75% if an owner retains a private provider, reduced the time frame of when municipalities must provide written notice of receipt and any other additional information required for a properly completed application, and reduced the number of times a municipality could ask an applicant for additional information.

- House Bill 127 and Senate Bill 566 would have expanded the current ad valorem tax exemption for not-for-profit homes for the aged.

- House Bill 1153 and Senate Bill 1431 would have frozen the current local tax rate for the Communications Services Tax for three years, from January 2023 to January 2026. Additionally, the bills would have prevented local governments from charging franchise fees for the location of the utilities in the public right-of-way, an approximately $2.9 million decrease in the total revenues had this proposed bill passed.

- Senate Joint Resolution 126 and House Joint Resolution 159 would have proposed an amendment to the Florida Constitution to increase the just value of a home that may be eligible to receive an additional homestead exemption for homes owned by seniors 65 years of older from $250,000 to $300,000.

- Senate Joint Resolution 122 and House Joint Resolution 469 would have reduced the limitation on annual increases of homestead property tax assessments from 3% to 2%.

- House Bill 101 and Senate Bill 184 would have expanded the current homestead exemption for the surviving spouse of a first responder who dies in the line of duty to include first responders who die in the line of duty while employed by the United States Government.

- House Bill 401 would have increased the statutory limits on liability for tort claims against the state and its agencies and subdivisions including cities from $200,000 per person and $300,000 per incident to $2,500,000 per person and $5,000,000 per incident. The accompanying Senate Bill 604 would have increased the statutory limits on liability to $400,000 per person and $600,000 per incident.

Other challenges that will likely impact recurring operating expenditures sometime in the future include rising health and liability insurance costs. 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. Similarly, property, liability and workers compensation insurance rates continue to rise with no end. This coming year, for example, the Village will be absorbing a 32% rate increase for property insurance, as well as an approximately 7% rate increase for liability and workers compensation insurance.

The Federal Reserve ended purchases of long-term securities and raised interest rates in 2022 and 2023 11 consecutive times. Increased interest rates have an impact on the Village's future borrowing forecasts.

According to the Congressional Budget Office, 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 2023. In Congressional Budget Office projections, supply-side conditions improve, and energy prices decrease in the second half of 2023. Inflation as measured by the Personal Consumption Expenditures (PCE) price index is expected to fall to 2.55 percent in 2023, slightly lower than other aforementioned economic forecasts. From 2024 to 2026, the CBO expects inflation will slowly revert to the Federal Reserve's long-run goal of 2 percent.

National 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 have had a negative impact on the cost of doing business, with expenditures feeling the ripple effects of inflation. Multi-year forecasts for Village finances going out five and ten years will anticipate moderate economic

growth anticipating inflation through the end 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 2023 through 2033 should be carefully analyzed and weighed against the priorities identified in the 2023 Strategic Plan. Said forecast anticipates an average of 2.9% per year growth in revenues ranging from 2.3% in the near term to 6.5% growth, and varying levels of growth in expenditures that range between as little as 0.2% to as much as 5% for an average of 2.7% over 10 years. The assumptions include anticipated revenues from the issuance of new debt in 2024 in the amount of $15 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, 5-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 5-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 Fiscal Year 2022, the Village also secured American Rescue Plan funding, and it is expected that approximately $1.3 Million of those funds will also be appropriated toward drainage improvements. Finally, the Village secured another $700,000 from the State of Florida in Fiscal Year 2023 for stormwater 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 $40 million and $45 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. A Village-wide Vulnerability Assessment Study is underway to identify those areas in the community that are particularly vulnerable to sea level rise to aid prioritizing future projects.

Budget Approach

The guiding principles for this budget are the policy goals established in the 2023 Village's Strategic Plan developed by the Village Council. On March 2, 2023, the Village Council held a strategic planning workshop 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 2023 and ending in 2028. The updated strategic plan was officially adopted by the Village Council on March 14, 2023.

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
- Secure and safe community
- Residential Character and Community Enhancement
- Recreation and Infrastructure
- Cultural Value
- Environmental Sustainability
- Transportation and Pedestrian Mobility

As part of the budgeting approach, departments undertook an analysis to determine the true cost of the services they provide. Using the 2023 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 2023 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 2024 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 funding a new citizen survey and contracting with a communications firm to improve communication with residents; transitioning into Microsoft Office 360 to improve staff efficiency; purchasing a budget and strategic planning software to improve transparency; and, funding the certification of a staff member as a Flood Plain Manager.

- Initiatives that improve community safety and security through additional funding for LEADS Online Investigation System Service and implementation of license plate readers around all the public and private schools.

- Initiatives that preserve the Village's residential character and enhance community character such as a peafowl mitigation program, Howard Drive median landscaping improvements, and a vacation rental registration and tracking system.

- Initiatives that continue the Village's objective to provide high standard for parks and infrastructure: purchasing two properties for future park use, transferring of grounds maintenance services from contractual to in-house, building an ADA compliant ramp for the Whilden-Carrier Cottage.

- Initiatives that improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment such as sculptures for two roundabouts within the Village, audio and light upgrades to the Banyan Bowl, and a new large-scale art exhibit, Myth Makers.

- Initiatives that continue the Village's commitment to sustainability such as the initiation of a Ficus tree replacement program, and landscape beautification and sod installation at several parks.

- Initiatives that improve pedestrian and bicycle safety: Ludlam Road shared use path design and right-of-way engineering; and, sidewalk extensions on US1 at 106 Street and 132 Street.

The proposed FY 2024 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.

- In 2023, Pinecrest was rated 1st of 227 Best Places to Live in Miami Area, 1st of 227 Best Places to Raise a Family in Miami Area, 1st of 134 Best Suburbs to Live in Miami Area, 1st of 134 Best Suburbs to Raise a Family in Miami Area, 1st of 63 Best Suburbs to live in Miami-Dade County, 1st of 63 Best Suburb to Raise a Family in Miami-Dade County, 3rd of 380 Best Suburbs to Live in Florida, and 8th of 380 of Best Suburb to Raise a Family in Florida by Niche.

- The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2022 from the Government Finance Officers Association and submitted the application for the Fiscal Year ending September 30, 2023. This is the eighteenth consecutive award received by the Village since its inception.

- The Federal Emergency Management Agency (FEMA) improved the Village's Community Rating System (CRS) Classification from a Class 8 rating to a Class 7 rating allowing for an additional 5% reduction in flood insurance premiums.

- Completed amendments to the Village's Comprehensive Development Master Plan, and Land Development Regulations allowing for transit oriented mixed-use development adjacent to Pinecrest Parkway and the South Dade Transit Corridor in new and expanded Pinecrest Business Alternative Districts near SW 104 Street and SW 136 Street.

- Pinecrest Gardens was rated "Best Place to Take the Kids in 2023" by the Miami New Times.

- Pickleball continues to be one of the fastest growing activities in Pinecrest. This past year, the pickleball program was expanded to Coral Pine Park.

- A new playground at Evelyn Greer Park was completed and opened on October 1st. 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.

- Program participation continues to grow at the community center. Pinecrest households comprise approximately 54% of registered program participants (up from 52% the prior year) reflecting participation from individuals living in over 30% of the 5,967 households in Pinecrest.

- Fitness Center memberships at the community center average 1,877 members per month, of which over 85% are residents of Pinecrest. This is a 39% increase in membership from the previous year.

- Completed conversion of Suniland Park field lights to LED. All major light systems at the park have been converted including the athletic field lighting, parking lot lights, walking path lights, exterior building lights, and interior building lights.

- Completed and approved a conceptual plan for the new Gary Matzner Park that will include new native landscaping improvements, a new playground, a shelter/restroom facility, open spaces and a walking path.

- The Police Department made significant upgrades to its Dispatch Center, that included a new Tactical Dispatch Position. This new position allows real-time monitoring of the SaferWatch and SaferWatch for Schools applications, Vigilant and Flock ALPR Camera systems.

- The Police Department conducted monthly Civilian Response to Active Shooter (CRASE) training workshops, in an effort to educate community members and village staff, what they should do if confronted with an active shooter event.
- Completed construction of the Potable Water Project, a $12,525,000 installation of new waterlines and fire hydrants, bringing water to 743 homes.
- Implemented a new Village logo, website and improved branding.
- Achieved the Storm Ready Designation by the National Weather Service, which recognizes communities that have reached a high level of severe weather preparedness.

Budget in Brief

The Fiscal Year 2024 Annual Budget, to be adopted in late-September 2023, is a numerical reflection of the Council's Goals and Objectives adopted during the Strategic Plan process. In essence, the adopted goals and objectives act as the Village's 5-year plan, and by allocating resources through a balanced combination of strategic alignment with the Council's priorities and the departmental performance indicators, we believe that this budget will successfully meet the challenges we have before us and set the stage for continued success. The following new budget initiatives have been included in the Manager's recommended budget for Fiscal Year 2024:

General Fund

Parking Lot Repairs Evelyn Greer Park	$26,500
Drone Replacement as per new FL law	$2,500
Scanners, New Computer Equipment and Computer Replacement for B&P Department	$13,900
Village-wide Computer Replacement Program	$72,000
Office 365 Migration	$92,845
Clear Gov Budget Management Software	$34,680
Dell Switches for Community Center	$10,000
Pinecrest Gardens Master Plan FY 24	$161,855
Whilden Carrier Cottage ADA Ramp	$52,840
Pinecrest Gardens Lakeview Terrace Renovation	$1,000,000
Pinecrest Gardens Administrative Office AC	$18,770
Pinecrest Gardens Replacement Tables & Chairs	$11,500
Cypress Hall Café Replacement Furniture	$15,000

Banyan Bowl Audio System Console & Stage Boxes	$15,150
Pinecrest Gardens Staff Radios	$12,175
Banyan Bowl Stage Lighting	$23,835
Pinecrest Gardens Digital Signage and Mapping Project	$10,000
Pinecrest Gardens Portable Merchandise Cart	$25,160
Community Center Oak and Palm Room Replacement Dividers	$74,355
Community Center Landscape Improvements	$22,000
Community Center Replacement Fitness Equipment	$39,365
Community Center Patio Tree Relocation and Paver Relevel	$20,000
Community Center Replacement Patio Chairs	$13,000
Coral Pine Park Swing Pour-n-play Surface	$49,900
Coral Pine Park Tennis Court Equipment	$16,635
Suniland Park Bleachers and Shade Canopy	$66,585
Suniland Building Foundation Repairs	$30,000
Suniland Park Resurface Basketball Court for Pickle Ball	$15,000
Pawcrest Park Sod Replacement	$22,500
Total	$1,968,050

Capital Project Fund

Ludlam Shared Use Path Design	$500,000
Ludlam Right-of-way Engineering Project	$500,000
Ficus Replacement Program 1st of 2 years	$200,000
Roundabout Art Sculptures	$300,000
96th Street Resurfacing	$100,000
US 1 Sidewalk Extensions (106 Street and 132 Street)	$100,000
Traffic Signal Mast Arm Improvements	$192,200
Miscellaneous Park Landscape Beautification Projects	$10,000
Replacement Automated External Defibrillators	$10,050
Landscaping Equipment for In-House Service	$150,000
Park Land Purchases	$12,000,000
Total	$14,062,250

Stormwater Utility Fund

Construction Miscellaneous Storm Drainage Projects	$3,850,000
Total	$3,850,000

Transportation Fund

Village-wide Paving	$150,000
Pavement Lights for Crossing	$170,000
Flashing Lights for School and other crossings	$142,000
Flashing Red Lights for Stop Signs	$32,000
Flashing Radar Speed Limit Signs	$40,000
Kendal Dr & Red Road Intersection Upgrade	$35,000
Total	$569,000

CITT Fund

Transportation Master Plan Construction	$330,000
Village Wide Paving	$100,000
Sidewalk Improvements	$190,000
Total	$620,000

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 $2.43 mills. This rate is more than the 2.35 from the previous year, and provides a surplus of $53,793.

The recommended millage rate of 2.43 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 $66,933 on the low end to $8,121,363 on the high end. The following table details this information further:

Low	$66,933
Average	$897,053
High	$8,121,363



Pinecrest single-family residence.

The average single-family, property owner with a taxable value of $897,053 will pay $2,180 to the Village next year. Taxable values have increased 74.3% over the previous ten years. The proposed millage rate is 2.43, which is .153 more than the 1996 millage of 2.277. Further, the proposed mill rate is .03 more than the historic high rate of 2.4.

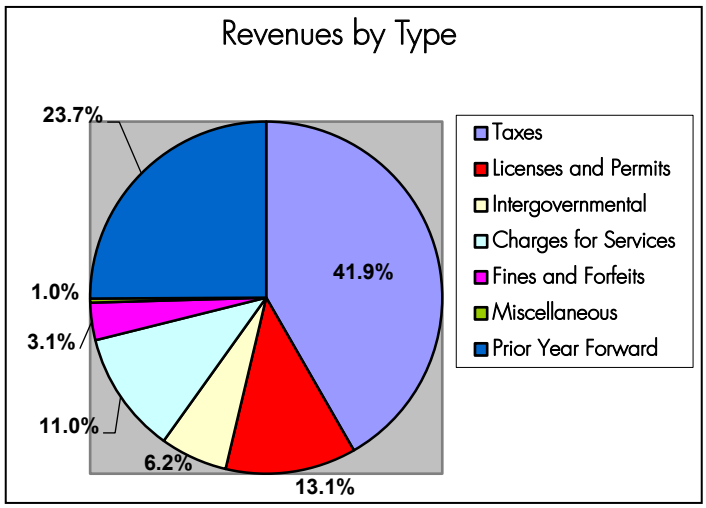
The FY 2024 budget document includes the revenue figures in the departmental budget tables to better illustrate the impact of the revenues attributable to the particular department versus the corresponding department expenditures.

The consolidated budget for Fiscal Year 2024 for all funds, excluding interfund operating transfers, totals $59,251,955. The Interfund Operating Transfers total another $4,731,730.

Revenue Summary

The Fiscal Year 2024 General Fund revenue will increase approximately $4,885,503, a 15.59% increase from the prior year. The following table and graph illustrate the budgeted revenues by type:

Revenue Type	***Recommended Appropriation***	***Percent %***
Taxes	$19,888,323	41.9%
Licenses & Permits	6,238,205	13.1%
Intergovernmental	2,952,000	6.2%
Charges for Services	5,219,835	11.0%
Fines and Forfeits	1,465,000	3.1%
Miscellaneous	455,000	1.0%
Prior Year Forward	11,228,095	23.7%
Total Available	$47,446,458	100.0%



The most recent population figures show that just over the one-year period from 2021 to 2022, the Village's resident population decreased from to 18,419 to 18,394 or (-.14%.) The property value growth trend is also reflected in the latest increase in the Village's taxable property values, which increased from $5,963,426,639 in 2022 to $6,821,658,384 in 2023 or approximately 14.39%.

This year property values experienced a 14.39% increase (10.39 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 4.0% over the next 5 years through Fiscal Year 2028.

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 $6,238,205 in revenues; increasing $1,256,705, primarily due to the timing of receipt of electric franchise fees. The Building Permit activity is expected to increase by $1,100,000 due to the continued trend in

home improvement. 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 $154,205, offset by a decrease in Public Works permitting of $25,000.

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 such as 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 2024 Budget as future amendments. A total of $304,000 and $640,000 have been allocated in the recommended budget in the General Fund and Capital Improvement Fund respectively. At the time of this publication, the Village is awaiting results of an additional $18 million grant application for stormwater drainage improvements. Below is a list of confirmed awards that are reflected in the recommended revenues:

- Kirk Foundation for She Jazz (2022-2023) grant for $25,000
- State of Florida Cultural Grant for Banyan Bowl Programming (2023-2024) for $150,000
- Miami-Dade Cultural for Jazz Series, $25,000
- Miami-Dade Cultural for Jazz/Tropical Nights, $25,000
- Miami-Dade Cultural for Art & Design Fair, $10,000
- Miami-Dade Cultural Affairs for Art in the Gardens, $10,000
- State of Florida or Interpretive Signs, $50,000
- Greater Miami Convention & Visitors Bureau for attraction/tourism promotion, $1,500
- The Police Department anticipates receiving grants from a number of different sources including Miami-Dade County and U.S. Department of Justice for approximately $7,500
- Federal Omnibus 2022 appropriation for lateral connections of existing potable water lines for $606,000.

Surpluses and Reserves

The Fiscal Year 2024 Budget shows an $11,281,888 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 $5,000,000 for operating emergencies.

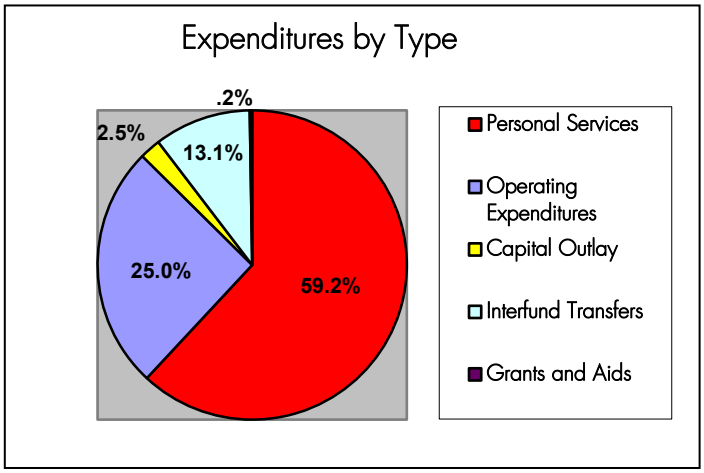
It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt. Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial 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 $3,616,457 or approximately 10% of the net General Fund Expenditures. In addition, it is recommended that out of the remaining General Fund balance, $317,805 be reserved to offset the rising cost of health insurance. The remaining $2,347,626 balance after deducting the $5,000,000 emergency set aside, can cover future budgetary needs through Fiscal Year 2024 in the event unforeseen economic circumstances change during the budget year.

Expenditure Summary

Expenditures for Fiscal Year 2024 including operating transfers out have increased from the prior year by 6.1% or $2,063,898.

Expenditure Type	***Recommended Appropriation***	***Percent %***
Personal Services	$21,414,895	59.2%
Operating Expenditures	9,032,105	25.0%
Capital Outlay	907,630	2.5%
Grants and Aides	78,210	.2%
Transfers	4,731,730	13.1%
Total Available	$36,164,570	100.0%



The most significant departmental increase occurred in the General Government Department with a total increase of $556,460. The operating expenses increased by $594,740. Professional services increased due to a new outsourced communication service of $120,000, Contractual services includes a $100,000 for a Peacock sterilization project, Insurance increases of $169,395, and an increase in the Repairs & Maintenance line for $180,000 for building structure repairs & painting. The second largest departmental increase occurred in the Parks and Recreation Department with a total increase of $348,115. The personal services increased $405,170 due in large part to the recommendation to bring the landscape maintenance in-house which would require the hiring of 6 Maintenance workers for $357,419.

The Operating Expenses decreased by $67,875, which includes the cancellation of the landscape outsource contract in the amount of $235,980, offset by the required supplies for the transition in the amount of $85,176. The transition to in-house landscaping also impacts other departmental budgets as follows: General Government $9,045, Public Works $25,000, Community Center $75,665, Pinecrest Gardens $5,710. The decision to pivot to in-house landscaping was precipitated by an analysis that was initiated following a request by the outsourced contractor to increase the overall contract price by another $90,594.

Highlights

Personal Services

Personal Services experienced a $1,561,055 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 5.75% salary increase that represents a 2.5% cost-of-living adjustment and a 3.25% merit increase. All union employees are budgeted with the same overall 5.75% salary increase (with a 3.25% merit increase and a 2.5% cost-of-living adjustment).

There are six (net) new proposed positions recommended in the Fiscal Year 2024 Budget:

- Added one full-time position of Building Inspector to the Building and Planning Department.
- Added one full-time position of Maintenance Worker II to the Parks and Recreation Department.
- Added five full-time position of Maintenance Worker I to the Parks and Recreation Department.
- Added one full-time position of Collection & Education Specialist to Pinecrest Gardens.
- Added one full-time position of Technical Production & Operations Specialist to Pinecrest Gardens.
- Removed three part-time positions of Park Service Aide from Pinecrest Gardens.

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 27.83% to 32.67%. This increase affected the Police Department's budget by $281,065. 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%
7/1/2023	32.67%

Operating Expenses

Total operating expenses increased by $741,454. The Council's overall operating expenses increased by $53,415 for a city survey and return to pre-pandemic travel. The Village Clerk's operating budget decreased by $90,125 due to a non-election budget year. The Village Manager's budget decreased by $44,570 due to a one time fire study fee in the prior year. The Finance Department's operating expenditures decreased by $2,850 due to prior year arbitrage study. The Village Attorney's operating budget increased by $35,000 due to increase in expected services. The General Government budget was increased by $594,740 due to the Peafowl Mitigation Project, insurance increases and an outsourced communication service consultant. The Information Technologies Department increased $47,875 due to increases in maintenance support and agreements and network penetration testing. The Police Department operating budget increased by $93,124 for increased fuel triggered by the new take home car policy awarded by the Village Council in 2022. The Building and Planning Department decreased by $82,815 due to the removal of the prior year Pinecrest Parkway Vision Plan and a decrease in the Trak-it Cloud service cost. The Public Works Department experienced an increase of $20,080 for professional service needs such as traffic and design surveys. Pinecrest Gardens experienced an increase of $153,895 due to an increase promotional activity and operating supplies for resale activity (revenues were increased to reflect the increase in expense). Parks and Recreation Department's operating budget decreased by $67,875 due to the decision to bring the landscaping service in-house. And finally, the Community Center experienced an increase of $31,560 due to increased camp and classroom programs.

Capital Outlay

Capital Outlay experienced an overall $600,741 decrease. The budgeted amount of $907,630 accounts for computer, vehicles, tasers, policing trailer, speed detectors and simulator training for the Police Department in the amount of $611,385, $13,900 in the Building and Planning Department for computer equipment, $17,000 for the Community Center ADA walkway path, bathroom upgrades and picnic tables, $13,050 in Pinecrest Gardens for petting zoo animals and a scissor lift, $210,025 for the IT Department for computer replacements, office migration and a budget and strategic plan platform, $2,500 for a new drone as required by new state law, and $39,770 for the Parks Department for battery operated landscape equipment, tables, electrostatic fence painting, drinking fountain, A/C repairs, and a garage door replacement.

Grants and Aides

Grants and Aides are budgeted at $78,210 with $58,500 of that amount allocated for the Public Schools and the remainder set aside for special community and police events. $50,000 of the grant funds awarded to schools can be used for security initiatives in addition to technology upgrades. $10,000 is slotted for Economic Development in the community.

Interfund Transfers

Interfund Transfers out of the General Fund Budget increased to a total of $363,630 for a total of $4,731,730 due to the transfer of $464,375 to the Capital Improvement Fund, a $3,380,355 transfer to the Debt Service Fund which includes the estimated payment for the new $15 million-dollar capital improvement and land acquisition, $24,000 transfer to the Hardwire Fund, $60,000 to the Wireless Fund $23,000 to the Prepaid Fund, $190,000 to the CITT Fund and $590,000 to the Transportation 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 $10.64 for residential. A total of $3,850,000 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 2024 Budget allocates $569,000 for construction of several projects as identified in the Transportation Master Plan, $325,000 toward design of miscellaneous projects, $100,000 for a pavement condition study, $210,000 tree and landscape maintenance contractor costs, $23,800 for Street lighting, $2,000 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, $6,000 for fuel charges and $10,000 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 2024 budget did not appropriate funds for future Police Department needs as the source of funding was taken out of the budget with the removal of the Task Force Officer in March 2019.

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 reduced revenue in Fiscal Year 2024 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 $37,340 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 reduced revenues in Fiscal Year 2024 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 $103,445 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 reduced revenues in Fiscal Year 2024 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 $37,585 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 $268,310 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 $300,180 for the on-demand Freebee transit trolley. In addition, $185,000 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 $220,000 to $227,500.

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 2024 allocation for this fund is supported by a beginning fund balance totaling $2,441 built up from the proceeds from carryover from uncompleted project balances and interest earnings. The Fiscal Year 2024 expenditures total $16,104,375 and includes the proceeds of a $15 million-dollar debt to be used for various capital improvements and land acquisitions. For a complete list of all the projects and proposed allocations, please see the project list on pages IX-2 through IX-9 of this document.

Consolidated Funds

The following table illustrates the recommended expenditures including transfers to other funds for the Fiscal Year 2024 Consolidated Budget by Fund:

Fund	FY 2022-2023	FY 2023-2024	Difference	
General Fund	$ 34,100,672	$ 36,164,570	$ 2,063,898	6.1%
Stormwater Utility Fund	7,370,487	5,009,335	(2,361,152)	-32.0%
Transportation Fund	838,730	1,260,730	422,000	50.3%
Police Education Fund	14,175	14,175	-	0.0%
Hardwire 911 Fund	30,380	37,340	6,960	22.9%
Wireless 911 Fund	117,255	103,445	(13,810)	-11.8%
CITT Public Transit Fund	1,409,870	1,434,745	24,875	1.8%
Prepaid 911 Fund	26,175	37,585	11,410	43.6%
Capital Project Fund	19,900,923	16,104,375	(3,796,548)	-19.1%
Debt Service Fund	2,462,600	3,589,885	1,127,285	45.8%
Impact Fees Funds	220,000	227,500	7,500	3.4%

Conclusion

The proposed budget for Fiscal Year 2024 comes at a time when the community, state, and nation continue to adjust to a new reality. Challenges continue to exist in this new normal as we navigate through lingering economic uncertainty. I am extremely proud that despite the challenges faced over the last few years through the pandemic, and more recently the highest inflation in half a century, Pinecrest has shown remarkable resilience.

As we move forward, we must remain vigilant in managing inflationary effects and navigating the changing economic landscape. While our projections for Fiscal Year 2024 are optimistic, predictability remains somewhat elusive given the factors causing concern. The pace of inflation and threat of a recession, supply chain issues exacerbated by the war in Ukraine, ongoing labor shortages, unprecedented weather patterns due to climate change and other factors permeate to the local level. These challenges add complexity to the Village's ability to deliver services.

The FY 2024 budget recognizes the impact of these competing factors. General Fund revenues are expected to continue to increase, primarily due to higher property values. Unfortunately, overall cost increases in the budget for contracts, commodities, insurance and health care, offsets these financial gains. To further enhance Pinecrest's resiliency and ensure that Pinecrest has sufficient financial capacity to face unexpected events such as hurricanes and pandemics, the proposed budget includes an increase in the emergency set-aside in reserves from $3 million to $5 million. Lastly, 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.

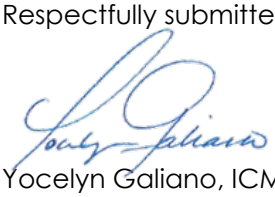
As demands on community resources continue, Pinecrest delivers on its mission to sustain a vibrant Village that builds a sense of community spirit and pride with fiscally responsible government, the highest quality municipal services and infrastructure, a responsive and efficient staff, and innovative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

The Village's comprehensive approach to service delivery and improvement, capital investment and fiscal sustainability is evident throughout this proposal. And this comprehensive approach is precisely the reason Pinecrest continues to excel as a municipality. Accolades abound, including several 1st place community ratings, distinguishing the Village among municipalities across the State.

This coming year anticipates several initiatives that focus on organizational excellence and improved efficiencies. Funds are included to conduct a Village-wide resident survey to engage the community in future decision making. The proposed budget recommends taking over the function of outsourced landscaping services to improve overall maintenance of all Village facilities. Additionally, the proposed budget anticipates the possible acquisition of two new parks, and the future construction of more sidewalks and shared-use paths improving livability and mobility in Pinecrest. Addressing the need to prioritize sustainability, various stormwater drainage projects and roadway pavement improvements are also included.

I would like to take this opportunity to thank Mayor Corradino, Vice Mayor Hochkammer and Councilmembers Abbott, Del Prado, and Fairman 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 in completing this extensive document.

Respectfully submitted,



Yocelyn Galiano, ICMA-CM
Village Manager

After-Action Summary

At the Budget Workshop on August 2, 2023, Village Council made several changes to the Village Manager's recommended budget. All changes made by Village Council to the budget are identified in the summaries and table below. In addition, changes not initiated by Village Council that occurred leading up to the Budget Workshop, were made as the Village received updated information. These changes are reflected in the *2023-2024 Council Adopt* column throughout the budget document.

General Fund

Village Council agreed to maintain the millage rate at the current amount of 2.3500 instead of the recommended amount of 2.4300 mills. This resulted in a decrease of $518,446 to the Ad Valorem revenue.

The Office of the Village Manager budget increased by $44,550 due to an increase to the Village Manager's salary and benefits. The budget for the Office of the Village Clerk increased a total of $22,050 due to Village Council's approval of salary and benefits increases for the Village Clerk. The Police Department budget was increased by $50,505 to fund a part-time officer for the new school speed zone enforcement project.

Transfers Out from the General Fund decreased $727,270 due to a reduction of the transfer to the Capital Project Fund since several proposed projects were approved to be funded during the 2023 fiscal year; this was off-set by an increase of $7,910 transfer to the Debt Service Fund.

Capital Project Fund

The Capital Project Fund decreased $735,180 since several proposed projects were approved to be funded during the 2023 fiscal year.

AFTER ACTION SUMMARY TABLE
Expenditures

FUND/DEPARTMENT	2023 24 MGR REC	2023 24 COUNCIL ADOPT	DIFFERENCE
General Fund:			
Office of the Village Manager	$ 836,775	$ 881,325	$ 44,550
Office of the Village Clerk	281,030	303,080	22,050
Police Department	11,235,160	11,285,665	50,505
Transfers Out	5,600,890	4,873,620	(727,270)
Capital Project Fund	$16,973,535	$16,238,355	$ (735,180)

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 $5 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.

Deprecation Method

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

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

Capital Assets

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

- The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
- The Village will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

Estimated Useful Assets Life

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

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

Budget and Accounting Basis

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

The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects.) Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period during which services and goods are received and liabilities are incurred. The basis of budgeting and the basis of accounting are the same for all funds with the 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.

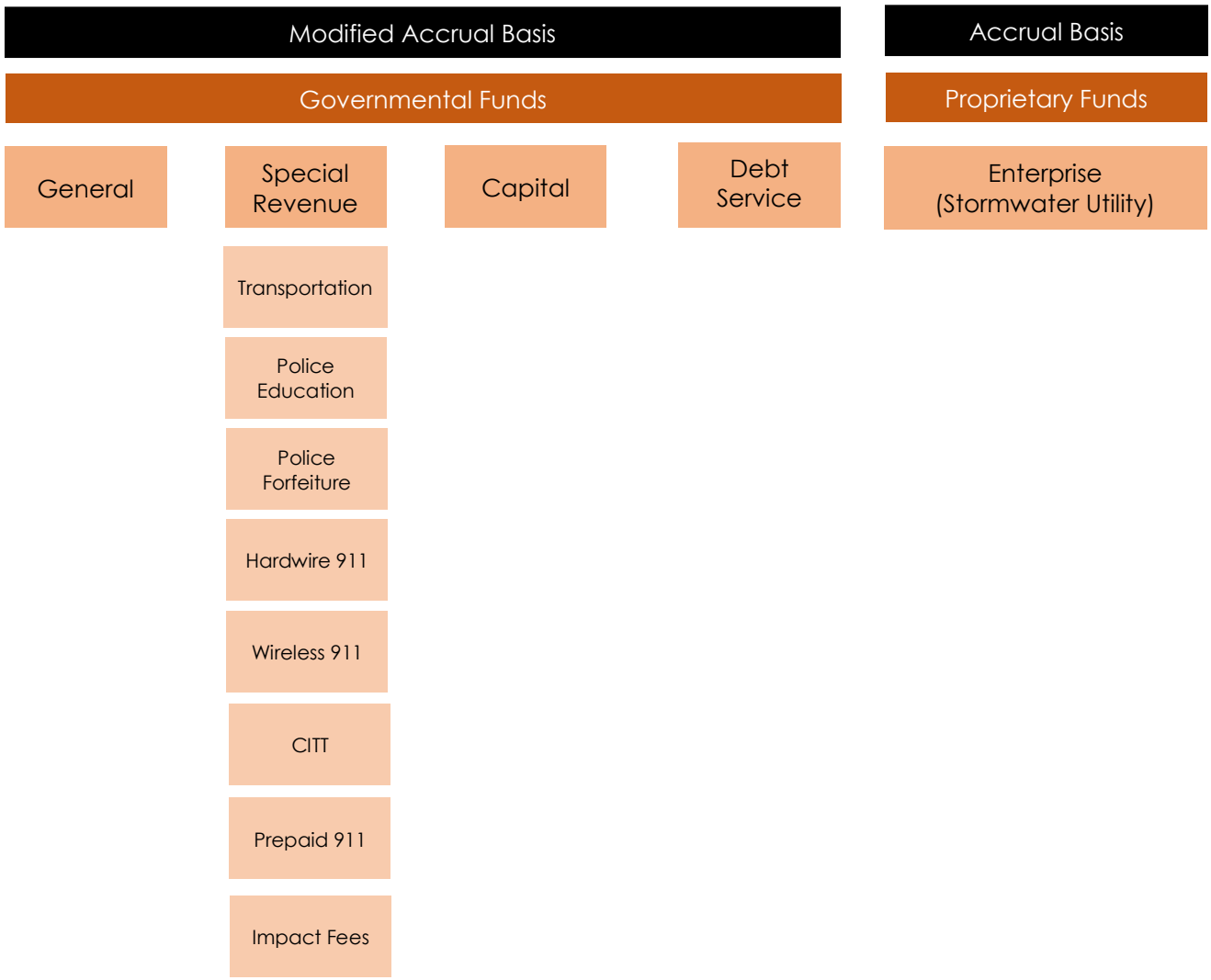
Revenue is considered available when it is collected during the current period, and the actual collection will occur either during the current period, or after the end of the period, but in time to pay current year-end liabilities. Generally, property taxes, grants and interfund transfers are

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



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
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	•		
Debt Service Fund	•		

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 2022-2023	FY 2023-2024	Difference	
General Fund Increased deisgnated emergency set-aside by $2 million	$ 6,816,677	$ 10,154,350	$ 3,337,673	49.0%
Stormwater Utility Fund FY23 did not include ARPA funding received.	$ (1,159,552)	$ 26,206	$ 1,185,758	-102.3%
Transportation Fund Completed large scale projects the previous fiscal year which required a transfer from th General Fund.	$ (192,440)	$ 32,317	$ 224,757	-116.8%
Police Education Fund Funds are being saved for larger scale projects.	$ 290	$ 4,399	$ 4,109	1416.8%
Police Forfeiture Fund The Village is no longer participating in the program and does not expect any future revenue.	$ 168	$ 0	$ (168)	-99.8%
Hardwire 911 Fund Village is expecting funds from the county for communication fees. Balance is held in case payment does not pay.	$ 382	$ 4,267	$ 3,885	1017.0%
Wireless 911 Fund Village is expecting funds from the county for communication fees. Balance is held in case payment does not pay.	$ 601	$ 1,669	$ 1,068	177.8%
CITT Public Transit Fund Funds are being saved for larger scale projects.	$ 277,006	$ 1,059,832	$ 782,826	282.6%
Prepaid 911 Fund Village is expecting funds from the county for communication fees. Balance is held in case payment does not pay.	$ 180	$ 1,148	$ 968	538.0%
Capital Project Fund Major projects were completed.	$ 2,197,846	$ 202,441	$ (1,995,405)	-90.8%
Debt Service Fund This fund now holds a balance due to in-advance payments from a special assesment.	-	676,835	$ 676,835	0.0%
Impact Fees Funds Balance is saved until projects are identified.	$ 378,381	$ 620,985	$ 242,604	100.0%

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 2022-2023	FY 2023-2024	Difference	
General Fund	$ 34,924,527	$ 35,863,670	$ 939,143	2.7%
Stormwater Utility Fund	7,370,487	5,009,335	(2,361,152)	-32.0%
Transportation Fund	838,730	1,260,730	422,000	50.3%
Police Education Fund	14,175	14,175	-	0.0%
Police Forfeiture Fund	-	-	-	-
Hardwire 911 Fund	30,380	37,340	6,960	22.9%
Wireless 911 Fund	117,255	103,445	(13,810)	-11.8%
CITT Public Transit Fund	1,409,870	1,434,745	24,875	1.8%
Prepaid 911 Fund	26,175	37,585	11,410	43.6%
Capital Project Fund	20,724,778	16,238,355	(4,486,423)	-21.6%
Debt Service Fund	2,462,600	3,597,795	1,135,195	46.1%
Impact Fees Funds	220,000	227,500	7,500	3.4%

