



VILLAGE OF PINECREST 2018-2019 ANNUAL BUDGET REPORT



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

Fiscal Year 2018-19 Annual Budget adopted September 25, 2018.

ABOUT THE COVER: The cover features various photographs from the previous year including the Inspire Pinecrest Community Conversation event, the new playground at the Pinecrest Community Center and the remodeled Cypress Hall.

Village Council



Joseph M. Corradino
Mayor



Cheri Ball
Vice Mayor



Anna Hochkammer
Councilmember



Doug Kraft
Councilmember



James E. McDonald
Councilmember

Charter Officers



Yocelyn Galiano, ICMA CM
Village Manager



Guido H. Inguanzo, Jr., CMC
Village Clerk



Mitchell Bierman
Village Attorney

Administrative Personnel

Angela T. Gasca, CPPO, Assistant Village Manager
Eduardo Pozas, Administrative Services Manager
Leo Llanos, P.E., Building Official
Michelle Hammontree, CPC, Communications Manager
Marie Arteaga-Nariño, Finance Director
Mayra R. Sauleda, Human Resources Manager
Gabriela Wilson, MSIT, IT Manager
Robert C. Mattes, CPRP, CPSI, Parks and Recreation Director
Alana S. Perez, Pinecrest Gardens Director
Stephen R. Olmsted, AICP, Planning Director
Samuel Ceballos, Jr., Police Chief
Mark Spanioli, P.E., Public Works Director

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.
- *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.

Glossary

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

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The Fiscal Year 2019 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, 2018 through September 30, 2019. The departmental budget sections provide goals, objectives and performance measures for each department.

A Financial Plan

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

An Operations Guide

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

A Communication Device

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

General Fund Budget – Department Overview

Information Technology

2018-2019

1

Function

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

2

FY19 Objectives

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



Organizational Excellence and Financial Stability

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

3

Performance Measures

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

Indicator	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
Work Orders Completed	109	150	130
New Projects Completed	1	4	3
Computers Replaced/Installed	0	6	20

4

Prior Year's Accomplishments

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

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

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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

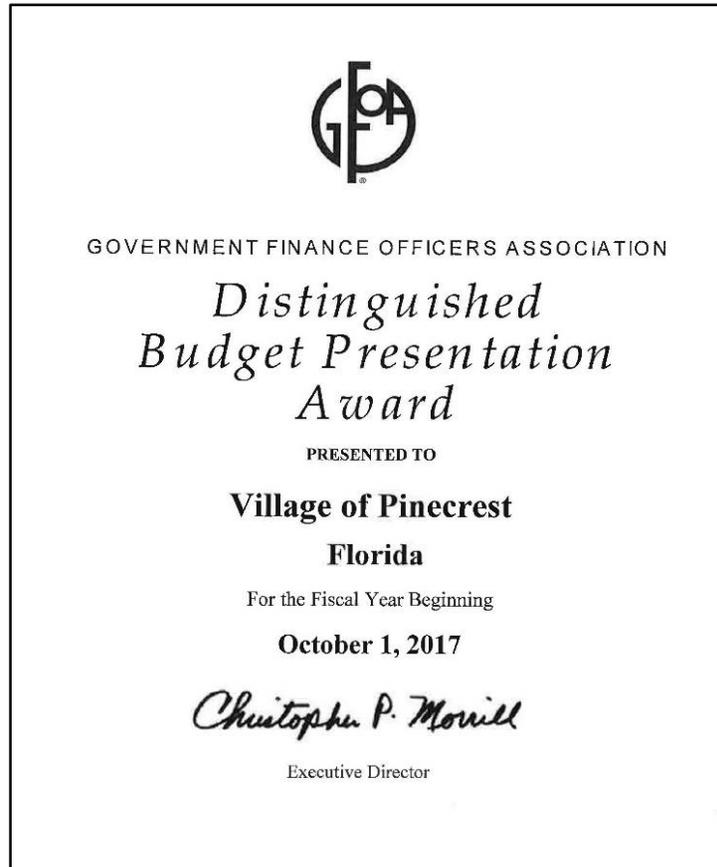
Certain departmental sections include an activity report detailing numbers on the services provided.

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.



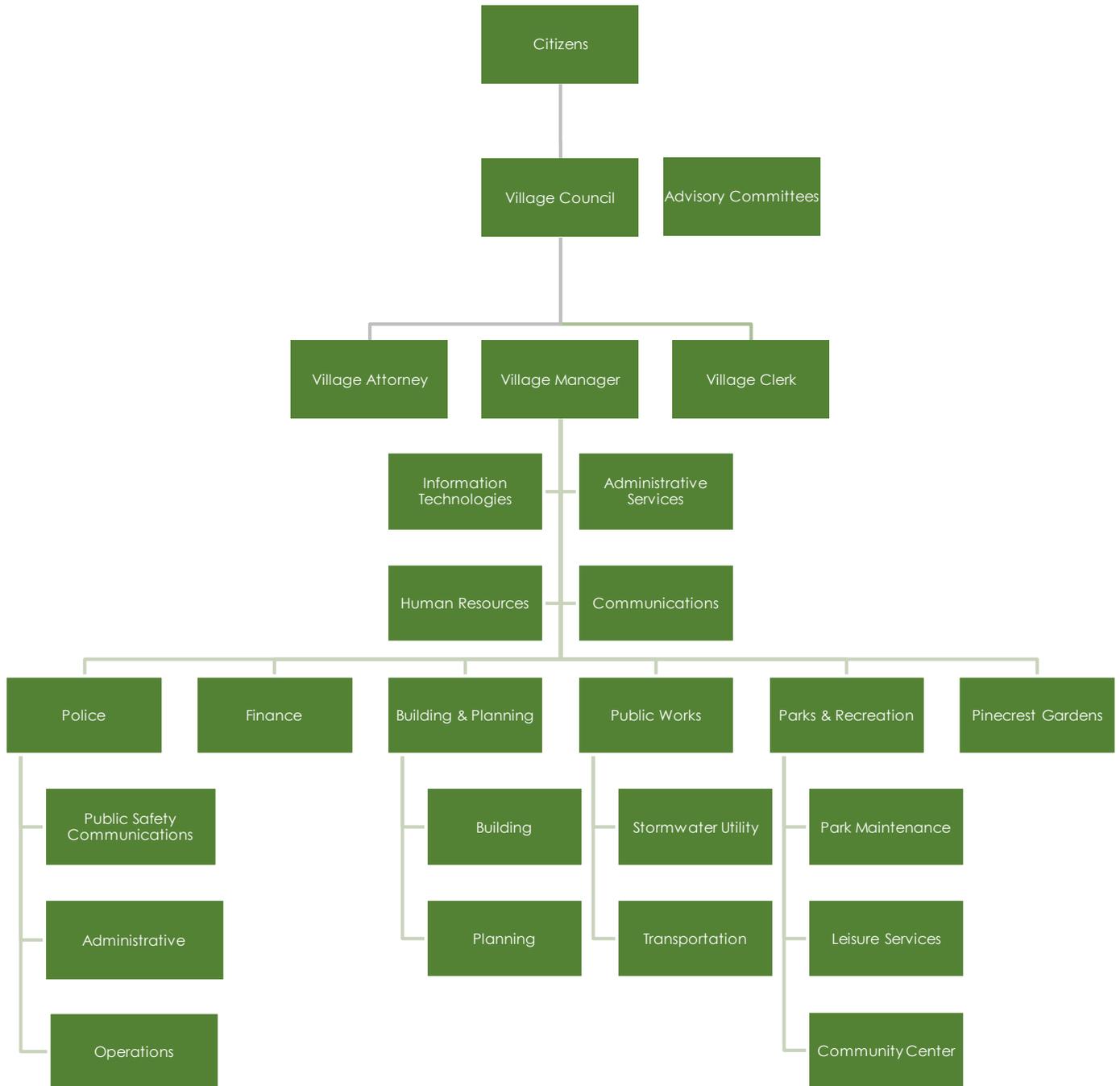
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Pinecrest, Florida for its annual budget for the fiscal year beginning October 1, 2017.

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

2018-2019



The Village of Pinecrest celebrated its 22nd Anniversary on March 12, 2018. 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 18,490 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.

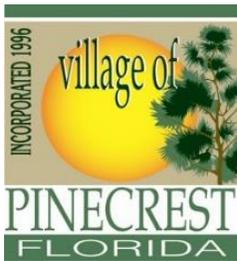
Beginnings of a Community

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.



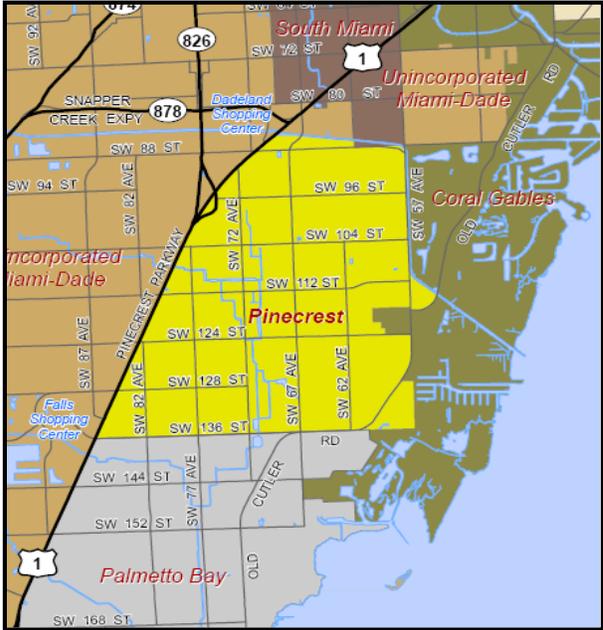
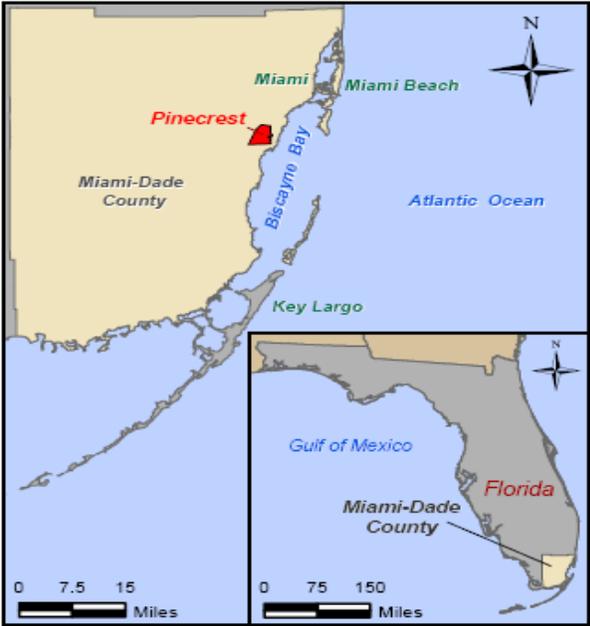
Village Seal



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

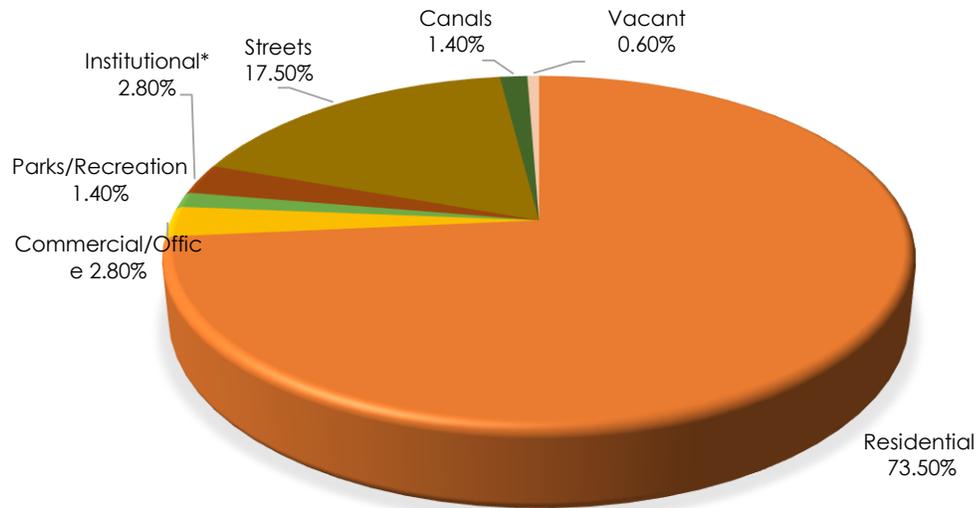
The Village of Pinecrest was incorporated on March 12, 1996 and is one of thirty-four municipalities in Miami-Dade County, Florida. Pinecrest is home to approximately 18,490 residents. Encompassing about 8 square miles, the Village's boundaries are generally Snapper Creek Canal to the north, Southwest 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 in a unique hometown rural atmosphere 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

Households	6,068
Single-Family Units	5,094
Multiple-Family Units	122
Condominium Units	852
Commercial	158
Industrial	2
Agriculture	17
Institutional	13
Governmental	25
Vacant Land	165
Other	22

Source: Miami-Dade County Office of the Property Appraiser, 2018 Assessment Roll Change by Property Type.

Education

Public Schools

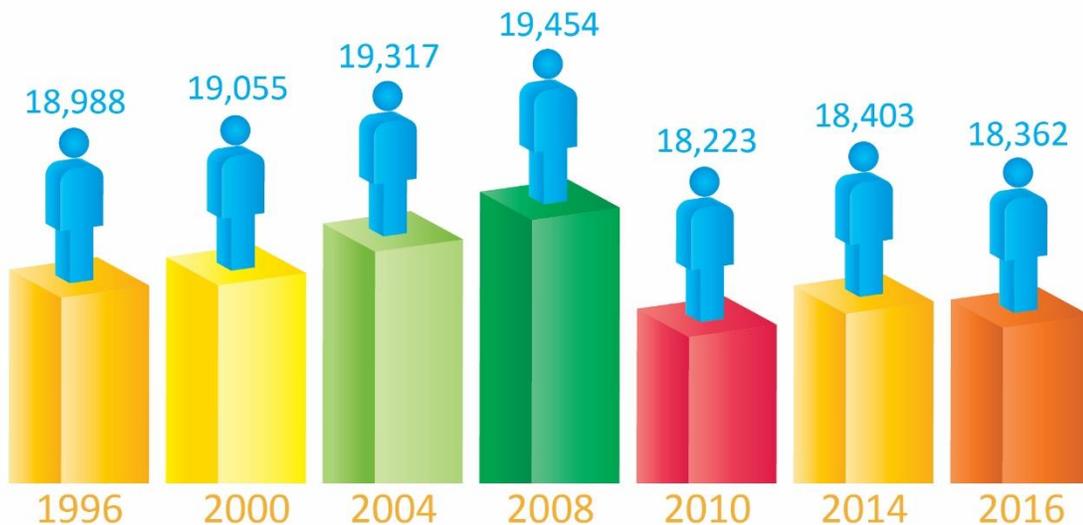
- Howard Drive Elementary School
- Pinecrest Elementary School
- Palmetto Elementary School
- Palmetto Middle School
- Miami Palmetto Senior High School

Private Schools

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

Demographics

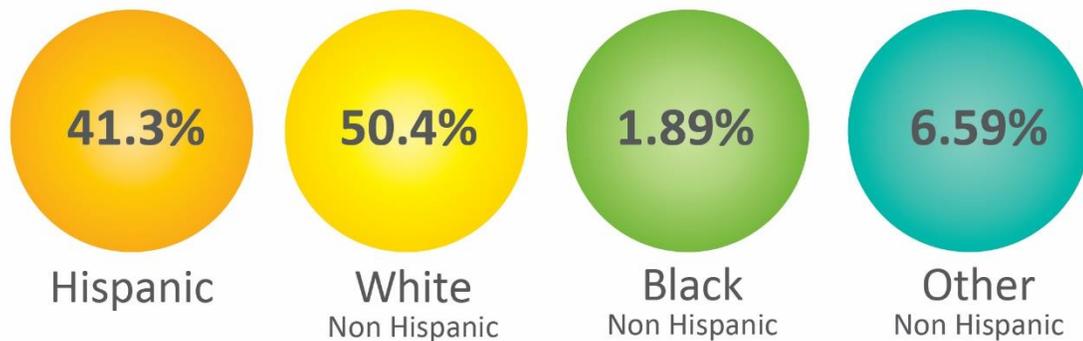
Population



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

Social and Economic Characteristics

Racial and Ethnic Composition



Income

Median Household Income **\$112,659**

Source: U.S. Census Bureau, Census 2010 Redistricting (Public Law 94-171) Summary File, Table PL1, Miami-Dade County, Department of Planning and Zoning, 2002. Income figure from U.S. Census Bureau, 2009-2013 5-Year American Community Survey.

Pinecrest Principal Employers

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

Rank	Employer	Number of Employees
1	Miami-Dade School System	680
2	Kendall Imports, LLC	365
3	Home Depot	245
4	Village of Pinecrest	187
5	Milam's Market	165
6	Publix Supermarkets	162
7	Gulliver Preparatory School	110
8	Best Buy	100
9	Captain's Tavern Restaurant	65
10	12425, Inc. (Denny's Liquors)	65

Recognition

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

As part of the Village's commitment to sustainability stewardship, Pinecrest achieved the Florida Green City Silver Certification in 2012, and became a STAR certified community in 2017.



Connect With Pinecrest



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



How the Budget Was Created

On July 16, 2013, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. On April 11, 2017, the Village Council adopted an updated version of the plan. This edited plan 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.

	<p>Organizational Excellence and Financial Stability</p> <p>Maintain efficient and responsive government which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.</p>
	<p>Security and Pedestrian Safety</p> <p>Maintain the Village's standard of police service and enhance safety for pedestrians and bicyclists.</p>
	<p>Residential Character and Community Enhancement</p> <p>Maintain the appearance of the Village and the quality of life for residential living by preserving the streetscape, minimizing impacts from commercial development, protecting the caliber of our educational institutions, and planning for the future needs of our community.</p>
	<p>Recreation and Infrastructure</p> <p>Continue to provide a high standard of parks and infrastructure to best serve the community and plan for future demand as Pinecrest needs change.</p>
	<p>Cultural Value</p> <p>Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.</p>
	<p>Environmental Sustainability</p> <p>Minimize the Village's impact on the environment with increased energy efficiency and growth management policies</p>

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-13.

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 2019 operating budget, departments analyzed existing services and potential services in light of the Council's priorities. The budget identifies added and removed services, which are then quantified in the line item budget. They reflect not only the strategic priorities as set by the Village Council, but also policy initiatives that contribute to the long-term financial health of the Village.

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

Budget Process Overview

2018-2019

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

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

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

Budget Methodology

The Budget for the Village of Pinecrest is formed as a performance-based budgeting system. This type of budgeting system identifies a particular level of service performance for each type of service and the resources needed to operate it, as well as describes the structure of the departments and the programs into which they are divided. The department's budget is separated into the following components:

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

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

Authorized Positions Chart – lists all authorized positions in the department.

Prior Year's Achievements – lists all the prior year's achievements, including a brief status update for each objective.

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

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

Approach to the Budget Review Process

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

We develop a projected budget based on the previous year's budget with any new initiatives appended, and any discontinued services removed.

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

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

Operating Expenses

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

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

Capital Expenditures

Departments also evaluate all existing equipment, facilities, and other capital items, to determine if useful life has been exceeded, or will be exceeded, in the coming budget year. They then identify all recommended capital expenditures from this evaluation of equipment.

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

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

Budget Format

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

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

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

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

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

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

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

Approving the Process

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. The budget process begins in early April. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the Village Manager during a series of inter-departmental meetings. The proposed budget document is presented to the Village Council at its July meeting.

During the budget workshop held in August, Village Council discusses changes in the recommended budget and returns the budget document to staff for further study and adjustments. Public hearings and final adoption of the budget are held in September.

Monitoring the Budget

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

Amending the Budget

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

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

A key revenue component of the budget process is the Village's dependence upon the State, grants and entitlements. Estimates for these revenue sources are provided by the State of Florida in late June and early July. The Village incorporates the latest projections available into the budget.

The Village is bound by the Truth in Millage (TRIM) calendar process set by the Florida Department of Revenue. A detailed flow chart of this process can be found on page II-9. The Village Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners no later than August 24, 2018 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

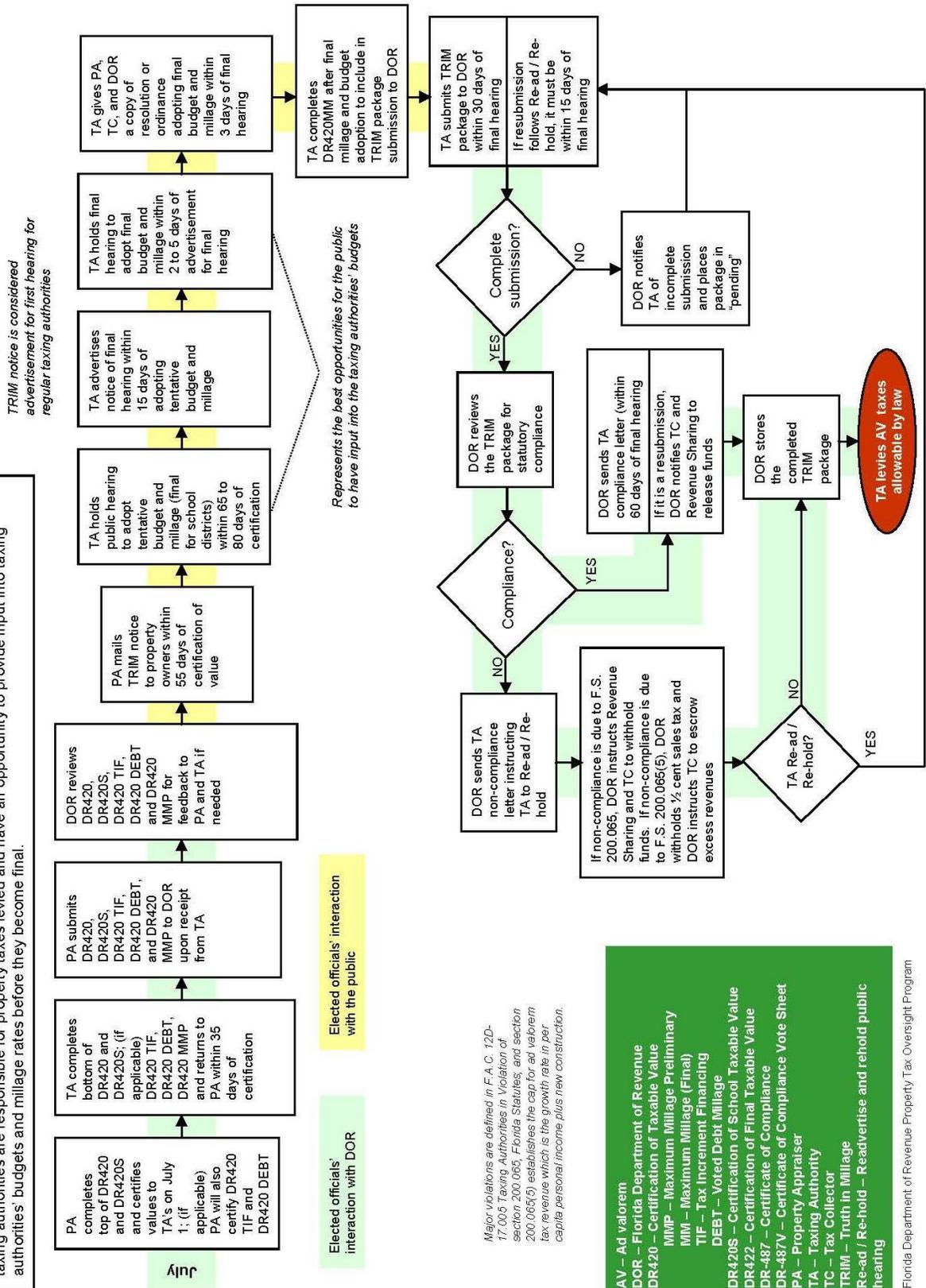
2018-2019

DATE	RESPONSIBILITY	ACTION REQUIRED
April 16, 2018	Village Manager Finance Director	Budget Calendar and six-month estimates are distributed.
May 1, 2018	Finance Director Department Heads	Departmental Budget estimates are submitted to the Finance Director.
May 7, 2018	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 1, 2018	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2018	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 17, 2018	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2018 and setting public hearing dates. (TRIM Notice).
August 3, 2018	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 14, 2018	Village Manager	Village Manager's Town Hall meeting.
August 15, 2018	Village Council Village Manager Finance Director	Budget Workshop.
August 24, 2018	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 11, 2018	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 21, 2018	Village Clerk	Advertise final millage rate and final budget hearing.
September 25, 2018	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 28, 2018	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 25, 2018	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

Rev 02/05/10

Florida Property Tax TRIM Process

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



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

- AV – Ad valorem
- DOR – Florida Department of Revenue
- DR420 – Certification of Taxable Value
- MMP – Maximum Millage Preliminary
- MM – Maximum Millage (Final)
- TIF – Tax Increment Financing
- DEBT – Voted Debt Millage
- DR420S – Certification of School Taxable Value
- DR422 – Certification of Final Taxable Value
- DR-487 – Certificate of Compliance
- DR-487V – Certificate of Compliance Vote Sheet
- PA – Property Appraiser
- TA – Taxing Authority
- TC – Tax Collector
- TRIM – Truth in Millage
- Re-ad / Re-hold – Readvertise and rehold public hearing

Florida Department of Revenue Property Tax Oversight Program

Authorized Positions

2018-2019

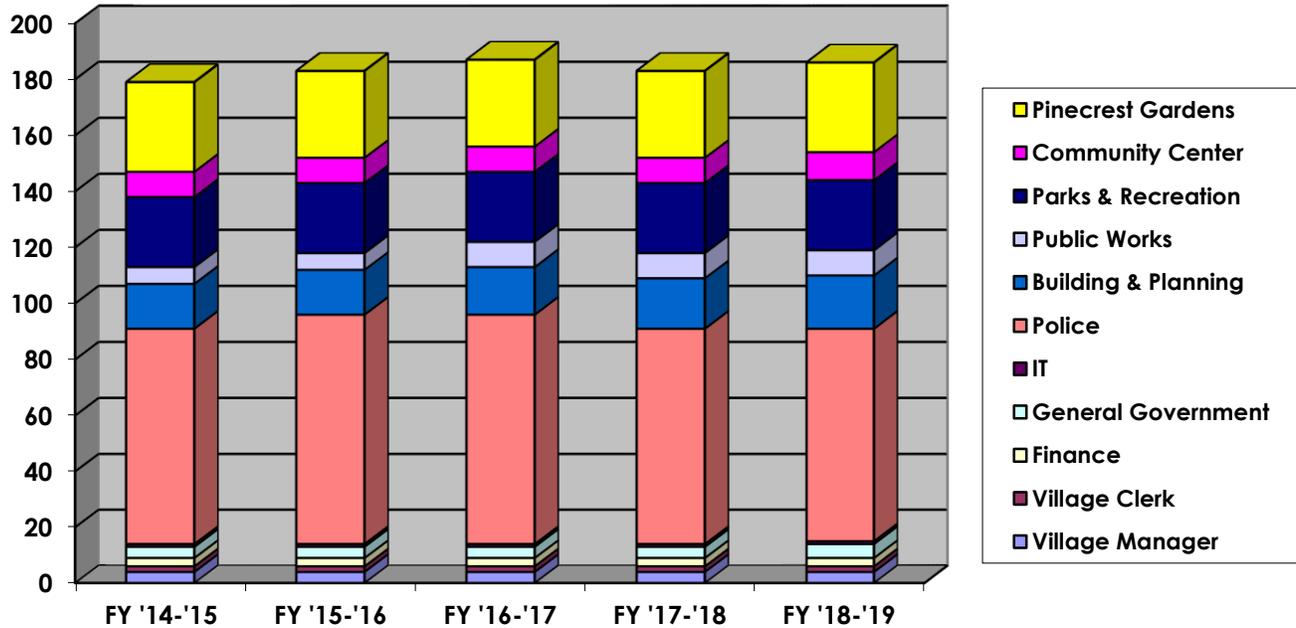
Positions by Department	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19
VILLAGE MANAGER'S OFFICE					
Full Time Village Manager	1.0	1.0	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0	1.0	1.0
Administrative Services Manager	1.0	1.0	1.0	1.0	1.0
Admin. Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
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
Village Clerk's Office Total	2.0	2.0	2.0	2.0	2.0
FINANCE DEPARTMENT					
Full Time Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant	0.0	0.0	1.0	1.0	0.0
Accounting Clerk	2.0	2.0	1.0	1.0	2.0
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 Assistant	1.0	1.0	1.0	1.0	2.0
Administrative Clerk	1.0	1.0	1.0	1.0	1.0
Communications Manager	1.0	1.0	1.0	1.0	1.0
General Government Total	4.0	4.0	4.0	4.0	5.0
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
Major	1.0	1.0	1.0	1.0	1.0
Lieutenant	2.0	2.0	2.0	2.0	2.0
Sergeant	8.0	8.0	8.0	8.0	8.0
Police Officer	32.0	36.0	36.0	31.0	32.0
School Resource Officer	2.0	2.0	2.0	2.0	2.0
Task Force Officer	1.0	1.0	1.0	1.0	1.0
Detective	3.0	4.0	4.0	4.0	3.0
Full Time – Civilian Personnel					
Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	0.0
Community Service Aide	5.0	5.0	5.0	5.0	5.0
Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
Dispatcher	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
Part Time – Civilian Personnel					
School Crossing Guard	4.0	4.0	4.0	4.0	4.0
Traffic Infraction Enforcement Officer	1.0	1.0	1.0	1.0	1.0
Police Department Total	77.0	82.0	82.0	77.0	76.0
BUILDING AND PLANNING DEPARTMENT					
Full Time Building Official	1.0	1.0	1.0	1.0	1.0
Assistant Building Official	0.0	0.0	1.0	1.0	1.0
Building Services Supervisor	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	1.0	1.0	1.0	1.0
Code Compliance Officer	2.0	2.0	2.0	2.0	2.0
Permit Clerk	4.0	4.0	4.0	4.0	4.0

Authorized Positions

2018-2019

Positions by Department		Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19
Part Time	Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Mechanical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Plumbing Inspector	1.0	1.0	1.0	1.0	1.0
	Plans Reviewer	0.0	0.0	1.0	1.0	1.0
	Code Compliance Officer	0.0	0.0	0.0	0.0	1.0
	Building and Planning Department Total	16.0	16.0	18.0	18.0	19.0
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	2.0	2.0	4.0	4.0	4.0
	Maintenance Worker II	1.0	1.0	2.0	2.0	2.0
	Public Works Department Total	6.0	6.0	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	0.0	0.0	2.0	2.0	2.0
	Park Service Aide	2.0	2.0	0.0	0.0	0.0
	Parks and Recreation Department Total	25.0	25.0	25.0	25.0	25.0
Part Time	Park Service Aide	20.0	20.0	20.0	20.0	20.0
	Parks and Recreation Department Total	25.0	25.0	25.0	25.0	25.0
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	0.0	0.0	0.0	0.0	1.0
	Seniors Activities Coordinator	0.0	0.0	1.0	1.0	0.0
	Fitness Center Manager	0.0	0.0	0.0	0.0	1.0
	Recreation Specialist	1.0	1.0	2.0	2.0	2.0
Part Time	Recreation Aide	5.0	5.0	4.0	4.0	4.0
	Seniors Activities Coordinator	1.0	1.0	0.0	0.0	0.0
Community Center Total	9.0	9.0	9.0	9.0	10.0	
PINECREST GARDENS						
Full Time	Pinecrest Gardens Director	1.0	1.0	1.0	1.0	1.0
	Operations Manager	1.0	1.0	1.0	1.0	1.0
	Production Facility Manager	1.0	1.0	1.0	1.0	1.0
	Assistant to the 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	4.0	3.0	3.0	3.0	3.0
	Marketing Assistant	1.0	1.0	0.0	0.0	0.0
	Communications Designer	0.0	0.0	1.0	1.0	1.0
	Educational Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Operations Assistant	1.0	1.0	1.0	1.0	1.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
	Administrative Clerk	1.0	1.0	1.0	1.0	1.0
	Pinecrest Gardens Total	33.0	32.0	32.0	32.0	32.0
Part Time	Park Service Aide	18.0	18.0	18.0	18.0	18.0
	Pinecrest Gardens Total	33.0	32.0	32.0	32.0	32.0
TOTAL AUTHORIZED POSITIONS:						
	FULL TIME	128.0	132.0	138.0	134.0	135.0
	PART TIME	52.0	52.0	51.0	51.0	52.0

Personnel Summary



Staff Level Changes

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

Finance Department

- Reclassified the Accountant position back to Accounting Clerk

General Government

- Addition of one Human Resources Assistant reorganized from the Police Department

Police Department

- Reduction of one Account Clerk reorganized to General Government

Building and Planning Department

- Addition of one part-time Code Compliance Officer

Community Center

- Addition of one full-time Fitness Center Manager which was previously filled by an independent contractor
- Reclassified Seniors Activities Coordinator to Assistant Program and Event Coordinator

Council Goals and Objectives

2018-2019

On July 16, 2013, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. On April 11, 2017, the Village Council adopted an updated version of the plan. This edited plan 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

Village staff developed a workshop manual to provide the Council with summaries and highlights from the many sources of information used to analyze the Village's financial condition, operational performance, customer requirements, and the forces at work in our economic, demographic, and legislative environment. We have used rich and varied sources of data to prepare the information including:

Residential Survey (2016)
Five-Year Forecast
Situational Analysis
Customer Service Survey (2016)
Comprehensive Master Plan Survey (2016)
KIO & Initiative Update
Environmental Scan

Careful attention to the Situational Analysis is indicative of the organizational commitment to data-driven decision-making. It completes the ultimate feedback loop, where organizational direction from the Village Council is not set until market information, customer input, performance data, and all other inputs are considered.

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.

STRATEGIC PRIORITIES

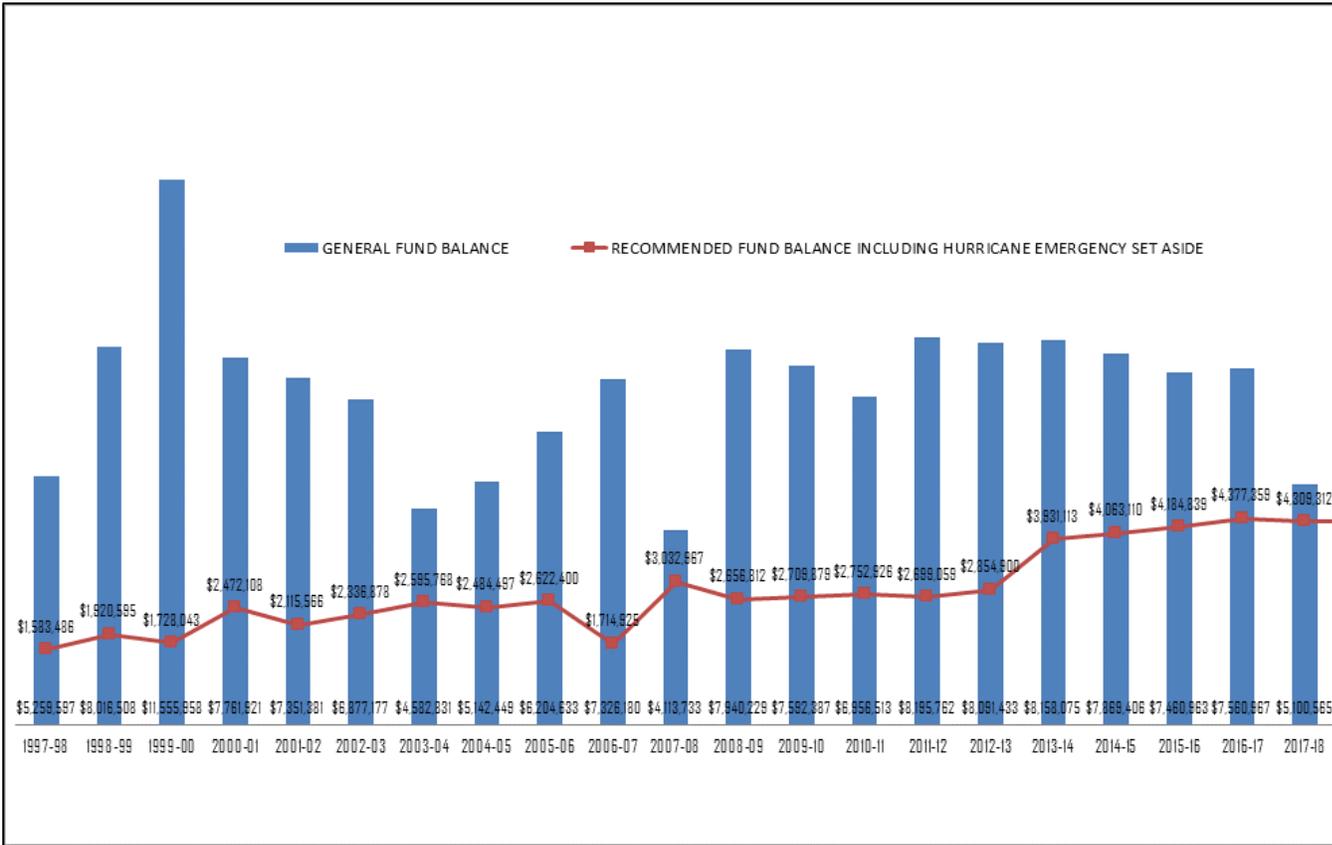
	<p>Organizational Excellence and Financial Stability</p> <p>Maintain efficient and responsive government, which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.</p>
	<p>Security and Pedestrian Safety</p> <p>Maintain the Village's standard of police service and enhance safety for pedestrians and bicyclists.</p>
	<p>Residential Character and Community Enhancement</p> <p>Maintain the appearance of the Village and the quality of life for residential living by preserving the streetscape, minimizing impacts from commercial development, protecting the caliber of our educational institutions, and planning for the future needs of our community.</p>
	<p>Recreation and Infrastructure</p> <p>Continue to provide a high standard of parks and infrastructure to best serve the community and plan for future demand as Pinecrest needs change.</p>
	<p>Cultural Value</p> <p>Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.</p>
	<p>Environmental Sustainability</p> <p>Minimize the Village's impact on the environment with increased energy efficiency and growth management policies</p>



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.

- Maintain healthy reserves and an excellent bond rating.



The Village has a Fund Balance Policy that establishes a minimum unassigned fund balance goal in the General Fund of 10% of budgeted expenditures and transfers out. In addition, the policy dictates that 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 \$2 Million. The extraordinary expenditure and mitigation set-aside was increased from \$1 Million in 2014 by the Village Council. The following chart shows the historical fund balance since the Village's incorporation in 1996.

Over the last twenty years since the Village's incorporation, reserves have fluctuated between a high of \$11,555,958 in FY 2000 and a low of \$4,113,733 in FY 2008. The 20-year average reserve balance is \$7,128,867. Historically, with the exception of five intermittent years during the 20-years since incorporation, the Village has maintained a fund balance within the approximate range of \$6 Million and \$8 Million. The General Fund Balance for FY 2017 is \$6,254,718.

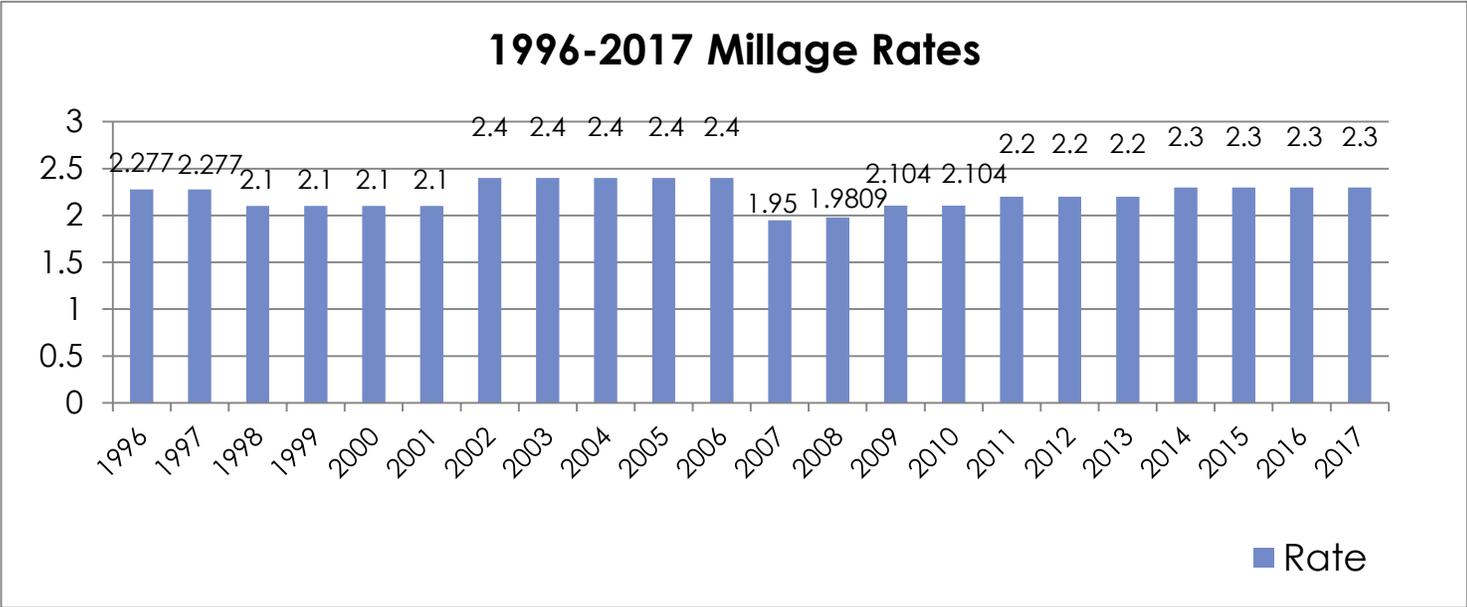
The Village's financial policies dictate that the Village will confine long-term borrowing for capital improvements or projects that cannot be financed from current revenues. When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed

Council Goals and Objectives

the estimated useful life of the project and will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years. Whenever possible, the Village’s financial policies encourage the use of special assessment revenues or other self-supporting bonds instead of general obligation bonds. Further, the policy dictates that the Village will not use long-term debt for current operations and will maintain good communications with bond rating agencies regarding its financial condition, following a policy of full disclosure on every financial report and borrowing prospectus.

The Village last issued a rated bond in 2011, through the Florida Municipal Loan Council. The Series 2011B bonds are backed by a covenant to budget and appropriate from legally available non-ad valorem revenues and were rated AA+ by Standard and Poor’s and AAA by Fitch, Inc. at the time of issuance. The rating was upgraded by Fitch in 2017.

- Maintain the millage rate at an acceptable level to maintain continued high quality services and infrastructure. (Comp. Connection 8-1.1.1)



- Create a communication plan that furthers the mission of the Village with a focus every year on a difference aspect of the community tied to the six Strategic Plan priorities.

A communications plan with key messaging that aligns with strategic priorities has been created and reviewed by the Village Manager and Village Council.

- Develop a long-range financing plan for the Comprehensive Stormwater Master Plan. (Comp. Connection 4-5.1.1)

The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an “Equivalent Residential Unit” (ERU). Resolution 2016-43 increased the rate per ERU to \$10 per month. All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$10.00 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The fee is determined through the

use of a formula by the rate of one ERU (\$10.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village's only proprietary fund. The Village has identified a total of \$40.8 Million worth of new drainage facilities in the Stormwater Water Plan, \$13.4 Million of which are considered priority projects. A total of approximately \$1.2 Million in revenue is generated per year by the Stormwater Utility Fee, \$800,000 of which is allocated towards the construction of new drainage facilities commencing with the aforementioned priority project list.

In addition to the funding generated through the Stormwater Utility Fee for construction of the identified projects, the Village continuously seeks alternative funding sources through federal and state grant programs such as the South Florida Water Management District to accelerate the completion of the new stormwater facilities. Most recently, the Village was awarded a grant in the amount of \$150,000 for stormwater improvements at SW 70 Avenue and 100 Street by the South Florida Water Management District.

- Continue to analyze feasibility of a Fire Rescue Department.
(Comp. Connection 1-1.6.2)

The Village Manager engaged the services of a consultant in January 2014 for a Comprehensive Fire Rescue Services Provision Study. The study which was completed and presented to the Village Council in June 2014: 1) analyzed the existing services provided to the Village by Miami-Dade Fire Rescue; 2) provided a comparison and analysis of the taxes collected by Miami-Dade County Fire Rescue District from the Village; 3) provided options available to the Village; and 4) provided a cost benefit analysis. The Village Manager was instructed to contact the City of Coral Gables to explore the possibility of their providing the Fire Rescue services to the Village or providing ancillary services. The Village Manager presented the proposal from the City of Coral Gables at the February 2016 regular meeting. On February 16, 2016, the Village Council directed the Village Manager to convene an advisory group to prepare a recommendation for the creation of a municipal fire rescue department. On March 3, 2017, the Village Manager convened the Fire Rescue Advisory Group meeting in order to review the available data, finalize compilation of the report and develop recommendations for the creation of the Pinecrest Fire Rescue Department. With their input, the Village Manager presented the final Fire Rescue Report to Village Council at their June 6, 2017 meeting. Village Council accepted the report and voted to table the matter.



Security and Pedestrian Safety

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

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

As a course of normal operations, the Police Department participates in a proactive Crime Prevention Campaign that involves a number of tools to improve education and dissemination of information to the general public with the primary goal of decreasing incidents of crime in the Village and more specifically, home burglaries. The daily routine of a patrol officer includes self-initiated, personal contact with residents, during which officers hand out crime prevention tips and information. Since the inception of this campaign in 2012, the Police Department has conducted over 12,000 such interactions. To date during this current calendar year, 860 of residents were approached and provided information through one-on-one contact with a sworn police officer.

Another successful program of the Pinecrest Police Department is the Neighborhood Watch group program. In recent years, neighborhoods have experienced rapid change. The old, well established neighborhoods have been replaced by a highly transient, growing community where people seek more and more privacy. This lifestyle tends to promote unfamiliarity with neighbors and a corresponding lack of concern. Unfortunately, this enhances the opportunities for the criminal element and increases the community's vulnerability to crime.

Members of Neighborhood Crime Watch can be the eyes and ears of the police department in a designated area. It has been shown in communities where there is a strong bond between neighbors that the crime rate can be reduced by as much as 56%. Presently, the Village has 31 active Neighborhood Crime Watch groups. This program is one of the ways the Police Department engages residents to help deter crime and reduce property loss when crime does occur - while fostering community spirit and neighbor interaction.

The Police Department is always looking for innovative ways to educate the general public about crime trends and overall public safety. Through workshops, events and even television appearances, the Pinecrest Police Department continuously strives to increase its public outreach efforts.

- Identify and assess innovative technological tools and strategies to enhance ability to fight crime in the Village.

The Pinecrest Police Department is fully capable of receiving 911 text messages. The department is waiting for Miami-Dade County to go live.

Roll call briefings are now conducted in a virtual environment which has enhanced the effectiveness of the Pinecrest Police Department. Officers report to their assigned zones after checking into service, instead of reporting to the station *roll call room*, giving them extra time to patrol. In addition, the police department can post officer safety alerts and BOLO information from surrounding agencies on the virtual roll call briefing web-site. Also included is a dynamic interactive component (Watch Orders), designed to improve services to the community.

- Evaluate where pedestrian safety needs to be enhanced. (*Comp. Connection 2-1.1.7*)

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

The Council has authorized the completion of a Village-wide Transportation Study that will look at multi-modal forms of transportation including sidewalk infrastructure throughout the Village and develop recommendations for priority projects. It is expected the study will be completed and presented to the Village Council in the Fall of 2018.

- Utilize the US 1 Corridor Bicycle and Pedestrian Mobility Study to develop recommendations for future the walkability initiatives identified in the study. (*Comp Connection 2-1.1.7*)

The Village Council authorized the Village Manager to enter into an agreement with a consultant who specialized in pedestrian mobility and alternative modes of transportation in May 2014. The Streets Plan Collaborative, the consultant chosen to develop the study, began the process of completing a survey of the existing conditions and soliciting input from the commercial property owners as well as adjacent residential property owners in October 2015. The study was completed and identifies walkability initiatives along the US 1 Corridor.

Some of the long-term mobility initiatives that will be pursued as part of the Strategic Plan include:

- Design and construct north/south decorative crosswalks along Pinecrest streets that intersect with US 1.
 - Design and construct median modifications to promote safer pedestrian crossing at 826 entrance ramps near SW 100 Street.
 - Install bicycle racks
 - Design and construct north/south decorative crosswalks along commercial driveways that intersect with US 1 (within the public right-of-way)
 - Design and construct gateway monument signs
 - Install bicycle signage and striping
 - Design and construct east/west high emphasis crosswalks at key US 1 intersections that lead to busway stations
- Evaluate and develop improvement plan in cooperation with Palmetto Bay for improvements to the intersection at SW 136 Street and Old Cutler Road that includes a Bike Lane along 136 Street. *(Comp. Connection 2-1.7.3)*

The Village of Palmetto Bay has procured consultants for improvements to the intersection and is just in the early stages of developing the plans. The plans will include on-road bicycle lanes along SW 136 Street from US-1 to Old Cutler/SW 67 Avenue, intersection and landscape improvements to SW 136 Street and SW 67 Avenue and the construction of landscape medians along SW 136 Street from SW 84 Avenue to US-1. Design shall continue through the end of 2018 and construction of the improvements is expected to commence in the Fall of 2019.



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.

- Develop a strategy to improve the overall quality of properties through more proactive enforcement with an emphasis on the exterior maintenance. *(Comp. Connection 1-1.7.3)*

On April 3, 2017, the Village's Code Compliance Officers will begin to track which Code Compliance cases were initiated by the Village and which were initiated by a citizen. Code Compliance will continue its focus on proactive enforcement. The proposed budget recommends the addition of a part-time Code Compliance Officer position.

- Continue to uphold Resolution 2010-12 to urge the Department of Environmental Protection to suspend FPL's site certification application for Turkey Point units 6 and 7 with regard to overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to Downtown Miami; Resolution 2010-13 opposing FPL's plan to place overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant

to the Downtown Miami substation including urging the placement of underground lines within the Village of Pinecrest and requesting the Public Service Commission revisit its opinion with regard to the underground costs; and, establishing a Village position that opposes transmission lines while continuing to monitor the water levels in the cooling canals.

The Village continues to urge the Department of Environmental Protection to suspend FPL's site certification application for Turkey Point units 6 and 7 with regard to overhead high voltage transmission lines along US 1. Pinecrest has been working with officials from the cities of Miami and South Miami to develop arguments against the certification of units 6 and 7 due to environmental and safety concerns.

- Minimize the impact of street-side utility boxes. (*Comp. Connection 1-3.3.3*)

At their June 2018 meeting, Village Council authorized the Village Manager to execute and agreement with FPL to wrap their utility boxes. The Village continues to explore working with the other utility companies to develop innovative ways such as the vinyl wraps and landscaping.

- Conduct a canopy survey of the Village and develop a database of all street trees. (*Comp. Connection 1-1.5.1*)

In August 2016, Miami-Dade County released the results of an Urban Tree Canopy Assessment, conducted by the University of Florida and Florida International University which showed that the Village of Pinecrest has 45.96787 percentage of urban tree canopy, second only to Coral Gables which has 46.69454 percentage of urban tree canopy.

The Village will pursue the long-term goal of developing a database of all the street trees through the use of the Public Works personnel that are dedicated to the maintenance of the street trees. It is expected that the database of all street trees will be completed over a five-year period.

- Continue to implement the goals of the Education Compact by becoming strong advocates of the area public schools. (*Comp. Connection 6A-1.1.3*)

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

The Village continues to contribute a total of \$50,000 annually for the public schools. In addition, the Village continues to support the goals of the Education Compact by hosting events such as Bike Ride Day in collaboration with Miami-Dade County Public Schools Vice-Chair Dr. Larry Feldman, waiving venue fees for events that promote the schools and working with the Village's Environmental Education Coordinator to develop programs for the elementary school aged children that further the Village's sustainability goal and promote the green school component of the compact.

- Track attendance of Pinecrest students that attend the local public schools and collaborate with the Mayor's Education Advisory Council to develop and support a marketing strategy and develop collateral materials on an on-going basis to promote and encourage enrollment at the local public schools.

