

Village of Pinecrest, Florida
2010-2011
OPERATING AND
CAPITAL BUDGET



Guide for Readers

The Fiscal Year 2010-2011 Annual Operating Budget for the Village of Pinecrest, Florida is intended to serve four purposes:

The Budget as 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, 2010 through September 30, 2011. The departmental budget sections provide goals, objectives and performance measures for each department.

The Budget as a Financial Plan

As a financial plan, the budget details the costs associated with providing municipal services and how the services 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.

The Budget as 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 measures, authorized positions, budget highlights and the budgetary appropriation.

The Budget as 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.

ABOUT THE COVER

Pinecrest Municipal Center - On October 26, 2004, Village Council designated the Pinecrest Municipal Center as the official seat of government. The municipal center was dedicated four days later during a public ceremony and became the permanent home of the municipal government including Village Hall and the Police Department. (Photograph by Andrew Goldstein)

Village Government

Village Council



Cindy Lerner, *Mayor*



Joseph M. Corradino, *Vice Mayor*



Jeff Cutler



Nancy L. Harter



Bob Ross

Charter Officers



Peter G. Lombardi
Village Manager



Guido H. Inguanzo, Jr., CMC
Village Clerk



Cynthia A. Everett, P.A.
Village Attorney

Administrative Personnel

Yocelyn Galiano Gomez, *Assistant Village Manager*
Angela T. Gasca, *Assistant to the Village Manager*
Leo Llanos, P.E., *Building Official*
Gary S. Clinton, C.P.A., C.P.F.O., *Finance Director*
Loren C. Matthews, *Parks and Recreation Director*
Mayra Sauleda, *Human Resources Manager*
Alana S. Perez, *Pinecrest Gardens Director*
John R. Hohensee, *Police Chief*
Daniel F. Moretti, *Public Works Director*

Council - Manager Form of Government
Incorporated March 12, 1996

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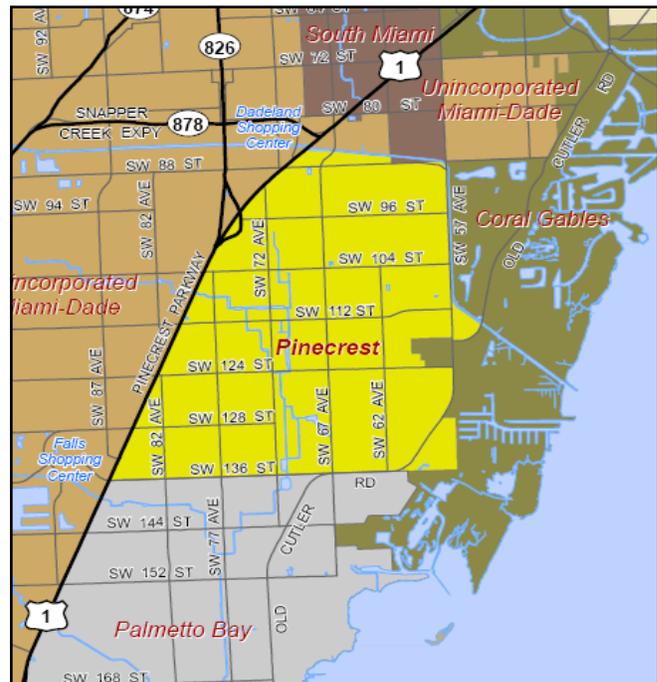
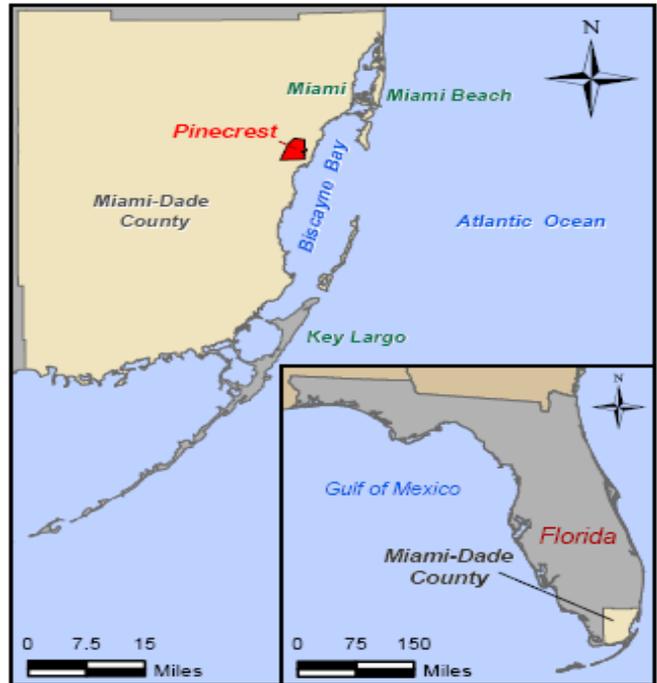
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Introduction

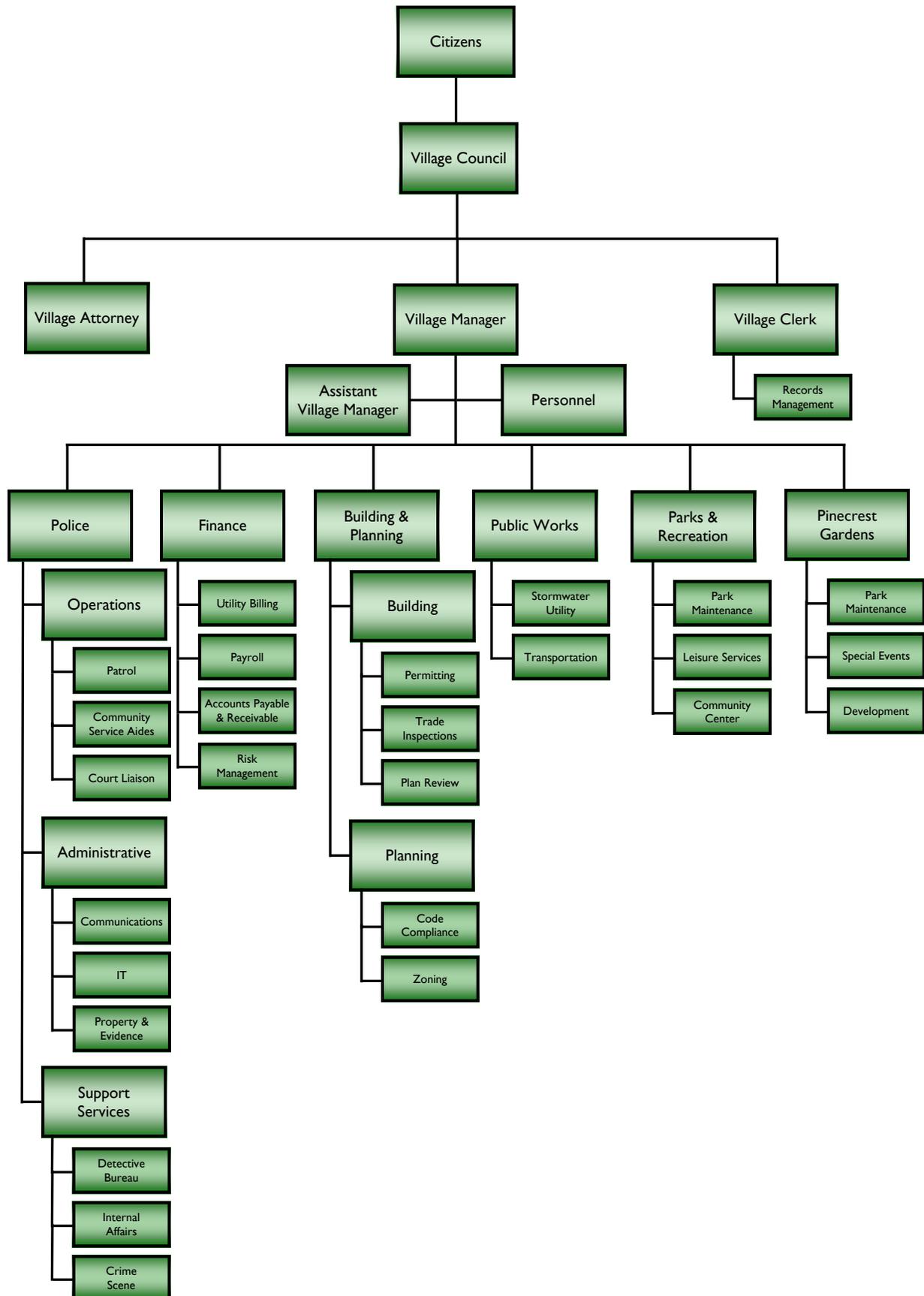
The Village of Pinecrest was incorporated on March 12, 1996 and is one of over thirty municipalities in Miami-Dade County, Florida. Conveniently located just 15 miles south of Downtown Miami and 5 miles from Miami International Airport, our Village is home to approximately 19,530 residents. Encompassing 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 Council and operates under the Council-Manager form of government.

Pinecrest is known as one of the most beautiful residential areas in South Florida. Besides its tree lined streets, large estate lots and extremely low crime rate, we are particularly proud of our five public schools, and many private schools, which are recognized as the best in the County. With over 700 businesses lining our western boundary of Pinecrest Parkway (US1), residents and visitors alike may chose from a variety of stores and eateries. Pinecrest is also home to the historically designated Pinecrest Gardens.

The Village provides its residents with friendly, helpful service through our departments, including the Office of the Village Manager, Office of the Village Clerk, Finance Department, Building and Planning Department, Public Works Department, Parks and Recreation Department, Pinecrest Gardens and Police Department. Described by residents as peaceful and tranquil, our many assets provide for a superior quality of life in a unique hometown rural atmosphere with all the amenities of the Greater Miami urban area.



Organizational Chart



Authorized Positions

Positions by Department	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011	
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
	Assistant to the Village 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
	Sub-Total	4.0	4.0	4.0	4.0	4.0
VILLAGE CLERK'S OFFICE						
Full Time	Village Clerk	1.0	1.0	1.0	1.0	1.0
	Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
	Sub-Total	2.0	2.0	2.0	2.0	2.0
FINANCE DEPARTMENT						
Full Time	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accountant I	1.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
	Sub-Total	3.0	3.0	3.0	3.0	3.0
GENERAL GOVERNMENT						
Full Time	Human Resources Manager	1.0	1.0	1.0	1.0	1.0
	Human Resources Assistant	1.0	1.0	1.0	1.0	1.0
	Receptionist	1.0	0.0	0.0	1.0	1.0
	IT/GIS Administrator	0.0	0.0	0.0	0.0	1.0
	Sub-Total	3.0	2.0	2.0	3.0	4.0
POLICE DEPARTMENT						
Full Time – Sworn Personnel						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Commander	2.0	2.0	2.0	2.0	2.0
	Lieutenant	2.0	2.0	2.0	2.0	2.0
	Sergeant	9.0	9.0	8.0	8.0	8.0
	Officer	34.0	34.0	31.0	31.0	31.0
	School Resource Officer	3.0	3.0	3.0	3.0	3.0
	Detective	3.0	3.0	3.0	3.0	3.0
Full Time – Civilian Personnel						
	Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
	Community Service Aide	7.0	5.0	5.0	5.0	5.0
	Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	8.0	8.0	8.0	8.0	8.0
	MIS Administrator	1.0	1.0	1.0	1.0	1.0
	Records Clerk	2.0	2.0	1.0	1.0	1.0
Part Time – Civilian Personnel						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Records Clerk	0.0	0.0	1.0	1.0	1.0
	Sub-Total	79.0	77.0	73.0	73.0	73.0
BUILDING AND PLANNING DEPARTMENT						
Full Time	Building Official	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Building Official	1.0	1.0	1.0	1.0	1.0
	Planning Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Planning Director	1.0	1.0	1.0	1.0	1.0
	Planner	1.0	1.0	1.0	1.0	1.0
	Chief Building Inspector	1.0	1.0	1.0	1.0	1.0
	Building Inspector	1.0	1.0	1.0	1.0	1.0
	Code Compliance Officer	3.0	3.0	2.0	2.0	2.0
	Permit Clerk	3.0	3.0	2.0	2.0	2.0
	Plans Processing Clerk	1.0	1.0	1.0	1.0	1.0
	GIS Coordinator	1.0	1.0	1.0	0.0	0.0
	Receptionist	0.0	1.0	1.0	0.0	0.0
Part Time	Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Mechanical Inspector	0.0	0.0	0.0	1.0	1.0
	Chief Plumbing Inspector	0.0	0.0	0.0	1.0	1.0
	Code Compliance Officer	1.0	1.0	0.0	0.0	0.0
	File Clerk	1.0	1.0	0.0	0.0	0.0
	Sub-Total	18.0	19.0	15.0	15.0	15.0

Authorized Positions

PUBLIC WORKS DEPARTMENT						
Full Time	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Public Works Director	1.0	1.0	1.0	1.0	1.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	GIS Coordinator	0.0	0.0	0.0	1.0	0.0
	Maintenance Worker I	2.0	2.0	2.0	2.0	2.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
	Sub-Total	6.0	6.0	6.0	7.0	6.0
PARKS AND RECREATION DEPARTMENT						
Full Time	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Manager	1.0	1.0	1.0	1.0	1.0
	Park Service Aide	2.0	1.0	1.0	1.0	1.0
Part Time	Park Service Aide	25.0	20.0	20.0	20.0	20.0
	Sub-Total	30.0	24.0	24.0	24.0	24.0
COMMUNITY CENTER						
Full Time	Park Manager	0.0	0.5	0.5	0.0	0.0
	Receptionist	0.0	0.0	0.0	1.0	1.0
	Program and Event Coordinator	0.0	0.0	0.0	1.0	1.0
	Recreational Service Aide	0.0	1.0	1.0	1.0	1.0
Part Time	Recreational Service Aide	0.0	3.0	3.0	4.0	4.0
	Seniors Coordinator	0.0	0.0	0.0	0.0	1.0
	Sub-Total	0.0	4.5	4.5	7.0	8.0
PINECREST GARDENS						
Full Time	Director	1.0	0.0	0.0	1.0	1.0
	Banyan Bowl Facilities Director	0.0	0.0	0.0	0.0	1.0
	Administrative Assistant	0.0	0.0	0.0	0.0	1.0
	Assistant Program and Event Coordinator	1.0	1.0	1.0	0.0	0.0
	Operations Manager	1.0	0.5	0.5	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
	Park Service Aide	1.0	1.0	1.0	1.0	1.0
	Receptionist	1.0	1.0	1.0	1.0	0.0
Part Time	Park Service Aide	13.0	12.0	12.0	12.0	12.0
	Production Assistant	0.0	0.0	0.0	0.0	1.0
	Banyan Bowl Aide	0.0	0.0	0.0	0.0	1.0
	Sub-Total	23.0	20.5	20.5	21.0	24.0
TOTAL AUTHORIZED POSITIONS		FULL TIME	123.0	120.0	113.0	115.0
		PART TIME	45.0	42.0	41.0	44.0
			168.0	162.0	154.0	159.0

Staff Level Changes

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

Public Works

- ❖ Decreased one full time GIS Coordinator.

General Government

- ❖ Added one full time IT/GIS Administrator.

Pinecrest Gardens

- ❖ Added one full time Administrative Assistant.
- ❖ Decreased one full time Receptionist.
- ❖ Added one full time Banyan Bowl Facilities Director.
- ❖ Added one part time Production Assistant.
- ❖ Added one part time Banyan Bowl Aide.

Community Center

- ❖ Added one part time Seniors Coordinator.

Annual Budget Procedures

In accordance with the Village of Pinecrest Charter, Article 3, Section 3.2 (Powers and Duties of the Village Manager) Subsection 5, the Village Manager shall prepare and submit to the Council a proposed annual budget and capital program. Charter Section 4.5 (Annual Budget Adoption) further details the annual budget adoption procedure as follows:

- (a) **BALANCED BUDGET**. Each annual budget adopted by the Council shall be a balanced budget.
- (b) **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.
- (c) **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 Charter Section 4.7 (Appropriation Amendments During the Fiscal Year) Subsections (a) **SUPPLEMENTAL APPROPRIATIONS** and (b) **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 which services and goods are received and liabilities are incurred. The basis of budgeting and the basis of accounting are the same for all funds with the exclusion of Enterprise Funds (Stormwater Utility Fund.) Enterprise Funds are budgeted using modified accrual basis, except for depreciation, and accounted for using the accrual basis. Adjustments are made at fiscal year end as part of fiscal year closing.

Revenue is considered available when it is collected during the current period, and the actual collection will occur either during the current

Annual Budget Procedures

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 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.

Budget Schedule

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. As the schedule below details, the budget process begins in early April with the distribution of budget request forms to all departments. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the Village Manager during a series of inter-departmental meetings. The proposed budget document was presented to the Village Council at its July 13, 2010 meeting.

A key 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 Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners by August 28, 2010 by the Miami-Dade County Property Appraiser. In accordance with Florida Statutes, the tentative millage rate is adopted at the first public budget hearing in September and this rate cannot be increased at the second budget hearing. Additionally, the tentative millage rate cannot exceed the preliminary rate adopted by the Council except by re-notifying all affected property owners by mail.

Every seven years Pinecrest begins the two-year process of preparing an Evaluation and Appraisal Report (EAR) as required by Chapter 380 of the state process. The Village of Pinecrest last completed this process in 2006, and is therefore not scheduled to begin again until 2012. Each year the Village is required to update the Five Year Capital Improvement Program (see page 120).

Budget Schedule

DATE	RESPONSIBILITY	ACTION REQUIRED
April 6, 2010	Village Manager Department Heads	Budget Request Forms are distributed.
May 7, 2010	Finance Director Department Heads	Completed Departmental Budget estimates are submitted to the Assistant to the Village Manager.
May 10, 2010	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 7, 2010	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2010	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 13, 2010	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Discussion of proposed 2010-2011 millage. Adopt resolution setting proposed millage rate for 2010 and setting public hearing dates. (TRIM Notice).
July 15, 2010	Village Clerk	Notify the Property Appraiser of Proposed Millage Rate.
August 24, 2010	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 14, 2010	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 17, 2010	Village Manager	Advertise final millage rate and final budget hearing.
September 21, 2010	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 24, 2010	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 20, 2010	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

Village Council Goals

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.

Goals

On May 11, 2010, Village Council adopted a five-year strategic plan to create a short-term vision for the community. This plan provides a framework to direct the Village's efforts and actions and to inform the budgetary process for the next five to eight years, FY 2010-11 through FY2015-16.

Through this strategic planning process, the community and its leaders have prioritized six areas of opportunity and key intended outcomes ranked in order of importance.

1. 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.
2. Security and Pedestrian Safety – Maintain the Village's standard of police service and enhance safety for pedestrians and bicyclists.
3. Residential Character and Community Enhancement – Maintain the appearance of the Village and the quality of life for residential living by preserving the streetscape, minimizing impacts from commercial development, protecting the caliber of our educational institutions, and planning for the future needs of the Pinecrest community.
4. 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.
5. Cultural Value – Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.
6. Environmental Sustainability – Minimize the Village's impact on the environment with increased energy efficiency and growth management policies

As support for the priorities set in the strategic plan, Village Council adopted a new Vision and Mission Statement as written above.



VILLAGE OF PINECREST

OFFICE OF THE VILLAGE MANAGER



Peter G. Lombardi
Village Manager

July 13, 2010

The Honorable Mayor and Members of the Village Council
Village of Pinecrest
12645 Pinecrest Parkway
Pinecrest, Florida 33156

Re: Fiscal Year 2010-11 Operating and Capital Budget

Dear Mayor Lerner and Councilmembers:

In compliance with Article 3, Section 3.2(5), of the Charter of the Village of Pinecrest, I submit my recommended Operating and Capital Budget for the fiscal year commencing on October 1, 2010 and ending on September 30, 2011.

The economy is in a stagnant mode at present, with uncertainty whether there will be a double dip recession or a recovery in 2011. Construction has remained flat significantly reducing Building and Planning permit fees \$164,000 below this year's budget estimates. On the bright side, total General Fund Revenues for the fiscal year ending in 2010 are projected to be \$169,000 above budget estimates.

On July 1, 2010, The Miami-Dade Property Appraiser provided the Village the 2010 Certification of Taxable Values, Form DR420. The Village's gross taxable value has decreased from \$3,654,813,737 in 2009 to \$3,485,432,214, a decrease of \$169,381,523 or 4.6 percent for FY 2010-11.

For FY 2010-11, the State legislation requires that maximum millage rates generate revenue equal to FY 2009-10, adjusted for growth in personal income and the value of construction. The table below shows the FY 2009-10 millage, the maximum millage rates calculated from the State's Maximum Millage Levy, Form DR-420 MM-P, the projected revenue for each rate, and the number of Council votes required to set each rate.

Fiscal Year	Millage Rate	2010-11 Revenue	Council Votes Required
2009-10	2.1040 (current)	\$ 7,439,530	3
2010-11	2.1909 (rollback)	7,320,833	3
2010-11	2.2079(max with majority vote)	7,377,638	3
2010-11	2.4287 (max with 2/3 vote)	8,115,435	4
2010-11	>2.4287 to 10 mill cap	varies	5
2010-11	2.1900 (proposed)	7,317,826	3

The proposed FY 2010-11 millage is 2.1900 mills, a reduction of \$121,710 (.04%) from the roll back rate.

Budget

The Budget proposes using \$1,477,050 of the projected September 30, 2010 estimated General Fund Reserves of \$7,697,420 to balance the 2010-11 Operating and Capital Budget, leaving a reserve balance of \$6,220,370 on September 30, 2011.

In addition to the normal operating budget allocations, the recommended budget includes the following Capital Projects:

- Improvements and Renovations at Pinecrest Gardens \$ 1,435,000
- Improvements at the Community Center \$ 100,000

A more detailed description of each project is in the Capital Project Fund section of the budget found on page 116. The budget document is divided into the following major sections:

1. Financial Policy
2. Summary of All Funds
3. General Revenue Fund
4. Special Revenue Funds
 - a. Transportation Fund
 - b. Police Education Fund
 - c. Police Forfeiture Fund
 - d. Hardwire 911 Funds
 - e. Wireless 911 Fund
 - f. CITT Public Transit Fund
5. Capital Project Fund
6. Debt Service Fund
7. Proprietary Funds
 - a. Stormwater Utility Fund

2009-2010 Council Goals and Objectives Progress Report

The Village Council conducted a Visioning Workshop which covered the goals for a five-year period beginning with Fiscal Year 2005-2006 through Fiscal Year 2009-2010. The following status report provides the reader with a comprehensive view of the past year's activities.

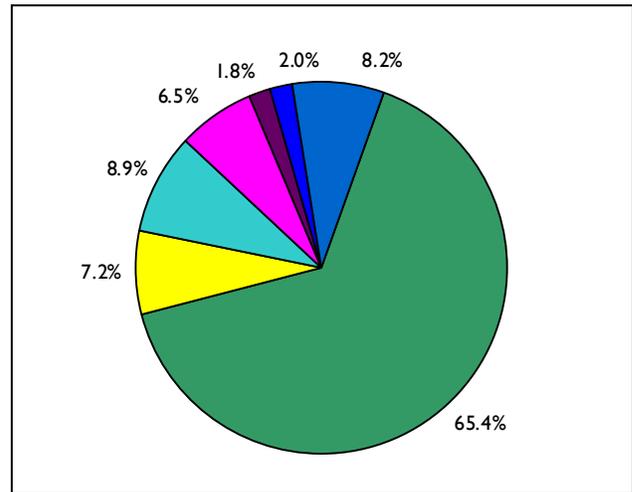
In May 2010, Village Council adopted a five-year strategic plan to create goals for the next five to eight years, FY 2010-11 through FY 2015-16. These are detailed the in the Village Council Goals page found in the Introduction section of this budget document, page 9.

GOAL	STATUS
<i>Install decorative lighting along Red Road from 88 ST to 111 ST.</i>	The engineering firm of Louis J. Aguirre and Associates designed the system and FPL completed the installation in June 2008.
<i>Commence the design, engineering and construction for the expansion of the potable water system.</i>	The Professional Engineering firm of C3TS designed the Potable Water System Master Plan. Construction of the backbone phase of the Master Plan ended in 2009 and Phase II is scheduled to be completed by the end of the 2010 fiscal year.
<i>Continue the capital improvements at Pinecrest Gardens.</i>	To date, the following projects have been completed: restoration of the Original Entrance Building, installation of parking lot lights, installation of an irrigation system, installation of a new septic tank, Hibiscus Room renovations and reconstruction of the Banyan Bowl restrooms. Additionally, the top six priorities of the Botanical Master Plan were completed. The Gardens Lighting Project, plant identification signs, renovations to the Hammock Pavilion and construction of a restroom in the lower garden are scheduled to be completed by the end of the 2010 calendar year.
<i>Construction of the library/community center.</i>	Construction of the Community Center and Library was completed in July 2008 resulting in the Community Center opening on July 31 and the Library opening in October 2008.
<i>Creation of Street Lighting Special Taxing Districts for interested neighborhoods.</i>	This project is on-going depending on interest from property owners.
<i>Investigate the feasibility of the development of a Park and Ride facility with bus service to the Metrorail stations.</i>	The Village is engaged in on-going discussions with Miami-Dade County on the feasibility of building a park and ride facility adjacent to Pinecrest along the busway between SW 136 ST and SW 104 ST. In 2010, the Village completed a bus circulator feasibility study which reported there was no demand for a bus circulator.
<i>Conduct a traffic analysis of the intersections along US1 and work with FDOT and Miami-Dade County on improvements.</i>	The Village contracted the Lehman Center for Transportation Research to perform the study which was presented to Council in July 2008. The Village met with FDOT and Miami-Dade County to review the master plan and begin implementation.
<i>Construction of Flagler Grove Park.</i>	Flagler Grove Park was dedicated on May 10, 2008 and soccer league play began in August 2008.

2010-2011 General Fund Budget Summary

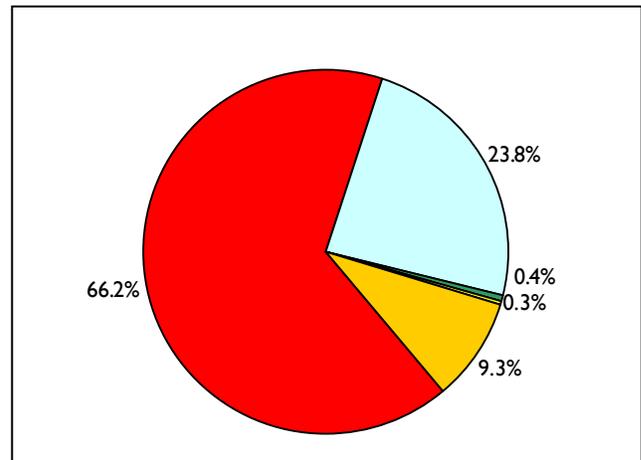
The Fiscal Year 2010-2011 General Fund revenue is projected to decrease approximately \$83,830, a 0.5% decrease from the prior year, due to a decrease in Taxes of \$107,250, and Licenses and Permits of \$154,000, offset by an increase in Intergovernmental Revenues of \$94,940, Charges for Services of \$73,390, and Miscellaneous Revenues of \$9,590. The following table and graph illustrate the budgeted revenues by type:

Revenue Type	Recommended Appropriation	Percent of Budget
Taxes	\$ 11,801,730	65.4%
Licenses and Permits	1,305,000	7.2%
Intergovernmental	1,613,790	8.9%
Charges for Svcs	1,169,370	6.5%
Fines and Forfeits	361,670	2.0%
Miscellaneous	337,850	1.8%
Fund Balance	1,477,050	8.2%
Total Available	\$ 18,066,460	100.0%

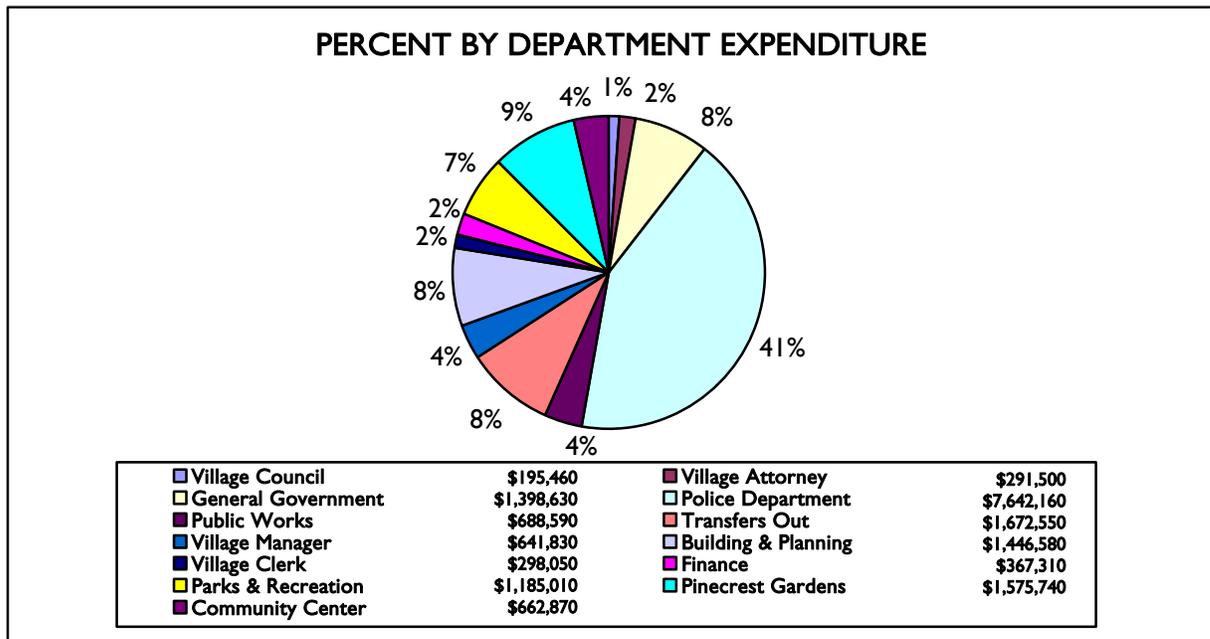


The Fiscal Year 2010-11 General Fund expenditures are summarized by category in the following tables and graphs:

General Fund Expenditures	Recommended Appropriation	Percent of Budget
Personal Services	\$ 11,954,890	66.2%
Operating Expenses	4,302,560	23.8%
Capital Outlay	79,680	0.4%
Grants and Aids	56,780	0.3%
Interfund Transfers	1,672,550	9.3%
Total	\$ 18,066,460	100.0%



General Fund Expenditure Highlights



PERSONAL SERVICES

Personal Services increased \$370,320 from the prior year, \$97,000 of which is for the additional staffing for the Banyan Bowl programming as recommended in the AMS Report. All full time personnel are budgeted to receive a 3% salary increase. We will commence the final year of the 3-year labor agreement with the police union which provides for full time sworn law enforcement personnel to receive a 3% cost of living adjustment and are eligible for a 3% merit increase. Other full time employees will receive a 2% cost of living adjustment and be eligible for a 1% merit increase. The Village Clerk and Village Manager salaries are set annually by the Village Council.

OPERATING EXPENSES

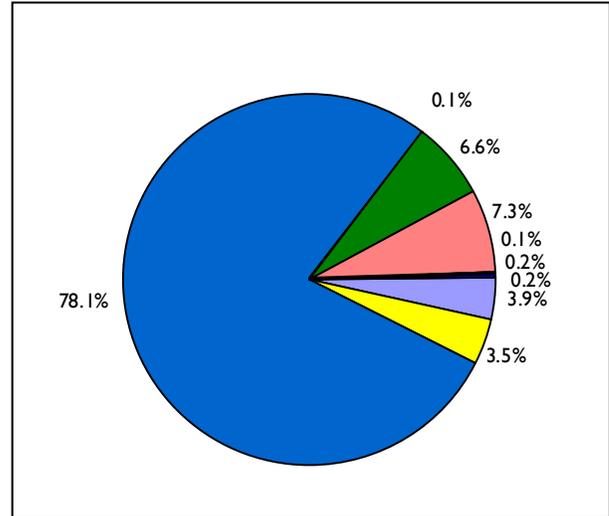
Total Operating Expenses increased by \$96,370. Pinecrest Gardens operations increased \$121,580 due to expanded programs and implementation of cultural arts events in the Banyan Bowl.

CAPITAL OUTLAY

Capital Outlay in the General Fund decreased \$146,460 from the prior year's budget. Non-essential capital projects will be deferred until economic conditions improve resulting in lower borrowing rates and normal increases in budget revenues are achieved.

The Fiscal Year 2010-2011 accounting fund expenditures are summarized by fund type in the following tables and graphs:

Consolidated Budget Fund Type	Recommended Appropriation	Percent of Budget
General Fund	\$ 18,066,460	78.1%
Transportation Fund	810,310	3.5%
Police Education	10,940	0.1%
Police Forfeiture	17,660	0.1%
Hardwire 911 Fund	64,600	0.2%
Wireless 911 Fund	42,730	0.2%
CITT Public Transit	0	0%
Capital Project Fund	1,535,000	6.6%
Debt Service Fund	1,678,570	7.3%
Stormwater Utility	898,240	3.9%
Total	\$ 23,124,510	100.00%



Stormwater Utility Fund Highlights

The Department of Environmental Resources Management (DERM) of Miami-Dade County deeded over certain canals to the Village, which are maintained by funding available in the Stormwater Utility Fund. A total of \$898,240 is appropriated in the 2010-11 Budget to cover the maintenance of the canals as well as 50% of the existing drainage system including French drains and catch basins and design and construction of miscellaneous drainage projects.

