



VILLAGE OF PINECREST, FLORIDA
FISCAL YEAR 2013-14
ANNUAL BUDGET REPORT

Village of Pinecrest

Village Council



Cindy Lerner
Mayor



Jeff Cutler
Vice Mayor



Joseph M. Corradino
Councilmember



James E. McDonald
Councilmember



Bob Ross
Councilmember

Charter Officers



Yocelyn Galiano Gomez, ICMA-CM
Village Manager



Guido H. Inguanzo, Jr., CMC
Village Clerk



Mitchell Bierman
Village Attorney

Administrative Personnel

Maria Alberro Menendez, Assistant Village Manager

Angela T. Gasca, Administrative Services Manager

Leo Llanos, P.E., Building Official

Gary S. Clinton, CPA, CPFO, Finance Director

Mayra R. Sauleda, Human Resources Manager

Gabriela Wilson, MSIT, IT Manager

Loren C. Matthews, Parks and Recreation Director

Alana S. Perez, Pinecrest Gardens Director

Stephen R. Olmsted, AICP, Planning Director

Samuel Ceballos, Jr., Police Chief

Daniel F. Moretti, Public Works Director

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

How To Use This Book

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

Organization of this Book

The Village of Pinecrest’s Annual Budget is divided into fourteen sections:

Introduction - This section contains the Organizational Chart, History of the Village, Budget Procedures, and a few brief statistics about the Village.

Budget Message – A letter from the Village Manager and an overview of the budget process.

Financial Policy – A discussion of our financial policies.

Summary of All Funds – This section contains a summary of all of the funds listed below.

General Fund – This section contains a detailed revenue summary and explanation, expenditure summary, and a breakdown of each department which includes its function, objectives, performance indicators, progress report, authorized positions and budget highlights.

Stormwater Fund – This section contains a detailed revenue and expenditure summary for the Stormwater Fund.

Transportation Fund – This section contains a detailed revenue and expenditure summary for the Transportation Fund.

Police Education Fund – This section contains a detailed revenue and expenditure summary for the Police Education Fund.

Police Forfeiture Fund – This section contains a detailed revenue and expenditure summary for the Police Forfeiture Fund.

Hardwire 911 Fund – This section contains a detailed revenue and expenditure summary for the Hardwire 911 Fund.

Wireless 911 Fund – This section contains a detailed revenue and expenditure summary for the Wireless 911 Fund.

CITT Public Transit Fund – This section contains a detailed revenue and expenditure summary for the CITT Public Transit Fund.

Debt Service Fund – This section contains a detailed revenue and expenditure summary for the Debt Service Fund as well as bond information.

Capital Projects Fund – This section contains a list of Capital Projects, and a detailed revenue and expenditure summary for the Capital Projects Fund.

You can learn interesting facts about the Village’s budget by reading the “callout” text.

Tables of Contents

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

Glossary

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

Callouts

Throughout the text, “callouts” (see at upper right) have been included to draw your attention to important facts about the Village’s budget.

ABOUT THE COVER: The cover features a collage of photographs of activities from throughout the past fiscal year. Cover design by the Office of the Village Clerk.

Guide for Readers

The Fiscal Year 2014 Annual Budget for the Village of Pinecrest, Florida is intended to serve four purposes:

A Policy Guide

As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Village will provide during the twelve-month period from October 1, 2013 through September 30, 2014. The departmental budget sections provide goals, objectives and performance measures for each department.

A Financial Plan

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

An Operations Guide

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

indicators, authorized positions, budget highlights and the budgetary appropriation.

A Communication Device

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

The departmental budget sections provide goals, objectives and performance measures for each department.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Pinecrest, Florida for its annual budget for the fiscal year beginning October 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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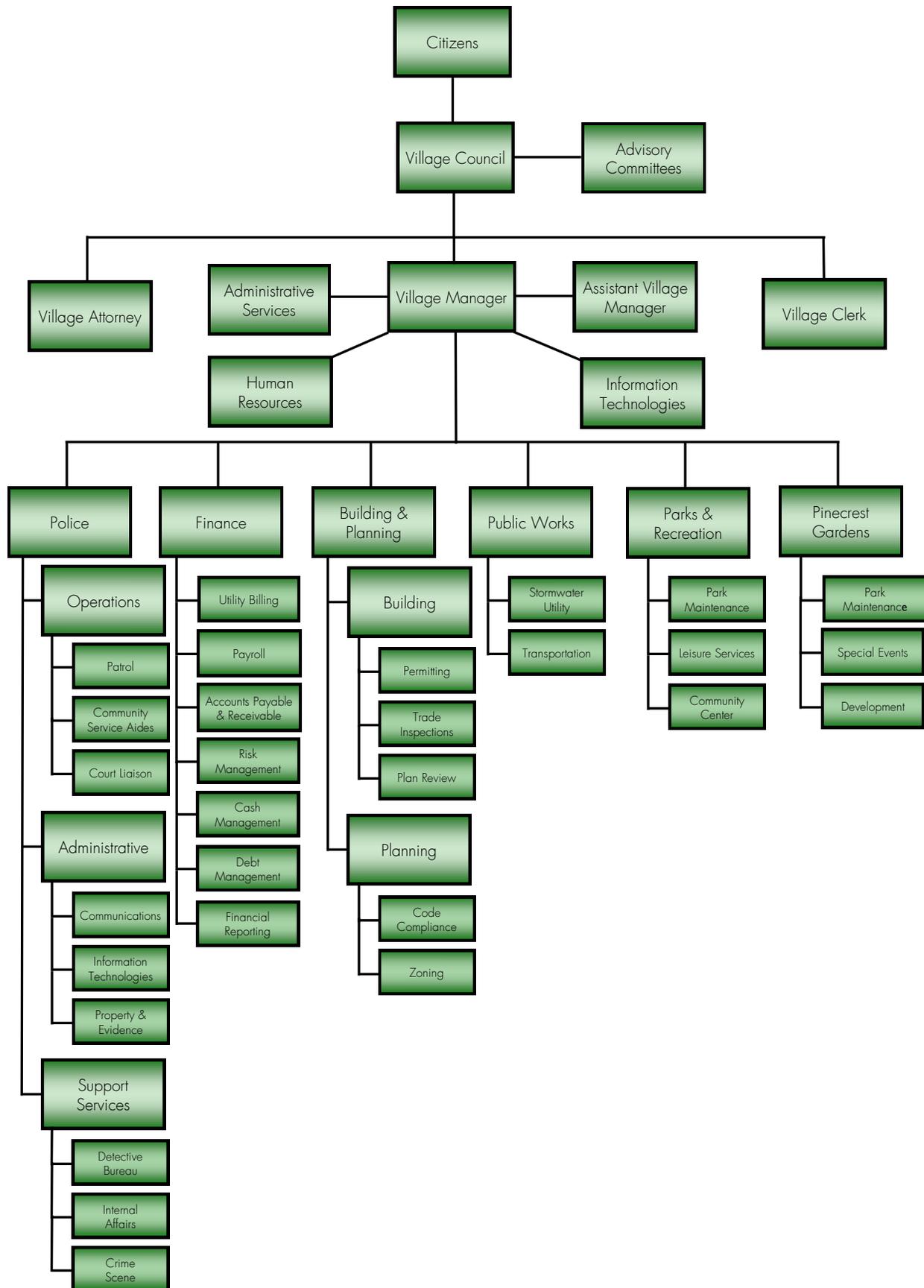
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Organizational Chart



Community Profile

The Village in Brief

The Village of Pinecrest was incorporated on March 12, 1996 and is one of thirty-four municipalities in Miami-Dade County, Florida. Conveniently located just south of Downtown Miami and Miami International Airport, our Village is home to approximately 18,447 residents. Encompassing about 8 square miles, the Village's boundaries are generally Snapper Creek Canal to the north, Southwest 136 Street to the south, Southwest 57 Avenue to the east and Pinecrest Parkway (US1) to the west. The Village is governed by a five member governing body and operates under the Council-Manager form of government.

Pinecrest is known as one of the most beautiful residential areas in South Florida. Besides its tree lined streets, large estate lots and 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 750 businesses lining our western boundary on 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, Information Technology Division, 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 area.

Demographics

Population

Year 1996	18,988
Year 2000	19,055
Year 2004	19,317
Year 2008	19,454
Year 2010	18,223
Year 2013	18,496

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

Social and Economic Characteristics

Racial and Ethnic Composition

Hispanic	41.3%
White, Non Hispanic	50.4%
Black, Non Hispanic	1.8%
Other, Non Hispanic	6.5%

Income

Median Household Income \$74,576

Source: U.S. Census Bureau, Census 2010 Redistricting (Public Law 94-171) Summary File, Table PL1, Miami-Dade County, Department of Planning and Zoning, 2002. The income and housing figures are from Census 2000.

Land Use

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

<u>Land Use:</u>	<u>% of Total</u>
Residential	73.5%
Commercial/Office	2.8%
Parks/Recreation	1.4%
Institutional*	2.8%
Streets	17.5%
Canals	1.4%
Vacant	0.6%

*Includes government, utilities, religious & educational
Source: Comprehensive Development Master Plan, Data, Inventory and Analysis Report, 2005.

The median age of a Pinecrest resident is 42.

Community Profile

Pinecrest Property

Households	6,052
Single-Family Units	5,066
Multiple-Family Units	986
Condominium Units	844
Commercial	141
Industrial	3
Agriculture	20
Institutional	13
Governmental	27
Vacant Land	201
Other	16

Source: Miami-Dade County Office of the Property Appraiser, 2012 Assessment Roll Change by Property Type, July 1, 2012.

Education

Public Schools

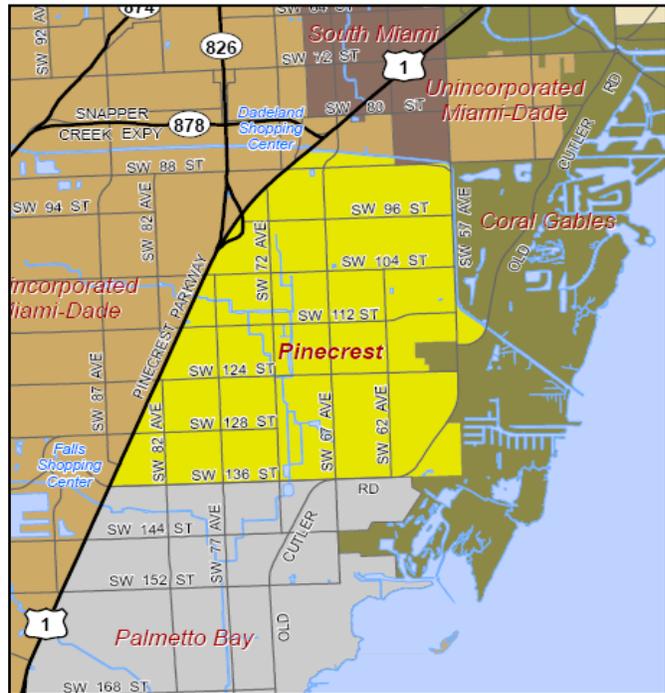
- Howard Drive Elementary School
- Pinecrest Elementary School
- Palmetto Elementary School
- Palmetto Middle School
- Miami Palmetto Senior High School

Private Schools

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

Where is Pinecrest?

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



Community Profile

Present Day

Today, the Village is known as one of the best places to live with many homes on one-acre lots and excellent public schools. The Village of Pinecrest is nationally recognized as a Tree City USA, a Playful City USA and a Community of Respect. In 2011, the South Florida Business Journal recognized Pinecrest as one of the ten best places in Florida for "quality of life."

As part of the Village's commitment to sustainability stewardship, Pinecrest achieved the Florida Green City Silver Certification in 2012.

More than 18,000 residents currently live in Pinecrest and they enjoy many of the amenities of the Village including parks, the Community Center and the historically designated Pinecrest Gardens.

Pinecrest Principal Employers

The table below lists the top ten employers within the Village of Pinecrest in 2012.

Rank	Employer
1	Miami-Dade School System
2	Kendall Imports, LLC
3	Home Depot
4	Village of Pinecrest
5	Publix Supermarkets
6	Whole Foods Market
7	Gulliver Preparatory School
8	Best Buy
9	Rockwell Construction
10	Wild Oats



History of Pinecrest

Rapid growth and local issues during the 1990s inspired a movement to incorporate the area.

The Village of Pinecrest celebrated its 17th Anniversary on March 12, 2013. This section provides a brief history about Pinecrest and how it is one of the most successful communities ever built. Known for its beautiful residential area, Pinecrest has become one of the premier places to live in South Florida.

History

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

In the 1930s, the area's growth continued and the community began to evolve around one of the first tourist attractions established in the Miami vicinity – Parrot Jungle and Gardens. The Parrot Jungle was founded in 1936 by Franz and Louise Scherr on twenty-acres of property located at Red



Road and Southwest 111 Street and over the years became a world famous tourist attraction whose visitors included Sir Winston Churchill. 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.

Beginnings of a Community

Rapid growth and local issues during the



1990s inspired a movement led by residents Evelyn Langlieb Greer and Gary Matzner to incorporate the

area. Mrs. Greer was elected the Village's first mayor shortly after the Village's incorporation.

She joined the first Village Council members Cindie Blanck, Barry Blaxberg,



Leslie Bowe, and Robert Hingston, along with staff, in establishing well-regarded municipal

services including police, parks and recreation, building and planning services, and public works.

Village Seal

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



Budget Process Overview

How the Budget Was Created

On July 16, 2013, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. This plan provides a framework to direct the Village's efforts and actions and to guide the budgetary process for five to eight years.

The Village Council determined the following Core Values:

- Fiscal responsibility
- High quality services and amenities
- Supporting excellence in education in the public schools
- Protecting neighborhood character
- Health, safety, and community well being
- Sustainability

As support for the priorities set in the strategic plan, the Village Council adopted the following Vision and Mission Statement:

Mission Statement

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

Vision Statement

The Village of Pinecrest is a highly livable community with an excellent government, stable finances, safe streets, outstanding recreation facilities and infrastructure, a high-quality residential character with lush streetscape, excellent schools, valuable cultural assets, and sustainable operations and living, with leadership which progressively enhances opportunities for citizen interaction and participation.

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

1. Organizational Excellence and Financial Stability
2. Security and Pedestrian Safety
3. Residential Character and Community Enhancement
4. Recreation and Infrastructure
5. Cultural Value
6. Environmental Sustainability

Goals and Objectives

Goal statements were developed for the six priorities identified above.

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.

Objectives

- Maintain healthy reserves.
- Maintain the millage rate at an acceptable level to maintain continued high quality services.
- Develop innovative strategies to diversify and strengthen the Village's income base.
- Increase communication and continue to provide accessible and high quality information to the community.
- Develop a legislative agenda and hold an annual legislative forum with the Village's State legislators by September every year in order to increase the Village's exposure in the State Legislature.
- Explore potential annexation of neighboring areas and analyze the impact positive/negative to municipal services.

The Goals and Objectives serve as the Village's Strategic Plan which identified the issues that must be addressed to achieve our mission.

Budget Process Overview

- Secure a fire rescue station to service the south east side of Pinecrest.

Security and Pedestrian Safety

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

Objectives

- Maintain an effective and high standard police force.
- Evaluate where pedestrian safety needs to be enhanced.
- Implement all phases of the Safe Routes to School Program.
- Implement the Comprehensive Bike Lane and Route Plan to improve connectivity with neighboring jurisdictions.
- Complete the US 1 Corridor Bicycle and Pedestrian Mobility Study and implement the walkability initiatives identified in the study.
- Raise visibility for the Police Department through a proactive Crime Prevention Campaign that involves increased education of the general public and work with residents to establish more crime watch groups throughout the community.
- Conduct a safety evaluation in conjunction with all public and private schools in the Village to identify and correct security vulnerabilities and develop cooperative protocols to address critical incidents.

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.

Objectives

- Maintain high quality code enforcement for residential and commercial properties without impinging on property rights and continue to maintain the appearance of vacant and foreclosed homes.
- Continue to uphold Resolution 2010-12 to urge the Department of Environmental Protection to suspend FPL's site certification application for Turkey Point units 6 and 7 with regard to overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to Downtown Miami, and Resolution 2010-13 opposing FPL's plan to place overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to the Downtown Miami substation including urging the placement of underground lines within the Village of Pinecrest and requesting the Public Service Commission revisit its opinion with regard to the underground costs.
- Educate the public about the Adopt-a-Tree Program through increased publication.
- Conduct a canopy survey of the Village and develop a database of all street trees toward maintaining a lush, consistent, full coverage, street tree system and tree canopy.
- Pursue the implementation of the US 1 Vision Plan through the revision of the Land Development Regulations.
- Continue to implement the goals of the Education Compact by becoming strong advocates of the area public schools and assist in securing additional revenues to augment services at the schools.
- Identify opportunities for art in public places.
- Explore the possibility of relocating the McDonald's Restaurant adjacent to the Municipal Center to provide for a public plaza/open space.

Budget Process Overview

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.

Objectives

- Provide public water to all Pinecrest residents and seek support from the State and Federal Government as the Village's highest priority lobbying effort.
- Develop long-term Vision Plan for green areas to continue to provide a high standard of parks as the community needs change.
- Evaluate the feasibility of expanding the Community Center by undertaking a full operational assessment.
- Pursue the acquisition of the "Horse Farm" property at SW 72 Avenue and SW 96 Street.
- Complete the Coral Pine Park Master Plan and implement the recommended facility improvements.
- Develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develop a long-term capital project plan to address future infrastructure needs identified in the plan.
- Establish a Climate Change Element in the Comprehensive Development Master Plan.
- Join the Community Rating System in order to produce flood insurance savings for affected residents.
- Develop a multimodal Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads.

Cultural Value

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

Objectives

- Develop extensive programming that is revenue generating to decrease the gap between income and expenses at Pinecrest Gardens. This programming should be a mix of grants, as well as Village sponsored and outside sponsored programming.
- Open food service operations at Pinecrest Gardens based on a market recommendation to enhance the visitor experience.
- Strengthen our community relationships, explore opportunities for community-wide events and seek sponsorship.
- Increase cooperative opportunities with civic and community-based organizations for the furtherance of culture and enrichment in the community.
- Continue on the path of developing the notion of Pinecrest Gardens becoming South Florida's "art park".
- Partner with community stakeholders to establish Pinecrest Gardens as a place for Autism-centric arts activities, and inclusion of all children, through the provision of facilities and programs, including a sensory-friendly children's theater.
- Develop a cultural exchange program as part of the Sister Cities Program.

Environmental Sustainability

Minimize the Village's impact on the environment with increased energy efficiency and growth management policies

Objectives

- Continue to improve energy efficiency at all Village facilities as well as developing fuel efficiency targets for the fleet.
- Encourage or require more landscape of commercial corridor.
- Maintain Tree City USA status.
- Improve stewardship of the Coral Pine Park Pineland Preserve by working with conversation experts to ensure

Budget Process Overview

Objectives (continued)

- protection of endangered plant species found on site and preserve the pineland.
- Develop a Climate Change Element in the Comprehensive Development Master Plan to become a more resilient and sustainable community.
- Implement an educational campaign to increase community awareness regarding the Property Assessed Clean Energy (PACE) program.
- Work with the Miami-Dade County Solid Waste Department to obtain baseline data regarding residential recycling in the Village and develop an improvement strategy.
- Look for opportunities for water reuse at municipal facilities.

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

In developing the Fiscal Year 2014 operating budget, departments analyzed existing services and potential services in light of the Council's priorities. The budget identifies added and removed services, which are then quantified in the line item budget. They reflect not only the strategic priorities as set by the Village Council, but also policy initiatives that contribute to the long term financial health of the Village.

Departments set goals to meet the needs identified by the strategic priorities. To meet these goals, programs within the departments have specific objectives that are measured through process indicators. Individual staff member's objectives and performance measures are then linked to the program objectives. Each employee knows what the end result should be and how it contributes to the strategic plan. In this way, the budget becomes a tool for monitoring, rather than controlling operating performance.

The Village's Budget

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

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

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

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

Budget Process Overview

Budget Methodology

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

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

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

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

Prior Year Objectives Progress Report – lists all the prior year's objectives (if applicable) and provides a brief status update for each objective.

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

- ◆ Personal Services – salaries, overtime, other pay including vacation payment, holiday pay, temporary wages, and benefits.
- ◆ Operating Expenses – contracts, supplies, repairs, utilities, services and other costs.

- ◆ Capital – departmental machinery and equipment, and other major improvements.

Approach to the Budget Review Process

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

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

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

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

Operating Expenses

The target budget will also contain operating expenses based on projections of the current year's expenditures.

The actual users of the supplies and services review their practices and habits involving daily expenditures for possible deficiencies.

Departments review the line item account codes for accuracy of description and determine if they reflect the actual types of expenditures.

The performance measure tables included with each department's summary is designed to show how the program objectives support the strategic priorities

Budget Process Overview

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

Capital Expenditures

Departments also evaluate all existing equipment, facilities, and other capital items, to determine if useful life has been exceeded, or will be exceeded, in the coming budget year.

They then identify all recommended capital expenditures from this evaluation of equipment. Vehicle life expectancy information is provided. Other capital expenses, such as office equipment, are estimated.

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

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

Budget Format

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

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

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

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

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

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

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

Approving the Process

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. The budget process begins in early April 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 is presented to the Village Council at its July meeting.

Village Council approval is required for budget amendments.

Budget Process Overview

The Village Council either approves or makes changes in the recommended budget and returns to staff for further study. Public hearings and final adoption of the budget are held in September.

Monitoring the Budget

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

Amending the Budget

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

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

Budget Calendar

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. As the schedule in the following page 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.

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

Village incorporates the latest projections available into the budget. The Village Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners no later than August 23, 2013 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.

Budget Calendar

DATE	RESPONSIBILITY	ACTION REQUIRED
April 5, 2013	Village Manager Department Heads	Budget Request Forms are distributed.
May 6, 2013	Finance Director Department Heads	Departmental Budget estimates are submitted to the Administrative Services Manager.
May 13, 2013	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 3, 2013	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2013	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 16, 2013	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2013 and setting public hearing dates. (TRIM Notice).
July 17, 2013	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 13, 2013	Village Manager	Town Hall meeting.
August 20, 2013	Village Council Village Manager Finance Director	Budget Workshop.
August 23, 2013	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 11, 2013	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 12, 2013	Village Clerk	Advertise final millage rate and final budget hearing.
September 16, 2013	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 21, 2013	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 18, 2013	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

Council Goals and Objectives Status

In May 2010, Village Council adopted a five-year strategic plan that established goals for FY 2011 through FY 2016. The 2010 Strategic Plan has provided a framework to direct the Village's efforts and actions and to inform the budgetary process for the past three years. The status of the Key Intended Outcomes for each priority is provided below.



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.

Key Intended Outcomes

Completed

Maintain healthy reserves.

On going

Maintain the millage rate at an acceptable level to maintain continued high quality services.

On going

Establish a Strategic Plan to prioritize areas of opportunity for the next five years.

✓

Develop innovative strategies to diversify and strengthen the Village's income base.

✓

Increase communication and continue to provide accessible and high quality information to the community.

On going

During FY 2012, the Village Council adopted the Village Manager's recommendation to implement a three-pronged financial and business strategy to tackle the long-term implications of the recurring budgetary deficit. This approach included: 1) controlling fixed costs, 2) a slight increase in the millage rate to \$2.200, and 3) re-establishing a designated fund balance for emergency and credit rating purposes in the amount of 10% of approved budget plus \$1,000,000.

Additionally, in keeping with the directive to develop innovative strategies to diversify and strengthening the Village's income base, the Village staff and Council have been proactive in revisiting all existing revenue sources as well as researching new revenues and improved efficiencies. The following new revenue sources have been identified since the adoption of the 2010 Strategic Plan:

Council Goals and Objectives Status

Activity	Fiscal Year 2011-12 Actual Savings/Revenues	Fiscal Year 2012-13 6 Month Actual
Conversion of the Teen Room at the Community Center into a Spinning Facility	\$2,600	\$10,670
Police Department Reorganization	\$85,000	
Bond Refinancing	Fiscal Year 2011-12 = \$2,000 10 years will experience a cumulative savings of \$763,677.	
Liability Insurance Rebid	\$70,000	
Foreclosed Homes Registration	\$25,320	\$3,600
Impact Fees Adopted to Date	\$30,562	\$37,412
Solid Waste Impact Fee	\$59,575	\$34,142
Expired Permit Initiative	\$45,777	\$111,850

Performance Indicators

Annual Comparison of Unassigned Fund Balance

Fiscal Year 2009-10	\$6,050,000
Fiscal Year 2010-11	\$6,875,000
Fiscal Year 2011-12	\$7,850,000
Fiscal Year 2012-13 <i>Projected</i>	\$7,353,000

Percentage of Change in Millage Rates

Fiscal Year 2009-10	2.1040	
Fiscal Year 2010-11	2.1040	
Fiscal Year 2011-12	2.2000	4.56%
Fiscal Year 2012-13	2.2000	0.00%

Percentage of Change from New Revenue Sources

	6 Months End 3/31	YTD	Change
<i>Pinecrest Gardens</i>			
Fiscal Year 2009-10	\$ 48,481	\$ 124,670	
Fiscal Year 2010-11	\$ 131,331	\$ 311,539	149.89%
Fiscal Year 2011-12	\$ 230,137	\$ 404,225	79.76%
Fiscal Year 2012-13	\$ 228,461		(0.72%)
<i>Community Center</i>			
Fiscal Year 2009-10	\$ 206,359	\$ 503,565	
Fiscal Year 2010-11	\$ 275,040	\$ 612,161	21.57%
Fiscal Year 2011-12	\$ 320,551	\$ 652,014	6.51%
Fiscal Year 2012-13	\$ 327,349		2.19%

Council Goals and Objectives Status

Number of Transactions on Village Website for E-business

	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13 (6 Months)
Building Inspection Requests	477	1,200	600
Permit & Licensing In-House Payment Activity	650	5,325	3,465
Permit & Licensing Web Credit Card Activity	125	254	131
Building & Planning Web-based Transaction	8	42	21
Parks & Recreation/Pinecrest Gardens	304	3,944	4,013

Number of Interactions with Social Media

	Web Site Visits	E-mail Subscribers	Facebook Likes	Twitter Followers
2010-11	227,872	869	208	87
2011-12	240,753	921	340	154
2012-13*	117,229	15,094	4,200	268

*6 month figures

The Village has 1,089 subscribers to the monthly e-newsletter, 698 Facebook likes and 268 Twitter followers. In addition to the Village's general online and social media programs, several departments have developed additional e-mail subscription lists and Facebook pages. As of May 2013, Pinecrest Gardens has 5,616 subscribers and a Facebook page with 2,966 likes. The Parks and Recreation Department has 8,389 subscribers and a Facebook page with 450 likes. The Police Department's recently launched Facebook page has 86 likes.

Maintain a 90% Positive Rating with Amount of Information Provided

2010 Community Survey Results	91.5% Positive Rating
2013 Community Survey Results	90.0% Positive Rating

Maintain a 95% Positive Rating with Employee Service

2010 Community Survey Results	96.8% Positive Rating
2013 Community Survey Results	91.5% Positive Rating

Council Goals and Objectives Status



Security and Pedestrian Safety

Maintain our standard of police service and enhance safety for pedestrians and bicyclists.

