VILLAGE OF PINECREST

2020-2021

ANNUAL BUDGET REPORT

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

Village Council

Joseph M. Corradino
Mayor

James E. McDonald
Vice Mayor

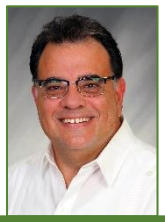
Katie Abbott
Councilmember

Anna Hochkammer
Councilmember

Doug Kraft
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
David J. Mendez, P.E., Public Works Director

How to Use This Book

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

Table of Contents

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

Organization of this Book

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

- *Introduction* - This section contains the Guide for Readers, Organizational Chart, Community Profile, History of the Village, Budget Procedures, and a few brief statistics about the Village.
- *Budget Process* – Discusses the process of how the budget is created the budget calendar, goals and objectives, and long-term financial plans.
- *Budget Message* – A letter from the Village Manager and an overview of the budget process.
- *Financial Policies* – A discussion of our financial policies.
- *Fund Structure*– This section contains a summary of all of the funds listed below.
- *General Fund* – This section contains a detailed revenue summary and explanation, expenditure summary, and a breakdown of each department which includes its function, objectives, performance measures, accomplishments, authorized positions and budget highlights.
- *Stormwater Fund* – This section contains a detailed revenue and expenditure summary for the Stormwater Fund.
- *Transportation Fund* – This section contains a detailed revenue and expenditure summary for the Transportation Fund.
- *Police Education Fund* – This section contains a detailed revenue and expenditure summary for the Police Education Fund.
- *Police Forfeiture Fund* – This section contains a detailed revenue and expenditure summary for the Police Forfeiture Fund.
- *Hardwire 911 Fund* – This section contains a detailed revenue and expenditure summary for the Hardwire 911 Fund.
- *Wireless 911 Fund* – This section contains a detailed revenue and expenditure summary for the Wireless 911 Fund.
- *CITT Public Transit Fund* – This section contains a detailed revenue and expenditure summary for the CITT Public Transit Fund.
- *Prepaid 911 Fund* – This section contains a detailed revenue and expenditure summary for the Prepaid 911 Fund.
- *Impact Fees Fund* – This section contains a revenue and expenditure summary for the impact fees collected for police services, parks and recreation, stormwater and general municipal services.
- *Capital Projects Fund* – This section contains a list of Capital Projects, and a detailed revenue and expenditure summary for the Capital Projects Fund, and a 5-Year Capital Improvement Program.
- *Debt Service Fund* – This section contains a detailed revenue and expenditure summary for the Debt Service Fund, as well as bond information.

Appendix

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

Glossary

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

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Guide for Readers

The Fiscal Year 2021 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, 2020 through September 30, 2021. 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 where developed to provide a description of the anticipated accomplishments for this office as they relate to the Village Council's Goals and Objectives which are indicated in green below.

Organizational Excellence and Financial Stability

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

3 Performance Measures

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

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

4 Prior Year's Accomplishments

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

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

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Department of Public Works

2018-2019

5 Activity Report

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

6 Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
FULL TIME			
Public Works Director	1.0	1.0	1.0
Admin. Assistant	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Maintenance Worker I	4.0	4.0	4.0
Maintenance Worker II	2.0	2.0	2.0
Total	**9.0**	**9.0**	**9.0**

7 Budget Highlights

Revenues
$22,310

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

Personal Services
$599,010

Personal Services increased $21,625 and funds staff salaries and benefits. Three maintenance worker positions are funded in the Transportation Fund.

Professional Services
$10,000

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

Other Contractual Services
$72,190

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

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

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

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

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

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

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

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

Distinguished Budget Presentation Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Pinecrest

Florida

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morrill

Executive Director

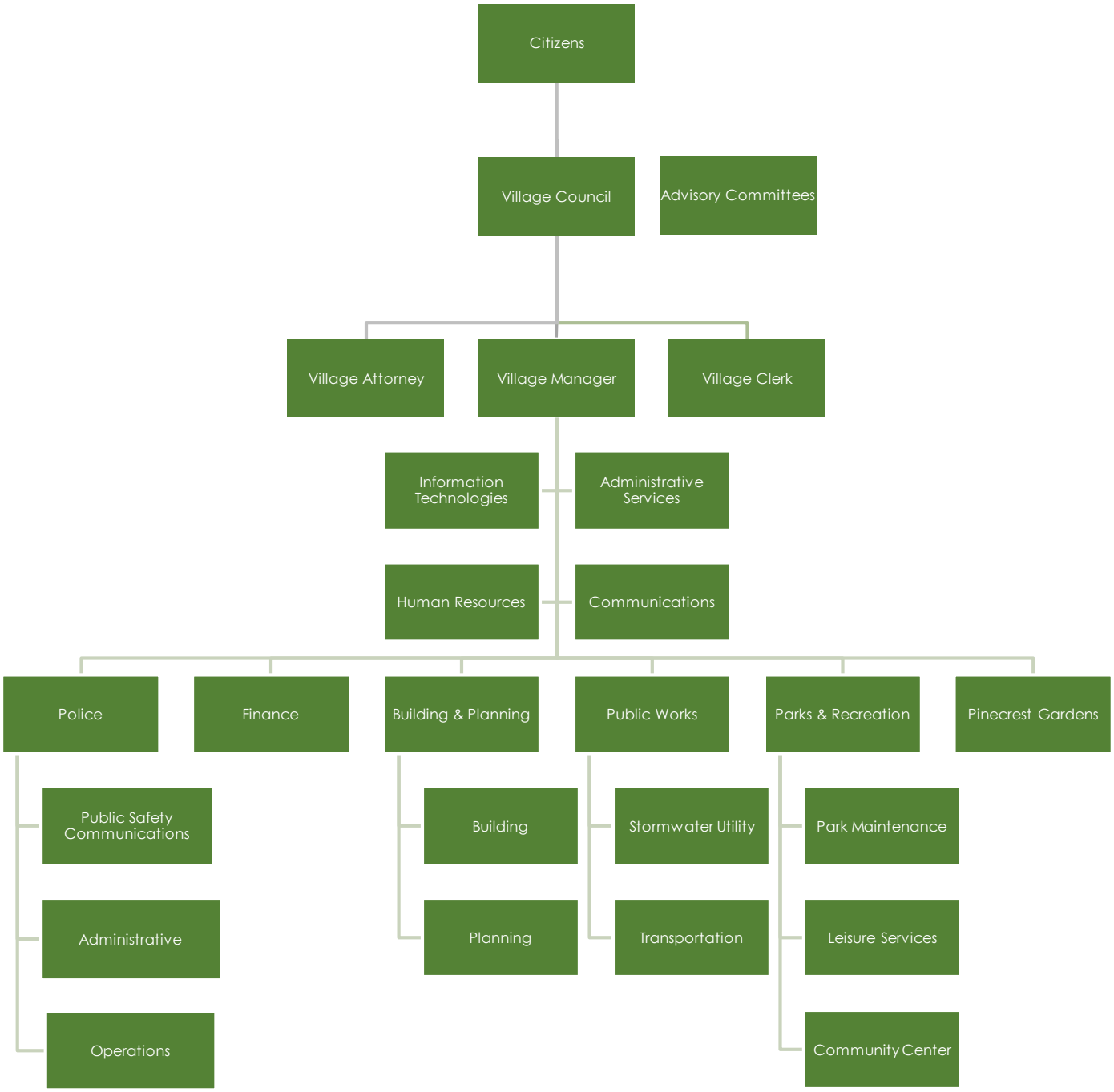
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Pinecrest, Florida for its annual budget for the fiscal year beginning October 1, 2019.

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

2020 2021



The Village of Pinecrest celebrated its 24th Anniversary on March 12, 2020. 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.

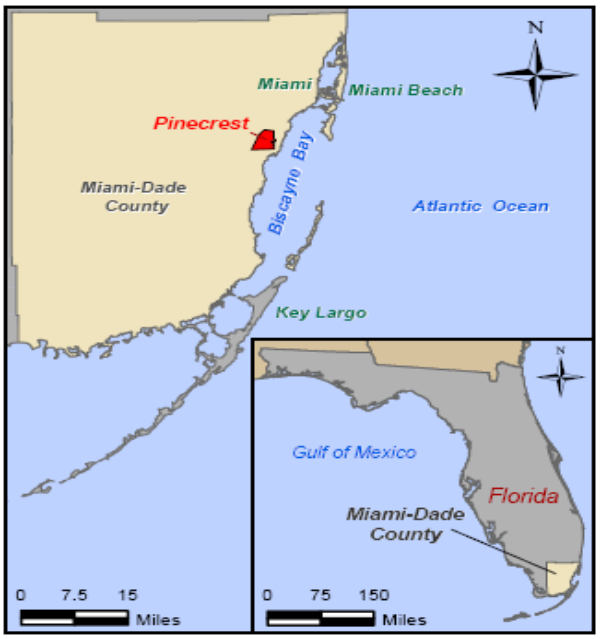
She joined the first Village Council members Cindie Blanck, Barry Blaxberg, Leslie Bowe, and Robert Hingston, along with staff, in establishing well-regarded municipal services including police, parks and recreation, building and planning services, and public works.

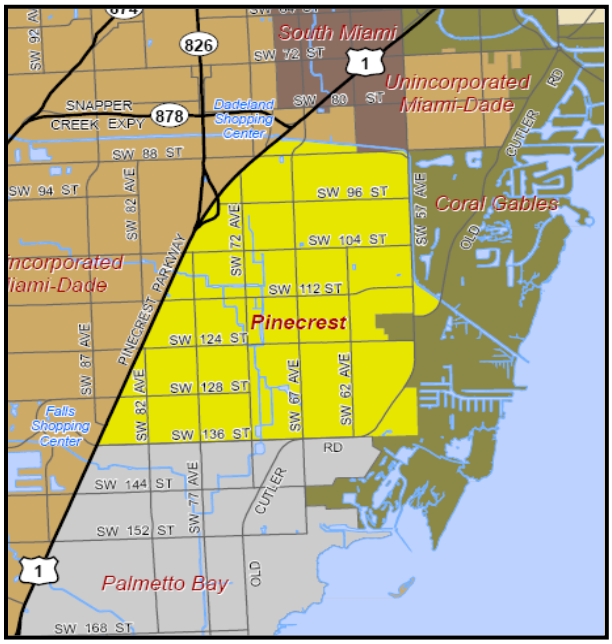
Village Seal

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

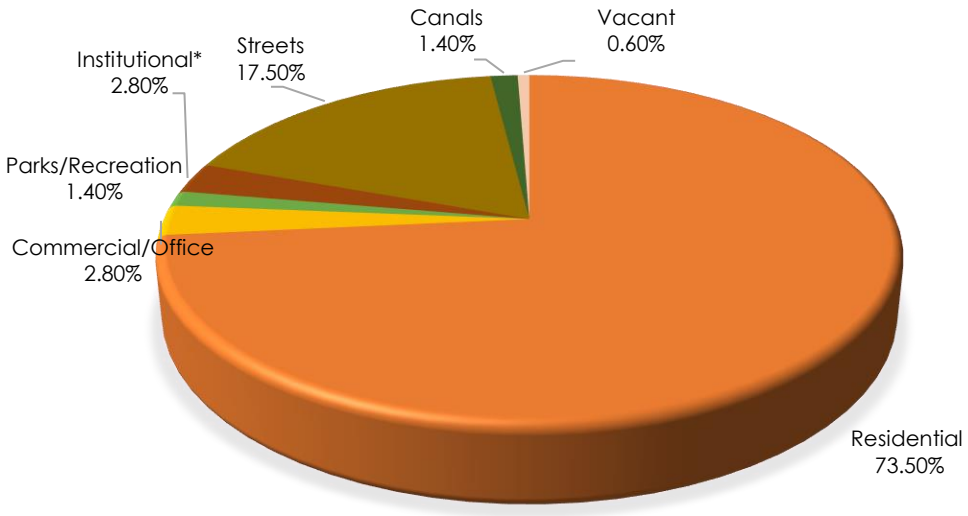
The Village of Pinecrest was incorporated on March 12, 1996 and is one of thirty-four municipalities in Miami-Dade County, Florida. Pinecrest is home to approximately 18,490 residents. Encompassing about 8 square miles, the Village's boundaries are generally Snapper Creek Canal to the north, Southwest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

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

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

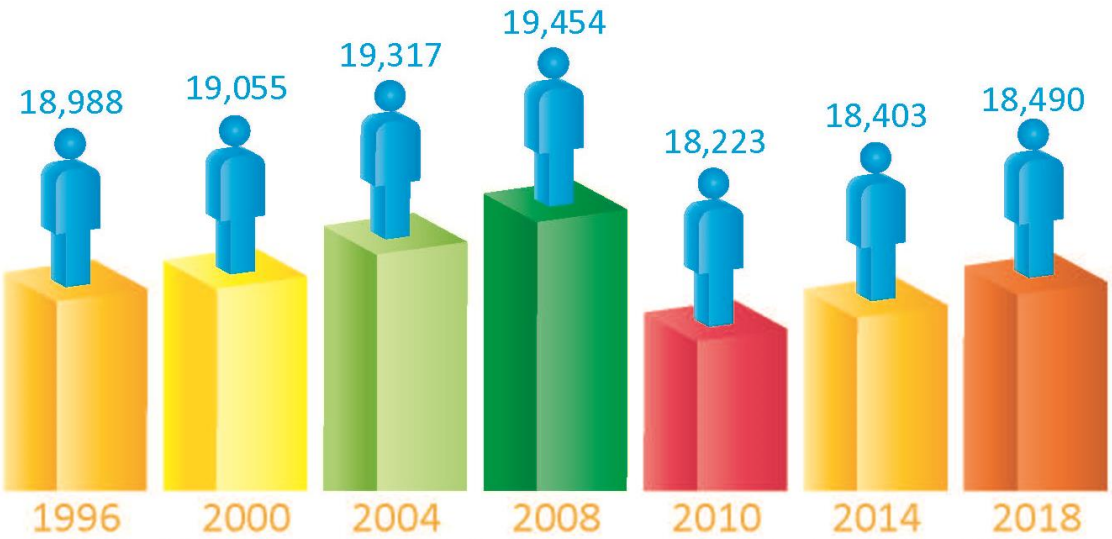
Education

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

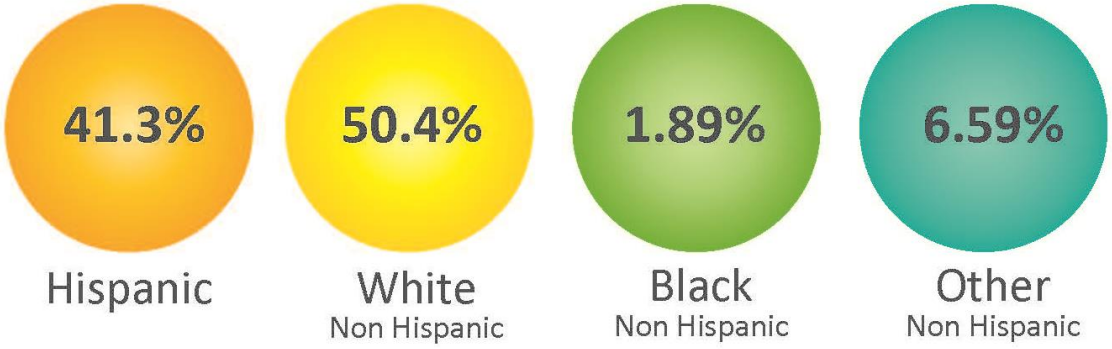
Population



(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. 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	549
2	Kendall Imports, LLC	365
3	Home Depot	245
4	Village of Pinecrest	189
5	Publix Supermarkets	162
6	Gulliver Preparatory School	110
7	Best Buy	100
8	Captain's Tavern Restaurant	65
9	12425, Inc. (Denny's Liquors)	65
10	Flanigan's Seafood Bar & Grill	60

Recognition

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

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

Connect With Pinecrest

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

#Pinecrest*ing*

How the Budget Was Created

On July 16, 2013, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. On March 17, 2020, 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.

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

Goal statements were developed for the six priorities identified above. The Goals and Objectives serve as the Village's Strategic Plan which identified the issues that must be addressed to achieve our mission. For details, please visit the *Council Goals and Objectives Status* section of this document beginning on page II-12.

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 2021 operating budget, departments analyzed existing services and potential services in light of the Council's priorities. The budget identifies added and removed services, which are then quantified in the line item budget. They reflect not only the strategic priorities as set by the Village Council, but also policy initiatives that contribute to the long-term financial health of the Village.

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

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

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

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

Budget Methodology

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

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

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

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

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

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

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

Approach to the Budget Review Process

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

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

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

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

Operating Expenses

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

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

Capital Expenditures

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

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

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

Budget Format

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

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

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

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

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

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

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

Approving the Process

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

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

Monitoring the Budget

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

Amending the Budget

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

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

Budget Calendar

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

The Village is bound by the Truth in Millage (TRIM) calendar process set by the Florida Department of Revenue. The Village Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners no later than August 25, 2020 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

DATE	RESPONSIBILITY	ACTION REQUIRED
April 1, 2020	Village Manager Finance Director	Budget Calendar and six-month estimates are distributed.
April 24, 2020	Finance Director Department Heads	Departmental Budget estimates are submitted to the Finance Director.
April 20, 2020	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 1, 2020	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2020	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 14, 2020	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2020 and setting public hearing dates. (TRIM Notice).
August 3, 2020	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 20, 2020	Village Manager	Village Manager's Town Hall meeting.
August 25, 2020	Village Council Village Manager Finance Director	Budget Workshop.
August 25, 2020	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 08, 2020	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 18, 2020	Village Clerk	Advertise final millage rate and final budget hearing.
September 22, 2020	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 25, 2020	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 23, 2020	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

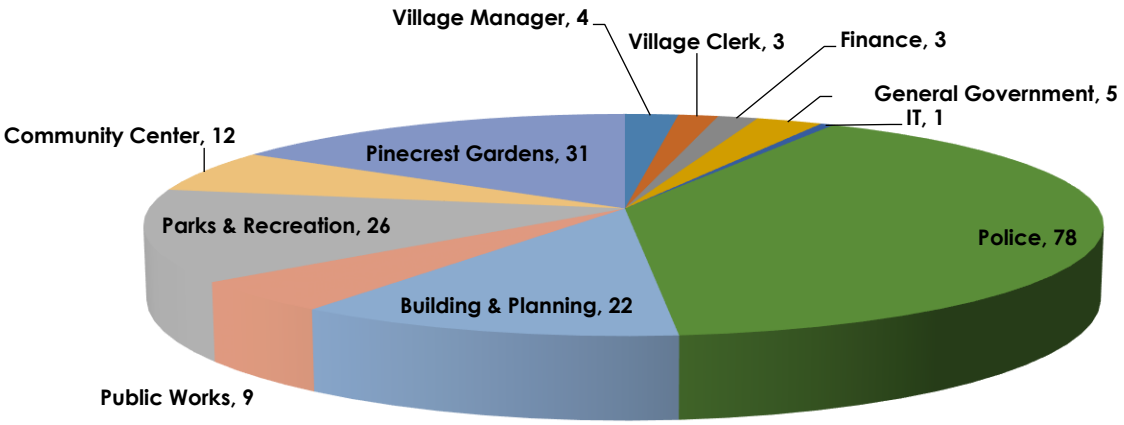
Authorized Positions

Positions by Department		Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
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
	ADA Compliance Clerk	0.0	0.0	0.0	1.0	1.0
	Village Clerk's Office Total	**2.0**	**2.0**	**2.0**	**3.0**	**3.0**
FINANCE DEPARTMENT						
Full Time	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accountant	1.0	1.0	0.0	0.0	0.0
	Accounting Clerk	1.0	1.0	2.0	2.0	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	1.0
	Administrative Clerk	1.0	1.0	1.0	1.0	1.0
	Communications Manager	1.0	1.0	1.0	1.0	1.0
	Communications Designer	0.0	0.0	0.0	1.0	1.0
	General Government Total	**4.0**	**4.0**	**4.0**	**5.0**	**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	36.0	31.0	32.0	32.0	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	4.0	4.0	3.0	3.0	3.0
Full Time – Civilian Personnel						
	Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
	Human Resources Clerk	1.0	1.0	1.0	1.0	1.0
	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	2.0	2.0	2.0
	Police Department Total	**82.0**	**77.0**	**78.0**	**78.0**	**78.0**
BUILDING AND PLANNING DEPARTMENT						
Full Time	Building Official	1.0	1.0	1.0	1.0	1.0
	Assistant Building Official	1.0	1.0	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

	Positions by Department	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
	Permit Clerk	4.0	4.0	4.0	4.0	4.0
Part Time	Chief Electrical Inspector	1.0	1.0	1.0	2.0	2.0
	Chief Mechanical Inspector	1.0	1.0	1.0	2.0	2.0
	Chief Plumbing Inspector	1.0	1.0	1.0	1.0	1.0
	Plans Reviewer	1.0	1.0	1.0	1.0	1.0
	Code Compliance Officer	0.0	0.0	1.0	1.0	1.0
	Building and Planning Department Total	**18.0**	**18.0**	**19.0**	**21.0**	**21.0**
PUBLIC WORKS DEPARTMENT						
Full Time	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Ast. to the Public Works Director	1.0	1.0	1.0	1.0	1.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	Maintenance Worker I	4.0	4.0	4.0	4.0	4.0
	Maintenance Worker II	2.0	2.0	2.0	2.0	2.0
	Public Works Department Total	**9.0**	**9.0**	**9.0**	**9.0**	**9.0**
PARKS AND RECREATION DEPARTMENT						
Full Time	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Superintendent	1.0	1.0	1.0	1.0	1.0
	Park Specialist	2.0	2.0	2.0	2.0	2.0
Part Time	Park Service Aide	20.0	20.0	21.0	21.0	21.0
	Parks and Recreation Department Total	**25.0**	**25.0**	**26.0**	**26.0**	**26.0**
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	1.0	1.0	1.0
	Seniors Activities Coordinator	1.0	1.0	0.0	0.0	0.0
	Fitness Center Manager	0.0	0.0	1.0	1.0	1.0
	Recreation Specialist	2.0	2.0	2.0	4.0	4.0
Part Time	Recreation Aide	4.0	4.0	7.0	4.0	4.0
	Administrative Clerk	0.0	0.0	0.0	1.0	1.0
	Community Center Total	**9.0**	**9.0**	**13.0**	**13.0**	**13.0**
PINECREST GARDENS						
Full Time	Pinecrest Gardens Director	1.0	1.0	1.0	1.0	1.0
	Operations Manager	1.0	1.0	1.0	1.0	1.0
	Production Facility Manager	1.0	1.0	1.0	1.0	1.0
	Assistant to the PG Director	1.0	1.0	1.0	1.0	1.0
	Horticulturist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Groundskeeper	3.0	3.0	3.0	3.0	3.0
	Communications Designer	1.0	1.0	1.0	0.0	0.0
	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
Part Time	Park Service Aide	18.0	18.0	18.0	18.0	18.0
	Pinecrest Gardens Total	**32.0**	**32.0**	**32.0**	**31.0**	**31.0**
TOTAL AUTHORIZED POSITIONS:	**FULL TIME**	**138.0**	**134.0**	**134.0**	**137.0**	**137.0**
	PART TIME	**51.0**	**51.0**	**57.0**	**54.0**	**54.0**

Personnel Summary

The graph below summarizes the Authorized Positions for the 2020-21 fiscal year.



Staff Level Changes

There are no changes in levels of staffing or reorganizations planned for the 2020-21 budget year.

Council Goals and Objectives

On July 16, 2013, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. Since then, the Village Council has adopted various updates of the plan. This latest edited plan adopted March 17, 2020 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
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

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

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.

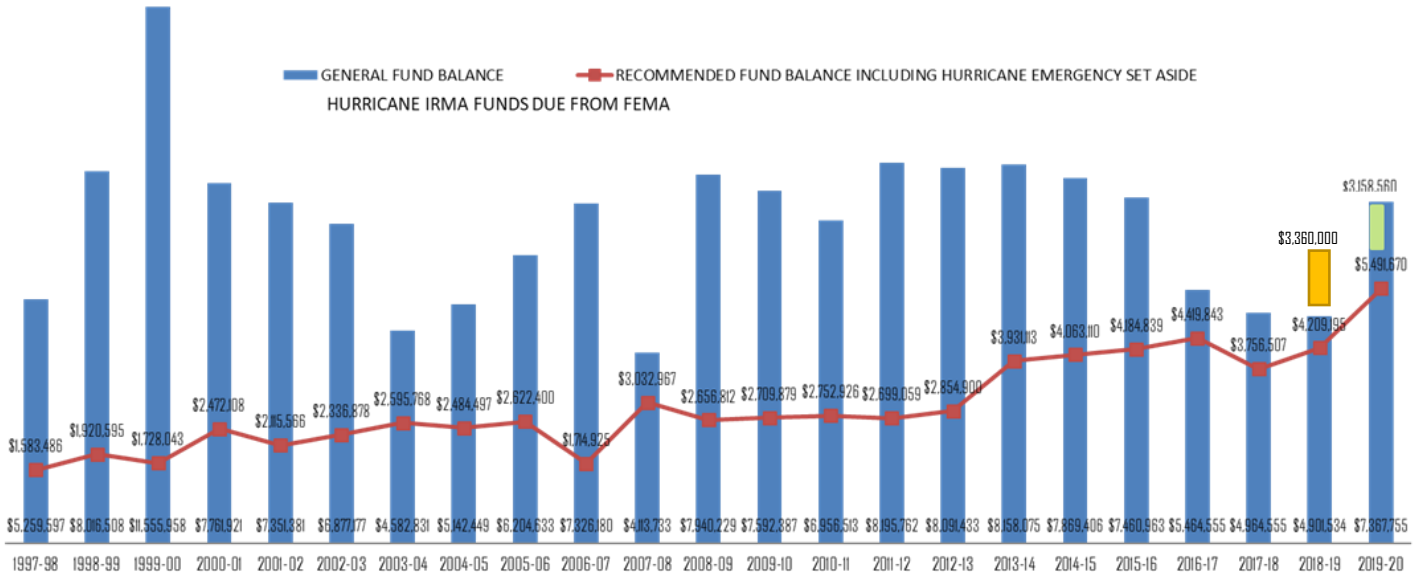
Snapshot

Goal and Objective	Status
Maintain healthy reserves and an excellent bond rating.	*Ongoing*
Maintain a millage rate at the level necessary to provide high quality services.	*Ongoing*
Implement the communications plan that furthers the mission of the Village and is aligned with Village Council's strategic priorities.	*Ongoing*
Maintain the extraordinary expenditure and mitigation set-aside of $3 Million to be more in line with recent hurricane debris removal expenditure trends, and endeavor to continue the policy of depositing surplus into the General Fund Reserve.	*Ongoing*
Continue to update web-based communication efforts to include fully ADA compliant capabilities.	*Ongoing*
Develop a plan for an organization dashboard to improve transparency and efficiency, and to better inform the policy/decision making process.	*New*
Strive to decrease the financial gap in the Parks and Recreation Department as well as Pinecrest Gardens.	*Ongoing*
Develop a short-term (FY 2020-21) and long-term plan for the use of Transportation Fund monies taking into account first and last mile services and the realignment of Miami-Dade County's bus system.	*New*

- 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 $3 Million. The extraordinary expenditure and mitigation set-aside was increased from $1 Million in 2014 and from $2 Million in 2019 by the Village Council, with the goal to increase

it to $3 Million. The following chart shows the historical fund balance since the Village's incorporation in 1996.

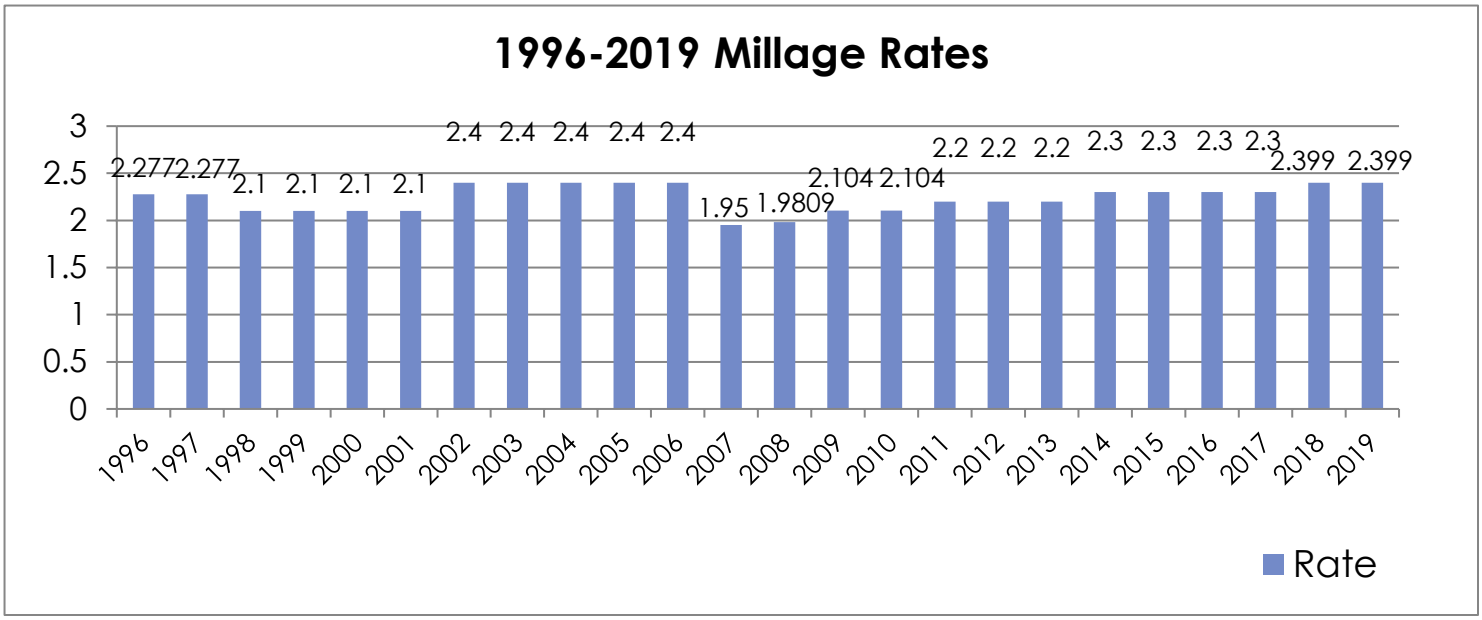


Over the last twenty years since the Village's incorporation, reserves have fluctuated between a high of $11,555,958 in FY 2000 and a low of $4,113,733 in FY 2008. The 20-year average reserve balance is $7,584,629. Historically, with the exception of five intermittent years during the 20-years since incorporation, the Village has maintained a fund balance within the approximate range of $6 Million and $8 Million. The unaudited General Fund Balance for FY 2019 is $9,115,258 (including $3,367,418 yet to be recovered from FEMA).

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 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 2019, through the Florida Municipal Loan Council. The Series 2019 bond is 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.

- Maintain a millage rate at the level necessary to provide high quality services. *(Comp. Connection 8-1.1.1)*



- Implement the communications plan that furthers the mission of the Village and is aligned with Village Council's strategic priorities.

The Communications Division implemented a Village-wide Communications Plan that focuses on messaging that aligns with the Village Council's Strategic Priorities. The Division acts as an in-house marketing and ad agency for all Village departments, and creates integrated marketing plans to reach departmental goals that echoes the Village Council's vision.

In 2019, the Division's Water Vote community outreach and education campaign helped garner an unprecedented 44 percent voter turnout in a special election held March 26th. The division helped launch the inaugural Zombie Run, which made close to $7,600 with more than 300 participants. The ad investment was $272 in social media and $1,500 in paid partnerships selected specifically to attract a new audience. Also in 2019, the Nights of Lights event made $18,000 more than the previous year with a $670 social media ad investment. In both campaigns, the Division produced multiple videos with messaging tailored to attract a specific audience – families, adults, theme-enthusiasts and the like.

The Division produces the Pinecrest Sun quarterly, and produces and/or edits all email marketing. It created a new logo for the Parks Department and for the Youth Advisory Committee, and rebranded the Human Resources Division. Additionally, it manages four departmental social media identities over three platforms.

- Maintain the extraordinary expenditure and mitigation set-aside of $3 Million to be more in line with recent hurricane debris removal expenditure trends, and endeavor to continue the policy of depositing surplus into the General Fund Reserve.

The Fiscal Year 2019-2020 Budget approved by Village Council increased the extraordinary expenditure set-aside amount from $2 Million to $3 Million.

- Continue to update web-based communication efforts to include fully ADA compliant capabilities.

The Office of the Village Clerk is coordinating the effort of bringing the website to full compliance with the requirements of ADA. An ADA Compliance Clerk was hired to remediate documents and ensure anything posted on the Village's web site is ADA compliant.

- Develop a plan for an organization dashboard to improve transparency and efficiency, and to better inform the policy/decision making process.

This is a new goal and is part of a broader Smart Cities initiative and will be undertaken by the Office of the Village Manager. It entails review of software options that could interface with other existing departmental software to increase communication of information to the residents and business community.

- Strive to decrease the financial gap in the Parks and Recreation Department as well as Pinecrest Gardens.

In Fiscal Year 2019, both departments experienced a decrease in the gap between revenues and operational expenditures. For Parks and Recreation, the gap decreased from 75.8% in FY 2018 to 63% in FY 2019. In Pinecrest Gardens, the gap decreased from 71.7% in FY 2018 to 69.8% in FY 2019. Additionally, the Community Center became revenue neutral for the first time, converting the gap for that operation to a positive 8.4%.

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

Snapshot

Goal and Objective	Status
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.	*Ongoing*
Identify and assess innovative technological tools and strategies to enhance ability to fight crime in the Village.	*Ongoing*
Complete design and construct plan, in cooperation with Palmetto Bay, for improvements to the intersection at SW 136 Street and Old Cutler Road that includes a Bicycle Lane along 136 Street.	*Ongoing*
Investigate implementation of new pedestrian safety amenities such as decorative street lighting initiatives and in-pavement crosswalk lighting.	*Ongoing*
Initiate a pilot program with lighting options to improve visibility at key intersections.	*New*
Improve ADA accessibility at Veteran's Wayside Park.	*Ongoing*
Continue implementing pedestrian oriented recommendations form the Transportation Master Plan.	*Ongoing*
Develop a long-term financial implementation plan for the Bicycle Lane Projects as identified in the Transportation Master Plan.	*Ongoing*

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

In keeping with its mission to safeguard lives and property, the Police Department participates in a sustained proactive crime prevention campaign that involves a number of initiatives to improve

education and dissemination of information to the public. The primary goal of crime prevention programs is decreasing the incidence of crime in the Village, and in particular, residential and vehicle burglaries. The daily routine of a patrol officer includes self-initiated, personal contact with residents, during which officers hand out crime prevention tips and related information. Since the inception of this campaign in 2012, the Police Department has conducted nearly 14,000 such interactions. In 2019, 3,140 residents were approached and provided information through one-on-one contact with a police department member.

The Police Department currently coordinates efforts to disseminate information to 34 neighborhood crime watch groups through a rotation of block-party events that help connect neighbors with neighbors as well as foster the Community Policing directive of the department.

- 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.

The Pinecrest Police Department uses advancements in wireless technology, the internet and mobile computing as a transformational tool. The Police Department launched a new initiative by partnering with the software company SaferWatch, that revolutionizes how the community interacts with the police. The SaferWatch application transforms how residents can interact with the police department, by providing a modern way for sharing public safety concerns with the police using a mobile device with a data plan or Wi-Fi connectivity. SaferWatch assists the Police Department with the quality and effectiveness of services to the community by leveraging technology to promote an interchange of information in real time.

Neighborhood Crime Watch is considered the nation's premier crime prevention and community mobilization program by the National Sheriff's Association. Many Pinecrest residents have been helping their neighbors by volunteering to be the eyes and ears of the Police Department. 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. SaferWatch expands upon the concept of neighborhood watch by supplementing the Village's 34 Neighborhood Crime Watch groups with a program that enables you to share information with police while on-the-go. When residents see something that concern them, they will be able to say & send what they are observing directly to the police using their mobile devices.

The Virtual Roll Call Briefing application is an International Association of Chiefs of Police award winning digital platform, developed by Pinecrest Police Chief Samuel Ceballos, Jr., that has dramatically improved interdepartmental communication. Roll call briefings now occur in a virtual environment, which has enhanced the efficiency and 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, resulting in extra time for patrolling. In addition, the police department can post crime trends, officer safety alerts and Be On the Look Out (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. We offer this service to residents who go on vacation, and to those concerned about criminal activity, such as contractors building new homes and realtors selling vacant homes. Watch Orders are plotted on a Google map and appear as pins. Police officers incorporate daily visits to the locations listed in their assigned zones to deter crime when homes are left unattended.

The Police Department purchased, using Police Forfeiture Fund monies, nine FLIR infrared night vision monoculars. These high tech devices are able to pick up the heat signature of a person or object. The heat signature will allow officers to spot people in complete darkness even if concealed by foliage or trees. A new software system is being developed for officers to bid on shifts requests. This will allow for a more equitable and efficient way to assign work shifts. Full implementation is expected in the summer of 2020.

- 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 Bicycle 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 t0 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 will be completed in February 2020 and construction of the improvements is expected to commence in the Fall of 2020.

- Investigate implementation of new pedestrian safety amenities such as decorative street lighting initiatives and in-pavement crosswalk lighting.

This ongoing task will be incorporated into the pedestrian recommendations from the Transportation Master Plan. Installing "in pavement crosswalk lighting" will be a consideration at high volume crosswalks and/or crosswalks with little street lighting would be excellent candidates for this safety-enhancing technology. Costs and industry standards (MDTPW and FDOT) are to be investigated to assist with budgeting and implementation. There are three locations currently identified in the Transportation Master Plan. Decorative street lighting to enhance pedestrian safety and neighborhood identity is to be investigated for feasibility with respect to cost and resident input.

- Initiate a pilot program with lighting options to improve visibility at key intersections.

- Improve ADA accessibility at Veteran's Wayside Park.

The Village completed an ADA Transition Plan for Veterans Wayside Park. As part of the required improvements, we built concrete walkways from the sidewalk to three benches - two benches overlook the pond and one bench gives access to the Veteran's Monument. Any parking signs that were obstructing sidewalk access were relocated, and a larger access area for handicapped parking was created. Additional parking enhancements are planned in order to be fully ADA compliant.

- Continue implementing pedestrian oriented recommendations from the Transportation Master Plan. (Comp. Connection 2-1.1.7)

Implementing the Transportation Master Plan is an ongoing activity. In fiscal year 2019, the bus stops were upgraded with new benches and the ADA compliant curb ramps. Constructing sidewalks, improving crosswalk visibility and safety, providing pedestrian connectivity, and coordination with adjacent FDOT, County, and municipal projects are on-going.

- Develop a long-term financial implementation plan for the Bicycle Lane Projects as identified in the Transportation Master Plan.

Implementing the Transportation Master Plan is an ongoing activity. The financial implementation of bicycle lane projects will be discussed for Fiscal Year 2020-2021. Specifically, the Village will investigate bicycle shared-use pathways along SW 67 Avenue and SW 77 Avenue. For other projects, the Public Works Department can develop design and construction cost estimates on a "per block" or "per section" basis to assist in budgeting and project prioritization.

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.

Snapshot

Goal and Objective	Status
Develop a strategy to improve the overall quality of properties through more proactive enforcement with an emphasis on the exterior maintenance.	*Ongoing*
Conduct a canopy survey of the Village every five years and/or after a significant storm event.	*Ongoing*
Continue to implement the goals of the Education Compact and advocate for area public schools.	*Ongoing*
Develop a marketing plan for local public schools in conjunction with the Education Advisory Council.	*Ongoing*
Explore the installation of unique streetlights and replacement of masthead lights to improve community character.	*Ongoing*
Review the Land Development Regulations in the commercial corridor to identify opportunities to promote mixed-use redevelopment.	*New*
Update the Village's socioeconomic data in the Economic Profile, Retail Gap Analysis, and other documents.	*New*
Investigate the possibility and options to improve the aesthetics of the pavement at Village entry points from US1.	*New*
Continue to implement the Village-wide Street Tree Planting Program to replace lost canopy.	*Ongoing*
Create Pinecrest-branded items to promote community pride and sense of place to benefit the 501c(3) for Pinecrest Gardens.	*New*
Update the Veterans Wayside Park Master Plan.	*New*

- 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)*

The Village hired a part-time Code Compliance Officer who works 29 hours per week focusing primarily on the administrative function and on enforcement of Local Business Tax Receipt requirements. This has allowed for more effective completion of required administrative tasks and thereby provided the opportunity for the two full-time code compliance officers to spend more time patrolling the Village, proactively identifying and addressing violations of the Village's Code of Ordinances. The number of code cases opened in 2018 (1,560) is an increase over the number opened in 2017 (1,171) and 2016 (1,028). The number of code cases leveled off in 2019 at 1,282, but still remains higher than the majority of previous years. Distinction between proactive and non-proactive enforcement is now included in the Department's monthly reports.

- Conduct a canopy survey of the Village every five years and/or after a significant storm event. *(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 contracted with the firm Cyclomedia to catalog attributes in our Rights of Way (ROW). Public Works staff were trained in January 2020 on the use of the software. The software provides the user the ability to accurately measure the overall tree height, canopy, and trunk diameter. The contract will also provide a catalog of the tree species in the ROW. This information can be used for a variety of disciplines: code compliance, street-tree planting prioritization/strategy, roadside safety assessments, and post disaster debris calculation(s).

- Continue to implement the goals of the Education Compact and advocate for 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 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.

- Develop a marketing plan for local public schools in conjunction with the Education Advisory Council.

A Pinecrest Public Schools brochure was created for school years 2017–18, 2018-19 and 2019-20. An online edition is available on the Village's website. A Pinecrest Public Schools logo was created and is currently in the process of being trademarked. Village staff has open line of communication

with Education Advisory Committee members and Miami-Dade County Public School personnel to continue to further the EAC's mission while including the school district.

- 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 completed installation Pinecrest specific decorative street lights along Kendall Drive as part of the Kendall Beautification Project, as a pilot program. 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 2020. 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 wrapping the existing mast arms. That project is expected to begin in the 2019-20 fiscal year.

To continue the mission of improving community character, Village Council approved the construction contract for monument signs. This will update six of the entrance signs into the Village.

- Review the Land Development Regulations in the commercial corridor to identify opportunities to promote mixed-use redevelopment.

- Investigate the possibility and options to improve the aesthetics of the pavement at Village entry points from US1.

- Continue to implement the Village-wide Street Tree Planting Program to replace lost canopy.

The Village has an ongoing Street Tree Planting Project. The Public Works Department plants between 30 and 80 trees a year. However, in 2019, one hundred and forty (140) new trees were planted to replace canopy lost due to Hurricane Irma.

- Create Pinecrest-branded items to promote community pride and sense of place to benefit the 501c(3) for Pinecrest Gardens.

- Update the Veterans Wayside Park Master Plan.

Funds are included in the FY2021 budget to hire a consultant to do a comprehensive Park Master Plan which includes Veterans Wayside Park.

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.

Snapshot

Goal and Objective	Status
Investigate water access opportunities throughout the Village and evaluate the possibility of acquisition.	*Ongoing*
Create additional recreation opportunities to continue to provide a high standard of parks as the community's needs change by actively pursuing the acquisition of land for future parks.	*New*
Seek to ensure Miami-Dade County will expand and eventually complete the Miami-Dade Water and Sewer infrastructure in the Village.	*Ongoing*
Further develop educational initiatives at Pinecrest Gardens.	*New*
Create a Comprehensive Parks and Recreation Master Plan.	*New*

- 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). The Village will continue to look for opportunities to provide water access to residents.

- Create additional recreation opportunities to continue to provide a high standard of parks as the community's needs change by actively pursuing the acquisition of land for future parks. *(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 $4 million were 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 Village continues to investigate opportunities for pocket, neighborhood parks and properties with water access. Some of the more recent inquiries included the Athos property (north of Christ the King Church), the Palermo property on the southeast corner of SW 67 Avenue and Kendall Drive, and the Bet Shira Congregation property.

- Seek to ensure Miami-Dade County will expand and eventually complete the Miami-Dade Water and Sewer infrastructure in the Village. *(Comp. Connection 4-1.1.6)*

The Village Council has had lobbyists to represent the Village during the 2014, 2015, 2016, 2017, 2018, 2019 and 2020 legislative sessions in Tallahassee with the responsibility of acquiring state funding toward infrastructure and facility improvements in Pinecrest.

On March 26, 2019, the Village held a Special Election by mail in ballot that proposed issuance of limited ad valorem bonds in order to complete the $15 Million water infrastructure in the Village. The measure failed with a 62% to 38% election result. However, the Village continues to work with affected residents to look for ways to finance the extension of the water lines.

- Further develop educational initiatives at Pinecrest Gardens.

- Create a Comprehensive Parks and Recreation Master Plan.

Funds are included in the FY2021 budget to hire a consultant to do a comprehensive Park Master Plan which includes Veterans Wayside Park.

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

Snapshot

Goal and Objective	Status
Establish Pinecrest Gardens as South Florida's "cultural art park". *(Comp. Connection 6-1.1.9)*	*Ongoing*
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.	*Ongoing*
Establish a 501c(3) corporation in Pinecrest with a focus in the arts.	*New*

- Establish Pinecrest Gardens as South Florida's "cultural art park". *(Comp. Connection 6-1.1.9)*

Pinecrest Gardens' greatest press recognition and growth continues to be in the area of fine arts. With the introduction of Monumental Art to our fine arts roster, both press recognition and audience growth have occurred. It started with 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, followed by a garden installation of 6 pieces from Artist Santiago Medina. Most importantly, as a result of this new recognition, Pinecrest Gardens was able to bring world renowned 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) to the Village of Pinecrest. 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. That year for the first time Pinecrest Gardens was included on the Art Basel 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. Dougherty's "In the Thick of It" still proudly stands in the garden today.

In 2018, the Village entered into a partnership with globally renowned Eco-Artist, Xavier Cortada, as our Artist in Residence. He has recently been named one of Florida's 50 most influential people. Through his ten unique Hibiscus Gallery Exhibits each year, his Studio Exhibitions at Whilden-Carrier Cottage and two new outdoor installations, Longitudinal and Diatom Court, our patronage continues to increase. He has also executed an outdoor monumental installation, Elevation Drive, that brought accolades and recognition to the Village of Pinecrest by Forbes Magazine, New York Times T Magazine, CNN, NPR, the BBC and full coverage on Associated Press during Art Basel, and was named one of Art Basel's most compelling exhibits of 2018. Through our association with Xavier Cortada the Village has been able to attract students of all ages to Pinecrest Gardens to engage in field trips, participate in Florida is Nature Activities and visit

Pinecrest Gardens as a destination for educational, cultural and environmental activities. With his newest installation "The Mangrove", Cortada focuses on raising awareness of saltwater intrusion and building community.

HARTvest Project: Artist and visionary Carola Bravo has embraced our newest space, Cypress Hall and has brought a range of programming activities that touch the world of art appreciation through workshops, lectures, performances and culinary activities including a full time coffee/barista program through HARTvest Project.

- 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.

Through a focused initiative to raise funds for the Upper Garden ADA Project, The Village of Pinecrest was presented with donations that helped meet the match requirement of two grants that were recently won for major renovation work at Pinecrest Gardens. Our long time partners, the Garden Fund and Garden Club pledged over $50,000 to advance the work in the upper garden. The Mas Family Foundation donated $10,000 to the upper garden initiative and the Miami Association of Realtors gave $5,000. Through Give Miami Day we raised more than $2,500 in 2018 and another $3,400 in 2019, and through the Pareira Family Foundation we were given our first private donation ($2,000) for our Jazz Series. The Village is currently seeking a large donation to build a new Inspiration Center in the upper garden for classes, workshops and a space of tranquility for children on the autism spectrum who need a break from heat or other weather elements while working in the adjacent Sensory Learning Garden. This donation could carry naming rights for the brand new facility.
The Village is also investigating the formation of a 501(c)3 foundation, which would not only answer to the needs for a fiscal agent for IRS purposes for donors, it will also allow the Village to apply for major operational grants through Miami-Dade Cultural Affairs which for we are not currently eligible. Additionally, there are many foundations including Funding Arts Network, The Peacock Foundation and the Kirk Foundation that could take the financial burden off the Village in funding specific programming like the She-Jazz Project or seeking out a monumental art installations like Trolls. Whether we are seeking funding for cultural operations or specific programs, Pinecrest Gardens could significantly increase revenue streams with a 501(c)3 foundation.