Transportation Fund Highlights

Expenditures for the Transportation Fund are budgeted at \$810,310; \$500,000 of which is for the major capital projects. There is \$25,990 budgeted for transfer to the Debt Service Fund for the amortization of the debt when the Parrot Jungle property was acquired. The balance for expenses is attributed to engineering service costs for miscellaneous curbs and gutters, bridge maintenance and traffic study services.

Police Education Fund Highlights

This fund was created Pursuant to Florida Statutes to account for the receipt and disbursement of the fees assessed for criminal justice education degree programs and police training courses. The fee is a \$2.00 cost assessed against every person convicted for a violation of a state penal or criminal statute, or convicted for a violation of a Village or County ordinance within Pinecrest. A self-funded Police Explorers Program is also accounted for in this fund. Total expenditures for this fund are budgeted at \$10,940.

Police Forfeiture Fund Highlights

The fund is created by the Florida Contraband Forfeiture Act. There is \$17,660 of budgeted expenditures for this fund.

Hardwire 911 Fund Highlights

This fund was created pursuant to Florida Statutes. The operations of the emergency 911 system are paid in part by this fund. There is \$64,600 budgeted for the coming fiscal year.

Wireless 911 Fund Highlights

This fund was created pursuant to Florida Statutes. The operations of the emergency 911 system are paid in part by this fund. There is \$42,730 budgeted for the coming fiscal year.

CITT Public Transit Fund Highlights

No expenditures for the CITT Public Transit Fund are budgeted.

Capital Project Fund Highlights

A total of \$1,535,000 is allocated for capital projects. A total of \$1,435,000 is recommended for projects at Pinecrest Gardens including the renovations to Cypress Hall and improvements to the Banyan Bowl theatre and grounds. There is \$100,000 appropriated to the Community Center for the addition of a courtyard canopy and the purchase of additional fitness equipment.

Debt Service Fund Highlights

The fund includes a total of \$1,678,570 in expenditures to cover the principal, interest payments, and administration for three bond loans from the Florida Municipal Loan Council (FMLC) for the development of Evelyn Greer Park (formerly Pinecrest Park), Pinecrest Municipal Center, acquisition and development of Pinecrest Gardens, and the design and construction of the library/community center. This figure covers the principal and interest payment for all Village debt obligations. A new issue is anticipated for improvements to Pinecrest Gardens including the Banyan Bowl and Cypress Hall.

Conclusion

I recommend the Village Council adopt the tax millage rate of 2.1900, which is a reduction of \$121,710 (.04%) from the roll back millage rate, which will provide sufficient funds for the proposed operating and capital improvements budget. The recommended balanced budget provides for the core operational needs of the Village and completion of some capital improvement projects.

Even though the General Fund has increased by \$344,860 primarily due to the increased operational costs of Pinecrest Gardens, the total Village budget has been reduced by \$611,490. General Fund Reserves are proposed to be a healthy \$6,220,370 on September 30, 2011.

I wish to thank our staff for its continued dedication and hard work in providing an excellent level of service to our residents. I would also like to commend our department heads for their careful evaluation of their departmental budgets and for making the difficult recommendations necessary to reduce the budget without adversely affecting the services provided to our residents.

Again, I wish to express a sincere thank you to Mayor Lerner and the Village Council for your positive leadership and continued confidence in this administration.

Regards,

Peter G. Lombardi
Village Manager

PINECREST
FLORIDA

Financial Policy

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

Operating Budget Policy

- ❖ 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 Village 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 Budget Policy

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

Debt Policy

- ❖ The Village will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.

Financial Policy

- ❖ 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 Policy

- ❖ 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 Policy

- ❖ 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.
- ❖ 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 Policy

Financial Policy

- ❖ The Village of Pinecrest shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance.
- ❖ Fund Balance will be classified as follows:
 - Nonexpendable fund balance includes amount that are not in spendable form or are required to be maintained intact (principal of endowment funds).
 - Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers) constitutionally or through enabling legislation that creates a new revenue source and restricts its use). Effectively, 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. That amount is to be determined each year by Council during the budget process.
- ❖ Any approved or budgeted project not completed by fiscal year end; the appropriation for that project shall be carried forward to the next fiscal year. Purchase orders will lapse at fiscal year end and be re-encumbered at the beginning of the next year for expenses not incurred by the last day of the fiscal year.

Accounting, Auditing and Financial Reporting Policy

- ❖ The Village has established and will maintain a high standard of accounting practices.
- ❖ The Village financial system will be maintained in conformity with generally accepted accounting principals. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- ❖ Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.

Financial Policy

- ❖ 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 Policy

- ❖ The Village has established and will maintain a high standard of accounting practices.
- ❖ The Village financial system will be maintained in conformity with generally accepted accounting principals. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- ❖ The Village Council is the Audit Committee for the Village of Pinecrest
- ❖ Each year the auditor will present the financial audit and recommendations to the Village Council.
- ❖ The auditor selection process shall require a Request For Proposal (RFP) to be issued for a period of not more than three years. The audit can be renewed for another period of up to three years.
- ❖ The auditor shall be selected based upon the following criteria:
 - Cost
 - Municipal experience
 - References
 - Educational opportunities available to the Village staff
 - Other criteria deemed important to the Village.
 - The Village Council may approve one (1) three year extension.
- ❖ The auditor shall be rotated after a maximum of 6 consecutive years

Capital Assets Policy

- ❖ Threshold: The Village will capitalize all individual assets and infrastructure with a cost of \$10,000 or more and a life of 3 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

Financial Policy

- ❖ Infrastructure Accounting:
 - Pre-1996 valuations. Prior to the incorporation of the Village in 1996, the Village has used the estimated historical cost method of valuation.
 - Method:
 - The Village determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.
 - The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.
 - The Village determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.
- ❖ Capital Outlay – Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$10,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
- ❖ Depreciation Method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
 - The Village will use the straight line depreciation method.
 - There will be no depreciation on land, rights of way or other assets with an indefinite life.
 - Construction in progress projects are not subject to depreciation until the projected is completed.
 - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- ❖ Capital Assets – Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
 - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
 - The Village will adapt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.
- ❖ Estimated useful assets life: The estimated useful lives of the assets are based on Village experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:
 - Land – indefinite
 - Rights of Way - indefinite
 - Buildings – 40 years
 - Improvements – 15 years
 - Equipment :
 - Cars – 5 years

Financial Policy

- 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 5 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 with forth by GASB or its successor organization.

Purchasing Policy

The purchasing policy is in accordance with Section 2-290 of the Village of Pinecrest Code of Ordinances (Ordinance No. 2002-2 and 2006-6).

- ❖ Items covered by this policy:
 - Materials
 - Supplies
 - Equipment
 - Improvements
 - Services
- ❖ Competitive bid and purchase order requirements.
 - Purchases of less than \$10,000.00 do not require:
 - Purchase Orders
 - Competitive Bids
 - Quotes from 3 different vendors, unless more than \$5,000

Must have been included in the original budget or receive approval from the Village Manager
 - 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.

Financial Policy

- ❖ 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.
 - Do not place an actual order until you receive an approved purchase order back 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.

Summary of Funds

Summary

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

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

Fund	Fiscal Year 2009-2010	Fiscal Year 2010-2011	Difference
General Fund	\$ 17,721,600	\$ 17,887,890	\$ 166,290
Stormwater Utility Fund	783,180	835,740	52,560
Transportation Fund	1,275,320	860,390	-414,930
Police Education Fund	10,940	10,940	0
Police Forfeiture Fund	6,100	42,660	36,560
Hardwire 911 Fund	81,340	64,600	-16,740
Wireless 911 Fund	53,700	42,730	-10,970
CITT Public Transit Fund	53,000	345,000	292,000
Capital Project Fund	2,090,010	1,495,000	-595,010
Debt Service Fund	1,660,890	1,583,570	-77,320

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.

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.

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.

Summary of Funds

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.

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 purposes.

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.

Wireless 911 Fund

The Wireless 911 Fund accounts for funds received from wireless telephone fees and offsets a portion of the emergency 911 operations.

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% is used for public transit projects.

Capital Projects Fund

The Capital Projects 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.

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.

Summary of Funds

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
GENERAL FUND					
Beginning Balance	\$ 4,113,735	\$ 8,066,458	\$ 7,910,329	\$ 7,697,420	\$ 7,697,420
Revenues	16,782,718	16,673,240	16,842,369	16,589,410	16,348,040
Transfers In	3,582,000	0	0	0	0
Less Expenditures	14,668,251	16,070,630	15,518,378	16,393,910	16,310,340
Less Interfund Transfers Out	<u>1,899,873</u>	<u>1,650,970</u>	<u>1,536,900</u>	<u>1,672,550</u>	<u>1,577,550</u>
GENERAL FUND BALANCE	\$ 7,910,329	\$ 7,018,098	\$ 7,697,420	\$ 6,220,370	\$ 6,157,570
STORMWATER UTILITY FUND					
Beginning Balance	6,471,121	6,302,664	6,553,489	6,360,791	6,360,791
Revenues	393,941	520,600	589,992	525,000	462,500
Less Expenditures	<u>311,573</u>	<u>783,180</u>	<u>782,690</u>	<u>898,240</u>	<u>835,740</u>
STORMWATER RETAINED EARNINGS*	\$ 6,553,489	\$ 6,040,084	\$ 6,360,791	\$ 5,987,551	\$ 5,987,551
TRANSPORTATION FUND					
Beginning Balance	3,909,674	3,367,051	3,886,363	4,036,562	4,036,562
Revenues	934,390	1,419,660	1,375,519	965,000	1,005,000
Less Expenditures	931,701	1,249,400	1,199,400	784,400	834,400
Less Interfund Transfers Out	<u>26,000</u>	<u>25,920</u>	<u>25,920</u>	<u>25,990</u>	<u>25,990</u>
TRANSPORTATION FUND BALANCE	\$ 3,886,363	\$ 3,511,391	\$ 4,036,562	\$ 4,191,172	\$ 4,181,172
POLICE EDUCATION FUND					
Beginning Balance	8,991	7,798	9,984	6,662	6,662
Revenues	5,235	5,010	4,441	5,380	5,380
Less Expenditures	<u>4,242</u>	<u>10,940</u>	<u>7,763</u>	<u>10,940</u>	<u>10,940</u>
POLICE EDUCATION FUND BALANCE	\$ 9,984	\$ 1,868	\$ 6,662	\$ 1,102	\$ 1,102
POLICE FORFEITURE FUND					
Beginning Balance	398	6,172	6,210	93,900	93,900
Revenues	5,812	20	94,190	520	520
Less Expenditures	<u>0</u>	<u>6,100</u>	<u>6,500</u>	<u>17,660</u>	<u>42,660</u>
POLICE FORFEITURE FUND BALANCE	\$ 6,210	\$ 92	\$ 93,900	\$ 76,760	\$ 51,760
HARDWARE 911 FUND					
Beginning Balance	20,007	4,538	7,008	24,268	24,268
Revenues	61,451	61,550	60,686	59,180	59,180
Transfers In	0	16,000	16,000	8,000	8,000
Less Expenditures	<u>74,450</u>	<u>81,340</u>	<u>59,426</u>	<u>64,600</u>	<u>64,600</u>
HARDWARE 911 FUND BALANCE	\$ 7,008	\$ 748	\$ 24,268	\$ 26,848	\$ 26,848
WIRELESS 911 FUND					
Beginning Balance	23,218	18,943	15,841	24,297	24,297
Revenues	37,477	38,240	37,596	37,940	37,940
Transfers In	0	0	10,000	12,000	12,000
Less Expenditures	<u>44,854</u>	<u>53,700</u>	<u>39,140</u>	<u>42,730</u>	<u>42,730</u>
WIRELESS 911 FUND BALANCE	\$ 15,841	\$ 3,483	\$ 24,297	\$ 31,507	\$ 31,507

Summary of Funds

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
CITT PUBLIC TRANSIT FUND					
Beginning Balance	125,344	246,904	241,942	305,312	305,312
Revenues	116,598	117,580	113,370	116,950	116,950
Interfund Transfers In	0	0	0	0	0
Less Expenditures	<u>0</u>	<u>53,000</u>	<u>50,000</u>	<u>0</u>	<u>345,000</u>
CITT PUB. TRANSIT FUND BALANCE	\$ 241,942	\$ 311,484	\$ 305,312	\$ 422,262	\$ 77,262
CAPITAL PROJECT FUND					
Beginning Balance	737,421	529,441	607,282	351,315	351,315
Revenues	7,264,220	1,829,720	1,826,043	1,637,000	1,637,000
Interfund Transfers In	420,000	0	0	0	0
Less Expenditures	4,232,359	2,090,010	2,082,010	1,535,000	1,495,000
Less Interfund Transfers Out	<u>3,582,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL PROJECT FUND BALANCE	\$ 607,282	\$ 269,151	\$ 351,315	\$ 453,315	\$ 493,315
DEBT SERVICE FUND					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,505,873	1,660,890	1,536,820	1,678,570	1,583,570
Less Expenditures	<u>1,505,873</u>	<u>1,660,890</u>	<u>1,536,820</u>	<u>1,678,570</u>	<u>1,583,570</u>
DEBT SERVICE FUND BALANCE	\$ 0				
TOTAL FUND BALANCE	\$ 19,238,448	\$ 17,156,399	\$ 18,900,527	\$ 17,410,887	\$ 17,008,087

*Stormwater Utility Retained Earnings consist of the following:

	2008-09 ACTUAL	2009-10 BUDGET	200-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
Capital Assets	\$ 4,590,493	\$ 5,251,865	\$4,888,493	\$5,185,493	\$5,185,493
Retained Earnings	1,962,996	788,219	1,472,298	802,058	802,058

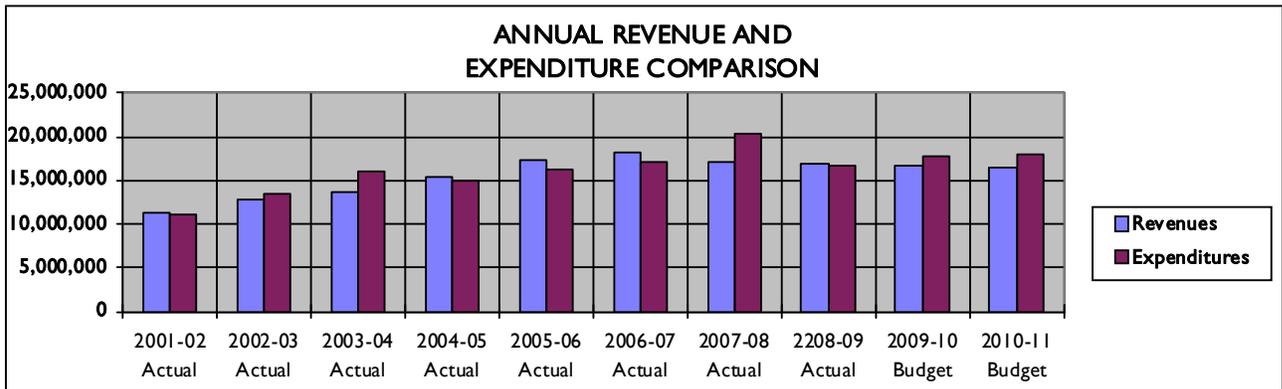
Consolidated Budget

Summary

This budget summary presents a consolidated picture of the total revenue and expenditures of the General Fund, Stormwater Utility Fund, Transportation Fund, Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund, Wireless 911 Fund, CITT Public Transit Fund, Capital Project Fund and Debt Service Fund. The operation of each fund is accounted for through a set of self-balancing accounts comprised of each fund's revenues and expenditures, assets, liabilities, fund balances and retained earnings. (Each fund shown individually on pages 25 through 28).

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING BALANCE	\$ 15,409,909	\$ 18,549,949	\$ 19,238,448	\$ 18,900,527	\$ 18,900,527
REVENUE SOURCES – ALL FUNDS					
Taxes	12,179,440	11,908,980	12,173,090	11,801,730	11,514,360
Licenses and Permits	1,128,216	1,459,000	1,351,021	1,305,000	1,305,000
Intergovernmental Revenue	9,667,611	4,910,670	5,016,195	2,944,140	2,984,140
Charges for Services	1,031,781	1,095,980	1,106,739	1,169,370	1,215,370
Fines and Forfeits	412,703	367,000	422,757	366,850	366,850
Stormwater Utility Fees	374,680	500,000	439,318	500,000	437,500
Debt Proceeds	0	0	0	1,435,000	1,435,000
Interfund Transfers In	5,507,873	1,676,890	1,562,820	1,698,570	1,603,570
Miscellaneous Revenue	807,411	423,990	435,086	414,290	414,290
SUB TOTAL	\$ 46,519,624	\$ 40,892,479	\$ 41,745,474	\$ 40,535,477	\$ 40,176,607
EXPENDITURES – ALL FUNDS					
Personal Services	10,338,214	11,584,570	10,765,439	11,954,890	11,852,620
Operating Expenses	4,466,608	5,103,850	5,236,228	5,241,130	5,390,330
Capital Outlay	5,290,346	3,656,150	3,687,010	2,494,680	2,634,680
Grants and Aids	172,262	53,730	56,630	56,780	103,780
Debt Service	1,505,873	1,660,890	1,536,820	1,678,570	1,583,570
Inter-fund Transfers Out	5,507,873	1,676,890	1,562,820	1,698,540	1,603,540
SUB TOTAL	\$ 27,281,176	\$ 23,736,080	\$ 22,844,947	\$ 23,124,590	\$ 23,168,520
TOTAL CONSOLIDATED FUND BALANCE	\$ 19,238,448	\$ 17,156,399	\$ 18,900,527	\$ 17,410,887	\$ 17,008,087

General Fund Summary

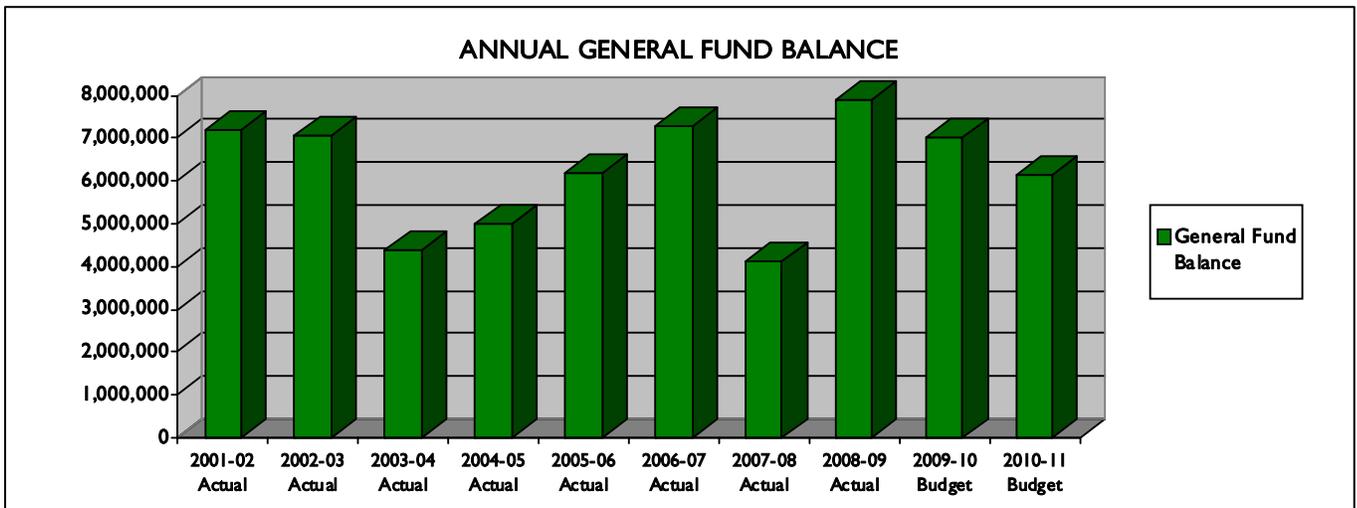


The information in this section reflects the changes made by Village Council after their budget review process. The numbers detailed in the General Fun Revenues and General Fund Expenditures sections reflect the Village Manager’s original recommendation to Village Council.

The Fiscal Year 2010-2011 budget identifies a total of \$16,348,040 in revenues, a 0.5% decrease from the prior year. Expenditures, excluding Transfers Out, projected to be \$16,310,340 experienced a 2% increase from the prior year. The Fiscal Year 2010-2011 Budget projects a \$6,157,570 General Fund balance on September 30, 2011.

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 \$7,030,460 in revenues. The Utility Tax for Electricity, Building Permit, and the Franchise Fee – Electricity and are the next highest revenue contributors, each contributing \$1,584,520, \$1,236,000 and \$1,317,320 respectively. The Taxes represent approximately 71.1% of the revenue source for the Village of Pinecrest. More detailed information on revenue may be found in the General Fund Revenue section of this budget.

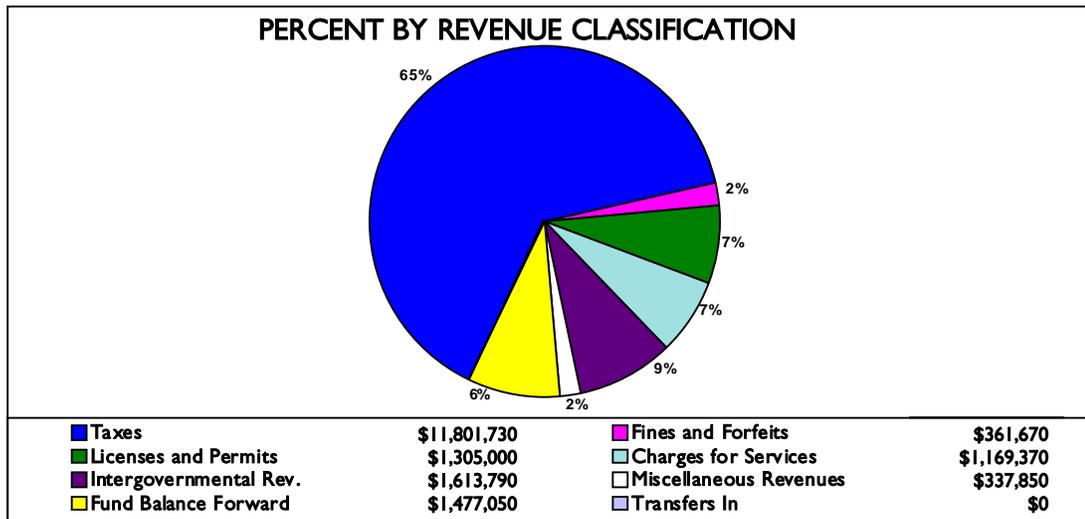
Expenditures, excluding transfers, for Fiscal Year 2010-2011 have increased from the prior year by 2% or \$239,710. An increase in expenditures, dollar wise, occurred in Pinecrest Gardens, which experienced a \$295,310 or 23% increase from the prior year. The Public Works Department decreased \$123,960. Below is a graph which displays the General Fund Balance over the last eight years.



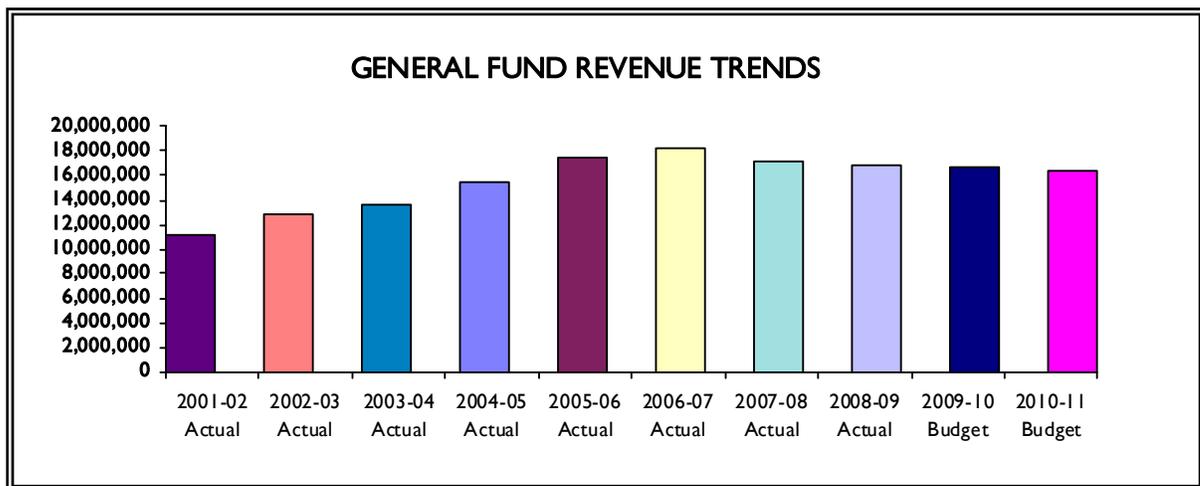
General Fund Summary

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING BALANCE	\$ 4,113,735	\$ 8,066,458	\$ 7,910,329	\$ 7,697,420	\$ 7,697,420
REVENUES:					
Taxes	12,179,440	11,908,980	12,173,090	11,801,730	11,514,360
Licenses and Permits	1,128,216	1,459,000	1,351,021	1,305,000	1,305,000
Intergovernmental Revenue	1,685,118	1,518,850	1,490,830	1,613,790	1,613,790
Charges for Services	1,031,781	1,095,980	1,106,739	1,169,370	1,215,370
Fines and Forfeits	401,888	362,170	324,744	361,670	361,670
Miscellaneous Revenue	<u>356,275</u>	<u>328,260</u>	<u>395,945</u>	<u>337,850</u>	<u>337,850</u>
TOTAL REVENUES:	\$ 16,782,718	\$16,673,240	\$ 16,842,369	\$16,589,410	\$16,348,040
INTERFUND TRANSFERS IN	\$ 3,582,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$ 24,478,453	\$24,739,698	\$ 24,752,698	\$24,286,830	\$24,045,460
EXPENDITURES BY DPMT:					
Village Council	307,053	232,190	285,536	195,640	192,640
Village Manager	609,935	626,460	626,436	641,830	628,670
Village Clerk	268,884	266,300	256,984	298,050	258,320
Finance	337,940	357,830	351,017	367,310	360,450
Village Attorney	242,603	266,500	377,018	291,500	266,500
General Government	1,076,481	1,279,020	1,272,567	1,398,630	1,405,920
Police	6,786,107	7,614,150	7,115,790	7,642,160	7,603,750
Building and Planning	1,475,663	1,458,890	1,340,607	1,446,580	1,422,910
Public Works	663,955	852,010	753,835	688,590	728,050
Parks and Recreation	1,224,016	1,199,770	1,136,958	1,185,010	1,195,220
Community Center	565,355	649,750	688,628	662,870	699,840
Pinecrest Gardens	<u>1,110,259</u>	<u>1,267,760</u>	<u>1,313,002</u>	<u>1,575,740</u>	<u>1,563,070</u>
TOTAL EXPENDITURES:	\$ 14,668,251	\$16,070,630	\$15,518,378	\$16,393,910	\$16,310,340
INTERFUND TRANSFERS OUT	\$ 1,899,873	\$ 1,650,970	\$ 1,536,900	\$ 1,672,550	\$ 1,577,550
TOTAL GENERAL FUND EXPENDITURES	\$ 16,568,124	\$ 17,721,600	\$17,055,278	\$18,066,460	\$17,887,892
TOTAL GENERAL FUND BALANCE	\$ 7,910,329	\$ 7,018,098	\$ 7,697,420	\$ 6,220,370	\$ 6,157,570

General Fund 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 2010-2011 General Fund estimated revenue is \$16,589,410 or a 0.5% decrease from the prior year’s budgeted revenue. Pinecrest will receive \$107,250 less in revenues from taxes, with the Ad Valorem Tax generating \$7,317,830 in revenues during Fiscal Year 2010-2011. Licenses and Permits will generate \$154,000 less in revenues than what was budgeted the prior year. Intergovernmental Revenues will generate \$94,940 less and Charges For Services is expected to generate \$70,240 more than the prior year. Fines and Forfeits are expected to generate \$500 less than budgeted the prior year. Miscellaneous Revenues increased by \$9,590. The Prior Year Fund Balance Forward needed to balance the budget is \$1,477,050.



The General Fund’s major revenue source is the Ad Valorem (property) tax, which is expected to generate \$7,317,830 in revenues. The Utility Tax for Electricity, Building Permit, and the Franchise Fee – Electricity and are the next highest revenue contributors, each contributing \$1,584,520, \$1,236,000 and \$1,317,320 respectively. The Taxes represent approximately 71.1% of the revenue sources for the Village of Pinecrest.

General Fund Revenues

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
TAXES:					
311.000 Ad Valorem Taxes	\$ 7,382,543	\$ 7,439,540	\$ 7,490,740	\$ 7,317,830	\$ 7,030,460
311.100 Ad Valorem Taxes - Delinquent	100,934	14,960	63,039	34,240	34,240
314.100 Utility Tax-Electricity	1,601,485	1,570,000	1,691,553	1,584,520	1,584,520
314.300 Utility Tax-Water	156,029	141,300	167,147	150,650	150,650
314.400 Utility Tax-Gas	45,012	44,090	44,614	46,640	46,640
315.000 Communications Service Tax	1,331,457	1,157,700	1,191,549	1,131,480	1,131,480
321.000 Local Business Tax	154,874	115,250	127,069	124,590	124,590
323.100 Franchise Fees – Electricity	1,317,317	1,334,060	1,317,317	1,317,320	1,317,320
323.400 Franchise Fees – Gas	19,713	23,160	14,763	22,860	22,860
323.700 Franchise Fees – Solid Waste	70,076	68,920	65,299	71,600	71,600
TOTAL TAXES	\$ 12,179,440	\$ 11,908,980	\$ 12,173,090	\$ 11,801,730	\$ 11,514,360
LICENSES AND PERMITS:					
322.000 Building Permits	1,066,731	1,400,000	1,280,944	1,236,000	1,236,000
322.001 Public Works Permits	10,379	9,000	7,302	9,000	9,000
329.000 Other Licenses, Fees & Permits	51,106	50,000	62,775	60,000	60,000
TOTAL LICENSES AND PERMITS	\$ 1,128,216	\$ 1,459,000	\$ 1,351,021	\$ 1,305,000	\$ 1,305,000
INTERGOVERNMENTAL REVENUE:					
334.500 Miscellaneous Grants	89,598	20,000	20,000	20,000	20,000
335.120 State Revenue Sharing Proceeds	389,349	376,480	328,975	403,460	403,460
335.150 Alcoholic Beverage Licenses	5,199	6,100	8,805	6,180	6,180
335.180 Local Gov't Half-Cent Sales Tax	1,103,177	1,092,270	1,104,496	1,157,680	1,157,680
337.721 FRDAP Grant-Suniland Park	68,653	0	0	0	0
338.000 Local Business Tax-County	29,142	24,000	28,554	26,470	26,470
TOTAL INTERGOV'T REVENUE	\$ 1,685,118	\$ 1,518,850	\$ 1,490,830	\$ 1,613,790	\$ 1,613,790
CHARGES FOR SERVICES:					
341.101 Admin. Fees – Stormwater	35,080	68,220	68,220	176,170	113,670
342.100 Private Detail-Police	81,906	80,000	64,367	80,600	80,600
342.101 Police Fees	8,387	1,560	7,951	8,000	8,000
342.900 Other Public Safety Charges	88,897	90,400	88,605	71,690	71,690
343.900 USI Maintenance Fees	10,915	10,910	10,915	10,910	10,910
347.200 Parks and Recreation	225,061	231,980	220,389	149,900	162,400
347.2xx Community Center	401,983	330,000	474,513	420,000	420,000
347.2yy Pinecrest Gardens	125,760	200,000	118,480	180,100	276,100
349.000 Other Charges for Services	53,792	82,910	53,299	72,000	72,000
TOTAL CHARGES FOR SERVICES	\$ 1,031,781	\$ 1,095,980	\$ 1,106,739	\$ 1,169,370	\$ 1,215,370
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	206,861	221,080	209,025	220,580	220,580
354.000 Violations of Local Ordinances	195,027	141,090	115,719	141,090	141,090
TOTAL FINES AND FORFEITS	\$ 401,888	\$ 362,170	\$ 324,744	\$ 361,670	\$ 361,670
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	29,834	72,000	30,000	50,000	50,000
362.000 Palmetto H.S. Parking Lot Rent	91,658	91,650	91,658	91,650	91,650
363.220 Impact Fees – Police Services	1,187	100	100	100	100
363.270 Impact Fees – Parks/Recreation	1,132	100	100	100	100
364.000 Sale of Assets	7,266	5,000	5,000	5,000	5,000
366.000 Donations from Private Sources	1,274	3,000	8,050	3,000	3,000
369.000 Other Miscellaneous Revenues	223,924	151,410	261,037	188,000	188,000
369.099 Voided Prior Year Encumbrances	0	5,000	0	0	0
TOTAL MISCELLANEOUS REVENUES	\$ 356,275	\$ 328,260	\$ 395,945	\$ 337,850	\$ 337,850

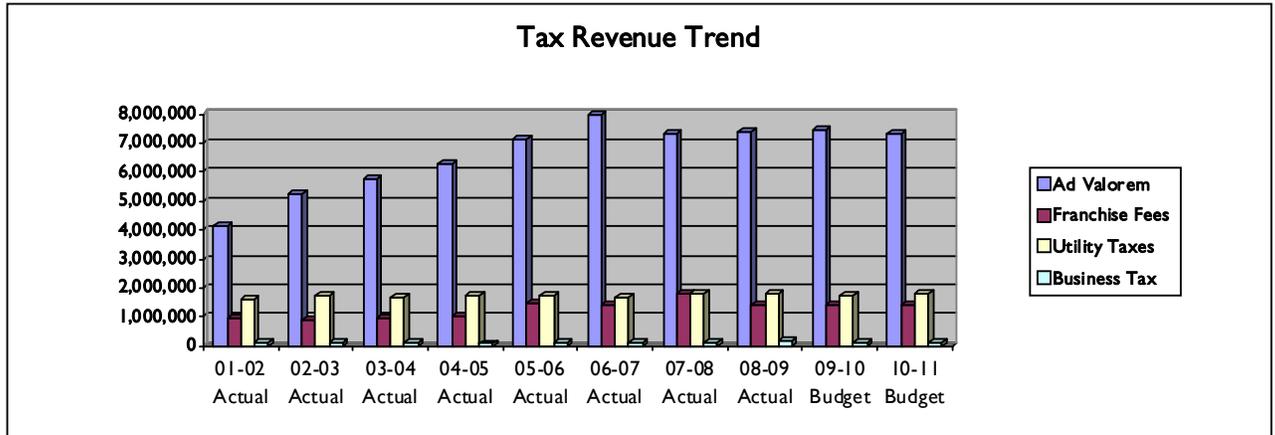
General Fund Revenues

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
TOTAL REVENUES	\$ 16,782,718	\$16,673,240	\$16,842,369	\$16,589,410	\$16,348,040
TRANSFERS IN:					
381.101 Stormwater Utility Fund	0	0	0	0	0
381.103 Police Education Fund	0	0	0	0	0
381.301 Capital Projects Fund	3,582,000	0	0	0	0
TOTAL TRANSFERS IN	\$ 3,582,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL REVENUES AND TRANSFERS IN	\$ 20,364,718	\$ 16,673,240	\$ 16,842,369	\$16,589,410	\$16,348,040
Prior Year Fund Balance Forward	\$ 4,133,735	\$ 8,066,458	\$ 7,910,329	\$ 7,697,420	\$ 7,697,420
TOTAL AVAILABLE RESOURCES	\$ 24,478,453	\$ 24,739,698	\$ 24,752,698	\$24,286,830	\$24,045,460

Revenue Projection Rationale

Taxes

The Taxes revenue classification in the General Fund includes Ad Valorem Taxes, also known as property taxes, Franchise Fees, Utility Taxes, and Business Tax, formerly called Occupational License. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.