A Pinecrest Public Schools brochure was created for school year 2017 – 2018. An online edition is available on the Village's website, and a 2018 – 2019 edition is almost complete. All that needs to be updated are the open house dates for schools. A Pinecrest Public Schools logo was created and is currently in the process of being trademarked. Village staff has open line of communication with Lisa Robertson (EAC) and Nancy Lawther (EAC) and Eva Regueira (MDCPS) to continue to further the EAC's mission while including the school district. The Village is tracking the attendance of Pinecrest residents who attend Pinecrest Public Schools versus non-residents. However, this count does not include students who live in Pinecrest and go to private schools or are home schooled.

- Explore the installation of unique street lights and replacement of mast head lights to improve community character. (*Comp. Connection 1-1.5.6*)

The Village is in the process of installing Pinecrest specific decorative street lights along Kendall Drive as part of the Kendall Beautification Project. In addition, the Village is installing new decorative street signs, bus benches and trash receptacles as part of a multi-year roll-out of our streetscape master plan that will be completed in 2019. Solar lighting has also been added to the existing "Welcome to Pinecrest" monument signs and to the traffic circles highlighting the center piece of the roundabouts at night. The Village continues to work with Miami-Dade County on mast arm replacement/upgrade options including powder coating the existing mast arms.

- Evaluate the benefits and impacts of a mixed-use zoning district overlay within identified commercial zoning districts that incorporates the concepts of walkability, transportation efficiencies, and sustainability; provides additional residential and commercial options for Pinecrest residents and businesses; creates economic opportunities; and protects existing residential districts from increases in density.

Staff had previously coordinated with owners of the Marlin Center and adjoining commercial development to assess an interest in redevelopment of the property for a mixed-use project. Although it was concluded that there was insufficient interest in redevelopment of that property at the time, staff continues to monitor and evaluate other properties potentially suitable for mixed use development including the property located at the northeast quadrant of the intersection of SW 136 Street and Pinecrest Parkway (US-1), and property located within the North Pinecrest Business Alternative District, on the west side of the entrance to the Palmetto Expressway. Staff has attended several meetings for evaluation of alternative modes of transit improvements to the busway. Potential improvements consisting of either bus rapid transit (BRT) or light rail would provide transportation infrastructure support for future mixed use development.

- Promote Economic Development by coordinating efforts with the South Dade Economic Development Council; surveying local businesses to determine their existing needs; scheduling quarterly meetings with key business owners to improve lines of communication; updating commercial corridor inventory; and, by developing an overall marketing strategy to recruit businesses into Pinecrest.

On Thursday, May 10, 2018, Mario Sacasa, Senior Vice President of the Miami-Dade Beacon Council and Mr. Henry Su, Dixie Belle Shops, met with staff for the purpose of reviewing services that the Beacon Council makes available to commercial businesses, to optimize communication between business owners and the Building and Planning Department, and to review and discuss

factors critical to the attraction and retention of businesses in Pinecrest. Similar meetings with other business owners in Pinecrest will continue to be scheduled.

The Village has applied for a grant from the Florida Department of Economic Opportunity on behalf of the Village of Pinecrest to fund an economic development initiative to analyze the Village's strengths and weaknesses as it relates to its retail/restaurant business community along the Pinecrest Parkway (US1), to gather market intelligence to optimize merchandising and marketing for existing retailers and recruitment of new retailers, and to create an economic development Business Retention and Retail Recruitment Plan that assimilates the Village's Pinecrest Parkway (US1) Vision Plan.



Recreation and Infrastructure

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

- Investigate water access opportunities throughout the Village and evaluate the possibility of acquisition. (*Comp. Connections 4-1.1.5 and 4-3.2.1*)

The Village completed an appraisal of a property that exists north of the Christ the King Church property which has bay access (Athos property).

- Look at additional recreation opportunities to continue to provide a high standard of parks as the community needs change. (*Comp. Connections 6-1.1.10 and 6-1.6.1*)

The Village engaged the services of a consultant to evaluate different options for the feasibility of expanding the Community Center. The Council approved construction of Phases 1 and 2 of the expansion. The improvements, totaling approximately \$5 million are scheduled to be completed in the summer of 2018.

A Master Plan for Coral Pine Park was completed in 2014. Based on community input, a consultant developed three options for the Village Council's consideration. The Village Council selected a plan that includes, but is not limited to, walking path, exercise stations, parking lot improvements, landscaping, perimeter fencing, renovating the existing recreation center, a new tennis center and concession area, and a new tot-lot. The approximate cost of the complete project is \$3.6 million. Phase 1 of the project to construct a new tennis concession building, a new playground and landscape improvements to the west boundary of the park was completed in 2017 for a total of \$900,000. The Fiscal Year 2018-19 recommends the issuance of a bond which would include \$2.3 million for Phase 2 of the project.

The Village continues to investigate opportunities for pocket, neighborhood parks and properties with water access. Some of the more recent inquiries included the Coral Oaks Tennis Center, Athos property (north of Christ the King Church), segment of Christ the King property for a natural preserve and the Palermo property on the southeast corner of SW 67 Avenue and Kendall Drive.

- Develop a Business Plan that includes program evaluation and marketing strategies to make the Community Center profitable thereby eliminating taxpayer subsidy.

On June 2017, the Village contracted with an outside consultant to develop a marketing plan. The marketing plan was adopted by Village Council and include improvements to branding, optimization of space, improving communication with customers and increasing revenues. Implementation of the recommendations is on-going.

- Provide public water to all Pinecrest residents and seek financial support from the County, State and Federal Government as the Village's highest priority lobbying effort.
(*Comp. Connection 4-1.1.6*)

The Village Council hired lobbyists to represent the Village during the 2014, 2015, 2016 and 2017 legislative sessions in Tallahassee with the primary responsibility of acquiring state funding toward expansion of water lines in Pinecrest. Acquiring funds will continue to be a top priority for the Village.

The Village's Public Works Department has been working with consultants for the Miami-Dade Water and Sewer Department who are investigating county-wide pockets of areas that do not have water service and sanitary sewer service currently, developing cost estimates for the build-out of said areas and funding options. More recently, they are working with consultants to test wells throughout the Village for possible salt water contamination.

- Actively lobby Miami-Dade County to provide required financial match to any State appropriation that is successfully secured through Village lobbying efforts for the water extension project.

The Village Manager, Village Attorney and Mayor have met with county officials on several occasions to lobby them to fund the extension of the water lines. At this time, funding has not been allocated. The Village will continue to advocate to the county to fund the project. Additionally, the Village has been working with a consultant to test wells for salt water intrusion. If contamination is found, other funding avenues may be available.

- Investigate ability to develop an incentive program for the Water Extension Project to assist in expanding the system.

Village Council discussed developing incentives for developers to extend water lines beyond their requirements. However, it was decided to not move forward with this project. The Village is investigating the possibility of establishing a special taxing district for the affected homeowners in order to extend the lines.

- Work with the County to develop a long-range plan for the extension of the Sanitary Sewer System throughout the Village.
(*Comp. Connections 4-1.1.5 and 4-2.2*)

The Village Council has identified the long-term strategic goal of installing Sanitary Sewers throughout the Village. It is anticipated that the design and construction costs for such a comprehensive Sanitary Sewer system throughout the Village will cost \$95 Million. The Village will actively lobby the County to develop a long-range strategy to extend the County's Sanitary Sewer System to all areas of the Village.



Cultural Value

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

- Develop an art in public space program including criteria and sources of funding. *(Comp. Connection 1-1.7.4)*

A draft ordinance has been completed and forwarded to the Village Council as requested. To date, no further action has been taken.

- Continue to develop the notion of Pinecrest Gardens as South Florida's "cultural art park". *(Comp. Connection 6-1.1.9)*

Pinecrest Gardens' greatest press recognition growth has happened in fine arts, specifically monumental art. The gallery is holding its own as the Village is offering about eight new exhibits each year—with two of the exhibits coming from Miami-Dade public schools. However, it was the introduction of monumental art that has brought the venue to a new level of artistic recognition beginning with the Philip Haas Four Seasons exhibit. This precipitated an interest for monumental artists to do temporary installations outdoors in the Gardens such "Torso" which was on loan until the end of the 2017 fiscal year. Most importantly, as a result of this new recognition, Pinecrest Gardens is able to get on the radar of the great American artist, Patrick Dougherty and his Stickworks (one of only 9 artists selected to exhibit at the reopening of Smithsonian's Renwick Gallery in Washington DC this year). Mr. Dougherty built a monumental sculpture at Pinecrest Gardens that was funded by the Knight Foundation as they have recognized us a second time with an award from the Knight Arts Challenge.

Pinecrest Gardens was included on the Art Basil tour by the Assistant Deputy of the State of Florida Department of Cultural Affairs and received much in the way of press for the Dougherty project. We continue to bring in new visitors and patrons as a result of this monumental exhibit and the other exhibits featured this year in the Hibiscus Gallery, through the harvest project and throughout the gardens. Pinecrest Gardens employed the talents of the Artist-in-Residence, Xavier Cortada who also serves as the curator for the Hibiscus Gallery.

- Enhance cultural programs at the Community Center and Pinecrest Library. *(Comp. Connections 6-1.4.6 and 6-1.4.7)*

The expansion of the Community Center will provide the additional space to allow the Village to grow the dance programs (Flamenco, Hip Hop, Salsa and Ballet) at the center. In addition, the Village will continue partnering with the Greater Miami Youth Symphony for violin and Sharp Minds for key board (piano). The Community Center will enhance its language arts offerings to include Spanish and Mandarin, as well as visual arts programs such as watercolor, photography, drawing, scrapbooking, and papier mache.

- Establish cooperative funding projects with existing Community Based Organizations and Not-for-Profit Organizations to support capital improvement projects included in the Pinecrest Gardens' Master Plan.

After the recent hurricane, many organizations are pursuing funding which has made bringing this funding to the Village of Pinecrest difficult. The Village is conducting a direct mail campaign and staff has identified capital projects that are more attractive for naming rights. These efforts should produce some positive movement in the right direction. The Village is also pursuing animal activists for funding for the petting zoo, and to special needs organizations for funding of the inclusive playground. This is a project that will be highly focused on during the 2018 summer.

- Commit to support and facilitate the development of an Artist-in-Residence Program for Pinecrest Gardens.

The Village has had success with this program in press recognition, educational initiative growth and visits of new patrons to the park. Additionally, we have now acquired two incredibly beautiful and environmentally relevant sculptures by Xavier Cortada for the gardens, something that would not have been financially viable prior to his joining us as artist-in-residence.



Environmental Sustainability

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

- Change operations and develop initiatives that improve energy efficiency at all Village facilities as well as developing fuel efficiency targets for the fleet.
(Comp. Connection 10-1.1.4)

The Village continues to expand the fleet with energy efficient vehicles. The Village purchased five hybrid vehicles for the Police Department: four Ford Fusions for the Detective Bureau and a Subaru CrossTrek for use by Community Service Aides and two new electric vehicles for the Building and Planning Department. Presently, the Village fleet has two electric vehicles and five hybrid vehicles.

- Look for opportunities for water reuse at municipal facilities.
(Comp. Connection 5-1.9.5)

The Building and Planning Department is currently looking at viable solutions and opportunities for water re-use. All new expansions and renovations will provide opportunities for sustainable efforts and specifically water re-use opportunities as well as energy efficiency opportunities.

- Explore the possibility of adding solar capability at Pinecrest facilities.
(Comp. Connection 10-1.2.1)

The Building and Planning Department is currently exploring the possibility of adding solar capability at the Municipal Center and the cost to implement said program. The Village received a cost estimate and will continue to seek grant funding for the project's implementation.

- Maintain Tree City USA status. (Comp. Connection 1-1.5.2)

The Public Works Departments applies for Tree City USA certification each year. In 2018, Pinecrest received its eleventh consecutive certification. Pinecrest achieved Tree City USA recognition by meeting the program's four requirements: a tree board or department, a tree-care ordinance, an annual community forestry budget of at least \$2 per capita and an Arbor Day observance or proclamation.

- Develop a formal procedure for the long-term maintenance of the Coral Pine Park Preserve. (Comp. Connections 5-1.4.2 and 5-1.4.4)

The Pineland Preserve at Coral Pine Park is an important natural resource as it is one of the few of the pine rocklands remaining in the northern extent of the habitat's range, and the sole pine rockland preserve owned and managed by the Village of Pinecrest. It is also important for its educational and interpretive value to the surrounding community.

In August 2016, a representative of the Florida Department of Agriculture and Consumer Services (FDACS) visited the site to determine the feasibility of conducting a prescribed burn in the pine rockland portion of the park. Based on their assessment at the time, the representative did not recommend pursuing a controlled burn as he felt that the existence of numerous herbaceous plant species would impede the fire to carry throughout the burn area, and further due to a considerable duff layer, excessive and long-term smoke would result in a negative impact to the neighboring residents.

The Parks and Recreation Department met with representatives from the Fairchild Tropical Botanical Garden to help initiate an actionable plan to save the Pineland Preserve from being overrun with invasive plants. Currently, we are working with specialists from Aquatic Vegetation Control to remove the invasive species from the understory of the Preserve. Routine treatment has been scheduled and will be required on a biannual basis in order to avoid regrowth. Upon reclamation of the understory, the second phase of the project will include the systematic removal of hardwood and exotic trees. For best results on reestablishing a healthy forest and repopulating the native plants, a controlled burn is required; however, previous analysis has not recommended such a burn without the removal of the fore mentioned fuel sources. Upon recovery of the Preserve's understory and removal of necessary hardwood and exotic trees, the Parks and Recreation Department will reevaluate the option of a controlled burn to improve the health of the forest.

- Implement an educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners.

On May 22, 2018, the Village hosted a Resiliency Workshop with vendors and workshops relating to solar power, generators, natural gas and special taxing districts for undergrounding power lines.

- Investigate possibility of implementing additional financing mechanisms that would be available to private property owners for sustainable projects.

On May 22, 2018, the Village hosted a Resiliency Workshop with vendors and workshops relating to solar power, generators, natural gas and special taxing districts for undergrounding power lines. Additionally, representatives from a non-profit organization that assist residents to form co-ops to use economies of scale for the installation of solar panels.

In early 2018, the Village authorized the Village Manager to sign agreements with other firms to offer alternative financing within the PACE program.



PERFORMANCE INDICATORS

ORGANIZATIONAL EXCELLENCE AND FINANCIAL STABILITY

Annual Comparison of Unassigned Fund Balance

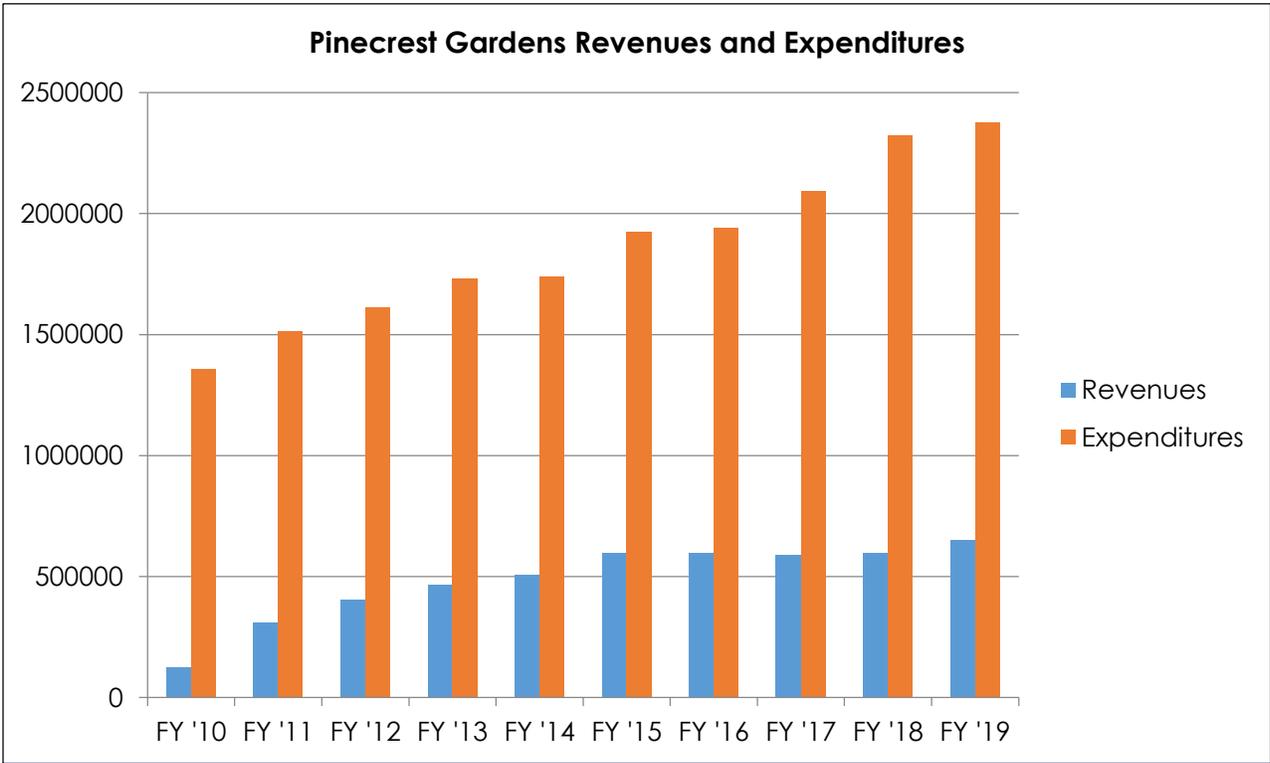
Fiscal Year 2008-09	\$7,910,329
Fiscal Year 2009-10	\$6,050,000
Fiscal Year 2010-11	\$6,875,000
Fiscal Year 2011-12	\$7,850,000
Fiscal Year 2012-13	\$7,790,000
Fiscal Year 2013-14	\$7,601,578
Fiscal Year 2014-15	\$6,403,889
Fiscal Year 2015-16	\$6,222,236
Fiscal Year 2016-17	\$3,968,582
Fiscal Year 2017-18 <i>Projected</i>	\$4,179,944
Fiscal Year 2018-19 <i>Proposed</i>	\$5,006,903

Percentage Change in Millage Rates

Fiscal Year 2008-09	1.9809	1.58%
Fiscal Year 2009-10	2.1040	6.21%
Fiscal Year 2010-11	2.1040	0.00%
Fiscal Year 2011-12	2.2000	4.56%
Fiscal Year 2012-13	2.2000	0.00%
Fiscal Year 2013-14	2.2000	0.00%
Fiscal Year 2014-15	2.3000	4.50%
Fiscal Year 2015-16	2.3000	0.00%
Fiscal Year 2016-17	2.3000	0.00%
Fiscal Year 2017-18	2.3000	0.00%
Fiscal Year 2018-19 <i>Proposed</i>	2.3999	4.34%

Gap Between Revenues and Expenditures

	Revenues	Expenditures	Difference	% Expenditures covered by Revenues
Pinecrest Gardens				
Fiscal Year 2009-10 Actual	\$124,670	\$1,356,851	-\$1,232,181	9%
Fiscal Year 2010-11 Actual	\$311,539	\$1,513,223	-\$1,201,684	21%
Fiscal Year 2011-12 Actual	\$404,225	\$1,613,635	-\$1,209,410	25%
Fiscal Year 2012-13 Actual	\$467,779	\$1,733,569	-\$1,265,790	27%
Fiscal Year 2013-14 Actual	\$508,732	\$1,738,758	-\$1,230,026	29%
Fiscal Year 2014-15 Actual	\$598,250	\$1,924,853	-\$1,326,603	31%
Fiscal Year 2015-16 Actual	\$596,055	\$1,942,523	-\$1,346,468	31%
Fiscal Year 2016-17 Actual	\$589,595	\$2,095,343	-\$1,505,748	28%
Fiscal Year 2017-18 Projected	\$597,956	\$2,267,055	-\$1,669,099	26%
Fiscal Year 2018-19 Proposed	\$650,000	\$2,379,930	-\$1,729,930	27%

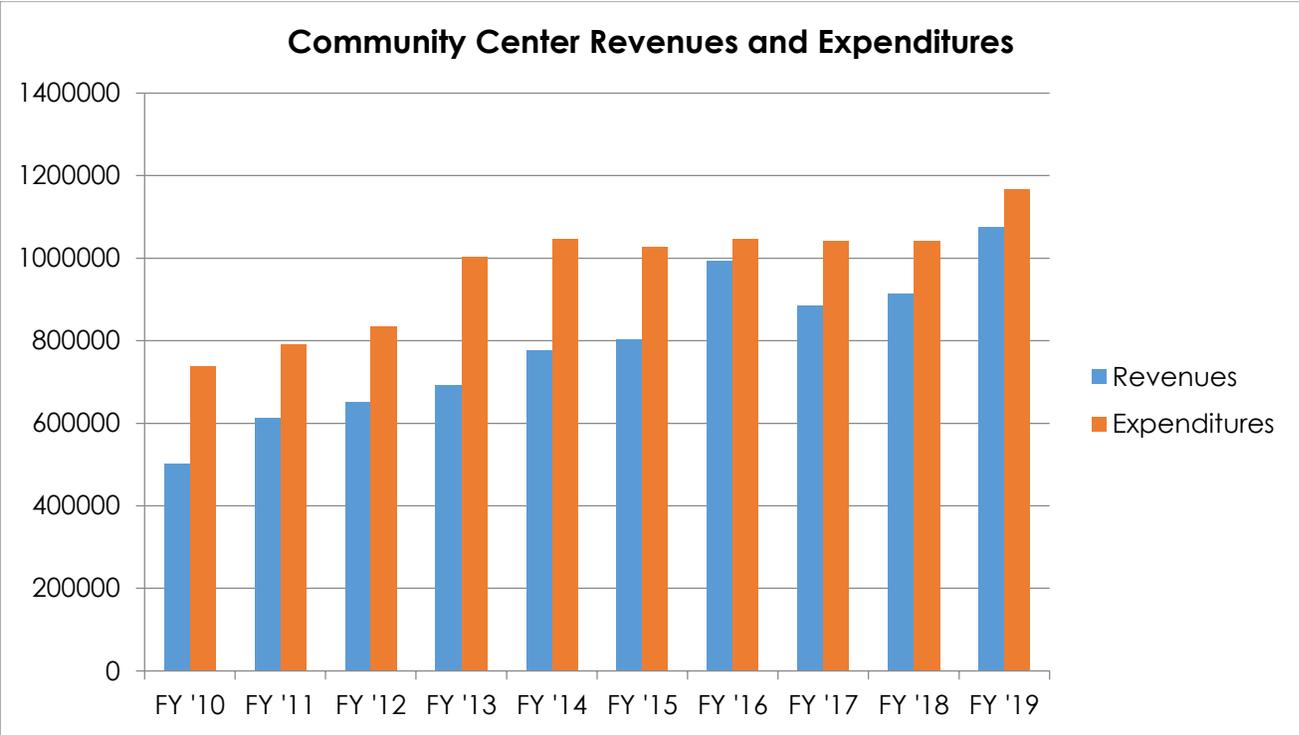


Council Goals and Objectives

2018-2019

Gap Between Revenues and Expenditures

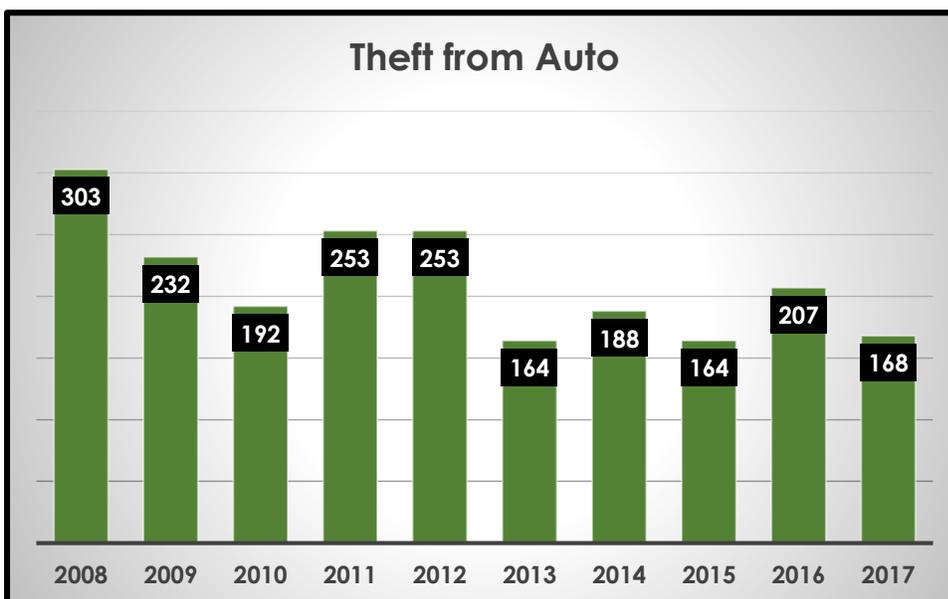
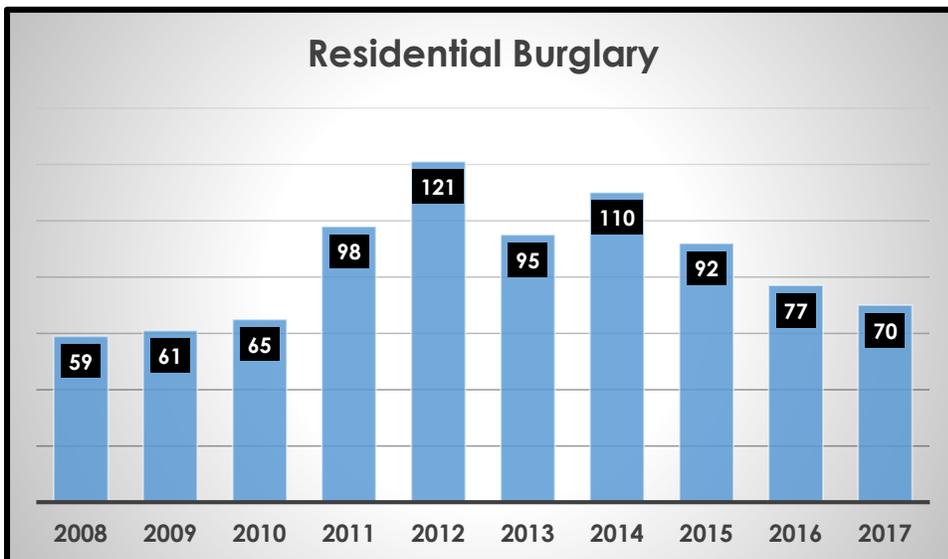
	Revenues	Expenditures	Difference	% Expenditures covered by Revenues
Community Center				
Fiscal Year 2009-10 Actual	\$503,565	\$737,826	-\$234,261	68%
Fiscal Year 2010-11 Actual	\$612,161	\$792,227	-\$180,066	77%
Fiscal Year 2011-12 Actual	\$652,014	\$834,428	-\$182,414	78%
Fiscal Year 2012-13 Actual	\$692,589	\$1,004,652	-\$312,063	69%
Fiscal Year 2013-14 Actual	\$776,898	\$1,047,521	-\$270,623	74%
Fiscal Year 2014-15 Actual	\$803,909	\$1,026,726	-\$222,817	78%
Fiscal Year 2015-16 Actual	\$994,499	\$1,045,900	-\$51,401	95%
Fiscal Year 2016-17 Actual	\$883,844	\$1,042,059	-\$158,215	85%
Fiscal Year 2017-18 Projected	\$914,750	\$1,041,172	-\$126,422	88%
Fiscal Year 2018-19 Proposed	\$1,075,000	\$1,167,925	-\$92,925	92%



SAFETY AND SECURITY

Burglaries – Property Loss

	Residential Burglaries	Theft from Automobile
Year 2008	59	303
Year 2009	61	232
Year 2010	65	192
Year 2011	98	253
Year 2012	121	253
Year 2013	95	164
Year 2014	110	188
Year 2015	92	164
Year 2016	77	207
Year 2017	70	168



Police Department Crime Prevention

	Neighborhood Watch Block Parties Organized	Neighborhood Watch Groups	Informational Flyers Distributed	Commercial District Courtesy Checks
Year 2013	Not available	9	1,534	2,284
Year 2014	Not available	19	3,461	2,147
Year 2015	Not available	25	1,882	2,023
Year 2016	38	30	1,062	848
Year 2017	5	33	1,354	1,199

RESIDENTIAL CHARACTER AND COMMUNITY ENHANCEMENT

Percentage of Foreclosed Homes Being Adequately Maintained

Fiscal Year 2010-11	N/A
Fiscal Year 2011-12	96% - 123 Properties (5 Open CCR Cases)
Fiscal Year 2012-13	97% - 170 Properties (6 Open CCR Cases)
Fiscal Year 2013-14	100% - 138 Properties (0 Open CCR Cases)
Fiscal Year 2014-15	97% - 140 Properties (4 Open CCR Cases)
Fiscal Year 2015-16	98% - 43 Properties (1 Open CCR Case)
Fiscal Year 2016-17	98% - 47 Properties (1 Open CCR Case)
Fiscal Year 2017-18 <i>Projected</i>	97% - 30 Properties (1 Open CCR Case)

RECREATION AND INFRASTRUCTURE

Percent Increase in Number of Community Center Patrons*

Fiscal Year 2009-10	2,990	
Fiscal Year 2010-11	3,386	14.00%
Fiscal Year 2011-12	3,919	16.00%
Fiscal Year 2012-13	5,978	53.00%
Fiscal Year 2013-14	6,207	4.00%
Fiscal Year 2014-15	8,443	36.00%
Fiscal Year 2015-16	11,955	42.00%

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

ENVIRONMENTAL SUSTAINABILITY

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

	2010	2012	2014
eCO2	256,414	273,818	274,963
Energy (kWh)	706,087,372	753,803,584	754,968,255

Council Goals and Objectives

2018-2019

Percent Change in Energy Consumption & Use of Natural Resources

	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17
Pinecrest Gardens						
Gallons of Water (% Change)	1,115,268 (-55%)	1,706,188 (53%)	1,415,216 (-17%)	2,871,572 (102.91%)	2,074,952 (-27.74%)	4,379,540 (111.1%)
Kilowatt Hours (% Change)	482,071 (4%)	532,454 (10%)	510,210 (-4%)	522,717 (2.45%)	489,664 (-6.3%)	529,105 (8.1%)
Community Center						
Gallons of Water (% Change)	1,234,200 (56%)*	1,175,108 (-5%)	1,542,376 (31%)**	1,519,936 (-1.45%)	991,848 (-34.74%)	732,294 (-26.2%)
Kilowatt Hours (% Change)	431,980 (-5%)	446,007 (3.2%)	474,080 (6%)	484,916 (2.29%)	455,456 (-6.1%)	421,792 (-7.4%)
Evelyn Greer Park						
Gallons of Water (% Change)	144,364 (14%)	126,862 (-12%)	133,144 (5%)	138,380 (3.93%)	127,160 (-8.1%)	124,168 (-2.4%)
Kilowatt Hours (% Change)	202,440 (4%)	192,480 (-5%)	221,640 (15%)	263,520 (18.90%)	248,760 (-5.6%)	253,440 (1.9%)
Suniland Park						
Gallons of Water (% Change)	496,672 (88%)	141,372 (-72%)	100,232 (-29%)	180,268 (79.85%)	97,988 (-45.64%)	80,784 (-17.6%)
Kilowatt Hours (% Change)	175,063 (-1%)	176,689 (1%)	186,345 (5%)	190,904 (2.45%)	169,540 (-11.2%)	175,541 (3.5%)
Coral Pine Park						
Gallons of Water (% Change)	296,208 (181%)*	220,553 (-26%)	157,080 (-29%)	112,200 (-28.57%)	223,652 99.3%**	635,800 (184.3%)
Kilowatt Hours (% Change)	74,840 (-5%)	71,940 (-4%)	79,380 (10%)	80,760 (1.74%)	79,080 (-2.1%)	40,848 (-48.3%)
Municipal Center						
Gallons of Water (% Change)	335,852 (4%)	358,292 (7%)	468,248 (31%)**	534,072 (14.06%)	786,896 (47.3%)**	351,560 (-55.3%)
Kilowatt Hours (% Change)	783,060 (-4%)	702,540 (-10%)	678,120 (-3%)	705,060 (3.97%)	706,680 (0.2%)	691,680 (-2.1%)
Flagler Grove Park						
Gallons of Water (% Change)	463,012 (-22%)	463,760 (0.16%)	17,204 (-96.3%)	16,456 (-4.3%)	17,952 (9.1%)	20,196 (12.5%)
Kilowatt Hours (% Change)	25,850 (-0.78%)	26,371 (2%)	24,758 (-6.1%)	27,329 (10.4%)	21,041 (-23%)	25,539 (21.4%)
Veterans Wayside Park						
Kilowatt Hours (% Change)	18,587 (29%)	18,395 (-1%)	14,670 (-20.3%)	16,250 (10.8%)	14,376 (-11.5%)	14,252 (-0.9%)

Long-Range Financial Plans

2018-2019

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

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

	Year 0 2017-2018	Year 0 2017-2018	Year 1 2018-2019	Year 2 2019-2020	Year 3 2020-2021	Year 4 2021-2022	Year 5 2022-2023
	Budget	(12 Mo. Est.)	Village Council				
GENERAL FUND							
Beginning Undesignated Fund Balance	5,100,565	4,964,556	4,901,534	5,215,498	4,560,607	5,636,884	6,785,164
Revenues:							
Ad Valorem Taxes (4.5%)	10,033,520	9,878,445	10,963,335	11,206,685	11,710,986	12,237,980	12,788,689
Other Taxes (1%)	3,351,000	3,622,469	3,515,700	3,550,857	3,586,366	3,622,229	3,658,452
Licenses and Permits (2%)	3,430,500	3,425,312	3,509,750	3,579,945	4,441,663	4,530,496	4,621,106
Intergovernmental Revenue (0%)	2,155,240	2,151,380	2,280,770	2,280,770	2,280,770	2,280,770	2,280,770
Charges for Services (1%)	2,315,690	2,169,845	2,363,200	2,386,832	2,410,700	2,434,807	2,459,155
Fines and Forfeits (1%)	928,280	1,022,474	970,000	979,700	989,497	999,392	1,009,386
Miscellaneous Revenue (1%)	3,222,000	3,137,918	170,000	171,700	173,417	175,151	176,903
Interest Earnings	50,000	82,172	80,000	40,000	30,000	20,000	20,001
Transfers In	-	-	-	-	-	-	-
Total Revenues	25,486,230	25,490,015	23,852,755	24,196,489	25,623,399	26,300,826	27,014,462
% Increase for revenues, year to year			-6.4%	1.4%	5.9%	2.6%	2.7%
Total Revenue/Resources	30,586,795	30,454,571	28,754,289	29,411,987	30,184,005	31,937,711	33,799,626
Appropriations:							
Personal Services (3%)	14,367,160	13,942,884	14,638,895	15,078,062	15,530,404	15,996,316	16,476,205
Operating Expenses (3%)	5,733,783	5,618,186	5,940,245	6,118,452	6,302,006	6,491,066	6,685,798
Capital Outlay (1%)	861,118	861,118	459,300	463,893	468,532	473,217	477,949
Grants and Aids (1%)	69,710	69,500	73,300	74,033	74,773	75,521	76,276
Interfund Transfer Out, Recurring	2,061,350	2,061,350	2,427,051	3,116,940	2,171,406	2,116,426	2,116,976
Emergency Services	3,000,000	3,000,000					
Total Appropriations	26,093,121	25,553,038	23,538,791	24,851,380	24,547,121	25,152,546	25,833,205
% Increase for expenditures year to year				5.6%	-1.2%	2.5%	2.7%
Reserves:							
Total General Fund Reserves	4,493,675	4,901,534	5,215,498	4,560,607	5,636,884	6,785,164	7,966,421
Recommend Fund Balance 10%	2,309,312	2,255,304	2,353,879	2,485,138	2,454,712	2,515,255	2,583,321
Recommend Hurricane Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Difference between recommend & projected fund balance	184,362	646,230	861,619	75,469	1,182,172	2,269,910	3,383,101
STORMWATER UTILITY FUND							
Beginning Balance	824,884	603,004	203,909	870,484	678,887	493,888	665,237
Revenues:							
Impact Fees, Stormwater, (2%)	7,000	4,000	2,500	2,550	2,601	2,653	2,706
Stormwater Utility Fees (2%)	1,212,440	1,025,440	1,253,690	1,278,764	1,304,339	1,330,426	1,357,034
Grants	-	150,000	-	-	-	-	-
Interest Earnings (1%)	1,800	4,000	3,700	3,737	3,774	3,812	3,850
Total Revenues	1,221,240	1,183,440	1,259,890	1,285,051	1,310,714	1,336,891	1,363,591
Appropriations:							
Operating Expenses (4%)	426,605	407,535	458,315	476,648	495,714	515,542	536,164
Capital Outlay*	1,175,000	1,175,000	135,000	1,000,000	1,000,000	650,000	800,000
Total Appropriations	1,601,605	1,582,535	593,315	1,476,648	1,495,714	1,165,542	1,336,164
Total Stormwater Unrestricted Retained Earnings	444,519	203,909	870,484	678,887	493,888	665,237	692,664

Long-Range Financial Plans

2018-2019

	Year 0 2017-2018 Budget	Year 0 2017-2018 (12 Mo. Est.)	Year 1 2018-2019 Village Council	Year 2 2019-2020	Year 3 2020-2021	Year 4 2021-2022	Year 5 2022-2023
TRANSPORTATION FUND							
Beginning Balance	3,829,331	4,417,673	2,966,165	1,789,679	1,035,049	657,758	337,631
Revenues:							
Local Option Gas Tax (1%)	445,690	476,000	452,689	457,216	461,788	466,406	471,070
Dade County Transportation Tax	-	-	-	-	-	-	-
FDOT Bike Program Grant	-	-	-	-	-	-	-
MPO Grant	-	-	-	-	-	-	-
Interest Earnings (1%)	10,000	20,000	10,000	10,100	10,201	10,303	10,406
Total Revenues / Resources	455,690	496,000	462,689	467,316	471,989	476,709	481,476
Appropriations:							
Personnel Services (3%)	177,080	120,218	237,385	244,507	251,842	259,397	267,179
Operating Expenses (3%)	451,300	451,300	438,300	451,449	451,449	451,449	451,449
Transfers out to debt service	25,990	25,990	25,990	25,990	25,990	25,990	25,990
Capital Outlay	3,590,400	1,350,000	937,500	500,000	120,000	60,000	10,000
Total Appropriations	4,244,770	1,947,508	1,639,175	1,221,946	849,281	796,836	754,618
Total Transportation Reserves	40,251	2,966,165	1,789,679	1,035,049	657,758	337,631	64,489
POLICE EDUCATION FUND							
Beginning Balance	611	5,085	5,714	5,654	5,562	5,436	5,276
Revenues:							
Fines and Forfeitures (1%)	3,120	1,098	3,120	3,151	3,183	3,215	3,247
Interest	-	3	-	-	-	-	-
Total Revenues	3,120	1,101	3,120	3,151	3,183	3,215	3,247
Appropriations:							
Operating Expenses (2% & 1%)	3,180	471	3,180	3,244	3,308	3,375	3,408
Total Appropriations	3,180	471	3,180	3,244	3,308	3,375	3,408
Total Police Educ. Reserves	551	5,714	5,654	5,562	5,436	5,276	5,114
POLICE FORFEITURE FUND							
Beginning Balance	38,256	81,344	32,807	2,807	2,807	2,807	2,807
Revenues:							
Judgements & Fines	20,000	30,276	20,000	-	-	-	-
Interest	-	18	-	-	-	-	-
Total Revenues	20,000	30,294	20,000	-	-	-	-
Appropriations:							
Capital Expenses	55,000	78,831	50,000	-	-	-	-
Total Appropriations	55,000	78,831	50,000	-	-	-	-
Total Police Forfeiture Reserves	3,256	32,807	2,807	2,807	2,807	2,807	2,807
HARDWIRE 911 FUND							
Beginning Balance	4,338	14,821	5,021	466	466	466	466
Revenues:							
911 Fees (1%)	40,000	33,070	35,000	35,350	35,704	36,061	36,421
Interest	-	-	-	-	-	-	-
Transfer from General Fund	29,000	29,000	1,000	-	-	-	-
Total Revenues	69,000	62,070	36,000	35,350	35,704	36,061	36,421
Appropriations:							
Operating Expenses (matches rev)	66,110	66,110	40,555	35,350	35,704	36,061	36,421
Capital Expenses	5,760	5,760	-	-	-	-	-
Total Appropriations	71,870	71,870	40,555	35,350	35,704	36,061	36,421
Total Hardwire 911 Reserves	1,468	5,021	466	466	466	466	466
WIRELESS 911 FUND							
Beginning Balance	12,400	17,266	19,126	17,346	15,254	12,837	10,078
Revenues:							
911 Fees (1%)	4,000	8,060	8,000	8,080	8,161	8,242	8,325
Interest	-	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-	-
Total Revenues	4,000	8,060	8,000	8,080	8,161	8,242	8,325
Appropriations:							
Operating Expenses (4%)	6,100	5,680	9,780	10,171	10,578	11,001	11,441
Capital Expenses	520	520	-	-	-	-	-
Total Appropriations	6,620	6,200	9,780	10,171	10,578	11,001	11,441
Total Wireless 911 Reserves	9,780	19,126	17,346	15,254	12,837	10,078	6,962

Long-Range Financial Plans

2018-2019

	Year 0 2017-2018	Year 0 2017-2018	Year 1 2018-2019	Year 2 2019-2020	Year 3 2020-2021	Year 4 2021-2022	Year 5 2022-2023
	Budget	(12 Mo. Est.)	Village Council				
CITT PUBLIC TRANSIT FUND							
Beginning Balance	91,424	352,477	254,020	158,516	157,953	151,906	209,936
Revenues:							
Dade County Transportation Tax, Public (1%)	138,540	112,603	146,911	148,380	149,864	151,362	152,876
Dade County Transportation Tax (1%)	554,400	559,000	587,645	593,522	599,457	605,452	611,506
Interest Earnings (1%)	100	100	100	101	102	103	104
Transfer In From Transportation Fund		-	-				
Total Revenues / Resources	693,040	671,703	734,656	742,003	749,423	756,917	764,486
Appropriations:							
Operating Expenses (4%)	310,160	310,160	310,160	322,566	335,469	348,888	362,843
Capital Outlay	460,000	460,000	520,000	420,000	420,000	350,000	350,000
Total Appropriations	770,160	770,160	830,160	742,566	755,469	698,888	712,843
Total CITT Public Transit Fund Reserves	14,304	254,020	158,516	157,953	151,906	209,936	261,578
PREPAID 911 FUND							
Beginning Balance	1,189	3,505	5,135	4,250	4,740	5,598	6,319
Revenues:							
911 Fees (1%)	1,000	3,295	3,000	3,030	3,060	3,091	3,122
Interest	-	-	-	-	-	-	-
Transfer from General Fund	1,300	1,300	-	1,500	2,000	2,000	2,500
Total Revenues	2,300	4,595	3,000	4,530	5,060	5,091	5,622
Appropriations:							
Operating Expenses (4%)	2,770	2,770	3,885	4,040	4,202	4,370	4,545
Capital Expenses	195	195	-				
Total Appropriations	2,965	2,965	3,885	4,040	4,202	4,370	4,545
Total Prepaid 911 Reserves	524	5,135	4,250	4,740	5,598	6,319	7,396
DEBT SERVICE FUND							
Beginning Balance							
Transfer From Gen. & Trans Fund	1,437,040	1,437,040	1,643,936	1,975,430	1,670,396	1,615,416	1,615,466
Revenues:	1,437,040	1,437,040	1,643,936	1,975,430	1,670,396	1,615,416	1,615,466
Total Revenues / Resources							
Appropriations:							
Principal (Revenue Bond)	1,099,800	1,099,800	1,385,596	1,664,800	1,405,196	1,434,096	1,361,978
Interest (Revenue Bond)	337,240	337,240	258,340	310,630	265,200	181,320	253,488
Total Appropriations	1,437,040	1,437,040	1,643,936	1,975,430	1,670,396	1,615,416	1,615,466
Total Debt Service Reserves	-						
CAPITAL PROJECT FUND							
Beginning Balance	2,687,481	2,687,481	1,825	161,502	205,602	234,702	263,802
Revenues:							
Impact Fees Water	25,000	12,000	5,000	5,000	5,000	5,000	5,000
Water, GOB contribution, County							
Grants Pinecrest Gardens	18,000	18,000	34,677	19,100	19,100	19,100	19,100
Grants	-	-	100,000				
Interest Earnings	20,000	20,000	20,000	20,000	5,000	5,000	5,000
Donations	-	-	-				
Miscellaneous revenue	-	-	-				
Debt Service			2,137,600				
Transfer from General Fund	620,000	620,000	808,105	1,166,000	525,000	525,000	525,000
Total Revenues / Resources	683,000	670,000	3,105,382	1,210,100	554,100	554,100	554,100
Appropriations:							
Other financing sources		-					
Operating Expenses	-	-	-				
Capital Outlay	3,355,656	3,355,656	2,945,705	1,166,000	525,000	525,000	525,000
Transfer to General Fund							
Total Appropriations	3,355,656	3,355,656	2,945,705	1,166,000	525,000	525,000	525,000
Total Capital Project Reserves	14,825	1,825	161,502	205,602	234,702	263,802	292,902
TOTAL RESERVES ALL FUNDS	5,023,153	8,395,256	8,226,202	6,666,927	7,202,283	8,286,716	9,300,799

Introduction

In accordance with Article 3, Section 3.2 of the Charter of the Village of Pinecrest, I am pleased to provide the Village Council with the proposed Fiscal Year 2019 Annual Budget and 5-Year Capital Improvement Program. This document provides the financial outline and basis for the upcoming years' activities that further Pinecrest's core 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.

Following the aftermath of Hurricane Irma, which affected the Village in September 2018, and in anticipation of the issuance of a new bond for capital infrastructure needs during the upcoming fiscal year, the Village Council and staff embarked on an ambitious community engagement campaign 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.

The proposed budget and capital improvement program establishes an action plan that provides the most effective and efficient use of available resources necessary to achieve the short and long-term aspirations of the Village Council as identified in the 2017-2022 Strategic Plan, as well as initiatives that resulted from the **Inspire Pinecrest** community conversations.



Inspire Pinecrest Community Conversation with over 200 attendees at Evelyn Greer Park.

Additionally, the recommended Fiscal Year 2019 Budget was developed following an in-depth analysis of past, present and anticipated future financial conditions, a review of historical service levels, and an assessment of municipal buildings and infrastructure needs.

The latest economic forecasts for the State of Florida reveal strong economic growth over the next several years, as well as continued growth in jobs that will outpace growth nationally. After 2017's growth of 2.9%, it is expected the labor force will continue to expand at a more modest level through 2021 at an average rate of 1.8%, despite the downward pressure from retiree migration. As more Baby Boomers continue to reach the end of their working lives, they will continue to fuel housing demand in the state. Both demographic and economic drivers bode well for continued population growth via the in-migration of retirees and job seekers to Florida.

Housing prices have substantially recovered since the bottom of the housing crisis in 2011. However, it will likely take another 12 months before prices recover to the levels hit prior to the housing market's collapse. In Miami-Dade County, single-family home sales fell 3% while the median sales price surged 10.5%, according to an article in the South Florida Business Journal.

This year, Pinecrest experienced a 5.13% growth in taxable values resulting from \$49,595,183 worth of new construction. However, decreases in other revenue sources resulted in an overall revenue increase of only 3.8%. For ease of year-to-year comparison, one-time budgetary impacts to both revenues and expenditures attributed to Hurricane Irma have been excluded from the aforementioned figures.

The proposed budget is balanced and sufficient to meet this year's operating goals. After review of all departments and programs by the Office of the Village Manager in conjunction with Department Heads, I am confident that the Village's financial resources are being maximized. The proposed General Fund operating budget totals \$23,079,820 including transfers out to other funds representing a 0.2% increase over the prior year's budget (\$20,936,100 or .5% increase without transfers).

Looking Back Five Years

During Fiscal Year 2014, the Village pursued and completed several objectives identified in the 2013 Strategic Plan. These resulted in new master plans for the expansion of the Pinecrest Community Center, redevelopment of Coral Pine Park and improvements to Veterans Wayside Park, as well as a conceptual plan to expand the Council Chamber at the Pinecrest Municipal Center.

Based on the cost estimates submitted by the consulting engineers that developed the plans for each of the aforementioned projects, the Village anticipated approximately \$11.5 million in new community investment initiatives that were not included in the 2013-2023 expenditure forecast. Based on an analysis of the Village's debt obligations and the timing of the retirement of the four outstanding bonds and bank loans, the Village Council increased the millage rate to 2.3 in Fiscal Year 2015 to generate the necessary new revenues to cover the annual debt service costs for a 15-year bank loan for \$5,939,439. The new loan revenue allowed commencement of two priority projects - expansion of the Pinecrest Community Center and improvements to Coral Pine Park. The improvements proposed for Veterans Wayside Park and Municipal Center projects were later postponed and not included in the 2015 bank loan.

The following year, as the Village Council completed the final budget hearing adopting the Fiscal Year 2016 budget, five new Police Officer positions and a \$500,000 appropriation for the implementation of a License Plate Reader Program were added to the budget, representing approximately \$1 million in new expenditures. In addition, the Village Council authorized the expenditure of \$900,000 from undesignated General Fund Reserves over a two-year period (FY 2016 and FY 2017) to construct the improvements to Cypress Hall in Pinecrest Gardens. These new budget initiatives shifted the premise of previous five-year projections with the addition of over \$500,000 in new recurring expenditures, as well as a draw down on the accumulated fund balance for the Cypress Hall Renovation Project. Due to the ultimate cost of implementation of the License Plate Reader Project, the \$500,000 project was suspended that year.

Irrespective of the intentional decrease in the fund balance that occurred during Fiscal Year 2016, Fitch Ratings upgraded Pinecrest's bond issuer default rating to 'AAA' from 'AA+' in April 2017. The increased bond rating highlighted the "Village's exceptional financial resilience" and anticipated a revenue growth rate only slightly lagging the pace of the US GDP expansion.

In Fiscal Year 2018, the most significant impacts to the overall budget occurred due to the removal of five Police Officer positions; retirement of a bond with an advanced payment of \$1,208,188; and, the re-appropriation of \$303,000 toward implementation of Phase 1 of the License Plate Reader program with a transfer from the General Fund Balance. Additionally, several capital improvements at park facilities totaling \$161,835, were implemented ahead of schedule. In keeping with the Village's Fund Balance Policies, Council decided to appropriate surplus undesignated fund balances available beyond the minimum set aside of \$2 Million for

extraordinary expenditures resulting from natural disasters and 10% of budgeted expenditures and transfers out, toward the aforementioned purposes.

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

As mentioned previously and reinforced by the upgrade in bond rating two years ago, the Village's financial resiliency is exceptionally strong and supported by a superior level of inherent budget flexibility derived from its broad independent revenue-raising authority and solid spending flexibility. Pinecrest's financial resilience is further enhanced by its healthy reserve levels, which have been maintained at levels above its official policy guide. Through management's commitment to fiscal conservatism, the Village has consistently paid its full, actuarially determined pension contributions and has funded capital improvements using a mix of internal cash resources and state grants as a way of keeping debt levels down. Budget management has focused on keeping operations structurally balanced and the property tax rate low.

Potential Impacts to Future Fiscal Solvency

As in past years, several initiatives that may be considered by the Florida Legislature in future sessions could have significant negative repercussions on the Village's revenues. In the past session, such bills included reduction of sales and use tax on commercial leases, restricting the imposition of impact fees, and additional homestead exemptions.

A reduction in either the state or local Communications Services Tax (CST) is a perennial issue considered by the Florida Legislature. In 2001, the Florida Legislature created the Communication Services Simplification Act, which restructured taxes on telecommunications, cable, direct-to-home satellite and related services by consolidating seven different state and local taxes and fees into a single tax. The CST is one of the main sources of general revenue for municipalities and generates approximately \$775,000 in revenues for the Village. Ongoing efforts to reduce the State's CST or attempts to exclude types of service from eligibility would negatively impact revenue sharing revenues, and a more aggressive approach by legislators to repeal or severely restrict local government authority to impose the tax continue to threaten that revenue stream. Since 2014, the Legislature has repeatedly pursued a reduction to the State's CST. The telecom industry continues to pressure legislators to lower the overall tax rate so it is very likely reduction or repeal of either the state or local tax will be pursued again upcoming legislative sessions.