- Establish a 501c(3) corporation in Pinecrest with a focus in the arts.

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

Snapshot

Goal and Objective	Status
Change operations and develop initiatives that improve energy efficiency at all Village facilities as well as developing fuel efficiency targets for the fleet.	*Ongoing*
Look for opportunities for water reuse at municipal facilities.	*Ongoing*
Maintain Tree City USA status.	*Ongoing*
Implement an educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners.	*Ongoing*
Create a policy on the installation, maintenance and subsidies of electric vehicle chargers at all Pinecrest facilities.	*New*

- 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)*

Presently, the Village fleet has two electric vehicles and five hybrid vehicles that are being used in the Police Department and the Building and Planning Department. The Village continues to look for opportunities to expand the fleet of energy efficient vehicles. The Police Department is working on a pilot program with a Ford dealership to introduce electric patrol 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.

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

The Public Works Departments applies for Tree City USA certification each year. Pinecrest received its twelfth consecutive certification for the year 2019. 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.

- 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. The Village is planning workshop series to educate and encourage composting in private homes.

Additionally, the Village is working with ICLEE to look for way to inspire citizen engagement and develop a program for residents.

- Create a policy on the installation, maintenance and subsidies of electric vehicle chargers at all Pinecrest facilities.

At the June 9, 2020 meeting, Village Council awarded the bid to install electric vehicle charging stations at five locations throughout the Village. These chargers will charge users for the electricity used. The Village is working with the selected firm to complete installation by the end of the summer 2020.

Long-Range Financial Plans

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

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

	Year 0 2019-2020	Year 0 2019-2020	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025
	Budget	(12 Mo. Est.)	Village Council				
GENERAL FUND							
Beginning Undesignated Fund Balance	7,367,755	5,680,978	8,486,477	8,486,487	8,615,302	9,303,457	10,483,463
Revenues:							
Ad Valorem Taxes (4%)	11,452,380	11,249,550	11,507,635	11,967,940	12,446,658	12,944,524	13,462,305
Other Taxes (1%)	3,496,270	3,563,525	3,624,805	3,661,053	3,697,664	3,734,640	3,771,987
Licenses and Permits (2%)	3,408,285	3,297,580	3,612,780	4,810,036	4,906,236	5,004,361	5,104,448
Intergovernmental Revenue (0%)	2,267,205	2,339,632	2,306,620	2,306,620	2,306,620	2,306,620	2,306,620
Charges for Services (1%)	2,674,940	1,834,585	2,538,060	2,588,821	2,614,709	2,640,857	2,667,265
Fines and Forfeits (1%)	1,862,800	1,665,700	1,487,100	1,501,971	1,516,991	1,532,161	1,547,482
Miscellaneous Revenue (1%)	165,000	3,463,994	162,500	164,125	165,766	167,424	169,098
Interest Earnings	130,000	172,090	130,000	60,000	50,000	40,000	30,000
Transfers In	-	-	-	-	-	-	-
Total Revenues	25,456,880	27,586,656	25,369,500	27,060,566	27,704,644	28,370,587	29,059,206
% Increase for revenues, year to year			-8.0%	6.7%	2.4%	2.4%	2.4%
Total Revenue/Resources	32,824,635	33,267,634	33,855,977	35,547,054	36,319,946	37,674,044	39,542,669
Appropriations:							
Personal Services (3%)	15,975,975	15,298,902	16,458,480	16,952,234	17,460,801	17,984,625	18,524,164
Operating Expenses (3%)	6,790,010	6,144,540	6,236,700	6,423,801	6,616,515	6,815,010	7,019,461
Capital Outlay (1%)	669,610	672,255	114,920	116,069	117,230	118,402	119,586
Grants and Aids (1%)	76,710	77,610	75,700	76,457	77,222	77,994	78,774
Interfund Transfer Out, Recurring	2,437,850	2,437,850	2,483,690	3,363,190	2,744,721	2,194,549	1,959,841
Emergency Services	-	150,000					
Total Appropriations	25,950,155	24,781,157	25,369,490	26,931,752	27,016,489	27,190,581	27,701,826
% Increase for expenditures year to year				6.2%	0.3%	0.6%	1.9%
Reserves:							
Total General Fund Reserves	6,874,480	8,486,477	8,486,487	8,615,302	9,303,457	10,483,463	11,840,843
Recommend Fund Balance10%	2,595,016	2,463,116	2,536,949	2,693,175	2,701,649	2,719,058	2,770,183
Recommend Hurricane Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Difference between recommend & projected fund balance	1,279,464	3,023,362	2,949,538	2,922,127	3,601,808	4,764,405	6,070,660
STORMWATER UTILITY FUND							
Beginning Balance	1,586,799	1,165,312	1,549,647	315,633	9,638	46,205	74,856
Revenues:							
Impact Fees, Stormwater, (2%)	-	-	-	-	-	-	-
Stormwater Utility Fees (1%)	1,269,125	1,225,000	1,240,476	1,252,880	1,265,409	1,278,063	1,290,844
Grants	-	-	-				
Interest Earnings (1%)	5,000	13,000	10,000	10,100	10,201	10,303	10,406
Total Revenues	1,274,125	1,238,000	1,250,476	1,262,980	1,275,610	1,288,366	1,301,250
Appropriations:							
Operating Expenses (3%)	436,895	396,665	649,490	668,975	689,044	709,715	731,007
Capital Outlay*	1,835,000	457,000	1,835,000	900,000	550,000	550,000	550,000
Total Appropriations	2,271,895	853,665	2,484,490	1,568,975	1,239,044	1,259,715	1,281,007
Total Stormwater Unrestricted Retained Earnings	589,029	1,549,647	315,633	9,638	46,205	74,856	95,099

	Year 0 2019-2020	Year 0 2019-2020	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025
	Budget	(12 Mo. Est.)	Village Council				
TRANSPORTATION FUND							
Beginning Balance	1,080,535	1,083,604	495,795	105	(16,789)	(7,909)	708
Revenues:							
Local Option Gas Tax (1%)	466,360	471,906	423,385	427,619	431,895	436,214	440,576
Dade County Transportation Tax	-	-	-	-	-	-	-
FDOT Bike Program Grant	-	-	-				
Bond Proceeds	-	-	-				4,800,000
Interest Earnings (1%)	10,000	70,173	12,000	12,120	12,241	12,364	12,487
Total Revenues / Resources	476,360	542,079	435,385	439,739	444,136	448,578	5,253,063
Appropriations:							
Personnel Services (3%)	198,955	174,323	205,160	-	-	-	-
Operating Expenses (2%)	425,175	429,575	223,925	230,643	235,256	239,961	239,961
Transfers out to debt service	25,990	25,990	25,990	25,990			320,000
Capital Outlay	850,000	500,000	476,000	200,000	200,000	200,000	4,760,000
Total Appropriations	1,500,120	1,129,888	931,075	456,633	435,256	439,961	5,319,961
Total Transportation Reserves	56,775	495,795	105	(16,789)	(7,909)	708	(66,189)
POLICE EDUCATION FUND							
Beginning Balance	16,796	18,937	19,087	15,597	14,829	13,973	13,027
Revenues:							
Fines and Forfeitures (1%)	3,180	8,500	3,180	3,212	3,244	3,276	3,309
Interest	20	160	20	20	20	21	21
Total Revenues	3,200	8,660	3,200	3,232	3,264	3,297	3,330
Appropriations:							
Operating Expenses (3%)	10,980	8,510	6,690	4,000	4,120	4,244	4,371
Total Appropriations	10,980	8,510	6,690	4,000	4,120	4,244	4,371
Total Police Educ. Reserves	9,016	19,087	15,597	14,829	13,973	13,027	11,986
POLICE FORFEITURE FUND							
Beginning Balance	30,616	56,904	20,404	3,904	3,904	3,904	3,904
Revenues:							
Judgements & Fines	20,000	3,500	3,500	-	-	-	-
Interest	50	-	-	-	-	-	-
Total Revenues	20,050	3,500	3,500	-	-	-	-
Appropriations:							
Capital Expenses	45,000	40,000	20,000				
Total Appropriations	45,000	40,000	20,000	-	-	-	-
Total Police Forfeiture Reserves	5,666	20,404	3,904	3,904	3,904	3,904	3,904
HARDWIRE 911 FUND							
Beginning Balance	1,978	17,959	20,117	387	487	587	687
Revenues:							
911 Fees (1%)	28,200	27,728	42,000	42,420	42,844	43,273	43,705
Interest	-	50	100	100	100	100	100
Transfer from General Fund	11,500	11,500	13,500				
Total Revenues	39,700	39,278	55,600	42,520	42,944	43,373	43,805
Appropriations:							
Operating Expenses (matches rev)	41,285	37,120	75,330	42,420	42,844	43,273	43,705
Capital Expenses	-	-	-				
Total Appropriations	41,285	37,120	75,330	42,420	42,844	43,273	43,705
Total Hardwire 911 Reserves	393	20,117	387	487	587	687	787

	Year 0 2019-2020	Year 0 2019-2020	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025
	Budget	(12 Mo. Est.)	Village Council				
WIRELESS 911 FUND							
Beginning Balance	38,886	28,283	23,573	108	1,098	1,211	402
Revenues:							
911 Fees (1%)	20,160	24,600	30,000	30,300	30,603	30,909	31,218
Interest	50	200	200	200	200	200	200
Transfer from General Fund	-	-	12,000				5,000
Total Revenues	20,210	24,800	42,200	30,500	30,803	31,109	36,418
Appropriations:							
Operating Expenses (4%)	29,510	29,510	65,665	29,510	30,690	31,918	33,195
Capital Expenses	-	-	-				
Total Appropriations	29,510	29,510	65,665	29,510	30,690	31,918	33,195
Total Wireless 911 Reserves	29,586	23,573	108	1,098	1,211	402	3,625
CITT PUBLIC TRANSIT FUND							
Beginning Balance	295,369	174,677	2,257	55,375	104,540	155,128	213,979
Revenues:							
Dade County Transportation Tax, Public (1%)	152,690	110,000	161,410	163,024	164,654	166,301	167,964
Dade County Transportation Tax (1%)	610,750	415,007	645,635	652,091	658,612	665,198	671,850
Grants- Freebie	24,054	96,216	24,053				
Interest Earnings (1%)	1,000	13,000	3,000	3,030	3,060	3,091	3,122
Transfer In From Transportation Fund		-	-				
Total Revenues / Resources	788,494	634,223	834,098	818,145	826,327	834,590	842,936
Appropriations:							
Operating Expenses	533,680	380,640	360,980	168,980	175,739	175,739	175,739
Capital Outlay	420,000	426,003	420,000	600,000	600,000	600,000	600,000
Total Appropriations	953,680	806,643	780,980	768,980	775,739	775,739	775,739
Total CITT Public Transit Fund Reserves	130,183	2,257	55,375	104,540	155,128	213,979	281,176
PREPAID 911 FUND							
Beginning Balance	8,674	12,183	11,803	4,608	4,608	4,608	4,608
Revenues:							
911 Fees (1%)	6,420	8,940	12,000	12,120	12,241	12,364	12,487
Interest	-	100	100	100	100	100	100
Transfer from General Fund	-	-	-				
Total Revenues	6,420	9,040	12,100	12,220	12,341	12,464	12,587
Appropriations:							
Operating Expenses (4%)	9,420	9,420	19,295	12,220	12,341	12,464	12,587
Capital Expenses	-	-	-				
Total Appropriations	9,420	9,420	19,295	12,220	12,341	12,464	12,587
Total Prepaid 911 Reserves	5,674	11,803	4,608	4,608	4,608	4,608	4,608
DEBT SERVICE FUND							
Beginning Balance							
Transfer From Gen. & Trans Fund	1,691,815	1,691,815	2,229,180	2,223,180	2,219,721	1,669,549	1,749,841
Revenues:	1,691,815	1,691,815	2,229,180	2,223,180	2,219,721	1,669,549	1,749,841
Total Revenues / Resources							
Appropriations:							
Principal	1,396,500	1,396,500	1,971,600	1,971,600	2,006,800	1,496,800	1,602,000
Interest	295,315	295,315	257,580	251,580	212,921	172,749	147,841
Total Appropriations	1,691,815	1,691,815	2,229,180	2,223,180	2,219,721	1,669,549	1,749,841
Total Debt Service Reserves	-	-	-	-	-	-	-

	Year 0 2019-2020	Year 0 2019-2020	Year 1 2020-2021	Year 2 2021-2022	Year 3 2022-2023	Year 4 2023-2024	Year 5 2024-2025
	Budget	(12 Mo. Est.)	Village Council				
CAPITAL PROJECT FUND							
Beginning Balance	3,732,913	2,952,202	712	2,217	31,317	(119,583)	(270,483)
Revenues:							
Impact Fees Water	-	-	-	-	-	-	-
Water, GOB contribution, County							
Grants Pinecrest Gardens	465,000	465,000	-	19,100	19,100	19,100	19,100
Grants	-	-	400,000				
Interest Earnings	-	39,000	10,000	10,000	5,000	5,000	5,000
Donations	-	-	-				
Miscellaneous revenue	-	-	-	-	-	-	-
Debt Service	-	-	8,000,000				1,200,000
Transfer from General Fund	760,525	760,525	255,000	1,166,000	525,000	525,000	525,000
Total Revenues / Resources	1,225,525	1,264,525	8,665,000	1,195,100	549,100	549,100	1,749,100
Appropriations:							
Other financing sources		-					
Operating Expenses	-	-	120,000				
Capital Outlay	4,733,901	4,216,015	8,543,495	1,166,000	700,000	700,000	1,700,000
Transfer to General Fund							
Total Appropriations	4,733,901	4,216,015	8,663,495	1,166,000	700,000	700,000	1,700,000
Total Capital Project Reserves	224,537	712	2,217	31,317	(119,583)	(270,483)	(221,383)
TOTAL RESERVES ALL FUNDS	**7,925,339**	**10,629,873**	**8,884,421**	**8,768,935**	**9,401,582**	**10,525,151**	**11,954,455**

Introduction

In accordance with Article 3, Section 3.2 of the Charter of the Village of Pinecrest, it is my honor and privilege to present the Village Council with the proposed Fiscal Year 2021 Annual Budget and 5-Year Capital Improvement Program. While still experiencing the effects of the unprecedented world-wide pandemic caused by the Coronavirus and the economic impact that has unfolded due to containment efforts, this budget keeps a steadfast focus on 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.

The filing of the Fiscal Year 2021 Budget represents my ninth year presenting the budget as your Village Manager. The Village has reached $5,154,597,513 in total taxable assessed value allowing a proposed millage of 2.399 mils per $1,000, the same amount as the prior year's rate. The proposed Fiscal Year 2021 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 recently updated 2021-2025 Strategic Plan. In addition, the proposed budget continues to review and analyze past, present and anticipated future financial conditions. The analytical process balances the short-term financial uncertainty caused by the pandemic that has suppressed economic growth over the last six-months, with the more optimistic, long-term financial outlook that anticipates a return to pre-pandemic trends approximately two years into the future. The projections anticipate a gradual increase in consumer spending as social distancing measures are relaxed, as well as the positive effects of Federal legislation intended to mitigate the deterioration of economic conditions.

Economic forecasts for both the State of Florida and United States reveal that the country has plunged into the deepest recession since the Great Depression, the length and depth of which will depend completely on how long the public health measures remain in effect. At the state level, the pre-pandemic strong economic growth has evaporated as the Real Gross State Product (RGSP) contracted during the first two quarters of 2020. Although a 3.5% expansion had been last years' forecast for 2020, the unfortunate reality of the pandemic resulted in a revised prediction of a 5.2% contraction in the RGSP for 2020. Further, experts anticipate that the RGSP will not reach pre-pandemic levels until the third quarter of 2021, when they expect to see it grow and rebound by 6.7%.

Predictions anticipate the state's unemployment rate will rise to over 10 percent in the fourth quarter of 2020, completely annihilating the historic, pre-pandemic unemployment rate in Miami-Dade County of 1.5%. Further, Florida's job growth rate will lag behind the national job growth rate, due to its dependence in the hospitality and tourism industries. However, predictions of economic rebound as people slowly return to less stringent social distancing levels and businesses resume operations, are positive overall – forecasting the State's overall unemployment rate to decrease to 7.6% by 2021 and to 3.9% by 2022.

In the last 10 years, Pinecrest has experienced some of the highest home appreciation rates of any community in the nation. Pinecrest real estate appreciated 46.85% over the last ten years, which is an average annual home appreciation rate of 4.65%, putting Pinecrest in the top 10% nationally for real estate appreciation. While impacted by the pandemic, the annual

appreciation rate is still experiencing a positive overall trend with median prices showing an increase year-over-year. The latest, post-pandemic data shows lower levels of closed sales compared to a year ago. However, new pending sales are showing a remarkable rebound in the real estate market. This surge, likely spurred by the stay-at-home orders, lower interest rates, and increased homebuyers relocating from the northeastern states, should keep the real estate market healthy and drive price appreciation. Consequently, taxable value growth should continue over the coming years, irrespective of the recession caused by the pandemic.

The median home value in Pinecrest is $833,529. According to the latest market trends on the real estate website Zillow, Pinecrest's current list prices remain stable and have not been affected significantly by the pandemic. Real estate market predictions anticipate a decrease in inventory, which may drive list prices up over the coming year.

The proposed budget is sufficient to meet the year's recurring operating costs, providing a blueprint for continuing with the longer term strategic goals of the Village. The recommended budget observes a fiscally conservative approach, considering the financial impacts of the pandemic over the next two years. It also facilitates a proactive stance to maximize on opportunities that have manifested because of the crisis.

While Pinecrest experienced a modest 3.22% growth in taxable values resulting from $59,024,174 worth of new construction, both positive and negative variations in other revenue sources affected by the on-going pandemic resulted in an overall, cumulative revenue decrease of .8%. Proposed expenditures overall are below the 5-year forecast and represent a 1.8% decrease over the prior year including transfers. The decrease in proposed expenditure patterns result from austerity measures that specifically cut costs attributed mostly to community events and employee travel; both no longer possible during any virus containment period.

Currently, the Village retains its triple-A bond rating, the highest possible standard achievable by a bond issuer. This rating confirms Pinecrest's financial strength and its ability to make interest payments and repay the principal of bonds when due. For the near future, interest rates on borrowing will remain quite low because of subdued economic activity, weak labor market conditions, actions taken by the Federal Reserve, and an increase in investors' demand for low-risk assets.

The proposed budget recommends the early retirement of a loan scheduled to expire in 2022, and recommends issuance of a replacement loan to cover $8 Million worth of future capital projects. The early loan pay-off amount, secured through a recommended transfer of $267,215 from the undesignated General Fund reserve balance, is an approach supported by the adopted financial policies of the Village. The proposed budget, excluding the early loan pay-off cost, would result in a surplus of $272,785.

The idea to retire an existing bond ahead of time and proceed with the issuance of a new bond and major capital improvements at this particular time, while seemingly risky – would actually allow the Village to attenuate the depressive effects on revenues over the long-term. As the pandemic currently affects usage of the public facilities and revenues generated by related programs, now is the ideal time to take advantage of the decline in patronage and optimal borrowing scenario to complete the needed projects.

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 utilized efficiently and being maximized to the fullest extent possible.

The proposed General Fund operating budget totals $25,516,955 including transfers out to other funds representing a 1.8% decrease over the prior year's budget ($433,200) or 1.7% decrease without transfers. The total recommended budget is $673,704 less than forecasted in the projections of last year's 10-year budget pro forma, which did not consider the unforeseen impacts of the pandemic. The proposed budget preserves the minimum set-aside for emergency costs of $3 million, as well as 10% of operating budget. Additionally, the proposed budget includes a balance remaining in the amount of $700,653 for approved and obligated funds receivable and $1,557,508 representing Hurricane Irma related expenditures due for reimbursement that are still under appellate review by the Federal Emergency Management Agency.

Looking Back Five Years

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, construction of 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.

On September 10, 2017, Hurricane Irma made landfall less than a month from the end of Fiscal Year 2017, causing extensive damage to vegetation and property throughout the State of Florida. The debris management and removal of 203,689 cubic yards of waste from public lands throughout Pinecrest continued for four months through January 26, 2018. Pinecrest spent $3.5 million from the designated General Fund Reserve in recovery efforts. Subsequently, Pinecrest submitted the eligible expenditures to the Federal Emergency Management Agency (FEMA) for reimbursement. On July 29, 2019, the Village received notification from FEMA denying reimbursement of approximately $1.5 million of the incurred expenditures. In response, and pursuant to Federal Regulation Title 44 Section 206.202, the Village submitted an appeal clarifying its argument for eligibility and providing support documentation for 100% reimbursement of the denied funds. In December 2019, the State of Florida's Office of Emergency Management (responsible for the initial review of the appeal), transmitted the documentation to FEMA with a favorable recommendation for 100% reimbursement. As of July 2020, nearly three years since the storm event, Pinecrest continues to await final determination from the Federal agency.

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

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

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

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

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

Potential Impacts to Future Fiscal Solvency

A number of factors can influence the economic environment of local government budgeting, including economic cycles, social and demographic change, legal and intergovernmental

matters, and mandates. Economic downturns affect local budgets in two main ways. First, revenues may decline, especially such revenue as sales taxes, which are more sensitive to economic cycles. Second, during a recession, state and federal revenues are often times hit hard, which means that intergovernmental aid to local governments may decline. Inflation creates uncertainty in local government revenue and expenditure forecasts. When the cost of living increases rapidly, pressure to keep wages current with inflation increases. Changes in interest rates can also affect the budget, although their effects are not as great at the local level as they are at the national level, where the federal deficit requires continual borrowing.

In the time of COVID, local governments are experiencing unprecedented challenges that span the entire spectrum of the aforementioned factors that can affect budgets and fiscal solvency. Fortunately, in terms of revenues collected in Pinecrest, some of the negative financial repercussions of the pandemic have been minimized. The timing of the influx of new revenues from the franchise agreement with Florida Power and Light coincided with the downturn in other revenue categories caused by the pandemic. While purely coincidental, this reality played in the Village's financial favor and allowed the quick remedy of shortfalls.

Presently, the Village is forecasting based on the presumption that the pandemic will continue affecting the world's economy well into the second quarter of the 2021 fiscal year. So, just as was done during the 2008 recession, austerity measures have been initiated to ensure the Village operates within its means. Further, the Village has taken a proactive stance to avail itself of some of the financial aid from the Federal government. The Federal government's efforts to cope with the pandemic's recessive effects on the greater economy has resulted in funding opportunities that previously did not exist. The efforts to stimulate the economy through grant funding for shovel ready infrastructure projects may actually bolster the Village's financial position beyond long-term predictions.

As in past years, several initiatives considered by the Florida Legislature during its annual session could have significant negative repercussions on the Village's revenues. 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 $781,270 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. A more aggressive approach by legislators to repeal or severely restrict local government authority from imposing 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.

This past legislative session, the Florida Legislature introduced Senate Bill 1174 and House Bill 701. These bills would have reformed the CST to clarify that certain streaming services are subject to the tax and would have created uniform rates. The bills would have reduced the local CST rate to 5% or less by January 1, 2021, and 4% or less by January 1, 2022. The bills also would have reduced the state CST rate from 4.92% to 4.9% and the non-charter county CST rate to 2% by

January 1, 2022. The bills would have repealed the local option sales surtax conversion levied on communications services. Although both bills died in committee, the negative impact on the Village's revenues would have been $781,270 per year had they passed.

Every year since its establishment, bills have been introduced in the Legislature to repeal the laws that provide for municipal Red Light Camera Programs. In Fiscal Year 2014, the Village Council approved the implementation of a Red Light Camera Program at key intersections along the US 1 Corridor. While the Village's revenues from this source are not recommended for recurring expenditure use, and rather are being tapped as a source to implement targeted Capital Projects (one-time expenditures), loss of these funds would significantly impact the Village's 5-year Capital Improvement Program. This past Legislative Session, yet another attempt to preempt cities from installing, maintaining or using red light cameras surfaced in the form of House Bill 6083. Had this initiative passed, the impact on the Village's revenues would have been a decrease of $1,082,100.

In addition, every year the Florida Legislature provides a Tax Relief Package that includes several tax reductions and other tax-related modifications. This session, the Legislature adopted a bill that includes two sales tax holidays: a three-day back-to-school holiday and a seven-day disaster preparedness holiday. There is a high probability that the Legislature will continue to offer these tax cuts next year – decreasing the Village's revenue sharing fund stream.

In addition to the bills passed during the 2020 session, several other proposed changes to the law, which did not succeed but are likely to resurface in the future, potentially affecting the financial condition of the Village, include:

- Senate Bill 1766 and House Bill 519 would have opened the door for an explosion of potential lawsuits against cities by making one-side changes to the Bert J. Harris Act and leaving taxpayers to pay the price. The Harris Act gives landowners a way to seek compensation when a local government takes action that affects the value of their property. The Harris Act is detailed and fair. It allows local government to negotiate with property owners who are filing a claim and calls on courts to consider the unique conditions of each claim. The proposed bills would have required any settlement reached on a Bert Harris claim, be automatically applied by the government entity to all "similarly situated" residential properties that are subject to the same rules or regulations. In essence, this provision would have undone the legislative action a government entity undertakes by requiring a settlement on one case be applied across the board, turning Harris Act settlements into quasi class-action lawsuits. The bills did not define the term "similarly situated property," which would have opened the door for more litigation. The bills would have significantly amended the attorney fee provisions of the Harris Act, allowing only property owners to recover costs if they prevail. Additionally, the legislation would have included business losses as part of a Bert Harris claim.

- Senate Bill 126 and House Bill 159, which died in committee, would have required retailers with no physical presence in Florida to collect Florida's sales tax on sales of taxable items delivered to purchasers in Florida if the retailer makes a substantial number of sales into Florida or provides for the taxation of sales facilitated through a marketplace provider. The bills would have also deleted a provision that exempts an out-of-state dealer that

makes retails sales into this state from collecting and remitting any local discretionary surtax. This measure would have been favorable for the Village.

- Senate Bill 1302, which died in committee, would have increased the per-occurrence limit on the collectability of judgements against government entities from $300,000 to $500,000 and eliminated the $200,000 per-claimant limit. The bill would have tied the new $500,000 sovereign immunity limit to a consumer price index to allow the cap to increase automatically with inflation. The purpose of sovereign immunity is to allow government entities to carry out police powers to protect the health, safety and welfare of their residents without the constant threat of lawsuit putting taxpayer dollars at risk. The bill had the potential to increase damage awards against governments, thereby incentivizing lawsuits.

- Senate Bill 778 and House Bill 537 would have created a sweeping preemption that prohibited local governments from enacting or enforcing any ordinance, regulation or policy or, take any action to license or otherwise regulate a home-based business in a manner that is different from other businesses in a local government's jurisdiction. The bills would have created a cause of action to allow any adversely affected current or prospective home-based business owner to challenge any local government action regulating home-based businesses.

- Senate Bill 1336 and House Bill 3 would have expressly preempted the licensing of occupations to the state. The bill defined occupation to include a paid job, work, trade, employment or profession and defined licensing to include any training, education, test certification, registration, procedure or license that are required for a person to perform an occupation. The bills provided limited exceptions for specified local licenses and any local government licensing of occupations as expressly authorized by general law. The bills died in the Senate.

- Senate Bill 890 and House Bill 1161, which died in committee, would have provided an individual with a valid active local license be allowed to work in any local government jurisdiction without having to obtain additional local licensing, take additional examinations or pay additional local licensing fees. The multijurisdictional approval would not have impeded a local government's ability to collect business taxes from businesses operating within the local government's boundaries.

- House Bill 477 proposed an amendment to the Florida Constitution that would have required that any local tax or fee that is imposed, authorized or raised by a local jurisdiction, including municipalities, be approved by two-thirds of the membership of the jurisdiction. The bill died in committee.

- Senate Bill 768 linked to Senate Bill 766, would have established a statewide local government lobbyist registration fee. The bill prohibited a local government from charging a fee for the registration of lobbyists or principals or for the enforcement of a lobbyist regulation except as may be reasonable and necessary to cover the cost of such enforcement.

- Senate Bill 1236 would have expanded the current ad valorem exemption for property used for educational purposes to exempt land not owned by the educational institution but is used for educational purposes under a lease. The bill died in committee.

Other challenges that are in the near horizon that will likely impact recurring operating expenditures include rising health and liability insurance costs.

At a national level, the overall economy had been growing since mid-2009 with huge job losses from the 2007-2009 Great Recession erased by 2014. The country's longest economic expansion since World War II continued into 2020. It was poised to become the longest on record, until the Coronavirus Pandemic derailed everything in March 2020. To mitigate the contagion, many households, businesses and governments took measures to socially distance. This action widely disrupted economic activity causing a wave of job losses. Between February and April of 2020, the number of people employed fell by more than 25 million and the size of the labor force by more than 8 million. According to the latest Congressional Budget Office (CBO) projections, the unemployment rate is 15.8 percent in the third quarter of 2020.

The CBO is forecasting that labor market conditions will gradually stabilize and begin to improve more materially after the third quarter of 2020. Hiring will rebound and furloughs will drop significantly, as people adjust to living within social distancing parameters. However, the persistence of social distancing will keep economic activity and labor market conditions suppressed for some time.

Although projections by the CBO show improved economic conditions, real output is expected to be 1.6 percent lower in the fourth quarter of 2021 than it was in the fourth quarter of 2019. In its May 2020 report, the CBO projected that the level of nominal Gross Domestic Product (GDP) in the second quarter of 2020 will be $790 billion (or 14.2 percent) lower than the agency had previously forecast in January 2020. The two largest differences between the two forecasts result from the economic effects of the Coronavirus Pandemic in reducing output and the legislation enacted between January and early May in response, which partly offsets that reduction. Subsequently, the difference between those projections of nominal GDP narrows from $533 billion (9.4 percent lower in the May projection) by the end of 2020 to $181 billion (2.2 percent lower) by 2030. Because of those differences, CBO projects that over the 2020–2030 period, cumulative nominal output will be $15.7 trillion less than what the agency projected prior to the pandemic in January. That difference constitutes 5.3 percent of the value for cumulative nominal GDP for that period that the agency projected in January 2020.

CBO's May projection of real GDP in the second quarter of 2020 was $724 billion (or 13.3 percent) lower in 2019 dollars than the agency's projection from January. Beyond the second quarter of 2020, the difference between those projections of real GDP shrinks, to $422 billion in 2019 dollars (7.6 percent lower in the more recent projection) by the end of 2020 and roughly disappears by 2030. Because of those differences, CBO projects that over the 11-year horizon, cumulative real output (in 2019 dollars) will be $7.9 trillion, or 3.0 percent of cumulative real GDP, less than what the agency projected in January 2020.

Because of the pandemic, CBO also marked down its projection of nominal output because the agency expects that inflation will be weaker. Lower projected inflation rates, particularly in 2020 and 2021, reduce the level of prices and nominal GDP relative to what CBO projected in

January 2020. In the May projections, the downward revision to inflation derives mostly from lower projected rates of inflation for energy prices and the prices of travel and transportation services.

An unusually high degree of uncertainty surrounds the aforementioned economic projections by the Congressional Budget Office, because of insecurity about how the pandemic will unfold during the remainder of 2020 and 2021. Uncertainty persists regarding how the pandemic and social distancing will affect the economy, how recent policy actions will affect the economy, and how economic data will ultimately be recorded for a period when extreme changes have disrupted standard estimation methods and data sources. Additionally, if future federal policies differ from those underlying CBO's economic projections - for example, if lawmakers enact additional pandemic-related legislation - then economic outcomes will necessarily differ from those presented above.

In March and April of 2020, Congress enacted four laws to address the public health emergency and to assist households, businesses, and state and local governments affected by the economic downturn.

- In combination, the Coronavirus Preparedness and Response Supplemental Appropriations Act (Public Law 116-123), enacted on March 6, and the Families First Coronavirus Response Act (P.L. 116-127), enacted on March 18, increased federal funding for some federal agencies and for state and local governments, required paid sick leave for employees, and provided payments and tax credits to employers.

- The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136), enacted on March 27, provided business loans and payments to health care providers. Among other provisions, it also increased payments and tax credits to individuals, provided additional funding for state and local governments, and reduced certain business taxes.

- The Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139), enacted on April 24, increased federal funding for the business loans and payments to health care providers supplied in the CARES Act.

Those laws resulted in a rapid and substantial increase in outlays with federal spending in April 2020 doubling spending in April 2019. Over that period, the largest changes in outlays stemmed from greater payments for refundable tax credits and increases in spending for Medicare, the Coronavirus Relief Fund, unemployment compensation, and the Provider Relief Fund. Hundreds of billions of dollars were provided through the Paycheck Protection Program (PPP). The CBO expects a large portion of those loans to be forgiven, effectively making them into grants.

In total, the four pandemic-related laws are projected to increase the federal deficit by $2.2 trillion in fiscal year 2020 and by $0.6 trillion in fiscal year 2021. Those amounts total about 11 percent of nominal GDP in fiscal year 2020 and 3 percent in fiscal year 2021.

The Federal Reserve has also taken an extraordinary array of steps to support the economy. It lowered its target range for the federal funds rate (the interest rate that financial institutions charge each other for overnight loans of their monetary reserves) to near zero. It established several facilities similar to those created during the 2007–2009 financial crisis to support certain

financial markets (such as those for securitized lending) and it purchased large quantities of Treasury and mortgage-backed securities. The Federal Reserve established a number of new facilities partially funded by the Treasury under the CARES Act to increase the flow of credit to businesses and to state and local governments. The Federal Reserve also made temporary adjustments to regulations to allow banks to expand their balance sheets to support their household and business customers.

All the aforementioned economic trends will affect some of the more volatile Village revenue streams that fluctuate depending on disposable income such as sales taxes and local option gas taxes, in the coming years. Consequently, multi-year forecasts for Village finances going out five and ten years will anticipate a moderate economic slow-down, and include a more conservative growth pace for those volatile revenue sources during the first two 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 2020 through 2030 should be carefully analyzed and weighed against the priorities identified in the 2020 Strategic Plan. Said forecast anticipates an average of 2.9% per year growth in revenues ranging from 2.3% in the near term to 6.5% growth, and varying levels of growth in expenditures that range between as little as 0.2% to as much as 5% for an average of 2.7% over 10 years. The assumptions include anticipated revenues from the electrical franchise fee in FY 2021 and the issuance of a new, replacement bond in 2021. These projections highlight the fact that barring any unanticipated recurring expenditures, the Village continues to be on solid financial ground.

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

Most Critical Long-Term Infrastructure Needs

Based on the 2020 Strategic Plan Goals adopted by the Village Council, Pinecrest continues to investigate strategies for the extension of potable water lines to all properties in the community by exploring alternative methods of funding including the establishment of citizen-lead Special Taxing District(s). Although the system is owned and maintained by Miami-Dade County, the Village is committed to working with the County utility, State and Federal officials to identify the funding sources necessary to construct the infrastructure improvements that would bring potable water to approximately 15% of the single-family homes in Pinecrest or 743 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 at a cost of approximately $12 million.

In addition to the potable water project, the Village has identified approximately $40 million worth of future drainage needs in the Stormwater Master Plan -- with approximately $11 million of prioritized projects. The priority projects will be built during the next 15-20 years, as funding becomes available in the Stormwater Fund from utility fees.

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

Budget Approach

The guiding principles for this budget are the policy goals established in the 2020 Village's Strategic Plan developed by the Village Council. On February 12, 2020 and March 6, 2020, the Village Council held strategic planning workshops with staff to review the latest plan and develop an updated document that would identify objectives and goals to guide the organization over the next three to five years. The updated strategic plan was officially adopted by the Village Council on March 17, 2020.

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 2020 Strategic Plan and related Village Council discussions as the guide, Department Directors engaged their employees to discuss trends, options and opportunities for addressing citizen needs. Department Directors then prepared their work plans for the next fiscal year and the associated budget requests based on the resources available and needed to achieve desired performance outcomes.

The 2020 Strategic Plan provides a long-term approach to achievement of goals over a three to five-year timeframe and identifies several areas where the organization should focus efforts. Funding has been included in the proposed Fiscal Year 2021 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 Americans with Disabilities Act compliance of the website, all documents available electronically to the public, and introduction of Smart Technologies into future capital projects whenever possible.

- Initiatives that further organizational excellence and financial stability such as accreditation for the Parks and Recreation Department, enhanced back-up capabilities for all Village servers, and increased set-aside amount for extraordinary expenditures to $3 Million.

- Initiatives that improve community safety and security through additional funding for pandemic related increased cleaning protocols, augmented diversity training for all Police Officers, and improved security measures to protect Pinecrest's operating systems involving off-site information technologies backup system for recovery after a disaster or security breech.

- Continued implementation of the Village-wide Transportation Study that will look at traffic calming opportunities throughout the Village, furthering the Village's commitment to sustainability and infrastructure needs.

- Initiatives that continue the Village's objective to provide high standard for parks and infrastructure including the issuance of a new $8 million loan to construct ADA improvements to Upper Garden facilities in Pinecrest Gardens, install an artificial turf field improvements for Flagler Grove Park, build a new multipurpose room structure for Coral Pine Park, and install a new playground structure at Evelyn Greer Park.

- Initiatives that continue to enhance residential character and community such as paving projects throughout the Village, landscape beautification of portions of US 1 median and aesthetic improvements to the traffic mast heads throughout Pinecrest.

- Initiatives that improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment such as the Virtual Jazz series, She Jazz Project, and Munro Art installation for November 2021.

- Initiatives that continue the Village's commitment to sustainability such as implementation of initiatives in the Pinecrest Gardens Botanical Master Plan and construction of priority projects from the Stormwater Master Plan.

The proposed FY 2021 Budget continues to employ conservative assumptions of growth in light of the most recent economic factors, which would stifle increases in new taxable value in the coming years. 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 and projects conservative increases in activity during the coming year.

A Year's Worth of Achievements

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

- The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2018 from the Government Finance Officers Association and submitted the application for the Fiscal Year ending September 30, 2019. This is the fourteenth consecutive award received by the Village since its inception.

- Developed and implemented a comprehensive code compliance educational and enforcement initiative to ensure strict compliance of the Coronavirus Pandemic related orders and guidelines for re-opening of business corridor.

- Completed an evaluation of all the impact fees implemented in Pinecrest and amended the Village's impact fee schedule accordingly.

- Implemented a new online registration system for recreational programs called Community Pass, allowing guests to register and request facility rentals in a more efficient and customer-friendly way.

- Expanded active adult (Senior Citizen) program offerings to include a more diverse set of programs including more physical programs, technology programs and more robust variety of social programs such as the Pinecrest Walking Club, Gardening Club, and Techie-Tuesday.

- The Pinecrest Community Center maintained a 5-star out of 5-star rating of its fitness classes as rated by 608 participants through the Mindbody fitness application.

Fitness class at the Pinecrest Community Center.

- Purchased and deployed handheld infrared devices for the Police Department, providing a higher level of situational awareness and overall personal officer safety as the devices detect heat in complete darkness.

- Continued to strengthen organization-wide cybersecurity with technology upgrades such as multi-factor authentication, remote monitoring and management software, as well as implemented an Advanced Threat Protection solution that provides in-depth defense against ransomware, malware and cyber-attack.

- Completed the upgrade to LED lighting at the tennis courts in Coral Pine Park, basketball courts and batting cages at Suniland Park and the soccer field at Flagler Grove Park.

- Received excellent cultural press exposure during Art Basel due to the unveiling of the Mangrove Mural and the Hibiscus Gallery's Plan(t) exhibit coordinated by Artist-in-Residence Xavier Cortada.

- Completed the large-scale art installation of two whimsical, massive trolls named Berta and Terje at Pinecrest Gardens by Danish artist and designer Thomas Dambo. Dambo and his team used locally sourced recycled and repurposed wood, broken branches and fallen trees to bring to life his fictional story about a brother and sister who are ready to combat the ills of the world and help a wise, beautiful banyan tree.

Thomas Dambo, Trolls – Berta and Terje

- Completed a complete renovation of the Public Safety Answering Point (PSAP) emergency call center space.

- Installed an active shooter alert system in the Pinecrest Municipal Center.

- Received reaccreditation by the Commission of Florida Accreditation and achieved Excelsior Status. This prestigious award was achieved by passing five consecutive reaccreditation appraisals without any conditions.

- Received reaccreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA). This was the department's 5th CALEA reaccreditation and achieved the award for Advanced Law Enforcement Accreditation. The advanced program consists of 480 standards and is the highest level of accreditation offered through CALEA.

- Completed construction of a new security lobby for the Pinecrest Municipal Center that includes temperature and weapon screening technology for everyone entering the building.

- Developed the Pinecrest Gardens' Upper Garden Improvement Project Conceptual Plan and construction plans including a new playground structure, ADA restrooms, Learning Garden and Inspiration Center facility.
- Completed the 2018 Greenhouse Gas Emission report.

- Developed the Village's first dog park – Pawcrest, located within Suniland Park.

Pinecrest Gardens Upper Garden Improvement Project Conceptual Plan.

- Completed construction plans for reconstruction of all the sidewalks in the Lower Garden of Pinecrest Gardens to comply with the American with Disabilities Act standards utilizing a $250,000 grant from the State of Florida. Completed a Business Plan for Pinecrest Gardens and Cypress Hall in partnership with the School of Hospitality and Tourism of Florida International University.

- Completed the reconstruction of the Pinecrest Gardens/Pinecrest Community Center Parking Lot including improved drainage, removal and replacement of failing Banyan trees, and installation of a sidewalk that connects Pinecrest Gardens with the Community Center.

- Implemented a drive-through version of the weekly Farmer's Market at Pinecrest Gardens to continue to provide the event with new social distancing measures that are necessary due to the Coronavirus pandemic.

- Pinecrest was rated 1st of 133 Best Suburb to Live in Miami Area, 2nd of 222 Best Suburb to Raise a Family in the Miami Area, 6th of 378 Best Suburbs to Live in Florida, 12th of 378 of Best Suburb to Raise a Family in Florida and 19th of 378 of Best Suburbs for Young Professionals in Florida by Niche.

Pinecrest Gardens Drive-thru Farmer's Market.

Budget in Brief

The Fiscal Year 2021 Annual Budget, to be adopted at a public hearing on September 22, 2020, 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, 2020, February 12, 2020 and March 6, 2020, the Village Council held workshops to discuss the Strategic Plan and new budgetary initiatives to be incorporated into the proposed Fiscal Year 2021 budget. The 2020 Strategic Plan was later officially adopted on March 17, 2020. 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 2021:

General Fund

Computer for Cloud Backup of Building & Planning Department Data Base	$5,910
Cyber Security Software	$9,500
Financial Servers to Cloud	$92,760
Pinecrest Gardens Virtual Jazz Series	$44,900
Pinecrest Gardens Art Basel Munro Project – Two Year Pay Plan	$75,000
Pinecrest Gardens She Jazz Project	$80,000
Comprehensive Park Master Plan	$90,000
Total	$398,070

Capital Project Fund

Flagler Grove Turf & Facility	$880,000
Suniland LED Lights	$85,000
Evelyn Greer Park Playground Features	$145,000
Evelyn Greer Park Outdoor Sconces	$10,000
Coral Pine Phase 2 Construction Documents	$133,400
Coral Pine Construction	$2,300,000
Pinecrest Gardens Upper Garden	$4,086,313
Pinecrest Gardens Lower Garden Path Lighting	$66,390
Pinecrest Gardens Stage Monitors	$10,850
Pinecrest Gardens Cypress Hall Improvements & Deck	$135,830
Pinecrest Gardens Master Plan FY 2021	$91,485
Pinecrest Gardens Garage Door Commercial Roll Up	$11,530
Pinecrest Gardens Hallway Lighting	$11,170
Pinecrest Gardens AC Breakroom and Banyan Bowl Mezzanine	$13,460
Total	$7,980,428

Stormwater Utility Fund

Construction Miscellaneous Storm Drainage Projects	$1,835,000
Total	$1,835,000

Transportation Fund

Transportation Master Plan Construction	$250,000
Miscellaneous Sidewalks	$60,000
Streetscape Implementation	$10,000
Village-wide Paving	$150,000
Coresaw	$1,000
Surveillance Cameras	$5,000
Total	$476,000

CITT Fund

Transportation Master Plan Construction	$320,000
Sidewalk Improvements	$100,000
Total	$420,000

To be able to pursue those focus areas and projects responsibly, while meeting our residents' most important needs, I am recommending the adoption of the millage rate of $2.399 mills. This rate is the same as the previous year, and provides a modest surplus of $272,785, that would be applied towards the retirement of a loan ahead of schedule. The cost to retire the loan ahead of schedule, is $540,000, resulting in a transfer from the General Fund reserve for the balance amount of $267,215.

Pinecrest single-family residence.

The recommended millage rate of 2.399 remains one of the lowest in Miami-Dade County. A review of the single-family, residential property assessments reveals property values in the Village ranging from $137,754 on the low end to $6,094,916 on the high end. The following table details this information further:

Low	$137,754
Average	$833,529
High	$6,094,916

The average single-family, property owner with a taxable value of $833,529 will pay $1,900.00 to the Village next year. Taxable values have increased 38.37% over the previous ten years. The proposed millage rate is 2.399, which is 0.122 more than the 1996 millage of 2.277.

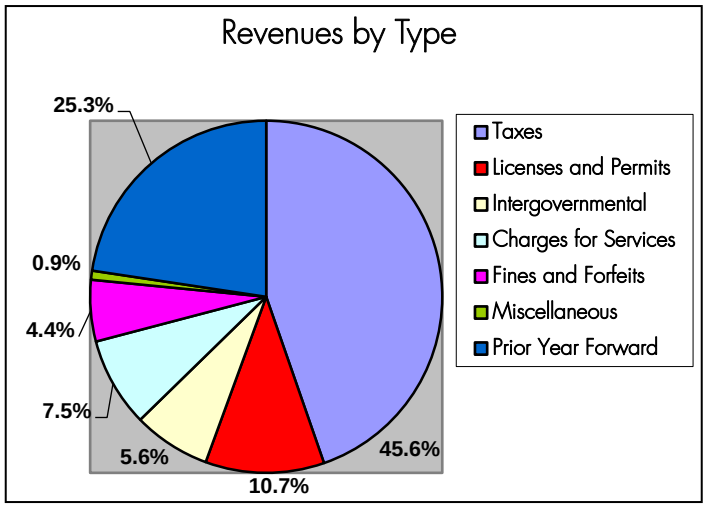
The FY 2021 budget document includes the revenue figures in the departmental budget tables to better illustrate the impact of the revenues attributable to the particular department versus the corresponding department expenditures.

The consolidated budget for Fiscal Year 2021 for all funds, excluding interfund operating transfers, totals $38,072,408. The Interfund Operating Transfers total another $2,379,680.

Revenue Summary

The Fiscal Year 2021 General Fund revenue will decrease approximately $207,140, a .8% decrease from the prior year. The following table and graph illustrates the budgeted revenues by type:

Revenue Type	*Recommended Appropriation*	*Percent %*
Taxes	$15,424,355	45.6%
	3,612,780	10.7%
	1,894,945	5.6%
	2,538,060	7.5%
	1,487,100	4.4%
	292,500	0.9%
	8,532,907	25.3%
Total Available	$33,782,647	100.0%



The most recent population figures show that just over the one-year period from 2017 to 2018, the Village's resident population increased from 18,490 to 18,510 or 0.108%. Growth is also reflected in the latest increase in the Village's taxable property values, which increased from $4,993,662,119 in 2019 to $5,154,597,513 in 2020 or approximately 3.22%.

This year property values experienced a 3.22% increase (.78 percentage points below the 4.0% increase that was anticipated in the prior year's projections). It is expected that property values will continue to experience modest increases at a rate of 4.0% over the next 5 years through Fiscal Year 2025.

The largest contributor aside from the Ad Valorem Taxes to the Village's revenues occurs in the Licenses and Permit Revenue category which is expected to generate a total of $3,612,780 in revenues; increasing $204,495, primarily due to the timing of receipt of electric franchise fees. The new electric franchise agreement with Florida Power Light, which went into effect in June 2020 provides for monthly payments, 90-days in arrears, as opposed to an annual upfront payment. The effect of that cash flow change during the two-year transition period results in only 10 months of revenues during Fiscal Year 2021. All subsequent budgets, for the subsequent 29 years will reflect a full year's worth of revenues.

As mentioned previously, potential threats to the Village's revenue stream continue with an overall national economic slowdown as well as continued discussions at the State's legislative

level to repeal or alter various laws that enable revenues, such as red light cameras and communications services tax. For a more detailed explanation, please refer to the section titled "Potential Impacts to Future Fiscal Solvency" above.