Ad Valorem Taxes

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, 2010 Estimated Certified Taxable Value of the Village is \$3,517,339,939, a \$188,705,188 decrease from the previous year. The Proposed Millage Rate for 2010-2011 is 2.1900, which is under this year’s roll back rate. It will generate \$7,317,830 of Ad Valorem revenue budgeted at a 95% collection rate. Ad Valorem Taxes provide a fairly stable source of revenue which has leveled off as a result of recent legislative action.

A mil of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value. Below is a breakdown of the millage rates for all taxing agencies for the years 2005 through 2009.

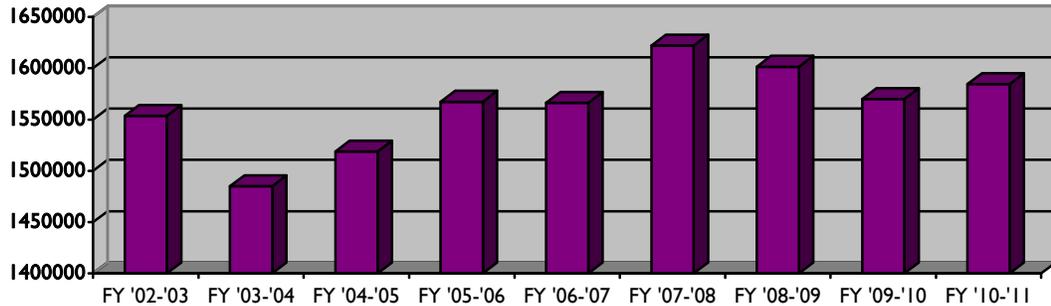
Table I. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE	2009 MILLAGE
Village of Pinecrest	2.4000	2.4000	1.9500	1.9809	2.1040
Miami-Dade County School Board	7.947	7.691	7.5700	7.5330	7.6980
Miami-Dade County School Board Debt Service	0.491	0.414	0.3780	0.2640	0.2970
Everglades Project	0.100	0.100	0.0894	0.0894	0.0894
South Florida Water Management District	0.597	0.597	0.5346	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0345	0.0345	0.0345
Miami-Dade County	5.835	5.615	4.5796	4.8379	4.8379
Miami-Dade County Debt Service	0.285	0.285	0.2850	0.2850	0.2850
Miami-Dade Children’s Trust	0.4288	0.4223	0.4223	0.4212	0.5000
Miami-Dade Fire and Rescue District	2.609	2.609	2.2067	2.1851	2.1851
Miami-Dade Fire and Rescue District Debt Service	0.052	0.042	0.0420	0.0420	0.0420
Miami-Dade County Library District	0.486	0.486	0.3842	0.3822	0.3822
Total Taxes Paid by Pinecrest Residents	21.269	20.699	18.4763	18.5898	18.9897

Revenue Projection Rationale

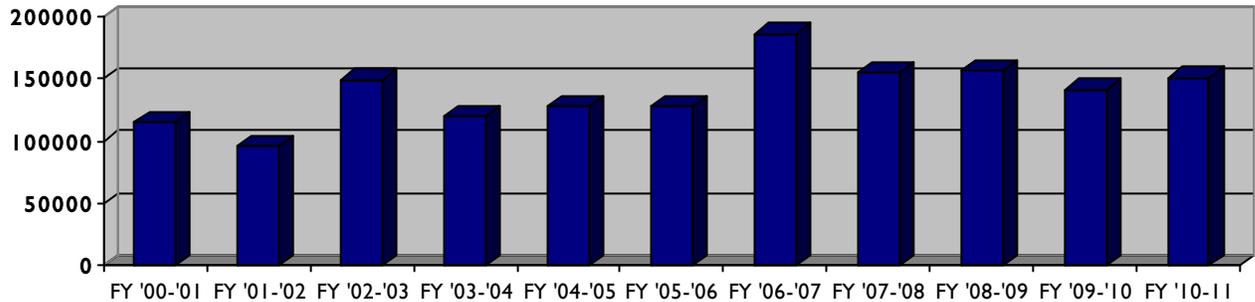
Utility Tax - Electricity

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,584,520, a \$14,520 increase. The Electricity 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 mixed and is budgeted using a five year average analysis.



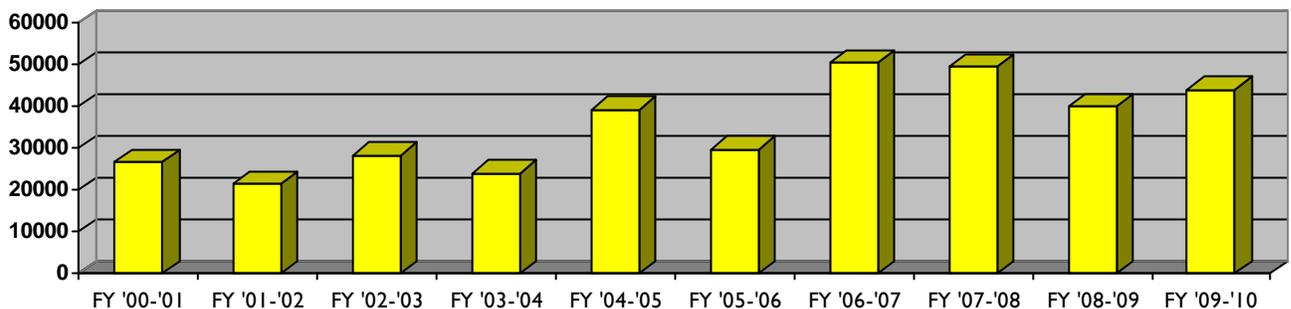
Utility Tax - Water

This revenue is derived from a 10% tax levied upon each customer's water bill generating an estimated revenue of \$150,650, a \$9,350 increase. The revenue derived over the last five years is mixed and is projected based upon a five year average.



Utility Tax - Gas

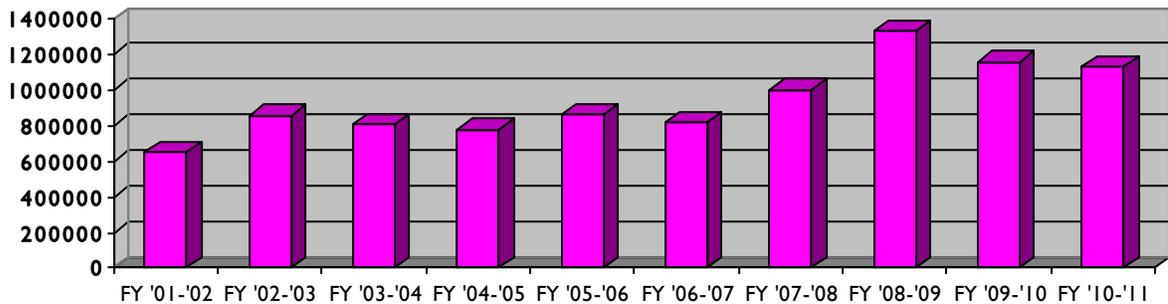
The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated \$46,640 in utility tax revenue, an increase of \$2,550. This figure is based on an average over the past five years which shows a mixed source of income.



Revenue Projection Rationale

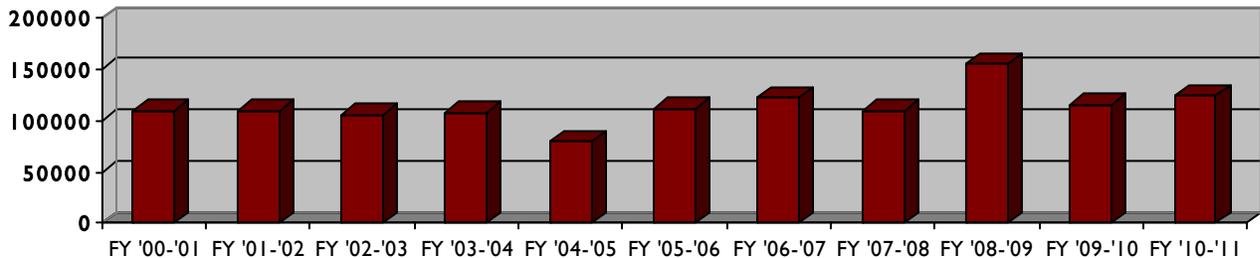
Communications Service Tax

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 Oct. 1, 2001. The Village is anticipating \$1,131,480 in revenues based upon State of Florida revenue estimates. This revenue has increased recently as a result of adjustments for past services in Fiscal Year 2009. This year's revenues will level off due to the fact past adjustments have already been received.



Business Tax

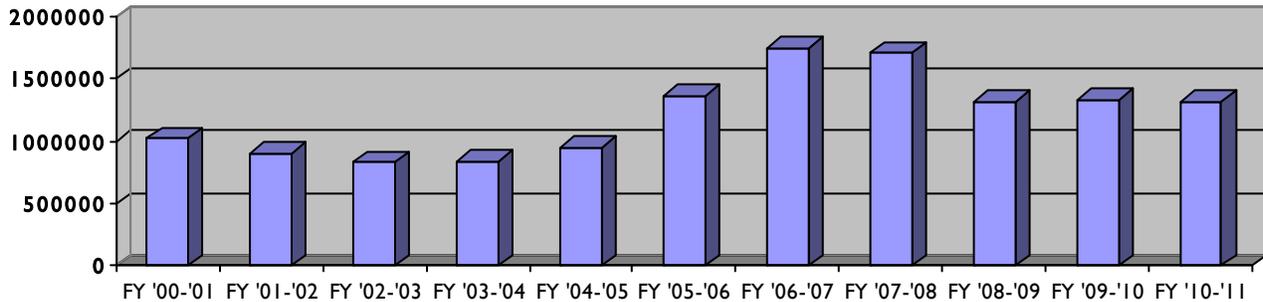
Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$124,590, an increase of \$9,340. This revenue estimate uses a five year average of actual collection figures, which show a stable trend.



Revenue Projection Rationale

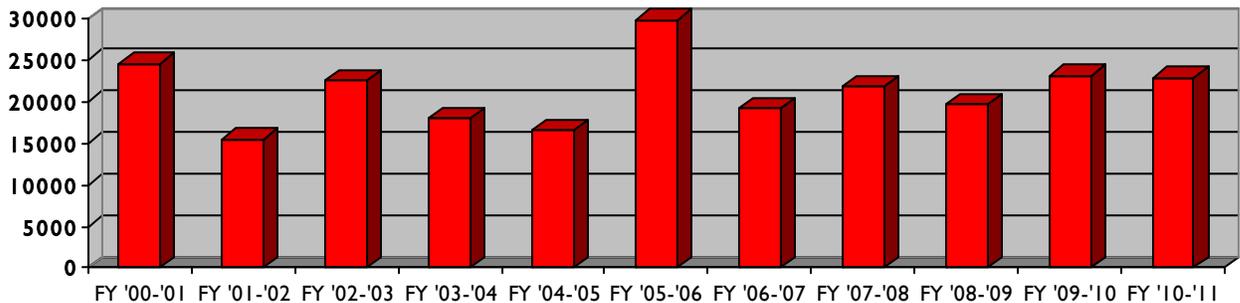
Franchise Fees - Electricity

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. Through an interlocal agreement with Miami-Dade County, the Village will receive 100% of the revenues generated within the Village by the Florida Power and Light Franchise Fees totaling \$1,317,320. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure decreased \$16,740.



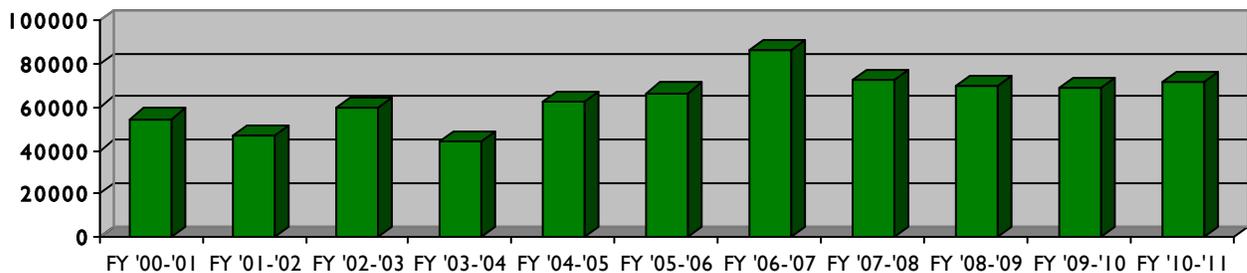
Franchise Fees - Gas

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source decreased by \$300 and are budgeted at \$22,860 using a five year average.



Franchise Fees - Solid Waste

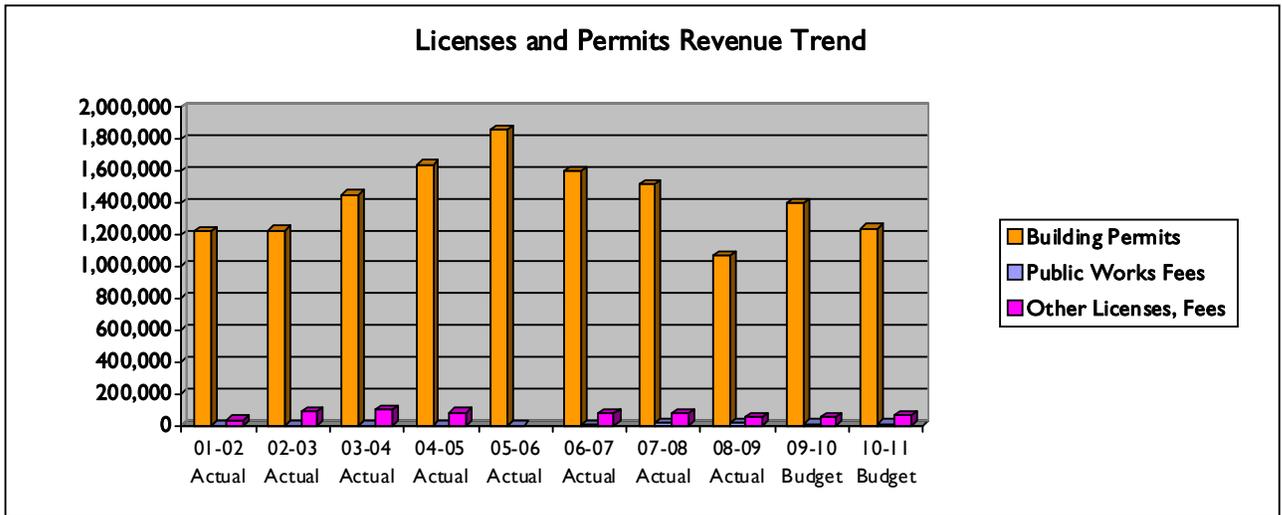
In accordance with Ordinance 97-7, Pinecrest is collecting franchise fees from companies providing solid waste collection services to commercial properties in the Village. A total of \$71,600 is expected to be generated by this revenue source, an increase of \$2,680. The overall trend for this Franchise is mixed and is budgeted utilizing a five year average.



Revenue Projection Rationale

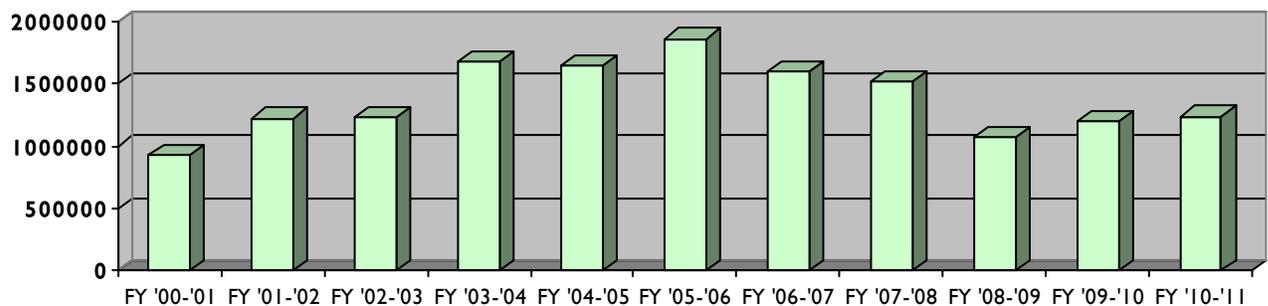
Licenses and Permits

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



Building Permits

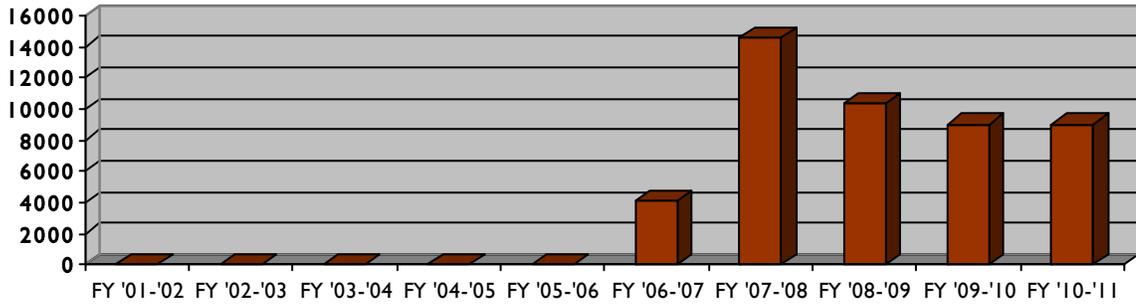
The Building Permit revenue is estimated at \$1,236,000, a decrease of \$164,000. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department. This projection recognizes the increasing trend of interest rates which affects the new building construction fees, but is offset by some new development in process which will cushion any decline in this line item for the coming fiscal year.



Revenue Projection Rationale

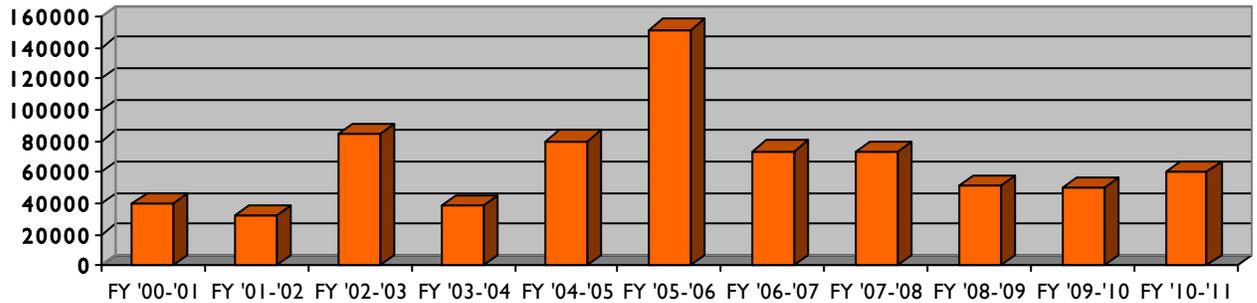
Public Works Fees

Public Works Fees accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to remain the same as the previous year at \$9,000.



Other Licenses, Fees & Permits

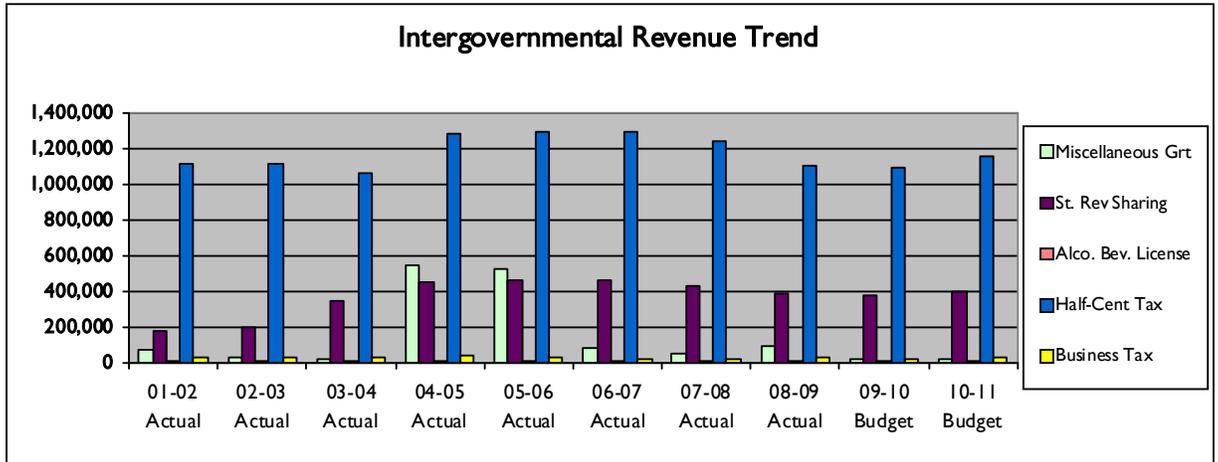
Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan application fees, etc. are estimated to generate \$60,000, an increase of \$10,000. A five year average was utilized as a basis for the budgeted amount.



Revenue Projection Rationale

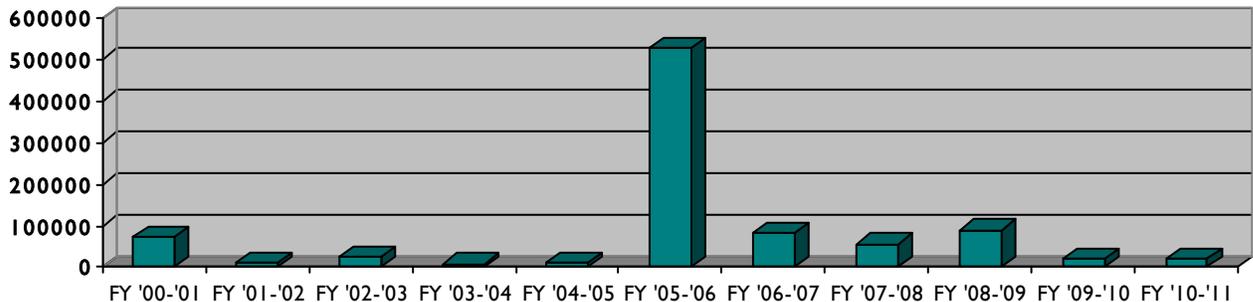
Intergovernmental Revenue

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



Miscellaneous Grants

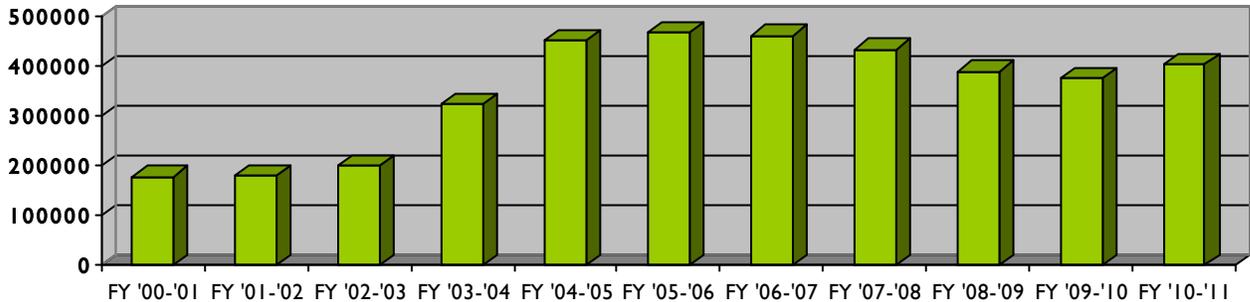
The \$20,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests (\$2,000), the Florida Department of Law Enforcement and other miscellaneous grants for which the Village will apply. The 2005-2006 fiscal year experienced a collection spike due to hurricane damage reimbursements.



Revenue Projection Rationale

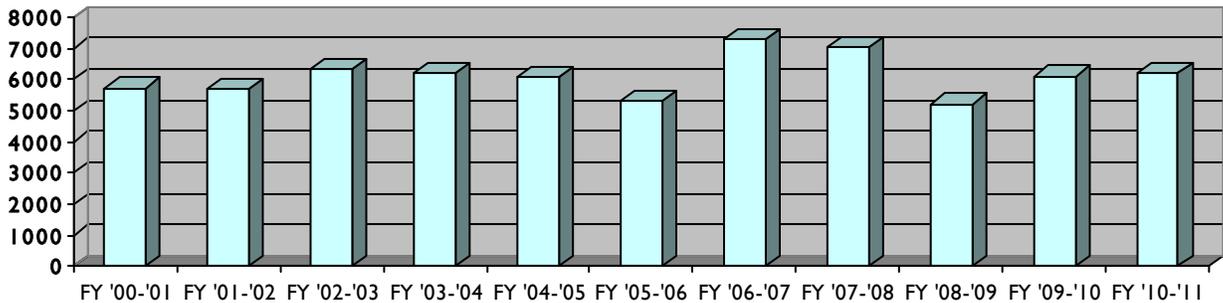
State Revenue Sharing

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 \$403,460 in state revenue sharing proceeds, an increase of \$26,980.



Alcoholic Beverages Licenses

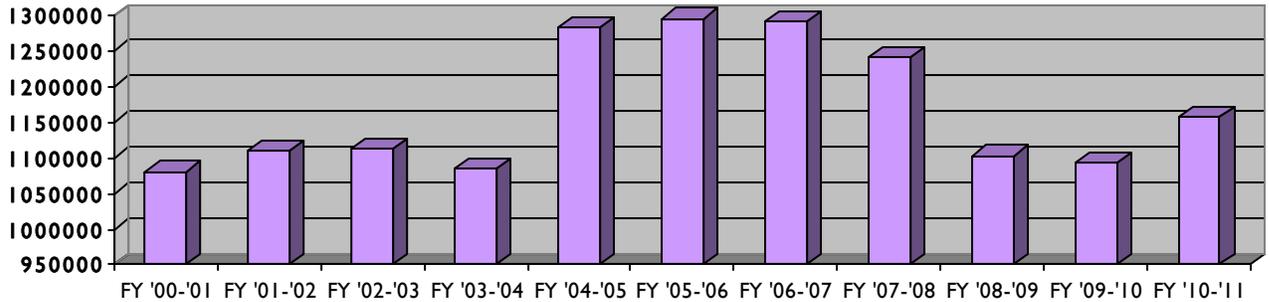
Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that \$6,180 will be received from the State of Florida, an increase of \$80. This estimate is based on a five year average.



Revenue Projection Rationale

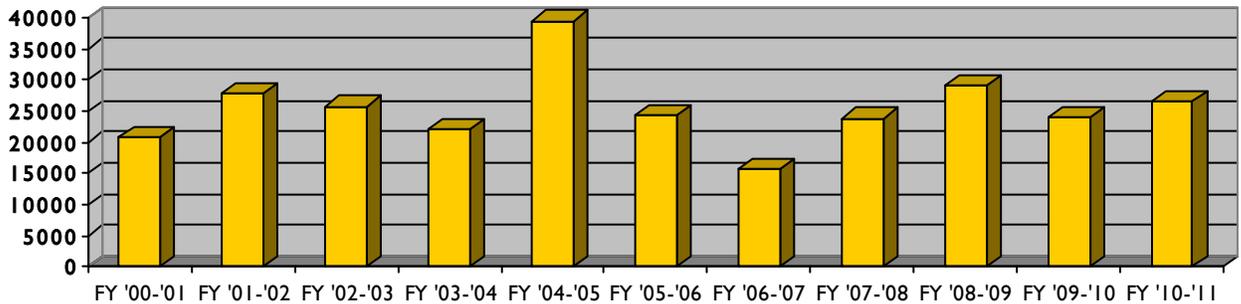
Local Government Half-Cent Sales Tax

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 \$1,157,680, an increase of \$65,410.



Business Tax - County

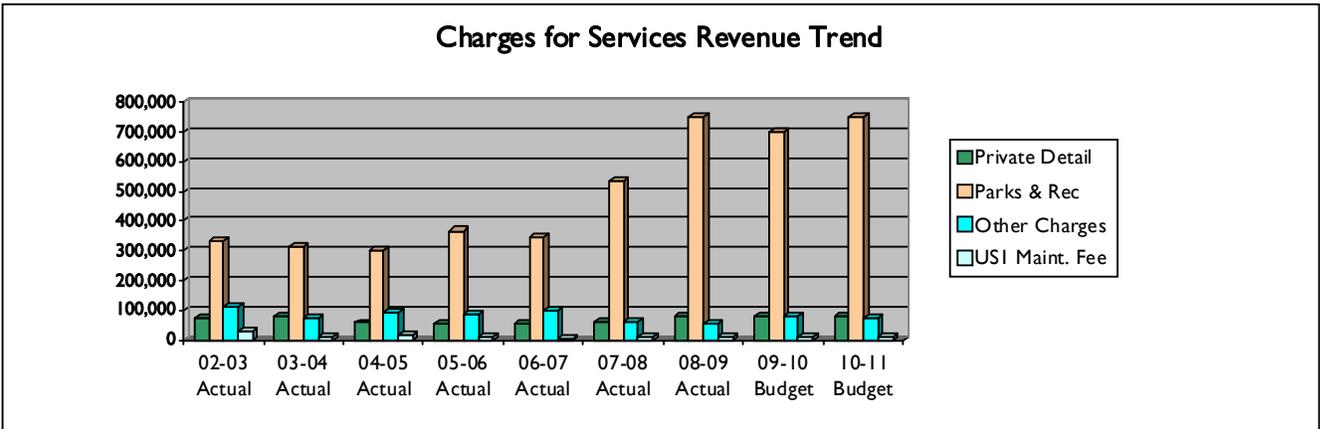
Florida Statute 205.0536 directs the County to remit the Village's share of occupational license tax revenues collected by the County. It is estimated that this revenue source will generate \$26,470, an increase of \$2,470. This estimate is based on a five year average.



Revenue Projection Rationale

Charges for Services

The Charges For Services revenue classification in the General Fund includes Police Private Detail Revenues, Parks and Recreation Fees 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.



Private Detail - Police

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$80,600 will be generated from this revenue source. The trend for this revenue source is mixed. This estimate is based upon the Police Department estimate budget of \$60,000 and recapturing fringe benefits costs for social security, workers compensation, and pension of \$20,600.

Other Public Safety Charges

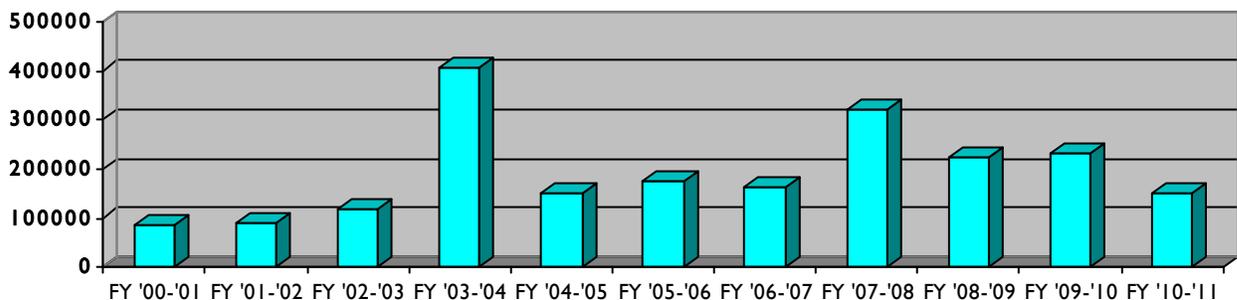
The \$71,690 allocation is for contractual services for emergency dispatch services rendered and is a decrease of \$18,700.