During the 2018 legislative session, the Legislature passed a bill (HR 7105) that proposes an amendment to the state constitution to provide a homestead exemption, for all levies other than school district levies, on the assessed value of property greater than \$100,000 and up to \$125,000. This will have an estimated negative impact of \$250,000 on the Village. The additional exemption would become effective January 1, 2019, if approved by 60% of the State's voters at the November 2018 general election.

As in recent past years, the Florida Legislature provided a Tax Relief Package designed to impact both households and businesses. The largest component of this last session's bill (HB939

and SB60) was a reduction in the sales tax rate on commercial leases from 5.8 to 5.0 percent. In addition, other bills included a ten-day back-to-school holiday and an annual sales tax holiday for veterans. While some ultimately did not pass the legislature or have been underutilized by consumers, they have been popular with legislators, so there is a high probability that they will continue to offer these next year. Any sales tax holidays will have a nonrecurring impact to the Village's revenue sharing fund stream.

In addition to the bills passed during the 2018 session, several other proposed changes to the law, which did not succeed but are likely to resurface in the future include, so as:

- an exemption for veterans, spouses of veterans and low-income people from the Local Business Tax;
- removal of Internet Video Service Tax;
- annual sales tax holiday for veterans;
- a 10-day back-to-school sales tax holiday;
- a 7-day disaster preparedness sales tax holiday; property tax exemption for parents of fallen veterans; and,
- a reduction of sales tax rate on commercial leases.

Every year since its establishment, bills have been introduced in the Legislature to repeal the laws that provide for municipal Red Light Camera Programs. In Fiscal Year 2014, the Village Council approved the implementation of a Red Light Camera Program at key intersections along the US 1 Corridor. While the Village's revenues from this source are not recommended for recurring expenditure use, and rather are being tapped as a source to implement targeted Capital Projects (one-time expenditures), loss of these funds would significantly impact the Village's 5-year Capital Improvement Program.

Other challenges that are in the near horizon that will likely impact recurring operating expenditures include rising health insurance costs and ongoing union contract negotiations. In addition, during Fiscal Year 2020 the Village will likely experience a shortfall of approximately \$250,000 should the new homestead exemption pass the November vote. For the foreseeable future and until such time as the Village is able to implement a new electric franchise agreement with Florida Power and Light in 2020, the Village will need to closely monitor expenditures and be extremely selective in what projects should proceed due to modest revenue growth.

The Congressional Budget Office projects that recent legislation—the 2017 tax act and the legislation affecting discretionary spending—will strengthen the momentum in household and business spending, adding to excess demand in the economy. In percentage terms, the resulting gap between real Gross Domestic Product (GDP) and real potential GDP would be the largest it has been since 2000. Correspondingly, in the Congressional Budget Office's projections, employment picks up considerably this year, and during this year and next, the unemployment rate falls significantly below the agency's estimate of the natural rate of unemployment, and inflation and interest rates rise.

In the first two months of 2018, employment grew notably faster than its 2017 monthly average, and the unemployment rate remained near its low for the current cycle, 4.1 percent. Consumer and business confidence are both high, at least in part because of recent tax legislation. The *Blue Chip* consensus forecast of the growth of real GDP for 2018 published in early March was higher than the consensus forecast published at the end of last year. Those developments,

along with the expected boost to near-term growth stemming from fiscal policy, helped push the interest rate on 10-year Treasury notes to a four-year high of 2.9% in February.

Interest rates on Treasury securities are projected to continue to increase in the next few years as the economy strengthens to end up at levels that are close to their historical averages (adjusted for inflation). These economic indicators will have a trickle-down effect on consumers and likely continue to slow growth in anticipated revenues for the Village for the near future.

The recommended budget continues to provide basic services, and maintains the quality standards our residents have come to expect while continuing to adhere to the service level standards established by the Village Council. Of note, the recommended budget continues to adhere to the service level standard in the Police Department that requires minimum staff assignments per shift to address concerns about crime. Additionally, the recommended budget provides for the issuance of a new bond for \$6.5 Million to address facility maintenance needs and improvements that had been postponed during more austere years.

Ten-Year Outlook and Community Investment

Any new commitments beyond those identified in the ten-year expenditure forecast for the period covering Fiscal Years 2019 through 2029 should be carefully analyzed and weighed against the priorities identified in the 2017 Strategic Plan. Said forecast anticipates an average of 2.65% per year growth in revenues ranging from 1.4% in the near term to 2.9% growth, and varying levels of growth in expenditures that range between as little as 0.3% to as much as 4.9% for an average of 2.15% over 10 years. The assumptions include anticipated impacts of an additional homestead exemption affecting the budget figures in FY 2020, new revenues from the electrical franchise fee in FY 2020 and the issuance of a new bond in 2024. These projections highlight the fact that barring any unanticipated recurring expenditures, the Village is in solid financial shape.

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

Most Critical Long-Term Infrastructure Needs

Based on the 2017 Strategic Plan Goals adopted by the Village Council, Pinecrest continues to develop strategies for the extension of potable water lines to all properties in the community and continues to explore alternative methods of funding including the establishment of Special Taxing Districts or Special Assessment. Since the system is owned and maintained by Miami-Dade County, no potable water improvements or projects are programmed or planned by the Village in the near future. However, the Village is committed to working with the County, State and Federal officials to identify the funding sources necessary to construct the system that would bring potable water to approximately 15% of the single-family homes in Pinecrest or 744 homes that do not have access to potable water.

The residents that do not have the County's water infrastructure rely on private wells for potable water and irrigation, which sometimes are subject to groundwater contamination and the threat

of salt-water intrusion, which would render the water unusable. The design for the expansion of the water system allows for phased construction with the remainder of the project expected to cost \$15 million. Funds generated from the Potable Water Impact Fee established in FY 2013, as well as an a carry-over budgetary appropriation of \$201,000, are set aside to augment any project funding that may be secured through County, State or Federal grants or budgetary expenditures related to the Potable Water Project.

In addition to the potable water project, the Village has identified approximately \$40,000,000 worth of future drainage needs in the Stormwater Master Plan, with approximately \$12,000,000 of prioritized projects that are expected to be constructed during the next 15-20 years as funding becomes available in the Stormwater Fund from utility fees.

And finally, due to the ongoing postponement of facility maintenance and planned improvements during the years since the 2008 recession, it is anticipated and recommended as part of this budget that the Village reissue a new bond in 2019.

Budget Approach

The guiding principles for this budget are the policy goals established in the 2017 Village's Strategic Plan developed by the Village Council. During the months of January through March 2017, the Village Council held several Strategic Planning workshops with staff to review the latest resident survey results and develop an updated document that would identify objectives and goals to guide the organization over the next three to five years.

The policy statements in the plan offer clear and thoughtful direction for achieving community expectations. The following broad policy priorities are reflected throughout the recommended budget:

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

As part of the budgeting approach, departments undertook an analysis to determine the true cost of the services they provide. Using the 2017 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.

As the 2017 Strategic Plan provides a long-term approach to achievement of goals over a three to five-year time frame, and identifies several areas where we must focus our efforts. Funding has been included in the proposed Fiscal Year 2019 budget for some of the targeted initiatives, which further the Village's Six Strategic goals such as:

- Continuation and enhancement of technology driven initiatives that increase communication and access to high quality information, as well as improve operational efficiencies such as digital marketing monitoring software, Americans with Disabilities Act

compliance website monitoring and increased issues of the Pinecrest Sun, which reach every household in the Village.

- Initiatives that improve community safety and security through additional funding for Police Officer firearm training, as well as investment in a new hardware and software system for the Village's 911 operations that allow dispatch to receive text messages in addition to phone calls.
- Development of a Village-wide Transportation Study that will look at traffic calming opportunities throughout the Village, and a partnership with the Village of Palmetto Bay and Miami-Dade County for improvements to SW 136 Street including bike lanes and improvements to the Old Cutler Road intersection furthering the Village's commitment to sustainability and infrastructure needs.
- Initiatives that continue the Village's objective to provide high standard for parks and infrastructure with new funding for multiple facility improvements to Evelyn Greer Park, Suniland Park, Coral Pine Park and Flagler Grove Park.
- Initiatives that continue to enhance residential character and community such as completion of the Kendall Drive Beautification Project, ongoing replacement of the Village's street name signs and miscellaneous streetscape improvements.
- Initiatives that improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment such new large-scale art exhibit at Pinecrest Gardens as well as new art-centric programming at Cypress Hall.
- Initiatives that continue the Village's commitment to sustainability such as implementation of initiatives in the Pinecrest Gardens Botanical Master Plan, improvement to athletic facility lighting and construction of priority projects from the Stormwater Master Plan.

The proposed FY 2019 Budget continues to employ conservative assumptions of growth in light of the most recent economic indicators that signal a slowdown in construction and home sales, which would stifle increases in new taxable value. The budget continues to take into account the aforementioned legislative threats to revenue streams, which are out of the Village's control as well as recent decreasing trends in some of the revenue categories. Overall, the budget conforms to economists' expectations of future growth and projects conservative increases in activity during the coming year.

A Year's Worth of Achievements

Some of the more notable achievements that were accomplished during the past fiscal year are listed below, and a more in-depth description of the achievements may be found on page II-13 and in each department section.

- Completed the 7,000 square foot expansion of the Community Center including a larger fitness center and redesign of existing spacing to add classrooms, a café and indoor and outdoor playground facilities.
- Completed the Kendall Drive Median Beautification Project that provided new landscaped medians, irrigation, decorative streetlights and decorative sidewalks from US 1 to SW 65 Court.
- Provided on-going maintenance to the roads, street signs, street trees, sidewalks and drainage systems throughout the Village's network of over 108 miles of roadway, 28,5 miles of sidewalks and over 1,033 drainage structures.
- Commenced the Village-wide Streetscape Improvement Program that involves replacement of all the street-signs and upgrades to the poles that have other traffic signage.
- Completed construction of the traffic circle at SW 72 Avenue and 98 Street including the installation of a large-scale sculpture known as "Peace" by the artist Santiago Medina.
- The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2016 from the Government Finance Officers Association. This is the twentieth consecutive award received by the Village since its inception.
- The Inspire Pinecrest Community Conversation community engagement campaign was created in an effort to engage a diverse representation from the community for a future bond issuance. Ideas about potable water, power lines, trees, safety, and transportation were voiced at the first community conversation held in October. Resident input was fine tuned during two subsequent "conversations" held in January and February 2018.
- The Police Department's 911 call handling system was upgraded to accept text messaging. This upgrade allows law enforcement and the public to better communicate via text messages, videos, photos and more.
- On May 29th and 30th, 2018 two assessors conducted an on-site inspection of the 911 telecommunications accreditation files and related 911 center functions. The assessors will recommend accreditation of the Village's 911 Call Center to the accreditation commission on October 3, 2018.



New playground at Pinecrest Community Center.



Pinecrest 911 Call Center is accredited.

- The Building and Planning Department held an “Energy Efficiency” workshop on June 20, 2018 for owners of commercial businesses in Pinecrest. Building and Planning Department staff; solar contractors; generator contractors; and representatives of FPL, Florida City Gas, and PACE Financing all participated.
- Pinecrest Gardens attained a major outdoor art installation, Stickwork, a monumental sculpture by Patrick Dougherty, for a one-year period.
- Pinecrest Gardens hosted 55, combined art openings and art related event/workshops as a result of the hARTvest project, Artist-in-Residence Xavier Cortada, and Stickwork. This is an ongoing process that continues to grow the cultural presence of Pinecrest Gardens.
- Completed construction of the Cypress Hall Improvements which include a new roof, cedar and stucco siding, impact windows and doors, and a complete interior remodeling of the 4,600 square-foot space.
- Pinecrest is one of five communities selected for the Inside | Out project, which brings art to Miami-Dade County neighborhoods. Funded through the John S and James L. Knight Foundation, the Perez Art Museum Miami provided 20 art pieces on loan from its permanent collection to the Village for public display.
- Pinecrest launches Mobile Permitting Program for residents who have physical limitations who need building and zoning permits for their home improvement projects. The Mobile Permitting Program is another example of the department’s customer-centric focus.
- Pinecrest is the first municipality in Miami-Dade County to receive the STAR Communities certification with a 3-Star rating for its participation in the STAR Community Rating System, which evaluates the livability and sustainability of US communities.
- Pinecrest was named a Tree City USA community for the tenth year in a row by the Arbor Day Foundation in recognition of the Village’s commitment to community forestry. The Village has met the foundation’s standards for receiving this national recognition in part by planting over 10,000 street trees since 1997.
- Pinecrest was rated 2nd of 287 Best Places to Live in Miami, 4th of 324 Best Suburbs to Live in Florida and 23rd of 148 Safest Suburbs in Florida by Niche.



Stickwork by acclaimed artist Patrick Dougherty.



Cypress Hall Renovation.

Budget in Brief

The Fiscal Year 2019 Annual Budget, to be adopted on September 25, 2018, 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.

On January 21, 2017, January 26, 2017, February 10, 2017 and March 17, 2017, the Village Council held special meetings to discuss the Strategic Plan and new budgetary initiatives to be incorporated into the proposed Fiscal Year 2019 budget figures. As a result of those meetings and after input from department directors, the following new budget initiatives have been included in the Manager's recommended budget for Fiscal Year 2019:

General Fund

IT Division Computer Replacement/Upgrade Program	\$40,600
Police Department Dispatch Center Flooring	\$5,600
Police Department Computer Replacement	\$86,892
Police Department Vehicle Replacement Program	\$296,800
Police Department Rifles	\$12,140
Police Department Traffic Cones and Barricades	\$2,990
Police Department Bicycle Replacements	\$1,100
Police Department Taser Cartridges	\$1,400
Police Department Radio Lapel Microphones	\$3,080
Building and Planning Department - Perforator	\$5,300
Public Works Department Ice Machine & Freezer	<u>\$3,400</u>
Total	<u>\$459,302</u>

Capital Project Fund

Village Hall Security Access Control System Replacement	\$23,000
Building and Planning Department – Ford Pick-up Truck	\$26,500
Information Technologies Division – Disaster Recovery Project	\$55,000
Parks and Recreation Department – Vehicle Replacement Program (2)	\$41,150
Parks and Recreation Department – John Deere Gator	\$12,000
Parks and Recreation Department – Infield Groomer	\$19,120
Parks and Recreation Department – Haunted Trails Equipment	\$7,500
Community Center – TRX Equipment & Rack	\$12,600
Community Center – Rock Climber/Play Structures	\$5,440

Budget Message

2018-2019

Community Center – Projection System	\$12,000	Flagler Grove Park Improvements	\$751,875
Village Green – Lamp, Outdoor Exercise Equipment and Perimeter Fence Refinish	\$15,600	Community Center Roof and Landscape Improvements	\$443,950
Pinecrest Gardens FY 2019 Master Plan	\$60,600	Evelyn Greer Park Improvements	\$222,075
Pinecrest Gardens Surge Protection Project	\$850	Coral Pine Park Multipurpose Building and Master Plan Improvements	\$2,511,875
Pinecrest Gardens Hammock Pavilion Audio System	\$17,550	Pinecrest Gardens Improvements	<u>\$512,165</u>
		Total	<u>\$6,470,585</u>
Pinecrest Gardens Utility Golf Cart Replacement	\$12,020	Stormwater Utility Fund	
Pinecrest Gardens Radio System Replacement	<u>\$7,000</u>	Construction Miscellaneous Storm Drainage Projects	<u>\$135,000</u>
		Total	<u>\$135,000</u>
Total	<u>\$327,920</u>		

Capital Project Fund – 2019 Bond

Municipal Center Roof	\$230,000	Masthead Painting	\$60,000
Municipal Center First Floor Lobby Security Improvements	\$250,000	Village-wide Beautification/Street Scape Implementation	\$250,000
Municipal Center Carpet Replacement – Re-flooring Project	\$60,000	Transportation Master Plan Construction	\$500,000
Village Hall Painting	\$90,000	Sidewalk Improvements	\$60,000
Municipal Center Parking Lot Light Replacement	\$40,000	Build-out of Emergency Dormitories	\$18,000
License Plate Reader Program	\$600,000	Miscellaneous Machinery and Equipment	<u>\$49,500</u>
		Total	<u>\$937,500</u>
Village-wide Monument Sign Project	\$100,000		
Suniland Park Improvements	\$658,645		

CITT Fund

Road Resurfacing	\$150,000
Transportation Master Plan Construction	\$250,000
Sidewalk Improvements	<u>\$120,000</u>
Total	<u>\$520,000</u>

To be able to pursue those focus areas and projects responsibly, while meeting our residents' most important needs, I am recommending the adoption of the millage rate of \$2.344 mills. This rate is .044 higher than the previous four years, and provides a modest surplus of \$213,000 at the end of the fiscal year.



Single family home in Pinecrest.

The recommended millage rate of 2.344 remains one of the lowest in Miami-Dade County. A review of the residential property assessments reveals property values in the Village ranging from \$34,435 on the low end to \$4,800,993 on the high end. The following table details this information further:

Low	\$34,435
Average	\$684,826
High	\$4,800,993

The average property owner with a taxable value of \$687,161 will pay \$1,610.71 to the Village next year. Taxable values have increased a total of 29.2% percent over the previous nine years. The millage rate has remained 2.3 since 2014, however for 2019 the recommended increase of .044 which brings the rate to 2.344 continues to be a mere 0.067 more than the 1996 millage of 2.277.

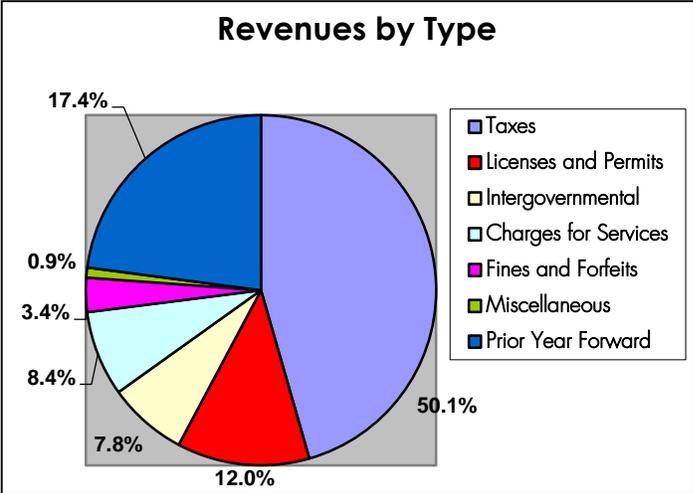
The FY 2019 budget document includes the revenue figures in the departmental budget tables to better illustrate the impact of the revenues attributable to the particular department versus the corresponding department expenditures.

The consolidated budget for Fiscal Year 2019 for all funds, excluding interfund operating transfers, totals \$32,716,055. The Interfund Operating Transfers total another \$2,169,710.

Revenue Summary

The Fiscal Year 2018 General Fund revenue will increase approximately \$856,379, a 3.8% percent increase from the prior year. The following table and graph illustrates the budgeted revenues for by type:

Revenue Type	Recommended Appropriation	Percent %
Taxes	\$14,146,989	50.1%
Licenses & Permits	3,402,750	12.0%
Intergovernmental	2,209,670	7.8%
Charges for Services	2,363,200	8.4%
Fines and Forfeits	970,000	3.4%
Miscellaneous	250,000	0.9%
Prior Year Forward	4,901,534	17.4%
Total Available	\$28,244.143	100.0%



The most recent population figures show that just over the one-year period from 2016 to 2017, the Village's resident population increased from 18,382 to 18,467 or 0.05 percent. A slight growth is also reflected in the latest increase in the Village's taxable property values, which increased from \$4,563,837,712 in 2017 to \$4,810,485,495 in 2018 or approximately 5.13 percent.

The housing market slump in 2008 significantly impacted the Village's growth however, evidence of the Village's steady recovery continues with eight straight years of increased taxable property values. This year property values experienced a 5.13 percent increase (0.63 percentage points above the 4.5 percent increase that was anticipated in the prior year's projections). It is expected that property values will continue to experience modest increases at a rate of 4.5 percent over the next 5 years through Fiscal Year 2023.

The largest contributor aside from the Ad Valorem Taxes to the Village's revenues is the Licenses and Permit Revenues which are expected to generate a total of \$3,402,750 in revenues; decreasing this year only slightly by \$27,750.

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

Grants

The Village has applied for a number of grants that, if awarded, will affect the Fiscal Year 2019 Budget as future amendments. A total of \$159,850 has been allocated in the recommended budget, although the Village has approximately \$348,661 worth of grant applications at various levels of the approval process at the time this document was prepared and is awaiting results. Below is a list of confirmed awards that are reflected in the recommended revenues:

- A National Endowment of the Arts grant in the amount of \$10,000 towards the Jazz Series.
- A Florida Department of Cultural Affairs grant in the amount of \$9,661 toward all the performing arts programs such as the Jazz Series, Siempre Flamenco and Fantasy Theater Factory for children.
- Miami-Dade Cultural Affairs Tourist Development Council grant in the amount of \$14,000 for the Jazz Series.
- Miami-Dade Cultural Affairs Community Grant for approximately \$10,000 for Pinecrest Gardens programs.
- Miami-Dade Cultural Affairs Capital Grant for approximately \$19,000 towards the renovation of the Playground Restroom Facilities at Pinecrest Gardens.
- A grant in the amount of \$10,000 from the Villagers for repairs to the Whilden Carrier Cottage.
- Miami-Dade Cultural Affairs Access Grant in the amount of \$1,000 for a new learning garden at Pinecrest Gardens.
- Florida Department of Economic Opportunity Division of Community Development technical assistance grant in the amount of \$50,000 to conduct a planning study to develop a business retention plan.
- The Police Department anticipates receiving grants from a number of different sources including Miami-Dade County and U.S. Department of Justice for approximately \$25,000.

Surpluses and Reserves

The Fiscal Year 2019 Budget shows a \$5,164,323 General Fund balance at the end of the year. In accordance with the Village's Financial Reserve Policies, a plan must be presented for the use of any excess surplus. By doing so, we ensure that the Village remains in compliance with adopted policies and that the policies do not inadvertently create adverse effects.

According to the adopted Financial Policies, the General Fund unassigned fund balance will be maintained in an amount greater than or equal to 10 percent of the annual General Fund Budget. Furthermore, the Financial Policies state that the Village shall strive to establish and then maintain a reserve of \$2,000,000 for operating emergencies.

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

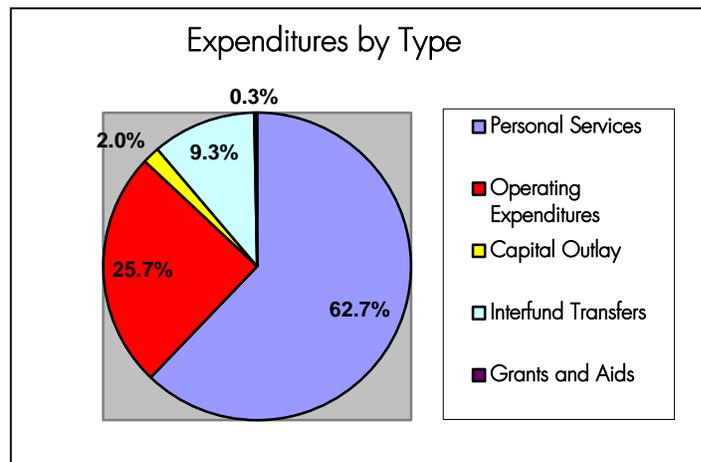
retirement or refinancing of existing debt or cash payments for capital improvement program projects.

In accordance with the adopted Financial Policies, it is recommended that the Village, establish a Working Capital Reserve in the amount of \$2,307,982 or approximately 10 percent of the net General Fund Expenditures and an Operating Emergency Reserve in the amount of \$2,000,000. In addition, it is recommended that the remaining General Fund balance estimated in the amount of \$856,341 be reserved to cover future budgetary needs through Fiscal Year 2020.

Expenditure Summary

Expenditures for Fiscal Year 2019 including operating transfers out have decreased from the prior year by .1 % or \$13,301.

Expenditure Type	Recommended Appropriation	Percent %
Personal Services	\$14,463,255	62.7%
Operating Expenditures	5,940,245	25.7%
Capital Outlay	459,300	2.0%
Grants and Aides	73,300	0.3%
Transfers	2,143,720	9.3%
Total Available	\$23,079,820	100.0%



The most significant departmental increase occurred in the Office of the Village Clerk with a total increase of \$76,100 due to the upcoming municipal election costs, charter amendment vote as well as potable water special assessment vote. The second largest departmental increase occurred in the Office of the Village Attorney with a total increase of \$75,000.

Highlights

Personal Services

Personal Services experienced a \$96,095 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 4 percent salary increase that represents a 3 percent Cost of Living Adjustment and a 1 percent merit increase. All union employees are budgeted with a 4 percent salary increase. The salaries for the Village Manager and the Village Clerk have not been adjusted, as they are set by the Village Council during the budget adoption process.

In addition to the effects of the salary increases, the Florida Retirement System employer's contribution increased from 23.27% to 24.5%. This increase affected the Police Department's budget by \$63,000. 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%

The following are the proposed position changes recommended in the Fiscal Year 2019 Budget:

- 1 new full time Fitness Facility Manager – Community Center (previously outsourced position).
- 1 new part time Code Compliance Officer.
- Reclassification of the Senior Activities Coordinator to Assistant Program and Event Coordinator.
- Reduction of classification of the Accountant position back to Accounting Clerk.
- Reorganization of a Human Resources Assistant from Police Department to General Government.

Operating Expenses

Total Operating Expenses increased by \$95,671. The Council's overall operating expenses decreased by \$43,225 primarily due to the removal of the allocation for lobbyists. The Village Manager's operating budget decreased by \$19,685 due to decreased funds for a grant writer. The Village Clerk's operating budget increased by \$76,100 primarily due to the inclusion of various election related expenses. The Finance Department's operating expenditures decreased by \$3,045 due to the addition of new staffing at lower salary levels offset by costs associated with a risk assessment audit. The Village Attorney's operating budget increased by \$75,000 more accurately representing past year expenditure trends. The General Government budget experienced a decrease of \$30,530 mainly due to increases in insurance premiums offset by a \$120,800 decrease in a AC chiller bought in Fiscal Year 2018. The Information Technology budget increased by \$33,810 mainly due to increased costs associated with outsourced IT support, repairs and software maintenance. The Police Department operating budget decreased by \$236,428 primarily due to the removal of the License Plate Reader Pilot Program expenditures from the budget. The Building and Planning budget has a decrease of \$24,058 due to a decrease in capital outlay costs. The Public Works budget showed a modest increase of \$20,905 primarily due to personnel costs. The Parks and Recreation operating budget increased by \$56,220 due to increased facility maintenance costs, as well as new camp programs. The Community Center operating costs decreased by \$56,945 due to savings achieved through the termination of the outsourced fitness center management contract. Pinecrest Gardens experienced a \$56,210 increase in operating costs, primarily due to the inclusion of funds for an architect to prepare a plan for the upper garden playground area as

well as electrical improvements to the main building and a new AC split unit for the Cypress Hall kitchen.

Capital Outlay

Capital Outlay experienced an overall \$401,818 decrease. The IT Division has an allocation of \$40,600 for computer server upgrade for Building and Planning Department. The Building and Planning Department has a \$5,300 allocation for a new replacement perforating machine for plans. The Public Works Department has a \$3,400 allocation for an ice machine for the employee kitchen. The Police Department has an allocation of \$410,000, a \$258,718 decrease from the prior year's allocation, attributed to the purchase of computer equipment, six new police vehicles, virtual roll call server, rifles, replacement bicycle equipment and other miscellaneous equipment.

Grants and Aides

Grants and Aides are budgeted at \$73,300 with \$55,000 of that amount allocated for the Public Schools and the remainder set aside for special community events and police grants. This upcoming fiscal year, the Village Council has expanded the eligible use of the grant funds awarded to schools to include security initiatives in addition to the traditional technology upgrades.

Interfund Transfers

Interfund Transfers out of the General Fund Budget increased a total of \$89,580 from the prior year amount due to the transfer of \$297,880 00 to the Capital Improvement Fund, a \$1,852,050 increase to the Debt Service Fund due to the issuance of a new bond plus other debt service obligations, and a \$1,000 increase to the Hardwire 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. A total of \$135,000 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 2019 Budget allocates \$500,000 for construction of several projects as identified in the Transportation Master Plan, \$250,000 for Village-wide Streetscape construction improvements, \$120,000 for miscellaneous sidewalk improvements, \$18,000 for improvements to the Public Works facility and 15,300 for miscellaneous equipment.

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 \$3,180 is budgeted to offset Police Department training costs.

Police Forfeiture Fund

The Police Forfeiture Fund manages funds collected through the Florida Contraband Forfeiture Act. The funds collected from seized assets may be used for educational purposes, DARE programs or the purchase of equipment for the Police Department. The Fiscal Year 2019 budget appropriated \$50,000 for future Police Department needs.

Hardwire 911 Fund

The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the maintenance and management of the 911 emergency phone system. A total of \$40,555 is allocated towards dispatcher salaries, miscellaneous system costs as well as a new software program that allows dispatch to receive text messages on the 911 system.

Wireless 911 Fund

The Wireless 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the purchase of systems, training, communications and related capital asset purchases. A total of \$9,780 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. A total of \$3,885 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 \$162,160 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). In addition, \$100,000 has been allocated for miscellaneous design projects and a total of \$520,000 has been allocated to fund Village roadway projects, miscellaneous traffic calming and miscellaneous sidewalk repairs/ improvements.

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 2019 allocation for this fund is supported by a beginning fund balance totaling \$ 1,825 built up from the proceeds from

carryover from completed project balances and interest earnings. The Fiscal Year 2019 totals \$6,768,475 and includes the proceeds of a \$6.5 Million Bond to be used for various improvements to park and other municipal facilities. For a complete list of all the projects and proposed allocations, please see the project list on pages IX-2 through IX 12 of this document.

Consolidated Funds

The following table and graph illustrates the recommended expenditures including transfers to other funds for the Fiscal Year 2019 Consolidated Budget by Fund:

Funds	FY 2018	FY 2019	Difference	% Diff
General	26,093,121	23,079,820	-3,013,301	-11.5%
Stormwater*	1,601,605	593,315	-1,008,290	-63.0%
Transportation	4,244,770	1,635,575	-2,609,195	-61.5%
Police Education	3,180	3,180	0	0.0%
Police Forfeiture	55,000	50,000	-5,000	-9.1%
Hardwire 911	71,870	40,555	-31,315	-43.6%
Wireless 911	6,620	9,780	3,160	47.7%
CITT Public Transit	770,160	830,160	60,000	7.8%
Prepaid 911	2,965	3,885	920	31.0%
Capital Projects	3,355,656	6,798,705	3,443,049	102.6%
Debt Service	1,437,040	1,840,790	403,750	28.1%

Conclusion

Since incorporation, the Village's elected officials and staff have provided exemplary services to the community solidifying the vision that Pinecrest is a high-quality, vibrant residential community with an excellent government, valuable cultural and environmental assets, stable finances, safe streets, outstanding recreation facilities and infrastructure, and excellent schools. Through the years, the policy decisions that have been made and implemented have all focused on the furtherance of the primary objective to provide the highest standard of municipal service. We know that maintaining our vibrant community requires a joint effort and strong partnership between the Village, our residents and businesses. We continuously strive to engage all our stakeholders and are proud of the reputation we have of outstanding customer service.

The recommended budget adequately provides for the operational needs of the Village and anticipates the issuance of a new bond that will allow several capital improvement projects including, to most of the Village's facilities such as Suniland Park, Flagler Grove Park, Evelyn Greer Plark, Coral Pine Park, Pinecrest Gardens and the Pinecrest Municipal Center.

The recommended budget continues to address new stormwater drainage projects that were identified during the course of the development of the Stormwater Basin Master Plan for the Village. Based on the Village Council's direction with regard to those newly developed

stormwater capital project initiatives, the proposed budget provides for continuation of the \$10.00 per month E.R.U. as the Stormwater Utility Fee, which will generate an additional \$1,259,890 per year to fund on an on-going basis the identified projects.

I would like to express my sincere appreciation to the members of the Village Council for your selfless dedication to the Village and continued support of my administration. I would also like to offer my sincerest gratitude to senior staff and all the Village employees who work collaboratively to continue the Village's tradition as a professional and high performing organization. I am proud to be part of a team that is committed to excellence and exemplary public service of the highest ethical standard. In particular, I would like to thank Assistant Village Manager Angela Gasca and Finance Director Marie Arteaga for their tireless efforts to completing this voluminous document. The new and improved budget format continues to build on an excellent source of information for residents.

I herein submit a balanced budget that addresses immediate capital needs, while maintaining fiscally conservative expenditure patterns to ensure compliance with our stated Strategic Goal to maintain an excellent organization that is financially stable. On behalf of all the employees and volunteers who proudly serve our Village, we are poised to continue to provide ethical, efficient and transparent governance.

Respectfully submitted,



Yocelyn Galiano, ICMA-CM, LEED GA
Village Manager

After-Action Summary

At the Budget Workshop on August 15, 2018, Village Council made several changes to the Village Manager's recommended budget which are identified in the summaries below and in the column titled 2018-19 Council Adopt on the After-Action Summary Table on the following page.

General Fund

The budget for the Office of the Village Manager and the Office of the Village Clerk increased by a total of \$17,240 due to Village Council's approval of a 4% increase in salary for the Village Manager and Village Clerk. All departments increased a total of \$158,400 due to an increase in the monthly allocation towards health insurance premiums.

Transportation Fund

The expenditures of the Transportation Fund increased \$3,600 due to an increase in the monthly allocation towards health insurance premiums for staff.

Capital Projects Fund

The Capital Projects Fund budget decreased by \$3,853,000 by removing several capital projects due to reduction of the proposed new bond from \$6.5 million to \$2.2 million.

Debt Service

The Debt Service budget decreased \$196,854 from the Manager's recommendation due to the due to a reduction of the proposed bond from \$6.5 million to \$2.2 million.

Transfers Out

The Transfers Out of the General Fund increased a total of \$283,331 due to additional funds allocated to the Capital Project Fund (\$480,185), off-set by a lower amount transferred to the Debt Service Fund (-\$196,854).

AFTER ACTION SUMMARY TABLE			
Expenditures			
FUND/DEPARTMENT	2018 19 MGR REC	2018 19 COUNCIL ADOPT	DIFFERENCE
General Fund:			
Office of the Village Manager	\$ 682,175	\$ 697,475	\$ 15,300
Office of the Village Clerk	359,385	368,525	9,140
Finance Department	351,490	355,090	3,600
General Government	1,297,600	1,302,400	4,800
Information Technology	418,895	420,095	1,200
Police Department	9,376,090	9,463,690	87,600
Building and Planning Department	2,096,805	2,113,605	16,800
Public Works Department	766,675	773,875	7,200
Parks & Recreation Department	1,367,305	1,373,305	6,000
Community Center	1,167,925	1,175,125	7,200
Pinecrest Gardens	2,379,930	2,396,730	16,800
Transportation Fund:	\$ 1,635,575	\$ 1,639,175	\$ 3,600
Capital Project Fund:	\$ 6,798,705	\$ 2,945,705	(\$ 3,853,000)
Debt Service:	\$ 1,840,790	\$ 1,643,936	(\$ 196,854)
Transfers Out:	\$ 2,143,720	\$ 2,427,051	\$ 283,331

Additionally, several revenue sources were updated as listed below.

Revenue Source	2018 19 MGR REC	2018 19 COUNCIL ADOPT	DIFFERENCE
General Fund Revenues			
Ad Valorem Taxes	\$ 10,711,989	\$ 10,963,335	\$ 251,346
Communications Services Tax	775,000	855,700	80,700
Franchise Fees, Electricity	635,000	742,000	107,000
Misc. Grants, Pinecrest Gardens	84,850	53,660	(31,190)
MOU, School Board Police	0	70,175	70,175
State Revenue Sharing Proceeds	530,000	540,245	10,245
Local Gov't Half-Cent Sales Tax	1,440,000	1,461,870	21,870
CIT Public Transit Fund Revenues	\$ 693,040	\$ 734,656	\$ 41,616

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 \$2 million.
- Any approved or budgeted project not completed by fiscal year end; the appropriation for that project shall be carried forward to the next fiscal year. Purchase orders will lapse at fiscal year-end and be re-encumbered at the beginning of the next year for expenses not incurred by the last day of the fiscal year.

Accounting, Auditing and Financial Reporting Policies

- The Village has established and will maintain a high standard of accounting practices.
- The Village financial system will be maintained in conformity with generally accepted accounting principles. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- Wherever possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.

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

Audit Committee and Auditor Selection Policies

- The Village has established and will maintain a high standard of accounting practices.
- The Village financial system will be maintained in conformity with generally accepted accounting principles. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- The Village Council is the Audit Committee for the Village of Pinecrest.
- Each year the auditor will present the financial audit and recommendations to the Village Council.
- The auditor selection process shall require a Request For Proposal (RFP) to be issued for a period of not more than three years. The audit can be renewed for another period of up to three years.
- The auditor shall be selected based upon the following criteria:
 - Cost
 - Municipal experience
 - References
 - Educational opportunities available to the Village staff.
 - Other criteria deemed important to the Village.
 - The Village Council may approve one (1) three-year extension.

Capital Assets Policies

Threshold

The Village will capitalize all individual assets and infrastructure with a cost of \$10,000 or more, and a life of three years or more.

Asset Categorization

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

- Land
- Rights-of-Way
- Buildings
- Improvements
- Equipment
- Computer Software
- Infrastructure (Roads, Stormwater system, Sidewalks)
- Construction in progress

Infrastructure Accounting

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

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

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

Capital Outlay

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

Depreciation Method

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

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

Capital Assets

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

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

Estimated Useful Assets Life

The estimated useful lives of the assets are based on Village experience and established projections reflected in the five-year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

- Land – indefinite
- Rights-of-Way – indefinite
- Buildings – 40 years
- Improvements – 15 years
- Equipment:
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer equipment – 3 years
- Computer software – 7 years
- Infrastructure:
 - Roads – 25 years

- Stormwater system – 50 years
- Sidewalks – 20 years

Five Year Capital Plan

The Village prepares a Five Year Capital Plan which reports the capital asset budget needs for the Village.

Fixed Asset Accounting

The Village will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements released by GASB or its successor organization.

Purchasing Policies

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

Items covered by this policy:

- Materials
- Supplies
- Equipment
- Improvements
- Services

Competitive Bid and Purchase Order Requirements

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

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

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

- Quotes from 3 different vendors
- Purchase orders must be obtained before an expenditure is made or funds committed
- Village Manager's approval

Purchases of \$50,000.00 and greater require:

- Competitive bids (see Section below), however, the Village Council may waive this requirement
- Purchase orders must be obtained before an expenditure is made or funds committed and approved by the Village Manager
- Village Council award

Purchases from an agency fund or liability account, will follow the criteria set forth in section above, except instead of an issued purchase order, a signed "Request for a Purchase Order" must be approved by the Village Manager.

Competitive Bid Requirements

The Village Manager shall direct that:

- Bid proposals, including specifications, are prepared.

- Sealed bids shall be solicited from three persons or firms engaged in providing the goods or services that the Village is seeking.
- May publish a public invitation to bid.
- Bids will be awarded to the lowest responsive bidder as determined by the Village Council or the Village Manager.
- The Village has the right to reject any or all bids.

Procedures for Obtaining a Purchase Order

- Obtain 3 quotes
- Fill out the Purchase Order Request Form before committing the Village for goods or services
- Enter the department information into the computer system
- Forward the information to the Finance Department for further action
- Orders are not placed until receipt of an approved purchase order with the Village Manager's signature
- The Request Form and backup will be retained by the Finance Department with the Finance Department's copy of the purchase order

State of Emergency or Natural Disaster Expenses

- The Village Manager will declare a state of emergency
- Competitive bidding requirements will be suspended during the state of emergency and its aftermath
- The Village Manager or his designee will be authorized to enter into contracts to address the emergency situation contingencies including the resulting cleanup

Travel Policies

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

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

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

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

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

- Employees must begin travel before 12 PM and either be traveling or at the conference at 2 PM to be eligible for lunch reimbursement.
- Employees must begin travel before 6 PM and still be traveling after 8 PM to be eligible for dinner reimbursement.
- Lodging – Single occupancy rate. If the employee chooses a double or suite when a single occupancy rate is available, the attendee will pay the difference in cost.
- Mileage* – published IRS mileage rate.
- Air fare: Actual.
- Tolls/Parking: Actual.
- Taxi fare: Actual.
- Conference fee or registration: Actual.
- Communication expenses: Actual.

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

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

Retiree Health Insurance Policies

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

The Village Council recognizes the normal retirement age of 59½ for employees in the Defined Contribution (DC) Plan in accordance with the Village 401A plan.

The Village Council recognizes the normal retirement age of 55 (for employees hired before July 1, 2011) and age 60 for employees (hired July 1, 2011 or after) in the Florida Retirement System in accordance with the Defined Benefit (DB) plan. The Florida State Retirement System is subject to the Florida State legislative body and the Village of Pinecrest can make no changes to the provisions of this plan. There are also a variety of early retirement options. The only members of the DB plan for the Village of Pinecrest are sworn police officers.

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

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

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

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

Fraud Policy

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

- Theft of cash or assets.
- Falsification of expense and invoices.
- Alteration or falsification of records including data processing records.
- Knowingly providing false information on job applications.

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

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

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

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

Anonymous tips can be reported to finance@pinecrest-fl.gov 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

Budget and Accounting Basis

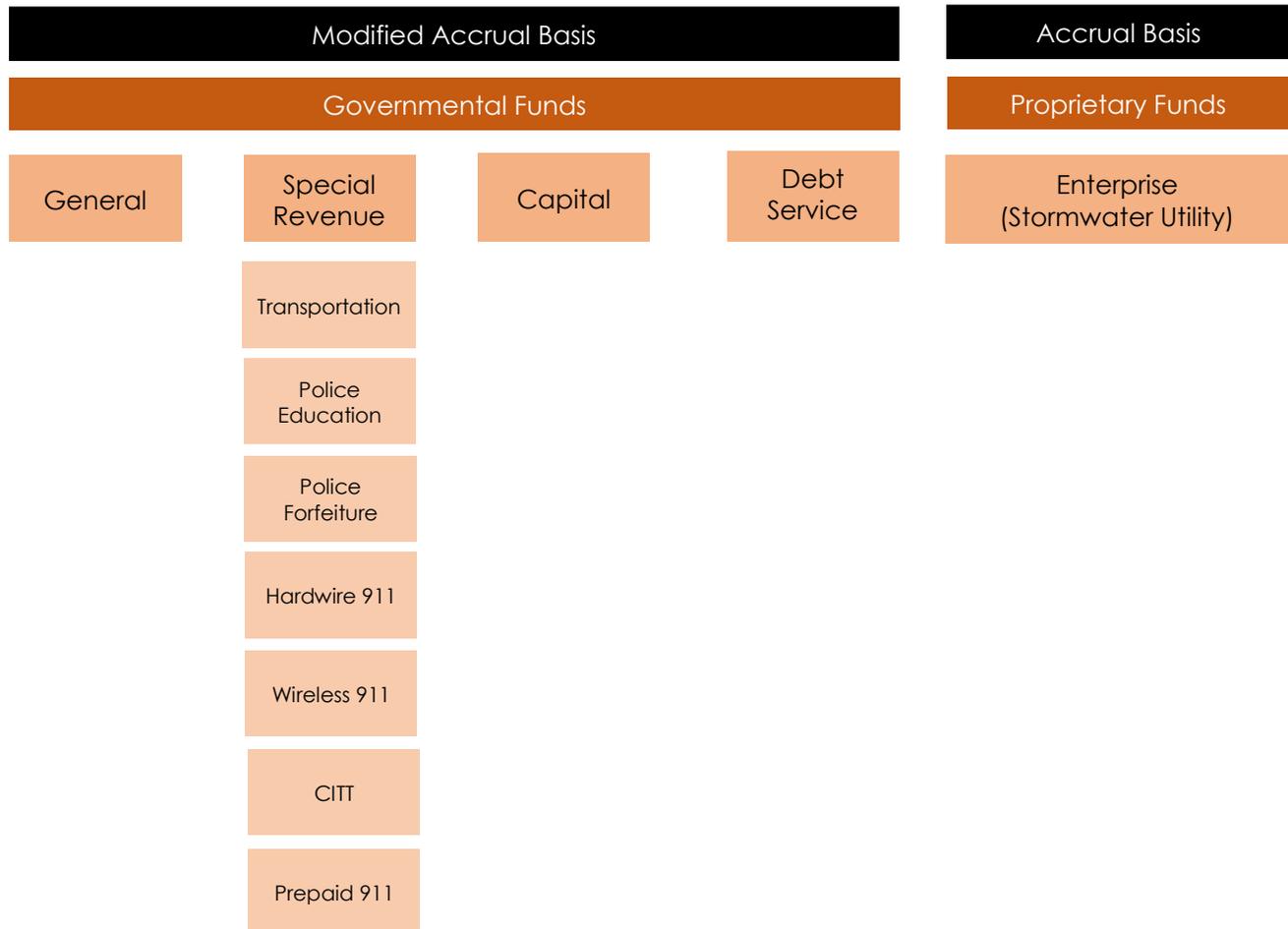
2018-2019

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

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.

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		•	
Capital Project Fund	•		
Debt Service Fund	•		

Fund Balances

2018-2019

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 2017-2018	FY 2018-2019	Difference	
General Fund	\$ 4,493,675	\$ 5,215,498	\$ 721,823	16.1%
General Fund experienced an operating budget surplus.				
Stormwater Utility Fund	444,518.96	870,484.06	425,965.10	95.8%
The Village intends to allow the balance to increase until there is appropriate funding for the next drainage project.				
Transportation Fund	40,251.00	1,789,679.05	1,749,428.05	4346.3%
Funds are being held until the completion of the Transportation Master Plan.				
Police Education Fund	551.00	5,653.93	5,102.93	926.1%
Received more funds than expected. Funds are being held until FY20 for larger project.				
Police Forfeiture Fund	3,256.00	2,807.30	(448.70)	-13.8%
Several assets were purchased this fiscal year.				
Hardwire 911 Fund	1,468.00	465.93	(1,002.07)	-68.3%
Decrease in transfers in from the General Fund.				
Wireless 911 Fund	9,780.00	17,345.62	7,565.62	77.4%
Funds will be transferred back to General Fund if not used.				
CITT Public Transit Fund	14,304.00	158,516.49	144,212.49	1008.2%
Planned projects were not completed in FY18.				
Prepaid 911 Fund	524.00	4,249.90	3,725.90	711.0%
Funds will be transferred back to General Fund if not used.				
Capital Project Fund	14,825.05	161,502.05	146,677.00	989.4%
Balance includes funds for emergency projects.				
Debt Service Fund	-	-	-	0.0%

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 2017-2018	FY 2018-2019	Difference	
General Fund	\$ 26,093,121	\$ 23,538,791	\$ (2,554,330)	-9.8%
Stormwater Utility Fund	1,601,605	593,315	(1,008,290)	-63.0%
Transportation Fund	4,244,770	1,639,175	(2,605,595)	-61.4%
Police Education Fund	3,180	3,180	-	0.0%
Police Forfeiture Fund	55,000	50,000	(5,000)	-9.1%
Hardwire 911 Fund	71,870	40,555	(31,315)	-43.6%
Wireless 911 Fund	6,620	9,780	3,160	47.7%
CITT Public Transit Fund	770,160	830,160	60,000	7.8%
Prepaid 911 Fund	2,965	3,885	920	31.0%
Capital Project Fund	3,355,656	2,945,705	(409,951)	-12.2%
Debt Service Fund	1,437,040	1,643,936	206,896	14.4%

Fund Balances

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
General Fund						
Beginning Balance	\$ 7,460,967	\$ 5,100,565	\$ 4,964,556	\$ 4,901,534	\$ 4,901,534	\$ 4,901,534
Revenues	21,702,017	25,486,230	25,490,015	23,342,609	23,342,609	23,852,755
Less Expenditures	20,380,312	24,031,771	23,491,688	22,813,249	20,936,100	21,111,740
Less Interfund transfers out	3,818,116	2,061,350	2,061,350	2,143,720	2,143,720	2,427,051
General Fund Balance	\$ 4,964,556	\$ 4,493,675	\$ 4,901,534	\$ 3,287,174	\$ 5,164,323	\$ 5,215,498
Stormwater Utility Fund						
Unrestricted Net Assets	355,549	824,884	603,004	203,909	203,909	203,909
Revenues	1,260,473	1,221,240	1,183,440	1,256,186	1,259,890	1,259,890
Less Expenses	1,013,018	1,601,605	1,582,535	611,005	593,315	593,315
Stormwater Utility Unrestr. Net Assets	\$ 603,004	\$ 444,519	\$ 203,909	\$ 849,090	\$ 870,484	\$ 870,484
Transportation Fund						
Beginning Balance	4,402,295	3,829,331	4,417,673	2,966,165	2,966,165	2,966,165
Revenues	682,197	455,690	496,000	462,689	462,689	462,689
Less Expenditures	640,828	4,218,780	1,921,518	1,798,925	1,609,585	1,613,185
Less Interfund transfers out	25,990	25,990	25,990	25,990	25,990	25,990
Transportation Fund Balance	\$ 4,417,674	\$ 40,251	\$ 2,966,165	\$ 1,603,939	\$ 1,793,279	\$ 1,789,679
Police Education Fund						
Beginning Balance	2,914	611	5,085	5,714	5,714	5,714
Revenues	2,961	3,120	1,101	3,120	3,120	3,120
Less Expenditures	790	3,180	471	3,180	3,180	3,180
Police Education Fund Balance	\$ 5,085	\$ 551	\$ 5,714	\$ 5,654	\$ 5,654	\$ 5,654
Police Forfeiture Fund						
Beginning Balance	44,807	38,256	81,344	32,807	32,807	32,807
Revenues	108,789	20,000	30,294	20,000	20,000	20,000
Less Expenditures	72,252	55,000	78,831	50,000	50,000	50,000
Police Forfeiture Fund Balance	\$ 81,344	\$ 3,256	\$ 32,807	\$ 2,807	\$ 2,807	\$ 2,807
Hardwire 911 Fund						
Beginning Balance	22,770	4,338	14,821	5,021	5,021	5,021
Revenues	36,107	40,000	33,070	35,000	35,000	35,000
Transfers In	16,000	29,000	29,000	1,000	1,000	1,000
Less Expenditures	60,056	71,870	71,870	40,555	40,555	40,555
Hardwire 911 Fund Balance	\$ 14,821	\$ 1,468	\$ 5,021	\$ 466	\$ 466	\$ 466
Wireless 911 Fund						
Beginning Balance	14,821	12,400	17,266	19,126	19,126	19,126
Revenues	8,180	4,000	8,060	8,000	8,000	8,000
Less Expenditures	5,735	6,620	6,200	9,780	9,780	9,780
Wireless 911 Fund Balance	\$ 17,266	\$ 9,780	\$ 19,126	\$ 17,346	\$ 17,346	\$ 17,346
CITT Public Transit Fund						
Beginning Balance	283,120	91,424	352,477	254,020	254,020	254,020
Revenues	679,569	693,040	671,703	693,040	693,040	734,656
Less Expenditures	610,212	770,160	770,160	830,160	830,160	830,160
CITT Public Transit Fund Balance	\$ 352,477	\$ 14,304	\$ 254,020	\$ 116,900	\$ 116,900	\$ 158,516
Prepaid 911 Fund						
Beginning Balance	863	1,189	3,505	5,135	5,135	5,135
Revenues	3,313	1,000	3,295	3,000	3,000	3,000
Transfers In	1,257	1,300	1,300	-	-	-
Less Expenditures	1,928	2,965	2,965	3,885	3,885	3,885
Prepaid 911 Fund Balance	\$ 3,505	\$ 524	\$ 5,135	\$ 4,250	\$ 4,250	\$ 4,250
Capital Project Fund						
Beginning Balance	5,943,027	2,687,481	2,687,481	1,825	1,825	1,825
Revenues	561,889	63,000	50,000	9,257,647	6,644,077	2,297,277
Transfers in	680,000	620,000	620,000	1,172,545	327,920	808,105
Less Expenditures	4,497,436	3,355,656	3,355,656	10,355,705	6,798,705	2,945,705
Less Interfund transfers out						
Capital Project Fund Balance	\$ 2,687,481	\$ 14,825	\$ 1,825	\$ 76,312	\$ 175,117	\$ 161,502

Fund Balances

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
Debt Service Fund						
Beginning Balance						
Transfers in	3,146,849	1,437,040	1,437,040	1,840,790	1,840,790	1,643,936
Less Expenditures	3,146,849	1,437,040	1,437,040	1,840,790	1,840,790	1,643,936
Debt Service Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balance	\$ 13,147,212	\$ 5,023,153	\$ 8,395,256	\$ 5,963,938	\$ 8,150,626	\$ 8,226,202

Consolidated Budget

2018-2019

Fiscal Year 2019 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, Capital Project Fund and Debt Service Fund.