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET*	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
General Fund					
Beginning Balance*	$ 7,891,922	$10,408,344	$ 11,227,882	$ 10,131,063	$ 10,131,063
Revenues	33,612,225	31,332,860	33,928,533	36,183,308	35,886,957
Less Expenditures**	26,183,637	29,732,572	29,833,397	30,690,445	30,990,050
Less Interfund transfers out	4,092,627	5,191,955	5,191,955	5,600,890	4,873,620
General Fund Balance	**$ 11,227,882**	**$ 6,816,677**	**$ 10,131,063**	**$ 10,023,036**	**$ 10,154,350**
Stormwater Utility Fund					
Unrestricted Net Assets	2,238,198	4,977,935	2,776,311	2,469,541	2,469,541
Revenues	1,284,338	1,233,000	2,680,700	2,566,000	2,566,000
Less Expenses	746,225	7,370,487	2,987,470	5,009,335	5,009,335
***Stormwater Utility Unrestr. Net Assets**	**$ 2,776,311**	**$(1,159,552)**	**$ 2,469,541**	**$ 26,206**	**$ 26,206**
Transportation Fund					
Beginning Balance	176,347	176,670	199,006	154,492	154,492
Revenues	463,597	469,620	477,424	517,205	548,555
Transfers in	-	-	-	590,000	590,000
Less Expenditures	440,937	838,730	521,938	1,260,730	1,260,730
Less Interfund transfers out	-	-	-	-	-
Transportation Fund Balance	**$ 199,007**	**$ (192,440)**	**$ 154,492**	**$ 967**	**$ 32,317**
Police Education Fund					
Beginning Balance	17,325	5,465	28,099	16,524	16,524
Revenues	12,628	9,000	2,600	2,050	2,050
Less Expenditures	1,854	14,175	14,175	14,175	14,175
Police Education Fund Balance	**$ 28,099**	**$ 290**	**$ 16,524**	**$ 4,399**	**$ 4,399**

Fund Balances

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET*	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
Police Forfeiture Fund					
Beginning Balance	10,506	168	0	0	0
Revenues	42	-	-	-	-
Less Expenditures	10,548	-	-	-	-
Police Forfeiture Fund Balance	**$ 0**	**$ 168**	**$ 0**	**$ 0**	**$ 0**
Hardwire 911 Fund					
Beginning Balance	14,866	17,262	23,833	11,303	11,303
Revenues	6,037	-	6,704	6,304	6,304
Transfers In	71,555	13,500	13,500	24,000	24,000
Less Expenditures	68,626	30,380	32,733	37,340	37,340
Hardwire 911 Fund Balance	**$ 23,833**	**$ 382**	**$ 11,303**	**$ 4,267**	**$ 4,267**
Wireless 911 Fund					
Beginning Balance	17,215	37,856	46,434	24,740	24,740
Revenues	26,757	-	21,375	20,375	20,375
Transfers In	68,835	80,000	80,000	60,000	60,000
Less Expenditures	66,373	117,255	123,069	103,445	103,445
Wireless 911 Fund Balance	**$ 46,434**	**$ 601**	**$ 24,740**	**$ 1,669**	**$ 1,669**
CITT Public Transit Fund					
Beginning Balance	600,646	408,796	1,030,339	1,073,249	1,073,249
Revenues	1,187,052	1,278,080	1,317,780	1,231,328	1,231,328
Transfers in	-	-	-	190,000	190,000
Less Expenditures	757,359	1,409,870	1,274,870	1,434,745	1,434,745
Less Interfund transfers out	-				
CITT Public Transit Fund Balance	**$ 1,030,339**	**$ 277,006**	**$ 1,073,249**	**$ 1,059,832**	**$ 1,059,832**
Prepaid 911 Fund					
Beginning Balance	4,260	9,845	11,909	8,483	8,483
Revenues	7,169	10	7,550	7,250	7,250
Transfers In	18,050	16,500	16,500	23,000	23,000
Less Expenditures	17,570	26,175	27,476	37,585	37,585
Prepaid 911 Fund Balance	**$ 11,909**	**$ 180**	**$ 8,483**	**$ 1,148**	**$ 1,148**
Capital Project Fund					
Beginning Balance	5,043,765	13,952,769	6,002,350	2,441	2,441
Revenues***	9,893,864	6,350,500	10,345,391	15,840,000	15,840,000
Transfers in	1,515,553	2,619,355	2,619,355	1,333,535	598,355
Less Expenditures	10,450,832	20,724,778	18,964,655	16,973,535	16,238,355
Capital Project Fund Balance	**$ 6,002,350**	**$ 2,197,846**	**$ 2,441**	**$ 202,441**	**$ 202,441**
Debt Service Fund					
Beginning Balance	$ -	$ -	$ 434,231	$ 658,760	$ 658,760
Revenues	434,231	-	224,529	227,605	227,605
Transfers in	2,418,634	2,462,600	2,462,600	3,380,355	3,388,265
Less Expenditures	2,418,634	2,462,600	2,462,600	3,589,885	3,597,795
Debt Service Fund Balance	**$ 434,231**	**$ -**	**$ 658,760**	**$ 676,835**	**$ 676,835**
Impact Fees Fund					
Beginning Balance	$ 222,981	$ 378,181	$ 607,028	$ 610,985	$ 610,985
Revenues	413,283	220,200	263,957	237,500	237,500
Less Expenditures	29,236	220,000	260,000	227,500	227,500
Impact Fees Funds Balance	**$ 607,028**	**$ 378,381**	**$ 610,985**	**$ 620,985**	**$ 620,985**
Total Fund Balance	**$ 22,387,422**	**$ 8,319,539**	**$ 15,161,580**	**$ 12,621,784**	**$ 12,784,448**

Fiscal Year 2024 Consolidated Budget

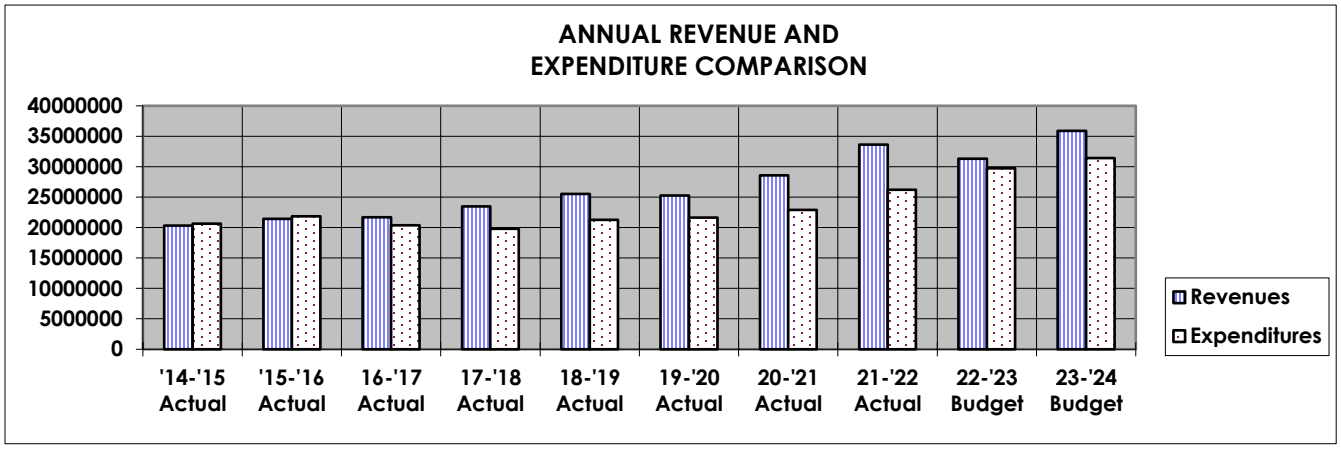
This budget summary presents a consolidated picture of the total revenue and expenditures of the General Fund, Stormwater Utility Fund, Transportation Fund, Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund, Wireless 911 Fund, CITT Public Transit Fund, Prepaid 911 Fund, Impact Fees Fund, 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 $63,824,675.

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET*	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
Beginning Balance	**16,238,031**	**30,373,291**	**22,387,422**	**15,161,581**	**15,161,581**
Taxes	$ 16,849,896	$ 17,874,785	$ 18,631,151	$ 20,606,633	$ 20,159,132
Licenses and Permits	7,006,808	5,201,700	6,471,837	6,475,705	6,708,205
Intergovernmental Revenue	11,437,430	4,510,500	9,544,923	6,143,801	6,093,801
Charges for Services	4,476,815	4,658,175	4,698,396	5,227,335	5,227,335
Fines and Forfeitures	1,555,393	1,434,000	1,408,662	1,467,000	1,467,000
Stormwater Utility Fees	1,255,083	1,230,000	1,230,000	1,250,000	1,250,000
Miscellaneous Revenue	459,799	173,610	1,439,196	668,450	668,450
Interfund transfers in	4,092,627	5,191,955	5,191,955	5,600,890	4,873,620
Debt Proceeds	4,300,000	5,810,500	5,852,377	15,000,000	15,000,000
Sub-total	**$ 51,433,851**	**$ 46,085,225**	**$ 54,468,498**	**$ 62,439,814**	**$ 61,447,543**
Total Resources Available	**$ 67,671,882**	**$ 76,458,516**	**$ 76,855,920**	**$ 77,601,396**	**$ 76,609,125**
Expenditures - all funds					
Personal Services	17,816,740	19,853,840	19,813,226	21,414,895	21,532,000
Operating Expenses	9,025,269	10,421,116	10,438,434	12,012,925	12,195,425
Capital Outlay	11,851,342	30,129,756	23,706,515	22,282,805	21,547,625
Grants and Aids	79,847	79,710	81,610	78,210	78,210
Interfund Transfer Out	4,092,627	5,191,955	5,191,955	5,600,890	4,873,620
Debt Service	2,418,634	2,462,600	2,462,600	3,589,885	3,597,795
Sub-total	**$ 45,284,460**	**$ 68,138,977**	**$ 61,694,339**	**$ 64,979,610**	**$ 63,824,675**
Total Consolidated Fund Balance	**$ 22,387,422**	**$ 8,319,539**	**$ 15,161,581**	**$ 12,621,785**	**$ 12,784,449**

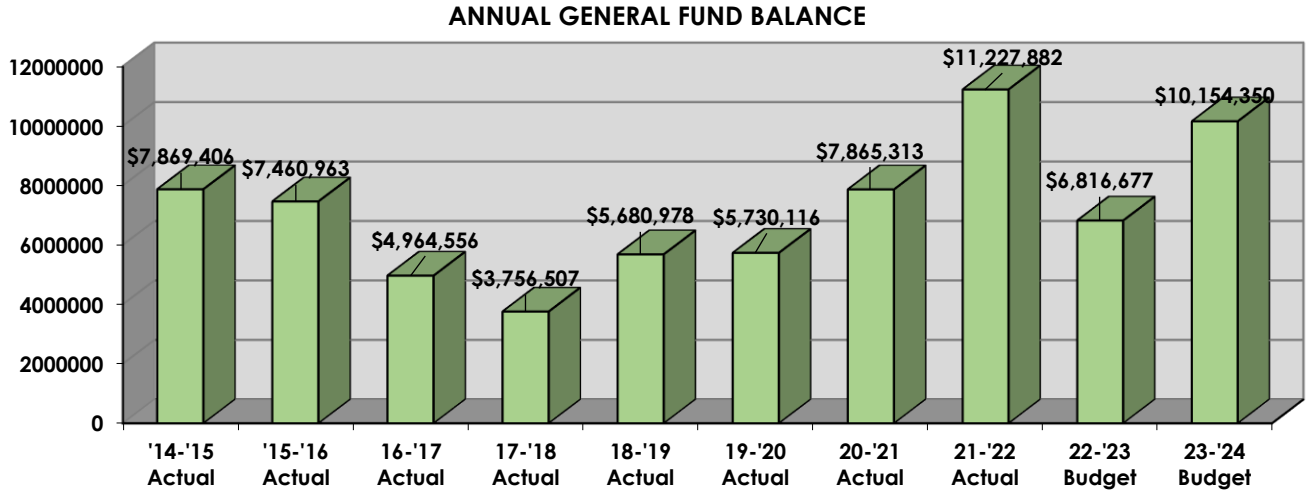
General Fund Summary



The Fiscal Year 2024 General Fund estimated revenue is $35,886,957 and shows a $4,554,097 increase from the prior year's budgeted revenue Expenditures, excluding transfers, for Fiscal Year 2024 have increased from the prior year by 4.2% or 1,257,478. The Fiscal Year 2024 Budget proposes $30,990,050 in expenditures and projects a $ $10,154,350 General Fund balance on September 30, 2024.

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 $15,379,352 in revenues, including delinquency collection. The Building Permits, Utility Tax for Electricity, and Franchise Fees-Electricity are the next highest revenue contributors, each contributing $3,850,000, $2,574,825 and $1,954,205 respectively. Taxes represent 54.5% 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 Village Council budget, 37.7%, and the largest increase dollar-wise ($796,050), was in the General Government budget. Below is a graph, which displays the General Fund Balance over the last ten years.



General Fund Summary

2023 2024

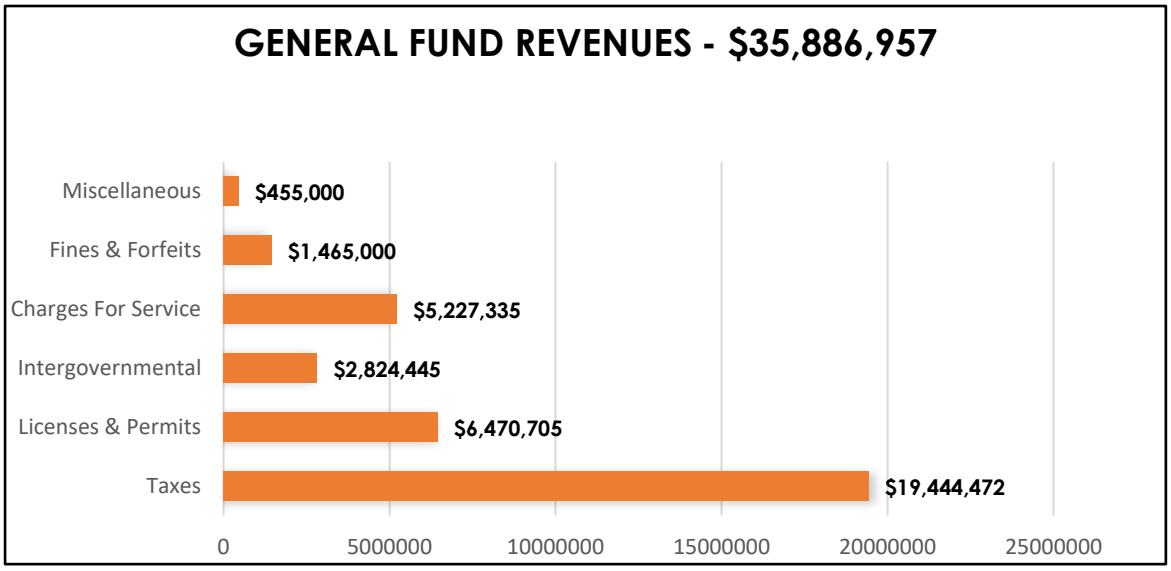
The General Fund uses modified accrual accounting. This is the basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.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

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
TOTAL AVAILABLE RESOURCES	**$ 41,504,147**	**$ 41,741,204**	**$ 45,156,415**	**$ 46,314,371**	**$ 46,018,020**
Taxes	$ 15,954,649	$ 17,405,465	$ 17,952,302	$ 19,923,323	$ 19,444,472
Licenses	$ 6,593,525	$ 4,981,500	$ 6,207,880	$ 6,238,205	$ 6,470,705
Intergovernmental Revenue	$ 4,836,229	$ 2,707,720	$ 2,884,401	$ 2,874,445	$ 2,824,445
Charges for Services	$ 4,476,815	$ 4,658,175	$ 4,698,396	$ 5,227,335	$ 5,227,335
Fines and Forfeitures	$ 1,542,938	$ 1,425,000	$ 1,406,662	$ 1,465,000	$ 1,465,000
Miscelleanous Revenues	$ 208,070	$ 155,000	$ 778,892	$ 455,000	$ 455,000
Transfers In	$ -	$ -	$ -	$ -	$ -
Prior Year Forward	$ 7,891,922	$ 10,408,344	$ 11,227,882	$ 10,131,063	$ 10,131,063
TOTAL REVENUES	**$ 41,504,147**	**$ 41,741,204**	**$ 45,156,415**	**$ 46,314,371**	**$ 46,018,020**

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
VILLAGE COUNCIL	$ 137,601	$ 137,845	$ 151,430	$ 189,760	$ 189,760
VILLAGE MANAGER	941,178	1,031,920	1,035,557	994,500	1,039,050
VILLAGE CLERK	314,122	411,950	327,599	336,000	358,050
FINANCE	414,180	457,540	457,353	473,205	473,205
VILLAGE ATTORNEY	733,651	660,000	832,000	695,000	695,000
GENERAL GOVERNMENT	1,651,771	1,828,865	1,918,725	2,442,415	2,624,915
INFORMATION TECHNOLOGY	621,249	621,190	656,883	655,965	655,965
POLICE	10,997,179	13,052,997	13,008,611	12,595,215	12,645,720
BUILDING AND PLANNING	3,069,943	3,590,975	3,597,390	3,756,610	3,756,610
PUBLIC WORKS	779,047	1,047,185	1,028,222	1,101,695	1,101,695
PARKS AND RECREATION	1,943,640	1,989,300	1,975,900	2,322,915	2,322,915
COMMUNITY CENTER	1,504,148	1,665,120	1,656,408	1,678,210	1,678,210
PINECREST GARDENS	3,075,929	3,237,685	3,187,320	3,448,955	3,448,955
TOTAL EXPENDITURES	**$ 26,183,637**	**$ 29,732,572**	**$ 29,833,397**	**$ 30,690,445**	**$ 30,990,050**
TRANSFER OUT	**$ 4,092,627**	**$ 5,191,955**	**$ 5,191,955**	**$ 5,600,890**	**$ 4,873,620**
TOTALS	**$ 30,276,265**	**$ 34,924,527**	**$ 35,025,352**	**$ 36,291,335**	**$ 35,863,670**

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 2024 General Fund estimated revenue is $35,886,957 and shows a $4,554,097 increase from the prior year's budgeted revenue. Taxes will generate $19,444,472 in revenue during Fiscal Year 2023-2024. Licenses and Permits will generate $6,470,705 in revenues, an increase of 29.9%. Intergovernmental Revenues will generate $2,824,445, an increase of 4.3%, and Charges for Services is expected to generate $5,227,335, an increase of $569,160 over the prior year. Fines and Forfeits are expected to generate $1,465,000, $40,000 more than was budgeted the prior year. Miscellaneous Revenues is budgeted at $455,000, an increase of $300,000.



The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate $15,379,352 in revenues, including delinquency collection. The Building Permits, Utility Tax for Electricity, and Franchise Fees-Electricity are the next highest revenue contributors, each contributing $3,850,000, $2,574,825 and $1,954,205 respectively. Taxes represent 54.5% of the revenue sources for the Village of Pinecrest.

Prior Year Fund Balance Forward

The FY 2024 Budget projects a Prior Year Fund Balance Forward of $10,131,063. The prior FY 2023 Budget projections anticipated a Prior Year Beginning Fund Balance Forward of $10,408,344 and an Ending Fund Balance of $6,816,677.

General Fund Revenues

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
Beginning Balance	**$ 7,891,922**	**$ 10,408,344**	**$ 11,227,882**	**$ 10,131,063**	**$ 10,131,063**
TAXES:					
311.000 Ad Valorem Taxes	$ 12,115,298	$ 13,543,930	$ 13,655,938	$ 15,747,798	$ 15,229,352
311.100 Ad Valorem Taxes-Delinquent	$ 56,261	$ 200,000	$ 314,120	$ 150,000	$ 150,000
314.100 Utility Tax-Electricity	$ 2,333,398	$ 2,250,000	$ 2,501,845	$ 2,574,825	$ 2,574,825
314.300 Utility Tax-Water	$ 304,992	$ 285,000	$ 301,103	$ 300,000	$ 300,000
314.400 Utility Tax-Gas	$ 68,680	$ 65,000	$ 69,027	$ 65,700	$ 65,700
315.000 Communications Services Tax	$ 939,964	$ 926,535	$ 965,562	$ 950,000	$ 989,595
316.000 Local business tax	$ 136,056	$ 135,000	$ 144,707	$ 135,000	$ 135,000
TOTAL TAXES	**$ 15,954,649**	**$ 17,405,465**	**$ 17,952,302**	**$ 19,923,323**	**$ 19,444,472**
LICENSES AND PERMITS:					
322.000 Building Permits	$ 4,231,174	$ 2,750,000	$ 3,724,427	$ 3,850,000	$ 3,850,000
322.001 Public Works Permits	$ 15,499	$ 6,500	$ 22,668	$ 20,000	$ 20,000
323.100 Franchise Fees-Electricity	$ 1,872,375	$ 1,750,000	$ 2,001,068	$ 1,904,205	$ 1,954,205
323.400 Franchise Fees-Gas	$ 22,701	$ 20,000	$ 28,222	$ 24,000	$ 24,000
323.700 Franchise Fees-Solid Waste	$ 153,384	$ 135,000	$ 142,554	$ 142,000	$ 142,000
324.710 Surcharge, Solid Waste	$ 125,156	$ 120,000	$ 125,874	$ 123,000	$ 123,000
325.200 Special Asssessments, Security					$ 182,500
329.000 Other Licenses, Fees & Permits	$ 173,236	$ 200,000	$ 163,067	$ 175,000	$ 175,000
TOTAL LICENSES AND PERMITS	**$ 6,593,525**	**$ 4,981,500**	**$ 6,207,880**	**$ 6,238,205**	**$ 6,470,705**
INTERGOVERNMENTAL REVENUE:					
334.500 Misc Grants, Police	$ 50,393	$ 5,000	$ 10,000	$ 10,000	$ 10,000
334.575 Misc Grants, Pinecrest Gardens	$ 131,699	$ 258,000	$ 258,000	$ 246,220	$ 196,220
334.900 ARPA	$ 228,223	$ -	$ 40,907	$ -	$ -
334.702 FEMA, Hurricane Irma	$ 1,509,717	$ -	$ (57,402)	$ -	$ -
335.120 State Revenue Sharing Proceeds	$ 693,194	$ 667,355	$ 765,902	$ 721,075	$ 721,075
335.150 Alcoholic Beverage Licenses	$ 5,834	$ 5,250	$ 5,824	$ 5,500	$ 5,500
335.180 Local Gov't Half-Cent Sales Tax	$ 1,860,703	$ 1,677,115	$ 1,794,223	$ 1,799,150	$ 1,799,150
337.300 FEMA- Covid	$ 35,135	$ -	$ -	$ -	$ -
337.711 Cares- Covid	$ 193,961	$ -	$ -	$ -	$ -
338.000 Local Business Tax County	$ 127,372	$ 95,000	$ 66,947	$ 92,500	$ 92,500
TOTAL INTERGOV'T REVENUE	**$ 4,836,229**	**$ 2,707,720**	**$ 2,884,401**	**$ 2,874,445**	**$ 2,824,445**
CHARGES FOR SERVICES:					
341.101 Administrative fees, stormwater serv	$ 259,357	$ 414,115	$ 414,115	$ 737,570	$ 737,570
341.107 Administrative fees, CITT	$ 51,357	$ 41,130	$ 41,130	$ 51,360	$ 51,360
341.324 Adminstrative fees, Impact	$ 11,287	$ 7,000	$ 15,000	$ 12,500	$ 12,500
342.100 Private Detail-Police	$ 28,398	$ 12,000	$ 98,847	$ 25,000	$ 25,000
342.101 Police Fees	$ 20,010	$ 27,500	$ 17,500	$ 20,000	$ 20,000
342.900 Other Public Safety Charges	$ 133,049	$ 172,600	$ 172,600	$ 166,140	$ 166,140
343.901 US1 Maintenance Fees	$ 7,876	$ 7,875	$ 7,875	$ 7,875	$ 7,875
347.000 Parks and Recreation	$ 1,150,751	$ 996,435	$ 1,072,740	$ 1,000,000	$ 1,000,000
347.100 Community Center	$ 1,385,161	$ 1,164,520	$ 1,438,945	$ 1,356,750	$ 1,356,750
347.300 Pinecrest Gardens	$ 1,394,760	$ 1,775,000	$ 1,392,320	$ 1,820,140	$ 1,820,140
349.000 Other Charges for Services	$ 34,808	$ 40,000	$ 27,324	$ 30,000	$ 30,000
TOTAL CHARGES FOR SERVICES:	**$ 4,476,815**	**$ 4,658,175**	**$ 4,698,396**	**$ 5,227,335**	**$ 5,227,335**

General Fund Revenues

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	$ 98,697	$ 70,000	$ 89,528	$ 100,000	$ 100,000
351.900 Traffic Light Cameras Fines	$ 969,026	$ 1,100,000	$ 866,957	$ 975,000	$ 924,495
351.901 School Zone Speed Cameras					$ 50,505
354.000 Violations of Local Ordinances	$ 259,622	$ 150,000	$ 286,731	$ 200,000	$ 200,000
355.000 Sidewalk Fees	$ 215,593	$ 105,000	$ 163,446	$ 190,000	$ 190,000
TOTAL FINES AND FORFEITURES	**$ 1,542,938**	**$ 1,425,000**	**$ 1,406,662**	**$ 1,465,000**	**$ 1,465,000**
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	$ 103,397	$ 25,000	$ 594,923	$ 325,000	$ 325,000
364.000 Sale of Assets	$ 21,700	$ 20,000	$ 10,434	$ 20,000	$ 20,000
366.000 Donations from Private Sources	$ 10,313	$ 10,000	$ 65,000	$ 10,000	$ 10,000
369.000 Other Miscellaneous Revenues	$ 72,660	$ 100,000	$ 108,535	$ 100,000	$ 100,000
TOTAL MISCELLANEOUS REVENUES	**$ 208,070**	**$ 155,000**	**$ 778,892**	**$ 455,000**	**$ 455,000**
TOTAL REVENUES	**$ 33,612,225**	**$ 31,332,860**	**$ 33,928,533**	**$ 36,183,308**	**$ 35,886,957**
TOTAL AVAILABLE RESOURCES	**$ 41,504,147**	**$ 41,741,204**	**$ 45,156,415**	**$ 46,314,371**	**$ 46,018,020**

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.

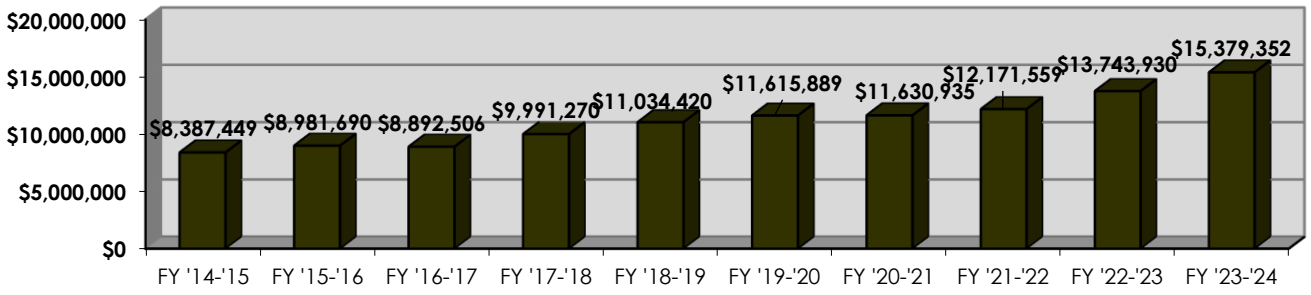
Ad Valorem Taxes
$15,229,352

Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mils. The July 1, 2023 Estimated Certified Taxable Value of the Village increased from $5,963,426,639 in 2022 (final tax roll value) to $6,821,658,384 in 2023 or approximately 14.39%. The Proposed Millage Rate for 2023-2024 is 2.3500, the same as the previous year. It will generate $15,229,352 of Ad Valorem revenue budgeted at a 95% collection rate, with $150,000 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 2018 through 2022.

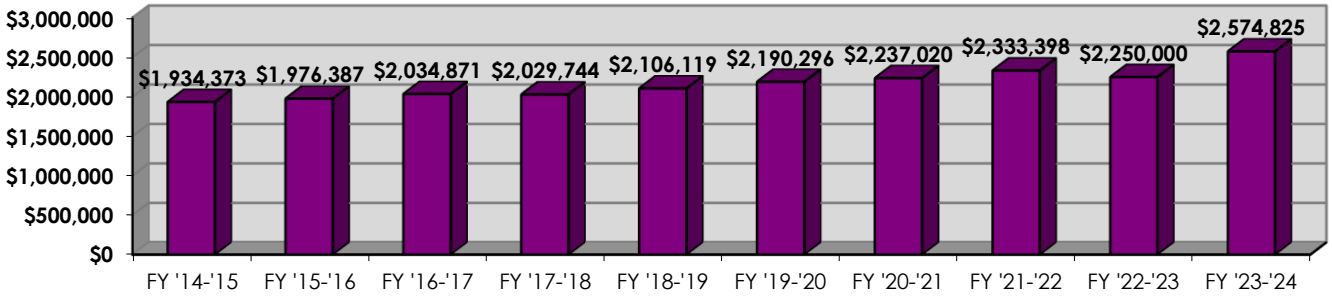
TAXING AGENCY	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE	2021 MILLAGE	2022 MILLAGE
Village of Pinecrest	2.3990	2.3990	2.3500	2.3500	2.3500
Miami-Dade County School Board	6.5040	7.0250	6.9360	6.8290	6.4240
Miami-Dade County School Board Debt Service	0.2290	0.1230	0.1930	0.1800	0.1650
Everglades Project	0.0417	0.0397	0.0380	0.0365	0.0327
South Florida Water Management District	0.1209	0.1152	0.1103	0.1061	0.0948
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	4.6202
Miami-Dade County Debt Service	0.4644	0.4780	0.4780	0.5075	0.4853
Miami-Dade Children's Trust	0.4415	0.4680	0.4507	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.3965
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2812
Okeechobee Basin	0.1310	0.1246	0.1192	0.1146	0.1026
Total Taxes Paid by Pinecrest Residents	**17.7351**	**18.1761**	**18.0788**	**18.0273**	**17.4843**

Ad Valorem Taxes



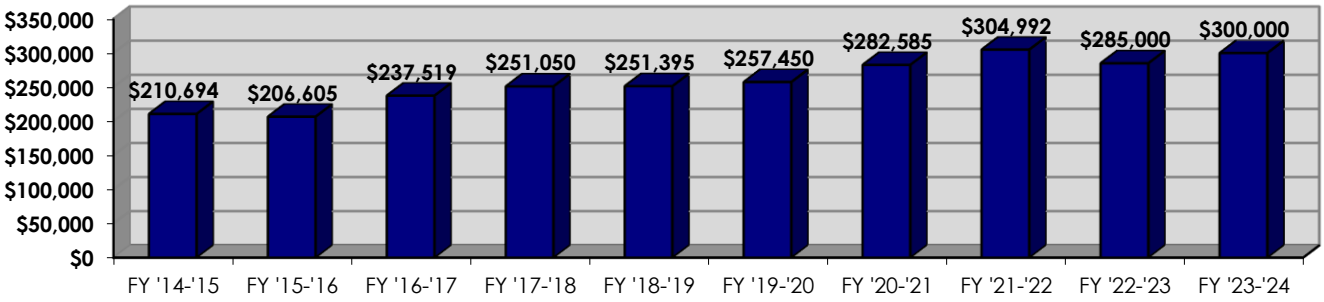
Utility Tax – Electricity
$2,574,825

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be $324,825 more 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.



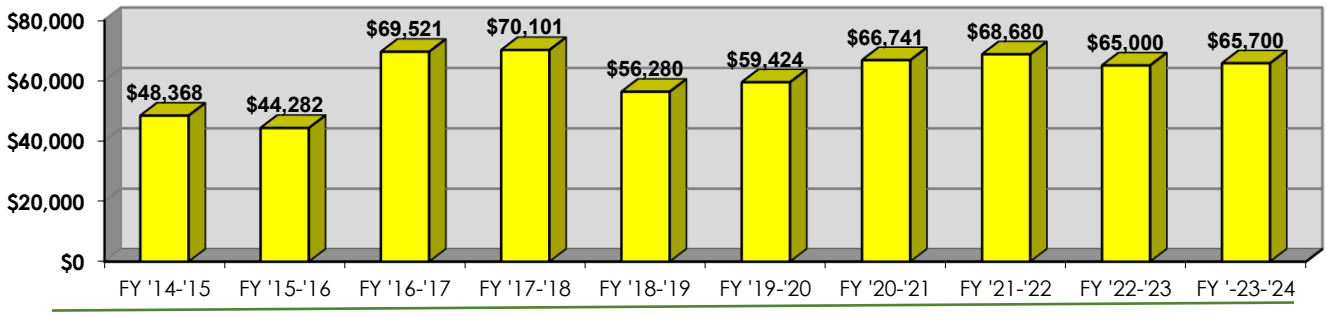
Utility Tax – Water
$300,000

This revenue is derived from a 10% tax levied upon each customer's water bill generating estimated revenue of $300,000, an increase of $15,000. The revenue derived over the last five years is fairly stable and is projected based upon a five-year average.



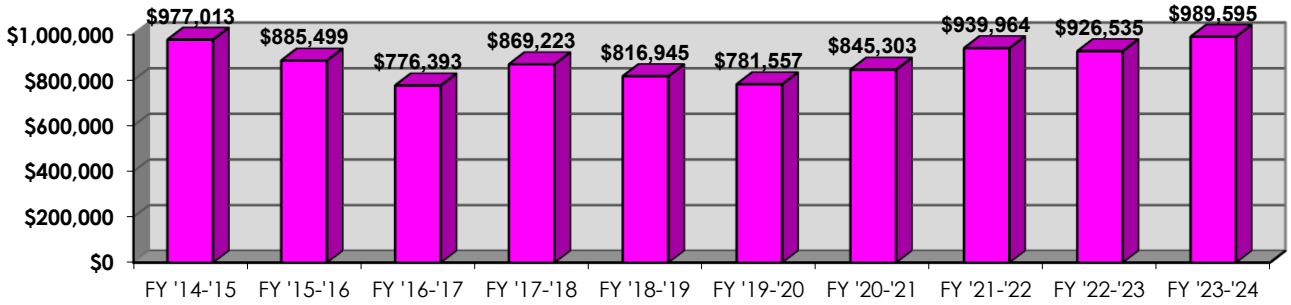
Utility Tax – Gas
$65,700

The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated $65,700 in utility tax revenue, an increase of $700. This figure is based on trends over the past five years which shows a fairly stable source of income.



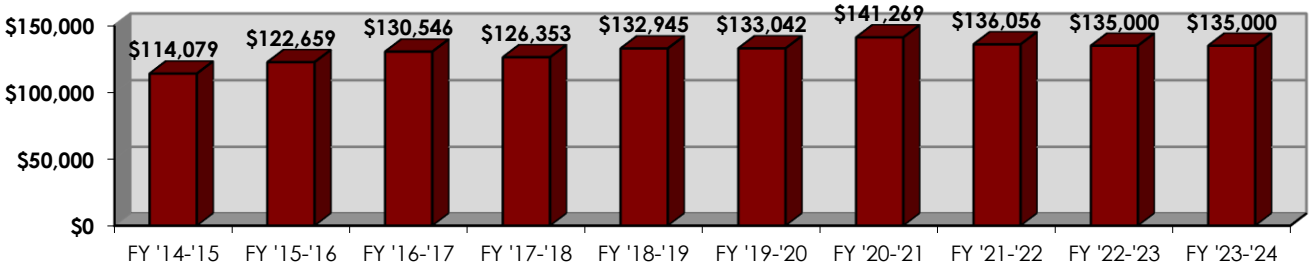
Communications Service Tax
$989,595

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 $989,595 in revenues based upon State of Florida revenue estimates. This is showing a stagnant trend.