USI Maintenance Fees

The \$10,910 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 USI Beautification project. This estimate is based upon a contract the Village has with the State.

Parks and Recreation

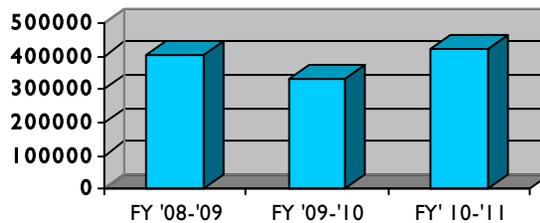
This line item represents funds that will be generated by Coral Pine Park, Suniland Park, and Evelyn Greer Park. It is anticipated that this revenue source will generate \$149,900 in funds from user fees, a decrease of \$82,080.



Revenue Projection Rationale

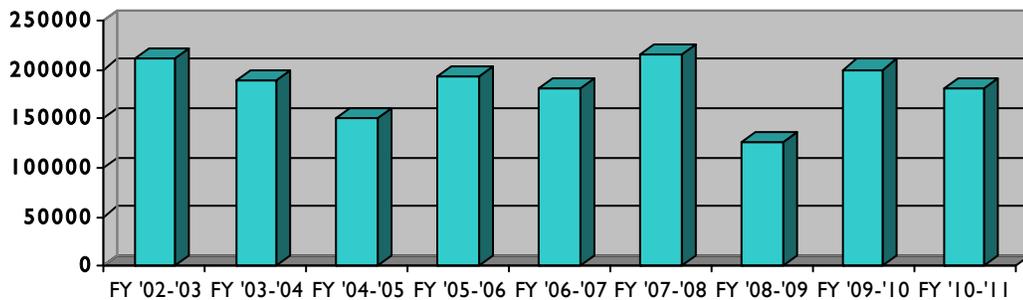
Community Center

This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend is increasing as more activities are added. The Community Center will generate \$420,000, an increase of \$90,000.



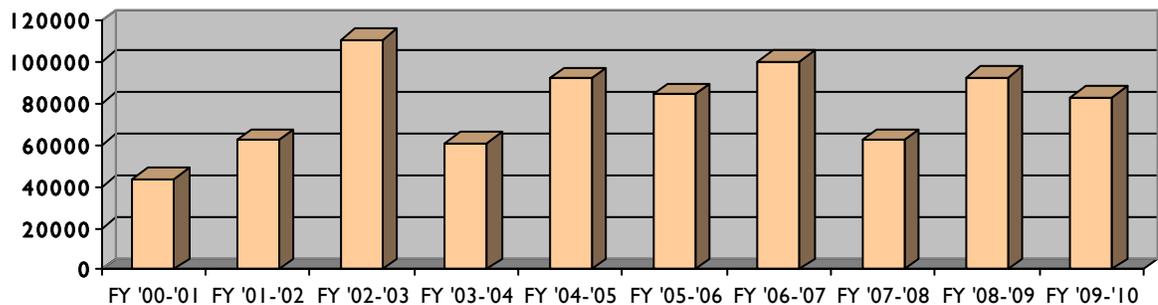
Pinecrest Gardens

This account represents the funds earned at Pinecrest Gardens from facility rentals, the Splash-'n-Play water feature and special events. This revenue will generate \$180,100, a decrease of \$18,900.



Other Charges for Services

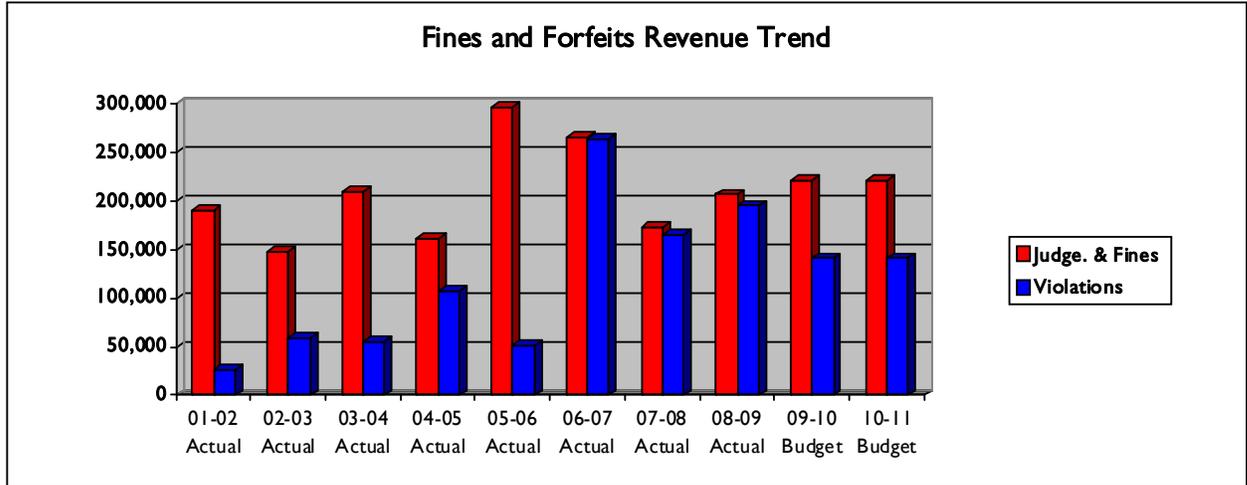
Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and fingerprints. It is estimated that \$72,000, an increase of \$10,910 will be generated from this source. The trend for this revenue source is mixed and a five year average was used.



Revenue Projection Rationale

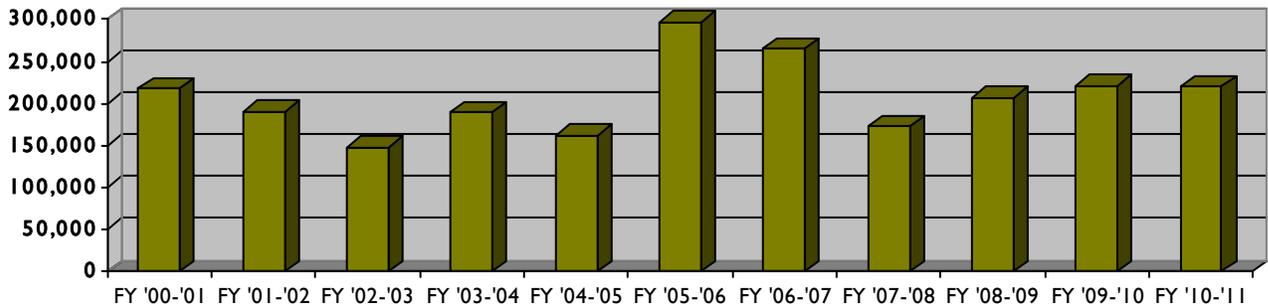
Fines and Forfeits

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



Judgments and Fines - Court

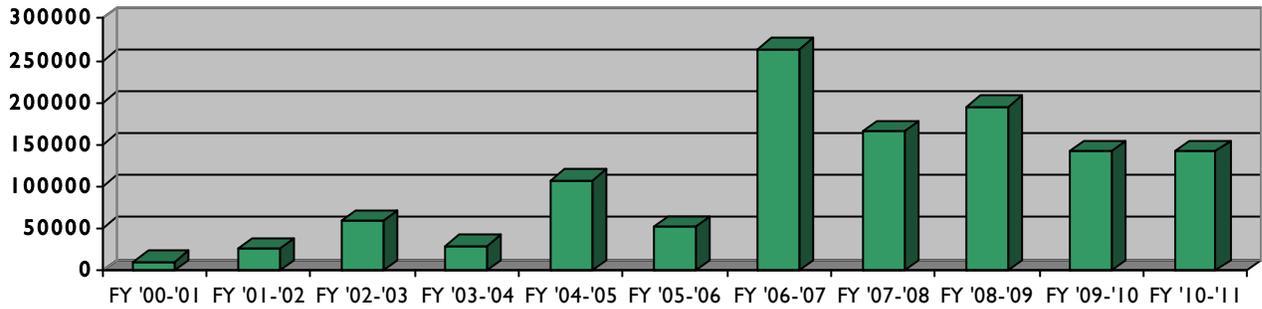
The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$220,580, a decrease of \$500. The State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive which has been offset by more rigorous enforcement of moving violations.



Revenue Projection Rationale

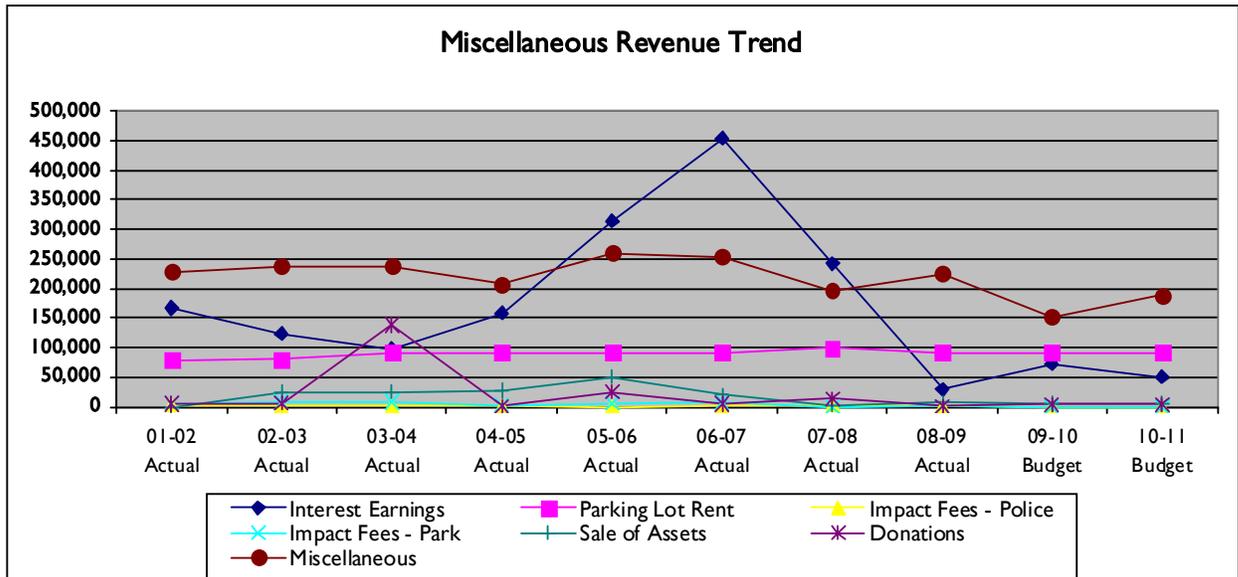
Violations of Local Ordinances

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$141,090 will be generated next year, the same amount as the previous year. The estimate is based upon a five year average.



Miscellaneous

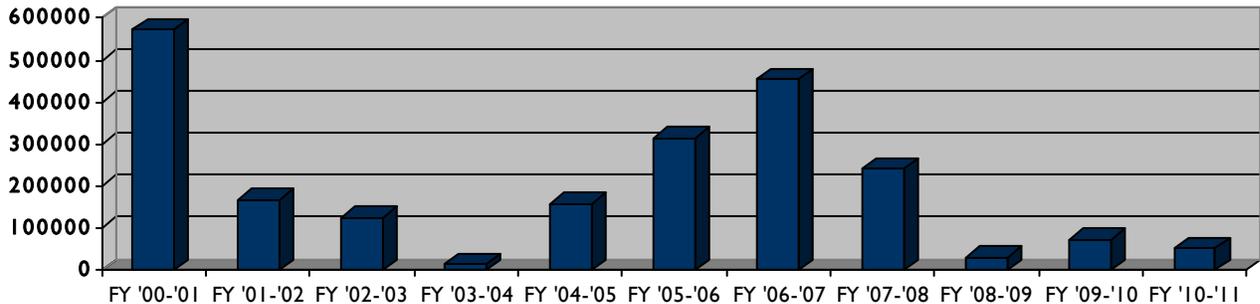
The Miscellaneous revenue classification in the General Fund includes Interest Earnings, Lease Income, Impact Fees for Police and Parks, Sale of Assets, Donations and Other Miscellaneous revenues. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted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



Revenue Projection Rationale

Interest Earnings

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 \$50,000 this year, a decrease of \$22,000.



Palmetto High School Lot

A total of \$91,650 has been budgeted for revenue from the rent of the Palmetto High School Parking Lot the Village purchased in Fiscal Year 2000-2001 and is renting to the Miami-Dade County School Board until Fiscal Year 2011-2012.

Impact Fees

The impact fees collected from development projects are utilized to fund capital infrastructure improvements necessary due to increased usage. It is estimated that the Village will receive \$100 for police impact fees and \$100 for parks and recreation impact fees.

Sale of Assets

Revenues generated from the sale of assets such as surplus police vehicles are expected to be \$5,000, the same as the previous year.

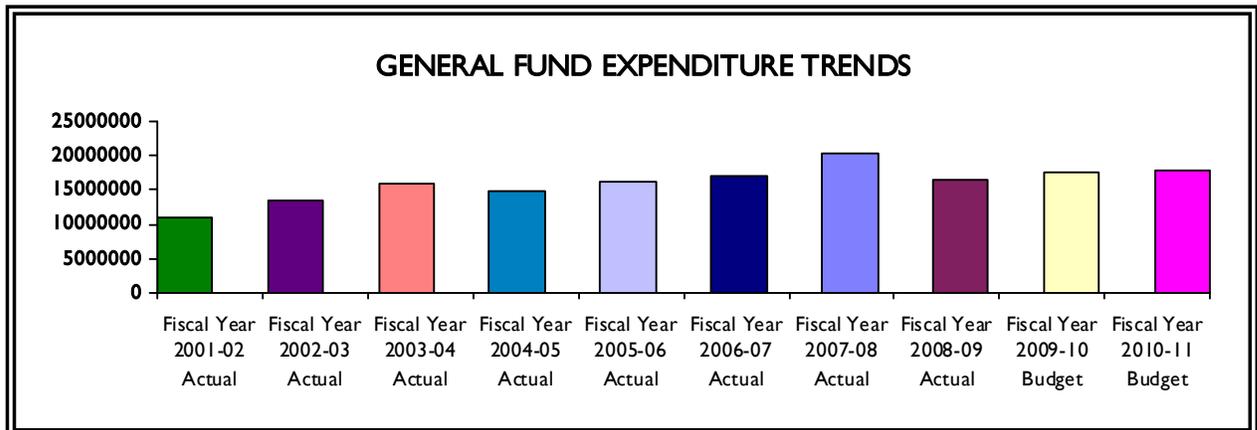
Donations from Private Sources

Funds for this line item are estimated to remain the same at \$3,000 due to the unpredictable nature of private donations.

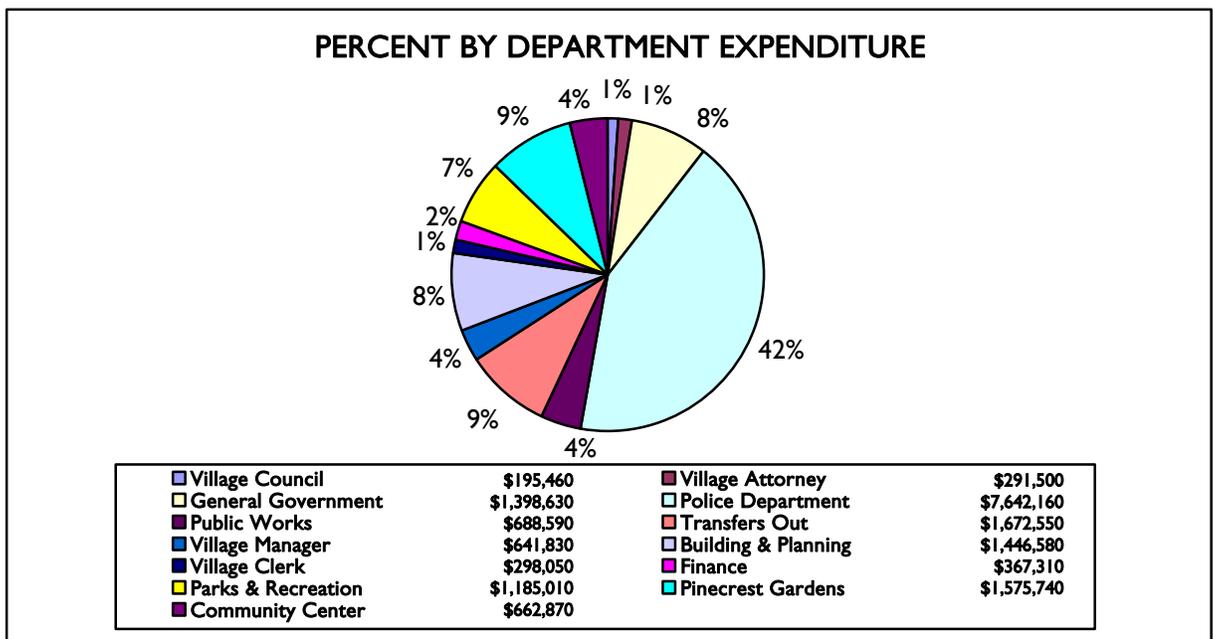
Other Miscellaneous

A total of \$188,000, an increase of \$28,590, was allocated to this line item. This source encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements are not met, reimbursement of police training costs, fuel tax reimbursement and photocopy fees. The five year trend has been volatile.

General Fund Expenditures



The Fiscal Year 2010-2011 Budget proposes \$16,393,910 in expenditures for the twelve departments, divisions or offices within the document as listed below. In addition, the Village will expend \$1,672,550 in transfers to other funds to balance the consolidated budget, bringing the total General Fund expenditure to \$18,066,460. 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.



Village Council	\$195,460	Village Attorney	\$291,500
General Government	\$1,398,630	Police Department	\$7,642,160
Public Works	\$688,590	Transfers Out	\$1,672,550
Village Manager	\$641,830	Building & Planning	\$1,446,580
Village Clerk	\$298,050	Finance	\$367,310
Parks & Recreation	\$1,185,010	Pinecrest Gardens	\$1,575,740
Community Center	\$662,870		

Expenditures, excluding transfers, for Fiscal Year 2010-2011 have increased from the prior year by 2% or \$323,280. A significant departmental decrease in expenditures, dollar wise, occurred in the Public Works Department with a total decrease of \$163,420. A significant increase occurred in the Pinecrest Gardens budget, which experienced a \$307,980 or 24.3% increase from the prior year.

General Fund Expenditures

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
Village Council	\$ 307,053	\$ 232,190	\$ 285,536	\$ 195,640	202,640
Village Manager	609,935	626,460	626,436	641,830	628,670
Village Clerk	268,884	266,300	256,984	298,050	258,320
Finance	337,940	357,830	351,017	367,310	360,450
Village Attorney	242,603	266,500	377,018	291,500	266,500
General Government	1,076,481	1,279,020	1,272,567	1,398,630	1,405,920
Police	6,786,107	7,614,150	7,115,790	7,642,160	7,603,750
Building and Planning	1,475,663	1,458,890	1,340,607	1,446,580	1,422,910
Public Works	663,955	852,010	753,835	688,590	728,050
Parks and Recreation	1,224,016	1,199,770	1,136,958	1,185,010	1,170,220
Community Center	565,355	649,750	688,628	662,870	699,840
Pinecrest Gardens	<u>1,110,259</u>	<u>1,267,760</u>	<u>1,313,002</u>	<u>1,575,740</u>	<u>1,563,070</u>
Expenditures by Department	\$ 14,668,251	\$ 16,070,630	\$ 15,518,378	\$ 16,393,910	\$ 16,310,340
Interfund Transfers Out	1,899,873	1,650,970	1,536,900	1,672,550	1,577,550
TOTAL EXPENDITURES	\$ 16,568,124	\$ 17,721,600	\$ 17,055,278	\$ 18,066,460	\$ 17,887,890

Village Council

Function

The Pinecrest Village Council consists of a Mayor and four Councilmembers. Elected at large, the Mayor serves a four-year term and the four Councilmembers serve staggered four-year terms. Three of the four Councilmembers represent specific districts. Under the Village Charter, the Village Council is the policymaking body. Authority is vested in the Council to enact ordinances, hold public hearings, approve contracts, establish assessments, and authorize construction of all public improvements.

Pinecrest operates under a Council-Manager form of government. The Mayor is recognized as the head of Village government for all ceremonial purposes and is responsible for nominating the Village Manager, Village Clerk and Village Attorney. The nominations are confirmed by a majority of the 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.

Objectives

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

- ❖ Review the Village Manager's recommended operating and capital budget for adoption by the Village by September 30, 2010.
- ❖ Review the Village's Land Development Regulations in the capacity of the Local Planning Agency and legislative authority.
- ❖ Review and adopt resolutions and ordinances and review staff reports.
- ❖ Hear Land Use administrative matters.
- ❖ Conduct public hearings on issues affecting the residents of the Village.

Village Council

Budget Highlights

Professional Services line item provides for lobbyist services and decreased by \$7,000. Other Contractual Services decreased \$41,900 and funds for the maintenance of streaming video of Village Council meetings. Travel and Per Diem increased by \$9,430. These funds allow for travel to the Miami-Dade Days in Tallahassee as well as the Miami-Dade League of Cities monthly meetings. Communications and Freight Services remained the same. Other Current Charges provides funds for refreshments at advisory committee meetings and is budgeted at \$5,680. Publications, Dues & Training increased \$4,240 and funds registration fees and membership dues. Funds are not allocated for capital outlay. Aid to Government Agencies remained the same.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	\$ 119,525	\$ 120,000	\$ 101,981	\$ 113,000	\$ 113,000
434.000 Other Contractual Services	2,724	52,800	53,801	10,900	10,900
440.000 Travel & Per Diem	5,062	2,380	6,154	4,810	11,810
441.000 Communications & Freight	364	540	530	540	540
449.000 Other Current Charges	840	0	6,820	5,680	5,680
452.002 Operating Supplies-Other	427	0	0	0	0
454.000 Publications, Dues & Training	<u>7,500</u>	<u>6,470</u>	<u>13,250</u>	<u>7,710</u>	<u>10,710</u>
TOTAL OPERATING EXPENSES	\$ 136,442	\$ 182,190	\$ 182,536	\$ 142,640	\$ 152,640
GRANTS AND AIDS:					
481.000 Aid to Government Agencies	<u>170,611</u>	<u>50,000</u>	<u>53,000</u>	<u>53,000</u>	<u>50,000</u>
TOTAL GRANTS AND AIDS	\$ 170,611	\$ 50,000	\$ 53,000	\$ 53,000	\$ 50,000
TOTAL VILLAGE COUNCIL	\$ 307,053	\$ 232,190	\$ 285,536	\$ 195,640	\$ 202,640

Office of the Village Manager

Function The Village Manager is the chief administrative officer of the Village and ensures the proper implementation of laws, policies, provisions of the Village Charter and acts of the Council through the administration of all departments, divisions and agencies of the Village government. The Village Manager is nominated by the Mayor and confirmed by a majority vote of the Village Council. The Village Manager is responsible for the appointment, supervision and removal of all Village employees. In addition, the Village Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the Village Council.

Objectives The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Village Council’s Goals and Objectives.

- ❖ Implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Village of Pinecrest.
- ❖ Administer and supervise all departments, divisions and agencies of the Village government.
- ❖ Prepare and submit a proposed annual budget and capital program to the Village Council.
- ❖ Advise the Village Council as to the financial condition and future needs of the Village and make recommendations to the Village Council concerning the affairs of the Village.
- ❖ Submit to the Council a comprehensive annual financial report.

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

Indicator	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Projected	FY 2010-11 Proposed
Number of reports & agenda backup items prepared.	42	85	80	80
Comprehensive Annual Financial Plan submitted to Village Council by March.	Submitted 2/11/08	Submitted 2/10/09	Submitted 2/9/10	Submit Feb. 2011
Budget submitted to the Village Council by August 15 th .	Submitted 7/15/08	Submitted 7/14/09	Submitted 7/13/10	Submit July 2011

Office of the Village Manager

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
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
Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
Admin. Asst. to Village Manager	1.0	1.0	1.0	1.0	1.0
Total	4.0	4.0	4.0	4.0	4.0

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the office for the prior year and includes an explanatory paragraph detailing the office's activities related to the objectives.

- ❖ **To implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Village of Pinecrest.**
 This is an on-going responsibility for the Village Manager's Office. As the Village Council develops new policies and laws, the Village Manager is responsible for ensuring their implementation. The Village Council adopted a total of 66 resolutions and 4 ordinances during the 2009 calendar year.
- ❖ **To administer and supervise all departments, divisions and agencies of the Village government.**
 The Village Manger supervises five departments. Through the human resources function, the Village hired a total of 14 employees to fill available positions in all departments including park and recreation service aides, police officers, dispatchers, and other various positions. The Village Manager's Office has continued to update the Employee Policies and Procedures Manual and the Classification and Compensation Plan.
- ❖ **To prepare and submit a proposed annual budget and capital program to the Village Council.**
 The Village Manager submitted the Fiscal Year 2009-2010 Budget to the Village Council on July 14, 2009. The Budget and Capital Program were adopted by the Village Council at its September 15, 2009 meeting.
- ❖ **To advise the Village Council as to the financial condition and future needs of the Village and make recommendations to the Village Council concerning the affairs of the Village.**
 This objective is an on-going responsibility of the Manager's Office. During Fiscal Year 2009-2010, the Village applied for several grants for Pinecrest Gardens as well as monies from the Federal Economic Stimulus Package for the extension to the water lines throughout the Village.

Office of the Village Manager

❖ **To submit to the council a Comprehensive Annual Financial Report.**

In accordance with the requirement set forth in the Village Charter, the 2008-2009 Comprehensive Annual Financial Report covering the period October 1, 2008 through September 30, 2009 was submitted to the Village Council on February 9, 2010 for its review and acceptance.

Budget Highlights

Personal Services increased by \$2,210 as a result of a possible 0.5% merit increase. Travel and Per Diem remained the same. Rentals and Leases increased \$30 and covers the manager’s vehicle. Repair and Maintenance – Vehicle decreased \$110. Other Current Charges was kept at the same level. Operating Supplies – Gasoline remained the same. The Publications, Dues and Training decreased by \$410.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 406,574	\$ 417,250	\$ 418,866	\$ 429,780	\$ 419,350
418.000 Service Award	4,788	5,360	5,360	5,970	5,820
419.001 Car Allowance	5,103	5,400	5,400	5,400	5,400
421.000 FICA Taxes	26,545	32,860	30,707	33,890	33,080
422.000 Retirement Contributions	66,421	69,480	69,744	71,570	69,830
423.000 Group Insurance	51,250	50,060	44,750	50,060	50,060
424.000 Workers' Comp	1,137	2,060	888	1,240	1,210
426.000 Vacation/Sick Payout	17,152	6,830	13,234	7,250	7,250
TOTAL PERSONAL SERVICES	\$ 578,970	\$ 589,300	\$ 588,949	\$ 605,160	\$ 592,000
OPERATING EXPENSES:					
440.000 Travel & Per Diem	1,426	4,710	4,710	4,710	4,710
444.000 Rental & Leases	4,520	4,520	5,741	4,550	4,550
446.001 Repair & Maintenance-Vehicle	115	260	100	150	150
449.000 Other Current Charges	18,600	18,600	18,600	18,600	18,600
452.001 Operating Supplies – Gasoline	485	840	436	840	840
454.000 Pubs, Dues & Training	5,819	8,230	7,900	7,820	7,820
TOTAL OPERATING EXPENSES	\$ 30,965	\$ 37,160	\$ 37,487	\$ 36,670	\$ 36,670
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE MANAGER	\$ 609,935	\$ 626,460	\$ 626,436	\$ 641,830	\$ 628,670

Office of the Village Clerk

Function

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

Objectives

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

- ❖ Complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets.
- ❖ Create and maintain accurate minutes of Village Council, Local Planning Agency and Planning Board meetings.
- ❖ Administer the publication of the Village Charter and Code.
- ❖ Publish public notices as required by law.
- ❖ Implement and maintain a records management system.
- ❖ Act as the records custodian for the Village and disseminate information to the public as necessary.

Performance Measures

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

Indicator	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Projected	FY 2010-11 Proposed
Number of agenda packets and minutes prepared & distributed	22	22	23	22
Publication of the Village's Code	Supplement #5 Published	As Required	As Required	As Required
Number of document pages imaged	15,402	20,750	As Required	As Required

Office of the Village Clerk

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
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
Total	2.0	2.0	2.0	2.0	2.0

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the office for the prior year and includes an explanatory paragraph detailing the office's activities related to the objectives.

- ❖ **To complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets.**
The Village Clerk prepared and distributed agendas and packets for the all meetings of the Village Council.
- ❖ **To create and maintain accurate minutes of Village Council, Local Planning Agency and Planning Board meetings.**
Minutes were prepared for all meetings of the Village Council, Local Planning Agency and Planning Board.
- ❖ **To administer the publication of the Village Charter and Code.**
The Village Clerk coordinates the publication of all supplements on an as needed basis. Supplement #6 will be published in Fiscal Year 2010-11.
- ❖ **To publish public notices as required by law.**
The Clerk's Office prepared, posted and advertised all public notices required by state and local law and as otherwise directed by the Village Council.
- ❖ **To implement and maintain a records management system.**
The Clerk's Office continues to coordinate and supervise the imaging of public records pursuant to state law.
- ❖ **To act as the records custodian for the Village and disseminate information to the public as necessary.**
The Clerk's Office has on-going responsibility to disseminate information as requested by the public and process all requests for public records. The Village Clerk serves as the Village's webmaster and regularly updates the Village's web site (www.pinecrest-fl.gov) with meeting notices, minutes of meetings and other important information. In addition, the Clerk's Office conducts all municipal business relating to liens including processing, researching and responding to all requests for municipal lien verification.

Office of the Village Clerk

ACTIVITY	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010 (SIX MONTHS)	FISCAL YEAR 2010-2011 (PROJECTION)
Code Supplements Prepared	1	1	1	1	1
Municipal Lien Verification Requests	496	304	393	190	393
Claim of Liens Processed	0	0	0	0	0
Release of Liens Processed	2	2	6	3	3
Village Council Agenda Packets	23	22	22	23	22
Local Planning Agency Agenda Packets	3	2	1	1	2
Village Council Meeting Minutes	23	22	22	23	23
LPA Meeting Minutes	3	2	1	1	2
Planning Board Agenda Packets	2	3	1	1	1
Planning Board Minutes	2	3	1	1	1
Ordinance Notices	11	5	3	3	6
Proclamations	7	12	11	10	13
Ordinances Drafted	11	5	3	0	6
Resolutions Drafted	58	32	72	35	58

Office of the Village Clerk

Budget Highlights

The Mayor and Council set the Village Clerk's annual salary. The recommended Personal Services relate to the Clerk's salary and the Assistant Clerk which increased by \$840. Other Contractual Services decreased by \$15,000 since only one Village Council seat is up for election. The Travel and Per Diem line item decreased by \$120 and includes annual conference costs for the Clerk and the Assistant Clerk. The Other Current Charges line item remained the same and provides for legal advertising related to the Land Development Regulations, Ordinances, Trim Notice, and Elections. The Operating Supplies line item increased by \$6,000. Publications, Dues and Training increased by \$300. There are no Capital Outlay expenditures anticipated during this Fiscal Year.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 145,042	\$ 149,800	\$ 150,370	\$ 154,290	\$ 150,550
418.000 Service Award	2,265	2,510	2,510	2,770	2,710
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	11,228	11,710	12,088	12,070	11,780
422.000 Retirement Contributions	24,108	24,860	24,952	25,610	24,980
423.000 Group Insurance	17,807	16,800	12,976	16,800	16,800
424.000 Workers' Comp	406	740	319	440	430
426.000 Vacation/Sick Payout	<u>0</u>	<u>760</u>	<u>469</u>	<u>770</u>	<u>770</u>
TOTAL PERSONAL SERVICES	\$ 206,256	\$ 212,580	\$ 209,084	\$ 218,150	\$ 213,420
OPERATING EXPENSES:					
434.000 Other Contractual Services	48,475	35,000	30,000	55,000	20,000
440.000 Travel & Per Diem	1,006	2,260	1,500	2,140	2,140
449.000 Other Current Charges	11,485	15,000	15,000	15,000	15,000
452.002 Operating Supplies	831	500	500	6,500	6,500
454.000 Pubs, Dues & Training	<u>831</u>	<u>960</u>	<u>900</u>	<u>1,260</u>	<u>1,260</u>
TOTAL OPERATING EXPENSES	\$ 62,628	\$ 53,720	\$ 47,900	\$ 79,900	\$ 44,900
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE CLERK	\$ 268,884	\$ 266,300	\$ 256,984	\$ 298,050	\$ 258,320

Department of Finance

Function The Department of Finance is the central fiscal control 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.

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.

- ❖ 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 GASB 34.