Grants

The Village has applied for a number grants that, if awarded, will affect the Fiscal Year 2021 Budget as future amendments. A total of $292,835 and $400,000 has been allocated in the recommended budget in the General Fund and Capital Improvement Fund respectively, although the Village has an additional $12,140,000 worth of grant applications at various levels of the approval process at the time this document was prepared and is awaiting results. Below is a list of confirmed awards that are reflected in the recommended revenues:

- National Endowment for the Arts Cultural Programming (2020-2021) grant for $10,000.
- Kirk Foundation for She Jazz (2020-2021) grant for $25,000.
- Knight Foundation for Bruce Munro Installation (2020-2021) in the amount of $75,000.
- Miami Dade Cultural Affairs Department for YEP Grant- She Jazz (2020-2021) for $10,000.
- State of Florida Cultural Grant for Banyan Bowl Programming (2020-2021) for $46,000.
- Florida Recreation Development Assistance Program Grant Flagler Grove Turf - $400,000.
- The Police Department anticipates receiving grants from a number of different sources including Miami-Dade County and U.S. Department of Justice for approximately $25,000. In addition, the Police have applied for the Coronavirus Emergency Supplemental Funding of $101,835.

Surpluses and Reserves

The Fiscal Year 2021 Budget shows a $8,265,692 General Fund balance at the end of the year. In accordance with the Village's Financial Reserve Policies, a plan must be presented for the use of any excess surplus. By doing so, we ensure that the Village remains in compliance with adopted policies and that the policies do not inadvertently create adverse effects.

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

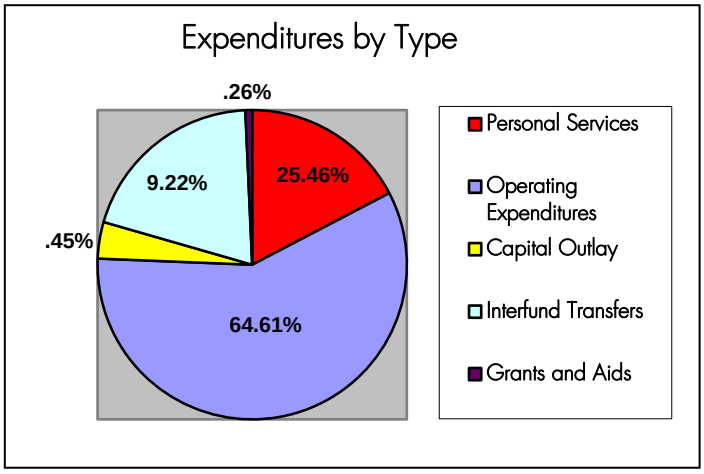
It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt. Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial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

In accordance with the adopted Financial Policies, it is recommended that the Village, establish a Working Capital Reserve in the amount of $2,551,696 or approximately 10% of the net General Fund Expenditures. In addition, it is recommended that the remaining General Fund balance of $317,805 be reserved to offset the rising cost of health insurance. The remaining $2,396,192 can cover future budgetary needs through Fiscal Year 2021 in the event unforeseen economic circumstances change during the budget year.

Expenditure Summary

Expenditures for Fiscal Year 2021 including operating transfers out have decreased from the prior year by 1.7% or $433,200.

Expenditure Type	***Recommended Appropriation***	***Percent %***
Personal Services	$16,486,200	64.61%
Operating Expenditures	6,496,445	25.46%
Capital Outlay	114,920	0.45%
Grants and Aides	65,700	0.26%
Transfers	2,353,690	9.22%
Total Available	$25,516,955	100.0%



The most significant departmental increase occurred in the Building and Planning Department with a total increase of $282,135. Personal increases accounted for $145,280, in part due to the addition of two new part time positions for electrical and mechanical inspectors. The outside services increased $100,000 due to the anticipated increase in the outsourcing of plumbing inspectors. The second largest departmental increase occurred in the IT Department with a total increase of $66,425 primarily due to the conversion of the accounting system to a Cloud based system for $100,000.

Highlights

Personal Services

Personal Services experienced a $510,225 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 5% salary increase that represents a 2% Cost of Living Adjustment and a 3% merit increase. All union employees are budgeted with an overall 5% salary increase (with a 3.305% merit increase and a 1.695% Cost of Living Adjustment). 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 decreased from 25.48% to 24.45%. This decrease affected the Police Department's budget by $48,425. The chart below provides a review of the Village's contributions to the Florida Retirement System per employee, since switching to that pension program:

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

The following are the proposed position changes recommended in the Fiscal Year 2021 Budget:

- 1 new part time position of mechanical inspector for the Building and Planning Department.
- 1 new part time position of electrical inspector for the Building and Planning Department.

Operating Expenses

Total Operating Expenses increased by $293,565. The Council's overall operating expenses decreased by $33,885 due to travel and community event reductions due to the pandemic. The Village Clerk's operating budget increased by $29,500 due to election-year related expenditures. The Village Manager's budget increased by $10,805 for personnel services related expenses. The Finance Department's operating expenditures decreased by $11,420 due to the completion of arbitrage services in the prior year. The Village Attorney's operating budget decreased by $60,000 due to conclusion of the prior year's union negotiations. The General Government budget was decreased by $11,980 primarily due to a reduction of the Employee Tuition Reimbursement Program by $30,000 offset by an increase in the Village's insurance premium. As mentioned previously, the Information Technologies Department increase of $66,425 was due to a switch to the Cloud for the Tyler software. The Police Department operating budget decreased by $348,940, due to the previous year completion of the License Plate Reader Phase 1 project. The Building and Planning Department, increased due to the need for more inspectors, both in-house and outsourced. The Public Works Department experienced a decrease of $161,700 due to a completion of a fee study in the previous year. Pinecrest Gardens experienced a decrease of $100,775 in promotional and professional services

due to cancelled community events and programs due to the pandemic. The Parks and Recreation Department's operating budget increased by $27,645 due to personnel services expenses. And finally, the Community Center experienced a decrease of $36,850 again due to due to savings in utilities and repairs on company owned vehicle due to an opt in for a lease program.

Capital Outlay

Capital Outlay experienced an overall $554,690 decrease. The budgeted amount of $114,920 accounts for computer replacement for the Police Department in the amount of $86,020 in accordance with the 5-year replacement schedule, $22,900 in the Building and Planning Department for a computer and two laptops and a monitor, and $6,000 for Pinecrest Gardens for louvers for the Colonnade's mural wall.

Grants and Aides

Grants and Aides are budgeted at $65,700 with $58,500 of that amount allocated for the Public Schools and the remainder set aside for special community events and police grants. The grant funds awarded to schools can be used for security initiatives in addition to technology upgrades. A total of $3,500 is allocated toward the publication of the school brochure, and the balance is appropriated for transportation initiatives for field trips from the schools to Pinecrest Gardens and transportation of mentors from the High School to the Elementary Schools as part of the Sprout Music Program.

Interfund Transfers

Interfund Transfers out of the General Fund Budget decreased to a total of $84,160 due to the transfer of $125,000 the Capital Improvement Fund, a $2,203,190 transfer to the Debt Service Fund which includes an extra payment for the early retirement of a loan, a $13,500 transfer to the Hardwire Fund, and $12,000 to the Wireless Fund.

Stormwater Utility Fund

The Stormwater Fund is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The proposed stormwater utility fee rate is based on an Equivalent Residential Unit (ERU) of $10.00 for commercial and $10.25 for residential. A total of $1,8350,000 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 2021 Budget allocates $470,000 for construction of several projects as identified in the Transportation Master Plan, $205,160 for personnel costs associated with the tree trimming crew, $75,000 toward design of miscellaneous projects, $92,275 tree and landscape maintenance contractor costs, $23,800 for Street lighting, $600 for water costs

associated with the new sprinkler system in the Kendall Drive median, $4,000 for repairs and maintenance of the bucket truck and chipper, $25,000 for signs, post and potholes, and a transfer out to Debt Service of $25,990.

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 $6,690 is budgeted to offset Police Department training costs.

Police Forfeiture Fund

The Police Forfeiture Fund manages funds collected through the Florida Contraband Forfeiture Act. The funds collected from seized assets may be used for educational purposes, DARE programs or for the purchase of equipment for the Police Department. The Fiscal Year 2021 budget appropriates $20,000 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 $75,330 is allocated towards dispatcher salaries and miscellaneous system costs including repairs and maintenance.

Wireless 911 Fund

The Wireless 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the purchase of systems, training, communications and related capital asset purchases. A total of $65,665 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 $19,295 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 $272,440 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, $50,000 has been allocated for miscellaneous design projects and a total of $420,000 has been allocated to fund Village roadway projects, miscellaneous traffic calming and miscellaneous sidewalk repairs/ improvements.

Impact Fee Fund

In 2019, The Florida Impact Fee Act was amended and required that impact fees be reported in their own separate fund. The Village currently charges impact fees for Police, Parks and Recreation, Municipal Services and Stormwater. The budget increased from $55,000 to $71,500, due mainly in part to the $19,000 expected growth in Municipal Services Impact Fees.

Capital Project Fund

The Capital Project Fund is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. The Fiscal Year 2021 allocation for this fund is supported by a beginning fund balance totaling $ 712 built up from the proceeds from carryover from completed project balances and interest earnings. The Fiscal Year 2021 expenditures total $8,100,428 and includes the proceeds of an $8 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-9 of this document.

Consolidated Funds

The following table illustrates the recommended expenditures including transfers to other funds for the Fiscal Year 2021 Consolidated Budget by Fund:

Funds	FY 2020	FY 2021	Difference	% Diff
General	25,950,155	25,516,955	(433,200)	(1.7)%
Stormwater*	2,271,895	2,484,490	212,595	9.4%
Transportation	1,500,120	931,075	(569,045)	(37.9)%
Police Education	10,980	6,690	(4,290)	(39.1)%
Police Forfeiture	45,000	20,000	(25,000)	(55.6)%
Hardwire 911	41,285	75,330	34,045	82.5%
Wireless 911	29,510	65,665	36,155	122.5%
CITT Public Transit	953,680	780,980	(172,700)	(18.1)%
Prepaid 911	9,420	19,295	9,875	104.8%
Impact Fees	55,000	71,500	16,500	30.0%
Capital Projects	4,733,901	7,927,040	3,193,139	67.5%
Debt Service	1,691,815	2,229,180	537,365	31.8%

Conclusion

Fiscal health is the ability of a municipal government to meet current financial, service, and capital obligations. Ultimately, Pinecrest's fiscal health depends on its capability to meet its current service and capital demands in addition to its ability to sustain prosperity in the long term, while adapting to external influences. Last fiscal year, the Village Council approved a 30-year electric franchise agreement that went into effect in June 2020. The new agreement positively affected the future financial stability of the Village through a guaranteed stable revenue source that has helped offset the decreased sales tax revenue base impacted by the pandemic. While purely coincidental in terms of timing, the decision to proceed with the franchise positioned the Village in the best light to deal with the fluctuations of the current economy.

I am confident the proposed budget is appropriate and prudent given the current state of the country. It maintains fiscally conservative expenditure patterns while capitalizing on the financial opportunities that are unfolding during the country's recovery effort. Organization-wide lessons learned during the 2008 Great Recession, and numerous hurricane events throughout the years, have helped the Village's leaders and administration navigate the unchartered waters of the Coronavirus pandemic. While far from a typical emergency event, the organization's expertise in crisis management coupled with its experience coping with a large economic downturn in the relatively near past, have allowed the organization to quickly shift gears and adjust to the new, post-pandemic normal.

At the core of the Village's existence is the commitment by elected officials and staff to provide exemplary services to the community. By focusing efforts toward problem solving and advocacy on behalf of the residents and businesses, Pinecrest has achieved the founders' vision of 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.

The Coronavirus Pandemic has forced the organization to re-evaluate, reinvent and lead by example. I have never been prouder of the work of the Village Council, Pinecrest's Department Heads and Division Managers. These trying times have tested everyone's resolve, but the Village's team spirit shines brightly. That comradery is a testament to public service in its highest form. Even more so now than before, I offer my sincerest gratitude to all the Village employees who work collaboratively to continue the Village's tradition as a professional and high performing organization. And finally, I would like to thank Assistant Village Manager Angela Gasca and Finance Director Marie Arteaga for their tireless efforts to completing this voluminous document.

Respectfully submitted,

Yocelyn Galiano, ICMA-CM, LEED GA
Village Manager

After-Action Summary

At the Budget Workshop on August 25, 2020, Village Council made several changes to the Village Manager's recommended budget which are identified in the summaries below and in the column titled 2020-21 Council Adopt on the After-Action Summary Tables on the following page.

General Fund

Village Council lowered the millage rate to 2.350 instead of the Manager's recommended rate of 2.399 which decreased the total budgeted revenues by $239,950. The Village Council budget was increased by $10,000 to provide funds for the Economic Development Council of South Miami-Dade. The budget for the Office of the Village Manager and the Office of the Village Clerk increased by a total of $23,460 due to Village Council's approval of a salary increase for the Village Manager and Village Clerk.

Capital Projects Fund

The Capital Projects Fund budget increased by $478,067 to include funding for Phase 2 of the automatic license plate readers program, renovations of the Palmetto Middle School basketball court and the design of the Kendall Drive shared use path.

AFTER ACTION SUMMARY TABLE
Revenues

REVENUE SOURCE	2020 21 MGR REC	2020 21 COUNCIL ADOPT	DIFFERENCE
General Fund Revenues			
Ad Valorem Taxes	$ 11,747,585	$ 11,507,635	($ 239,950)

AFTER ACTION SUMMARY TABLE
Expenditures

FUND/DEPARTMENT	2020 21 MGR REC	2020 21 COUNCIL ADOPT	DIFFERENCE
General Fund:			
Village Council	$ 160,095	$ 170,095	$ 10,000
Office of the Village Manager	765,055	779,345	14,290
Office of the Village Clerk	390,510	399,580	9,070
Capital Project Fund:	$ 8,185,428	$ 8,663,495	$ 478,067

Overview

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

Operating Budget Policies

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

Capital Improvement Policies

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

Debt Management Policies

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

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

Revenue Policies

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

Investment Policies

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

Fund Balance Policies

- The Village of Pinecrest shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance.
- Fund Balance will be classified as follows:
  - Non-expendable fund balance includes amounts that are not in spendable form or are required to be maintained intact (principal of endowment funds).
  - Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers) constitutionally or through enabling legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
  - Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of decision-making authority. Commitments may be changed or lifted only by Village Council taking the same formal action that imposed the constraint originally. Committed fund balance shall include encumbrances outstanding at year end.
  - Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body which the governing body delegated the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.
  - Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contain in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.
- The Village of Pinecrest will maintain a minimum unassigned fund balance in the General Fund of 10% of budgeted expenditures and transfers out. The Village shall strive to keep an additional unassigned fund balance for extraordinary expenditures and mitigation due to the Village being located in a hurricane zone in the amount of $3 million.
- Any approved or budgeted project not completed by fiscal year end; the appropriation for that project shall be carried forward to the next fiscal year. Purchase orders will lapse at fiscal year-end and be re-encumbered at the beginning of the next year for expenses not incurred by the last day of the fiscal year.

Accounting, Auditing and Financial Reporting Policies

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

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

Audit Committee and Auditor Selection Policies

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

Capital Assets Policies

Threshold

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

Asset Categorization

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

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

Infrastructure Accounting

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

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

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

Capital Outlay

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

Deprecation Method

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

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

Capital Assets

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

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

Estimated Useful Assets Life

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

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

- Stormwater system – 50 years
- Sidewalks – 20 years

Five-Year Capital Plan

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

Fixed Asset Accounting

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

Purchasing Policies

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

Items covered by this policy:

- Materials
- Supplies
- Equipment
- Improvements
- Services

Competitive Bid and Purchase Order Requirements

Purchases of less than $10,000.00 must have been included in the original budget or receive approval from the Village Manager, but do not require:
- Purchase Orders
- Competitive Bids
- Quotes from 3 different vendors

Purchases ranging between $10,000.00 and $49,999.99 require:
- Quotes from 3 different vendors
- Purchase orders must be obtained before an expenditure is made or funds committed
- Village Manager's approval

Purchases of $50,000.00 and greater require:
- Competitive bids (see Section below), however, the Village Council may waive this requirement
- Purchase orders must be obtained before an expenditure is made or funds committed and approved by the Village Manager
- Village Council award

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

Competitive Bid Requirements

The Village Manager shall direct that:
- Bid proposals, including specifications, are prepared.

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

Procedures for Obtaining a Purchase Order

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

State of Emergency or Natural Disaster Expenses

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

Travel Policies

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

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

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

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

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

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

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

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

Retiree Health Insurance Policies

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

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

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

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

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

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

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

Fraud Policy

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

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

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

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

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

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

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

Whistleblower Policy

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

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

Construction Guarantee Policy

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

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

Annual Budget Procedures

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

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

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

Budget and Accounting Basis

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

The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects.) Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period during which services and goods are received and liabilities are incurred. The basis of budgeting and the basis of accounting are the same for all funds with the exception of the Enterprise Funds (Stormwater Utility Fund). Enterprise Funds are budgeted using accrual basis, except for depreciation, and accounted for using the accrual basis. Adjustments are made at fiscal year-end as part of fiscal year closing.

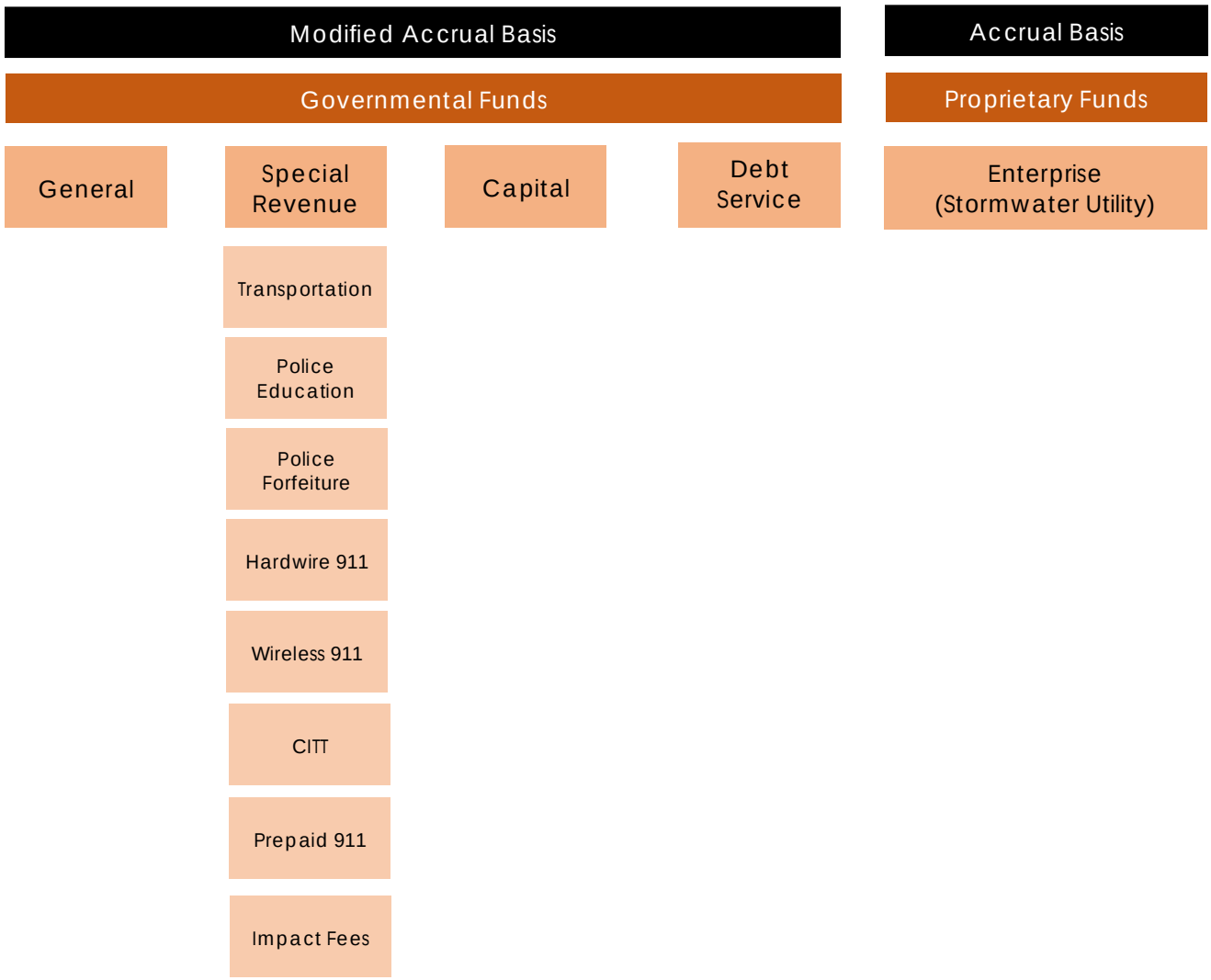
Revenue is considered available when it is collected during the current period, and the actual collection will occur either during the current period, or after the end of the period, but in time to pay current year-end liabilities. Generally, property taxes, grants and interfund transfers are

accounted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part, are recorded on an accrual basis because they are measurable when they are incurred.

In Enterprise Funds, such as the Stormwater Utility Fund, the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenditures are recognized in the accounting period in which they are incurred.

The essential elements of the accrual accounting method include:

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



Fund Structure

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

Funds Overview

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

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

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

Stormwater Utility Fund
The Stormwater Utility Fund accounts for the financial resources received and allocated on behalf of the Stormwater Utility maintained by the Village of Pinecrest. The funds are used to maintain the sewer system and drainage canals located within the Village. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position and cash flows. Oversight of this fund is primarily the function of the Public Works Department.

Transportation Fund
The Transportation Fund receives entitlement grants from the state government to be used on the transportation system within the Village of Pinecrest. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for particular purposes. Oversight of this fund is primarily the function of the Public Works Department.

Police Education Fund
The Police Education Fund receives funds from judgments, donations and grants to be used to provide training to Police Department personnel. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for particular purposes. Oversight of this fund is primarily the function of the Police Department.

Police Forfeiture Fund
The Police Forfeiture Fund receives forfeited cash and assets of individuals involved in drug enforcement activities and must be used for police related services. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for particular purpose. Oversight of this fund is primarily the function of the Police Department.

Hardwire 911 Fund
The Hardwire 911 Fund accounts for funds received from telephone (land lines) fees and offsets a portion of the emergency 911 operations. Oversight of this fund is primarily the function of the Police Department.

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

CITT Public Transit Fund
The CITT Public Transit Fund receives funds from the half-cent sales tax levied in Miami-Dade County of which 20% must be used for public transit projects. Oversight of this fund is primarily the function of the Office of the Village Manager.

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

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

Capital Project Fund
The Capital Project Fund is used to account for financial resources used for the acquisition or construction of major capital facilities other than those accounted for in proprietary funds or in the Transportation Fund. Oversight of this fund is primarily the function of the Office of the Village Manager.

Debt Service Fund
The Debt Service Fund is used to accumulate resources and distributed principal, interest and bond related issuance costs on long-term debt payable by the Village of Pinecrest. Oversight of this fund is primarily the function of the Office of the Village Manager.

Funds Oversight

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

	Office of the Village Manager	Police Department	Public Works Department
General Fund	•		
Stormwater Utility Fund			•
Transportation Fund			•
Police Education Fund		•	
Police Forfeiture Fund		•	
Hardwire 911 Fund		•	
Wireless 911 Fund		•	
CITT Public Transit Fund	•		
Prepaid 911 Fund		•	
Impact Fees Funds	•		
Capital Project Fund	•		
Debt Service Fund	•		

Fund Balances

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

Fund	FY 2019-20	FY 2020-2021	Difference	
General Fund Due to the pandemic, FY20 experienced a shortfall in revenues that carried forward into the reserve beginning balance of FY21. The FY21 includes a one-time extinguishment of debt of about $540,000. Also, this includes $2.258 million in expected funds from FEMA reimbursement.	$ 6,874,480	$ 8,486,487	$ 1,612,007	23.4%
Stormwater Utility Fund A portion of the fund balance was used for a large Stormwater project.	589,029	315,633	(273,396)	-46.4%
Transportation Fund Funds are being used to complete projects from the Transportation Master Plan.	56,775	105	(56,670)	-99.8%
Police Education Fund Received more funds than expected and carried over a larger balance.	9,016	15,597	6,581	73.0%
Police Forfeiture Fund Funds had been accumulated for a large project which was completed.	5,666	3,904	(1,762)	-31.1%
Hardwire 911 Fund	393	387	(6)	-1.5%
Wireless 911 Fund Extra funds were used for dispatching services	29,586	108	(29,478)	-99.6%
CITT Public Transit Fund A third route was added to the Pinecrest People Mover and completed a full year of the FreeBee service.	130,183	55,375	(74,808)	-57.5%
Prepaid 911 Fund Extra funds were used for dispatching services.	5,674	4,608	(1,066)	-18.8%
Capital Project Fund The balance decreased due to the inclusion of several projects and the minimal transfer of funds from the General Fund.	224,537	2,217	(222,320)	-99.0%
Debt Service Fund	-	-	-	0.0%
Impact Fees Funds This is a new fund added in FY 2020 and funds are expended as projects arise.	-	93,638	-	100.0%

Fund Expenditures

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

Fund	FY 2019-2020	FY 2020-2021	Difference	
General Fund	$ 25,950,155	$ 25,369,490	$ (580,665)	-2.2%
Stormwater Utility Fund	2,271,895	2,484,490	212,595	9.4%
Transportation Fund	1,500,120	931,075	(569,045)	-37.9%
Police Education Fund	10,980	6,690	(4,290)	-39.1%
Police Forfeiture Fund	45,000	20,000	(25,000)	-55.6%
Hardwire 911 Fund	41,285	75,330	34,045	82.5%
Wireless 911 Fund	29,510	65,665	36,155	122.5%
CITT Public Transit Fund	953,680	780,980	(172,700)	-18.1%
Prepaid 911 Fund	9,420	19,295	9,875	104.8%
Capital Project Fund	4,733,901	8,663,495	3,929,594	83.0%
Debt Service Fund	1,691,815	2,229,180	537,365	31.8%
Impact Fees Funds	55,000	71,500	16,500	30.0%

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET*	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
General Fund					
Beginning Balance*	$ 3,756,507	$ 7,367,755	$ 5,680,978	$ 8,486,477	$ 8,486,477
Revenues	25,550,669	25,456,880	27,586,656	25,609,450	25,369,500
Less Expenditures**	21,281,732	23,512,305	22,343,307	22,852,340	22,885,800
Less Interfund transfers out	2,344,466	2,437,850	2,437,850	2,368,690	2,483,690
General Fund Balance	**$ 5,680,978**	**$ 6,874,480**	**$ 8,486,477**	**$ 8,874,897**	**$ 8,486,487**
Stormwater Utility Fund					
Unrestricted Net Assets	867,681	1,586,799	1,165,312	1,549,647	1,549,647
Revenues	1,368,403	1,274,125	1,238,000	1,250,476	1,250,476
Less Expenses	1,070,771	2,271,895	853,665	2,484,490	2,484,490
***Stormwater Utility Unrestr. Net Assets**	**$ 1,165,312**	**$ 589,029**	**$ 1,549,647**	**$ 315,633**	**$ 315,633**
Transportation Fund					
Beginning Balance	3,026,993	1,080,535	1,083,604	495,795	495,795
Revenues	567,033	476,360	542,079	435,385	435,385
Less Expenditures	2,484,431	1,474,130	1,103,898	905,085	905,085
Less Interfund transfers out	25,990	25,990	25,990	25,990	25,990
Transportation Fund Balance	**$ 1,083,605**	**$ 56,775**	**$ 495,795**	**$ 105**	**$ 105**
Police Education Fund					
Beginning Balance	7,851	16,796	18,937	19,087	19,087
Revenues	12,007	3,200	8,660	3,200	3,200
Less Expenditures	921	10,980	8,510	6,690	6,690
Police Education Fund Balance	**$ 18,937**	**$ 9,016**	**$ 19,087**	**$ 15,597**	**$ 15,597**
Police Forfeiture Fund					
Beginning Balance	75,448	30,616	56,904	20,404	20,404
Revenues	70,363	20,050	3,500	3,500	3,500
Less Expenditures	88,907	45,000	40,000	20,000	20,000
Police Forfeiture Fund Balance	**$ 56,904**	**$ 5,666**	**$ 20,404**	**$ 3,904**	**$ 3,904**

Fund Balances

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET*	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
Hardwire 911 Fund					
Beginning Balance	21,132	1,978	17,959	20,117	20,117
Revenues	27,490	28,200	27,778	42,100	42,100
Transfers In	1,000	11,500	11,500	13,500	13,500
Less Expenditures	31,663	41,285	37,120	75,330	75,330
Hardwire 911 Fund Balance	**$ 17,959**	**$ 393**	**$ 20,117**	**$ 387**	**$ 387**
Wireless 911 Fund					
Beginning Balance	29,019	38,886	28,283	23,573	23,573
Revenues	21,792	20,210	24,800	30,200	30,200
Less Expenditures	7,528	29,510	29,510	65,665	65,665
Wireless 911 Fund Balance	**$ 28,283**	**$ 29,586**	**$ 23,573**	**$ 108**	**$ 108**
CITT Public Transit Fund					
Beginning Balance	597,673	295,369	174,677	2,257	2,257
Revenues	864,649	788,494	634,223	834,098	834,098
Less Expenditures	1,287,645	953,680	806,643	780,980	780,980
CITT Public Transit Fund Balance	**$ 174,677**	**$ 130,183**	**$ 2,257**	**$ 55,375**	**$ 55,375**
Prepaid 911 Fund					
Beginning Balance	9,271	8,674	12,183	11,803	11,803
Revenues	6,115	6,420	9,040	12,100	12,100
Transfers In	-	-	-	-	-
Less Expenditures	3,203	9,420	9,420	19,295	19,295
Prepaid 911 Fund Balance	**$ 12,183**	**$ 5,674**	**$ 11,803**	**$ 4,608**	**$ 4,608**
Capital Project Fund					
Beginning Balance	367,374	3,732,913	2,952,202	712	712
Revenues***	2,675,161	465,000	504,000	8,410,000	8,410,000
Transfers in	808,105	760,525	760,525	140,000	255,000
Less Expenditures	898,438	4,733,901	4,216,015	8,185,428	8,663,495
Less Interfund transfers out					
Capital Project Fund Balance	**$ 2,952,202**	**$ 224,537**	**$ 712**	**$ 365,284**	**$ 2,217**
Debt Service Fund					
Beginning Balance					
Transfers in	1,576,351	1,691,815	1,691,815	2,229,180	2,229,180
Less Expenditures	1,576,351	1,691,815	1,691,815	2,229,180	2,229,180
Debt Service Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Impact Fees Fund					
Beginning Balance	$ -	$ -	$ 44,047	$ 93,638	$ 93,638
Revenues	44,047	55,000	83,410	71,500	71,500
Less Expenditures	-	55,000	33,818	71,500	71,500
Impact Fees Funds Balance	**$ 44,047**	**$ -**	**$ 93,638**	**$ 93,638**	**$ 93,638**
Total Fund Balance	**$ 11,235,088**	**$ 7,925,339**	**$ 10,723,512**	**$ 9,729,537**	**$ 8,978,060**

Fiscal Year 2021 Consolidated Budget

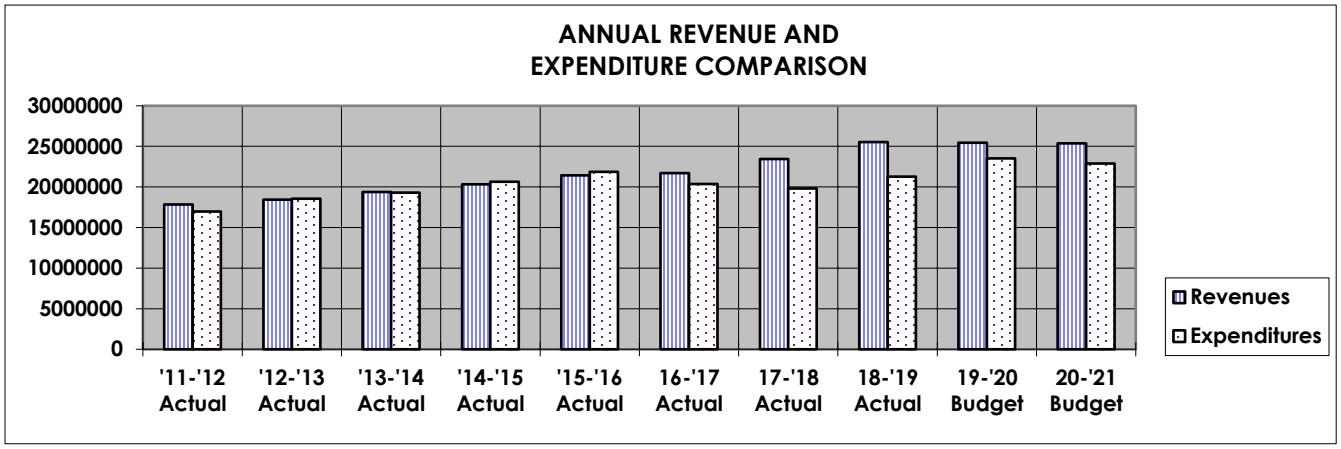
This budget summary presents a consolidated picture of the total revenue and expenditures of the General Fund, Stormwater Utility Fund, Transportation Fund, Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund, Wireless 911 Fund, CITT Public Transit Fund, Prepaid 911 Fund, Impact Fee Funds, Capital Project Fund, and the Debt Service Fund.

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

The consolidated budget expenditures for all funds including operating transfers out are $40,717,190.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET*	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
Beginning Balance	**8,758,949**	**14,160,321**	**11,235,088**	**10,723,512**	**10,723,512**
Taxes	$ 14,882,377	$ 15,415,010	$ 15,284,981	$ 15,795,775	$ 15,555,825
Licenses and Permits	4,227,302	3,463,285	3,380,990	3,684,280	3,684,280
Intergovernmental Revenue	3,213,911	3,574,479	3,487,123	3,621,718	3,621,718
Charges for Services	2,834,013	2,674,940	1,834,585	2,538,060	2,538,060
Fines and Forfeitures	1,671,865	1,885,980	1,677,700	1,493,780	1,493,780
Stormwater Utility Fees	1,262,088	1,269,125	1,225,000	1,240,476	1,240,476
Miscellaneous Revenue	499,072	311,120	3,771,767	327,920	327,920
Interfund transfers in	2,370,456	2,463,840	2,463,840	2,394,680	2,509,680
Debt Proceeds	2,617,100	-	-	8,000,000	8,000,000
Sub-total	**$ 33,578,185**	**$ 31,057,779**	**$ 33,125,986**	**$ 39,096,688**	**$ 38,971,738**
Total Resources Available	**$ 42,337,134**	**$ 45,218,100**	**$ 44,361,074**	**$ 49,820,200**	**$ 49,695,250**
Expenditures - all funds					
Personal Services	14,593,273	16,174,930	15,473,226	16,640,180	16,663,640
Operating Expenses	7,103,141	8,276,955	7,435,980	7,638,075	7,638,075
Capital Outlay	5,106,820	8,608,511	6,345,091	11,122,848	11,600,915
Grants and Aids	62,097	76,710	77,610	65,700	75,700
Financing Sources	-	-	-	-	-
Interfund Transfer Out	2,370,456	2,463,840	2,463,840	2,394,680	2,509,680
Debt Service	1,576,351	1,691,815	1,691,815	2,229,180	2,229,180
Emergency Services - Hurricane	289,908	-	150,000		
Sub-total	**$ 31,102,046**	**$ 37,292,761**	**$ 33,637,561**	**$ 40,090,663**	**$ 40,717,190**
Total Consolidated Fund Balance	**$ 11,235,088**	**$ 7,925,339**	**$ 10,723,512**	**$ 9,729,537**	**$ 8,978,060**

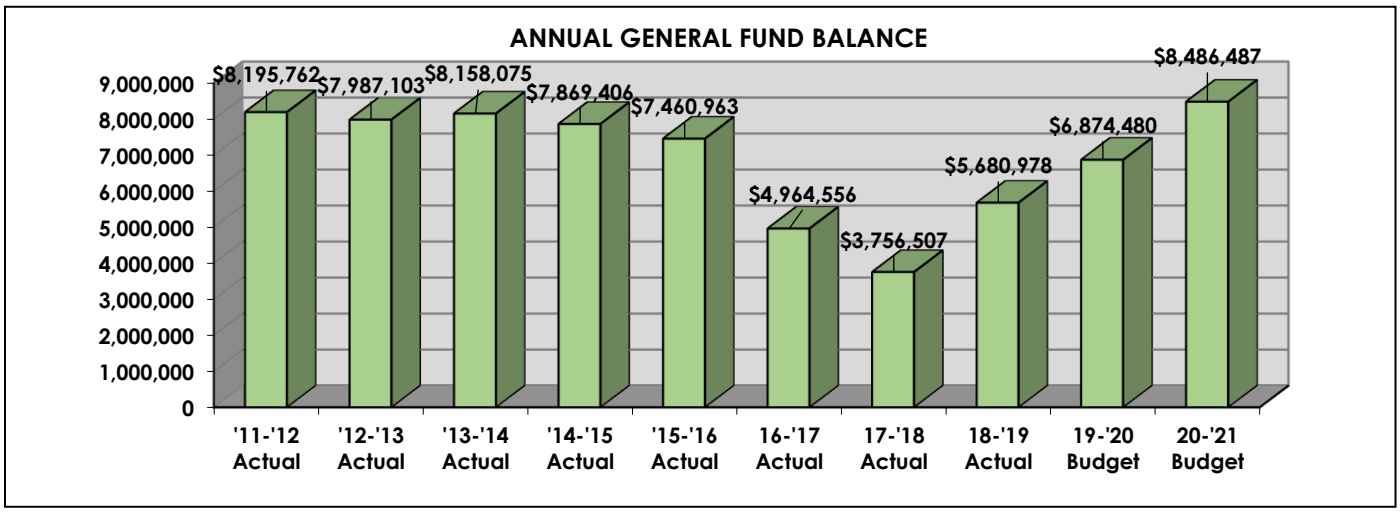
General Fund Summary



The Fiscal Year 2021 General Fund estimated revenue is $25,369,500 and shows a $87,380 decrease from the prior year's budgeted revenue. Expenditures, excluding transfers, for Fiscal Year 2021 have decreased from the prior year by 2.7% or $626,505. The Fiscal Year 2021 Budget proposes $22,885,800 in expenditures. The Fiscal Year 2020-2021 Budget projects a $8,486,487 General Fund balance on September 30, 2021.

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 $11,757,635 in revenues, including delinquency collection. The Utility Tax for Electricity, Building Permits, and the Electricity Franchise Fees are the next highest revenue contributors, each contributing $2,200,000, $2,000,000 and $1,250,000 respectively. Taxes represent 61.1% of the revenue sources for the Village of Pinecrest. Other significant revenues are derived from the Local Government Half-Cent Sales Tax, Communications Services Tax, Traffic Light Camera fines and the Community Center. More detailed information on all revenues may be found in the General Fund Revenue section of this budget.

The largest dollar-wise increase in expenditures occurred in the Building and Planning Department mainly due to inclusion of additional funds for outside inspectors. It experienced a $231,735, or 9.7%, increase over the prior year. Below is a graph which displays the General Fund Balance over the last ten years.



General Fund Summary

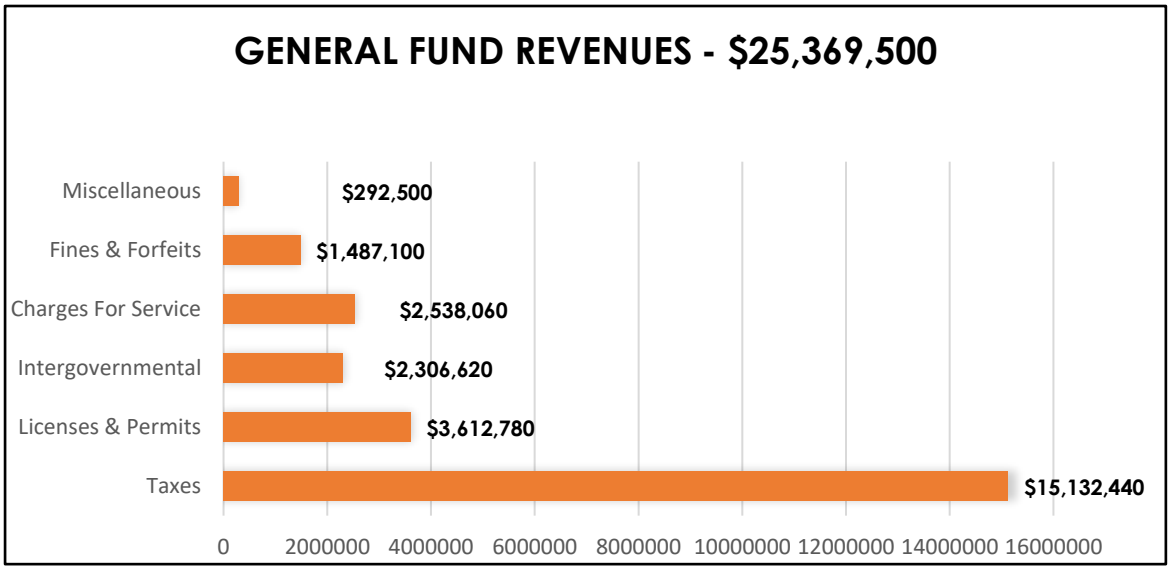
The General Fund uses modified accrual accounting. This is the basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.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

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
Beginning Balance	**$ 3,756,507**	**$ 7,367,755**	**$ 5,680,978**	**$ 8,486,477**	**$ 8,486,477**
Taxes	$ 14,398,104	$ 14,948,650	$ 14,813,075	$ 15,372,390	$ 15,132,440
Licenses	$ 4,103,971	$ 3,408,285	$ 3,297,580	$ 3,612,780	$ 3,612,780
Intergovernmental Revenue	$ 2,237,053	$ 2,267,205	$ 2,339,632	$ 2,306,620	$ 2,306,620
Charges for Services	$ 2,834,013	$ 2,674,940	$ 1,834,585	$ 2,538,060	$ 2,538,060
Fines and Forfeitures	$ 1,591,045	$ 1,862,800	$ 1,665,700	$ 1,487,100	$ 1,487,100
Miscelleanous Revenues	$ 386,483	$ 295,000	$ 3,636,084	$ 292,500	$ 292,500
Transfers In	$ -	$ -	$ -	$ -	$ -
Prior Year Forward	$ 3,756,507	$ 7,367,755	$ 5,680,978	$ 8,486,477	$ 8,486,477
TOTAL AVAILABLE RESOURCES	**$ 29,307,176**	**$ 32,824,635**	**$ 33,267,634**	**$ 34,095,927**	**$ 33,855,977**

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
VILLAGE COUNCIL	$ 167,113	$ 193,980	$ 182,880	$ 160,095	$ 170,095
VILLAGE MANAGER	716,208	754,250	765,036	765,055	779,345
VILLAGE CLERK	375,102	360,910	349,232	390,410	399,580
FINANCE	334,770	390,350	384,252	378,930	378,930
VILLAGE ATTORNEY	550,745	505,000	355,000	445,000	445,000
GENERAL GOVERNMENT	1,262,217	1,639,570	1,591,759	1,418,245	1,418,245
INFORMATION TECHNOLOGY	430,989	446,870	456,087	513,295	513,295
POLICE	9,226,618	10,354,650	10,022,115	9,954,530	9,954,530
BUILDING AND PLANNING	2,237,093	2,388,750	2,181,914	2,620,485	2,620,485
PUBLIC WORKS	776,179	927,170	849,590	765,470	765,470
PARKS AND RECREATION	1,350,680	1,489,625	1,329,313	1,517,270	1,517,270
COMMUNITY CENTER	1,089,395	1,380,440	1,108,857	1,343,590	1,343,590
PINECREST GARDENS	2,474,715	2,680,740	2,617,273	2,579,965	2,579,965
TOTAL EXPENDITURES	**$ 20,991,824**	**$ 23,512,305**	**$ 22,193,307**	**$ 22,852,340**	**$ 22,885,800**
TRANSFER OUT	**$ 2,344,466**	**$ 2,437,850**	**$ 2,437,850**	**$ 2,368,690**	**$ 2,483,690**
TOTALS	**$ 23,336,290**	**$ 25,950,155**	**$ 24,631,157**	**$ 25,221,030**	**$ 25,369,490**
EMERGENCY SERVICES- HURRICANE	**289,908**	**-**	**150,000**	**-**	**-**
TOTAL WITH HURRICANE	**$ 23,626,198**	**$ 25,950,155**	**$ 24,781,157**	**$ 25,221,030**	**$ 25,369,490**

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 2021 General Fund estimated revenue is $25,369,500 and shows a $87,380 decrease from the prior year's budgeted revenue. Taxes will generate $15,132,440 in revenue during Fiscal Year 2020-2021. Licenses and Permits will generate $3,612,780 in revenues, an increase of 6%. Intergovernmental Revenues will generate $2,306,620, an increase of 1.7%, and Charges for Services is expected to generate $2,538,060, a decrease of $136,880 over the prior year. Fines and Forfeits are expected to generate $1,487,100, $375,700 less than was budgeted the prior year. Miscellaneous Revenues is budgeted at $292,500, a decrease of $2,500.



The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate $11,757,635 in revenues, including delinquency collection. The Utility Tax for Electricity, Building Permits, and the Electricity Franchise Fees are the next highest revenue contributors, each contributing $2,200,000, $2,000,000 and $1,250,000 respectively. Taxes represent 61.1% of the revenue sources for the Village of Pinecrest.

Prior Year Fund Balance Forward

The FY 2021 Budget projects a Prior Year Fund Balance Forward of $8,486,477 which includes an anticipated $2,258,161 from Hurricane Irma FEMA proceeds.

The prior FY 2020 Budget projections anticipated a Prior Year Beginning Fund Balance Forward of $7,367,755 and an Ending Fund Balance of $6,874,480.