Local Business Tax
$135,000

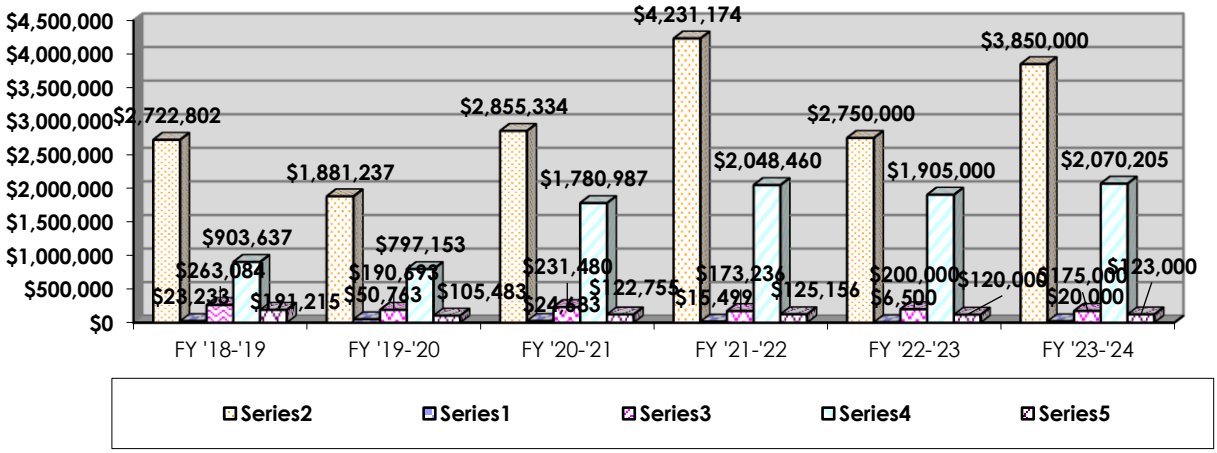
Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate $135,000, same as the prior year. This revenue estimate uses a two-year average of actual collection figures, which show an overall stable trend.



Licenses and Permits

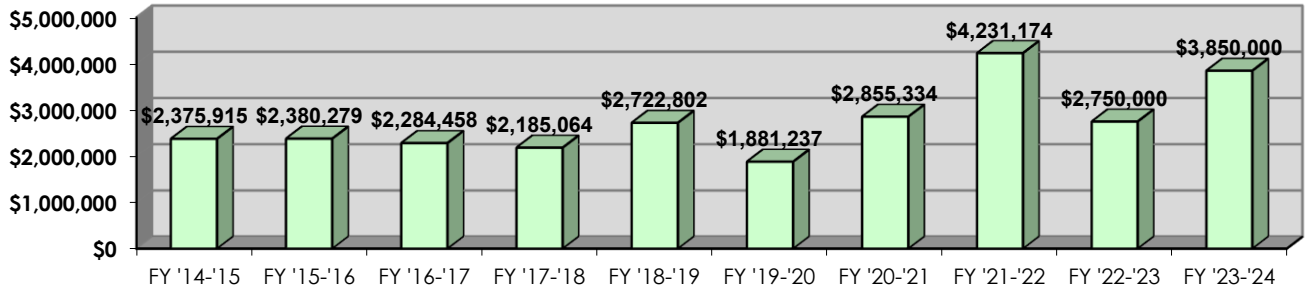
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



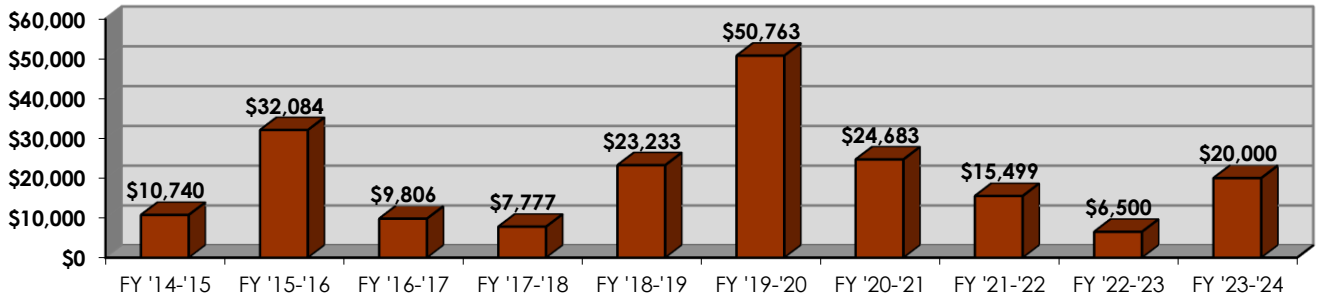
Building Permits
$3,850,000

The Building Permit revenue is estimated at $3,850 ,000, an increase of $1,100,000. This revenue trend has been slightly increasing due to new development.



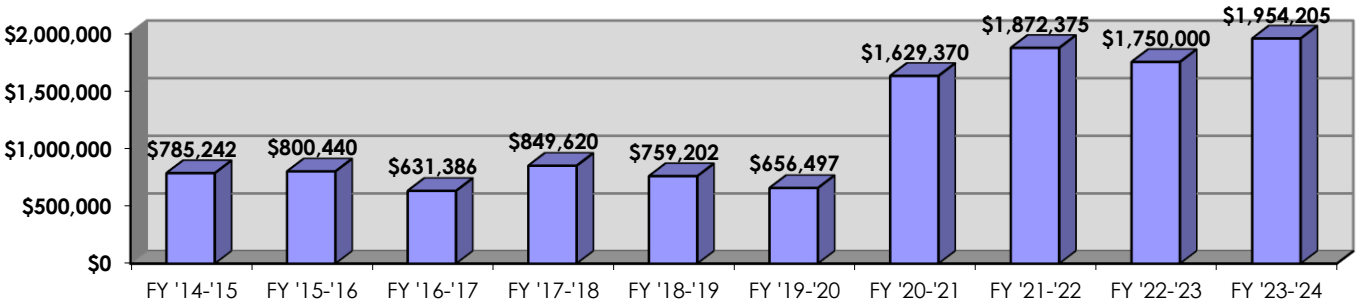
Public Works Permits
$20,000

The Public Works Permits accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to increase $13,500 from the previous year.



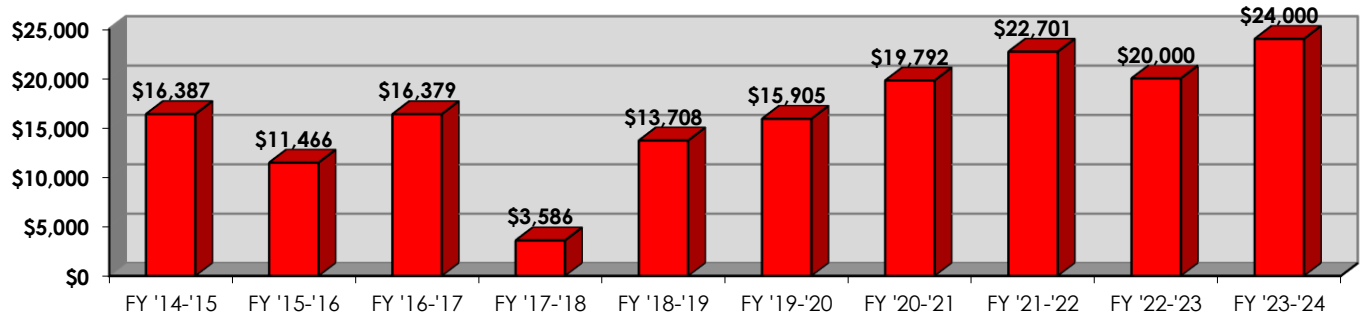
Franchise Fees – Electricity
$1,954,205

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.



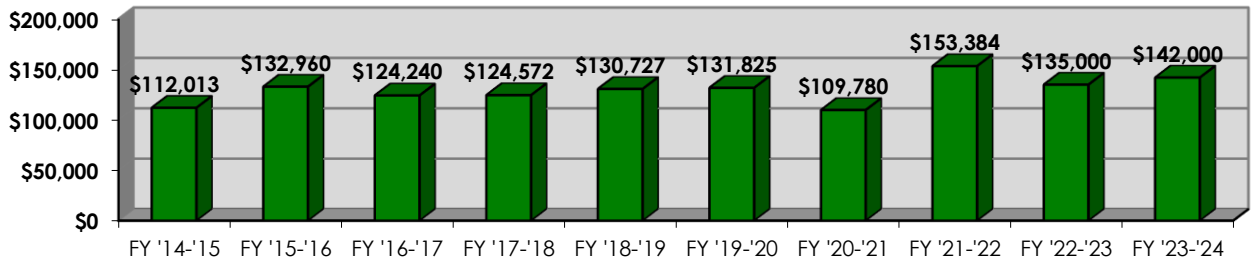
Franchise Fees – Gas
$24,000

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source is expected to increase $4,000 from the prior year and are budgeted at $24,000 using a five-year average.



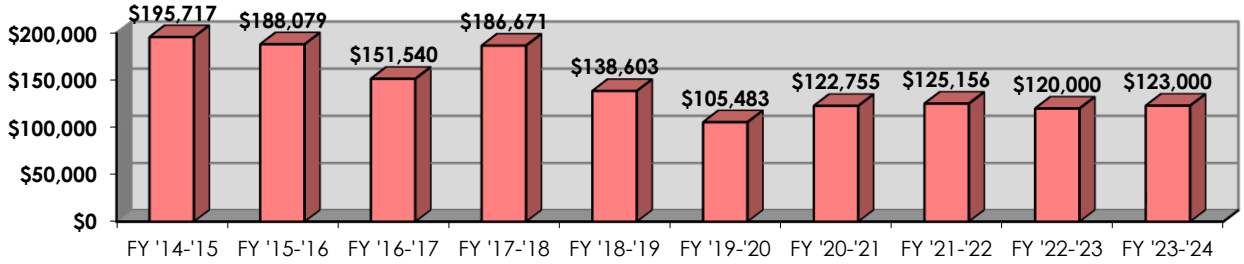
Franchise Fees – Solid Waste
$142,000

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 $142,000 is expected to be generated by this source. The overall trend for this Franchise is steady.



Solid Waste Surcharge (formerly Impact Fee)
$123,000

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 $123,000, an increase of $3,000.

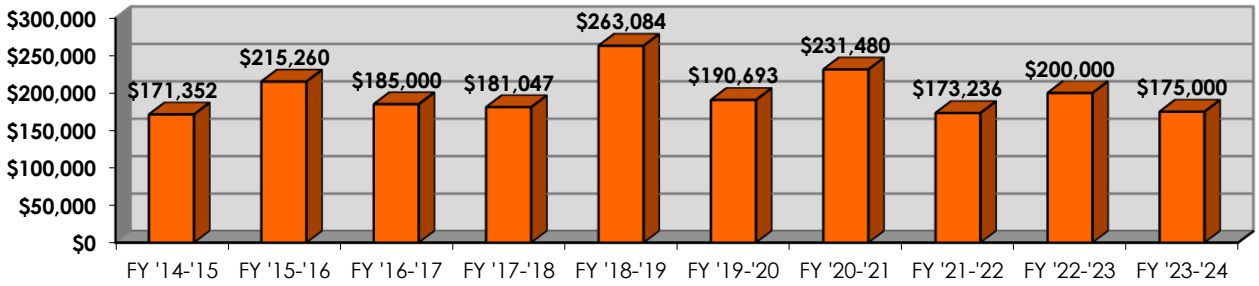


Special Assessment, Security
$182,500

This is a new revenue that will be collected through a special assessment for the Pinecrest by the Sea neighborhood to pay for security services.

Other Licenses, Fees and Permits
$175,000

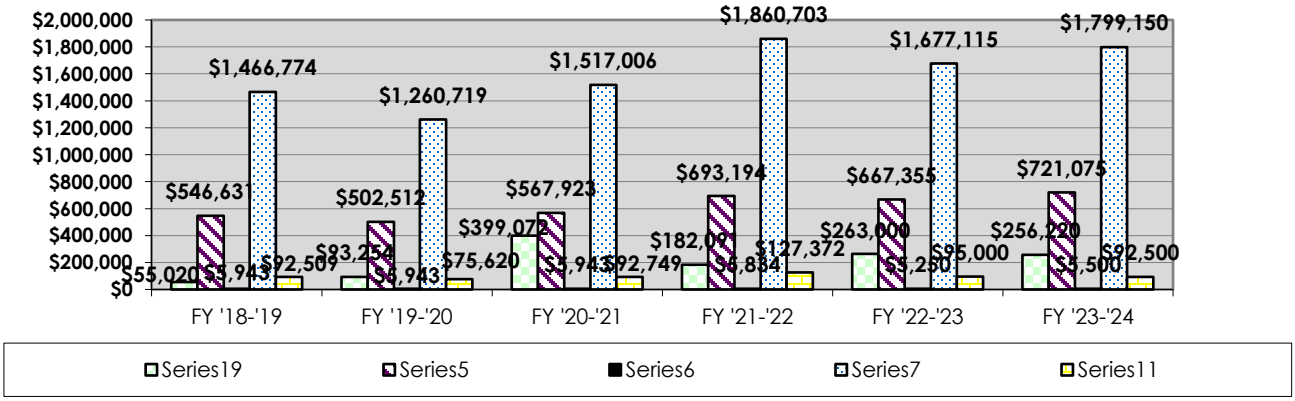
Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan, Stormwater Review, application fees, etc. are estimated to decrease $25,000 and generate $175,000. The average revenues were utilized as a basis for the budgeted amount.



Intergovernmental Revenue

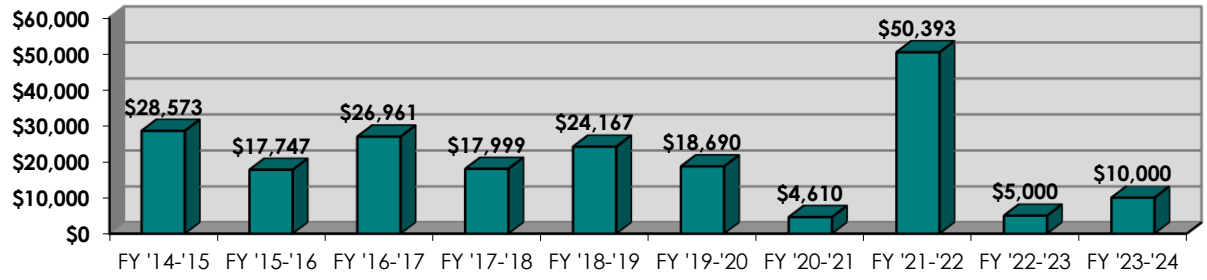
The Intergovernmental Revenue classification in the General Fund includes several grants, funds from an MOU with the Miami-Dade County School Board, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-Cent Sales Tax and County Business Tax fees. Below is a description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



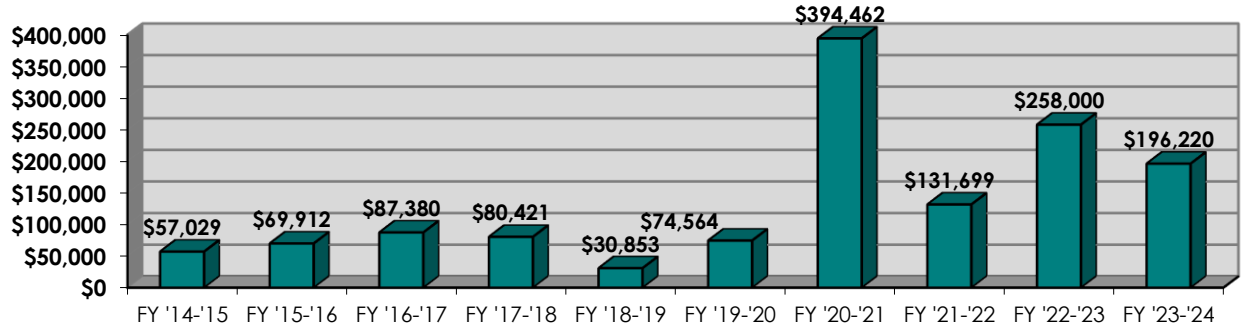
Miscellaneous Grants, Police
$10,000

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.



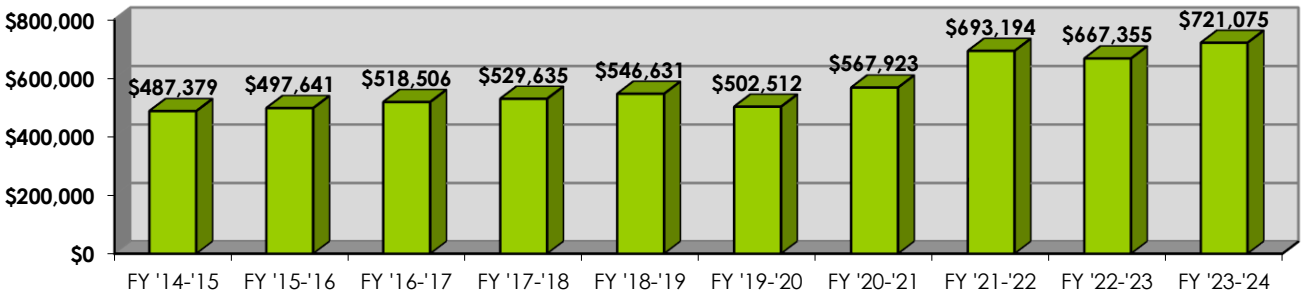
Miscellaneous Grants, Pinecrest Gardens
$196,220

The $196,220 allocation in this line item represents the grant funds the Village will be receiving specifically for Pinecrest Gardens.



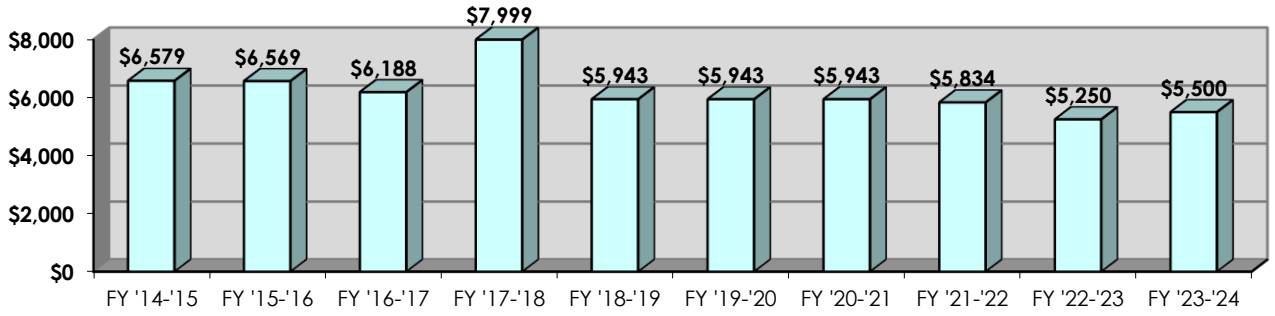
State Revenue Sharing
$721,075

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 $721,075 in state revenue sharing proceeds, an increase of $53,720.



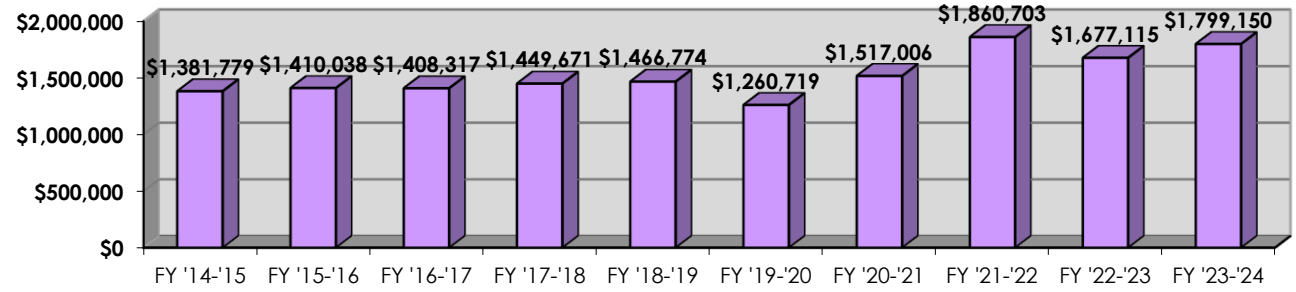
Alcoholic Beverages Licenses
$5,500

Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that $5,500 will be received from the State of Florida, an increase of $250.



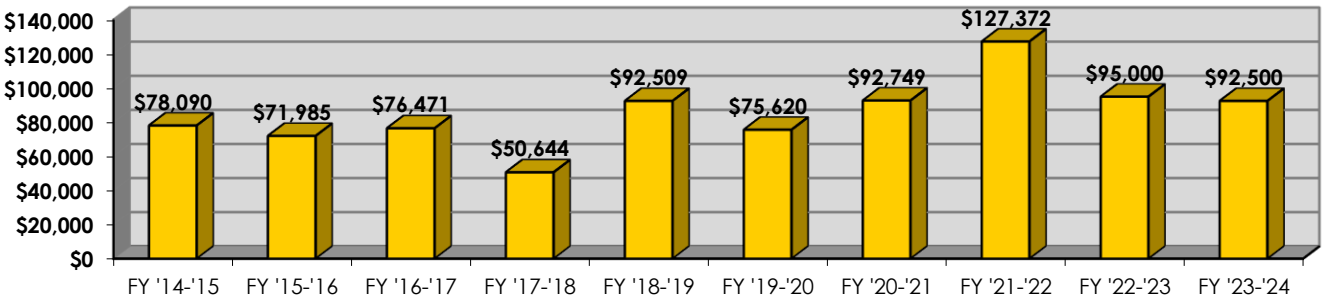
Local Government Half-Cent Sales Tax
$1,799,150

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 $1,799,150, an increase of $122,035 from the previous year. This revenue is leveling off as population in the Village is relatively stable.



Business Tax – County
$92,500

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 $92,500, a $2,500 decrease 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
$801,430

The $801,430 allocation includes $737,570 collected from the Stormwater Utility Fund, $51,360 from the CITT Fund, and $12,500 from the Impact Fees Fund. This revenue accounts for the reimbursement of staff salary and benefits on behalf of those funds.

Police Private Detail
$25,000

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that $25,000 will be generated from this revenue source, an increase of $13,000 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
$20,000

The $20,000 allocation includes charges for fingerprinting, accident reports and copying. This line item decreased $7,500 from the previous year.

Other Public Safety Charges
$166,140

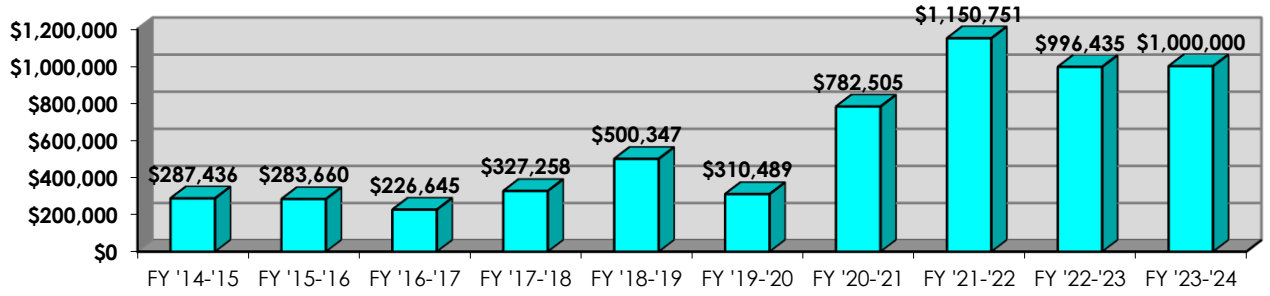
The $166,140 allocation is for contractual services for emergency dispatch services rendered and is a decrease of $6,460. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire 911 Fund), Fund 106 (Wireless 911 Fund) and Fund 108 (Prepaid 911 Fund).

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.

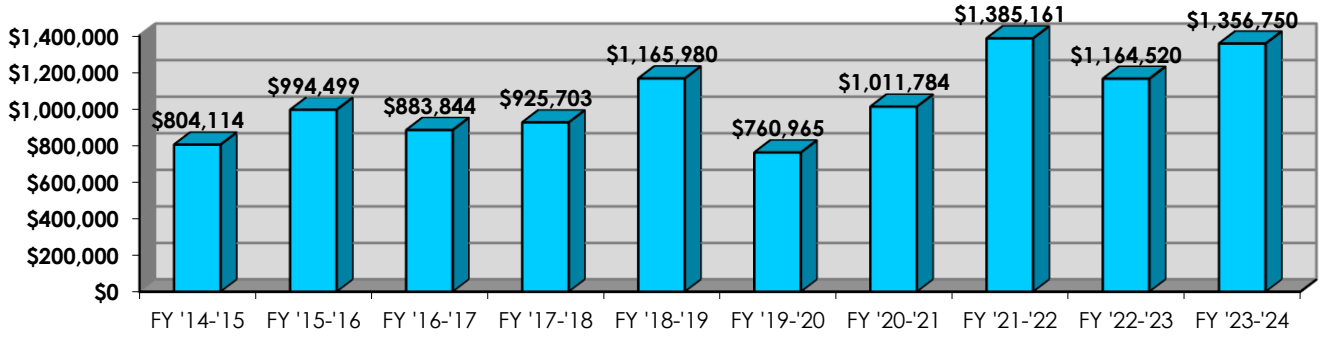
Parks and Recreation
$1,000,000

This line item represents funds that will be generated by Coral Pine Park, Suniland Park, Flagler Grove Park and Evelyn Greer Park. It is anticipated that this revenue source will generate $1,000,000 in funds from user fees, an increase of $3,565 attributed to the addition of new programs and events.



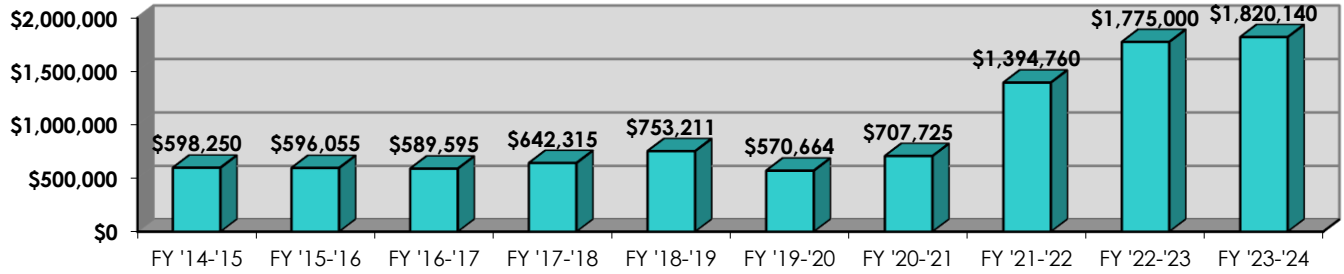
Community Center
$1,356,750

This line item represents the revenues earned by the Community Center. 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 $1,356,750, an increase of $192,230.



Pinecrest Gardens
$1,820,140

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 $1,820,140, an increase of $45,140. 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
$30,000

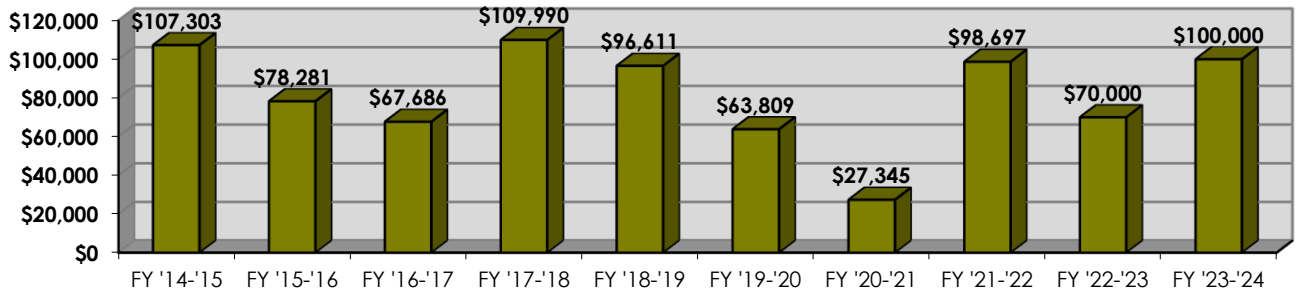
Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and filing fees. It is estimated that $30,000, a decrease of $10,000, will be generated from this source. The trend for this revenue source is mixed and a five-year average was used.

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, citations from the school zone speed cameras, 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.

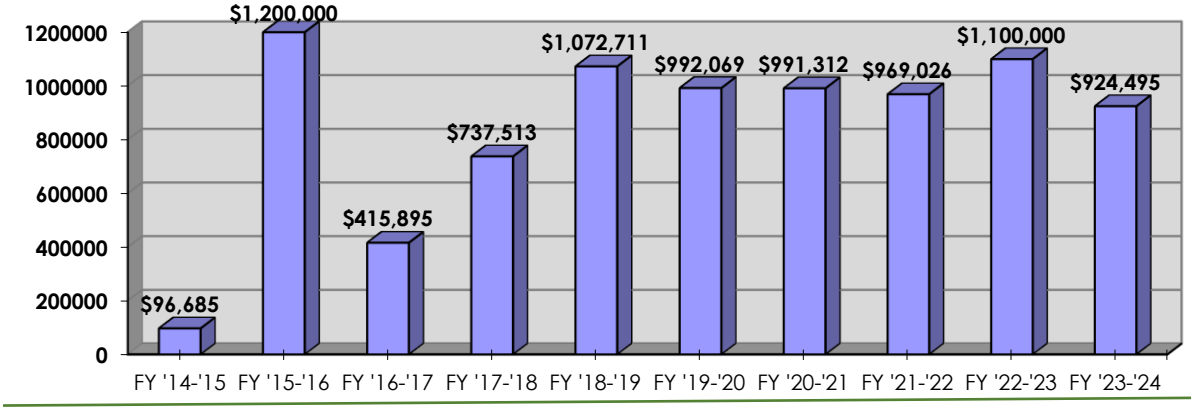
Judgments and Fines - Court
$100,000

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate $100,000, an increase of $30,000. 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.



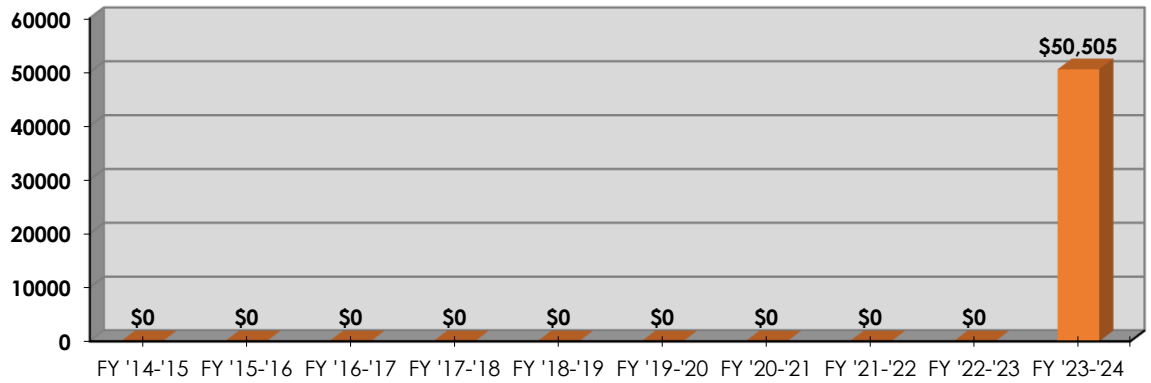
Traffic Light Camera Fines
$924,495

The Traffic Light Camera program promotes motor vehicle safety and accident reduction. It is estimated $924,495 will be generated next year, a decrease of $175,505.



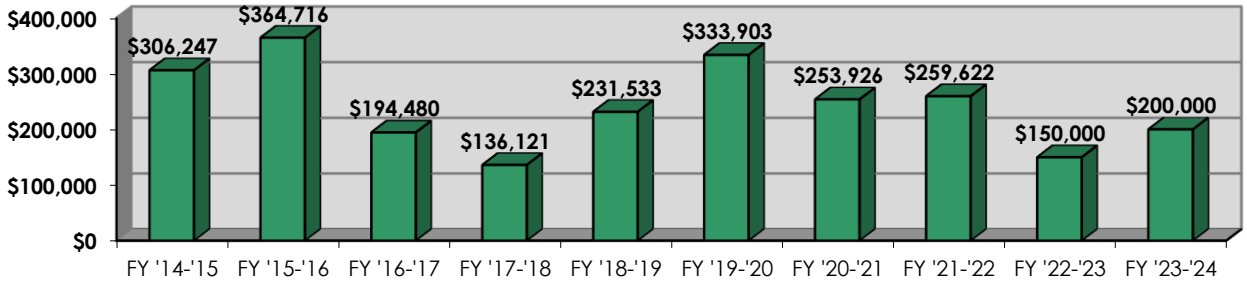
School Zone Speed Camera Fines
$50,505

The Village initiated a School Zone Speed Cameras program in the 2023-24 fiscal year. It is estimated $50,505 will be generated in the first year.



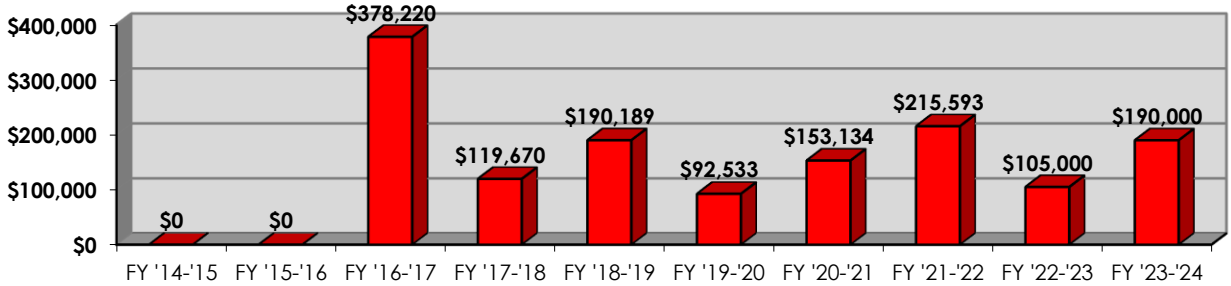
Violations of Local Ordinances
$200,000

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated $200,000 will be generated next year, an increase of $50,000 from the previous year. The estimate is based upon a five-year average.



Sidewalk Fees
$190,000

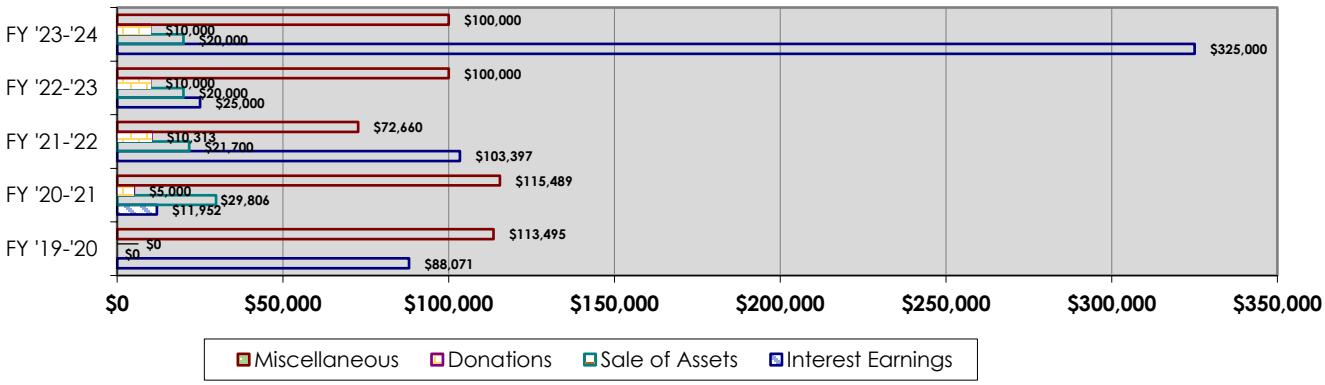
This is a relatively new category as revenue was previously held as a liability. Revenues in this category derive from fees assessed to new construction in order to build sidewalks throughout the Village. It is estimated $190,000 will be generated next year.



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
$325,000

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 $325,000, an increase of $300,000 as a result of monies from new loan and bond.

Sale of Assets
$20,000

Revenues generated from the sale of assets such as surplus police vehicles are expected to remain the same as the previous year.