Key Intended Outcomes

Completed

Maintain an effective and high standard police force.

On going

Evaluate where pedestrian safety needs to be enhanced.

On going

Prioritize sidewalk locations and formally evaluate the need for sidewalks by moving forward with the Safe Routes Program to improve access to schools with new sidewalks.

✓

Expand the sidewalk initiative to connect neighborhoods to parks in year 2.

No Action

The Pinecrest Police Department continues to gain recognition as a top level law enforcement agency, earning the prestigious designation as a “Flagship Agency” for police accreditation. The title bestowed by the Fairfax, Virginia-based Commission on Accreditation for Law Enforcement Agencies (CALEA), represents an extraordinary example of excellence in public safety. Since the adoption of the 2010 Strategic Plan, the Police Department has adopted an organizational assessment methodology known as the Gold Standard Assessment. This assessment format works to measure the impact of accreditation as opposed to simply confirming compliance through a file-by-file review as in prior years. On April 15, 2013, a team from the Commission on Law Enforcement Accreditation (CALEA) informed the police department that they would recommend reaccreditation to the full CALEA commission this summer. Plans are also underway for the on-site assessment by the Commission on Florida Accreditation.

During 2011, overall Part I crime increased 14.1%. Significant increases were seen in aggravated assaults (+56%), larceny (+14.3%), burglary (+21.2%) and arson (+100%). There were no sex offenses, robberies remained unchanged from 2010 and auto thefts were lower by 5.2%. However, when compared to the preceding nine (9) year average, 2011 had 39 fewer incidents or a 5.4% lower crime rate.

During 2012, overall Part 1 Crime increased by 13%. Eight index crimes comprise the UCR Part 1 Crime Report. Larceny increased by 8% in 2012. The crime of larceny makes up 79% of all Part 1 Crimes reported over the past five years, thus any appreciable change in the larceny rate will have a statistically significant impact on overall Part 1 crime reporting. Larcenies include the crime of shoplifting, thefts of wallets & purses, stolen cell phones, thefts of fruit from trees, theft of garbage cans, and stolen license plates/decals. The theft of license plates/decals and garbage cans alone contributed to 18% of all larcenies reported to the Village in 2012, or 14% of the Part 1 crime total. The Part 1 Crime with the next highest reporting frequency in Pinecrest is burglary, making up 13% of

Council Goals and Objectives Status

the Part 1 crimes reported to the Village over the past 5 years. In 2012, burglaries went up by 37%. The increase in burglaries resulted in the establishment of a Crime Suppression Team which effectuated a 31% decrease in burglaries during the first quarter of 2013.

On January 24, 2011, the Village entered into an agreement with David Plummer and Associates for completion of the Safe Routes to School study. The final report was presented to the Village Council with comments from the members of the Transportation Advisory Committee and the Council directed that the consultant prioritize the projects. The priority list was adopted by the Village Council at the February 21, 2012 meeting and was submitted for grant funding to the Miami-Dade County School Board in April 2012. On May 6, 2013 the Village was notified that the Florida Department of Transportation awarded funding to Miami-Dade Public Schools for the infrastructure improvements under the Safe Routes to School (SRTS) program that will benefit Palmetto and Pinecrest Elementary schools.

The Transportation Advisory Committee worked with the Village's staff to develop a recommendation that was presented and adopted by the Village Council at the April 2012 regular meeting with regards to the establishment of bicycle routes and lanes along specific public rights-of-way. The Village budgeted phase 1 of the plan in the Fiscal Year 2012-13 budget and expects to implement subsequent phases during Fiscal Year 2013-14 and Fiscal Year 2014-15.

Performance Indicators

Percent Satisfaction with Police

2010 Community Survey Result	90.3%
2013 Community Survey Result	92%

Percent Change in Crime Rates

Fiscal Year 2009-10	-19.1%
Fiscal Year 2010-11	+20.2%
Fiscal Year 2011-12	-4.6%
Fiscal Year 2012-13 (6 Month Comparison)	+4.8%

Percent Increase in Pedestrian Safety & Perception of Safety

2010 Community Survey Result	16.8% Liked Safety Most About Pinecrest	
2013 Community Survey Result	17.9% Liked Safety Most About Pinecrest	+1.1%

Successful Completion of the Safe Routes to School Grant Application

On February 21, 2012, the Village Council adopted a priority list of projects and approved the report to be submitted as part of a grant application to the Miami-Dade County School Board. The grant application was submitted by April 15, 2012 and grant funds were awarded in May 2013 to complete Phase 1 of the program.

Successful Implementation of the Safe Routes to School Program Recommendations

This performance indicator is dependent on final approval by the Village Council of the project to be implemented (Phase 1) following community input.

Council Goals and Objectives Status



Residential Character and Community Enhancement

Maintain the appearance of the Village and the quality of life for residential living by preserving the streetscape, minimizing impacts from commercial development, protecting the caliber of our educational institutions, and planning for the future needs of our community.

Key Intended Outcomes

Completed

- Maintain high quality code enforcement for residential and commercial properties without impinging on property rights and continue to maintain the appearance of vacant and foreclosed homes. *On going*
- Initiate a community conversation about a future vision for US 1. ✓
- Continue to uphold Resolution 2010-12 to urge the Department of Environmental Protection to suspend FPL's site certification application for Turkey Point units 6 and 7 with regard to overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to Downtown Miami, and Resolution 2010-13 opposing FPL's plan to place overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to the Downtown Miami substation including urging the placement of underground lines within the Village of Pinecrest and requesting the Public Service Commission revisit its opinion with regard to the underground costs. *On going*
- Review land development regulations for US 1. *On going*
- Maintain the landscape ordinance and preserve streetscape to maintain a lush, consistent, full coverage, street tree system and tree canopy. *On going*
- Continue the Adopt-A-Tree Program. *On going*
- Review the landscape ordinance for emphasis on the aesthetic value of trees. ✓
- Finalize an education compact with Miami-Dade County Public Schools to expand resources and attract more Pinecrest residents to public schools and continuing to provide school resource officers. ✓

On December 12, 2011, the Village Council adopted an ordinance which included provisions relating to the registration, maintenance and security of abandoned real property. Presently, the Village has approximately 170 homes in pre-foreclosure.

On October 9, 2012, following a community-wide planning effort, the Village Council adopted the Pinecrest Parkway (US 1) Vision Plan for the improvement and beautification of the Pinecrest Parkway

Council Goals and Objectives Status

corridor. On February 12, 2013, the Village Council discussed steps necessary for implementation of the Vision Plan including various amendments to the Land Development Regulations. It is expected that draft amendments will be completed for preliminary review by the Village Council in June 2013 and that public hearings for adoption of the proposed amendments will be scheduled thereafter.

Three years ago, the Village Council secured the services of a consulting engineer, C3TS, in an attempt to keep the FPL proposed new transmission lines from being located along US 1, unless FPL agrees to underground the lines and incur the costs as part of their upgrades to the entire electrical grid, and infrastructure improvements. The City of Coral Gables is a partner in this litigation, and the Village is also in coalition with the cities of South Miami and Miami. This administrative proceeding, under the Transmission Line Siting Act will not be decided until August 2013.

On March 20, 2012, Village Council approved proposed amendments to the Land Development Regulations that will improve sustainability and energy efficiency in the Village of Pinecrest and further protect and conserve our natural resources in support of the goals of the Village's Strategic Plan. The proposed amendments include a new penalty for abuse of trees between 12 inches and 18 inches in height. Additionally, language allowing for more extensive pruning of mango trees and avocado trees as necessary to promote tree health and optimal fruit production is also included.

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

Performance Indicators

Percentage of Foreclosed Homes Being Adequately Maintained

Fiscal Year 2010-11	N/A
Fiscal Year 2011-12	96%
	123 Properties (5 Open CCR Cases)
Fiscal Year 2012-13	97%
	170 Properties (6 Open CCR Cases)

Number of New Trees Planted

Fiscal Year 2009-10	136
Fiscal Year 2010-11	168
Fiscal Year 2011-12	104
Fiscal Year 2012-13 to date	50

Council Goals and Objectives Status

New School Resources Directly Attributable to the Village

Fiscal Year 2009-10 – Grants in Aid	\$ 52,108
Fiscal Year 2010-11 – Grants in Aid	\$ 49,692
Fiscal Year 2011-12 – Grants in Aid	\$ 50,000
Fiscal Year 2012-13 – Year to date	\$ 29,870

Percentage Increase in Citizen Satisfaction Rating Regarding Codes and Ordinances

2010 Community Survey Result	75.8% Responded Codes Are Just About Right 79.8% Satisfied with Level of Code Enforcement	
2013 Community Survey Result	66.8% Responded Codes Are Just About Right 81% Satisfied with Level of Code Enforcement	- 9.0% +1.2%



Recreation and Infrastructure

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

Key Intended Outcomes

Completed

- Provide public water to all Pinecrest residents and seek support from the State and Federal Government as the Village’s highest priority lobbying effort. *On going*
- Evaluate recommendations from the Community Center Operations Audit and develop programs and plans based on these recommendations. *On going*
- Develop long-term vision for green areas to continue to provide a high standard of parks as the community needs change. *On going*
- Evaluate the feasibility of expanding the Community Center by undertaking a full operational assessment. *On going*

Over the last two years since the adoption of the Strategic Plan, the Village has been continuously looking for funding sources for the waterline extension project. Due to the significant decreases in funding availability at the federal and state levels, the Village has been unable to secure any additional funding from outside sources for the Waterline Extension Project. In Fiscal Year 2012-13, the Village Council committed to setting aside funding (\$75,000 the first year and \$100,000 subsequently) through the 5-year Capital Improvement Plan to begin building up funds for future waterline extension projects.

Council Goals and Objectives Status

The Parks and Recreation Department staff has completed the evaluation of all recommendations from the Community Center Operations Audit and continue to develop programs and plans using the report as a guide. An overall long term goal has been established to continue to provide viable programs and expand programming in the following areas: senior programs; afterschool youth programs; outdoor programming; and, education and special needs. Senior programming has increased with the hiring of a Senior Program Coordinator (FY 2011-12) who is able to focus directly on the educational, outreach information and other specific interests that our senior population have as indicated via surveys, newsletter responses and other informational resources. The outdoor recreation for both youth and adults has also increased by providing individual training for teens, physical agility for children and the soccer league activities.

The Parks and Recreation Department is implementing the 70%-30% split with instructors as their contracts expire and/or new contracts are established. The recommendation to provide additional membership was established by adding 90-day and monthly memberships. A marketing plan has been introduced to the Community Center Advisory Committee and \$25,000 was added to the Fiscal Year 2012-13 budget to implement the marketing plan. The department has also conducted several focus group meetings and surveys to gather information for additional programming. Facebook and e-mail blasts have been established to continue our outreach of information to the community. The Community Center operations manual has been created and up-dated annually.

Overall, the Parks and Recreation Department staff continues to review, update and implement successful programming while creating new and fun experiences for the residents of the Village of Pinecrest.

In an effort to follow Village Council's Strategic Plan directive to develop innovative strategies to diversify and strengthen the Village's income base, Village staff developed a recommendation to add a new spinning program to the Wellness-Fitness Division of the Community Center by repurposing the Teen Room into a Spinning facility. This recommendation was approved by the Village Council on January 10, 2012 and has been implemented. The program kicked off in July 2012. During the last three months of Fiscal Year 2011-12, a total of 262 had participated in this program; and, since October 2012 the program has experienced monthly increases with 1,167 total participants to date this fiscal year.

On January 18, 2012, the Community Center Advisory Committee approved a recommendation for the Village Council that involves the build-out of the movement room and a concession area similar to the concession at Key Biscayne Community Center. In addition, the Community Center Advisory Committee approved a recommendation for the Village Council to approve a feasibility study to build-out an indoor gymnasium at the Pinecrest Community Center. During the budget hearing for Fiscal Year 2012-13, the Village Council allocated \$131,000 for the completion of a plan that would look at the existing facility, its uses and consider the future expansion of the facility. The Village will commence development of the plan in June 2013 and complete it in October 2013.

Performance Indicators

Percent Satisfaction with Park Facilities*

2010 Community Survey Results	94.6% Satisfied
2013 Community Survey Results	95.9% Satisfied

**Includes the results of the question relating to satisfaction with Village infrastructure which includes parks, roads, sidewalks and street signs.*

Council Goals and Objectives Status

Percent Increase in Number of Community Center Patrons*

Fiscal Year 2009-10	2,990
Fiscal Year 2010-11	3,386 (13.24%)
Fiscal Year 2011-12	3,873 (12.57%)
Fiscal Year 2012-13 to date	2,700

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



Cultural Value

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

Key Intended Outcomes

Completed

- Update and consolidate the various plans for Pinecrest Gardens to create a unified vision. ✓
- Develop and implement a business plan that will enhance Pinecrest Gardens' value to the community by offering horticultural, cultural, and educational programs; building a membership and volunteer base; and reducing the gap between income and expenses. ✓
- Develop extensive programming that is revenue generating. This programming should be a mix of Village sponsored and outside sponsored programming. ✓
- Open food service operations at Pinecrest Gardens based on a market recommendation to enhance the visitor experience. *On going*
- To strengthen our community, explore opportunities for community-wide events and seek sponsorships. *On going*
- Evaluate recommendations from the Banyan Bowl Study. ✓
- Facilitate arts in public places and gallery events. ✓

The Village completed the development of a comprehensive Strategic Plan for Pinecrest Gardens that combines the existing Botanical Plan, Management Plan, Business Plan and Master Plan. This document provides the blueprint for the entire venue and lay out priorities for the physical plant as well as programming goals.

A Business Plan has been developed that enhances the value to the community through horticultural, cultural and educational programming; increased membership and volunteer opportunities; and a strategy for reducing the gap between revenues and expenditures. During this Fiscal Year, staff has continued

Council Goals and Objectives Status

to build upon and strengthen the array of performing arts initiatives that appeal to a broad range of demographics through their celebrated Jazz Series, Flamenco, Garden Cinema, Orchestra Miami, Alhambra Orchestra, Greater Miami Youth Symphony and Greater Miami Youth Jazz Band, Greater Miami Symphonic Band, The Cibic Chorale of Greater Miami, Miami Children's Theater, Miami Acting Company, Shakespeare Miami, Karen Peterson Dancers and Florida Grand Opera. Some of the other more notable achievements in the last year include:

- Establishment of a weekly Farmers Market emphasizing sustainable lifestyles.
- Educational programs that include ROOTS (Restoration of the Outdoors Organized by Teen Students), Kraft 4 Kids, and a twice a month class that celebrates art and nature for children ages 6-11 years.
- Butterfly Garden program developed for children with Autism.
- Sensory friendly performances developed for children with Autism.
- 24 lectures a year (two a month) on horticultural topics.
- Implemented an on-cell phone garden tour in both English and Spanish languages.
- Association with the CLEO Institute, an initiative that deals with the issues of Climate Change and the role we should be playing in dealing with that issue at hand.
- Host three plant societies: the Bonsai Society, the Native Plant society and Pan Am Orchid Society.
- Reinstated an admission program to the park that has morphed into a full-blown membership program.
- Launched a volunteer program that has continued to grow and flourish. The Village has about 50 volunteers that work in the Garden in a number of different capacities including horticulture, office personnel, docent, Banyan Bowl ushers and greeters at events.

Over the course of the past year, a market study for a food service was completed and a Request for Proposals was developed to bring a restaurant to the Cypress Hall at Pinecrest Gardens. The Village received one response to the request for proposal and continued to work with the sole proposer to develop the final terms of an agreement. Meanwhile, to ensure a concession service is available during the performing arts initiatives, the Village has contracted the services of Macy's Catering.

The Village has continued to expand the community events with the assistance of partnerships and sponsorship opportunities. In addition to the already established events such as the Fine Arts Festival, Eggstravaganza, Earth Day Festival, The Garden Soiree, and the Taste of Pinecrest, other festivals have been added over the last three years:

- Howl-O-Ween Pet Festival
- Masquerade
- Holiday Festival
- Holiday Nights of Lights
- The Big Gig: An All-Youth Performing Arts festival
- Latin Spice Food Festival
- Chili Cook-off Festival
- Bonsai Society Festival

Council Goals and Objectives Status

An evaluation of the AMS Banyan Bowl Study was completed which resulted in a realistic, yet true-to-recommendations approach to implementing improvements to the stage in the Banyan Bowl.

The Village continues to pursue art in public place opportunities for the Garden. The gallery in the Hibiscus Room has been successful with a new exhibit every month including the noteworthy CCT-ART which features artwork by children with severe disabilities. Additionally, the Village has partnered with Miami Dade Public Schools twice a year to exhibit the best artists from grades K-12.

Performance Indicators

Percent Reduction in Gap between Pinecrest Gardens Revenues and Expenditures

	Expenditures	Revenues	% gap
Fiscal Year 2009-10	\$ 1,267,760	\$ 124,670	9.83%
Fiscal Year 2010-11	\$ 1,563,070	\$ 311,539	19.90%
Fiscal Year 2011-12	\$ 1,635,635	\$ 404,225	24.74%
Fiscal Year 2012-13*	\$ 1,720,550	\$ 418,000*	24.29%

*Represents one year projection based on actual receipts to date.

Attendance at Pinecrest Gardens

Fiscal Year 2009-10	N/A
Fiscal Year 2010-11	43,305
Fiscal Year 2011-12	45,000
Fiscal Year 2012-13 to date	68,000

Attendance Rates at Special Events and Programs

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13*
Movie Nights	N/A	284	423	885
Jazz Concerts	N/A	2,250	3,366	4,500
Classical/Dance/Theatre	N/A	600	1,222	1,800
Horticulture Series	N/A	60	112	80
Howl-O-Ween	N/A	1,800	2,500	2,500
Taste of Pinecrest	3,100	3,000	3,200	N/A
Garden Soiree	250	280	275	275
Food Truck Invasion	N/A	N/A	5,600	N/A
Farmers Market	3,500	36,000	40,000	36,000
The Big Gig	N/A	500	1,000	N/A
Holiday Nights of Lights	N/A	N/A	N/A	4,500

*6 month data

Percent Increase in Attendance at Gallery Events

Fiscal Year 2009-10	N/A
Fiscal Year 2010-11	210
Fiscal Year 2011-12	410 44%
Fiscal Year 2012-13 to date	400

Council Goals and Objectives Status

Percent Increase in Attendance at Community Events

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13*
Eggstravaganza	2,259	2,184	2,500	3,000
Backyard Paradise	1,804	1,804	N/A	N/A
Holiday Festival	N/A	2,400	N/A	2,000
Latin Spice Food Festival	N/A	N/A	2,100	N/A
Fine Art Festival	7,500	16,000	17,800	16,750
Earth Day Festival	3,000	3,500	2,500	3,000
Chili Cook Off	N/A	N/A	N/A	5,000
Masquerade	N/A	N/A	N/A	250

*6 month data



Environmental Sustainability

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

Key Intended Outcomes

- Investigate creating a sustainable and energy efficient land development code.
- Change operations to be more energy efficient.
- Retrofit municipal buildings for energy efficiency.
- Encourage or require more landscape of commercial corridor.
- Maintain Tree City USA status.
- Develop a Green Action Plan and implement the approved recommendations.

Completed

- ✓
- ✓
- On going
- On going
- ✓
- ✓

In August 2011, the Village Council was presented with the Green Action Plan which expanded the Village's sustainability efforts to include the auditing of the Pinecrest Municipal Center, Pinecrest Community Center and all park buildings and develop proposals for retrofitting and new operating policies and procedures that will result in the Village facilities being more energy efficient; the writing of a procurement policy that secures practices that support sustainability; and professional development training to staff to ensure there is a LEED certified building/zoning staff member.

Council Goals and Objectives Status

Some of the most noteworthy achievements during the last two years with regards to environmental sustainability include:

- Completed an Energy Assessment Audit of the Pinecrest Municipal Center, Pinecrest Community Center and all park buildings.
- Developed and implemented a Green Purchasing Policy.
- Practices Green Fleet procedures and techniques.
- Tree Protection ordinances are in place to preserve Village trees and canopies. The Village has been named a Tree City USA for five consecutive years.
- Established a LEED Credential Policy for Building and Planning Department staff.
- Education: Mayor’s attendance at “Gateway to Green” (Miami-Dade), Mayor’s Climate Protection Conference.
- The Village hosted a Going Green Conference in January 2010 with the purpose of educating the public of green initiatives.
- The Village hosts an annual Earth Day Festival that highlights green vendor booths and workshops free to the general public to disseminate information on how to reduce environmental impact.
- The Village entered into an educational compact agreement with the School Board that provided Green School Goals.
- Became FGBC Certified Green Local Government which addresses Village management, environmental impact and citizen education.
- Promote FGBC Green Development and Green Homes through the adoption of the Sustainable Green Building Ordinance and Green Land Development Regulations.
- The Transportation Advisory Committee is evaluating bike path and sidewalk connectivity.
- The Village established the Pinecrest People Mover, a bus circulator route throughout the Village.
- Became a member of the South Dade Green Corridor PACE project.

Performance Indicators

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

	2010	2012
The Village completed its first Community Greenhouse Gas Emission Report in May 2013 which established the baseline information in order to monitor effects of the Village’s effects of sustainable efforts on future emissions.		
eCO2	256,414	273,818
Energy (kWh)	706,087,372	753,803,584

Council Goals and Objectives Status

Percent Reduction in Energy Consumption & Use of Natural Resources

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13 to Date
Pinecrest Gardens				
Gallons of Water (% Change)	1,775,004	2,486,352 (40%)	1,115,268 (-55%)	807,092
Kilowatt Hours (% Change)	417,779	462,303 (11%)	482,071 (4%)	265,078
Community Center				
Gallons of Water (% Change)	1,029,248	792,132 (-23%)	1,234,200 (56%)	412,148
Kilowatt Hours (% Change)	408,611	454,851 (11%)	431,980 (-5%)	175,459
Evelyn Greer Park				
Gallons of Water (% Change)	120,428	126,412 (5%)	144,364 (14%)	66,572
Kilowatt Hours (% Change)	171,480	195,360 (14)%	202,440 (4%)	86,760
Suniland Park				
Gallons of Water (% Change)	78,512	264,044 (236%)*	496,672 (88%)	118,932
Kilowatt Hours (% Change)	175,133	176,130 (0.57%)	175,063 (-1%)	82,355
Coral Pines Park				
Gallons of Water (% Change)	120,428	105,468 (-12%)	296,208 (181%)*	32,912
Kilowatt Hours (% Change)	72,540	78,720 (9%)	74,840 (-5%)	33,840
Municipal Center				
Gallons of Water (% Change)	688,160	321,640 (-53.3%)	335,852 (4%)	172,040
Kilowatt Hours (% Change)	801,720	816,120 (2%)	783,060(-4%)	542,220

*Irrigation System improvements and new plantings requiring increased watering.

Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14
VILLAGE MANAGER'S OFFICE						
Full Time	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Services Manager	0.0	0.0	0.0	1.0	1.0
	Assistant to the Village Manager	1.0	1.0	1.0	0.0	0.0
	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	0.0	0.0
	Accounting Clerk	1.0	1.0	1.0	2.0	2.0
	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	1.0	1.0	1.0	1.0
	IT/GIS Administrator	0.0	1.0	1.0	1.0	0.0
	Communications Manager	0.0	0.0	0.0	0.0	1.0
	Sub-Total	3.0	4.0	4.0	4.0	4.0
INFORMATION TECHNOLOGY						
Full Time	IT Manager	0.0	0.0	0.0	0.0	1.0
	Sub-Total	0.0	0.0	0.0	0.0	1.0
POLICE DEPARTMENT						
Full Time – Sworn Personnel						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Chief	0.0	0.0	0.0	1.0	1.0
	Commander	2.0	2.0	2.0	0.0	0.0
	Major	0.0	0.0	0.0	0.0	1.0
	Lieutenant	2.0	2.0	2.0	3.0	2.0
	Sergeant	8.0	8.0	8.0	8.0	8.0
	Police Officer	32.0	32.0	32.0	32.0	32.0
	School Resource Officer	2.0	2.0	2.0	2.0	2.0
	Task Force Officer	0.0	0.0	0.0	1.0	1.0
	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	5.0	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	9.0
	IT Administrator	1.0	1.0	1.0	1.0	1.0
	Records Clerk	1.0	1.0	1.0	2.0	2.0
Part Time – Civilian Personnel						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Traffic Light Review Officer	0.0	0.0	0.0	1.0	1.0
	Records Clerk	1.0	1.0	1.0	0.0	0.0
	Sub-Total	73.0	73.0	73.0	75.0	76.0
BUILDING AND PLANNING DEPARTMENT						
Full Time	Building Official	1.0	1.0	1.0	1.0	1.0
	Building Services Supervisor	0.0	0.0	0.0	0.0	1.0
	Admin. Assistant to the Building Official	1.0	1.0	1.0	1.0	0.0
	Planning Director	1.0	1.0	1.0	1.0	1.0

Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14
	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	2.0	2.0	2.0	2.0	2.0
	Permit Clerk	2.0	2.0	2.0	4.0	4.0
	Plans Processing Clerk	1.0	1.0	1.0	0.0	0.0
	GIS Coordinator	0.0	0.0	0.0	0.0	0.0
	Receptionist	0.0	0.0	0.0	0.0	0.0
Part Time	Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Mechanical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Plumbing Inspector	1.0	1.0	1.0	1.0	1.0
	Sub-Total	15.0	15.0	15.0	16.0	16.0
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	1.0	0.0	0.0	0.0	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	7.0	6.0	6.0	6.0	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	1.0	1.0	1.0	1.0	1.0
Part Time	Park Service Aide	20.0	20.0	20.0	20.0	20.0
	Sub-Total	24.0	24.0	24.0	24.0	24.0
COMMUNITY CENTER						
Full Time	Receptionist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Recreation Aide	1.0	1.0	1.0	1.0	1.0
Part Time	Recreation Aide	4.0	4.0	4.0	4.0	4.0
	Seniors Activities Coordinator	0.0	1.0	1.0	1.0	1.0
	Sub-Total	7.0	8.0	8.0	8.0	8.0
PINECREST GARDENS						
Full Time	Pinecrest Gardens Director	1.0	1.0	1.0	1.0	1.0
	Operations Manager	1.0	1.0	1.0	1.0	1.0
	Production Facility Manager	0.0	1.0	1.0	1.0	1.0
	Assistant to the Pinecrest Gardens Director	0.0	0.0	0.0	1.0	1.0
	Administrative Assistant	0.0	1.0	1.0	0.0	0.0
	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	2.0	4.0
	Park Service Aide	1.0	1.0	1.0	1.0	0.0
	Receptionist	1.0	0.0	0.0	1.0	0.0
	Assistant Program & Event Coordinator	0.0	0.0	0.0	0.0	1.0
	Operations Assistant	0.0	0.0	0.0	0.0	1.0
	Maintenance Worker II	0.0	0.0	0.0	1.0	1.0
Part Time	Park Service Aide	12.0	14.0	14.0	16.0	18.0
	Groundskeeper	0.0	0.0	0.0	2.0	0.0
	Educational Program Coordinator	0.0	0.0	0.0	0.0	1.0
	Sub-Total	21.0	24.0	24.0	29.0	32.0
TOTAL AUTHORIZED POSITIONS:						
	FULL TIME	115.0	116.0	116.0	120.0	124.0
	PART TIME	44.0	47.0	47.0	49.0	52.0

Authorized Positions and Staffing Changes

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:

General Government

- Decreased one full-time IT/GIS Administrator.
- Added one full-time Communications Officer.