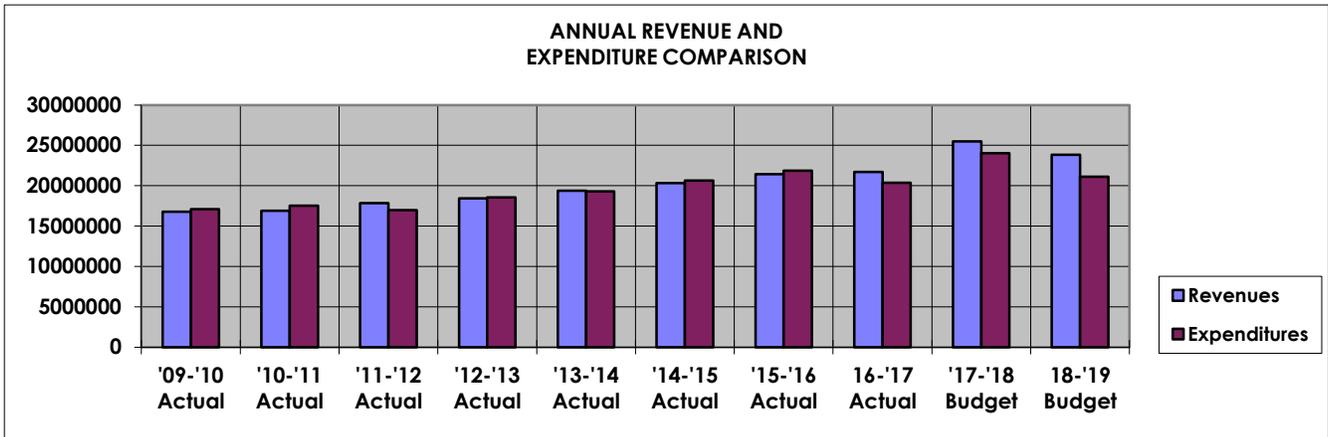
The operation of each fund is accounted for through a set of self-balancing accounts comprised of each fund's revenues and expenditures, assets, liabilities, fund balances and retained earnings. Each fund is shown individually on the previous pages.

The consolidated budget expenditures for all funds including operating transfers out are \$31,298,482.

CLASSIFICATION	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	DEPARTMENT REQUEST	MANAGER RECOMMEND	COUNCIL ADOPT
Beginning Balance	18,531,133	12,590,479	13,147,212	8,395,257	8,395,257	8,395,257
Taxes	\$ 13,371,881	\$ 13,830,210	\$ 13,976,914	\$ 14,599,678	\$ 14,599,678	\$ 14,931,724
Licenses and Permits	3,440,164	3,462,500	3,441,312	3,410,250	3,410,250	3,517,250
Intergovernmental Revenue	3,514,505	2,911,180	3,035,408	3,067,687	3,067,687	3,196,003
Charges for Services	1,980,518	2,315,690	2,169,845	2,363,200	2,363,200	2,363,200
Fines and Forfeitures	1,168,024	951,400	1,053,848	993,120	993,120	993,120
Stormwater Utility Fees	1,253,686	1,212,440	1,025,440	1,253,686	1,253,690	1,253,690
Miscellaneous Revenue	316,716	3,303,900	3,264,210	280,100	283,800	283,800
Interfund transfers in	3,844,106	2,087,340	2,087,340	3,014,335	2,169,710	2,453,041
Debt Proceeds	-	-	-	9,113,570	6,500,000	2,137,600
Sub-total	\$ 28,889,601	\$ 30,074,660	\$ 30,054,318	\$ 38,095,626	\$ 34,641,135	\$ 31,129,428
Total Resources Available	\$ 47,420,734	\$ 42,665,139	\$ 43,201,531	\$ 46,490,883	\$ 43,036,392	\$ 39,524,685
Expenditures - all funds						
Personal Services	14,033,986	14,544,240	14,063,102	15,219,015	14,697,040	14,876,280
Operating Expenses	6,305,568	7,000,008	6,862,212	7,551,994	7,204,420	7,204,420
Capital Outlay	6,454,746	9,503,649	7,287,080	13,667,135	8,900,505	5,047,505
Grants and Aids	63,433	69,710	69,500	78,300	73,300	73,300
Financing Sources	-	-	-	-	-	-
Interfund Transfer Out	3,844,106	2,087,340	2,087,340	2,169,710	2,169,710	2,453,041
Debt Service	3,146,849	1,437,040	1,437,040	1,840,790	1,840,790	1,643,936
Emergency Services - Hurricane	424,833	3,000,000	3,000,000			
Sub-total	\$ 34,273,522	\$ 37,641,986	\$ 34,806,274	\$ 40,526,944	\$ 34,885,765	\$ 31,298,482
Total Consolidated Fund Balance	\$ 13,147,212	\$ 5,023,153	\$ 8,395,257	\$ 5,963,939	\$ 8,150,627	\$ 8,226,203

General Fund Summary

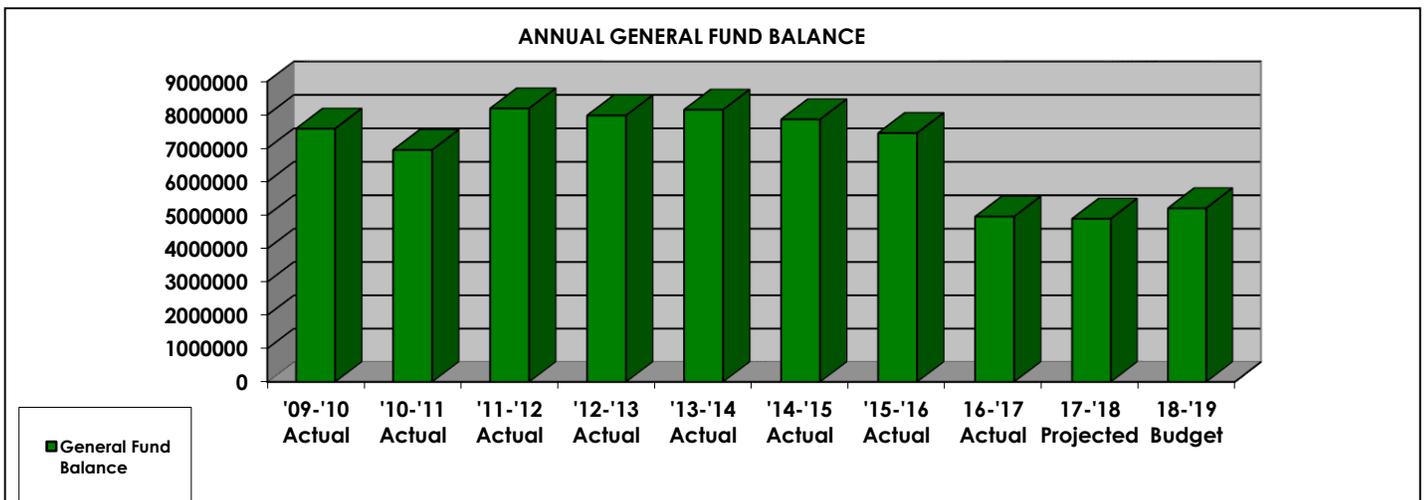
2018-2019



The Fiscal Year 2018-2019 budget identifies a total of \$23,852,755 in revenues, a \$1,366,525 increase from the prior year, not including funds associated with Hurricane Irma. Expenditures, excluding Transfers Out, projected to be \$21,111,740 experienced a 0.4% or \$79,969 decrease from the prior year, lower than the Five-Year Pro Forma projections of 2017 - 2020. With Transfers Out, expenditures are expected to be \$13,301 less than the prior year. The Fiscal Year 2018-2019 Budget projects a \$5,215,498 General Fund balance on September 30, 2019.

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 \$11,163,335 in revenues, including delinquency collection. The Building Permits, Utility Tax for Electricity, and the local government Half-Cent Sales Tax are the next highest revenue contributors, each contributing \$2,285,000, \$2,030,000 and \$1,461,870 respectively. The Taxes represent approximately 50.1% of the revenue source for the Village of Pinecrest. Other significant revenues are derived from the Communications Services Tax, Franchise Fees for electricity and the Community Center. More detailed information on all revenues may be found in the General Fund Revenue section of this budget.

The largest percentage and dollar-wise increase in expenditures occurred in the Office of the Village Clerk due to it being an election year. It experienced a \$85,240 or 30.1% increase over the prior year. Below is a graph which displays the General Fund Balance over the last ten years.



General Fund Summary

2018-2019

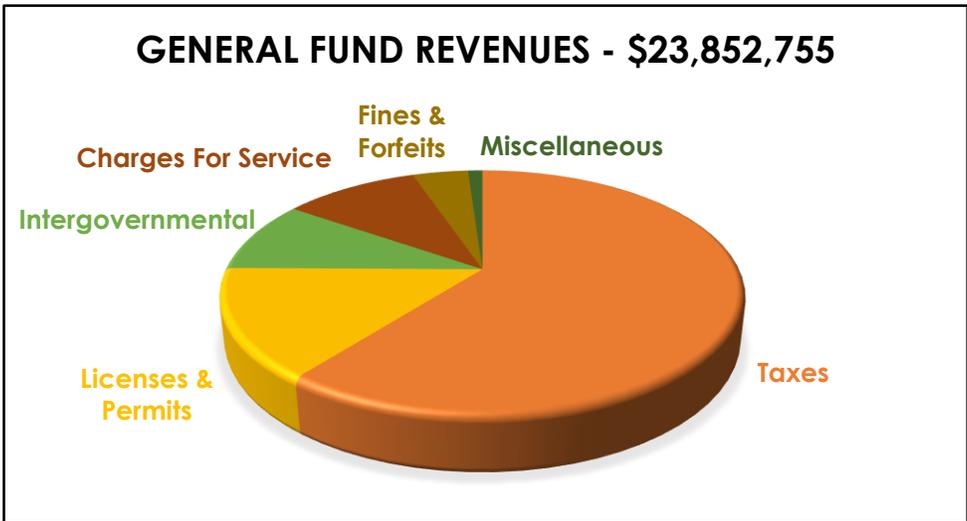
The General Fund uses modified accrual accounting. This is the basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.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

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2017-2018 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
Taxes	\$ 12,877,543	\$ 13,384,520	\$ 13,500,914	\$ 14,146,989	\$ 14,146,989	\$ 14,479,035
Licenses	\$ 3,416,090	\$ 3,430,500	\$ 3,425,312	\$ 3,402,750	\$ 3,402,750	\$ 3,509,750
Intergovernmental Revenue	\$ 2,120,467	\$ 2,155,240	\$ 2,151,380	\$ 2,209,670	\$ 2,209,670	\$ 2,280,770
Charges for Services	\$ 1,980,518	\$ 2,315,690	\$ 2,169,845	\$ 2,363,200	\$ 2,363,200	\$ 2,363,200
Fines and Forfeitures	\$ 1,056,281	\$ 928,280	\$ 1,022,474	\$ 970,000	\$ 970,000	\$ 970,000
Miscellaneous Revenues	\$ 251,118	\$ 3,272,000	\$ 3,220,090	\$ 250,000	\$ 250,000	\$ 250,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Forward	\$ 7,460,967	\$ 5,100,565	\$ 4,964,556	\$ 4,901,534	\$ 4,901,534	\$ 4,901,534
TOTAL AVAILABLE RESOURCES	\$ 29,162,984	\$ 30,586,795	\$ 30,454,571	\$ 28,244,143	\$ 28,244,143	\$ 28,754,289

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
VILLAGE COUNCIL	\$ 195,954	\$ 225,050	\$ 225,050	\$ 197,555	\$ 181,825	\$ 181,825
VILLAGE MANAGER	685,476	701,860	643,565	691,305	682,175	697,475
VILLAGE CLERK	358,160	283,285	273,922	350,190	359,385	368,525
FINANCE	391,759	354,535	346,935	358,215	351,490	355,090
VILLAGE ATTORNEY	551,181	415,000	485,510	490,000	490,000	490,000
GENERAL GOVERNMENT	1,036,799	1,328,130	1,266,560	1,341,780	1,297,600	1,302,400
INFORMATION TECHNOLOGY	352,712	385,085	381,801	481,265	418,895	420,095
POLICE	9,146,102	9,612,518	9,468,834	10,037,735	9,376,090	9,463,690
BUILDING AND PLANNING	2,029,562	2,120,863	2,051,615	2,160,520	2,096,805	2,113,605
PUBLIC WORKS	664,905	745,770	708,921	963,059	766,675	773,875
PARKS AND RECREATION	1,405,469	1,311,085	1,330,748	1,511,715	1,367,305	1,373,305
COMMUNITY CENTER	1,042,059	1,224,870	1,041,172	1,762,560	1,167,925	1,175,125
PINECREST GARDENS	2,095,343	2,323,720	2,267,055	2,467,350	2,379,930	2,396,730
TOTAL EXPENDITURES	\$ 19,955,479	\$ 21,031,771	\$ 20,491,688	\$ 22,813,249	\$ 20,936,100	\$ 21,111,740
TRANSFER OUT	\$ 3,818,116	\$ 2,061,350	\$ 2,061,350	\$ 2,143,720	\$ 2,143,720	\$ 2,427,051
TOTALS	\$ 23,773,595	\$ 23,093,121	\$ 22,553,038	\$ 24,956,969	\$ 23,079,820	\$ 23,538,791
EMERGENCY SERVICES- HURRICANE	424,833	3,000,000	3,000,000	-	-	-
TOTAL WITH HURRICANE	\$ 24,198,428	\$ 26,093,121	\$ 25,553,038	\$ 24,956,969	\$ 23,079,820	\$ 23,538,791

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 2019 General Fund estimated revenue is \$23,852,755 and shows a \$1,366,525 increase from the prior year's budgeted revenue, not including funds reimbursed to the Village due to hurricane damage. Taxes will generate \$14,479,035 in revenue during Fiscal Year 2018-2019. Licenses and Permits will generate \$3,509,750 in revenues, an increase of 2.3%. Intergovernmental Revenues will generate \$2,280,770, an increase of 5.8%, and Charges for Services is expected to generate \$2,363,200, an increase of \$47,510 over the prior year. Fines and Forfeits are expected to generate \$970,000, \$41,720 more than was budgeted the prior year. Miscellaneous Revenues is budgeted at \$250,000, a decrease of \$3,022,000 since the revised FY 2018 budget includes monies expected to be received from FEMA and insurance as a result of Hurricane Irma.



The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$11,163,335 in revenues, including delinquency collection. The Building Permits, Utility Tax for Electricity, and the local government Half-Cent Sales Tax are the next highest revenue contributors, each contributing \$2,285,000, \$2,030,000 and \$1,461,870 respectively. Taxes represent 60.7% of the revenue sources for the Village of Pinecrest.

Prior Year Fund Balance Forward

The FY 2019 Budget projects a Prior Year Fund Balance Forward of \$4,901,534.

The prior FY 2018 Budget projections anticipated a Prior Year Beginning Fund Balance Forward of \$5,100,565 and an Ending Fund Balance of \$4,493,675.

General Fund Revenues

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2017-2018 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
Beginning Balance	\$ 7,460,967	\$ 5,100,565	\$ 4,964,556	\$ 4,901,534	\$ 4,901,534	\$ 4,901,534
TAXES:						
311.000 Ad Valorem Taxes	\$ 8,892,506	\$ 10,033,520	\$ 9,878,445	\$ 10,711,989	\$ 10,711,989	\$ 10,963,335
311.100 Ad Valorem Taxes-Delinquent	\$ 736,187	\$ 200,000	\$ 239,453	\$ 200,000	\$ 200,000	\$ 200,000
314.100 Utility Tax-Electricity	\$ 2,034,871	\$ 1,980,000	\$ 2,096,867	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000
314.300 Utility Tax-Water	\$ 237,519	\$ 220,000	\$ 241,711	\$ 225,000	\$ 225,000	\$ 225,000
314.400 Utility Tax-Gas	\$ 69,521	\$ 46,000	\$ 80,599	\$ 75,000	\$ 75,000	\$ 75,000
315.000 Communications Services Tax	\$ 776,393	\$ 775,000	\$ 837,761	\$ 775,000	\$ 775,000	\$ 855,700
316.000 Local business tax	\$ 130,546	\$ 130,000	\$ 126,078	\$ 130,000	\$ 130,000	\$ 130,000
TOTAL TAXES	\$ 12,877,543	\$ 13,384,520	\$ 13,500,914	\$ 14,146,989	\$ 14,146,989	\$ 14,479,035
LICENSES AND PERMITS:						
322.000 Building Permits	\$ 2,284,458	\$ 2,248,000	\$ 2,328,840	\$ 2,285,000	\$ 2,285,000	\$ 2,285,000
322.001 Public Works Permits	\$ 9,806	\$ 22,000	\$ 6,381	\$ 14,500	\$ 14,500	\$ 14,500
323.100 Franchise Fees-Electricity	\$ 631,386	\$ 635,000	\$ 631,386	\$ 635,000	\$ 635,000	\$ 742,000
323.400 Franchise Fees-Gas	\$ 16,379	\$ 13,000	\$ 11,434	\$ 12,500	\$ 12,500	\$ 12,500
323.700 Franchise Fees-Solid Waste	\$ 124,240	\$ 130,000	\$ 129,862	\$ 130,000	\$ 130,000	\$ 130,000
324.110 Impact Fees, Police	\$ 1,869	\$ 2,000	\$ 458	\$ 750	\$ 750	\$ 750
324.610 Impact Fees, Parks and Recreation	\$ 19,959	\$ 17,500	\$ 6,641	\$ 5,000	\$ 5,000	\$ 5,000
324.710 Impact Fees, Solid Waste	\$ 101,550	\$ 106,000	\$ 105,253	\$ 100,000	\$ 100,000	\$ 100,000
324.711 Impact Fees, Municipal Services	\$ 62,770	\$ 72,000	\$ 56,207	\$ 55,000	\$ 55,000	\$ 55,000
329.000 Other Licenses, Fees & Permits	\$ 163,673	\$ 185,000	\$ 148,850	\$ 165,000	\$ 165,000	\$ 165,000
TOTAL LICENSES AND PERMITS	\$ 3,416,090	\$ 3,430,500	\$ 3,425,312	\$ 3,402,750	\$ 3,402,750	\$ 3,509,750
INTERGOVERNMENTAL REVENUE:						
334.500 Misc Grants, Police	\$ 26,961	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
334.575 Misc Grants, Pinecrest Gardens	\$ 84,024	\$ 86,240	\$ 86,240	\$ 84,850	\$ 84,850	\$ 53,660
33X.XXX Economic Grant B&P				\$ 50,000	\$ 50,000	\$ 50,000
334.XXX MOU School Board						\$ 70,175
335.120 State Revenue Sharing Proceeds	\$ 518,506	\$ 524,650	\$ 532,157	\$ 530,000	\$ 530,000	\$ 540,245
335.150 Alcoholic Beverage Licenses	\$ 6,188	\$ 7,320	\$ 5,845	\$ 7,320	\$ 7,320	\$ 7,320
335.180 Local Gov't Half-Cent Sales Tax	\$ 1,408,317	\$ 1,439,530	\$ 1,437,636	\$ 1,440,000	\$ 1,440,000	\$ 1,461,870
338.000 Local Business Tax County	\$ 76,471	\$ 72,500	\$ 64,502	\$ 72,500	\$ 72,500	\$ 72,500
TOTAL INTERGOV'T REVENUE	\$ 2,120,467	\$ 2,155,240	\$ 2,151,380	\$ 2,209,670	\$ 2,209,670	\$ 2,280,770
CHARGES FOR SERVICES:						
341.101 Administrative fees, stormwater serv	\$ 79,250	\$ 156,810	\$ 156,810	\$ 156,810	\$ 156,810	\$ 156,810
341.107 Administrative fees, CITT	\$ 35,616	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
342.100 Private Detail-Police	\$ 21,003	\$ 30,000	\$ 16,381	\$ 20,000	\$ 20,000	\$ 20,000
342.101 Police Fees	\$ 9,774	\$ 12,570	\$ 6,550	\$ 7,500	\$ 7,500	\$ 7,500
342.900 Other Public Safety Charges	\$ 55,393	\$ 65,000	\$ 42,065	\$ 20,830	\$ 20,830	\$ 20,830
343.900 US 1 Maintenance Fees	\$ 7,872	\$ 7,810	\$ 7,810	\$ 7,810	\$ 7,810	\$ 7,810
347.000 Parks and Recreation	\$ 226,645	\$ 285,000	\$ 311,171	\$ 312,250	\$ 312,250	\$ 312,250
347.100 Community Center	\$ 883,844	\$ 1,000,000	\$ 914,750	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000
347.300 Pinecrest Gardens	\$ 589,595	\$ 647,500	\$ 597,956	\$ 650,000	\$ 650,000	\$ 650,000
349.000 Other Charges for Services	\$ 71,526	\$ 73,000	\$ 78,352	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL CHARGES FOR SERVICES:	\$ 1,980,518	\$ 2,315,690	\$ 2,169,845	\$ 2,363,200	\$ 2,363,200	\$ 2,363,200
FINES AND FORFEITS:						
351.000 Judgments and Fines-Court	\$ 67,686	\$ 78,280	\$ 103,527	\$ 90,000	\$ 90,000	\$ 90,000
351.900 Traffic Light Cameras Fines	\$ 415,895	\$ 550,000	\$ 645,715	\$ 600,000	\$ 600,000	\$ 600,000
354.000 Violations of Local Ordinances	\$ 194,480	\$ 300,000	\$ 183,232	\$ 190,000	\$ 190,000	\$ 190,000
355.000 Sidewalk Fees	\$ 378,220		\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
TOTAL FINES AND FORFEITURES	\$ 1,056,281	\$ 928,280	\$ 1,022,474	\$ 970,000	\$ 970,000	\$ 970,000
MISCELLANEOUS REVENUES:						
361.000 Interest Earnings	\$ 91,787	\$ 50,000	\$ 82,172	\$ 80,000	\$ 80,000	\$ 80,000
364.000 Sale of Assets	\$ 15,298	\$ 17,000	\$ 14,704	\$ 15,000	\$ 15,000	\$ 15,000
366.000 Donations from Private Sources	\$ -	\$ 5,000	\$ 5,450	\$ 5,000	\$ 5,000	\$ 5,000
369.000 Other Miscellaneous Revenues	\$ 144,033	\$ 3,200,000	\$ 3,117,764	\$ 150,000	\$ 150,000	\$ 150,000
TOTAL MISCELLANEOUS REVENUES	\$ 251,118	\$ 3,272,000	\$ 3,220,090	\$ 250,000	\$ 250,000	\$ 250,000
TOTAL REVENUES	\$ 21,702,017	\$ 25,486,230	\$ 25,490,015	\$ 23,342,609	\$ 23,342,609	\$ 23,852,755
TOTAL AVAILABLE RESOURCES	\$ 29,162,984	\$ 30,586,795	\$ 30,454,571	\$ 28,244,143	\$ 28,244,143	\$ 28,754,289

Revenue Projection Rationale

2018-2019

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.

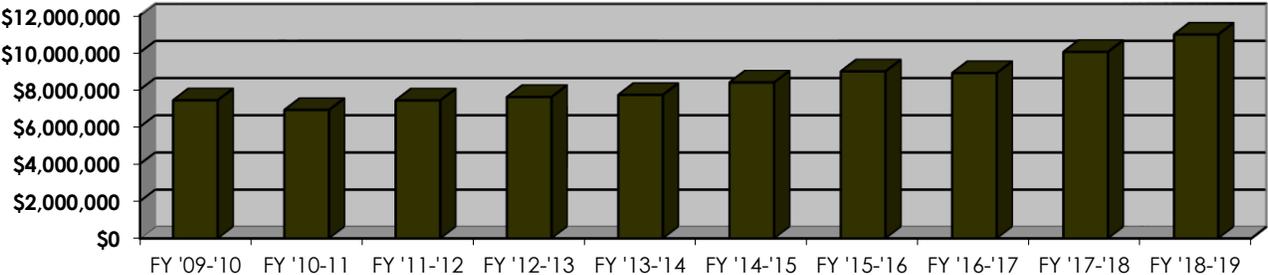
Ad Valorem Taxes
 \$11,163,335

Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. The July 1, 2018 Estimated Certified Taxable Value of the Village increased from \$ \$4,563,837,712 in 2017 to \$4,810,485,495 in 2018 or approximately 5%. The Proposed Millage Rate for 2018-2019 is 2.399 which is 0.099 of a mil higher than the previous year. It will generate \$10,963,335 of Ad Valorem revenue budgeted at a 95% collection rate, with an additional \$200,000 from the collection of delinquent accounts. Ad Valorem Taxes provide a fairly stable source of revenue.

A mil of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value. Below is a breakdown of the millage rates for all taxing agencies for the years 2013 through 2017.

TAXING AGENCY	2013 MILLAGE	2014 MILLAGE	2015 MILLAGE	2016 MILLAGE	2017 MILLAGE
Village of Pinecrest	2.2000	2.3000	2.3000	2.3000	2.3000
Miami-Dade County School Board	7.6440	7.7750	7.4130	7.1380	6.7740
Miami-Dade County School Board Debt Service	0.3330	0.1990	0.1990	0.1840	0.2200
Everglades Project	0.0587	0.0548	0.0506	0.0471	0.0441
South Florida Water Management District	0.3523	0.1577	0.1459	0.1359	0.1275
Florida Inland Navigation District	0.0345	0.0345	0.0320	0.0320	0.0320
Miami-Dade County	4.7035	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4220	0.4500	0.4500	0.4000	0.4000
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.4673
Miami-Dade Fire and Rescue District	2.4496	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0127	0.0114	0.0086	0.0075	0.0075
Miami-Dade County Library District	0.1725	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	--	0.1717	0.1586	0.1477	0.1384
Total Taxes Paid by Pinecrest Residents	18.8828	19.0257	18.6293	18.2638	17.8824

Ad Valorem Taxes

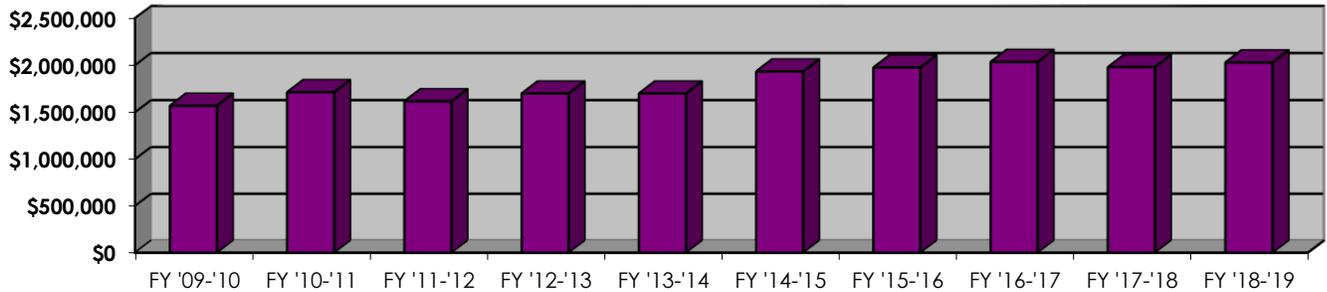


Revenue Projection Rationale

2018-2019

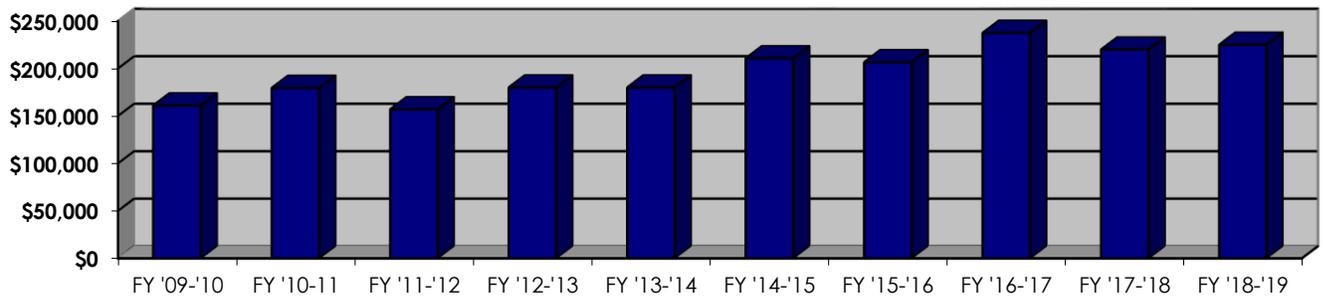
Utility Tax – Electricity \$2,030,000

Section 166.231 (A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity increased and is estimated to be \$2,030,000. 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.



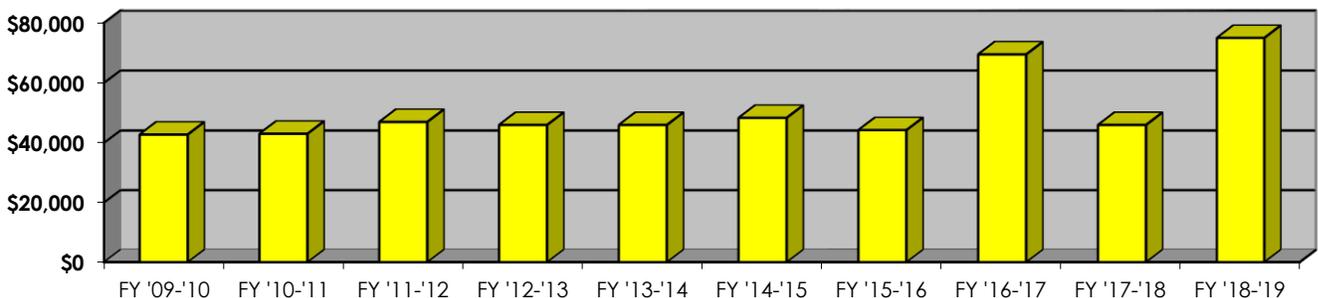
Utility Tax – Water \$225,000

This revenue is derived from a 10% tax levied upon each customer's water bill generating estimated revenue of \$225,000, an increase of \$5,000. The revenue derived over the last five years is fairly stable and is projected based upon a five-year average.



Utility Tax – Gas \$75,000

The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated \$75,000 in utility tax revenue, an increase of \$29,000. This figure is based on an actual increasing trend over the past five years which shows a fairly stable source of income.

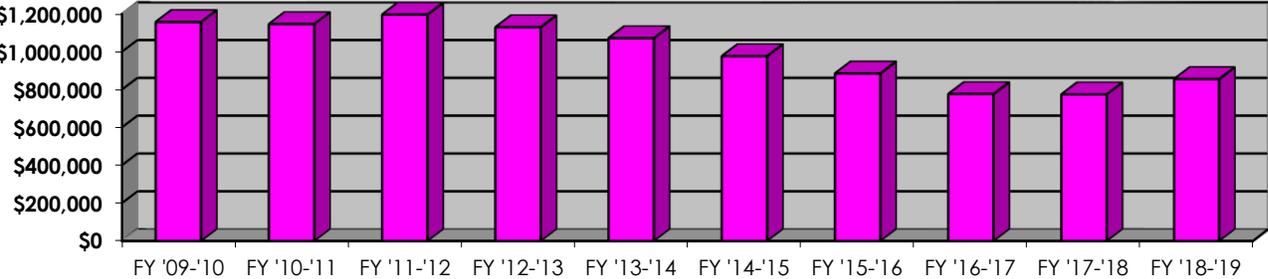


Revenue Projection Rationale

2018-2019

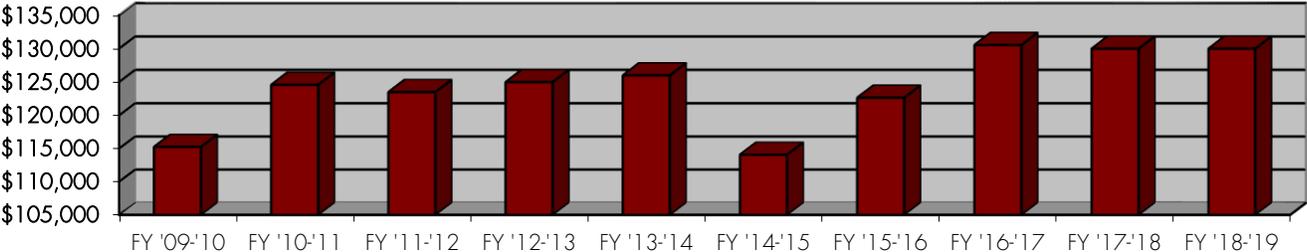
Communications Service Tax \$855,700

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 \$855,700 in revenues based upon State of Florida revenue estimates. This is showing a stagnant trend.



Local Business Tax \$130,000

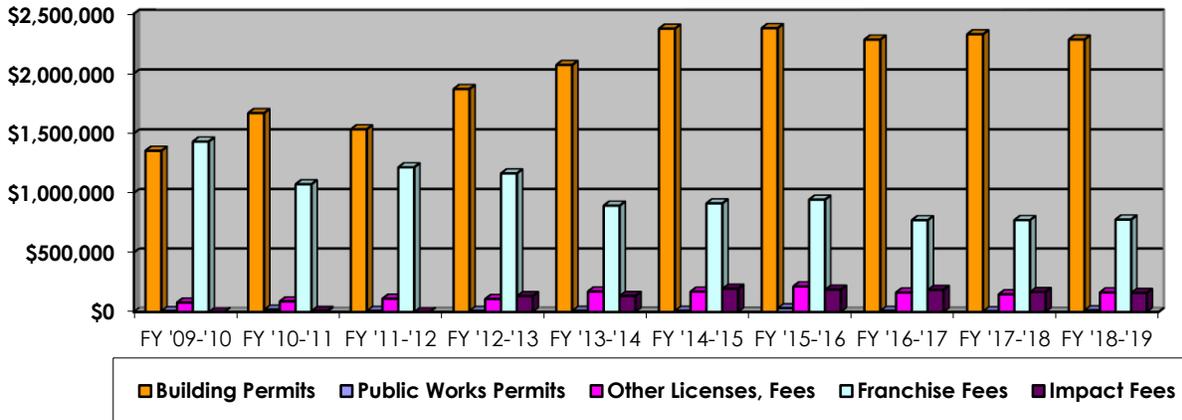
Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$130,000, the same as the prior year. This revenue estimate uses a two-year average of actual collection figures, which show an overall stable trend.



Licenses and Permits

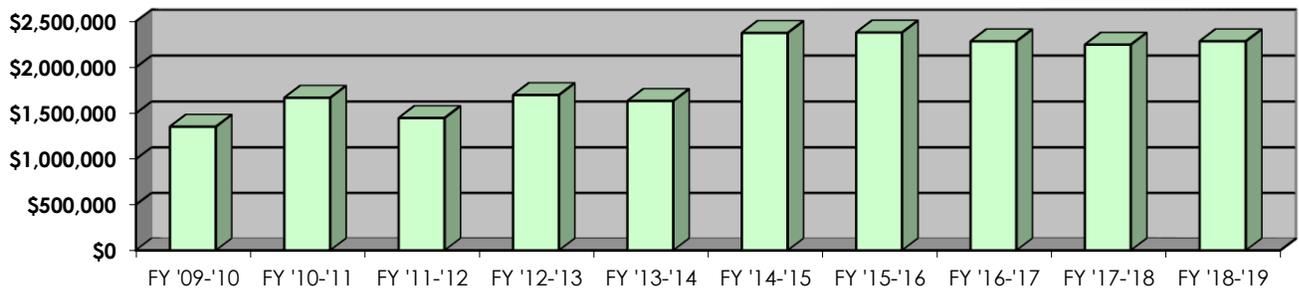
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



Building Permits
\$2,285,000

The Building Permit revenue is estimated at \$2,285,000, an increase of \$37,000. This revenue trend has had stagnant growth due to the leveling off of new development.

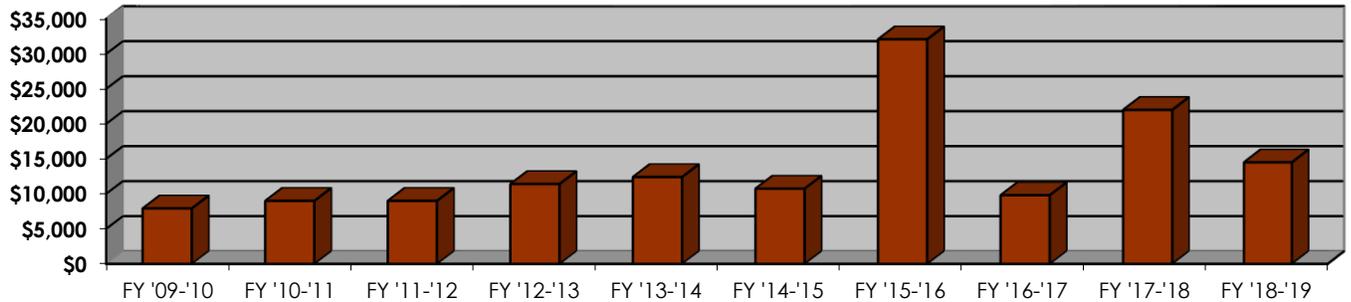


Revenue Projection Rationale

2018-2019

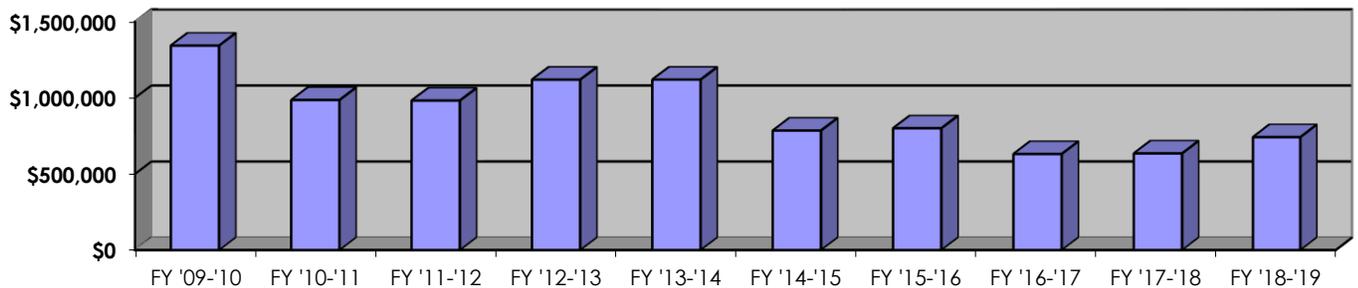
Public Works Permits \$14,500

The Public Works Permits accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to decrease \$7,500 from the previous year.



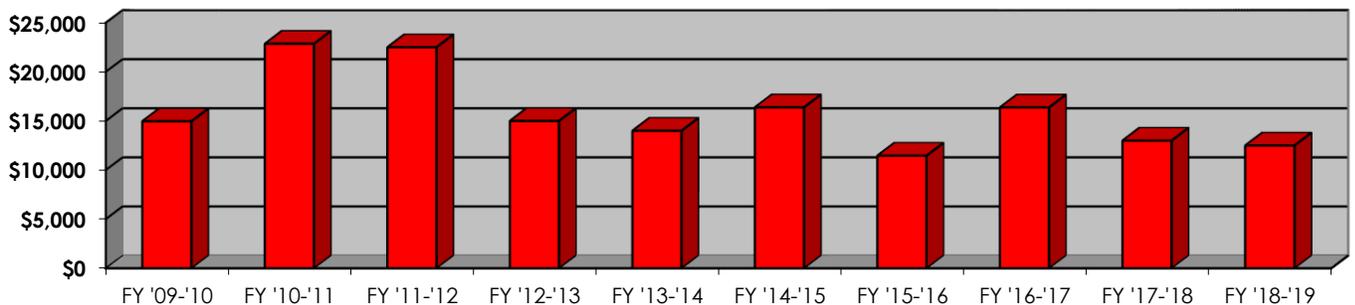
Franchise Fees – Electricity \$742,000

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. Through an interlocal agreement with Miami-Dade County, the Village will receive the revenues generated within the Village by the Florida Power and Light Franchise Fees totaling \$742,000. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. Beginning FY 2014-15, the county changed the formula used to determine the amount of fees to be paid to the Village which significantly lowered the amount of revenue. The budgeted figure remained the same as the previous year and is based on the provided figure.



Franchise Fees – Gas \$12,500

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source decreased \$500 and are budgeted at \$12,500 using a five-year average.

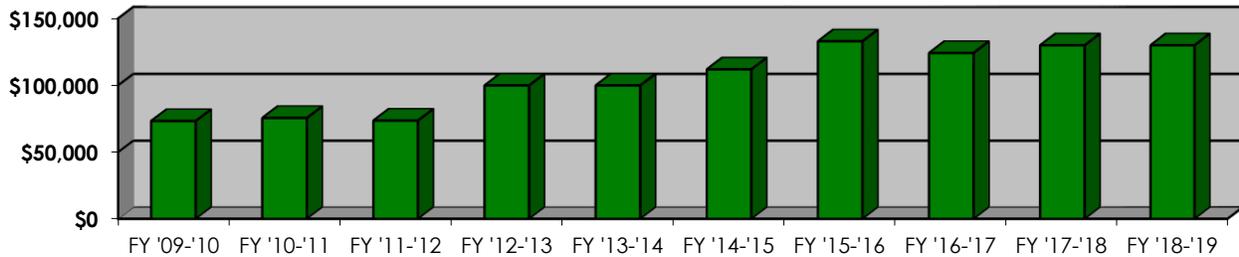


Revenue Projection Rationale

2018-2019

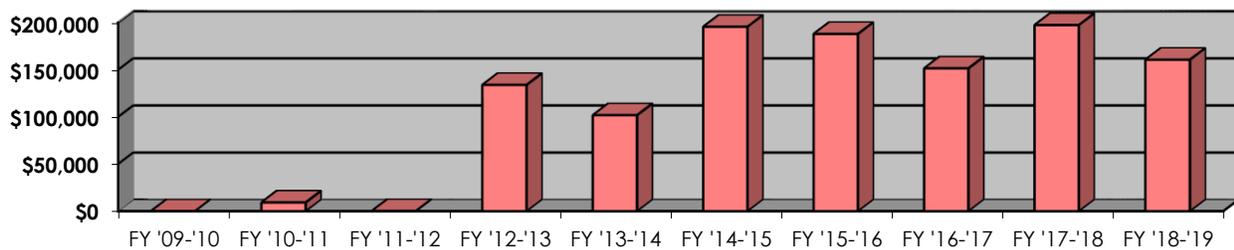
Franchise Fees – Solid Waste \$130,000

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 \$130,000 is expected to be generated by this source, the same as the previous year. Although the overall trend for this Franchise is increasing, it is budgeted utilizing the prior years' figures.



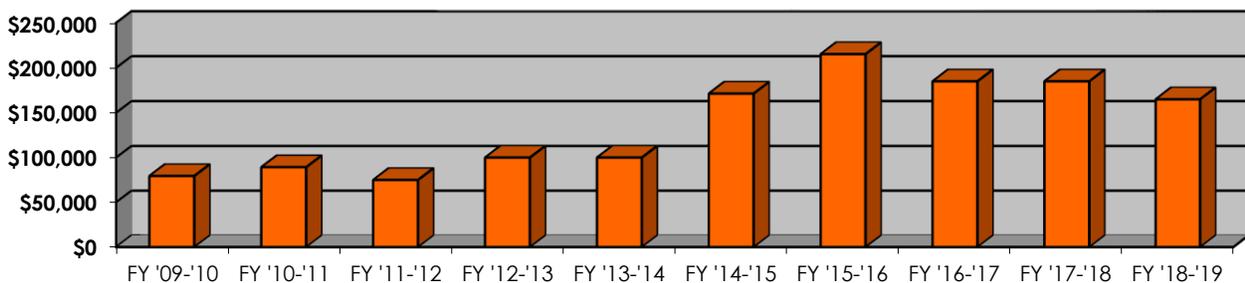
Impact Fees \$160,750

The impact fees collected from development projects are utilized to fund capital infrastructure improvements necessary due to increased usage. It is estimated that the Village will receive \$750 for police, \$100,000 for solid waste, \$5,000 for parks & recreation, and \$55,000 for Municipal Center impact fees. The Police Department, Solid Waste and Municipal Center impact fees are based upon commercial and residential properties. The Parks & Recreation impact fee is based upon residential properties only. This trend is downward as the availability of undeveloped land is decreasing.



Other Licenses, Fees and Permits \$165,000

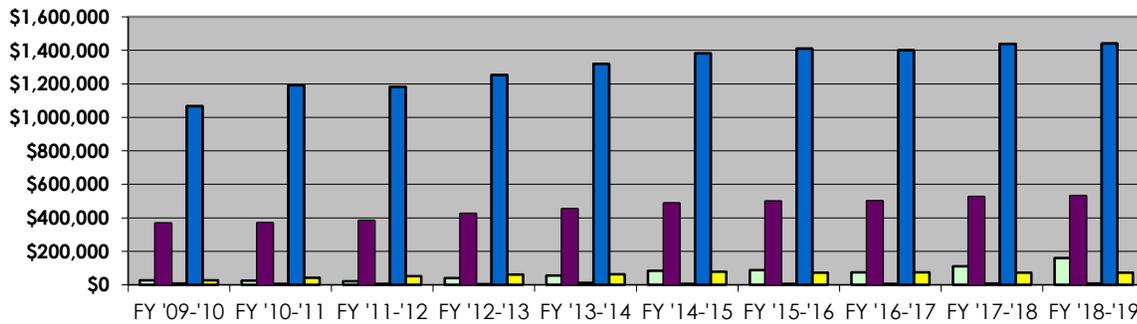
Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan, Stormwater Review, application fees, etc. are estimated to decrease \$20,000 and generate \$165,000. The revenues for the previous year were utilized as a basis for the budgeted amount.



Intergovernmental Revenue

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

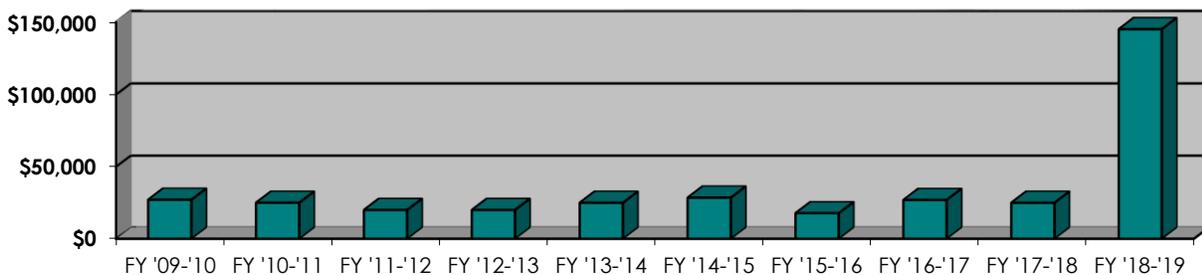
Intergovernmental Revenue Trend



■ Miscellaneous Grants
 ■ State Rev Sharing
 ■ Alco. Bev. License
 ■ Half-Cent Tax
 ■ Business Tax

Miscellaneous Grants \$145,175

This line item includes a \$25,000 allocation the Village will be receiving from the Justice Department for bulletproof vests, the Florida Department of Law Enforcement school crossing guards, and other miscellaneous grants for which the Village will apply. This fiscal year, \$50,000 is included from an economic development grant through the Building and Planning Department, and \$70,175 from the Miami-Dade County School Board for school security.

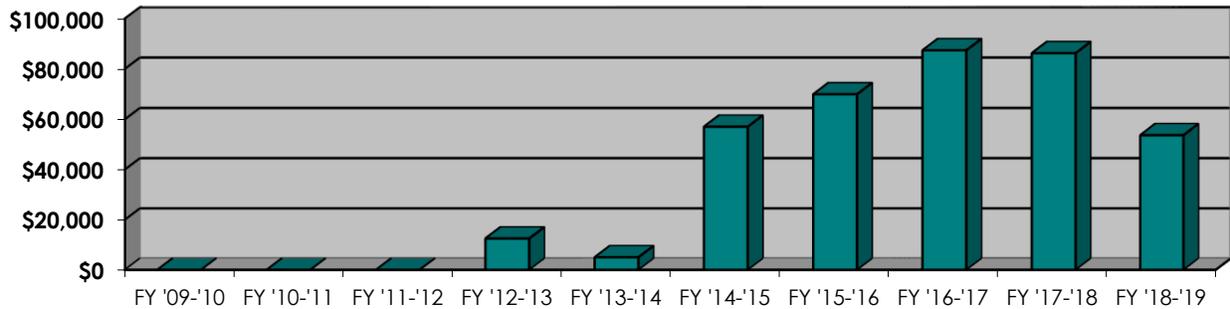


Revenue Projection Rationale

2018-2019

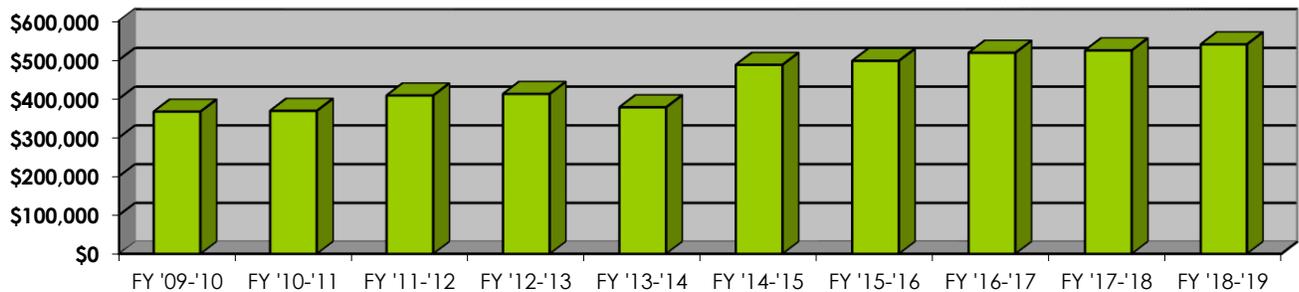
Miscellaneous Grants, Pinecrest Gardens \$53,660

The \$53,660 allocation in this line item represents the grant funds the Village will be receiving specifically for Pinecrest Gardens.



State Revenue Sharing \$540,245

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 \$540,245 in state revenue sharing proceeds, an increase of \$15,595.

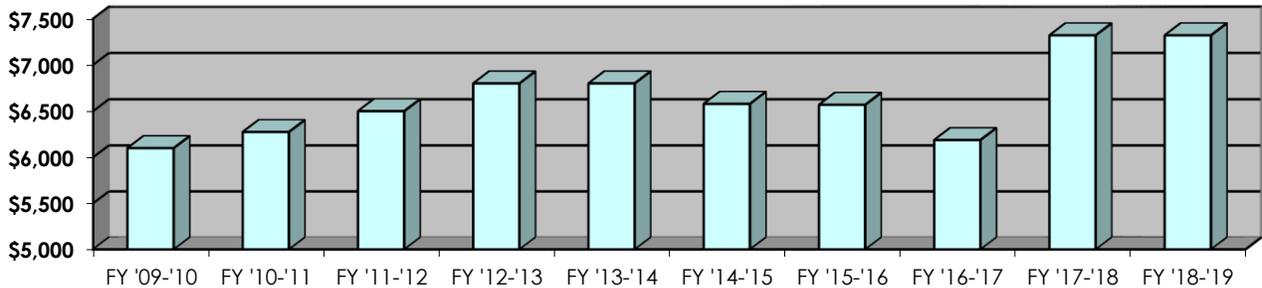


Revenue Projection Rationale

2018-2019

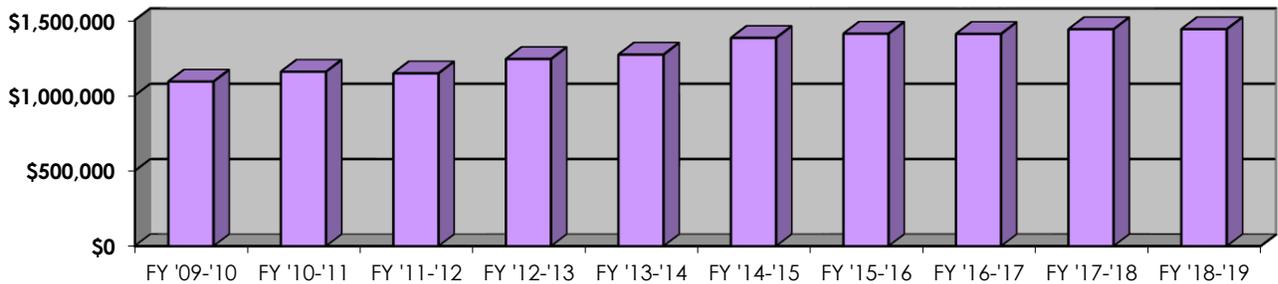
Alcoholic Beverages Licenses \$7,320

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 \$7,320 will be received from the State of Florida, the same as the previous year. This estimate is based on a five-year average.