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

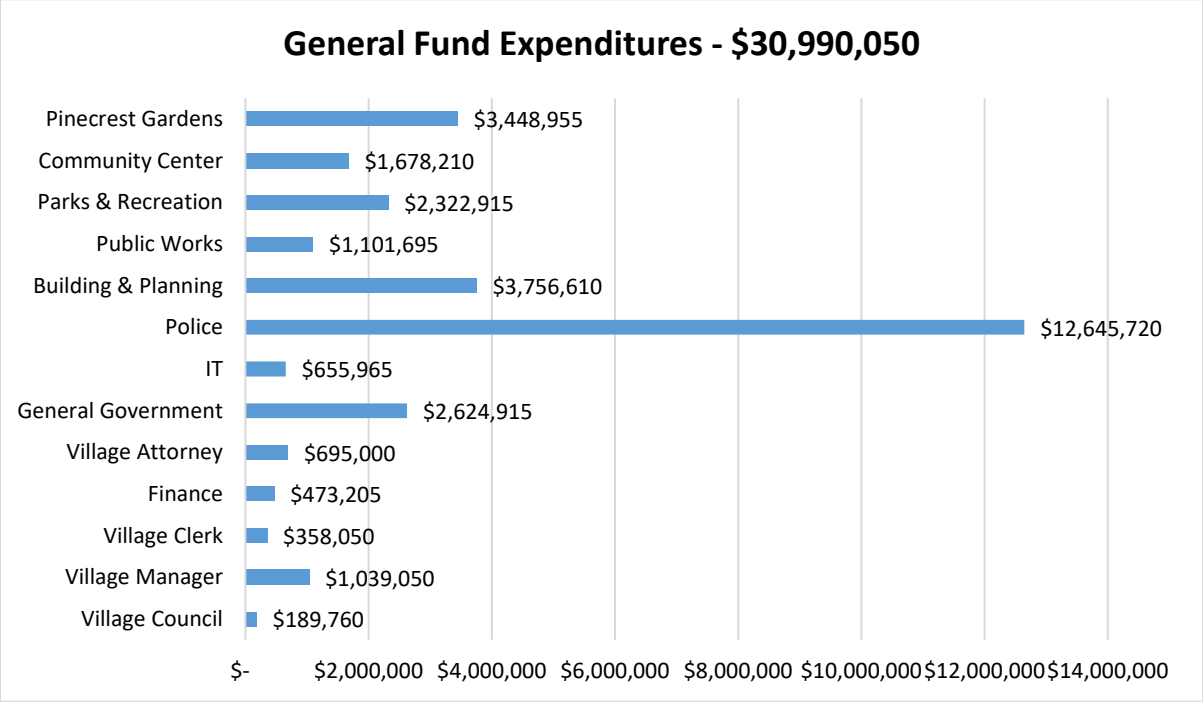
A total of $100,000, the same as the prior year, was allocated to this line item. The main source of revenue is from general and Workers' Compensation insurance reimbursements. This source also encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements 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 2024 have increased from the prior year by 4.2% or 1,257,478. The Fiscal Year 2024 Budget proposes $30,990,050 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend $4,873,620 in transfers to other funds as follows,

- Capital Project Fund: $598,355
- Debt Service Fund: $3,388,265
- Hardwire 911 Fund: $24,000
- Wireless 911 Fund: $60,000
- Prepaid 911 Fund: $23,000
- CITT Fund: $190,000
- Transportation Fund: $590,000

bringing the total General Fund expenditure to $35,863,670. 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:
$189,760

The Village Council's budget increased by $51,915 from the previous year mainly due to the addition of funds for a citizen survey and a return to pre-pandemic days of travel for Village Council.

Village Manager's Office:
$1,039,050

The Village Manager's budget increased a total of $7,130 compared to Fiscal Year 2023 mainly due to increases in staff salaries.

Village Clerk's Office:
$358,050

The Village Clerk's budget decreased a total of $53,900 from the previous year due to 2023 not being an election year.

Finance Department:
$473,205

The Finance Department budget increased a total of $15,665 over last year's adopted budget. This increase is mainly due to an increase in staff salaries and benefits, and two staff members now eligible for a service award.

Village Attorney's Office:
$695,000

The Village Attorney's budget increased $35,000 from the previous fiscal year due to an increase in services needed.

General Government:
$2,624,915

The General Government budget experienced a $796,050 increase from the prior year's adopted budget. The increase is primarily due to the addition of funds for outsourced communications service, the peafowl mitigation program, structural repairs and painting of the Municipal Center, an increase in insurance rates, and the inclusion of funds for security at Pinecrest by the Sea which is paid through a special assessment to the neighborhood.

Information Technology:
$655,965

The Information Technology Division budget increased $34,775 mainly due to the need for additional cloud storage, maintenance of the new website and online forms software, and a new human resources educational software.

Police Department:
$12,645,720

The Police Department budget decreased $407,277 from the previous fiscal year budget. The decrease was due to the shifting of the Capital Outlay to the Capital Projects Fund.

Building and Planning Department:
$3,756,610

The proposed Building and Planning Department budget experienced a $165,635 increase from the previous year mainly due to the addition of one full-time building inspector position.

Public Works Department:
$1,101,695

The Public Works Department experienced a $54,510 increase as compared to Fiscal Year 2023 mainly due to funding for the design of miscellaneous drainage projects, and an increase in staff salaries and benefits.

Parks and Recreation Department:
$2,322,915

The Parks and Recreation Department budget experienced an increase of $333,615 mainly due to the addition of six full-time positions to transition the grounds maintenance services in-house.

Community Center:
$1,678,210

The Community Center budget increased by $13,090 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 the removal of contractual services for grounds maintenance which will now be performed in-house.

Pinecrest Gardens:
$3,448,955

Pinecrest Gardens experienced a $211,270 increase. The increase was mainly due to additional promotional funding for events, and a larger allocation for vending re-sale items and branded merchandise which will be offset by additional revenue for the department.

Operating Transfers Out

The Transfers Out to other funds, which total $4,873,620, decreased by $318,335 and covers the cost of anticipated expenditures in the Capital Project Fund, Hardwire Fund, Wireless Fund, CITT Fund, Prepaid 911 Fund, Transportation Fund and the Debt Service Fund. The decrease is due to lower transfers to the Hardwire 911 Fund and the Capital Project Fund, offset by an increase in the Debt Service transfer for a proposed $15 million bond, and a new transfer to the Transportation Fund and CITT Fund.

General Fund Expenditures

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
VILLAGE COUNCIL	$ 137,601	$ 137,845	$ 151,430	$ 189,760	$ 189,760
VILLAGE MANAGER	941,178	1,031,920	1,035,557	994,500	1,039,050
VILLAGE CLERK	314,122	411,950	327,599	336,000	358,050
FINANCE	414,180	457,540	457,353	473,205	473,205
VILLAGE ATTORNEY	733,651	660,000	832,000	695,000	695,000
GENERAL GOVERNMENT	1,651,771	1,828,865	1,918,725	2,442,415	2,624,915
INFORMATION TECHNOLOGY	621,249	621,190	656,883	655,965	655,965
POLICE	10,997,179	13,052,997	13,008,611	12,595,215	12,645,720
BUILDING AND PLANNING	3,069,943	3,590,975	3,597,390	3,756,610	3,756,610
PUBLIC WORKS	779,047	1,047,185	1,028,222	1,101,695	1,101,695
PARKS AND RECREATION	1,943,640	1,989,300	1,975,900	2,322,915	2,322,915
COMMUNITY CENTER	1,504,148	1,665,120	1,656,408	1,678,210	1,678,210
PINECREST GARDENS	3,075,929	3,237,685	3,187,320	3,448,955	3,448,955
TOTAL EXPENDITURES	**$ 26,183,637**	**$ 29,732,572**	**$ 29,833,397**	**$ 30,690,445**	**$ 30,990,050**
TRANSFER OUT	**$ 4,092,627**	**$ 5,191,955**	**$ 5,191,955**	**$ 5,600,890**	**$ 4,873,620**
TOTALS	**$ 30,276,265**	**$ 34,924,527**	**$ 35,025,352**	**$ 36,291,335**	**$ 35,863,670**

Village Council

2023 2024

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.

FY24 Objectives

The following objectives where 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, 2023.
- 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
$20,000

This line item increased $20,000 to fund a citizen survey.

Other Contractual Services
$36,265

This line item increased $2,065 and funds the maintenance for the streaming video and a legislative program. The increase was due to an increase in maintenance costs.

Travel and Per Diem
$25,580

The Travel and Per Diem increased $20,580. 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. This increase reflects travel to pre-pandemic days and also includes funds for the Youth Advisory Council conference shuttle bus.

Other Current Charges
$11,550

Other Current Charges increased $6,550 from the previous fiscal year and funds refreshments for various advisory committees and the State of the Village address. Additional funds were allocated for the State of the Village address and Youth Advisory Council meetings.

Publications, Dues & Training
$22,865

This line item increased $4,220 and funds various memberships and conference registrations.

Grants and Aids
$73,500

Aide to Government Agencies decreased $1,150 and funds grants to the five public schools that serve Pinecrest residents, the Economic Development Council, and several community events.

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	$ -	$ -	$ -	$ 20,000	$ 20,000
434.000 Other Contractual Services	38,440	34,200	34,935	36,265	36,265
440.000 Travel & Per Diem	3,797	5,000	5,000	25,580	25,580
449.000 Other Current Charges	7,552	5,000	15,950	11,550	11,550
454.000 Publications, Dues, & Training	12,024	18,645	18,645	22,865	22,865
TOTAL OPERATING EXPENSES	**$ 61,813**	**$ 62,845**	**$ 74,530**	**$ 116,260**	**$ 116,260**
GRANTS AND AIDS					
483.000 Aid to Government Agencies	63,322	60,000	61,900	58,500	58,500
484.000 Aid to Gov, Community support	12,466	15,000	15,000	15,000	15,000
TOTAL GRANTS AND AIDS	**$ 75,788**	**$ 75,000**	**$ 76,900**	**$ 73,500**	**$ 73,500**
TOTAL VILLAGE COUNCIL	**$ 137,601**	**$ 137,845**	**$ 151,430**	**$ 189,760**	**$ 189,760**

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.

FY24 Objectives

The following objectives where 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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	Number of solicitations advertised	10	17	19
	Number of contracts executed	45	65	70
	Budget submitted to Village Council by August 15th	Submitted 7/13/21	Submitted 7/11/202	Submitted 7/18/2023

Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Manager for Fiscal Year 2023.

- The Village Manger supervised seven departments or divisions. During FY 2023, the manager held a total of 20 department level staff meetings.
- The Village Manager submitted the Fiscal Year 2024 Budget to the Village Council on July 18, 2023.
- In accordance with the requirement set forth in the Village Charter, the 2021-22 Comprehensive Annual Financial Report covering the period October 1, 2021 through September 30, 2022 was submitted to the Village Council on March 14, 2023 for its review and acceptance.
- Coordinated efforts with IT and the Communications Division to launch the Village's new web site.
- Conducted five town hall meetings to educate residents on the Mail-in referendum.
- Conducted three town hall meetings to educate residents on US1 Vision Plan update.
- Represented Pinecrest in collective bargaining sessions with the police union.
- Updated the Village's Strategic Plan.

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
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
Assistant to the Village Manager	1.0	1.0	1.0
Total	**4.0**	**4.0**	

Budget Highlights

Personal Services
$881,325

The Personal Services increased by $51,700 and funds staff salaries and benefits.

Professional Services
$138,000

This line item decreased $44,995 from the previous year and funds lobbying and grant writing services for the Village. The decrease was due to the completion of a one-time fire department feasibility study.

Travel and Per Diem
$4,585

This line item decreased $870 and funds travel to professional conferences.

Communications & Freight
$4,200

This line item decreased $505 from the prior year and funds a cell phone allowance for managerial staff. The decrease was due to the shifting of the funds for the monthly service for a mobile Wi-Fi device to the IT budget.

Publications, Dues and Training
$10,940

The Publications, Dues and Training line item increased by $1,800 and funds membership to several professional associations. The increase was due to the allocation of funds in relation to the Sterling Award application process.

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 539,943	$ 562,680	$ 557,680	$ 566,880	$ 581,305
414.000 Overtime	96	115	-	-	-
418.000 Service Award	15,044	15,365	15,365	16,640	17,190
419.001 Car Allowance	16,800	16,800	16,800	16,800	16,800
421.000 FICA Taxes	36,297	44,845	44,845	45,255	46,400
422.000 Retirement Contributions	102,358	110,645	110,645	112,010	140,400
423.000 Insurance, Health	69,607	69,600	74,641	69,600	69,600
424.000 Workers' Comp	1,334	1,525	1,525	1,540	1,580
426.000 Vacation/Sick time Payout	4,358	8,050	7,241	8,050	8,050
TOTAL PERSONAL SERVICES	**$ 785,837**	**$ 829,625**	**$ 828,742**	**$ 836,775**	**$ 881,325**
OPERATING EXPENSES:					
431.000 Professional Services	127,400	182,995	182,995	138,000	138,000
440.000 Travel & Per Diem	1,202	5,455	5,455	4,585	4,585
441.000 Communications & Freight Svcs	4,380	4,705	4,705	4,200	4,200
449.000 Other Current Charges	162	-		-	-
454.000 Publications, Dues, & Training	22,197	9,140	13,660	10,940	10,940
TOTAL OPERATING EXPENSES	**$ 155,340**	**$ 202,295**	**$ 206,815**	**$ 157,725**	**$ 157,725**
TOTAL VILLAGE MANAGER	**$ 941,178**	**$ 1,031,920**	**$ 1,035,557**	**$ 994,500**	**$ 1,039,050**

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.

FY24 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 Architectural Review Board, and maintain accurate 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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	Number of lien searches conducted	577	411	400

Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Clerk for Fiscal Year 2023.

- Organized the Village Council swearing-in ceremony
- Coordinated logistics for all virtual and hybrid Council meetings

- Coordinated logistics for all virtual, hybrid, and in-person 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 2023 municipal special election

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
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
Total	**3.0**	**2.0**	**2.0**

Budget Highlights

Revenues
$30,000

It is projected that the Office of the Village Clerk will generate $30,000 in revenues from lien searches and other services associated with records management.

Personal Services
$303,080

The Mayor and Council set the Village Clerk's annual salary. The Personal Services increased by $35,135, and funds staff salaries and benefits.

Other Contractual Services
$11,505

This line item decreased by $104,725 since this budget year does not include an election cycle.

Travel and Per Diem
$3,000

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

Communications & Freight Services
$2,305

This line item remained the same as the prior year and covers the Clerk's communication devices and email blast subscription service.

Other Current Charges
$33,590

The Other Current Charges line item increased $13,590 from the previous year and includes funds for legal advertising. The increase was due to the addition of funds for the archiving of social media accounts and the purchase of promotional items.

Operating Supplies
$3,320

This line item increased $1,000 from the previous year. The increase was due to the consolidation of Zoom subscriptions into this account.

Publications, Dues and Training
$1,250

This line item increased $100 from the previous fiscal year and funds membership dues and training.

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
REVENUES:					
349.000 Other Charges for Services	$ 34,808	$ 40,000	$ 27,324	$ 30,000	$ 30,000
TOTAL REVENUES	**$ 34,808**	**$ 40,000**	**$ 27,324**	**$ 30,000**	**$ 30,000**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	179,355	176,960	176,960	185,450	192,615
414.000 Overtime	2,379	1,000	585	750	750
418.000 Service Award	2,875	3,280	3,280	4,320	4,520
419.001 Car Allowance	4,500	5,400	5,400	5,400	5,400
421.000 FICA Taxes	13,462	14,060	14,060	14,910	15,470
422.000 Retirement Contributions	33,775	35,420	33,475	36,520	50,625
423.000 Group Insurance	19,315	28,800	20,575	28,800	28,800
424.000 Workers' Comp	625	480	480	510	530
426.000 Vacation/Sick time Payout	2,654	2,545	2,600	4,370	4,370
TOTAL PERSONAL SERVICES	**$ 258,940**	**$ 267,945**	**$ 257,414**	**$ 281,030**	**$ 303,080**
OPERATING EXPENSES:					
434.000 Other Contractual Services	11,366	116,230	26,530	11,505	11,505
440.000 Travel & Per Diem	1,198	2,000	2,000	3,000	3,000
441.000 Communications & Freight Svcs	1,781	2,305	2,305	2,305	2,305
449.000 Other Current Charges	32,643	20,000	35,000	33,590	33,590
452.002 Operating Supplies-Other	5,757	2,320	3,200	3,320	3,320
454.000 Publications, Dues, & Training	2,437	1,150	1,150	1,250	1,250
TOTAL OPERATING EXPENSES	**$ 55,182**	**$ 144,005**	**$ 70,185**	**$ 54,970**	**$ 54,970**
TOTAL VILLAGE CLERK	**$ 314,122**	**$ 411,950**	**$ 327,599**	**$ 336,000**	**$ 358,050**
Net (Expense)/ Revenue	**$ (279,314)**	**$ (371,950)**	**$ (300,275)**	**$ (306,000)**	**$ (328,050)**

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 Operating and Capital Budget. In addition, the Department is responsible for the management of the billing and collection of the Stormwater Utility Fees.

FY24 Objectives

The following objectives where 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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting (Annual Comprehensive Financial Report)	Applied 3/2023	Apply by 2/2024	Apply by 2/2025
	Percentage of ACH Payments Made, including payroll	81%	85%	87%
	Percentage by ACH Dollar Amount, including payroll	$32,248,423	$34,828,297	$35,524,863

Prior Year's Accomplishments

The following section lists the accomplishments of the Finance Department for Fiscal Year 2023.

- During the first six months of Fiscal Year 2023, 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 2023, the department processed a total of 14 payrolls for 198 budgeted positions. The Finance Department issued approximately 2,800 checks and coordinated direct deposit transfers totaling $5,105,324.04.

- During the first six months of Fiscal Year 2023, the Department processed approximately 2,006 vendor checks and Automated Clearing House (ACH) transfers (combined) totaling $14,956,433.57.

- 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 $25,725,535.76 for the first six months of Fiscal Year 2023. The Department processed 17,854 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, 2022 was prepared and presented to the Village Council for consideration at its March 14, 2023 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2021 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2022.

- The Finance Department maintains depreciation records as well as tracks capital assets valued over $99,976,593, which include roadways, sidewalks, buildings improvements, land, construction in progress, and equipment with a total value of $10,000 or more.

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
FULL TIME			
Finance Director	1.0	1.0	1.0
Accounting Specialist	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
TOTAL FULL TIME	**3.0**	**3.0**	**3.0**
Total	3.0	3.0	3.0

Budget Highlights

Personal Services
$409,300

Personal Services for the Finance Department increased $18,515 and covers the salaries and fringe benefits for the Finance Director, Accountant, and Accounting Specialist. The increase was because two of the staff members are reaching their 5 years of employment with the Village and will be participating in the service award program and annual increases for the department.

Accounting and Auditing
$50,500

This line item decreased by $1,670 due to the carryover of a onetime project from the prior year. This account includes audit fees and 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
$7,795

This line item decreased by $795 due to the decision to alternate conferences among the staff.

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
$4,410

This line item decreased by $385 due to the decision to alternate conference among the staff. This account also funds membership to professional associations for the Finance Department.

Department of Finance

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 254,678	$ 270,035	$ 275,035	$ 283,695	$ 283,695
414.000 Overtime	130	100	100	100	100
418.000 Service Award	1,202	1,540	1,542	2,908	2,908
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	19,504	21,210	20,210	22,365	22,365
422.000 Retirement Contributions	38,317	42,970	42,970	45,205	45,205
423.000 Insurance, Health	42,713	43,200	43,200	43,200	43,200
424.000 Workers' Comp	611	730	730	770	770
426.000 Vacation/Sick time Payout	4,432	5,600	4,714	5,657	5,657
TOTAL PERSONAL SERVICES	**$ 366,987**	**$ 390,785**	**$ 393,901**	**$ 409,300**	**$ 409,300**
OPERATING EXPENSES:					
432.000 Accounting & Auditing Services	41,400	52,170	48,470	50,500	50,500
440.000 Travel & Per Diem	2,679	8,590	8,590	7,795	7,795
441.000 Communications & Freight Svcs	1,200	1,200	1,200	1,200	1,200
451.000 Office Supplies	-	-	397	-	-
454.000 Publications, Dues, & Training	1,914	4,795	4,795	4,410	4,410
TOTAL OPERATING EXPENSES	**$ 47,193**	**$ 66,755**	**$ 63,452**	**$ 63,905**	**$ 63,905**
TOTAL FINANCE DEPARTMENT	**414,180**	**457,540**	**457,353**	**473,205**	**473,205**

Village Attorney

2023 2024

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.

FY24 Objectives

The following objectives where 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 remained the same as the prior year and covers additional legal services related to the code enforcement, litigation reserve, real property, labor counsel and bond counsel.

Legal Retainer Agreement
$420,000

The Village Attorney line item increased $70,000 from the prior year and covers legal services for the all departments, except Building and Planning.

Legal Retainer Agreement, Building & Planning
$215,000

This line item decreased $35,000 from 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	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Other Legal Services	$ 145,683	$ 40,000	$ 40,000	$ 40,000	$ 40,000
431.003 Legal Retainer Agreement	403,973	350,000	566,000	420,000	420,000
431.004 Legal Retainer Agreement, B&P	183,994	250,000	206,000	215,000	215,000
449.000 Other Current Charges	-	20,000	20,000	20,000	20,000
TOTAL OPERATING EXPENSES	**$ 733,651**	**660,000**	**832,000**	**695,000**	**695,000**
TOTAL VILLAGE ATTORNEY	**$ 733,651**	**660,000**	**832,000**	**695,000**	**695,000**

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.

FY24 Objectives

The following objectives where 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 implementation of new learning system to enhance employee development.
- Streamline and enrich onboarding and training process for new hires.
- Continue 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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	Email subscription service users*	13,190	12,640	13,500
	Number of website page views	436,366	393,289	600,000
	Number of new hires (F/T and P/T)	43	43	40

*Includes all departments.

Prior Year's Accomplishments

The following section lists the accomplishments of Human Resources Division and the Communications Division for Fiscal Year 2023.

Human Resources Division

- Prepared and managed forty (40) recruitment plans to fill vacancies in Village departments. Received and reviewed 921 employment applications.
- Conducted onboarding for fifty-three (53) full-time and part-time new-hire candidates.
- Managed turnover rate at 17.2%
- Updated the Village's HR Policy and Procedure Manual.

- Managed the Safety and Health Committee as well as the Drug Free Workplace program.
- Continued the online training platform.

Communications Division

- Implemented Village Council meeting advance and summary messaging.
- Created and implemented of 2023 -2024 Communications Plan.
- Highlighted Village accomplishments.
- Curated and implemented new Village logo, website and branding.
- Built and refreshed current webpages while new website in process.
- Implemented Granicus Communications Cloud to further email marketing segmentation and reach goals.
- Created and implemented campaign to increase email subscriptions.
- Served as Website Master – new responsibility.
- Implemented social media calendar for all departments.
- Created and implemented of Charter Amendment Vote Communications Plan.
- Supported all departmental campaigns, events and media outreach.
- Supported Village Council communications – Composting, Electronics Recycling Drive, Blood Drives, Mayor Message.
- Supported Village Manager US 1 Vision Plan, Future US1, Charter Amendment Town Hall communications.
- Supported Public Works Director in Potable Water Project, KSUP, Ludlam SUP communications.
- Supported Building and Planning Director in Pinecrest Parkway Citizens Council and Charter Amendment Vote communications.
- Supported Parks and Recreation Director in Evelyn Greer Park, Coral Pine Park Pickleball Ribbon Cutting communications.
- Created Parks and Recreation Dino Dash and Zombie Run logos and accompanying campaigns.
- Supported Pinecrest Gardens Director in Upper Gardens Opening, Jazz Series, and new programming campaigns.
- Supported the Police Department 9 pm Routine and CRASE campaigns.
- Produced four issues of the Pinecrest Sun in-house.
- Managed 15 social media platforms.

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
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	1.0	1.0
Custodian	2.0	2.0	2.0
TOTAL FULL TIME	**7.0**	**8.0**	**8.0**
Total	**7.0**	**8.0**	**8.0**

Budget Highlights

Personal Services
$805,160

The Personal Services for General Government decreased by $40,780 and covers the salary and benefits for the positions authorized under this division. The decrease is mainly due to a new HR Manager starting at a lower rate of pay.

Professional Services
$161,845

This line item increased by $48,695 and covers pre-employment testing/inoculations, and the ZenCity dashboard. The increase was due to the addition of funding for a communications consultant.

Other Contractual Services
$296,110

This line item increased by $275,960 and funds the Pinecrest Sun publication, ADA compliance monitoring for the web site and a digital marketing monitoring system. The increase was due to the funding of a peafowl program and inclusion of the expenditure for the security guard in a new special taxing district.

Travel and Per Diem
$4,755

This line item increased by $2,325 and covers the conference costs for the Human Resources Manager and Communications Manager. The increase was due to the addition of funds for a conference for the communications designer.

Communications and Freight Services
$45,985

This line item increased $2,425 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.

Utility Services
$60,805

This line item increased by $2,555, 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
$772,910

This line item increased $226,485 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
$277,405

This line item increased $228,645 and covers maintenance agreements and repair contracts. The increase was due to a new air conditioning maintenance agreement, elevator repairs, n electronics and chemical waste disposal program, and structural repairs and painting of the Municipal Center.

Printing and Binding
$34,000

This line item increased $6,400 from the previous year and funds the printing of a newsletter three times a year, and various miscellaneous printing items. The increase was due to higher costs.

Promotional Activities
$12,650

This line item increased $1,850 from the previous year and covers the cost of Village brochures and communications promotional items. The increase was due to additional funding for Adobe stock photos and videos, and video templates for the communications division.

Other Current Charges
$28,655

This line item increased by $3,950 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 employee appreciation week and the Guido Inguanzo Service Award.

Office Supplies
$25,000

This line item increased $15,500 from the previous year due to higher costs of supplies. The increase was due to a return to pre-pandemic levels as all employees returned to the office.

Operating Supplies – Other
$24,100

This line item increased $3,800 and mainly funds cleaning and household supplies. The increase was due to a return to pre-pandemic levels as all employees returned to the office.

Publications, Dues and Training
$60,835

This line item increased $15,740 and covers staff trainings and costs for various memberships to professional organizations. The increase was due to the inclusion of funds for a management assessment as part of the Sterling Award process.

Capital Outlay
$2,500

Capital Outlay – Equipment and Machinery increased $2,500 to fund a new drone for the communication department as required by new laws.

General Government

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 487,183	$ 541,180	$ 541,180	$ 542,220	$ 542,220
413.000 Other Salaries & Wages	8,063		-	-	-
414.000 Overtime	2,987	2,500	2,500	2,500	2,500
418.000 Service Award	10,242	11,815	11,815	5,880	5,880
419.001 Car Allowance	8,400	8,400	8,400	8,400	8,400
421.000 FICA Taxes	38,899	43,025	43,025	42,470	42,470
422.000 Retirement Contributions	70,765	83,445	83,445	82,490	82,490
423.000 Insurance, Health	85,923	115,200	113,655	115,200	115,200
424.000 Workers' Comp	1,108	1,460	1,460	1,440	1,440
426.000 Vacation/Sick time Payout	4,409	38,915	47,559	4,560	4,560
TOTAL PERSONAL SERVICES	**$ 717,978**	**$ 845,940**	**$ 853,039**	**$ 805,160**	**$ 805,160**
OPERATING EXPENSES:					
431.000 Professional Services	100,269	113,150	147,610	161,845	161,845
434.000 Other Contractual Services	23,037	20,150	23,150	113,610	296,110
440.000 Travel & Per Diem	1,056	2,430	2,430	4,755	4,755
441.000 Communications & Freight Svcs	25,796	43,560	43,560	45,985	45,985
443.000 Utility Services	72,460	58,250	61,100	60,805	60,805
444.000 Rental & Leases	10,880	12,200	12,200	12,200	12,200
445.000 Insurance	531,363	546,425	546,425	772,910	772,910
446.002 Repair & Maintenance-Other	45,411	48,760	68,571	277,405	277,405
447.000 Printing & Binding	32,508	27,600	34,240	34,000	34,000
448.000 Promotional Activities	11,137	10,800	10,800	12,650	12,650
449.000 Other Current Charges	23,244	24,705	24,705	28,655	28,655
451.000 Office Supplies	11,537	9,500	16,820	25,000	25,000
452.002 Operating Supplies-Other	35,525	20,300	31,574	24,100	24,100
454.000 Publications, Dues, & Training	8,945	45,095	42,500	60,835	60,835
455.000 Bad Debt	(2,154)	-	-	-	-
TOTAL OPERATING EXPENSES	**$ 931,014**	**$ 982,925**	**$ 1,065,686**	**$ 1,634,755**	**$ 1,817,255**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	-				
464.000 Equipment and Machinery	2,779	-	-	2,500	2,500
TOTAL CAPITAL OUTLAY	**$ 2,779**	**$ -**	**$ -**	**$ 2,500**	**$ 2,500**
TOTAL GENERAL GOVERNMENT	**$ 1,651,771**	**$ 1,828,865**	**$ 1,918,725**	**$ 2,442,415**	**$ 2,624,915**

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.

FY24 Objectives

The following objectives where 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

- Continue to enhance the digital transformation of the organization using the latest automated, intelligent, cloud-based technologies that provides agility, scalability and security while helping streamline internal processes, increase efficiency, empower employees and promote collaboration.
- 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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	Work Orders Completed	433	300	300
	New Projects Completed	6	4	1
	Computers Replaced/Installed	1	12	28

Prior Year's Accomplishments

The following section lists the accomplishments of the Information Technology Division for Fiscal Year 2023.

- 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.
    - In this fiscal year, the Village launched two modern, beautiful and functional websites: One for the Village and one for Pinecrest Gardens. The newly redesigned website(s) delivered a more streamlined, self-service, citizen-centric, easy to use, mobile-friendly and easy to update solution leveraging Open Cities.

- The websites use data-driven features such a predictive search to prioritize top tasks to connect people to services they need. This digital transformation support self-service and reduce walk-in traffic and calls as the website is intuitive and help our residents to find what they are looking on the first attempt.
- This upgrade also created efficiencies and empowered organizational-wide content creation across departments by making employees feel comfortable curating and publishing content, while ensuring a consistent brand and voice with built-in custom approval processes and templates.
- The project also created efficiencies in the Communications Division with the utilization of the communications cloud platform to:
    - Facilitate communicating with residents who are interested in our services and drive them to action.
    - Build a robust subscriber network, leading to massive audience growth and stronger engagement.
    - Provide more personalized campaigns, delivering custom messages based on demographics, location, interests, and more.
    - Bring citizen engagement to new levels by posting across email, social media, and text messaging - all with one click.
    - Apply content updates and enhancements based on robust analytics.
- Continue to provide stable and reliable information technology infrastructure.
- During this fiscal year, the IT Division upgraded the outdated phone systems at Pinecrest Gardens, Public Works and Community Center with the Avaya IP Office solution. The unified communications platform was implemented and is managed on premises. The new technology offers a user-friendly interface featuring menus that are easy to follow to everyone in the organization to keep improving both customer and employee interactions and experiences. The upgrade also provides efficiencies in the IT Division, as allows for remote maintenance and sends notifications of faults in advance before we even realize there is a problem.
- In collaboration with every department and leveraging our Geographical Information System, the IT Division built the Pinecrest Community Dashboard. The dashboard provides residents with a snapshot of important areas of interest in a specific time period. The dashboard also includes an array of interactive data charts, and maps for viewers to explore the health of the organization and to monitor top priority data set by the Village Council.
- During this fiscal year, IT completed the migration of the Building and Planning application to the Cloud. In the process, the software was upgraded to a web-based version providing additional efficiencies to the organization such as the use of iPads for all the Inspectors, who are now able to perform their jobs better and faster on mobile devices where they collect photos and enter inspection results in real-time, offering visibility and providing a quicker turnaround time to customers.
- During this year, IT contributed to the Village of Pinecrest sustainability efforts facilitating the Pinecrest Recycling event occurred in April 2023, to provide an avenue for residents to recycle electronics and at the same time helping the environment to reduce pollution.

- During this fiscal year, IT in collaboration with Pinecrest Gardens developed the Plant Tree Inventory to establish a foundation for a more detailed Plant inventory to assist in efforts of seeking grant funding to develop a more comprehensive program. The application also helps to manage tree risk assessment and to determine the number of potential tree planting sites throughout the Gardens.

  The Development of this new application is providing efficiencies in the department at improving work-scheduling and cyclical maintenance on trees, improving the ability to respond to storm damage and estimate costs, and locate all trees of a single species; for example, to aid in planning for and responding to a pest or disease outbreak.

- During this year, IT Division also built a new Intranet site for the Employees. The new site has improved internal communication, connect employees across the different locations, facilitated employees finding information, boosts recognition and reward and reinforced our brand and organization values.

- Following our 5-year replacement plan, IT replaced 12 computers across the Organization.

- IT continued to assure the Village systems were safe by maintaining a strong cyber security posture and compliance. We continue to upgrade using technologies on intrusion detection and prevention systems, anti-malware, network access controls, next generation firewalls and multiple authentication methods, to make the technological defenses against cyber threats more robust.
- We also provided effective quarterly and yearly cyber security awareness training to help employees understand proper cyber hygiene, the security risks associated with their actions and to identify cyber-attacks they may encounter via email and the web.

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
FULL TIME			
IT Manager	1.0	1.0	1.0
TOTAL	**1.0**	**1.0**	**1.0**

Budget Highlights

Personal Services
$187,950

The Personal Services for Information Technology increased by $9,400 and funds staff salaries and benefits.

Professional Services
$134,450

This line item increased $10,950 from the prior year and covers computer support. The increase was due to the inclusion of additional funds for social engineering testing and training, and network penetration testing.

Travel and Per Diem
$1,265

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

Communications and Freight Services
$4,595

This line item increased $155 from prior year and funds a cell phone allowance for the IT Manager and mobile Wi-Fi fees.

Repair and Maintenance – Other
$306,940

This line item increased by $37,105 mainly due to the need for additional cloud storage, maintenance of the new website and online forms software, and a new human resources educational software.

Operating Supplies – Other
$20,000

This line item decreased $500 and funds computer software and hardware, printers and computer supplies.

Publications, Dues and Training
$765

This line item increased $165 and funds training activities for the IT Manager.

Capital Outlay
$0

Funds were not allocated for Capital Outlay.

Information Technology

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 117,809	$ 123,235	$ 123,235	$ 130,405	$ 130,405
418.000 Service Award	1,742	2,055	2,069	2,395	2,395
419.001 Car Allowance	4,200	4,200	4,200	4,200	4,200
421.000 FICA Taxes	9,498	9,760	9,760	10,335	10,335
422.000 Retirement Contributions	21,051	22,310	22,310	23,605	23,605
423.000 Insurance, Health	10,427	14,400	11,978	14,400	14,400
424.000 Workers' Comp	291	335	335	355	355
426.000 Vacation/Sick time Payout	2,085	2,255	1,321	2,255	2,255
TOTAL PERSONAL SERVICES	**$ 167,102**	**$ 178,550**	**$ 175,208**	**$ 187,950**	**$ 187,950**
OPERATING EXPENSES:					
431.000 Professional Services	127,575	123,500	123,500	134,450	134,450
440.000 Travel & Per Diem	-	1,265	1,265	1,265	1,265
441.000 Communications & Freight Svcs	4,914	4,440	4,440	4,595	4,595
446.002 Repair & Maintenance-Other	279,523	269,835	308,870	306,940	306,940
452.002 Operating Supplies-Other	7,905	20,500	20,500	20,000	20,000
454.000 Publications, Dues, & Training	5,764	600	600	765	765
TOTAL OPERATING EXPENSES	**$ 425,681**	**$ 420,140**	**$ 459,175**	**$ 468,015**	**$ 468,015**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	21,750				
464.000 Equipment and Machinery	6,716	22,500	22,500	-	-
TOTAL CAPITAL OUTLAY	**$ 28,466**	**$ 22,500**	**$ 22,500**	**$ -**	**$ -**
TOTAL INFORMATION TECHNOLOGY	**$ 621,249**	**$ 621,190**	**$ 656,883**	**$ 655,965**	**$ 655,965**

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.

FY24 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

- The Pinecrest Police Department will continue to maintain National Accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA), by conducting and meeting all the requirements of the annual reaccreditation maintenance process.
- The Pinecrest Police Department will continue to develop sustainable crime fighting resources that address citizen concerns in a manner that is financially efficient and effective.