Information Technology

- Added one full-time IT Manager.

Police Department

- Decreased one full-time Lieutenant position.
- Added one full-time Major position.
- Added one full-time Dispatcher position.

Building and Planning Department

- Reclassified Administrative Assistant to the Building Official to Building Services Supervisor.

Pinecrest Gardens

- Added two part-time Park Service Aides.
- Added one part-time Educational Program Coordinator.
- Added one full-time Operations Assistant.
- Decreased one full-time Park Service Aide.
- Reclassified Receptionist to Assistant Program & Event Coordinator.
- Reclassified two part-time Groundskeepers to full-time Groundskeepers.

Budget Message

Introduction

I am pleased to provide you with the recommended Fiscal Year 2014 Annual Budget and 5-Year Capital Improvement Program for the Village of Pinecrest. This budget is a financial plan that has as its foundation, an organizational mission that seeks to sustain a vibrant Village through fiscally responsible government and the provision of the highest quality municipal services and infrastructure. It is important to note that the strategies used to construct this budget were focused on maintaining service delivery in concert with the direction given by the Village Council to formulate a plan of action that continues to demonstrate the use of resources in the most effective and efficient manner possible.

The recommended Fiscal Year 2014 Budget was developed with an analysis of both past and present financial conditions. This year, Pinecrest saw an increase of 2.56 percent in taxable values over the past year and housing prices are expected to continue to increase through 2014. It is anticipated, based on most economic indicators for South Florida that growth will return to a "normal" level by 2015.

The proposed budget is balanced and sufficient to meet this year's operating goals. After critical review of all departments and programs by the Office of the Village Manager in conjunction with Department Heads, we believe that efficiencies are being maximized, while beginning to address infrastructure and facility maintenance needs that were sacrificed during the leaner preceding years that can no longer be postponed.

The proposed operating budget totals \$19,584,080, representing a 5.5 percent increase over the prior year's budget; an approximately 7 percent reduction from the projection in the Five-Year (2012-2017) Pro-Forma Budget.

Looking Back

As a result of the Great Recession, the Village has been forced to accept "new normals" and has taken these into account when developing the Village's budgets over the past six years. During the Fiscal Year 2012 budget cycle two years ago, the Village Council rectified an operating deficit that was rapidly depleting the fund balance by implementing a financial and business strategy that included, among other initiatives, the adoption of an increased millage rate of \$2.20, the designation of 10% of the General Fund balance amount to maintain the Village's AA+ credit rating, and the re-establishment of the practice of reserving \$1 million out of General Fund balance specifically for natural disaster recovery purposes.

This adjustment to the millage rate in essence extended the time it would take for the Village to eat through its reserves past Fiscal Year 2017. It assumed a stable \$2.20 millage for the 5-years beginning 2012 through 2017, as well as modest annual growth in revenues of 3 percent and modest increases in the annual expenditures of 4 percent. This approach preserved the financial stability of the Village until such time as revenues were expected to return to the more dynamic growth patterns typical of the era before the Great Recession.

Although we are experiencing a steadily improving economic climate, the need for careful decision-making and multi-year planning is essential.



Although we are experiencing a steadily improving economic climate, the need for careful decision-making and multi-year planning is essential. The full impact of the Federal government's current budget situation on the State and the Village has yet to be felt. Future unknown impacts to the cost of insurance premiums, as a result of the implementation of the Patient Protection and Affordable Care Act, loom in the background as an unpredictable variable likely to affect future year budgets. And, several initiatives by the State Legislature that would have significant negative repercussions on the Village's revenues still threaten to gain traction during the upcoming 2014 Florida Legislative Session.

Consequently, any new commitments beyond those identified in our expenditure forecast should be carefully analyzed and weighed against the priorities identified in the recently adopted 2013 Strategic Plan. Furthermore, it merits mentioning that not every objective in the Strategic Plan can be accomplished during the first year and therefore, some goals while not included in the Fiscal Year 2014 Budget, will be programmed to occur sometime in the next five years.

The Village Council is cognizant and committed to its number one priority of fiscal responsibility. Subsequently, beginning with this upcoming fiscal year, 10-year budget projections will be utilized to plan future organizational funding needs and ensure the long-term stability of the community while achieving the community's strategic goals. Although, the further out over the 10-year period the less accurate one should expect the estimates to be due to the countless

unknown variables that may present themselves in the future.

Potential Impacts to Future Fiscal Solvency

During the Florida Legislature's 2013 session, several bills that would have affected municipal revenues were introduced. Although, none of those initiatives gained sufficient traction during the course of that session, it is anticipated that similar initiatives may be resurrected during the upcoming 2014 Legislative session. Subsequently, it is imperative that the Village have a voice in the upcoming legislative session to protect these vulnerable revenue sources.

In 2001, the Florida Legislature created the Communication Services Simplification Act, which restructured taxes on telecommunications, cable, direct-to-home satellite and related services by consolidating seven different state and local taxes and fees into a single tax. The Communication Services Tax is one of the main sources of general revenue for municipalities and generates nearly \$1.1 million in revenues for the Village. Ongoing efforts to repeal or severely restrict local government authority to impose the tax continue to threaten that future revenue stream.

The Local Business Tax is another revenue source that was the topic of possible repeal by the State Legislature. Currently, a municipality may impose a local business tax for the "privilege of engaging in or managing any business, profession or occupation within its jurisdiction." The amount of tax, as well as the occupations and businesses on which the tax is imposed is determined by the local

Budget Message

government. This revenue currently represents \$126,000 towards the Village's budget.

Based on this past State Legislative session, a push to repeal local government authority to impose impact fees is anticipated. Should that effort gain support, the removal of this funding source would impact the Village by approximately \$102,000 in lost revenues in the General Fund and \$151,000 overall.

And finally, every year since its establishment, bills have been introduced in the State Legislature to repeal the laws that provide for municipalities initiating Red Light Camera Programs. It is anticipated that the Village Council will move forward with the implementation of a pilot Red Light Camera Program at key intersections along the US 1 Corridor which is anticipated to generate \$1,400,000 in new revenue. While these revenues are not recommended for recurring expenditure use, (and rather are being tapped as a source to implement targeted Capital Projects (one time expenditures), loss of these funds would significantly impact the Village's 5-year Capital Improvement Program.

Pending Litigation

In addition to the aforementioned legislative initiatives that may have a negative impact on the Village's fiscal solvency, Pinecrest is currently party to several lawsuits that may result in settlements exceeding the \$10 Million per occurrence insurance limits. In the GREC case, the current claim is for \$20 Million, which could (if lost), require the Village cover \$10 Million in a worst-case scenario. In addition, the Forfeiture Case for 9101 SW 59 Court, has a pending claim

for attorney fees and damages that are not covered by the Village's insurance. If lost, this could present a financial exposure of approximately \$700,000 for the Village. Therefore, the most current "worst-case scenario" estimates of the Village uninsured maximum exposure for all the cases total \$10,700,000. Any settlement amounts would likely be paid out of the Village's General Fund Reserve, a variable that could potentially exceed the entire available fund balance. Although highly unlikely, should the settlements or claims be granted to the opposing parties, depending on the final amounts, the Council may have no alternative than to consider an increase to the millage rate in Fiscal Year 2015.

Overall, budget growth must always be carefully thought out and managed but these uncertainties make it all the more important. Targeted initiatives undertaken in the proposed Fiscal Year 2014 budget are sustainable and achievable within current fiscal reality. Further, employee growth is modest and limited primarily to a dispatch position in the Police Department and for Pinecrest Gardens to augment staffing for grounds maintenance and environmental education.

Most Critical Long-Term Infrastructure Need

The Village of Pinecrest is in the process of developing strategies for the extension of potable water lines to all properties in the community and is currently analyzing alternative methods of funding the planned extensions. Since the system is owned and maintained by Miami-Dade County, no potable water improvements or projects are

The guiding principles for this budget are the policy goals established in the 2013 Village's Strategic Plan developed by the Village Council.

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programmed or planned by the Village in the foreseeable future. However, the Village is committed to working with the County, State and Federal officials to identify the funding sources necessary to construct the system that would bring potable water to approximately 20% of the single family homes in Pinecrest.

The residents that do not have water infrastructure rely on private wells for potable water and irrigation which sometimes are subject to groundwater contamination and the threat of salt water intrusion, which would render the water unusable. The design for the expansion of the water system allows for phased construction with the remainder of the project expected to cost \$17.1 Million. Funds generated from the Potable Water Impact Fee established in FY 2013, as well as an annual budgetary appropriation of \$75,000, are set aside yearly to augment any project funding that may be secured through County, State or Federal grants.

Budget Approach

In anticipation of developing the 2013 Strategic Plan, the Village Council conducted a Citizen Survey to obtain citizen input and tapped the various Citizen Advisory Committees to provide guidance on service expectations and needs. The guiding principles for this budget are the policy goals established in the 2013 Village's Strategic Plan developed by the Village Council.

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

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

As part of the strategic budgeting approach, Village departments undertook an analysis to determine the true cost of the services they provide. Using the newly developed 2013 Strategic Plan as the guide, Department Directors engaged their employees to discuss trends, options and opportunities for addressing citizen needs. Department Directors then prepared their work plans for the next fiscal year and the associated budget requests based on the resources available and needed to achieve desired performance outcomes.

As the 2013 Strategic Plan provides for a long-term approach to achievement of goals over a three to five year time frame, several areas where we must focus our efforts during the first year of its implementation were identified. Funding has been included in the proposed Fiscal Year 2014 budget for some of the targeted initiatives, which further the Village's Six Strategic goals:

- Re-establish a lobbying presence at the state capital to better communicate the Village's legislative agenda and increase exposure to issues of concern.
- Continuation and enhancement of technology driven initiatives that increase communication and access to high quality information as well as improve operational efficiencies.

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- Enhancement of safety for pedestrians and bicyclists through the provision of funds for a multimodal Comprehensive Transportation Master Plan, US 1 Pedestrian and Bicycle Mobility Plan and construction of Phase II of the Bike Lane Project.
- Implementation of the Cypress Hall Restaurant at Pinecrest Gardens including construction of the interior of the space as well as improvements to the septic tank system, front entrance and ticket booth area.
- Improvements to several facilities in Pinecrest Gardens including limited covered walkway renovations, garden lighting, plantings in accordance with the Botanical Master Plan and numerous upgrades to the Banyan Bowl including a new platform for the floor spot on the mezzanine level, high side lighting, dressing room audio and vision, and portable state risers.
- Installation of electric vehicle charging stations at Pinecrest Gardens and continued partnership with the CLEO (Creative Learning Engagement Opportunities) Institute in furtherance of the Village's commitment to sustainability.
- Initiatives that continue the Village's objective to provide high standard of parks and infrastructure including improvements to the multipurpose fields at Evelyn Greer Park and resurfacing of streets throughout the Village.
- Initiatives that consider future improvements to some of the Village's recreational facilities such as partial funding of a new artificial turf field at Flagler Grove Park and the completion of the Master Plans for Coral Pine Park and the Community Center.

The proposed FY 2014 Budget, employs conservative assumptions of growth that reflect a cautiously optimistic outlook necessary to balance the potential impacts of the aforementioned economic factors and financial threats that are out of the Village's control. The budget conforms to national expectations that the recovery will continue to be gradual, assuming marginal increases in economic activity during this period. The budget also begins to address some facility maintenance needs that were postponed during the leaner years.

With that said, it is important to understand that many Strategic Plan initiatives will need to be spread out and programmed in the coming years so as not to significantly deplete available resources in one given year. By prioritizing initiatives and projects over the course of the next five years, the Village can better forecast future revenue needs and take the necessary operational steps to accomplish those goals in the most fiscally responsible manner possible.

A Year's Worth of Achievements

This past year has seen a lot of activity at all levels of the organization with Council, Citizen Advisory Committees and staff working closely to enact the goals of the Village. Some of the more notable achievements that were accomplished during this year are listed below and a more in-depth description of the achievements may be found on page 15 in the Council Goals and Objectives section of this document.

- Implemented the second Citizen Satisfaction Survey and completed the 2013 Strategic Plan. Pinecrest boasts a 92.0% positive satisfaction rating with

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regard to the value of services provided by the Village.

- Established the Sister City Program partnership with the City of Cognac, France.



TREE CITY USA®

- Pincrest has been named a Tree City USA community for the fifth year in a row by the Arbor Day Foundation in recognition of the Village's commitment to community forestry. The Village has met the foundation's standards for receiving this national recognition in part by planting over 10,000 street trees since 1997.



Kids "getting fit" during Fit Kids Day event at Evelyn Greer Park.

- Pincrest was named one of only 217 Playful City USA communities for a second year, identified as having made a commitment to play and physical activity by developing a unique local

action plan to increase the quantity and quality of play in the community.

- Pincrest is one of only two municipalities in the State of Florida to have earned the prestigious designation as a "Community of Respect" conferred by the Anti-Defamation League, highlighting the community's commitment to diversity and respect of every individual regardless of religious, ethnic or racial background.
- Implemented a new legislative management system that enhanced citizen engagement and information dissemination through the Village's website.
- Completed design of the Southwest 60th Avenue Traffic Circles.



Members of the general public participate in a community-wide charette for the US 1 Vision Plan.

- Completed the US 1 Visioning Project to plan for the future development and redevelopment of the commercial corridor along Pincrest Parkway and implemented the Pine Tree Planting project along the corridor, "Bringing the Pines Back to Pincrest".
- Commenced construction of the Pine Needle Lane and Rock Garden Lane Stormwater Drainage Project.

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- Implemented the Carbon Offset Credit Program and completed the Village's Carbon Footprint Study.
- Joined the Independent School Safety Coalition which established partnerships between the Police Department and all the public and private schools to standardize emergency procedures, for lock downs and evacuations in the event of a critical incident.



Chief Ceballos interacts with members of the public and military personnel during Public Safety Day event.

- The Pinecrest Police Department hosted a Public Safety Day community event in December 2012 that highlighted crime prevention and safety tips for residents.
- Successfully implemented a number of Police initiatives that resulted in the decrease of residential burglaries from the prior year by 25%, including the Nixel system which allows department crime alerts and tips to be texted to subscribers; Crime Mapping which allows residents to map crime in the Village; and, established a new Crime Suppression Team and Motor Patrol Unit.
- Completed the Banyan Bowl Seating and Lighting Project, Old Well Restoration Project, Waterway Dredging Project, Wi-Fi installation, trail refurbishment, splash-n-play water feature improvement and Butterfly House

Repurposing project at Pinecrest Gardens.



The Hammock Pavilion Restoration Project at Pinecrest Gardens nears completion.

- Completed the Hammock Pavilion Restoration Project at Pinecrest Gardens, a renovation of the original parrot amphitheater in an area that has been closed to the public since the property's acquisition.



Volunteers help plant trees and shrubs at Coral Pine Park.

- Completed the boundary planting on the east side of Coral Pine Park which involved removal of invasive species and replanting with native trees and plants by volunteers with the non-profit organization, Treemendous Miami.
- Pinecrest partnered with neighboring municipalities and established a Property Assessed Clean Energy (PACE) district – the first such district in the State of Florida. This financing program is designed to help qualifying property

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owners invest in specified energy efficiency and renewable energy improvements.

Budget in Brief

The Fiscal Year 2014 Annual Budget, which will be adopted on September 18, 2013, is a numerical reflection of the Council's Goals and Objectives adopted on July 16, 2013 during the Strategic Plan process. In essence, the adopted goals and objectives act as the Village's 5-year plan, and by allocating resources through a balanced combination of strategic alignment with the Council's priorities and the departmental performance indicators, we believe that this budget will successfully meet the challenges we have before us and set the stage for continued success.

On May 30, 2013, the Village Council held a special meeting to discuss the 5-year Strategic Plan and new budgetary initiatives to be incorporated into the proposed Fiscal Year 2014 budget figures. Following that meeting, the Village Manager held a Strategic Plan Implementation Workshop with all department heads to review the priorities of the Village Council and develop an action plan for their implementation over the next five years. As a result of these two meetings, the following new budget initiatives have been included in the Manager's recommended budget for Fiscal Year 2014:

General Fund

State Lobbyist	\$ 40,000
Annexation Study	35,000
CLEO Institute Support	10,000

IT Barracuda Security System Upgrade	22,000
Human Resources Division Software System Upgrade	23,000
Fleet GPS Software	5,760
Mobile Phone Applications	7,800
Coral Pine Park Preserve Project	<u>22,500</u>
Total	<u>\$ 166,060</u>

Capital Project Fund

Electric Vehicle Charging Station	20,000
Flagler Grove Synthetic Turf - Year 1 Funding Allocation	200,000
Evelyn Greer Park Field Turf Renovation Project	147,000
Partial Pinecrest Garden Botanical Master Plan	87,000
Pinecrest Gardens Donor Tree	3,500
Banyan Bowl Platform for Hot Spot Light	17,800
Banyan Bowl High-side Lighting	19,250
Pinecrest Gardens Boom Lighting	14,000
Pinecrest Gardens Portable Stage Risers	9,000
Pinecrest Gardens Dressing Room Audio & Visual	3,340
Pinecrest Gardens Main Entrance Lighting Improvements	2,100
Banyan Bowl Seat Caulking	680

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Cypress Hall Renovations & Ancillary Improvements	800,000	US 1 Guardrail Painting Project	13,050
Pinecrest Gardens Walkway Roofing Improvement – Year 1 Allocation	20,000	Misc. Sidewalk Improvements	74,750
Potable Waterline Improvement Annual Budget Allocation	<u>75,000</u>	Rights-of-way Beautification	50,000
		Old Cutler Road and SW 136 Street Roundabout Project	<u>250,000</u>
		Total	<u>\$2,399,850</u>
Total	<u>\$1,418,670</u>		

Stormwater Utility Fund

Comprehensive Stormwater Basin Master Plan	35,000
Storm Drain Project at 13000 SW 60 Avenue	<u>170,000</u>
Total	<u>\$ 205,000</u>

Transportation Fund

Multimodal Transportation Plan	50,000
Phase II – Safe Routes to School	75,250
US 1 Vision Plan Project – Year 1 Allocation For Landscaping and Other Improvements	100,000
Phase II – Bicycle Route & Lane Project	396,000
Roadway Resurfacing Project	1,000,000
SW 60 th Avenue Traffic Circles	210,000
Miscellaneous Road Design Work	140,000
Street Sign Traffic Control Devices, Finalis & Cap Replacement Program	40,800

To be able to pursue those focus areas and projects responsibly while meeting our residents' most important needs, I am recommending the adoption of last year's millage rate of \$2.20 mills. This recommendation mirrors the assumptions of the 5-year Pro Forma Budget presented to the Village Council for Fiscal Years 2012-2017. The recommended rate of \$2.20 remains one of the lowest in Miami-Dade County. A review of the property assessments reveals property values in the Village ranging from \$36,540 on the low end to \$4,140,597 on the high end. The following table details this information further:

Low	\$36,540
Average	\$521,434
High	\$4,140,597

The average property owner with a taxable value of \$521,434 will pay \$1,147.15 to the Village next year. As taxable values have increased a total of 6.2 percent over the previous three years, this same homeowner paid \$1,084.60 in 2012, \$1,075.80 in 2011, \$1,027.83 in 2010, \$1,021.18 in 2009 and \$1,255.58 in 2008.

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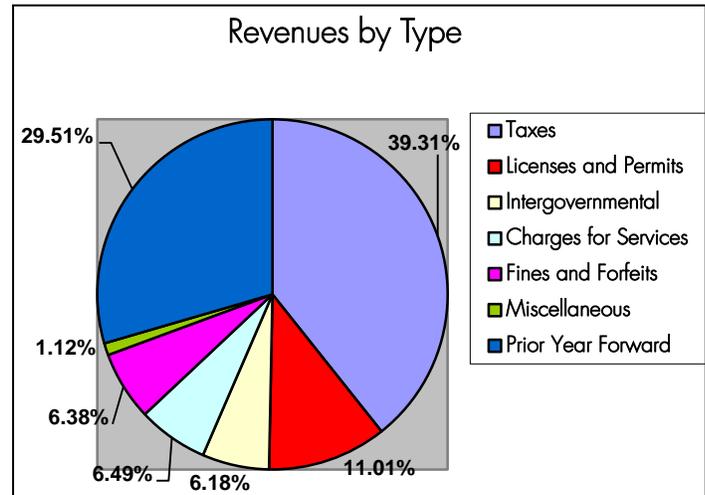
The FY 2014 budget document includes the revenue figures in the departmental budget tables to better illustrate the impact of the revenues attributable to the particular department versus the corresponding department expenditures.

The consolidated budget for Fiscal Year 2014 for all funds, excluding interfund operating transfers, totals \$23,932,310. The Interfund Operating Transfers total another \$2,168,820.

Revenue Summary

The Fiscal Year 2014 General Fund revenue will increase approximately \$1,475,703, an 8.1 percent increase from the prior year. The following table and graph illustrates the budgeted revenues for by type:

<i>Revenue Type</i>	<i>Recommended Appropriation</i>	<i>Percent %</i>
Taxes	\$11,009,860	39.3%
Licenses & Permits	3,083,270	11.0%
Intergovernmental	1,730,910	6.2%
Charges for Services	1,819,230	6.5%
Fines and Forfeits	1,788,000	6.4%
Miscellaneous	312,500	1.1%
Prior Year Forward	8,266,646	29.5%
Total Available	\$28,010,416	100.0%



The most recent population figures show that just over the one-year period from 2012 to 2013, the Village's resident population grew from 18,255 to 18,447 or 1.1 percent. A slight growth is also reflected in the latest increase in the Village's taxable property values which increased from \$3,639,363,100 in 2012 to \$3,737,105,000 in 2013 or approximately 2.56 percent.

The housing market slump in 2008 significantly impacted the Village's growth however, evidence of the Village's recovery continues with three straight years of increased taxable property values. Although, slightly under the anticipated 3 percent increase from last year's projections, it is expected that property values will continue to experience modest increases at a rate of 3 percent over the next 5 years through Fiscal Year 2018.

The largest contributor aside from the Ad Valorem Taxes to the Village's revenues is the Licenses and Permit Revenues which are expected to generate a total of \$3,083,270

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in revenues; increasing a bit this year largely due to an projected increase in impact fees collected.

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

Grants

The Village has applied for a number grants that if awarded will affect the Fiscal Year 2014 Budget:

- A State of Florida Department of Transportation grant in the amount of \$1,000,000 for implementation of the Bike Route and Lane Project.
- A National Endowment of the Arts "Our Town" Grant for \$175,000 to bring the art show, Four Seasons, to Pinecrest Gardens.
- An Environmental Protection Agency Environmental Education Grant in the amount of \$216,000 over two years for educational initiatives at Pinecrest Gardens.
- A Knight Arts Grant for \$180,000 to be paid out over three years for programing at Pinecrest Gardens.
- A Chamber Music America grant in the amount of \$12,000 to fund the Jazz Concert series.
- A Miami-Dade Cultural Affairs Council, Community Grant for \$10,000 to fund costs associated with the Nights of Lights and Holiday Festival programs.
- A Tourism Grant from the Greater Miami Visitors and Conventions Bureau in the amount of \$6,750 to defray costs of the Fine Arts Festival.
- A National Park Service, State Historic Preservation Fund Grant in Aid Program in the amount of \$1.2 Million to fund the covered walkway renovation program.
- A Hazard Mitigation Grant in the amount of \$124,500 to fund new impact resistant glass for the Main Entrance Building.
- A National Endowment for the Humanities grant in the amount of \$95,000 for interpretive signage and museum quality exhibits for the grottos at Pinecrest Gardens.
- Institute of Museums and Library Services grant Museum Assessment Program for \$96,000 to map all the botanical at the garden in collaboration with the Montgomery Foundation.

Surpluses and Reserves

The Fiscal Year 2014 Budget shows a \$8,426,336 unassigned General Fund balance at the end of the year. In accordance with the Village's Financial Reserve Policies, a plan must be presented for the use of any excess surplus. By doing so, we ensure that the Village remains in compliance with adopted policies and that the policies do not inadvertently create adverse effects.

According to the adopted Financial Policies, the General Fund unassigned fund balance will be maintained in an amount greater than or equal to 10 percent of the annual General

Budget Message

Fund Budget. Furthermore, the Financial Policies state that the Village shall strive to establish and then maintain a reserve of \$1,000,000 for operating emergencies.

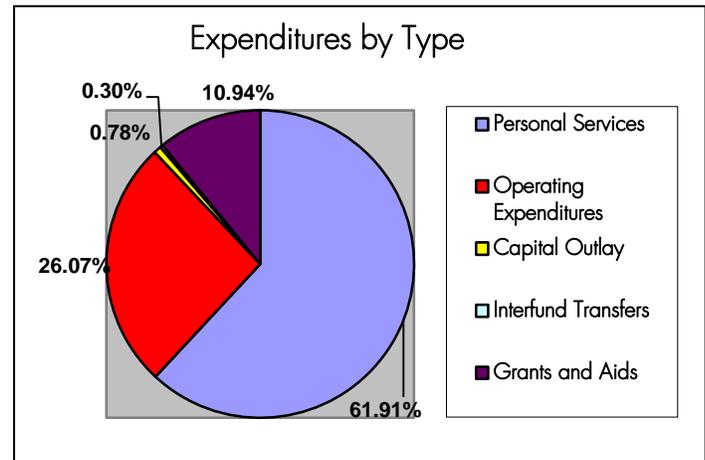
It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt. Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial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

In accordance with the adopted Financial Policies, it is recommended that the Village, establish a Working Capital Reserve in the amount of \$1,976,321 or approximately 10 percent of the net General Fund Expenditures and an Operating Emergency Reserve in the amount of \$1,000,000. In addition, it is recommended that the remaining General Fund unassigned balance estimated in the amount of \$5,450,015 be reserved to cover future budgetary needs through Fiscal Year 2016.

Expenditure Summary

Expenditures for Fiscal Year 2014 including operating transfers out have increased from the prior year by 5 percent or \$1,012,333.

<i>Expenditure Type</i>	<i>Recommended Appropriation</i>	<i>Percent %</i>
Personal Services	\$12,124,110	61.9%
Operating Expenditures	5,104,830	26.1%
Capital Outlay	152,380	0.1%
Grants and Aides	59,730	0.3%
Aides Transfers	2,142,830	10.9%
Total Available	\$19,584,080	100.00



The most significant departmental increase occurred in the Police Department with a total increase of \$ 404,730 due to personnel costs associated with a 2 percent salary increase for all union employees as well as an increase in the Florida Retirement System employer's contribution from 18.97 percent to 19 percent.

The second largest departmental increase occurred as a result of the creation of the Information Technology Division out of the General Government budget with a total increase of \$63,380 attributed to contractual

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services costs and operating supply costs necessary to address aging and antiquated technology systems.