Performance The following indicators are relevant to the department's objectives and provide

Department of Finance

Measures

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

Indicator	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Projected	FY 2010-11 Proposed
Issue the Comprehensive Annual Financial Report by March 1st	Completed	Completed	Completed	Complete by March 2011
Obtain the Government Finance Officer's Association Certificate of Achievement for Excellence in Financial Reporting Comprehensive Annual Financial Report	Received	Received	Applied February 2010	Apply by February 2011

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
FULL TIME					
Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
TOTAL FULL TIME	3.0	3.0	3.0	3.0	3.0
Total	3.0	3.0	3.0	3.0	3.0

Department of Finance

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **To provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.**

During the first six months of Fiscal Year 2009-2010, 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.
- ❖ **To process payroll and associated Federal and State reports.**

For the first six months of Fiscal Year 2009-2010, the department processed a total of 13 payrolls for 159 budgeted positions. The Finance Department issued approximately 2,100 checks and direct deposit transfers totaling \$4,919,000.
- ❖ **To process accounts payable, accounts receivable and reconciliation of all accounts.**

During the first six months of Fiscal Year 2009-2010, the Department processed approximately 1,550 vendor checks totaling \$2,350,000.
- ❖ **To assist the Village Manager in the preparation of the Annual Operating and Capital Budget.**

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

The Finance Department received \$11,543,000 for the first six months of Fiscal Year 2009-2010. The Department processed a total of 4,850 receipt items.
- ❖ **To coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.**

The Finance Department assisted representatives of Keefe, McCullough & Co., LLP, the Village's independent auditors, with the audit and preparation of the Comprehensive Annual Financial Report. The CAFR for the Fiscal Year ending September 30, 2009 was prepared and presented to the Village Council for consideration at its February 9, 2010 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2008 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2009. This is the twelfth consecutive award received by the Village since its inception.

Department of Finance

- ❖ **To coordinate the investment of the Village’s idle cash.**
 Approximately 90% of the Village’s idle cash is invested in the State’s Local Government Investment Pool. The remainder is invested through a sweep account with BB&T Bank, which invests the idle cash nightly.

- ❖ **To procure and maintain insurance coverage at appropriate levels.**
 Pinecrest currently has General/Professional Liability, Property and Allied Coverages, Worker’s Compensation, Health and Life and other insurances through the Florida League of Cities Self Insurance Fund and other private entities with premiums of \$520,000.

- ❖ **To process and account for grants.**
 The Finance Department processed grants totaling approximately \$258,000 during the first six months Fiscal Year 2009-2010. Quarterly reports are made to various County, State and Federal agencies throughout the year.

- ❖ **To manage and account for Village debt.**
 The Finance Department coordinated the principal and interest debt payments for the Village’s Revenue Bonds, Series 1999, Series 2002 and Series 2004 and prepares related reports to the Bond Trustees on an on-going basis.

- ❖ **To maintain the capital assets program in compliance with GASB 34.**
 The Finance Department tracks capital assets valued over \$120,000,000, which includes roadways, sidewalks, buildings improvements, land, construction in progress, and equipment with a total value of \$10,000 or more. Depreciation records are also maintained.

Activity Report

ACTIVITY	FISCAL YEAR 2006-07	FISCAL YEAR 2007-08	FISCAL YEAR 2008-09	FISCAL YEAR 2009-10 (PROJECTED)	FISCAL YEAR 2010-11 (PROJECTED)
Payrolls Processed	26	26	26	26	26
Checks Issued (Accounts Payable)	3,700	3,800	3,850	3,850	3,850
Bills Issued (Accounts Receivable)	450	450	450	450	450
Stormwater Bills Issued	6,500	6,500	6,500	6,500	6,500

Department of Finance

Budget Highlights

Personal Services increased \$3,940 as a result of a possible 0.5% merit increase for the Finance Director, one Account Clerk and the Accountant. The Accounting and Auditing line item decreased by \$3,630 which includes federal and state single audits. The Travel and Per Diem line item decreased by \$1,940, and Publications, Dues and Training increased by \$370.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 214,688	\$ 218,830	\$ 221,608	\$ 225,560	\$ 220,080
414.000 Overtime	152	710	264	3,130	3,130
418.000 Service Award	1,817	2,640	2,640	3,040	2,970
421.000 FICA Taxes	15,533	17,170	15,729	17,890	17,470
422.000 Retirement Contributions	34,009	34,690	35,069	35,760	34,890
423.000 Group Insurance	21,913	25,200	20,390	25,200	25,200
424.000 Workers' Compensation	594	1,070	461	660	640
426.000 Vacation/Sick Payout	<u>1,910</u>	<u>2,270</u>	<u>1,236</u>	<u>2,140</u>	<u>2,140</u>
TOTAL PERSONAL SERVICES	\$ 290,616	\$ 302,580	\$ 297,397	\$ 313,380	\$ 306,520
OPERATING EXPENSES:					
432.000 Accounting & Auditing	42,750	50,130	48,500	46,500	46,500
440.000 Travel & Per Diem	2,849	2,260	2,260	4,200	4,200
454.000 Pubs, Dues & Training	<u>1,725</u>	<u>2,860</u>	<u>2,860</u>	<u>3,230</u>	<u>3,230</u>
TOTAL OPERATING EXPENSES	\$ 47,324	\$ 55,250	\$ 53,620	\$ 53,930	\$ 53,930
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCE	\$ 337,940	\$ 357,830	\$ 351,017	\$ 367,310	\$ 360,450

Village Attorney

Function

The Village Attorney provides legal support and opinions to the Village Council, Village Manager, Department Directors and advisory boards, on all legal issues affecting the Village. The Office of the Village Attorney may assist the Village Clerk with the drafting of resolutions and ordinances. The Village Attorney is responsible for drafting and reviewing agreements, contracts and leases. The Village Attorney may defend and prosecute cases involving the Village.

Objectives

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

- ❖ 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.

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 2008-09 Actual	FY 2009-10 Projected	FY 2010-11 Proposed
Number of resolutions and ordinances prepared	8	10	10
Number of contracts or agreements prepared	4	6	5
Number of legal opinions	5	5	5
Quarterly reports	4	4	5

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the office for the prior year and includes an explanatory paragraph detailing the office's activities related to the objectives.

- ❖ **To provide the Village Council and Village staff with legal advice and support on all necessary legal matters affecting the Village.**

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

Village Attorney

- ❖ **To prepare and/or review resolutions, ordinances and contracts.**
 The Village Attorney reviews all contracts, resolutions and ordinances to be submitted to the Village Council. The Village Attorney reviewed all resolutions and ordinances prepared by staff during the year for legal sufficiency.
- ❖ **To represent the Village in litigation matters.**
 The Village Attorney represents the Village in any non-labor related litigation. Over Fiscal Year 2009-2010, the Village Attorney worked with Village administration on various cases.

ACTIVITY	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010 (PROJECTED)	Fiscal Year 2010-2011 (PROJECTED)
Legal Opinions Provided	4	5	6	6	6
Council Mtgs Attended	17	19	19	24	24
Contracts Prepared	2	4	4	6	6

Budget Highlights

Additional Legal Services line item and The Legal Retainer Agreement line item remained the same. Travel and Per Diem was funded at \$1,200. Publications, Dues and Training remained the same at \$1,300.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Additional Legal Services	\$ 126,103	\$ 150,000	\$ 261,550	\$ 175,000	\$ 150,000
431.003 Legal Retainer Agreement	114,000	114,000	114,000	114,000	114,000
440.000 Travel & Per Diem	1,300	1,200	928	1,200	1,200
454.000 Publications, Dues & Training	<u>1,200</u>	<u>1,300</u>	<u>540</u>	<u>1,300</u>	<u>1,300</u>
TOTAL OPERATING EXPENSES	\$ 242,603	\$ 266,500	\$ 377,018	\$ 291,500	\$ 266,500
TOTAL VILLAGE ATTORNEY	\$ 242,603	\$ 266,500	\$ 377,018	\$ 291,500	\$ 266,500

General Government

Function This section of the budget covers a variety of items of a general nature not applicable to any one specific department or office such as the personnel and human resources function.

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
FULL TIME					
Receptionist	1.0	0.0	0.0	1.0	1.0
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
IT/GIS Administrator	0.0	0.0	0.0	0.0	1.0
TOTAL FULL TIME	3.0	2.0	2.0	3.0	4.0
Total	3.0	2.0	2.0	3.0	4.0

Budget Highlights

Personal Services increased by \$103,240 as a result of a possible 0.5% merit increase for the department and the transfer of the IT/GIS Administrator from the Public Works Department. The Professional Services line item increased by \$47,600 and covers pre-employment testing, computer support for the financial software program and the Building and Planning Department's Filemaker Pro software, and for various expenses in relation to LEED certification. Other Contractual Services increased by \$66,730 and funds temporary employment agency workers, the Flexible Benefits Program, custodial services, and the Village web site. The Travel and Per Diem line item increased by \$300 and covers the cost of the annual conference for the Personnel Officer. The Communications and Freight Services line item increased by \$1,510. Utility Services increased by \$1,330 which reflects the cost of providing utility services for Village Hall and the Police Department. The Rental and Leases increased by \$360. Insurance costs increased by \$58,010 due to the property insurance rates, worker's compensation rates & general liability rates. The Repair and Maintenance – Other line item increased by \$5,410 and covers maintenance agreements and repair contracts. The Printing and Binding line item decreased by \$1,130. Promotional Activities decreased \$26,600 and Other Current Charges decreased \$1,130. Office Supplies decreased by \$5,000. The Operating Supplies – Other increased by \$3,840. Publications, Dues and Training decreased by \$3,060.

General Government

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 132,809	\$ 161,190	\$ 162,289	\$ 245,340	\$ 239,390
414.000 Overtime	0	0	0	0	0
418.000 Service Award	2,194	2,480	2,485	3,580	3,500
421.000 FICA Taxes	9,946	12,630	12,111	19,110	18,640
422.000 Retirement Contributions	21,797	25,600	25,759	36,680	35,790
423.000 Group Insurance	21,614	25,200	20,620	33,600	33,600
424.000 Workers' Comp	366	710	341	700	680
426.000 Vacation/Sick Payout	754	1,320	959	850	850
TOTAL PERSONAL SERVICES	\$ 189,480	\$ 229,210	\$ 224,564	\$ 339,860	\$ 332,450
OPERATING EXPENSES:					
431.000 Professional Services	29,540	29,890	28,600	64,490	64,490
434.000 Other Contractual Services	39,141	104,870	106,923	38,140	51,140
440.000 Travel & Per Diem	1,192	720	720	1,020	1,020
441.000 Communications & Freight Svcs	43,115	51,340	45,841	52,850	52,850
443.000 Utility Services	78,669	81,520	80,322	82,850	82,850
444.000 Rental & Leases	13,533	14,670	13,090	15,030	15,030
445.000 Insurance	416,342	485,200	519,831	543,210	543,210
446.002 Repair & Maintenance - Other	82,208	84,320	78,053	89,730	89,730
447.000 Printing & Binding	8,867	15,000	15,000	15,000	15,000
448.000 Promotional Activities	0	39,600	10,846	13,000	13,000
449.000 Other Current Charges	13,730	17,520	19,259	16,390	16,390
451.000 Office Supplies	21,406	30,000	24,000	25,000	25,000
452.002 Operating Supplies - Other	103,072	79,600	77,402	83,440	83,440
454.000 Pubs, Dues & Training	6,286	15,560	28,116	18,620	20,320
TOTAL OPERATING EXPENSES	\$ 857,101	\$ 1,049,810	\$ 1,048,003	\$ 1,058,770	\$ 1,073,470
CAPITAL OUTLAY:					
462.000 Buildings	29,900	0	0	0	0
463.000 Improvements Other than Bldg	0	0	0	0	0
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 29,900	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL GENERAL GOVERNMENT	\$ 1,076,481	\$ 1,279,020	\$ 1,272,567	\$ 1,398,630	\$ 1,405,920

Department of Police

Function

The Department of Police is a full service community oriented police agency, which began its official operations on July 1, 1997. The Department is committed to community involvement with concentration placed on the prevention of crime. This is accomplished in several ways: Juvenile pre-delinquency programs such as the School Resource Officer Program, D.A.R.E. Program (Drug Abuse Resistance & Education) and G.R.E.A.T. Training (Gang Resistance Education and Training); Crime Prevention within the community using the C.E.P.T.E.D. (Crime Prevention through Environmental Design) model by enhanced training for our Crime Prevention Officer to develop programs to keep the community informed and reduce crime; Pro-Active Crime Solving through inter-agency cooperation, advanced training and aggressive crime solving. The Chief of Police commands the day-to-day operation of the department, with the support and assistance of the Operations and Administrative Commanders. The Operations Commander and Lieutenant are responsible for all sworn officer services including patrol, K-9, Field Training Program, Crossing Guards, and Community Service Aide functions. The Administrative Commander and Lieutenant have responsibility for the Detective Bureau, Records Unit, Property Bureau, Accreditation, Internal Affairs, and Communications.

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.

- ❖ Select and train a new CALEA & Florida accreditation (CFA) program Manager allowing the present Manager to re-assume Operation Lieutenant responsibilities.
- ❖ Enhance our Community Oriented Policing (COP) efforts by increasing the opportunity for police personnel/community member interaction by conducting more frequent park and walk and bicycle patrol details.
- ❖ Ensure our Dispatch staff is fully compliant with all Miami-Dade Fire Rescue, medical priority and National Academy of Emergency Dispatch protocol and/or any other mandated training standards.

Performance Measures

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

- ❖ Recruit, select & train the new accreditation manager within the first quarter of FY 2010-11 for both CALEA and CFA. Ensure the new manager complies with all program requirements including the submission of annual reports demonstrating continued compliance with all applicable accreditation standards.
- ❖ Officers will be required to document all community contacts on their daily worksheets which will be reviewed and tabulated for statistical analysis to confirm this goal is being accomplished.

Department of Police

- ❖ Our Communication Operation Supervisor (COS) will ensure that all required competencies are maintained and that our training records meet or exceed all established standards.

Authorized Positions

Position	Fiscal Year 2006-07	Fiscal Year 2007-08	Fiscal Year 2008-09	Fiscal Year 2009-10	Fiscal Year 2010-11
FULL TIME					
SWORN PERSONNEL					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Commander	2.0	2.0	2.0	2.0	2.0
Lieutenant	2.0	2.0	2.0	2.0	2.0
Sergeant	9.0	9.0	8.0	8.0	8.0
Officer	33.0	33.0	31.0	31.0	31.0
Crime Prevention Officer	1.0	1.0	0.0	0.0	0.0
School Resource Officer	3.0	3.0	3.0	3.0	3.0
Detectives	3.0	3.0	3.0	3.0	3.0
TOTAL SWORN PERSONNEL	54.0	54.0	50.0	50.0	50.0
CIVILIAN PERSONNEL					
Admin. Assist. to the Police Chief	1.0	1.0	1.0	1.0	1.0
Victim Services Coordinator	0.0	0.0	0.0	0.0	0.0
MIS Administrator	1.0	1.0	1.0	1.0	1.0
Community Service Aide	7.0	5.0	5.0	5.0	5.0
Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
Dispatcher	8.0	8.0	8.0	8.0	8.0
Records Clerk	2.0	2.0	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	21.0	19.0	18.0	18.0	18.0
PART TIME					
CIVILIAN PERSONNEL					
School Crossing Guard – PT	4.0	4.0	4.0	4.0	4.0
Records Clerk	0.0	0.0	1.0	1.0	1.0
TOTAL PT CIVILIAN PERSONNEL	4.0	4.0	5.0	5.0	5.0
Total Authorized Positions	79.0	77.0	73.0	73.0	73.0

Department of Police

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

❖ **Computerize Accident Reports**

During the First Quarter of FY 2009-10 an \$11K Grant from the State Department of Transportation was secured to fund the acquisition of a dedicated server as well as the software needed to complete this initiative. Our IT Administrator is in the process completing the installation of this equipment and is developing the training material needed before implementation. This initiative is expected to be fully operational by June 1, 2010

❖ **Achieve CALEA Re- Accreditation**

In February a team of assessors conducted a thorough Mock Assessment and determined there weren't any non-compliance issues. April 17-20, 2010, the official CALEA on-site assessment occurred and the team advised us we were being recommended to the full CALEA Commission for re-accreditation to be awarded in July, 2010 valid for the next three (3) years.

❖ **Implement Funded Green Initiatives**

Only two (2) requested Green Initiatives were funded; E-mail for all agency employees and the purchase of a Hybrid vehicle for the Detective Bureau. In December we accepted delivery of a 2010 Ford Focus Hybrid and in April we secured e-mail accounts for all department employees not previously provided one. Additionally, we conducted thorough training to all new e-mail account recipients to ensure their compliance with established Village electronic media usage policies

Department of Police

Activity Report

CRIME CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010 (PROJECTED)	FISCAL YEAR 2010-2011 (PROJECTED)
Abandoned Vehicle	7	4	0	1	2
Arson	1	0	0	0	1
Assist Other Agency	60	85	30	30	45
Auto Theft	30	47	29	35	40
Baker-Act-Mental	28	35	27	35	35
Battery-Assault	24	12	38	50	40
Burglary	92	73	82	80	85
Car Break-in Burglary	295	313	245	210	230
Crashes – Vehicular (interior)	659	543	547	560	575
Crashes – Vehicular (US I)	243	206	240	250	275
Curfew Violations	0	0	0	0	0
Deceased Person	14	16	14	12	15
Disturbance	772	290	636	910	800
Domestic Violence	30	19	26	25	30
DUI	25	10	46	46	45
False Alarms	2,509	2,343	2,118	2,150	2,200
FIF/Suspicious Persons	95	96	189	110	125
Found Property	42	43	28	45	45
Fraud/Economic Crimes	81	126	122	160	170
Graffiti	6	6	16	35	30
Hate Crime	0	0	0	0	0
Homicide	1	0	0	0	0
Missing Persons	10	8	8	6	8
Narcotics Violations	41	14	41	45	50
Other	1,250	740	642	620	650
Robbery	17	18	16	14	16
Sex Crime	2	2	0	2	2
Shoplifting	61	60	61	68	75
Suspicious Person/Vehicle	714	184	168	150	175
Theft	270	230	232	220	250
Theft from Exterior of Vehicle	45	39	50	45	50
Traffic Citations (Moving)	8,677	6,356	10,103	9,500	9,500
Traffic Citation (Non-moving)	3,678	2,370	3,694	3,800	3,800
Traffic Complaints	422	429	504	510	525
Traffic Warnings	2,388	2,564	4,407	4,200	4,200
Vandalism	153	122	146	120	130
Vehicle Recovery	13	18	20	15	15
Warrant Execution	70	28	57	40	50
Weapons Violations	0	0	0	1	1
Worthless Documents	3	10	2	2	2
TOTAL	22,828	17,459	25,835	23,902	24,672

Department of Police

Budget Highlights

The total Personal Services increased by \$92,080. This account includes funds for COLA and merit pay increases for Police Officers and Sergeants.

The allocation for Professional Services remained at \$5,480 and funds pre-employment psychological and medical testing, random drug testing and inoculations for the Flu, Tuberculosis and Hepatitis. The Other Contractual line stayed the same. Investigations was budgeted at the same amount as the previous year and covers the cost associated with the processing of photographic evidence and miscellaneous forensic laboratory fees. The Travel and Per Diem line item decreased by \$1,870. Communications and Freight Services increased by \$100. Rental and Leases increased by \$790. The Repair and Maintenance – Vehicles line item increased by \$1,410 and provides for the repairs of the older vehicles. Repair and Maintenance – Other increased by \$1,480 and pays for the maintenance agreements for lap top computers. Printing and Binding remained at \$ 6,550. The Other Current Charges line item remained the same and covers the cost of recruitment activities and the Police Chief's Housing Allowance. Office Supplies remained the same. Operating Supplies – Gasoline experienced a \$30,290 increase from last year's allocation. Operating Supplies – Other remained the same. Publications, Dues and Training increased by \$1,730.

Capital Outlay decreased by \$79,680 and covers the purchase of communications, security and computer equipment. The Aid to Government Agencies line item increased by \$50 and covers Crime Stoppers and the Court Overtime Reduction Program.

Department of Police

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 3,682,810	\$ 3,870,090	\$ 3,770,090	\$ 4,040,850	\$ 4,011,100
412.050 Holiday Pay	87,256	146,920	136,920	98,210	98,210
413.000 Other Salaries & Wages	69,576	67,050	67,050	67,700	67,700
414.000 Overtime	327,196	496,260	300,000	400,000	400,000
415.000 Special Pay	29,437	30,860	30,000	33,130	33,130
416.000 Private Detail	65,605	60,000	48,000	87,260	87,260
417.000 Other Benefits (FTO)	8,623	11,750	3,500	9,710	9,710
418.000 Service Award	25,839	36,900	33,210	34,250	33,860
419.000 Car Allowance	91,460	94,920	93,920	94,920	94,920
421.000 FICA Taxes	331,038	362,410	326,170	366,470	364,160
422.000 Retirement Contributions	181,758	109,420	103,950	99,060	97,010
422.001 FRS – Retirement (DB)	530,787	814,980	735,000	938,220	934,880
423.000 Group Insurance	487,028	571,200	485,500	571,200	571,200
424.000 Workers' Comp	111,314	187,920	125,000	148,370	147,800
425.000 Unemployment Compensation	0	0	0	0	0
426.000 Vacation/Sick Time Payout	17,198	17,540	52,600	19,360	19,360
TOTAL PERSONAL SERVICES	\$ 6,046,925	\$ 6,878,220	\$ 6,310,910	\$ 7,008,710	\$ 6,970,300
OPERATING EXPENSES:					
431.000 Professional Services	4,220	5,480	4,500	5,480	5,480
434.000 Other Contractual Services	4,149	3,700	3,500	3,700	3,700
435.000 Investigations	285	2,000	500	2,000	2,000
440.000 Travel & Per Diem	3,548	4,910	4,000	3,040	3,040
441.000 Communications & Freight Svcs	40,235	39,440	37,000	39,540	39,540
444.000 Rental & Leases	24,025	24,750	24,750	25,540	25,540
446.001 Repair & Maintenance - Vehicles	108,751	70,660	100,000	72,070	72,070
446.002 Repair & Maintenance - Other	78,327	83,040	125,000	84,520	84,520
447.000 Printing and Binding	3,755	6,550	4,000	6,550	6,550
449.000 Other Current Charges	26,949	23,190	22,000	23,190	23,190
451.000 Office Supplies	13,082	12,180	18,000	12,180	12,180
452.001 Operating Supplies - Gasoline	90,325	118,950	118,000	149,240	149,240
452.002 Operating Supplies - Other	122,571	104,090	115,000	104,090	104,090
454.000 Publications, Dues & Training	22,067	17,120	10,000	18,850	18,850
TOTAL OPERATING EXPENSES	\$ 542,289	\$ 516,060	\$ 586,250	\$ 549,990	\$ 549,990
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	195,242	216,140	215,000	79,680	79,680
TOTAL CAPITAL OUTLAY	\$ 195,242	\$ 216,140	\$ 215,000	\$ 79,680	\$ 79,680
GRANTS AND AIDS:					
481.000 Aid to Government Agencies	1,651	3,730	3,630	3,780	3,780
TOTAL GRANTS AND AIDS	\$ 1,651	\$ 3,730	\$ 3,630	\$ 3,780	\$ 3,780
TOTAL POLICE DEPARTMENT	\$ 6,786,107	\$ 7,614,150	\$ 7,115,790	\$ 7,642,160	\$ 7,603,750

Department of Building and Planning

Function

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

The Building Division is charged with the review, processing, issuance, and inspections of building permits for the Village of Pinecrest. The focus of this division is to provide for the orderly processing of permits, the assurance that inspections are being performed in a timely and safe manner and that construction complies with the provisions of all applicable codes.

The Planning Division is charged with the oversight of all inquiries pertaining to zoning, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, issuance of sign permits, tree removal permits, business license issuance, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 162 and 380 and Florida Administrative Code Section 9-15. These regulations control the development and implementation of our Master Plan, including Development Regulations, Concurrence Regulations, Code Enforcement, 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 development.

Objectives

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

- ❖ Provide continued construction regulation services to the community maintaining the service levels established by the Insurance Service Industry (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations.
- ❖ Continue to utilize GIS and ALCHEMY. The department will implement a new software program which is projected to improve public access allowing for members of the general public to view inspection results, plans processing information, department records, expired permits etc.
- ❖ Increase the quality of service to residents, businesses and construction trade representatives by increasing staff training and by utilizing contracted professional services to augment the in-house departmental staff.

Department of Building and Planning

- ❖ 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 provide inspectors with field equipment to enter inspection results while out in the field.
- ❖ Continuation of program to locate all Village resources within rights-of-way, create a street conditions data base and update existing land use information utilizing global position techniques.
- ❖ Continue to implement a comprehensive compliance program for business tax receipts and coin operated machine licensing.

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 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Projected	FY 2010-11 Projected
Rating received by CRS and ISO	3	3	3	3
Number of Building Permits Issued	3,113	2553	2562	2946
Number of Inspections Performed	14,202	10,535	9360	10,764
Value of Overall Construction	42,633,656	31,562,983	34,367,492	39,522,616
Occupational Licenses Issued	1,212	932	910	950
Code Compliance Notices Issued	1,211	688	736	790
Certificates of Use Issued	21	18	26	30

Department of Building and Planning

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
FULL TIME					
Building Official	1.0	1.0	1.0	1.0	1.0
Admin. Assist. to Building Official	1.0	1.0	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0	1.0	1.0
Planner	1.0	1.0	1.0	1.0	1.0
Admin. Assist. to Planning Dir.	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	3.0	3.0	2.0	2.0	2.0
GIS Coordinator	1.0	1.0	1.0	0.0	0.0
Permit Clerk	3.0	3.0	2.0	2.0	2.0
Plans Processing Clerk	1.0	1.0	1.0	1.0	1.0
Receptionist	0.0	1.0	1.0	0.0	0.0
TOTAL FULL TIME	15.0	16.0	14.0	12.0	12.0
PART TIME					
Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
Chief Mechanical Inspector	0.0	0.0	0.0	1.0	1.0
Chief Plumbing Inspector	0.0	0.0	0.0	1.0	1.0
Code Compliance Officer	1.0	1.0	0.0	0.0	0.0
File Clerk	1.0	1.0	0.0	0.0	0.0
TOTAL PART TIME	3.0	3.0	1.0	3.0	3.0
Total Authorized Positions	18.0	19.0	15.0	15.0	15.0

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **Provide continued construction regulation services to the community maintaining the minimum service levels established by the Insurance Services Office (ISO), International City/County Manager's Association (ICMA), American planning Association (APA) and other professional organizations.**

The department has maintained an Insurance Services Office (ISO) rating of 3 out of a possible 10, with 1 being the highest rating possible. It also continues to monitor field inspections by observing staff at different job sites to ensure proper application of applicable regulations and codes.

Department of Building and Planning

- ❖ **Continue to utilize GIS, Filemaker Pro, ALCHEMY and other graphic and descriptive computer programs to effectively illustrate and convey information to the Village Council, employees, members of the general public and other professionals.**

The department will continue to develop its GIS capabilities to improve graphic, textural and demographic information to track private development and municipal infrastructures through the use of Filemaker Pro, ALCHEMY light, and ESRI.

- ❖ **Increase the quality of service to residents, businesses and construction trade representatives increasing staff training and by utilizing contracted professional services to augment the in-house departmental staff.**

The department has successfully improved the quality of service without an increase in contractual services and improved overall efficiency.

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

The department processed over 900 code compliance complaints and presented 180 cases to the Special Master for review. Approximately 85% of code violations were corrected upon notification by the code compliance officer.

- ❖ **Provide inspectors with field equipment to enter inspection results while out in the field.**

Four full-time inspectors and three part-time inspectors have been provided with the equipment.

- ❖ **Continuation of program to locate all Village resources within rights-of-way, create a street conditions data base and update existing land use information utilizing global position techniques.**

This work has been initiated and will continue throughout the 2010-2011 fiscal year.

Department of Building and Planning

Activity Report

ACTIVITY		FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010 (PROJECTED)	FISCAL YEAR 2010-2011 (PROJECTED)
PERMITS:						
	Building	2,250	1,568	1,421	1,310	1,507
	Electrical	849	654	448	424	488
	LPGX	376	72	37	34	39
	Mechanical	659	321	245	266	306
	Plumbing	140	498	402	528	607
TOTAL PERMITS		4,274	3,113		2,553	2,562
INSPECTIONS:						
	Zoning	2,108	1,632	1,062	1004	1,155
	Building	6,909	6,902	5,541	4954	5,697
	Electrical	3,514	2,457	1,740	1,548	1,780
	LPGX	197	103	57	34	39
	Mechanical	885	843	579	502	577
	Plumbing	3,131	2,265	1,556	1,318	1,516
TOTAL INSPECTIONS		16,744	14,202		10,535	9,360
CODE COMPLIANCE:						
	Complaints Received	1,838	1,211	944	940	950
	Civil Ticket	91	85	54	40	40
	Reminder Notices	1,008	737	608	620	625
	Notice to Appear	102	133	148	180	190
	Stop Work Orders	104	66	43	48	50
	Active Cases	126	85	90	110	120
	Closed Cases	606	1,141	782	800	810
LICENSES:						
	Business Tax	754	947	932	910	950
	Certificate of Use & Occupancy	29	21	18	26	30
	Filming Permits	52	24	33	40	40
TOTAL LICENSES		835	992	983	976	1,020

Department of Building and Planning

Budget Highlights

Personal Services decreased by \$17,240 as a result of a reduction of Other Salaries. Other Contractual Services decreased by \$29,840 and funds the consulting plans reviewers, the imaging of records, and a consultant to develop a strategic plan. Travel and Per Diem decreased by \$120 and covers conference expenditures. Communications and Freight Services increased \$720 and provides satellite connections for the mobile computers. The Rentals and Leases account funds a copy machine and remained at \$2,760. The Repair and Maintenance – Vehicle line item increased by \$20. Repair and Maintenance – Other remained the same and Printing and Binding decreased \$1,400. Other Current Charges increased \$26,600 and covers the cost of Code Compliance Fees paid to Miami-Dade County, State and DCA as well as the cost of tax records for the GIS system. Operating Supplies – Gasoline remained the same at \$7,120. Operating Supplies – Other decreased by \$17,700 and covers the cost of uniforms for staff and additional computer software. Publications, Dues and Training increased by \$2,980.

Department of Building and Planning

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 823,950	\$ 754,040	\$ 762,333	\$ 775,350	\$ 756,530
413.000 Other Salaries & Wages	77,739	142,650	113,089	130,690	130,690
414.000 Overtime	1,811	3,360	0	2,040	2,040
418.000 Service Award	6,384	8,850	8,850	10,880	10,630
419.001 Car Allowance	14,502	16,800	16,800	16,800	16,800
421.000 FICA Taxes	67,374	69,640	64,119	70,490	69,030
422.000 Retirement Contributions	118,139	109,600	110,303	112,570	109,840
423.000 Group Insurance	105,666	100,800	92,090	100,800	100,800
424.000 Workers' Comp	26,836	29,360	12,660	20,950	20,540
425.000 Unemployment Compensation	612	0	0	0	0
426.000 Vacation/Sick Time Payment	2,295	1,470	2,446	2,430	2,430
TOTAL PERSONAL SERVICES	\$ 1,245,308	\$ 1,236,570	\$ 1,182,690	\$ 1,243,000	\$ 1,219,330
OPERATING EXPENSES:					
434.000 Other Contractual Services	163,683	126,680	81,664	96,840	96,840
440.000 Travel & Per Diem	1,410	3,410	3,410	3,290	3,290
441.000 Communications & Freight Svcs	2,701	4,520	4,520	5,240	5,240
444.000 Rentals and Leases	6,188	2,760	2,760	2,760	2,760
446.001 Repair & Maintenance - Vehicles	2,056	4,490	3,000	4,510	4,510
446.002 Repair & Maintenance - Other	770	790	790	790	790
447.000 Printing and Binding	4,184	5,330	5,330	3,930	3,930
449.000 Other Current Charges	24,999	34,620	22,000	61,220	61,220
452.001 Operating Supplies – Gasoline	3,831	7,120	6,163	7,120	7,120
452.002 Operating Supplies – Other	16,716	28,330	26,340	10,630	10,630
454.000 Pubs, Dues & Training	3,817	4,270	4,270	7,250	7,250
TOTAL OPERATING EXPENSES	\$ 230,355	\$ 222,320	\$ 157,917	\$ 203,580	\$ 203,580
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL BUILDING AND PLANNING	\$ 1,475,663	\$ 1,458,890	\$ 1,340,607	\$ 1,446,580	\$ 1,422,910

Department of Public Works

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. The Department of Public Works functions under the direction of the Public Works Director.

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.

- ❖ Maintain specific public grounds and buildings.
- ❖ Review existing infrastructure and make recommendations to the Village Manager as to possible future capital improvement needs.
- ❖ Clear roads and rights-of-way following storm events.
- ❖ Removal of graffiti and shopping carts throughout the Village.
- ❖ Develop and supervise departmental bid process for professional and/or contractual services as directed by the Village Manager.
- ❖ Cooperate with the Village’s Building and Planning Department as well as other external governmental agencies to permit Public Works projects throughout the Village.
- ❖ Provide information to other local municipalities and government agencies on engineering and construction experience.