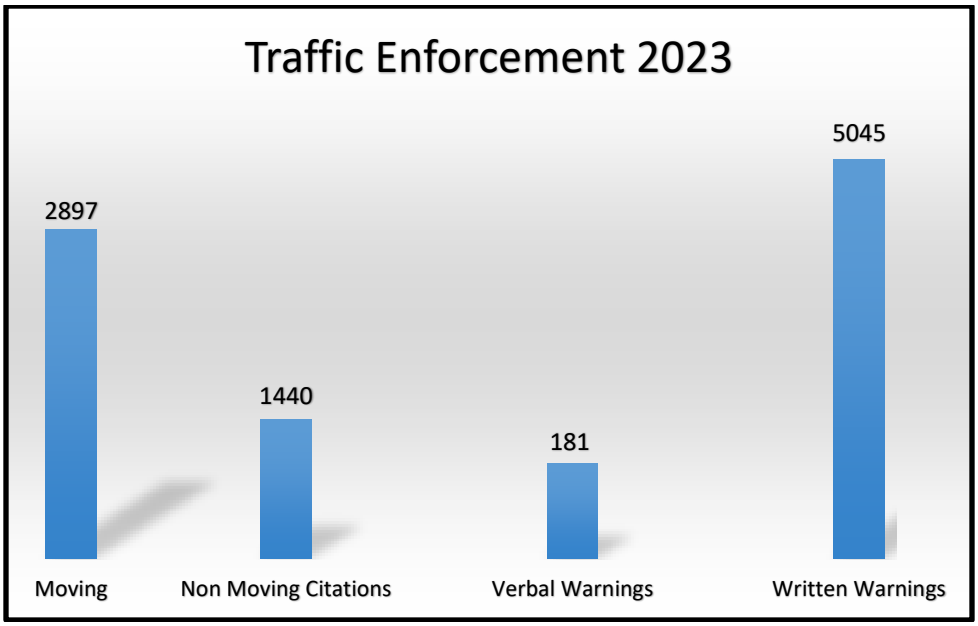
Security and Pedestrian Safety

- The Pinecrest Police Department will continue to engage in and provide highly proactive public safety and policing services with the goal to reduce property crimes, such as burglary, thefts from motor vehicles etc., while working with community partners to address quality of life issues within neighborhoods.
    - Patrol Officers will continue to conduct Directed Patrols on all secondary roadways within the village, with the overall purpose of increasing neighborhood policing.
    - Continue to educate and encourage residents to take small, easy steps to deter property crimes, primarily by locking car and residence doors, and protecting personal property.
- Through professional traffic enforcement actions; patrol officers will continue to educate traffic violators in an effort to gain voluntary compliance with traffic laws and ordinances.
    - Continue to emphasis traffic enforcement as both a safety and crime prevention 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 2022-23 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	New Neighborhood Crime Watch Groups	2	2	2
	Park Details Performed	553	1200	1000
	Park and Walks	3,335	5,000	4,000



Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Police for Fiscal Year 2023.

- The Pinecrest Police maintained its 21st Century Guardian Community Policing Philosophy through its ongoing commitment to community youth outreach programs. The department partnered with various organizations in order to provide mentoring and a positive police interaction to local at-risk youth. Organizations included Citrus Family Network, Gensis Hopeful Haven, Big Brothers Big Sisters of Miami, 5000 Role Models, and Suniland Sun Devils Youth Football Program.

- The Police Department made significant upgrades to its Dispatch Center. Upgrades include; a new Tactical Dispatch Position. This new position within the dispatch center will allow operators to monitor real-time, the SaferWatch and SaferWatch for Schools applications, Vigilant and Flock ALPR Camera system's seamlessly from one position.

- The Police Department conducted monthly Civilian Response to Active Shooter (CRASE) training workshops, in an effort to educate community members and village staff, what they should do if confronted with an active shooter event.
- The Pinecrest Police Traffic Unit continued to focus its efforts on ensuring the overall safety of pedestrian and vehicular traffic throughout the Village. The Traffic Unit participated in numerous local and national campaigns regarding impaired driving, aggressive driving, occupant protection, and distractive driving.

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
FULL TIME			
SWORN PERSONNEL			
Chief of Police	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0
Captain	3.0	3.0	3.0
Sergeant	8.0	8.0	8.0
Police Officer	32.0	35.0	35.0
Detectives	3.0	3.0	3.0
TOTAL SWORN PERSONNEL	**51.0**	**51.0**	**51.0**
CIVILIAN PERSONNEL			
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	3.0	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	1.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	**21.0**	**21.0**	**21.0**
PART TIME			
CIVILIAN PERSONNEL			
School Crossing Guard – PT	4.0	4.0	4.0
Traffic Infraction Enforcement Officer	2.0	2.0	3.0
TOTAL PT CIVILIAN PERSONNEL	**6.0**	**6.0**	**7.0**
Total Authorized Positions	**78.0**	**78.0**	**79.0**

Budget Highlights

Revenues
$1,130,000

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
$11,285,665

This line item increased by $814,820, 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, overtime for Smart Details, a new part-time Traffic Enforcement Officer for the school speed zone enforcement, 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
$458,965

This line item increased $20,830 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
$350

This line item remained the same as the previous year.

Travel and Per Diem
$14,090

This line item increased $620 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
$64,185

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
$3,000

This line item covers the electricity costs for the License Plate Readers and it increased $1,920 from 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
$135,000

This line item increased $8,079 from the previous year.

Repair and Maintenance – Other
$188,345

This line item increased by $71,960 and pays for the maintenance agreements for various computer software programs and radio maintenance. The increase was due to funding for computer maintenance transferred to this line item from Capital Outlay – Machinery & Equipment.

Printing and Binding
$5,600

Printing and Binding decreased $400 from the prior year and covers the cost of the department's miscellaneous printing needs.

Other Current Charges
$5,035

This line item remained the same as the prior year and funds the officer awards and recruitment activities.

Office Supplies
$14,000

This line item remained the same as the previous year.

Operating Supplies – Gasoline
$255,400

This line item increased $52,870 and provides funds for fuel. The increase was due a new take-home car program for police officers.

Operating Supplies – Other
$162,225

This line item increased $980 and funds police uniform allowances and equipment.

Publications, Dues and Training
$24,780

This line item increased $200 and funds various trainings and costs for Law Enforcement Accreditation.

Capital Outlay
$0

Funds were not allocated for Capital Outlay.

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

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
REVENUES:					
334.500 Misc Grants, Police	$ 50,393	$ 5,000	$ 10,000	$ 10,000	$ 10,000
342.100 Private Detail-Police	28,398	12,000	98,847	25,000	25,000
342.101 Police Fees	20,010	27,500	17,500	20,000	20,000
351.000 Judgments and Fines-Court	98,697	70,000	89,528	100,000	100,000
351.900 Traffic Light Cameras Fines	969,026	1,100,000	866,957	975,000	924,495
351.901 School Zone Speed Cameras	-	-	-	-	50,505
TOTAL REVENUES	**$ 1,166,525**	**$ 1,214,500**	**$ 1,082,832**	**$ 1,130,000**	**$ 1,130,000**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	5,366,704	5,953,355	5,953,355	5,986,705	5,986,700
412.050 Holiday Pay	155,914	158,030	185,571	188,915	188,915
413.000 Other Salaries & Wages	124,365	137,535	137,535	141,290	176,260
414.000 Overtime	358,171	543,850	523,850	543,150	543,150
415.000 Special Pay	37,598	39,565	39,565	39,100	39,100
416.000 Private Detail	16,255	10,000	45,378	48,100	48,100
417.000 Other Benefits	5,671	20,845	6,155	5,955	5,955
418.000 Service Award	81,230	114,625	101,625	108,015	108,015
419.000 Car Allowance	205,925	134,050	134,050	126,000	126,000
421.000 FICA Taxes	485,554	480,645	492,589	551,810	554,485
422.000 Retirement Contributions	131,454	176,130	156,605	182,780	182,780
422.001 FRS Retirement (DB)	1,265,484	1,371,500	1,406,500	1,897,205	1,908,630
423.000 Health	812,293	1,036,800	1,036,800	1,036,800	1,036,800
424.000 Workers' Comp	99,371	115,895	115,895	152,160	153,600
425.000 Unemployment Compensation	1,231	-	-	-	-
426.000 Vacation/Sick time Payout	77,329	178,020	91,337	227,175	227,175
TOTAL PERSONAL SERVICES	**$ 9,224,548**	**$ 10,470,845**	**$ 10,426,810**	**$ 11,235,160**	**$ 11,285,665**
OPERATING EXPENSES:					
431.000 Professional Services	29,677	16,440	16,440	16,440	16,440
434.000 Other Contractual Services	430,429	438,135	438,135	458,965	458,965
435.000 Investigations	-	350	-	350	350
440.000 Travel & Per Diem	7,266	13,470	13,470	14,090	14,090
441.000 Communications & Freight Svcs	57,786	64,185	64,185	64,185	64,185
443.000 Utility Services	656	1,080	1,080	3,000	3,000
444.000 Rental & Leases	7,399	7,930	7,930	7,930	7,930
446.001 Repair & Maintenance-Vehicles	122,592	126,921	126,920	135,000	135,000
446.002 Repair & Maintenance-Other	108,497	116,385	116,385	188,345	188,345
447.000 Printing & Binding	3,881	6,000	6,000	5,600	5,600
449.000 Other Current Charges	2,124	4,685	4,685	5,035	5,035
451.000 Office Supplies	12,425	14,000	14,000	14,000	14,000
452.001 Operating Supplies-Gasoline	134,002	202,530	202,530	255,400	255,400
452.002 Operating Supplies-Other	154,541	161,245	161,245	162,225	162,225
454.000 Publications, Dues, & Training	37,530	24,580	24,580	24,780	24,780
TOTAL OPERATING EXPENSES	**$ 1,108,806**	**$ 1,197,936**	**$ 1,197,585**	**$ 1,355,345**	**$ 1,355,345**
CAPITAL OUTLAY:					
464.000 Equipment and Machinery	659,766	1,379,506	1,379,506	-	-
TOTAL CAPITAL OUTLAY	**$ 659,766**	**$ 1,379,506**	**$ 1,379,506**	**$ -**	**$ -**
GRANTS AND AIDS					
481.000 Aid to Government Agencies	4,059	4,710	4,710	4,710	4,710
TOTAL GRANTS AND AIDS	**$ 4,059**	**$ 4,710**	**$ 4,710**	**$ 4,710**	**$ 4,710**
TOTAL POLICE DEPARTMENT	**$ 10,997,179**	**$ 13,052,997**	**$ 13,008,611**	**$ 12,595,215**	**$ 12,645,720**
Net (Expense)/ Revenue	**$ (9,830,655)**	**$ (11,838,497)**	**$ (11,925,779)**	**$ (11,465,215)**	**$ (11,515,720)**

Department of Building and Planning

2023 2024

Function

The Building and Planning Department is divided into two sections. The Building Official has responsibility for the Building Division, while the Planning Director is in charge of 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 email requests, telephone messages, appointments, walk-ins, community meetings, Zoning Board meetings, Village Council meetings, Special Magistrate Hearings, and various other forms of communication.

The primary function of a building department is to review plans and inspect residential and commercial construction for the health, safety, and welfare of the community. In accordance with Florida Statute 468.604, the building department is responsible for administering, supervising, directing, enforcing, or performing the permitting and inspection of all residential and commercial construction, alteration, repair, remodeling, or demolition of structures, and the installation of building systems within the Village of Pinecrest, to ensure compliance with the Florida Building Code and any other applicable construction requirements as specified by state law or county or municipal ordinance. For the public, the most common evidence of building department involvement is the issuance of a building permit. As part of this process, the building department also assumes responsibility for verification of compliance with Florida's workers' compensation, liability insurance, local business tax, and state license. The Building Department continually strives to provide excellence in customer service.

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. Florida Statutes Chapters 162 and 163 regulate the review responsibility for this division. 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.

FY24 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

- 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 floodplain management, 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 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 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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	ISO Rating (Residential/Commercial)	3/2	4/3	4/3
	Number of Permits Issued	3,349	3,600	3,000
	Number of Inspection Performed	18,301	22,400	23,000
	Certificates of Use Issued	24	51	46
	Percentage of Closed Code Compliance Cases	94%	90%	90%

Prior Year's Accomplishments

The following section lists the accomplishments of the Building and Planning Department during the 2022-2023 fiscal year.

- Building and Planning Department maintains training and ethics standards of ICMA, APA, AICP, FEMA, and the Florida Department of Business and Professional Regulations.

- All building department inspectors and plan examiners complete a minimum of 16 hours of continuing education biannually through the Miami-Dade Office of Code Compliance. In addition, the technical staff takes 16 to 24 hours of continuing education to maintain their required licenses and registrations with the State of Florida.

- On February 27, 2023, the Village was notified by the Federal Emergency Management Agency (FEMA) that the Village's Community Rating System (CRS) Classification has been improved from a Class 8 rating to a Class 7 rating allowing for an additional 5% reduction in flood insurance premiums.

- The Building and Planning Department is projected to process over 1,976 code compliance complaints, an increase of 24.5% over the number processed last fiscal year, and to present 380 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by the Code Compliance Officer.

- On December 13, 2022, the Village Council approved amendments to the Village's Comprehensive Development Master Plan, and Land Development Regulations allowing for transit oriented mixed-use development adjacent to Pinecrest Parkway and the South Dade Transit Corridor in new and expanded Pinecrest Business Alternative Districts near SW 104 Street and SW 136 Street.

- The Village is currently certified as a Florida Certified Green Local Community with a Silver Certification. The Village continues working toward Gold Certification.

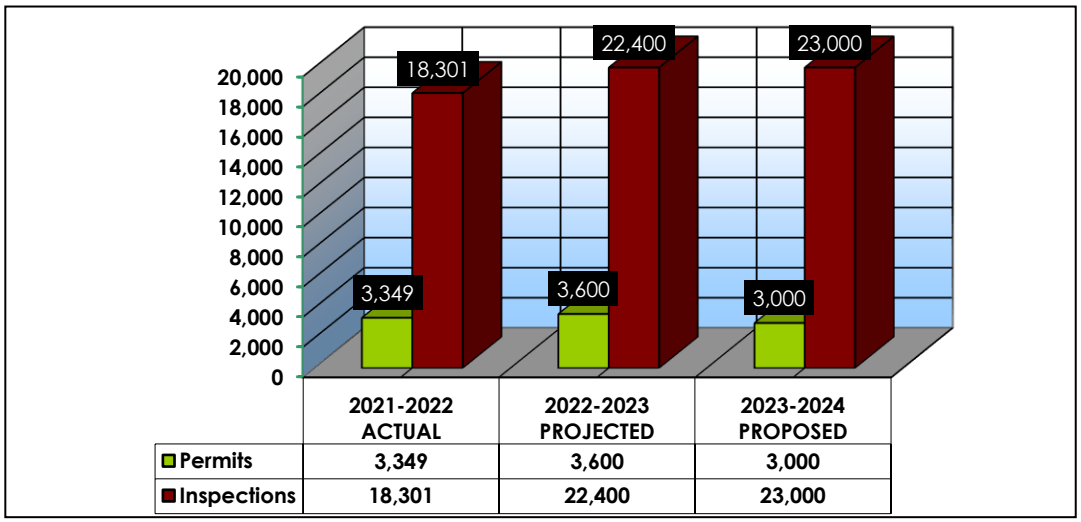
- Staff worked with the Village Attorney in preparation of various ordinances for amendment of the Village's Land Development Regulations including regulations related to fire hydrants, illicit discharge into the Village's Stormwater Drainage system, and tree preservation.

- Staff coordinated with Tischler-Bise, Impact Fee Consultants, in the completion of an analysis of the Village's Impact Fee Ordinance. Completion of the Impact Fee Study and adoption of the revised fee schedule was completed on November 1, 2022.

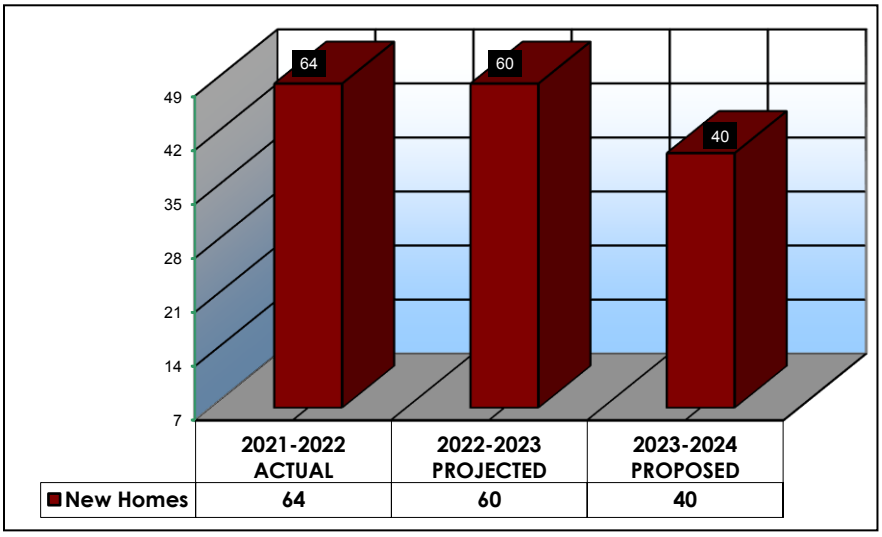
Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
FULL TIME			
Building Official	1.0	1.0	1.0
Building Services Assistant	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0
Admin. Ast. to the Planning Director	1.0	1.0	1.0
Planner	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0
Building Inspector	2.0	2.0	3.0
Building Plans Examiner	1.0	1.0	1.0
Code Compliance Supervisor	0.0	1.0	1.0
Code Compliance Officer	2.0	3.0	3.0
Code Compliance Clerk	1.0	1.0	1.0
Permit Services Supervisor	1.0	1.0	1.0
Permit Clerk	4.0	4.0	4.0
Structural Engineer	0.0	1.0	1.0
TOTAL FULL TIME	**17.0**	**20.0**	**21.0**
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
Building Plans Reviewer	1.0	1.0	1.0
Senior Code Compliance Officer	1.0	0.0	0.0
TOTAL PART TIME	**8.0**	**7.0**	**7.0**
Total Authorized Positions	**25.0**	**27.0**	**28.0**

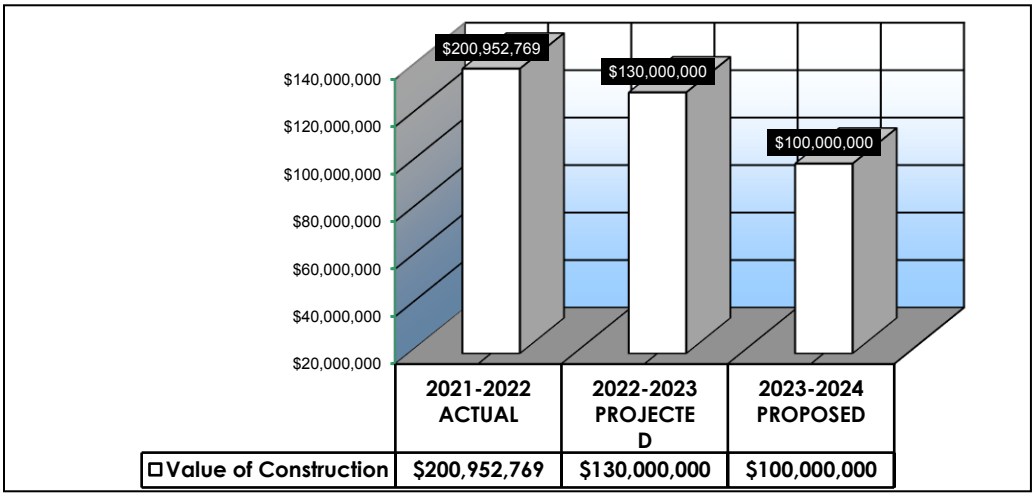
Activity Report



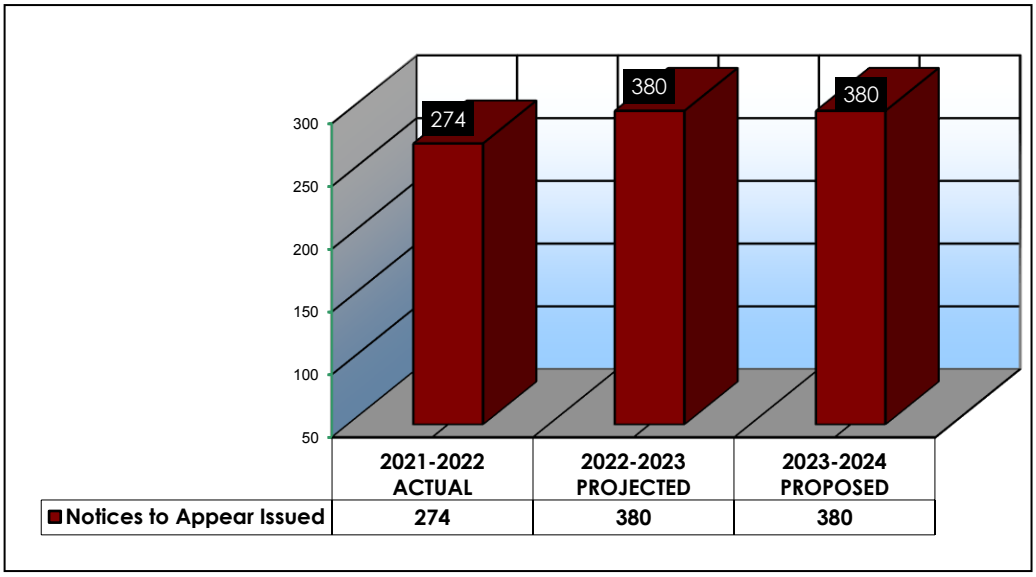
	2021-2022 ACTUAL	2022-2023 PROJECTED	2023-2024 PROPOSED
Permits	3,349	3,600	3,000
Inspections	18,301	22,400	23,000

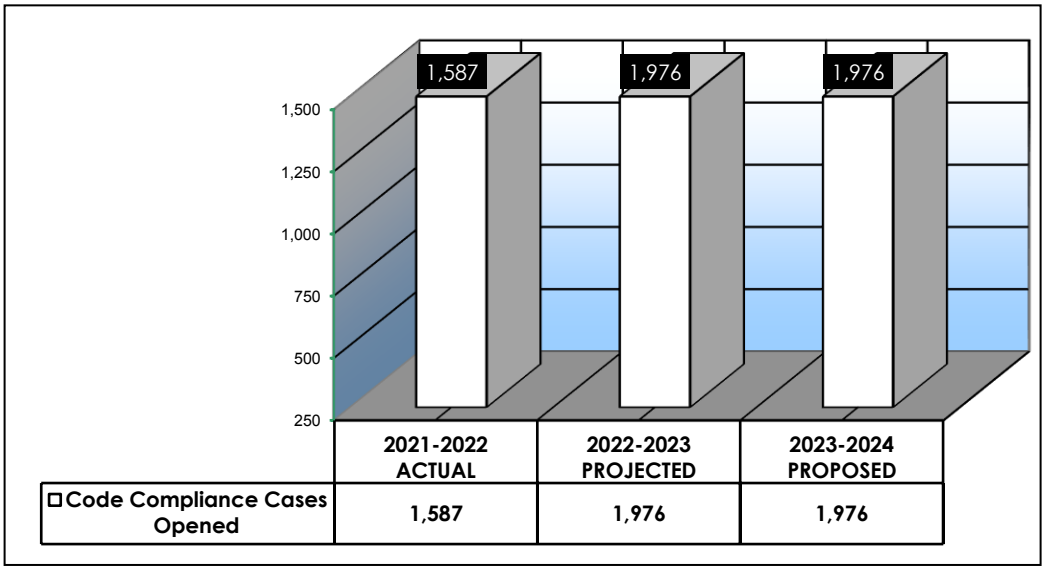


	2021-2022 ACTUAL	2022-2023 PROJECTED	2023-2024 PROPOSED
New Homes	64	60	40



	2021-2022 ACTUAL	2022-2023 PROJECTED	2023-2024 PROPOSED
Value of Construction	$200,952,769	$130,000,000	$100,000,000


300
250
200
150
100
50
274
380
380
2021-2022 ACTUAL
2022-2023 PROJECTED
2023-2024 PROPOSED
Notices to Appear Issued
274
380
380


1,500
1,250
1,000
750
500
250
1,587
1,976
1,976
2021-2022 ACTUAL
2022-2023 PROJECTED
2023-2024 PROPOSED
Code Compliance Cases Opened
1,587
1,976
1,976

Budget Highlights

Revenues
$3,850,000

The department estimates $3,850,000 in revenues generated from Building Permits.

Personal Services
$2,919,855

This line item increased $256,650 and covers staff salaries and benefits. The increase was mainly due to the addition of one full-time position of Building Inspector.

Professional Services
$75,000

This line item decreased $50,000 due to the completion of a zoning fee study.

Other Contractual Services
$344,640

This line item increased $38,240 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 for a vacation rental registration and tracking system.

Travel & Per Diem
$3,840

This line item increased $1,820 and covers travel expenses to seminars and trainings. The increase was due to the inclusion of funds for a conference for the Building Official.

Communications & Freight Services
$50,370

This line item increased $31,110 and covers internet connections, postage and courier services. The increase was due to funds for Apple Business for the inspector laptops, and additional funds for certified postage and courtesy notices.

Rentals & Leases
$23,525

This line item increased $22,825 and funds the maintenance agreement for the copy machine. The increase was due to a new lease program for three vehicles that will eliminate the need to purchase new vehicles.

Repair & Maintenance – Vehicle
$5,625

This line item increased $1,135 and funds the basic maintenance for the department vehicles.

Repair & Maintenance – Other
$184,580

This line item decreased $139,335 and covers the maintenance of the computer software. The decrease was due to the completion of one-time funds allocated for five physical servers.

Printing & Binding
$10,430

This line item increased $1,880 from the prior year and funds the printing needs of the department.

Other Current Charges
$94,000

This line item increased $3,000 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.

Operating Supplies – Gasoline
$6,750

This line item increased $750 from the previous year and covers the cost of gasoline.

Operating Supplies – Other
$16,165

This line item decreased $2,735 from the previous year and covers the cost of uniforms for staff, computer supplies and additional computer software.

Publications, Dues & Training
$21,830

This line item increased $8,495 from the previous year due to the inclusion of funds for additional training and certification of a Flood Plain Manager.

Capital Outlay
$0

Funds were not included in the budget for Capital Outlay.

Department of Building and Planning

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
REVENUES					
322.000 Building Permits	$ 4,231,174	$ 2,750,000	$ 3,724,427	$ 3,850,000	$ 3,850,000
TOTAL REVENUES	**$ 4,231,174**	**$ 2,750,000**	**$ 3,724,427**	**$ 3,850,000**	**$ 3,850,000**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	1,394,415	1,516,065	1,516,065	1,662,830	1,662,830
413.000 Other Salaries & Wages	389,132	422,680	422,680	431,225	431,225
414.000 Overtime	5,029	6,180	12,000	6,180	6,180
418.000 Service Award	27,478	24,345	24,345	22,820	22,820
419.001 Car Allowance	21,550	19,800	19,800	31,800	31,800
421.000 FICA Taxes	133,758	151,565	151,565	165,970	165,970
422.000 Retirement Contributions	178,037	214,005	214,005	234,080	234,080
423.000 Health	226,064	259,200	259,200	288,000	288,000
424.000 Workers' Comp	28,238	37,365	37,365	43,475	43,475
426.000 Vacation/Sick time Payout	10,730	12,000	18,375	33,475	33,475
TOTAL PERSONAL SERVICES	**$ 2,414,432**	**$ 2,663,205**	**$ 2,675,400**	**$ 2,919,855**	**$ 2,919,855**
OPERATING EXPENSES:					
431.000 Professional Services	108,086	125,000	106,500	75,000	75,000
434.000 Other Contractual Services	229,338	306,400	306,400	344,640	344,640
440.000 Travel & Per Diem	2,371	2,020	1,500	3,840	3,840
441.000 Communications & Freight Svcs	46,446	19,260	35,000	50,370	50,370
444.000 Rental & Leases	1,120	700	4,650	23,525	23,525
446.001 Repair & Maintenance-Vehicles	2,251	4,490	4,490	5,625	5,625
446.002 Repair & Maintenance-Other	95,938	323,915	323,915	184,580	184,580
447.000 Printing & Binding	4,652	8,550	5,000	10,430	10,430
449.000 Other Current Charges	24,965	91,000	91,000	94,000	94,000
452.001 Operating Supplies-Gasoline	6,358	6,000	5,000	6,750	6,750
452.002 Operating Supplies-Other	29,690	18,900	17,000	16,165	16,165
454.000 Publications, Dues, & Training	10,582	13,335	13,335	21,830	21,830
TOTAL OPERATING EXPENSES	**$ 561,796**	**$ 919,570**	**$ 913,790**	**$ 836,755**	**$ 836,755**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	89,370				
464.000 Equipment and Machinery	4,346	8,200	8,200	-	-
TOTAL CAPITAL OUTLAY	**$ 93,715**	**$ 8,200**	**$ 8,200**	**$ -**	**$ -**
TOTAL BUILDING & PLANNING	**$ 3,069,943**	**$ 3,590,975**	**$ 3,597,390**	**$ 3,756,610**	**$ 3,756,610**
Net (Expense)/ Revenue	**$ 1,161,231**	**$ (840,975)**	**$ 127,037**	**$ 93,390**	**$ 93,390**

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.

FY24 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.



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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	Street/Traffic Signs Erected or Repaired	334	236	250
	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 2023.

- Completed the design of and began the construction of the replacement for the Village Hall Entrance Sign
- Completed the design of and began the construction of the repairs to the historic bus shelter at Pinecrest Gardens
- Continued construction on the Village Potable Water Project with 99% of the proposed facilities installed and nearly half of the project conveyed to WASD
- Permitted and coordinated the FPL Undergrounding and Storm Secure Program with the Potable Water Project and other Village and Public Works permits
- Completed the 58th Ave Drainage project
- Continued the design of the Kendall Drive Shared Use Path (KSUP)
- Completed the design of and began the construction of the Palmetto Island Drainage project (approx. 75% complete)
- Started design on five basins of the Stormwater Master Plan
- Started the Vulnerability Assessment Study
- Started the Planning Study for SW 82nd Ave.
- Submitted and presented for an FDOT TA (Transportation Alternative Grants) for the Ludlum Shared use Path
- 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 Rights-of-Way.
- 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 ensure that contractor selection is reviewed for technical competency and past performance with the Village.
- Oversee Public Works permits associated with large community projects such as Temple Beth Am, Gulliver Schools (Phase II), and Crossbridge Church.
- Permitted and inspected utility work in the public Rights-of-Way.

Activity Report

ACTIVITY	FY 2021-22 ACTUAL	FY 2022-23 PROJECTED	FY 2023-24 PROPOSED
New Trees Planted	97	67	100
Storm Drains Cleaned	1561	766	800
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 2021-22	FY 2022-23	FY 2023-24
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**

Budget Highlights

Revenues
$27,875

Revenues from permit fees and US1 maintenance fees are estimated to decrease $27,875.

Personal Services
$914,660

Personal Services increased $40,630 and funds staff salaries and benefits.

Professional Services
$65,000

This line item increased $55,000 from the prior year to fund miscellaneous design services.

Other Contractual Services
$48,500

This line item decreased $26,500 and covers the cost of street maintenance and other miscellaneous public works activities. The decrease was mainly due to the removal of funding for grounds maintenance as that service will now be done in-house.

Travel and Per Diem
$1,100

This line item remained the same and covers the costs of conferences and training for the Public Works staff.

Communications & Freight Services
$9,405

This line item increased $885 from last year and covers phone maintenance and network services.

Utility Services
$5,800

This line decreased $13,500 the prior year and provides electricity and propane for an emergency generator. The decrease was due to the elimination of funding for waste services as that was moved to the contractual line item.

Rentals and Leases
$6,760

This line item increased $4,600 and covers a copier lease. The increase was due to the inclusion of funds for car rental program in lieu of purchasing a vehicle.

Repair & Maintenance – Vehicle
$4,000

This line item decreased $1,000 from last year and covers basic maintenance for the public works vehicles.

Repair & Maintenance – Other
$15,070

This line item increased $3,600 and funds various maintenance contracts. The increase was due to the inclusion of funds for the PEACE sculpture maintenance.

Printing and Binding
$500

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

Office Supplies
$2,000

This line item decreased $400 from the previous year.

Operating Supplies – Gasoline
$11,090

This line item decreased $1,355 and covers the cost of gasoline for the Public Works fleet.

Operating Supplies – Other
$13,140

This line item remained the same and covers all types of supplies consumed in the conduct of operations.

Publications, Dues & Training
$4,670

This line item decreased $1,250 and covers conference registrations and professional association memberships.

Capital Outlay
$0

Funds were not allocated for Capital Outlay.

Department of Public Works

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
REVENUES:					
322.001 Public Works Permits	$ 15,499	$ 6,500	$ 22,668	$ 20,000	$ 20,000
343.901 US1 Maintenance Fees	7,876	7,875	7,875	7,875	7,875
TOTAL REVENUES	**$ 23,375**	**$ 14,375**	**$ 30,543**	**$ 27,875**	**$ 27,875**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	413,775	549,300	549,300	567,310	567,310
414.000 Overtime	9,281	11,750	6,670	10,000	10,000
418.000 Service Award	5,276	6,950	6,950	8,345	8,345
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	33,351	44,205	44,205	47,025	47,025
422.000 Retirement Contributions	55,922	79,480	79,480	82,290	82,290
423.000 Insurance, Health	78,487	129,600	132,612	129,600	129,600
424.000 Workers' Comp	21,419	37,455	37,455	40,395	40,395
426.000 Vacation/Sick time Payout	14,704	9,890	9,890	24,295	24,295
TOTAL PERSONAL SERVICES	**$ 637,615**	**$ 874,030**	**$ 871,962**	**$ 914,660**	**$ 914,660**
OPERATING EXPENSES:					
431.000 Professional Services	389	10,000	10,000	65,000	65,000
434.000 Other Contractual Services	65,664	75,000	75,000	48,500	48,500
440.000 Travel & Per Diem	4	1,100	1,100	1,100	1,100
441.000 Communications & Freight Svcs	7,962	8,520	8,520	9,405	9,405
443.000 Utility Services	25,040	19,300	16,000	5,800	5,800
444.000 Rental & Leases	10,517	2,160	5,300	6,760	6,760
446.001 Repair & Maintenance-Vehicles	245	5,000	1,000	4,000	4,000
446.002 Repair & Maintenance-Other	4,392	11,470	6,500	15,070	15,070
447.000 Printing & Binding	-	500	100	500	500
451.000 Office Supplies	1,504	2,400	2,400	2,000	2,000
452.001 Operating Supplies-Gasoline	10,231	12,445	10,000	11,090	11,090
452.002 Operating Supplies-Other	9,314	13,140	13,140	13,140	13,140
454.000 Publications, Dues, & Training	260	5,920	1,000	4,670	4,670
TOTAL OPERATING EXPENSES	**$ 135,523**	**$ 166,955**	**$ 150,060**	**$ 187,035**	**$ 187,035**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	5,909	-		-	-
464.000 Equipment and Machinery	-	6,200	6,200	-	-
TOTAL CAPITAL OUTLAY	**$ 5,909**	**$ 6,200**	**$ 6,200**	**$ -**	**$ -**
TOTAL PUBLIC WORKS	**$ 779,047**	**$ 1,047,185**	**$ 1,028,222**	**$ 1,101,695**	**$ 1,101,695**
Net (Expense)/ Revenue	**$ (755,672)**	**$ (1,032,810)**	**$ (997,679)**	**$ (1,073,820)**	**$ (1,073,820)**

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. 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.

FY24 Objectives

The following objectives where 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 for sports turf management in order to continue to improve department performance, efficiency, and overall service to the Village of Pinecrest.
- Continue to sustain the financial balance in the Parks and Recreation Department by maintaining an 80% revenue-to-expenditure ratio.



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.
- Coordinate volunteer opportunities to assist in the upkeep of the Coral Pine Park Pineland and raise awareness of the importance of conservation.
- Develop new educational material designed to increase recycling efforts and waste reduction awareness within the community.



Recreation and Infrastructure

- Complete a revitalization plan for the aesthetic improvements to Veterans Wayside Park.
- 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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	Paid Facility Rentals	279	290	200*
	Special Events	9	9	11
	In-house programs offered	1	2	2

* Coral Pine Park Multipurpose Room will be under renovation and not park of the facility inventory in 2024.

Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Parks and Recreation for Fiscal Year 2023.

- The conversion to LED lights at Suniland Park has been complete. All major light systems have been converted including the athletic field lighting, parking lot lights, walking path lights, exterior building lights, and interior building lights.
- The department built four new permanent pickleball courts at Coral Pine Park. The courts have opened up new programs, tournaments, and training opportunities for the community.
- A conceptual plan for Gary Matzner Park has been approved. The department will work on developing construction documents to finalize the project in 2024.
- The department hosted the first Oktoberfest event at Evelyn Greer Park. It was seen with a great amount of enthusiasm from the community with requests for more events in the future.
- Flagler Grove Park has seen tremendous growth since the installation of the synthetic turf. Field usage has increased by over 200% from the previous year.
- The Parks and Recreation Department hosted Pinecrest first ever Senior Games. Over 50 athletes participated in the week long Olympic-style competition.
- The department hosted two #FitCrest race events which brought in over 300 runners.
- The Pinecrest Car Show brought in over 2,000 spectators and 125 cars to Evelyn Greer Park. This show has become a much-anticipated event for the department and the community.