Highlights

Personal Services

Personal Services experienced a \$467,780 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 3 percent salary increase that represents a 2 percent Cost of Living Adjustment and a 1 percent merit increase. All union employees are budgeted with a 2 percent salary increase as established in the collective bargaining agreement. The salaries for the Village Manager and the Village Clerk have not been adjusted as they are set by the Village Council during the budget adoption process.

In addition to the effects of the salary increases, the Florida Retirement System employer's contribution was increased from 18.97 percent to 19.06 percent. This increase affected the Police Department's budget by a relatively low amount, \$8,660, as a 3 percent set aside from last year due to the Florida Retirement System lawsuit was no longer necessary in the recommended Fiscal Year 2014 Budget.

Proposed position additions and reclassifications are as follows:

- ◆ *Police Department.* Addition of one full time Dispatcher position. Reclassified on Lieutenant position to Major.
- ◆ *Building and Planning.* Reclassified on Administrative Assistant position to Building Services Supervisor.

- ◆ *Pinecrest Gardens.* Addition of two part time Park Service Aides, addition of one part time Environmental Education Coordinator, status change of two part time Grounds Maintenance Workers to full time, reclassification of the full time Park Service Aide to Operations Assistant, and reclassification of the Receptionist to Assistant Program and Event Coordinator.

Operating Expenses

Total Operating Expenses increased by \$177,613. The Council's overall operating expenses increased by \$18,250 primarily due to the re-establishment of a State lobbyist. The Village Manager's budget decreased a total of \$10,800 due to the removal of funding for the appraisals that were done the prior year for the property at SW 96 Street and 72 Avenue. The Village Clerk's operating expenditures decreased \$34,900 primarily due to the removal of election related expenditures. The Finance Department budget decreased a total of \$7,730 due to the removal of an internal audit of a department as this task was completed during Fiscal Year 2013. The Village Attorney's Office remained the same as the prior year. The General Government budget experienced a decrease of \$130,150 due to the separation of the Information Technology function into its own division. The Information Technology Division budget increased \$61,740 due to costs associated with upgrades to some antiquated computer systems. The Police Department budget increased \$246,090 from the previous year primarily due to the costs associated with the implementation of the Red Light Camera Program as well as

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additional funds for vehicle maintenance and repairs more in line with expenditure trends. The Building and Planning Department experienced a \$3,260 increase in operating expenditures. The Public Works Department experienced a \$1,750 decrease from the prior year. The Parks and Recreation Department operating budget experienced a \$19,860 increase due to increased facility maintenance needs. The Community Center's operating expenditures increased by \$22,390 primarily due to an increase in fees paid to instructors as well as funds to paint the interior of the building. The Pinecrest Gardens' operating expenditures decreased by \$8,647, primarily due to a decrease in the operating supplies line item.

Capital Outlay

Capital Outlay experienced an overall \$105,260 decrease and will fund computer equipment for the Police Department, a new police cruiser and a tent for the Parks and Recreation Department.

Grants and Aides

Grants and Aides are budgeted at \$59,930 with \$50,000 of that amount allocated for the Public Schools and the remainder set aside for special community events and police grants.

Interfund Transfers

Interfund Transfers out of the General Fund Budget increased a total of \$472,000 from the prior year amount due to the transfer of \$500,000 to the Capital Improvement Fund and \$126,000 increase to the Debt Service Fund to cover the new taxable bond for

Cypress Hall, offset by a \$4,000 decrease in the Wireless Fund amount.

Stormwater Utility Fund

The Stormwater Fund is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. A total of \$777,770 is budgeted for canal embankment and culvert headwall repairs, and miscellaneous drainage projects.

Transportation Fund

The Transportation Fund is supported by the Local Option Gas Tax (\$.06), the Local Option Fuel Tax (\$.03), and the Miami-Dade County Transportation Tax. The Fiscal Year 2014 Budget allocates \$210,000 for Phase 1 of the SW 60th Avenue Traffic Calming Project, \$1,000,000 towards Road Paving, \$74,750 for Miscellaneous Sidewalk Improvements, \$40,800 for Street Signage and Finials, \$396,000 for Phase 2 of the Bike Route and Lane Project, \$75,250 for Phase 2 of the Safe Routes to School Project, \$250,000 for the Old Cutler Road/ SW 136 Street Traffic Circle, \$13,050 for Repainting of US 1 Guardrails and \$100,000 for Landscaping and other Vision Plan Improvements for US 1.

Police Education Fund

The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education and training programs. A total of \$8,560 is

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budgeted to offset Police Department training costs.

Police Forfeiture Fund

The Police Forfeiture Fund manages funds collected through the Florida Contraband Forfeiture Act. The funds collected from seized assets may be used for educational purposes, DARE programs or the purchase of equipment for the Police Department. The Fiscal Year 2014 budget does not have a fund allocation. Expenditure of any funds collected during the course of the year would require prior approval by the Village Council.

Hardwire 911 Fund

The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the maintenance and management of the 911 emergency phone system. A total of \$73,020 is allocated for dispatch services, as well as miscellaneous costs and repairs for the system.

Wireless 911 Fund

The Wireless 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the purchase of systems, training, communications and related capital asset purchases. A total of \$14,170 has been budgeted for dispatching services.

CITT Public Transit Fund

This fund manages monies to be utilized for transportation purposes that are generated from the one-half cent sales tax, known as the

People's Transportation Tax. This fund accounts for the 20% public transit portion of the one-half cent sales tax. A total of \$184,760 has been allocated to cover the cost of a Village Transit Circulator to be operated during the school year (for budget purposes this represents 9 months). The decrease in this fund is due to the discontinuance of the summer People Mover route.

Capital Project Fund

The Capital Project Fund is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. The Fiscal Year 2014 allocation for this fund is supported by a beginning fund balance totaling \$273,367 built up from the proceeds from carryover from completed project balances and interest earnings. The proposed projects for Fiscal Year 2014 include the installation of electric vehicle charging station at Pinecrest Gardens (\$20,000); an appropriation for the partial cost of the Flagler Grove Synthetic Turf (\$200,000); the Evelyn Greer Park Field Turf Renovation Project (\$147,000); remaining implementation of the Botanical Master Plan for Pinecrest Gardens (\$87,000); Pinecrest Gardens Donor Tree (\$3,500); Banyan Bowl Platform for Hot Spot (\$17,800); Banyan Bowl High-side lighting (\$19,250); Pinecrest Gardens Boom Lighting (\$14,000); Pinecrest Gardens Portable State Risers (\$9,000); Pinecrest Gardens Dressing Room Audio and Visual (\$3,340); Pinecrest Gardens Main Entrance Lighting Improvements (\$2,100); Banyan Bowl Seat Caulking (\$680); Cypress Hall Renovations and Ancillary Improvements (\$800,000); Pinecrest Gardens Walkway Roofing

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Improvement – Year 1 allocation (\$20,000); and, Potable Waterline Improvement Annual Budget Allocation (\$75,000).

Consolidated Funds

The following table and graph illustrates the recommended expenditures for the Fiscal Year 2014 Consolidated Budget by Fund:

<i>Funds</i>	<i>FY 2013</i>	<i>FY 2014</i>	<i>Difference</i>
<i>General</i>	18,571,747	19,584,080	1,012,333
<i>Stormwater</i>	2,394,210	777,770	1,616,440
<i>Transportation</i>	906,070	2,565,280	1,659,210
<i>Police Education</i>	9,040	8,560	(480)
<i>Police Forfeiture</i>	0	0	0
<i>Hardwire 911</i>	60,310	73,020	12,710
<i>Wireless 911</i>	26,954	14,170	(12,784)
<i>CIT Public Transit</i>	225,920	184,760	(41,160)
<i>Capital Projects</i>	1,337,930	1,418,670	80,740
<i>Debt Service</i>	1,518,820	1,644,820	126,000

Conclusion

The recommended budget adequately provides for the operational needs of the Village and significant capital improvement projects including the build-out of the restaurant at the Cypress Room at Pinecrest Gardens including ancillary improvements, Re-sodding of Evelyn Greer Park, Traffic Circles on SW 60th Avenue, Roadway Resurfacing, Phase II of the Bike Route and Lane Plan, and a number of improvements to the Banyan Bowl and Pinecrest Gardens facility. I would like to offer my thanks and appreciation to our employees. And more specifically, I would like to recognize the commitment they have made to continuously improve the

processes for delivering goods and services and provide first-rate customer service. As was evidenced by the 92% positive satisfaction rating for our services from the Citizen Survey, our employees' personal connection and commitment to their work, goes beyond being professional and fulfills our mission to sustain a vibrant village that builds a sense of community spirit and pride with fiscally responsible government, the highest quality municipal services and infrastructure, a responsive and efficient staff, and innovative leaders who engage our residents.

In closing, I would like to express my sincere appreciation to the Village Council for their

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vision, hard work and dedication. Your support during my tenure as the Village's Manager has been fortifying.

I would also like to thank Administrative Services Manager Angela Gasca, Finance Director Gary Clinton, Assistant Village Manager Maria Alberro Menendez, Village Clerk Guido Inguanzo, and all our Department Heads for their assistance in the development of this budget document. As the Village Manager, I am proud to submit a budget that meets the financial challenges in a manner which I believe respects and serves our residents and our community. On behalf of all the employees and volunteers who proudly serve our community, we remain loyal to the task of making Pinecrest a leader in good governance.

Respectfully submitted,



Yocelyn Galiano Gomez, ICMA-CM
Village Manager

After-Action Summary

At the Budget Workshop on August 20, 2013 and first budget hearing on September 11, 2013, Village Council made several changes to the Village Manager's recommended budget which are identified in the column titled 2013-14 Council Adopt on the After-Action Summary Table.

General Fund

The budget for Office of the Village Manager and the Office of the Village Clerk increased by \$6,510 and \$4,170, respectively, due

to Village Council's approval of a 3% salary increase for the Village Manager and Village Clerk.

The Village Council budget increased a total of \$27,500. Fees for a State lobbyist at \$40,000 were removed; however \$36,000 was added for the FPL transmission line project, \$25,000 was added for a Fire Rescue Study, \$3,500 was added for an oral history project and \$3,000 for membership into the Greater Miami Chamber of Commerce.

The General Government budget increased \$79,150 mainly due to the addition of one full-time Communications Manager.

The transfers from the General Fund to the Capital Projects Fund increased by \$100,000 to fund a Dog Park. The dedicated reserves for emergencies within the General Fund were increased from \$1 million to \$2 million.

Capital Projects Fund

The Capital Projects Fund increased by \$100,000 to fund a Dog Park.

AFTER-ACTION SUMMARY TABLE			
FUND/ DEPARTMENT	2013-14 MGR REC	2013-14 COUNCIL ADOPT	DIFFERENCE
General Fund:			
Village Manager	\$577,090	\$583,600	\$ 6,510
Village Clerk	\$219,040	\$223,210	\$ 4,170
Village Council	\$241,450	\$268,950	\$ 27,500
General Gov't	\$1,057,860	\$1,137,010	\$ 79,150
Transfer to Capital Projects Fund	\$500,000	\$600,000	\$ 100,000
Total General Fund:			\$ 217,330
Capital Projects Fund	\$1,418,670	\$1,518,670	\$ 100,000
TOTAL			\$ 317,330

Financial Policies

Overview

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

Operating Budget Policies

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

Capital Improvement Policies

- The Village will update its multi-year plan for capital improvements.
- The Village will enact an annual capital budget based on the multi-year Capital Improvement Plan.

- The Village will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- The Village will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and Village priorities, and 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 Management Policies

- The Village will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
- The Village will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.
- Whenever possible, the Village will use special assessment, revenue, or

The Village will determine the least costly financing method for all new projects.

Financial Policies

- 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.
- 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.

Revenue Policies

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

The Village will give primary emphasis to the safety of principal.

Fund Balance Policies

- The Village of Pinecrest shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance.
- Fund Balance will be classified as follows:
 - 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,

Investment Policies

- The Village of Pinecrest will invest its funds in accordance with Florida Statute 218.415
- The funds will be invested based upon the following priorities:
 - Safety of principal.

Financial Policies

- 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 contained 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 the 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 Policies

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

The Finance Director shall provide for an annual independent review by an external auditor to assure compliance with policies and procedures.

Financial Policies

Audit Committee and Auditor Selection Policies

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

Threshold

The Village will capitalize all individual assets and infrastructure with a cost of

\$10,000 or more and a life of three years or more.

Asset Categorization

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

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

Infrastructure Accounting

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

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

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

Financial Policies

Capital Outlay

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

Deprecation Method

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

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

Capital Assets

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

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

Estimated Useful Assets Life

The estimated useful lives of the assets are based on Village experience and

established projections reflected in the 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
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer equipment – 3 years
- Computer software – 7 years
- Infrastructure:
 - Roads – 25 years
 - Stormwater system – 50 years
 - Sidewalks – 20 years

Five Year Capital Plan

The Village prepares a five year capital plan which reports the capital asset budget needs for the Village.

Fixed Asset Accounting

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

Purchasing Policies

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

Items covered by this policy:

- Materials
- Supplies
- Equipment
- Improvements
- Services

Financial Policies

Competitive Bid and Purchase Order Requirements

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

- Purchase Orders
- Competitive Bids
- Quotes from 3 different vendors, unless more than \$5,000

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

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

Purchases of \$50,000.00 and greater require:

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

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

Competitive Bid Requirements

The Village Manager shall direct that:

- Bid proposals, including specifications, are prepared.
- Sealed bids shall be solicited from three persons or firms engaged in providing the goods or services that the Village is seeking.

- May publish a public invitation to bid.
- Bids will be awarded to the lowest responsive bidder as determined by the Village Council or the Village Manager.
- The Village has the right to reject any or all bids.

Procedures for Obtaining a Purchase Order

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

State of Emergency or Natural Disaster Expenses

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

Financial Policies

Travel Policies

Travel related to training and conferences should be in the current fiscal year approved budget. (Specific trips should be detailed in the budget worksheets for travel, per diem and registration fees).

Travel not in the approved budget must be submitted in advance to the Village Manager for approval.

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

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

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

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

AM to be eligible for breakfast reimbursement.

- Employees must begin travel before 12 PM and either be traveling or at the conference at 2 PM to be eligible for lunch reimbursement.
- Employees must begin travel before 6 PM and still be traveling after 8 PM to be eligible for dinner reimbursement.

- Lodging – Single occupancy rate. If the employee chooses a double or suite when a single occupancy rate is available, the attendee will pay the difference in cost.
- Mileage* – published IRS mileage rate.
- Air fare: Actual.
- Tolls/Parking: Actual.
- Taxi fare: Actual.
- Conference fee or registration: Actual.
- Communication expenses: Actual.

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

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

Retiree Health Insurance Policies

The Village offers health insurance coverage for employees during their working careers. Upon retirement, the Village of Pinecrest allows employees to continue purchasing group health insurance using the Village's plan for a period of

Financial Policies

eighteen (18) months in accordance with COBRA provisions and Federal Law.

The Village Council recognizes the normal retirement age of 65 for employees in the Defined Contribution (DC) Plan in accordance with the Village 401A plan.

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

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

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

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

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

Fraud Policy

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

- Theft of cash or assets,
- Falsification of expense and invoices.

- Alteration or falsification of records including data processing records.
- Knowingly providing false information on job applications.

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

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

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

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

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

Whistleblower Policy

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

- An audit will be conducted each year.
 - The Village's internal controls will be reviewed and recommendations made to strengthen fraud deterrent.
 - The annual audit will include an operational review of the internal controls of a department of the Village.

Financial Policies

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

Budget and Accounting Basis

Annual Budget Procedures

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

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

According to Village Charter Section 4.7 (Appropriation Amendments During the Fiscal Year) SUPPLEMENTAL APPROPRIATIONS and REDUCTION OF APPROPRIATIONS, if, during the fiscal year, revenues in excess of those estimated in the annual budget are available for appropriation, the Council may by ordinance make supplemental appropriations for the fiscal year up to the amount of such excess. If, at any time during the fiscal year, it appears probable to the Manager that the revenues available will be insufficient to meet the amount appropriated, he/she shall report in writing to the Council without delay, indicating the estimated amount of the deficit, and his/her recommendation as to the remedial action to be taken. The Council shall then take such action as it

deems appropriate to prevent any deficit spending. The Village Manager may from time to time authorize amendments and/or adjustments within a department providing that the approved departmental budget is not exceeded.

Budget and Accounting Basis

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

The modified accrual basis of accounting is used for Governmental Funds (General, Special Revenue, Debt Service and Capital Projects.) Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period during which services and goods are received and liabilities are incurred. The basis of budgeting and the basis of accounting are the same for all funds with the 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 period, or after the end of the period, but in time to pay current year-end liabilities. Generally, property taxes, grants and interfund transfers are accounted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part, are recorded on an accrual basis because they are measurable when they are incurred.

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

Budget and Accounting Basis

The essential elements of the accrual accounting method include:

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

Fund Structure

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

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.

Funds Overview

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.

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 purpose.

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% must be used for public transit projects.

Capital Project Fund

The Capital Project Fund is used to account for financial resources used for the acquisition or construction of major capital facilities other than those accounted for in proprietary funds or in the Transportation Fund.

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.

Fund Balances

Fund Expenditures

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

Fund	FY 2012-2013	FY 2013-2014	Difference	
General Fund	\$ 18,571,747	\$19,801,410	1,229,663	7%
Stormwater Utility Fund*	2,394,210	777,770	-1,616,440	67.5%
Transportation Fund	906,070	2,565,280	1,659,210	18.3%
Police Education Fund	9,040	8,560	-480	-5.3%
Police Forfeiture Fund	0	0	0	0
Hardwire 911 Fund	60,310	73,020	12,710	21.1%
Wireless 911 Fund	26,594	14,170	-12,424	-46.7%
CITT Public Transit Fund	285,920	184,760	-101,160	-35.4%
Capital Project Fund	976,100	1,518,670	542,570	56%
Debt Service Fund	1,518,820	1,644,820	126,000	8.3%

*\$1,740,000 in FY 2013 and \$170,000 in FY 2014 are Capital Outlay and will be classified as assets in the Stormwater Utility Fund.

Fund Balances

The table below lists the fund balances and the difference from the previous year. Please refer to the individual fund sections for an explanation of the change in balances of more than 10% for each fund, outside of the General Fund.

Fund	FY 2012-2013	FY 2013-2014	Difference	
General Fund	\$ 8,384,159	\$ 8,072,976	\$ -311,183	-4%
Stormwater Utility Fund*	6,218,786	6,724,609	505,823	8%
Transportation Fund	4,876,530	3,590,635	-1,285,895	-26%
Police Education Fund	723	1	-722	-100%
Police Forfeiture Fund	0	0	0	0
Hardwire 911 Fund	32,677	43,977	11,300	35%
Wireless 911 Fund	44,237	46,314	2,077	5%
CITT Public Transit Fund	202,245	187,650	-14,595	-7%
Capital Project Fund	152,118	174,697	22,579	15%
Debt Service Fund	0	0	0	0

Fund Balances

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
GENERAL FUND					
Beginning Balance	\$ 6,956,512	\$ 8,687,839	\$ 8,195,762	\$ 8,130,616	\$ 8,130,616
Revenues	17,829,836	18,268,067	18,184,294	19,743,770	19,743,770
Transfers In	400,000	0	0	0	0
Less Expenditures	15,348,040	16,900,917	16,578,610	17,441,250	17,558,580
Less Interfund Transfers Out	<u>1,642,546</u>	<u>1,670,830</u>	<u>1,670,830</u>	<u>2,142,830</u>	<u>2,242,830</u>
GENERAL FUND BALANCE	\$ 8,195,762	\$ 8,384,159	\$ 8,130,616	\$ 8,290,306	\$ 8,072,976
STORMWATER UTILITY FUND					
Beginning Balance	6,956,006	6,414,496	6,841,602	6,772,379	6,772,379
Revenues	451,380	458,500	477,797	560,000	560,000
Capital Outlay***	0	1,740,000	1,740,000	170,000	170,000
Less Expenses	<u>565,784</u>	<u>654,210</u>	<u>547,020</u>	<u>607,770</u>	<u>607,770</u>
STORMWATER RETAINED EARNINGS**	\$ 6,841,602	\$ 6,218,786	\$ 6,772,379	\$ 6,724,609	\$ 6,724,609
TRANSPORTATION FUND					
Beginning Balance	4,193,789	4,801,970	4,989,311	5,119,445	5,119,445
Revenues	1,041,572	980,630	994,124	1,036,470	1,036,470
Less Expenditures	220,060	880,080	838,000	2,539,290	2,539,290
Less Interfund Transfers Out	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>
TRANSPORTATION FUND BALANCE	\$ 4,989,311	\$ 4,876,530	\$ 5,119,445	\$ 3,590,635	\$ 3,590,635
POLICE EDUCATION FUND					
Beginning Balance	6,330	4,853	5,547	3,441	3,441
Revenues	5,343	4,910	5,551	5,120	5,120
Less Expenditures	<u>6,126</u>	<u>9,040</u>	<u>7,657</u>	<u>8,560</u>	<u>8,560</u>
POLICE EDUCATION FUND BALANCE	\$ 5,547	\$ 723	\$ 3,441	\$ 1	\$ 1
POLICE FORFEITURE FUND					
Beginning Balance	0	0	0	0	0
Revenues	29,441	0	0	0	0
Less Expenditures	<u>29,441</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
POLICE FORFEITURE FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
HARDWIRE 911 FUND					
Beginning Balance	25,904	22,377	35,160	51,217	51,217
Revenues	64,892	62,610	68,884	57,780	57,780
Transfers In	4,000	8,000	8,000	8,000	8,000
Less Expenditures	<u>59,636</u>	<u>60,310</u>	<u>60,827</u>	<u>73,020</u>	<u>73,020</u>
HARDWIRE 911 FUND BALANCE	\$ 35,160	\$ 32,677	\$ 51,217	\$ 43,977	\$ 43,977

Fund Balances

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
WIRELESS 911 FUND					
Beginning Balance	17,982	33,051	17,179	33,274	33,274
Revenues	16,714	17,780	21,966	11,210	11,210
Transfers In	6,000	20,000	20,000	16,000	16,000
Less Expenditures	23,517	26,594	25,871	14,170	14,170
WIRELESS 911 FUND BALANCE	\$ 17,179	\$ 44,237	\$ 33,274	\$ 46,314	\$ 46,314
CITT PUBLIC TRANSIT FUND					
Beginning Balance	423,524	370,865	317,542	253,270	253,270
Revenues	124,235	117,300	677,305	119,140	119,140
Interfund Transfers In	0	0	0	0	0
Less Expenditures	230,217	285,920	741,577	184,760	184,760
CITT PUBLIC TRANSIT FUND BALANCE	\$ 317,542	\$ 202,245	\$ 253,270	\$ 187,650	\$ 187,650
CAPITAL PROJECT FUND					
Beginning Balance	1,758,431	968,718	1,078,054	273,367	273,367
Revenues	4,870,201	9,500	40,226	820,000	820,000
Interfund Transfers In	68,300	150,000	150,000	500,00	600,00
Less Expenditures	5,218,878	976,100	994,913	1,418,670	1,518,670
Less Interfund Transfers Out	400,000	0	0	0	0
CAPITAL PROJECT FUND BALANCE	\$ 1,078,054	\$ 152,118	\$ 273,367	\$ 174,697	\$ 174,697
DEBT SERVICE FUND					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,590,236	1,518,820	1,518,820	1,644,820	1,644,820
Less Expenditures	1,590,236	1,518,820	1,518,820	1,644,820	1,644,820
DEBT SERVICE FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FUND BALANCE	\$21,480,157	\$19,911,475	\$20,637,009	\$19,058,189	\$18,840,859

*Includes approved amendments to the budget or carryovers of previous year's projects.

** Stormwater Utility Retained Earnings consist of Capital Assets and Retained Earnings.

	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
Capital Assets	\$4,783,558	\$5,727,062	\$6,414,558	\$6,472,558	\$6,472,558
Retained Earnings	2,058,044	491,724	357,821	252,051	252,051

***Capital Outlay become assets and do not affect Retained Earnings.

Consolidated Budget

Fiscal Year 2014 Consolidated Budget

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

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

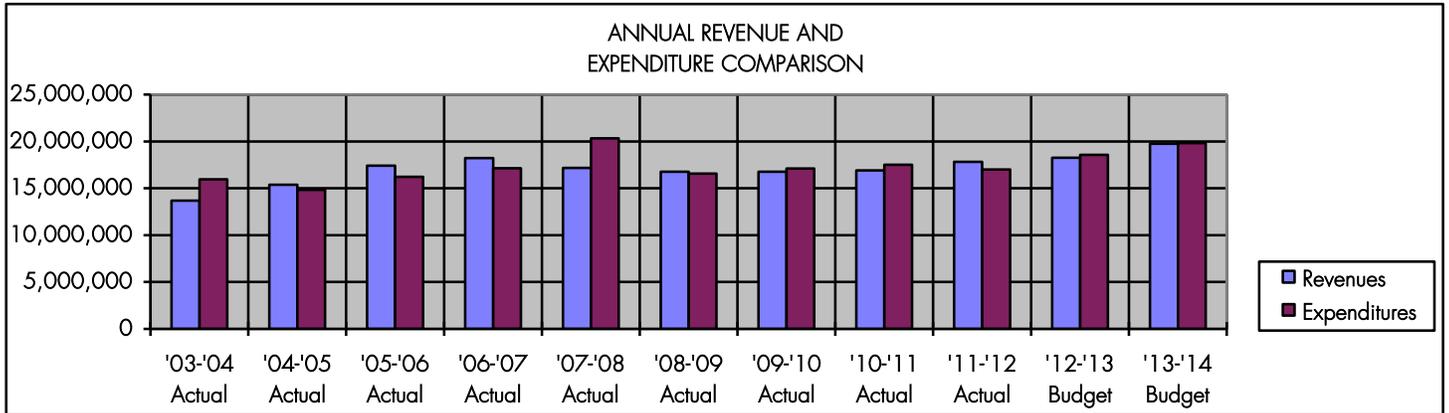
Each fund is shown individually on pages 63 and 64.

The consolidated budget expenditures for all funds including operating transfers out are **\$26,418,460.**

	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING BALANCE	\$ 20,338,478	\$ 21,304,169	\$ 21,480,157	\$ 20,637,009	\$ 20,637,009
REVENUE SOURCES – ALL FUNDS					
Taxes	11,707,506	11,935,650	12,317,367	12,092,450	12,092,450
Licenses and Permits	2,968,578	3,104,800	3,171,976	3,132,270	3,132,270
Intergovernmental Revenue	1,769,595	1,801,410	1,880,326	1,831,880	1,831,880
Charges for Services	1,670,789	1,936,707	1,865,601	1,819,230	1,819,230
Fines and Forfeits	574,774	411,900	393,981	1,793,110	1,793,110
Stormwater Utility Fees	444,147	437,500	442,797	525,000	525,000
Debt Proceeds	4,860,000	0	0	800,000	800,000
Interfund Transfers In	2,068,536	1,696,820	1,696,820	2,168,820	2,268,820
Miscellaneous Revenue	438,225	291,330	398,099	359,550	359,550
SUB TOTAL	\$ 46,840,628	\$ 42,920,286	\$ 43,647,124	\$ 45,159,319	\$45,259,319
EXPENDITURES – ALL FUNDS					
Personal Services	10,723,062	11,656,330	11,167,096	12,124,110	12,213,940
Operating Expenses	5,327,197	6,173,731	5,906,728	6,372,550	6,400,050
Capital Outlay	718,768	1,903,380	2,564,075	3,730,900	3,830,900
Grants and Aids	52,800	59,730	61,576	59,930	59,930
Debt Service	6,470,108	1,518,820	1,518,820	1,644,820	1,644,820
Interfund Transfers Out	2,068,536	1,696,820	1,696,820	2,168,820	2,268,820
SUB TOTAL	\$ 25,360,471	\$ 23,008,811	\$ 23,010,115	\$ 26,101,130	\$26,418,460
TOTAL CONSOLIDATED FUND BALANCE	\$ 20,480,157	\$ 19,911,475	\$ 20,637,009	\$ 19,058,189	\$18,840,859

*Includes approved amendments to the budget or carryovers of previous year's projects.