General Fund Revenues

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
Beginning Balance	**$ 3,756,507**	**$ 7,367,755**	**$ 5,680,978**	**$ 8,486,477**	**$ 8,486,477**
TAXES:					
311.000 Ad Valorem Taxes	$ 10,799,941	$ 11,452,380	$ 11,249,550	$ 11,747,585	$ 11,507,635
311.100 Ad Valorem Taxes-Delinquent	$ 234,480	$ 250,000	$ 240,060	$ 250,000	$ 250,000
314.100 Utility Tax-Electricity	$ 2,106,119	$ 2,030,000	$ 2,116,085	$ 2,200,000	$ 2,200,000
314.300 Utility Tax-Water	$ 251,395	$ 230,000	$ 248,530	$ 275,000	$ 275,000
314.400 Utility Tax-Gas	$ 56,280	$ 75,000	$ 46,970	$ 60,000	$ 60,000
315.000 Communications Services Tax	$ 816,945	$ 781,270	$ 776,710	$ 729,305	$ 729,305
316.000 Local business tax	$ 132,945	$ 130,000	$ 135,170	$ 110,500	$ 110,500
TOTAL TAXES	**$ 14,398,104**	**$ 14,948,650**	**$ 14,813,075**	**$ 15,372,390**	**$ 15,132,440**
LICENSES AND PERMITS:					
322.000 Building Permits	$ 2,722,802	$ 2,400,000	$ 2,185,975	$ 2,000,000	$ 2,000,000
322.001 Public Works Permits	$ 23,233	$ 15,000	$ 57,855	$ 10,000	$ 10,000
323.100 Franchise Fees-Electricity	$ 759,202	$ 555,785	$ 555,785	$ 1,250,000	$ 1,250,000
323.400 Franchise Fees-Gas	$ 13,708	$ 12,500	$ 14,360	$ 18,000	$ 18,000
323.700 Franchise Fees-Solid Waste	$ 130,727	$ 125,000	$ 144,045	$ 109,780	$ 109,780
324.110 Impact Fees, Police	$ 1,251	$ -		$ -	$ -
324.610 Impact Fees, Parks and Recreation	$ 16,372	$ -		$ -	$ -
324.710 Surcharge, Solid Waste	$ 138,603	$ 120,000	$ 128,930	$ 90,000	$ 90,000
324.711 Impact Fees, Municipal Services	$ 34,989	$ -		$ -	$ -
329.000 Other Licenses, Fees & Permits	$ 263,084	$ 180,000	$ 210,630	$ 135,000	$ 135,000
TOTAL LICENSES AND PERMITS	**$ 4,103,971**	**$ 3,408,285**	**$ 3,297,580**	**$ 3,612,780**	**$ 3,612,780**
INTERGOVERNMENTAL REVENUE:					
334.500 Misc Grants, Police	$ 24,167	$ 25,000	$ 25,000	$ 126,835	$ 126,835
334.575 Misc Grants, Pinecrest Gardens	$ 30,853	$ 132,000	$ 132,000	$ 166,000	$ 166,000
334.600 Economic Grant B&P		$ -		$ -	$ -
334.625 MOE School Board	$ 70,176	$ 70,335	$ 70,176	$ 70,335	$ 70,335
335.120 State Revenue Sharing Proceeds	$ 546,631	$ 527,495	$ 549,261	$ 499,230	$ 499,230
335.150 Alcoholic Beverage Licenses	$ 5,943	$ 12,500	$ 5,945	$ 3,500	$ 3,500
335.180 Local Gov't Half-Cent Sales Tax	$ 1,466,774	$ 1,422,375	$ 1,469,890	$ 1,374,845	$ 1,374,845
338.000 Local Business Tax County	$ 92,509	$ 77,500	$ 87,360	$ 65,875	$ 65,875
TOTAL INTERGOV'T REVENUE	**$ 2,237,053**	**$ 2,267,205**	**$ 2,339,632**	**$ 2,306,620**	**$ 2,306,620**
CHARGES FOR SERVICES:					
341.101 Administrative fees, stormwater serv	$ 237,144	$ 156,810	$ 142,465	$ 358,935	$ 358,935
341.107 Administrative fees, CITT	$ 39,626	$ 38,000	$ 38,000	$ 39,630	$ 39,630
342.100 Private Detail-Police	$ 23,460	$ 20,000	$ 36,660	$ 5,000	$ 5,000
342.101 Police Fees	$ 53,179	$ 60,400	$ 15,000	$ 10,000	$ 10,000
342.900 Other Public Safety Charges	$ 20,833	$ 46,820	$ 46,820	$ 126,510	$ 126,510
343.901 US1 Maintenance Fees	$ 7,876	$ 7,810	$ 7,810	$ 7,875	$ 7,875
347.000 Parks and Recreation	$ 500,347	$ 450,000	$ 198,520	$ 337,500	$ 337,500
347.100 Community Center	$ 1,165,980	$ 1,125,000	$ 804,875	$ 1,013,610	$ 1,013,610
347.300 Pinecrest Gardens	$ 753,211	$ 735,000	$ 520,000	$ 609,000	$ 609,000
349.000 Other Charges for Services	$ 32,357	$ 35,100	$ 24,435	$ 30,000	$ 30,000
TOTAL CHARGES FOR SERVICES:	**$ 2,834,013**	**$ 2,674,940**	**$ 1,834,585**	**$ 2,538,060**	**$ 2,538,060**

General Fund Revenues

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	$ 96,611	$ 100,000	$ 50,000	$ 85,000	$ 85,000
351.900 Traffic Light Cameras Fines	$ 1,072,711	$ 1,442,800	$ 1,148,140	$ 1,082,100	$ 1,082,100
354.000 Violations of Local Ordinances	$ 231,533	$ 225,000	$ 330,170	$ 225,000	$ 225,000
355.000 Sidewalk Fees	$ 190,189	$ 95,000	$ 137,390	$ 95,000	$ 95,000
TOTAL FINES AND FORFEITURES	**$ 1,591,045**	**$ 1,862,800**	**$ 1,665,700**	**$ 1,487,100**	**$ 1,487,100**
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	$ 189,544	$ 130,000	$ 172,090	$ 130,000	$ 130,000
364.000 Sale of Assets	$ 393	$ 5,000	$ 30	$ 2,500	$ 2,500
366.000 Donations from Private Sources	$ 36,096	$ 10,000	$ 10,350	$ 10,000	$ 10,000
369.000 Other Miscellaneous Revenues	$ 160,450	$ 150,000	$ 3,453,614	$ 150,000	$ 150,000
TOTAL MISCELLANEOUS REVENUES	**$ 386,483**	**$ 295,000**	**$ 3,636,084**	**$ 292,500**	**$ 292,500**
TOTAL REVENUES	**$ 25,550,669**	**$ 25,456,880**	**$ 27,586,656**	**$ 25,609,450**	**$ 25,369,500**
TOTAL AVAILABLE RESOURCES	**$ 29,307,176**	**$ 32,824,635**	**$ 33,267,634**	**$ 34,095,927**	**$ 33,855,977**

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.

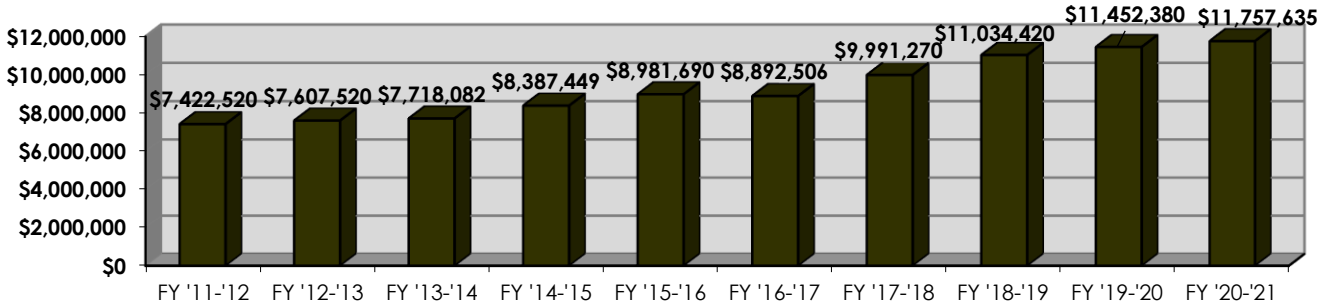
Ad Valorem Taxes
$11,757,635

Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mils. The July 1, 2020 Estimated Certified Taxable Value of the Village increased from $ $4,993,662,119 in 2019 (final tax roll value) to $5,154,597,513 in 2020 or approximately 3.22%. The Proposed Millage Rate for 2020-2021 is 2.350, a reduction from the previous year. It will generate $11,507,635 of Ad Valorem revenue budgeted at a 95% collection rate, with $250,000 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 2015 through 2019.

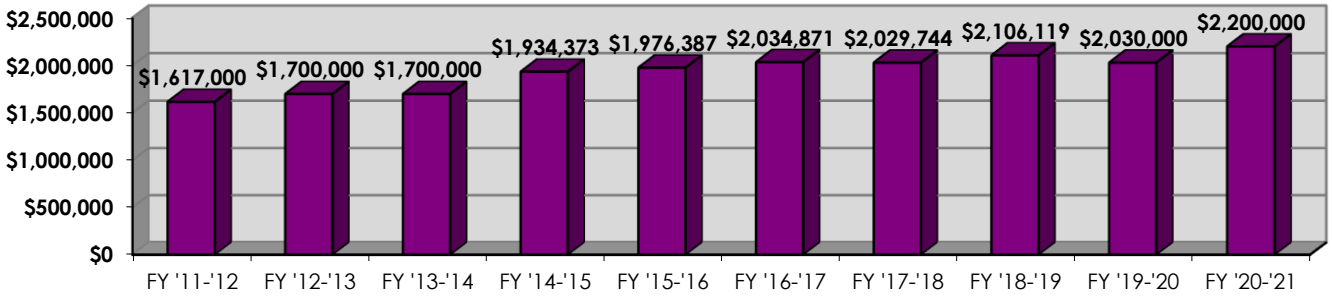
TAXING AGENCY	2015 MILLAGE	2016 MILLAGE	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE
Village of Pinecrest	2.3000	2.3000	2.3000	2.3990	2.3990
Miami-Dade County School Board	7.4130	7.1380	6.7740	6.5040	7.0250
Miami-Dade County School Board Debt Service	0.1990	0.1840	0.2200	0.2290	0.1230
Everglades Project	0.0506	0.0471	0.0441	0.0417	0.0397
South Florida Water Management District	0.1459	0.1359	0.1275	0.1209	0.1152
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4500	0.4000	0.4000	0.4644	0.4780
Miami-Dade Children's Trust	0.5000	0.5000	0.4673	0.4415	0.4680
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0086	0.0075	0.0075	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1586	0.1477	0.1384	0.1310	0.1246
Total Taxes Paid by Pinecrest Residents	**18.6293**	**18.2638**	**17.8824**	**17.7351**	**18.1761**

Ad Valorem Taxes



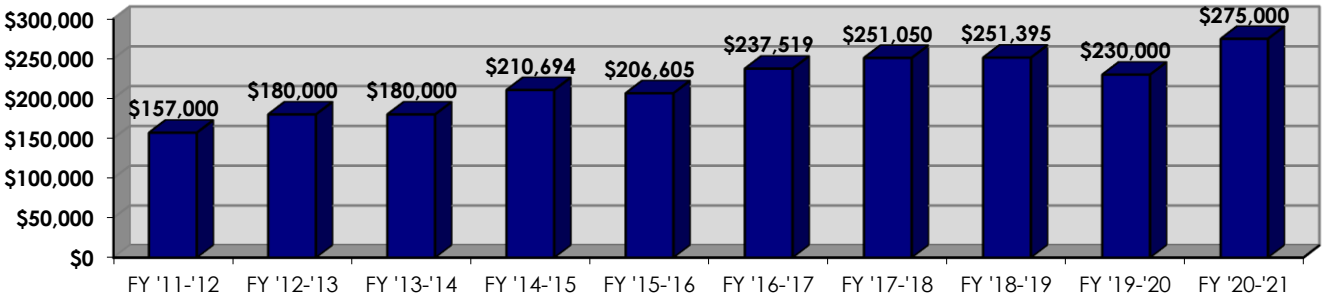
Utility Tax – Electricity
$2,200,000

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be $170,000 more than the previous year. The Electricity Utility Tax line item is derived from a 10% tax levied on each customer's electric bill. The revenue trend is based on electricity consumption and is budgeted using the previous year's revenue.



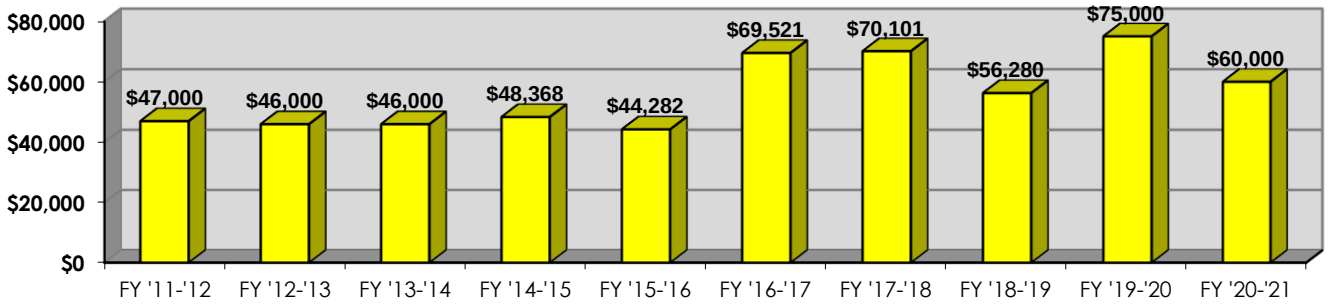
Utility Tax – Water
$275,000

This revenue is derived from a 10% tax levied upon each customer's water bill generating estimated revenue of $275,000, an increase of $45,000. The revenue derived over the last five years is fairly stable and is projected based upon a five-year average.



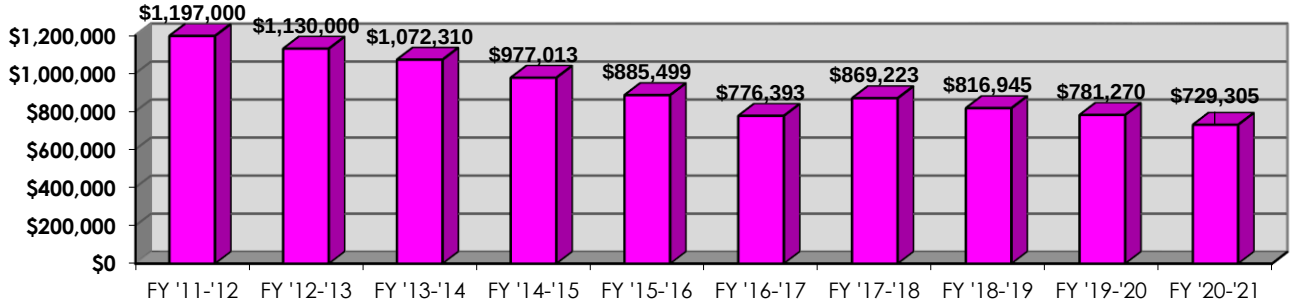
Utility Tax – Gas
$60,000

The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated $60,000 in utility tax revenue, $15,000 less than the prior year. This figure is based on trends over the past five years which shows a fairly stable source of income.



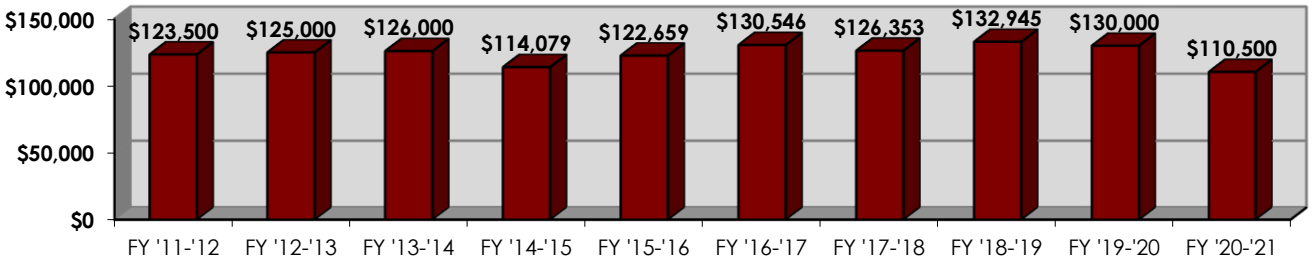
Communications Service Tax
$729,305

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 $781,270 in revenues based upon State of Florida revenue estimates. This is showing a stagnant trend.



Local Business Tax
$110,500

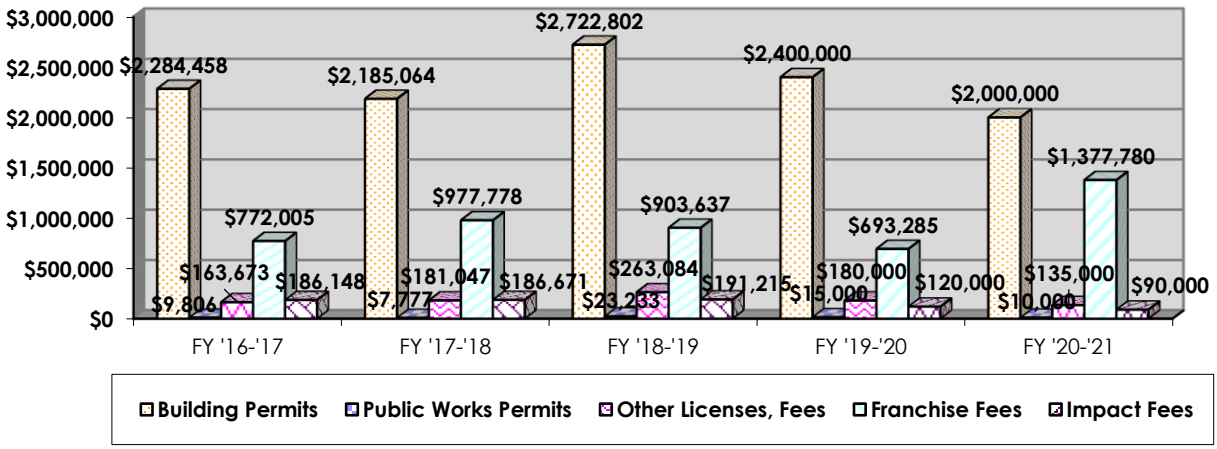
Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate $110,500, $19,500 less than the prior year. This revenue estimate uses a two-year average of actual collection figures, which show an overall stable trend.



Licenses and Permits

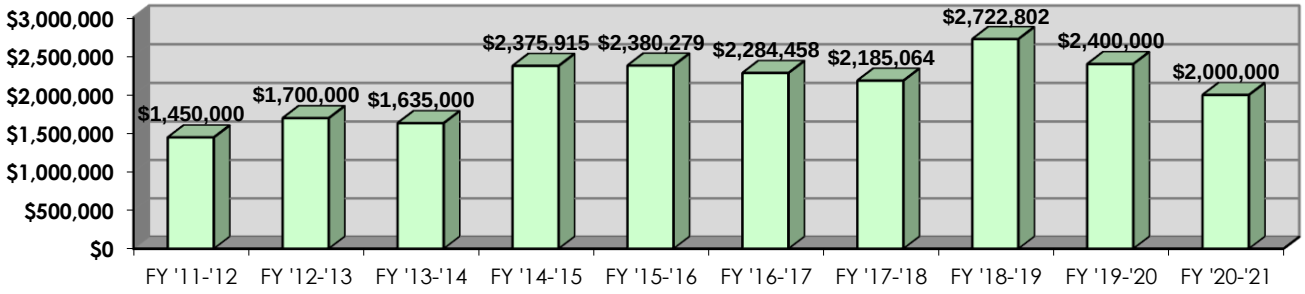
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



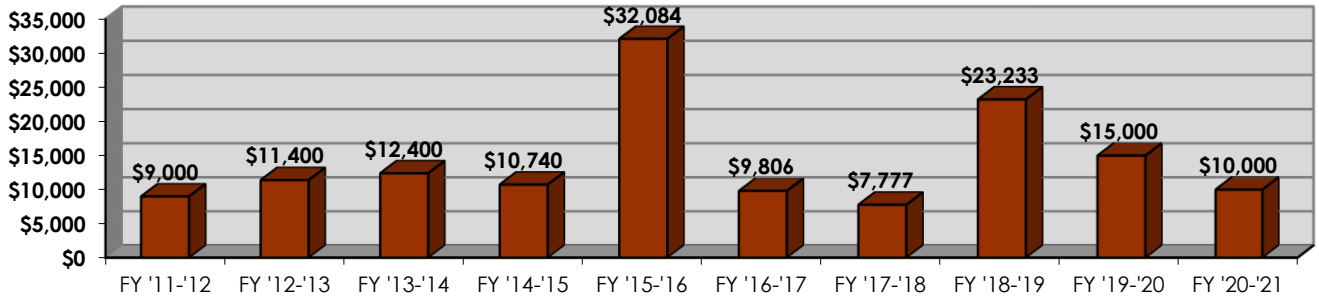
Building Permits
$2,000,000

The Building Permit revenue is estimated at $2,000,000, a decrease of $400,000. This revenue trend has been increasing slowly due to new development, however, due to the coronavirus pandemic, a slow-down in construction is expected.



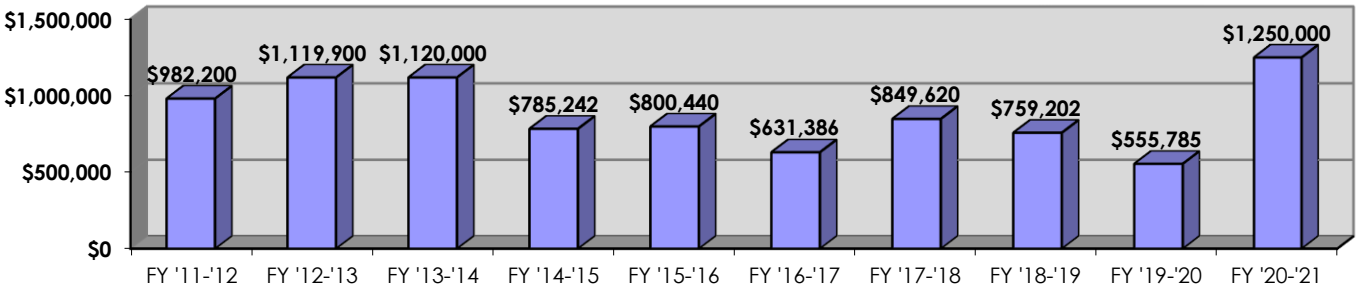
Public Works Permits
$10,000

The Public Works Permits accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to decrease $5,000 from the previous year.



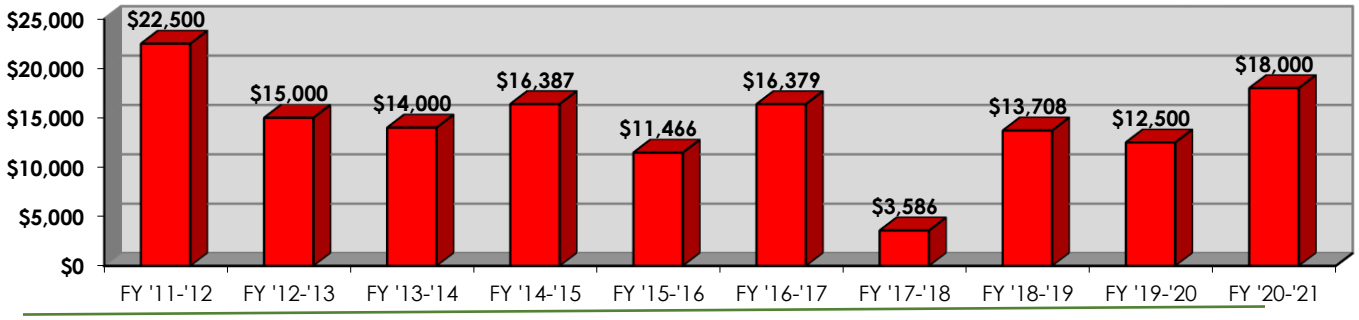
Franchise Fees – Electricity
$1,250,000

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. These revenues are generated from a Franchise Agreement with Florida Power & Light (FPL). Previously, the Village received these revenues through an interlocal agreement with Miami-Dade County. The 2020 fiscal year was the first year of an agreement directly with FPL and the Village is basing the revenue on a partial collection (ten months) since two months were advanced in FY20 and the fees are paid in arears.



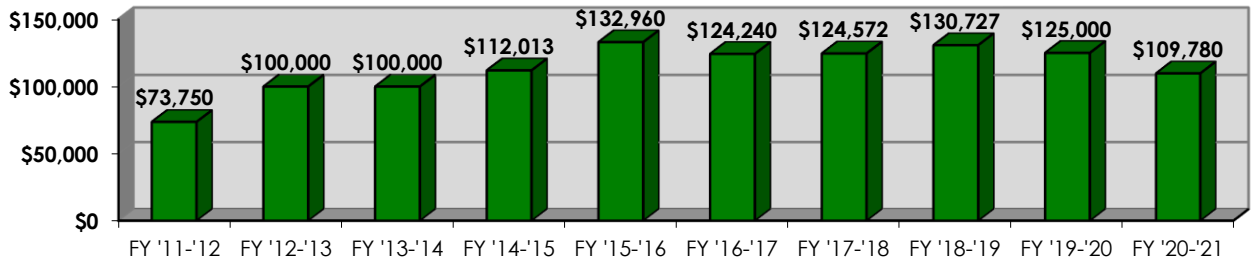
Franchise Fees – Gas
$18,000

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source increased $5,500 from the prior year and are budgeted at $18,000 using a five-year average.



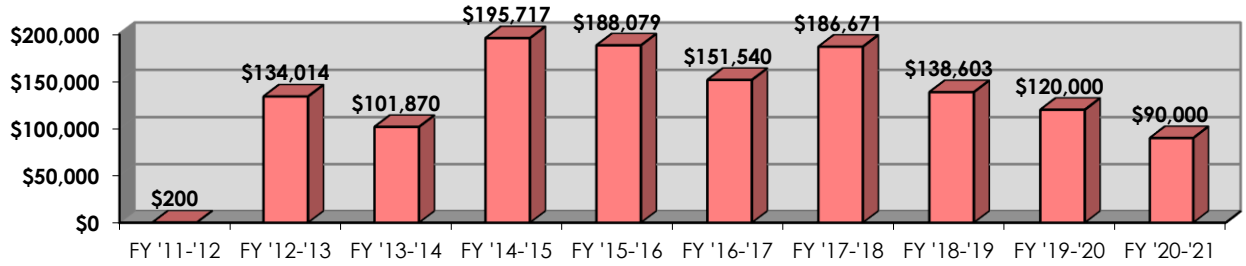
Franchise Fees – Solid Waste
$109,780

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 $109,780 is expected to be generated by this source. The overall trend for this Franchise is steady.



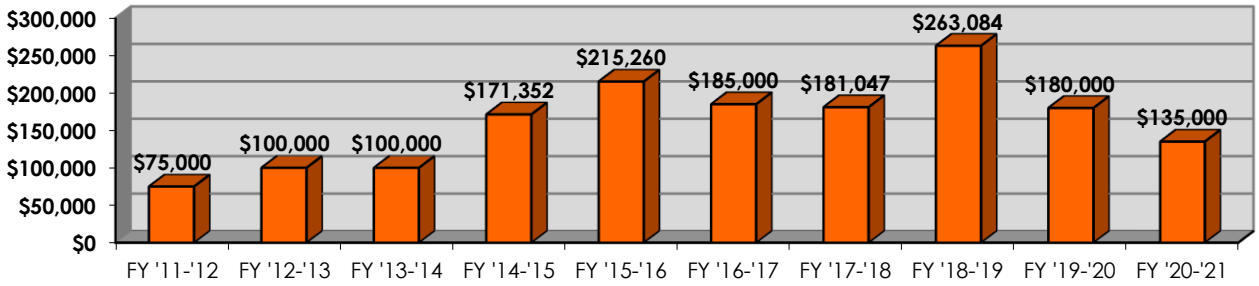
Solid Waste Surcharge (formerly Impact Fee)
$90,000

The impact fees collected are now accounted for in a separate fund, Impact Fees Funds. These revenues only include the Solid Waste Surcharge revenue of $90,000.



Other Licenses, Fees and Permits
$135,000

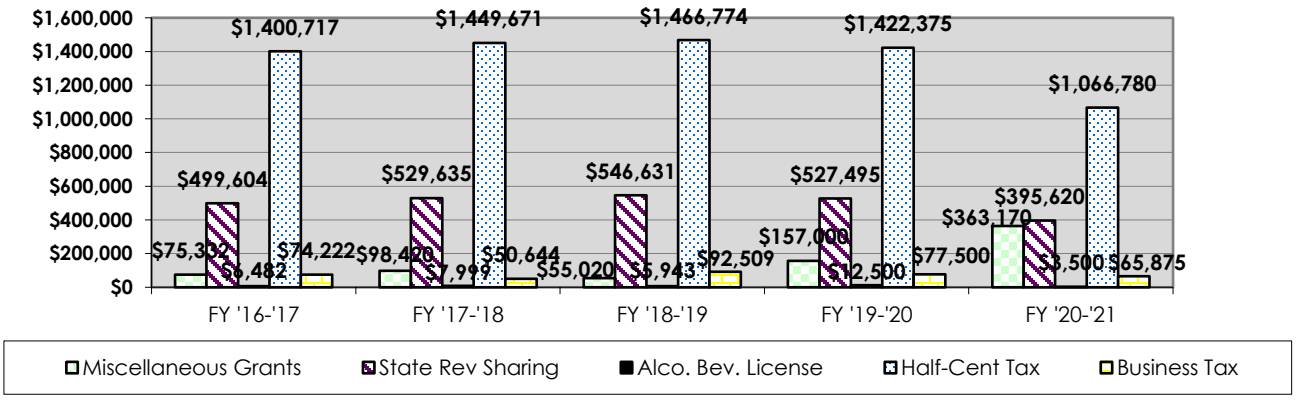
Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan, Stormwater Review, application fees, etc. are estimated to decrease $45,000 and generate $135,000. The average revenues were utilized as a basis for the budgeted amount.



Intergovernmental Revenue

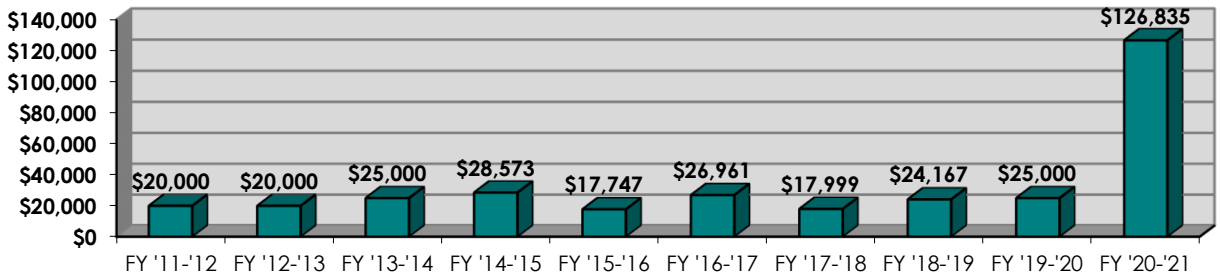
The Intergovernmental Revenue classification in the General Fund includes several grants, funds from an MOU with the Miami-Dade County School Board, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-Cent Sales Tax and County Business Tax fees. Below is a description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

Intergovernmental Revenue Trend



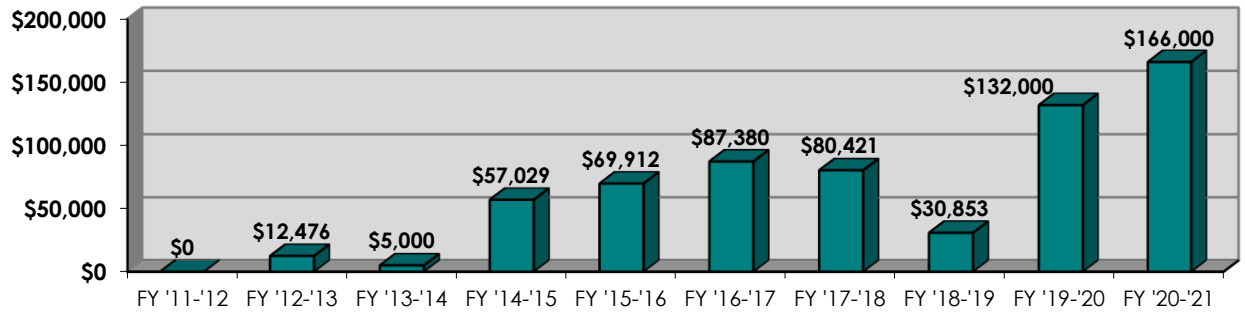
Miscellaneous Grants, Police
$126,835

This line item includes grants the Village will be receiving from the Justice Department for bulletproof vests, and the Florida Department of Law Enforcement for school crossing guards. An additional $101,835 is expected from the Coronavirus Emergency Supplemental Funding.



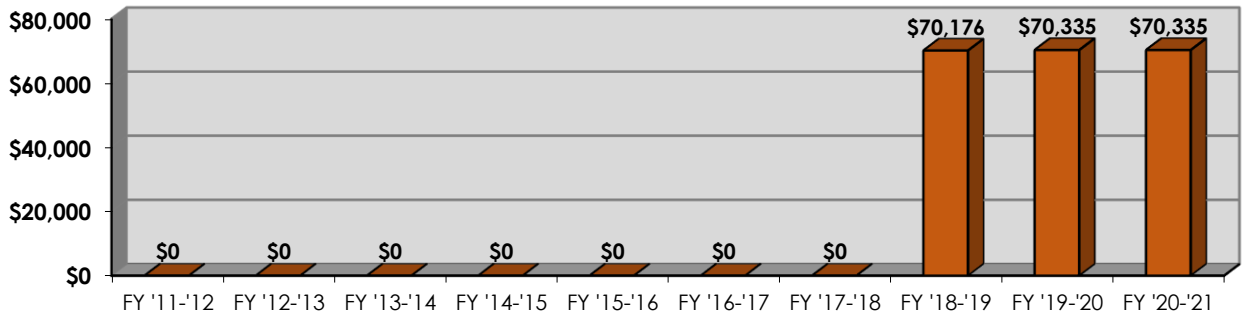
Miscellaneous Grants, Pinecrest Gardens
$166,000

The $166,000 allocation in this line item represents the grant funds the Village will be receiving specifically for Pinecrest Gardens.



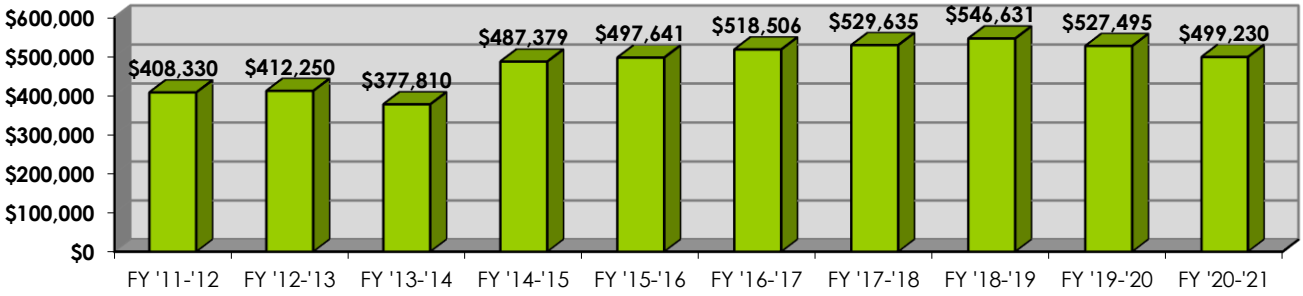
Miami-Dade School Board
$70,335

The $70,335 allocation in this line item represents the funds the Village will be receiving as part of a Memorandum of Understanding (MOU) with the Miami-Dade School Board to provide School Resource Officers to the two elementary schools within Pinecrest. This MOU took effect beginning the 2018-19 fiscal year.



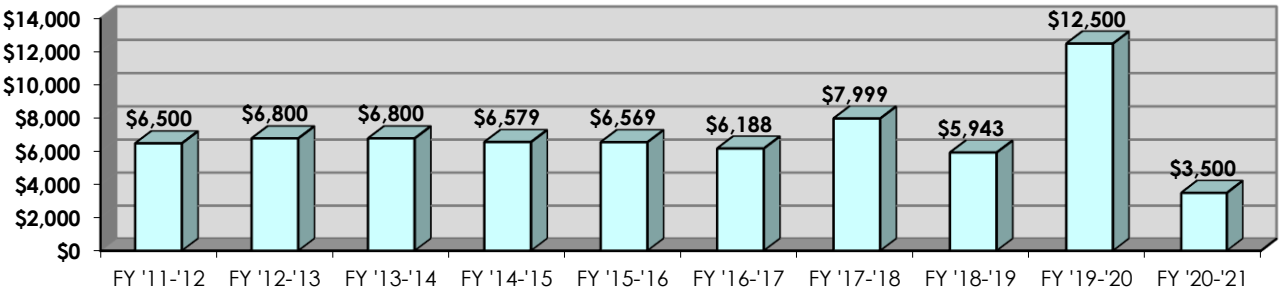
State Revenue Sharing
$499,230

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 $499,230 in state revenue sharing proceeds, a decrease of $28,265.



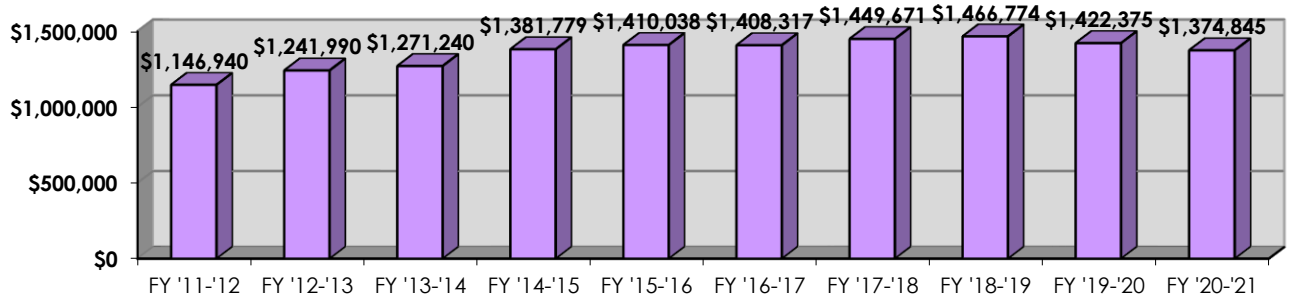
Alcoholic Beverages Licenses
$3,500

Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that $3,500 will be received from the State of Florida, a decrease of $9,000.



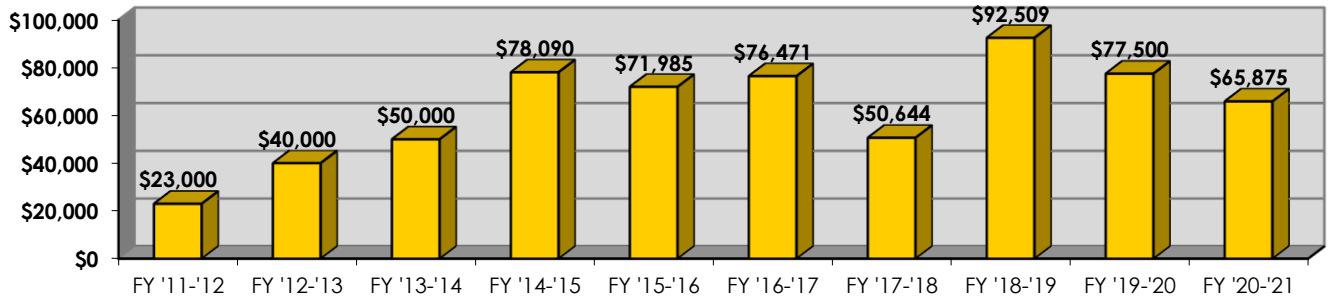
Local Government Half-Cent Sales Tax
$1,374,845

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 $1,374,845, a decrease of $47,530 from the previous year. This revenue is leveling off as population in the Village is relatively stable.



Business Tax – County
$65,875

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 $65,875, an $11,625 decrease from the previous fiscal year. This estimate is based on a five-year average.



Charges for Service

The Charges for Services revenue classification in the General Fund includes Administrative Fees recovered from the Stormwater Utility Fund and CITT Fund, Police Private Detail Revenues, Other Public Safety Charges, Parks and Recreation Fees, Community Center, Pinecrest Gardens and Other Charges for Services. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Administrative Fees
$398,565

The $398,565 allocation includes $358,935 collected from the Stormwater Utility Fund and $39,630 from the CITT Fund. This revenue accounts for the reimbursement of staff salary and benefits on behalf of those funds. This line item increased $203,755 from the previous year.

Police Private Detail
$5,000

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that $5,000 will be generated from this revenue source, a decrease of $15,000 the previous year, as the need for this service is expected to be lower due to the coronavirus pandemic. 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
$10,000

The $10,000 allocation includes charges for fingerprinting, accident reports and copying. This line item decreased $50,400 from the previous year.

Other Public Safety Charges
$126,510

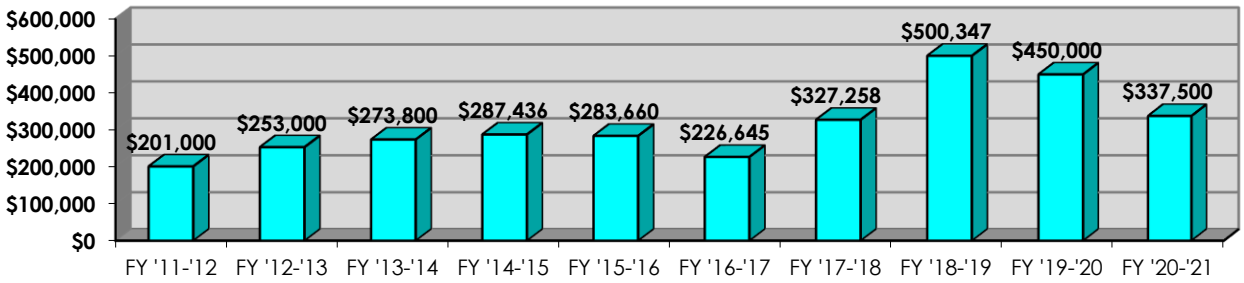
The $126,510 allocation is for contractual services for emergency dispatch services rendered and is an increase of $79,690. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire 911 Fund), Fund 106 (Wireless 911 Fund) and Fund 108 (Prepaid 911 Fund).

US1 Maintenance Fees
$7,875

The $7,875 allocation in the line item represents the funds the Village will receive from the Florida Department of Transportation to offset the costs of maintaining the US1 median on behalf of the State. This estimate is based upon an Interlocal Agreement between the Village and the State.

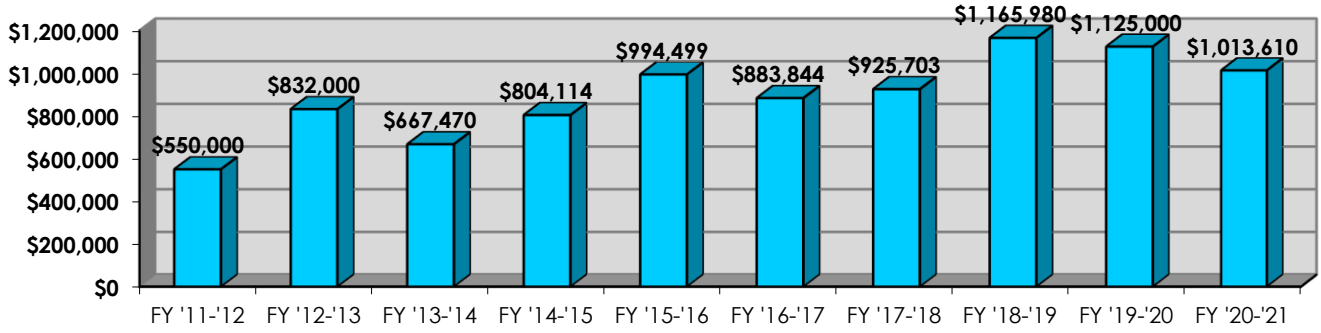
Parks and Recreation
$337,500

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 $337,500 in funds from user fees, a decrease of $112,500 attributed to a decrease in events, programming and camp users due to the coronavirus pandemic.



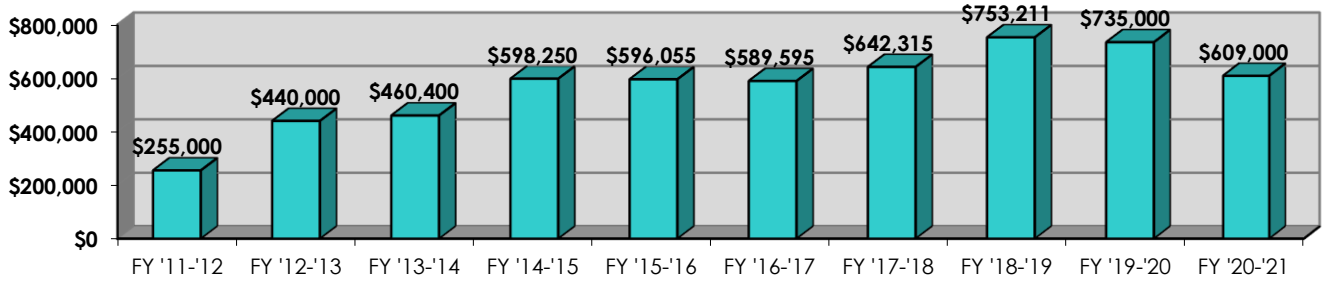
Community Center
$1,013,610

This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend is increasing as more activities are added; however, a decrease is expected this fiscal year due to the coronavirus pandemic. The Community Center will generate $1,013,610, a decrease of $111,390.



Pinecrest Gardens
$609,000

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 $609,000, a decrease of $126,000. This revenue has an increasing trend over the last five years; however, a decrease is expected next fiscal year due to the coronavirus pandemic.



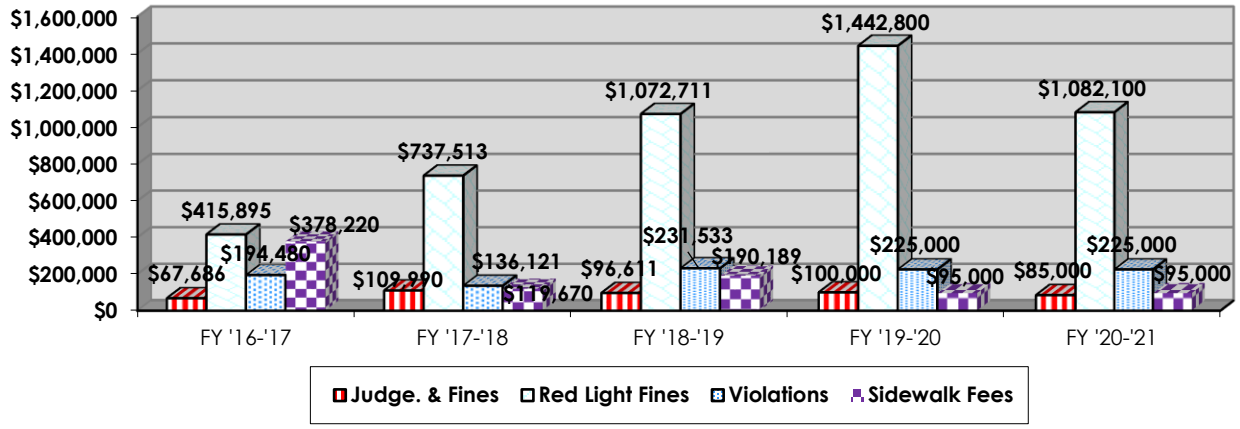
Other Charges for Service
$30,000

Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and filing fees. It is estimated that $30,000, a decrease of $5,100, will be generated from this source. The trend for this revenue source is mixed and a five-year average was used.

Fines and Forfeits

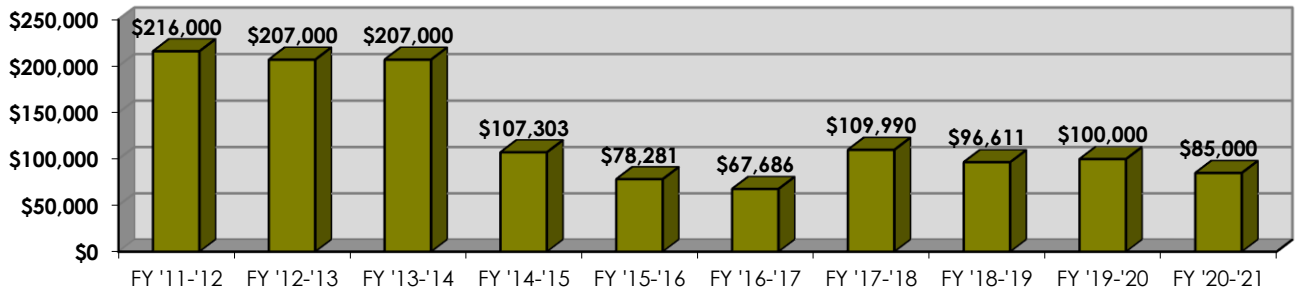
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines, citations from the traffic light camera program, fees collected from violations of local ordinances, and sidewalk fees. Below is a description of each type of revenue source,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

Fines and Forfeits Revenue Trend



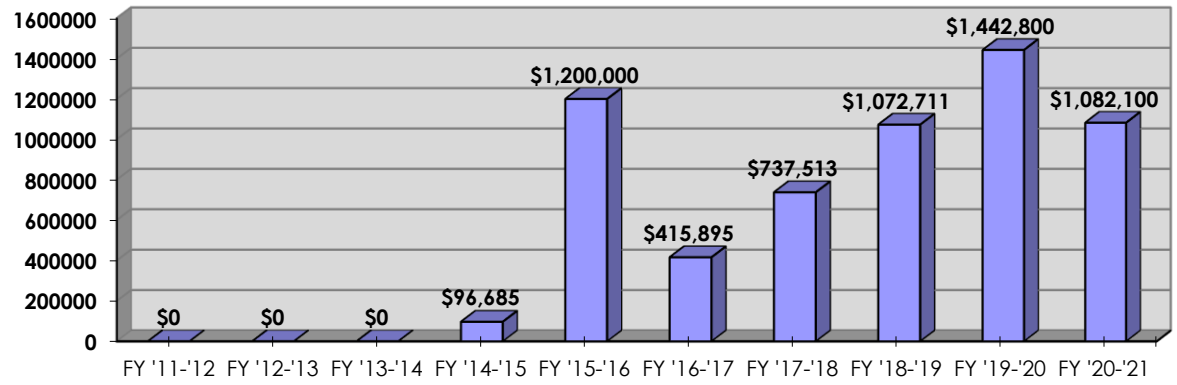
Judgments and Fines - Court
$85,000

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate $85,000, a decrease of $15,000. In 2010, the State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive, and in 2015 the legislature changed the law regarding using ticketing as a way to assess police performance.