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
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
Maintenance Worker II	0.0	0.0	1.0
Maintenance Worker I	0.0	0.0	5.0
PART TIME			
Park Service Aide	21.0	21.0	21.0
Total	**26.0**	**26.0**	**32.0**

Budget Highlights

Revenues
$1,000,000

It is estimated the department will have $1,000,000 in revenues, an increase of $3,565, from rentals, concessions and classes from the various parks.

Personal Services
$1,323,115

This line item increased by $405,170 and covers staff salaries and benefits. The increase is due to the addition of six full-time positions since landscaping services that were previously outsourced are being moved in-house.

Professional Services
$30,000

This line item decreased $2,315 and includes funds for a survey and walkway engineering design for Suniland Park.

Other Contractual Services
$70,500

This line item decreased $216,625 and includes trash disposal and Building maintenance for all parks. The decrease is mainly due to removing the cost of contractual services for grounds maintenance since it will now be done in-house.

Contractual Services – Classroom Instructors
$245,450

This line item increased $21,950 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
$170,000

This is line item decreased $1,500 and accounts for payments to camp instructors.

Travel & Per Diem
$7,790

This line item increased $115 from the previous year and funds conference and training travel for staff.

Communications and Freight Services
$10,140

This line item increased $1,500 from the prior year and covers the telephone service at all the parks. The increase was due to additional funding for postage to notify residents of events taking place in their neighborhood.

Utilities
$97,360

This line item increased $1,520, and covers electrical and sewer costs at all parks.

Rental and Leases
$3,505

This line item increased $1,915 from the previous year and covers rentals for special events. The increase covers the renting of a lift for cleaning the playground canopies and tile roofs at Greer and Suniland Park.

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
$69,385

This line item increased $16,380 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields. The increase was mainly due to the inclusion of funds to repair the lake pump at Veterans Wayside Park, replace bulbs of the Greer Park athletic fields lights, and to paint the wooden beams in the gazebo and walkway at Suniland Park.

Printing and Binding
$6,210

This line item increased $1,050 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
$14,300

This line item increased $5,550 and covers promotions various events. The increase was due additional promotion for the Senior Games, Movies in the Park and Bike day, as well as promotional items for all events.

Other Current Charges
$1,270

This line item increased by $20 and covers the annual Miami-Dade Fire Occupancy Permit and fire alarm service for all the parks.

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
$12,285

This line item increased $7,760 from the previous year due to the transferring of grounds maintenance services from contractual to in-house.

Operating Supplies – Other
$222,535

This line item increased $93,230 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. The increase was due to the transferring of grounds maintenance services from contractual to in-house.

Operating Supplies –Resale
$4,000

This line item increased $1,000 and covers the cost of products sold at the parks.

Publications, Dues and Training
$6,350

This line item increased $575 from the previous fiscal year and funds staff training.

Capital Outlay
$25,270

Capital Outlay funds were allocated for the purchase of a new air conditioner for the office at Greer Park, replacement of the garage door at Suniland park, and miscellaneous supplies for various parks, such as tables and water fountains.

Department of Parks and Recreation

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
REVENUES:					
347.000 Parks and Recreation	$ 1,150,751	$ 996,435	$ 1,072,740	$ 1,000,000	$ 1,000,000
TOTAL REVENUES	**$ 1,150,751**	**$ 996,435**	**$ 1,072,740**	**$ 1,000,000**	**$ 1,000,000**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	341,627	340,865	340,865	584,685	584,685
413.000 Other Salaries & Wages	276,372	350,310	350,310	361,485	361,485
414.000 Overtime	6,260	8,265	8,510	9,120	9,120
418.000 Service Award	4,416	7,500	7,500	8,560	8,560
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	48,732	54,465	54,465	74,085	74,085
422.000 Retirement Contributions	42,959	50,700	50,700	82,590	82,590
423.000 Health	60,845	72,000	72,000	158,400	158,400
424.000 Workers' Comp	18,766	23,445	23,445	34,225	34,225
426.000 Vacation/Sick time Payout	2,488	4,995	2,420	4,565	4,565
TOTAL PERSONAL SERVICES	**$ 807,865**	**$ 917,945**	**$ 915,615**	**$ 1,323,115**	**$ 1,323,115**
OPERATING EXPENSES:					
431.000 Professional Services	96,615	32,315	32,315	30,000	30,000
434.000 Other Contractual Services	288,269	287,125	287,125	70,500	70,500
434.002 Contractual Services - Classroom Instr	274,509	223,500	223,500	245,450	245,450
434.003 Contractual Services - Camp Instructc	168,982	171,500	171,500	170,000	170,000
440.000 Travel & Per Diem	5,530	7,675	7,675	7,790	7,790
441.000 Communications & Freight Svcs	7,802	8,640	8,640	10,140	10,140
443.000 Utility Services	96,108	95,840	95,840	97,360	97,360
444.000 Rental & Leases	485	1,590	1,300	3,505	3,505
446.001 Repair & Maintenance-Vehicles	802	1,950	1,000	1,950	1,950
446.002 Repair & Maintenance-Other	56,387	53,005	53,005	69,385	69,385
447.000 Printing & Binding	2,901	5,160	5,160	6,210	6,210
448.000 Promotional Activities	2,414	8,750	8,750	14,300	14,300
449.000 Other Current Charges	16,149	1,250	1,250	1,270	1,270
451.000 Office Supplies	1,382	1,500	1,500	1,500	1,500
452.001 Operating Supplies-Gasoline	5,215	4,525	4,000	12,285	12,285
452.002 Operating Supplies-Other	106,454	129,305	120,000	222,535	222,535
452.572 Operating Supplies-Resale	2,604	3,000	3,000	4,000	4,000
454.000 Publications, Dues, & Training	3,167	5,775	5,775	6,350	6,350
TOTAL OPERATING EXPENSES	**$ 1,135,775**	**$ 1,042,405**	**$ 1,031,335**	**$ 974,530**	**$ 974,530**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	-	28,950	28,950	6,615	6,615
464.000 Equipment and Machinery				18,655	18,655
TOTAL CAPITAL OUTLAY	**$ -**	**$ 28,950**	**$ 28,950**	**$ 25,270**	**$ 25,270**
TOTAL PARK DEPARTMENT	**$ 1,943,640**	**$ 1,989,300**	**$ 1,975,900**	**$ 2,322,915**	**$ 2,322,915**
Net (Expense)/ Revenue	**$ (792,890)**	**$ (992,865)**	**$ (903,160)**	**$ (1,322,915)**	**$ (1,322,915)**

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, a walking/jogging path, and a 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, including 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 and the programming of the activities and classes.

FY24 Objectives

The following objectives were developed to describe the anticipated accomplishments of 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 to improve department performance, efficiency, and overall service to the Village of Pinecrest.
- Continue to sustain the financial balance in the Parks and Recreation Department by maintaining 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 current on new recreation trends, equipment, and services to enhance the current membership experience, increase program participation, and attract new gym members and program participants.
- Expand teen programming to include at least two teen-specific events or programs throughout the year.



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 new 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 this facility will utilize to assess the effectiveness and quality of the services it provides.

	Indicator	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	In-house recreation programs offered	6	7	7
	Paid Facility Rentals	27	40	45
	Registered Program Participants	22,986	23,000	23,500
	Percent of Pinecrest Households Participating in Programs	30.22%	31%	32%

Prior Year's Accomplishments

The following section lists the accomplishments of the Community Center for Fiscal Year 2023.

- Program participation continues to grow at the community center. Pinecrest households comprise approximately 54% of registered program participants and include over 30% of the 5,967 households in Pinecrest.
- Fitness Center memberships at the community center average 1,877 members per month, of which over 85% are residents of Pinecrest. This is a 39% increase in membership from the previous year.
- 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
- The #FitCrest initiative continues to grow. Eighteen businesses have partnered with the department to help promote health and wellness initiatives throughout the Village. FitCrest programs have expanded to include community events, special gym days, and community challenges. The continued goal of the #FitCrest program is to raise awareness of simple things everyone can do to live a healthier life.
- Senior Citizen programs have increased at the community center and now include health and fitness programs, technology programs, cultural arts programs, social engagements, and educational lectures.
- A self-paced environmental scavenger hunt was launched and incorporates the community center and each park in the Pinecrest Parks and Recreation System. The QR code-based scavenger hunt teaches participants about environmental stewardship and ways to help keep our natural resources protected.

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
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
Total	**13.0**	**13.0**	**13.0**

Budget Highlights

Revenues
$1,356,750

The department is estimating a total of $1,356,750 in revenues from various sources including membership, classes and concession sales, an increase of $192,230 due to additional programming.

Personal Services
$700,635

This line item increased $14,545 and funds staff salaries and benefits.

Other Contractual Services
$54,495

This line item decreased $54,780 and includes funding for floor cleaning, exterminator services and trash removal. The decrease was mainly due to the removal of funds for grounds maintenance as that will be performed in -house.

Contractual Services - Instructors
$528,000

This line item increased $48,000 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
$140,000

This line item increased $24,000 and includes costs paid to camp instructors. This line item is offset by revenues generated from camps.

Travel & Per Diem
$11,760

This line item increased $5,950 and covers training travel expenses. The increase was due to funds allocated for travel associated with the certification of the department.

Communications and Freight Services
$25,355

This line item decreased by $2,180 and covers telephone, internet service and postage.

Utility Services
$54,860

This line item increased $4,200 from the previous year and reflects amounts for electrical and water/sewer service.

Rentals and Leases
$1,450

This is a new line item for the department and covers the cost of the rental of a boom lift to clean the playground canopy and roof.

Repair & Maintenance – Vehicle
$500

This line item remained the same as the prior year and covers vehicle maintenance.

Repair & Maintenance – Other
$57,275

This line item increased by $9,220 and covers fitness equipment repairs and miscellaneous building maintenance. The increase was mainly due to the addition of funds for café painting and equipment repairs, and the repair of the pour-in-place of the playground.

Printing and Binding
$4,660

This line item remained the same as the previous year and funds the printing needs, including brochures.

Promotional Activities
$9,760

This line item decreased $1,700 and covers marketing and advertising efforts for the community center programs and memberships. The decrease was due to transferring the cost of some promotions to the Parks and Recreation Department budget.

Other Current Charges
$6,260

This line item increased $365 from the previous year and includes required permits and inspections, as well as the monthly service charge for the fitness 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
$1,540

This is line item decreased $60 and covers the gasoline for the department vehicle.

Operating Supplies – Other
$61,150

This line item decreased $4,065 and funds janitorial supplies, as well as miscellaneous fitness equipment and programming supplies. The decrease was due to the completion of various small purchases.

Operating Supplies – Resale
$1,000

This line item decreased $1,000 from the prior year and funds concession food for resale.

Publications, Dues & Training
$6,510

This line item increased $2,160 and covers the cost of membership to the National Recreation and Park Association and additional training for staff. The increase was due to funds for accreditation review fees.

Capital Outlay – Improvements Other than Buildings
$11,000

This line item decreased $27,115 and funds replacing the sinks and counters of the outdoor restroom, and connecting the emergency exit to the walking path.

Community Center

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
REVENUES:					
347.100 Community Center	$ 1,385,161	$ 1,164,520	$ 1,438,945	$ 1,356,750	$ 1,356,750
TOTAL REVENUES	**$ 1,385,161**	**$ 1,164,520**	**$ 1,438,945**	**$ 1,356,750**	**$ 1,356,750**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	377,627	386,775	386,775	391,590	391,590
413.000 Other Salaries & Wages	55,543	82,890	82,890	82,210	82,210
414.000 Overtime	4,433	4,865	5,875	4,865	4,865
418.000 Service Award	2,109	2,785	2,785	2,860	2,860
421.000 FICA Taxes	33,698	36,640	33,540	36,990	36,990
422.000 Retirement Contributions	41,524	50,280	50,280	50,910	50,910
423.000 Insurance, Health	87,285	115,200	109,860	115,200	115,200
424.000 Workers' Comp	4,743	5,050	5,050	13,975	13,975
425.000 Unemployment Compensation	-	-	-	-	-
426.000 Vacation/Sick time Payout	230	1,605	11,670	2,035	2,035
TOTAL PERSONAL SERVICES	**$ 607,192**	**$ 686,090**	**$ 688,725**	**$ 700,635**	**$ 700,635**
OPERATING EXPENSES:					
434.000 Other Contractual Services	114,557	109,275	109,275	54,495	54,495
434.002 Contractual Services - Classroom Instructor	478,324	480,000	480,000	528,000	528,000
434.003 Contractual Services - Camp Instructor	144,134	116,000	116,000	140,000	140,000
440.000 Travel & Per Diem	3,484	5,810	5,810	11,760	11,760
441.000 Communications & Freight Svcs	20,783	27,535	25,000	25,355	25,355
443.000 Utility Services	50,937	50,660	50,660	54,860	54,860
444.000 Rental & Leases		-	-	1,450	1,450
446.001 Repair & Maintenance-Vehicles		500	-	500	500
446.002 Repair & Maintenance-Other	38,011	48,055	60,000	57,275	57,275
447.000 Printing & Binding	490	4,660	2,500	4,660	4,660
448.000 Promotional Activities	2,521	11,460	10,000	9,760	9,760
449.000 Other Current Charges	5,432	5,895	4,800	6,260	6,260
451.000 Office Supplies	1,968	2,000	2,000	2,000	2,000
452.001 Operating Supplies-Gasoline		1,600	-	1,540	1,540
452.002 Operating Supplies-Other	22,534	65,215	55,000	61,150	61,150
452.572 Operating Supplies - Resale	1,000	2,000	1,000	1,000	1,000
454.000 Publications, Dues, & Training	2,488	4,350	4,350	6,510	6,510
TOTAL OPERATING EXPENSES	**$ 886,662**	**$ 935,015**	**$ 926,395**	**$ 966,575**	**$ 966,575**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	$ 10,293	$ 38,115	$ 35,388	$ 11,000	$ 11,000
464.000 Equipment and Machinery		$ 5,900	$ 5,900	-	-
TOTAL CAPITAL OUTLAY	**$ 10,293**	**$ 44,015**	**$ 41,288**	**$ 11,000**	**$ 11,000**
TOTAL COMMUNITY CENTER	**$ 1,504,148**	**$ 1,665,120**	**$ 1,656,408**	**$ 1,678,210**	**$ 1,678,210**
Net (Expense)/ Revenue	**$ (118,986)**	**$ (500,600)**	**$ (217,463)**	**$ (321,460)**	**$ (321,460)**

Function

Pinecrest Gardens is a 13.866-acre botanical garden and cultural center that contains approximately 4.3 acres of native forested wetland comprised of approximately 3.3 acres of tropical hardwood hammock and 1 acre of native cypress slough hammock (the largest cypress hammock south of Lake Okeechobee). In addition, the site contains remnants of the original bed of Snapper Creek, a major Indian Canoe route connecting the Everglades with Biscayne Bay. The creek banks present a dramatic Karst landscape of oolitic limestone with sinkholes, fissures, cliff overhangs and small caves. The site, which features over one thousand varieties of rare tropical and exotic plants, is of value to the South Florida community as an educational resource for natural science teachers, students, and researchers. The site also includes a large lake, several smaller ponds affected by the ocean tides inhabited by fish, and natural sink holes. Pinecrest Gardens is part of the greater 22-acre old Parrot Jungle property that also includes the Community Center, Library and Village Green.

Pinecrest Gardens was designated as an individual historic site pursuant to the Metropolitan Dade County Historic Preservation Ordinance (81-13) on December 19, 1990. The site is also recorded with the Florida Division of Historical Resources as a historical site; and in October of 2011 it was listed in the National Register of Historic Places. The property is historically significant because it is a fine example of a type of early 20th Century Florida tourist attraction containing several fine examples of vernacular limestone architecture dating back to the mid-1930s.

FY24 Objectives

The following objectives where 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

- Complete review of revenue points, including garden admission, ticketed events, class/camps and rental rates.
- Incrementally grow rentals with a focus on marketing the new upper garden and indoor facilities; remain cognizant of capital projects that impact capacity for rentals.
- Enhance visibility of Pinecrest Gardens in tourism channels through increased involvement in GMCVB (visitor bureau) and investment in co-op marketing initiatives.
- Continue to build marketing sponsorship partnerships with our programming initiatives.
- Work with 501C3 to facilitate a fundraiser, introduce the garden to prospective individual, foundation and corporate donors; and apply for its first MDCA grant in support of monthly cultural programming.
- Successfully launch new website and email distribution system.
- Update operating procedures to include functional areas not previously part the policy manual including horticulture, collections development, and venue rentals.
- Complete funded capital projects including Cypress Hall outdoor deck, electrical upgrade, lighting.
- Complete grant funded historical paver and main entrance window project.

- Complete nursery design and initiative bid process for construction partner.
- Complete management procedure manual that includes policies for accession, deaccession and disaster preparation.



Residential Character and Community Enhancement

- Continue to build capacity to support the community with inclusive programing for neurodivergent visitors. Launch new Family Garden Day and develop pre-visit information guides and signage.
- Increase outreach efforts with schools and groups to grow field trip and guided tour business.



Cultural Value

- Recalibrate arts programming to present joint events with garden collaborators to increase visitors and improve coordination/efficiency of marketing resources.
- Identify new monumental art exhibit for the 2024-25 season that offers evening viewing.
- Continue to build new Tropical Nights live music series to grow subscriptions.
- Launch new monthly cultural program series to attract new weekday visitors.
- Complete the interpretive and heritage sign effort with public engagement program.
- Continuation of cataloging initiative: Complete documentation of Croton Collection and implement tagging and signage for accessioned items.

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 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Proposed
	Garden Attendance	107,230	150,000	200,000
	Facilities Rental	191	220	280
	Revenues	$1,526,458	$1,650,320	$2,116,640
	Jazz/Tropical Nights Subscriptions	372	425	525
	Educational Programs/Classes	165	225	250

Prior Year's Accomplishments

The following section lists the accomplishments of Pinecrest Gardens for Fiscal Year 2023.

- Joined the Attractions & Museums destination taskforce committee.
- Pinecrest Gardens was featured in the GMCVB's 2023 Arts & Culture.
- Received matching coop-ad grant to conduct targeted advertisement.
- Secured $117,700 in sponsorships, a $9,700 increase over the prior year.
- Secured sponsorship for Art in the Gardens pilot series with an increase of $2,500.
- Engaged in comprehensive review of Pinecrest Gardens line of business to discern near term and long-term revenue opportunities.
- recalibrate corporate sponsorship benefits and rental rates.
- Partnered with event planner with diverse corporate network that resulted in major corporate rental of indoor/outdoor venues.
- Identified and recommended various new revenue opportunities.
- Created a sponsorship menu and opportunities presentation deck.
- Continued staff training to achieve autism friendly partner designation, and updated standard operating procedures to include Autism training.
- Established new database of scheduled field trips to build EDU contact list.
- Updated education curriculum incorporating animal learning encounters, new learning garden, drop in programs and field trips.
- Initiated a new field trip curriculum: Art in the Gardens.
- Continued the identification and cataloging of plants in the gardens, including the addition of a labeling machine.
- Implemented new dashboard to improve records of field trip visitations and track progress toward goals and strategic plan metrics.
- Began offering teacher incentives to start to attract educators.
- Piloted Summer 2023 Toddler Camp in Inspiration Center.
- Hosted first Family Garden Day.
- Began Croton consultation with cataloging expected to be completed by December 2023.
- Completed collections management plan.
- Secured a major outdoor installation.

Authorized Positions

Position	FY 2021-22	FY 2022-23	FY 2023-24
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
Assistant Program & Event Coordinator	1.0	1.0	1.0
Technical Production & Ops Specialist	0.0	0.0	1.0
Collection & Education Specialist	0.0	0.0	1.0
PART TIME			
Park Service Aide	18.0	18.0	15.0
Total	**31.0**	**31.0**	**30.0**

Budget Highlights

Revenues
$2,016,360

It is estimated Pinecrest Gardens will generate $2,016,360 in revenues.

Personal Services
$1,801,255

Personal Services increased by $72,375 and provides funding for staff salaries and benefits

Professional Services
$11,000

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

Other Contractual Services
$784,810

This line item decreased $25,330 and provides for grounds maintenance, building maintenance, program instructors, locksmith and special event services. The decrease was mainly due to the removal of a couple of programs, completion of an art exhibit and the end of the need for the COVID-19 sniffing canine program.

Travel and Per Diem
$6,225

This line item increased $65 from the previous year and funds staff training and seminars.

Communications and Freight Services
$48,470

This line item increased $25,730 and covers the cost of postage and telephone service. The increase was due to a necessary upgrade to the Wi-Fi.

Utility Service
$76,285

This line item decreased by $4,005 from the previous fiscal year and funds electricity and water use throughout the park.

Rentals and Leases
$32,850

This line item increased $11,455 and funds emergency equipment rentals and rentals related to special events. The increase was due to rentals for two new events and a piano rental for the jazz concerts.

Repair and Maintenance-Vehicles
$1,900

This line item increased $400 from the previous year and funds the maintenance of the department's vehicles and utility carts.

Repairs and Maintenance-Other
$99,630

This line item increased $16,145 and funds repair and service costs throughout the park. The increase was mainly due to the funds allocated for repairs to Banyan Bowl mezzanine staircase, and maintenance for the new bat house and animatronics features.

Promotional Activities
$236,750

This line item increased by $71,800 and provides funds to market all of the events and programs. The increase was due to the addition of promotions for a new visitor tour, a large-scale art exhibit and promotional banners along US1.

Other Current Charges and Obligations
$2,400

This line item increased $640 and funds various required licenses and permits.

Office Supplies
$5,000

This line item remained the same as the previous year.

Operating Supplies – Gas
$1,080

This line item decreased by $395 and funds gasoline for the department vehicle.

Operating Supplies – Other
$241,220

This line item increased $13,440 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.

Operating Supplies-Resale
$80,000

This line item increased $40,000 and purchases items for resale. The increase is due to the expected increase in vending usage and the addition of the sale of branded items. This expenditure is offset by additional revenue.

Publications, Dues and Training
$16,080

This line item increased by $3,950 and funds dues to several professional organizations. The increase was mainly due to the addition of staff certifications for food and playground safety.

Capital Outlay
$4,000

Capital Outlay decreased $15,000 and funds additional petting zoo animals in Improvements Other Than Buildings.

Pinecrest Gardens

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
REVENUES:					
347.300 Pinecrest Gardens	$ 1,394,760	$ 1,775,000	$ 1,392,320	$ 1,820,140	$ 1,820,140
334.575 Misc Grants, Pinecrest Gardens	131,699	258,000	258,000	246,220	196,220
TOTAL REVENUES	**$ 1,526,458**	**$ 2,033,000**	**$ 1,650,320**	**$ 2,066,360**	**$ 2,016,360**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	904,127	890,570	875,896	959,225	959,225
413.000 Other Salaries & Wages	309,081	344,830	344,830	274,665	274,665
414.000 Overtime	21,537	12,055	20,000	22,615	22,615
418.000 Service Award	12,723	12,350	12,350	13,290	13,290
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	95,875	97,730	97,730	99,955	99,955
422.000 Retirement Contributions	129,101	122,475	122,475	132,525	132,525
423.000 Insurance, Health	135,062	187,200	178,362	216,000	216,000
424.000 Workers' Comp	30,689	38,590	38,590	38,420	38,420
426.000 Vacation/Sick time Payout	16,589	17,680	30,777	39,160	39,160
TOTAL PERSONAL SERVICES	**$ 1,660,183**	**$ 1,728,880**	**$ 1,726,410**	**$ 1,801,255**	**$ 1,801,255**
OPERATING EXPENSES:					
431.000 Professional Services	7,170	11,000	11,000	11,000	11,000
434.000 Other Contractual Services	686,607	810,140	780,150	784,810	784,810
440.000 Travel & Per Diem	4,987	6,160	425	6,225	6,225
441.000 Communications & Freight Svcs	14,530	22,740	15,500	48,470	48,470
443.000 Utility Services	71,578	80,290	75,000	76,285	76,285
444.000 Rental & Leases	14,040	21,395	16,000	32,850	32,850
446.001 Repair & Maintenance-Vehicles	238	1,500	1,500	1,900	1,900
446.002 Repair & Maintenance-Other	64,378	83,485	83,485	99,630	99,630
448.000 Promotional Activities	179,662	164,950	164,950	236,750	236,750
449.000 Other Current Charges	2,425	1,760	2,170	2,400	2,400
451.000 Office Supplies	3,837	5,000	5,000	5,000	5,000
452.001 Operating Supplies-Gasoline	1,016	1,475	1,000	1,080	1,080
452.002 Operating Supplies-Other	177,391	227,780	227,780	241,220	241,220
452.572 Operating Supplies-Resale	41,293	40,000	45,000	80,000	80,000
454.000 Publications, Dues, & Training	4,779	12,130	12,000	16,080	16,080
TOTAL OPERATING EXPENSES	**$ 1,273,932**	**$ 1,489,805**	**$ 1,440,960**	**$ 1,643,700**	**$ 1,643,700**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	$ 138,664	$ 9,540	$ 9,540	$ 4,000	$ 4,000
464.000 Equipment and Machinery	3,150	9,460	10,410	-	-
TOTAL CAPITAL OUTLAY	$ 141,814	$ 19,000	$ 19,950	$ 4,000	$ 4,000
TOTAL PINECREST GARDENS	**$ 3,075,929**	**$ 3,237,685**	**$ 3,187,320**	**$ 3,448,955**	**$ 3,448,955**
Net (Expense)/ Revenue	**$ (1,549,471)**	**$ (1,204,685)**	**$ (1,537,000)**	**$ (1,382,595)**	**$ (1,432,595)**

Transfers to Other Funds

Function

The Transfers Out section of the budget accounts for transfers out from the General Fund. The transfers in and out between the funds are self-balancing. More details on expenditures for each line item can be found in the respective budget pages.

Budget Highlights

Transfer to Transportation Fund
$590,000

This line item increased $590,000 from the previous year.

Transfer to Hardwire 911 Fund
$24,000

This line item increased $10,500 from the previous year.

Transfer to Wireless 911 Fund
$60,000

This line item decreased $20,000 from the previous year.

Transfer to CITT Fund
$190,000

This line item increased $190,000 from the previous year.

Transfer to Prepaid 911 Fund
$23,000

This line item increased $6,500 from the previous year.

Transfer to Debt Service Fund
$3,388,265

This line item increased $925,665 from the previous year.

Transfer to Capital Project Fund
$598,355

This line item experienced a decrease of $2,021,000 and covers a number of capital projects. For more detailed description, please refer to the Capital Project Fund section IX.

Transfers to Other Funds

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
TRANSFERS TO OTHER FUNDS					
491.105 Transfer to Hardwire Fund	$ 71,555	$ 13,500	$ 13,500	$ 24,000	$ 24,000
491.106 Transfer to Wireless Fund	68,835	80,000	80,000	60,000	60,000
491.108 Transfer to Prepaid	18,050	16,500	16,500	23,000	23,000
491.102 Transfer to Transportation	-	-	-	590,000	590,000
491.107 Transfer to CITT	-		-	190,000	190,000
491.201 Transfer to Debt Service Fund	2,418,634	2,462,600	2,462,600	3,380,355	3,388,265
491.301 Transfer to Capital Fund	1,515,553	2,619,355	2,619,355	1,333,535	598,355
TOTAL TRANSFERS TO OTHER FUNDS	**$ 4,092,627**	**$ 5,191,955**	**$ 5,191,955**	**$ 5,600,890**	**$ 4,873,620**

Stormwater Utility Fund

2023 2024

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

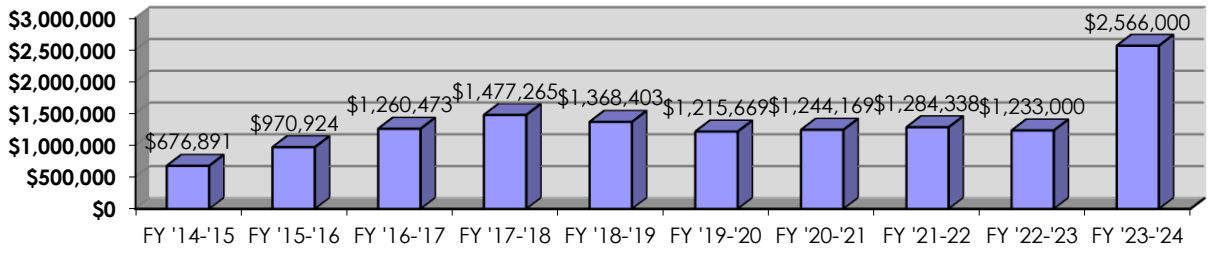
The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an "Equivalent Residential Unit" (ERU). At their June 11, 2019 meeting, Village Council set the residential rate per ERU at $10.64 per month starting 2024.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or $10.64 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



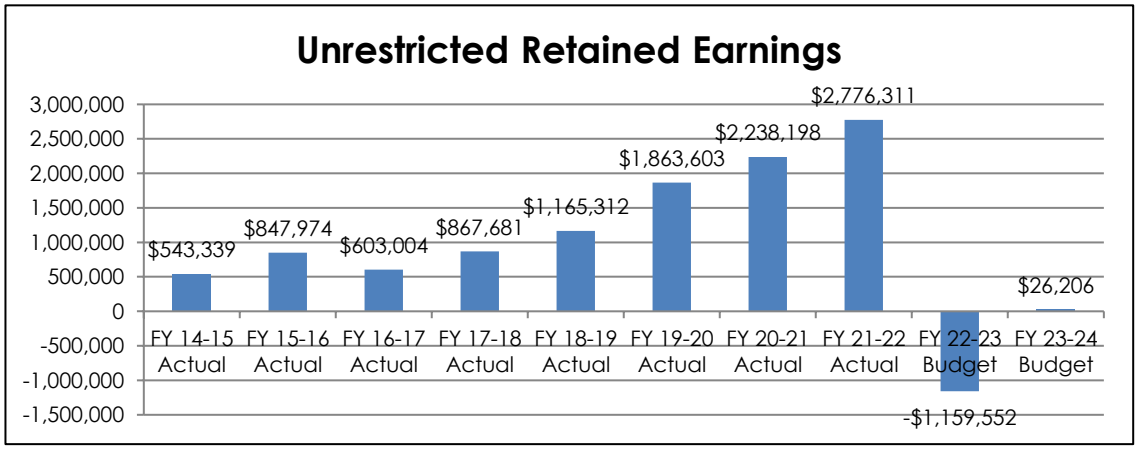
Stormwater Utility Fund Summary

The Fiscal Year 2024 Budget identifies a total of $2,566,000 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee, interest earnings, and grants. The service fee is set at $10.64 per ERU for residential properties and $10 per ERU for commercial properties to provide funding for current capital projects. Expenditures, projected at $5,009,335, experienced a $2,361,152 decrease from the prior year. The Capital Outlay Improvements - Other Than Buildings line item decreased $2,719,407 from the previous year. The budget projects a balance of $26,206 in unrestricted net assets on September 30, 2024.

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
$235,000

This line item increased $35,000 from the previous year to fund a stormwater utility fund revenue study. 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
$737,570

This line item provides funding for overhead expenses and increased $323,455. This is a percentage of the amount spent on large stormwater projects and changes depending on the amount of projects completed.

Communications and Freight
$450

This line item decreased $200 from the prior year and funds postage for mass mailings such as delinquent Stormwater Utility bills.

Repair and Maintenance – Other
$43,650

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

Capital Outlay
$3,850,000

Capital Outlay decreased $2,719,407 from the previous year and covers the cost of drainage projects throughout the Village. The decrease was mainly due to the completion of grant funded projects.

Stormwater Utility Fund

2023 2024

CLASSIFICATION		2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
UNRESTRICTED NET ASSETS		**$ 2,238,198**	**$ 4,977,935**	**$ 2,776,311**	**$ 2,469,541**	**$ 2,469,541**
REVENUES:						
334.702	Grants	-	-	1,300,700	1,306,000	1,306,000
343.900	Stormwater Utility Fees	1,255,083	1,230,000	1,230,000	1,250,000	1,250,000
361.000	Interest Earnings	29,255	3,000	150,000	10,000	10,000
TOTAL REVENUES		**$ 1,284,338**	**$ 1,233,000**	**$ 2,680,700**	**$ 2,566,000**	**$ 2,566,000**
TOTAL AVAILABLE RESOURCES		**$ 3,522,536**	**$ 6,210,935**	**$ 5,457,011**	**$ 5,035,541**	**$ 5,035,541**
EXPENDITURES:						
OPERATING EXPENSES						
431.000	Professional Services	134,819	200,000	200,000	235,000	235,000
434.000	Other Contractual Services	130,802	138,210	138,210	138,210	138,210
434.001	Admin. Service, in-kind, GF	259,357	414,115	414,115	737,570	737,570
441.000	Communications & Freight	422	650	650	450	450
446.002	Repair & Maintenance-Other	38,644	43,650	38,645	43,650	43,650
447.000	Printing and Binding	-	2,000	250	2,000	2,000
449.000	Other Current Charges & Obligations	1,839	500	535	500	500
454.000	Publications, Dues, & Training	-	1,955	1,000	1,955	1,955
TOTAL OPERATING EXPENSES		**$ 565,883**	**$ 801,080**	**$ 793,405**	**$ 1,159,335**	**$ 1,159,335**
CAPITAL OUTLAY						
462.000	Buildings					
463.000	Improv. Other Than Bldg	180,342	6,569,407	2,194,065	3,850,000	3,850,000
464.000	Machinery & Equipment				$ -	$ -
TOTAL CAPITAL OUTLAY		**$ 180,342**	**$ 6,569,407**	**$ 2,194,065**	**$ 3,850,000**	**$ 3,850,000**
TOTAL EXPENDITURES		**$ 746,225**	**$ 7,370,487**	**$ 2,987,470**	**$ 5,009,335**	**$ 5,009,335**
ENDING UNRESTRICTED NET ASSETS		**$ 2,776,311**	**$ (1,159,552)**	**$ 2,469,541**	**$ 26,206**	**$ 26,206**

Transportation Fund

2023 2024

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:

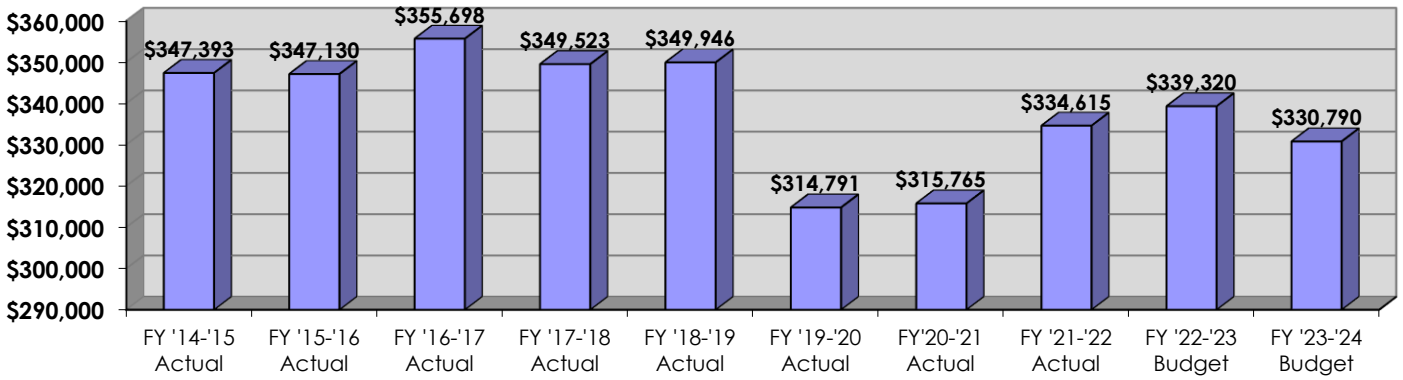
- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting.
- Traffic signs, traffic engineering, signalization, and pavement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

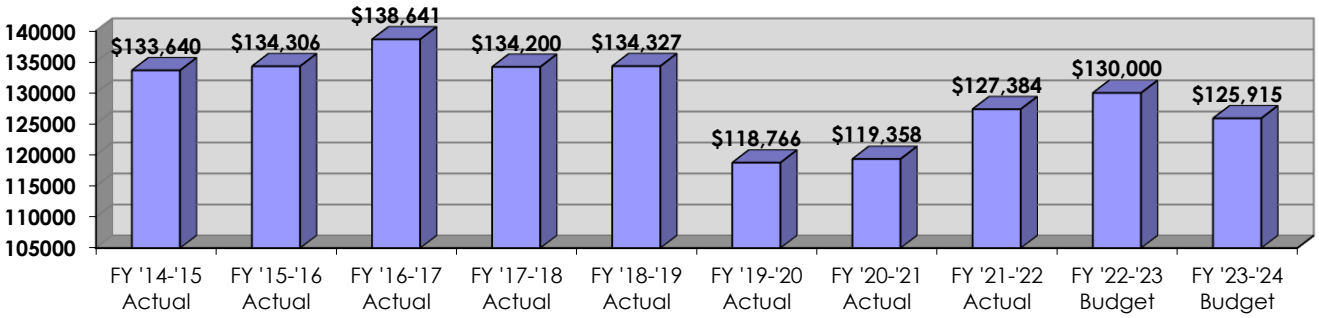
Local Option Fuel Tax

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 2024 Budget identifies a total of $1,138,555 in revenues for the Transportation Fund. This represents a $668,935 increase in revenues for this fund mainly due to a transfer from the General Fund in the amount of $590,000. The Transportation Fund is funded by the Local Option Gas Taxes, grants, interest earnings, and a transfer from the General Fund. The expenditures and transfers projected for the year are $1,260,730, which will fund the following:

CAPITAL PROJECTS	
Village-Wide Paving	150,000
Palmetto Middle School 128 ST crossing lights	125,000
Red Road at Wayside Market crossing improvements	165,000
SW 77 AVE and 106 ST Flashing Radar Sign	40,000
Kendall Drive and 57 Ave Lighting Upgrades	35,000
SW 128 ST and 72 AVE Stop Sign Flashing Lights	32,000
Red Road at Pinecrest Gardens Flashing Pedestrian Sign	22,000
TOTAL CAPITAL PROJECTS	**$569,000**
OPERATIONAL EXPENSES	
Professional Services (design engineering)	$ 425,000
Street Lighting	23,800
Street Tree Installation	150,000
Tree Maintenance	40,000
Bucket Truck and Power Tools Fuel	6,000
Kendall Drive ROW Maintenance	20,000
Kendall Drive ROW Sprinkler Utility Services	2,000
Equipment Maintenance and Rentals	14,930
Road Materials and Supplies	10,000
TOTAL OPERATIONAL SERVICES	**$691,730**
TRANSFERS	
Transfers to other funds	$ 0
TOTAL TRANSFERS	**$ 0**
TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS	**$1,260,730**

The budget projects a fund balance of $32,317, a $224,757 increase from the prior budget.