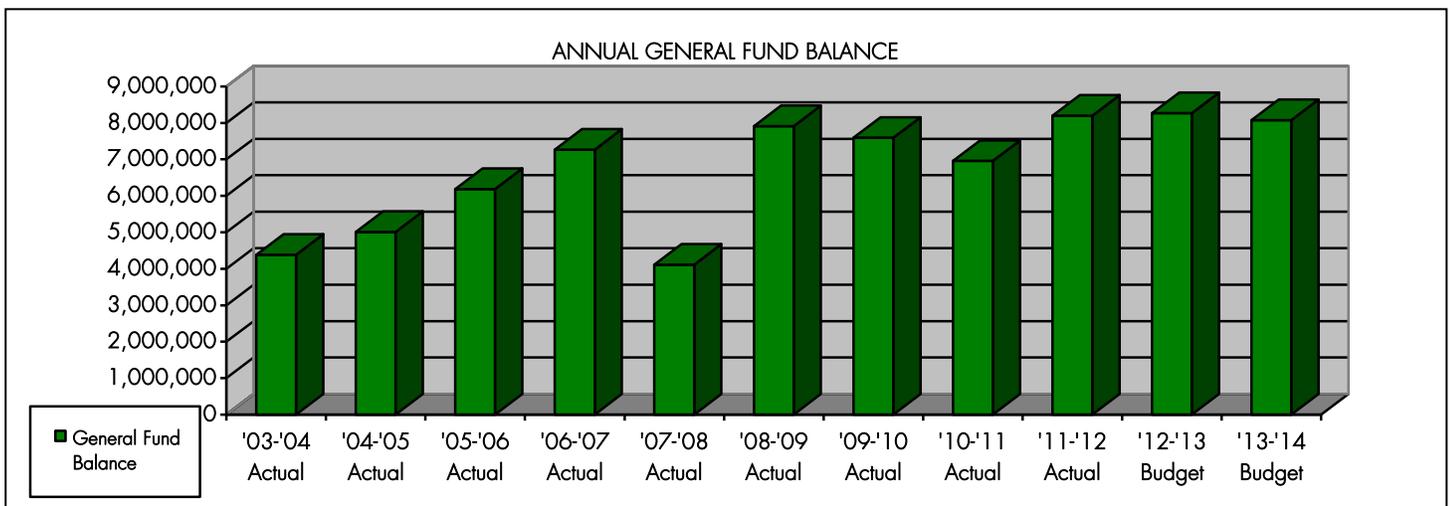
General Fund Summary



The Fiscal Year 2013-2014 budget identifies a total of \$19,743,770 in revenues, an 8% increase from the prior year. Expenditures, excluding Transfers Out, projected to be \$17,558,580 experienced a \$687,663 or 4% increase from the prior year in line with the Five-Year Pro Forma projections. With Transfers Out, expenditures are expected to be 3.4% more than the prior year. The Fiscal Year 2013-2014 Budget projects an \$8,072,976 General Fund balance on September 30, 2014.

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 \$7,810,550 in revenues. The Utility Tax for Electricity and the Communications Services Tax and are the next highest tax revenue contributors, each contributing \$1,700,000 and \$1,072,310 respectively. The Taxes represent approximately 56% of the revenue source for the Village of Pinecrest. Other significant revenues derived from Building Permits, Franchise Fees for electricity, Local Government Half-Cent Sales Tax and Traffic Lights Camera Fines. More detailed information on all revenues may be found in the General Fund Revenue section of this budget.

Expenditures, excluding transfers, for Fiscal Year 2013-2014 have increased from the prior year by 4% or \$687,663. An increase in expenditures, dollar wise, occurred in the Police Department, which experienced a \$404,730 or 5.4% increase from the prior year. The largest percentage increase was in the Information Technology Division budget which increased 24.5% since this is the first full year of operation as its own department. Below is a graph which displays the General Fund Balance over the last eleven years.



General Fund Summary

The General Fund uses Modified Accrual Accounting. This 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.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING BALANCE	\$6,956,512	\$8,687,839	\$8,195,762	\$8,130,616	\$8,130,616
REVENUES:					
Taxes	10,627,645	10,858,520	10,652,768	11,009,860	11,009,860
Licenses and Permits	2,967,352	3,082,300	3,122,976	3,083,270	3,083,270
Intergovernmental Revenue	1,643,937	1,721,040	1,769,076	1,730,910	1,730,910
Charges for Services	1,670,789	1,936,707	1,865,601	1,819,230	1,819,230
Fines and Forfeits	539,992	407,000	388,430	1,788,000	1,788,000
Miscellaneous Revenue	<u>380,121</u>	<u>262,500</u>	<u>385,443</u>	<u>312,500</u>	<u>312,500</u>
TOTAL REVENUES	\$17,829,836	\$18,268,067	\$18,184,294	\$19,743,770	\$19,743,770
INTERFUND TRANSFERS IN	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$25,186,348	\$26,955,906	\$26,380,056	\$27,874,836	\$27,874,836
EXPENDITURES BY DPT:					
Village Council	\$ 155,267	\$ 223,200	\$ 222,140	\$ 241,450	\$ 268,950
Village Manager	497,125	603,530	618,269	607,230	613,740
Village Clerk	240,686	274,430	277,214	246,280	250,450
Finance	334,739	345,820	336,376	356,230	356,230
Village Attorney	286,516	363,000	343,041	363,000	363,000
General Government	1,194,632	1,192,130	1,103,541	1,057,860	1,137,010
Information Technology	0	258,760	320,088	322,040	322,040
Police	6,875,375	7,451,100	7,359,306	7,855,830	7,855,830
Building and Planning	1,573,039	1,698,520	1,605,576	1,692,430	1,692,430
Public Works	634,493	660,360	626,401	675,650	675,650
Parks and Recreation	1,108,105	1,182,130	1,164,809	1,201,390	1,201,390
Community Center	834,428	912,410	895,932	944,200	944,200
Pinecrest Gardens	<u>1,613,635</u>	<u>1,735,527</u>	<u>1,705,917</u>	<u>1,877,660</u>	<u>1,877,660</u>
TOTAL EXPENDITURES	\$15,348,040	\$16,900,917	\$16,578,610	\$17,441,250	\$17,558,580
INTERFUND TRANSFERS OUT	\$ 1,642,546	\$ 1,670,830	\$ 1,670,830	\$ 2,142,830	\$ 2,242,830
TOTAL GENERAL FUND EXPENDITURES	\$16,990,586	\$18,571,747	\$18,249,440	\$19,584,080	\$19,801,410
TOTAL GENERAL FUND BALANCE	\$ 8,195,762	\$ 8,384,159	\$ 8,130,616	\$ 8,290,306	\$8,072,976

*Includes approved amendments to the budget or carryovers of previous year's projects.

General Fund Revenues

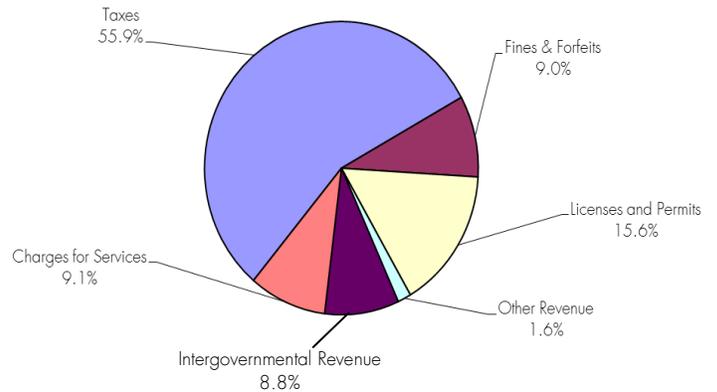
Revenues

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 2013-2014 General Fund estimated revenue is \$19,743,770 or a \$1,475,703, increase from the prior year's budgeted revenue. Taxes will generate \$11,009,860 in revenue during Fiscal Year 2013-2014. Licenses and Permits will generate \$3,083,270 in revenues an increase of less than .04%. Intergovernmental Revenues will generate \$1,730,910, an increase of 0.6%, and Charges For Services is expected to generate \$1,819,230, a decrease of \$117,477 from the prior year. Fines and Forfeits are expected to generate \$1,788,000, \$1,381,000 more than budgeted the prior year primarily due to the initiation of the traffic lights camera program. Miscellaneous Revenues is budgeted at \$312,500, an increase of \$50,000.

A summary of the Fiscal Year 2014 General Fund Revenue by source is provided in the chart on the top right.

The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$7,885,550 in revenues. The Utility Tax for Electricity, Building Permit, and the traffic light camera program fines are the next highest revenue contributors, each contributing \$1,700,000, \$1,635,000 and \$1,400,000 respectively. The Taxes represent approximately 56% of the revenue sources for the Village of Pinecrest.

General Fund Revenues - \$19,743,770



Prior Year Fund Balance Forward



The FY 2014 Budget projects a Prior Year Fund Balance Forward of \$8,188,126.

For the prior FY 2013 Budget, projections anticipated a Prior Year Fund Balance Forward of \$8,687,839. However, a total of \$8,130,616 is the 12-month estimate at this time; a decrease of \$557,223.

General Fund Revenues

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
TAXES:					
311.000 Ad Valorem Taxes	\$ 7,330,012	\$ 7,607,520	\$ 7,367,284	\$ 7,810,550	\$ 7,810,550
311.100 Ad Valorem Taxes - Delinquent	80,463	70,000	65,930	75,000	75,000
314.100 Utility Tax-Electricity	1,751,187	1,700,000	1,817,545	1,700,000	1,700,000
314.300 Utility Tax-Water	181,721	180,000	159,246	180,000	180,000
314.400 Utility Tax-Gas	49,059	46,000	45,193	46,000	46,000
315.000 Communications Service Tax	1,108,040	1,130,000	1,082,813	1,072,310	1,072,310
321.000 Local Business Tax	127,163	125,000	114,757	126,000	126,000
TOTAL TAXES	\$ 10,627,645	\$ 10,858,520	\$ 10,652,768	\$ 11,009,860	\$ 11,009,860
LICENSES AND PERMITS:					
322.000 Building Permits	1,534,871	1,700,000	1,736,086	1,635,000	1,635,000
322.001 Public Works Permits	9,381	11,400	10,153	12,400	12,400
323.100 Franchise Fees – Electricity	1,119,946	1,119,900	1,033,041	1,120,000	1,120,000
323.400 Franchise Fees – Gas	14,509	15,000	16,313	14,000	14,000
323.700 Franchise Fees – Solid Waste	82,177	100,000	101,359	100,000	100,000
324.110 Impact Fees – Police	10,126	12,000	2,285	10,250	10,250
324.610 Impact Fees – Parks/Recreation	9,535	2,000	27,237	9,120	9,120
324.710 Impact Fees – Solid Waste	59,575	20,000	70,866	65,000	65,000
324.711 Impact Fees – Municipal Center	14,668	2,000	20,951	17,500	17,500
329.000 Other Licenses, Fees & Permits	112,564	100,000	104,685	100,000	100,000
TOTAL LICENSES AND PERMITS	\$ 2,967,352	\$ 3,082,300	\$ 3,122,976	\$ 3,083,270	\$ 3,083,270
INTERGOVERNMENTAL REVENUE:					
334.500 Miscellaneous Grants	20,919	20,000	23,704	20,000	20,000
334.575 Misc. Grants, Pinecrest Gardens	0	0	12,476	5,000	5,000
335.120 State Revenue Sharing Proceeds	382,950	412,250	436,708	377,870	377,870
335.150 Alcoholic Beverage Licenses	5,796	6,800	4,915	6,800	6,800
335.180 Local Gov't Half-Cent Sales Tax	1,182,919	1,241,990	1,232,333	1,271,240	1,271,240
338.000 Local Business Tax-County	51,353	40,000	58,940	50,000	50,000
TOTAL INTERGOV'T REVENUE	\$ 1,643,937	\$ 1,721,040	\$ 1,769,076	\$ 1,730,910	\$ 1,730,910
CHARGES FOR SERVICES:					
341.101 Admin. Fees – Stormwater	113,670	152,490	152,490	152,490	152,490
342.100 Private Detail-Police	85,842	100,000	97,967	100,000	100,000
342.101 Police Fees	9,947	11,000	12,625	10,000	10,000
342.900 Other Public Safety Charges	62,080	80,370	63,788	68,970	68,970
343.900 US1 Maintenance Fees	8,186	7,870	7,870	7,870	7,870
347.000 Parks and Recreation	278,443	253,000	304,907	279,500	279,500
347.2xx Community Center	652,014	832,000	711,233	680,000	680,000
347.2yy Pinecrest Gardens	404,225	454,977	442,937	460,400	460,400
349.000 Other Charges for Services	56,382	45,000	71,784	60,000	60,000
TOTAL CHARGES FOR SERVICES	\$ 1,670,789	\$ 1,936,707	\$ 1,865,601	\$ 1,819,230	\$ 1,819,230
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	223,152	207,000	204,519	207,000	207,000
351.900 Traffic Light Cameras Fines	0	0	0	1,400,000	1,400,000
354.000 Violations of Local Ordinances	316,840	200,000	183,911	181,000	181,000
TOTAL FINES AND FORFEITS	\$ 539,992	\$ 407,000	\$ 388,430	\$ 1,788,000	\$ 1,788,000

General Fund Revenues

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	27,554	25,000	24,509	50,000	50,000
362.000 Palmetto H.S. Parking Lot Rent	15,226	0	0	0	0
364.000 Sale of Assets	25,920	12,500	3,000	12,500	12,500
366.000 Donations from Private Sources	53,106	25,000	28,226	25,000	25,000
369.000 Other Miscellaneous Revenues	<u>258,315</u>	<u>200,000</u>	<u>329,708</u>	<u>225,000</u>	<u>225,000</u>
TOTAL MISCELLANEOUS REVENUES	\$ 380,121	\$ 262,500	\$ 385,443	\$ 312,500	\$ 312,500
TOTAL REVENUES	\$17,829,836	\$ 18,268,067	\$ 18,184,294	\$19,743,770	\$19,743,770
TRANSFERS IN:					
381.301 Transfer From Capital Projects Fund	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS IN	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Fund Balance Forward	\$ 6,956,512	\$ 8,687,839	\$ 8,195,762	\$ 8,130,616	\$ 8,130,616
TOTAL AVAILABLE RESOURCES	\$25,186,348	\$ 26,955,906	\$ 26,380,056	\$27,874,386	\$27,874,386

*Includes approved amendments to the budget or carryovers of previous year's projects.

Revenue Projection Rationale

Taxes

The Taxes revenue classification in the General Fund includes Ad Valorem Taxes, also known as property taxes, Utility Taxes, Communications Services Tax and Local Business Tax. Below is a description of each type of revenue source, their multi-year trend and the assumptions used to arrive at the budgeted amounts.

Ad Valorem Taxes
\$7,810,550

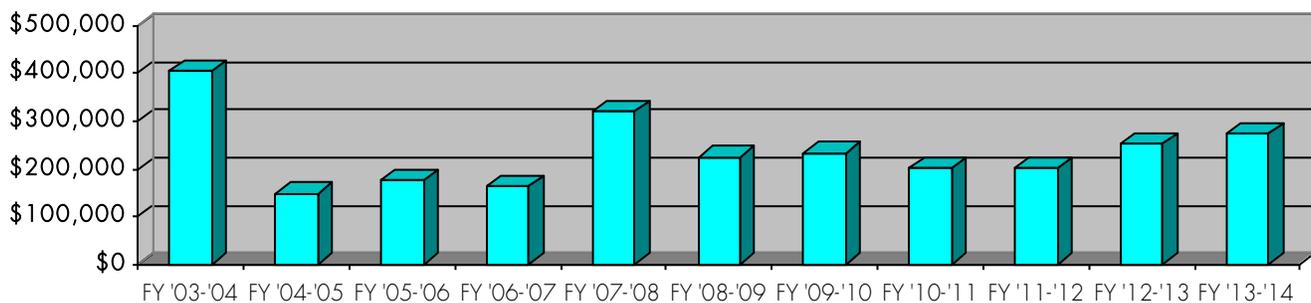
Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. The July 1, 2013 Estimated Certified Taxable Value of the Village increased from \$3,639,363,100 in 2012 to \$3,737,105,393 or approximately 2.7 percent. The Proposed Millage Rate for 2013-2014 is 2.200 which is the same rate as the previous year, in keeping with the 2012-2017 Five-Year Pro Forma Budget. It will generate \$7,810,550 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 2008 through 2012.

Table I. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2008 MILLAGE	2009 MILLAGE	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE
Village of Pinecrest	1.9809	2.1040	2.1040	2.2000	2.2000
Miami-Dade County School Board	7.5330	7.6980	7.8640	7.7650	7.7650
Miami-Dade County School Board Debt Service	0.2640	0.2970	0.3850	0.2400	0.2330
Everglades Project	0.0894	0.0894	0.0894	0.0624	0.0613
South Florida Water Management District	0.5346	0.5346	0.5346	0.3739	0.3676
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	4.8379	4.8379	5.4275	4.8050	4.7035
Miami-Dade County Debt Service	0.2850	0.2850	0.4450	0.2850	0.2850
Miami-Dade Children's Trust	0.4212	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.1851	2.1851	2.5753	2.4496	2.4496
Miami-Dade Fire and Rescue District Debt Service	0.0420	0.0420	0.0200	0.0131	0.0131
Miami-Dade County Library District	0.3822	0.3822	0.2840	0.1795	0.1725
Total Taxes Paid by Pinecrest Residents	18.5898	18.9897	20.2633	18.9080	18.7851

Ad Valorem Taxes

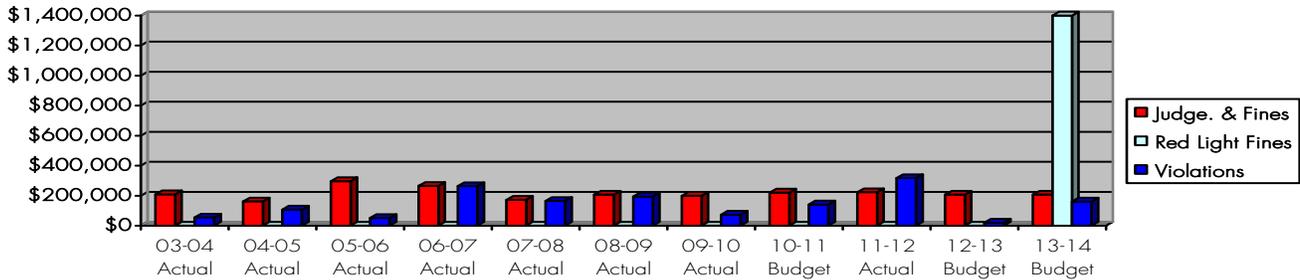


Revenue Projection Rationale

Utility Tax – Electricity \$1,700,000

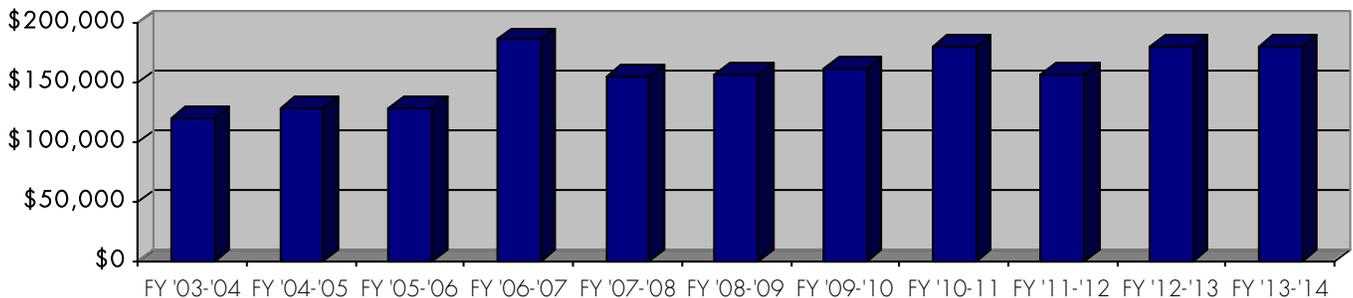
Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,700,000, and remains the same as the prior year. The Electricity Utility Tax line item is derived from a 10% tax levied on each customer’s electric bill. The revenue trend is based on electricity consumption and is budgeted using a five year average analysis.

Fines and Forfeits Revenue Trend



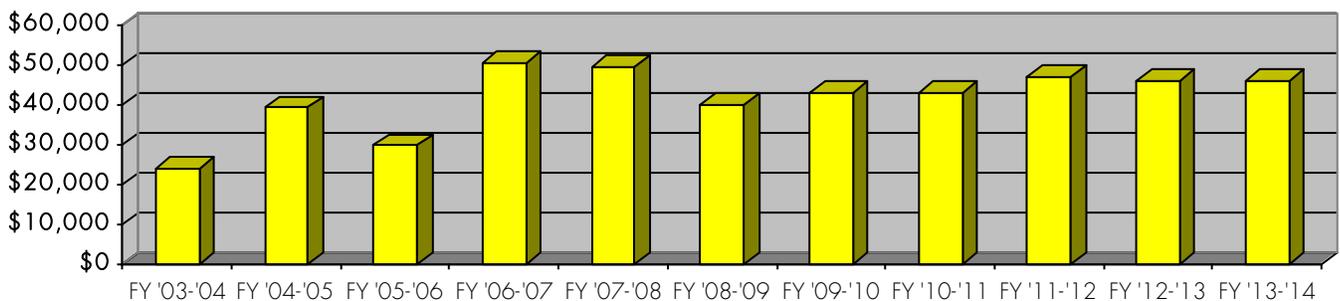
Utility Tax – Water \$180,000

This revenue is derived from a 10% tax levied upon each customer’s water bill generating estimated revenue of \$180,000, the same as the previous year. The revenue derived over the last five years is fairly stable and is projected based upon a five year average.



Utility Tax – Gas \$46,000

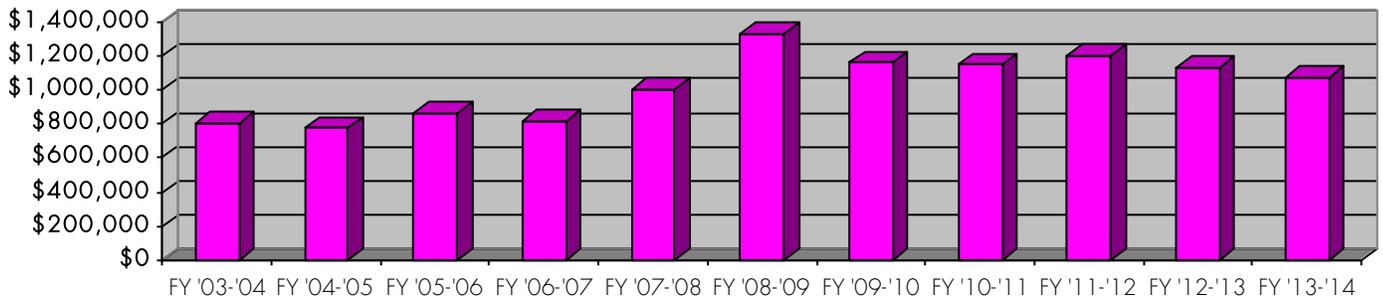
The Gas line item is derived from a 10% tax levied on each customer’s gas bill generating an estimated \$46,000 in utility tax revenue, and remains the same as the prior year. This figure is based on an average over the past five years which shows a fairly stable source of income.



Revenue Projection Rationale

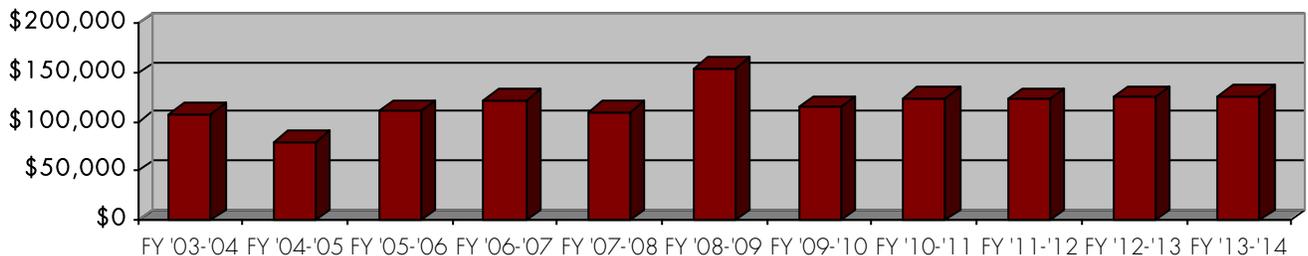
Communications Service Tax \$1,072,310

This tax combines state and local communications services taxes consolidating the Franchise Fees for Telecommunications, Franchise Fees for Cable Television and the Utility Tax for Telecommunications. The integrated tax is not designed to bring in more revenue but rather streamline the tax collection by requiring that the tax be paid to only one agency. The Tax is applied to all communications services bills issued to customers on and after October 1, 2001. The Village is anticipating \$1,072,310 in revenues based upon State of Florida revenue estimates. A five year average was used as the basis for budget.



Local Business Tax \$126,000

Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$126,000, an increase of \$1,000. This revenue estimate uses a five year average of actual collection figures, which show a stable trend.