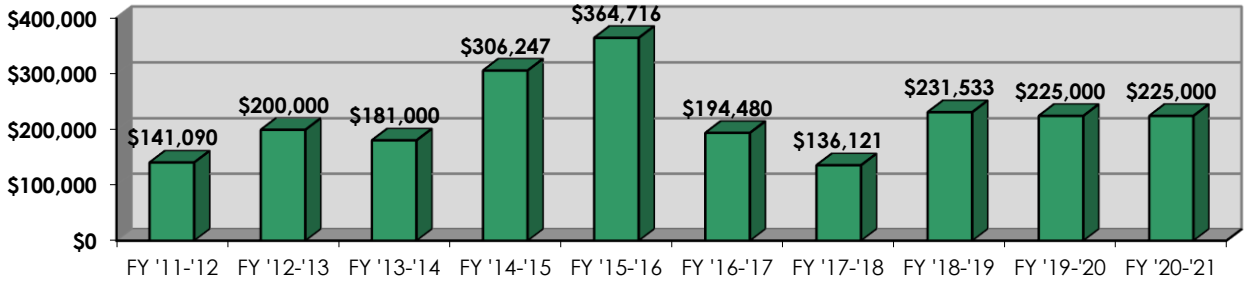
Traffic Light Camera Fines
$1,082,100

In Fiscal Year 2014-15, the Village initiated a Traffic Light Camera program to promote motor vehicle safety and accident reduction. It is estimated $1,083,100 will be generated next year, a decrease of $360,700.



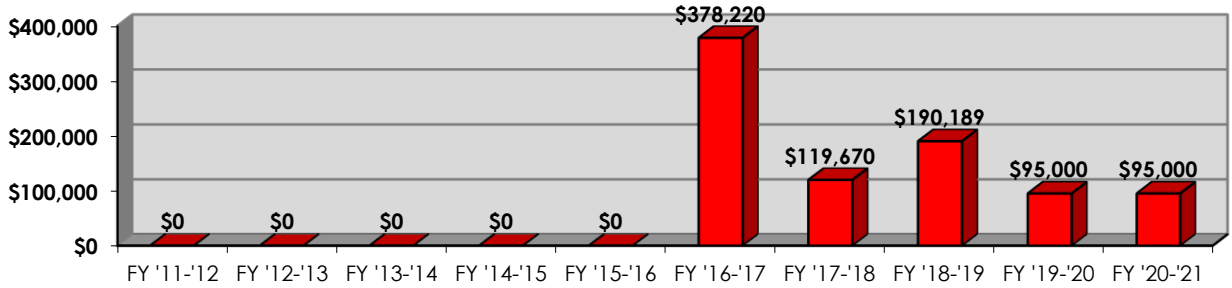
Violations of Local Ordinances
$225,000

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated $225,000 will be generated next year, the same as the previous year. The estimate is based upon a five-year average.



Sidewalk Fees
$95,000

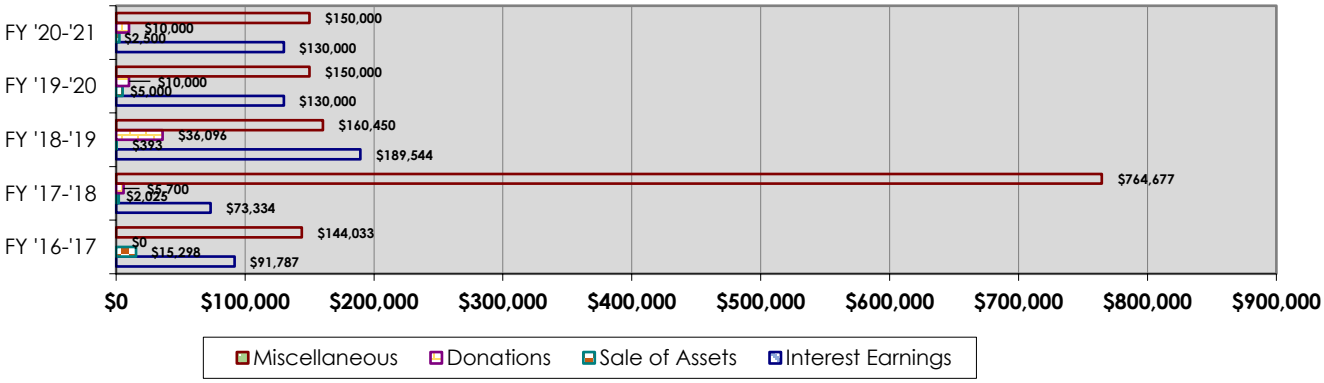
This is a relatively new category as revenue was previously held as a liability. Revenues in this category derive from fees assessed to new construction in order to build sidewalks throughout the Village. It is estimated $95,000 will be generated next year.



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
$130,000

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 $130,000, the same as the prior year.

Sale of Assets
$2,500

Revenues generated from the sale of assets such as surplus police vehicles are expected to decrease $2,500.

Donations from Private Sources
$10,000

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

Other Miscellaneous Revenues
$150,000

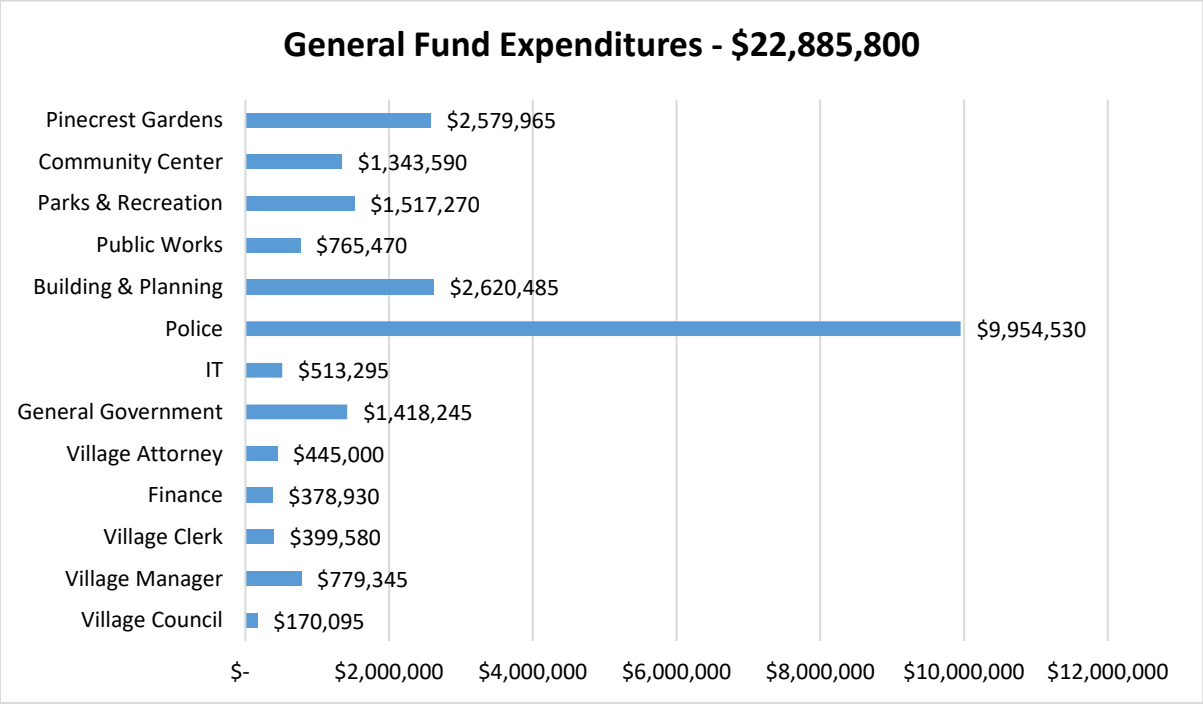
A total of $150,000, the same as the prior year, was allocated to this line item. The main source of revenue is from general and Workers' Compensation insurance reimbursements. This source also encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements are not met, reimbursement of police training costs, fuel tax reimbursement and photocopy fees. The five-year trend has been mixed.

Expenditures

Expenditures, excluding transfers, for Fiscal Year 2021 have decreased from the prior year by 2.7% or $626,505. The Fiscal Year 2021 Budget proposes $22,885,800 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend $2,483,690 in transfers to other funds as follows,

- Capital Project Fund: $255,000
- Debt Service Fund: $2,203,190
- Hardwire 911 Fund: $13,500
- Wireless 911 Fund: $12,000

bringing the total General Fund expenditure to $25,369,490. The budget expenditures provide funding to conduct the daily operations of the Village. The funds ensure the proper implementation of policies and ordinances adopted by the Village Council in an efficient and effective manner.



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

Village Council:
$170,095

The Village Council's budget decreased by $23,885 from the previous year mainly due to a reduction in travel and support of large events due to social distancing.

Village Manager's Office:
$779,345

The Village Manager's budget increased a total of $25,095 compared to Fiscal Year 2020 mainly due to an increase in staff salaries and benefits.

Village Clerk's Office:
$399,580

The Village Clerk's budget increased a total of $38,670 from the previous year. This increase is attributed to the inclusion of election year expenditures.

Finance Department:
$378,930

The Finance Department budget decreased a total of $11,420 over last year's adopted budget. This decrease is mainly due to the elimination of funds for travel and the completion of an arbitrage analysis on bonds.

Village Attorney's Office:
$445,000

The Village Attorney's budget decreased $60,000 from the previous fiscal year due to the completion of collective bargaining.

General Government:
$1,418,245

The General Government budget experienced a $221,325 decrease from the prior year's adopted budget. The decrease is primarily due to a decrease in general liability and property insurance rates, the completion of a one-time compensation study and a lower allocation toward the employee tuition reimbursement program.

Information Technology:
$513,295

The Information Technology Division budget increased $66,425 mainly due to the need to upgrade financial servers to the cloud and new Microsoft licenses.

Police Department:
$9,954,530

The Police Department budget decreased $400,120 from the previous fiscal year budget primarily due to a decrease in funds allocated for Capital Outlay and a decrease in Workers Compensation insurance.

Building and Planning Department:
$2,620,485

The proposed Building and Planning Department budget experienced a $231,735 increase from the previous year mainly due to inclusion of additional funds for outside inspectors, and an increase in salaries and benefits for staff.

Public Works Department:
$765,470

The Public Works Department experienced a $161,700 decrease as compared to Fiscal Year 2020 mainly due to less funds allocated towards Professional Services for a completed one-time project.

Parks and Recreation Department:
$1,517,270

The Parks and Recreation Department budget experienced an increase of $27,645 mainly due to the payment of more instructors for programming and an increase in salaries and benefits for staff.

Community Center:
$1,343,590

The Community Center budget decreased by $36,850 from the previous fiscal year mainly due to the completion of one-time purchases and equipment maintenance.

Pinecrest Gardens:
$2,579,965

Pinecrest Gardens experienced a $100,775 decrease. The decrease was mainly due to the completion of the 40-year certification of the Banyan Bowl and the elimination of large events due to the coronavirus pandemic.

Operating Transfers Out

The Transfers Out to other funds, which total $2,483,690, increased by $45,840 and covers the cost of anticipated expenditures in the Capital Project Fund, Hardwire Fund, Wireless Fund and the Debt Service Fund. The increase is due to the transfers to the Capital Project Fund and to the Wireless 911 Fund.

General Fund Expenditures

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
VILLAGE COUNCIL	$ 167,113	$ 193,980	$ 182,880	$ 160,095	$ 170,095
VILLAGE MANAGER	716,208	754,250	765,036	765,055	779,345
VILLAGE CLERK	375,102	360,910	349,232	390,410	399,580
FINANCE	334,770	390,350	384,252	378,930	378,930
VILLAGE ATTORNEY	550,745	505,000	355,000	445,000	445,000
GENERAL GOVERNMENT	1,262,217	1,639,570	1,591,759	1,418,245	1,418,245
INFORMATION TECHNOLOGY	430,989	446,870	456,087	513,295	513,295
POLICE	9,226,618	10,354,650	10,022,115	9,954,530	9,954,530
BUILDING AND PLANNING	2,237,093	2,388,750	2,181,914	2,620,485	2,620,485
PUBLIC WORKS	776,179	927,170	849,590	765,470	765,470
PARKS AND RECREATION	1,350,680	1,489,625	1,329,313	1,517,270	1,517,270
COMMUNITY CENTER	1,089,395	1,380,440	1,108,857	1,343,590	1,343,590
PINECREST GARDENS	2,474,715	2,680,740	2,617,273	2,579,965	2,579,965
TOTAL EXPENDITURES	**$ 20,991,824**	**$ 23,512,305**	**$ 22,193,307**	**$ 22,852,340**	**$ 22,885,800**
TRANSFER OUT	**$ 2,344,466**	**$ 2,437,850**	**$ 2,437,850**	**$ 2,368,690**	**$ 2,483,690**
TOTALS	**$ 23,336,290**	**$ 25,950,155**	**$ 24,631,157**	**$ 25,221,030**	**$ 25,369,490**
EMERGENCY SERVICES- HURRICANE	**289,908**	**-**	**150,000**	**-**	**-**
TOTAL WITH HURRICANE	**$ 23,626,198**	**$ 25,950,155**	**$ 24,781,157**	**$ 25,221,030**	**$ 25,369,490**

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.

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Review the Village Manager's recommended operating and capital budget for adoption by the Village by September 30, 2020.
- Review and adopt resolutions and ordinances and review staff reports.
- Conduct public hearings on issues affecting the residents of the Village.

Residential Character and Community Enhancement

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

Budget Highlights

Professional Services
$40,000

This line item remained the same as the prior year and funds lobbying services.

Other Contractual Services
$32,200

This line item remained the same and funds the maintenance for the streaming video and a legislative program.

Travel and Per Diem
$5,000

The Travel and Per Diem decreased $15,000. 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. The decrease was due to the anticipated reduction in the amount of travel.

Other Current Charges
$5,000

Other Current Charges decreased by $5,900 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 anticipated reduction of in-person meetings due to social distancing.

Publications, Dues & Training
$16,895

This line item decreased $1,985 and funds various memberships and conference registrations. The decrease was due to the lessening of travel for the fiscal year.

Grants and Aids
$71,000

Aide to Government Agencies decreased $1,000 and funds grants to the five public schools that serve Pinecrest residents and several community events. The decrease was due to anticipated reduction of community events, offset by the inclusion of funds for the Economic Development Council of South Miami-Dade.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	$ 23,500	$ 40,000	$ 40,000	$ 40,000	$ 40,000
434.000 Other Contractual Services	33,696	32,200	32,200	32,200	32,200
440.000 Travel & Per Diem	6,835	20,000	8,000	5,000	5,000
449.000 Other Current Charges	26,090	10,900	10,900	5,000	5,000
454.000 Publications, Dues, & Training	17,143	18,880	18,880	16,895	16,895
TOTAL OPERATING EXPENSES	**$ 107,265**	**$ 121,980**	**$ 109,980**	**$ 99,095**	**$ 99,095**
GRANTS AND AIDS					
483.000 Aid to Government Agencies	49,848	62,000	62,900	58,500	58,500
484.000 Aid to Gov, Community support	10,000	10,000	10,000	12,500	12,500
TOTAL GRANTS AND AIDS	**$ 59,848**	**$ 72,000**	**$ 72,900**	**$ 71,000**	**$ 71,000**
TOTAL VILLAGE COUNCIL	**$ 167,113**	**$ 193,980**	**$ 182,880**	**$ 170,095**	**$ 170,095**

Function

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

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

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Village of Pinecrest.
- Administer and supervise all departments, divisions and agencies of the Village government.
- Prepare and submit a proposed annual budget and capital program to the Village Council.
- Advise the Village Council as to the financial condition and future needs of the Village and make recommendations to the Village Council concerning the affairs of the Village.
- Submit to the Council a comprehensive annual financial report.
- Maximize the number of vendors able to compete for Village procurement business.
- Ensure staff in the procurement process are knowledgeable and effectively fulfill their role.

Performance Measures

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

	Indicator	FY 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
	Reports & agenda backup items prepared	112	114	110
	Number of solicitations advertised	17	32	24
	Number of contracts executed	56	54	52
	Budget submitted to Village Council by August 15th	Submitted 7/17/18	Submitted 7/16/19	Submitted 7/14/2020

Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Manager for Fiscal Year 2020.

- The Village Manger supervised seven departments or divisions. During FY 2020, the manager held a total of 30 department level staff meetings, including twice-weekly meetings to discuss Coronavirus issues.
- The Village Manager submitted the Fiscal Year 2021 Budget to the Village Council on July 14, 2020.
- Garnered the Government Finance Officers Association's Distinguished Budget Presentation Award.
- In accordance with the requirement set forth in the Village Charter, the 2018-2019 Comprehensive Annual Financial Report covering the period October 1, 2018 through September 30, 2019 was submitted to the Village Council on March 17, 2020 for its review and acceptance.
- Coordinated the Village's response to the Coronavirus pandemic.
- Completed the 2018 Greenhouse Gas Emission Report.
- Updated the Village's Strategic Plan.
- Expanded the Electric Vehicle Charging Station Program to add several sites.
- Collaborated with Human Resources to administer an Employee Opinion Survey.
- Prepared the FEMA Public Assistance appeal on behalf of the Village.
- Oversaw the completion of the construction documents for the Cypress Hall kitchen.

Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
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
$735,395

The Personal Services increased by $34,555 and funds staff salaries and benefits.

Professional Services
$30,000

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

Travel and Per Diem
$1,335

This line item decreased $5,740 and funds travel to professional conferences. The decrease was due to the reduction in travel because of the pandemic.

Communications & Freight
$4,705

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

Publications, Dues and Training
$7,910

The Publications, Dues and Training line item decreased by $3,720 and funds membership to several professional associations. The decrease was due to a reduction in travel for training.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 480,225	$ 477,585	$ 474,126	$ 488,060	$ 498,670
414.000 Overtime	9	250	-	-	$ -
418.000 Service Award	10,968	11,885	11,885	12,750	$ 13,105
419.001 Car Allowance	19,600	16,800	16,800	16,800	$ 16,800
421.000 FICA Taxes	32,502	37,540	37,540	38,415	$ 39,255
422.000 Retirement Contributions	73,802	92,115	92,115	93,775	$ 96,230
423.000 Insurance, Health	57,121	62,400	70,461	66,000	$ 66,000
424.000 Workers' Comp	1,194	1,275	1,275	1,305	$ 1,335
426.000 Vacation/Sick time Payout	1,684	990	7,129	4,000	4,000
TOTAL PERSONAL SERVICES	**$ 677,106**	**$ 700,840**	**$ 711,331**	**$ 721,105**	**$ 735,395**
OPERATING EXPENSES:					
431.000 Professional Services	20,801	30,000	38,000	30,000	30,000
440.000 Travel & Per Diem	2,708	7,075	3,000	1,335	1,335
441.000 Communications & Freight Svcs	3,920	4,705	4,705	4,705	4,705
449.000 Other Current Charges	90			-	-
454.000 Publications, Dues, & Training	11,583	11,630	8,000	7,910	7,910
TOTAL OPERATING EXPENSES	**$ 39,102**	**$ 53,410**	**$ 53,705**	**$ 43,950**	**$ 43,950**
TOTAL GENERAL FUND	**$ 716,208**	**$ 754,250**	**$ 765,036**	**$ 765,055**	**$ 779,345**

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.

FY21 Objectives

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

Organizational Excellence and Financial Stability

- 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 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
	Number of lien searches conducted	547	700	600

Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Clerk for Fiscal Year 2020.

- Coordinated logistics for all virtual staff meetings during coronavirus pandemic's *Safer at Home* period
- Coordinated all virtual Council meetings approved by the Governor' executive order and the Village's emergency orders during the pandemic

- Coordinated all essential communications via social media during pandemic including mayor's weekly statements
- Oversaw the Village's efforts to promote citizen participation in the 2020 U.S. Census
- Qualified candidates for the 2020 municipal election
- Represented staff at the Pinecrest Tribune's monthly *Lunch and Learn* series
- Served as the staff liaison to the "The Mangrove" public art project and coordinated dedication ceremony
- Served as the staff liaison to the Youth Advisory Council

Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
FULL TIME			
Village Clerk	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0
ADA Compliance Clerk	0.0	1.0	1.0
Total	**2.0**	**3.0**	**3.0**

Budget Highlights

Revenues
$30,000

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

Personal Services
$349,180

The Mayor and Council set the Village Clerk's annual salary. The Personal Services increased by $18,120, and funds staff salaries and benefits.

Other Contractual Services
$27,150

This line item increased by $21,500 since this budget year includes an election cycle.

Travel and Per Diem
$0

Funds are not allocated for this line items since travel for conferences has been suspended.

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
$20,000

The Other Current Charges line item remained the same as 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
$750

This line item increased $50 from the previous fiscal year due to an increase in membership dues.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
REVENUES:					
349.000 Other Charges for Services	$ 32,357	$ 35,100	$ 24,435	$ 30,000	$ 30,000
TOTAL REVENUES	**$ 32,357**	**$ 35,100**	**$ 24,435**	**$ 30,000**	**$ 30,000**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	191,349	222,785	222,785	226,200	232,965
414.000 Overtime	205	550	887	250	250
418.000 Service Award	6,195	6,565	6,565	6,850	7,130
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	14,745	17,715	17,715	17,965	18,505
422.000 Retirement Contributions	29,946	39,795	39,795	40,135	41,700
423.000 Group Insurance	16,236	36,000	23,799	39,600	39,600
424.000 Workers' Comp	486	600	600	610	630
426.000 Vacation/Sick time Payout	1,220	1,650	2,731	3,000	3,000
TOTAL PERSONAL SERVICES	**$ 265,782**	**$ 331,060**	**$ 320,277**	**$ 340,010**	**$ 349,180**
OPERATING EXPENSES:					
434.000 Other Contractual Services	66,011	5,650	5,650	27,150	27,150
440.000 Travel & Per Diem	1,025	1,000		-	-
441.000 Communications & Freight Svcs	1,598	1,500	1,500	1,500	1,500
449.000 Other Current Charges	38,226	20,000	20,000	20,000	20,000
452.002 Operating Supplies-Other	1,161	1,000	1,000	1,000	1,000
454.000 Publications, Dues, & Training	1,300	700	805	750	750
TOTAL OPERATING EXPENSES	**$ 109,320**	**$ 29,850**	**$ 28,955**	**$ 50,400**	**$ 50,400**
TOTAL VILLAGE CLERK	**$ 375,102**	**$ 360,910**	**$ 349,232**	**$ 390,410**	**$ 399,580**
Net (Expense)/ Revenue	**$ (342,745)**	**$ (325,810)**	**$ (324,797)**	**$ (360,410)**	**$ (369,580)**

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.

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.
- Process payroll and associated Federal and State reports.
- Process accounts payable, accounts receivable and reconciliation of all accounts.
- Assist the Village Manager in the preparation of the Annual Operating and Capital Budget.
- Collect and monitor revenues.
- Coordinate and assist the independent auditors in the preparation of the 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 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
	Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR)	Applied 3/2020	Apply by 2/2021	Apply by 2/2022
	Percentage of ACH Payments Made	65%	67%	68%
	Percentage by ACH Dollar Amount	$17,547,277	$19,609,293	$20,393,665

Prior Year's Accomplishments

The following section lists the accomplishments of the Finance Department for Fiscal Year 2020.

- During the first six months of Fiscal Year 2020, 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 2020, the department processed a total of 13 payrolls for 192 budgeted positions. The Finance Department issued approximately 2,784 checks and coordinated direct deposit transfers totaling $3,972,625.

- During the first six months of Fiscal Year 2020, the Department processed approximately 2,049 vendor checks and Automated Clearing House (ACH) transfers totaling $8,734,499.

- 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 $20,764,188 for the first six months of Fiscal Year 2020. The Department processed a total of 13,321 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, 2019 was prepared and presented to the Village Council for consideration at its March 5, 2020 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2018 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2019.

- The Finance Department maintains depreciation records as well as tracks capital assets valued over $93,049,641 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 2018-189	FY 2019-20	FY 2020-21
FULL TIME			
Finance Director	1.0	1.0	1.0
Accounting Clerk	2.0	2.0	2.0
TOTAL FULL TIME	**3.0**	**3.0**	**3.0**
Total	3.0	3.0	3.0

Budget Highlights

Personal Services
$331,905

Personal Services for the Finance Department increased $17,315 and covers the salaries and fringe benefits for the Finance Director and Accounting Clerks. The increase was mainly due to annual increases.

Accounting and Auditing
$44,500

This line item decreased by $17,900 due to the completion of an arbitrage analysis on bonds and a periodic security audit. This account also includes federal and state single audits, and a required actuarial study for the OPEB liability

Travel and Per Diem
$0

This line item decreased by $7,620 due to the cancellations of all travel for in-person conferences due to the Covid-19 Pandemic.

Communications and Freight Services
$1,200

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

Publications, Dues and Training
$1,325

This line item decreased by $3,215 due to the cancellation of in-person training due to the Covid-19 Pandemic. This account funds membership to professional associations for the Finance Department.

Department of Finance

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 210,496	$ 220,780	$ 220,780	$ 231,665	$ 231,665
414.000 Overtime	-	1,000	-	-	-
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	16,435	17,050	16,344	17,830	17,830
422.000 Retirement Contributions	26,322	32,670	30,673	34,295	34,295
423.000 Insurance, Health	28,526	36,000	41,300	39,600	39,600
424.000 Workers' Comp	539	590	590	615	615
426.000 Vacation/Sick time Payout	1,117	1,100	2,066	2,500	2,500
TOTAL PERSONAL SERVICES	**$ 288,836**	**$ 314,590**	**$ 317,152**	**$ 331,905**	**$ 331,905**
OPERATING EXPENSES:					
432.000 Accounting & Auditing Services	34,900	62,400	58,900	44,500	44,500
434.000 Contractual Services	4,325	-			
440.000 Travel & Per Diem	3,885	7,620	2,000	-	-
441.000 Communications & Freight Svcs		1,200	1,200	1,200	1,200
451.000 Office Supplies		-	3,000	-	-
454.000 Publications, Dues, & Training	2,824	4,540	2,000	1,325	1,325
TOTAL OPERATING EXPENSES	**$ 45,934**	**$ 75,760**	**$ 67,100**	**$ 47,025**	**$ 47,025**
TOTAL FINANCE DEPARTMENT	**334,770**	**390,350**	**384,252**	**378,930**	**378,930**

Function

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

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

FY21 Objectives

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

Organizational Excellence and Financial Stability

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

Budget Highlights

Additional Legal Services
$40,000

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

Legal Retainer Agreement
$230,000

The Village Attorney line item decreased $10,000 from the prior year and covers legal services for the all departments, except Building and Planning.

Legal Retainer Agreement, Building & Planning
$155,000

This, line item decreased $25,000 and covers legal services specific for the Building and Planning Department.

Other Current Charges
$20,000

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

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Other Legal Services	$ 126,797	$ 65,000	$ 25,000	$ 40,000	$ 40,000
431.003 Legal Retainer Agreement	215,922	240,000	150,000	230,000	230,000
431.004 Legal Retainer Agreement, B&P	208,025	180,000	160,000	155,000	155,000
449.000 Other Current Charges	-	20,000	20,000	20,000	20,000
TOTAL OPERATING EXPENSES	**$ 550,745**	**505,000**	**355,000**	**445,000**	**445,000**
TOTAL VILLAGE ATTORNEY	**$ 550,745**	**505,000**	**355,000**	**445,000**	**445,000**

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.

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Provide staff training to all employees, including 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 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
	Email subscription service users	1,460	1,515	1,550
	Number of website page views	413,337	567,000	500,000
	Number of new hires (F/T and P/T)	48	30	25

Prior Year's Accomplishments

The following section lists the accomplishments of Human Resources Division and the Communications Division for Fiscal Year 2020.

Human Resources Division

- Created twenty-two (22) recruitment plans for the staffing and selection of candidates within Village departments.
- Conducted new hire onboarding for thirty-five (35) candidates.
- Implemented a new performance management system.
- Coordinated the annual open enrollment period and the successful transition to a new medical carrier.

- Coordinated training initiatives on topics such as sexual harassment prevention, diversity and safety.
- Managed Village-wide performance management process ensuring timely completion of performance evaluations and related salary increases.
- Managed the Village's safety program, encompassing the safety and health committee, workers' compensation claims, and drug-free workplace program.

Communications Division

- Produced four issues of the Pinecrest Sun, plus a special Coronavirus issue
- Digital marketing via Facebook, and Google for signature events that include the jazz series, Zombie Run and Nights of Lights
- Managed 15 social media platforms
- Implemented Hootsuite (social media calendar) in Parks and Recreation workflow
- Produced various Zombie Run and Nights of Lights commercials for segmented audiences
- Produced first State of the Village Video
- Produced commercials and other creative assets for the Daddy Daughter Dance and the inaugural Mommy and Me Brunch
- Illustrated the Thomas Dambo coloring book
- Designed logo for the Youth Advisory Council, She Jazz Project and the Banyan Bowl Live project
- Produced various creative assets to promote social distancing, hand washing and using face covering
- Produced various creative assets to promote reopening guidelines in Village facilities and the business sector
- Populated and updated the Coronavirus web portal with pandemic-related information
- Promoted SaferWatch
- Communicated with Village businesses groups with the purpose of assisting with pandemic-related reopening information
- Documented the pandemic as it relates to the Pinecrest community
- Launched the #PinecrestKind community engagement hashtag
- Wrote Parks and Recreation Marketing and Community Relations Plan

Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
FULL TIME			
Administrative Clerk	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0
Human Resources Assistant	1.0	1.0	1.0
Communications Manager	1.0	1.0	1.0
Communications Designer	0.0	1.0	1.0
TOTAL FULL TIME	**4.0**	**5.0**	**5.0**
Total	**4.0**	**5.0**	**5.0**

Budget Highlights

Personal Services
$550,900

The Personal Services for General Government increased by $28,650 and covers the salary and benefits for the positions authorized under this division.

Professional Services
$18,675

This line item decreased by $26,325 and covers pre-employment testing and inoculations. The decrease was mainly due to the removal of the allocation for a one-time compensation study.

Other Contractual Services
$59,880

This line item increased by $210 and funds the Pinecrest Sun publication, ADA compliance monitoring for the web site and a digital marketing monitoring system. The increase was due added funds for Hootsuite management system off-set by the completion of a one-time ADA Compliance service.

Travel and Per Diem
$250

This line item decreased by $1,980 and usually covers the conference costs for the Human Resources Manager and Communications Manager. The decrease was due to elimination of travel for this fiscal year.

Communications and Freight Services
$32,740

This line item decreased $6,000 from the prior year and covers postage, internet service fees and the design services for the newsletter. The decrease was due to the reduction or regular monthly mailings.

Utility Services
$58,330

This line item increased by $3,330, which reflects the cost of utility services for the Pinecrest Municipal Center. The increase this fiscal year was due to higher electricity costs.

Rental and Leases
$12,200

This line item increased $200 from the previous fiscal year due to a slight increase in the rental of the postage machine.

Insurance
$725,530

This line item increased by $122,705 and covers property insurance, flood insurance, general liability insurance and IT cyber security insurance. The increase was due to higher general liability and property insurance rates. The Village is advertising proposals for insurance services to hopefully receive better pricing.

Repair and Maintenance – Other
$42,255

This line item decreased $19,285 and covers maintenance agreements and repair contracts. The decrease was due to a reduction in the allocation for miscellaneous repairs for the Municipal Center since it recently had various renovations.

Printing and Binding
$24,900

This line item decreased $3,100 from the previous year and funds the printing of a newsletter three times a year, and various miscellaneous printing items. The decrease was due to the splitting of costs with the Building and Planning Department as they consume a large portion of printed items.

Promotional Activities
$7,000

This line item decreased $3,000 and covers the cost of Village brochures and communications promotional items. The decrease was due to a reduction in expenditures for branding, communications and promotional items.

Other Current Charges
$14,680

This line item decreased by $1,320 from the previous year and covers various items including employment ads, bank administrative charges and employee service luncheons. The decrease was due to the reduction of in-person meetings and events.

Office Supplies
$15,000

This line item decreased $7,500 from the previous year to better reflect actual usage.

Operating Supplies – Other
$21,300

This line item decreased by $700 and mainly funds cleaning and household supplies.

Publications, Dues and Training
$43,950

This line item decreased $51,435 and covers staff trainings and costs for various memberships to professional organizations. The decrease was due to the reduction in costs for tuition reimbursement for employees and removal of conference fees.

Capital Outlay
$0

Funds were not allocated for capital outlay.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 265,571	$ 361,710	$ 361,710	$ 376,305	$ 376,305
414.000 Overtime	172	500	3,450	-	-
418.000 Service Award	6,526	8,035	8,035	8,995	8,995
419.001 Car Allowance	8,400	8,400	8,400	8,400	8,400
421.000 FICA Taxes	20,759	28,405	28,405	29,585	29,585
422.000 Retirement Contributions	34,671	53,185	53,185	55,610	55,610
423.000 Insurance, Health	35,112	60,000	49,601	66,000	66,000
424.000 Workers' Comp	775	965	965	1,005	1,005
426.000 Vacation/Sick time Payout	1,095	1,050	4,543	5,000	5,000
TOTAL PERSONAL SERVICES	**$ 373,082**	**$ 522,250**	**$ 518,294**	**$ 550,900**	**$ 550,900**
OPERATING EXPENSES:					
431.000 Professional Services	20,846	45,000	45,000	18,675	18,675
434.000 Other Contractual Services	63,815	59,670	65,670	59,880	59,880
440.000 Travel & Per Diem	64	2,230	500	250	250
441.000 Communications & Freight Svcs	26,987	38,740	30,000	32,740	32,740
443.000 Utility Services	64,331	55,000	55,000	58,330	58,330
444.000 Rental & Leases	11,353	12,000	12,000	12,200	12,200
445.000 Insurance	527,453	602,825	602,825	516,185	516,185
446.002 Repair & Maintenance-Other	40,516	61,540	61,540	42,255	42,255
447.000 Printing & Binding	31,064	28,000	28,000	24,900	24,900
448.000 Promotional Activities	7,550	10,000	10,000	7,000	7,000
449.000 Other Current Charges	35,201	16,000	22,000	14,680	14,680
451.000 Office Supplies	23,438	22,500	22,500	15,000	15,000
452.002 Operating Supplies-Other	23,731	22,000	22,000	21,300	21,300
454.000 Publications, Dues, & Training	12,787	95,385	50,000	43,950	43,950
TOTAL OPERATING EXPENSES	**$ 889,136**	**$ 1,070,890**	**$ 1,027,035**	**$ 867,345**	**$ 867,345**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs					
464.000 Equipment and Machinery	-	46,430	46,430		
TOTAL CAPITAL OUTLAY	**$ -**	**$ 46,430**	**$ 46,430**	**$ -**	**$ -**
TOTAL GENERAL GOVERNMENT	**$ 1,262,217**	**$ 1,639,570**	**$ 1,591,759**	**$ 1,418,245**	**$ 1,418,245**

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.

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Simplify processes to deliver quality services with greater scope and speed.
- Ensure connectivity through secure, fault tolerant network designed to provide the highest levels of availability.
- Increase efficiencies with cloud services.

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 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
	Work Orders Completed	96	120	100
	New Projects Completed	3	5	5
	Computers Replaced/Installed	20	13	26

Prior Year's Accomplishments

The following section lists the accomplishments of the Information Technology Division for Fiscal Year 2020.

- Look for software solutions to enhance the security of the community.

  This fiscal year, we implemented an electronic field training program for new officers. This software gives our agency a clear view of recruits' potential. Instantly makes reading daily observation reports easier and faster providing useful information that can be looked up in a matter of seconds. It also provides statistics and trends on how a recruit compares to others. This software replaced the field training books that we used during their initial training.

  Additionally, we purchased handheld infrared devices for the Police Department. These devices detect heat, enabling to see in complete darkness. Unlike night vision cameras, they do not require ambient light and retain their clarity in any lighting condition. This technology created a higher level of personal safety and situational awareness for our Pinecrest

Community. Additional benefits include the ability to better investigate crime scenes, conduct search & rescue operations, and recover discarded evidence.

- Promote the use Host Virtual Roll Call Briefing Software as a service (SaaS).

  The Village continues to promote the Virtual Roll Call Briefing software as a service. Currently we have two agencies in pilot mode (City of Doral and Hialeah Gardens) and hope to become our first clients. In the meantime, the Village continues to make improvements to the application by adding additional features with the help of FIU School of Computing and Information Sciences.

- Keep the organization safe (cybersecurity/cyber resilience/Data protection compliance.

  During this fiscal year, the Village of Pinecrest continued to strengthen its posture on cybersecurity by adding additional software applications and resources to keep the organization safe.

  - Introduced multi-factor authentication in our network providing additional security by adding protection in layers. The more layers/factors in place, the less risk of an intruder gaining access to critical systems and data.
  - Implemented a remote monitoring and management software. The benefits included: gather information about client software, hardware and networks, create appropriate alerts and tickets when problems arise, track network and device health, monitor multiple endpoints and clients simultaneously, automate schedule to keep machines up-to-date. An unexpected benefit of having this remote management tool in place during the COVID-19 pandemic, was to be prepared and ready to support employees working remotely without sacrificing security.
  - Added an Advanced Threat Protection solution to our cyber defense. This new service provides in-depth defense against ransomware, malware, and advanced cyber-attacks. It consists of multiple layers of detection, including signature, static, behavioral analysis—all the way to comprehensive sandboxing to provide accurate detection of a variety of polymorphic attacks.

Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
FULL TIME			
IT Manager	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0

Budget Highlights

Personal Services
$157,935

The Personal Services for Information Technology increased by $7,295 and funds staff salaries and benefits.

Professional Services
$84,740

This line item increased by $2,915 and covers computer support. The increase is due to a one-time charge for migration service to the cloud.

Travel and Per Diem
$0

Funds were not allocated for this line item, a decrease of $1,125.

Communications and Freight Services
$4,440

This line item increased $2,260 and funds a cell phone allowance for the IT Manager and mobile Wi-Fi fees. The increase was due to higher costs for emergency phones and MiFi devices.

Repair and Maintenance – Other
$250,980

This line item increased by $68,130 mainly due to the need to upgrade financial servers to the cloud and new Microsoft licenses.

Operating Supplies – Other
$15,000

This line item remained the same and funds computer software and hardware, printers and computer supplies.

Publications, Dues and Training
$200

This line item decreased $450 and funds training activities for the IT Manager. The decrease was due to the elimination of travel allocations,

Capital Outlay – Machinery & Equipment
$0

Funds were not allocated for Capital Outlay. The allocation from this line item was moved to the Municipal Center Impact Fees Fund.

Information Technology

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 100,402	$ 104,785	$ 104,785	$ 109,845	$ 109,845
418.000 Service Award	992	1,220	1,220	1,465	1,465
419.001 Car Allowance	4,200	4,200	4,200	4,200	4,200
421.000 FICA Taxes	10,554	8,190	8,190	8,555	8,555
422.000 Retirement Contributions	14,280	18,965	18,965	19,880	19,880
423.000 Insurance, Health	8,969	12,000	10,407	13,200	13,200
424.000 Workers' Comp	250	280	280	290	290
426.000 Vacation/Sick time Payout	2,163	1,000	-	500	500
TOTAL PERSONAL SERVICES	**$ 141,811**	**$ 150,640**	**$ 148,047**	**$ 157,935**	**$ 157,935**
OPERATING EXPENSES:					
431.000 Professional Services	80,575	81,825	81,825	84,740	84,740
440.000 Travel & Per Diem	1,080	1,125	-	-	-
441.000 Communications & Freight Svcs	1,784	2,180	4,350	4,440	4,440
446.002 Repair & Maintenance-Other	143,464	182,850	194,670	250,980	250,980
452.002 Operating Supplies-Other	17,033	15,000	15,000	15,000	15,000
454.000 Publications, Dues, & Training	475	650	250	200	200
TOTAL OPERATING EXPENSES	**$ 244,411**	**$ 283,630**	**$ 296,095**	**$ 355,360**	**$ 355,360**
CAPITAL OUTLAY:					
462.000 Buildings					
463.000 Improvements Other than Bldgs					
464.000 Equipment and Machinery	44,766	12,600	11,945	-	-
TOTAL CAPITAL OUTLAY	**$ 44,766**	**$ 12,600**	**$ 11,945**	**$ -**	**$ -**
TOTAL INFORMATION TECHNOLOGY	**$ 430,989**	**$ 446,870**	**$ 456,087**	**$ 513,295**	**$ 513,295**

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.

FY21 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.

Security and Pedestrian Safety

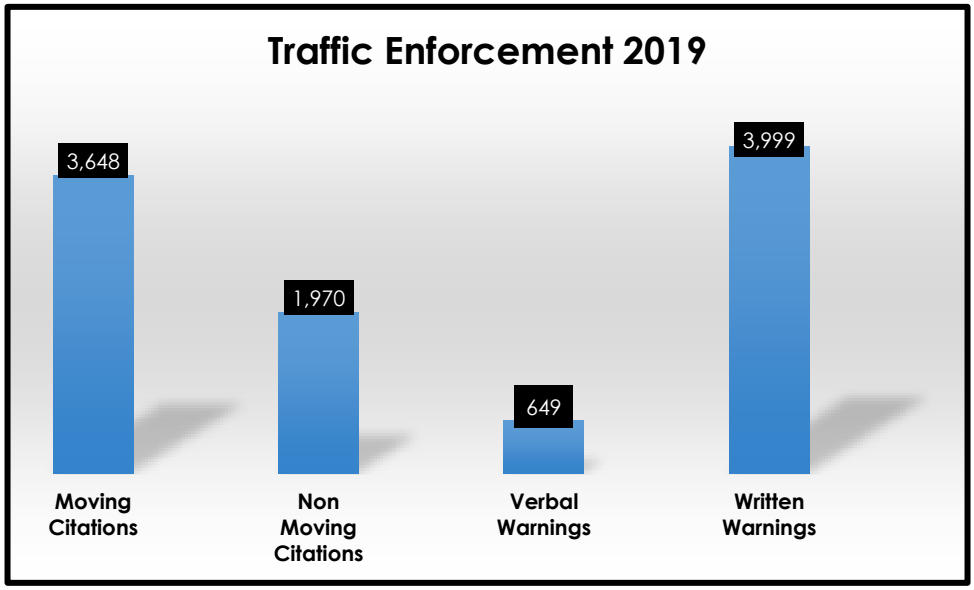
- Improve the safety of local roadways by effectively deploying police resources and services.
    - Conduct at least six safe-driving or occupant safety educational initiatives.
    - Investigate all traffic complaints and deploy countermeasures to address verified traffic issues.
    - Reduce parking complaints by conducting daily parking enforcement at schools and business districts.
    - Utilize social media to distribute traffic safety messages.

- Raise the level of public safety and reduce the fear and incidence of crime through educational programs and the effective deployment of police resources and services.
    - Reduce crime by distributing periodic prevention safety/security tips, SaferWatch alerts, and links to educational resources.
    - Increase saturation patrols and use a variety of patrol methods in the process.
    - Continue to emphasis traffic enforcement as both a safety and crime preventions initiative.

Performance Measures

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

	Indicator	FY 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
	New Neighborhood Crime Watch Groups	3	1	2
	Park Details Performed	1,955	2,010	2,000
	Park and Walks	2,744	2,750	3,000



Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Police for Fiscal Year 2020.

- The Communications Center underwent a complete renovation. For one month, a temporary dispatch room was set up in the roll call room. New paint, state-of-the-art mechanical work-stations and several large monitors were installed. The layout was redesigned to allow for easier access to the various computer systems, as well as made the space easier to clean and maintain a healthy working environment for our communications team.
- The Police Department was reaccredited by the Commission on Florida Accreditation (CFA) and achieved excelsior status. This prestigious award is accomplished by obtaining five consecutive reaccreditation periods without any conditions.
- The Police Department was reaccredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA). This was the department 5th CALEA reaccreditation and achieved the award for Advanced Law enforcement Accreditation. The advanced

program consisting of 480 standards is the highest level of accreditation offered through CALEA.

Activity Table

CATEGORY	CALLS FOR SERVICE				
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20 (PROJECTED)	FY 2020-21 (PROPOSED)
Arson	0	0	0	0	0
Assist Other Agency	17	21	16	14	17
Auto Theft	17	25	26	32	25
Baker-Act-Mental	26	38	27	33	31
Battery-Assault	32	38	33	32	34
Burglary	99	39	49	49	59
Crashes – Vehicular (interior)	725	693	685	541	661
Crashes – Vehicular (US 1)	468	405	425	320	404
Deceased Person	12	23	12	16	16
Disturbance	72	85	52	104	78
Domestic Violence	12	25	13	21	71
DUI	11	40	35	5	23
False Alarms	2259	2013	1757	1479	1877
Fraud/Economic Crimes	211	194	164	156	181
Homicide	0	0	0	0	0
Larceny	162	162	181	148	163
Missing Persons	2	9	6	4	5
Narcotics Violations	6	13	3	3	6
Parking Citations	90	96	67	0	63
Rape	2	1	2	2	2
Robbery	11	11	6	4	8
Shoplifting	21	22	44	31	29
Suspicious Person/Vehicle	76	77	94	98	86
Theft from Automobile	187	166	133	198	171
Theft from Exterior of Vehicle	25	20	15	19	20
Traffic Citations (Moving)	2931	3256	3203	1597	2746
Traffic Citation (Non-moving)	603	1140	1952	715	1102
Traffic Complaints	43	68	42	31	46
Traffic Warnings	3101	4682	5072	2196	3762
Vandalism	22	38	37	42	35
Weapons Violations	0	1	2	0	0
TOTAL	**11243**	**13401**	**14153**	**7890**	**8244**

Authorized Positions

Position	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
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	32.0	32.0	32.0
School Resource Officer	2.0	2.0	2.0
Task Force Officer	1.0	1.0	1.0
Detectives	3.0	3.0	3.0
TOTAL SWORN PERSONNEL	**51.0**	**51.0**	**51.0**
CIVILIAN PERSONNEL			
Administrative Assistant to the Police Chief	1.0	1.0	1.0
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
Human Resources Clerk	1.0	1.0	1.0
Victim Services Coordinator	1.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	**21.0**	**21.0**	**21.0**
PART TIME			
CIVILIAN PERSONNEL			
School Crossing Guard – PT	4.0	4.0	4.0
Traffic Infraction Enforcement Officer	2.0	2.0	2.0
TOTAL PT CIVILIAN PERSONNEL	**6.0**	**6.0**	**6.0**
Total Authorized Positions	**78.0**	**78.0**	**78.0**

Budget Highlights

Revenues
$1,369,270

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
$8,877,960

This line item increased by $175,210, and includes salaries and benefits for all staff.

Professional Services
$16,440

This line item decreased $5,000 and funds cyber security professional services, pre-employment psychological and medical testing, and random drug testing and inoculations. The decrease was due to reduction of allocation for cyber security professional services.

Other Contractual Services
$427,400

This line item increased $6,400 and includes vendor cost for the traffic light camera program. The increase was due to the inclusion of funds for the cloud service for the mobile speed trailer, and a new agreement for yearly Saferwatch fee, offset by removal of funds for Leadsonline.

Investigations
$350

This line item remained the same as the previous year.

Travel and Per Diem
$0

This line item decreased $19,160 and funds conferences and training for the department. The decrease was due to the elimination of all travel due to the coronavirus pandemic.

Communications and Freight Services
$58,510

This line item decreased by $1,300 and funds air cards for the police vehicle computers, phone lines and enhanced bandwidth for increased data transfer rates. The decrease was due to the removal of funds for Comcast internet service as it is no longer needed.

Utility Services
$500

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

Rental and Leases
$8,580

This line item decreased $7,200 and covers the costs of a copier and car rentals. The decrease was due to the removal of the task force vehicle rental since there is no officer in the task force currently. We do not anticipate adding a task force officer in this budget year.

The Repair and Maintenance – Vehicles
$90,000

This line item decreased $7,000 from the previous year.

Repair and Maintenance – Other
$115,820

This line item increased by $4,010 and pays for the maintenance agreements for computer software. The increase is attributed to higher costs for maintenance contracts as well as new funding for the new fire suppression system inspections.

Printing and Binding
$4,850

Printing and Binding decreased $2,270 from the prior year and covers the cost of the department's miscellaneous printing needs.