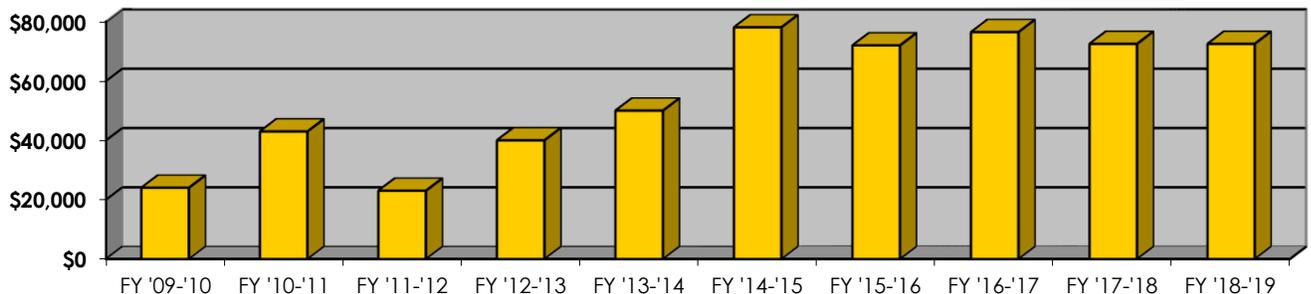
Local Government Half-Cent Sales Tax \$1,461,870

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 \$1,461,870, an increase of \$22,340 from the previous year. This revenue is leveling off as population in the Village is relatively stable.



Business Tax – County \$72,500

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 \$72,500, the same as 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 Police Private Detail Revenues, Other Public Safety Charges, Parks and Recreation Fees, Community Center, Pinecrest Gardens and Other Charges for Services. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Police Private Detail
\$20,000

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$20,000 will be generated from this revenue source, a decrease of \$10,000. 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
\$7,500

The \$7,500 allocation includes charges for fingerprinting, accident reports and copying. This line item decreased \$5,070 from the previous year.

Other Public Safety Charges
\$20,830

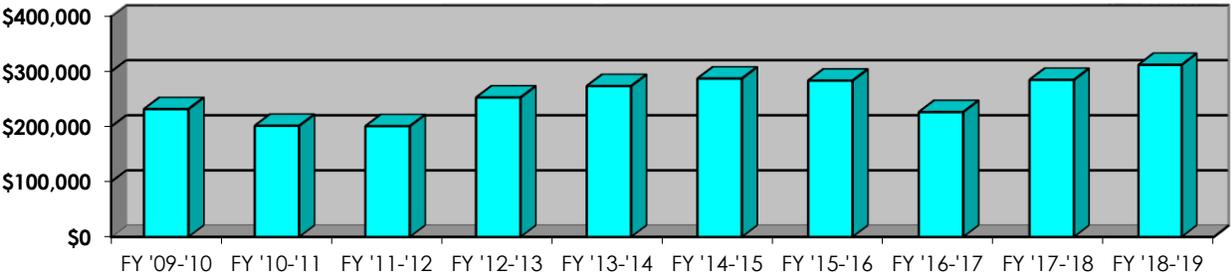
The \$20,830 allocation is for contractual services for emergency dispatch services rendered and is a decrease of \$44,170. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire 911 Fund), Fund 106 (Wireless 911 Fund) and Fund 108 (Prepaid 911 Fund). The decrease is due to a deduction received from the county which was previously paid by the Village.

US1 Maintenance Fees
\$7,810

The \$7,810 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
\$312,250

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 \$312,250 in funds from user fees, an increase of \$27,250 attributed to additional rentals at Suniland Park.

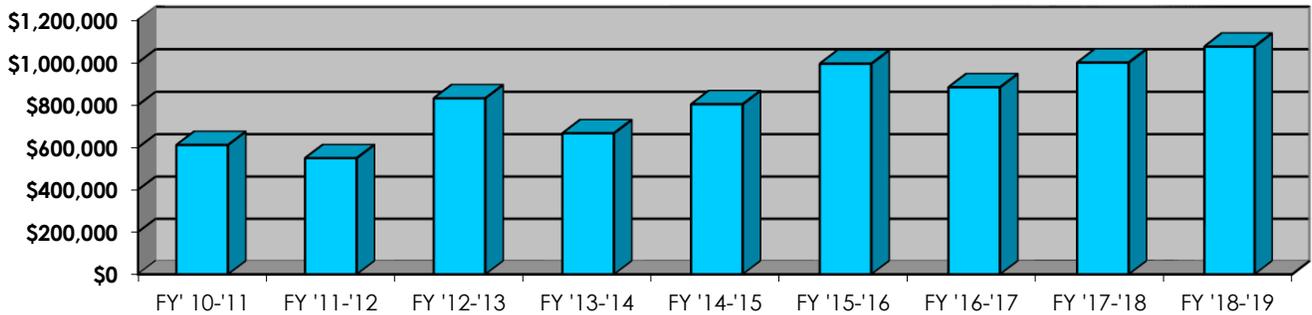


Revenue Projection Rationale

2018-2019

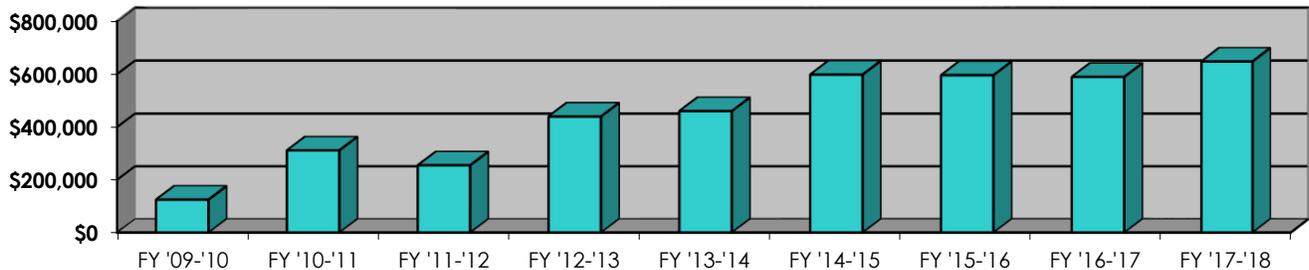
Community Center \$1,075,000

This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend was increasing as more activities are added, however stabilized as the building reached programming capacity. The Community Center will generate \$1,075,000, an increase of \$75,000, due to the completion of an expansion of the facilities that will allow additional programming.



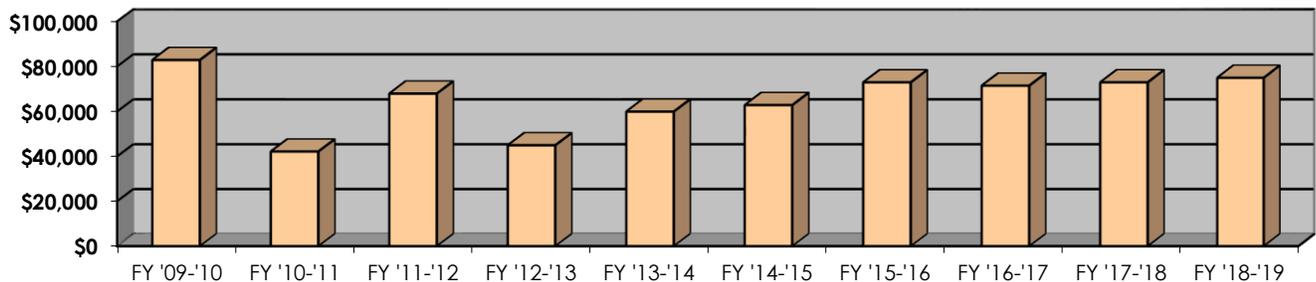
Pinecrest Gardens \$650,000

This account represents the funds earned at Pinecrest Gardens from facility rentals, the Splash-'n-Play water feature, programs, concerts and special events. This revenue will generate \$650,000, an increase of \$2,500. This revenue has an increasing trend over the last five years.



Other Charges for Service \$75,000

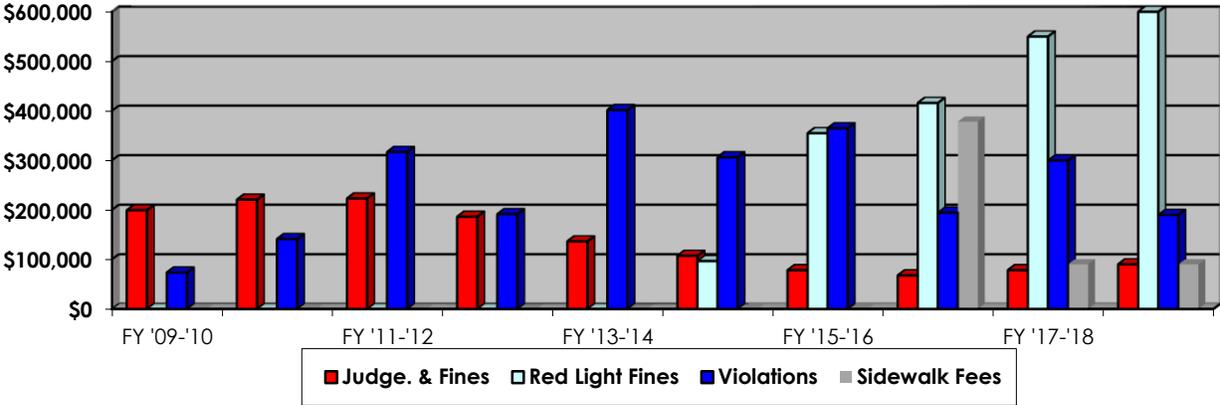
Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and filing fees. It is estimated that \$75,000, an increase of \$2,000, will be generated from this source. The trend for this revenue source is mixed and a five-year average was used. As the housing market improves, it is anticipated that this revenue will continue with an increasing trend.



Fines and Forfeits

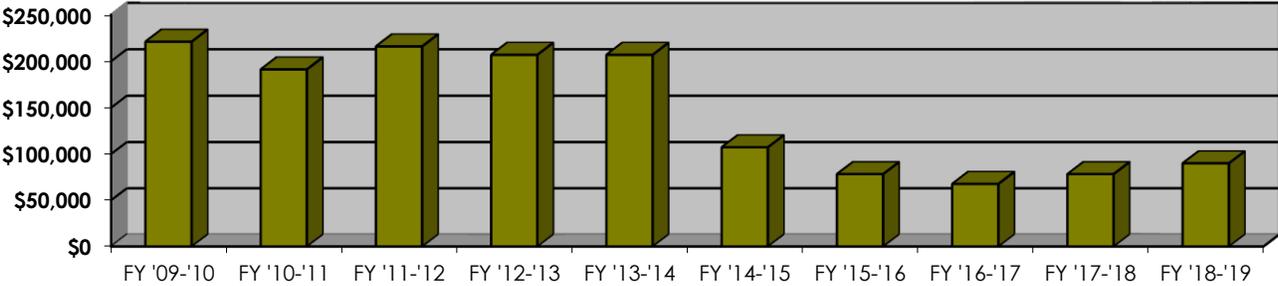
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines, citations from the traffic light camera program, fees collected from violations of local ordinances, and sidewalk fees. Below is a description of each type of revenue source,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

Fines and Forfeits Revenue Trend



Judgments and Fines - Court \$90,000

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$90,000, an increase of \$11,720. In 2010, the State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive, and in 2015 the legislature changed the law regarding using ticketing as a way to assess police performance.

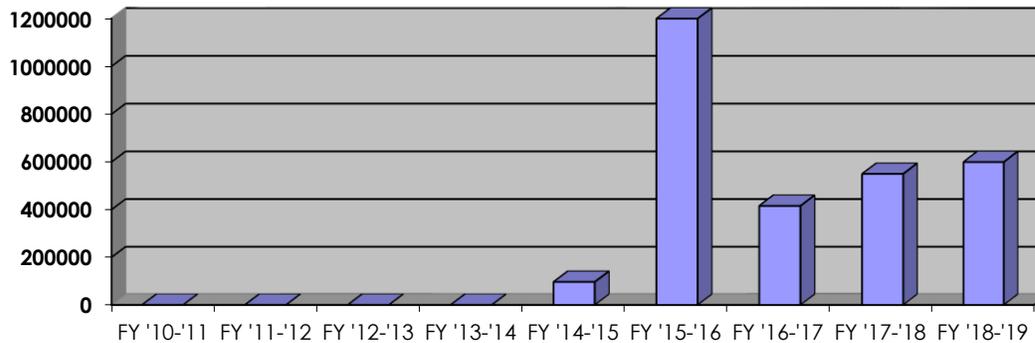


Revenue Projection Rationale

2018-2019

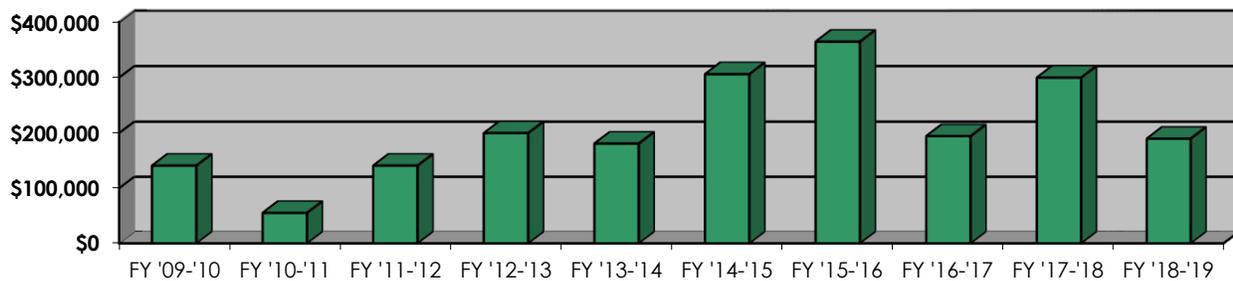
Traffic Light Camera Fines \$600,000

In Fiscal Year 2014-15, the Village initiated a Traffic Light Camera program to promote motor vehicle safety and accident reduction. It is estimated \$600,000 will be generated next year, an increase of \$50,000, due to a full-year of six new cameras.



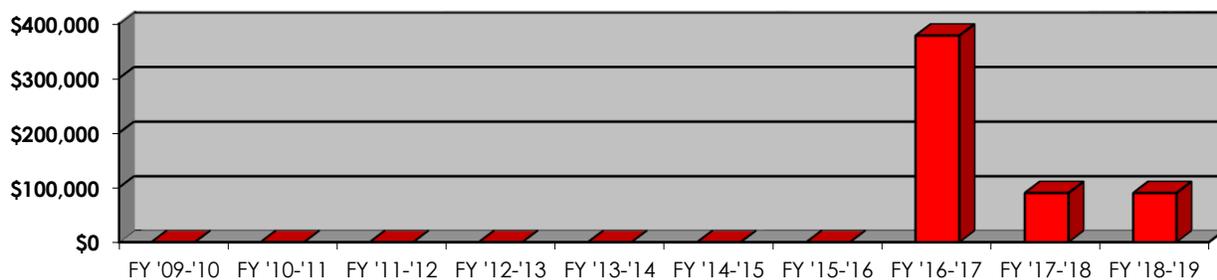
Violations of Local Ordinances \$190,000

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$190,000 will be generated next year, a decrease of \$110,000 the previous year. The estimate is based upon a five-year average.



Sidewalk Fees \$90,000

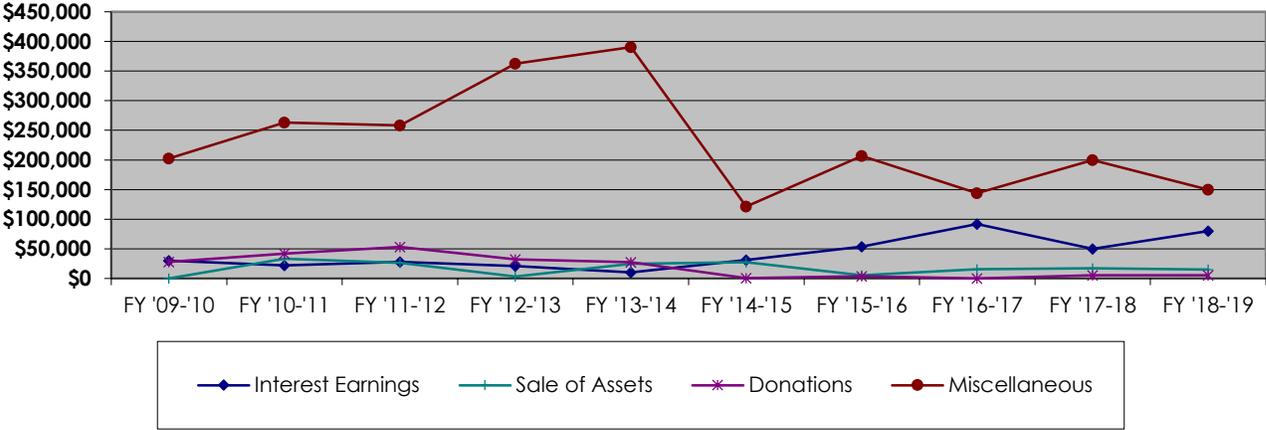
This is a new category as revenue was previously held as a liability. Revenues in this category derive from fees assessed to new construction in order to build sidewalks throughout the Village. It is estimated \$90,000 will be generated next year.



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
\$80,000

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 \$80,000, an increase of \$30,000, due to an increase in interest rates and bond proceeds.

Sale of Assets
\$15,000

Revenues generated from the sale of assets such as surplus police vehicles are expected to decrease \$2,000.

Donations from Private Sources
\$5,000

Funds for this line item are estimated to be \$5,000, the same as the previous year.

Other Miscellaneous Revenues
\$150,000

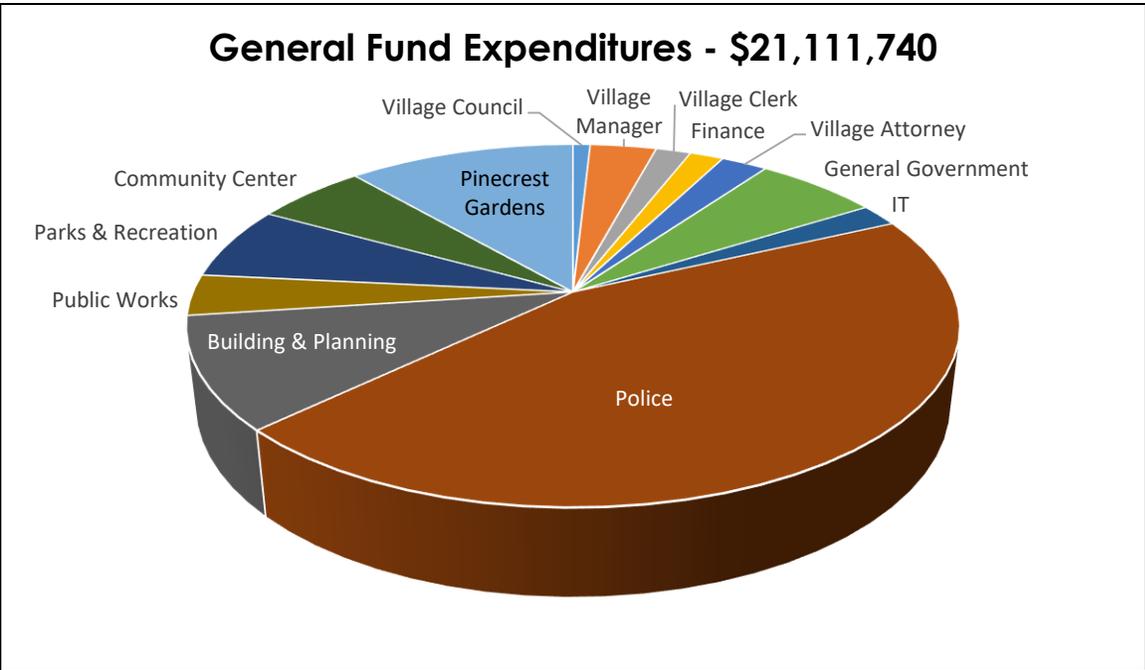
A total of \$150,000, a decrease of \$50,000, was allocated to this line item. The main source of revenue is from general and Workers' Compensation insurance reimbursements. This source also encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements 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 2019 have increased from the prior year by 0.4% or \$79,969. The Fiscal Year 2019 Budget proposes \$21,111,740 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend \$2,427,051 in transfers to other funds as follows:

- Capital Project Fund: \$808,105
- Debt Service Fund: \$1,617,946
- Hardwire Fund: \$1,000

to balance the consolidated budget, bringing the total General Fund expenditure to \$23,538,791. 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:

Village Council:
\$181,825

The Village Council's budget decreased by \$43,225 from the previous year mainly due to the decrease of funding for a lobbyist and completion of the Inspire campaign.

Village Manager's Office:
\$697,475

The Village Manager's budget decreased a total of \$4,385 compared to Fiscal Year 2018 mainly due to the hiring of new staff at a lower salary.

General Fund Expenditures

2018-2019

Village Clerk's Office:
\$368,525

The Village Clerk's budget increased a total of \$85,240 from the previous year. This increase is attributed to the inclusion of election year expenditures.

Finance Department:
\$355,090

The Finance Department budget increased a total of \$555 over last year's adopted budget. This increase is primarily due to the inclusion of funds for a procedural audit and a security assessment offset by the savings from entry-level salaries for two new account clerks,

Village Attorney's Office:
\$490,000

The Village Attorney's budget increased \$75,000 from the previous fiscal year to reflect a more accurate actual expenditure.

General Government:
\$1,302,400

The General Government budget experienced a \$25,730 decrease from the prior year's adopted budget. The decrease is primarily due to funds not being allocated for Capital Outlay, offset by an increase in general liability insurance.

Information Technology:
\$420,095

The Information Technology Division budget increased \$35,010 mainly due to higher allocation for computer support including cyber security, and replacement of several computers.

Police Department:
\$9,463,690

The Police Department budget decreased \$148,828 from the previous fiscal year budget. The decrease is primarily attributed to the transfer of funding of the License Plate Readers into the Capital Project Fund slightly offset by additional funds for training and fuel.

Building and Planning Department:
\$2,113,605

The proposed Building and Planning Department budget experienced a \$7,258 decrease from the previous year mainly due to the transfer of capital outlay to the Capital Project Fund.

Public Works Department:
\$773,875

The Public Works Department experienced a \$28,105 increase as compared to Fiscal Year 2018 mainly due to increases for staff salaries and benefits.

General Fund Expenditures

2018-2019

Parks and Recreation Department:
\$1,373,305

The Parks and Recreation Department budget experienced an increase of \$62,220 mainly due to the payment of more instructors for programming and operating supplies for new programs.

Community Center:
\$1,175,125

The Community Center budget decreased by \$49,745 from the previous fiscal year mainly due to the lower contractual services expenditures as the gym operation was transferred to the Village from a private contractor.

Pinecrest Gardens:
\$2,396,730

Pinecrest Gardens experienced a \$73,010 increase. The increase was mainly due to the addition of funds for an architect for the upper garden educational area, higher electricity costs as evening use for Cypress Hall increases, and funding for repair needs.

Operating Transfers Out

The Transfers Out to other funds which total \$2,427,051 increased by \$365,702 and covers the cost of anticipated expenditures in the Capital Project Fund, Hardwire Fund and the Debt Service Fund. The increase is due to the debt service payments of a new bond and an additional \$188,105 in transfers to the Capital Project Fund.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
VILLAGE COUNCIL	\$ 195,954	\$ 225,050	\$ 225,050	\$ 197,555	\$ 181,825	\$ 181,825
VILLAGE MANAGER	685,476	701,860	643,565	691,305	682,175	697,475
VILLAGE CLERK	358,160	283,285	273,922	350,190	359,385	368,525
FINANCE	391,759	354,535	346,935	358,215	351,490	355,090
VILLAGE ATTORNEY	551,181	415,000	485,510	490,000	490,000	490,000
GENERAL GOVERNMENT	1,036,799	1,328,130	1,266,560	1,341,780	1,297,600	1,302,400
INFORMATION TECHNOLOGY	352,712	385,085	381,801	481,265	418,895	420,095
POLICE	9,146,102	9,612,518	9,468,834	10,037,735	9,376,090	9,463,690
BUILDING AND PLANNING	2,029,562	2,120,863	2,051,615	2,160,520	2,096,805	2,113,605
PUBLIC WORKS	664,905	745,770	708,921	963,059	766,675	773,875
PARKS AND RECREATION	1,405,469	1,311,085	1,330,748	1,511,715	1,367,305	1,373,305
COMMUNITY CENTER	1,042,059	1,224,870	1,041,172	1,762,560	1,167,925	1,175,125
PINECREST GARDENS	2,095,343	2,323,720	2,267,055	2,467,350	2,379,930	2,396,730
TOTAL EXPENDITURES	\$ 19,955,479	\$ 21,031,771	\$ 20,491,688	\$ 22,813,249	\$ 20,936,100	\$ 21,111,740
TRANSFER OUT	\$ 3,818,116	\$ 2,061,350	\$ 2,061,350	\$ 2,143,720	\$ 2,143,720	\$ 2,427,051
TOTALS	\$ 23,773,595	\$ 23,093,121	\$ 22,553,038	\$ 24,956,969	\$ 23,079,820	\$ 23,538,791
EMERGENCY SERVICES- HURRICANE	424,833	3,000,000	3,000,000	-	-	-
TOTAL WITH HURRICANE	\$ 24,198,428	\$ 26,093,121	\$ 25,553,038	\$ 24,956,969	\$ 23,079,820	\$ 23,538,791

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.

FY19 Objectives

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



Organizational Excellence and Financial Stability

- ◆ Review the Village Manager's recommended operating and capital budget for adoption by the Village by September 30, 2018.
- ◆ 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
\$38,405

This line item decreased \$26,595 due to the removal of funds for the negotiation of a new FPL Franchise Agreement.

Other Contractual Services
\$29,100

This line item increased \$5,300 and funds the maintenance for the streaming video and a legislative program. The increase was due to the inclusion of additional funds for the close captioning of the streaming video.

Travel and Per Diem
\$20,000

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

Other Current Charges
\$13,900

Other Current Charges decreased by \$22,100 from the previous fiscal year and funds refreshments for various advisory committees and the State of the Village address. The decrease was due to the completion of the Inspire campaign.

Publications, Dues & Training
\$15,420

This line item increased \$170 and funds various memberships and conference registrations.

Grants and Aides
\$65,000

Aide to Government Agencies remained the same as the previous year. This line item funds grants to the five public schools that serve Pinecrest residents and several community events.

Capital Outlay:
\$0

Funds are not allocated for capital outlay.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
OPERATING EXPENSES:						
431.000 Professional Services	\$ 55,737	\$ 65,000	\$ 50,000	\$ 39,905	\$ 38,405	\$ 38,405
434.000 Other Contractual Services	25,747	23,800	23,800	29,090	29,100	29,100
440.000 Travel & Per Diem	19,381	20,000	20,000	20,000	20,000	20,000
449.000 Other Current Charges	17,944	36,000	51,000	20,900	13,900	13,900
454.000 Publications, Dues, & Training	17,498	15,250	15,250	17,660	15,420	15,420
TOTAL OPERATING EXPENSES	\$ 136,308	\$ 160,050	\$ 160,050	\$ 127,555	\$ 116,825	\$ 116,825
GRANTS AND AIDS						
483.000 Aid to Government Agencies	59,646	55,000	55,000	55,000	55,000	55,000
484.000 Aid to Gov., Community support	-	10,000	10,000	15,000	10,000	10,000
TOTAL GRANTS AND AIDS	\$ 59,646	\$ 65,000	\$ 65,000	\$ 70,000	\$ 65,000	\$ 65,000
TOTAL VILLAGE COUNCIL	\$ 195,954	\$ 225,050	\$ 225,050	\$ 197,555	\$ 181,825	\$ 181,825

Function

The Village Manager is the chief administrative officer of the Village and ensures the proper implementation of laws, policies, provisions of the Village Charter, and acts of the Council through the administration of all departments, divisions and agencies of the Village government. The Village Manager is nominated by the Mayor and confirmed by a majority vote of the Village Council. The Village Manager is assigned the power and authority to appoint, remove or promote Village employees. In addition, the Village Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the Village Council, and provides advice on all Village affairs.

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

FY19 Objectives

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



Organizational Excellence and Financial Stability

- ◆ 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 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	Reports & agenda backup items prepared	86	118	100
	Number of solicitations advertised	18	19	20
	Number of contracts executed	59	30	40
	Budget submitted to Village Council by August 15th	Submitted 7/5/16	Submitted 7/18/17	Submitted 7/17/2018

Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Manager for Fiscal Year 2018.

- ◆ The Village Manger supervised seven departments or divisions. During FY 2018, the manager held a total of 24 department level staff meetings.
- ◆ The Village Manager submitted the Fiscal Year 2018 Budget to the Village Council on July 17, 2018. The Budget and Capital Program were adopted by the Village Council at its September 28, 2018 meeting.
- ◆ Garnered the Government Finance Officers Association's Distinguished Budget Presentation Award.
- ◆ In accordance with the requirement set forth in the Village Charter, the 2016-2017 Comprehensive Annual Financial Report covering the period October 1, 2016 through September 30, 2017 was submitted to the Village Council on March 6, 2018 for its review and acceptance.
- ◆ Coordinated Inspire Pinecrest campaign and subsequent Resiliency Workshop and Water Town Hall Meeting as a result of issue from Hurricane Irma.
- ◆ The Village was recently recertified as a Florida Certified Green Local Community with a Silver Certification in September 2017. The Village continues working toward Gold Certification and will have an opportunity to resubmit for an improved certification in 2022.
- ◆ Implemented Inspire Campaign to respond to concerns that arose after Hurricane Irma and to gain resident input for future bond issuance.
- ◆ Organized Resiliency Workshop with information regarding public gas lines, solar panel, special taxing districts and generators.
- ◆ Held a Waterline Extension Town Hall Meeting to update residents on water connection efforts.

Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
FULL TIME			
Village Manager	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0
Administrative Services Manager	1.0	1.0	1.0
Administrative Asst. to Village Manager	1.0	1.0	1.0
Total	4.0	4.0	4.0

Budget Highlights

Personal Services

\$661,425

The Personal Services increased by \$1,205. The increase was mainly due to staff salaries and benefits offset by the reduction in salary for new staff.

Professional Services

\$15,000

This line item decreased \$9,000 from the previous year and funds a grant writer.

Travel and Per Diem

\$6,170

This line item increased \$1,830 and funds travel to professional conferences.

Communications & Freight

\$3,500

This line item increased \$500 and funds a cell phone allowance for the Village Manager and Assistant Village Manager, and the monthly service for a mobile Wi-Fi device.

Publications, Dues and Training

\$11,380

The Publications, Dues and Training line item increased by \$1,080 and funds membership to several professional associations.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	\$ 468,013	\$ 463,590	\$ 423,587	\$ 455,660	\$ 455,740	\$ 463,870
414.000 Overtime	2,129	1,000	1,000	2,500	1,000	1,000
418.000 Service Award	9,339	8,820	8,820	10,695	10,700	10,940
419.001 Car Allowance	14,650	16,800	16,800	16,800	16,800	16,800
421.000 FICA Taxes	29,706	36,750	27,513	35,930	35,825	36,465
422.000 Retirement Contributions	63,311	71,000	63,164	69,990	70,000	71,470
423.000 Insurance, Health	57,598	54,000	56,761	61,200	54,000	58,800
424.000 Workers' Comp	1,042	1,250	1,250	1,220	1,220	1,240
426.000 Vacation/Sick time Payout	1,036	7,010	1,862	840	840	840
TOTAL PERSONAL SERVICES	\$ 646,825	\$ 660,220	\$ 600,756	\$ 654,835	\$ 646,125	\$ 661,425
OPERATING EXPENSES:						
431.000 Professional Services	25,621	24,000	24,669	15,000	15,000	15,000
440.000 Travel & Per Diem	1,518	4,340	4,340	6,590	6,170	6,170
441.000 Communications & Freight Svcs	2,900	3,000	3,500	3,500	3,500	3,500
454.000 Publications, Dues, & Training	8,611	10,300	10,300	11,380	11,380	11,380
TOTAL OPERATING EXPENSES	\$ 38,651	\$ 41,640	\$ 42,809	\$ 36,470	\$ 36,050	\$ 36,050
TOTAL GENERAL FUND	\$ 685,476	\$ 701,860	\$ 643,565	\$ 691,305	\$ 682,175	\$ 697,475

Function

The Office of the Village Clerk provides secretariat, records management and communication services for the Village Council, the Local Planning Agency, the Planning Board, and the municipal corporation. The Village Clerk is a charter official and reports to the Village Council. The Village Clerk is responsible for giving notice of public meetings and maintaining an accurate record of all proceedings. In addition, the Village Clerk serves as the Financial Disclosure Coordinator with the Florida Commission on Ethics; serves as the Records Management Liaison with the Florida Department of State; is the Village's webmaster, and maintains custody of Village records including agreements, contracts, ordinances, resolutions, and proclamations.

FY19 Objectives

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



Organizational Excellence and Financial Stability

- ◆ Complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets and maintain accurate minutes of all proceedings.
- ◆ 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 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	Number of lien searches conducted	499	485	492

Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Clerk for Fiscal Year 2018.

- Coordinated State of the Village event
- Coordinated Cypress Hall dedication ceremony
- Assisted Manager's Office with Inspire Pinecrest and hosted Facebook Live sessions
- Coordinated Kendall Drive Improvement Project groundbreaking ceremony
- Digitized photo archives from prior to 2003 for inclusion on social media

- Coordinated Leslie Bowe Hall dedication ceremony
- Produced multiple videos for social media including Lunch Hour #Pinecresting segments
- Provided support to the 2018 Charter Revision Commission
- Participated in emergency preparedness training relating to the Turkey Point nuclear plant
- Developed “Arrive Alive” PSA campaign
- Coordinated David Beckham's visit to Pinecrest

Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
FULL TIME			
Village Clerk	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0
Total	2.0	2.0	2.0

Budget Highlights

Revenues
\$75,000

It is projected that the Office of the Village Clerk will generate \$75,000 in revenues from lien searches and other services associated with records management.

Personal Services
\$266,175

The Mayor and Council set the Village Clerk's annual salary. The Personal Services increased by \$12,940, due to an increase in staff salaries and benefits.

Other Contractual Services
\$80,650

This line item increased by \$74,800 since this budget year includes an election cycle.

Travel and Per Diem
\$1,000

This line item remained the same and includes annual conference costs.

Communications & Freight Services
\$1,500

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

Other Current Charges
\$17,500

The Other Current Charges line item decreased \$2,500 from the previous year and includes funds for legal advertising.

Operating Supplies
\$1,000

This line item remained the same as the previous year.

Publications, Dues and Training
\$700

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

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
REVENUES:						
349.000 Other Charges for Services	\$ 71,526	\$ 73,000	\$ 78,352	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL REVENUES	\$ 71,526	\$ 73,000	\$ 78,352	\$ 75,000	\$ 75,000	\$ 75,000
EXPENDITURES:						
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	178,677	179,890	171,383	181,980	181,980	187,160
414.000 Overtime	139	-	779	200	200	200
418.000 Service Award	5,321	5,650	5,650	6,000	5,995	6,195
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	13,550	14,205	12,513	14,450	14,450	14,860
422.000 Retirement Contributions	23,273	28,270	27,034	28,610	28,610	29,545
423.000 Group Insurance	18,485	19,200	19,863	24,000	19,200	21,600
424.000 Workers' Comp	395	480	480	490	490	505
426.000 Vacation/Sick time Payout	1,424	140	1,870	710	710	710
TOTAL PERSONAL SERVICES	\$ 246,664	\$ 253,235	\$ 244,972	\$ 261,840	\$ 257,035	\$ 266,175
OPERATING EXPENSES:						
434.000 Other Contractual Services	53,920	5,850	5,000	65,650	80,650	80,650
440.000 Travel & Per Diem	1,092	1,000	750	1,000	1,000	1,000
441.000 Communications & Freight Svcs	1,204	1,500	1,500		1,500	1,500
449.000 Other Current Charges	54,159	20,000	20,000	20,000	17,500	17,500
452.002 Operating Supplies-Other	38	1,000	1,000	1,000	1,000	1,000
454.000 Publications, Dues, & Training	1,083	700	700	700	700	700
TOTAL OPERATING EXPENSES	\$ 111,496	\$ 30,050	\$ 28,950	\$ 88,350	\$ 102,350	\$ 102,350
TOTAL VILLAGE CLERK	\$ 358,160	\$ 283,285	\$ 273,922	\$ 350,190	\$ 359,385	\$ 368,525
Net (Expense)/ Revenue	\$ (286,634)	\$ (210,285)	\$ (195,570)	\$ (275,190)	\$ (284,385)	\$ (293,525)

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 Comprehensive Annual Financial Report and the Annual Budget and Capital Program. In addition, the Department is responsible for the billing and collection of the Stormwater Utility Fees.

FY19 Objectives

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



Organizational Excellence and Financial Stability

- ◆ Provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.
- ◆ Process payroll and associated Federal and State reports.
- ◆ Process accounts payable, accounts receivable and reconciliation of all accounts.
- ◆ Assist the Village Manager in the preparation of the Annual Operating and Capital Budget.
- ◆ Collect and monitor revenues.
- ◆ Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.
- ◆ Coordinate the investment of the Village's idle cash.
- ◆ Procure and maintain insurance coverage at appropriate levels.
- ◆ Process and account for grants.
- ◆ Manage and account for Village debt.
- ◆ Maintain the capital assets program in compliance with 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 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR)	Received	Applied 2/2018	Apply by 2/2019
	Percentage of ACH Payments Made	81%	64.1%	70%
	Percentage by ACH Dollar Amount	\$25,566,768	\$20,364,190	\$20,975,115

Prior Year's Accomplishments

The following section lists the accomplishments of the Finance Department for Fiscal Year 2018.

- ◆ During the first six months of Fiscal Year 2018, 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 2018, the department processed a total of 13 payrolls for 184 budgeted positions. The Finance Department issued approximately 3,451 checks and coordinated direct deposit transfers totaling \$5,262,717.
- ◆ During the first six months of Fiscal Year 2018, the Department processed approximately 4,771 vendor checks and Automated Clearing House (ACH) transfers totaling \$15,896,111.
- ◆ 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 \$13,981,528 for the first six months of Fiscal Year 2018. The Department processed a total of 11,521 receipt items.
- ◆ The Finance Department assisted representatives of Mauldin & Jenkins, LLC, the Village's independent auditors, with the audit and preparation of the Comprehensive Annual Financial Report. The CAFR for the Fiscal Year ending September 30, 2017 was prepared and presented to the Village Council for consideration at its May 6, 2018 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2016 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2017.
- ◆ The Finance Department maintains depreciation records as well as tracks capital assets valued over \$88,131,407, 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 2016-17	FY 2017-18	FY 2018-19
FULL TIME			
Finance Director	1.0	1.0	1.0
Accountant	1.0	0.0	0.0
Accounting Clerk	1.0	2.0	2.0
TOTAL FULL TIME	3.0	3.0	3.0
Total	3.0	3.0	3.0

Budget Highlights

Personal Services

\$292,460

Personal Services for the Finance Department decreased \$5,280 and covers the salaries and fringe benefits for the Finance Director and Accounting Clerks. The decrease was due to two new entry level account clerks.

Accounting and Auditing

\$51,900

This line item increased by \$5,300 which includes federal and state single audits, and a required actuarial study for the OPEB liability. The increase was due to the addition of a security risk audit.

Travel and Per Diem

\$7,320

This line item increased by \$940 and covers conferences to maintain the certification for the Finance Department.

Publications, Dues and Training

\$3,410

This line item decreased by \$405 and funds membership to professional associations for the Finance Department.

Department of Finance

2018-2019

CLASSIFICATION	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	DEPARTMENT REQUEST	MANAGER RECOMMEND	COUNCIL ADOPT
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	256,826	215,280	195,280	207,640	208,050	208,050
414.000 Overtime	940	250	207	1,000	1,000	1,000
418.000 Service Award	1,005	1,210	-	-	-	-
419.001 Car Allowance	6,300	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	18,083	16,810	8,109	16,185	16,215	16,215
422.000 Retirement Contributions	32,439	26,430	22,430	25,870	25,905	25,905
423.000 Insurance, Health	28,640	28,800	25,590	36,000	28,800	32,400
424.000 Workers' Comp	521	580	580	560	560	560
426.000 Vacation/Sick time Payout	2,215	2,980	-	2,930	2,930	2,930
TOTAL PERSONAL SERVICES	\$ 346,969	\$ 297,740	\$ 257,596	\$ 295,585	\$ 288,860	\$ 292,460
OPERATING EXPENSES:						
431.000 Professional Services	500					
432.000 Accounting & Auditing Services	36,000	46,600	57,998	51,900	51,900	51,900
434.000 Contractual Services			21,146	-	-	-
440.000 Travel & Per Diem	3,582	6,380	6,380	7,320	7,320	7,320
451.000 Office Supplies			-			
454.000 Publications, Dues, & Training	4,708	3,815	3,815	3,410	3,410	3,410
TOTAL OPERATING EXPENSES	\$ 44,790	\$ 56,795	\$ 89,339	\$ 62,630	\$ 62,630	\$ 62,630
TOTAL FINANCE DEPARTMENT	391,759	354,535	346,935	358,215	351,490	355,090

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 an legal sufficiency of the documents.
- Preparation of legal opinions on matters affecting the Village, as the Village Council may direct.
- Submission of quarterly reports that include updates on all pending legal matters.
- Attendance at Village Manager's staff meetings and provide regular meeting hours for staff as needed.

FY19 Objectives

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



Organizational Excellence and Financial Stability

- ◆ 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
\$65,000

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. The increase is due to anticipated costs associated with collective bargaining.

Legal Retainer Agreement
\$240,000

The Village Attorney line item increased \$40,000 and covers legal services for the all departments, except Building and Planning.

Legal Retainer Agreement, Building & Planning
\$165,000

This, line item increased \$15,000 and covers legal services specific for the Building and Planning Department.

Other Current Charges
\$20,000

This is a new line item to cover any legal settlements that may arise throughout the year.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2019 COUNCIL ADOPT
OPERATING EXPENSES:						
431.002 Other Legal Services	\$ 44,264	\$ 65,000	\$ 41,730	\$ 65,000	\$ 65,000	\$ 65,000
431.003 Legal Retainer Agreement	277,881	200,000	250,000	240,000	240,000	240,000
431.004 Legal Retainer Agreement, B&P	205,261	150,000	170,000	165,000	165,000	165,000
449.000 Other Current Charges	23,775		23,780	20,000	20,000	20,000
TOTAL OPERATING EXPENSES	\$ 551,181	415,000	485,510	490,000	490,000	490,000
TOTAL VILLAGE ATTORNEY	\$ 551,181	415,000	485,510	490,000	490,000	490,000

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.

FY19 Objectives

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



Organizational Excellence and Financial Stability

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

Performance Measures

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

	Indicator	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	Email subscription service users	1,500	1,400	1,400
	Number of website page views	328,617	355,000	342,000
	Number of new hires	24	38	20

Prior Year's Accomplishments

The following section lists the accomplishments of Human Resources Division and the Communications Division for Fiscal Year 2018.

Human Resources Division

- ◆ During FY 2018, the Village recruited, hired and conducted new-hire orientation for a total of 38 employees to fill available positions in all departments including park service aides (10), recreation aides (7), police officers (7), permit clerks (2), maintenance workers (3), administrative clerks (2), the parks and recreation director, the administrative services manager, one HR assistant, a code compliance officer, an operations manager, an administrative assistant, a fitness manager, and an accounting clerk.

- ◆ Updated the Employee Policies and Procedures Manual, and reviewed the Classification and Compensation Plan.
- ◆ Worked with an independent consultant and the Village's Insurance Committee to manage the transition into a new agent for the Village's employee retirement plan.

Communications Division

- ◆ Created a Communications Plan with key messaging based on the Village Council's Strategic Priorities
- ◆ Created a social media policy
- ◆ Created and launched the #Pinecresting Community Hashtag which is widely used by residents, staff and South Florida businesses an average of 150 times per month
- ◆ Created the Pinecrest Public Schools brochure for 2017-2018 and 2018 – 2019 school years
- ◆ Created Pinecrest Public Schools logo and rack card
- ◆ Managed communications and logistics for the Inspire Pinecrest Community Conversation community engagement campaign which included three community "conversations".
- ◆ The Inspire Pinecrest Community Conversation held on January 28, 2018 was the most well-attended public meeting in the Village's history with close to 300 participants.
- ◆ Produced high-quality Pinecrest lifestyle welcome video
- ◆ Created, managed and promoted several educational campaigns including: Clear Power Lines, proper tree maintenance, alternative energy solutions, special taxing districts, Civilian Response to an Active Shooter, Transportation Master Plan Community Meetings, Resident and Business Resiliency Workshops, and Potable Water Town Hall.
- ◆ Created, managed and promoted communications for community events such as Coffee with a Cop, Patrick Dougherty's Stickwork sculpture, and Cypress Hall building and programming
- ◆ Created and promoted Police Department Recruitment brochure
- ◆ Increased the production of the Pinecrest Sun from three times per year to four times per year
- ◆ Designed wrap for the Public Works Department's first bucket truck
- ◆ Produced logo for the Coral Pine Park Tennis Center
- ◆ Implemented communications metrics reporting for the Communications Division Village Council Report
- ◆ Implemented Hootsuite to manage and preschedule social media posts for four departments and 12 social media accounts
- ◆ Finished a two-year Certified Public Communicator (CPC) accreditation at Texas Christian University. Communications Manager is currently one of 150 public communicators in the nation with CPC accreditation.
- ◆ Completed FEMA Advanced Public Information Officer accreditation

Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
FULL TIME			
Administrative Clerk	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0
Human Resources Assistant	1.0	2.0	2.0
Communications Manager	1.0	1.0	1.0
TOTAL FULL TIME	4.0	5.0	5.0
Total	4.0	5.0	5.0

Budget Highlights

Personal Services

\$395,720

The Personal Services for General Government increased by \$14,350 and covers the salary and benefits for the Human Resources Manager, Human Resources Assistants, Receptionist and Communications Manager.

Professional Services

\$15,650

This line item increased by \$410 and covers pre-employment testing and inoculations.

Other Contractual Services

\$57,585

This line item decreased by \$3,665 and funds the Pinecrest Sun publication, ADA compliance monitoring for the web site and a digital marketing monitoring system.

Travel and Per Diem

\$2,280

This line item decreased by \$550 and covers the conference costs for the Human Resources Manager and Communications Manager.

Communications and Freight Services

\$35,650

This line item remained the same as the prior year and covers postage, internet service fees and the design services for the newsletter.

Utility Services

\$57,500

This line item decreased by \$5,210 which reflects the cost of utility services for the Pinecrest Municipal Center. This line item has a downward trend.

Rental and Leases

\$12,600

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

Insurance

\$556,105

This line item increased by \$83,335 and covers property insurance, flood insurance, general liability insurance and IT cyber security insurance. The increase was due to higher costs for insurance.

Repair and Maintenance – Other

\$59,485

This line item increased \$4,995 and covers maintenance agreements and repair contracts. This line item increased due to additional maintenance needs in the Municipal Center.

Printing and Binding

\$27,680

This line item remained the same as the previous year and funds the printing of a newsletter three times a year, and various miscellaneous printing items.

Promotional Activities

\$8,500

This line item increased \$1,000 and covers the cost of Village brochures and communications promotional items.

Other Current Charges

\$15,730

This line item decreased by \$780 from the previous year and covers various items including employment ads, bank administrative charges and employee service luncheons.

Office Supplies

\$22,500

This line item decreased \$1,500 from the previous year.

Operating Supplies – Other

\$20,000

This line item increased by \$3,200 and mainly funds cleaning and household supplies.

Publications, Dues and Training

\$15,415

This line item decreased \$1,315 and covers staff trainings and costs for various memberships to professional organizations.

Capital Outlay

\$0

Funds were not allocated for capital outlay.

General Government

2018-2019

CLASSIFICATION	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	DEPARTMENT REQUEST	MANAGER RECOMMEND	COUNCIL ADOPT
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	\$ 241,153	\$ 269,950	\$ 226,615	\$ 283,730	\$ 277,825	\$ 277,825
414.000 Overtime	58	1,000	-	500	500	500
418.000 Service Award	4,964	5,640	5,640	6,760	6,545	6,545
419.001 Car Allowance	8,500	8,400	8,400	8,400	8,400	8,400
421.000 FICA Taxes	17,895	21,250	18,227	22,330	21,865	21,865
422.000 Retirement Contributions	30,692	34,790	29,888	36,540	35,705	35,705
423.000 Insurance, Health	30,379	38,400	30,176	48,000	38,400	43,200
424.000 Workers' Comp	588	720	720	3,090	740	740
426.000 Vacation/Sick time Payout	828	1,220	1,273	940	940	940
TOTAL PERSONAL SERVICES	\$ 335,058	\$ 381,370	\$ 320,939	\$ 410,290	\$ 390,920	\$ 395,720
OPERATING EXPENSES:						
431.000 Professional Services	25,316	15,240	22,500	15,650	15,650	15,650
434.000 Other Contractual Services	35,812	61,250	61,712	63,295	57,585	57,585
440.000 Travel & Per Diem	2,070	2,830	2,329	3,010	2,280	2,280
441.000 Communications & Freight Svcs	25,577	35,650	36,863	40,565	35,650	35,650
443.000 Utility Services	54,996	62,710	54,241	64,515	57,500	57,500
444.000 Rental & Leases	12,375	12,600	11,420	13,600	12,600	12,600
445.000 Insurance	400,821	472,770	472,770	556,095	556,105	556,105
446.002 Repair & Maintenance-Other	50,151	54,490	54,490	59,485	59,485	59,485
447.000 Printing & Binding	25,188	27,680	28,136	29,950	27,680	27,680
448.000 Promotional Activities	3,565	7,500	8,762	11,500	8,500	8,500
449.000 Other Current Charges	14,198	16,510	16,510	15,730	15,730	15,730
451.000 Office Supplies	21,624	24,000	24,000	20,000	22,500	22,500
452.002 Operating Supplies-Other	22,230	16,800	20,000	22,700	20,000	20,000
454.000 Publications, Dues, & Training	7,819	16,730	11,888	15,395	15,415	15,415
TOTAL OPERATING EXPENSES	\$ 701,741	\$ 826,760	\$ 825,621	\$ 931,490	\$ 906,680	\$ 906,680
CAPITAL OUTLAY:						
461.000 Land						
462.000 Buildings						
463.000 Improvements Other than Bldgs						
464.000 Equipment and Machinery	-	120,000	120,000			
TOTAL CAPITAL OUTLAY	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -
TOTAL GENERAL GOVERNMENT	\$ 1,036,799	\$ 1,328,130	\$ 1,266,560	\$ 1,341,780	\$ 1,297,600	\$ 1,302,400

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.

FY19 Objectives

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



Organizational Excellence and Financial Stability

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

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	130
	New Projects Completed	1	4	3
	Computers Replaced/Installed	0	6	20

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. The Village is 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.

- ◆ Microsoft Exchange Server Migration - With careful planning, the Village upgrade to Microsoft Exchange Server 2016 completed smoothly and brought significant benefits. Additionally, new architecture enhanced mail that goes outside the internal network and includes protection against malware.
- ◆ Top Check-In System Implementation - A new electronic sign-in system was implemented at the Building & Planning Department Lobby. This system saves all your data and gives you long term reporting abilities. With a database of names, dates and timestamps the department can produce valuable reports about traffic flow, wait times, customer needs and staff performance.
- ◆ Virtual Roll Call Implementation - Implementation of Virtual Roll Call Software at the Police Department to automate manual tasks and improve efficiencies within the department.

Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
FULL TIME			
IT Manager	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0

Budget Highlights

Personal Services
\$138,040

The Personal Services for Information Technology increased by \$5,330 and funds staff salaries and benefits.

Professional Services
\$82,500

This line item increased by \$4,900 and covers computer support. The increase is due to the need for additional IT support including cyber security.