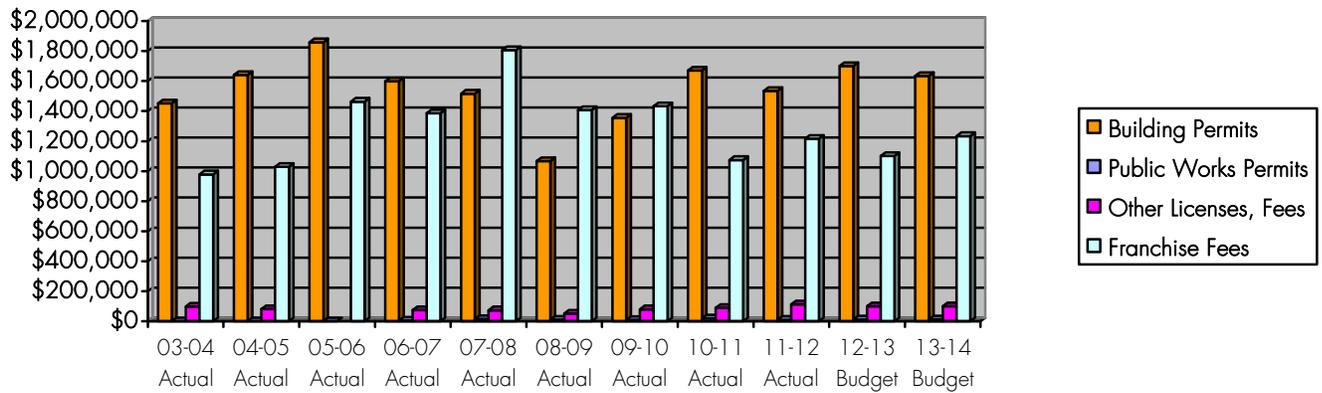


Revenue Projection Rationale

Licenses and Permits

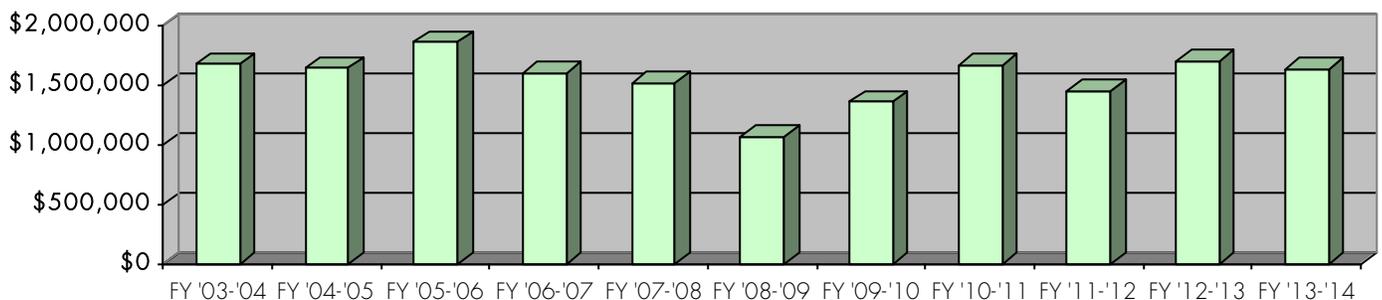
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



Building Permits
\$1,635,000

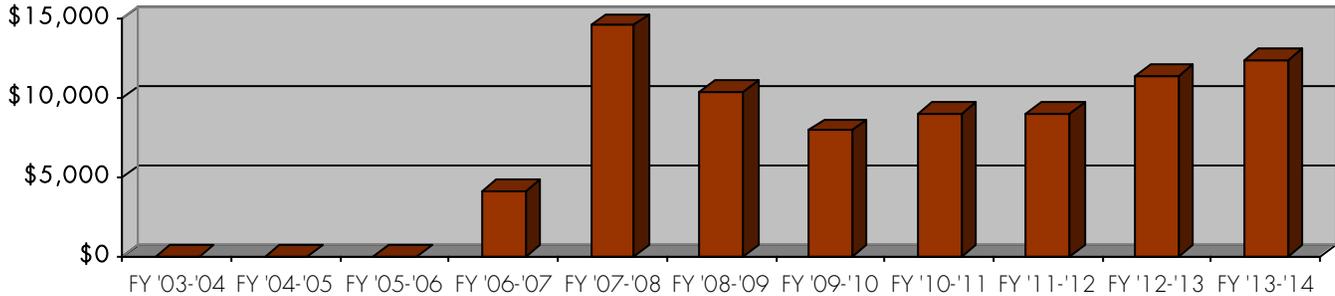
The Building Permit revenue is estimated at \$1,635,000, a decrease of \$65,000. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department. This projection recognizes the increasing trend of interest rates which affects the new building construction fees, but is offset by some new development in process which will cushion the decline in this line item for the coming fiscal year.



Revenue Projection Rationale

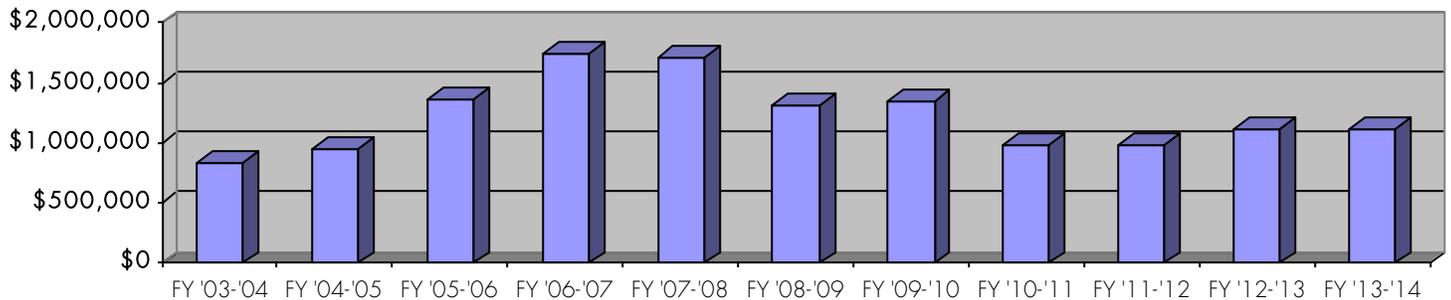
Public Works Permits \$12,400

The Public Works Permits accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to increase \$1,000 from the previous year.



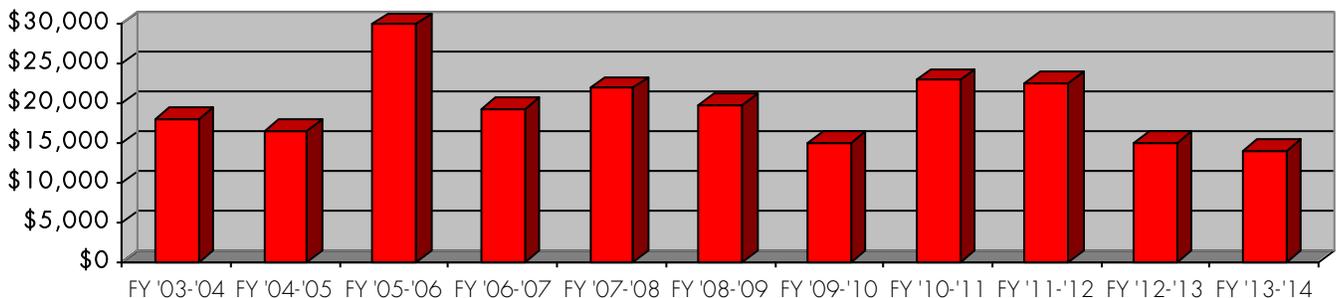
Franchise Fees – Electricity \$1,120,000

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. Through an interlocal agreement with Miami-Dade County, the Village will receive 100% of the revenues generated within the Village by the Florida Power and Light Franchise Fees totaling \$1,120,000. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure increased \$100.



Franchise Fees – Gas \$14,000

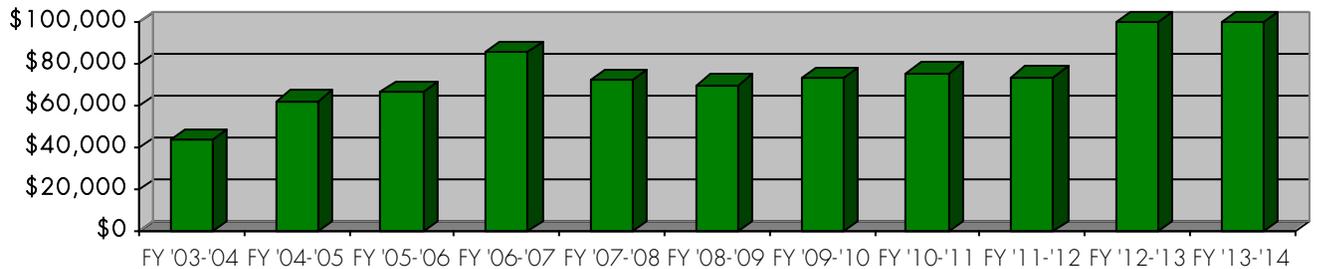
Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source decreased by \$1,000 and are budgeted at \$14,000 using a five year average.



Revenue Projection Rationale

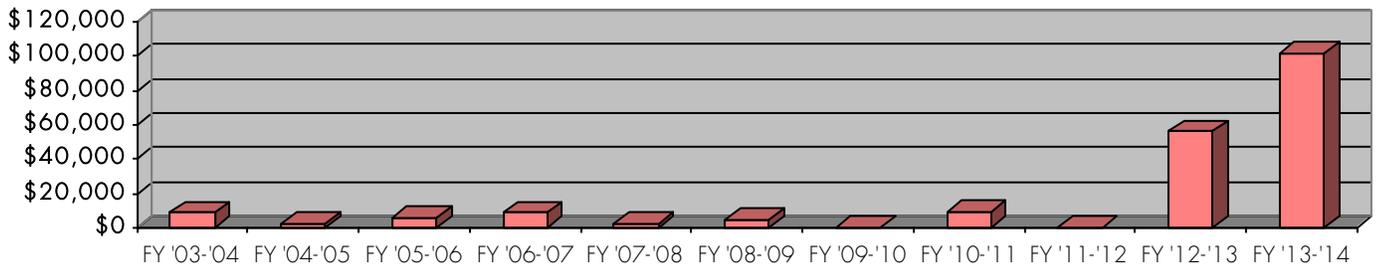
Franchise Fees – Solid Waste \$100,000

In accordance with Ordinance 97-7, Pinecrest is collecting franchise fees from companies providing solid waste collection services to commercial properties in the Village. A total of \$100,000 is expected to be generated by this revenue source, and remains the same. Although the overall trend for this Franchise is mixed, it is budgeted utilizing the prior years' figures.



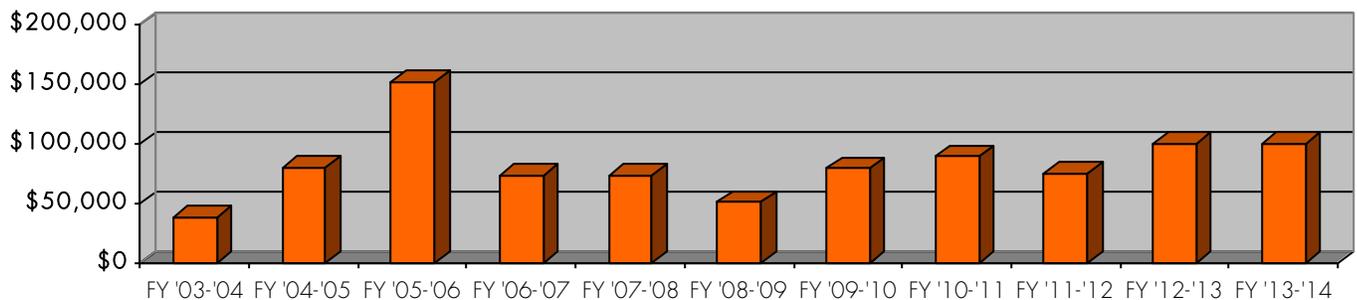
Impact Fees \$101,870

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 \$10,250 for police impact, \$65,000 for solid waste, \$9,100 for parks and recreation impact fees, and \$17,500 for Municipal Center impact fees. The Police Department impact fees are based upon commercial and residential properties. The Parks & Recreation impact fee is based upon residential property



Other Licenses, Fees and Permits \$100,000

Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan application fees, etc. are estimated to generate \$100,000, and remains the same as the previous year. A five year average was utilized as a basis for the budgeted amount.

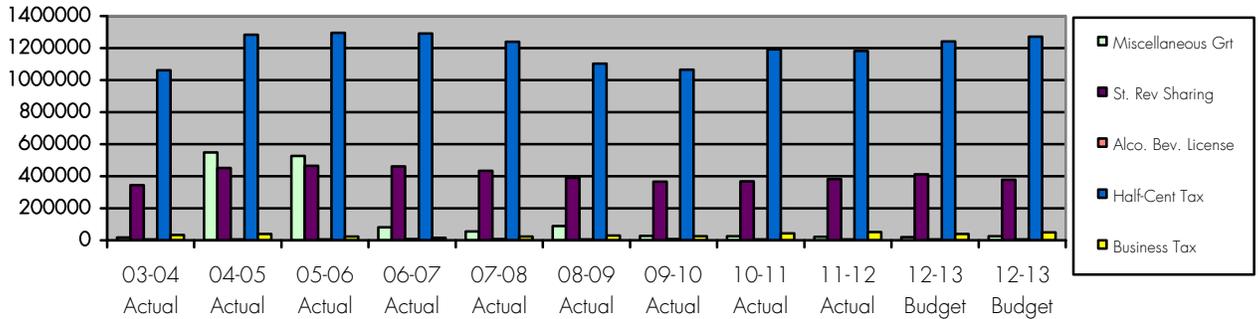


Revenue Projection Rationale

Intergovernmental Revenue

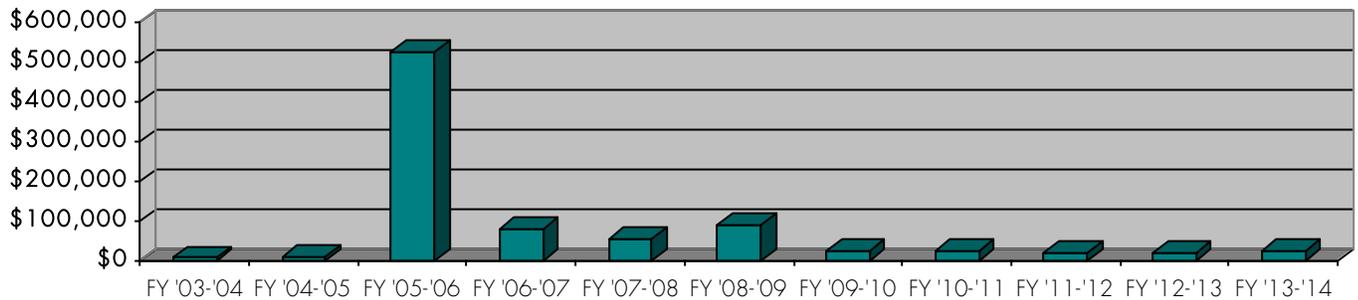
The Intergovernmental Revenue classification in the General Fund includes several grants, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-cent Sales Tax and County Business Tax fees. Below is a description of each type of revenue source, trends and assumptions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

Intergovernmental Revenue Trend



Miscellaneous Grants \$25,000

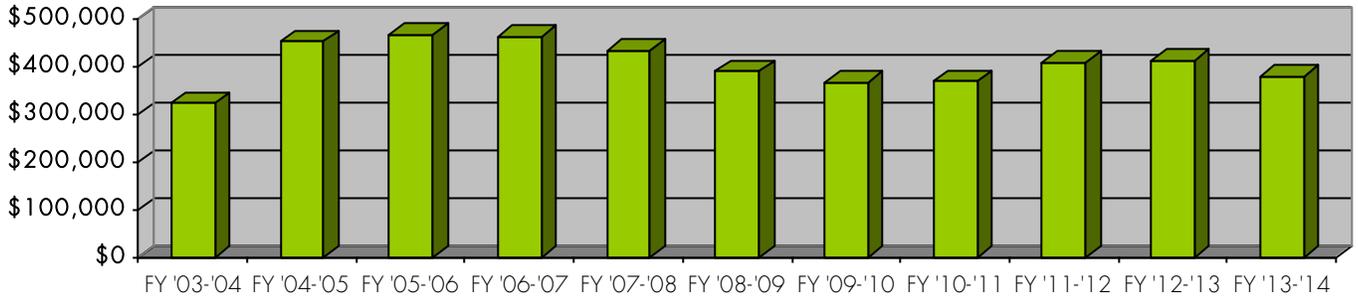
The \$25,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests, the Florida Department of Law Enforcement, Pinecrest Gardens and other miscellaneous grants for which the Village will apply. The 2005-2006 fiscal year experienced a collection spike due to hurricane damage reimbursements.



Revenue Projection Rationale

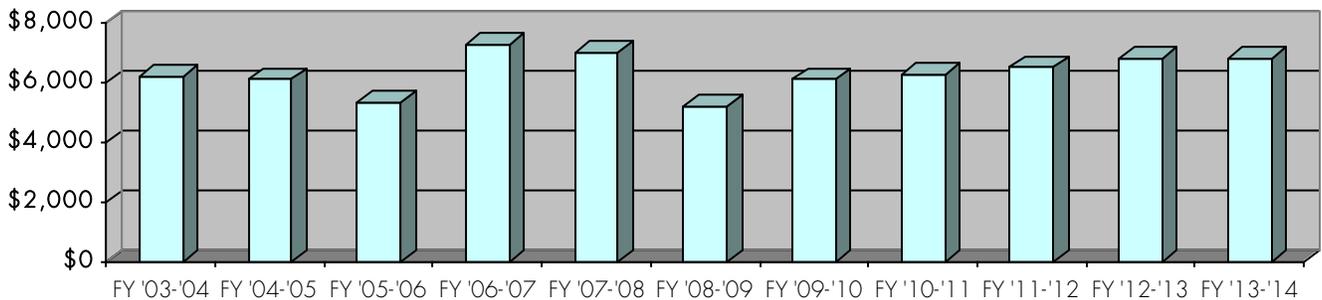
State Revenue Sharing \$377,870

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 \$377,870 in state revenue sharing proceeds, a decrease of \$34,380.



Alcoholic Beverages Licenses \$6,800

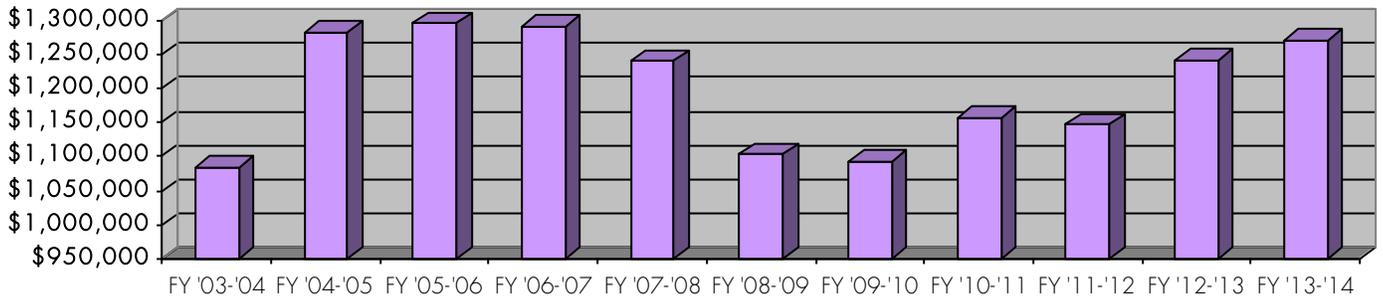
Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that \$6,800 will be received from the State of Florida, and remains the same as the previous year. This estimate is based on a five year average. This revenue shows a fairly stable trend.



Revenue Projection Rationale

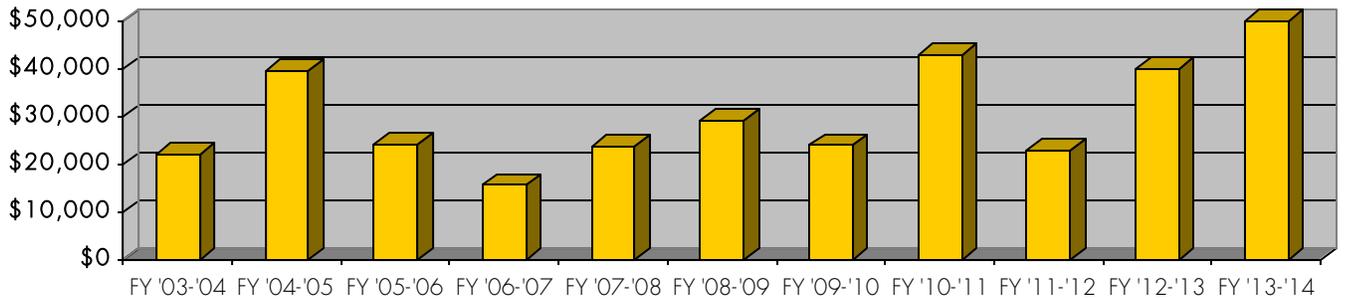
Local Government Half-Cent Sales Tax \$1,271,240

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 \$1,271,240, an increase of \$29,250. This revenue is experiencing an increasing trend attributed to the improving economic outlook for the state.



Business Tax – County \$50,000

Florida Statute 205.0536 directs the County to remit the Village's share of local business tax revenues collected by the County. It is estimated that this revenue source will generate \$50,000, an increase of \$10,000. This estimate is based on a five year average.



Revenue Projection Rationale

Charges for Service

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

Police Private Detail
\$100,000

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$100,000 will be generated from this revenue source. The trend for this revenue source is mixed. This estimate is based upon the Police Department budgeted salaries and recapturing fringe benefits costs for social security, workers compensation, and pension.

Other Police Fees
\$10,000

The \$10,000 allocation is a new line item and includes charges for fingerprinting, accident reports and copying.

Other Public Safety Charges
\$68,970

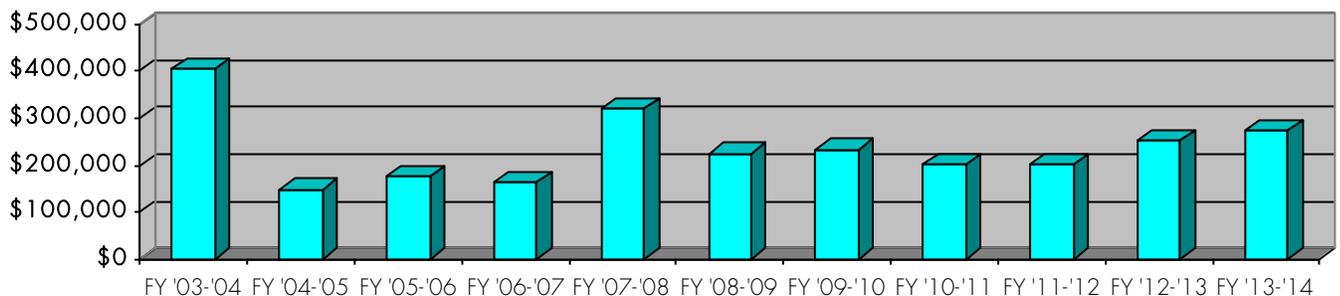
The \$68,970 allocation is for contractual services for emergency dispatch services rendered and is a decrease of \$11,400. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire Fund) and Fund 106 (Wireless Fund).

US1 Maintenance Fees
\$7,870

The \$7,870 allocation in the line item represents the funds the Village will receive from the Florida Department of Transportation to offset the costs of maintaining the US1 median on behalf of the state. This estimate is based upon an Interlocal Agreement between the Village and the State.

Parks and Recreation
\$279,500

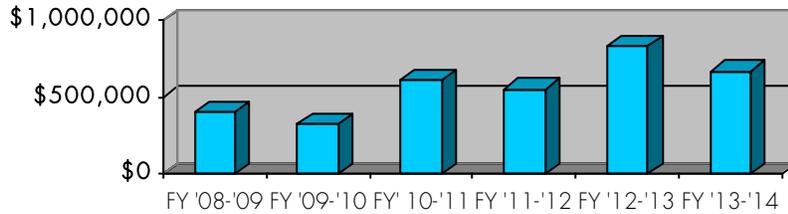
This line item represents funds that will be generated by Coral Pine Park, Suniland Park, Flagler Grove Park and Evelyn Greer Park. It is anticipated that this revenue source will generate \$273,800 in funds from user fees, an increase of \$26,500.



Revenue Projection Rationale

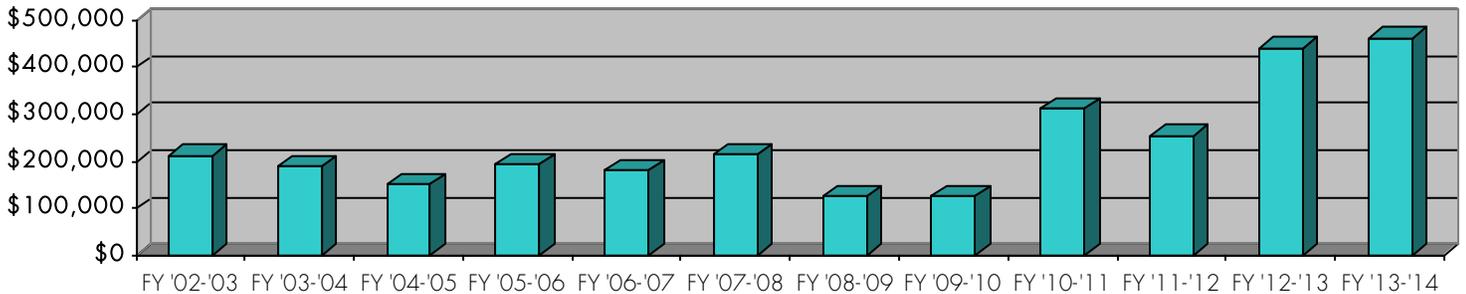
Community Center \$667,470

This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend was increasing as more activities are added, however has stabilized as the building reaches programming capacity. The Community Center will generate \$667,470, a decrease of \$164,530. A five year average was used to arrive at the budget estimate.



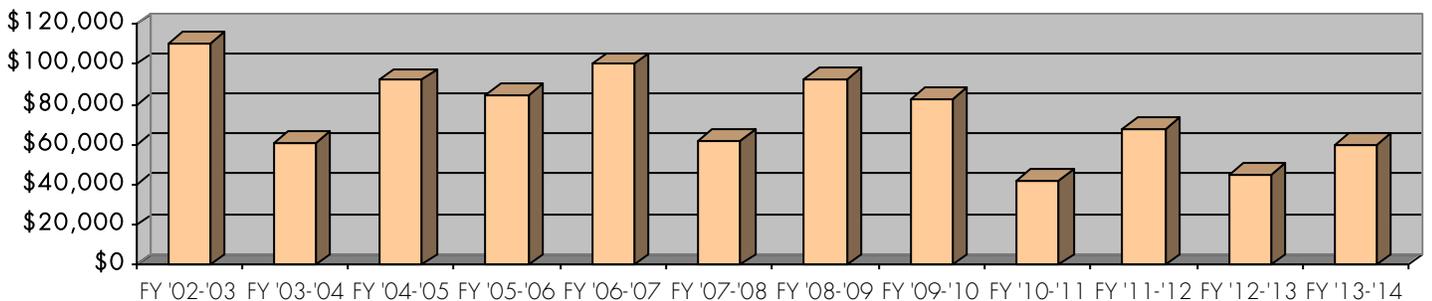
Pinecrest Gardens \$460,400

This account represents the funds earned at Pinecrest Gardens from facility rentals, the Splash-n-Play water feature, concerts and special events. This revenue will generate \$460,400, an increase of \$20,400. This revenue has an increasing trend over the last five years.



Other Charges for Service \$60,000

Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and filing fees. It is estimated that \$60,000, an increase of \$15,000, will be generated from this source. The trend for this revenue source is mixed and a five year average was used. As the housing market improves, it is anticipated that this revenue will continue with an increasing trend.