Budget Highlights

Professional Services
$425,000

This line item increased $375,000 and funds design work on various projects and a pavement condition study.

Other Contractual Services
$210,000

This line item remained the same as the previous year and funds tree maintenance throughout the Village and Kendall Drive right-of-way landscaping maintenance.

Utility Services
$2,000

This line item funds the sprinkler system on the Kendall Drive right-of-way and increased $1,400 from 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 remained the same as the previous year and funds maintenance costs for the bucket truck and chipper.

Operating Supplies - Gas
$6,000

This line item decreased $1,200 from the previous year and funds the fuel for the bucket truck and chipper.

Road Materials and Supplies
$10,000

This line item decreased $35,000 from the prior fiscal year. It includes funds for signs, posts and pothole. The decrease was due to the completion of the sign replacement project.

Capital Outlay
$569,000

This line item increased by $81,800 and funds Village-wide paving and various other improvements as listed on page VIII-2.

Transfers
$0

Funds were not allocated for Transfers.

Transportation Fund

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 176,347**	**$ 176,670**	**$ 199,006**	**$ 154,492**	**$ 154,492**
REVENUES:					
312.400 Local option fuel tax	334,615	339,320	339,320	330,790	353,895
312.401 New local option fuel tax	127,384	130,000	130,000	125,915	134,160
335.191 Grants, MPO grant	-	-		60,000	60,000
361.000 Interest Earnings	1,598	300	8,104	500	500
381.001 Transfer In From General Fund	-	-	-	590,000	590,000
TOTAL REVENUES	**$ 463,597**	**$ 469,620**	**$ 477,424**	**$ 1,107,205**	**$ 1,138,555**
TOTAL AVAILABLE RESOURCES	**$ 639,944**	**$ 646,290**	**$ 676,430**	**$ 1,261,697**	**$ 1,293,047**
EXPENDITURES:					
OPERATING EXPENSES					
431.000 Professional Services	78,496	50,000	50,000	425,000	425,000
434.000 Other Contractual Services	96,143	210,000	210,000	210,000	210,000
443.000 Utility	1,470	600	23,788	2,000	2,000
443.001 Utility street lighting	20,440	23,800	23,800	23,800	23,800
446.001 Repair & Maintenance-Vehicles	5,964	14,930	10,000	14,930	14,930
452.001 Operating Supplies-Gasoline	3,985	7,200	5,310	6,000	6,000
453.000 Road materials	1,617	45,000	37,840	10,000	10,000
TOTAL OPERATING EXPENSES	**$ 208,115**	**$ 351,530**	**$ 360,738**	**$ 691,730**	**$ 691,730**
CAPITAL OUTLAY					
462.000 Buildings	-	5,000	5,000	-	-
463.000 Improv. Other Than Bldg	64,762	451,000	125,000	$ 569,000	$ 569,000
464.000 Machinery & Equipment	-	31,200	31,200	-	-
TOTAL CAPITAL OUTLAY	**$ 64,762**	**$ 487,200**	**$ 161,200**	**$ 569,000**	**$ 569,000**
TOTAL EXPENDITURES	**$ 440,937**	**$ 838,730**	**$ 521,938**	**$ 1,260,730**	**$ 1,260,730**
TRANSFERS					
491.107 Transfer to CITT fund					
491.201 Transfers out to debt service	-			-	-
TOTAL TRANSFERS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES AND TRANSFERS	**$ 440,937**	**$ 838,730**	**$ 521,938**	**$ 1,260,730**	**$ 1,260,730**
ENDING FUND BALANCE	**$ 199,006**	**$ (192,440)**	**$ 154,492**	**$ 967**	**$ 32,317**

Police Education Fund

2023 2024

Function

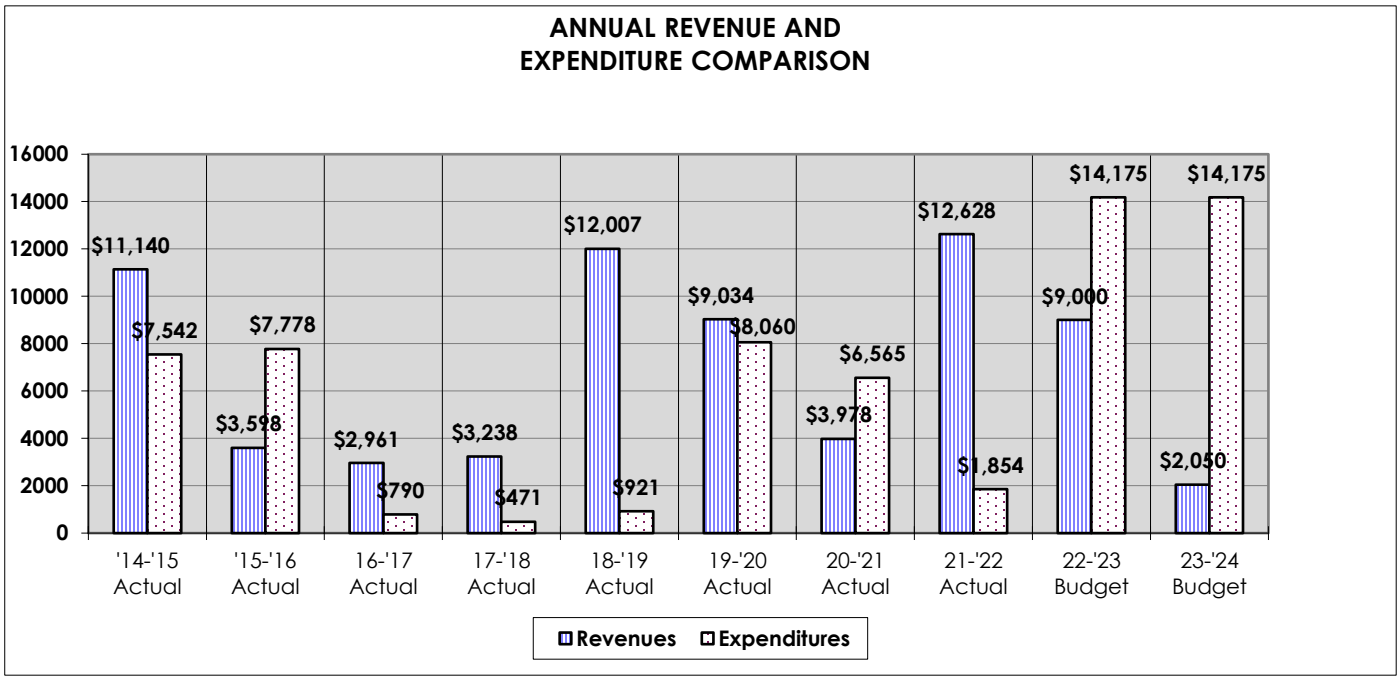
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a $2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly 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 2024 Budget identifies $2,050 in revenues for the Police Education Fund, including interest. The budget is projecting a $4,399 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

2023 2024

Budget Highlights

Travel & Per Diem
$1,235

This line item remained the same as the previous year and funds the Police Chief Conference.

Publications, Dues & Training
$12,940

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

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 17,325**	**$ 5,465**	**$ 28,099**	**$ 16,524**	**$ 16,524**
REVENUES:					
351.000 Judgments and Fines-Court	12,455	9,000	2,000	2,000	2,000
361.000 Interest Earnings	173	-	600	50	50
TOTAL REVENUES	**$ 12,628**	**$ 9,000**	**$ 2,600**	**$ 2,050**	**$ 2,050**
TOTAL AVAILABLE RESOURCES	$ 29,953	$ 14,465	$ 30,699	$ 18,574	$ 18,574
EXPENDITURES:					
440.000 Travel & Per Diem	-	1,235	1,235	1,235	1,235
452.002 Operating Supplies					
454.000 Publications, Dues, Training	1,854	12,940	12,940	12,940	12,940
TOTAL EXPENDITURES	**$ 1,854**	**$ 14,175**	**$ 14,175**	**$ 14,175**	**$ 14,175**
ENDING FUND BALANCE	**$ 28,099**	**$ 290**	**$ 16,524**	**$ 4,399**	**$ 4,399**

Police Forfeiture Fund

Function

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

Oversight of this fund is primarily the function of the Police Department. All expenditures within this fund must be pre-approved by Village Council through a separate resolution.

The Police Forfeiture Fund uses Modified Accrual Accounting. This is a basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

Police Forfeiture Fund Summary

The Fiscal Year 2024 Budget does not identify any revenues for the Police Forfeiture Fund. It is anticipated that the fund balance will be $0 on September 30, 2024. 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	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	$ 10,506	$ 168	$ 0	$ 0	$ 0
REVENUES:					
351.000 Judgments and Fines-Court	-	-		-	-
361.000 Interest Earnings	42	-	-		-
TOTAL REVENUES	**$ 42**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL AVAILABLE RESOURCES	**$ 10,548**	**$ 168**	**$ 0**	**$ 0**	**$ 0**
EXPENDITURES:					
463.000 Improvements other than buildings	-	-			-
464.000 Machinery and Equipment	10,548	-	-	-	-
TOTAL EXPENDITURES	**$ 10,548**	**$ -**	**$ -**	**$ -**	**$ -**
ENDING FUND BALANCE	**$ 0**	**$ 168**	**$ 0**	**$ 0**	**$ 0**

Hardwire 911 Fund

Function

The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Florida Statute 365.171 authorizes the state to collect and distribute monies from hardwire (land lines) to be used to manage the 911 emergency phone system. The funds may be used to provide emergency dispatch systems, training, communications, maintenance and repairs, and related capital asset purchases. Revenues from this source have a decreasing trend as more and more people eliminate land lines from their homes and opt for cell phones.

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

The Hardwire 911 Fund uses the Modified Accrual Accounting method. This is a basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

Hardwire 911 Summary

The Fiscal Year 2024 Budget identifies $30,304 in revenues, an increase of $16,804, from a transfer from the General Fund, Interest earnings and 911 Fees. The budget projects a fund balance of $4,267.

Budget Highlights

Contractual Services
$34,780

This line item increased by $6,540 and provides dispatching services.

Communications and Freight
$0

Funds were not allocated for this line item.

Repairs and Maintenance
$1,520

This line item increased $250 and funds repairs and maintenance to the 911 system.

Publications, Dues and Training
$1,040

The Publications, Dues and Training line item increased $170 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

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 14,866**	**$ 17,262**	**$ 23,833**	**$ 11,303**	**$ 11,303**
REVENUES:					
337.911 911 Fees	5,838	-	6,104	6,104	6,104
361.000 Interest Earnings	199	-	600	200	200
381.001 Transfer from General Fund	71,555	13,500	13,500	24,000	24,000
TOTAL REVENUES	**$ 77,592**	**$ 13,500**	**$ 20,204**	**$ 30,304**	**$ 30,304**
TOTAL AVAILABLE RESOURCES	$ 92,458	$ 30,762	$ 44,036	$ 41,607	$ 41,607
EXPENDITURES:					
434.911 Contractual Services, 911	59,938	28,240	28,240	34,780	34,780
441.911 Communications & Freight, 911	993	-	400	-	-
446.911 Maintenance & Repairs, 911	6,050	1,270	3,000	1,520	1,520
454.911 Publications, Dues, Training, 911	1,645	870	1,093	1,040	1,040
TOTAL OPERATING EXPENSES	**$ 68,626**	**$ 30,380**	**$ 32,733**	**$ 37,340**	**$ 37,340**
CAPITAL OUTLAY					
464.911 Machinery & Equipment, 911	-	-			-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 68,626**	**$ 30,380**	**$ 32,733**	**$ 37,340**	**$ 37,340**
ENDING FUND BALANCE	**$ 23,833**	**$ 382**	**$ 11,303**	**$ 4,267**	**$ 4,267**

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 2024 Budget identifies a total of $80,375 in revenues from a General Fund transfer, an increase of $375. This revenue is based upon the Village's proportional share of all cell phones to the county total. The budget projects a fund balance of $1,669 at the end of the fiscal year.

Budget Highlights

Contractual Services
$96,355

This line item decreased by $12,650 and provides dispatching services.

Communications and Freight
$0

Funds are not allocated for this line item.

Repairs and Maintenance
$4,200

This line item decreased $690 from the previous year and funds a portion of the maintenance agreement for the 911 system.

Publications, Dues and Training
$2,890

The Publications, Dues and Training line item decreased $470 and funds membership dues and training for dispatchers.

Capital Outlay
$0

Funds were not allocated for capital outlay.

Wireless 911 Fund

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 17,215**	**$ 37,856**	**$ 46,434**	**$ 24,740**	**$ 24,740**
REVENUES:					
337.911 911 Fees	26,448	-	19,875	19,875	19,875
361.000 Interest Earnings	309	-	1,500	500	500
381.001 Transfer from General Fund	68,835	80,000	80,000	60,000	60,000
TOTAL REVENUES	**$ 95,592**	**$ 80,000**	**$ 101,375**	**$ 80,375**	**$ 80,375**
TOTAL AVAILABLE RESOURCES	**$ 112,807**	**$ 117,856**	**$ 147,809**	**$ 105,114**	**$ 105,114**
EXPENDITURES:					
434.911 Contractual Services, 911	57,801	109,005	109,005	96,355	96,355
441.911 Communications & Freight, 911	957	-	1,540	-	-
446.911 Maintenance & Repairs, 911	5,834	4,890	9,164	4,200	4,200
454.911 Publications, Dues, Training, 911	1,780	3,360	3,360	2,890	2,890
TOTAL OPERATING EXPENSES	**$ 66,373**	**$ 117,255**	**$ 123,069**	**$ 103,445**	**$ 103,445**
CAPITAL OUTLAY					
464.911 Machinery & Equipment, 911	-				-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 66,373**	**$ 117,255**	**$ 123,069**	**$ 103,445**	**$ 103,445**
ENDING FUND BALANCE	**$ 46,434**	**$ 601**	**$ 24,740**	**$ 1,669**	**$ 1,669**

CITT Public Transportation Fund

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.

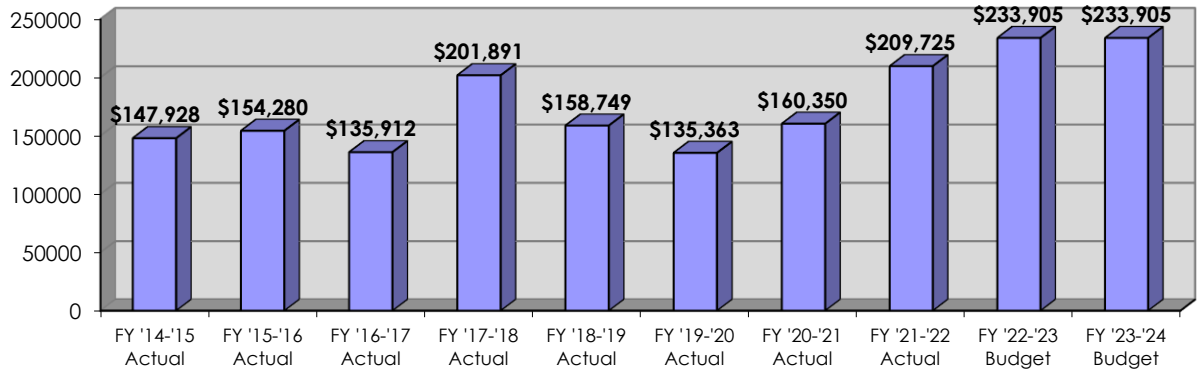
Miami-Dade County Transportation Tax

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 ensuring year and shall be utilized solely for the transit uses enumerated herein.

Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.

People's Transportation Tax Revenue



CITT Fund Summary

The Fiscal Year 2024 Budget identifies a total of $1,396,613 in revenues for the CITT Fund. This represents a $118,533 increase in revenues for this fund mainly due to a transfer from the General Fund in the amount of $190,000. The CITT Fund is funded by the People's Transportation Tax, grants, interest earnings, and a transfer from the General Fund. The expenditures projected for the year are $1,434,745.

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
$568,490

This line item increased $14,650 and funds a bus circulator system throughout the Village for ten months out of the year, and the FreeBee service. The increase was due to a higher rate for the circulator bus beginning in the 2023-24 school year.

Administrative Services, In Kind
$51,355

This line item increased $10,225 and accounts for costs of administering this fund.

Promotional Activities
$9,900

This line item remained the same as the previous year 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

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 600,646**	**$ 408,796**	**$ 1,030,339**	**$ 1,073,249**	**$ 1,073,249**
REVENUES:					
334.400 Grants, FDOT	132,303	108,250	108,250	36,083	36,083
335.190 Grants CITT, people trans. Tax	209,725	233,905	233,905	238,850	238,850
335.192 Grants CITT, Transportation	838,904	935,625	935,625	955,395	955,395
361.000 Interest Earnings	6,120	300	40,000	1,000	1,000
381.001 Transfer In From General Fund	-			190,000	190,000
381.102 Transfer In From Trans. Fund	-				
TOTAL REVENUES	**$ 1,187,052**	**$ 1,278,080**	**$ 1,317,780**	**$ 1,421,328**	**$ 1,421,328**
TOTAL AVAILABLE RESOURCES	**$ 1,787,698**	**$ 1,686,876**	**$ 2,348,119**	**$ 2,494,577**	**$ 2,494,577**
EXPENDITURES:					
OPERATING EXPENSES					
431.000 Professional Services	-	185,000	50,000	185,000	185,000
431.001 Public transportation program	533,121	553,840	553,840	568,490	568,490
434.001 Administrative services in kind,	51,357	41,130	41,130	51,355	51,355
448.000 Promotion	-	9,900	9,900	9,900	9,900
TOTAL OPERATING EXPENSES	**$ 584,478**	**$ 789,870**	**$ 654,870**	**$ 814,745**	**$ 814,745**
CAPITAL OUTLAY					
463.000 Improv. Other Than Bldg	172,881	620,000	620,000	620,000	620,000
464.000 Machinery & Equipment				-	-
TOTAL CAPITAL OUTLAY	$ 172,881	$ 620,000	$ 620,000	$ 620,000	$ 620,000
TOTAL EXPENDITURES	**$ 757,359**	**$ 1,409,870**	**$ 1,274,870**	**$ 1,434,745**	**$ 1,434,745**
ENDING FUND BALANCE	**$ 1,030,339**	**$ 277,006**	**$ 1,073,249**	**$ 1,059,832**	**$ 1,059,832**

Prepaid 911 Fund

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 2024 Budget identifies a total of $30,250 in revenues. There will be a $23,000 transfer from the General Fund, $7,050 from 911 Fees, and $200 in interest earnings. The budget projects a fund balance of $1,148 at the end of the fiscal year.

Budget Highlights

Contractual Services
$35,005

This line item increased $10,665 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
$1,530

This line item increased $445 from the previous year and funds the maintenance for the 911 system.

Publications, Dues and Training
$1,050

This line item increased $300 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

2023 2024

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 4,260**	**$ 9,845**	**$ 11,909**	**$ 8,483**	**$ 8,483**
REVENUES:					
337.911 911 Fees	7,090	-	7,050	7,050	7,050
361.000 Interest Earnings	79	10	500	200	200
381.001 Transfer from General Fund	18,050	16,500	16,500	23,000	23,000
TOTAL REVENUES	**$ 25,219**	**$ 16,510**	**$ 24,050**	**$ 30,250**	**$ 30,250**
TOTAL AVAILABLE RESOURCES	**$ 29,479**	**$ 26,355**	**$ 35,959**	**$ 38,733**	**$ 38,733**
EXPENDITURES:					
434.911 Contractual Services, 911	15,310	24,340	24,340	35,005	35,005
441.911 Communications & Freight, 911	254	-	340	-	-
446.911 Maintenance & Repairs, 911	1,546	1,085	2,046	1,530	1,530
454.911 Publications, Dues, Training, 911	460	750	750	1,050	1,050
TOTAL OPERATING EXPENSES	**$ 17,570**	**$ 26,175**	**$ 27,476**	**$ 37,585**	**$ 37,585**
CAPITAL OUTLAY					
464.911 Machinery & Equipment, 911	-	-	-		-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 17,570**	**$ 26,175**	**$ 27,476**	**$ 37,585**	**$ 37,585**
ENDING FUND BALANCE	**$ 11,909**	**$ 180**	**$ 8,483**	**$ 1,148**	**$ 1,148**

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 2024 Budget identifies a total of $237,500 in revenues from all impact fees. The expenditures projected for next year are $227,500, which covers capital outlay for the various areas. A $620,985 fund balance is expected at the end of the fiscal year.

Budget Highlights

Capital Outlay
$227,500

A total of $227,500 is allocated for Capital Outlay for police, parks and recreation, stormwater and general municipal services.

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 222,981**	**$378,181**	**$ 607,028**	**$ 610,985**	**$ 610,985**
REVENUES:					
324.110 Impact Fees, Police	27,722	10,000	13,172	12,500	12,500
324.610 Impact Fees, Parks & Recreation	143,613	40,000	71,319	55,000	55,000
324.711 Impact Fees, Municipal Services	69,489	45,000	47,161	45,000	45,000
324.210 Impact Fees, Stormwater	168,423	125,000	117,305	115,000	115,000
361.000 Interest earnings	4,036	200	15,000	10,000	10,000
TOTAL REVENUES	**$ 413,283**	**$220,200**	**$ 263,957**	**$ 237,500**	**$ 237,500**
TOTAL AVAILABLE RESOURCES	**$ 636,264**	**$598,381**	**$ 870,985**	**$ 848,485**	**$ 848,485**
CAPITAL OUTLAY					
464.000 Impact Fees, Police	16,620	10,000	10,000	12,500	12,500
464.000 Impact Fees, Parks & Recreation	-	40,000	225,000	55,000	55,000
464.000 Impact Fees, Municipal Services	12,616	45,000	25,000	45,000	45,000
464.000 Impact Fees, Stormwater	-	125,000	-	115,000	115,000
TOTAL CAPITAL OUTLAY	**$ 29,236**	**$220,000**	**$ 260,000**	**$ 227,500**	**$ 227,500**
TOTAL EXPENDITURES	**$ 29,236**	**$220,000**	**$ 260,000**	**$ 227,500**	**$ 227,500**
ENDING FUND BALANCE	**$ 607,028**	**$378,381**	**$ 610,985**	**$ 620,985**	**$ 620,985**

Capital Project Fund

2023 2024

Function

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2024, 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 process of choosing funded projects is guided through the annual strategic planning process.

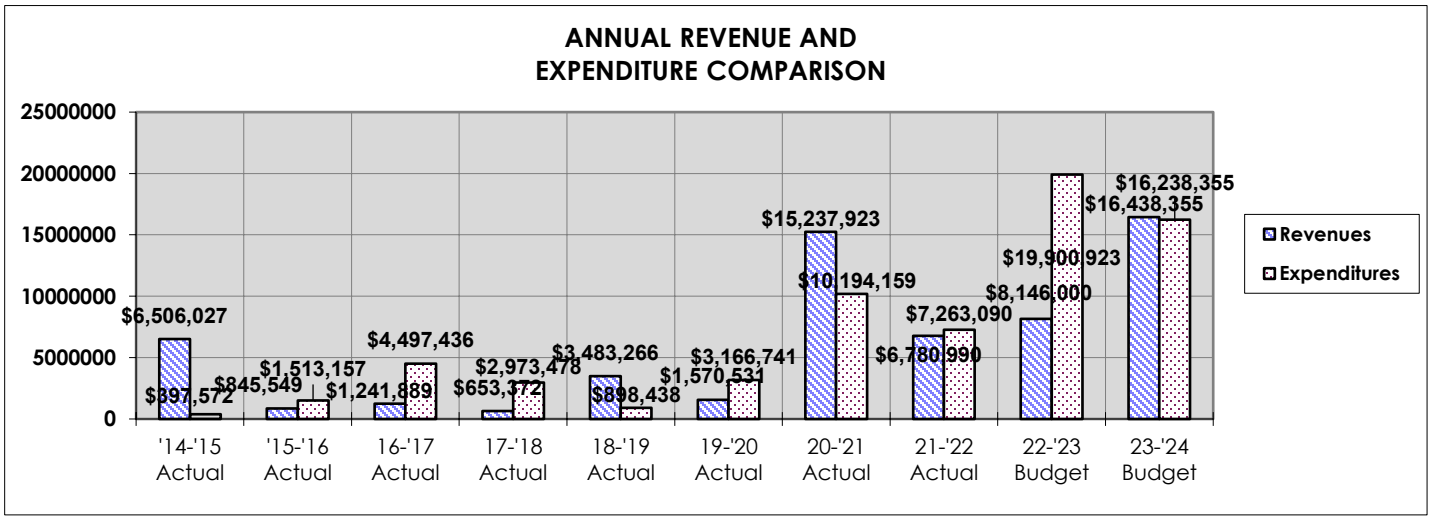
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital 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 2024 Budget identifies a total of $16,438,355 in revenues and transfers in for the Capital Project Fund, and total available resources of $16,440,796. The Capital Project Fund is funded by a grant for watermains, Interest Earnings, a transfer from the General Fund, and debt proceeds including a proposed $15 million bond issuance. The expenditures projected for next year are $16,238,355, which includes various projects detailed in the following pages. The budget is projecting a $202,441 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.

Information Technology	
Project Description	Council Goal
A total of $82,500 was allocated for IT for Improvements other than Buildings: $72,500 for the purchase of computers according to the replacement schedule, and $10,000 for Dell Switches for the Community Center.	

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 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$82,500	$0	$0	$0	$0	$82,500
TOTAL	**$82,500**	$0	$0	$0	$0	$82,500

Project Visual







Police Department

Project Description	Council Goal
A total of $72,905 was allocated for Police Department equipment: $33,405 for the purchase of computers according to the replacement schedule, $29,500 for taser replacements, and $10,000 for a speed detector and trailer.	

Impact on Operating Budget

There is no expected impact to the operating budget as maintenance agreements are already included in the budget.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$72,905	$0	$0	$0	$0	$72,905
TOTAL	**$72,905**	$0	$0	$0	$0	$72,905

Project Visual







Building and Planning Department

Project Description	Council Goal
The $13,900 allocation will be used to purchase computers for the department according to the replacement schedule, as well as a scanner and iPad.	

Impact on Operating Budget

There is no expected impact to the operating budget as maintenance agreements are already included in the budget.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$13,900	$0	$0	$0	$0	$13,900
TOTAL	**$13,900**	$0	$0	$0	$0	$13,900

Project Visual



Public Works Department

Project Description	Council Goal
A total of $2,042,200 has been allocated for the following Public Works capital projects: • Ludlam Road Shared Use Path Design: $500,000 • Ludlam Road Right-of-way Engineering Project: $500,000 • Roundabout Art Sculptures: $300,000 • Ficus Tree Replacement Program: $200,000 • Traffic Signal Mast Arm Wrapping: $192,200 • US1 Sidewalk Extensions (106 ST & 132 ST): $175,000 • 96 Street Resurfacing: $100,000 • Howard Drive Median Landscape Project: $75,000	

Impact on Operating Budget

Street, sidewalk and landscaping additions will be absorbed by the maintenance allocation already budgeted into the Public Works budget.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$42,200	$200,000	$0	$0	$0	$242,200
Bond	$2,000,000	$0	$0	$0	$0	$2,000,000
TOTAL	**$2,042,200**	$200,000	$0	$0	$0	$2,242,200

Project Visual



(sample shared use path road)

Parks and Recreation Department

Project Description	Council Goal
A total of $12,030,050 was allocated for the Parks and Recreation Department. A proposed bond will fund the purchase of two land parcels for future park use for $12 million. The remaining amount will fund new staff radios ($10,000), new AED's ($10,050), and landscape beautification ($10,000).	

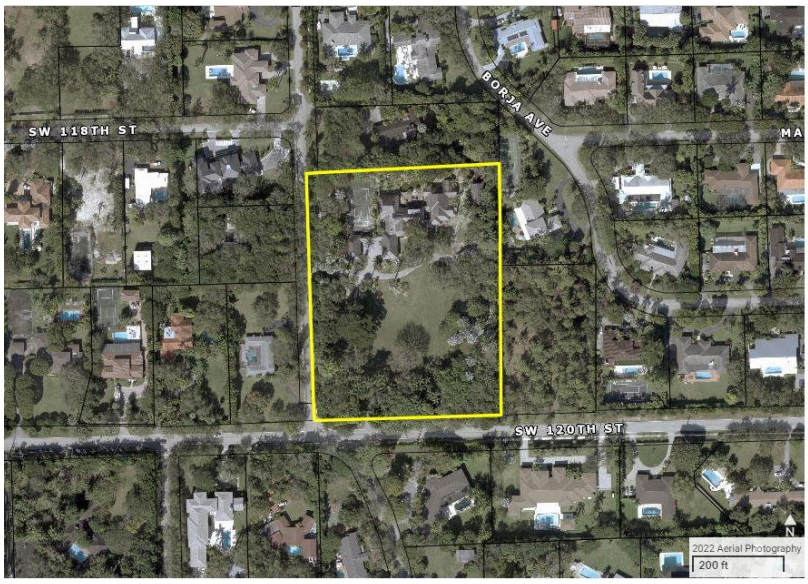
Impact on Operating Budget

It is anticipated maintenance costs may need to be added in future years as the equipment ages. Operating costs for the proposed two new parks will be included in future budgets once the property is purchased and a decision is made as to what will be built.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$30,050	$0	$0	$0	$0	$30,050
Bond	$12,000,000	$0	$0	$0	$0	$12,000,000
TOTAL	**$12,030,050**	$0	$0	$0	$0	$12,030,050

Project Visual



Suniland Park Improvements

Project Description	Council Goal
The $111,585 allocation for Suniland Park, 12855 Pinecrest Parkway, covers the cost of bleachers and shade canopy for the athletic fields ($66,585), foundation building repairs ($30,000), and resurfacing a court for pickle ball ($15,000).	

Impact on Operating Budget

There is no expected impact to the operating budget of the park. All improvements will be maintained with the maintenance costs already built into the regular departmental budget.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$111,585	$0	$0	$0	$0	$111,585
TOTAL	**$111,585**	$0	$0	$0	$0	$111,585

Project Visual



Pawcrest Park Improvements

Project Description	Council Goal
The $22,500 allocation for Pawcrest Park, located on SW 130 ST adjacent to Suniland Park, funds replacement of the sod.	

Impact on Operating Budget

There is no expected impact to the operating budget of the park.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$22,500	$0	$0	$0	$0	$22,500
TOTAL	**$22,500**	$0	$0	$0	$0	$22,500

Project Visual



Evelyn Greer Park Improvements

Project Description	Council Goal
The Capital Project Fund includes $26,500 for Evelyn Greer Park 8200 SW 124 Street, to make necessary repairs to the parking lot.	

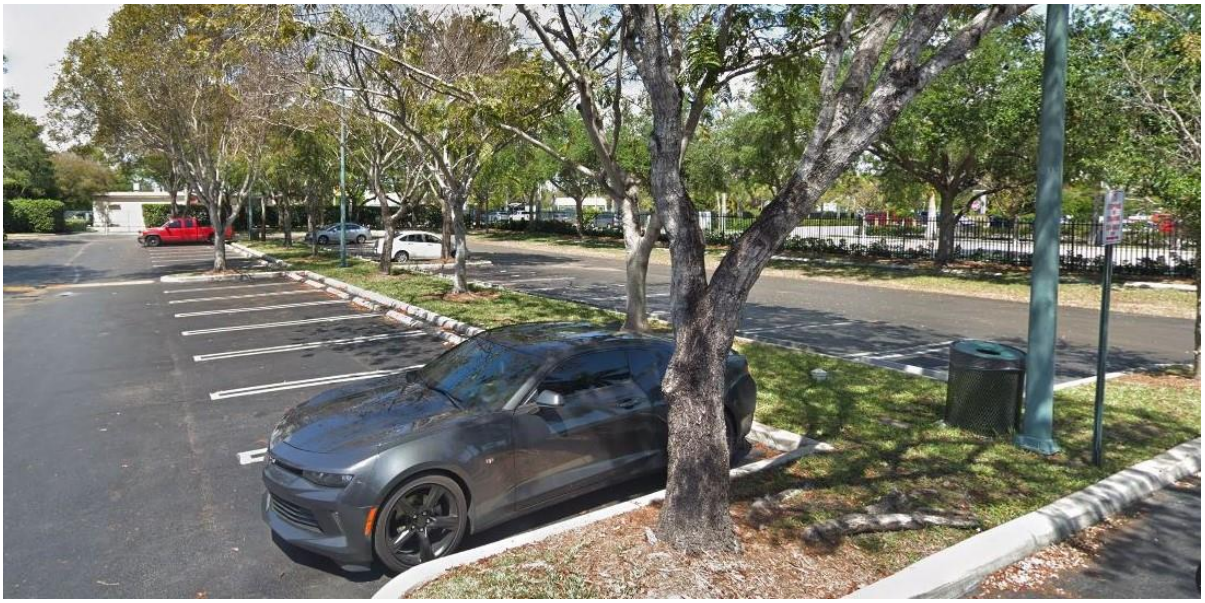
Impact on Operating Budget

There is no expected impact to the operating budget of the park.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$26,500	$0	$0	$0	$0	$26,500
TOTAL	**$26,500**	$0	$0	$0	$0	$26,500

Project Visual



Coral Pine Park Improvements

Project Description	Council Goal
A total of $66,535 is allocated for Coral Pine Park, 6955 SW 104 Street. This amount will fund the replacement of the pour-in-place surface under the park swings ($49,900), and equipment for the tennis courts ($16,635) including bleachers and screens.	