Other Current Charges
$4,905

This line item remained the same 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
$81,500

This line item decreased $25,300 and provides funds for fuel. The decrease was due to lower gasoline prices and the removal of the gasoline allocation for the Task Force officer position.

Operating Supplies – Other
$133,535

This line item decreased $5,170 and funds police uniform allowances and equipment. The decrease was due to the removal of supplies for K9 program which will be on hold until FY22, and the reduction in allocation for meetings and block parties due to social distancing requirements.

Publications, Dues and Training
$28,460

This line item decreased $4,210 and funds various trainings and costs for Law Enforcement Accreditation. The decreased was due to the moving of the allocation for Police One in-service training to the Police Education Fund.

Capital Outlay – Machinery & Equipment
$86,020

This line item decreased by $509,120 mainly due to the completion of Phase 1 of the License Plate Reader program and not purchasing vehicles this year. This line item covers the purchase of computer equipment.

Aid to Government Agencies
$4,700

This line item decreased $10 and funds the court overtime reduction program, court e-notify program and crime stoppers.

Department of Police

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
REVENUES:					
334.500 Misc Grants, Police	$ 24,167	$ 25,000	$ 25,000	$ 126,835	$ 126,835
334.625 MOU School Board		-	70,176	70,335	70,335
342.100 Private Detail-Police	23,460	20,000	36,660	5,000	5,000
351.000 Judgments and Fines-Court	96,611	100,000	50,000	85,000	85,000
351.900 Traffic Light Cameras Fines	1,072,711	1,442,800	1,148,140	1,082,100	1,082,100
TOTAL REVENUES	**$ 1,216,949**	**$ 1,587,800**	**$ 1,329,976**	**$ 1,369,270**	**$ 1,369,270**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 4,559,657	$ 5,039,400	$ 4,839,400	$ 4,998,565	$ 4,998,565
412.050 Holiday Pay	148,313	160,000	147,282	$ 155,535	155,535
413.000 Other Salaries & Wages	97,098	87,735	118,589	$ 124,685	124,685
414.000 Overtime	480,891	376,990	386,284	$ 410,000	410,000
415.000 Special Pay	37,538	35,130	33,739	$ 39,080	39,080
416.000 Private Detail	13,366	10,765	32,637	$ 14,035	14,035
417.000 Other Benefits	3,964	6,000	4,758	$ 6,000	6,000
418.000 Service Award	60,796	65,305	65,305	$ 87,395	87,395
419.000 Car Allowance	189,104	210,000	210,000	$ 214,200	214,200
421.000 FICA Taxes	426,349	435,100	412,918	$ 452,280	452,280
422.000 Retirement Contributions	99,148	119,115	99,627	$ 121,070	121,070
422.001 FRS Retirement (DB)	1,015,370	1,145,700	1,145,700	$ 1,149,495	1,149,495
423.000 Health	594,647	876,000	717,836	$ 950,400	950,400
424.000 Workers' Comp	120,410	114,510	114,510	$ 95,220	95,220
426.000 Vacation/Sick time Payout	24,776	21,000	51,730	$ 60,000	60,000
TOTAL PERSONAL SERVICES	**$ 7,871,425**	**$ 8,702,750**	**$ 8,380,315**	**$ 8,877,960**	**$ 8,877,960**
OPERATING EXPENSES:					
431.000 Professional Services	-	21,440	21,000	16,440	16,440
434.000 Other Contractual Services	327,764	421,000	421,000	427,400	427,400
435.000 Investigations	-	350	350	350	350
440.000 Travel & Per Diem	8,129	19,160	18,000	-	-
441.000 Communications & Freight Svcs	47,981	59,810	59,810	58,510	58,510
443.000 Utility Services	125	500	500	500	500
444.000 Rental & Leases	12,937	15,780	15,780	8,580	8,580
446.001 Repair & Maintenance-Vehicles	71,107	97,000	97,000	90,000	90,000
446.002 Repair & Maintenance-Other	92,303	111,810	111,810	115,820	115,820
447.000 Printing & Binding	7,110	7,120	7,120	4,850	4,850
449.000 Other Current Charges	5,306	4,905	4,905	4,905	4,905
451.000 Office Supplies	15,074	15,000	15,000	15,000	15,000
452.001 Operating Supplies-Gasoline	91,044	106,800	95,000	81,500	81,500
452.002 Operating Supplies-Other	141,205	138,705	138,705	133,535	133,535
454.000 Publications, Dues, & Training	36,516	32,670	32,670	28,460	28,460
TOTAL OPERATING EXPENSES	**$ 856,602**	**$ 1,052,050**	**$ 1,038,650**	**$ 985,850**	**$ 985,850**
CAPITAL OUTLAY:					
462.000 Buildings		9,800	3,300		
463.000 Improvements Other than Bldgs					
464.000 Equipment and Machinery	496,341	585,340	595,140	86,020	86,020
TOTAL CAPITAL OUTLAY	**$ 496,341**	**$ 595,140**	**$ 598,440**	**$ 86,020**	**$ 86,020**
GRANTS AND AIDS					
481.000 Aid to Government Agencies	2,249	4,710	4,710	4,700	4,700
483.001 Aid to Gov, Community support					
TOTAL GRANTS AND AIDS	**$ 2,249**	**$ 4,710**	**$ 4,710**	**$ 4,700**	**$ 4,700**
TOTAL POLICE DEPARTMENT	**$ 9,226,618**	**$ 10,354,650**	**$ 10,022,115**	**$ 9,954,530**	**$ 9,954,530**
Net (Expense)/ Revenue	**$ (8,009,668)**	**$ (8,766,850)**	**$ (8,692,139)**	**$ (8,585,260)**	**$ (8,585,260)**

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.

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Provide continued construction regulation services to the community maintaining the service levels established by the Insurance Service Organization (ISO), International City/County Management Association (ICMA), American Planning Association (APA), American Institute of Certified Planners (AICP), and other professional organizations.

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

- Continue to improve the overall departmental performance and efficiency by providing additional training to staff on issues that pertain to disaster assessment, land development regulations, and revisions to the Florida Building Code.

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

Residential Character and Community Enhancement

- Continue to provide equitable code compliance through a user-friendly code compliance operation based on the industry standards established by the Florida Association of Code Enforcement.

- Continue to 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.

- Coordinate with an Economic Development Consultant in completion of a Market Assessment. This document would serve as an informative document for the Village and its business, property owner, and real estate broker stakeholders; and would be used as a marketing piece to attract targeted businesses to Pinecrest.

- Continue to participate with the Miami-Dade Transportation Planning Organization in the evaluation and enhancement of Station Area Connectivity within the South Transit Corridor.

- Continue to monitor and require compliance with all applicable Miami-Dade County, State and Village emergency orders related to mitigation of the Corona Virus.

- Coordinate with the Village Council in completion of proposed amendments to the Village's Land Development Regulations to address issues identified through the plan review process and ongoing administration of the Regulations.

Environmental Sustainability

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

- Continue to coordinate with the Federal Emergency Management Agency in improvement of the Village's CRS rating for further flood preparedness and mitigation and additional reductions in Flood Insurance premiums.

Performance Measures

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

	ISO Rating (Residential/Commercial)	3/2	3/2	3/2
	Number of Permits Issued	3,053	2,770	3,000
	Number of Inspection Performed	17,752	17,200	17,700
	Certificates of Use Issued	15	22	28
	Percentage of Closed Code Compliance Cases	97	97	95

Prior Year's Accomplishments

The following section lists the accomplishments of the Building and Planning Department for Fiscal Year 2020.

- The Village continues to maintain a continuing Public Protection ISO Class Rating of 3 for residential properties and an improved rating of 2 for commercial properties. Staff of the Building and Planning Department maintains training and ethics standards of ICMA, APA, AICP, FEMA, and the Florida Building Code.

- Planning and building inspection staff are LEED certified and have completed ongoing training necessary for certification maintenance. Throughout the fiscal year, trade inspectors and plans examiners received monthly training in different aspects of the Florida Building Code through the South Florida Building Officials' Association.

- In 2019, staff responsible for floodplain management attended a Plenary Session and then participated in a subsequent Community Assistance Visit with the State Floodplain Management Office (SFMO) acting on behalf of the Federal Emergency Management Agency (FEMA) for the purpose of monitoring compliance with National Flood Insurance Program requirements.

- The Building and Planning Department is projected to process over 1,670 code compliance complaints, an increase of 24% over the number processed last fiscal year, and to present 142 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by the Code Compliance Officer. The hiring of a part-time Code Compliance Officer in 2018 (29 hours per week), whose primary responsibility is to provide administrative support and enforcement of Local Business Tax Receipt requirements, has allowed for more effective completion of required administrative tasks and thereby provided the opportunity for the two full-time Code Compliance Officers to spend more time patrolling the Village, proactively identifying and addressing violations of the Village's Code of Ordinances.

- Code Compliance Officers continue to monitor and require compliance with all applicable Miami-Dade County, State, and Village Emergency Orders related to mitigation of the Corona Virus.

- Staff continues to monitor and evaluate 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. All property located in the North Pinecrest Business Alternative District (NPBAD) is currently zoned to allow mixed-use development. Bus rapid transit (BRT) is the preferred mode of rapid transit and future improvements will help to provide transportation infrastructure for support of future mixed-use development at selected locations when warranted.

- The Village is currently certified as a Florida Certified Green Local Community with a Silver Certification. The Village continues working toward Gold Certification and will have an opportunity to resubmit for an improved certification in 2022.

- In 2020, the Village of Pinecrest was recertified as a Class 8 Community within the Community Rating System (CRS). The Building and Planning Department has contacted qualified consultants to assist the Village in completion of an application for an improved rating of 6 or 7, which could result in an additional 5 to 10 percent reduction in flood insurance premiums.

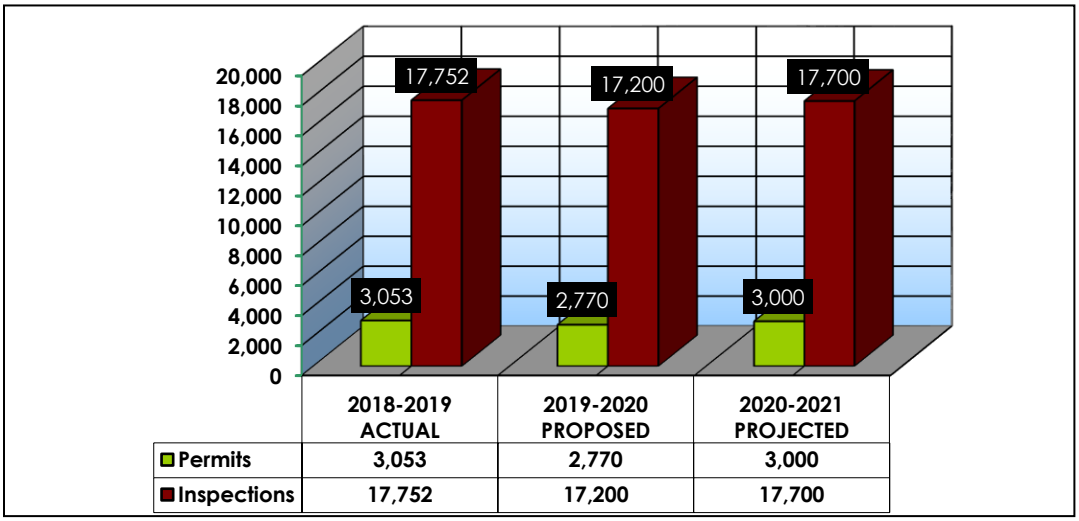
- The Building and Planning Department has coordinated with the Miami-Dade Beacon Council in meetings with Pinecrest business owners for the purpose of reviewing services that the Beacon Council makes available to commercial businesses, to optimize communication between business owners and the Village of Pinecrest, and to review and discuss factors critical to the attraction and retention of businesses in Pinecrest. Staff and the Senior Vice President of the Miami-Dade Beacon Council have met with owners and management of three retail centers in Pinecrest including Dixie Belle Shops, Suniland Shopping Center, and Pinecrest Town Center 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.

- Staff coordinated with Tischler Bise in the evaluation and update of the Village's impact fee schedule. The Village Council adopted the recommendations of Tischler Bise and amended the Village's schedule of impact fees in October 2019. Staff has since coordinated with selected consultants to review and evaluate the Village's building permit fee schedule. Presentation of the consultant's recommendations to the Village Council is expected to occur in September 2020.

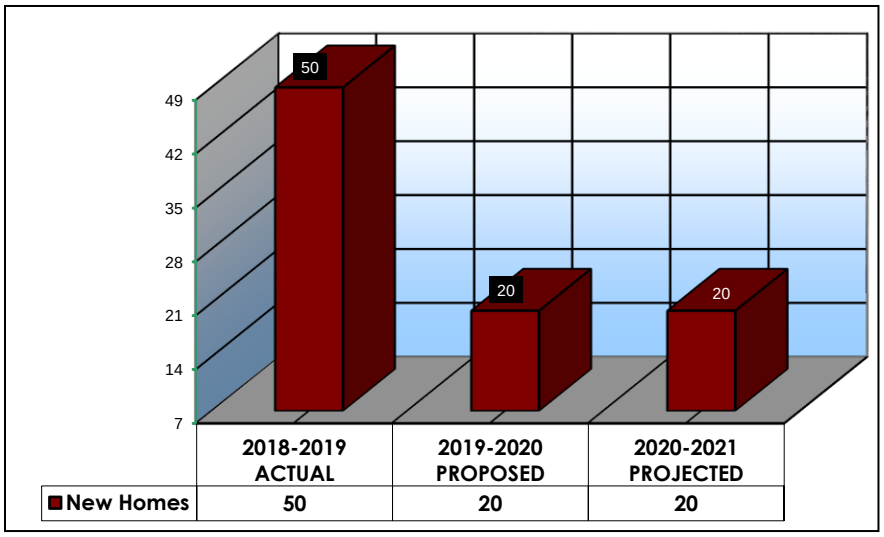
Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
FULL TIME			
Building Official	1.0	1.0	1.0
Assistant Building Official	1.0	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	**14.0**	**14.0**	**14.0**
PART TIME			
Chief Electrical Inspector	1.0	2.0	2.0
Chief Mechanical Inspector	1.0	2.0	2.0
Chief Plumbing Inspector	1.0	1.0	1.0
Plans Reviewer	1.0	1.0	1.0
Code Compliance Officer	1.0	1.0	1.0
TOTAL PART TIME	**5.0**	**7.0**	**7.0**
Total Authorized Positions	**19.0**	**21.0**	**21.0**

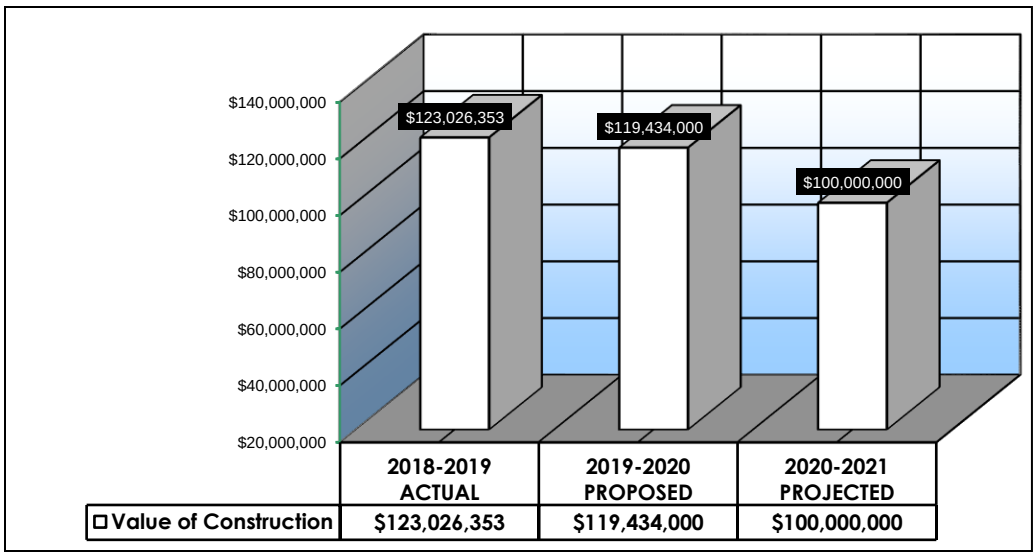
Activity Report

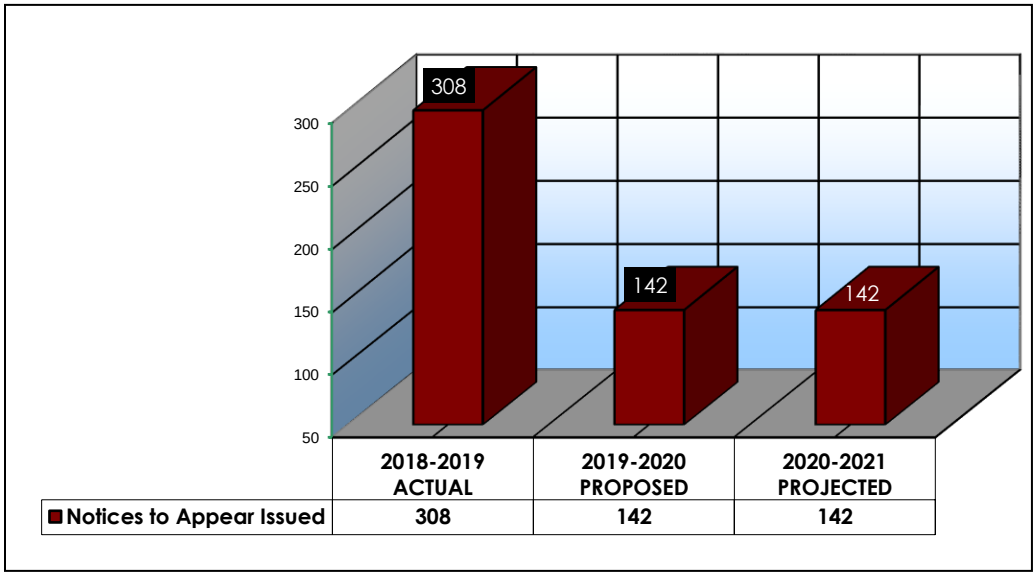


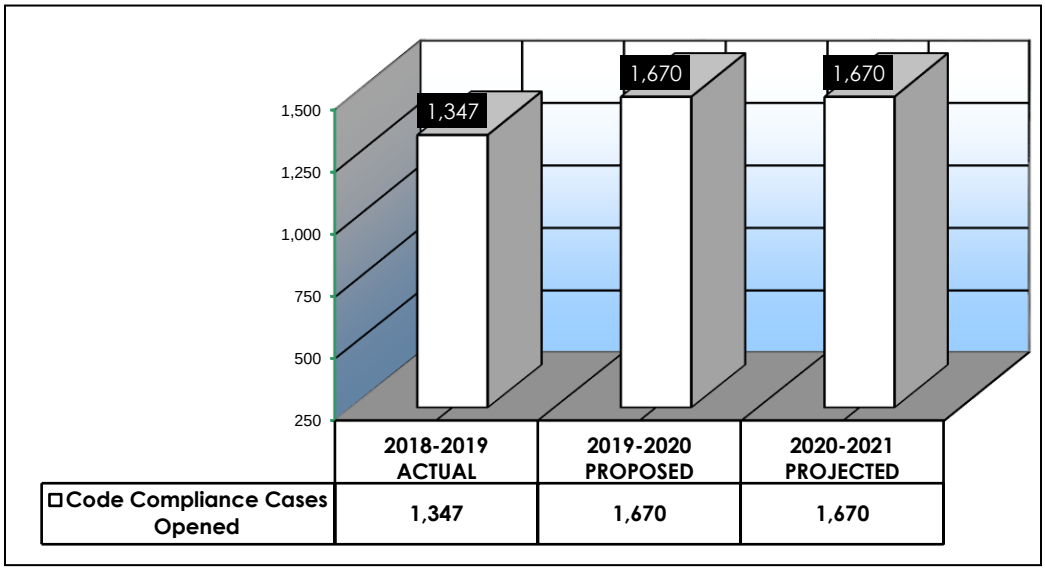
	2018-2019 ACTUAL	2019-2020 PROPOSED	2020-2021 PROJECTED
Permits	3,053	2,770	3,000
Inspections	17,752	17,200	17,700



	2018-2019 ACTUAL	2019-2020 PROPOSED	2020-2021 PROJECTED
New Homes	50	20	20


$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$123,026,353
$119,434,000
$100,000,000
2018-2019 ACTUAL
2019-2020 PROPOSED
2020-2021 PROJECTED
Value of Construction
$123,026,353
$119,434,000
$100,000,000


300
250
200
150
100
50
308
142
142
2018-2019 ACTUAL
2019-2020 PROPOSED
2020-2021 PROJECTED
Notices to Appear Issued
308
142
142


1,500
1,250
1,000
750
500
250
1,347
1,670
1,670
2018-2019 ACTUAL
2019-2020 PROPOSED
2020-2021 PROJECTED
Code Compliance Cases Opened
1,347
1,670
1,670

Budget Highlights

Revenues
$2,000,000

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

Personal Services
$2,077,195

This line item increased $145,280 and covers staff salaries and benefits.

Professional Services
$31,850

This line item increased $9,540 due to the addition of funds for a zoning fee study.

Other Contractual Services
$242,920

This line item increased $49,620 and funds the consultant plans reviewers and the imaging of records. This increase is due to the inclusion of additional funds for outside inspectors.

Travel & Per Diem
$0

This line item decreased $3.505 and covers travel expenses to seminars and trainings. This reduction was due to the elimination of travel during the coronavirus pandemic.

Communications & Freight Services
$25,810

This line item increased $8,950 and covers internet connections, postage and courier services. The increase was due to the proper allocation of postage to this department.

Rentals & Leases
$625

This line item remained the same and funds the maintenance agreement for the copy machine.

Repair & Maintenance – Vehicle
$3,910

This line item increased $410 and funds the basic maintenance for the department vehicles.

Repair & Maintenance – Other
$78,510

This line item increased $12,930 and covers the maintenance of the computer software. The increase was due to additional funds allocated for five physical servers to back up into the cloud and funds for MetaDefender, a software that scans files and attachments for internal and external customers.

Printing & Binding
$8,900

This line item increased $4,600 from the prior year and funds the printing needs of the department. The increase was due to the inclusion of funds for printing that were previously charged to General Government.

Other Current Charges
$100,000

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

Operating Supplies – Gasoline
$2,010

This line item decreased $1,240 from the previous year due to lower gasoline prices.

Operating Supplies – Other
$17,600

This line item remained the same as the previous year and covers the cost of uniforms for staff, computer supplies and additional computer software.

Publications, Dues & Training
$8,255

This line item decreased $2,310 from the previous year due to elimination of travel during the coronavirus pandemic.

Capital Outlay – Machinery & Equipment
$22,900

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

Department of Building and Planning

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
REVENUES					
322.000 Building Permits	$ 2,722,802	$ 2,400,000	$ 2,185,975	$ 2,000,000	$ 2,000,000
TOTAL REVENUES	**$ 2,722,802**	**$ 2,400,000**	**$ 2,185,975**	**$ 2,000,000**	**$ 2,000,000**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	1,091,361	1,129,620	1,072,639	1,162,255	1,162,255
413.000 Other Salaries & Wages	260,320	305,245	215,946	373,485	373,485
414.000 Overtime	6,355	2,500	4,517	6,500	6,500
418.000 Service Award	19,933	24,670	24,670	27,485	27,485
419.001 Car Allowance	23,200	24,000	24,600	24,000	24,000
421.000 FICA Taxes	100,438	112,155	97,235	120,420	120,420
422.000 Retirement Contributions	121,577	138,670	130,922	142,765	142,765
423.000 Health	128,691	168,000	168,000	184,800	184,800
424.000 Workers' Comp	21,192	23,000	31,634	28,485	28,485
425.000 Unemployment Compensation	972	-	-	-	-
426.000 Vacation/Sick time Payout	4,817	4,055	6,751	7,000	7,000
TOTAL PERSONAL SERVICES	**$ 1,778,856**	**$ 1,931,915**	**$ 1,776,914**	**$ 2,077,195**	**$ 2,077,195**
OPERATING EXPENSES:					
431.000 Professional Services	57,267	22,310	22,310	31,850	31,850
434.000 Other Contractual Services	144,169	193,300	145,000	242,920	242,920
440.000 Travel & Per Diem	2,018	3,505	1,000	-	-
441.000 Communications & Freight Svcs	17,990	16,860	16,860	25,810	25,810
444.000 Rental & Leases	368	625	625	625	625
446.001 Repair & Maintenance-Vehicles	7,090	3,500	3,500	3,910	3,910
446.002 Repair & Maintenance-Other	55,769	65,580	65,800	78,510	78,510
447.000 Printing & Binding	5,847	4,300	4,300	8,900	8,900
449.000 Other Current Charges	107,198	100,000	100,000	100,000	100,000
452.001 Operating Supplies-Gasoline	2,271	3,250	2,000	2,010	2,010
452.002 Operating Supplies-Other	24,737	17,600	17,600	17,600	17,600
454.000 Publications, Dues, & Training	13,191	10,565	10,565	8,255	8,255
TOTAL OPERATING EXPENSES	**$ 437,914**	**$ 441,395**	**$ 389,560**	**$ 520,390**	**$ 520,390**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs					
464.000 Equipment and Machinery	20,323	15,440	15,440	22,900	22,900
TOTAL CAPITAL OUTLAY	**$ 20,323**	**$ 15,440**	**$ 15,440**	**$ 22,900**	**$ 22,900**
TOTAL BUILDING & PLANNING	**$ 2,237,093**	**$ 2,388,750**	**$ 2,181,914**	**$ 2,620,485**	**$ 2,620,485**
Net (Expense)/ Revenue	**$ 485,709**	**$ 11,250**	**$ 4,061**	**$ (620,485)**	**$ (620,485)**

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.

FY21 Objectives

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

Recreation and Infrastructure

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

Residential Character and Community Enhancement

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

Organizational Excellence and Financial Stability

- Cooperate with the Village's Building and Planning Department as well as other external governmental agencies to permit Public Works projects throughout the Village.
- Continue developing projects internally and using internal resources to minimize costs to outside contractors and consultants.

Performance Measures

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

	Street/Traffic Signs Erected or Repaired	341	400	350
	Storm Drains Cleaned or Repaired	1,437	1.080	1.080
	Trees Erected, Removed or Trimmed	181	200	200
	PW Permits Reviewed	101	100	100
	Inspections Conducted	227	215	250

*Number is an approximation based on Hurricane Irma recovery efforts.

Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Public Works for Fiscal Year 2020.

- Installed Rectangular Rapid Flashing Beacons at the crosswalk next to the Community Center to improve pedestrian safety.
- Deployed speed tables at various locations as part of the Transportation Master Plan implementation priorities outlined by the Village Council.
- The Department provided on-going maintenance to the roads, street signs, street trees, sidewalks and drainage systems throughout the Village's network of over 103 miles of roadway, 28.5 miles of sidewalks and over 1,200 drainage structures.
- Provided on-going maintenance of Village Hall and public areas.
- Provided on-going street sign replacements, pothole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.
- Delivered permitting services in conjunction with the Building Department and permitted several Pinecrest projects with Miami-Dade County and the South Florida Water Management District.
- The Director participated in the plat committee reviews and provided technical input for site plan approvals, tentative and final plat reviews in accordance with Public Works Standards and Village of Pinecrest Ordinances.
- The Department regularly monitors all Village hired contractors for performance standards and performs evaluations annually. The Department also works with the Procurement Division to insure that contractor selection is reviewed for technical competency and past performance with the Village.
- Completed drainage projects in Pinecrest Gardens and SW 112 Street.
- Oversaw the improvements of the Pinecrest Gardens parking lot project.
- Completed installation of handicap parking at Veterans Wayside Park and design for complete parking lot improvements.

- Installed driveway and replaced the curbing at Miami Palmetto High School.
- Completed Village-wide guardrail painting project.
- Oversaw the roof replacement at the Pinecrest Community Center and Pinecrest Gardens.
- Assisted with large community projects such as the Temple Beth AM force main installation and Gulliver Schools turn lane installation.
- Completed the design for the intersection improvements at SW 67 Avenue and Old Cutler Road.

Activity Report

ACTIVITY	FY 2018-19 ACTUAL	FY 2019-20 PROJECTED	FY 2020-21 PROPOSED
New Trees Planted	140	130	140
Storm Drains Cleaned	1,245	1,080	1,080
Potholes/ Streets Repaired	105	100	100
Miles of Roads Resurfaced	1	1	1
Sidewalks Repaired (Square feet)	54,143*	14,000	14,000

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

Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
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
$17,875

Revenues from permit fees and US1 maintenance fees are estimated to decrease $4,935.

Personal Services
$625,235

Personal Services decreased $32,385 and funds staff salaries and benefits. Three maintenance worker positions are funded in the Transportation Fund.

Professional Services
$3,750

This line item decreased $124,165 from the previous year and covers the costs of architects and engineers for special projects. The decrease was due to the completion of a one-time project.

Other Contractual Services
$60,450

This line item remained the same and covers the cost of right-of-way maintenance including street maintenance and other miscellaneous public works activities.
Travel and Per Diem
$0

This line item decreased $2,500 and typically covers the costs of conferences and training for the Public Works staff. The decrease was due to the elimination of travel during the coronavirus pandemic.

Communications & Freight Services
$10,520

This line item increased $2,000 and covers phone maintenance and network services. The increase was due to the addition of funds for AT&T services for the department fleet.

Utility Services
$19,810

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

Rentals and Leases
$3,420

This line item increased $780 and covers a copier lease. The increase was due to the addition of funding for the Enterprise fleet program in lieu of purchasing vehicles.

Repair & Maintenance – Vehicle
$2,000

This line item decreased $5,000 and covers basic maintenance for the public works vehicles. The decrease was due to the implementation of the Enterprise fleet program which requires less funds for maintenance of the vehicles.

Repair & Maintenance – Other
$11,490

This line item increased $1,520 and funds various maintenance contracts. The increase was due to the addition of the yearly AutoCAD fees to correct account.

Office Supplies
$2,400

This line item remained the same from the previous year.

Operating Supplies – Gasoline
$7,995

This line item decreased $2,005 and covers the cost of gasoline for the Public Works fleet. The decrease was due to lower gasoline prices.

Operating Supplies – Other
$12,500

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

Publications, Dues & Training
$5,900

This line item increased $55 and covers conference registrations and professional association memberships. The increase was due to the addition of funds for required continuing education for the department director, offset by the removal of conference fees.

Capital Outlay – Improvements Other Than Buildings
$0

Funds were not allocated for Capital Outlay.

Department of Public Works

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
REVENUES:					
322.001 Public Works Permits	$ 23,233	$ 15,000	$ 57,855	$ 10,000	$ 10,000
343.901 US1 Maintenance Fees	7,876	7,810	7,810	7,875	7,875
TOTAL REVENUES	**$ 31,109**	**$ 22,810**	**$ 65,665**	**$ 17,875**	**$ 17,875**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	$ 400,929	$ 444,730	$ 381,969	$ 415,545	$ 415,545
414.000 Overtime	3,249	4,500	8,309	3,500	$ 3,500
418.000 Service Award	5,748	7,805	7,805	7,250	$ 7,250
419.001 Car Allowance	5,400	5,400	5,400	5,400	$ 5,400
421.000 FICA Taxes	31,395	35,640	27,560	33,200	$ 33,200
422.000 Retirement Contributions	46,969	58,705	50,024	53,005	$ 53,005
423.000 Insurance, Health	61,735	72,000	82,532	79,200	$ 79,200
424.000 Workers' Comp	17,339	20,000	20,000	25,135	$ 25,135
426.000 Vacation/Sick time Payout	7,855	8,840	2,681	3,000	$ 3,000
TOTAL PERSONAL SERVICES	**$ 580,618**	**$ 657,620**	**$ 586,280**	**$ 625,235**	**$ 625,235**
OPERATING EXPENSES:					
431.000 Professional Services	31,963	127,915	127,915	3,750	3,750
434.000 Other Contractual Services	60,183	60,450	60,450	60,450	60,450
440.000 Travel & Per Diem	126	2,500		-	-
441.000 Communications & Freight Svcs	7,696	8,520	8,520	10,520	10,520
443.000 Utility Services	21,583	19,810	19,810	19,810	19,810
444.000 Rental & Leases	5,340	2,640	1,900	3,420	3,420
446.001 Repair & Maintenance-Vehicles	8,567	7,000	7,000	2,000	2,000
446.002 Repair & Maintenance-Other	25,504	9,970	9,970	11,490	11,490
451.000 Office Supplies	1,153	2,400	2,400	2,400	2,400
452.001 Operating Supplies-Gasoline	8,757	10,000	10,000	7,995	7,995
452.002 Operating Supplies-Other	16,300	12,500	12,500	12,500	12,500
454.000 Publications, Dues, & Training	4,947	5,845	2,845	5,900	5,900
TOTAL OPERATING EXPENSES	**$ 192,118**	**$ 269,550**	**$ 263,310**	**$ 140,235**	**$ 140,235**
CAPITAL OUTLAY:					
462.000 Buildings	$ 243				
463.000 Improvements Other than Bldgs	-	-		-	-
464.000 Equipment and Machinery	3,200	-			
TOTAL CAPITAL OUTLAY	**$ 3,443**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL PUBLIC WORKS	**$ 776,179**	**$ 927,170**	**$ 849,590**	**$ 765,470**	**$ 765,470**
Net (Expense)/ Revenue	**$ (745,070)**	**$ (904,360)**	**$ (783,925)**	**$ (747,595)**	**$ (747,595)**

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.

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Finalize the accreditation process and through the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).
- Continue to submit grant proposals for renovations and enhancements for the parks.
- Provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.
- Increase programs within the park system to offer a more robust variety of recreational opportunities.
- Develop online marketing material with photos and/or videos that showcase facility rental opportunities.

Environmental Sustainability

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

Recreation and Infrastructure

- Develop and implement a Comprehensive Parks and Recreation Master 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 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
	Paid Facility Rentals	276	150*	175*
	Special Events	10	8	8*
	In-house programs offered	2	2	3

* Decline due to COVID-19.

Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Parks and Recreation for Fiscal Year 2020.

- In an effort to stay environmentally friendly, the department has been installing new LED lighting in many park locations including the tennis courts at Coral Pine Park, the basketball courts and batting cages at Suniland Park and at the soccer field at Flagler Grove Park. Additional lighting LED is expected to be installed in the future.
- The department is finishing its first full year of implementation of a new online registration system called Community Pass. This system has received a tremendous response of being more user friendly than the department's previous registration system and it allows guests to register for programs or request facility rentals at a time that is convenient to them whether day or night.
- Veterans Wayside Park received the honor of being a permanent site for a Blue Star Memorial Marker. This marker honors all men and women who served in the United States Armed Services.
- Pawcrest Park receives the distinction of being the Village's first official Dog Park. Pawcrest Park is located within Suniland Park and can be accessed by parking in the Suniland Place parking area (aka Suniland Annex) and following the path to the Pawcrest Park gate.
- Suniland Park has received a few upgrades including new fencing, a new swing set, and shade canopies over bleacher seating.
- The Coral Pine Park Preserve has had a tremendous amount of work done thank to volunteers and staff coming together to remove overgrowth and invasive plants.

Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
FULL TIME			
Parks & Recreation Director	1.0	1.0	1.0
Park Superintendent	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Park Specialist	2.0	2.0	2.0
PART TIME			
Park Service Aide	21.0	21.0	21.0
Total	**26.0**	**26.0**	**26.0**

Budget Highlights

Revenues
$337,500

It is estimated the department will have $337,500 in revenues, a decrease of $112,500, from rentals, concessions and classes from the various parks. The decrease is due to a reduction of programs and participation attributed to the coronavirus pandemic.

Personal Services
$741,280

This line item increased by $25,150 and covers staff salaries and benefits.

Professional Services
$90,000
This is a new line item for this department and funds a park master plan, which was listed as a strategic plan initiative.

Other Contractual Services
$327,545

This line item decreased $35,850 and includes ground maintenance, trash disposal and Building maintenance for all parks. The decrease is mainly due to the completion of two one-time projects.

Contractual Services – Classroom Instructors
$37,110

This line item increased $27,110 from the prior year and it accounts for payments to program instructors. The increase is due to the growth of programs which is offset by revenue.

Contractual Services – Camp Instructors
$72,100

This is line item decreased $8,900 and to accounts for payments to camp instructors. The decrease is due to the expected decline in camp participants due to the coronavirus pandemic.

Travel & Per Diem
$1,650

This line item decreased $800 from the previous year and funds conference and training travel for staff.

Communications and Freight Services
$8,640

This line item increased $1,500 and covers the telephone service at all the parks. The increase was due to the addition of funds for the Coral Pine Park Fire line and internet services at Flagler Grove Park.

Utilities
$90,400

This line item decreased $2,320 and covers electrical and sewer costs at all parks. The decrease due to less usage due to the coronavirus pandemic.

Rental and Leases
$500

This line item decreased $250 from the previous year and covers rentals for special events.

Repair and Maintenance – Vehicles
$3,000

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

Repair and Maintenance – Other
$47,720

This line item decreased $12,190 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields. The decrease was due to the completion of one-time repairs.

Promotional Activities
$2,300

This line item decreased $7,410 and covers promotions various events. The decrease was due to the cancellation of most events for the year due to the coronavirus pandemic.

Other Current Charges
$2,715

This line item increased by $50 and covers the annual Miami-Dade Fire Occupancy Permit and fire alarm service for all the parks.

Operating Supplies – Gas
$2,160

This line item decreased $230 from the previous year due to lower gasoline prices.

Operating Supplies – Other
$79,595

This line item decreased $45,330 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. The decrease was mainly due to the elimination of large events.

Operating Supplies –Resale
$7,500

This line item decreased $2,060 and covers the cost of products sold at the parks.

Publications, Dues and Training
$3,055

This line item decreased $825 from the previous fiscal year and funds staff training. The decrease is due to the elimination of any trainings that require travel.

Capital Outlay
$0

Funds for Capital Outlay were not allocated.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
REVENUES:					
347.000 Parks and Recreation	$ 500,347	$ 450,000	$ 198,520	$ 337,500	$ 337,500
TOTAL REVENUES	**$ 500,347**	**$ 450,000**	**$ 198,520**	**$ 337,500**	**$ 337,500**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	278,196	280,655	257,393	287,275	287,275
413.000 Other Salaries & Wages	266,492	264,140	246,790	274,925	274,925
414.000 Overtime	535	4,520	3,733	-	-
418.000 Service Award	4,044	5,100	5,100	5,340	5,340
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	42,514	42,680	40,063	43,495	43,495
422.000 Retirement Contributions	31,744	36,165	32,980	36,830	36,830
423.000 Health	41,506	60,000	53,384	66,000	66,000
424.000 Workers' Comp	13,486	14,000	14,000	18,615	18,615
425.000 Unemployment Compensation	2,475	-	-	-	-
426.000 Vacation/Sick time Payout	437	3,470	3,340	3,400	3,400
TOTAL PERSONAL SERVICES	**$ 686,830**	**$ 716,130**	**$ 662,183**	**$ 741,280**	**$ 741,280**
OPERATING EXPENSES:					
431.000 Professional Services				90,000	90,000
434.000 Other Contractual Services	342,354	363,395	317,000	327,545	327,545
434.002 Contractual Services - Classroom Instruc	8,974	10,000	41,810	37,110	37,110
434.003 Contractual Services - Camp Instructor	50,548	81,000	35,230	72,100	72,100
440.000 Travel & Per Diem	856	2,450	1,135	1,650	1,650
441.000 Communications & Freight Svcs	9,462	7,140	10,000	8,640	8,640
443.000 Utility Services	94,276	92,720	92,720	90,400	90,400
444.000 Rental & Leases		750	320	500	500
446.001 Repair & Maintenance-Vehicles	12,994	3,000	3,000	3,000	3,000
446.002 Repair & Maintenance-Other	25,989	59,910	51,000	47,720	47,720
448.000 Promotional Activities	6,639	9,710	4,500	2,300	2,300
449.000 Other Current Charges	2,226	2,665	2,665	2,715	2,715
452.001 Operating Supplies-Gasoline	1,915	2,390	2,390	2,160	2,160
452.002 Operating Supplies-Other	96,653	124,925	97,360	79,595	79,595
452.572 Operating Supplies-Resale	8,206	9,560	5,500	7,500	7,500
454.000 Publications, Dues, & Training	2,757	3,880	2,500	3,055	3,055
TOTAL OPERATING EXPENSES	**$ 663,850**	**$ 773,495**	**$ 667,130**	**$ 775,990**	**$ 775,990**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs				-	-
464.000 Equipment and Machinery					-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL PARK DEPARTMENT	**$ 1,350,680**	**$ 1,489,625**	**$ 1,329,313**	**$ 1,517,270**	**$ 1,517,270**
Net (Expense)/ Revenue	**$ (850,333)**	**$ (1,039,625)**	**$ (1,130,793)**	**$ (1,179,770)**	**$ (1,179,770)**

Function

The Community Center is a 22,000 square foot facility with a fitness center, a movement room and multipurpose classroom space for programs, activities, and party rentals. It also features a soccer field, walking/jogging path and vita course. The center is attached to a Miami-Dade County Public Library on the property adjacent to Pinecrest Gardens. It was completed in the summer of 2008. In 2018, the Community Center underwent improvements which included additional multipurpose rooms, an expanded gym, updated locker rooms, a new playground and a café.

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

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Finalize the accreditation process through the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).
- Continue to provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.
- Develop online marketing material with photos and/or videos that showcase facility rentals for the community center.

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.
- Establish more comprehensive Active Adult (Senior Citizen) programming to include active and passive recreational and social opportunities.

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.

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 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
In house recreation programs offered	2	6	7
Community Involvement Initiative	2	3	3
Paid Facility Rentals	28	12*	15*
Participation Evaluation Response Rate	**	**	20%

* Decline due to COVID-19
** New metric established for FY 2020-21

Prior Year's Accomplishments

The following section lists the accomplishments of the Community Center for Fiscal Year 2020.

- The Pinecrest Community Center hosted the Village's first ever Zombie Run with great success. Program participants and Volunteers gave an overwhelmingly positive response to the program and look forward to making the event a community tradition.
- The department is finishing its first full year of implementation of a new online registration system called Community Pass. This system has received a tremendous response of being more user friendly than the department's previous registration system and it allows guests to register for programs or request facility rentals at a time that is convenient to them whether day or night.
- Active Adult (Senior Citizen) program offerings have expanded to include a more diverse set of programs to include more physical programs, technology programs and a more robust variety of social programs. These additions include the Pinecrest Walking Club, Gardening Club, Techie-Tuesday, various field trips to local landmarks, instructional crafting classes and more.
- The Pinecrest Community Center has maintained a 5-star out of 5-star rating of fitness classes as rated by 608 participants through the Mindbody fitness application.

Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
FULL TIME			
Program & Event Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0
Assistant Program & Event Coordinator	1.0	1.0	1.0
Fitness Center Manager	1.0	1.0	1.0
Recreation Specialist	2.0	4.0	4.0
PART TIME			
Recreation Aide	7.0	4.0	4.0
Administrative Clerk	0.0	1.0	1.0
Total	**13.0**	**13.0**	**13.0**

Budget Highlights

Revenues
$1,013,610

The department is estimating a total of $1,013,610 in revenues from various sources including membership, classes and concession sales, a decrease of $111,390 due a reduction of events and program participants from the coronavirus pandemic.

Personal Services
$553,945

This line item increased $10,360 and funds staff salaries and benefits.

Other Contractual Services
$58,590

This line item decreased $5,505 and includes funding for floor cleaning, grounds maintenance, exterminator services and trash removal. The decrease is mainly due to a reduction in needs for waste collection and landscape beautification.

Contractual Services - Instructors
$420,000

This line item remained the same as the previous year and includes costs paid to instructor for the various programs.

Contractual Services – Camp Instructors
$87,500

This line item decreased $2,500 and includes costs paid to camp instructors. The decrease is due to anticipated reduction in camp participants.

Travel & Per Diem
$1,580

This line item decreased $4,090 and covers training travel expenses. The decrease was due to the elimination of travel due to the coronavirus pandemic.

Communications and Freight Services
$21,960

This line item increased by $935 and covers telephone, internet service and postage. The increase is due to improved internet access, offset by a decrease in Comcast charges.

Utility Services
$48,140

This line item decreased $8,440 and reflects amounts for electrical and water/sewer service. The decrease is due to reduced electricity usage.

Repair & Maintenance – Other
$48,195

This line item decreased by $12,525 and covers fitness equipment repairs and miscellaneous building maintenance. The decrease was due the removal of the maintenance agreement for the lobby kiosk and the completion of one-time maintenance projects.

Printing and Binding
$4,000

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

Promotional Activities
$13,960

This line item increased $2,000 and covers marketing and advertising efforts for the community center programs and memberships. The increase was due to the addition of funds to promote spring camps.

Other Current Charges
$11,365

This line item decreased $390 from the previous year and includes required permits and inspections, as well as the monthly service charge for the fitness reservation software

Office Supplies
$3,500

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

Operating Supplies – Other
$66,320

This line item decreased $13,320 and funds janitorial supplies, as well as miscellaneous fitness equipment and programming supplies. The decrease is mainly due to the completion of one-time purchases, the end of towel service at the gym, and a decrease in the number of events.

Operating Supplies – Resale
$2,000

This line item increased $2,000 and funds concession food for resale.

Publications, Dues & Training
$2,535

This line item decreased $5,375 and covers the cost of membership to the National Recreation and Park Association and additional training for staff. The decrease was due to the elimination of any training that requires travel.

Capital Outlay – Equipment & Machinery
$0

There are no funds allocated in this line item.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
REVENUES:					
347.100 Community Center	$ 1,165,980	$ 1,125,000	$ 804,875	$ 1,013,610	$ 1,013,610
TOTAL REVENUES	**$ 1,165,980**	**$ 1,125,000**	**$ 804,875**	**$ 1,013,610**	**$ 1,013,610**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	209,789	311,115	301,260	312,780	312,780
413.000 Other Salaries & Wages	90,099	64,100	47,882	65,270	65,270
414.000 Overtime	3,223	5,280	9,703	3,485	3,485
418.000 Service Award	505	1,145	1,145	1,725	1,725
421.000 FICA Taxes	22,896	29,315	26,895	29,360	29,360
422.000 Retirement Contributions	20,977	31,110	30,002	31,280	31,280
423.000 Insurance, Health	41,583	96,000	76,153	105,600	105,600
424.000 Workers' Comp	2,851	3,940	3,940	3,895	3,895
425.000 Unemployment Compensation		-	-	-	-
426.000 Vacation/Sick time Payout	104	1,580	667	550	550
TOTAL PERSONAL SERVICES	**$ 392,027**	**$ 543,585**	**$ 497,647**	**$ 553,945**	**$ 553,945**
OPERATING EXPENSES:					
431.000 Professional Services	323	-	-	-	-
434.000 Other Contractual Services	50,574	64,095	57,285	58,590	58,590
434.002 Contractual Services - Classroom Instructor	375,334	420,000	305,000	420,000	420,000
434.003 Contractual Services - Camp Instructor	91,378	90,000	35,000	87,500	87,500
440.000 Travel & Per Diem	1,599	5,670	205	1,580	1,580
441.000 Communications & Freight Svcs	10,751	21,025	14,600	21,960	21,960
443.000 Utility Services	45,096	56,580	42,000	48,140	48,140
446.002 Repair & Maintenance-Other	38,920	60,720	60,720	48,195	48,195
447.000 Printing & Binding	2,425	4,000	4,000	4,000	4,000
448.000 Promotional Activities	5,100	11,960	11,960	13,960	13,960
449.000 Other Current Charges	7,927	11,755	7,650	11,365	11,365
451.000 Office Supplies	4,077	3,500	3,500	3,500	3,500
452.002 Operating Supplies-Other	61,679	79,640	66,240	66,320	66,320
452.572 Operating Supplies - Resale		-	-	2,000	2,000
454.000 Publications, Dues, & Training	2,184	7,910	3,050	2,535	2,535
TOTAL OPERATING EXPENSES	**$ 697,367**	**$ 836,855**	**$ 611,210**	**$ 789,645**	**$ 789,645**
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs				$ -	$ -
464.000 Equipment and Machinery					
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL COMMUNITY CENTER	**$ 1,089,395**	**$ 1,380,440**	**$ 1,108,857**	**$ 1,343,590**	**$ 1,343,590**
Net (Expense)/ Revenue	**$ 76,585**	**$ (255,440)**	**$ (303,982)**	**$ (329,980)**	**$ (329,980)**

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.