Travel and Per Diem
\$1,000

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

Communications and Freight Services
\$2,705

This line item increased \$965 and funds a cell phone allowance for the IT Manager and mobile Wi-Fi fees. The increase was mainly due to emergency preparedness initiatives of inclusion of emergency phones.

Information Technology

2018-2019

Repair and Maintenance – Other \$137,570

This line item increased by \$8,115 and covers hardware and software maintenance agreements and repair contracts. The increase was mainly due to higher costs of maintenance contracts.

Operating Supplies – Other \$17,000

This line item increased by \$2,000 and funds computer software and hardware, printers and computer supplies.

Publications, Dues and Training \$680

This line item remained the same and funds training activities for the IT Manager.

Capital Outlay – Machinery & Equipment \$40,600

This line item increased by \$13,700 and covers the replacement of several computers, as well as an exchange mail server upgrade.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	\$ 92,528	\$ 95,870	\$ 95,870	\$ 99,750	\$ 99,960	\$ 99,960
418.000 Service Award	-	800	803	1,000	1,000	1,000
419.001 Car Allowance	3,000	4,200	4,200	4,200	4,200	4,200
421.000 FICA Taxes	6,810	7,470	6,868	7,710	7,725	7,725
422.000 Retirement Contributions	13,047	13,520	12,839	14,060	14,095	14,095
423.000 Insurance, Health	8,768	9,600	8,596	12,000	9,600	10,800
424.000 Workers' Comp	202	250	250	260	260	260
426.000 Vacation/Sick time Payout	-	1,000				
TOTAL PERSONAL SERVICES	\$ 124,354	\$ 132,710	\$ 129,426	\$ 138,980	\$ 136,840	\$ 138,040
OPERATING EXPENSES:						
431.000 Professional Services	72,350	77,600	77,600	87,600	82,500	82,500
440.000 Travel & Per Diem	-	1,000	1,000	1,000	1,000	1,000
441.000 Communications & Freight Svcs	1,200	1,740	1,740	2,705	2,705	2,705
446.002 Repair & Maintenance-Other	132,477	129,455	129,455	135,700	137,570	137,570
452.002 Operating Supplies-Other	21,691	15,000	15,000	19,000	17,000	17,000
454.000 Publications, Dues, & Training	640	680	680	680	680	680
TOTAL OPERATING EXPENSES	\$ 228,358	\$ 225,475	\$ 225,475	\$ 246,685	\$ 241,455	\$ 241,455
CAPITAL OUTLAY:						
461.000 Land						
462.000 Buildings						
463.000 Improvements Other than Bldgs						
464.000 Equipment and Machinery	-	26,900	26,900	95,600	40,600	40,600
TOTAL CAPITAL OUTLAY	\$ -	\$ 26,900	\$ 26,900	\$ 95,600	\$ 40,600	\$ 40,600
TOTAL INFORMATION TECHNOLOGY	\$ 352,712	\$ 385,085	\$ 381,801	\$ 481,265	\$ 418,895	\$ 420,095

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.

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

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

FY19 Objectives

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



Organizational Excellence and Financial Stability

- ◆ Continue recruitment efforts for qualified police officers to fill all vacancies.
 - Agency personnel will attend job fairs as required.
 - Reach out to agencies that may have officers planning to retire.



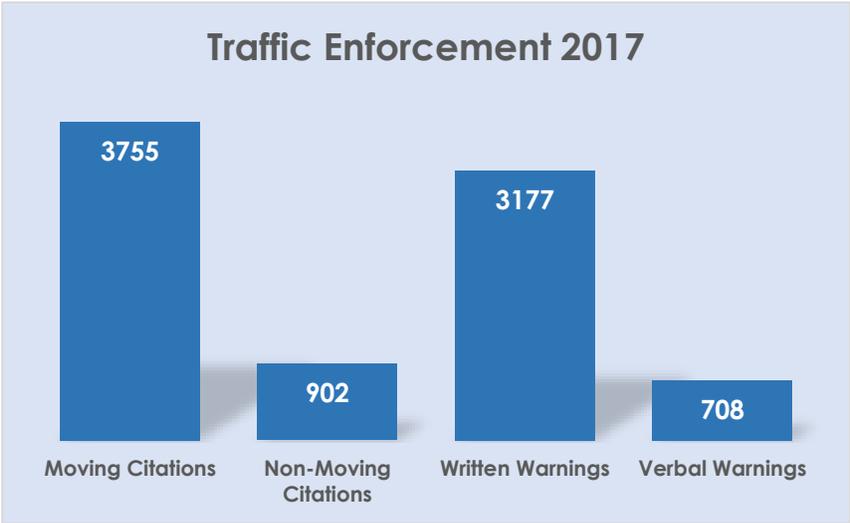
Security and Pedestrian Safety

- ◆ Conduct familiarization visits at all schools and religious institutions, to include:
 - Coordinating with the administrators of the institutions to advise the desire to have police officers tour their grounds.
 - Creating a schedule to ensure all patrol officers visit every public and private school, and religious institution.
- ◆ Conduct Department wide active shooter drill at a local school, which involves:
 - Determining a location for the drill.
 - Drafting a training action plan detailing all aspects of the drill.
 - Debriefing all personnel.
 - Completing an after-action report.

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 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	New Neighborhood Crime Watch Groups	3	2	2
	Park Details Performed	1,624	1,497	1,550
	Park and Walks	2,765	3,205	3,300



Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Police for Fiscal Year 2018.

- ◆ On May 29th and 30th, 2018 two assessors conducted an on-site inspection of the 911 telecommunications accreditation files and related 911 center functions. The assessors will recommend accreditation to the accreditation commission on October 3, 2018.
- ◆ Roll call briefings are now conducted in a virtual environment. Officers report to their assigned zones after checking into service, instead of reporting to the station *roll call room*. Pinecrest officers now obtain all briefing information on-line via the agency's secure Virtual Private Network. The web-based roll call briefing software solution makes the most efficient use of resources by cutting down on the time it takes officers to begin patrolling assigned zones.
- ◆ The police department purchased the needed text to 911 hardware (router). Intrado installed of the hardware and related software. The system was tested successfully. Miami-Dade County was informed that we are text to 911 capable. Once Miami-Dade completes their installation, Pinecrest will train personnel and begin accepting calls for service via text messaging.

Authorized Positions

Position	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19
FULL TIME			
SWORN PERSONNEL			
Chief of Police	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0
Major	1.0	1.0	1.0
Lieutenant	2.0	2.0	2.0
Sergeant	8.0	8.0	8.0
Police Officer	36.0	31.0	32.0
School Resource Officer	2.0	2.0	2.0
Task Force Officer	1.0	1.0	1.0
Detectives	4.0	4.0	3.0
TOTAL SWORN PERSONNEL	56.0	51.0	51.0
CIVILIAN PERSONNEL			
Administrative Assistant to the Police Chief	1.0	1.0	1.0
IT Administrator	1.0	1.0	1.0
Community Service Aide	5.0	5.0	5.0
Dispatcher Supervisor	1.0	1.0	1.0
Dispatcher	9.0	9.0	9.0
Records Clerk	2.0	2.0	2.0
Account Clerk	1.0	1.0	0.0
Victim Services Coordinator	1.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	21.0	21.0	20.0
PART TIME			
CIVILIAN PERSONNEL			
School Crossing Guard – PT	4.0	4.0	4.0
Traffic Infraction Enforcement Officer	1.0	1.0	1.0
TOTAL PT CIVILIAN PERSONNEL	5.0	5.0	5.0
Total Authorized Positions	82.0	77.0	76.0

Budget Highlights

Revenues

\$735,000

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

\$8,167,020

This line item was increased by \$96,875 and includes salaries and benefits for all staff.

Professional Services

\$1,440

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

Other Contractual Services

\$313,560

This line item increased \$6,300 and includes vendor cost for the traffic light camera program. The increase was mainly due to necessary software for the new License Plate Reader program.

Investigations

\$350

This line item decreased \$150.

Travel and Per Diem

\$11,430

This line item decreased \$1,850 and funds conferences and training for the department.

Communications and Freight Services

\$56,810

This line item decreased by \$620 and funds air cards for the police vehicle computers, phone lines and enhanced band width for increased data transfer rates.

Rental and Leases

\$15,780

This line item increased \$1,640 and covers the costs of a copier and car rentals. The increase was to include a water cooler for the department.

The Repair and Maintenance – Vehicles

\$90,000

This line item decreased \$13,640 the previous year. The decreased is due to the addition of several new automobiles that do not require maintenance at this time.

Repair and Maintenance – Other
\$99,800

This line item decreased by \$3,830 and pays for the maintenance agreements for computer software.

Printing and Binding
\$7,120

Printing and Binding decreased by \$800 and covers the cost of the department's miscellaneous printing needs.

Other Current Charges
\$4,905

This line item decreased \$95 and funds the officer awards and recruitment activities.

Office Supplies
\$15,000

This line item remained the same from the previous year.

Operating Supplies – Gasoline
\$101,200

This line item increased \$14,320 and provides funds for fuel. The increase was due to rising gasoline prices.

Operating Supplies – Other
\$128,515

This line item decreased \$2,130 and funds police uniform allowances and equipment. The decrease was due to the removal of the allocation of funds for the positions that were eliminated.

Publications, Dues and Training
\$32,460

This line item increased \$10,280 and funds various trainings and costs for Law Enforcement Accreditation. The increase is due to additional funding for police officer training.

Capital Outlay – Machinery & Equipment
\$410,000

This line item decreased by \$258,718 mainly due to removal of the allocation for the License Plate Readers pilot program which was purchased in the previous fiscal year. This line item also covers the purchase of computer equipment, new vehicles, and other various police equipment.

Aide to Government Agencies
\$8,300

This line item increased \$3,590 and funds the court overtime reduction program, court e-notify program and crime stoppers. The increase was due inclusion of the Village's portion of the update to the court e-notify program.

Department of Police

2018-2019

CLASSIFICATION	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	DEPARTMENT REQUEST	MANAGER RECOMMEND	COUNCIL ADOPT
REVENUES:						
334.500 Misc Grants, Police	\$ 26,961	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
342.100 Private Detail-Police	21,003	30,000	16,381	20,000	20,000	20,000
351.000 Judgments and Fines-Court	67,686	78,280	103,527	90,000	90,000	90,000
351.900 Traffic Light Cameras Fines	415,895	550,000	645,715	600,000	600,000	600,000
TOTAL REVENUES	\$ 531,545	\$ 683,280	\$ 790,623	\$ 735,000	\$ 735,000	\$ 735,000
EXPENDITURES:						
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	\$ 4,648,016	\$ 4,612,500	\$ 4,612,500	\$ 4,698,200	\$ 4,483,795	\$ 4,483,795
412.500 Holiday Pay	156,897	144,970	146,566	154,320	154,320	154,320
413.000 Other Salaries & Wages	82,205	53,765	89,915	56,430	56,080	56,080
414.000 Overtime	459,523	392,025	392,025	478,890	478,890	478,890
415.000 Special Pay	37,094	37,375	32,305	38,580	38,580	38,580
416.000 Private Detail	18,898	57,470	10,728	25,115	25,115	25,115
417.000 Other Benefits	2,029	5,600	3,549	5,600	5,600	5,600
418.000 Service Award	59,822	60,810	60,810	60,620	60,060	60,060
419.000 Car Allowance	210,465	210,000	210,000	210,000	210,000	210,000
421.000 FICA Taxes	424,570	412,615	388,030	423,910	406,405	406,405
422.000 Retirement Contributions	107,477	106,800	90,416	110,860	111,435	111,435
422.001 FRS Retirement (DB)	941,878	1,115,698	1,115,698	1,086,005	1,199,280	1,199,280
423.000 Health	673,592	700,800	634,332	864,000	700,800	788,400
424.000 Workers' Comp	94,047	130,587	130,587	135,090	125,000	125,000
426.000 Vacation/Sick time Payout	22,363	29,130	16,426	24,060	24,060	24,060
TOTAL PERSONAL SERVICES	\$ 7,939,151	\$ 8,070,145	\$ 7,933,886	\$ 8,371,680	\$ 8,079,420	\$ 8,167,020
OPERATING EXPENSES:						
431.000 Professional Services	-	1,440	200	1,440	1,440	1,440
434.000 Other Contractual Services	246,834	307,260	307,000	313,560	313,560	313,560
435.000 Investigations	181	500	500	500	350	350
440.000 Travel & Per Diem	14,372	13,280	10,000	11,430	11,430	11,430
441.000 Communications & Freight Svcs	47,780	57,430	57,430	59,190	56,810	56,810
444.000 Rental & Leases	16,331	14,140	14,000	15,780	15,780	15,780
446.001 Repair & Maintenance-Vehicles	94,350	103,640	85,000	103,640	90,000	90,000
446.002 Repair & Maintenance-Other	72,954	103,630	97,000	97,800	99,800	99,800
447.000 Printing & Binding	8,105	7,920	6,600	8,120	7,120	7,120
449.000 Other Current Charges	4,394	5,000	4,000	5,000	4,905	4,905
451.000 Office Supplies	14,947	15,000	15,000	15,000	15,000	15,000
452.001 Operating Supplies-Gasoline	87,707	86,880	85,000	110,000	101,200	101,200
452.002 Operating Supplies-Other	109,962	130,645	135,000	128,515	128,515	128,515
454.000 Publications, Dues, & Training	28,601	22,180	45,000	32,210	32,460	32,460
TOTAL OPERATING EXPENSES	\$ 746,518	\$ 868,945	\$ 861,730	\$ 902,185	\$ 878,370	\$ 878,370
CAPITAL OUTLAY:						
461.000 Land						
462.000 Buildings					5,600	5,600
463.000 Improvements Other than Bldgs						
464.000 Equipment and Machinery	456,646	668,718	668,718	755,570	404,400	404,400
TOTAL CAPITAL OUTLAY	\$ 456,646	\$ 668,718	\$ 668,718	\$ 755,570	\$ 410,000	\$ 410,000
GRANTS AND AIDS						
481.000 Aid to Government Agencies	3,787	4,710	4,500	8,300	8,300	8,300
483.000 Aid to Government Agencies						
483.001 Aid to Gov, Community support						
TOTAL GRANTS AND AIDS	\$ 3,787	\$ 4,710	\$ 4,500	\$ 8,300	\$ 8,300	\$ 8,300
TOTAL POLICE DEPARTMENT	\$ 9,146,102	\$ 9,612,518	\$ 9,468,834	\$ 10,037,735	\$ 9,376,090	\$ 9,463,690
Net (Expense)/ Revenue	\$ (8,614,557)	\$ (8,929,238)	\$ (8,678,211)	\$ (9,302,735)	\$ (8,641,090)	\$ (8,728,690)

Function

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

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

The Planning Division is charged with the oversight of all activities and inquiries pertaining to comprehensive planning, land use, and zoning. Functions include property, subdivision plat, and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, issuance of sign permits, tree removal permits, business license issuance, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 162 and 163. These regulations control the development and implementation of our Comprehensive Development Master Plan, Land Development Regulations, Concurrency Regulations, Code Compliance, and other issues relating to the overall planning and land use function. The division is charged with the responsibility of reviewing and disseminating information pertaining to legislation adopted by the Village Council and other agencies that regulate land use and development.

FY19 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 Industry (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 to improve the overall departmental performance and efficiency by providing additional training to staff on issues that pertain to disaster assessment, land development regulations, and revisions to the Florida Building Code.
- ◆ Continue to provide periodic workshops for citizens, architects, engineers, and contractors for Village staff to present current processes and practices as well as new state-of-the-art technology which interacts with the

Department's permitting and inspection software system, "Trakit" – initiatives that will improve department functions and levels of service.



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 evaluate the benefits and impacts of a mixed-use zoning district overlay within identified commercial zoning districts that incorporates the concepts of walkability, transportation efficiencies, and sustainability; provides additional residential and commercial options for Pinecrest residents and businesses; creates economic opportunities; and protects existing residential districts from increases in density.
- ◆ Continue to coordinate with the Miami-Dade Beacon Council in convening meetings with owners and representatives of local Pinecrest businesses for the purpose of understanding and responding to local business needs.



Environmental Sustainability

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

Performance Measures

The following indicators are relevant to the 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
	ISO Rating	3	3	3
	Number of Permits Issued	3,162	3,092	3,000
	Number of Inspection Performed	16,634	16,800	17,000
	Certificates of Use Issued	19	28	20
	Percentage of Closed Code Compliance Cases	97	97	97

Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Building and Planning for Fiscal Year 2018.

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

Florida Building Code. An ISO audit and monitoring visit completed in 2014, resulted in a continuing ISO rating of 3.

- ◆ Planning and building inspection staff are LEED certified and have completed ongoing training necessary for certification maintenance. Throughout the fiscal year, trade inspectors and plans examiners received monthly training in different aspects of the Florida Building Code through the South Florida Building Officials' Association.
- ◆ Staff responsible for floodplain management attended a workshop meeting sponsored by Miami-Dade County for the purpose of reviewing potential amendments to the floodplain maps and zones in South Florida and reviewing preliminary results of a recent study of coastal flood hazard areas.
- ◆ All staff responsible for damage assessment completed assessment of all damage caused by Hurricane Irma and reported documented damage to Miami-Dade County for inclusion in an overall report to FEMA.
- ◆ The Building and Planning Department held four (4) meetings with contractors and architects, and three (3) meetings with landscaping professionals for the purpose of reviewing and discussing the Village's Land Development Regulations. Proposed amendments were subsequently drafted and submitted to the Village Council for consideration. Amendments were adopted at second reading on May 8, 2018.
- ◆ The Building and Planning Department held an "Energy Efficiency" workshop on June 20, 2018 for owners of commercial businesses in Pinecrest. Building and Planning Department staff; solar contractors; generator contractors; and representatives of FPL, Florida City Gas, and PACE Financing all participated.
- ◆ The Building and Planning Department is projected to process over 1,250 code compliance complaints and present 224 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by the Code Compliance Officer.
- ◆ Staff continuously monitors and evaluates properties potentially suitable for mixed use development including property located at the northeast quadrant of the intersection of SW 136 Street and Pinecrest Parkway (US-1), and property located within the North Pinecrest Business Alternative District, on the west side of the entrance to the Palmetto Expressway.
- ◆ Staff has attended several meetings for evaluation of alternative modes of transit improvements to the busway. Potential improvements consisting of either bus rapid transit (BRT) or light rail would provide transportation infrastructure support for future mixed use development.
- ◆ The Village was recently recertified as a Florida Certified Green Local Community with a Silver Certification in September 2017. The Village continues working toward Gold Certification and will have an opportunity to resubmit for an improved certification in 2022.
- ◆ Building and Planning staff have identified and documented the program requirements necessary for an improved CRS rating of 6 or 7 and are on schedule for submittal of documentation to CRS in June, 2018. If approved, an improved rating of 6 or 7 will result in an additional 5 to 10 percent reduction in flood insurance premiums.
- ◆ The Building and Planning Department coordinated with Dr. Ralph Rosado in submittal of an application for a grant from the Florida Department of Economic Opportunity on behalf of the Village of Pinecrest to fund an economic development initiative to analyze the Village's strengths and weaknesses as it relates to its retail/restaurant business community

Department of Building and Planning

2018-2019

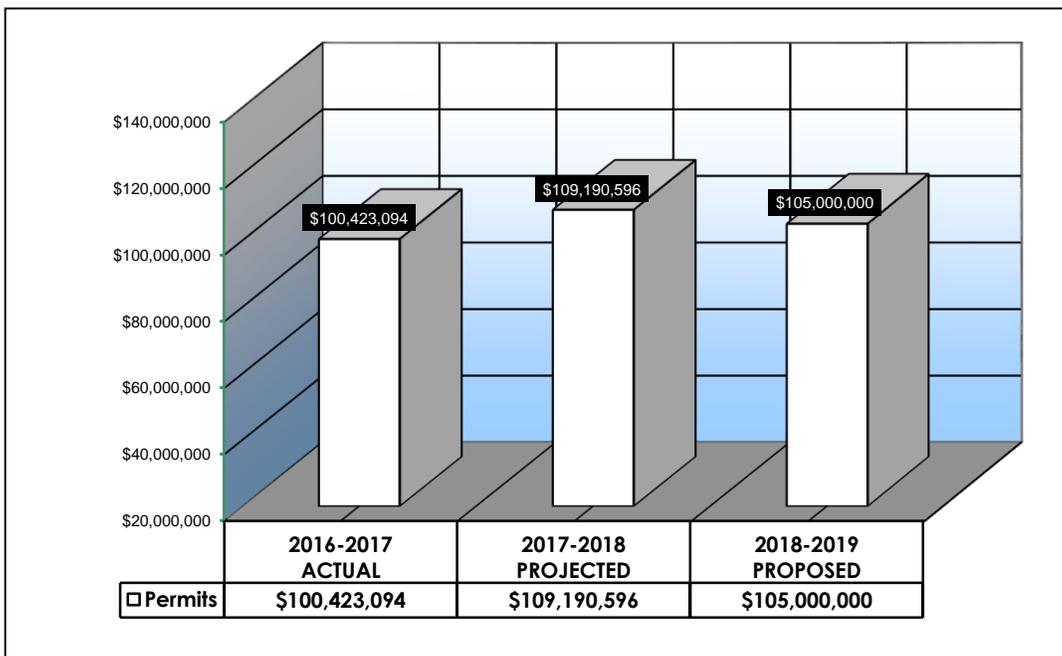
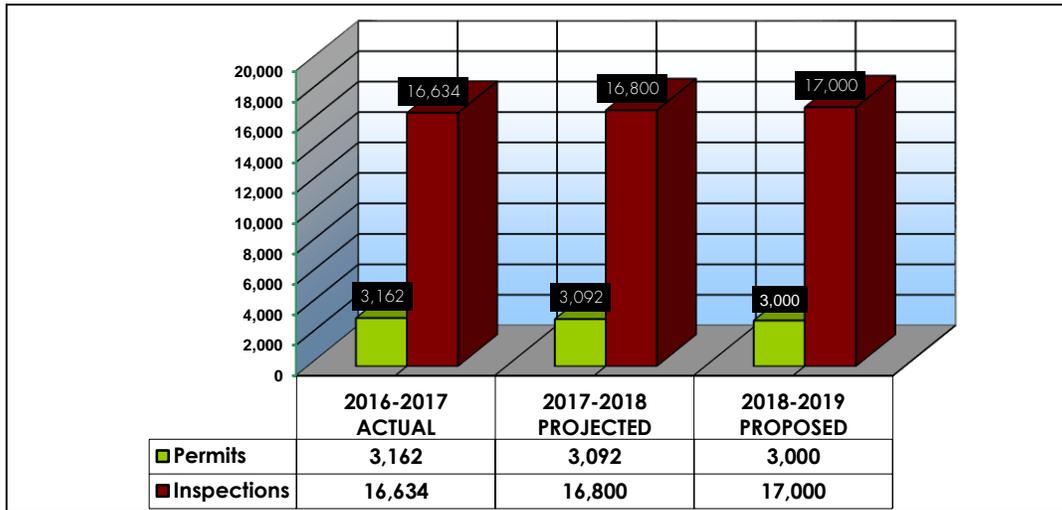
along the Pinecrest Parkway (US 1), to gather market intelligence to optimize merchandising and marketing for existing retailers and recruitment of new retailers, and to create an economic development Business Retention and Retail Recruitment Plan.

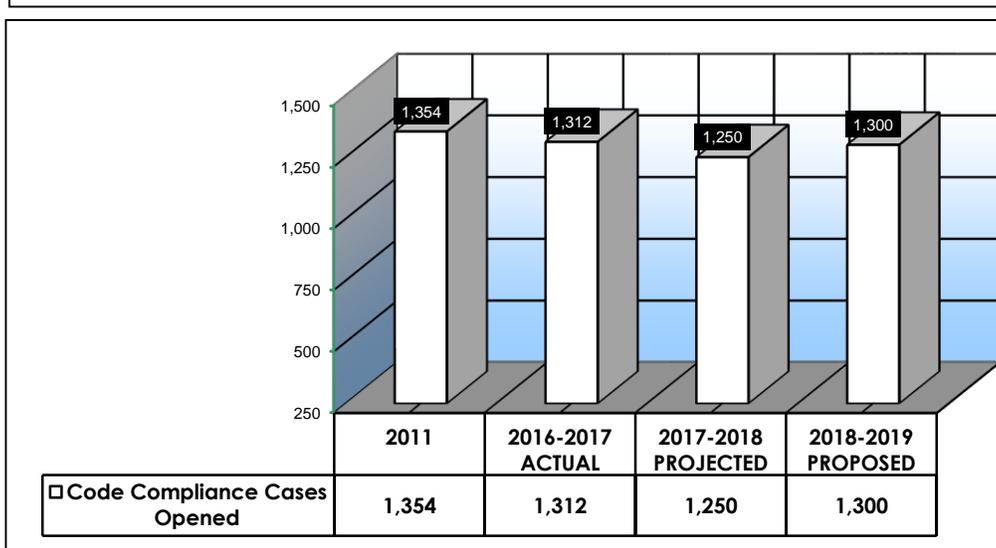
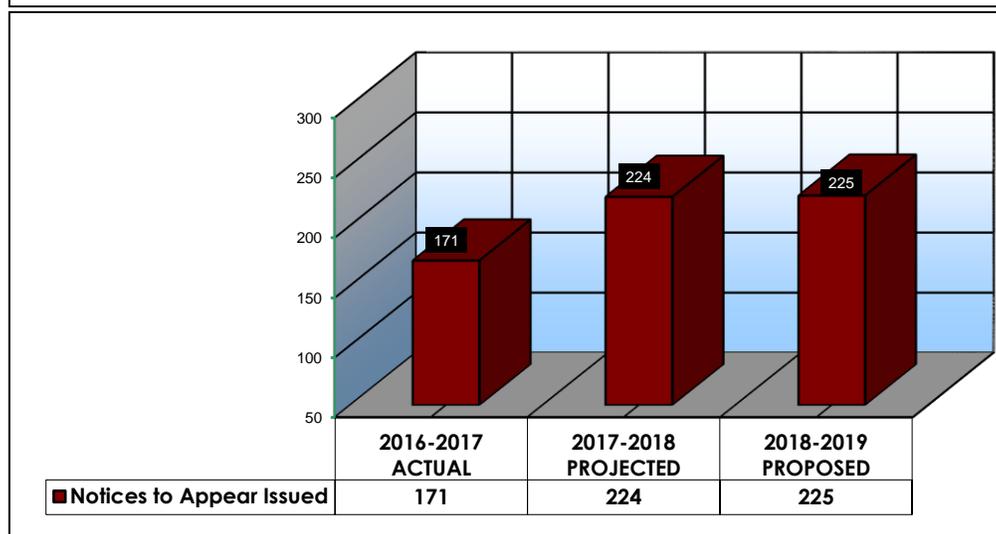
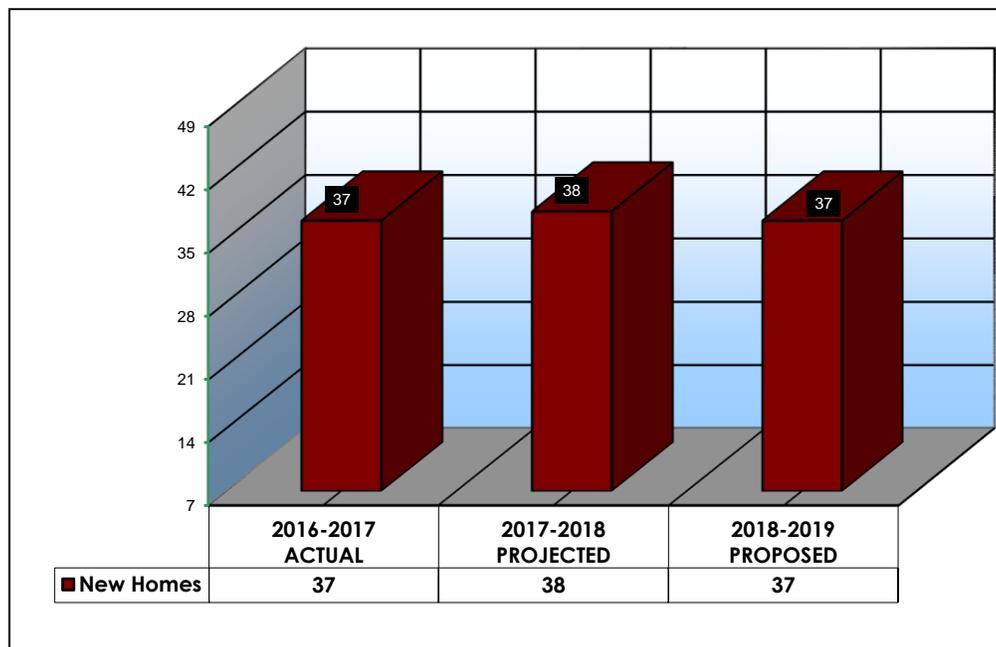
- ◆ The Building and Planning Department has coordinated with the Miami-Dade Beacon Council and begun meeting with Pinecrest business owners for the purpose of reviewing services that the Beacon Council makes available to commercial businesses, to optimize communication between business owners and the Village of Pinecrest, and to review and discuss factors critical to the attraction and retention of businesses in Pinecrest.

Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
FULL TIME			
Building Official	1.0	1.0	1.0
Assistant Building Official	0.0	1.0	1.0
Building Services Supervisor	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0
Planner	1.0	1.0	1.0
Admin. Assistant to Planning Director	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0
Code Compliance Officer	2.0	2.0	2.0
Permit Clerk	4.0	4.0	4.0
TOTAL FULL TIME	13.0	14.0	14.0
PART TIME			
Chief Electrical Inspector	1.0	1.0	1.0
Chief Mechanical Inspector	1.0	1.0	1.0
Chief Plumbing Inspector	1.0	1.0	1.0
Plans Reviewer	0.0	1.0	1.0
Code Compliance Officer	0.0	0.0	1.0
TOTAL PART TIME	3.0	4.0	5.0
Total Authorized Positions	16.0	18.0	19.0

Activity Report





Budget Highlights

Revenues

\$2,285,000

The department estimates \$2,285,000 in revenues generated from Building Permits.

Personal Services

\$1,671,635

This line item increased \$27,415 and covers staff salaries and benefits.

Professional Services

\$50,000

This line item increased \$20,000 which covers consultant fees for an economic development analysis.

Other Contractual Services

\$195,300

This line item decreased \$25,240 and funds the consultant plans reviewers and the imaging of records. This decrease is mainly due to the declining need for outside consultants.

Travel & Per Diem

\$4,900

This line item increased \$1,263 and covers travel expenses to seminars and trainings.

Communications & Freight Services

\$8,050

This line item decreased \$1,245 and covers internet connections, postage and courier services.

Rentals & Leases

\$625

This line item decreased \$5 and funds the maintenance agreement for the copy machine.

Repair & Maintenance – Vehicle

\$4,980

This line item increased \$1,230 and funds the basic maintenance for the department vehicles.

Repair & Maintenance – Other

\$62,280

This line item increased \$3,710 and covers the maintenance of the computer software.

Printing & Binding

\$7,300

This line item increased \$3,100 and funds the printing needs of the department. The increase was mainly due to the inclusion of funds for CRS/FEMA public outreach mailings.

Other Current Charges

\$72,000

This line item remained the same and covers the cost of Code Compliance Fees to Miami-Dade County, State and DCA, as well as the cost of tax records for the GIS system.

Operating Supplies – Gasoline
\$2,440

This line item decreased \$160.

Operating Supplies – Other
\$17,800

This line item decreased \$1,326 and covers the cost of uniforms for staff, computer supplies and additional computer software.

Publications, Dues & Training
\$10,995

This line item increased \$700 from the previous year.

Capital Outlay – Machinery & Equipment
\$5,300

Funds were included in the budget for the purchase of a perforator.

Department of Building and Planning

2018-2019

CLASSIFICATION	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	DEPARTMENT REQUEST	MANAGER RECOMMEND	COUNCIL ADOPT
REVENUES						
322.000 Building Permits	\$ 2,284,458	\$ 2,248,000	\$ 2,328,840	\$ 2,285,000	\$ 2,285,000	\$ 2,285,000
TOTAL REVENUES	\$ 2,284,458	\$ 2,248,000	\$ 2,328,840	\$ 2,285,000	\$ 2,285,000	\$ 2,285,000
EXPENDITURES:						
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	970,796	1,052,410	1,005,311	1,043,950	1,038,530	1,038,530
413.000 Other Salaries & Wages	175,027	170,570	181,635	188,810	187,685	187,685
414.000 Overtime	10,496	5,000	6,231	12,000	12,000	12,000
418.000 Service Award	18,038	17,990	23,170	20,865	20,740	20,740
419.001 Car Allowance	19,050	19,800	19,800	22,800	22,800	22,800
421.000 FICA Taxes	83,241	95,590	84,573	97,120	96,610	96,610
422.000 Retirement Contributions	107,210	117,350	111,430	116,810	116,150	116,150
423.000 Health	123,521	134,400	137,048	168,000	134,400	151,200
424.000 Workers' Comp	20,998	27,560	27,560	27,810	22,000	22,000
426.000 Vacation/Sick time Payout	4,179	3,550	3,934	3,920	3,920	3,920
TOTAL PERSONAL SERVICES	\$ 1,532,556	\$ 1,644,220	\$ 1,600,692	\$ 1,702,085	\$ 1,654,835	\$ 1,671,635
OPERATING EXPENSES:						
431.000 Professional Services	-	30,000	30,000	50,000	50,000	50,000
434.000 Other Contractual Services	338,006	220,540	195,000	195,300	195,300	195,300
440.000 Travel & Per Diem	1,791	3,637	3,637	4,900	4,900	4,900
441.000 Communications & Freight Svcs	13,167	9,295	9,295	8,050	8,050	8,050
444.000 Rental & Leases	322	630	630	625	625	625
446.001 Repair & Maintenance-Vehicles	2,576	3,750	3,570	4,980	4,980	4,980
446.002 Repair & Maintenance-Other	44,407	58,570	58,570	60,095	62,280	62,280
447.000 Printing & Binding	6,901	4,200	4,200	7,300	7,300	7,300
449.000 Other Current Charges	55,110	72,000	72,000	72,000	72,000	72,000
452.001 Operating Supplies-Gasoline	1,780	2,600	2,600	2,440	2,440	2,440
452.002 Operating Supplies-Other	26,521	19,126	19,126	15,250	17,800	17,800
454.000 Publications, Dues, & Training	6,423	10,295	10,295	10,995	10,995	10,995
TOTAL OPERATING EXPENSES	\$ 497,006	\$ 434,643	\$ 408,923	\$ 431,935	\$ 436,670	\$ 436,670
CAPITAL OUTLAY:						
461.000 Land						
462.000 Buildings						
463.000 Improvements Other than Bldgs						
464.000 Equipment and Machinery		42,000	42,000	26,500	5,300	5,300
TOTAL CAPITAL OUTLAY	\$ -	\$ 42,000	\$ 42,000	\$ 26,500	\$ 5,300	\$ 5,300
TOTAL BUILDING & PLANNING	\$ 2,029,562	\$ 2,120,863	\$ 2,051,615	\$ 2,160,520	\$ 2,096,805	\$ 2,113,605
Net (Expense)/ Revenue	\$ 254,896	\$ 127,137	\$ 277,225	\$ 124,480	\$ 188,195	\$ 171,395

Function

The Department of Public Works is responsible for the maintenance of roads, other public areas and facilities, beautification projects, stormwater management, and the construction management of all capital improvement projects. Therefore, in addition to the funding provided by the General Fund, the Public Works Department receives partial funding from the Stormwater Utility Fund and Transportation Fund since it oversees, and is responsible for, projects within these special funds. The Department of Public Works functions under the direction of the Public Works Director, who is appointed by the Village Manager.

FY19 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.
- ◆ Develop the design of the Recreation Building and walking path for Coral Pine Park as outlined in the approved Park Master Plan.
- ◆ 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, new bus benches and new trash receptacles.
- ◆ 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.

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 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	Street/Traffic Signs Erected or Repaired	242	350	400
	Storm Drains Cleaned or Repaired	518	550	550
	Trees Erected, Removed or Trimmed	57	75	75
	PW Permits Reviewed	82	85	95
	Inspections Conducted	243	250	275

Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Public Works for Fiscal Year 2018.

- ◆ The Department provided construction management and oversight for the Community Center expansion and renovation project that provided an additional 7,000 SF of new space and renovation of the existing space including a new fitness gym and cafe.
- ◆ The Department provided construction management and oversight for the Kendall Drive Beautification project that provided new landscape medians, irrigation, decorative streetlights and decorative crosswalks from US-1 to SW 65 Court.
- ◆ 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 1,033 drainage structures.
- ◆ The Department provided on-going maintenance of Village Hall and associated public areas.
- ◆ The Department provided on-going street sign replacements, pot hole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.
- ◆ The Department provided 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 Department Director participated in the plat committee reviews and provided technical input for site plan approvals, tentative and final plat reviews in accordance with Public Works Standards and Village of Pinecrest Ordinances.
- ◆ The Department regularly monitors all Village hired contractors for performance standards and performs evaluations annually. The Department also works with the Procurement Division to insure that contractor selection is reviewed for technical competency and past performance with the Village.

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

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

Budget Highlights

Revenues
\$22,310

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

Personal Services
\$606,210

Personal Services increased \$28,825 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.

Travel and Per Diem
\$2,500

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

Communications & Freight Services
\$8,520

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

Utility Services
\$19,810

This line item decreased \$1,790 and provides electricity, water and waste disposal services. The increase was mainly due to the addition of funds for electricity costs for monument signs.

Rentals and Leases
\$2,640

This line item increased \$180 and covers a copier lease.

Repair & Maintenance – Vehicle
\$7,000

This line item remained the same and covers basic maintenance for the public works vehicles.

Repair & Maintenance – Other
\$12,360

This line item increased \$1,000 and funds various maintenance contracts. The additional funds are allocated for miscellaneous repairs throughout the public works yard.

Printing and Binding
\$0

Fund were not allocated for this line item.

Office Supplies
\$2,400

This line item increased by \$650 from the previous year.

Operating Supplies – Gasoline
\$10,000

This line item remained the same and covers the cost of gasoline for the Public Works fleet.

Operating Supplies – Other
\$12,500

This line item increased \$1,980 from the previous fiscal year. The increase was due to the need for uniforms and safety supplies for the additional maintenance crew.

Road Materials & Supplies
\$0

Funds were not allocated in this line item as this is funded in the Transportation Fund.

Department of Public Works

2018-2019

Publications, Dues & Training \$4,345

This line item decreased \$640 and covers conference registrations and professional association memberships.

Capital Outlay – Improvements Other Than Buildings \$3,400

This line item funds the purchase of a freezer and ice machine for the Public Works office.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
REVENUES:						
322.001 Public Works Permits	\$ 9,806	\$ 22,000	\$ 6,381	\$ 14,500	\$ 14,500	\$ 14,500
343.900 US1 Maintenance Fees	7,872	7,810	7,810	7,810	7,810	7,810
TOTAL REVENUES	\$ 17,678	\$ 29,810	\$ 14,191	\$ 22,310	\$ 22,310	\$ 22,310
EXPENDITURES:						
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	\$ 358,770	\$ 399,915	\$ 371,114	\$ 422,270	\$ 418,930	\$ 418,930
414.000 Overtime	9,104	2,290	2,402	2,500	2,500	2,500
418.000 Service Award	4,814	5,270	5,270	5,880	5,840	5,840
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	27,104	31,660	26,181	34,485	33,350	33,350
422.000 Retirement Contributions	42,915	46,520	43,315	49,085	48,680	48,680
423.000 Insurance, Health	55,365	57,600	63,755	72,000	57,600	64,800
424.000 Workers' Comp	17,880	22,390	20,000	20,000	18,000	18,000
426.000 Vacation/Sick time Payout	10,087	6,340	2,207	8,710	8,710	8,710
TOTAL PERSONAL SERVICES	\$ 531,438	\$ 577,385	\$ 539,643	\$ 620,330	\$ 599,010	\$ 606,210
OPERATING EXPENSES:						
431.000 Professional Services	13,283	10,000	10,000	10,000	10,000	10,000
434.000 Other Contractual Services	41,917	72,190	72,190	122,190	72,190	72,190
440.000 Travel & Per Diem	907	2,500	2,500	5,000	2,500	2,500
441.000 Communications & Freight Svcs	8,259	8,520	8,520	11,900	8,520	8,520
443.000 Utility Services	23,354	21,600	21,600	19,811	19,810	19,810
444.000 Rental & Leases	2,727	2,460	2,640	2,640	2,640	2,640
446.001 Repair & Maintenance-Vehicles	3,421	7,000	10,000	7,000	7,000	7,000
446.002 Repair & Maintenance-Other	12,314	11,360	11,360	11,858	12,360	12,360
447.000 Printing & Binding	21	-	-	500	-	-
451.000 Office Supplies	2,338	1,750	2,500	3,000	2,400	2,400
452.001 Operating Supplies-Gasoline	7,631	10,000	8,492	10,000	10,000	10,000
452.002 Operating Supplies-Other	13,921	10,520	10,520	12,500	12,500	12,500
453.000 Road Material and Supplies	-	2,000	2,000	2,000	-	-
454.000 Publications, Dues, & Training	3,376	4,985	3,456	5,430	4,345	4,345
TOTAL OPERATING EXPENSES	\$ 133,467	\$ 164,885	\$ 165,778	\$ 223,829	\$ 164,265	\$ 164,265
CAPITAL OUTLAY:						
461.000 Land						
462.000 Buildings						\$ -
463.000 Improvements Other than Bldgs	-	3,500	3,500	118,900	-	-
464.000 Equipment and Machinery	-				3,400	3,400
TOTAL CAPITAL OUTLAY	\$ -	\$ 3,500	\$ 3,500	\$ 118,900	\$ 3,400	\$ 3,400
TOTAL PUBLIC WORKS	\$ 664,905	\$ 745,770	\$ 708,921	\$ 963,059	\$ 766,675	\$ 773,875
Net (Expense)/ Revenue	\$ (647,227)	\$ (715,960)	\$ (694,730)	\$ (940,749)	\$ (744,365)	\$ (751,565)

Function

The Department of Parks and Recreation is responsible for the management of all Pinecrest public parks, which include Suniland Park, Coral Pine Park, Veterans Wayside Park, Flagler Grove Park, Village Green, Red Road Linear Park, and Evelyn Greer Park; and the maintenance of the field at Palmetto Middle School. The Department is also responsible for the coordination of all programs and activities at the parks. The Parks and Recreation Director is appointed by the Village Manager.

FY19 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

- ◆ Initiate the accreditation process through the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).
- ◆ Continue to submit grant proposals for renovations and enhancements for the parks.
- ◆ Develop a standard collaborating marketing piece for acquiring sponsorships and partners for special events and programming.
- ◆ Provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.



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.
- ◆ Establish a Best Practices program to continue to preserve the Coral Pine Pineland without having a negative impact on the neighboring residents.
- ◆ Establish an ongoing practice of replacing dead or aged landscaping with xeriscape plants.
- ◆ Increase recycling awareness within the parks by providing adequate receptacles and educational material.



Recreation and Infrastructure

- ◆ Develop and implement a 5-year capital project plan for park improvements.
- ◆ 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 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	Paid Facility Rentals	142	230	245
	Special Events	5	5	8
	In-house programs offered	0	0	2

Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Parks and Recreation for Fiscal Year 2018.

- ◆ The department hosted two successful baseball tournaments. These events brought in hundreds of youth to compete at Suniland Park and Evelyn Greer Park.
- ◆ The department expanded its relationship with local private schools to increase participation in sports programming in the parks.
- ◆ The fences, lampposts, playground hardware, and outdoor exercise equipment at Evelyn Greer Park underwent refurbishment and were given an updated look to increase the overall beauty of the park.
- ◆ New sustainable irrigation controls are being installed in all of the parks, as well as, at the Community Center and Village Hall. These controls will help eliminate overwatering and monitor current weather conditions to determine if regular watering is necessary.

Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
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	1.0	1.0	1.0
Park Service Aide	1.0	1.0	1.0
PART TIME			
Park Service Aide	20.0	20.0	20.0
Total	25.0	25.0	25.0

Budget Highlights

Revenues
\$312,250

It is estimated the department will have \$312,250 in revenues, an increase of \$27,250, from rentals, concessions and classes from the various parks.

Personal Services
\$694,765

This line item increased by \$16,540 and covers staff salaries and benefits.

Other Contractual Services
\$355,880

This line item increased \$2,690 and includes ground maintenance, trash disposal and Building maintenance for all parks.

Contractual Services – Classroom Instructors
\$7,000

This is a new line item to account for payments to program instructors.

Contractual Services – Camp Instructors
\$23,000

This is a new line item to account for payments to camp instructors.

Travel & Per Diem
\$1,610

This line item increased \$1,340 from the previous year and funds conference and training travel for staff.

Communications and Freight Services
\$6,580

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

Utilities
\$92,760

This line item decreased \$1,440 and covers electrical and sewer costs at all parks.

Rental and Leases
\$250

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

Repair and Maintenance – Vehicles
\$0

Funds were not included in this line item as new vehicles are budgeted to be purchase through the Capital Project Fund.

Repair and Maintenance – Other
\$48,990

This line item increased \$6,000 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields. The increase was mainly due the increased maintenance needs as the parks age.

Promotional Activities

\$8,080

This line item increased \$360 and covers promotions for Fit Kids Day, Track or Treat, the Veterans' Day celebration, Daddy Daughter Dance and a laser tag event.

Other Current Charges

\$3,130

This line item decreased by \$1,500 and covers the annual Miami-Dade Fire Occupancy Permit and fire alarm service for all the parks.

Operating Supplies – Gas

\$2,450

This line item increased \$120 from the previous year.

Operating Supplies – Other

\$108,330

This line item increased \$10,370 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. The increase was mainly due to funding for additional events.

Operating Supplies –Resale

\$17,500

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

Publications, Dues and Training

\$2,980

This line item increased \$1,190 from the previous fiscal year to fund additional staff training.

Capital Outlay

\$0

Funds for Capital Outlay were not allocated.

Department of Parks and Recreation

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
REVENUES:						
347.000 Parks and Recreation	\$ 226,645	\$ 285,000	\$ 311,171	\$ 312,250	\$ 312,250	\$ 312,250
TOTAL REVENUES	\$ 226,645	\$ 285,000	\$ 311,171	\$ 312,250	\$ 312,250	\$ 312,250
EXPENDITURES:						
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	314,098	275,000	318,316	284,470	278,900	278,900
413.000 Other Salaries & Wages	260,818	246,350	247,365	254,115	253,080	253,080
414.000 Overtime	5,291	3,680	5,165	5,000	5,500	5,500
418.000 Service Award	7,900	4,870	4,945	5,575	4,850	4,850
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	46,972	40,975	44,668	42,445	41,885	41,885
422.000 Retirement Contributions	38,266	31,660	37,917	32,550	31,990	31,990
422.001 Health	54,734	48,000	50,040	60,000	48,000	54,000
424.000 Workers' Comp	13,550	17,170	17,170	15,000	14,000	14,000
425.000 Unemployment Compensation	55	-	-	-	-	-
426.000 Vacation/Sick time Payout	6,399	5,120	537	5,160	5,160	5,160
TOTAL PERSONAL SERVICES	\$ 753,483	\$ 678,225	\$ 731,523	\$ 709,715	\$ 688,765	\$ 694,765
OPERATING EXPENSES:						
434.000 Other Contractual Services	327,579	353,190	300,000	361,810	355,880	355,880
434.002 Contractual Services - Classroom Instr	3,455		6,000	30,000	7,000	7,000
434.003 Contractual Services - Camp Instructor	16,455		20,000		23,000	23,000
440.000 Travel & Per Diem	-	270	270	770	1,610	1,610
441.000 Communications & Freight Svcs	6,540	6,880	6,880	6,880	6,580	6,580
443.000 Utility Services	100,654	94,200	97,700	94,200	92,760	92,760
444.000 Rental & Leases	-	250	705	1,780	250	250
446.001 Repair & Maintenance-Vehicles	3,429	3,150	3,700	5,030	-	-
446.002 Repair & Maintenance-Other	115,634	42,990	60,000	58,350	48,990	48,990
448.000 Promotional Activities	7,618	7,720	7,720	7,920	8,080	8,080
449.000 Other Current Charges	3,029	4,630	4,630	3,130	3,130	3,130
452.001 Operating Supplies-Gasoline	1,865	2,330	2,330	2,450	2,450	2,450
452.002 Operating Supplies-Other	54,997	97,960	70,000	116,050	108,330	108,330
452.572 Operating Supplies-Resale	9,667	17,500	17,500	17,500	17,500	17,500
454.000 Publications, Dues, & Training	1,065	1,790	1,790	4,360	2,980	2,980
TOTAL OPERATING EXPENSES	\$ 651,986	\$ 632,860	\$ 599,225	\$ 710,230	\$ 678,540	\$ 678,540
CAPITAL OUTLAY:						
461.000 Land						
462.000 Buildings						
463.000 Improvements Other than Bldgs					-	-
464.000 Equipment and Machinery				91,770		
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 91,770	\$ -	\$ -
TOTAL PARK DEPARTMENT	\$ 1,405,469	\$ 1,311,085	\$ 1,330,748	\$ 1,511,715	\$ 1,367,305	\$ 1,373,305
Net (Expense)/ Revenue	\$ (1,178,824)	\$ (1,026,085)	\$ (1,019,577)	\$ (1,199,465)	\$ (1,055,055)	\$ (1,061,055)

Function

The Community Center is a 15,000 square foot facility with a fitness room, a movement room and classroom space for programs and activities. It also features a soccer field and vita course. The center is attached to a Miami-Dade County Public Library on the property adjacent to Pinecrest Gardens. It was completed in the summer of 2008. In 2018, the Community Center underwent improvements which included additional multipurpose rooms, an expanded gym, updated locker rooms, a new playground and a café.

The Community Center functions under the supervision of the Parks and Recreation Director who is responsible for the general operation and maintenance of the facility including the buildings and grounds, as well as the programming of the activities and classes.

FY19 Objectives

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



Organizational Excellence and Financial Stability

- ◆ Initiate the accreditation process through the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).
- ◆ Develop a standard collaborating marketing piece for acquiring sponsorships and partners for special events and programming.
- ◆ Provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.
- ◆ Provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.



Recreation and Infrastructure

- ◆ Monitor facility use throughout the year to establish new and existing trends for programming opportunities, facility rental times, and operating hours.
- ◆ Continue to keep up to date on new recreation trends, equipment, and services in order to enhance current membership experience, increase program participation, and attract new gym members and program participants.



Environmental Sustainability

- ◆ Continue to develop initiatives that improve energy efficiency. Continue to retrofit existing fixtures and structures with energy efficient and sustainable projects if available.
- ◆ Increase recycling awareness at the Community Center by providing adequate receptacles and educational material.
- ◆ Establish an ongoing practice of replacing dead or aged landscaping with xeriscape plants.

Performance Measures

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

	Indicator	FY 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	In house recreation programs offered	0*	0*	2
	Community Involvement Initiative	0*	0*	1
	Paid Facility Rentals	0*	0*	15

*Indicators presented are new initiatives for FY19.

Prior Year's Accomplishments

The following section lists the accomplishments of the Community Center for Fiscal Year 2018.

- ◆ New Community Center renovations were completed in August 2018. In an effort to continue to move to greener practices, the Community Center facility was built to LEED standards. The renovations include an outdoor playground, café with indoor and outdoor seating, an indoor play area, a new multipurpose room, the expansion of the fitness center area, dance and movement room and Spinning room.
- ◆ The department received over \$5,000 in sponsorships for Senior Citizen programs.

Authorized Positions

Position	FY 2015-16	FY 2016-17	FY 2017-18
FULL TIME			
Program & Event Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0
Assistant Program & Event Coordinator	0.0	0.0	1.0
Seniors Activities Coordinator	0.0	1.0	0.0
Recreation Specialist	1.0	2.0	2.0
PART TIME			
Recreation Aide	5.0	4.0	4.0
Seniors Coordinator	1.0	1.0	0.0
Total	9.0	9.0	9.0

Budget Highlights

Revenues
\$1,075,000

The department is estimating a total of \$1,075,000 in revenues from various sources including membership, classes and concession sales, an increase of \$75,000.

Personal Services
\$395,815

This line item increased \$49,015 and funds staff salaries and benefits.

Other Contractual Services
\$68,475

This line item decreased \$108,955 and includes funding for floor cleaning, grounds maintenance, exterminator services and trash removal. The decrease is mainly due to removing the costs of fitness trainers to the Contractual Services line item.