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

Indicator	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Projected	FY 2010-11 Proposed
Number of potholes patched	45	68	30	30
Miles of roads resurfaced and/or sealed	0	3	4	0
Number of street/traffic signs erected or repaired	263	261	342	200
Number of storm drains cleaned, repaired or installed	116	116	76	75
Number of trees erected, removed or trimmed	466	611	700	800
Number of graffiti complaints corrected	157	59	34	35
Number of bid documents prepared	12	7	14	15
Number of permits reviewed	231	197	174	175
Number of inspections conducted	69	147	84	85
Completion of National Pollution Discharge Elimination System Report	1	1	1	1

Department of Public Works

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
FULL TIME					
Public Works Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant to Public Works Director	1.0	1.0	1.0	1.0	1.0
Foreman	1.0	1.0	1.0	1.0	1.0
GIS Coordinator	0.0	0.0	0.0	1.0	0.0
Laborer/Groundskeeper	2.0	0.0	0.0	0.0	0.0
Maintenance Worker I	1.0	2.0	2.0	2.0	2.0
Maintenance Worker II	0.0	1.0	1.0	1.0	1.0
Total	6.0	6.0	6.0	7.0	6.0

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **To maintain specific public grounds and buildings.**
The department maintained several Village facilities including the Municipal Center, various Village parks, and the Public Works Office and grounds.
- ❖ **Review existing infrastructure and make recommendations to the Village Manager as to possible capital improvement projects.**
As a result of the department's on-going review of the infrastructures, it has made recommendations to the Village Manager for capital improvements to the storm drainage system, and sidewalk replacement and installations.
- ❖ **Clear roads and rights-of-way following storm events.**
This is an ongoing responsibility of the department in which the staff promptly mobilizes and/or coordinates outside contractors to clear local roads and ensures public access. The department's staff continually cleans Village roadways and rights-of-way for loose debris and trash, generating an average of 30 truck loads of debris weekly.
- ❖ **Removal of graffiti and shopping carts throughout the Village.**
The Public Works Department constantly monitors and removes any graffiti within Village limits.
- ❖ **Develop and supervise departmental bid process for professional and/or contractual services as directed by the Village Manager.**
Bids were processed for such projects as sidewalk replacement and drainage improvements.

Department of Public Works

Activity Report

ACTIVITY	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010 (SIX MONTHS)	FISCAL YEAR 2010-2011 (PROJECTED)
Square Feet of Land Mowed	9,243,516	9,243,516	9,243,516	4,621,758	9,243,516
New Trees Planted	92	239	189	4	100
Storm Drains Cleaned	226	116	116	38	75
Potholes/ Streets Repaired	55	45	68	15	30
Miles of Roads Resurfaced	0	0	3	3.4	0
Downed Trees Erected	1	6	0	0	0
Street/Traffic Signs Cleared, Erected or Repaired	393	263	261	171	200
Sidewalks Repaired	128	113	108	143	290
Shopping Carts Removed	150	181	127	68	135
Swale Areas Serviced	218	182	252	177	355
Graffiti Removed	36	157	59	17	35
Public Works Permits Reviewed	298	231	197	87	175
Public Works Inspections Conducted	72	69	147*	42	85

*High volume due to closing out open Public Works permits (1998-2008).

Budget Highlights

The Personal Services decreased by \$104,340 as a result of the transfer of the GIS Coordinator position to the General Government budget. Professional Services remained at \$15,000 and covers the cost of Architects and Miscellaneous Engineering Services. Other Contractual Services decreased by \$55,110 and covers the cost of right-of-way maintenance including street tree maintenance and other miscellaneous public works activities. Travel and Per Diem was not funded this fiscal year. The Communications and Freight Services line item remained the same and includes the telephone service.

Utility Services decreased by \$13,910 and provides for electricity, water and waste disposal services. Rentals and Leases which covers equipment rental remained the same. Repair and Maintenance – Vehicle remained the same. Repair and Maintenance – Other increased by \$2,200. Other Current Charges and Office Supplies remained the same. Operating Supplies – Gasoline decreased by \$1,360. Operating Supplies – Other remained the same. Road Materials and Supplies decreased by \$3,000. Publications, Dues and Training increased \$30 and covers the cost of state and regional conferences/seminars for departmental staff. There are no Capital Outlay projects scheduled for this fiscal year. Grants and Aids is a new line item in the amount of \$50,000 to assist residents with contaminated well water.

Department of Public Works

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 320,254	\$ 399,120	\$ 406,219	\$ 337,860	\$ 329,660
414.000 Overtime	269	570	405	300	300
418.000 Service Award	3,518	5,780	5,780	5,870	5,730
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	23,899	31,280	31,886	26,450	25,820
422.000 Retirement Contributions	46,622	57,150	57,517	49,190	47,990
423.000 Group Insurance	43,619	58,800	41,991	50,400	50,400
424.000 Workers' Comp	11,524	25,060	10,806	15,530	15,160
426.000 Vacation/Sick Time Payment	1,687	3,430	2,611	1,790	1,790
TOTAL PERSONAL SERVICES	\$ 456,792	\$ 586,590	\$ 562,615	\$ 492,790	\$ 482,250
OPERATING EXPENSES:					
431.000 Professional Services	0	15,000	10,000	15,000	15,000
434.000 Other Contractual Services	142,026	163,860	100,000	108,750	108,750
440.000 Travel & Per Diem	10	0	0	0	0
441.000 Communications & Freight Svcs.	6,360	6,050	6,000	6,050	6,050
443.000 Utility Services	25,980	38,220	38,000	24,310	24,310
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	5,220	7,000	8,000	7,000	7,000
446.002 Repair & Maintenance - Other	4,182	3,080	3,080	5,280	5,280
449.000 Other Current Charges	462	1,000	1,000	1,000	1,000
451.000 Office Supplies	1,067	1,000	1,000	1,000	1,000
452.001 Operating Supplies – Gasoline	5,900	9,740	6,000	9,910	9,910
452.002 Operating Supplies – Other	12,041	10,330	10,000	10,330	10,330
453.000 Road Materials & Supplies	3,175	8,000	6,000	5,000	5,000
454.000 Pubs, Dues & Training	740	1,140	1,140	1,170	1,170
TOTAL OPERATING EXPENSES	\$ 207,163	\$ 265,420	\$ 191,220	\$ 195,800	\$ 195,800
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldgs	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GRANTS AND AIDS:					
483.000 Other Grants and Aid	0	0	0	0	50,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
TOTAL PUBLIC WORKS	\$ 663,955	\$ 852,010	\$ 753,835	\$ 688,590	\$ 728,050

Department of Parks and Recreation

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, Pinecrest Recreational Field and Evelyn Greer Park; and the maintenance of the fields at Palmetto Middle school and Pinecrest Elementary School. The Department is also responsible for the coordination of all programs and activities at the parks. The Department of Parks and Recreation functions under the direction of the Parks and Recreation Director.

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.

- ❖ Facility Management – Provide quality facilities that are exceptionally maintained which meet or exceed community expectations.
- ❖ People Resources – Continue to maintain a high degree of professionalism and moral through consistent management of people and policy/rules.

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 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Projected	FY 2009-10 Proposed
Number of recreation programs and special events offered to the public	7	3	3	3
Number of participants utilizing the athletic fields	5,045	5,720	5,750	5,750
Number of safety audits conducted in the year, per park	16	16	16	16

Department of Parks and Recreation

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
FULL TIME					
Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
Park Manager	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Park Service Aide	2.0	1.0	1.0	1.0	1.0
Receptionist	0.0	0.0	0.0	0.0	0.0
PART TIME					
Park Service Aide	25.0	20.0	20.0	20.0	20.0
Total	30.0	24.0	24.0	24.0	24.0

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **Certify Park Manager as CPR and AED instructor through the American Red Cross and keep all park staff current in their certification.**
All department staff certifications were updated and current for CPR and AED. The Park Manager will continue to pursue the teaching certification.
- ❖ **Upgrade tracking/accounting system for court reservations and concession sales by implementing a software program at Coral Pine Park.**
A spreadsheet was implemented to keep inventory control and track daily sales.
- ❖ **Continue to maintain safe, clean and organized park facilities by keeping safety audits and maintenance reports and logs.**
The park manager reviews daily logs and maintenance schedules for every park. Logs and audits are kept on file for reference when needed.

Department of Parks and Recreation

Activity Report

ACTIVITY	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010 (RPROJECTED)	FISCAL YEAR 2009-2010 (PROPOSED)
Special Events Participants				
Track or Treat-Halloween	2,500	3,000	3,000	3,000
Party Rentals				
Coral Pine Park	127	102	113	115
Evelyn Greer Park	65	50	43	50
Suniland Park	74	50	36	40
YMCA Summer Camp Participants	590	600	600	800
Tennis Camp Participants	n/a	250	250	200
Classes Participants				
Cardio Cross Training	63	85	85	85
Evening Watercolor	19	30	30	30
Athletic League Participants				
Football (Optimist of Suniland)	350	350	350	350
Basketball (Optimist of Suniland)	300	300	300	300
Baseball (Howard Palmetto)	600	600	600	600
Softball (Howard Palmetto)	250	260	250	0
Soccer (Pinecrest Premier, Miami Premier & YMCA)	780	1,250	1,250	1,250
Total	5,718	6,927	6,907	6,820

Department of Parks and Recreation

Budget Highlights

The Personal Services decreased by \$7,640 due to the transfer of personnel to the Pinecrest Gardens budget and replaced at the beginning of the pay scale. The Professional Services line item decreased by \$20,000. Other Contractual Services increased \$32,480 and provides funding for the grounds maintenance of all parks, two new recycling enclosures, extermination, janitorial and trash services, and special events funding. Travel and Per Diem decreased by \$30. Communications and Freight Services remained the same and covers the telephone service at all the parks. Utilities decreased by \$5,830 and reflects the amounts for electrical and sewer at all parks. Rental and Leases remained the same as the previous year and covers rentals for special events. Repair and Maintenance – Vehicles increased \$1,550. The Repair and Maintenance – Other line item decreased by \$34,300 and funds miscellaneous maintenance to irrigation, etc. for all park and fields. Promotional Activities remained the same. Other Current Charges decreased by \$10 and covers the annual Miami-Dade Fire Occupancy Permit for all the parks. Operating Supplies – Gas remained the same. Operating Supplies – Other increased \$4,430 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. Operating Supplies –Resale remained the same and covers the cost of products sold at the parks. Publications, Dues and Training decreased by \$200.

Department of Parks and Recreation

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 213,330	\$ 218,410	\$ 218,514	\$ 219,110	\$ 214,520
413.000 Other Salaries & Wages	258,717	247,010	221,209	243,990	243,990
414.000 Overtime	1,131	2,580	480	5,430	5,430
418.000 Service Award	3,841	4,880	4,880	5,040	4,970
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	36,573	36,710	34,335	36,390	36,030
422.000 Retirement Contributions	31,765	33,220	32,631	33,450	32,740
423.000 Group Insurance	29,316	33,600	25,413	33,600	33,600
424.000 Workers' Compensation	11,553	16,940	7,305	14,490	14,430
426.000 Vacation/Sick Time Payout	557	2,120	1,148	2,120	2,120
TOTAL PERSONAL SERVICES	\$ 592,183	\$ 600,870	\$ 551,315	\$ 599,020	\$ 593,230
OPERATING EXPENSES:					
431.000 Professional Services	0	20,000	13,400	0	0
434.000 Other Contractual Services	322,681	312,180	312,180	328,660	344,660
440.000 Travel and Per Diem	0	280	250	250	250
441.000 Communications & Freight Svcs	3,589	4,920	4,920	4,920	4,920
443.000 Utilities	91,055	96,830	91,000	91,000	91,000
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	12	2,600	2,600	4,150	4,150
446.002 Repair & Maintenance - Other	42,025	84,500	84,000	50,200	50,200
447.000 Printing & Binding	0	0	0	0	0
448.000 Promotional Activities	0	2,500	2,500	27,500	2,500
449.000 Other Current Charges	0	1,010	1,000	1,000	1,000
452.001 Operating Supplies - Gas	1,691	2,540	2,040	2,540	2,540
452.002 Operating Supplies - Other	39,179	61,570	61,570	66,000	66,000
452.572 Operating Supplies - Resale	10,552	7,600	7,600	7,600	7,600
454.000 Pubs, Dues and Training	850	1,370	1,583	1,170	1,170
TOTAL OPERATING EXPENSES	\$ 511,634	\$ 598,900	\$ 585,643	\$ 585,990	\$ 576,990
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs	113,689	0	0	0	0
464.000 Equipment and Machinery	6,510	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 120,199	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PARKS & RECREATION	\$ 1,224,016	\$ 1,199,770	\$ 1,136,958	\$ 1,185,010	\$ 1,195,220

Community Center

Function The Community Center is a 15,000 square foot facility with a fitness room, a movement room and classroom space for programs and activities. It also features a soccer field and vita course. The center is built attached to a Miami-Dade County Public Library on the property adjacent to Pinecrest Gardens. It was completed in the summer of 2008.

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

Objectives The following objectives were developed to provide a description of the anticipated accomplishments as they relate to the Village Council’s Goals and Objectives.

- ❖ Public and Community Outreach – Provide exceptional public awareness through enhanced relationships within the community
- ❖ Facility Management – Provide quality facilities that are exceptionally maintained which meet or exceed community expectations.
- ❖ Financial Resources – Create resourceful and efficient management through careful planning and communication.

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

Indicator	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Proposed	FY 2010-11 Proposed
Number of recreation programs offered.	25	45	78	81
Number of programs participants.	290*	6,333	7,078	7,195
Number of community center memberships.	349	895	539	625

* Accounts for three months of operations.

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
FULL TIME					
Park Manager	0.0	0.5	0.5	0.0	0.0
Program and Event Coordinator	0.0	0.0	0.0	1.0	1.0
Receptionist	0.0	0.0	0.0	1.0	1.0
Recreational Service Aide	0.0	1.0	1.0	1.0	1.0
PART TIME					
Recreational Service Aide	0.0	3.0	3.0	4.0	4.0
Seniors Coordinator	0.0	0.0	0.0	0.0	1.0
Total	0.0	4.5	4.5	7.0	8.0

Community Center

Fiscal Year 2009-2010 Objectives' Progress Report

This section lists the objectives developed by the department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ❖ **Promote Community center programs, classes and activities through printed material local newspapers and the Village Website.**
The Community Center programs, classes and activities are promoted via, the new Village Website, E-blasts, Facebook and printed material such as the Leisure Services and Recreation Guide. The Leisure Services and Recreation Guide is printed and mailed out to all Village of Pinecrest households and distributed at all other Village Parks. The program guide is distributed three times per year.
- ❖ **Implement the final report of the Community Center Feasibility Study as approved by Village Council.**
Staff has reviewed and submitted recommendations and current implementation of the Community Center Feasibility Study. A timeline has been established and will be reviewed and discussed with the Village Manger and the Pinecrest Community Center Advisory Committee for future goals and objectives.
- ❖ **Assist the Pinecrest Gardens Advisory Committee with programs ideas and outreach programs.**
With the restructuring of administration and management of Pinecrest Gardens the new Director will be assisting the Pinecrest Gardens Advisory Committee with out-reach programs and other goals and objectives.
- ❖ **Provide a safe, clean and organized facility for all patrons to enjoy and have a positive recreational experience.**
A Standard Operating Manual has been established to provide an organized system for facility maintenance and procedures for staff to follow in order to maintain a safe, clean and organized facility.
- ❖ **Continue to promote membership and renewals by creating membership incentives.**
A promotional discount of 25% was established as an incentive to become a member and we have added the same incentive for membership renewal. A 90 day membership category was created in order to provide a flexible option to potential members. As recommended in the Feasibility Study (Ballard* King Audit) other membership categories will be considered to establish more members.

Community Center

Activity Report

ACTIVITY	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (ACTUAL)	FISCAL YEAR 2009-2010 (SIX MONTHS)	FISCAL YEAR 2010-2011 (PROJECTED)
Classes/Programs				
ARRP	Not offered	20	45	50
60+	Not offered	65	Not offered	Not offered
Abrakadoodle Mini Doodlers	0	90	0	30
Abrakadoodle Twoosies	39	50	42	30
Abs and Glutes	Not offered	Not offered	0	50
After Schools Tutoring	Not offered	5	0	10
Ballet/Creative	Not offered	5	25	25
Ballet Technique	Not offered	15	10	25
Ballroom Dancing	Not offered	20	0	25
Basic Etiquette for Children 7-11	10	12	25	25
Basic Etiquette for Teens 12-17	0	0	0	25
Blood Pressure	Not offered	350	576	1,200
Body Sculpting	Not offered	150	202	450
Boot Camp for Women	Not offered	105	145	250
Bridge	Not offered	150	75	100
Café Con Leche	Not offered	165	592	1,000
Cardio Combo Cross	Not offered	48	45	50
Cheese 101	15	42	0	35
Chess	Not offered	48	0	25
Chinese 101	Not offered	17	6	10
College Admission	Not offered	150	188	100
Cooking Class	Not offered	10	15	20
CPR	12	48	32	45
Etiquette	Not offered	37	22	30
Evening Watercolor Series	8	84	23	50
Fencing	Not offered	108	90	100
Finance for Teen	Not offered	12	0	10
Flower and Macro Photography	6	15	Not offered	Not offered
FUNCAMPS	300	300	0	375
Gardening	Not offered	45	45	45
Guitar Class	Not offered	36	20	35
Hatha Yoga	Not offered	42	0	50
Hip Hop Kidz	Not offered	36	40	40
Hip Hop Kidz Advanced	Not offered	48	20	40
Jazz Band	Not offered	56	0	55
Jazz for Kids	Not offered	25	15	25
Jiving Jazz	Not offered	180	88	175
Jewelry Construction	*	14	0	10
Kickboxing	17	Not offered	0	15
Kidokinetics	Not offered	60	45	50
Kix 4 Kids	Not offered	Not offered	10	10
Line Dancing	Not offered	241	346	350
Little Hands Creations	Not offered	10	15	15

Community Center

ACTIVITY	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (ACTUAL)	FISCAL YEAR 2009-2010 (SIX MONTHS)	FISCAL YEAR 2010-2011 (PROJECTED)
Mat Pilates	18	190	120	150
Mommy and Me Ballet	Not offered	Not offered	4	10
Music Together	120	420	510	1,000
Never Pay Retail for College	Not offered	98	120	150
Nutrition Healthy Series	Not offered	30	15	30
Orchid Lectures	Not offered	55	24	35
Photography	6	4	Not offered	10
Photography in the Gardens	8	130	Not offered	Not offered
Pilates	Not offered	90	152	250
Pinecrest Judo	Not offered	92	98	200
Pre-Natal Yoga	Not offered	8	0	10
Plus Fitness	Not offered	50	70	175
Plus+	Not offered	50	70	175
Public Speaking	Not offered	4	0	10
Put a Bit of Sparkle in Your Wine	20	28	0	30
Salsa	Not offered	52	69	75
SAT Test Preparation	33	5	0	15
Saving for College	0	40	0	25
Self Defense	11	10	Not offered	25
SharpMinds Music Academy	19	200	202	400
Show Choir	Not offered	28	0	30
Social Skills Group	Not offered	25	15	25
Spanish 101	Not offered	0	12	25
Stomp	Not offered	19	0	20
Stroller Fitness	27	45	32	45
Tai Chi	Not offered	15	45	50
Tango Into the Night	Not offered	12	0	20
Teen Conditioning	11	15	0	20
The Bootcamp	Not offered	32	0	45
The Workout	Not offered	1,320	798	1,400
Theatre Institute	Not offered	45	49	65
Tibetan Geomancy	Not offered	8	Not offered	10
United Healthcare Golden Program	Not offered	42	0	45
Watercolor Classes	8	5	16	15
Watercolor Workshop	18	12	60	50
Yoga	13	48	0	75
Yoga Iyengar	50	55	12	50
Yoga and Baby	Not offered	12	0	20
Youth Media Project	Not offered	Not offered	3	10
Youth Strength and Conditioning	Not offered	5	0	10
Zumba	Not offered	120	250	250
TOTAL PARTICIPANTS	769	6,333	5,548	7,195

Community Center

Budget Highlights

The Personal Services decreased by \$20,740 and covers the addition of a part-time senior programming position. Professional Services funds line item was eliminated. Other Contractual Services includes funding for floor cleaning, exterminator and trash removal totaling and increased by \$36,960. Communications and Freight Services decreased by \$1,600 and covers the telephone and internet service as well as postage. Utilities remained the same and reflects the amounts for electrical and water/sewer. Rentals and Leases remained at \$1,000. The Repair and Maintenance – Other line item increased by \$6,500. Printing and Binding funds the printing needs, including brochures, and remained the same. Other Current Charges decreased \$40. The Office Supplies line item remained the same. Operating Supplies – Other increased by \$17,090. Capital Outlay – Improvements Other Than Buildings is funded in the Capital Projects Fund.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 52,720	\$ 101,250	\$ 91,851	\$ 102,730	\$ 100,240
413.000 Other Salaries & Wages	52,451	42,960	49,492	43,260	64,010
414.000 Overtime	1,363	2,250	1,727	1,450	1,450
418.000 Service Award	141	510	386	600	580
421.000 FICA Taxes	8,198	11,390	11,295	11,350	12,750
422.000 Retirement Contributions	6,854	13,160	11,848	13,360	13,030
423.000 Group Insurance	9,492	25,200	10,118	25,200	25,200
424.000 Workers' Compensation	1,331	4,530	1,953	3,910	5,570
426.000 Vacation/Sick Time Payout	267	1,120	0	280	280
TOTAL PERSONAL SERVICES	\$ 132,817	\$ 202,370	\$ 178,670	\$ 202,140	\$ 223,110
OPERATING EXPENSES:					
431.000 Professional Services	4,241	28,000	28,000	0	0
434.000 Other Contractual Services	303,820	262,150	333,150	299,110	299,110
440.000 Travel and Per Diem	0	0	100	0	0
441.000 Communications & Freight Svcs	12,312	36,140	35,000	24,540	34,540
443.000 Utilities	45,920	48,620	48,620	37,060	37,060
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.002 Repair & Maintenance – Other	16,302	5,000	7,500	11,500	11,500
447.000 Printing and Binding	16,735	28,950	28,790	28,950	28,950
448.000 Promotional Activities	2,138	0	0	20,000	20,000
449.000 Other Current Charges	68	700	700	660	660
451.000 Office Supplies	11,959	10,000	9,778	10,000	10,000
452.002 Operating Supplies - Other	19,043	16,820	16,820	27,910	33,910
454.000 Pubs, Dues and Training	0	0	500	0	0
TOTAL OPERATING EXPENSES	\$ 432,538	\$ 437,380	\$ 509,958	\$ 460,730	\$ 476,730
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	0	10,000	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 10,000	\$ 0	\$ 0	\$ 0
TOTAL COMMUNITY CENTER	\$ 565,355	\$ 649,750	\$ 688,628	\$ 662,870	\$ 699,840

Pinecrest Gardens

Function

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

Pinecrest Gardens 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. The property is historically significant because it is a fine example of a type of early 20th Century Florida tourist attraction containing several fine examples of vernacular limestone architecture dating back to the mid-1930s.

Objectives

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

- ❖ Launch at least 2 new horticultural educational programs, one of which is devoted to special needs.
- ❖ Launch a performing arts schedule to include music, theater and dance at the Banyan Bowl.
- ❖ Begin Banyan Bowl restoration.
- ❖ Continue building volunteer/docent corps.
- ❖ Increase usage of our rental venues by 10%.
- ❖ Update the Management Plan.
- ❖ Add at least one major festival.
- ❖ Bring into the family at least one or two plant societies.

Pinecrest Gardens

Performance Measures

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

Indicator	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Proposed	FY 2010-11 Proposed
Number of programs offered	5	1	1	8
Number of program participants	350	20	7	3,300
Number of community events	4	3	6	6

Authorized Positions

Position	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011
FULL TIME					
Pinecrest Gardens Director	1.0	0.0	0.0	1.0	1.0
Banyan Bowl Facilities Director	0.0	0.0	0.0	0.0	1.0
Administrative Assistant	0.0	0.0	0.0	0.0	1.0
Operations Manager	1.0	0.5	0.5	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
Assistant Program and Event Coordinator	1.0	1.0	1.0	0.0	0.0
Laborer/Groundskeeper	3.0	3.0	3.0	3.0	3.0
Park Service Aide	1.0	1.0	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0	1.0	0.0
PART TIME					
Park Service Aide	13.0	12.0	12.0	12.0	12.0
Production Assistant	0.0	0.0	0.0	0.0	1.0
Banyan Bowl Aide	0.0	0.0	0.0	0.0	1.0
Total	23.0	20.5	20.5	21.0	24.0

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the Department for the prior year and includes an explanatory paragraph detailing the department's activities related to the objectives.

❖ **Foster the development of a volunteer program to help further the department's goals.**

The department has created an entire section for volunteers in the Village's web site, defined the job descriptions of the positions and revised the Volunteer Application. A complete volunteer plan has been drafted and staff has started recruitment through various outlets. The brochures, media campaign and aggressive recruitment will begin in October for the 2010-11 fiscal year.

Pinecrest Gardens

- ❖ **Foster the development of a Docent program to improve educational opportunities for patrons and increase visitor participation.**
The Docent Handbook is currently being reviewed and amended. This program will come on the heels of volunteer recruitment.
- ❖ **Facilitate and implement the Botanical Master Plan created by the Pinecrest Gardens Botanical Committee and adopted by Village Council.**
The Botanical Master Plan was updated, revised and accepted by resolution by the Village Council. All work outlined in the plan is on schedule.
- ❖ **Identify granting agencies and apply for grants for restoration and programming.**
The Director completed a grant writing workshop by the Miami Dade Cultural Affairs Department and will apply for the grant in September. Additionally, staff is writing a series of corporate sponsorship proposals to take out to the business community, have begun seeking entitlement endowments to name the Banyan Bowl, and are searching out advertising and underwriting opportunities for brochures, signage and events

Activity Report

ACTIVITY	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010 (SIX MONTHS)	FISCAL YEAR 2010-2011 (PROJECTED)
Special Events				
Art Festival	7,214	7,400	5,933	7,500
Backyard Paradise	1,917	1,890	2,070	2,200
Dad's Brew and BBQ	Not offered	Not offered	107	Not offered
Eggstravaganza	1,813	2,075	2,258	2,500
Earth Day Festival	Not offered	Not offered	2,500	3,000
Holiday Festival	Not offered	Not offered	Not offered	3,000
Moms and Mimosas	Not offered	Not offered	113	Not offered
Youth Arts Festival	Not offered	Not offered	Not offered	3,000
Total Event Participants	13,444	11,365	12,981	21,200

Pinecrest Gardens

ACTIVITY	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010 (SIX MONTHS)	FISCAL YEAR 2010-2011 (PROJECTED)
Classes/Programs				
Butterfly Garden (Autism)	Not offered	Not offered	Not offered	30
From the Ground Up Botanical Series	Not offered	Not offered	Not offered	100
Garden Cinema	Not offered	Not offered	Not offered	1,000
Garden Gallery	Not offered	Not offered	Not offered	6
Jazz Series	Not offered	Not offered	Not offered	2,100
Magic Technique Classes	Not offered	Not offered	Not offered	15
Roots Restoration Project	Not offered	Not offered	Not offered	24
Theatre Camp	Not offered	20	7	25
Total Classes Participants	0	20	7	3,300
TOTAL PARTICIPANTS	13,444	11,385	12,988	24,500
Pinecrest Gardens Rentals Fieldtrips, Weddings, Birthdays	226	280	90	290

Budget Highlights

The Personal Services increased by \$173,730 and reflects the addition of the Banyan Bowl director and two support positions. Professional Services decreased by \$50,500 and provides veterinarian and other services. Other Contractual Services increased \$37,590 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services. Travel and Per Diem increased by \$90. The Communications and Freight Services line item increased by \$2,580 and provides funds for telephone service and postage. Utility Service decreased by \$2,760. Rentals and Leases increased \$19,710 and funds emergency equipment rentals and special events. Repair and Maintenance-Vehicles decreased by \$690. The Repairs and Maintenance-Other increased by \$5,600 and provides funds for irrigation, septic tank servicing, building maintenance and general maintenance. The Promotional Activities line item increased by \$64,200 and provides banners, flyers and advertising.

Other Current Charges and Obligations decreased by \$220. Office Supplies remained the same. Operating Supplies – Gas decreased by \$1,110. Operating Supplies – Other increased \$44,900 and covers improvements listed in the Botanical Master Plan, and the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies. Operating Supplies-Resale increased \$4,500 and purchases items for resale. Publications, Dues and Training increased by \$1,760.

Capital Outlay – Improvements Other Than Buildings is budgeted in the Capital Projects Fund.

Pinecrest Gardens

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 318,332	\$ 406,110	\$ 361,248	\$ 491,070	\$ 480,580
413.000 Other Salaries & Wages	133,808	136,570	134,264	198,540	198,780
414.000 Overtime	2,624	2,540	4,660	2,950	2,950
418.000 Service Award	2,383	3,700	3,700	4,640	4,540
419.000 Car Allowance	0	0	3,090	5,400	5,400
421.000 FICA Taxes	34,896	42,470	37,990	53,500	52,710
422.000 Retirement Contributions	41,367	57,040	49,101	68,520	67,040
423.000 Group Insurance	52,770	75,600	54,428	84,000	84,000
424.000 Workers' Compensation	11,587	19,750	8,516	21,940	21,890
425.000 Unemployment Compensation	833	0	0	0	0
426.000 Vacation/Sick Time Payout	267	2,500	2,248	2,120	2,120
TOTAL PERSONAL SERVICES	\$ 598,867	\$ 746,280	\$ 659,245	\$ 932,680	\$ 920,010
OPERATING EXPENSES:					
431.000 Professional Services	2,238	54,000	55,000	3,500	3,500
434.000 Other Contractual Services	119,962	101,600	108,000	139,190	139,190
440.000 Travel and Per Diem	131	160	265	250	250
441.000 Communications & Freight Svcs	3,688	3,500	12,000	6,080	6,080
443.000 Utilities	58,955	58,000	58,000	55,240	55,240
444.000 Rental & Leases	643	2,000	2,000	21,710	21,710
446.001 Repair & Maintenance - Vehicles	2,364	3,460	3,460	2,270	2,270
446.002 Repair & Maintenance - Other	74,949	59,950	140,000	65,550	65,550
447.000 Printing & Binding	6,617	0	582	0	0
448.000 Promotional Activities	60,676	102,500	76,000	166,700	166,700
449.000 Other Current Charges	150	1,440	1,440	1,170	1,170
451.000 Office Supplies	89	5,000	5,000	5,000	5,000
452.001 Operating Supplies - Gas	1,214	2,720	2,720	1,610	1,610
452.002 Operating Supplies - Other	154,165	107,860	170,000	152,760	152,760
452.572 Operating Supplies - Resale	20,945	15,500	15,500	20,000	20,000
454.000 Pubs, Dues and Training	1,640	3,790	3,790	2,030	2,030
TOTAL OPERATING EXPENSES	\$ 508,426	\$ 521,480	\$ 653,757	\$ 643,060	\$ 643,060
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs	2,966	0	0	0	0
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 2,966	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PINECREST GARDENS	\$ 1,110,259	\$ 1,267,760	\$ 1,313,002	\$ 1,575,740	\$ 1,563,070

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 The transfer out from the General Fund to the Debt Service Fund is \$1,557,550, a decrease of \$77,420. The transfer out to the Hardwire 911 Fund is \$8,000, a decrease of \$8,000. The transfers out to the Wireless 911 Fund is \$12,000.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
TRANSFERS OUT:					
491.105 Hardwire Fund	\$ 0	\$ 16,000	\$ 16,000	\$ 8,000	\$ 8,000
491.106 Wireless Fund	0	0	10,000	12,000	12,000
491.201 Debt Service Fund	1,479,873	1,634,970	1,510,900	1,652,550	1,557,550
491.301 Capital Projects Fund	<u>420,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS OUT	\$ 1,899,873	\$ 1,650,970	\$ 1,536,900	\$ 1,672,550	\$ 1,577,550

Stormwater Utility Fund

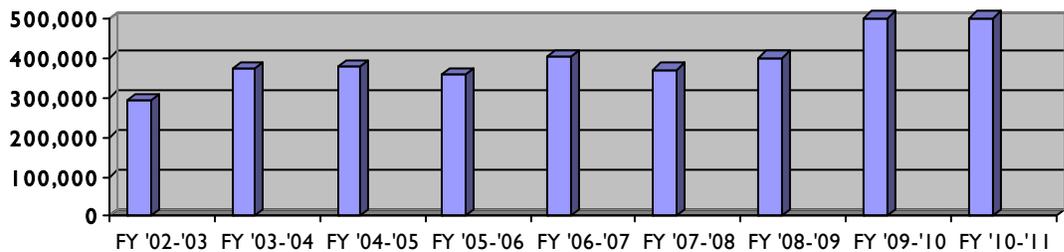
Function

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

Stormwater Fees

The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an “Equivalent Residential Unit” (ERU). Resolution 2010-9 set the ERU at \$4.00 per month. All residential units, including single-family homes, condominiums, apartments, duplex, townhouse or mobile home, are charged the fee rate for one ERU or \$4.00 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The fee is determined through the use of a formula by the rate of one ERU (\$4.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village’s only proprietary fund and uses the accrual basis of accounting. The funds derived from this source should level off at the proposed estimate.