FY21 Objectives

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

Organizational Excellence and Financial Stability

- Achieve museum status from the IMLS, which will open up a new potential funding stream only made available to certified museum institutions.
- Continue building smart and efficient campaigns on social media.
- Rebuild the underutilized blog and visiting traffic to our blog with a re-imagined blog that is interactive and family friendly.
- Program the Chandelier Room in Cypress Hall achieving $25,000 in revenues the first year.
- Complete the ADA compliance upgrade of paths.
- Focus on Hibiscus Room weekend rentals and increase them by 10% with its new floor and improvements.
- Increase programming for Boy Scouts.
- Transform horticulture workshops to educational workshops. Develop a plan that would increase interest in participating in classes at Pinecrest Gardens.
- Obtain new sponsors for Nights of Lights and the Bigger Bunny Invasion.
- Launch the 501(c) 3 that will allow us to pursue grants that are not available to governments.

- Update design of the season calendar brochure.
- Turn upper garden into an all-inclusive paradise.
- Obtain a naming donation of $500,000 to build the inspiration center.
- Obtain a naming donation of $500,000 to build a new petting zoo.

Cultural Value

- Bring Bruce Munro to Pinecrest for a market visit and execute a contract that would open the installation in December (Art Basel) of 2021
- Continue to upgrade the quality of programming in the Banyan Bowl.
- Launch the She Jazz Project.
- Continue to build the cultural equity with our Artist in Residence, Xavier Cortada.
- Continue to source future monumental sculptures throughout the Village of Pinecrest.

Environmental Sustainability

- Rebuild drain field and build a new septic tank in the upper garden.
- Ensure irrigation is reaching all new areas of landscaping including the upgrades completed in the parking lot.
- Complete landscaping in the parking lot.
- Begin laying the groundwork for a redesign of the nursery area by inviting FIU students from the school of architecture to do a class project.

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 2018-19 Actual	FY 2019-20 Projected	FY 2020-21 Proposed
	Park Attendance	121,610	75,000	80,000
	Facilities Rental	308	130	200
	Revenues	$820,160	$578,000	$395,000
	Jazz Series Subscriptions	333	362	NA
	Educational Programs/Classes	250	175	175

Prior Year's Accomplishments

The following section lists the accomplishments of Pinecrest Gardens for Fiscal Year 2020.

- Produced new videos of all of festivals for new TVCs and better digital marketing of programming.
- Organized postings across all social media, updated the blog and scheduled social media buys which were instrumental in growth of attendance.
- Qualified, and are scheduled to receive, a $500,000 Historic Grant that would address replacement of windows in the main building and mosaic paths.
- Increased revenues by 10% through a large sponsorship commitment for the Chili Cook Off event. Unfortunately, the event was cancelled due to the coronavirus pandemic and the monies were returned to the sponsor.
- Increased Banyan Bowl revenues by another 10% from the previous year.
- The Education Programs Coordinator received special certification to host Boy Scout initiatives at Pinecrest Gardens. Due to the coronavirus pandemic, this project is on hold this year, but will be a priority for FY 20-21.
- Completed a mural along the length of the Colonnade from Xavier Cortada.
- Built excellent cultural press exposure during Art Basel due to the Mangrove mural and the Hibiscus Gallery Plan(t) exhibit.
- Initiated Laughter in the Gardens comedy series.
- Worked with consultants to completed conceptual plans and construction documents for the Upper Garden Improvement project.
- Collaborated with Florida International University to develop a business plan for Pinecrest Gardens.
- Completed Lower Garden ADA Pathways construction plans.
- Worked with Public Works Department to complete the parking lot improvement project.
- Implemented a drive-thru Farmers Market in response to the coronavirus pandemic.
- Successfully administered all aspects of the Thomas Dambo Trolls installation.

Authorized Positions

Position	FY 2018-19	FY 2019-20	FY 2020-21
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
Communications Designer	1.0	0.0	0.0
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**	**31.0**	**31.0**

Budget Highlights

Revenues
$785,000

It is estimated Pinecrest Gardens will generate $785,000 in revenues.

Personal Services
$1,457,550

Personal Services increased by $52,955 and provides funding for staff salaries and benefits.

Professional Services
$5,750

This line item decreased $47,000 and provides veterinarian and other services. The decrease was mainly due to the completion of the 40-year certification of the Banyan Bowl.

Other Contractual Services
$585,695

This line item decreased $16,135 and provides for grounds maintenance, building maintenance, program instructors, locksmith and special event services. The decrease was mainly due to the completion of funding for Art Basel and a new art installation.

Travel and Per Diem
$460

This line item decreased $3,600 from the previous year and funds staff training and seminars. The decreased was due to the removal of funds for any training that requires travel.

Communications and Freight Services
$21,320

This line item increased $7,320 and covers the cost of postage and telephone service. The increase was due to the upgrade in WiFi service throughout the gardens.

Utility Service
$93,220

This line item decreased by $1,780 from the previous fiscal year and funds electricity and water use throughout the park.

Rentals and Leases
$20,820

This line item decreased $3,685 and funds emergency equipment rentals and rentals related to special events. The decrease was due to lesser needs as large events have been eliminated due to the coronavirus pandemic.

Repair and Maintenance-Vehicles
$3,000

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

Repairs and Maintenance-Other
$64,420

This line item increased $440 and funds repair and service costs throughout the park.

Promotional Activities
$125,700

This line item decreased by $79,230 and provides funds to market all of the events and programs. The decrease was due to lesser needs as large events have been eliminated due to the coronavirus pandemic.

Other Current Charges and Obligations
$1,875

This line item remained the same and funds various required licenses and permits.

Office Supplies
$5,000

This line item decreased $2,500 from the previous year to better reflect actual usage.

Operating Supplies – Gas
$1,130

This line item decreased by $550 due to lower gasoline prices.

Operating Supplies – Other
$147,385

This line item decreased $11,530 and covers the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies. The decrease was due to the reduction of large events due to the coronavirus pandemic.

Operating Supplies-Resale
$32,000

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

Publications, Dues and Training
$8,640

This line item decreased by $1,480 and funds dues to several professional organizations. The decrease was due to the removal of any training that requires travel.

Capital Outlay – Improvements Other Than Buildings
$6,000

Capital Outlay increased $6,000 and funds louvres for the mural wall.

Pinecrest Gardens

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
REVENUES:					
347.300 Pinecrest Gardens	$ 753,211	$ 735,000	$ 520,000	$ 609,000	$ 609,000
334.575 Misc Grants, Pinecrest Gardens	30,853	132,000	132,000	166,000	166,000
366.000 Donations	36,096	10,000	10,350	10,000	10,000
TOTAL REVENUES	**$ 820,160**	**$ 877,000**	**$ 662,350**	**$ 785,000**	**$ 785,000**
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	803,469	754,530	754,530	783,695	783,695
413.000 Other Salaries & Wages	219,482	266,915	266,915	263,415	263,415
414.000 Overtime	11,142	10,500	10,751	10,705	10,705
418.000 Service Award	9,521	9,140	9,140	11,500	11,500
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	80,240	80,340	80,340	82,620	82,620
422.000 Retirement Contributions	84,065	86,135	78,392	89,545	89,545
423.000 Insurance, Health	114,784	156,000	136,736	171,600	171,600
424.000 Workers' Comp	24,082	26,510	26,510	27,070	27,070
426.000 Vacation/Sick time Payout	11,590	9,125	11,750	12,000	12,000
TOTAL PERSONAL SERVICES	**$ 1,363,775**	**$ 1,404,595**	**$ 1,380,463**	**$ 1,457,550**	**$ 1,457,550**
OPERATING EXPENSES:					
431.000 Professional Services	2,332	52,750	76,700	5,750	5,750
434.000 Other Contractual Services	384,059	601,830	601,830	585,695	585,695
440.000 Travel & Per Diem	4,841	4,060	250	460	460
441.000 Communications & Freight Svcs	13,178	14,000	13,000	21,320	21,320
443.000 Utility Services	88,931	95,000	85,500	93,220	93,220
444.000 Rental & Leases	23,048	24,505	16,000	20,820	20,820
446.001 Repair & Maintenance-Vehicles	2,461	3,000	3,000	3,000	3,000
446.002 Repair & Maintenance-Other	98,522	63,980	58,000	64,420	64,420
448.000 Promotional Activities	180,955	204,930	185,000	125,700	125,700
449.000 Other Current Charges	3,221	1,875	1,875	1,875	1,875
451.000 Office Supplies	7,949	7,500	5,000	5,000	5,000
452.001 Operating Supplies-Gasoline	1,156	1,680	1,100	1,130	1,130
452.002 Operating Supplies-Other	145,574	158,915	158,915	147,385	147,385
452.572 Operating Supplies-Resale	27,071	32,000	22,000	32,000	32,000
454.000 Publications, Dues, & Training	6,154	10,120	8,640	8,640	8,640
TOTAL OPERATING EXPENSES	**$ 989,450**	**$ 1,276,145**	**$ 1,236,810**	**$ 1,116,415**	**$ 1,116,415**
CAPITAL OUTLAY:					
462.000 Buildings					
463.000 Improvements Other than Bldgs	$ 121,490	$ -		$ 6,000	$ 6,000
464.000 Equipment and Machinery				$ -	$ -
TOTAL CAPITAL OUTLAY	$ 121,490	$ -	$ -	$ 6,000	$ 6,000
TOTAL PINECREST GARDENS	**$ 2,474,715**	**$ 2,680,740**	**$ 2,617,273**	**$ 2,579,965**	**$ 2,579,965**
Net (Expense)/ Revenue	**$ (1,654,555)**	**$ (1,803,740)**	**$ (1,954,923)**	**$ (1,794,965)**	**$ (1,794,965)**

Transfers to Other Funds

Function

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

Budget Highlights

Transfer to Hardwire 911 Fund
$13,500

This line item increased $2,000 from the previous year.

Transfer to Wireless 911 Fund
$12,000

This line item increased $12,000 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
$2,203,190

This line item increased $537,365 from the previous year. In order to pay off debt a year early and issue a new bond.

Transfer to Capital Project Fund
$255,000

This line item experienced a decrease of $505,525 and covers a number of capital projects. For more detailed description, please refer to the Capital Project Fund section IX.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
TRANSFERS TO OTHER FUNDS					
491.105 Transfer to Hardwire Fund	$ 1,000	$ 11,500	$ 11,500	$ 13,500	$ 13,500
491.106 Transfer to Wireless Fund	$ (15,000)	$ -	$ -	$ 12,000	$ 12,000
491.108 Transfer to Prepaid	-	-			
491.201 Transfer to Debt Service Fund	1,550,361	1,665,825	1,665,825	2,203,190	2,203,190
491.301 Transfer to Capital Fund	808,105	760,525	760,525	140,000	255,000
TOTAL TRANSFERS TO OTHER FUNDS	**$ 2,344,466**	**$ 2,437,850**	**$ 2,437,850**	**$ 2,368,690**	**$ 2,483,690**

Function

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

Stormwater Fees

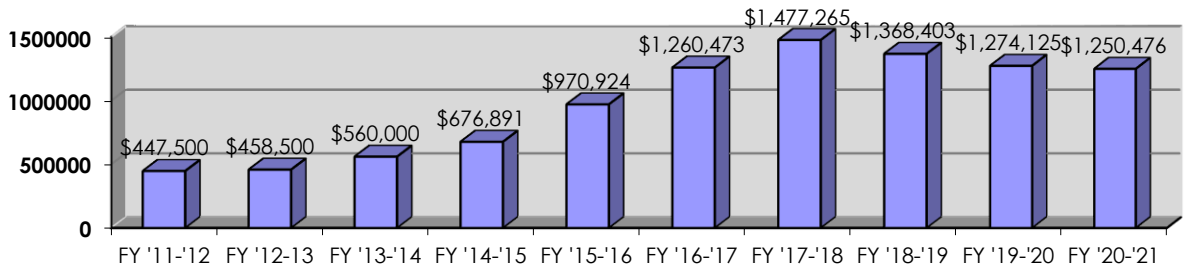
The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an "Equivalent Residential Unit" (ERU). At their June 11, 2019 meeting, Village Council set the rate per ERU at $10.25 per month for 2020.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or $10.25 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The fee is determined through the use of a formula by the rate of one commercial ERU ($10.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village's only proprietary fund. The funds derived from this source should level off at the proposed estimate.

The money collected by the Village from the stormwater utility fee goes into a separate Stormwater Utility Fund for maintenance of existing catch basins, stormwater drains and canal system, and future construction of new facilities as recommended by the Stormwater Master Plan.

This fund uses Accrual Basis of Accounting. This method records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Revenue Trend



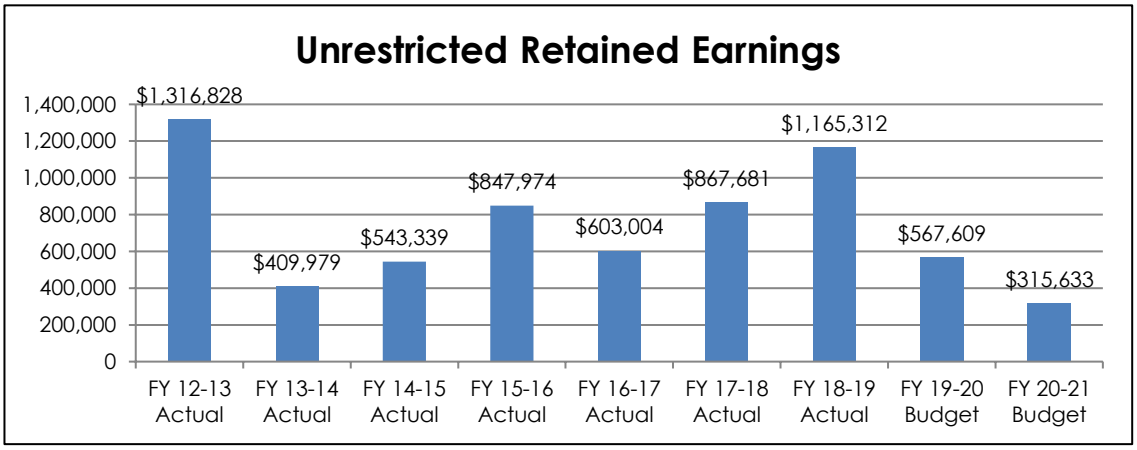
Stormwater Utility Fund Summary

The Fiscal Year 2021 Budget identifies a total of $1,250,476 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at $10.25 per ERU for residential properties and $10 per ERU for commercial properties to provide funding for current capital projects. Expenditures, projected at $2,484,490, experienced a $212,595 increase from the prior year. The Capital Outlay Improvements Other Than Buildings line item remained the same as the previous year and funds various drainage projects. The budget projects a balance of $315,633 in unrestricted net assets on September 30, 2021.

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
$138,210

This line item increased $4,150 and funds canal and storm drain maintenance, as well as various required fees. The increase was due to higher storm drain maintenance costs.

Administrative Services – In Kind
$358,935

This line item provides funding for overhead expenses and increased $202,130. This is a percentage of the amount spent on large stormwater projects and changes depending on the amount of projects completed.

Travel and Per Diem
$0

Funds were not allocated in this is line item, a decrease of $2,500 from the previous year and typically provides funding for staff training on stormwater related issues. Training across all departments has been postponed due to the coronavirus pandemic.

Communications and Freight
$3,200

This line item increased $2,600 and funds postage for mass mailings such as the Stormwater Utility Bill. The increase is due to higher need to send certified mail for delinquent accounts.

Utility Services
$0

Funds were not allocated for this line item, a decrease of $5,000 from the previous year and typically provides funds for trash removal for debris cleared from the storm drains. The decrease was due to the transfer of this item to the correct account, Repairs and Maintenance.

Repair and Maintenance – Other
$43,645

This line item increased by $22,215 and funds the repair of catch basins, grates, cross pipes, and software maintenance. The increase was due to the inclusion of funding for the moving of the LOGO server to the cloud.

Printing and Binding
$2,000

Printing and Binding remained the same as the prior year.

Other Current Charges and Obligations
$3,500

This line item decreased $14,500 and covers the lien recording charges, credit card and processing fees, and new canal signs as needed. The decrease was due to the removal of allocation for environmental permits that are not required.

Operating Supplies - Other
$0

This line item decreased $1,000.

Publications, Dues and Training
$0

This is line item decreased $3,000 and typically covers the costs of stormwater courses for staff.

Capital Outlay
$1,835,000

Capital Outlay remained the same as the previous year and covers the cost of drainage projects throughout the Village.

Stormwater Utility Fund

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
UNRESTRICTED NET ASSETS	**$ 867,681**	**$ 1,586,799**	**$ 1,165,312**	**$ 1,549,647**	**$ 1,549,647**
REVENUES:					
324.210 Impact Fees, Stormwater	70,675	-	-	-	-
334.702 Grants	-	-		-	-
343.900 Stormwater Utility Fees	1,262,088	1,269,125	1,225,000	1,240,476	1,240,476
361.000 Interest Earnings	35,640	5,000	13,000	10,000	10,000
384.000 Debt Proceeds					
TOTAL REVENUES	**$ 1,368,403**	**$ 1,274,125**	**$ 1,238,000**	**$ 1,250,476**	**$ 1,250,476**
TOTAL AVAILABLE RESOURCES	**$ 2,236,084**	**$ 2,860,924**	**$ 2,403,312**	**$ 2,800,123**	**$ 2,800,123**
EXPENDITURES:					
OPERATING EXPENSES					
431.000 Professional Services	42,002	100,000	100,000	100,000	100,000
434.000 Other Contractual Services	89,986	134,060	134,060	138,210	138,210
434.001 Admin. Service, in-kind, GF	237,144	156,805	142,465	358,935	358,935
440.000 Travel and Per Diem	-	-	-	-	-
441.000 Communications & Freight	347	600	600	3,200	3,200
443.000 Utility Services	5,000	-	-	-	-
446.002 Repair & Maintenance-Other	33,675	21,430	16,430	43,645	43,645
447.000 Printing and Binding	1,767	2,000	-	2,000	2,000
449.000 Other Current Charges & Obligations	10,119	18,000	3,110.14	3,500	3,500
452.002 Operating Supplies-Other	-	1,000	-	-	-
454.000 Publications, Dues, & Training	558	3,000	-	-	-
TOTAL OPERATING EXPENSES	**$ 420,598**	**$ 436,895**	**$ 396,665**	**$ 649,490**	**$ 649,490**
CAPITAL OUTLAY					
462.000 Buildings					
463.000 Improv. Other Than Bldg	650,173	1,835,000	457,000	1,835,000	1,835,000
464.000 Machinery & Equipment				$ -	$ -
TOTAL CAPITAL OUTLAY	**$ 650,173**	**$ 1,835,000**	**$ 457,000**	**$ 1,835,000**	**$ 1,835,000**
TOTAL EXPENDITURES	**$ 1,070,771**	**$ 2,271,895**	**$ 853,665**	**$ 2,484,490**	**$ 2,484,490**
ENDING UNRESTRICTED NET ASSETS	**$ 1,165,312**	**$ 589,029**	**$ 1,549,647**	**$ 315,633**	**$ 315,633**

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:

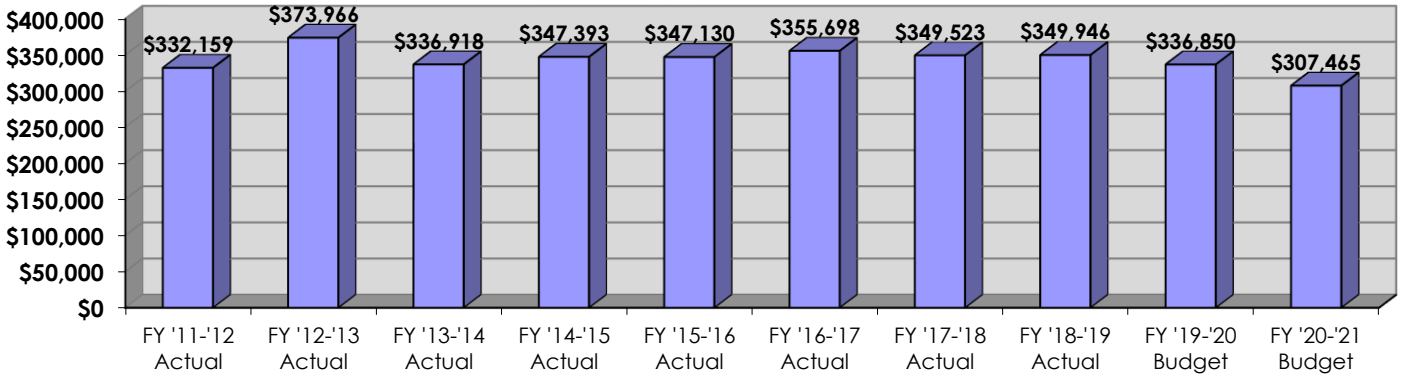
- Public transportation operations and maintenance.
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
- Street lighting.
- Traffic signs, traffic engineering, signalization, and pavement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

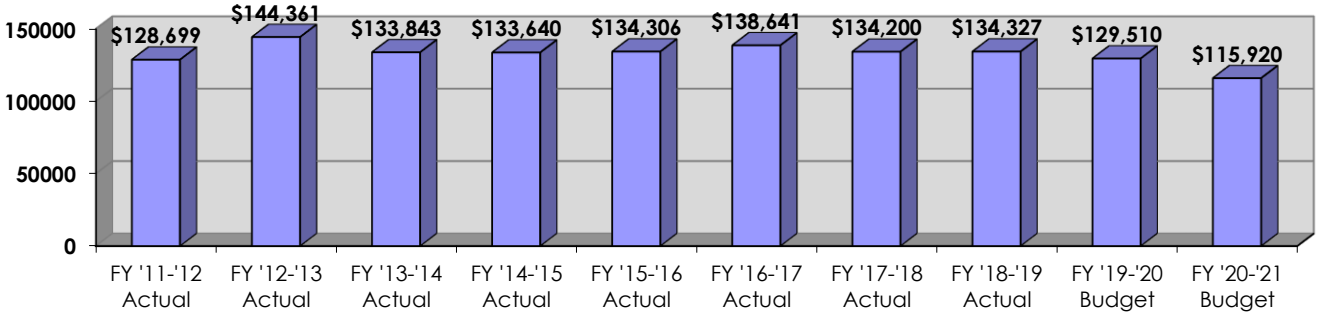
Local Option Fuel Tax

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 2021 Budget identifies a total of $435,385 in revenues for the Transportation Fund. This represents a $40,975 decrease in revenues for this fund. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures and transfers projected for next year are $931,075, which will fund the following:

CAPITAL PROJECTS	
Transportation Master Plan Project Construction	$ 250,000
Village-Wide Paving	150,000
Village-Wide Streetscape Construction	10,000
Sidewalk Improvements	60,000
Miscellaneous Machinery & Equipment	6,000
TOTAL CAPITAL PROJECTS	**$476,000**
PERSONAL SERVICES	
Staff salaries and benefits	$ 205,160
TOTAL PERSONAL SERVICES	**$ 205,160**
OPERATIONAL SERVICES	
Professional Services (design engineering)	$ 75,000
Street Lighting	23,800
Tree Maintenance	75,000
Bucket Truck Maintenance and Fuel	7,250
Kendall Drive ROW Maintenance	17,275
Kendall Drive ROW Sprinkler Utility Services	600
Road Materials, Supplies & Traffic Control Devices	25,000
TOTAL OPERATIONAL SERVICES	**$223,925**
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	**$ 931,075**

The budget projects a fund balance of $105, a $56,670 decrease from the prior budget.

Budget Highlights

Personal Services
$205,160

This line item provides funding for salaries and benefits for a tree trimming crew, and it increased $6,205 from the previous year. These positions are supervised and accounted for in the Public Works Department.

Professional Services
$75,000

This line item decreased $25,000 and funds design work on various projects.

Other Contractual Services
$92,275

This line item decreased $25,000 and funds tree maintenance throughout the Village and Kendall Drive right-of-way landscaping maintenance. The decrease was due to a lower allocation for tree maintenance from outside vendors.

Utility Services
$600

This line item funds the sprinkler system on the Kendall Drive right-of-way and remained the same as the previous year.

Street Lighting
$23,800

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

Repairs and Maintenance - Vehicles
$4,000

This line item decreased $12,000 and funds maintenance costs for the bucket truck and chipper. The decrease was due to the completion of one-time maintenance to the bucket truck.

Operating Supplies - Gas
$3,250

This line item decreased $4,250 and funds the fuel for the bucket truck and chipper. This line item decreased due to lower fuel costs as well as accounting for actual usage of diesel fuel.

Road Materials and Supplies
$25,000

This line item decreased $135,000 from the prior fiscal year. It includes funds for signs, posts and pothole. The decrease was due to the completion of large sign replacement project.

Capital Outlay
$476,000

This line item decreased by $374,000. This funds various projects including construction of improvements from the Transportation Master Plan. A more detailed list can be found on the previous page.

Transfer to Debt Service
$25,990

This line item remained the same.

Transportation Fund

2020 2021

CLASSIFICATION		2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE		**$ 3,026,993**	**$ 1,080,535**	**$ 1,083,604**	**$ 495,795**	**$ 495,795**
REVENUES:						
312.400	Local option fuel tax	349,946	336,850	342,007	307,465	307,465
312.401	New local option fuel tax	134,327	129,510	129,899	115,920	115,920
334.400	FDOT, Bike Program Grant	39,300	-		-	-
335.190	Grants CITT, people trans. Tax		-			
335.191	Grants, MPO grant	-	-		-	-
361.000	Interest Earnings	43,460	10,000	70,173	12,000	12,000
TOTAL REVENUES		**$ 567,033**	**$ 476,360**	**$ 542,079**	**$ 435,385**	**$ 435,385**
TOTAL AVAILABLE RESOURCES		**$ 3,594,026**	**$ 1,556,895**	**$ 1,625,683**	**$ 931,180**	**$ 931,180**
PERSONAL SERVICES:						
412.000	Regular Salaries & Wages	111,873	104,345	120,915	106,380	106,380
414.000	Overtime	21,454	25,000	6,419	25,000	25,000
418.000	Service Award		-	-	-	-
421.000	FICA Taxes	8,477	9,895	9,019	10,050	10,050
422.000	Retirement Contributions	11,411	10,435	12,733	10,640	10,640
423.000	Group Insurance	19,909	36,000	25,237	39,600	39,600
424.000	Workers' Comp		13,280	-	13,490	13,490
426.000	Vacation/Sick time Payout		-	-		-
TOTAL PERSONAL SERVICES		**$ 173,124**	**$ 198,955**	**$ 174,323**	**$ 205,160**	**$ 205,160**
EXPENDITURES:						
OPERATING EXPENSES						
431.000	Professional Services	61,479	100,000	100,000	75,000	75,000
434.000	Other Contractual Services	89,013	117,275	117,275	92,275	92,275
443.000	Utility		600	5,000	600	600
443.001	Utility street lighting	16,382	23,800	23,800	23,800	23,800
446.001	Repair & Maintenance-Vehicles	8,172	16,000	16,000	4,000	4,000
452.001	Operating Supplies-Gasoline	4,569	7,500	7,500	3,250	3,250
453.000	Road materials	227,395	160,000	160,000	25,000	25,000
TOTAL OPERATING EXPENSES		**$ 407,011**	**$ 425,175**	**$ 429,575**	**$ 223,925**	**$ 223,925**
CAPITAL OUTLAY						
462.000	Buildings	3,577	-			
463.000	Improv. Other Than Bldg	1,860,544	850,000	500,000	470,000	470,000
464.000	Machinery & Equipment	40,174	-		6,000	6,000
TOTAL CAPITAL OUTLAY		**$ 1,904,296**	**$ 850,000**	**$ 500,000**	**$ 476,000**	**$ 476,000**
TOTAL EXPENDITURES		**$ 2,484,431**	**$ 1,474,130**	**$ 1,103,898**	**$ 905,085**	**$ 905,085**
TRANSFERS						
491.107	Transfer to CITT fund					
491.201	Transfers out to debt service	25,990	25,990	25,990	25,990	25,990
TOTAL TRANSFERS		**$ 25,990**	**$ 25,990**	**$ 25,990**	**$ 25,990**	**$ 25,990**
TOTAL EXPENDITURES AND TRANSFERS		**$ 2,510,421**	**$ 1,500,120**	**$ 1,129,888**	**$ 931,075**	**$ 931,075**
ENDING FUND BALANCE		**$ 1,083,604**	**$ 56,775**	**$ 495,795**	**$ 105**	**$ 105**

Function

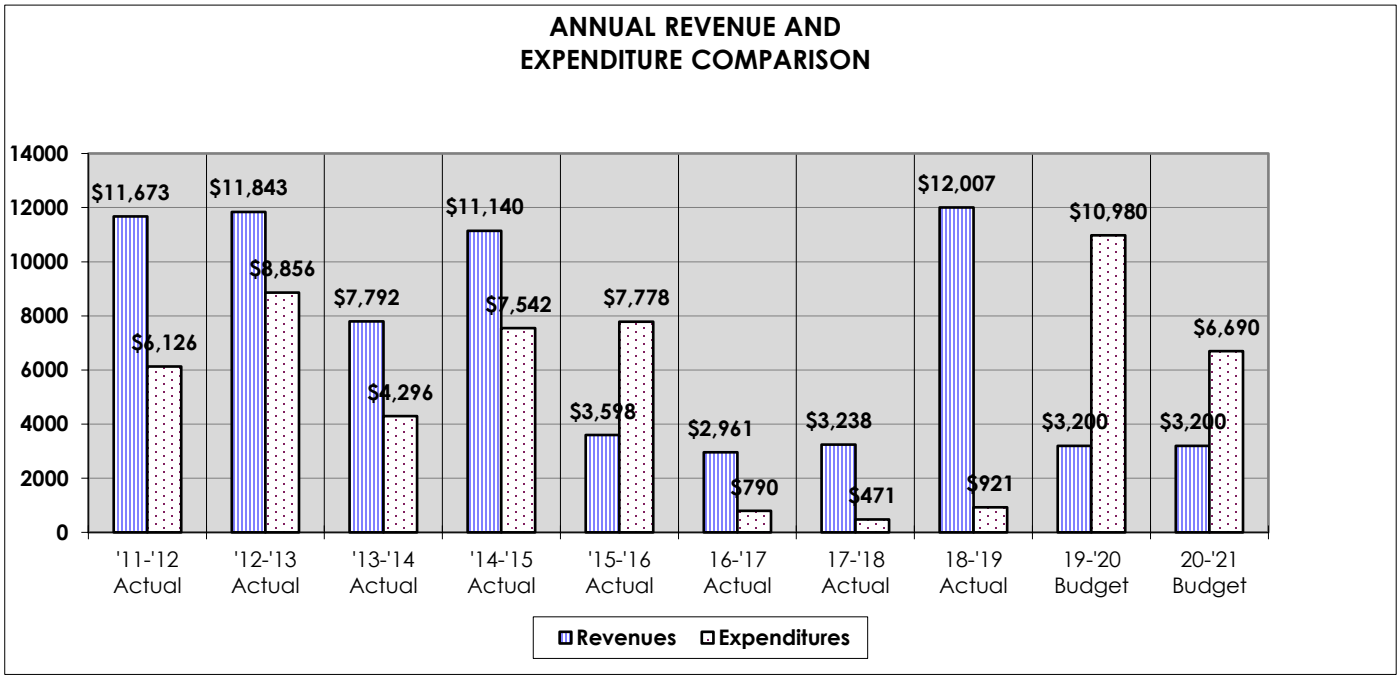
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a $2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly 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 2021 Budget identifies $3,200 in revenues for the Police Education Fund, including interest. The budget is projecting a $15,597 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
$0

This line item decreased $2470 from the previous year. No funds were allocated for this fiscal year.

Publications, Dues & Training
$6,690

This line item decreased $1,820 from the prior year and funds training for police officers and detectives.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 7,851**	**$ 16,796**	**$ 18,937**	**$ 19,087**	**$ 19,087**
REVENUES:					
351.000 Judgments and Fines-Court	11,666	3,180	8,500	3,180	3,180
361.000 Interest Earnings	342	20	160	20	20
TOTAL REVENUES	**$ 12,007**	**$ 3,200**	**$ 8,660**	**$ 3,200**	**$ 3,200**
TOTAL AVAILABLE RESOURCES	$ 19,858	$ 19,996	$ 27,597	$ 22,287	$ 22,287
EXPENDITURES:					
440.000 Travel & Per Diem	471	2,470		-	-
452.002 Operating Supplies					
454.000 Publications, Dues, Training	450	8,510	8,510	6,690	6,690
TOTAL EXPENDITURES	**$ 921**	**$ 10,980**	**$ 8,510**	**$ 6,690**	**$ 6,690**
ENDING FUND BALANCE	**$ 18,937**	**$ 9,016**	**$ 19,087**	**$ 15,597**	**$ 15,597**

Police Forfeiture Fund

Function

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

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

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

Police Forfeiture Fund Summary

The Fiscal Year 2021 Budget does not identify any revenues for the Police Forfeiture Fund. It is anticipated that the fund balance will be $3,904 on September 30, 2021. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

Budget Highlights

Capital Outlay
$20,000

The budget identifies $20,000 in expenditures, a reduction of $25,000 from the previous year.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE	$ 75,448	$ 30,616	$ 56,904	$ 20,404	$ 20,404
REVENUES:					
351.000 Judgments and Fines-Court	69,155	20,000	3,500	3,500	3,500
361.000 Interest Earnings	1,208	50			-
TOTAL REVENUES	**$ 70,363**	**$ 20,050**	**$ 3,500**	**$ 3,500**	**$ 3,500**
TOTAL AVAILABLE RESOURCES	**$ 145,811**	**$ 50,666**	**$ 60,404**	**$ 23,904**	**$ 23,904**
EXPENDITURES:					
CAPITAL:					
463.000 Improvements other than buildings	-	45,000			-
464.000 Machinery and Equipment	88,907		40,000	20,000	20,000
TOTAL EXPENDITURES	**$ 88,907**	**$ 45,000**	**$ 40,000**	**$ 20,000**	**$ 20,000**
ENDING FUND BALANCE	**$ 56,904**	**$ 5,666**	**$ 20,404**	**$ 3,904**	**$ 3,904**

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 2021 Budget identifies a total of $55,600 in revenues and transfers, an increase of $15,900. There will be $42,000 collected in 911 fees, and a $13,500 transfer from the General Fund. Interest earnings are expected at $100. The budget projects a fund balance of $387.

Budget Highlights

Contractual Services
$59,430

This line item increased by $35,335 and provides dispatching services.

Communications and Freight
$3,805

This line item decreased $360 and funds the fees associated with the 911 lines.

Repairs and Maintenance
$9,805

This line item decreased $715 and funds repairs and maintenance to the 911 system.

Publications, Dues and Training
$2,290

The Publications, Dues and Training line item decreased $215 and funds membership dues and training for dispatchers.

Capital Outlay
$0

Funds were not allocated for Capital Outlay.

Hardwire 911 Fund

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 21,132**	**$ 1,978**	**$ 17,959**	**$ 20,117**	**$ 20,117**
REVENUES:					
337.911 911 Fees	27,418	28,200	27,728	42,000	42,000
361.000 Interest Earnings	72		50	100	100
381.001 Transfer from General Fund	1,000	11,500	11,500	13,500	13,500
TOTAL REVENUES	**$ 28,490**	**$ 39,700**	**$ 39,278**	**$ 55,600**	**$ 55,600**
TOTAL AVAILABLE RESOURCES	$ 49,622	$ 41,678	$ 57,237	$ 75,717	$ 75,717
EXPENDITURES:					
434.911 Contractual Services, 911	15,510	24,095	24,095	59,430	59,430
440.911 Travel & Per Diem, 911	-	-		-	-
441.911 Communications & Freight, 911	141	4,165		3,805	3,805
446.911 Maintenance & Repairs, 911	12,995	10,520	10,520	9,805	9,805
452.911 Operating Supplies, 911		-		-	-
454.911 Publications, Dues, Training, 911	3,015	2,505	2,505	2,290	2,290
TOTAL OPERATING EXPENSES	**$ 31,663**	**$ 41,285**	**$ 37,120**	**$ 75,330**	**$ 75,330**
CAPITAL OUTLAY					
464.911 Machinery & Equipment, 911	-	-		-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 31,663**	**$ 41,285**	**$ 37,120**	**$ 75,330**	**$ 75,330**
ENDING FUND BALANCE	**$ 17,959**	**$ 393**	**$ 20,117**	**$ 387**	**$ 387**

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 2021 Budget identifies a total of $42,200 in revenues from 911 fees and interest earnings, an increase of $21,990. This revenue is based upon the Village's proportional share of all cell phones to the county total. The budget projects a fund balance of $108 at the end of the fiscal year.

Budget Highlights

Contractual Services
$51,800

This line item increased by $34,575 and provides dispatching services.

Communications and Freight
$3,320

This line item increased $340 and funds the fees associated with the 911 lines.

Repairs and Maintenance
$8,545

This line item increased $1,025 from the previous year and funds a portion of the maintenance agreement for the 911 system.

Publications, Dues and Training
$2,000

The Publications, Dues and Training line item increased $215 and funds membership dues and training for dispatchers.

Capital Outlay
$0

Funds were not allocated for capital outlay.

Wireless 911 Fund

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 29,019**	**$ 38,886**	**$ 28,283**	**$ 23,573**	**$ 23,573**
REVENUES:					
337.911 911 Fees	21,270	20,160	24,600	30,000	30,000
361.000 Interest Earnings	522	50	200	200	200
381.001 Transfer from General Fund	(15,000)	-		12,000	12,000
TOTAL REVENUES	**$ 6,792**	**$ 20,210**	**$ 24,800**	**$ 42,200**	**$ 42,200**
TOTAL AVAILABLE RESOURCES	**$ 35,811**	**$ 59,096**	**$ 53,083**	**$ 65,773**	**$ 65,773**
EXPENDITURES:					
434.911 Contractual Services, 911	3,778	17,225	17,225	51,800	51,800
440.911 Travel & Per Diem, 911	-				-
441.911 Communications & Freight, 911	34	2,980	2,980	3,320	3,320
446.911 Maintenance & Repairs, 911	3,083	7,520	7,520	8,545	8,545
452.911 Operating Supplies, 911					-
454.911 Publications, Dues, Training, 911	633	1,785	1,785	2,000	2,000
TOTAL OPERATING EXPENSES	**$ 7,528**	**$ 29,510**	**$ 29,510**	**$ 65,665**	**$ 65,665**
CAPITAL OUTLAY					
464.911 Machinery & Equipment, 911	-				-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 7,528**	**$ 29,510**	**$ 29,510**	**$ 65,665**	**$ 65,665**
ENDING FUND BALANCE	**$ 28,283**	**$ 29,586**	**$ 23,573**	**$ 108**	**$ 108**

Function

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

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

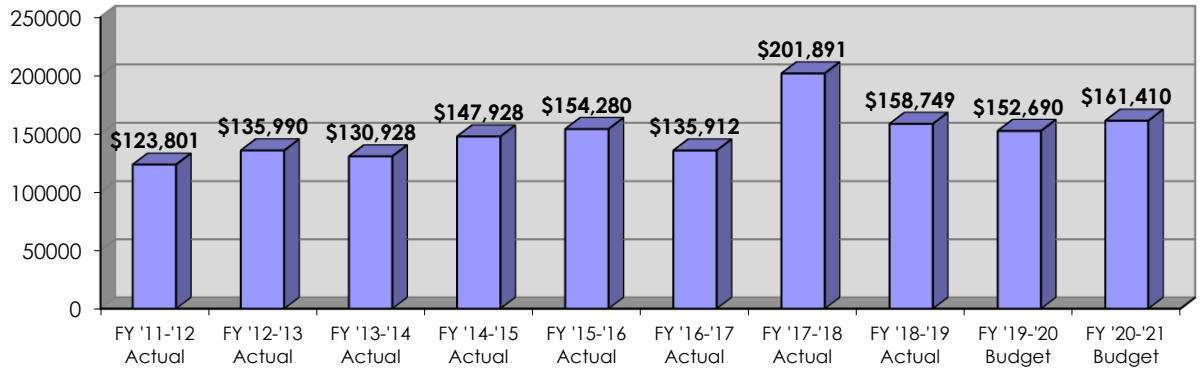
Miami-Dade County Transportation Tax

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

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

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

People's Transportation Tax Revenue



Budget Highlights

Professional Services
$30,000

This line item decreased $20,000 and funds the design of traffic calming measures and miscellaneous road design work.

Public Transit Programs
$291,350

This line item decreased $144,330 and funds a bus circulator system throughout the Village for ten months out of the year, and three months of the FreeBee service which is matching the grant the Village received. The decrease was due to the exclusion of funds for the continuation (9 months) of the FreeBee program beyond the amount funded through a grant.

Administrative Services, In Kind
$39,630

This line item increased $1,630 and accounts for costs of administering this fund.

Promotional Activities
$0

Funds were not allocated for the Promotional Activities line item which covers costs the marketing for the circulator bus system as well as wrapping the buses. Marketing for these services is now done electronically which does not have any costs.

Capital Outlay
$420,000

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

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 597,673**	**$ 295,369**	**$ 174,677**	**$ 2,257**	**$ 2,257**
REVENUES:					
334.400 Grants, FDOT	$ 63,112	$ 24,054	96,216	24,053	24,053
335.190 Grants CITT, people trans. Tax	158,749	152,690	110,000	161,410	161,410
335.192 Grants CITT, Transportation	634,997	610,750	415,007	645,635	645,635
361.000 Interest Earnings	7,791	1,000	13,000	3,000	3,000
381.102 Transfer In From Trans. Fund					
TOTAL REVENUES	**$ 864,649**	**$ 788,494**	**$ 634,223**	**$ 834,098**	**$ 834,098**
TOTAL AVAILABLE RESOURCES	**$ 1,462,322**	**$ 1,083,863**	**$ 808,900**	**$ 836,355**	**$ 836,355**
EXPENDITURES:					
OPERATING EXPENSES					
431.000 Professional Services	33,283	50,000	12,460	30,000	30,000
431.001 Public transportation program	326,192	435,680	368,180	291,350	291,350
434.001 Administrative services in kind,	39,626	38,000	-	39,630	39,630
448.000 Promotion	9,900	10,000	-	-	-
TOTAL OPERATING EXPENSES	**$ 409,001**	**$ 533,680**	**$ 380,640**	**$ 360,980**	**$ 360,980**
CAPITAL OUTLAY					
462.000 Buildings					
462.001 Buildings, Buswlay Shelter					
463.000 Improv. Other Than Bldg	878,644	420,000	426,003	420,000	420,000
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	$ 878,644	$ 420,000	$ 426,003	$ 420,000	$ 420,000
TOTAL EXPENDITURES	**$ 1,287,645**	**$ 953,680**	**$ 806,643**	**$ 780,980**	**$ 780,980**
ENDING FUND BALANCE	**$ 174,677**	**$ 130,183**	**$ 2,257**	**$ 55,375**	**$ 55,375**

Prepaid 911 Fund

Function

The Prepaid 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Florida Statute 365.172 authorizes the state to collect and distribute monies from prepaid phones to be used to manage the 911 emergency phone system. The funds may be used to provide emergency dispatch systems, training, communications, maintenance and repairs, and related capital asset purchases. Oversight of this fund is primarily the function of the Police Department.

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

Prepaid 911 Summary

The Fiscal Year 2021 Budget identifies a total of $12,100 in revenues. There will be $12,000 collected in 911 fees and $100 in interest earnings. This revenue is based upon the Village's proportional share of all prepaid cell phone sales to the county total.

The budget projects a fund balance of $4,608 at the end of the fiscal year.

Budget Highlights

Contractual Services
$15,280

This line item increased $9,780 from the previous year and funds a portion of the dispatching services.

Communications & Freight
$925

This line item decreased $25 and funds the fees associated with the 911 lines.

Repairs and Maintenance
$2,505

This line item increased $105 from the previous year and funds the maintenance agreement for the 911 system.

Publications, Dues and Training
$585

This line item increased $15 and funds a portion of membership dues and training for dispatchers.

Capital Outlay
$0

Funds were not allocated for Capital Outlay.

Prepaid 911 Fund

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 9,271**	**$ 8,674**	**$ 12,183**	**$ 11,803**	**$ 11,803**
REVENUES:					
337.911 911 Fees	5,963	6,420	8,940	12,000	12,000
361.000 Interest Earnings	152	-	100	100	100
381.001 Transfer from General Fund	-	-		-	-
TOTAL REVENUES	**$ 6,115**	**$ 6,420**	**$ 9,040**	**$ 12,100**	**$ 12,100**
TOTAL AVAILABLE RESOURCES	**$ 15,386**	**$ 15,094**	**$ 21,223**	**$ 23,903**	**$ 23,903**
EXPENDITURES:					
434.911 Contractual Services, 911	1,545	5,500	5,500	15,280	15,280
440.911 Travel & Per Diem, 911		-			-
441.911 Communications & Freight, 911	14	950	950	925	925
446.911 Maintenance & Repairs, 911	1,363	2,400	2,400	2,505	2,505
452.911 Operating Supplies, 911		-			
454.911 Publications, Dues, Training, 911	281	570	570	585	585
TOTAL OPERATING EXPENSES	**$ 3,203**	**$ 9,420**	**$ 9,420**	**$ 19,295**	**$ 19,295**
CAPITAL OUTLAY					
464.911 Machinery & Equipment, 911	-	-	-	-	-
TOTAL CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 3,203**	**$ 9,420**	**$ 9,420**	**$ 19,295**	**$ 19,295**
ENDING FUND BALANCE	**$ 12,183**	**$ 5,674**	**$ 11,803**	**$ 4,608**	**$ 4,608**

Function

Section 163.31801 of the Florida Statutes states that beginning July 1, 2019, local governments collecting impact fees must account for the revenues and expenditures in a separate accounting fund. The Impact Fees Funds section is a compilation of the impact fees collected for police services, parks and recreation, stormwater and general municipal services.

The impact fees collected from development projects are utilized to fund capital infrastructure improvements necessary due to increased usage. The Police Department and Municipal Center impact fees are based upon commercial and residential properties. The Parks & Recreation impact fee is based upon residential properties only.

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

Impact Fees Summary

The Fiscal Year 2021 Budget identifies a total of $71,500 in revenues from all impact fees. The expenditures projected for next year are $71,500, which covers capital outlay for the various areas. A $93,638 fund balance is expected at the end of the fiscal year.

Budget Highlights

Capital Outlay
$71,500

A total of $71,500 is allocated for Capital Outlay for police, parks and recreation, stormwater and general municipal services.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ -**	**$ -**	**$ 44,047**	**$ 93,638**	**$ 93,638**
REVENUES:					
324.110 Impact Fees, Police	468	4,000	1,200	1,500	1,500
324.610 Impact Fees, Parks & Recreation	5,719	20,000	21,210	20,000	20,000
324.711 Impact Fees, Municipal Services	17,706	6,000	30,000	25,000	25,000
324.210 Impact Fees, Stormwater	20,153	25,000	31,000	25,000	25,000
TOTAL REVENUES	**$ 44,047**	**$ 55,000**	**$ 83,410**	**$ 71,500**	**$ 71,500**
TOTAL AVAILABLE RESOURCES	**$ 44,047**	**$ 55,000**	**$ 127,456**	**$ 165,138**	**$ 165,138**
EXPENDITURES:					
CAPITAL OUTLAY					
464.000 Impact Fees, Police		4,000	1,068	1,500	1,500
464.000 Impact Fees, Parks & Recreation		20,000	-	20,000	20,000
464.000 Impact Fees, Municipal Services		6,000	-	25,000	25,000
464.000 Impact Fees, Stormwater		25,000	32,750	25,000	25,000
TOTAL CAPITAL OUTLAY	**$ -**	**$ 55,000**	**$ 33,818**	**$ 71,500**	**$ 71,500**
TOTAL EXPENDITURES	**$ -**	**$ 55,000**	**$ 33,818**	**$ 71,500**	**$ 71,500**
ENDING FUND BALANCE	**$ 44,047**	**$ -**	**$ 93,638**	**$ 93,638**	**$ 93,638**

Function

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2021, 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.