Contractual Services - Instructors
\$420,000

This line item decreased \$40,000 and includes costs paid to instructor for the various programs.

Contractual Services – Camp Instructors
\$40,000

This is a new line item and includes costs paid to camp instructors.

Travel & Per Diem
\$5,670

This line item increased \$5,400 and covers training travel expenses. The increase was due to the addition of the travel costs for the department certification site visit.

Communications and Freight Services
\$21,290

This line item increased by \$1,020 and covers telephone, internet service and postage.

Utilities
\$80,460

This line item decreased \$400 and reflects amounts for electrical and water/sewer service.

Repair & Maintenance – Other
\$45,265

This line item decreased by \$4,900 and covers fitness equipment repairs and miscellaneous building maintenance. The decrease was due to the anticipated lower expenditures on maintenance since the facility was recently renovated.

Printing and Binding
\$4,000

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

Promotional Activities

\$8,000

This line item decreased \$12,000 and covers marketing and advertising efforts for the community center programs and memberships. The decrease was due to the shifting of several items to the appropriate line item.

Other Current Charges

\$9,320

This line item increased \$1,070 from the previous year and includes required permits and inspections, as well as the monthly service charge for the fitness reservation software.

Office Supplies

\$4,400

This line item increased \$900 from the prior fiscal year to fund In-Design software.

Operating Supplies – Other

\$61,440

This line item increased \$13,875 and funds janitorial supplies, as well as miscellaneous fitness equipment and programming supplies. The increase is mainly due to the shifting of programming supplies to this line item and accreditation requirements.

Operating Supplies – Resale

\$0

This line item funds concession food for resale and was not funded due to the opening of the new cafe.

Publications, Dues & Training

\$3,790

This line item increased \$3,030 and covers the cost of membership to the National Recreation and Park Association and additional training for staff.

Capital Outlay – Equipment & Machinery

\$0

There are no funds allocated in this line item.

Community Center

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
REVENUES:						
347.100 Community Center	\$ 883,844	\$ 1,000,000	\$ 914,750	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000
TOTAL REVENUES	\$ 883,844	\$ 1,000,000	\$ 914,750	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000
EXPENDITURES:						
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	161,868	185,640	184,428	255,760	235,400	235,400
413.000 Other Salaries & Wages	38,057	58,880	42,588	48,530	48,385	48,385
414.000 Overtime	2,587	7,040	2,551	2,800	2,800	2,800
418.000 Service Award	2,294	2,540	2,540	2,855	735	735
421.000 FICA Taxes	14,332	19,650	18,010	23,890	22,150	22,150
422.000 Retirement Contributions	14,142	18,560	18,136	25,580	23,540	23,540
423.000 Insurance, Health	28,771	48,000	40,038	72,000	57,600	64,800
424.000 Workers' Comp	2,093	3,670	3,670	3,115	2,960	2,960
426.000 Vacation/Sick time Payout	2,089	2,820	955	2,245	2,245	2,245
TOTAL PERSONAL SERVICES	\$ 266,234	\$ 346,800	\$ 312,916	\$ 436,775	\$ 395,815	\$ 403,015
OPERATING EXPENSES:						
431.000 Professional Services				10,000	-	
434.000 Other Contractual Services	173,165	177,430	105,000	111,940	68,475	68,475
434.002 Contractual Services - Classroom Instructor	383,314	460,000	410,000	420,000	420,000	420,000
434.002 Contractual Services - Camp Instructor	37,889	-	27,000	40,000	40,000	40,000
440.000 Travel & Per Diem	165	270	700	770	5,670	5,670
441.000 Communications & Freight Svcs	13,786	20,270	20,000	21,290	21,290	21,290
443.000 Utility Services	37,929	80,860	44,000	86,770	80,460	80,460
446.002 Repair & Maintenance-Other	69,035	50,165	45,000	47,665	45,265	45,265
447.000 Printing & Binding	4,085	4,000	4,000	8,100	4,000	4,000
448.000 Promotional Activities	17,913	20,000	13,000	28,000	8,000	8,000
449.000 Other Current Charges	178	8,250	8,250	9,320	9,320	9,320
451.000 Office Supplies	3,306	3,500	3,500	4,400	4,400	4,400
452.002 Operating Supplies-Other	24,404	47,565	42,000	45,280	61,440	61,440
452.572 Operating Supplies - Resale	9,992	5,000	5,000		-	-
454.000 Publications, Dues, & Training	663	760	806	2,660	3,790	3,790
TOTAL OPERATING EXPENSES	\$ 775,825	\$ 878,070	\$ 728,256	\$ 836,195	\$ 772,110	\$ 772,110
CAPITAL OUTLAY:						
461.000 Land						
462.000 Buildings						
463.000 Improvements Other than Bldgs				489,590	\$ -	\$ -
464.000 Equipment and Machinery						
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 489,590	\$ -	\$ -
TOTAL COMMUNITY CENTER	\$ 1,042,059	\$ 1,224,870	\$ 1,041,172	\$ 1,762,560	\$ 1,167,925	\$ 1,175,125
Net (Expense)/ Revenue	\$ (158,215)	\$ (224,870)	\$ (126,422)	\$ (687,560)	\$ (92,925)	\$ (100,125)

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.

FY19 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

- ◆ Produce the high quality videos for our website of our rental venues. Not only will they give us a competitive edge in how our venues are viewed on line, we can also use these videos in social media.
- ◆ Produce videos of all of our festivals for new TVCs and better marketing of our programming.
- ◆ Produce better printed materials for our fundraising initiatives.
- ◆ Continue to grow our social media reach and stimulate greater event/program participation through invites and other social media mechanisms.
- ◆ Pursue funding for aging infrastructure including walking paths (making them more ADA accessible), playground, playground restrooms and petting zoo. Prepare pitch decks for naming rights for the zoo, the playground and our educational facility.
- ◆ Increase number of rentals by 10% focusing on the addition of Cypress Hall.
- ◆ Search out new grant opportunities for our paths and playground.
- ◆ Increase sponsorship revenues by 10% introducing opportunities for Giant Rabbits and Nights of Lights.
- ◆ Increase Banyan Bowl revenues by another 5%.
- ◆ Win another Knight Arts Challenge Award.

- ◆ Increase participation in our Horticultural Workshops through the change of day from weekdays to weekends.
- ◆ Investigate the possibility of adding Boy Scout programming to our scout initiatives.



Cultural Value

- ◆ Pursue a monumental showing from Artist Bruce Monro and a grant to make it possible.
- ◆ Pursue funding for the ceramic mural of Cortada's that spans the length of the Colonnade.
- ◆ Continue to build on the excellent cultural press exposure we received for Dougherty for a second year initiative as an Art Basel destination.
- ◆ Continue to build on the cultural equity that we have built through our artist in residence association and our introduction of hARTvest project initiatives.



Environmental Sustainability

- ◆ Begin to tackle the rezoning of exotics and natives so that their maintenance and flourishing requires the minimum effort from the limited staffing we have.
- ◆ Continue to improve on the irrigation system assuring proper irrigation in all areas throughout the garden and masking of irrigation for aesthetic purposes wherever possible.

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 2016-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
	Park Attendance	104,500	106,000	108,000
	Facilities Rental	337	340	350
	Revenues	\$570,000	\$580,000	\$625,000
	Jazz Series Subscriptions	268	305	325
	Educational Programs/Classes	192	250	260

Prior Year's Accomplishments

The following section lists the accomplishments of Pinecrest Gardens for Fiscal Year 2018.

- ◆ Social Media initiatives continue to bring more participants to our social media sites and to the park. From FY17 to FY18, the number of Facebook followers has increased from 6,000 to 7,802, Instagram 900 to 2,861 and Twitter, although not a strong mechanism for us, currently has 1,861 followers.
- ◆ The total number of Banyan Bowl rentals is up by 15% this year which has aided in a 4% increase in rental revenues.
- ◆ Engaged City National Bank as a new sponsor and maintained all of our other sponsorships which allowed us a 2% increase in sponsorship revenues.
- ◆ Banyan Bowl revenues for FY18 reflect a 5% increase from FY17.
- ◆ Path lighting for lower garden is an ongoing initiative. It is expected to conclude during the 2019 fiscal year.
- ◆ Education field trip numbers increased by 12.5% during FY18.
- ◆ During FY18, five new permanent volunteers were enlisted. A total of 117 volunteers worked specifically during the Stickwork installation.
- ◆ Pinecrest Gardens hosted 55, combined art openings and art related event/workshops as a result of the hARTvest project, Artist-in-Residence Xavier Cortada, and Stickwork. This is an ongoing process that continues to grow the cultural presence of Pinecrest Gardens.

Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
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
Marketing Assistant	1.0	0.0	0.0
Communications Designer	0.0	1.0	1.0
Groundskeeper	3.0	3.0	3.0
Maintenance Worker II	1.0	1.0	1.0
Educational Program Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0
PART TIME			
Park Service Aide	18.0	18.0	18.0
Total	32.0	32.0	32.0

Budget Highlights

Revenues

\$650,00

It is estimated Pinecrest Gardens will generate \$650,000 in revenues.

Personal Services

\$1,342,430

Personal Services increased by \$520 and provides funding for staff salaries and benefits.

Professional Services

\$20,750

This line item increased \$15,000 and provides veterinarian and other services. The increase was due to the addition of funds for an architect for the upper garden educational area.

Other Contractual Services

\$382,320

This line item decreased \$1,900 and provides for grounds maintenance, building maintenance, program instructors, locksmith and special event services. The decrease was due to the removal of the one-time costs associated with Stickworks.

Travel and Per Diem

\$4,030

This line item increased \$2,630 from the previous year and funds staff training and seminars. The increase was due to additional funds for training for the Educational Coordinator.

Communications and Freight Services

\$12,800

This line item decreased \$370 and covers the cost of postage and telephone service.

Utility Service

\$75,290

This line item increased by \$10,780 from the previous fiscal year due to the first of year of electricity use at Cypress Hall and additional evening events.

Rentals and Leases

\$24,650

This line item decreased \$1,620 and funds emergency equipment rentals and rentals related to special events. The decrease was due to the removal of the Eggstravaganza event.

Repair and Maintenance-Vehicles

\$3,000

This line item decreased \$1,390 and funds the maintenance of the department's vehicles and utility carts.

Repairs and Maintenance-Other
\$113,050

This line item increased \$27,150 and funds repair and service costs throughout the park. The increase was mainly due to repair needs of the Banyan Bowl fans and the Cypress Hall plumbing.

Promotional Activities
\$204,680

This line item decreased by \$40 and provides funds to market all of the events and programs.

Other Current Charges and Obligations
\$3,125

This line item increased \$405 and funds various required licenses and permits.

Office Supplies
\$8,000

This line item remained the same as the previous year.

Operating Supplies – Gas
\$1,850

This line item increased by \$60.

Operating Supplies – Other
\$161,065

This line item increased \$4,505 and covers improvements listed in the Master Plan, and the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies.

Operating Supplies-Resale
\$32,000

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

Publications, Dues and Training
\$7,690

This line item increased by \$480 and funds dues to several professional organizations.

Pinecrest Gardens

2018-2019

CLASSIFICATION	2016-2017	2017-2018	2017-2018	2018-2019	2018-2019	2018-2019
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	DEPARTMENT REQUEST	MANAGER RECOMMEND	COUNCIL ADOPT
REVENUES:						
347.300 Pinecrest Gardens	\$ 589,595	\$ 647,500	\$ 597,956	\$ 650,000	\$ 650,000	\$ 650,000
334.575 Misc Grants, Pinecrest Gardens	84,024	86,240	86,240	84,850	84,850	53,660
TOTAL REVENUES	\$ 589,595	\$ 647,500	\$ 597,956	\$ 650,000	\$ 650,000	\$ 650,000
EXPENDITURES:						
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	727,300	759,700	716,216	773,740	765,600	765,600
413.000 Other Salaries & Wages	190,908	212,520	212,460	209,275	208,425	208,425
414.000 Overtime	10,256	6,190	13,741	10,665	10,665	10,665
418.000 Service Award	7,470	8,680	8,680	8,420	8,390	8,390
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	71,793	76,230	73,455	77,370	76,680	76,680
422.000 Retirement Contributions	75,877	81,170	75,024	82,615	81,780	81,780
423.000 Insurance, Health	120,294	134,400	127,977	168,000	134,400	151,200
424.000 Workers' Comp	22,831	31,430	30,000	30,000	25,000	25,000
426.000 Vacation/Sick time Payout	8,488	9,390	7,582	9,290	9,290	9,290
TOTAL PERSONAL SERVICES	\$ 1,240,616	\$ 1,325,110	\$ 1,270,535	\$ 1,374,775	\$ 1,325,630	\$ 1,342,430
OPERATING EXPENSES:						
431.000 Professional Services	3,257	5,750	3,300	35,750	20,750	20,750
434.000 Other Contractual Services	264,855	384,220	382,000	367,320	382,320	382,320
440.000 Travel & Per Diem	989	1,400	1,400	5,530	4,030	4,030
441.000 Communications & Freight Svcs	9,611	13,170	10,000	12,800	12,800	12,800
443.000 Utility Services	88,408	64,510	72,000	75,290	75,290	75,290
444.000 Rental & Leases	21,804	26,270	25,000	27,600	24,650	24,650
446.001 Repair & Maintenance-Vehicles	2,447	4,390	4,390	3,000	3,000	3,000
446.002 Repair & Maintenance-Other	74,971	85,900	85,900	118,450	113,050	113,050
448.000 Promotional Activities	174,089	204,720	204,720	204,680	204,680	204,680
449.000 Other Current Charges	1,374	2,720	2,250	2,825	3,125	3,125
451.000 Office Supplies	8,701	8,000	8,000	8,000	8,000	8,000
452.001 Operating Supplies-Gasoline	1,581	1,790	1,790	1,850	1,850	1,850
452.002 Operating Supplies-Other	166,067	156,560	156,560	181,080	161,065	161,065
452.572 Operating Supplies-Resale	30,693	32,000	32,000	40,000	32,000	32,000
454.000 Publications, Dues, & Training	5,880	7,210	7,210	8,400	7,690	7,690
TOTAL OPERATING EXPENSES	\$ 854,727	\$ 998,610	\$ 996,520	\$ 1,092,575	\$ 1,054,300	\$ 1,054,300
TOTAL PINECREST GARDENS	\$ 2,095,343	\$ 2,323,720	\$ 2,267,055	\$ 2,467,350	\$ 2,379,930	\$ 2,396,730
Net (Expense)/ Revenue	\$ (1,505,748)	\$ (1,676,220)	\$ (1,669,099)	\$ (1,817,350)	\$ (1,729,930)	\$ (1,746,730)

Transfers to Other Funds

2018-2019

Function

The Transfers Out section of the budget accounts for transfers out from the General Fund. The transfers in and out between the funds are self-balancing.

Budget Highlights

Transfer to Hardwire 911 Fund
\$1,000

This line item decreased \$28,000 from the previous year.

Transfer to Prepaid 911 Fund
\$0

Funds were not transferred to the Prepaid 911 fund this fiscal year.

Transfer to Debt Service Fund
\$1,617,946

This line item increased \$206,896 due to the addition of a new bond.

Transfer to Capital Project Fund
\$808,105

This line item experienced an increase of \$188,105 and covers a number of capital projects. For more detailed description, please refer to the Capital Project Fund section IX.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
TRANSFERS TO OTHER FUNDS						
491.105 Transfer to Hardwire Fund	\$ 16,000	\$ 29,000	\$ 29,000	\$ 1,000	\$ 1,000	\$ 1,000
491.108 Transfer to Prepaid	1,257	1,300	1,300	-	-	-
491.201 Transfer to Debt Service Fund	3,120,859	1,411,050	1,411,050	1,814,800	1,814,800	1,617,946
491.301 Transfer to Capital Fund	680,000	620,000	620,000	327,920	327,920	808,105
TOTAL TRANSFERS TO OTHER FUNDS	\$ 3,818,116	\$ 2,061,350	\$ 2,061,350	\$ 2,143,720	\$ 2,143,720	\$ 2,427,051

Function

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

Stormwater Fees

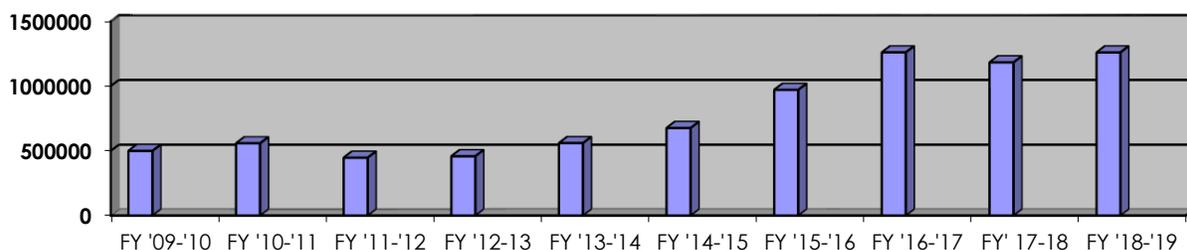
The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an "Equivalent Residential Unit" (ERU). Resolution 2016-43 set the rate per ERU at \$10 per month.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$10.00 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The fee is determined through the use of a formula by the rate of one ERU (\$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



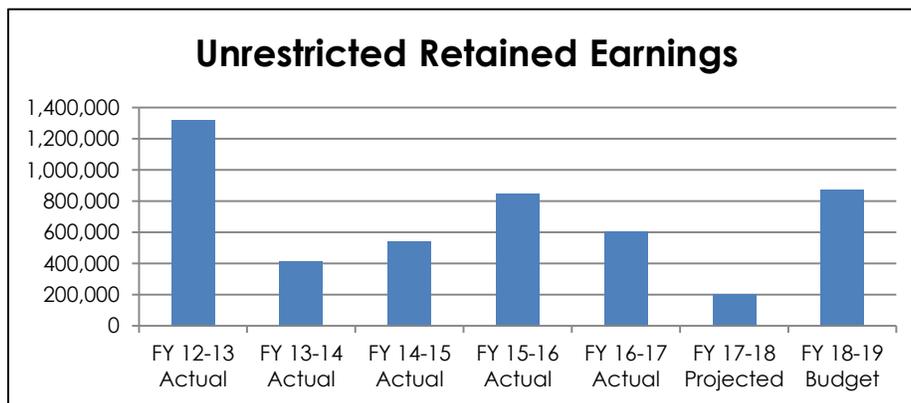
Stormwater Utility Fund Summary

The Fiscal Year 2019 Budget identifies a total of \$1,259,890 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$10.00 per ERU to provide funding for current capital projects. Expenditures, projected at \$593,315, experienced an \$1,008,290 decrease from the prior year. The Capital Outlay Improvements Other Than Buildings line item decreased by \$1,040,000 and funds various drainage projects. The budget projects a balance of \$870,484 in unrestricted net assets on September 30, 2019.

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
\$100,000

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

Other Contractual Services
\$133,910

This line item increased \$14,840 and funds canal and storm drain maintenance, as well as various required fees.

Administrative Services – In Kind
\$156,805

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

Travel and Per Diem
\$2,500

This line item remained the same as the previous year and provides funding for staff training on stormwater related issues.

Communications and Freight
\$1,500

This line item decreased \$3,500 and funds postage for mass mailings such as the Stormwater Utility Bill. The decrease is due to now including the stormwater bills with the property taxes.

Utility Services
\$5,000

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

Repair and Maintenance – Other
\$16,430

This line item decreased by \$1,560 and funds the repair of catch basins, grates, cross pipes, and software maintenance.

Printing and Binding
\$6,190

Printing and Binding increased \$1,000 from the prior year.

Other Current Charges and Obligations
\$31,530

This line item increased \$17,930 and covers the lien recording charges, credit card and processing fees, and new canal signs as needed. The increase was due to the inclusion of the 1% charge from Miami-Dade County in order to include the stormwater bill as part of the property taxes.

Operating Supplies - Other
\$1,000

This line item increased \$1,000 to fund mosquito dunks.

Publications, Dues and Training
\$3,450

This line item increased \$2,000 and covers the costs of stormwater courses for staff.

Capital Outlay
\$135,000

Capital Outlay decreased \$1,040,000 and covers the cost of drainage projects throughout the Village. Projects detailed in the Stormwater Master Plan were not funded this year in order to accumulate the needed funds.

Stormwater Utility Fund

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
UNRESTRICTED NET ASSETS	\$ 355,549	\$ 824,884	\$ 603,004	\$ 203,909	\$ 203,909	\$ 203,909
REVENUES:						
324.210 Impact Fees, Stormwater	3,697	7,000	4,000	2,500	2,500	2,500
334.702 Grants			150,000	-	-	-
343.900 Stormwater Utility Fees	1,253,686	1,212,440	1,025,440	1,253,686	1,253,690	1,253,690
361.000 Interest Earnings	3,091	1,800	4,000		3,700	3,700
384.000 Debt Proceeds						
TOTAL REVENUES	\$ 1,260,473	\$ 1,221,240	\$ 1,183,440	\$ 1,256,186	\$ 1,259,890	\$ 1,259,890
TOTAL AVAILABLE RESOURCES	\$ 1,616,022	\$ 2,046,124	\$ 1,786,444	\$ 1,460,095	\$ 1,463,799	\$ 1,463,799
EXPENDITURES:						
OPERATING EXPENSES						
431.000 Professional Services	84,206	100,000	100,000	100,000	100,000	100,000
434.000 Other Contractual Services	46,580	119,070	100,000	151,600	133,910	133,910
434.001 Admin. Service, in-kind, GF	79,250	156,805	156,805	156,805	156,805	156,805
440.000 Travel and Per Diem	-	2,500	2,500	2,500	2,500	2,500
441.000 Communications & Freight	2,858	5,000	5,000	1,500	1,500	1,500
443.000 Utility Services	-	5,000	5,000	5,000	5,000	5,000
446.002 Repair & Maintenance-Other	14,900	17,990	17,990	16,430	16,430	16,430
447.000 Printing and Binding	3,069	5,190	5,190	6,190	6,190	6,190
449.000 Other Current Charges & Obligations	24,007	13,600	13,600	31,530	31,530	31,530
452.002 Operating Supplies-Other	-	-	-	1,000	1,000	1,000
454.000 Publications, Dues, & Training	-	1,450	1,450	3,450	3,450	3,450
TOTAL OPERATING EXPENSES	\$ 254,869	\$ 426,605	\$ 407,535	\$ 476,005	\$ 458,315	\$ 458,315
CAPITAL OUTLAY						
462.000 Buildings						
463.000 Improv. Other Than Bldg	758,149	1,175,000	1,175,000	135,000	135,000	135,000
464.000 Machinery & Equipment						
TOTAL CAPITAL OUTLAY	\$ 758,149	\$ 1,175,000	\$ 1,175,000	\$ 135,000	\$ 135,000	\$ 135,000
TOTAL EXPENDITURES	\$ 1,013,018	\$ 1,601,605	\$ 1,582,535	\$ 611,005	\$ 593,315	\$ 593,315
ENDING UNRESTRICTED NET ASSETS	\$ 603,004	\$ 444,519	\$ 203,909	\$ 849,090	\$ 870,484	\$ 870,484

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:

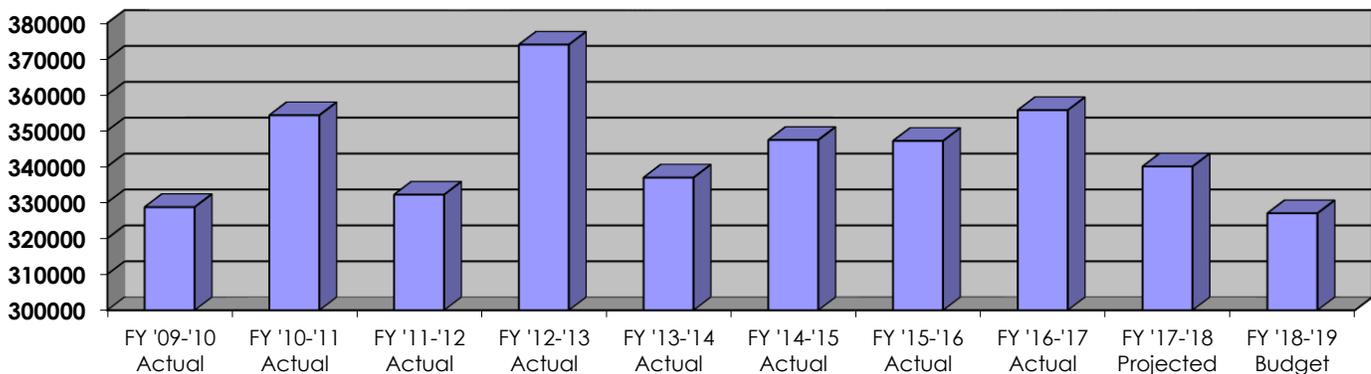
- ◆ Public transportation operations and maintenance.
- ◆ Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- ◆ Roadway and right-of-way drainage.
- ◆ Street lighting.
- ◆ Traffic signs, traffic engineering, signalization,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

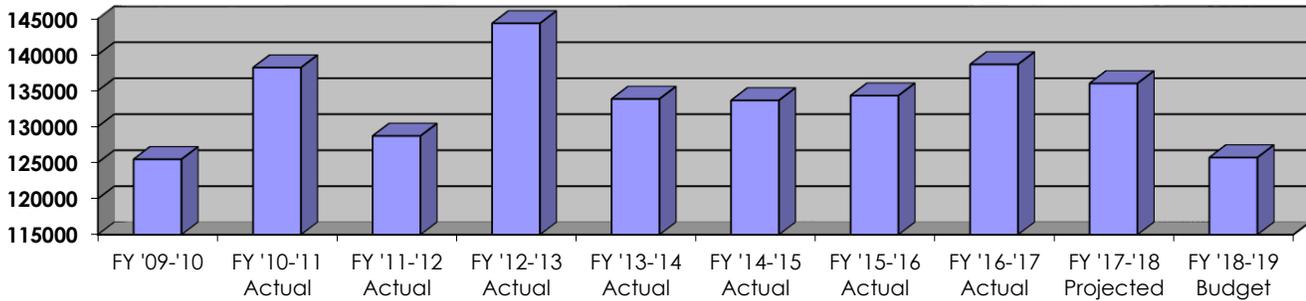
Local Option Fuel Tax

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 2019 Budget identifies a total of \$462,689 in revenues for the Transportation Fund. This represents a \$6,999 increase in revenues for this fund. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures and transfers projected for next year are \$1,635,575, which will fund the following:

CAPITAL PROJECTS	
Transportation Master Plan Project Construction	\$ 500,000
Village-Wide Streetscape Construction	250,000
Sidewalk Improvements	120,000
Skid Steer & Attachments	38,000
Public Works Building Improvements	18,000
Misc. Equipment	11,500
TOTAL CAPITAL PROJECTS	\$937,500
PERSONAL SERVICES	
Staff salaries and benefits	\$ 237,385
TOTAL PERSONAL SERVICES	\$ 237,385
OPERATIONAL SERVICES	
Professional Services	\$ 125,000
• Village-Wide Streetscape Design (\$50,000)	
• Miscellaneous road design (\$75,000)	
Street Lighting	33,800
Tree Maintenance	100,000
Bucket Truck Maintenance and Fuel	19,500
Road Materials, Supplies & Traffic Control Devices	160,000
TOTAL OPERATIONAL SERVICES	\$438,300
TRANSFERS	
Transfers to other funds-Debt Service (1-acre portion of Pinecrest Gardens acquisition)	\$ 25,990
TOTAL TRANSFERS	\$ 25,990
TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS	\$1,639,175

The budget projects a fund balance of \$1,793,279, a \$1,753,028 increase from the prior budget.

Budget Highlights

Personal Services

\$237,385

This line item provides funding for salaries and benefits for a tree trimming crew, and it increased \$60,305 from the previous year. These positions are supervised and accounted for in the Public Works Department.

Professional Services

\$125,000

This line item decreased \$40,000 and funds design work on various projects.

Other Contractual Services

\$100,000

This line item increased \$75,000 and funds tree maintenance throughout the Village. The increase was due to recovery efforts after Hurricane Irma.

Street Lighting

\$33,800

This account remained the same and includes street lighting costs for a portion of Red Road, Suniland Place and Kendall Drive.

Repairs and Maintenance - Vehicles

\$12,000

This line item increased \$2,000 and funds maintenance costs for the bucket truck and chipper.

Operating Supplies - Gas

\$7,500

This line item remained the same and funds the fuel for the bucket truck and chipper.

Road Materials and Supplies

\$160,000

This line item decreased \$50,000 from the prior fiscal year. It includes funds for signs, posts and pothole. The decrease was due to transferring funds for tree maintenance to the *Other Contractual Services*.

Transfer to Debt Service

\$25,990

This line item remained the same.

Capital Outlay

\$937,500

This line item decreased by \$2,652,900. This funds various projects including construction of improvements from the Transportation Master Plan. A more detailed list can be found on the previous page.

Transportation Fund

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 4,402,295	\$ 3,829,331	\$ 4,417,673	\$ 2,966,165	\$ 2,966,165	\$ 2,966,165
REVENUES:						
312.400 Local option fuel tax	355,698	321,170	340,000	326,985	326,985	326,985
312.401 New local option fuel tax	138,641	124,520	136,000	125,704	125,704	125,704
334.400 FDOT, Bike Program Grant	166,884	-	-	-	-	-
361.000 Interest Earnings	20,974	10,000	20,000	10,000	10,000	10,000
TOTAL REVENUES	\$ 682,197	\$ 455,690	\$ 496,000	\$ 462,689	\$ 462,689	\$ 462,689
TOTAL AVAILABLE RESOURCES	\$ 5,084,492	\$ 4,285,021	\$ 4,913,673	\$ 3,428,854	\$ 3,428,854	\$ 3,428,854
PERSONAL SERVICES:						
412.000 Regular Salaries & Wages	50,932	112,240	85,556	157,460	156,565	156,565
414.000 Overtime	-	1,990	1,000	1,990	1,990	1,990
418.000 Service Award	-	-	-	-	-	-
419.001 Car Allowance	-	-	-	-	-	-
421.000 FICA Taxes	3,778	8,890	5,997	12,350	12,285	12,285
422.000 Retirement Contributions	5,093	11,220	8,556	15,745	15,655	15,655
423.000 Group Insurance	10,837	28,800	19,110	36,000	28,800	32,400
423.001 Insurance, Life, Disability, & STD	-	-	-	-	-	-
424.000 Workers' Comp	-	11,940	-	16,580	16,490	16,490
425.000 Unemployment Compensation	-	-	-	-	-	-
426.000 Vacation/Sick time Payout	-	2,000	-	2,000	2,000	2,000
TOTAL PERSONAL SERVICES	\$ 70,639	\$ 177,080	\$ 120,218	\$ 242,125	\$ 233,785	\$ 237,385
EXPENDITURES:						
OPERATING EXPENSES						
431.000 Professional Services	106,935	165,000	165,000	165,000	125,000	125,000
434.000 Other Contractual Services	-	25,000	25,000	50,000	100,000	100,000
443.001 Utility street lighting	19,459	33,800	33,800	33,800	33,800	33,800
446.001 Repair & Maintenance-Vehicles	-	10,000	10,000	12,000	12,000	12,000
452.001 Operating Supplies-Gasoline	-	7,500	7,500	7,500	7,500	7,500
453.000 Road materials	150,624	210,000	210,000	260,000	160,000	160,000
TOTAL OPERATING EXPENSES	\$ 277,018	\$ 451,300	\$ 451,300	\$ 528,300	\$ 438,300	\$ 438,300
CAPITAL OUTLAY						
462.000 Buildings	-	-	-	18,000	18,000	18,000
463.000 Improv. Other Than Bldg	161,554	3,590,400	1,350,000	930,000	870,000	870,000
464.000 Machinery & Equipment	131,617	-	-	80,500	49,500	49,500
TOTAL CAPITAL OUTLAY	\$ 293,171	\$ 3,590,400	\$ 1,350,000	\$ 1,028,500	\$ 937,500	\$ 937,500
TOTAL EXPENDITURES	\$ 640,828	\$ 4,218,780	\$ 1,921,518	\$ 1,798,925	\$ 1,609,585	\$ 1,613,185
TRANSFERS						
491.107 Transfer to CITT fund	-	-	-	-	-	-
491.201 Transfers out to debt service	25,990	25,990	25,990	25,990	25,990	25,990
TOTAL TRANSFERS	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990
TOTAL EXPENDITURES AND TRANSFERS	\$ 666,818	\$ 4,244,770	\$ 1,947,508	\$ 1,824,915	\$ 1,635,575	\$ 1,639,175
ENDING FUND BALANCE	\$ 4,417,673	\$ 40,251	\$ 2,966,165	\$ 1,603,939	\$ 1,793,279	\$ 1,789,679

Function

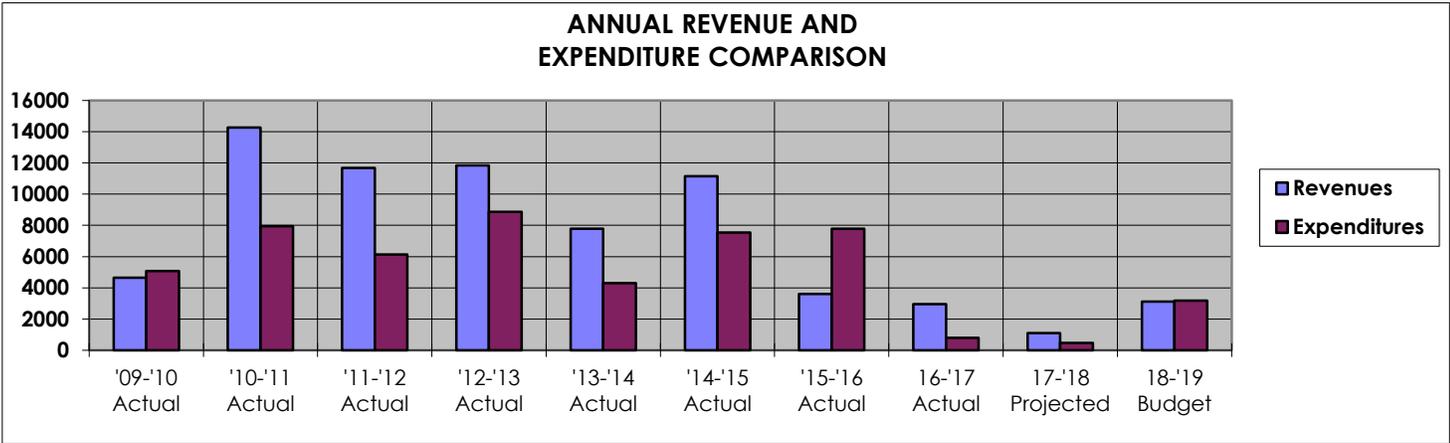
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly 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 2019 Budget identifies \$3,120 in revenues for the Police Education Fund. The budget is projecting a \$5,654 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.



Budget Highlights

Travel & Per Diem
\$2,470

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

Publications, Dues & Training
\$710

This line item remained the same as the prior year.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 2,914	\$ 611	\$ 5,085	\$ 5,714	\$ 5,714	\$ 5,714
REVENUES:						
351.000 Judgments and Fines-Court	2,960	3,120	1,098	3,120	3,120	3,120
361.000 Interest Earnings	0		3			
TOTAL REVENUES	\$ 2,961	\$ 3,120	\$ 1,101	\$ 3,120	\$ 3,120	\$ 3,120
TOTAL AVAILABLE RESOURCES	\$ 5,875	\$ 3,731	\$ 6,185	\$ 8,834	\$ 8,834	\$ 8,834
EXPENDITURES:						
440.000 Travel & Per Diem	-	2,470	471	2,470	2,470	2,470
452.002 Operating Supplies						
454.000 Publications, Dues, Training	790	710		710	710	710
TOTAL EXPENDITURES	\$ 790	\$ 3,180	\$ 471	\$ 3,180	\$ 3,180	\$ 3,180
ENDING FUND BALANCE	\$ 5,085	\$ 551	\$ 5,714	\$ 5,654	\$ 5,654	\$ 5,654

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 2019 Budget identifies a total of \$20,000 in revenues for the Police Forfeiture Fund. It is anticipated that the fund balance will be \$2,807 on September 30, 2019. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

Budget Highlights

Capital Outlay – Improvements Other Than Building
\$50,000

The budget identifies \$50,000 in expenditures, a reduction of \$5,000 from the previous year.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 44,807	\$ 38,256	\$ 81,344	\$ 32,807	\$ 32,807	\$ 32,807
REVENUES:						
351.000 Judgments and Fines-Court	108,783	20,000	30,276	20,000	20,000	20,000
361.000 Interest Earnings	6		18			
TOTAL REVENUES	\$ 108,789	\$ 20,000	\$ 30,294	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL AVAILABLE RESOURCES	\$ 153,596	\$ 58,256	\$ 111,638	\$ 52,807	\$ 52,807	\$ 52,807
EXPENDITURES:						
CAPITAL:						
463.000 Improvements other than buildings	24,365	55,000	55,000	50,000	50,000	50,000
464.000 Machinery and Equipment	47,887		23,831			
TOTAL EXPENDITURES	\$ 72,252	\$ 55,000	\$ 78,831	\$ 50,000	\$ 50,000	\$ 50,000
ENDING FUND BALANCE	\$ 81,344	\$ 3,256	\$ 32,807	\$ 2,807	\$ 2,807	\$ 2,807

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 2019 Budget identifies a total of \$36,000 in revenues and transfers, a decrease of \$33,000. There will be \$35,000 collected in 911 fees, and a \$1,000 transfer from the General Fund. No interest earnings are expected. The budget projects a fund balance of \$466.

Budget Highlights

Contractual Services
\$15,510

This line item decreased by \$22,090 and provides dispatching services.

Communications and Freight
\$6,065

This line item decreased \$375 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$15,315

This line item decreased \$2,525 and funds repairs and maintenance to the 911 system.

Publications, Dues and Training
\$3,665

The Publications, Dues and Training line item decreased \$565 and funds membership dues and training for dispatch.

Capital Outlay – Machinery & Equipment, 911
\$0

Funds were not allocated for Capital Outlay.

Hardwire 911 Fund

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 22,770	\$ 4,338	\$ 14,821	\$ 5,021	\$ 5,021	\$ 5,021
REVENUES:						
337.911 911 Fees	36,105	40,000	33,070	35,000	35,000	35,000
361.000 Interest Earnings	2					
381.001 Transfer from General Fund	16,000	29,000	29,000	1,000	1,000	1,000
TOTAL REVENUES	\$ 52,107	\$ 69,000	\$ 62,070	\$ 36,000	\$ 36,000	\$ 36,000
TOTAL AVAILABLE RESOURCES	\$ 74,877	\$ 73,338	\$ 76,891	\$ 41,021	\$ 41,021	\$ 41,021
EXPENDITURES:						
434.911 Contractual Services, 911	49,511	37,600	37,600	15,510	15,510	15,510
440.911 Travel & Per Diem, 911	278		-			-
441.911 Communications & Freight, 911	884	6,440	6,440	6,065	6,065	6,065
446.911 Maintenance & Repairs, 911	6,020	17,840	17,840	15,315	15,315	15,315
452.911 Operating Supplies, 911						-
454.911 Publications, Dues, Training, 911	3,363	4,230	4,230	3,665	3,665	3,665
TOTAL OPERATING EXPENSES	\$ 60,056	\$ 66,110	\$ 66,110	\$ 40,555	\$ 40,555	\$ 40,555
CAPITAL OUTLAY						
464.911 Machinery & Equipment, 911	-	5,760	5,760	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 5,760	\$ 5,760	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 60,056	\$ 71,870	\$ 71,870	\$ 40,555	\$ 40,555	\$ 40,555
ENDING FUND BALANCE	\$ 14,821	\$ 1,468	\$ 5,021	\$ 466	\$ 466	\$ 466

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 2019 Budget identifies a total of \$8,000 in revenues from 911 fees, an increase of \$4,000. This revenue is based upon the Village's proportional share of all cell phones to the county total. There are no interest earnings expected and a transfer from the General Fund is not expected.

The budget projects a fund balance of \$17,346, a 77.4% increase from the prior budget.

Budget Highlights

Contractual Services
\$3,780

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

Communications and Freight
\$1,455

This line item increased \$555 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$3,690

This line item increased \$2,070 from the previous year and funds a portion of the maintenance agreement for the new 911 system.

Publications, Dues and Training
\$855

The Publications, Dues and Training line item increased \$465 and funds membership dues and training for dispatchers.

Capital Outlay – Machinery & Equipment
\$0

Funds were not allocated for capital outlay.

Wireless 911 Fund

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 14,821	\$ 12,400	\$ 17,266	\$ 19,126	\$ 19,126	\$ 19,126
REVENUES:						
337.911 911 Fees	8,178	4,000	8,060	8,000	8,000	8,000
361.000 Interest Earnings	2		-			-
381.001 Transfer from General Fund	-	-	-			
TOTAL REVENUES	\$ 8,180	\$ 4,000	\$ 8,060	\$ 8,000	\$ 8,000	\$ 8,000
TOTAL AVAILABLE RESOURCES	\$ 23,001	\$ 16,400	\$ 25,326	\$ 27,126	\$ 27,126	\$ 27,126
EXPENDITURES:						
434.911 Contractual Services, 911	4,204	3,190	3,192	3,780	3,780	3,780
440.911 Travel & Per Diem, 911	21		-			-
441.911 Communications & Freight, 911	74	900	-	1,455	1,455	1,455
446.911 Maintenance & Repairs, 911	1,120	1,620	2,138	3,690	3,690	3,690
452.911 Operating Supplies, 911			-			-
454.911 Publications, Dues, Training, 911	316	390	350	855	855	855
TOTAL OPERATING EXPENSES	\$ 5,735	\$ 6,100	\$ 5,680	\$ 9,780	\$ 9,780	\$ 9,780
CAPITAL OUTLAY						
464.911 Machinery & Equipment, 911	-	520	520	-	-	-
TOTAL CAPITAL OUTLAY	\$ -	\$ 520	\$ 520	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 5,735	\$ 6,620	\$ 6,200	\$ 9,780	\$ 9,780	\$ 9,780
ENDING FUND BALANCE	\$ 17,266	\$ 9,780	\$ 19,126	\$ 17,346	\$ 17,346	\$ 17,346

Function

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

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

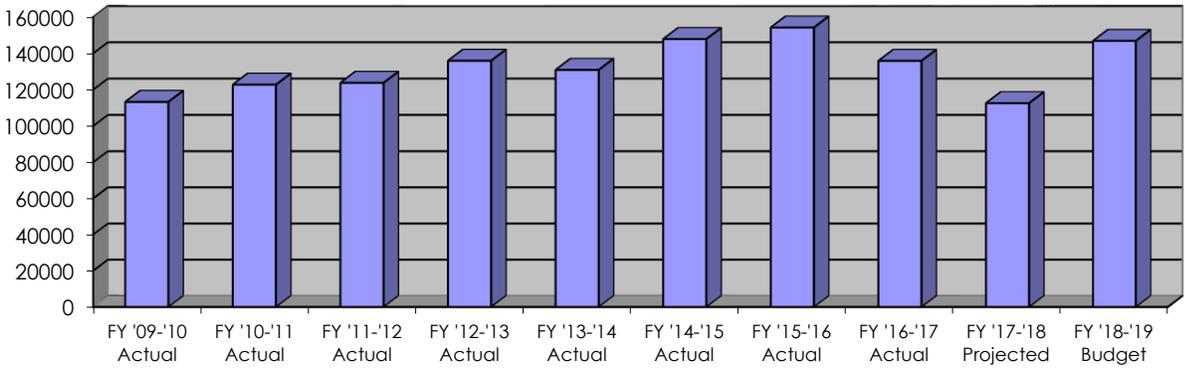
Miami-Dade County Transportation Tax

The Village receives a share of the one-half cent sales tax, known as the People's Transportation Tax, to be used for transportation services. The People's Transportation Tax provides funding for the People's Transportation Plan, Municipal Component. This fund accounts for the 20% public transit portion of this tax. The surtax proceeds shall only be used for the transportation expenses listed above and with the following stipulations:

- ◆ Each municipality shall apply 20% of its share of surtax proceeds towards transit, such as bus service, bus pullout bays, shelters, and any other transit-related infrastructure. Any municipality that cannot apply the 20% portion of surtax proceeds it receives may contract with the County via the Citizen's Independent Transportation Trust (CITT) for the County to apply such proceeds on a County project that enhances traffic mobility within the city and immediately adjacent areas. These funds are now presented in this fund.
- ◆ If the Village cannot expend such proceeds in accordance with the established criteria, proceeds shall be carried over and added to the overall portion of the surtax proceeds to be distributed to the cities in the ensuing year and shall be utilized solely for the transit uses enumerated herein.

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

People's Transportation Tax Revenue



Budget Highlights

Professional Services

\$100,000

This line item remained the same and funds the design of traffic calming measures and miscellaneous road design work.

Public Transit Programs

\$162,160

This line item remained the same and funds a bus circulator system throughout the Village for ten months out of the year.

Administrative Services, In Kind

\$38,000

This line item remained the same and accounts for costs of administering this fund.

Promotional Activities

\$10,000

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

Capital Outlay

\$520,000

Funds were allocated this fiscal year for Capital Outlay to cover the cost of roadway projects, sidewalk improvements, and projects associated with the Transportation Master Plan.

CITT Public Transportation Fund

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 283,120	\$ 91,424	\$ 352,477	\$ 254,020	\$ 254,020	\$ 254,020
REVENUES:						
335.190 Grants CITT, people trans. Tax	135,912	138,540	112,603	138,540	138,540	146,911
335.191 Grants CITT, Busway Shelter		-				
335.192 Grants CITT, Transportation	543,646	554,400	559,000	554,400	554,400	587,645
361.000 Interest Earnings	11	100	100	100	100	100
TOTAL REVENUES	\$ 679,569	\$ 693,040	\$ 671,703	\$ 693,040	\$ 693,040	\$ 734,656
TOTAL AVAILABLE RESOURCES	\$ 962,689	\$ 784,464	\$ 1,024,180	\$ 947,060	\$ 947,060	\$ 988,676
EXPENDITURES:						
OPERATING EXPENSES						
431.000 Professional Services	39,700	100,000	100,000	100,000	100,000	100,000
431.001 Public transportation program	157,804	162,160	162,160	162,160	162,160	162,160
434.001 Administrative services in kind,	35,616	38,000	38,000	38,000	38,000	38,000
448.000 Promotion	-	10,000	10,000	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	\$ 233,120	\$ 310,160	\$ 310,160	\$ 310,160	\$ 310,160	\$ 310,160
CAPITAL OUTLAY						
462.000 Buildings						
462.001 Buildings, Busway Shelter						
463.000 Improv. Other Than Bldg	377,092	460,000	460,000	520,000	520,000	520,000
464.000 Machinery & Equipment						
TOTAL CAPITAL OUTLAY	\$ 377,092	\$ 460,000	\$ 460,000	\$ 520,000	\$ 520,000	\$ 520,000
TOTAL EXPENDITURES	\$ 610,212	\$ 770,160	\$ 770,160	\$ 830,160	\$ 830,160	\$ 830,160
ENDING FUND BALANCE	\$ 352,477	\$ 14,304	\$ 254,020	\$ 116,900	\$ 116,900	\$ 158,516

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 2019 Budget identifies a total of \$3,000 in revenues. There will be \$3,000 collected in 911 fees and a beginning fund balance of \$5,135. This revenue is based upon the Village's proportional share of all prepaid cell phone sales to the county total.

There are no interest earnings expected. The budget projects a fund balance of \$4,250 at the end of the fiscal year.

Budget Highlights

Contractual Services

\$1,545

This line item increased \$265 from the previous year and funds a portion of the dispatching services.

Communications & Freight

\$570

This line item decreased \$170 and funds the fees associated with the 911 lines.

Repairs and Maintenance

\$1,430

This line item increased \$820 from the previous year and funds maintenance agreement for the new 911 system.

Publications, Dues and Training

\$340

This line item increased \$200 and funds a portion of membership dues and training for dispatchers

Capital Outlay

\$0

Funds were not allocated for Capital Outlay.

Prepaid 911 Fund

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 863	\$ 1,189	\$ 3,505	\$ 5,135	\$ 5,135	\$ 5,135
REVENUES:						
337.911 911 Fees	3,313	1,000	3,295	3,000	3,000	3,000
361.000 Interest Earnings	-	-	-	-	-	-
381.001 Transfer from General Fund	1,257	1,300	1,300	-	-	-
TOTAL REVENUES	\$ 4,570	\$ 2,300	\$ 4,595	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL AVAILABLE RESOURCES	\$ 5,433	\$ 3,489	\$ 8,100	\$ 8,135	\$ 8,135	\$ 8,135
EXPENDITURES:						
434.911 Contractual Services, 911	1,679	1,280	1,280	1,545	1,545	1,545
440.911 Travel & Per Diem, 911	10					-
441.911 Communications & Freight, 911	32	740	740	570	570	570
446.911 Maintenance & Repairs, 911	122	610	610	1,430	1,430	1,430
452.911 Operating Supplies, 911						-
454.911 Publications, Dues, Training, 911	85	140	140	340	340	340
TOTAL OPERATING EXPENSES	\$ 1,928	\$ 2,770	\$ 2,770	\$ 3,885	\$ 3,885	\$ 3,885
CAPITAL OUTLAY						
464.911 Machinery & Equipment, 911	-	195	195			-
TOTAL CAPITAL OUTLAY	\$ -	\$ 195	\$ 195	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,928	\$ 2,965	\$ 2,965	\$ 3,885	\$ 3,885	\$ 3,885
ENDING FUND BALANCE	\$ 3,505	\$ 524	\$ 5,135	\$ 4,250	\$ 4,250	\$ 4,250

Function

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2019, as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. Pursuant to the Village Charter Section 3.2(5) and in compliance with the Village's Master Plan, a 5-year capital program is developed and updated annually.

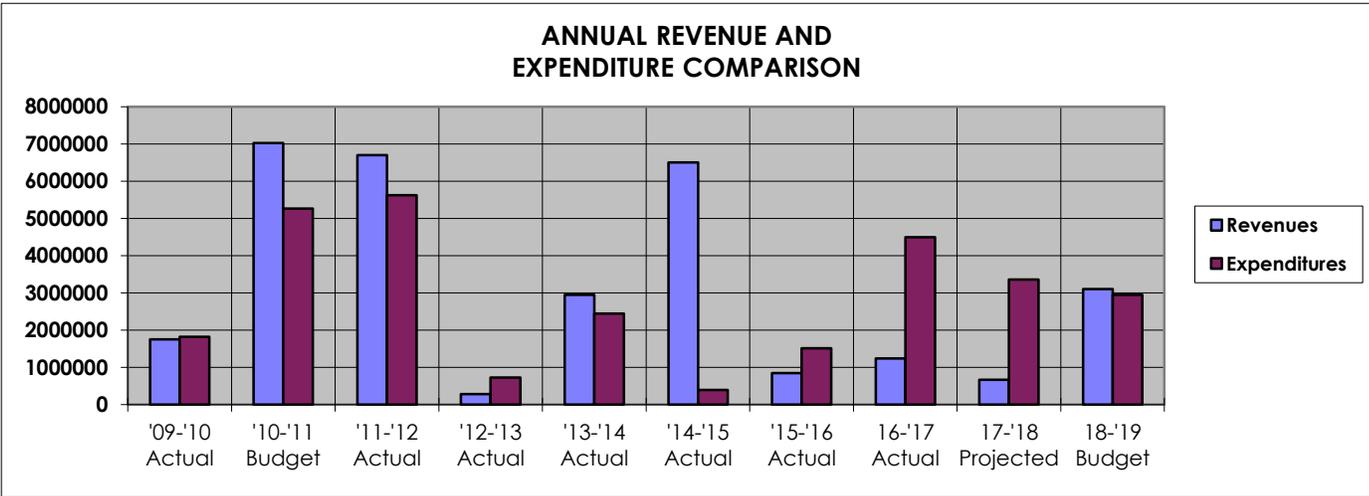
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital Improvement Projects typically take place over two or more years requiring continuing appropriations beyond a single fiscal year. However, only those projects scheduled during the first year of the plan are financed and adopted as part of the Village's Annual Operating Budget.

The Capital Project Fund is established for those Capital Improvement Projects that are funded through transactions such as debt issuance, bond anticipation notes, special assessments, grant proceeds, and transfers from the General Fund. More specifically, the Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Oversight of this fund is primarily the function of the Office of the Village Manager.