Trend Information

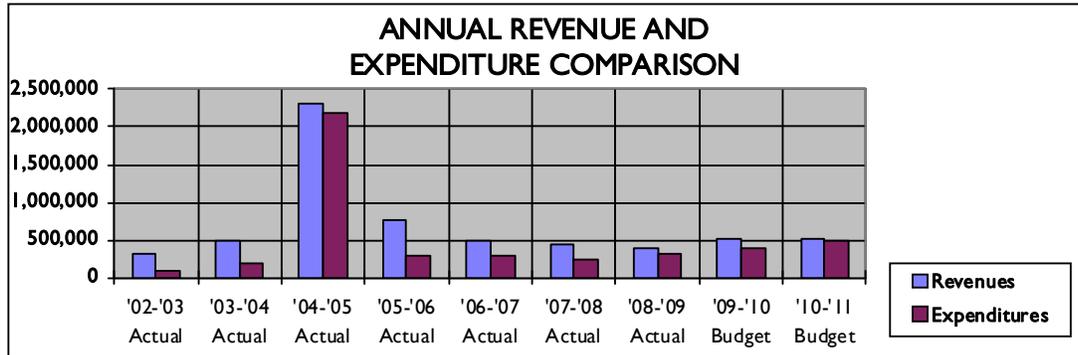


The money collected by Pinecrest from the stormwater utility fee goes into a separate Stormwater Utility Fund for maintenance of existing catch basins, stormwater drains and canal system, and future construction of new facilities as may be recommended upon the development of the Stormwater Master Plan.

Stormwater Utility Fund Summary

The Fiscal Year 2010-2011 Budget identifies a total of \$525,000 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$4.00 per ERU to provide funding for current capital projects. Expenditures, projected at \$898,240, experienced a \$115,060 increase from the prior year. The Capital Outlay Improvements Other Than Buildings line item remained at \$400,000 and provides funding for stormwater system improvements. The budget projects a \$5,987,551 retained earnings balance on September 30, 2011. The retained earnings consist of \$5,185,493 invested in capital assets, and \$802,058 in unrestricted funds.

Stormwater Utility Fund



Budget Highlights

Professional Services remained at \$75,000 and funds miscellaneous boring tests and surveys, dry weather monitoring of outfalls, and other miscellaneous engineering services. The Other Contractual Services line item remained at \$115,990 and covers the cost of canal and storm drain maintenance as well as the construction of drains at various locations in the Village. Administrative Services – In Kind provides funding for overhead expenses and increased \$45,450. Communications and Freight remained the same and funds postage for mass mailings such as the Stormwater Utility Bill. Utility Services was funded at \$5,100 and provides funds for trash removal for debris cleared from the canal system. Repair and Maintenance – Other increased by \$4,610 and funds the repair of catch basins, grates, cross pipes, and software maintenance. Printing and Binding increased by \$1,500. Other Current Charges and Obligations remained the same as the previous year and covers the lien recording charges and to design and post new canal signs. Depreciation is budgeted at \$103,000 and reflects the wear and tear on the drainage system. Capital Outlay – Improvements Other Than Buildings is \$400,000 which covers the cost of canal embankment and culvert headwall repairs, and the completion of the canal dredging project.

Stormwater Utility Fund

CLASSIFICATION	2008-09 ACTUAL	2009-2010 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING RETAINED EARNINGS	\$ 6,471,121	\$ 6,302,664	\$ 6,553,489	\$ 6,360,791	\$ 6,360,791
REVENUES:					
337.300 FEMA Grant	0	0	142,674	0	0
343.900 Stormwater Utility Fees	374,680	500,000	439,318	500,000	437,500
361.000 Interest Earnings	<u>19,261</u>	<u>20,600</u>	<u>8,000</u>	<u>25,000</u>	<u>25,000</u>
TOTAL REVENUES	\$ 393,941	\$ 520,600	\$ 589,992	\$ 525,000	\$ 462,500
TOTAL AVAILABLE RESOURCES	\$ 6,865,062	\$ 6,823,264	\$ 7,143,481	\$ 6,885,791	\$ 6,823,291
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	65,260	75,000	75,000	75,000	75,000
434.000 Other Contractual Services	99,767	115,990	116,000	115,990	115,990
434.001 Admin. Service, In-kind, GF	35,080	68,220	68,220	176,170	113,670
441.000 Communications & Freight	1,327	3,000	3,000	3,000	3,000
443.000 Utility Services	3,159	5,100	5,100	5,100	5,100
446.002 Repair & Maintenance Other	900	5,400	5,400	10,010	10,010
447.000 Printing and Binding	3,024	5,470	5,470	6,970	6,970
449.000 Other Current Charges & Oblig.	634	3,000	2,500	3,000	3,000
459.950 Depreciation	<u>102,422</u>	<u>102,000</u>	<u>102,000</u>	<u>103,000</u>	<u>103,000</u>
TOTAL OPERATING EXPENSES	\$ 311,573	\$ 383,180	\$ 382,690	\$ 498,240	\$ 435,740
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	<u>0</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
TOTAL EXPENDITURES	\$ 311,573	\$ 783,180	\$ 782,690	\$ 898,240	\$ 835,740
RETAINED EARNINGS:					
Invested in Capital Assets	4,590,493	5,251,865	4,888,493	5,185,493	5,185,493
Unrestricted	<u>1,962,996</u>	<u>788,219</u>	<u>1,472,298</u>	<u>802,058</u>	<u>802,058</u>
TOTAL RETAINED EARNINGS	\$ 6,553,489	\$ 6,040,084	\$ 6,360,791	\$ 5,987,551	\$ 5,987,551

Transportation Fund

Function

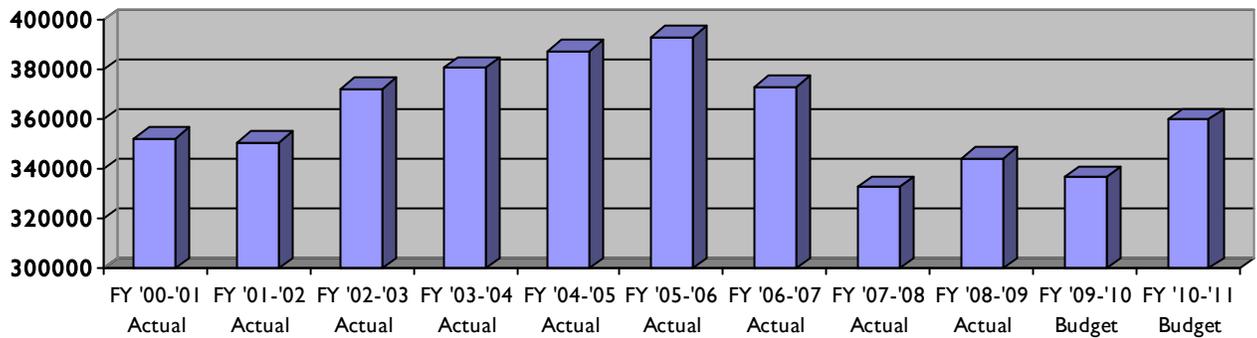
This fund manages various sources of funds to be utilized for transportation purposes. Sources of revenues include the local option gas tax (\$.06), the new local option fuel tax (\$.03), and the Miami-Dade County Transportation Tax.

Section 336.025(7) of the Florida Statutes, defines “transportation expenditures” to include those expenditures by the local government from local or state-share revenue sources, excluding expenditures of bond proceeds, for the following programs:

- ❖ Public transportation operations and maintenance
- ❖ Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- ❖ Roadway and right-of-way drainage
- ❖ Street lighting
- ❖ Traffic signs, traffic engineering, signalization, and pavement markings
- ❖ Bridge maintenance and operation
- ❖ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Local Option Gas Tax

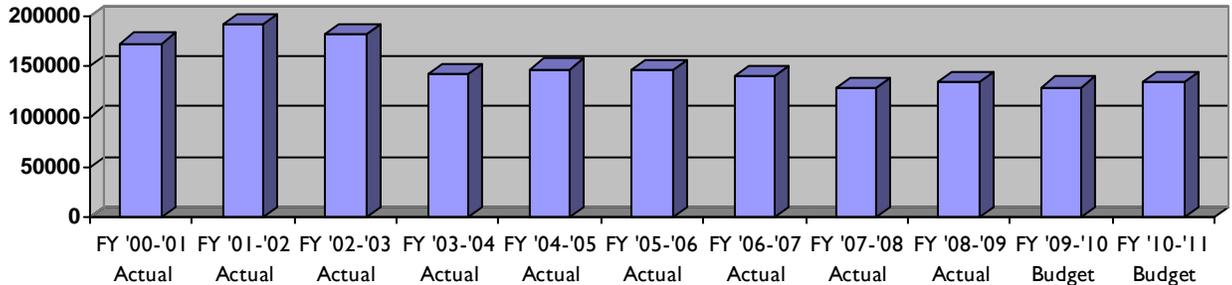
Section 336.025 (1)(a) of the Florida Statutes authorizes the levy of the \$.06 local option gas tax to be used for transportation purposes. Revenue estimates are projected by the State of Florida each year.



Transportation Fund

New Local Option Fuel Tax

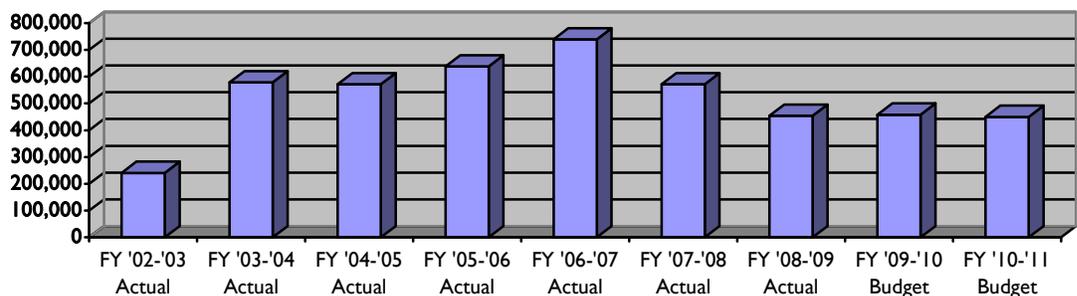
Section 333.026 (3)(b) of the Florida Statutes authorizes the levy of an additional \$.03 local option fuel tax which meet the requirements for capital transportation expense.



Miami-Dade County Transportation Tax

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

- ❖ Each municipality shall apply 20% of its share of surtax proceeds towards transit, such as bus service, bus pullout bays, shelters, and any other transit-related infrastructure. Any municipality that cannot apply the 20% portion of surtax proceeds it receives may contract with the County via the Citizen's Independent Transportation Trust (CITT) for the County to apply such proceeds on a County project that enhances traffic mobility within the city and immediately adjacent areas. These funds are now presented in the CITT Public Transit Fund.
- ❖ If the Village cannot expend such proceeds in accordance with the established criteria, proceeds shall be carried over and added to the overall portion of the surtax proceeds to be distributed to the cities in the ensuing year and shall be utilized solely for the transit uses enumerated herein.
- ❖ Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.

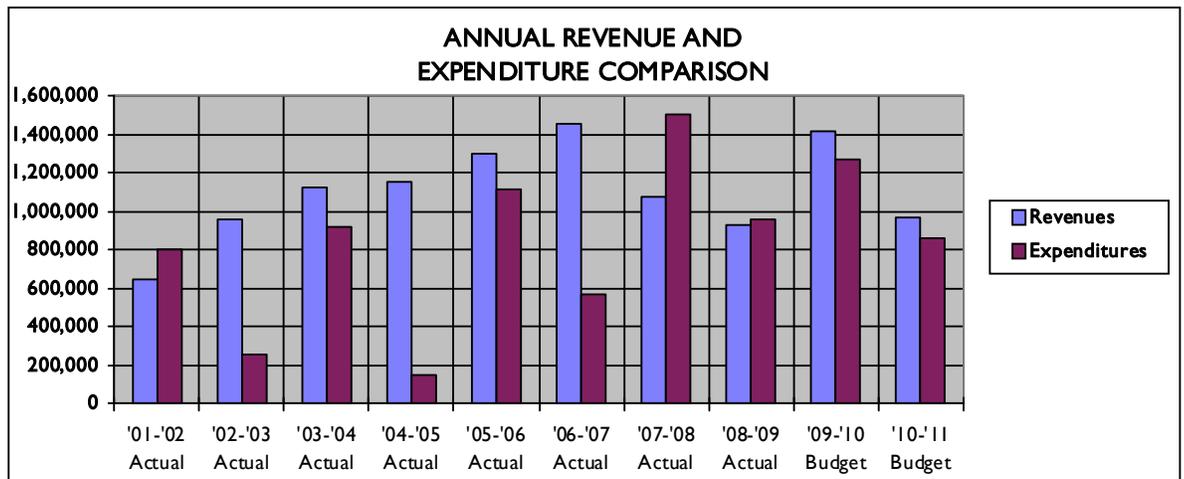


Transportation Fund

Transportation Fund Summary

The Fiscal Year 2010-2011 Budget identifies a total of \$965,000 in revenues for the Transportation Fund. This represents a \$454,660 decrease in revenues for this fund. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures projected for next year are \$810,390, which will fund the following:

CAPITAL PROJECTS	
Sidewalk and bikeway improvements	150,000
USI Intersection Improvements Construction	350,000
TOTAL CAPITAL PROJECTS	\$ 500,000
OPERATIONAL SERVICES	
Professional Services	\$ 250,000
Red Road Street Lighting	14,400
Road Materials, Supplies and Traffic Control Devices	70,000
TOTAL OPERATIONAL SERVICES	\$ 334,400
Transfers to other funds-Debt Service Fund (one acre portion of the Parrot Jungle and Gardens acquisition)	\$ 25,990
TOTAL TRANSFERS	\$ 25,990
TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS	\$ 860,390



Transportation Fund

Budget Highlights

The Professional Services line item increased \$50,000 and funds engineering services for miscellaneous curb and gutter work, traffic and bridge maintenance studies, and a Safe Routes to School consultant. Red Road Street Lighting account remained the same and includes street lighting costs for a portion of Red Road. Road Materials and Supplies decreased \$20,000. Transfer to Debt Service increased by \$70. Capital Outlay – Improvements Other than Buildings decreased by \$440,000 and funds sidewalk and road repair and reconstruction, and the USI intersection improvements.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 3,909,674	\$ 3,367,051	\$ 3,886,363	\$ 4,036,562	\$ 4,036,562
REVENUES:					
312.400 Local Option Gas Tax	344,296	336,830	340,712	360,000	360,000
312.401 New Local Option Gas Tax	133,913	129,510	130,929	135,000	135,000
331.490 Federal Stimulus Trans. Grant	0	440,000	440,000	0	0
335.190 Dade County Transportation Tax	453,807	458,320	447,878	450,000	450,000
335.191 MPO Grant	0	0	0	0	40,000
361.000 Interest Earnings	<u>2,374</u>	<u>55,000</u>	<u>16,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL REVENUES	\$ 934,390	\$ 1,419,660	\$ 1,375,519	\$ 965,000	\$ 1,005,000
TOTAL AVAILABLE RESOURCES	\$ 4,844,064	\$ 4,786,711	\$ 5,261,882	\$ 5,001,562	\$ 5,041,562
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	26,995	200,000	150,000	200,000	250,000
443.001 Red Road Street Lighting	60,396	14,400	14,400	14,400	14,400
453.000 Road Materials & Supplies	<u>74,630</u>	<u>95,000</u>	<u>95,000</u>	<u>70,000</u>	<u>70,000</u>
TOTAL OPERATING EXPENSES	\$ 162,021	\$ 309,400	\$ 259,400	\$ 284,400	\$ 334,400
TRANSFERS:					
491.107 Transfers to CITT Public Transit	0	0	0	0	0
491.201 Transfers Out to Debt Service	<u>26,000</u>	<u>25,920</u>	<u>25,920</u>	<u>25,990</u>	<u>25,990</u>
TOTAL TRANSFERS	\$ 26,000	\$ 25,920	\$ 25,920	\$ 25,990	\$ 25,990
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs.	769,680	940,000	940,000	500,000	500,000
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 769,680	\$ 940,000	\$ 940,000	\$ 500,000	\$ 500,000
TOTAL EXPENDITURES	\$ 957,701	\$ 1,275,320	\$ 1,225,320	\$ 810,390	\$ 860,390
TOTAL FUND BALANCE	\$ 3,886,363	\$ 3,511,391	\$ 4,036,562	\$ 4,191,172	\$ 4,181,172

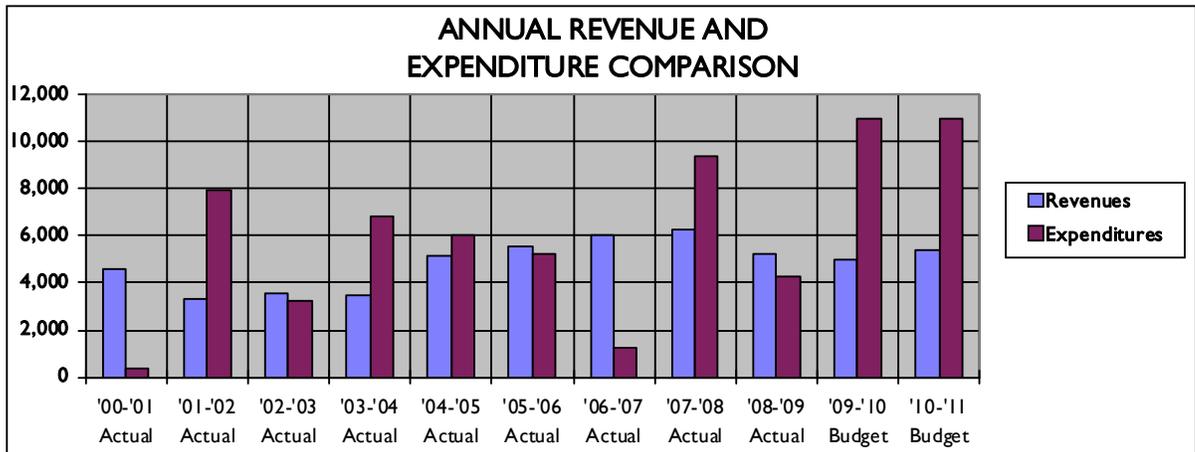
Police Education Fund

Function

The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly referred to as “second dollar funding” governed by Florida Statute 932.7055 (4(a)). The court cost is assessed against every person convicted for violation of a state penal or criminal statute or convicted for violation of a state penal or criminal statute or convicted for violation of a municipal or county ordinance within the Village of Pinecrest.

Police Education Fund Summary

The Fiscal Year 2010-2011 Budget identifies a total of \$5,380 of revenues for the Police Education Fund. The Police Education Fund is funded by monies collected from fines and court judgments as a result of law enforcement by the Pinecrest Police Department. The expenditures projected for next year are \$10,940 for police training. The budget is projecting a \$1,102 fund balance for the Police Education Fund at the end of the Fiscal Year.



Police Education Fund

Budget Highlights

Total of \$4,540 was allocated toward Travel and Per Diem to cover the cost of Crime Prevention Seminars, Community Oriented Policing Seminar, DARE Certification classes, and Gang Resistance and Education Training. Operating Supplies – Other allocates \$500 to fund VCR Recording Tapes. Publications, Dues and Training remained the same and funds Police Management and Supervisor training, Detective and Crime Scene Training and other training.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 8,991	\$ 7,798	\$ 9,984	\$ 6,662	\$ 6,662
REVENUES:					
351.000 Judgments and Fines - Court	5,065	4,830	4,303	5,180	5,180
361.000 Interest Earnings	<u>170</u>	<u>180</u>	<u>138</u>	<u>200</u>	<u>200</u>
TOTAL REVENUES	\$ 5,235	\$ 5,010	\$ 4,441	\$ 5,380	\$ 5,380
TOTAL AVAILABLE RESOURCES	\$ 14,226	\$ 12,808	\$ 14,425	\$ 12,042	\$ 12,042
EXPENDITURES:					
OPERATING EXPENSES:					
440.000 Travel & Per Diem	1,209	4,540	2,883	4,540	4,540
452.002 Operating Supplies-Other	0	500	300	500	500
454.000 Publications, Dues, Training	<u>3,033</u>	<u>5,900</u>	<u>4,580</u>	<u>5,900</u>	<u>5,900</u>
TOTAL OPERATING EXPENSES	\$ 4,242	\$ 10,940	\$ 7,763	\$ 10,940	\$ 10,940
TOTAL EXPENDITURES	\$ 4,242	\$ 10,940	\$ 7,763	\$ 10,940	\$ 10,940
TOTAL FUND BALANCE	\$ 9,984	\$ 1,868	\$ 6,662	\$ 1,102	\$ 1,102

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

Police Forfeiture Fund Summary The Fiscal Year 2010-2011 Budget identifies a total of \$520 in revenues for the Police Forfeiture Fund. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act. It is anticipated that the fund balance will be \$76,760 on September 30, 2011.

Budget Highlights The Fiscal Year 2010-2011 Budget identifies a total of \$520 in revenues. The interest earnings are projected to increase by \$500 from the previous fiscal year. There are expenditures budgeted totaling \$42,660 which will be used for capital equipment, and includes a new line item, Additional Legal Services.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 398	\$ 6,172	\$ 6,210	\$ 93,900	\$ 93,900
REVENUES:					
342.001 Judgments and Fines - Court	5,750	0	93,710	0	0
361.000 Interest Earnings	62	20	480	520	520
364.000 Sale of Assets	0	0	0	0	0
	<u>0</u>				
TOTAL REVENUES	\$ 5,812	\$ 20	\$ 94,190	\$ 520	\$ 520
TOTAL AVAILABLE RESOURCES	\$ 6,210	\$ 6,192	\$ 100,400	\$ 94,420	\$ 94,420
EXPENDITURES:					
OPERATING EXPENSES:					
431.002 Additional Legal Services	0	0	0	0	25,000
440.000 Travel & Per Diem	0	0	0	0	0
454.000 Publications, Dues, Training	0	0	0	0	0
464.000 Machinery & Equipment	0	6,100	6,500	17,660	17,660
	<u>0</u>				
TOTAL OPERATING EXPENSES	\$ 0	\$ 6,100	\$ 6,500	\$ 17,660	\$ 42,660
TOTAL EXPENDITURES	\$ 0	\$ 6,100	\$ 6,500	\$ 17,660	\$ 42,660
TOTAL FUND BALANCE	\$ 6,210	\$ 92	\$ 93,900	\$ 76,760	\$ 51,760

Hardwire 911 Fund

Function The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Florida Statute 365.171 authorizes the state to collect and distribute monies from hardwire (land lines) to be used to manage the 911 emergency phone system. The funds may be used to provide emergency dispatch systems, training, communications, maintenance and repairs, and related capital asset purchases. Previously, these services were provided in the General Fund.

Hardwire 911 Summary The Fiscal Year 2010-2011 Budget identifies a total of \$67,180 in revenues, a decrease of \$10,370. There will be \$59,100 collected in 911 fees, a decrease of \$2,370. Interest earnings remained the same. There is a transfer of \$8,000 from the General Fund.

Budget Highlights The Fiscal Year 2010-2011 Budget identifies \$64,600 in expenditures. The Contractual Services line item decreased \$22,270 and provides dispatching services. Communications and Freight decreased by \$830; and, Maintenance and Repairs increased by \$6,380. Publications, Dues and Training decreased \$20.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 20,007	\$ 4,538	\$ 7,008	\$ 24,268	\$ 24,268
REVENUES:					
337.911 911 Fees	61,391	61,470	60,646	59,100	59,100
361.000 Interest Earnings	60	80	40	80	80
381.001 Transfers from General Fund	0	16,000	16,000	8,000	8,000
TOTAL REVENUES	\$ 61,451	\$ 77,550	\$ 76,686	\$ 67,180	\$ 67,180
TOTAL AVAILABLE RESOURCES	\$ 81,458	\$ 82,088	\$ 83,694	\$ 91,448	\$ 91,448
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	67,455	67,320	54,516	45,050	45,050
441.911 Communications & Freight, 911	3,213	8,310	3,115	7,480	7,480
446.911 Repair & Maintenance, 911	2,890	3,940	606	10,320	10,320
454.911 Publications, Dues & Training, 911	892	1,770	1,189	1,750	1,750
TOTAL OPERATING EXPENSES	\$ 74,450	\$ 81,340	\$ 59,426	\$ 64,600	\$ 64,600
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 74,450	\$ 81,340	\$ 59,426	\$ 64,600	\$ 64,600
ENDING FUND BALANCE	\$ 7,008	\$ 748	\$ 24,268	\$ 26,848	\$ 26,848

Wireless 911 Fund

Function The Wireless 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Florida Statute 365.172 authorizes the state to collect and distribute monies from wireless phones to be used to manage the 911 emergency phone system. The funds may be used to provide emergency dispatch systems, training, communications, maintenance and repairs, and related capital asset purchases. Previously, these services were provided in the General Fund.

Wireless 911 Summary The Fiscal Year 2010-2011 Budget identifies a total of \$49,940 in revenues. There will be \$37,800 collected in 911 fees, a decrease of \$30. Interest earnings remained the same. Transfers from the General Fund totaled \$12,000.

Budget Highlights The Fiscal Year 2010-2011 Budget identifies \$42,730 in expenditures. The Contractual Services line item decreased by \$14,640, and provides dispatching services. Communications and Freight decreased by \$550, and Repairs and Maintenance increased by \$4,220. Publications, Dues and Training remained the same.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 23,218	\$ 18,943	\$ 15,841	\$ 24,297	\$ 24,297
REVENUES:					
337.911 911 Fees	37,345	38,100	37,546	37,800	37,800
361.000 Interest Earnings	132	140	50	140	140
381.001 Transfer from General Fund	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>12,000</u>	<u>12,000</u>
TOTAL REVENUES	\$ 37,477	\$ 38,240	\$ 47,596	\$ 49,940	\$ 49,940
TOTAL AVAILABLE RESOURCES	\$ 60,695	\$ 57,183	\$ 63,437	\$ 74,237	\$ 74,237
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	40,571	44,430	35,979	29,790	29,790
440.911 Travel & Per Diem, 911	0	0	0	0	0
441.911 Communications & Freight, 911	1,823	5,490	2,059	4,940	4,940
446.911 Repair & Maintenance, 911	1,803	2,610	343	6,830	6,830
452.911 Operating Supplies, 911	0	0	0	0	0
454.911 Publications, Dues & Training, 911	<u>657</u>	<u>1,170</u>	<u>759</u>	<u>1,170</u>	<u>1,170</u>
TOTAL OPERATING EXPENSES	\$ 44,854	\$ 53,700	\$ 39,140	\$ 42,730	\$ 42,730
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 44,854	\$ 53,700	\$ 39,140	\$ 42,730	\$ 42,730
ENDING FUND BALANCE	\$ 15,841	\$ 3,483	\$ 24,297	\$ 31,507	\$ 31,507

CITT Public Transit Fund

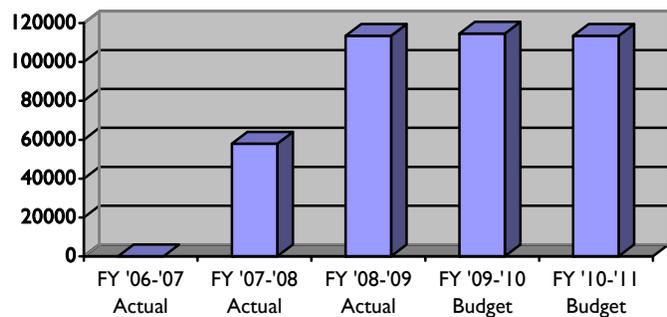
Function

This fund manages monies to be utilized for transportation purposes. It was created to meet the public transit needs of the Village. The source of revenues is the Miami-Dade County Transportation Tax.

**Miami-Dade
County
Transportation Tax**

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

- ❖ Each municipality shall apply 20% of its share of surtax proceeds towards transit, such as bus service, bus pullout bays, shelters, and any other transit-related infrastructure. Any municipality that cannot apply the 20% portion of surtax proceeds it receives may contract with the County via the Citizen’s Independent Transportation Trust (CITT) for the County to apply such proceeds on a County project that enhances traffic mobility within the city and immediately adjacent areas. These funds are now presented in this fund.
- ❖ If the Village cannot expend such proceeds in accordance with the established criteria, proceeds shall be carried over and added to the overall portion of the surtax proceeds to be distributed to the cities in the ensuing year and shall be utilized solely for the transit uses enumerated herein.
- ❖ Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.



CITT Public Transit Fund

Budget Highlights

The Village estimates a total of \$116,950 in revenues in the 2010-2011 fiscal year, a decrease of \$630. The sources of this revenue include \$113,450, a decrease of \$1,130, from the Miami-Dade County Transportation Tax and \$3,500 in interest earnings, a decrease of \$500. The Operating Expenses total \$165,000 and includes funds for the operation of a circulator bus. Capital Outlay is budgeted at \$180,000 for the purchase of bus shelters.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 125,344	\$ 246,904	\$ 241,942	\$ 305,312	\$ 305,312
REVENUES:					
335.190 Dade County Transportation Tax	113,452	114,580	111,970	113,450	113,450
361.000 Interest Earnings	3,146	3,000	1,400	3,500	3,500
TOTAL REVENUES	\$ 116,598	\$ 117,580	\$ 113,370	\$ 116,950	\$ 116,950
TOTAL AVAILABLE RESOURCES	\$ 241,942	\$ 364,484	\$ 355,312	\$ 422,262	\$ 422,262
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	0	50,000	50,000	0	20,000
431.001 Public Transit Programs	0	3,000	0	0	130,000
448.000 Promotion	0	0	0	0	15,000
453.000 Road Materials & Supplies	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 53,000	\$ 50,000	\$ 0	\$ 165,000
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	180,000
463.000 Improvements Other than Bldgs.	0	0	0	0	0
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 180,000
TOTAL EXPENDITURES	\$ 0	\$ 53,000	\$ 50,000	\$ 0	\$ 345,000
TOTAL FUND BALANCE	\$ 241,942	\$ 311,484	\$ 305,312	\$ 422,262	\$ 77,262

Capital Project Fund

Function

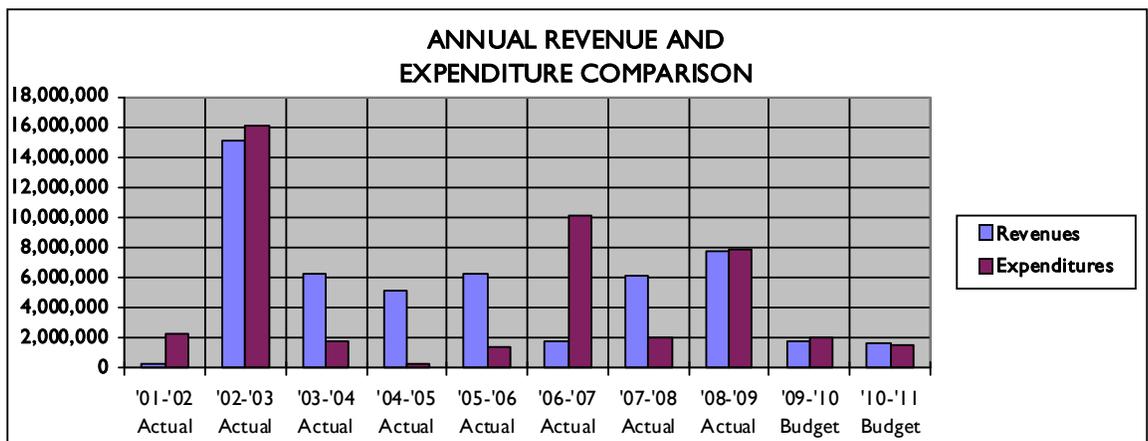
This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2010-2011 as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. Pursuant to the Village Charter Section 3.2(5) and in compliance with the Village’s Master Plan, a 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, but only those projects scheduled during the first year of the plan are financed and adopted as part of the Village’s Annual Operating Budget.

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

Capital Project Fund Summary

The Fiscal Year 2010-2011 Budget identifies a total of \$1,637,000 in revenues for the Capital Project Fund. The Capital Project Fund is funded by an interfund transfer from the General Fund, bond proceeds, miscellaneous grants, donations and interest earnings. The expenditures projected for next year are \$1,535,000, which includes renovations at Pinecrest Gardens and the Community Center. The budget is projecting a \$453,315 fund balance for the Capital Project Fund at the end of the Fiscal Year.



Capital Project Fund

Summary of Impact

All operational and staffing costs for the improvements at Pinecrest Gardens and the Community Center are included in the budget. The Village of Pinecrest will accrue no additional cost.

Objectives

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

- ❖ Renovations of Pinecrest Gardens for lighting and the Banyan Bowl.
- ❖ Community Center improvements including installation of canopy between the Miami-Dade Public Library and the Community Center, and the purchase of gym equipment.

Fiscal Year 2009-2010 Objectives' Progress Report

The following section lists the objectives developed by the office for the prior year and includes an explanatory paragraph detailing the office's activities related to the objectives.

- ❖ **Renovations of Pinecrest Gardens, including lighting, plant identification signs and renovations to the Hibiscus Room.**
The renovations to the Hibiscus Room were completed. The lighting project and installation of plant identification signs will be completed by the end of the 2010 calendar year.
- ❖ **Construction of a dog park at Veteran's Wayside Park.**
The design of a dog park at Veteran's Wayside park was completed and construction is scheduled to take place at the end of the 2010 calendar year.
- ❖ **Phase II of the Potable Water Expansion Project.**
All of the construction of Phase II was completed and the transfer of the water lines to Miami-Dade County is scheduled to be completed by the end of the 2009-2010 fiscal year.