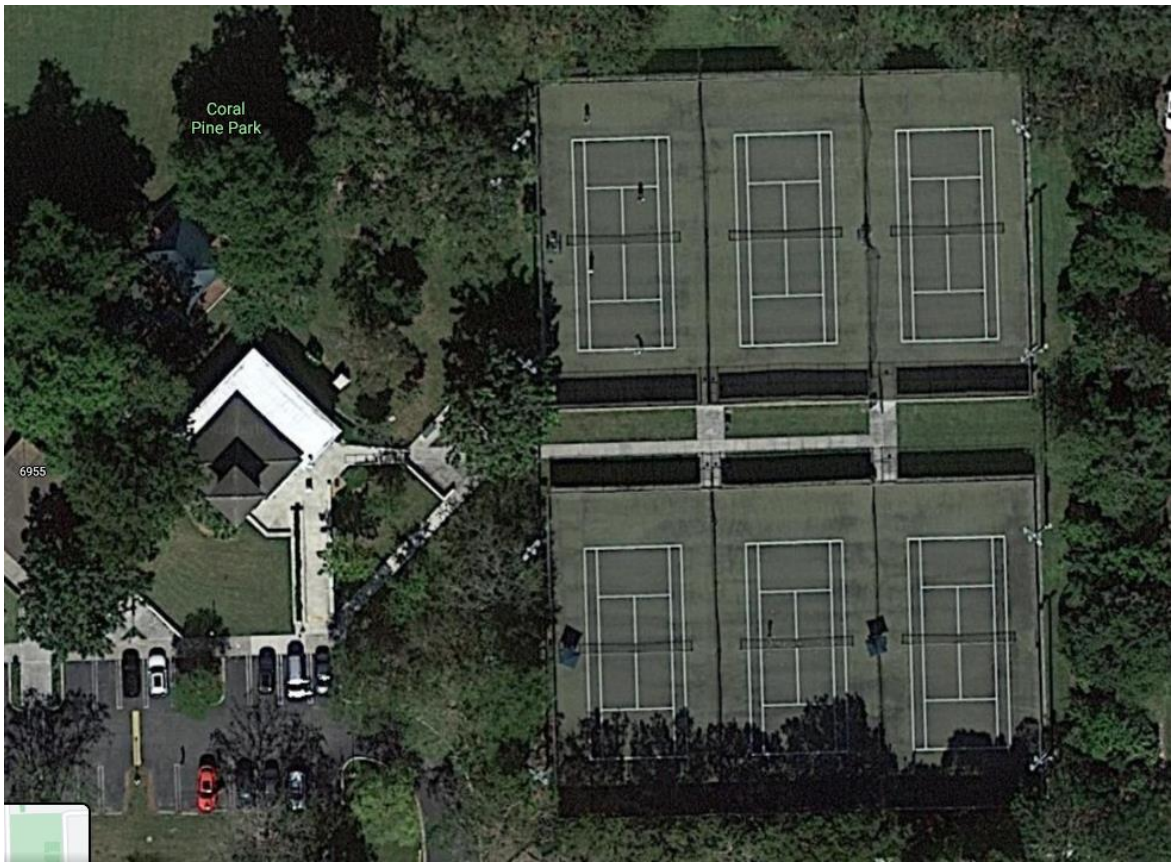
Impact on Operating Budget

There is no expected impact to the operating budget of the park. All improvements will be maintained with the maintenance costs already built into the regular departmental budget.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$66,535	$0	$0	$0	$0	$66,535
TOTAL	**$66,535**	$0	$0	$0	$0	$66,535

Project Visual



Flagler Grove Park Improvements

Project Description	Council Goal
The $10,000 allocation for Flagler Grove Park, 7551 Southwest 104 Street, funds the electrostatic painting of the fence posts.	

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 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$10,000	$0	$0	$0	$0	$10,000
TOTAL	**$10,000**	$0	$0	$0	$0	$100,000

Project Visual



Pinecrest Community Center Improvements

Project Description	Council Goal
The Capital Project Fund includes a total of $174,720 for improvements at the Pinecrest Community Center, 5855 SW 111 Street. This includes funds for the replacement of room dividers between the Oak and Palm Rooms ($74,355), new fitness equipment as part of the replacement schedule ($39,365), landscaping improvements and sod installation ($22,000), patio paver relevel and tree relocation ($20,000), and patio chairs & tables ($19,000).	

Impact on Operating Budget

There is no expected impact to the operating budget of the community center as a result of these capital projects.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$174,720	$0	$0	$0	$0	$174,720
TOTAL	**$174,720**	$0	$0	$0	$0	$174,720

Project Visual





Pinecrest Gardens Improvements

Project Description	Council Goal
A total of $1,434,960 was budgeted for the following improvements at Pinecrest Gardens, 11000 Red Road. • PG Site Protection: Terrace Foundation Repair & Main Building Openings ($1,000,000) • Master Plan Improvements ($161,855) • Acoustic Upgrades to Indoor Spaces ($61,135) • Whilden-Carrier Cottage ADA Ramp ($52,840) • Portable Merchandise Cart ($25,160) • Moving Lights for Banyan Bowl ($23,835) • Air Conditioner for Administrative Office ($18,770) • Banyan Bowl Bathroom Floor Replacement ($17,540) • Audio System Console & Stage Boxes ($15,150) • Cypress Hall Furniture Replacement & Storage Racks ($15,000) • Staff Radios ($12,175) • Tables & Chairs for Rentals ($11,500) • Digital Signage Project/TV Mapping ($10,000) • Scissor Lift ($10,000)	

Impact on Operating Budget

There is no expected impact to the operating budget. Maintenance for equipment that is being repaired or replaced will be absorbed through the departmental maintenance budget.

Five-Year Appropriation Plan

Funding Source	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Fund	$434,960	$0	$0	$0	$0	$434,960
Bond	$1,000,000	$0	$0	$0	$0	$1,000,000
TOTAL	**$1,434,960**	$0	$0	$0	$0	$1,434,960

Project Visual





Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is $2,441 for Fiscal Year 2024. The Revenues for FY 2024, $16,438,355, are generated by a grant, a transfer from the General Fund, Debt Proceeds, and interest earnings providing for a total of $16,440,796 in available resources. The budget provides for a total of $16,238,355 in expenditures to fund the aforementioned capital improvement projects.

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 5,043,765**	**$ 13,952,769**	**$ 6,002,350**	**$ 2,441**	**$ 2,441**
REVENUES					
331.110 American Recovery Act	$ 4,963,232	$ -	$ 3,024,014	$ -	$ -
334.500 Grants	$ 400,000	$ -	$ 500,000	$ 640,000	$ 640,000
334.575 Grants, Pinecrest Gardens	$ 17,661	$ 525,000	$ 525,000		$ -
361.000 Interest Earnings	$ 70,991	$ 15,000	$ 351,000	$ 200,000	$ 200,000
366.000 Donations	$ 14,579	$ -	$ -		
369.000 Other Misc. Revenues	$ 127,401	$ -	$ 93,000		
381.001 Transfer from General Fund	$ 1,515,553	$ 2,619,355	$ 2,619,355	$ 1,333,535	$ 598,355
384.000 Debt Proceeds	$ 4,300,000	$ 5,810,500	$ 5,852,377	$ 15,000,000	$ 15,000,000
TOTAL REVENUES	**$ 11,409,417**	**$ 8,969,855**	**$ 12,964,746**	**$ 17,173,535**	**$ 16,438,355**
TOTAL AVAILABLE RESOURCES	**$ 16,453,182**	**$ 22,922,624**	**$ 18,967,096**	**$ 17,175,976**	**$ 16,440,796**
OTHER FINANCING SOURCES: 000.00					
473.002473.002 Bond Issuance Costs	$ 38,525	$ 42,000	$ 41,877	$ 150,000	$ 150,000
TOTAL OTHER FINANCING SOURCES	**$ 38,525**	**$ 42,000**	**$ 41,877**	**$ 150,000**	**$ 150,000**
EXPENDITURES-MUNICIPAL CENTER, 519.00					
464.000 Machinery & Equipment	$ -	$ 14,085	$ 14,085	$ -	$ -
TOTAL EXPENDITURES-MUNICIPAL CENTER	**$ -**	**$ 14,085**	**$ 14,085**	**$ -**	**$ -**
EXPENDITURES- WATER PROJECT, 519.11					
463.000 Improvements Other than Buildings	$ 4,775,759	$ 8,111,773	$ 8,111,773	$ -	$ -
TOTAL EXPENDITURES - WATER PROJECT	**$ 4,775,759**	**$ 8,111,773**	**$ 8,111,773**	**$ -**	**$ -**
EXPENDITURES-INFORMATION TECHNOLOGIES, 519.15					
463.000 Improvements Other than Buildings	$ 125,885	$ 178,480	$ 178,480	$ 210,025	$ 82,500
TOTAL EXPENDITURES-INFORMATION TECHNOLOGIES	**$ 125,885**	**$ 178,480**	**$ 178,480**	**$ 210,025**	**$ 82,500**
EXPENDITURES-POLICE, 521.00					
464.000 Machinery & Equipment	$ 22,488	$ 797,513	$ 797,513	$ 547,505	$ 72,905
TOTAL EXPENDITURES-POLICE	**$ 22,488**	**$ 797,513**	**$ 797,513**	**$ 547,505**	**$ 72,905**
EXPENDITURES-BUILDING & PLANNING, 524					
464.000 Machinery & Equipment	$ 25,517	$ -	$ -	$ 13,900	$ 13,900
TOTAL EXPENDITURES-BUILDING & PLANNING	**$ 25,517**	**$ -**	**$ -**	**$ 13,900**	**$ 13,900**
EXPENDITURES-PUBLIC WORKS, 539.00					
431.000 Professional Services		$ 136,500	$ 136,500	$ 500,000	$ 500,000
463.000 Improvements Other than Buildings	$ 286,513	$ 1,447,350	$ 1,447,350	$ 1,542,200	$ 1,542,200
TOTAL EXPENDITURES-PUBLIC WORKS	**$ 286,513**	**$ 1,583,850**	**$ 1,583,850**	**$ 2,042,200**	**$ 2,042,200**
EXPENDITURES-PARKS & RECREATION					
461.000 Land				$ 12,000,000	$ 12,000,000
463.000 Improvements Other than Buildings		$ -	$ -	$ 10,000	$ 10,000
464.000 Machinery & Equipment		$ 221,730	$ 221,730	$ 231,780	$ 20,050
TOTAL EXPENDITURES-PARKS & RECREATION	**$ -**	**$ 221,730**	**$ 221,730**	**$ 12,241,780**	**$ 12,030,050**

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
EXPENDITURES-SUNILAND PARK, 572.03					
463.000 Improvements Other than Buildings	$ 134,160	$ 542,803	$ 542,803	$ 111,585	$ 111,585
464.000 Machinery & Equipment			$ -	$ -	$ -
TOTAL EXPENDITURES-SUNILAND PARK	**$ 134,160**	**$ 542,803**	**$ 542,803**	**$ 111,585**	**$ 111,585**
EXPENDITURES- FLAGLER GROVE PARK, 572.06					
462.000 Buildings		$ 100,000	$ 100,000	$ -	$ -
463.000 Improvements Other than Buildings	$ 400,070	$ 57,837	$ 57,837	$ 10,000	$ 10,000
464.000 Machinery & Equipment		$ 10,100	$ 10,100	$ -	$ -
TOTAL EXPENDITURES- FLAGLER GROVE PARK	**$ 400,070**	**$ 167,937**	**$ 167,937**	**$ 10,000**	**$ 10,000**
EXPENDITURES-VETERANS WAYSIDE PARK, 572.07					
463.000 Improvements Other than Buildings		$ 767,000	$ 767,000	$ -	$ -
TOTAL EXPENDITURES-VETERANS WAYSIDE PARK	**$ -**	**$ 767,000**	**$ 767,000**	**$ -**	**$ -**
EXPENDITURES-COMMUNITY CENTER, 572.08					
463.000 Improvements Other than Buildings	$ 167,537	$ 52,230	$ 52,230	$ 174,720	$ 174,720
TOTAL EXPENDITURES COMMUNITY CENTER	**$ 167,537**	**$ 52,230**	**$ 52,230**	**$ 174,720**	**$ 174,720**
EXPENDITURES-GREER PARK, 572.09					
463.000 Improvements Other than Buildings	$ 504,984	$ 91,134	$ 91,134	$ 26,500	$ 26,500
TOTAL EXPENDITURES-GREER PARK	**$ 504,984**	**$ 91,134**	**$ 91,134**	**$ 26,500**	**$ 26,500**
EXPENDITURES-PAWCREST, 572.10					
463.000 Improvements Other than Buildings			$ -	$ 22,500	$ 22,500
TOTAL EXPENDITURES-PAWCREST	**$ -**	**$ -**	**$ -**	**$ 22,500**	**$ 22,500**
EXPENDITURES- CORAL PINE PARK, 572.12					
462.000 Buildings	$ 11,290	$ 2,174,460	$ 414,460		
463.000 Improvements Other than Buildings	$ 89,814	$ 2,003,542	$ 2,003,542	$ 49,900	$ 49,900
464.000 Machinery & Equipment				$ 16,635	$ 16,635
TOTAL EXPENDITURES-CORAL PINE PARK	**$ 101,104**	**$ 4,178,002**	**$ 2,418,002**	**$ 66,535**	**$ 66,535**
EXPENDITURES- GARY MATZNER PARK, 572.16					
463.000 Improvements Other than Buildings		$ 2,197,275	$ 2,197,275	$ -	$ -
TOTAL EXPENDITURES- GARY MATZNER PARK	**$ -**	**$ 2,197,275**	**$ 2,197,275**	**$ -**	**$ -**
PINECREST GARDENS, 575.00					
462.000 Buildings	$ 14,164	$ -	$ -	$ -	$ -
463.000 Improvements Other than Buildings	$ 3,811,400	$ 1,457,508	$ 1,457,508	$ 1,214,695	$ 1,293,370
464.000 Machinery & Equipment	$ 42,727	$ 321,458	$ 321,458	$ 141,590	$ 141,590
TOTAL EXPENDITURES-PINECREST GARDENS	**$ 3,868,291**	**$ 1,778,966**	**$ 1,778,966**	**$ 1,356,285**	**$ 1,434,960**
TOTAL FUND EXPENDITURES	**$ 10,450,832**	**$ 20,724,778**	**$ 18,964,655**	**$ 16,973,535**	**$ 16,238,355**
ENDING FUND BALANCE	**$ 6,002,350**	**$ 2,197,846**	**$ 2,441**	**$ 202,441**	**$ 202,441**

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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Transportation:							
US 1 Lighting	TF	$0	$0	$0	$2,427,000	$0	$2,427,000
US1 Landscape	TF				2,000,000		$2,000,000
Village wide Beautification/ Street Scape Implementation	TF		15,000	15,000	15,000	15,000	$60,000
Sidewalks Improvements	TF		50,000	50,000	50,000	50,000	$200,000
Village wide Paving	TF	150,000	48,000	48,000	48,000	48,000	$342,000
Pavement Lights for Crossing	TF	170,000					$170,000
Flashing Lights for Crossing	TF	142,000					$142,000
Flashing Red lights for Stop Signs	TF	32,000					$32,000
Flashing Radar Speed Limit	TF	40,000					$40,000
Kendall & 57 Avenue Upgrade per MD	TF	35,000					$35,000
Total Transportation Fund		**$ 569,000**	**$ 113,000**	**$ 113,000**	**$ 4,540,000**	**$ 113,000**	**$ 5,448,000**
CITT Fund:							
Village Wide Paving	CITT	$ 100,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$340,000
Master Plan Construction	CITT	330,000	200,000	200,000	200,000	200,000	$1,130,000
Sidewalk Improvements	CITT	190,000	55,000	65,000	60,000	65,000	$435,000
Total CITT Fund		**$620,000**	**$315,000**	**$325,000**	**$320,000**	**$325,000**	**$ 1,905,000**
Stormwater Utility Fund:							
Stormwater Master Plan Projects	SW	$ 3,850,000	$ 630,000	$ 400,000	$ 400,000	$ 375,000	$5,655,000
Total Stormwater Utility Fund		**$ 3,850,000**	**$ 630,000**	**$ 400,000**	**$ 400,000**	**$ 375,000**	**$ 5,655,000**
Capital Fund: **General Government:**							
Drone	GF	$ 2,500					$2,500
Total General Government		**$ 2,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500**
Building & Planning:							
Computer Replacement, Scanner , I Pad & 4K Touch	CPF	$ 13,900					$13,900
Total Building & Planning		**$ 13,900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,900**
Information Technology:							
Computer Replacement	CPF	$ 72,500	$ 72,500	$ 72,500	$ 72,500	$ 72,500	$290,000
Dell Switches for CC	CPF	10,000					$10,000
Total Information Technology		**$ 82,500**	**$ 72,500**	**$ 72,500**	**$ 72,500**	**$ 72,500**	**$ 300,000**

Five Year Capital Improvement Program

2023 2024

PROJECT DESCRIPTION	FUND SOURCE	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Police Department:							
Computers	CPF	$33,405	$28,850	$52,353	$32,485	$32,485	$179,578
Tasers	CPF	29,500	29,500	29,500	29,500	35,000	$153,000
Vehicles	CPF	-	402,000	422,100	443,205	465,365	$1,732,670
Policing Trailer & Speed Detector	CPF	10,000					$10,000
Acoustic Threat Detection	CPF	-	60,000				$60,000
Total Police Department		**$ 72,905**	**$ 520,350**	**$ 503,953**	**$ 505,190**	**$ 532,850**	**$ 2,135,248**
Public Works:							
Ludlam Shared Used Path Design	CPF	$500,000	$0				$500,000
Ludlam ROW Engineering Project	CPF	500,000					$500,000
Ficus Replacement Program	CPF	200,000	200,000				$400,000
Roundabout Art Sculptures	CPF	300,000					$300,000
Howard Drive Median landscape project	CPF	75,000					$75,000
96th Street Resurfacing	CPF	100,000					$100,000
US1 Sidewalk Extensions (106 St/ 132 Ave)	CPF	175,000					$175,000
Wrap Traffic Signal Mast Arms	CPF	192,200					$192,200
Total Public Works		**$ 2,042,200**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ 2,242,200**
Parks & Recreation							
Landscape Beautification	CPF	$10,000	$0				$10,000
Staff Radios	CPF	10,000					$10,000
AED's	CPF	10,050					$10,050
Land purchase	CPF	12,000,000					$12,000,000
Total Parks & Recreation		**$ 12,030,050**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,030,050**
Evelyn Greer Park:							
Parking Lot Repairs	CPF	$26,500					$26,500
Office Air Conditioner Replacement	GF	8,000					$8,000
Round Tables	GF	2,445					$2,445
Total Evelyn Greer Park		**$ 36,945**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 36,945**
Flagler Grove Park:							
Fence Posts Electrostatic Painting	CPF	$10,000					$10,000
Water Bottle Filler	GF	4,855					$4,855
Total Flagler Grove Park		**$ 14,855**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,855**
Pinecrest Gardens:							
Master Plan FY24	CPF	$161,855	$0				$161,855
Banyan Bowl Stage Floor Maintenance	CPF	17,540					$17,540
Cottage ADA Ramp	CPF	52,840					$52,840
Acoustic Upgrade Indoor Spaces	CPF	61,135					$61,135
Site Protection: Terrace Foundation Repair & Main Building Openings	CPF	1,000,000					$1,000,000
Air Conditiong Unit for Admin. Office	CPF	18,770					$18,770
Tables & Chairs (Event Rentals)	CPF	11,500					$11,500
Cypress Hall Furniture Replacement/Storage Racks	CPF	15,000					$15,000
Audio System Console & Stage Boxes including tables, storage	CPF	15,150					$15,150
Staff Radios	CPF	12,175					$12,175
Moving Lights for Banyan Bowl	CPF	23,835					$23,835
Digital Signage Project/TV Mapping	CPF	10,000					$10,000
Portable Merchandise Cart & Bar	CPF	25,160					$25,160
Scissor Lift	CPF	10,000					$10,000
Petting Zoo Animals	GF	4,000					$4,000
Golf Cart	GF		7,000				$7,000
Custom Cloches for Learning Garden	GF		6,500				$6,500
Total Pinecrest Gardens		**$ 1,438,960**	**$ 13,500**	**$ -**	**$ -**	**$ -**	**$ 1,452,460**

Five Year Capital Improvement Program

2023 2024

PROJECT DESCRIPTION	FUND SOURCE	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Community Center:							
Oak & Palm Room Dividers	CPF	$ 74,355	$0				$74,355
Landscape Beautification	CPF	22,000					$22,000
Fitness Center Equipment	CPF	39,365					$39,365
Patio Paver Relevel & Tree Relocation	CPF	20,000					$20,000
Patio Chairs & Picnic Tables	CPF	19,000					$19,000
Interior Painting	CPF		19,500				$19,500
Walkway from Gym to walking path	GF	3,500					$3,500
Sinks & Counters Outdoor bathroom	GF	7,500					$7,500
Skid Mount Pressure Washer	GF		6,750				$6,750
Total Community Center		**$ 185,720**	**$ 26,250**	**$ -**	**$ -**	**$ -**	**$ 211,970**
Coral Pine Park:							
Pour & Play under Swings	CPF	$ 49,900					$49,900
Court Equipment	CPF	16,635					$16,635
Total Coral Pine Park		**$ 66,535**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 66,535**
Suniland Park:							
Bleachers & Shade Canopy	CPF	$ 66,585					$66,585
Foundation Building Repairs	CPF	30,000					$30,000
Resurface Basketball Court for Pickle Ball	CPF	15,000					$15,000
Rectangular Tables	GF	4,170					$4,170
Garage Door Replacement	GF	5,800					$5,800
Total Suniland Park		**$ 121,555**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 121,555**
Pawcrest Park:							
Sod replacement	CPF	$ 22,500					$22,500
Total Pawcrest Park		**$ 22,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,500**
Gary Matzner Park							
Master Plan Site Development	CPF		$ 2,000,000				$2,000,000
Total Gary Matzner Park		**$ -**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**	**$ 2,000,000**
Bond Proceeds TBD	CPF	$ 150,000		$ -			**$ 150,000**
Total Capital Fund	GF + CPF	**$ 16,281,125**	**$ 2,832,600**	**$ 576,453**	**$ 577,690**	**$ 605,350**	**$ 20,800,718**
TOTAL		**$ 21,320,125**	**$ 3,890,600**	**$ 1,414,453**	**$ 5,837,690**	**$ 1,418,350**	**$ 33,808,718**

Debt Service Fund

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	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	Capital Improvements Revenue Note 2023	TOTALS
FY 2024	479,150	312,551	498,366	485,562	261,948	439,480	2,477,057
FY 2025	479,138	312,539	498,376	486,227	261,948	439,480	2,477,708
FY 2026	479,088	312,553	498,376	486,637	261,947	439,480	2,478,080
FY 2027	479,096	312,486	498,376	486,792	261,948	439,480	2,478,178
FY 2028	479,054	312,538	498,376	486,692	261,948	439,480	2,478,087
FY 2029	479,058		498,376	486,337	261,948	439,480	2,165,198
FY 2030			498,376	485,727	261,948	439,480	1,685,531
FY 2031			498,376	380,097	261,948	439,480	1,579,901
FY 2032			498,376	380,097	261,948	439,480	1,579,901
FY 2033			498,376	380,097	261,948	439,480	1,579,901
FY 2034			498,376	380,097	261,947	439,480	1,579,900
FY 2035			498,376	380,097	261,948	439,480	1,579,900
FY 2036			498,376	380,097	261,948	439,480	1,579,900
FY 2037			498,376		261,948	439,480	1,199,803
FY 2038			498,376		261,948	439,480	1,199,803
FY 2039			498,376		261,948	439,480	1,199,803
FY 2040			498,376		261,948	439,480	1,199,803
FY 2041			496,876		261,947	439,480	1,198,303
FY 2042					261,948	439,480	701,427
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	**$2,874,584**	**$1,562,667**	**$8,969,251**	**$5,684,562**	**$6,286,744**	**$8,350,113**	**$33,727,921**

Revenue Available by Year

Fiscal Year	Revenue Available
FY 2029	$312,538
FY 2030	$479,058
FY 2037	$380,097
FY 2042	$496,876
FY 2043	$439,480
FY 2048	$261,948

Outstanding Debt

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.

On April 11, 2023 Village Council adopted Ordinance 2023-07 authorizing the borrowing of money and the issuance of debt in the amount not to exceed $6,000,000. **Series 2023** will finance the improvements of various park, athletic and recreational facilities at Suniland Park, Flagler Grove Park, Veterans Park, Coral Pine Park, and Gary Matzner Park; and the construction of the Kendall Drive Shared Use Path. The 20-year loan was obtained at a 3.92% interest rate.

Community Center Expansion Bond, Series 2015

Date	Principal	Interest Rate	Interest	Fee	Net Payment
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
TOTAL	**$2,631,200**		**$225,384**	**$18,000**	**$2,874,584**

Capital Improvement Revenue Note, Series 2019

Date	Principal	Interest Rate	Interest	Fee	Net Payment
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
TOTAL	**$1,436,800**		**$110,867.16**	**$15,000**	**$1,562,667.16**

Capital Improvement Revenue Note, Series 2021A

Date	Principal	Interest Rate	Interest	Fee	Net Payment
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
TOTAL	**$ 7,350,811.15**		**$ 1,565,939.70**	**$ 52,500.00**	**$ 8,969,250.85**

PG Series 2011B-2 Payoff and Capital Improvement Revenue Note, Series 2021B

Date	Principal	Interest Rate	Interest	Fee	Net Payment
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
TOTAL	**5,019,377.13**		**658,034.60**	**7,150.00**	**5,684,561.73**

Potable Water & Capital Improvements Revenue Note, Series 2022

Date	Principal	Interest Rate	Interest	Fee	Net Payment
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
TOTAL	**$ 4,193,215**		**$ 2,080,329.28**	**$ 13,200.00**	**$ 6,286,744.28**

Capital Improvements Revenue Note, Series 2023

Date	Principal	Interest Rate	Interest	Fee	Net Payment
04/01/2024			113,128.29	1,500.00	
10/01/2024	210,223.07	3.92%	113,128.29	1,500.00	439,479.65
04/01/2025			109,007.92	1,500.00	
10/01/2025	218,463.82	3.92%	109,007.92	1,500.00	439,479.66
04/01/2026			104,726.03	1,500.00	
10/01/2026	227,027.60	3.92%	104,726.03	1,500.00	439,479.66
04/01/2027			100,276.29	1,500.00	
10/01/2027	235,927.08	3.92%	100,276.29	1,500.00	439,479.66
04/01/2028			95,652.12	1,500.00	
10/01/2028	245,175.42	3.92%	95,652.12	1,500.00	439,479.66
04/01/2029			90,846.68	1,500.00	
10/01/2029	254,786.30	3.92%	90,846.68	1,500.00	439,479.66
04/01/2030			85,852.87	1,500.00	
10/01/2030	264,773.92	3.92%	85,852.87	1,500.00	439,479.66
04/01/2031			80,663.30	1,500.00	
10/01/2031	275,153.06	3.92%	80,663.30	1,500.00	439,479.66
04/01/2032			75,270.30	1,500.00	
10/01/2032	285,939.06	3.92%	75,270.30	1,500.00	439,479.66
04/01/2033			69,665.89	1,500.00	
10/01/2033	297,147.87	3.92%	69,665.89	1,500.00	439,479.65
04/01/2034			63,841.79	1,500.00	
10/01/2034	308,796.07	3.92%	63,841.79	1,500.00	439,479.65
04/01/2035			57,789.39	1,500.00	
10/01/2035	320,900.88	3.92%	57,789.39	1,500.00	439,479.66
04/01/2036			51,499.73	1,500.00	
10/01/2036	333,480.19	3.92%	51,499.73	1,500.00	439,479.65
04/01/2037			44,963.52	1,500.00	
10/01/2037	346,552.61	3.92%	44,963.52	1,500.00	439,479.65
04/01/2038			38,171.09	1,500.00	
10/01/2038	360,137.47	3.92%	38,171.09	1,500.00	439,479.65
04/01/2039			31,112.40	1,500.00	
10/01/2039	374,254.86	3.92%	31,112.40	1,500.00	439,479.66
04/01/2040			23,777.00	1,500.00	
10/01/2040	388,925.65	3.92%	23,777.00	1,500.00	439,479.65
04/01/2041			16,154.06	1,500.00	
10/01/2041	404,171.54	3.92%	16,154.06	1,500.00	439,479.66
04/01/2042			8,232.30	1,500.00	
10/01/2042	420,015.06	3.92%	8,232.30	1,500.00	439,479.66
TOTAL	**5,771,851.53**		**2,521,261.94**	**57,000.00**	**8,350,113.47**

	Principal	Interest & Fees	Total Principal, Interest & Fees	Net Payment
GRAND TOTAL FOR ALL FUNDS	$26,403,255	$7,324,666.62	$33,727,921.62	$2,477,055

	FY 2021-22	FY 2022-23	FY 2023-24
Debt Per Capita	$1,057.22	$1,223.00	$1,435.00
Debt as Percentage of Assessed Value	0.35%	0.37%	0.39%

Debt Service Fund Summary

The Fiscal Year 2024 Budget identifies a total of $3,615,870 in revenues for the Debt Service Fund. The Debt Service Fund is funded by a transfer from the General Fund, funds from a special assessment, and interest earnings. The expenditures projected for next year are $3,597,795 which covers the principal and interest associated with the debt schedule for all of the loans including the a proposed $15 Million 20-year bond. Expenditures increased by $1,135,195 in anticipation of the new bond issuance. The budget is projecting a fund balance of $676,835 for the Debt Service Fund at the end of the Fiscal Year.

Budget Highlights

The Debt Service for Fiscal Year 2024 is budgeted at $3,597,795.

CLASSIFICATION	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2022-2023 12 MONTH ESTIMATE	2023-2024 MANAGER RECOMMEND	2023-2024 COUNCIL ADOPT
BEGINNING FUND BALANCE	$ -	$ -	$ 434,231	$ 658,760	$ 658,760
REVENUES:					
325.100 Special Assessment Capital Improvement	433,248	-	209,529	226,605	226,605
369.000 Interest	983		15,000	1,000	1,000
381.001 Transfer In From General Fund	2,418,634	2,462,600	2,462,600	3,380,355	3,388,265
TOTAL REVENUES	**$ 2,852,865**	**$ 2,462,600**	**$ 2,687,129**	**$ 3,607,960**	**$ 3,615,870**
TOTAL AVAILABLE RESOURCES	**$ 2,852,865**	**$ 2,462,600**	**$ 3,121,360**	**$ 4,266,720**	**$ 4,274,630**
EXPENDITURES:					
DEBT SERVICE					
471.000 Principal	1,867,526	1,910,045	1,910,045	2,848,025	2,855,935
472.000 Interest	551,109	552,555	552,555	741,860	741,860
TOTAL DEBT SERVICE	**$ 2,418,634**	**$ 2,462,600**	**$ 2,462,600**	**$ 3,589,885**	**$ 3,597,795**
TOTAL EXPENDITURES	**$ 2,418,634**	**$ 2,462,600**	**$ 2,462,600**	**$ 3,589,885**	**$ 3,597,795**
ENDING FUND BALANCE	**$ 434,231**	**$ -**	**$ 658,760**	**$ 676,835**	**$ 676,835**

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 2018 through 2022.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE	2021 MILLAGE	2022 MILLAGE
Village of Pinecrest	2.3990	2.3990	2.3500	2.3500	2.3500
Miami-Dade County School Board	6.5040	7.0250	6.9360	6.8290	6.4240
Miami-Dade County School Board Debt Service	0.2290	0.1230	0.1930	0.1800	0.1650
Everglades Project	0.0417	0.0397	0.0380	0.0365	0.0327
South Florida Water Management District	0.1209	0.1152	0.1103	0.1061	0.0948
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	4.6202
Miami-Dade County Debt Service	0.4644	0.4780	0.4780	0.5075	0.4853
Miami-Dade Children's Trust	0.4415	0.4680	0.4507	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.3965
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2812
Okeechobee Basin	0.1310	0.1246	0.1192	0.1146	0.1026
Total Taxes Paid by Pinecrest Residents	**17.7351**	**18.1761**	**18.0788**	**18.0273**	**17.4843**

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

TAXING AGENCY	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE	2021 MILLAGE	2022 MILLAGE
Unincorporated Municipal Service Area	1.9283	1.9283	1.9283	1.9283	1.9090
Miami-Dade County School Board	6.5040	7.0250	6.9360	6.8290	6.4240
Miami-Dade County School Board Debt Service	0.2290	0.1230	0.1930	0.1800	0.1650
Everglades Project	0.0417	0.0397	0.0380	0.0365	0.0327
South Florida Water Management District	0.1209	0.1152	0.1103	0.1061	0.0948
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	4.6202
Miami-Dade County Debt Service	0.4644	0.4780	0.4780	0.5075	0.4853
Miami-Dade Children's Trust	0.4415	0.4680	0.4507	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.3965
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2812
Okeechobee Basin	0.1310	0.1246	0.1192	0.1146	0.1026
Taxes Paid by Unincorporated Miami-Dade County Residents	**17.5107**	**17.7054**	**17.6571**	**17.6056**	**17.0433**

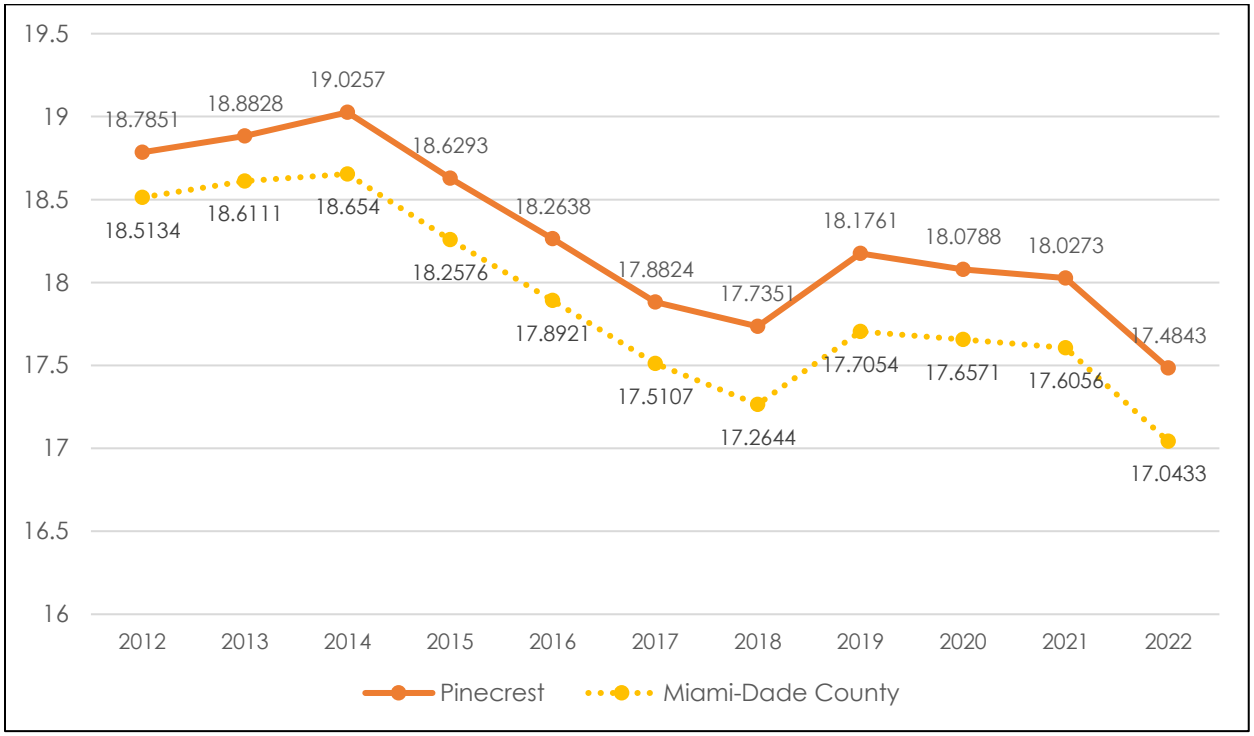
A Pinecrest property owner with an assessed value of $100,000 paid the following in taxes for the years 2018, 2019, 2020, 2021 and 2022 versus what an Unincorporated Miami-Dade County resident paid for the same years:

	2018	2019	2020	2021	2022
Pinecrest Property Owner	$1,773.51	$1,817.61	$1,807.88	$1,802.73	$1,748.43
Unincorporated Miami-Dade County Property Owner	$1,726.44	$1,770.54	$1,765.71	$1,760.56	$1,704.33

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

	2018	2019	2020	2021	2022
Pinecrest	$239.90	$239.90	$235.00	$235.00	$235.00
County Municipal Service Area	$192.83	$192.83	$192.83	$192.83	$190.90

Millage Rate Comparison



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 mils (thousandths of dollars).

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

Amended Budget.
The adopted budget as formally adjusted by the Village Council.

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

Appropriation.
The authorization by the governing body to make payments or incur obligations for specific purposes.

Appropriated Fund Balance.
The amount of surplus funds available to finance operations of that fund in a subsequent year(s).

Assessed Value.
A valuation set upon real estate by Miami-Dade County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).

Asset.
Resources owned or held by a government, which have monetary value.

B

Balanced Budget.
Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the Village Council be balanced.

Balance Sheet.
The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Benchmarking.
Determining the quality of products, services and practices by measuring critical factors and 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 bay $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
Anna Hochkammer, Vice Mayor
Katie Abbott
Ken Fairman
Shannon del Prado

Yocelyn Galiano, ICMA-CM, Village Manager
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