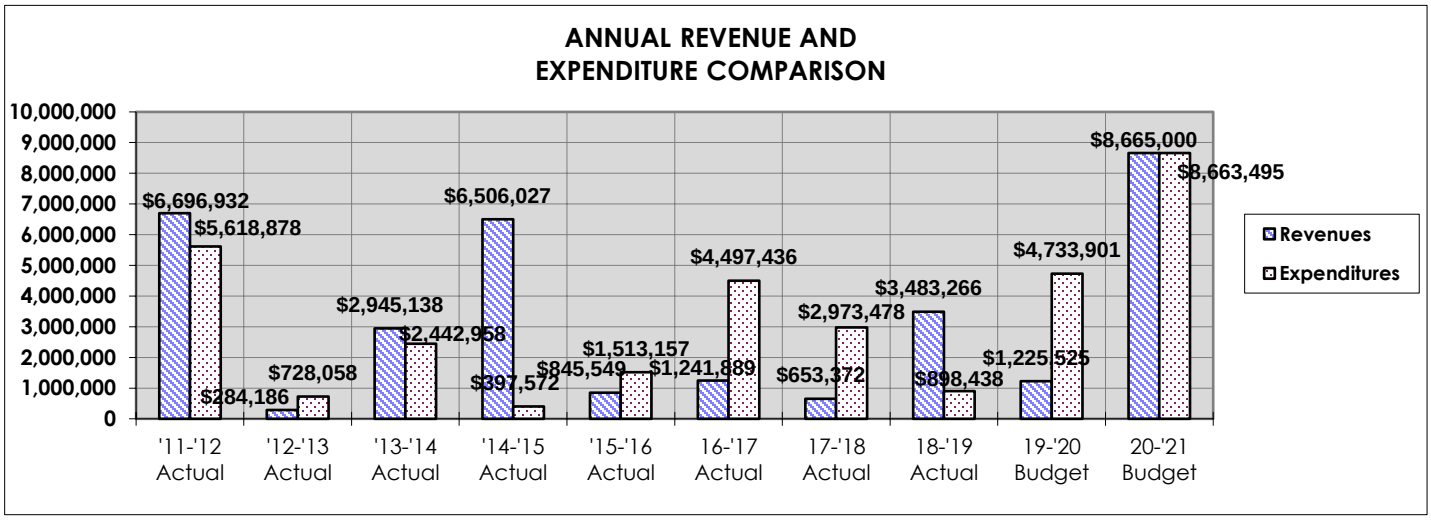
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital 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 2021 Budget identifies a total of $8,665,000 in revenues and transfers in for the Capital Project Fund, and total available resources of $8,665,712. The Capital Project Fund is funded by a grant for Parks and Recreation, Interest Earnings, and a transfer from the General Fund. This fiscal year also includes $8,000,000 in revenues from a new bond series. The expenditures projected for next year are $8,663,495, which includes various projects detailed in the following pages. The budget is projecting a $2,217 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.

The $363,067 allocation for the Police Department funds Phase 2 of the License Plate Reader installation program. The third and final phase is planned for the following fiscal year.

Impact on Operating Budget

The maintenance costs that will impact the operating budget of the department will be included in the 2021-22 fiscal year.

Five-Year Appropriation Plan

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Fund	$0	$236,933	$0	$0	$0	$236,933
Bond	$363,067	$0	$0	$0	$0	$363,067
TOTAL	**$363,067**	$236,933	$0	$0	$0	$600,000

Project Visual

The $85,000 allocation for the Public Works Department funds the design of a shared use path along Kendall Drive. This project has a total cost of $97,000. The remaining $12,000 will carried over from the 2020 fiscal year.

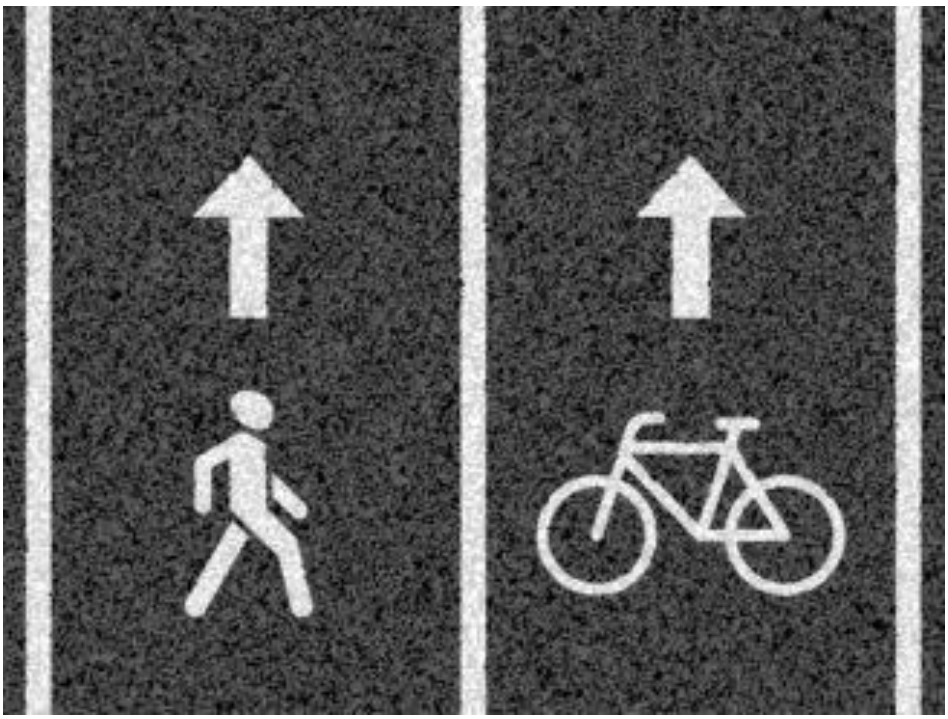
Impact on Operating Budget

This is a design project and will not have operating costs until construction.

Five-Year Appropriation Plan

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Fund	$85,000	$0	$0	$0	$0	$85,000
Bond	$0	$0	$0	$0	$0	$0
TOTAL	**$85,000**	$0	$0	$0	$0	$85,000

Project Visual



Parks and Recreation

Project Description	Council Goal
The 2021 fiscal year includes $30,000 for improvements to the basketball court at Palmetto Middle School, 7351 SW 128th St.	

Impact on Operating Budget

The basketball court will be maintained by the middle school.

Five-Year Appropriation Plan

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Fund	$30,000	$0	$0	$0	$0	$30,000
Bond	$0	$0	$0	$0	$0	$0
TOTAL	**$30,000**	$0	$0	$0	$0	$30,000

Project Visual

Suniland Park Improvements

Project Description	Council Goal
The $85,000 allocation for Suniland Park, 12855 Pinecrest Parkway, covers the cost of LED lights for baseball field #1.	

Impact on Operating Budget

It is anticipated that the improvements to Suniland Park will reduce the amount of funds spent on electricity.

Five-Year Appropriation Plan

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Fund	$0	$0	$0	$0	$0	$0
Bond	$85,000	$0	$0	$0	$0	$85,000
TOTAL	**$85,000**	$0	$0	$0	$0	$85,000

Project Visual

Flagler Grove Park Improvements

Project Description	Council Goal
The $880,000 allocation for Flagler Grove Park, 7551 Southwest 104 Street, funds a new playground, LED lighting, shade structures for bleachers and team benches, installation of synthetic turf for the soccer field, small restroom upgrades, and parking lot resurfacing. The cost is offset by a $400,000 grant from the Florida Recreation Development Assistance Program.	

Impact on Operating Budget

There is no expected impact to the operating budget of the park. However, it is anticipated that the improvements will reduce the amount of funds necessary for future maintenance.

Five-Year Appropriation Plan

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Fund	$0	$0	$0	$0	$0	$0
Bond	$880,000	$0	$0	$0	$0	$880,000
TOTAL	**$880,000**	$0	$0	$0	$0	$880,000

Project Visual

Evelyn Greer Park Improvements

Project Description	Council Goal
Originally opened in 1999 as Pinecrest Park, Evelyn Greer Park underwent various basic upgrades during FY2019 and FY2020. To complete the renovations, a total of $155,000 was allocated to fund these improvements. • Playground equipment replacement: $145,000 • Outdoor Wall Sconces: $10,000	

Impact on Operating Budget

There is no expected impact to the operating budget of the park. However, it is anticipated that the improvements to Evelyn Greer Park will reduce the amount of funds necessary for future maintenance.

Five-Year Appropriation Plan

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Fund	$10,000	$0	$0	$0	$0	$10,000
Bond	$145,000	$0	$0	$0	$0	$145,000
TOTAL	**$155,000**	$0	$0	$0	$0	$155,000

Project Visual

Coral Pine Park Improvements

Project Description	Council Goal
The Capital Project Fund includes a total of $2,433,400 for improvements at Coral Pine Park, 6955 SW 104 Street. • Master Plan Phase 2 Improvements Construction Documents: $133,400. FY2020 included 66,600 for this project for a total of $200,000. • Master Plan Phase 2 Construction: $2,300,000	

Impact on Operating Budget

There is no expected impact to the operating budget of the park. It is anticipated FY 2022 will include lower maintenance costs for the new building.

Five-Year Appropriation Plan

Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
General Fund	$0	$0	$0	$0	$0	$0
Bond	$2,433,400	$0	$0	$0	$0	$2,433,400
TOTAL	**$2,433,400**	$0	$0	$0	$0	$2,433,400

Project Visual

Pinecrest Gardens Improvements

Project Description	Council Goal
A total of $4,427,028 was budgeted for the following improvements at Pinecrest Gardens, 11000 Red Road. • Upper Garden Improvements Construction: $4,086,313 • Cypress Hall Improvements (kitchen and storage room) Construction: $135,830 • Master Plan Initiatives: $91,485 • Cypress Hall Deck Construction: $85,000 • Lower Garden Path Lighting: $66,390 • Break Room A/C and Banyan Bowl Mezzanine: $13,460 • Garage Doors Commercial Roll Ups: $11,530 • Hallway Lighting: $11,170 • Banyan Bowl Stage Monitors with Covers: $10,850	

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. The construction of the upper garden is expected to begin during the 2021 fiscal year. Any required maintenance or operational costs will be included in the 2021-22 budget year.

Five-Year Appropriation Plan

Funding Source	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Fund	$138,495	$0	$0	$0	$0	$138,495
Bond	$4,373,533	$0	$0	$0	$0	$4,373,533
TOTAL	**$4,512,028**	$0	$0	$0	$0	$4,512,028

Project Visual

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is $712 for Fiscal Year 2021. The Revenues for FY 2020, $8,665,000, are generated by a grant for Parks and Recreation, Interest Earnings, a transfer from the General Fund, and Debt Proceeds, providing for a total of $8,665,712 in available resources. The budget provides for a total of $8,663,495 in expenditures to fund the aforementioned capital improvement projects.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE	**$ 367,374**	**$ 3,732,913**	**$ 2,952,202**	**$ 712**	**$ 712**
REVENUES					
324.510 Impact Fees Water	$ 8,610	$ -	$ -		
334.500 Grants		$ -	$ -	$ 400,000	$ 400,000
334.575 Grants, Pinecrest Gardens	$ 26,048	$ 465,000	$ 465,000	$ -	$ -
361.000 Interest Earnings	$ 23,403	$ -	$ 39,000	$ 10,000	$ 10,000
381.001 Transfer from General Fund	$ 808,105	$ 760,525	$ 760,525	$ 140,000	$ 255,000
384.000 Debt Proceeds	$ 2,617,100	$ -	$ -	$ 8,000,000	$ 8,000,000
TOTAL REVENUES	$ 3,483,266	$ 1,225,525	$ 1,264,525	$ 8,550,000	$ 8,665,000
TOTAL AVAILABLE RESOURCES	**$ 3,850,640**	**$ 4,958,438**	**$ 4,216,727**	**$ 8,550,712**	**$ 8,665,712**
OTHER FINANCING SOURCES: 000.00					
Bond Issuance Costs	$ 39,500			$ 120,000	$ 120,000
TOTAL OTHER FINANCING SOURCES	**$ 39,500**	**$ -**	**$ -**	**$ 120,000**	**$ 120,000**
EXPENDITURES-MUNICIPAL CENTER, 519.00					
CAPITAL OUTLAY					
462.000 Buildings	$ 147	$ 489,853	$ 489,853		
463.000 Improvements Other than Buildings	$ 38,296	$ 211,248	$ 211,248		
464.000 Machinery & Equipment	$ 26,017	$ 26,500	$ 26,500		$ -
TOTAL CAPITAL OUTLAY	$ 64,460	$ 727,601	$ 727,601	$ -	$ -
TOTAL EXPENDITURES-MUNICIPAL CENTER	**$ 64,460**	**$ 727,601**	**$ 727,601**	**$ -**	**$ -**
EXPENDITURES- WATER PROJECT, 519.11					
OPERATING EXPENSES					
431.000 Professional Services	$ 16,890		$ -		
TOTAL OPERATING EXPENSES	$ 16,890	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES - WATER PROJECT	**$ 16,890**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES-INFORMATION TECHNOLOGIES, 519.15					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	$ -	$ -	$ -		$ -
464.000 Machinery & Equipment	$ 50,416	$ 4,584	$ 4,584	$ -	$ -
TOTAL CAPITAL OUTLAY	$ 50,416	$ 4,584	$ 4,584	$ -	$ -
TOTAL EXPENDITURES-INFORMATION TECHNOLOGIES	**$ 50,416**	**$ 4,584**	**$ 4,584**	**$ -**	**$ -**
EXPENDITURES-POLICE, 521.00					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings			$ -		$ -
464.000 Machinery & Equipment					$ 363,067
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ 363,067
TOTAL EXPENDITURES-POLICE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 363,067**
EXPENDITURES-PUBLIC WORKS, 539.00					
CAPITAL OUTLAY					
462.000 Buildings					
463.000 Improvements Other than Buildings	$ 3,443	$ 171,558	$ 171,558		$ 85,000
TOTAL CAPITAL OUTLAY	$ 3,443	$ 171,558	$ 171,558	$ -	$ 85,000
TOTAL EXPENDITURES-PUBLIC WORKS	**$ 3,443**	**$ 171,558**	**$ 171,558**	**$ -**	**$ 85,000**

Capital Project Fund

2020 2021

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
EXPENDITURES-PARKS & RECREATION, 572.00					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings		$ -	$ -		$ 30,000
464.000 Machinery & Equipment		$ -	$ -		$ -
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ 30,000
TOTAL EXPENDITURES-PARKS & RECREATION	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**
EXPENDITURES-SUNILAND PARK, 572.03					
CAPITAL OUTLAY					
462.000 Buildings	$ 1,950	$ 31,098	$ 31,098		$ -
463.000 Improvements Other than Buildings	$ 208,882	$ 543,773	$ 543,773	$ 85,000	$ 85,000
464.000 Machinery & Equipment	$ 12,143	$ 24,431	$ 24,431	$ -	$ -
TOTAL CAPITAL OUTLAY	$ 222,975	$ 599,302	$ 599,302	$ 85,000	$ 85,000
TOTAL EXPENDITURES-SUNILAND PARK	**$ 222,975**	**$ 599,302**	**$ 599,302**	**$ 85,000**	**$ 85,000**
EXPENDITURES- FLAGLER GROVE PARK, 572.06					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings		$ 146,975	$ 146,975	$ 880,000	$ 880,000
464.000 Buildings					
TOTAL CAPITAL OUTLAY	$ -	$ 146,975	$ 146,975	$ 880,000	$ 880,000
TOTAL EXPENDITURES- FLAGLER GROVE PARK	**$ -**	**$ 146,975**	**$ 146,975**	**$ 880,000**	**$ 880,000**
EXPENDITURES-VETERANS WAYSIDE PARK, 572.07					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	$ -	$ 5,300	$ 5,300	$ -	$ -
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	$ -	$ 5,300	$ 5,300	$ -	$ -
TOTAL EXPENDITURES-VETERANS WAYSIDE PARK, 572.07	**$ -**	**$ 5,300**	**$ 5,300**	**$ -**	**$ -**
EXPENDITURES-COMMUNITY CENTER, 572.08					
CAPITAL OUTLAY					
462.000 Buildings	$ 21,280	$ 386,700	$ 386,700	$ -	$ -
463.000 Improvements Other than Buildings	$ 81,407	$ 132,651	$ 132,651		$ -
464.000 Machinery & Equipment	$ 5,531	$ 6,469	$ 6,469	$ -	$ -
TOTAL CAPITAL OUTLAY	$ 108,218	$ 525,820	$ 525,820	$ -	$ -
TOTAL EXPENDITURES COMMUNITY CENTER	**$ 108,218**	**$ 525,820**	**$ 525,820**	**$ -**	**$ -**
EXPENDITURES-EVELYN GREER PARK, 572.09					
CAPITAL OUTLAY					
462.000 Buildings	$ 1,950	$ 33,698	$ 33,698	$ -	$ -
463.000 Improvements Other than Buildings	$ 34,765	$ 284,555	$ 284,555	$ 155,000	$ 155,000
464.000 Machinery & Equipment	$ 54,612	$ 460	$ 460	$ -	
TOTAL CAPITAL OUTLAY	$ 91,326	$ 318,713	$ 318,713	$ 155,000	$ 155,000
TOTAL EXPENDITURES-EVELYN GREER PARK	**$ 91,326**	**$ 318,713**	**$ 318,713**	**$ 155,000**	**$ 155,000**
EXPENDITURES- CORAL PINE PARK, 572.12					
CAPITAL OUTLAY					
462.000 Buildings			$ -	$ 2,300,000	$ 2,300,000
463.000 Improvements Other than Buildings		$ 316,195	$ 316,195	$ 133,400	$ 133,400
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	$ -	$ 316,195	$ 316,195	$ 2,433,400	$ 2,433,400
TOTAL EXPENDITURES-CORAL PINE PARK	**$ -**	**$ 316,195**	**$ 316,195**	**$ 2,433,400**	**$ 2,433,400**
PINECREST GARDENS, 575.00					
CAPITAL OUTLAY					
431.000 Professional Services		$ 332,000	$ 332,000		$ -
462.000 Buildings	$ 88,615	$ 487,943	$ 71,813	$ -	$ -
463.000 Improvements Other than Buildings	$ 194,617	$ 1,080,115	$ 978,359	$ 4,498,568	$ 4,498,568
464.000 Machinery & Equipment	$ 17,978	$ 17,795	$ 17,795	$ 13,460	$ 13,460
TOTAL CAPITAL OUTLAY	$ 301,210	$ 1,917,853	$ 1,399,967	$ 4,512,028	$ 4,512,028
TOTAL EXPENDITURES-PINECREST GARDENS	**$ 301,210**	**$ 1,917,853**	**$ 1,399,967**	**$ 4,512,028**	**$ 4,512,028**
TOTAL FUND EXPENDITURES	**$ 898,438**	**$ 4,733,901**	**$ 4,216,015**	**$ 8,185,428**	**$ 8,663,495**
ENDING FUND BALANCE	**$ 2,952,202**	**$ 224,537**	**$ 712**	**$ 365,284**	**$ 2,217**

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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Transportation Fund:							
US1 Landscape	TF	$0	$0	$0	$0	$3,300,000	$3,300,000
Village wide Beautification/ Street Scape Implementation	TF	10,000	10,000	10,000	10,000	10,000	50,000
Master Plan Construction	TF	250,000	100,000	100,000	100,000	100,000	650,000
Sidewalks improvements	TF	60,000	30,000	30,000	30,000	30,000	180,000
Villagewide Paving	TF	150,000	60,000	60,000	60,000	60,000	390,000
US1 Lighting	TF					1,500,000	1,500,000
Security Cameras & Coresaw	TF	6,000					6,000
Total Transportation Fund		**$ 476,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 5,000,000**	**$6,076,000**
CITT Fund:							
Village Wide Paving	CITT	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 600,000
Master Plan Construction	CITT	320,000	330,000	330,000	330,000	330,000	1,640,000
Sidewalk Improvements	CITT	100,000	120,000	120,000	120,000	120,000	580,000
Total CITT Fund		**$420,000**	**$600,000**	**$600,000**	**$600,000**	**$600,000**	**$2,820,000**
Stormwater Utility:							
Stormwater Master Plan Projects	SW	$ 1,835,000	$ 900,000	$ 550,000	$ 550,000	$ 550,000	$ 4,385,000
Canal Tree & Inventory Removal	SW						$0
Repair Cath Basins, Gates 7 Cross Pipes	SW						$0
Repair Fence & Guard Rails Adjacent to Canals	SW						$0
Total Stormwater Utility		**$ 1,835,000**	**$ 900,000**	**$ 550,000**	**$ 550,000**	**$ 550,000**	**$ 4,385,000**
Capital Fund:							
General Government:							
Village Hall Roof Repairs	GG	$ -	$ -	$ -	$ -	$ -	$ -
Village Hall 1st Floor Repurpose	GG						-
Village Hall Floors	GG						-
Village Hall Painting	GG						-
Village Hall Parking Lot Lights Replacement	GG						-
Village Hall Control Access System	GG						-
Total General Government		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Building & Planning:							
Ford 1150& Chevy Pickup	BP						$0
Total Building & Planning		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Information Technology:							
Disaster Recovery	IT	$0	$0	$0	$0	$0	$0
Total Information Technology		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Five Year Capital Improvement Program

2020 2021

PROJECT DESCRIPTION	FUND SOURCE	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Police Department:							
License Plate Readers	PD	$ 363,067	$236,933				$ 600,000
Total Police Department		**$363,067**	**$236,933**	**$0**	**$0**	**$0**	**$600,000**
Public Works:							
Kendall Drive Shared Use Construction Document	PW	$85,000	$12,000				$97,000
Total Public Works		**$85,000**	**$12,000**	**$0**	**$0**	**$0**	**$97,000**
Parks & Recreation							
Middle School Basketball Court	PR	$30,000					$30,000
Total Parks & Recreation		**$30,000**					**$30,000**
Eveyln Greer Park:							
Playground Features	GP	$145,000					$145,000
Outdoor Sconces	GP	10,000					10,000
							-
Total Evelyn Greer Park		**$155,000**	**$0**	**$0**	**$0**	**$0**	**$155,000**
Flagler Grove Park:							
Turf & Facility	FG	$880,000					$880,000
Total Flagler Grove Park		**$880,000**	**0**	**0**	**0**	**0**	**$880,000**
Veteran's Wayside:							
Fountain Light Upgrade	VW						$0
Park Improvements	VW	$ -					$0
Total Veteran's Wayside Park		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Pinecrest Gardens:							
Upper Garden	PG	$4,086,313					$ 4,086,313
Lower Garden Lighting	PG	66,390					66,390
Stage Monitors	PG	10,850					10,850
Master Plan FY21	PG	91,485					91,485
Roll Up Garage Door	PG	11,530					11,530
Outdoor Coffee Bar/ Kitchen	PG	135,830					135,830
Cyrpess Hall Deck	PG	85,000					85,000
Hallway Lighting	PG	11,170					11,170
AC Breakroom & Banyon	PG	13,460					13,460
Total Pinecrest Gardens		**$ 4,512,028**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,512,028**
Coral Pine Park:							
Phase 2 Park Improvement	CP	$ 2,433,400	$ -		$ -	$ -	$ 2,433,400
Total Coral Pine Park		**$2,433,400**	**$0**	**$0**	**$0**	**$0**	**$2,433,400**
Suniland Park:							
LED Lights	SP	$ 85,000					$ 85,000
Total Suniland Park		**$ 85,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 85,000**
Bond Proceeds TBD	PG					$ 1,200,000	**$ 1,200,000**
Total Capital Fund		**$ 8,543,495**	**$ 248,933**	**$ -**	**$ -**	**$ 1,200,000**	**$ 9,992,428**
TOTAL		**$ 11,274,495**	**$ 1,948,933**	**$ 1,350,000**	**$ 1,350,000**	**$ 7,350,000**	**$ 23,273,428**

Debt Service Fund

Function

The Village does not have any legal debt limits. These bank loans and bond issues represent the only outstanding General Fund debt. For more specific information about the Village's debt management policies, please visit the Financial Policies section of this budget document. Oversight of this fund is primarily the function of the Office of the Village Manager.

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

Debt Service Summary by Year

Fiscal Year	Pinecrest Gardens Series 2011 B-2	Parrot Jungle & Gardens Series 2012A	Pinecrest Gardens & Library/Community Center Series 2014A	Community Center Expansion Series 2015	Capital Improvement Revenue Note Series 2019	TOTALS
FY 2021	117,823	556,212	217,558	479,110	312,477	1,683,180
FY 2022	119,253	550,994*	217,828	479,080	312,566	1,679,721
FY 2023	120,428		217,502	479,128	312,491	1,129,549
FY 2024	121,348		216,792	479,150	312,551	1,129,841
FY 2025	122,013			479,138	312,539	913,690
FY 2026	122,423			479,088	312,553	914,064
FY 2027	122,578			479,096	312,486	914,160
FY 2028	122,478			479,054	312,538	914,070
FY 2029	122,123			479,058		601,181
FY 2030	121,513					121,513
TOTAL	**$1,211,980**	**$1,107,206**	**$869,680**	**$4,311,902**	**$2,500,201**	**$10,000,969**

*Payment is budgeted in FY21 and, if approved, would cover the first payment on a new loan.

Revenue Available by Year

Fiscal Year	Revenue Available
FY 2025	$216,792
FY 2029	$312,538
FY 2030	$479,058
FY 2031	$121,513

Outstanding Bonds

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

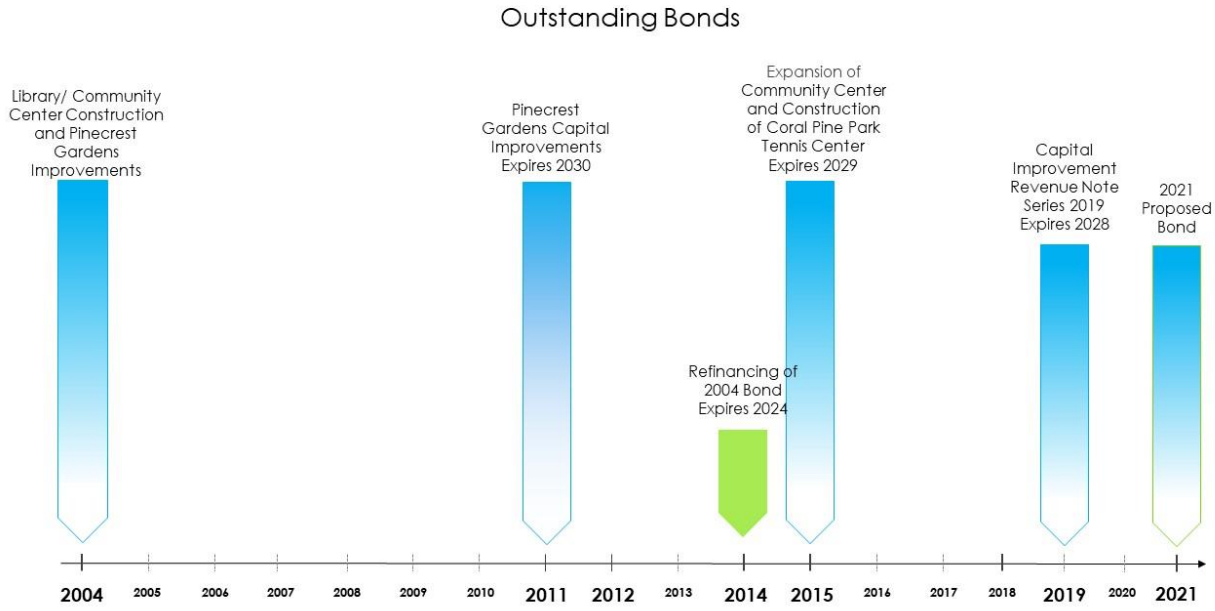
Community Trust program, and a $40,000 grant from the Miami-Dade County Department of Community Affairs grant for historical preservation. On February 21, 2012, Village Council adopted Ordinance 2012-2 authorizing the issuance of a refunding revenue bond, Series 2012, to refinance the bond for the acquisition 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%. The FY21 budget proposes the early payoff of this bond.

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.

On February 12, 2019, Village Council adopted Ordinance 2019-13 authorizing the issuance of its $2,617,100 capital improvement revenue note, Series 2019, for the purpose of financing the construction and acquisition of certain capital projects. The funds will be used for capital improvements at various Village parks. The 10-year bond was obtained at a 2.53% interest rate.



Pinecrest Gardens Improvement Bond, Series 2011B-2

Date	Coupon Rate	Principal	Interest	Fee	Net Payment
4/1/2021			23,125.00	786.50	23,911.50
10/1/2021	5.000%	70,000	23,125.00	786.50	93,911.50
4/1/2022			21,375.00	751.50	22,126.50
10/1/2022	5.000%	75,000	21,375.00	751.50	97,126.50
4/1/2023			19,500.00	714.00	20,214.00
10/1/2023	5.000%	80,000	19,500.00	714.00	100,214.00
4/1/2024			17,500.00	674.00	18,174.00
10/1/2024	5.000%	85,000	17,500.00	674.00	103,174.00
4/1/2025			15,375.00	631.50	16,006.50
10/1/2025	5.000%	90,000	15,375.00	631.50	106,006.50
4/1/2026			13,125.00	586.50	13,711.50
10/1/2026	5.000%	95,000	13,125.00	586.50	108,711.50
4/1/2027			10,750.00	539.00	11,289.00
10/1/2027	5.000%	100,000	10,750.00	539.00	111,289.00
4/1/2028			8,250.00	489.00	8,739.00
10/1/2028	5.000%	105,000	8,250.00	489.00	113,739.00
4/1/2029			5,625.00	436.50	6,061.50
10/1/2029	5.000%	110,000	5,625.00	436.50	116,061.50
4/1/2030			2,875.00	381.50	3,256.50
10/1/2030	5.000%	115,000	2,875.00	381.50	118,256.50
TOTAL		**$925,000**	**$275,000**	**$11,980**	**$1,211,980**

Parrot Jungle and Gardens Bond, Series 2012A*

Date	Principal	Interest Rate	Interest	Fee	Net Payment
11/01/2020			14,787.00	818.75	15,605.75
5/01/2021	525,000	2.300%	14,787.00	818.75	540,605.75
11/01/2021	535,000	2.300%	7,463.25	533.75	542,997
5/01/2022			7,463.25	533.75	7,997
TOTAL	**$1,060,000**		**$44,500.50**	**$2,705.00**	**$1,107,205.50**

*Series 2012A will be paid off in FY2021. The FY2022 payments would be replaced with new loan figures, if approved.

Pinecrest Gardens and Library/Community Center Bond, Series 2014 Refunding of Series 2004A-1

Date	Principal	Interest Rate	Interest	Fee	Net Payment
1/01/2021			8,729	750	
7/01/2021	198,600	2.130%	8,729	750	217,558
1/01/2022			6,614	750	
7/01/2022	203,100	2.130%	6,614	750	217,828
1/01/2023			4,451	750	
7/01/2023	207,100	2.130%	4,451	750	217,502
1/01/2024			2,246	750	
7/01/2024	210,800	2.130%	2,246	750	216,792
TOTAL	**$819,600**		**$44,080**	**$6,000**	**$869,680**

Community Center Expansion Bond, Series 2015

Date	Principal	Interest Rate	Interest	Fee	Net Payment
4/1/2021			45,755	1,500	
10/1/2021	384,600	2.400%	45,755	1,500	479,110
4/1/2022			41,140	1,500	
10/1/2022	393,800	2.400%	41,140	1,500	479,080
4/1/2023			36,414	1,500	
10/1/2023	403,300	2.400%	36,414	1,500	479,128
4/1/2024			31,575	1,500	
10/1/2024	413,000	2.400%	31,575	1,500	479,150
4/1/2025			26,619	1,500	
10/1/2025	422,900	2.400%	26,619	1,500	479,138
4/1/2026			21,544	1,500	
10/1/2026	433,000	2.400%	21,544	1,500	479,088
4/1/2027			16,348	1,500	
10/1/2027	443,400	2.400%	16,348	1,500	479,096
4/1/2028			11,027	1,500	
10/1/2028	454,000	2.400%	11,027	1,500	479,054
4/1/2029			5,579	1,500	
10/1/2029	464,900	2.400%	5,579	1,500	479,058
TOTAL	**$3,812,900**		**$472,002**	**$27,000**	**$4,311,902**

Capital Improvement Revenue Note, Series 2019

Date	Principal	Interest Rate	Interest	Fee	Debt Service
4/1/2021			28,038.73	1,500	29,538.73
10/01/2021	253,400	2.530%	28,038.73	1,500	282,938.73
4/1/2022			24,833.22	1,500	26,333.22
10/01/2022	259,900	2.530%	24,833.22	1,500	286,233.22
4/1/2023			21,545.48	1,500	23,045.48
10/01/2023	266,400	2.530%	21,545.48	1,500	289,445.48
4/1/2024			18,175.52	1,500	19,675.52
10/01/2024	273,200	2.530%	18,175.52	1,500	292,875.52
4/1/2025			14,719.54	1,500	16,219.54
10/01/2025	280,100	2.530%	14,719.54	1,500	296,319.54
4/1/2026			11,176.28	1,500	12,676.28
10/01/2026	287,200	2.530%	11,176.28	1,500	299,876.28
4/1/2027			7,543.20	1,500	9,043.20
10/01/2027	294,400	2.530%	7,543.20	1,500	303,443.20
4/1/2028			3,819.04	1,500	5,319.04
10/01/2028	301,900	2.530%	3,819.04	1,500	307,219.04
TOTAL	**$2,216,500**		**$259,702.02**	**$24,000**	**$2,500,202.02**

	Principal	Interest	Total Principal & Interest	Administrative & Trustee Fees	Net Payment
GRAND TOTAL FOR ALL FUNDS	$8,834,000	$1,095,284.50	$9,929,285.50	$71,685	$10,000,969.50

	FY 2018-19	FY 2019-20	FY 2020-21
Debt Per Capita	$834	$554	$540.30
Debt as Percentage of Assessed Value	0.32%	0.20%	0.195%

Debt Service Fund Summary

The Fiscal Year 2021 Budget identifies a total of $2,229,180 in revenues for the Debt Service Fund. This represents a $537,365 increase in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of $2,203,190 and the Transportation Fund of $25,990. The expenditures projected for next year are $2,229,180 which covers the principal and interest associated with the debt schedule for all of the loans. Expenditures increased by $537,365 since the budget year which includes the pay-off of the Parrot Jungle and Gardens Bond, Series 2012A. 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 2021 is budgeted at $2,229,180.

CLASSIFICATION	2018-2019 ACTUAL	2019-2020 REVISED BUDGET	2019-2020 12 MONTH ESTIMATE	2020-2021 MANAGER RECOMMEND	2020-2021 COUNCIL ADOPT
BEGINNING FUND BALANCE					
REVENUES:					
381.001 Transfer In From General Fund	$ 1,550,361	$ 1,665,825	$ 1,665,825	$ 2,203,190	$ 2,203,190
381.102 Transfer In From Trans. Fund	25,990	25,990	25,990	25,990	25,990
TOTAL REVENUES	**$ 1,576,351**	**$ 1,691,815**	**$ 1,691,815**	**$ 2,229,180**	**$ 2,229,180**
EXPENDITURES:					
DEBT SERVICE					
471.000 Principal	1,283,100	1,396,500	1,396,500	1,971,600	1,971,600
472.000 Interest	293,251	295,315	295,315	257,580	257,580
473.000 Other Debt Service Costs					
TOTAL DEBT SERVICE	**$ 1,576,351**	**$ 1,691,815**	**$ 1,691,815**	**$ 2,229,180**	**$ 2,229,180**
TOTAL EXPENDITURES	**$ 1,576,351**	**$ 1,691,815**	**$ 1,691,815**	**$ 2,229,180**	**$ 2,229,180**
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 2015 through 2019.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2015 MILLAGE	2016 MILLAGE	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE
Village of Pinecrest	2.3000	2.3000	2.3000	2.3990	2.3990
Miami-Dade County School Board	7.4130	7.1380	6.7740	6.5040	7.0250
Miami-Dade County School Board Debt Service	0.1990	0.1840	0.2200	0.2290	0.1230
Everglades Project	0.0506	0.0471	0.0441	0.0417	0.0397
South Florida Water Management District	0.1459	0.1359	0.1275	0.1209	0.1152
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4500	0.4000	0.4000	0.4644	0.4780
Miami-Dade Children's Trust	0.5000	0.5000	0.4673	0.4415	0.4680
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0086	0.0075	0.0075	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1586	0.1477	0.1384	0.1310	0.1246
Total Taxes Paid by Pinecrest Residents	**18.6293**	**18.2638**	**17.8824**	**17.7351**	**18.1761**

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

TAXING AGENCY	2015 MILLAGE	2016 MILLAGE	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE
Unincorporated Municipal Service Area	1.9283	1.9283	1.9283	1.9283	1.9283
Miami-Dade County School Board	7.4130	7.1380	6.7740	6.5040	7.0250
Miami-Dade County School Board Debt Service	0.1990	0.1840	0.2200	0.2290	0.1230
Everglades Project	0.0506	0.0471	0.0441	0.0417	0.0397
South Florida Water Management District	0.1459	0.1359	0.1275	0.1209	0.1152
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4500	0.4000	0.4000	0.4644	0.4780
Miami-Dade Children's Trust	0.5000	0.5000	0.4673	0.4415	0.4680
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0086	0.0075	0.0075	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1586	0.1477	0.1384	0.1310	0.1246
Taxes Paid by Unincorporated Miami-Dade County Residents	**18.2576**	**17.8921**	**17.5107**	**17.5107**	**17.7054**

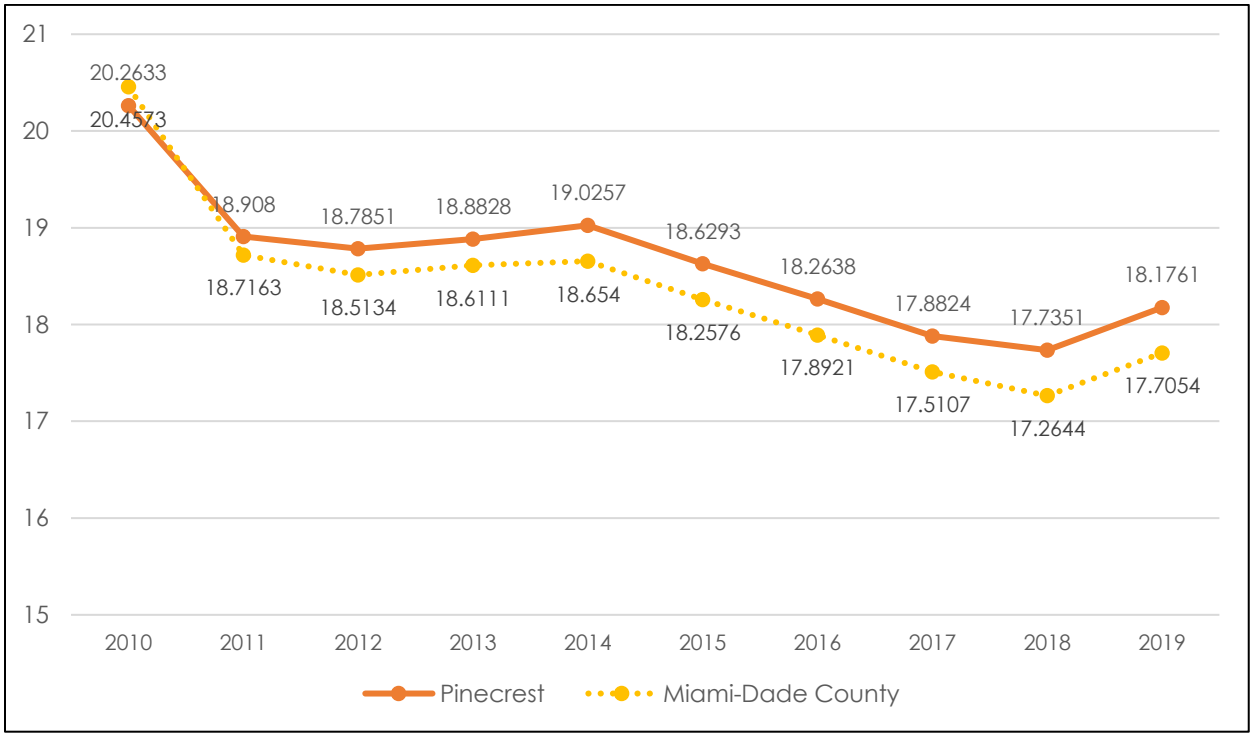
A Pinecrest property owner with an assessed value of $100,000 paid the following in taxes for the years 2015, 2016, 2017, 2018 and 2019 versus what an Unincorporated Miami-Dade County resident paid for the same years:

	2015	2016	2017	2018	2019
Pinecrest Property Owner	$1,862.93	$1,826.38	$1,788.24	$1,773.51	$1,817.61
Unincorporated Miami-Dade County Property Owner	$1,825.76	$1,789.21	$1,751.07	$1,726.44	$1,770.54

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

	2015	2016	2017	2018	2019
Pinecrest	$230.00	$230.00	$230.00	$239.90	$239.90
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.

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

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

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

2013		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4205
2nd Lowest	Aventura	18.4089
3rd Lowest	County	18.6111
4th Lowest	Bal Harbour	18.7781
5th Lowest	Pinecrest	18.8828

2014		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.2936
2nd Lowest	Aventura	18.4518
3rd Lowest	Bal Harbour	18.5028
4th Lowest	Doral	18.6537
5th Lowest	County	18.6540
6th Lowest	Pinecrest	19.0257

2015		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.9000
2nd Lowest	Bal Harbour	18.0107
3rd Lowest	Aventura	18.0554
4th Lowest	Doral	18.2293
5th Lowest	County	18.2576
6th Lowest	Pinecrest	18.6293

2016		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5356
2nd Lowest	Bal Harbour	17.6452
3rd Lowest	Aventura	17.6899
4th Lowest	Doral	17.8638
5th Lowest	County	17.8921
6th Lowest	Pinecrest	18.2638

2017		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.1542
2nd Lowest	Bal Harbour	17.2638
3rd Lowest	Aventura	17.3085
4th Lowest	Doral	17.4824
5th Lowest	County	17.5107
6th Lowest	Pinecrest/ Sunny Isles Beach	17.8824

2018		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.0154
2nd Lowest	Bal Harbour	17.0175
3rd Lowest	Aventura	17.0622
4th Lowest	Doral	17.2361
5th Lowest	County	17.2644
6th Lowest	Sunny Isles Bch	17.5361
7th Lowest	Palmetto Bay	17.5748
8th Lowest	Miami Lakes	17.6488
9th Lowest	Pinecrest	17.7351

2019		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5514
2nd Lowest	Bal Harbour	17.4585
3rd Lowest	Aventura	17.5032
4th Lowest	County	17.7054
5th Lowest	Doral	17.8643
6th Lowest	Sunny Isles Bch	17.9771
6th Lowest	Palmetto Bay	17.9771
7th Lowest	Miami Lakes	18.0898
8th Lowest	Pinecrest	18.1761

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.
CITT	Citizen's Independent Transportation Trust.
CPI	Consumer Price Index.
FPL	Florida Power and Light, an electric utility company.
FRS	Florida Retirement System.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GFOA	Governmental Finance Officers Association.
LDR	Land Development Regulations.
LPA	Local Planning Agency.
MOU	Memorandum of Understanding.
OSHA	Occupation Safety & Health Administration.
TRIM	Truth in millage (section 200.065, Florida Statute).
US 1	United States Highway 1, also known as South Dixie Highway and Pinecrest Parkway.
YTD	Year to date.

Glossary of Terms

A

Abatement.
A partial or complete waiver of taxes, service charges or fees imposed by the village for purposes of economic development incentives.

Account.
A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System.
The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounting Period.
A period of time (e.g. one month, one year) where the village determines its financial position and results of operations.

Accrual Basis of Accounting.
The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Activity Based Costing.
Assembling and recording all elements of an activity that incur costs to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actuarial.
A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax.
Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mils (thousandths of dollars).

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

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

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

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

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

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

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

B

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

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

Benchmarking.
Determining the quality of products, services and practices by measuring critical factors and comparing the results to those of highly regarded competitors.

Bond.
A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds.
Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating.
A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget (operating).
A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate.

Budget Document (Program and Financial Plan). The official written statement prepared by the Village staff reflecting the decisions made by the Council in their budget deliberations.

Budget Ordinance.
The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Village Council each year.

Budgetary Basis.
This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Message.
A general discussion of the proposed budget written by the Village Manager to the Village Council.

Budget Schedule.
The key dates which a government follows in the preparation and adoption of the budget.

C

Capital Improvement Program.
A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

Capital Improvement Fund.
An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Capital Outlay.
Fixed assets, which have a value of $1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project.
Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Also called capital improvement.

Capital Projects Budget.
A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

Consumer Price Index (CPI).
A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency Account.
An appropriation of money set aside for unexpected expenses. The amount needed is transferred by Village Council action to supplement the appropriate expenditure account.

Contractual Services.
Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

County Wide Service Area.
As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care, sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

D

Debt Service Fund.
Fund used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

Department.
A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

Depreciation.
The decrease in value of assets; the allocation of the cost of assets to periods in which the assets are used.

Disbursement.
The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program. A voluntary award program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E

Employee (or Fringe) Benefits.
Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

Encumbrance.
Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

Enterprise Fund.
Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on

a continuing basis (including depreciation) be financed or recovered primarily through user fees.

Estimated Revenues.
Projections of funds to be received during the fiscal year.

Expenditure.
The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police and others, purchasing materials, electricity water and gas and making long-term debt payments.

F

Final Budget.
Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

Financial Policy.
A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year.
The 12-month period to which the annual budget applies. The Village's fiscal year begins October 1st and ends on September 30th.

Fixed Assets.
Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Franchise
A special privilege granted by a government permitting the continuing use of public property, such as village streets, and usually involving the elements of monopoly and regulation.

Franchise Fees
Fees levied by the Village in return for granting a privilege, which permits the continual use of public property such as village streets, and usually involves the elements of monopoly and regulation.

Fund.
An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the Refuse Collection and Recycling Fund and the Stormwater Fund.

Fund Balance.
The excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

G

General Fund.
The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit. The entity receives revenue from a specific source and spends it on specific activities.

General Ledger.
A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation Bonds.
Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the Village of Pinecrest pledges to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

Goal.
An attainable target for an organization. An organization's vision of the future.

Goals and Objectives.
A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each Village department or sub-department during a one-year period. It is not necessarily a fiscal period.

Governmental Funds.
Include the general fund, special revenue, capital projects funds, debt service funds and special assessment.

Grant.
A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

I

Infrastructure.
The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Inter-fund Transfer.
Equity transferred from one fund to another.

Intergovernmental Revenue.
Funds received from federal, state, and other local governmental sources in the form of grants and shared revenues.

L

Liabilities.
Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item.
A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

M

Mill of Tax.
A rate of tax equal to $1 for each $1,000 of assessed property value. Therefore, if your house has a taxable value of $50,000 and the millage rate is $1, then you would pay $50 in taxes, and if the millage rate is $10, then you would pay $500 in taxes.

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

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

N

Non-Departmental Appropriations (Expenditures). The costs of government services or operations which are not directly attributable to Village Departments.

O

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

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

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

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

Operating Revenue.
Funds that the government receives as income to pay for ongoing operations. It includes taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

Ordinance.
A formal legislative enactment by the Village Council. A law.

P

Personal Services.
Expenditures for salaries, wages, and related employee benefits.

Policy.
A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Productivity.
A measure of the service output of Village programs compared to the per unit of resource input invested.

Property Tax Rate.
A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate. Therefore, if your house has a taxable value of $300,000 and the millage rate is $1, then you would pay $300 in taxes, and if the millage rate is $10, then you would bay $3,000 in taxes.

Proprietary Funds.
Include Internal Service Funds (used for operations serving other funds or departments) and Enterprise funds (used for services provided to the public on a user charge basis).

R

Reserve.
An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Retained Earnings.
The percentage of net earnings retained to be reinvested or to pay debt.

Revenue.
Money that the Village of Pinecrest receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

Risk Management.
The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate.
The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

S

Special Assessment.
A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund.
Funds that are required to account for the use of revenue earmarked by law for a particular purpose

Strategic Plan.
A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives.

Surplus.
The term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true "surplus".

T

Tax Base.
Total assessed valuation of real property within the Village.

Tax Levy.
The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate.
The amount of tax levied for each $1,000 of assessed valuation.

Taxing Limit.
The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10 mils, or $10 per thousand dollars of assessed value.

U

Undesignated Fund Balance.
That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined "surplus."

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

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

W

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

Village Council

Joseph M. Corradino, Mayor
James E. McDonald, Vice Mayor
Katie Abbott
Anna Hochkammer
Doug Kraft

Yocelyn Galiano, ICMA-CM, Village Manager
Guido H. Inguanzo, Jr., CMC, Village Clerk
Mitchell Bierman, Village Attorney

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