Capital Project Fund

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$351,315 for Fiscal Year 2010-2011. The Revenues for Fiscal Year 2010-2011, \$1,637,000, are generated from county grants, donations, debt proceeds and interest earnings, providing for a total of \$1,988,315 in available resources. The budget provides for \$60,000 for Community Center improvements and \$1,435,000 for renovations at Pinecrest Gardens.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 737,421	\$ 529,441	\$ 607,282	\$ 351,315	\$ 351,315
REVENUES:					
331.110 Water, GOB Contribution, County	1,494,751	1,813,010	1,813,010	0	0
331.112 Water, State Contribution	1,296,958	0	0	0	0
337.700 SNP Grant	0	0	0	175,000	175,000
377.711 Library GOB Construction, County	3,932,000	0	0	0	0
337.713 County Grant, PJ Original Entrance	114,580	0	0	0	0
361.000 Interest Earnings	8,001	16,710	100	10,000	10,000
366.000 Donations	0	0	0	17,000	17,000
369.000 Other Misc. Revenues	120,759	0	12,933	0	0
369.099 Voided Prior Year Encumbrances	297,171	0	0	0	0
381.001 Transfer from General Fund	420,000	0	0	0	0
384.000 Debt Proceeds	0	0	0	1,435,000	1,435,000
TOTAL REVENUES	\$ 7,684,220	\$ 1,829,720	\$ 1,826,043	\$ 1,637,000	\$ 1,637,000
TOTAL AVAILABLE RESOURCES	\$ 8,421,641	\$ 2,359,161	\$ 2,433,325	\$ 1,988,315	\$ 1,988,315
EXPENDITURES-TRANSFERS TO OTHER FUNDS					
301.000.00					
OPERATING EXPENSES:					
491.101 Transfer to General Fund	3,582,000	0	0	0	0
TOTAL TRANSFERS	\$ 3,582,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES-TRANSFERS	\$ 3,582,000	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES – WATER PROJECT					
301.519.11					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	0
434.000 Other Contractual Services	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	3,290,914	1,850,010	1,850,010	0	0
TOTAL CAPITAL OUTLAY	\$ 3,290,914	\$ 1,850,010	\$ 1,850,010	\$ 0	\$ 0
TOTAL EXPENDITURES – WATER PROJECT	\$ 3,290,914	\$ 1,850,010	\$ 1,850,010	\$ 0	\$ 0

Capital Project Fund

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
EXPENDITURES-VETERANS WAYSIDE PARK					
301.572.07					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	100,000	100,000	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 0
TOTAL EXPENDITURES-FLAGLER GROVE	\$ 0	\$ 100,000	\$ 100,000	\$ 0	\$ 0
EXPENDITURES –LIBRARY/COMM CENTER					
301.572.08					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	349,339	0	0	0	0
463.000 Improvements Other than Bldgs.	0	0	0	60,000	0
464.000 Machinery & Equipment	0	0	0	40,000	60,000
TOTAL CAPITAL OUTLAY	\$ 349,339	\$ 0	\$ 0	\$ 100,000	\$ 60,000
TOTAL EXPENDITURES–LIBRARY/ COMMUNITY CENTER	\$ 349,339	\$ 0	\$ 0	\$ 100,000	\$ 60,000
EXPENDITURES-PINECREST GARDENS					
301.575.00					
OPERATING EXPENSES:					
431.000 Professional Services	60,000	0	0	20,000	20,000
TOTAL OPERATING EXPENSES	\$ 60,000	\$ 0	\$ 0	\$ 20,000	\$ 20,000
CAPITAL OUTLAY:					
462.000 Buildings	229,567	0	0	1,375,000	1,375,000
463.000 Improvements Other than Buildings	302,539	140,000	132,000	40,000	40,000
TOTAL CAPITAL OUTLAY	\$ 532,106	\$ 140,000	\$ 132,000	\$ 1,415,000	\$ 1,415,000
TOTAL EXPENDITURES–PINECREST GARDENS	\$ 592,106	\$ 140,000	\$ 132,000	\$ 1,435,000	\$ 1,435,000
TOTAL EXPENDITURES	\$ 7,814,359	\$ 2,090,010	\$ 2,082,010	\$ 1,535,000	\$ 1,495,000
TOTAL FUND BALANCE	\$ 607,282	\$ 269,151	\$ 351,315	\$ 453,315	\$ 493,315

Five Year Capital Improvement Program

Function

In accordance with Policy 8-1.3.1 of the Comprehensive Plan, a Five-Year Capital Improvement Program and Capital Budget shall be prepared upon adoption of the Comprehensive Plan. This Capital Budget is updated annually as part of the budgeting process. Capital improvement projects are defined as projects that are self-contained and that will usually be constructed or purchased as a unit. A capital improvement generally includes only those items constructed or purchased that have a useful life extending beyond a ten (10) year period following their acquisition or purchase. Normally, capital improvements involve a cost in excess of \$25,000 or involve the acquisition or disposal of land regardless of cost. Minor recurring annual expense items, including routine maintenance and repairs, are excluded. All projects that are to be financed from bond funds are included. Similarly, preliminary engineering studies for such infrastructure improvements as the design of improvements are generally itemized as capital expenditure items due to their significant cost and impact of the capital improvement program. (Policy 8-1.1.2 Comprehensive Plan)

PROJECT DESCRIPTION	FUND SOURCE	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	TOTAL COST
Transportation							
Road Resurfacing	TF	0	0	1,000,000	1,000,000	1,000,000	3,000,000
USI Design & Engineering	TF	150,000	100,000	100,000	100,000	0	450,000
Road Design Work	TF	50,000	50,000	50,000	50,000	50,000	250,000
Intersection Improvements	TF	350,000	350,000	350,000	350,000	350,000	1,750,000
Sidewalk and Bikeway Improvements	TF	150,000	100,000	50,000	50,000	50,000	400,000
Rights-of-Way Beautification	TF	50,000	50,000	50,000	50,000	50,000	250,000
Construction of Alternate Ingress/Egress to Municipal Center	TF	0	0	0	0	400,000	400,000
Traffic Control Devices	TF	20,000	20,000	20,000	20,000	20,000	100,000
Total Transportation		770,000	670,000	1,620,000	1,620,000	1,920,000	6,600,000
		0					
Drainage							
Construction of Storm Drainage Canals	SW	400,000	250,000	250,000	250,000	250,000	1,400,000
Total Drainage		400,000	250,000	250,000	250,000	250,000	1,400,000
Recreation							
Pinecrest Gardens, Lighting	CP & Bond	40,000	0	0	0	0	40,000
Pinecrest Gardens, Cypress Hall	CP & Bond	1,000,000	0	0	0	0	1,000,000
Pinecrest Gardens, Hammock Pavilion	CP & Bond	100,000	0	0	0	0	100,000
Pinecrest Gardens, PJ Original Entrance Restrooms	CP & Bond	150,000	0	0	0	0	150,000
PROJECT DESCRIPTION	FUND SOURCE	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	TOTAL COST

Five Year Capital Improvement Program

Pinecrest Gardens, Banyan Bowl Stage	CP & Bond	25,000	0	0	0	0	25,000
Pinecrest Gardens, Banyan Bowl Lighting	CP & Bond	60,000	0	0	0	0	60,000
Pinecrest Gardens, Banyan Bowl Sound System	CP & Bond	15,000	0	0	0	0	15,000
Pinecrest Gardens, Banyan Bowl Mechanical	CP & Bond	25,000	0	0	0	0	25,000
Pinecrest Gardens, Banyan Bowl Roof (40-year certification)	CP & Bond	20,000	0	0	0	0	20,000
Community Center, Gym Equipment	CP	60,000	0	0	0	0	60,000
Total Recreation		1,495,000	0	0	0		1,495,000
TOTAL		2,705,000	920,000	1,870,000	1,870,000	2,170,000	9,535,000

TF = Transportation Fund; SW = Stormwater Fund; CP = Capital Project Fund

Project Descriptions

The following section provides a detailed description of every project in the Five Year Capital Improvement Program.

Transportation Projects

A total of \$6,660,000 is earmarked in the Five Year Capital Improvement Program for Fiscal Years 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015. These funds will be used for roadway re-surfacing and right-of-way maintenance such as swale maintenance, street drainage maintenance, bridge repairs, traffic signs and studies as well as to resurface and re-stripe intersections.

Drainage Improvements

A total of \$1,400,000 has been earmarked for the Five Year Capital Improvement Program toward Stormwater Projects. The projects that are scheduled for design and construction are determined on a yearly basis by the Public Works Department and recommended by the Village Manager to the Village Council for inclusion in the budget.



Recreation

PINECREST GARDENS

Five Year Capital Improvement Program

Pinecrest Gardens is a 22-acre parcel, which has housed the world-renowned Parrot Jungle and Gardens tourist attraction since 1935. The Village purchased the property on December 17, 2002.

A total of \$1,435,000 is allocated for capital improvements at Pinecrest Gardens, which includes the installation of lights throughout the western area of the park, construction in the Hammock Pavilion, restrooms by the Original Entrance Building, Banyan Bowl renovations and Cypress Hall renovations.



COMMUNITY CENTER

The Community Center houses several multi-purpose rooms and a fitness center. A total of \$60,000 is budgeted for the purchase of additional fitness equipment.



Debt Service Fund

Function

On February 9, 1999, the Village of Pinecrest adopted Resolution 99-03 authorizing the execution of an interlocal agreement with other governmental units, which formed the Florida Municipal Loan Council (FMLC) and authorizing the negotiation of a loan not to exceed \$10,000,000. This Declaration of Official Intent allowed the Village to obtain funding through the sale of revenue bonds coordinated by the FMLC. On April 19, 1999, the Village adopted Resolution 99-19 authorizing the borrowing of \$8,000,000 from the Florida Municipal Loan Council for the development of Evelyn Greer Park, formerly known as Pinecrest Park, Village Hall and other capital improvement projects. The loan was secured by pledged revenues generated from the General Fund excluding Ad Valorem taxes.

The Evelyn Greer Park Bond, a twenty (20) year loan from the Florida Municipal Loan Council, has a floating annual interest rate that ranges from 3.2% to 5.125%. The principal, interest and fees payment for Fiscal Year 2009-2010 will be \$638,030. Acquisition costs for Evelyn Greer Park were offset by a \$2,189,400 grant from the Safe Neighborhood Parks Program and a \$100,000 grant from the Florida Recreation Development Assistance Program.

On 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. The principal, interest and fees payments for Fiscal Year 2009-2010 will be \$630,050. Acquisition costs for Parrot Jungle and Gardens, now known as Pinecrest Gardens, were offset by a \$3,960,000 grant from the Safe Neighborhood Parks program, a \$2,198,000 grant from the Florida Community Trust program, and a \$40,000 grant from the Miami-Dade County Department of Community Affairs grant for historical preservation.

On March 9, 2004, the Village of Pinecrest adopted Ordinance 2004-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$3,100,000 to help defray the cost of building the Library/Community Center and improvements to Pinecrest Gardens. The principal interest and fees for 2009-10 will be \$242,796.

The Village does not have any legal debt limits. These three bond issues represent the only outstanding General Fund debt.

Debt Service Fund

Evelyn Greer Park (formerly Pinecrest Park) Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
10/1/2010			109,909.38	109,909.38	2,767.50	\$ 112,676.88
4/1/2011	415,000	4.5%	109,909.38	524,909.38	2,767.50	\$ 527,676.88
10/1/2011			100,571.88	100,571.88	2,560.00	\$ 103,131.88
4/1/2012	435,000	4.5%	100,571.88	535,571.88	2,560.00	\$ 538,131.88
10/1/2012			90,784.38	90,784.38	2,342.50	\$ 93,126.88
4/1/2013	455,000	4.5%	90,784.38	545,784.38	2,342.50	\$ 548,126.88
10/1/2013			80,546.88	80,546.88	2,115.00	\$ 82,661.88
4/1/2014	475,000	5.125%	80,546.88	555,546.88	2,115.00	\$ 557,661.88
10/1/2014			68,375.00	68,375.00	1,877.50	\$ 70,252.50
4/1/2015	495,000	5.125%	68,375.00	563,375.00	1,877.50	\$ 565,252.50
10/1/2015			55,690.63	55,690.63	1,630.00	\$ 57,320.63
4/1/2016	525,000	5.125%	55,690.63	580,690.63	1,630.00	\$ 582,320.63
10/1/2016			42,237.50	42,237.50	1,367.50	\$ 43,605.00
4/1/2017	550,000	5.125%	42,237.50	592,237.50	1,367.50	\$ 593,605.00
10/1/2017			28,143.75	28,143.75	1,092.50	\$ 29,236.25
4/1/2018	580,000	4.75%	28,143.75	608,143.75	1,092.50	\$ 609,236.25
10/1/2018			14,368.75	14,368.75	802.50	\$ 15,171.25
4/1/2019	605,000	4.75%	14,368.75	619,368.75	802.50	\$ 620,171.25
TOTAL	4,535,000		1,181,256.30	5,716,256.30	33,110.00	\$5,749,366.30

Parrot Jungle and Gardens Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
11/1/2010			142,937.00	142,937.50	2,924.00	\$ 145,861.50
5/1/2011	340,000	4.125%	142,937.00	482,937.50	2,924.00	\$ 485,861.50
11/1/2011			135,925.50	135,925.00	2,754.00	\$ 138,679.00
5/1/2012	355,000	5.00%	135,925.50	490,925.00	2,754.00	\$ 493,679.00
11/1/2012			127,050.00	127,050.00	2,623.75	\$ 129,673.75
5/1/2013	370,000	5.50%	127,050.00	497,050.00	2,623.75	\$ 499,673.75
11/1/2013			116,875.00	116,875.00	2,438.75	\$ 119,313.75
5/1/2014	390,000	5.50%	116,875.00	506,875.00	2,438.75	\$ 509,313.75
11/1/2014			106,150.00	106,150.00	2,243.75	\$ 108,393.75
5/1/2015	415,000	5.50%	106,150.00	521,150.00	2,243.75	\$ 523,393.75
11/1/2015			94,737.50	94,737.50	2,036.25	\$ 96,773.75
5/1/2016	435,000	5.50%	94,737.50	529,737.50	2,036.25	\$ 531,773.75
11/1/2016			82,775.00	82,775.00	1,818.75	\$ 84,593.75
5/1/2017	460,000	5.50%	82,775.00	542,775.00	1,818.75	\$ 544,593.75
11/1/2017			70,125.00	70,125.00	1,588.75	\$ 71,713.75
5/1/2018	485,000	5.50%	70,125.00	555,125.00	1,588.75	\$ 556,713.75
11/1/2018			56,787.50	56,787.50	1,346.25	\$ 58,133.75
5/1/2019	515,000	5.50%	56,787.50	571,787.50	1,346.25	\$ 573,133.75
11/1/2019			42,625.00	42,625.00	1,088.75	\$ 43,713.75
5/1/2020	540,000	5.00%	42,625.00	582,625.00	1,088.75	\$ 583,713.75
11/1/2020			29,125.00	29,125.00	818.75	\$ 29,943.75
5/1/2021	570,000	5.00%	29,125.00	599,125.00	818.75	\$ 599,943.75
11/1/2021			14,875.00	14,875.00	533.75	\$ 15,408.75
5/1/2022	595,000	5.00%	14,875.00	609,875.00	533.75	\$ 610,408.75
TOTAL	5,470,000		2,039,975.00	7,509,975.00	44,431.00	\$ 7,554,406.00

Debt Service Fund

Pinecrest Gardens and Library/Community Center Bond

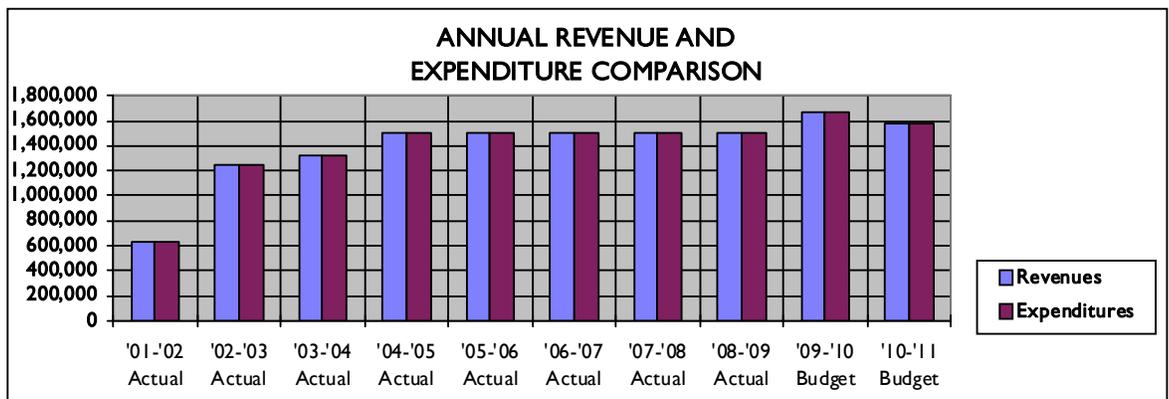
Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
1/01/2011			54,993.75	54,993.75	1,197.50	\$ 56,191.25
7/01/2011	130,000	4.000%	54,993.75	184,993.75	1,797.50	\$186,791.25
1/01/2012			52,393.75	52,393.75	1,132.50	\$ 53,526.25
7/01/2012	135,000	4.000%	52,393.75	187,393.75	1,732.50	\$189,126.25
1/01/2013			49,693.75	49,693.75	1,065.00	\$ 50,758.75
7/01/2013	140,000	4.000%	49,693.75	189,693.75	1,665.00	\$191,358.75
1/01/2014			46,893.75	46,893.75	995.00	\$ 47,888.75
7/01/2014	145,000	4.125%	46,893.75	191,893.75	1,595.00	\$193,488.75
1/01/2015			43,903.13	43,903.13	922.50	\$ 44,825.63
7/01/2015	150,000	4.250%	43,903.13	193,903.13	1,522.50	\$195,425.63
1/01/2016			40,715.63	40,715.63	847.50	\$ 41,563.13
7/01/2016	155,000	4.325%	40,715.63	195,715.63	1,447.50	\$197,163.13
1/01/2017			37,325.00	37,325.00	770.00	\$ 38,095.00
7/01/2017	165,000	4.500%	37,325.00	202,325.00	1,370.00	\$203,695.00
1/01/2018			33,612.50	33,612.50	687.50	\$ 34,300.00
7/01/2018	170,000	4.500%	33,612.50	203,612.50	1,287.50	\$204,900.00
1/01/2019			29,787.50	29,787.50	602.50	\$ 30,390.00
7/01/2019	180,000	4.625%	29,787.50	209,787.50	1,202.50	\$210,990.00
1/01/2020			25,625.00	25,625.00	512.50	\$ 26,137.50
7/01/2020	185,000	5.000%	25,625.00	210,625.00	1,112.50	\$211,737.50
1/01/2021			21,000.00	21,000.00	420.00	\$ 21,420.00
7/01/2021	195,000	5.000%	21,000.00	216,000.00	1,020.00	\$217,020.00
1/01/2022			16,125.00	16,125.00	322.50	\$ 16,447.50
7/01/2022	205,000	5.000%	16,125.00	221,125.00	922.50	\$222,047.50
1/01/2023			11,000.00	11,000.00	220.00	\$ 11,220.00
7/01/2023	215,000	5.000%	11,000.00	226,000.00	820.00	\$226,820.00
1/01/2024			5,625.00	5,625.00	112.50	\$ 5,737.50
7/01/2024	225,000	5.000%	5,625.00	230,625.00	712.50	\$231,337.50
TOTAL	2,395,000		937,387.52	3,332,387.52	28,015.00	\$3,360,402.52

GRAND TOTAL FOR ALL FUNDS	12,400,000.00		4,158,618.82	16,558,618.82	105,556.00	16,664,174.82
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Debt Service Fund

Debt Service Fund Summary

The Fiscal Year 2010-2011 Budget identifies a total of \$1,583,570 in revenues for the Debt Service Fund. This represents a \$77,320 decrease in revenues due to the refinancing of bonds and for this fund to meet the obligations for Debt Service on three bond issues. The Debt Service Fund is funded by a transfer from the General Fund of \$1,557,580 and the Transportation Fund of \$25,990. The expenditures projected for next year are \$1,583,570 which covers the principal and interest associated with the debt schedule for the Evelyn Greer Park loan, the Parrot Jungle and Gardens loan, and the loan for the Library/Community Center. Expenditures decreased by \$77,320 since the prior year. The budget is projecting a zero fund balance for the Debt Service Fund at the end of the Fiscal Year.



Budget Highlights

The Debt Service for Fiscal Year 2010-2011 is budgeted at \$1,583,570.

CLASSIFICATION	2008-09 ACTUAL	2009-10 BUDGET	2009-10 12 MO EST	2010-11 MGR REC	2010-11 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
381.001 Transfers In from General Fund	1,479,873	1,634,970	1,510,900	1,652,580	1,557,580
381.002 Transfer In from Transportation Fund	26,000	25,920	25,920	25,990	25,990
TOTAL REVENUES	\$ 1,505,873	\$ 1,660,890	\$ 1,536,820	\$ 1,678,570	\$ 1,583,570
EXPENDITURES:					
DEBT SERVICE:					
471.000 Principal	815,000	845,000	845,000	966,750	949,250
472.000 Interest	690,873	815,890	691,820	711,820	634,320
TOTAL DEBT SERVICE	\$ 1,505,873	\$ 1,660,890	\$ 1,536,820	\$ 1,678,570	\$ 1,583,570
TOTAL EXPENDITURES	\$ 1,505,873	\$ 1,660,890	\$ 1,536,820	\$ 1,678,570	\$ 1,583,570

Community Profile

Village History

During the early 1900s, Miami pioneer and railroad tycoon Henry Flagler used the property at US 1 and Southwest 102 Street as a staging area during the construction of the Overseas Railroad to the Florida Keys.

In the 1930s, the area's growth continued and the community began to evolve around one of the first tourist attractions established in the Miami vicinity – Parrot Jungle and Gardens. The Parrot Jungle was founded in 1936 by Franz and Louise Scherr on twenty-acres of property located at Red Road and Southwest 111 Street and over the years became a world famous tourist attraction whose visitors included Sir Winston Churchill. The Miami Serpentarium, another popular tourist attraction, was located on US 1 for many years prior to closing in the mid-1980s.

During the 1950s and 1960s the area flourished with the development and construction of ranch-style homes on acre lots which laid the foundation for the community's rural and lushly landscaped residential character.

Rapid growth and local issues during the 1990s inspired a movement led by residents Gary Matzner and Evelyn Langlieb Greer to incorporate the area. Greer was elected the Village's first mayor shortly after the Village's incorporation. She joined the first Village Council members Cindie Blanck, Barry Blaxberg, Leslie Bowe, and Robert Hingston and Village Manager Peter G. Lombardi 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 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.



Community Profile

Demographic Information

Population ¹	19,055*	
Population - 18 years and over ¹		68.5%
	13,064	
By Race¹		
White	17,206	90.3%
Black or African American	327	1.7%
American Indian and Alaska Native	23	0.1%
Asian	864	4.5%
Native Hawaiian and Other Pacific Islander	2	0.0%
Some Other Race	249	1.3%
Two or more races	384	2.0%
Hispanic or Latino Descent¹		
Not Hispanic or Latino	13,403	70.3%
Hispanic or Latino	5,652	29.7%
Median Household Income²	\$ 74,576	

*University of Florida's Bureau of Economic and Business Research estimates the population as of April 1, 2010 at 19,411.

Land Use Information

Total Single Housing Units ²	4,463	77.9%
Total Multiple-family Housing Units ²	1,269	22.1%
Land Use Percent		
Residential		73.5%
Commercial/Office		2.8%
Institutional (Government, Utilities, Religious & Educational)		2.8%
Parks/Recreation		1.4%
Roadways		17.5%
Canals		1.4%
Vacant		0.6%
Square Mile Area	8	
Miles of Roadway	103	

¹ U.S. Census Bureau, Census 2000 Redistricting Data (Public Law 94-171) Summary File, Matrices PL1, PL2, PL3, and PL4.

² Miami-Dade County Planning Department and Office of Management and Budget

Community Profile

Park Facilities

<p>Coral Pine Park 6955 SW 104 Street 9.0 Acres</p>	<p>Recreation Center, tennis clubhouse/ community room, six lighted tennis courts, 40 parking spaces, pineland conservation area, and a tot-lot.</p>
<p>Evelyn Greer Park 8200 SW 124 Street 10.0 Acres</p>	<p>Community room, two softball fields, two multi-purpose fields, batting cages, tot-lot, vita course with stations, gazebo and 150 parking spaces.</p>
<p>Flagler Grove Park 7551 SW 104 Street 3.0 Acres</p>	<p>Two U8 soccer fields, tot-lot, restrooms and 30 parking spaces.</p>
<p>Pinecrest Community Center 5855 SW 111 Street 15,000 square feet</p>	<p>State-of-the-art fitness center, movement room and several multi-purpose rooms. Adjacent to the Miami-Dade County Library, Pinecrest Branch.</p>
<p>Pinecrest Gardens 11000 SW 57 Avenue 16.866 Acres</p>	<p>Historically designated botanical gardens, amphitheaters, children's splash deck, petting zoo, rental facilities, tot-lot, and 245 parking spaces.</p>
<p>Red Road Linear Park SW 57 Avenue and Old Cutler Road from SW 88 Street to SW 67 Avenue 4 miles</p>	<p>Linear park with a bicycle jogging path, and three rest areas highlighted by a 3 foot coral rock wall.</p>
<p>Suniland Park 12855 Pinecrest Parkway 8.4 Acres</p>	<p>Multipurpose athletic field, three youth baseball fields, two batting cages, a recreation center, concession/storage building, two basketball courts, 252 parking spaces, and a tot-lot.</p>
<p>Veterans Wayside Park 11111 Pinecrest Parkway 4.5 Acres</p>	<p>Freshwater Lake and a passive recreation area.</p>
<p>Village Green 5855 SW 111 Street 5.0 Acres</p>	<p>Open park land including one soccer field and a walking path with vita course. Adjacent to the Pinecrest Community Center and Library.</p>

Community Profile

Area Schools

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 Elementary School
 Temple Beth Am

Religious Institutions

Bet Shira Congregation
 7500 SW 129 Street
 Pinecrest, Florida 33156

St. Louis Catholic Church
 7270 SW 120 Street
 Pinecrest, Florida 33156

Christ the King Lutheran Church
 11295 SW 57 Avenue
 Pinecrest, Florida 33156

Temple Beth Am
 5950 North Kendall Drive
 Pinecrest, Florida 33156

Kendall United Methodist Church
 7600 SW 104 Street
 Pinecrest, Florida 33156

Young Israel of Kendall
 7880 SW 112 Street
 Pinecrest, Florida 33156

Pinecrest Presbyterian Church
 10400 SW 57 Avenue
 Pinecrest, Florida 33156

Immanuel Presbyterian Church
 6650 SW 88 Street
 Pinecrest, Florida 33156

General Information

Tax Comparison

A mil of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value. Below is a breakdown of the millage rates for all taxing agencies for the years 2005 through 2009.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE	2009 MILLAGE
Village of Pinecrest	2.4000	2.4000	1.9500	1.9809	2.1040
Miami-Dade County School Board	7.947	7.691	7.5700	7.5330	7.6980
Miami-Dade County School Board Debt Service	0.491	0.414	0.3780	0.2640	0.2970
Everglades Project	0.100	0.100	0.0894	0.0894	0.0894
South Florida Water Management District	0.597	0.597	0.5346	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0345	0.0345	0.0345
Miami-Dade County	5.835	5.615	4.5796	4.8379	4.8379
Miami-Dade County Debt Service	0.285	0.285	0.2850	0.2850	0.2850
Miami-Dade Children's Trust	0.4288	0.4223	0.4223	0.4212	0.5000
Miami-Dade Fire and Rescue District	2.609	2.609	2.2067	2.1851	2.1851
Miami-Dade Fire and Rescue District Debt Service	0.052	0.042	0.0420	0.0420	0.0420
Miami-Dade County Library District	0.486	0.486	0.3842	0.3822	0.3822
Total Taxes Paid by Pinecrest Residents	21.269	20.699	18.4763	18.5898	18.9897

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

TAXING AGENCY	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE	2009 MILLAGE
Unincorporated Municipal Service Area	2.447	2.447	2.0416	2.0083	2.0083
Miami-Dade County School Board	7.947	7.691	7.5700	7.5330	7.6980
Miami-Dade County School Board Debt Service	0.491	0.414	0.3780	0.2640	0.2970
Everglades Project	0.100	0.100	0.0894	0.0894	0.0894
South Florida Water Management District	0.597	0.597	0.5346	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0345	0.0345	0.0345
Miami-Dade County	5.835	5.615	4.5796	4.8379	4.8379
Miami-Dade County Debt Service	0.285	0.285	0.2850	0.2850	0.2850
Miami-Dade Children's Trust	0.4288	0.4223	0.4223	0.4212	0.5000
Miami-Dade Fire and Rescue District	2.609	2.609	2.2067	2.1851	2.1851
Miami-Dade Fire and Rescue District Debt Service	0.052	0.042	0.0420	0.0420	0.0420
Miami-Dade County Library District	0.486	0.486	0.3842	0.3822	0.3822
Taxes Paid by Unincorporated Miami-Dade County Residents	21.316	20.746	18.5679	18.6172	18.8940

General Information

A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2005, 2006, 2007, 2008 and 2009 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	2005	2006	2007	2008	2009
Pinecrest Property Owner	\$2,126.90	\$2,069.90	\$1,847.63	\$1,858.98	\$1,898.97
Unincorporated Miami-Dade County Property Owner	\$2,131.60	\$2,074.60	\$1,856.79	\$1,861.72	\$1,889.40

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

	2005	2006	2007	2008	2009
Pinecrest	\$240.00	\$240.00	\$195.00	\$198.09	\$210.40
County Municipal Service Area	\$244.70	\$244.70	\$204.16	\$200.83	\$200.83

Glossary

- A** **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.
- 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)
- Ad Valorem Tax.** Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).
- 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 or years.
- 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.
- 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

Glossary

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 schedule of key dates which a government follows in the preparation and adoption of the budget.

C **CAFR.** Comprehensive Annual Financial Report.

CALEA. Commission Accreditation of Law Enforcement Agencies.

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.

CIT. Crisis Intervention Training.

CITT. Citizen's Independent Transportation Trust.

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.

Glossary

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.

CP. Capital Projects.

D **Debt Service Fund.** Fund used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

Department. A major administrative division of the Village, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

Disbursement. The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program. A voluntary award program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E **EAR.** Evaluation and Appraisal Report.

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

Encumbrance. Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

Enterprise Fund. Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees.

Estimated Revenues. Projections of funds to be received during the fiscal year.

Expenditure. The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police, fire and others, purchasing materials, electricity, water and gas and making long-term debt payments.

Glossary

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 city 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 city 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 Utility Fund.

Fund Balance. The excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

G **GAAP.** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund. The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. **Note:** The General Fund is used to finance the ordinary operations of a governmental unit. The entity receives revenue from a specific source and spends it on specific activities.

General Ledger. A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation Bonds. Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the Village of Key Biscayne 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.

Glossary

GF. General Fund.

GFOA. Government Finance Officers Association.

Goal. An attainable target for an organization. An organization's vision of the future.

Goals and Objectives. A narrative in each department which establishes a program of non-routine, or especially emphasized, intentions and tasks for each Village department or sub-department during a one-year period. It is not necessarily a fiscal period.

GOB. General Obligation Bond.

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.

LTG. Long Term Goals.

M **Mil of Tax.** A rate of tax equal to \$1 for each \$1,000 of assessed property value. So if your house has a taxable value of \$50,000 and the millage rate is 1, then you would pay \$50 in taxes, and if the millage rate is 10, then you would pay \$500 in taxes.

Millage rate. One mil equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value.

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

N **Non-Departmental Appropriations (Expenditures).** The costs of government services or operations which are not directly attributable to Village Departments.

Glossary

- 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 such items as 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 of Pinecrest. A law.
- OSHA.** Occupation Safety & Health Administration.
- P** **Personal Services.** Expenditures for salaries, wages, and related employee benefits.
- Policy.** A plan, course of action or guiding principle, designed to set parameters for decisions and actions.
- Productivity.** A measure of the service output of Village programs compared to the per unit of resource input invested.
- Programs and Objectives.** The descriptions of the structure, purposes, activities, tasks and volumes or frequencies of each organizational unit shown in the budget. The period spans the fiscal year.
- Property Tax Rate.** A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate. So if your house has a taxable value of \$300,000 and the millage rate is 1, then you would pay \$300 in taxes, and if the millage rate is 10, then you would pay \$3,000 in taxes.

Glossary

- R** **Reserve.** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.
- Revenue.** Money that the Village of Pinecrest receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.
- Risk Management.** The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.
- Rollback Millage Rate.** The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.
- S** **Special Assessment.** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.
- STG.** Short Term Goals.
- Surplus.** The use of the term “surplus” in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of “net worth” in commercial accounting is comparable to “fund balance” in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true “surplus”.
- SW.** Stormwater.
- 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 mills, or \$10 per thousand dollars of assessed value.
- TF.** Transportation Fund.
- TRIM.** Truth in millage (section 200.065, Florida Statute).

Glossary

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.