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

Capital Project Fund Summary

The Fiscal Year 2019 Budget identifies a total of \$3,105,382 in revenues and transfers in for the Capital Project Fund, and total available resources of \$3,107,207. The Capital Project Fund is funded by interest earnings, water impact fees and a transfer from the General Fund. This fiscal year also includes \$2,200,000 in revenues from a new bond series. The expenditures projected for next year are \$2,945,705 which includes various projects detailed in the following pages. The budget is projecting a \$161,502 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.

Municipal Center/General Government						
Project Description						Council Goal
<p>As we approach the 15th anniversary of the Pinecrest Municipal Center, funds are allocated for various necessary maintenance and improvement projects for the building. These include:</p> <ul style="list-style-type: none"> • First floor repurpose, including added security: \$250,000 • Roof Replacement: \$230,000 • Village Hall Floor Replacement: \$60,000 • Parking Lot Lights Replacement: \$40,000 • Replacement of Security Access Control System: \$23,000 <p>This allocation also includes \$26,500 to replace the Building and Planning department pick-up truck which was purchased in 1999.</p>						
Impact on Operating Budget						
It is anticipated that the improvements to the Municipal Center along with the new vehicle will reduce amount of funds necessary for future maintenance. Additionally, the new LED lights in the parking lot should reduce electricity costs.						
Five-Year Appropriation Plan						
Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$149,500	\$0	\$0	\$0	\$0	\$149,500
Bond	\$480,000	\$0	\$0	\$0	\$0	\$480,000
TOTAL	\$629,500	\$0	\$0	\$0	\$0	\$629,500
Project Visual						
						

Information Technologies – Disaster Recovery

Project Description	Council Goal
<p>A disaster recovery plan provides a structured approach for responding to unplanned incidents that threaten the IT infrastructure, including hardware and software, networks, procedures and people. The plan provides step-by-step disaster recovery strategies for recovering disrupted systems and networks to minimize negative impacts to company operations.</p> <p>Some organizations use dual data centers capable of handling all data processing needs, which run in parallel with data mirrored or synchronized between the two centers. This is a very expensive approach. However, the Village is working towards Disaster Recovery as a Service (DRaaS). A cloud-based method of disaster recovery. For this approach to work, the Village must first convert all existing physical servers into virtual servers.</p> <p>The hardware requested in this budget is to acquire the technology to assist in this process. This is just the beginning efforts towards a Disaster Recovery plan, as the network bandwidth consumption or storage consumption will add up quickly if we ever need to run the business in the cloud.</p>	

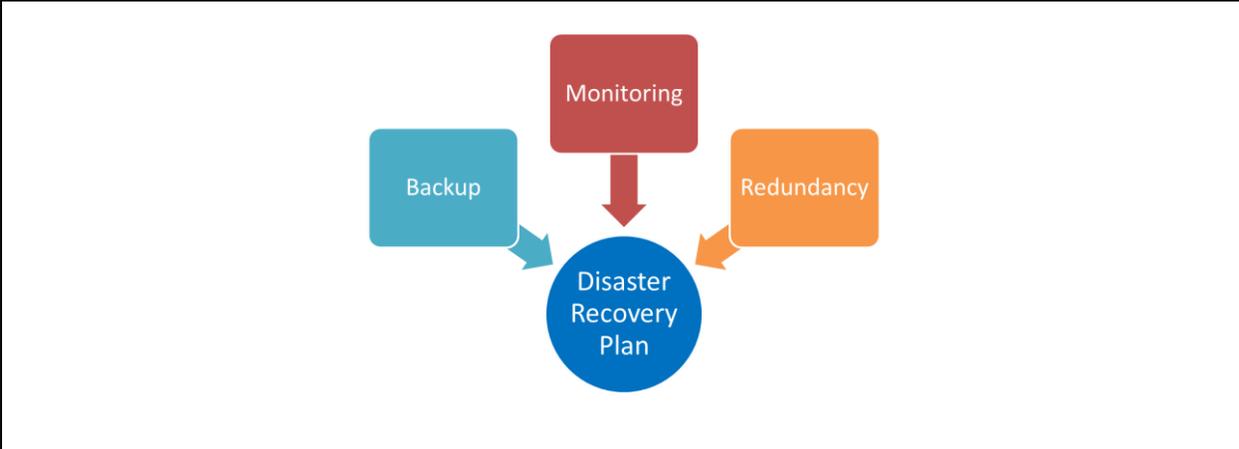
Impact on Operating Budget

It is anticipated this project will increase the Repair & Maintenance line item of the IT budget in the future by approximately \$2,000 per year.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$55,000	\$0	\$0	\$0	\$0	\$55,000
TOTAL	\$55,000	\$0	\$0	\$0	\$0	\$55,000

Project Visual



Public Works – Monument Signs

Project Description	Council Goal
Funds allocated for this project will be used to build new monument signs at key entrance points into the Village.	

Impact on Operating Budget

Any maintenance costs associated with the new signs will be absorbed by the Public Works Department.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Bond	\$100,000	\$0	\$0	\$0	\$0	\$100,000
TOTAL	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Project Visual



Parks and Recreation

Project Description	Council Goal
<p>A total of \$79,770 was allocated for the following capital equipment for the Parks and Recreation Department:</p> <ul style="list-style-type: none"> Two pick-up trucks, including vehicle wraps: \$41,150 Infield Groomer: \$19,120 John Deere Gator: \$12,000 Haunted Trails Miscellaneous Equipment: \$7,500 	

Impact on Operating Budget

These purchases are expected to have a positive impact on the Parks and Recreation operating budget as new equipment generally has less maintenance needs.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$79,770	\$0	\$0	\$0	\$0	\$79,770
TOTAL	\$79,770	\$0	\$0	\$0	\$0	\$79,770

Project Visual



Suniland Park Improvements

Project Description	Council Goal
<p>A total of \$505,845 is allocated for various necessary improvements to Suniland Park, 12855 Pinecrest Parkway.</p> <ul style="list-style-type: none"> Perimeter Fencing (1,800 linear feet): \$225,000 Musco LED Lighting for Basketball Courts: \$80,000 Sod Replacement: \$50,000 Bleacher Shade Structure: \$40,000 Replacement of all Exterior Column Lighting: \$38,520 Dog Park Fencing: \$38,000 Replacement of Swing Shade Structure: \$19,950 Replacement of Batting Cage Fencing: \$12,500 Office Security Cameras: \$1,875 	 

Impact on Operating Budget

It is anticipated that the improvements to Suniland Park will reduce the amount of funds necessary for future maintenance. Additionally, the new LED lights should reduce electricity costs.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$200,845	\$0	\$0	\$0	\$0	\$200,845
Bond	\$305,000	\$0	\$0	\$0	\$0	\$305,000
TOTAL	\$505,845	\$0	\$0	\$0	\$0	\$505,845

Project Visual



Flagler Grove Park Improvements

Project Description	Council Goal
<p>A total of \$100,875 is allocated for various improvements to Flagler Grove Park, 7551 Southwest 104 Street.</p> <ul style="list-style-type: none"> • Musco LED Field Lighting: \$100,000 • Office Security Cameras: \$1,875 	

Impact on Operating Budget

It is anticipated that the new LED lights should reduce electricity costs. The artificial turf maintenance will be covered with the funds that are currently budgeted for the maintenance of the field.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$1,875	\$0	\$0	\$0	\$0	\$1,875
Bond	\$100,000	\$0	\$0	\$0	\$0	\$100,000
TOTAL	\$101,875	\$0	\$0	\$0	\$0	\$101,875

Project Visual



Community Center Improvements

Project Description	Council Goal
<p>Originally built in 2008, the Pinecrest Community Center (5855 Killian Drive) is undergoing improvements which include additional multipurpose rooms, an expanded gym, updated locker rooms, a new playground and a café. Completion of the new and improved center is expected by summer 2018. Funding is included to purchase equipment for the new areas as well as a new roof.</p> <ul style="list-style-type: none"> • Roof Replacement: \$393,900 • Soccer Field Sound Barrier Landscaping: \$50,050 • Painting Lamp Posts, Outside Exercise Equipment and Fence: \$15,600 • TRX Exercise Equipment and Rack: \$12,600 • Projector System: \$12,000 • Rock Climber/Play Structures: \$5,440 	

Impact on Operating Budget

It is anticipated that the roof replacement, along with the new construction, will reduce the maintenance costs that are currently budgeted for the Community Center. The landscaping maintenance will be absorbed by the current landscaping maintenance allocation.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$95,690	\$0	\$0	\$0	\$0	\$95,690
Bond	\$393,900	\$0	\$0	\$0	\$0	\$393,900
TOTAL	\$489,590	\$0	\$0	\$0	\$0	\$489,590

Project Visual



Evelyn Greer Park Improvements

Project Description	Council Goal
<p>Originally opened in 1999 as Pinecrest Park, Evelyn Greer Park is in need of basic upgrades. A total of \$162,075 was allocated to fund these improvements.</p> <ul style="list-style-type: none"> • Pour and Play Playground Surface: \$100,000 • Replacement of Walkway Lighting with Acorn LED Lights: \$18,700 • Replacement of Restroom Sinks: \$15,000 • Replacement of Bathroom Tile: \$15,000 • Replacement of Multi-Purpose Room Drop Ceiling: \$7,500 • Replacement of Bathroom Hand Dryers: \$4,000 • Office Security Cameras: \$1,875 	

Impact on Operating Budget

It is anticipated that the improvements to Evelyn Greer Park will reduce the amount of funds necessary for future maintenance. Additionally, the new LED lights should reduce electricity costs.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$62,075	\$0	\$0	\$0	\$0	\$62,075
Bond	\$100,000	\$0	\$0	\$0	\$0	\$100,000
TOTAL	\$162,075	\$0	\$0	\$0	\$0	\$162,075

Project Visual



Coral Pine Park Improvements

Project Description	Council Goal
The Capital Project Fund includes \$210,000 for Musco LED lighting for the tennis courts and \$1,875 for office security cameras.	

Impact on Operating Budget

It is anticipated that the new LED lights should reduce electricity costs.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$1,875	\$0	\$0	\$0	\$0	\$1,875
Bond	\$210,000	\$0	\$0	\$0	\$0	\$210,000
TOTAL	\$211,875	\$0	\$0	\$0	\$0	\$211,875

Project Visual



Pinecrest Gardens Improvements

Project Description	Council Goal
<p>A total of \$610,175 was budgeted for the following improvements at Pinecrest Gardens, 11000 Red Road.</p> <ul style="list-style-type: none"> Re-roofing of Main Entrance and Concession Tower: \$235,000 ADA Compliant Playground Restroom: \$188,700 Botanical Master Plan Improvements: \$60,600 Hibiscus Room Duct Work: \$25,000 Terrace and Meadow Audio System: \$24,420 Hammock Pavilion Audio System: \$17,550 Whilden-Carrier Cottage Renovations: \$17,545 New Utility Cart: \$12,020 Splash & Play Water Feature Replacement: \$11,500 Garden Directional Signage: \$10,000 New Radios: \$7,000 Electrical Surge Protection: \$840 	 

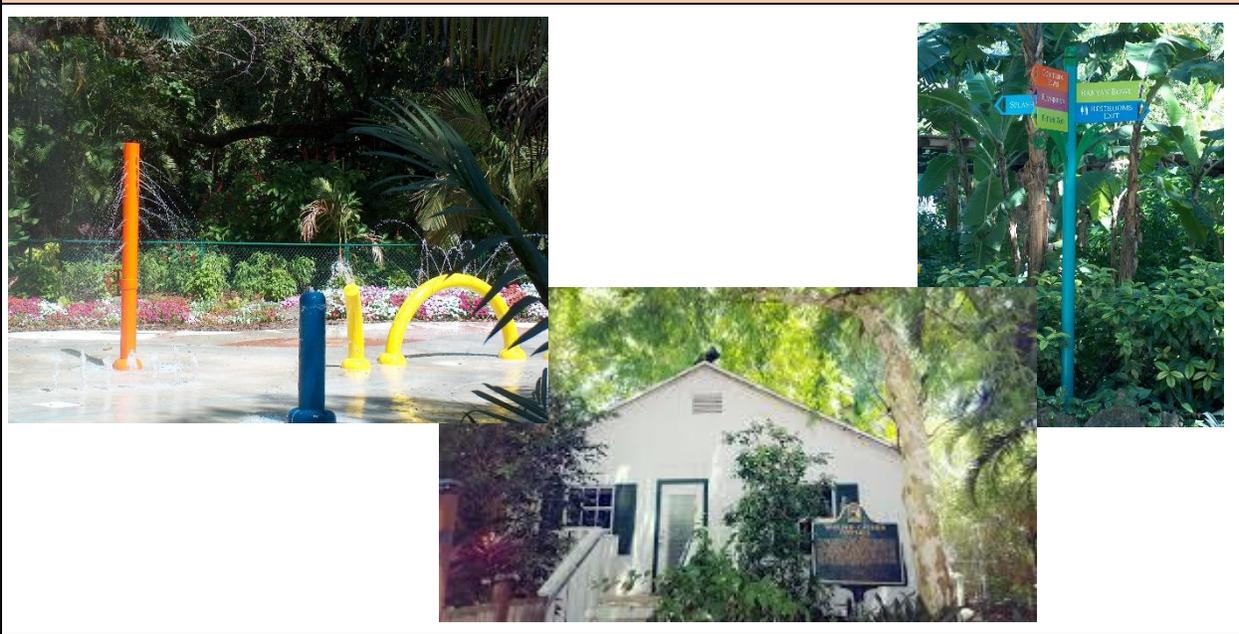
Impact on Operating Budget

It is anticipated that the improvements listed will reduce the maintenance costs that are currently budgeted. Any regular maintenance will be absorbed by the current allocations.

Five-Year Appropriation Plan

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
General Fund	\$161,475	\$0	\$0	\$0	\$0	\$161,475
Bond	\$448,700	\$0	\$0	\$0	\$0	\$448,700
TOTAL	\$610,175	\$0	\$0	\$0	\$0	\$610,175

Project Visual



Capital Project Fund

2018-2019

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$1,825 for Fiscal Year 2019. The Revenues for FY 2019, \$3,105,382, are generated from a new bond issuance, grants, interest earnings, water impact fees and a transfer from the General Fund, providing for a total of \$3,107,207 in available resources. The budget provides for a total of \$2,945,705 in expenditures to fund the aforementioned capital improvement projects.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 5,943,027	\$ 2,687,481	\$ 1,825	\$ 1,825	\$ 1,825
REVENUES					
324.510 Impact Fees Water	\$ 20,377	\$ 25,000	\$ 5,000	\$ 5,000	\$ 5,000
331.110 Water, GOB contribution, County					\$ -
334.500 Grants			\$ 100,000	\$ 100,000	\$ 100,000
334.575 Grants, Pinecrest Gardens	\$ 500,000	\$ 18,000	\$ 19,077	\$ 19,077	\$ 34,677
334.900 FL, Cultural Grant,					\$ -
337.721 FRDAP Grant, Suniland					\$ -
337.722 FRDAP Grant, Coral Pines					\$ -
361.000 Interest Earnings	\$ 41,512	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
366.000 Donations	\$ -				\$ -
369.000 Other Misc. Revenues					\$ -
381.001 Transfer from General Fund	\$ 680,000	\$ 620,000	\$ 1,172,545	\$ 327,920	\$ 808,105
384.000 Debt Proceeds	\$ -	\$ -	\$ 9,113,570	\$ 6,500,000	\$ 2,137,600
TOTAL REVENUES	\$ 1,241,889	\$ 683,000	\$ 10,430,192	\$ 6,971,997	\$ 3,105,382
TOTAL AVAILABLE RESOURCES	\$ 7,184,916	\$ 3,370,481	\$ 10,432,017	\$ 6,973,822	\$ 3,107,207
EXPENDITURES-MUNICIPAL CENTER, 519.00					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings		\$ 50,000	\$ 373,000	\$ 480,000	\$ 480,000
463.000 Improvements Other than Buildings			\$ 190,000	\$ 213,000	\$ 123,000
464.000 Machinery & Equipment			\$ 26,500	\$ 26,500	\$ 26,500
TOTAL CAPITAL OUTLAY	\$ -	\$ 50,000	\$ 589,500	\$ 719,500	\$ 629,500
TOTAL EXPENDITURES-MUNICIPAL CENTER	\$ -	\$ 50,000	\$ 589,500	\$ 719,500	\$ 629,500
EXPENDITURES- WATER PROJECT, 519.11					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings					
463.000 Improvements Other than Buildings		\$ 148,000			
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	\$ -	\$ 148,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES - WATER PROJECT	\$ -	\$ 148,000	\$ -	\$ -	\$ -
EXPENDITURES-INFORMATION TECHNOLOGIES, 519.15					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	\$ 11,200	\$ -			\$ -
464.000 Machinery & Equipment		\$ -	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL CAPITAL OUTLAY	\$ 11,200	\$ -	\$ 55,000	\$ 55,000	\$ 55,000
TOTAL EXPENDITURES-INFORMATION TECHNOLOGIES	\$ 11,200	\$ -	\$ 55,000	\$ 55,000	\$ 55,000
EXPENDITURES-POLICE, 521.00					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings					
463.000 Improvements Other than Buildings					\$ -
464.000 Machinery & Equipment			\$ 600,000	\$ 600,000	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -
TOTAL EXPENDITURES-POLICE	\$ -	\$ -	\$ 600,000	\$ 600,000	\$ -

Capital Project Fund

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
EXPENDITURES-PUBLIC WORKS, 539.00					
OPERATING EXPENSES					
431.000 Professional Services			\$ 200,000		
TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ 200,000	\$ -	\$ -
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings					
463.000 Improvements Other than Buildings	\$ 9,252	\$ 70,000	\$ 2,400,000	\$ 100,000	\$ 100,000
TOTAL CAPITAL OUTLAY	\$ 9,252	\$ 70,000	\$ 2,400,000	\$ 100,000	\$ 100,000
TOTAL EXPENDITURES-PUBLIC WORKS	\$ 9,252	\$ 70,000	\$ 2,600,000	\$ 100,000	\$ 100,000
EXPENDITURES-PARKS & RECREATION					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings			\$ 1,026,345	\$ 7,500	\$ 7,500
464.000 Machinery & Equipment			\$ 84,270	\$ 72,270	\$ 72,270
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 1,110,615	\$ 79,770	\$ 79,770
TOTAL EXPENDITURES-PARKS & RECREATION	\$ -	\$ -	\$ 1,110,615	\$ 79,770	\$ 79,770
EXPENDITURES-SUNILAND PARK, 572.03					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings		\$ 101,050			\$ -
463.000 Improvements Other than Buildings	\$ 14,480	\$ 213,010		\$ 658,845	\$ 505,845
TOTAL CAPITAL OUTLAY	\$ 14,480	\$ 314,060	\$ -	\$ 658,845	\$ 505,845
TOTAL EXPENDITURES-SUNILAND PARK	\$ 14,480	\$ 314,060	\$ -	\$ 658,845	\$ 505,845
EXPENDITURES- FLAGLER GROVE PARK, 572.06					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings					
463.000 Improvements Other than Buildings		\$ 4,030	\$ 901,875	\$ 751,875	\$ 101,875
464.000 Buildings					
TOTAL CAPITAL OUTLAY	\$ -	\$ 4,030	\$ 901,875	\$ 751,875	\$ 101,875
TOTAL EXPENDITURES- FLAGLER GROVE PARK	\$ -	\$ 4,030	\$ 901,875	\$ 751,875	\$ 101,875
EXPENDITURES-WAYSIDE PARK, 572.07					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings			\$ 100,000		
463.000 Improvements Other than Buildings	\$ -		\$ 240,000		\$ -
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 340,000	\$ -	\$ -
TOTAL EXPENDITURES-WAYSIDE PARK, 572.07	\$ -	\$ -	\$ 340,000	\$ -	\$ -
EXPENDITURES-COMMUNITY CENTER, 572.08					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings	\$ 2,311,520	\$ 2,146,493	\$ 393,900	\$ 393,900	\$ 393,900
463.000 Improvements Other than Buildings			\$ 83,690	\$ 83,690	\$ 83,690
464.000 Machinery & Equipment			\$ 12,000	\$ 12,000	\$ 12,000
TOTAL CAPITAL OUTLAY	\$ 2,311,520	\$ 2,146,493	\$ 489,590	\$ 489,590	\$ 489,590
TOTAL EXPENDITURES COMMUNITY CENTER	\$ 2,311,520	\$ 2,146,493	\$ 489,590	\$ 489,590	\$ 489,590
EXPENDITURES-GREER PARK, 572.09					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings		\$ 120,520	\$ 7,500	\$ -	\$ -
463.000 Improvements Other than Buildings		\$ 133,890	\$ 539,575	\$ 222,075	\$ 162,075
464.000 Machinery & Equipment		\$ 6,570		\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ -	\$ 260,980	\$ 547,075	\$ 222,075	\$ 162,075
TOTAL EXPENDITURES-GREER PARK	\$ -	\$ 260,980	\$ 547,075	\$ 222,075	\$ 162,075

Capital Project Fund

2018-2019

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
EXPENDITURES- CORAL PINE PARK, 572.12					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings	\$ 482,478		\$ 2,300,000	\$ 2,300,000	\$ -
463.000 Improvements Other than Buildings	\$ 125,162		\$ 211,875	\$ 211,875	\$ 211,875
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	\$ 607,640	\$ -	\$ 2,511,875	\$ 2,511,875	\$ 211,875
TOTAL EXPENDITURES-CORAL PINE PARK	\$ 607,640	\$ -	\$ 2,511,875	\$ 2,511,875	\$ 211,875
PINECREST GARDENS, 575.00					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings	\$ 715,273	\$ 176,854	\$ 441,245	\$ 441,245	\$ 441,245
463.000 Improvements Other than Buildings	\$ 828,070	\$ 185,239	\$ 149,910	\$ 149,910	\$ 149,910
464.000 Machinery & Equipment			\$ 19,020	\$ 19,020	\$ 19,020
TOTAL CAPITAL OUTLAY	\$ 1,543,344	\$ 362,093	\$ 610,175	\$ 610,175	\$ 610,175
TOTAL EXPENDITURES-PINECREST GARDENS	\$ 1,543,344	\$ 362,093	\$ 610,175	\$ 610,175	\$ 610,175
TOTAL FUND EXPENDITURES	\$ 4,497,436	\$ 3,355,656	\$ 10,355,705	\$ 6,798,705	\$ 2,945,705
ENDING FUND BALANCE	\$ 2,687,481	\$ 14,825	\$ 76,312	\$ 175,117	\$ 161,502

Five Year Capital Improvement Program

2018-2019

Function

In accordance with Policy 8-1.3.1 of the Comprehensive Plan, a Five-Year Capital Improvement Program and Capital Budget shall be prepared upon adoption of the Comprehensive Plan. This Capital Budget is updated annually as part of the budgeting process. Capital improvement projects are defined as projects that are self-contained and that will usually be constructed or purchased as a unit. A capital improvement generally includes only those items constructed or purchased that have a useful life extending beyond a ten (10) year period following their acquisition or purchase. Normally, capital improvements involve a cost in excess of \$25,000 or involve the acquisition or disposal of land regardless of cost. Minor recurring annual expense items, including routine maintenance and repairs, are excluded. All projects that are to be financed from bond funds are included. Similarly, preliminary engineering studies for such infrastructure improvements as the design of improvements are generally itemized as capital expenditure items due to their significant cost and impact of the capital improvement program. (Policy 8-1.1.2 Comprehensive Plan)

PROJECT DESCRIPTION	FUND SOURCE	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Transportation:							
Masthead Painting Village wide	TF	\$60,000	\$60,000				\$120,000
Beautification/ Street Scape Implementation	TF	250,000	50,000	50,000	50,000	50,000	450,000
Master Plan Construction	TF	500,000					500,000
Sidewalks improvements	TF	60,000					60,000
Build out of emergency dormitories	TF	18,000					18,000
Machinery & Equipment	TF	49,500					49,500
Total Transportation Fund		\$937,500	\$110,000	\$50,000	\$50,000	\$50,000	\$1,197,500
CITT:							
Road Resurfacing	CITT	\$ 150,000					\$150,000
Master Plan Construction	CITT	250,000	50,000	50,000	50,000	50,000	450,000
Sidewalk Improvements	CITT	120,000	70,000	70,000	70,000	70,000	400,000
Total CITT Fund		\$ 520,000	\$120,000	\$120,000	\$120,000	\$120,000	\$1,000,000
Stormwater:							
Construction of Storm Drainage Canals	SW	\$135,000	200,000	200,000	200,000	200,000	\$935,000
Total Stormwater		\$135,000	\$200,000	\$200,000	\$200,000	\$200,000	\$935,000
Capital Fund:							
General Government:							
Village Hall Roof Repairs	GG	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Village Hall 1st Floor Repurpose	GG	250,000					250,000
Village Hall Floors	GG	60,000					60,000
Village Hall Painting	GG		90,000				90,000
Village Hall Parking Lot Lights Replacement	GG	40,000					40,000
Village Hall Control Access System	GG	23,000					23,000
Total General Government		\$ 603,000	\$ 90,000	\$ -	\$ -	\$ -	\$ 693,000
Building & Planning							
Ford 1150& Chevy Pickup	BP	\$26,500					\$26,500
Total Building & Planning		\$26,500	\$0	\$0	\$0	\$0	\$26,500
Information Technology:							
Disaster Recovery	IT	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Total Information Technology		\$55,000	\$0	\$0	\$0	\$0	\$55,000
Police Department:							
License Plate Readers	PD		\$600,000				\$600,000
Total Police Department		\$0	\$600,000	\$0	\$0	\$0	\$600,000
Public Works:							
Monument Sign	PW	\$100,000					\$100,000
Total Public Works		\$100,000	\$0	\$0	\$0	\$0	\$100,000

Five Year Capital Improvement Program

2018-2019

PROJECT DESCRIPTION	FUND SOURCE	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Parks & Recreation:							
Haunted Trails	PR	\$7,500					\$7,500
Pickup Trucks	PR	41,150					41,150
John Deere Gator	PR	12,000					12,000
Infield Groomer	PR	19,120					19,120
Total Parks - General		\$79,770	\$0	\$0	\$0	\$0	\$79,770
Greer Park:							
Bathroom Tile Flooring	GP	\$15,000					\$15,000
Hand Dryers	GP	4,000					4,000
Restroom Sink	GP	15,000					15,000
Multipurpose Room Drop Ceiling	GP	7,500					7,500
Pour & Play Playground	GP	100,000					100,000
Re-sod Perimeter	GP		60,000				60,000
Replace all Light Fixtures With "Acorn" Type LED	GP	18,700					18,700
Cameras in Offices	GP	1,875					1,875
Total Greer Park		\$162,075	\$60,000	\$0	\$0	\$0	\$222,075
Flagler Grove:							
Musco Lighting LED FG field	FG	\$ 100,000					\$100,000
Artificial Turf	FG		325,000	325,000			650,000
Cameras in Offices	FG	1,875					1,875
Total Flagler Grove		\$101,875	325,000	325,000	0	0	\$751,875
Pinecrest Gardens							
Master Plan FY19	PG	\$ 60,600					\$ 60,600
Cottage Renovation	PG	17,545					17,545
Playground Restroom ADA Compliance	PG	188,700					188,700
Main Entrance, Port Cochere & Concession Roofs	PG	235,000					235,000
AV & Speaker Terrace & Meadow	PG	24,420					24,420
Garden Directional Signage	PG	10,000					10,000
Surge Protection	PG	840					840
Splash & Play Feature	PG	11,500					11,500
Hibiscus Duct Work	PG	25,000					25,000
Hammock Pavilion Audio	PG	17,550					17,550
Utility Golf Cart	PG	12,020					12,020
Radios	PG	7,000					7,000
Total Pinecrest Gardens		\$ 610,175	\$ -	\$ -	\$ -	\$ -	\$ 610,175
Community Center:							
Roofing for Remainder of Building	CC	\$ 393,900					\$ 393,900
Paint Lamp Posts, Exercise Equipment & Fence	CC	15,600					15,600
Soccer Field Sound Barrier	CC	50,050					50,050
TRX Equipment & Rack	CC	12,600					12,600
Rock Climber & Play Structures	CC	5,440					5,440
Projector System	CC	12,000					12,000
Total Community Center		\$ 489,590	\$0	\$0	\$0	\$0	\$ 489,590
Coral Pine							
Multipurpose building	CP						\$ -
Musco Lighting LED CP tennis	CP	210,000					210,000
Cameras in offices	CP	1,875					1,875
Total Coral Pine Park		\$211,875	\$0	\$0	\$0	\$0	\$211,875

Five Year Capital Improvement Program

2018-2019

PROJECT DESCRIPTION	FUND SOURCE	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Suniland Park							
Musco Lighting LED SP basketball court lighting	SP	\$ 80,000					\$ 80,000
Fencing 1,800 feet	SP	225,000					225,000
Pathway	SP		55,000				55,000
Dog Park Perimeter Fencing	SP	38,000					38,000
Install Acorn Lighting Suniland 36	SP		36,000				36,000
Sod Replacement	SP	50,000					50,000
Bleacher Shade Structure	SP	40,000					40,000
Replace Shade Swing	SP	19,950					19,950
Replace all Decorative Exterior Column Hallway Lights	SP	38,520					38,520
Replace 250 Feet of Chain Link wire at Batting Cage	SP	12,500					12,500
Cameras in Offices	SP	1,875					1,875
Total Suniland Park		\$ 505,845	\$ 91,000	\$ -	\$ -	\$ -	\$ 596,845
Total Capital Fund		\$ 2,945,705	\$ 1,166,000	\$ 325,000	\$ -	\$ -	\$ 4,436,705
TOTAL		\$ 4,538,205	\$ 1,596,000	\$ 695,000	\$ 370,000	\$ 370,000	\$ 7,569,205

Function

On February 9, 1999, the Village of Pinecrest adopted Resolution 99-03 authorizing the execution of an interlocal agreement with other governmental units, which formed the Florida Municipal Loan Council (FMLC) and authorizing the negotiation of a loan not to exceed \$10,000,000. This Declaration of Official Intent allowed the Village to obtain funding through the sale of revenue bonds coordinated by the FMLC.

On March 25, 2002, the Village of Pinecrest adopted Ordinance 2002-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$8,000,000 from the Florida Municipal Loan Council for the acquisition and construction of the Parrot Jungle and Gardens site. The loan was secured by pledged revenues generated from the General Fund excluding Ad Valorem taxes. Acquisition costs for Parrot Jungle and Gardens, now known as Pinecrest Gardens, were offset by a \$3,960,000 grant from the Safe Neighborhood Parks program, a \$2,198,000 grant from the Florida Community Trust program, and a \$40,000 grant from the Miami-Dade County Department of Community Affairs grant for historical preservation. On February 21, 2012, Village Council adopted Ordinance 2012-2 authorizing the issuance of a refunding revenue bond, Series 2012, to refinance the bond for the acquisition and construction of the Parrot Jungle and Gardens in the amount not to exceed \$4,992,500. A ten- year bond with a principal amount was sold in the amount of \$4,860,000 at 2.30%.

On March 9, 2004, the Village of Pinecrest adopted Ordinance 2004-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$3,100,000 to help defray the cost of building the Library/Community Center and improvements to Pinecrest Gardens. On February 11, 2014, the Village of Pinecrest adopted Ordinance 2014-12 authorizing the issuance of a loan, Series 2014, to refinance the bond used for Pinecrest Gardens and Library/Community Center issued in 2004 at 2.13%.

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

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.

The Village does not have any legal debt limits. These 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.

The tables below do not include the information for a proposed 10-Year bond in the amount of \$2,200,000. The principal and interest tables are not included until Village Council adopts the FY19 budget, including the issuance of the bond. However, the debt service summary, budget highlights and corresponding table on the last page do include the proposed payment.

Debt Service Fund

2018-2019

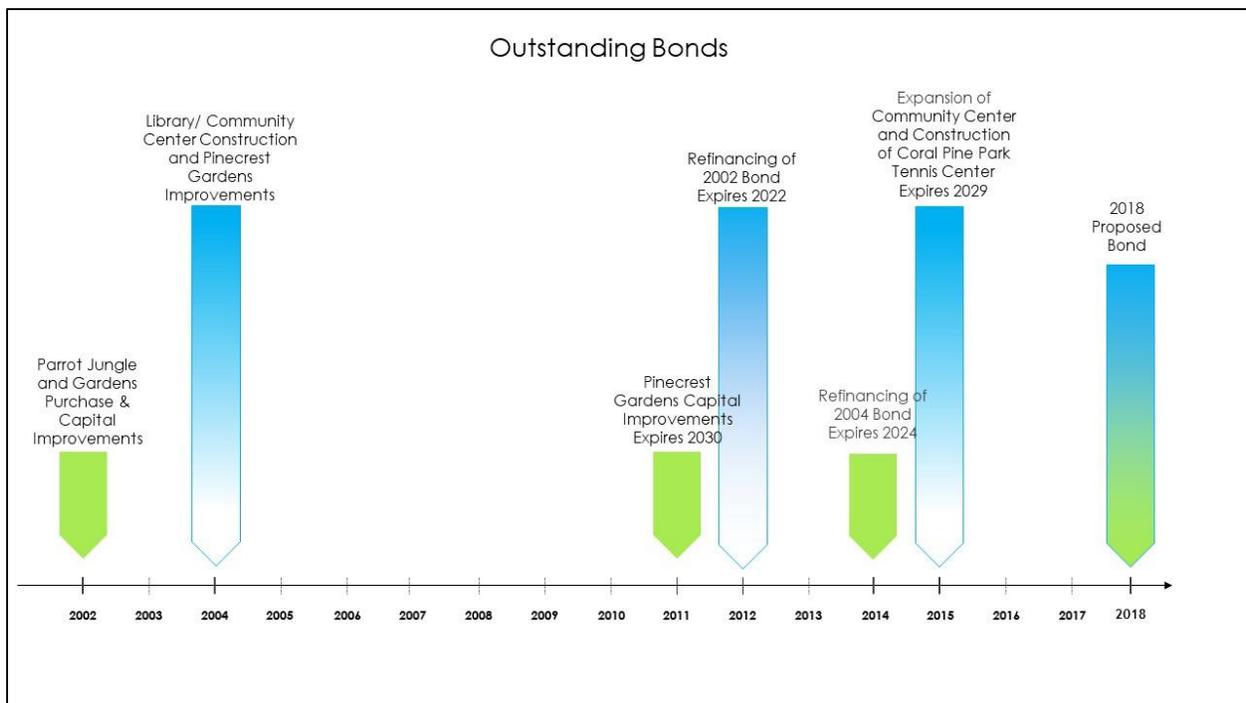
	FY 2016-17	FY 2017-18	FY 2018-19
Debt Per Capita	\$634	\$559	\$834
Debt as Percentage of Assessed Value	0.27%	0.23%	0.32%

Debt Service Summary by Year

Fiscal Year	Pinecrest Gardens Series 2011 B-2	Parrot Jungle & Gardens Series 2012A	Pinecrest Gardens & Library/Community Center Series 2014A	Community Center Expansion Series 2015	TOTALS
FY 2019	119,335.00	552,725.00	218,592.06	476,127.20	1,366,779.26
FY 2020	121,995.00	546,110.00	215,283.30	476,124.00	1,359,512.30
FY 2021	118,425.00	549,380.00	216,057.48	476,109.60	1,359,972.08
FY 2022	119,855.00	547,305.00	216,327.30	476,079.20	1,359,566.50
FY 2023	121,030.00		216,001.28	476,128.00	813,159.28
FY 2024	121,950.00		215,290.04	476,148.80	813,388.84
FY 2025	122,615.00			476,136.80	598,751.80
FY 2026	123,025.00			476,087.20	599,112.20
FY 2027	123,180.00			476,095.20	599,275.20
FY 2028	123,080.00			476,053.60	599,133.60
FY 2029	122,725.00			476,057.60	598,782.60
FY 2030	122,115.00				122,115.00
TOTAL	\$1,459,330.00	\$2,195,520.00	\$1,297,551.46	\$5,237,147.20	\$10,189,548.66

Revenue Available by Year

Fiscal Year	Revenue Available
FY 2023	\$547,305
FY 2025	\$215,290
FY 2030	\$476,057
FY 2031	\$122,115



Pinecrest Gardens Improvement Bond, Series 2011B-2

Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2019			26,012.50	26,012.50	530.00		26,542.50
10/1/2019	3.500%	65,000	26,012.50	91,012.50	530.00	1,250.00	92,792.50
4/1/2020			24,875.00	24,875.00	497.50		25,372.50
10/1/2020	5.000%	70,000	24,875.00	94,875.00	497.50	1,250.00	96,622.50
4/1/2021			23,125.00	23,125.00	462.50		23,587.50
10/1/2021	5.000%	70,000	23,125.00	93,125.00	462.50	1,250.00	94,837.50
4/1/2022			21,375.00	21,375.00	427.50		21,802.50
10/1/2022	5.000%	75,000	21,375.00	96,375.00	427.50	1,250.00	98,052.50
4/1/2023			19,500.00	19,500.00	390.00		19,890.00
10/1/2023	5.000%	80,000	19,500.00	99,500.00	390.00	1,250.00	101,140.00
4/1/2024			17,500.00	17,500.00	350.00		17,850.00
10/1/2024	5.000%	85,000	17,500.00	102,500.00	350.00	1,250.00	104,100.00
4/1/2025			15,375.00	15,375.00	307.50		15,682.50
10/1/2025	5.000%	90,000	15,375.00	105,375.00	307.50	1,250.00	106,932.50
4/1/2026			13,125.00	13,125.00	262.50		13,387.50
10/1/2026	5.000%	95,000	13,125.00	108,125.00	262.50	1,250.00	109,637.50
4/1/2027			10,750.00	10,750.00	215.00		10,965.00
10/1/2027	5.000%	100,000	10,750.00	110,750.00	215.00	1,250.00	112,215.00
4/1/2028			8,250.00	8,250.00	165.00		8,415.00
10/1/2028	5.000%	105,000	8,250.00	113,250.00	165.00	1,250.00	114,665.00
4/1/2029			5,625.00	5,625.00	112.50		5,737.50
10/1/2029	5.000%	110,000	5,625.00	115,625.00	112.50	1,250.00	116,987.50
4/1/2030			2,875.00	2,875.00	57.50		2,932.50
10/1/2030	5.000%	115,000	2,875.00	117,875.00	57.50	1,250.00	119,182.50
TOTAL		\$990,000	\$376,775.00	\$1,436,775.00	\$7,555.00	\$15,000.00	\$1,459,330.00

Parrot Jungle and Gardens Bond, Series 2012A

Date	Principal	Interest Rate	Interest	Debt Service	Net Payment
11/01/2018			23,862.50	23,862.50	
5/01/2019	505,000	2.300%	23,862.50	528,862.50	552,725
11/01/2019			18,055.00	18,055.00	
5/01/2020	510,000	2.300%	18,055.00	528,055.00	546,110
11/01/2020			12,190.00	12,190.00	
5/01/2021	525,000	2.300%	12,190.00	537,190.00	549,380
11/01/2021			6,152.50	6,152.50	
5/01/2022	535,000	2.300%	6,152.50	541,152.50	547,305
TOTAL	\$2,075,000		\$120,520.00	\$2,195,520.00	\$2,195,520

Pinecrest Gardens and Library/Community Center Bond, Series 2014 Refunding of Series 2004A-1

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Net Payment
1/01/2019			12,846.03	12,846.03	
7/01/2019	192,900.00	2.130%	12,846.03	205,746.03	218,592.06
1/01/2020			10,791.65	10,791.65	
7/01/2020	193,700.00	2.130%	10,791.65	204,491.65	215,283.30
1/01/2021			8,728.74	8,728.74	
7/01/2021	198,600.00	2.130%	8,728.74	207,328.74	216,057.48
1/01/2022			6,613.65	6,613.65	
7/01/2022	203,100.00	2.130%	6,613.65	209,713.65	216,327.30
1/01/2023			4,450.64	4,450.64	
7/01/2023	207,100.00	2.130%	4,450.64	211,550.64	216,001.28
1/01/2024			2,245.02	2,245.02	
7/01/2024	210,800.00	2.130%	2,245.02	213,045.02	215,290.04
TOTAL	\$1,206,200.00		\$91,351.46	\$1,297,551.46	\$1,297,551.46

Community Center Expansion Bond, Series 2015

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Net Payment
4/1/2019			54,663.60	54,663.60	
10/1/2019	366,800.00	2.400%	54,663.60	421,463.60	476,127.20
4/1/2020			50,262.00	50,262.00	
10/1/2020	375,600.00	2.400%	50,262.00	425,862.00	476,124.00
4/1/2021			45,754.80	45,754.80	
10/1/2021	384,600.00	2.400%	45,754.80	430,354.80	476,109.60
4/1/2022			41,139.60	41,139.60	
10/1/2022	393,800.00	2.400%	41,139.60	434,939.60	476,079.20
4/1/2023			36,414.00	36,414.00	
10/1/2023	403,300.00	2.400%	36,414.00	439,714.00	476,128.00
4/1/2024			31,574.40	31,574.40	
10/1/2024	413,000.00	2.400%	31,574.40	444,574.40	476,148.80
4/1/2025			26,618.40	26,618.40	
10/1/2025	422,900.00	2.400%	26,618.40	449,518.40	476,136.80
4/1/2026			21,543.60	21,543.60	
10/1/2026	433,000.00	2.400%	21,543.60	454,543.60	476,087.20
4/1/2027			16,347.60	16,347.60	
10/1/2027	443,400.00	2.400%	16,347.60	459,747.60	476,095.20
4/1/2028			11,026.80	11,026.80	
10/1/2028	454,000.00	2.400%	11,026.80	465,026.80	476,053.60
4/1/2029			5,578.80	5,578.80	
10/1/2029	464,900.00	2.400%	5,578.80	470,478.80	476,057.60
TOTAL	\$4,555,300.00		\$681,847.20	\$5,237,147.20	\$5,237,147.20

	Principal	Interest	Total Principal & Interest	Administrative & Trustee Fees	Net Payment
GRAND TOTAL FOR ALL FUNDS	\$9,996,300.00	\$1,531,216.80	\$11,527,516.80	\$24,930.00	\$11,552,446.80

Debt Service Fund Summary

The Fiscal Year 2019 Budget identifies a total of \$1,643,936 in revenues for the Debt Service Fund. This represents a \$206,896 increase in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$1,617,946 and the Transportation Fund of \$25,990. The expenditures projected for next year are \$1,643,936 which covers the principal and interest associated with the debt schedule for all of the loans. Expenditures increased by \$206,896 since the prior year mainly due to a new bond. The budget is projecting a zero fund balance for the Debt Service Fund at the end of the Fiscal Year.

Budget Highlights

The Debt Service for Fiscal Year 2019 is budgeted at \$1,643,936.

CLASSIFICATION	2016-2017 ACTUAL	2017-2018 REVISED BUDGET	2017-2018 12 MONTH ESTIMATE	2018-2019 DEPARTMENT REQUEST	2018-2019 MANAGER RECOMMEND	2018-2019 COUNCIL ADOPT
BEGINNING FUND BALANCE						
REVENUES:						
381.001 Transfer In From General Fund	\$ 3,120,859	\$ 1,411,050	\$ 1,411,050	\$ 1,814,800	\$ 1,814,800	\$ 1,617,946
381.102 Transfer In From Trans. Fund	25,990	25,990	25,990	25,990	25,990	25,990
TOTAL REVENUES	\$ 3,146,849	\$ 1,437,040	\$ 1,437,040	\$ 1,840,790	\$ 1,840,790	\$ 1,643,936
EXPENDITURES:						
DEBT SERVICE						
471.000 Principal	2,757,900	1,099,800	1,099,800	1,582,450	1,582,450	1,385,596
472.000 Interest	388,949	337,240	337,240	258,340	258,340	258,340
473.000 Other Debt Service Costs						
TOTAL DEBT SERVICE	\$ 3,146,849	\$ 1,437,040	\$ 1,437,040	\$ 1,840,790	\$ 1,840,790	\$ 1,643,936
TOTAL EXPENDITURES	\$ 3,146,849	\$ 1,437,040	\$ 1,437,040	\$ 1,840,790	\$ 1,840,790	\$ 1,643,936
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2013 through 2017.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2013 MILLAGE	2014 MILLAGE	2015 MILLAGE	2016 MILLAGE	2017 MILLAGE
Village of Pinecrest	2.2000	2.3000	2.3000	2.3000	2.3000
Miami-Dade County School Board	7.6440	7.7750	7.4130	7.1380	6.7740
Miami-Dade County School Board Debt Service	0.3330	0.1990	0.1990	0.1840	0.2200
Everglades Project	0.0587	0.0548	0.0506	0.0471	0.0441
South Florida Water Management District	0.3523	0.1577	0.1459	0.1359	0.1275
Florida Inland Navigation District	0.0345	0.0345	0.0320	0.0320	0.0320
Miami-Dade County	4.7035	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4220	0.4500	0.4500	0.4000	0.4000
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.4673
Miami-Dade Fire and Rescue District	2.4496	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0127	0.0114	0.0086	0.0075	0.0075
Miami-Dade County Library District	0.1725	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	--	0.1717	0.1586	0.1477	0.1384
Total Taxes Paid by Pinecrest Residents	18.8828	19.0257	18.6293	18.2638	17.8824

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

TAXING AGENCY	2013 MILLAGE	2014 MILLAGE	2015 MILLAGE	2016 MILLAGE	2017 MILLAGE
Unincorporated Municipal Service Area	1.9283	1.9283	1.9283	1.9283	1.9283
Miami-Dade County School Board	7.6440	7.7750	7.4130	7.1380	6.7740
Miami-Dade County School Board Debt Service	0.3330	0.1990	0.1990	0.1840	0.2200
Everglades Project	0.0587	0.0548	0.0506	0.0471	0.0441
South Florida Water Management District	0.3523	0.1577	0.1459	0.1359	0.1275
Florida Inland Navigation District	0.0345	0.0345	0.0320	0.0320	0.0320
Miami-Dade County	4.7035	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4220	0.4500	0.4500	0.4000	0.4000
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.4673
Miami-Dade Fire and Rescue District	2.4496	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0127	0.0114	0.0086	0.0075	0.0075
Miami-Dade County Library District	0.1725	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	--	0.1717	0.1586	0.1477	0.1384
Taxes Paid by Unincorporated Miami-Dade County Residents	18.5134	18.6540	18.2576	17.8921	17.5107

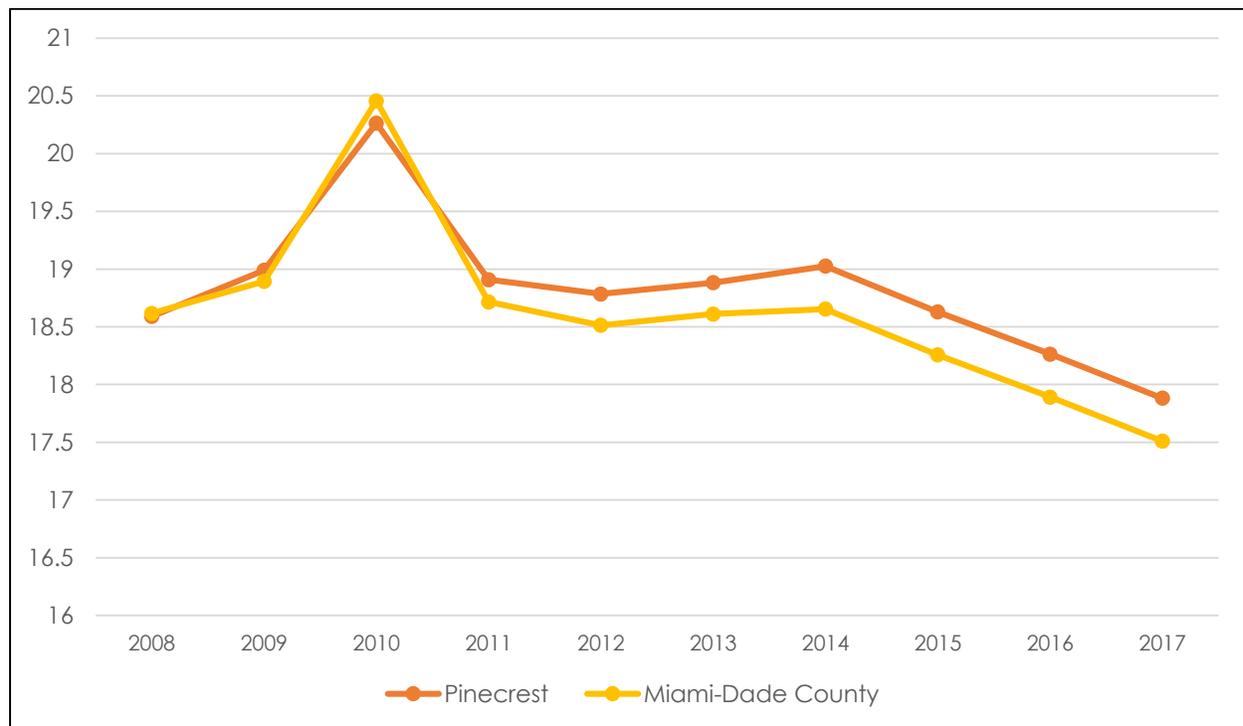
A Pinecrest property owner with an assessed value of \$100,000 paid the following in taxes for the years 2013, 2014, 2015, 2016 and 2017 versus what an Unincorporated Miami-Dade County resident paid for the same years:

	2013	2014	2015	2016	2017
Pinecrest Property Owner	\$1,888.28	\$1,902.57	\$1,862.93	\$1,826.38	\$1,788.24
Unincorporated Miami-Dade County Property Owner	\$1,861.61	\$1,865.40	\$1,825.76	\$1,789.21	\$1,751.07

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

	2013	2014	2015	2016	2017
Pinecrest	\$220.00	\$230.00	\$230.00	\$230.00	\$230.00
County Municipal Service Area	\$192.83	\$192.83	\$192.83	\$192.83	\$192.83

Millage Rate Comparison



The tables below and on the next few pages list the five lowest millage rates in Miami-Dade County for the past ten years.

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

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

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

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

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

2013		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4205
2 nd Lowest	Aventura	18.4089
3 rd Lowest	County	18.6111
4 th Lowest	Bal Harbour	18.7781
5 th Lowest	Pinecrest	18.8828

2014		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.2936
2 nd Lowest	Aventura	18.4518
3 rd Lowest	Bal Harbour	18.5028
4 th Lowest	Doral	18.6537
5 th Lowest	County	18.6540
6 th Lowest	Pinecrest	19.0257

2015		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.9000
2 nd Lowest	Bal Harbour	18.0107
3 rd Lowest	Aventura	18.0554
4 th Lowest	Doral	18.2293
5 th Lowest	County	18.2576
6 th Lowest	Pinecrest	18.6293

2016		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5356
2 nd Lowest	Bal Harbour	17.6452
3 rd Lowest	Aventura	17.6899
4 th Lowest	Doral	17.8638
5 th Lowest	County	17.8921
6 th Lowest	Pinecrest	18.2638

2017		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.1542
2 nd Lowest	Bal Harbour	17.2638
3 rd Lowest	Aventura	17.3085
4 th Lowest	Doral	17.4824
5 th Lowest	County	17.5107
6 th Lowest	Pinecrest/ Sunny Isles Beach	17.8824

Acronym Table

CAFR	Comprehensive Annual Financial Report.
CALEA	Commission on Law Enforcement Accreditation.
CDMP	Comprehensive Development Master Plan.
CFA	Florida Commission for Law Enforcement Accreditation.
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.
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 pay \$3,000 in taxes.

Proprietary Funds.

Include Internal Service Funds (used for operations serving other funds or departments) and Enterprise funds (used for services provided to the public on a user charge basis).

R

Reserve.

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Retained Earnings.

The percentage of net earnings retained to be reinvested or to pay debt.

Revenue.

Money that the Village of Pinecrest receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

Risk Management.

The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate.

The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

S

Special Assessment.

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund.

Funds that are required to account for the use of revenue earmarked by law for a particular purpose

Strategic Plan.

A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives.

Surplus.

The term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true "surplus".

T

Tax Base.

Total assessed valuation of real property within the Village.

Tax Levy.

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate.

The amount of tax levied for each \$1,000 of assessed valuation.

Taxing Limit.

The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10 mils, or \$10 per thousand dollars of assessed value.

U

Undesignated Fund Balance.

That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined "surplus."

User Fee.

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

Utility Taxes.

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

W

Workload Indicators.

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

Village Council

Joseph M. Corradino, Mayor

Cheri Ball, Vice Mayor

Anna Hochkammer

Doug Kraft

James E. McDonald

Yocelyn Galiano, ICMA-CM, Village Manager

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

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