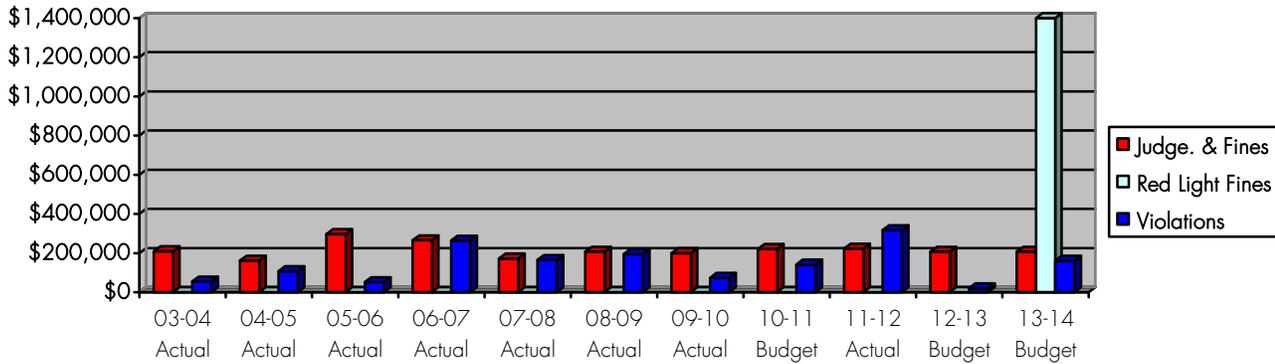


Revenue Projection Rationale

Fines and Forfeits

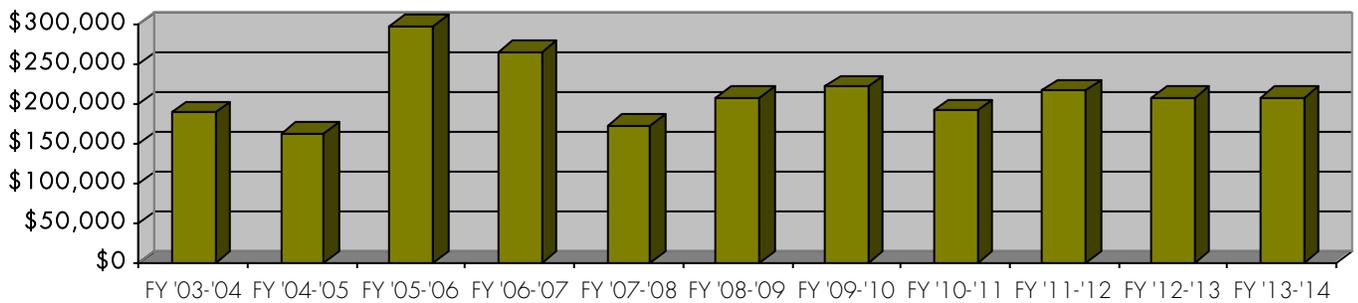
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines and fees collected from violations of local ordinances. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.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

Fines and Forfeits Revenue Trend



Judgments and Fines - Court
\$207,000

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$207,000, the same as the previous year. In 2010, 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.



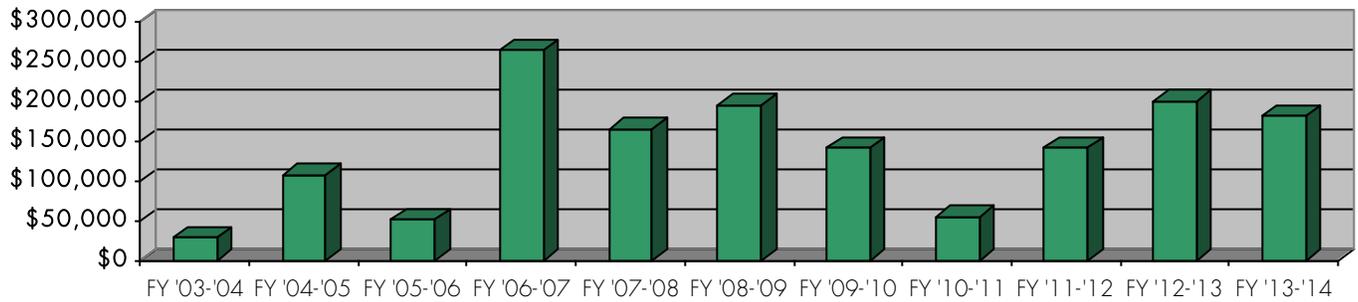
Revenue Projection Rationale

Traffic Light Camera Fines \$1,400,000

The Village is initiating a Traffic Light Camera program to promote motor vehicle safety and accident reduction. It is estimated \$1,400,000 will be generated next year.

Violations of Local Ordinances \$181,000

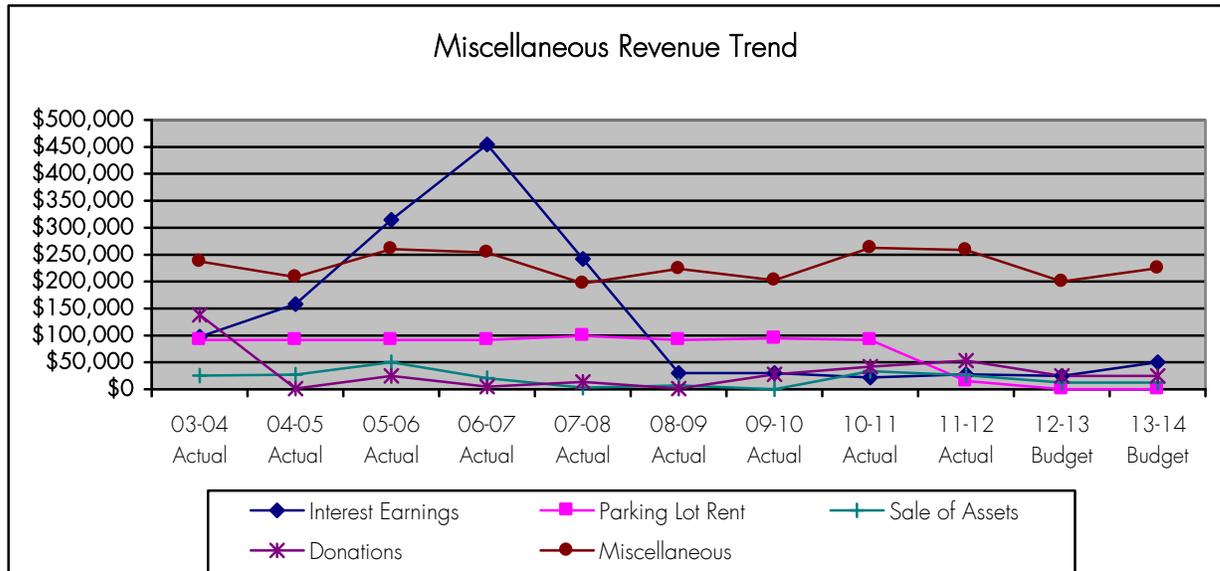
Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$181,000 will be generated next year, a decrease of \$19,000. The estimate is based upon a five year average.



Revenue Projection Rationale

Miscellaneous

The Miscellaneous revenue classification in the General Fund includes Interest Earnings, Sale of Assets, Donations and Other Miscellaneous revenues. The Lease Agreement with Miami-Dade County Schools for the Palmetto High School parking lot expired and was sold to them as part of the agreement. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.



Interest Earnings

\$50,000

Investment practices are maintained to allow for 100% of idle funds to be invested at all times. It is estimated that interest earnings will be \$50,000, an increase of \$25,000 from the prior year due to rising interest rates.

Sale of Assets

\$12,500

Revenues generated from the sale of assets such as surplus police vehicles are expected to remain at \$12,500.

Donations from Private Sources

\$25,000

Funds for this line item are estimated to be \$25,000, and remain the same as the previous year.

Other Miscellaneous Revenues

\$225,000

A total of \$225,000, an increase of \$25,000, 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

Expenditures

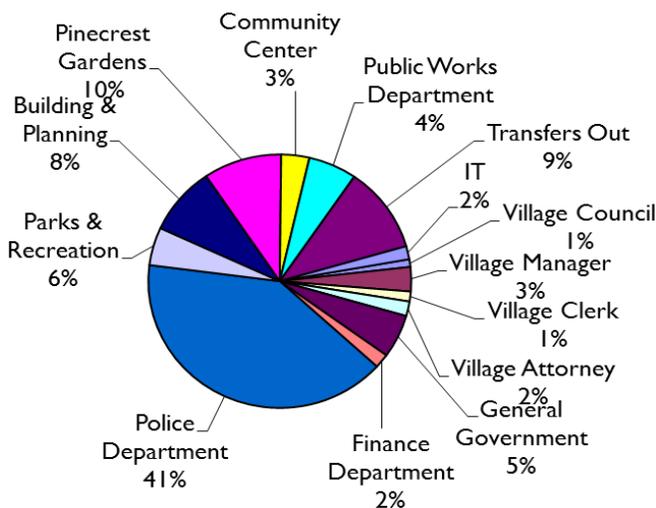
Expenditures, excluding transfers, for Fiscal Year 2013-2014 have increased from the prior year by 4% or \$687,663. The Fiscal Year 2013-2014 Budget proposes \$17,558,580 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend \$2,242,830 in transfers to other funds as follows:

- Capital Project Fund: \$600,000
- Debt Service Fund: \$1,618,830
- Hardwire Fund: \$8,000
- Wireless Fund: \$16,000

to balance the consolidated budget, bringing the total General Fund expenditure to \$19,801,410. 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.

The chart shows a summary of the Fiscal Year 2014 General Fund expenditures by function. Overall, the Police Department and Pinecrest Gardens experienced the most significant increases.

General Fund Expenditures - \$19,801,410



Major expenditure recap for the General Fund budget includes the following:

Village Council:
\$268,950

The Village Council's budget increased by \$45,750 from the previous year mainly due to the addition of an annexation study and a fire rescue feasibility study.

Village Manager's Office:
\$613,740

The Village Manager's budget increased a total of \$10,210 compared to Fiscal Year 2013 mainly due to staff salary increases.

Village Clerk's Office:
\$250,450

The Village Clerk's budget decreased a total of \$23,980 compared to Fiscal Year 2013. This decrease is mainly attributed to the removal of election year expenditures.

Finance Department:
\$356,230

The Finance Department budget increased a total of \$10,410 over last year's adopted budget. This increase is primarily due to additional funding for a temporary part-time accounting clerk due to the anticipated short term absence of one of the permanent full-time accounting clerks due to maternity leave.

Village Attorney's Office:
\$363,000

The Village Attorney's budget remained the same as the previous fiscal year.

General Government:
\$1,137,010

The General Government budget experienced a \$55,120 decrease from the prior year's adopted budget. The decrease is primarily

General Fund Expenditures

attributed to the separation of Information Technology services into its own division.

Information Technology:
\$322,040

The Information Technology Division budget increased \$63,280 and is adding both new and updated capabilities to the computer infrastructure of the Village.

Police Department:
\$7,855,830

The Police Department budget increased \$404,730 from the previous Fiscal Year budget. The increase is primarily attributed to the vendor cost for the traffic light camera program and from Personal Services which covers the benefits and salary increases for police officers and sergeants

Building and Planning Department:
\$1,692,430

The proposed Building and Planning Department budget experienced a \$6,090 decrease from the previous year.

Public Works Department:
\$675,650

The Public Works Department experienced a \$15,290 increase as compared to Fiscal Year 2013.

Parks and Recreation Department:
\$1,201,390

The Parks and Recreation Department budget experienced an increase of \$19,260.

Community Center:
\$944,200

The Community Center budget increased by \$31,790 from the previous fiscal year mainly due to increased programming costs.

Pinecrest Gardens:
\$1,877,660

Pinecrest Gardens experienced a \$142,133 increase. There is a large increase in Personnel Services due to an increase in hours for park service aides and the conversion of two part-time groundskeepers to full-time.

Operating Transfers Out

The Transfers Out to other funds which total \$2,242,830 increased by \$572,000 to cover the cost of anticipated expenditures in the Capital Project Fund as well as an increase in the Debt Service Fund attributed to a new bond in the amount of \$97,500 to cover the costs associated with the debt service at Cypress Hall.

General Fund Expenditures

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
EXPENDITURES BY DEPARTMENT:					
Village Council	\$ 155,267	\$ 223,200	\$ 222,140	\$ 241,450	\$ 268,950
Village Manager's Office	497,125	603,530	618,269	607,230	613,740
Village Clerk's Office	240,686	274,430	277,214	246,280	250,450
Finance Department	334,739	345,820	336,376	356,230	356,230
Village Attorney	286,516	363,000	343,041	363,000	363,000
General Government	1,194,632	1,192,130	1,103,541	1,057,860	1,137,010
Information Technology**	0	258,760	320,088	322,040	322,040
Police Department	6,875,375	7,451,100	7,359,306	7,855,830	7,855,830
Building and Planning Dpt.	1,573,039	1,698,520	1,605,576	1,692,430	1,692,430
Public Works Department	634,493	660,360	626,401	675,650	675,650
Parks and Recreation Dpt.	1,108,105	1,182,130	1,164,809	1,201,390	1,201,390
Community Center	834,428	912,410	908,154	944,200	944,200
Pinecrest Gardens	<u>1,613,635</u>	<u>1,735,527</u>	<u>1,705,917</u>	<u>1,877,660</u>	<u>1,877,660</u>
TOTAL EXPENDITURES	\$15,348,040	\$16,900,917	\$16,578,610	\$17,441,250	\$17,558,580
Interfund Operating Transfers Out	\$ 1,642,546	\$ 1,650,830	\$ 1,670,830	\$ 2,142,830	\$ 2,242,830
TOTAL GENERAL FUND EXPENDITURES	\$16,990,586	\$18,571,747	\$18,249,440	\$19,584,080	\$19,801,410

*Includes approved amendments to the budget or carryovers of previous year's projects.

**The Information Technology services traditionally were included in General Government. The funds attributed to the IT function have been split out for ease of comparison.

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. The Village Manager, Village Clerk and Village Attorney report to the Village Council.

The members of the Village Council also serve as the Local Planning Agency responsible for the development of the Village's Master Plan. Regular Council meetings are held on the second Tuesday of every month, except August.

Objectives

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

Organizational Excellence and Financial Stability

- ◆ Review the Village Manager's recommended operating and capital budget for adoption by the Village by September 30, 2013.
- ◆ Review and adopt resolutions and ordinances and review staff reports.

- ◆ Conduct public hearings on issues affecting the residents of the Village.

Residential Character and Community Enhancement

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

Budget Highlights

Professional Services \$139,500

This line item increased \$29,500 and funds lobbyist services, an annexation study, an oral history project and a fire rescue feasibility study.

Other Contractual Services \$25,290

This line item increased by \$10,290 and funds the maintenance for the streaming video and CLEO.

Travel and Per Diem \$15,000

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

Other Current Charges \$17,050

Other Current Charges increased by \$1,200 from the previous fiscal year and funds refreshments for various advisory committees and State of the Village address, as well as a senior newsletter.

Village Council

Publications, Dues & Training
\$15,610

This line item increased \$4,760 and funds registration fees and membership dues to various organizations including the Florida League of Cities and the Greater Miami Chamber of Commerce.

Capital Outlay:
\$0

Funds are not allocated for capital outlay.

Grants and Aides
\$56,500

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

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	\$ 45,831	\$ 110,000	\$ 110,000	\$ 115,000	\$ 139,500
434.000 Other Contractual Services	33,290	15,000	14,920	25,290	25,290
440.000 Travel & Per Diem	11,292	15,000	15,000	15,000	15,000
449.000 Other Current Charges	7,420	15,850	13,000	17,050	17,050
454.000 Publications, Dues & Training	<u>7,434</u>	<u>10,850</u>	<u>10,850</u>	<u>12,610</u>	<u>15,610</u>
TOTAL OPERATING EXPENSES	\$ 105,267	\$ 166,700	\$ 163,770	\$ 184,950	\$ 212,450
GRANTS AND AIDES:					
483.000 Grants and Aide, Schools	50,000	50,000	49,870	50,000	50,000
484.000 Grants and Aide, Community Events	<u>0</u>	<u>6,500</u>	<u>8,500</u>	<u>6,500</u>	<u>6,500</u>
TOTAL GRANTS AND AIDES	\$ 50,000	\$ 56,500	\$ 58,370	\$ 56,500	\$ 56,500
CAPITAL OUTLAY:					
461.000 Land	<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 COUNCIL	\$ 155,267	\$ 223,200	\$ 222,140	\$ 241,450	\$ 268,950

*Includes approved amendments to the budget or carryovers of previous year's projects.

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 oversees the General Fund, Capital Project Fund, Debt Service Fund and CITT Fund, and is assigned the power and authority to appoint, remove or promote Village employees. In addition, the Village Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the Village Council, and provides advice on all Village affairs.

Objectives

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

Organizational Excellence and Financial Stability

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

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 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Proposed
Reports & agenda backup items prepared	134	121	132
Comprehensive Annual Financial Plan submitted to Village Council by March	Submitted 2/21/12	Submitted 2/12/13	Submit February 2014
Budget submitted to Village Council by August 15th	Submitted 7/10/12	Submitted 7/16/13	Submit July 2014

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Manager for Fiscal Year 2012-13 and includes an explanatory paragraph detailing the activities.

- ◆ 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.

- ◆ Administer and supervise all departments, divisions and agencies of the Village government.

The Village Manager supervises seven departments or divisions. Through the human resources division, the Village hired a total of 20 employees to fill available positions in all departments including park service aides (12), police officers(3), and other various positions. The Village Manager's Office has continued to update the Employee Policies and Procedures Manual, and this year conducted a comprehensive analysis of the Classification

Office of the Village Manager

and Compensation Plan. In addition, the manager held a total of 24 department level staff meetings, and conducted an employee opinion survey.

- ◆ Prepare and submit a proposed annual budget and capital program to the Village Council.

The Village Manager submitted the Fiscal Year 2012-2013 Budget to the Village Council on July 10, 2012. The Budget and Capital Program were adopted by the Village Council at its September 25, 2012 meeting.

- ◆ 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 2012-2013, the Village applied for several grants for Pinecrest Gardens, US 1 Pedestrian Mobility Plan, and the Village Bicycle Plan.

- ◆ Submit to the Council a comprehensive annual financial report.

In accordance with the requirement set forth in the Village Charter, the 2011-2012 Comprehensive Annual Financial Report covering the period October 1, 2011 through September 30, 2012 was submitted to the Village Council on February 21, 2013 for its review and acceptance.

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME			
Village Manager	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0
Administrative Services Mngr	0.0	1.0	1.0
Assistant to the Village Mngr	1.0	0.0	0.0
Admin. Asst. to Village Mngr	1.0	1.0	1.0
Total	4.0	4.0	4.0

Office of the Village Manager

Budget Highlights

Personal Services
\$583,600

The Personal Services increased by \$21,010 and funds staff's salaries and benefits.

Other Professional Services
\$10,000

This line item decreased \$11,700 from the previous year since property appraisal fees added by a budget amendment are not needed this year.

Travel and Per Diem
\$5,940

This line item remained the same and funds travel to professional conferences.

Communications & Freight
\$3,000

This line item remained the same and funds a cell phone allowance for the Village Manager and Assistant Village Manager.

Publications, Dues and Training
\$11,200

The Publications, Dues and Training line item increased by \$900 and funds membership to several professional associations.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 361,398	\$ 416,200	\$ 416,519	\$ 420,880	\$ 426,110
418.000 Service Award	7,001	5,120	5,120	5,660	5,770
419.001 Car Allowance	9,900	12,600	12,600	12,600	12,600
421.000 FICA Taxes	24,112	32,790	30,766	33,770	34,180
422.000 Retirement Contributions	45,695	53,960	54,545	54,480	55,220
423.000 Group Insurance	24,596	33,600	33,920	33,600	33,600
424.000 Workers' Comp	614	1,070	252	1,190	1,210
426.000 Vacation/Sick Payout	3,984	7,250	25,832	14,910	14,910
TOTAL PERSONAL SERVICES	\$ 477,300	\$ 562,590	\$ 579,554	\$ 577,090	\$ 583,600
OPERATING EXPENSES:					
431.000 Professional Services	7,590	21,700	19,475	10,000	10,000
440.000 Travel & Per Diem	867	5,940	5,940	5,940	5,940
441.000 Communications & Freight	2,550	3,000	3,000	3,000	3,000
454.000 Pubs, Dues & Training	8,818	10,300	10,300	11,200	11,200
TOTAL OPERATING EXPENSES	\$ 19,825	\$ 40,940	\$ 38,715	\$ 30,140	\$ 30,140
TOTAL VILLAGE MANAGER	\$ 497,125	\$ 603,530	\$ 618,269	\$ 607,230	\$ 613,740

*Includes approved amendments to the budget or carryovers of previous year's projects.

Office of the Village Clerk

Function

The Village Clerk provides secretariat and records management 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 which are indicated in green below.

Organizational Excellence and Financial Stability

- ◆ Complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets.
- ◆ 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 2011-12	FY 2012-13	FY 2013-14
	Actual	Projected	Proposed
Publication of the Village's Code	As Required	As Required	As Required
Document pages imaged	As Required	As Required	As Required

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2012-13 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ◆ Complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets.

The Village Clerk prepared and distributed agendas and packets for all the necessary meetings.

- ◆ 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. In addition, the Clerk's office has maintained accurate minutes for all advisory boards and committees.

- ◆ Administer the publication of the Village Charter and Code.

The Village Clerk coordinates the publication of all supplements on an as needed basis.

Office of the Village Clerk

- ◆ 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.

- ◆ Implement and maintain a records management system.

The Clerk's Office continues to coordinate and supervise the retention of public records pursuant to state law.

- ◆ 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 also serves as the Village's webmaster and regularly updates the Village's social media sites 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.

Activity Report*

ACTIVITY	FY 2010-11	FY 2011-12	FY 2012-13 (SIX MONTHS)	FY 2013-14 (PROJECTION)
Code Supplements Prepared	1	1	1	1
Municipal Lien Verification Requests	459	522	266	504
Village Council Agenda Packets	25	28	9	24
Village Council Meeting Minutes	25	28	9	24
Proclamations	17	16	11	18
Ordinances Drafted	12	19	10	17
Resolutions Drafted	80	82	47	85

*The Clerk's Office Annual Report is available at www.pinecrest-fl.gov/clerk.

Authorized Positions

Position	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME				
Village Clerk	1.0	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

Budget Highlights

Revenues
\$60,000

It is projected that the Office of the Village Clerk will generate \$60,000 in revenues from lien searches and other services associated with records management.

Personal Services
\$223,210

The Mayor and Council set the Village Clerk's annual salary. The recommended Personal Services, which increased by \$10,920, relate to the salary of the Village Clerk and Assistant Clerk.

Office of the Village Clerk

Other Contractual Services
\$5,000

This line item decreased by \$40,000 since this budget year will not include an election cycle.

Travel and Per Diem
\$1,010

This line item increased by \$80 and includes annual conference costs.

Other Current Charges
\$20,000

The Other Current Charges line item increased \$5,000 and provides for legal advertising

related to the Land Development Regulations, Ordinances and Trim Notice.

Operating Supplies
\$500

This line item remained the same as the previous year.

Publications, Dues and Training
\$730

This line item increased \$20 from the previous fiscal year.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
REVENUES:					
349.000 Other Charges for Services	\$ 56,382	\$ 45,000	\$ 68,755	\$ 60,000	\$ 60,000
TOTAL REVENUES	\$ 56,382	\$ 45,000	\$ 68,755	\$ 60,000	\$ 60,000
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 150,568	\$ 153,570	\$ 154,086	\$ 154,880	\$ 158,210
418.000 Service Award	3,239	3,560	3,560	3,830	3,930
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	11,727	12,070	11,750	12,540	12,800
422.000 Retirement Contributions	19,494	19,890	19,969	20,010	20,480
423.000 Group Insurance	13,561	16,800	14,812	16,800	16,800
424.000 Workers' Comp	230	390	92	440	450
426.000 Vacation/Sick Payout	4,891	610	849	5,140	5,140
TOTAL PERSONAL SERVICES	\$ 209,110	\$ 212,290	\$ 210,518	\$ 219,040	\$ 223,210
OPERATING EXPENSES:					
434.000 Other Contractual Services	2,154	45,000	40,000	5,000	5,000
440.000 Travel & Per Diem	1,252	930	500	1,010	1,010
449.000 Other Current Charges	25,945	15,000	24,400	20,000	20,000
452.002 Operating Supplies	1,640	500	1,096	500	500
454.000 Pubs, Dues & Training	585	710	700	730	730
TOTAL OPERATING EXPENSES	\$ 31,576	\$ 62,140	\$ 66,696	\$ 27,240	\$ 27,240
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE CLERK	\$ 240,686	\$ 274,430	\$ 277,214	\$ 246,280	\$ 250,450
Net (Expense) Revenue	(\$ 184,304)	(\$ 229,430)	(\$ 208,459)	(\$ 186,280)	(\$ 190,450)

*Includes approved amendments to the budget or carryovers of previous year's projects.

Department of Finance

Function

The Department of Finance is the central fiscal control, record keeping, procurement 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.

- ◆ Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.
- ◆ Coordinate the investment of the Village's idle cash.
- ◆ Procure and maintain insurance coverage at appropriate levels.
- ◆ Process and account for grants.
- ◆ Manage and account for Village debt.
- ◆ Maintain the capital assets program in compliance with Governmental Accounting Standards Board (GASB) 34.
- ◆ Upgrade payroll software

Objectives

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

Organizational Excellence and Financial Stability

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

Performance Measures

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

Indicator	FY 2011-12 Actual	FY 2012-13 Projected	FY 2013-14 Proposed
Issue the Comprehensive Annual Financial Report by March	Completed	Completed	Complete by February 2014
Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting CAFR	Received	Applied February 2013	Apply by February 2014

Prior Year Objectives Status

The following section lists the objectives developed by the Finance Department for Fiscal Year 2012-2013 and includes an explanatory paragraph detailing the activities.

- ◆ Provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.

Department of Finance

During the first six months of Fiscal Year 2012-2013, 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.

- ◆ Process payroll and associated Federal and State reports.

For the first six months of Fiscal Year 2012-2013, the department processed a total of 13 payrolls for 163 budgeted positions. The Finance Department issued approximately 2,200 checks and coordinated direct deposit transfers totaling \$5,250,000.

- ◆ Process accounts payable, accounts receivable and reconciliation of all accounts.

During the first six months of Fiscal Year 2012-2013, the Department processed approximately 2,100 vendor checks and Automated Clearing House (ACH) transfers totaling \$10,291,000.

- ◆ 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.

- ◆ Collect and monitor revenues.

The Finance Department received \$12,256,000 for the first six months of Fiscal Year 2012-2013. The Department processed a total of 4,000 receipt items.

- ◆ 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, 2012 was prepared and presented to the Village Council for consideration at its February 12, 2013 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2011 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2012. This is the fifteenth consecutive award received by the Village since its inception.

- ◆ 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.

- ◆ 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 \$609,000.

- ◆ Process and account for grants.

The Finance Department processed intergovernmental revenues totaling approximately \$1,459,000 during the first six months Fiscal Year 2012-2013. Quarterly reports are made to various County, State and Federal agencies throughout the year.

Department of Finance

- ◆ 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, Series 2004, Series 2011 and Series 2012, and prepares related reports to the Bond Trustees on an on-going basis.

- ◆ Maintain the capital assets program in compliance with GASB 34.

The Finance Department maintains depreciation records as well as 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.

Additionally, this year, the Village implemented the regulating GASB standards 63 and 65 - deferred inflows and outflows - ahead of the timeline established by GFOA.

Activity Report

ACTIVITY	FY 2011-12	FY 2012-13 (PROJECTED)	FY 2013-14 (PROJECTED)
Payrolls Processed	26	26	26
Checks Issued (A/P)	3,600	3,800	4,200
Bills Issued (A/R)	450	1,000	1,000
Stormwater Bills Issued*	6,500	6,500	6,700

*An audit was conducted of the commercial stormwater accounts and fifty new accounts were identified, resulting in an additional 22 quarterly bills beginning FY 2013-14.

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME			
Finance Director	1.0	1.0	1.0
Accountant	1.0	0.0	0.0
Accounting Clerk	1.0	2.0	2.0
TOTAL FULL TIME	3.0	3.0	3.0
Total	3.0	3.0	3.0

Budget Highlights

Personal Services
\$293,660

Personal Services for the Finance Department increased \$18,140 and covers the salaries and fringe benefits for the Finance Director and two Accounting Clerks. In addition \$6,500 has been included to fund a temporary part-time Accounting Clerk position during a scheduled absence of one of the full-time Accounting Clerks.

Accounting and Auditing
\$54,750

This line item decreased by \$7,750 which includes federal and state single audits, and an actuarial study for the OPEB liability.

Travel and Per Diem
\$4,010

This line item decreased by \$150 and covers conferences to maintain the certification for the Finance Department.

Publications, Dues and Training
\$3,810

This line item increased by \$170 and funds membership to professional associations for the Finance Department.

Department of Finance

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 202,059	\$ 203,240	\$ 205,200	\$ 210,340	\$ 210,340
413.000 Other Salaries & Wages	6,785	0	0	6,500	6,500
414.000 Overtime	99	1,000	250	250	250
418.000 Service Award	2,095	2,350	2,350	2,970	2,970
421.000 FICA Taxes	14,549	15,930	14,833	17,160	17,160
422.000 Retirement Contributions	25,359	25,580	25,801	26,450	26,450
423.000 Group Insurance	19,164	25,200	20,845	25,200	25,200
424.000 Workers' Compensation	342	520	123	600	600
426.000 Vacation/Sick Payout	1,606	1,700	4,174	4,190	4,190
TOTAL PERSONAL SERVICES	\$ 272,058	\$ 275,520	\$ 273,576	\$ 293,660	\$ 293,660
OPERATING EXPENSES:					
432.000 Accounting & Auditing	56,250	62,500	55,000	54,750	54,750
440.000 Travel & Per Diem	3,437	4,160	4,160	4,010	4,010
454.000 Pubs, Dues & Training	2,994	3,640	3,640	3,810	3,810
TOTAL OPERATING EXPENSES	\$ 62,681	\$ 70,300	\$ 62,800	\$ 62,570	\$ 62,570
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCE	\$ 334,739	\$ 345,820	\$ 336,376	\$ 356,230	\$ 356,230

*Includes approved amendments to the budget or carryovers of previous year's projects.

Office of the Village Attorney

Function

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

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

Objectives

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

Organizational Excellence and Financial Stability

- ◆ Provide the Village Council and Village staff with legal advice and support on all

necessary legal matters affecting the Village.

- ◆ Prepare and/or review resolutions, ordinances and contracts.
- ◆ Represent the Village in litigation matters.

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Attorney for Fiscal Year 2012-2013 and includes an explanatory paragraph detailing the activities.

- ◆ 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.

- ◆ Prepare and/or review resolutions, ordinances and contracts.

The Village Attorney reviews all contracts, resolutions and ordinances submitted to the Village Council. The Village Attorney reviewed all resolutions and ordinances prepared by staff during the year for legal sufficiency.

- ◆ Represent the Village in litigation matters.

The Village Attorney represents the Village in any non-labor related litigation. Over Fiscal Year 2012-2013, the Village Attorney worked with the administration on various cases.

Office of the Village Attorney

Budget Highlights

Additional Legal Services
\$155,000

This line item decreased \$45,000 and covers additional legal services related to the code enforcement, litigation reserve, real property, labor counsel and bond counsel.

Legal Retainer Agreement
\$160,000

The Village Attorney line item remained the same.

Other Contractual Services
\$20,000

This is a new line for the funding of expert witnesses.

Travel and Per Diem
\$1,500

The Travel and Per Diem allocation remained the same from the prior year.

Operating Supplies - Other
\$25,000

This is a new line item providing funding for legal ads, postage, certified mail, court documents, and other general supplies that are eligible for reimbursement in accordance with the fee agreement.

Publications, Dues and Training
\$1,500

This line item remained the same.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Additional Legal Services	\$ 170,010	\$ 200,000	\$ 180,000	\$ 155,000	\$ 155,000
431.003 Legal Retainer Agreement	114,000	160,000	160,000	160,000	160,000
434.000 Other Contractual Services	0	0	0	20,000	20,000
440.000 Travel & Per Diem	1,683	1,500	2,016	1,500	1,500
452.002 Operating Supplies – Other	0	0	0	25,000	25,000
454.000 Publications, Dues & Training	823	1,500	1,025	1,500	1,500
TOTAL OPERATING EXPENSES	\$ 286,516	\$ 363,000	\$ 343,041	\$ 363,000	\$ 363,000
TOTAL VILLAGE ATTORNEY	\$ 286,516	\$ 363,000	\$ 343,041	\$ 363,000	\$ 363,000

*Includes approved amendments to the budget or carryovers of previous year's projects.

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 human resources function, Village web site, postage and communication system.

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME			
Receptionist	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0
Human Resources Assistant	1.0	1.0	1.0
IT/GIS Administrator	1.0	1.0	0.0
Communications Manager	0.0	0.0	1.0
TOTAL FULL TIME	4.0	4.0	4.0*
Total	4.0	4.0	4.0

*IT Administrator position moved to Information Technology Department

Performance Measures

The following indicators provide the general performance measurements that will be utilized by the Village to assess the effectiveness and quality of the services it provides.

Indicator	FY 2011-12 Estimates	FY 2012-13 Proposed	FY 2013-14 Projected
Email subscription service users	965	1,100	1,200
Number of website visits	228,000	240,000	250,000
Number of Facebook "Likes"	400	700	800
Number of Twitter followers	150	200	250

General Government

Budget Highlights

Personal Services
\$321,130

The Personal Services for General Government increased by \$95,030 mainly due to the addition of a full-time Communications Manager.

Professional Services
\$9,440

This line item increased by \$970 and covers pre-employment testing and inoculations.

Other Contractual Services
\$35,970

This line item decreased by \$41,890 and funds temporary employment agency workers, custodial services. The decrease was due to the completion of the resident survey.

Travel and Per Diem
\$1,020

This line item increased by \$200 and covers the conference costs for the Human Resources Manager.

Communications and Freight Services
\$50,190

This line item increased by \$6,210 from the prior fiscal year and funds postage and internet services.

Utility Services
\$63,920

This line item decreased by \$6,910 which reflects the cost of utility services for the Pinecrest Municipal Center.

Rental and Leases
\$22,220

This line item increased \$7,530 from the previous fiscal year due to an increase in copying costs.

Insurance
\$504,000

This line item increased by \$10,520 and covers property insurance, worker's compensation and general liability insurance.

Repair and Maintenance – Other
\$43,490

This line item decreased by \$94,840 and covers maintenance agreements and repair contracts. The large decrease was due to the completion of several one-time projects, including A/C repairs.

Printing and Binding
\$12,180

This line item decreased \$5,320 from the previous year.

Promotional Activities
\$7,500

This line item decreased by \$1,000.

Other Current Charges
\$16,220

This line item increased \$1,550.

Office Supplies
\$20,000

This line item decreased by \$5,000.

Operating Supplies – Other
\$13,560

This line item decreased by \$1,120.

General Government

Publications, Dues and Training
\$16,170

Capital Outlay
\$0

This line item decreased \$1,050 and covers staff trainings and costs for various memberships to professional organizations.

Funds were not allocated for Capital Outlay.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 240,989	\$ 162,600	\$ 165,477	\$ 168,350	\$ 228,350
413.000 Other Salaries & Wages	1,058	0	0	0	0
414.000 Overtime	735	0	167	0	0
418.000 Service Award	3,852	3,080	3,238	3,570	3,570
421.000 FICA Taxes	18,578	12,750	12,510	13,290	17,880
422.000 Retirement Contributions	27,927	20,270	20,465	20,860	20,860
423.000 Group Insurance	28,711	25,200	25,019	33,600	42,000
424.000 Workers' Comp	363	420	83	470	630
426.000 Vacation/Sick Payout	1,749	1,780	708	1,840	1,840
TOTAL PERSONAL SERVICES	\$ 323,962	\$ 226,100	\$ 227,667	\$ 241,980	\$ 321,130
OPERATING EXPENSES:					
431.000 Professional Services	38,157	8,470	22,000	9,440	9,440
434.000 Other Contractual Services	41,163	77,860	51,608	35,970	35,970
440.000 Travel & Per Diem	882	820	820	1,020	1,020
441.000 Communications & Freight Svcs	44,371	43,980	42,810	50,190	50,190
443.000 Utility Services	66,834	70,830	70,986	63,920	63,920
444.000 Rental & Leases	14,233	14,690	17,445	22,220	22,220
445.000 Insurance	457,929	493,480	453,508	504,000	504,000
446.002 Repair & Maintenance - Other	81,300	138,330	110,000	43,490	43,490
447.000 Printing & Binding	10,339	17,500	21,000	12,180	12,180
448.000 Promotional Activities	13,640	8,500	1,000	7,500	7,500
449.000 Other Current Charges	21,556	14,670	11,970	16,220	16,220
451.000 Office Supplies	20,474	25,000	20,000	20,000	20,000
452.002 Operating Supplies - Other	50,007	14,680	13,560	13,560	13,560
454.000 Pubs, Dues & Training	9,785	17,220	15,774	16,170	16,170
TOTAL OPERATING EXPENSES	\$ 870,670	\$ 946,030	\$ 852,481	\$ 815,880	\$ 815,880
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldg	0	20,000	23,393	0	0
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 20,000	\$ 23,393	\$ 0	\$ 0
TOTAL GENERAL GOVERNMENT	\$ 1,194,632	\$ 1,192,130	\$ 1,103,541	\$ 1,057,860	\$ 1,137,010

*Includes approved amendments to the budget or carryovers of previous year's projects.

Information Technology

Function

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

Objectives

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

Organizational Excellence and Financial Stability

- ◆ Make it easy for the staff to produce and access information to perform their work and interact effectively with the public, managers, supervisors and other employees throughout the organization.
- ◆ Achieve and sustain effective, easy-to-use, and integrated IT applications that support the management of information.
- ◆ Protect the Village's information and information systems to ensure their integrity, confidentiality, and availability.
- ◆ Provide an IT infrastructure that is secure, robust, reliable, and responsive to changing business needs.
- ◆ Achieve and sustain a high level of satisfaction with the Village wide information services.

Prior Year Objectives Status

The following section would list the objectives developed by the IT Division for Fiscal Year 2012-2013 and would include an explanatory paragraph detailing the activities. Since this is the first year of IT as a separate division, there are no prior objectives.

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME IT Manager	0.0	0.0	1.0
Total	0.0	0.0	1.0

Budget Highlights

Personal Services
\$105,280

The Personal Services for Information Technology increased by \$1,540 and funds staff salaries and benefits.

Professional Services
\$44,000

This line item increased by \$12,750 and covers computer support.

Travel and Per Diem
\$500

This line item decreased by \$1,730 and covers the conference costs for the IT Manager.

Communications and Freight Services
\$1,200

This line item increased by \$80 from the prior fiscal year and funds a cell phone allowance for the IT Manager.

Information Technology

Repair and Maintenance – Other
\$56,220

This line item increased by \$11,810 and covers maintenance agreements and repair contracts.

Operating Supplies – Other
\$110,540

This line item increased by \$38,110 and funds computer software and hardware, printers and computer supplies.

Publications, Dues and Training
\$4,300

This line item increased by \$620 and funds training activities for the IT Manager.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 0	\$ 79,940	\$ 84,629	\$ 81,250	\$ 81,250
418.000 Service Award		1,050	1,032	0	0
421.000 FICA Taxes		6,260	6,164	6,290	6,290
422.000 Retirement Contributions		7,890	7,464	8,120	8,120
423.000 Group Insurance		8,400	6,959	8,400	8,400
424.000 Workers' Comp		200	47	220	220
426.000 Vacation/Sick Payout	0	0	0	1,000	1,000
TOTAL PERSONAL SERVICES	\$ 0	\$ 103,740	\$ 106,295	\$ 105,280	\$ 105,280
OPERATING EXPENSES:					
431.000 Professional Services		31,250	71,616	44,000	44,000
440.000 Travel & Per Diem		2,230	1,283	500	500
441.000 Communications & Freight Svcs		1,020	1,939	1,200	1,200
446.002 Repair & Maintenance - Other		44,410	64,469	56,220	56,220
452.002 Operating Supplies - Other		72,430	66,850	110,540	110,540
454.000 Pubs, Dues & Training	0	3,680	7,636	4,300	4,300
TOTAL OPERATING EXPENSES	\$ 0	\$ 155,020	\$ 213,793	\$ 216,760	\$ 216,760
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL INFORMATION TECHNOLOGY	\$ 0	\$ 258,760	\$ 320,088	\$ 322,040	\$ 322,040

*Includes approved amendments to the budget or carryovers of previous year's projects.

Police Department

Function

The Police Department is responsible for the protection of life and property. It is a full service community oriented police agency, which began its official operations on July 1, 1997.

The Pinecrest Police Department continues to operate under a community policing philosophy and has taken extraordinary steps to bridge the gap between the police and the community they serve. The police department created a Facebook page and promoted the website with license plates on the front of every police car. A crime mapping software (crimemapping.com) now provides information on crime trends by crime type, date, and location via a free web based software application.

Statistics fail to address the financial, emotional, and psychological effects on victims of crime but are important nonetheless, because they reveal trends and help guide resource deployment. For example, residential burglaries increased by 37% in 2012. This was an alarming statistic, which demanded action. The past responses to burglary trends were short lived, inconsistent and typically a reactionary measure. The Police Chief established a Crime Suppression Team to combat this rising burglary problem. The unit has one main mission, detecting, deterring, and arresting burglars.

Another new initiative involves the creation of a Tactical Response Team. Active shooter training for Pinecrest Police Officers was ongoing well before the Sandy Hook shooting in Newtown CN. Members of the newly created Tactical Response Team (TRT) received special weapons and tactics training and have access to superior protective equipment and weaponry. The TRT are part of the police department's crisis management team. The team is responsible for containment and negotiation with persons in volatile crisis situations, response to active shooter situations, use of special purpose vehicles, coverage of special events, protection of field forces in times of civil disturbance, high

risk warrant service, protection of vital installations and any other special threat or crisis situation outside the scope of normal police operations.

A Pinecrest police detective was recently detached to a South Florida High Intensity Drug Trafficking Area Task Force (HIDTA). The High Intensity Drug Trafficking Area Program is a unique partnership between federal, state, and local criminal justice agencies that has demonstrated a history of efficiency, effectiveness, and innovation. This initiative focuses on long term complex criminal conspiracy investigations to address HIDTA defined threats in South Florida. The ultimate goal is the disruption, dismantling, and prosecution of narcotics trafficking organizations. Our assigned detective has participated in the seizure of more than \$1M dollars in illicit currency that is subject to forfeiture. The Village of Pinecrest is entitled to an equitable share of the forfeited currency, pursuant to the allocation table established by the federal government, and based on the level of participation of our agency personnel in a given case.

The Chief of Police modified the organizational structure to improve workload distribution and improve management of resources for enhanced delivery of service. The Chief's command staff consists of a Deputy Chief, a Police Major, an Operations Division Lieutenant, and an Administrative Division Lieutenant.

The police department remains committed to protecting the citizens in their homes as much as they are committed to keeping our streets safe. This is best accomplished when citizens stay engaged in the affairs of the police department and make their concerns known. The residents will continue to benefit from a dynamic police department that is ready to adapt to meet the changing needs of our community.

Police Department

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

Objectives

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

Security and Pedestrian Safety

- ◆ Raise visibility for the Police Department through a proactive Crime Prevention Campaign that involves increased education of the general public and work with residents to establish more crime watch groups throughout the community.
- ◆ Conduct a safety evaluation in conjunction with all public and private schools in the Village to identify and correct security vulnerabilities and develop cooperative protocols to address critical incidents.

Environmental Sustainability

- ◆ Change operations to be more energy efficient.

Organizational Excellence and Financial Stability

- ◆ Prepare for on-site assessment and achieve Commission for Florida Law Enforcement Accreditation (CFA) re-accredited status.
- ◆ Achieve department-wide compliance with mandatory National Incident Management System (NIMS) standards to ensure no interruption in federal funding contingent upon such compliance.
- ◆ Improve both the frequency and quality of in-service roll call training provided to our uniformed personnel and detectives by our police supervisors.

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.

- ◆ Ensure that our Accreditation Manager, in advance of the assessor on-site visit, completes all compliance documentation.
- ◆ The Operations Lieutenant will coordinate NIMS training of all personnel and maintain liaison with local, state, and federal authorities as well as qualified content expert instructors.
- ◆ Participate in a coalition to standardize school emergency procedures as they relate to lock downs, shelter in place and evacuations through partnerships between Pinecrest Police Department and independent schools within our jurisdiction.
- ◆ Police supervisors will prepare and present roll call training lessons to all three shifts, detective bureau, and/or dispatch personnel during the year. Wherever possible, on-line training will augment roll call training.
- ◆ Police officers and community service aides will visit the homes of Pinecrest residents to provide crime prevention tips and encourage residents to take a proactive role in the fight against crime, thereby creating a lasting bond among community members and their community police officers.
- ◆ The department will gradually move to an all Hybrid fleet for the detective bureau, switch from the V8 engine to V6 engine for the patrol vehicles, and an all hybrid fleet for the community service aid pick-up trucks. The goal is to transition the entire police department fleet to fuel-efficient vehicles, reducing fuel consumption and the Village's carbon footprint by 20% within three years.

Police Department

Authorized Positions

Position	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14
<i>FULL TIME</i>					
SWORN PERSONNEL					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief	0.0	0.0	0.0	1.0	1.0
Commander	2.0	2.0	2.0	0.0	0.0
Major	0.0	0.0	0.0	0.0	1.0
Lieutenant	2.0	2.0	2.0	3.0	2.0
Sergeant	8.0	8.0	8.0	8.0	8.0
Police Officer	32.0	32.0	32.0	32.0	32.0
School Resource Officer	2.0	2.0	2.0	2.0	2.0
Task Force Officer	0.0	0.0	0.0	1.0	1.0
Detectives	3.0	3.0	3.0	3.0	3.0
TOTAL SWORN PERSONNEL	50.0	50.0	50.0	51.0	51.0
CIVILIAN PERSONNEL					
Admin. Assist. to the Police Chief	1.0	1.0	1.0	1.0	1.0
IT Administrator	1.0	1.0	1.0	1.0	1.0
Community Service Aide	5.0	5.0	5.0	5.0	5.0
Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
Dispatcher	8.0	8.0	8.0	8.0	9.0
Records Clerk	1.0	1.0	1.0	2.0	2.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	18.0	18.0	18.0	19.0	20.0
<i>PART TIME</i>					
CIVILIAN PERSONNEL					
School Crossing Guard – PT	4.0	4.0	4.0	4.0	4.0
Traffic Light Review Officer	0.0	0.0	0.0	1.0	1.0
Records Clerk	1.0	1.0	1.0	0.0	0.0
TOTAL PT CIVILIAN PERSONNEL	5.0	5.0	5.0	5.0	5.0
Total Authorized Positions	73.0	73.0	73.0	75.0	76.0

Police Department

Prior Year Objectives Status

The following section lists the objectives developed by the Police Department for Fiscal Year 2012-13 and includes an explanatory paragraph detailing the activities.

- ◆ Get reaccredited by Commission on Law Enforcement Accreditation (CALEA) (Second Quarter 2013).

In April 2013, Assessors from CALEA visited the Pinecrest Police Department and did a complete assessment of police operations. They determined that we are in continued compliance with the CALEA standards. The department will receive the Gold Standard Award for Advanced Law Enforcement Accreditation August 3, 2013.

- ◆ Continue maintenance of files for Commission for Florida Accreditation (CFA).

The Accreditation Manager has attended a Florida Police Accreditation Coalition (PAC) conference and received the necessary

training to continue the maintenance of Florida accreditation files. We are currently up to date with compliance efforts and anticipate CFA reaccreditation during the first quarter of FY13-14.

- ◆ Take a proactive approach to reducing the amount of residential burglaries within the Village.

The Police Department created a full time Crime Suppression Team whose primary goal is to combat and reduce the incidences of residential burglaries. The unit's efforts have been successful, resulting in the arrests of two groups of residential burglars. We implemented a crime prevention initiative to include a door-to-door campaign of handing out crime prevention materials and have provided 1,735 crime prevention tips. Three additional Neighborhood Crime Watch groups were established. In addition, the Crime Prevention Unit organized neighborhood block parties to promote the Neighborhood Crime Watch program. To date, two blocks parties have occurred and more are in the planning stages.

Police Department

Activity Report

CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013 (PROJECTED)	FISCAL YEAR 2013-2014 (PROPOSED)
Abandoned Vehicle	2	0	1	0	1
Arson	0	0	2	2	1
Assist Other Agency	26	31	28	18	26
Auto Theft	22	20	17	20	20
Baker-Act-Mental	28	23	19	36	24
Battery-Assault	7	18	26	27	20
Burglary	86	88	106	116	99
Car Break-in Burglary	190	268	187	258	226
Crisis Intervention Team (CIT)	11	20	44	36	28
Crashes – Vehicular (interior)	552	561	542	557	553
Crashes – Vehicular (US 1)	241	239	221	291	248
Curfew Violations	0	0	0	0	0
Deceased Person	16	14	16	24	18
Disturbance	822	701	777	987	822
Domestic Violence	19	12	43	18	23
DUI	28	37	56	87	52
False Alarms	2,177	1,961	1,708	1,962	1,952
FIF/Suspicious Persons	85	77	73	266	126
Found Property	43	39	45	50	44
Fraud/Economic Crimes	138	174	160	174	162
Graffiti	26	18	12	12	17
Hate Crime	0	0	0	0	0
Homicide	0	0	1	0	0
Missing Persons	4	8	4	2	5
Narcotics Violations	30	27	25	71	38
Other	635	577	519	560	573
Parking Citations	1,588	1,892	1,226	1,341	1,512
Robbery	9	6	8	6	7
Sex Crime	3	3	0	2	2
Shoplifting	48	49	45	54	49
Suspicious Person/Vehicle	118	107	108	111	111
Theft	185	198	139	230	188
Theft from Exterior of Vehicle	34	53	59	41	47
Traffic Citations (Moving)	9,295	9,296	8,951	7,812	8,339
Traffic Citation (Non-moving)	3,956	3,274	3,040	2,258	2,944
Traffic Complaints	640	604	397	639	570
Traffic Warnings	3,838	3,233	2,993	2,648	3,178
Vandalism	101	91	80	72	86
Vehicle Recovery	9	17	8	9	10
Warrant Execution	43	38	48	47	44
Weapons Violations	0	1	0	0	0
Worthless Documents	0	1	4	2	2
TOTAL	25,055	23,776	21,738	20,846	22,167

Police Department

Budget Highlights

Revenues
\$1,805,970

The department is estimating a total of \$1,805,970 in revenues and includes a new revenue from fines from traffic light camera program.

Personal Services
\$6,910,710

This line item was increased by \$172,480 due to an increase in the FRS contribution, a salary increase of 2% for police officers and sergeants and the addition of a part-time officer for the red light camera program.

Professional Services
\$1,980

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

Other Contractual Services
\$240,400

This line item increased \$236,741 and includes vendor cost for the traffic light camera program.

Investigations
\$750

This line item decreased by \$250.

Travel and Per Diem
\$3,380

This line item increased \$3,030 and funds attendance to seminars.

Communications and Freight Services
\$40,730

This line item increased by \$1,440 and funds air cards for the police vehicle computers,

phone lines and enhanced band width for increased data transfer rates.

Rental and Leases
\$24,260

This line item increased \$580 and includes off-site rental space for police radio repeaters

The Repair and Maintenance – Vehicles
\$84,030

This line item increased by \$12,330 and provides for the repairs of the older vehicles.

Repair and Maintenance – Other
\$69,410

This line item decreased by \$12,770 and pays for the maintenance agreements for computer software.

Printing and Binding
\$6,020

Printing and Binding decreased by \$330.

Other Current Charges
\$7,190

This line item increased \$4,000.

Office Supplies
\$15,000

This line item remained the same from the previous year.

Operating Supplies – Gasoline
\$195,360

This line item experienced an \$8,300 decrease from last year's allocation.

Operating Supplies – Other
\$106,740

This line item increased \$4,560 and funds police uniform allowances and equipment.

Police Department

Publications, Dues and Training
\$14,020

This line item increased by \$5,060 and funds various trainings and costs for Law Enforcement Accreditation.

Capital Outlay – Machinery & Equipment
\$132,380

This line item increased by \$14,040 and covers the purchase of computer equipment and three Ford Inceptor vehicles to replace aging cars.

Aide to Government Agencies
\$3,480

This line item increased by \$250.

Police Department

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
REVENUES:					
342.100 Police Revenues	\$ 412,066	\$ 430,370	\$ 391,991	\$ 405,970	\$ 405,970
351.900 Traffic Light Camera Program	0	0	0	1,400,000	1,400,000
TOTAL REVENUES	\$ 412,066	\$ 430,370	\$ 391,991	\$ 1,805,970	\$ 1,805,970
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 3,897,276	\$ 4,114,580	\$ 3,905,153	\$ 4,170,070	\$ 4,170,070
412.050 Holiday Pay	112,221	113,020	110,421	112,780	112,780
413.000 Other Salaries & Wages	36,953	65,590	40,777	76,300	76,300
414.000 Overtime	254,581	275,000	318,000	300,000	300,000
415.000 Special Pay	26,664	28,930	30,511	28,100	28,100
416.000 Private Detail	59,608	83,560	77,665	85,840	85,840
417.000 Other Benefits (FTO)	1,936	4,330	4,062	1,990	1,990
418.000 Service Award	33,294	39,300	39,300	46,960	46,960
419.000 Car Allowance	92,720	95,400	81,525	91,800	91,800
421.000 FICA Taxes	335,905	362,750	347,914	370,650	370,650
422.000 Retirement Contributions	86,556	75,120	90,199	81,690	81,690
422.001 FRS – Retirement (DB)	626,859	744,580	552,933	753,240	753,240
423.000 Group Insurance	495,347	567,000	544,117	596,400	596,400
424.000 Workers' Comp	76,953	151,530	133,536	171,800	171,800
426.000 Vacation/Sick Time Payout	21,974	17,540	21,111	23,090	23,090
TOTAL PERSONAL SERVICES	\$ 6,158,847	\$ 6,738,230	\$ 6,297,227	\$ 6,910,710	\$ 6,910,710
OPERATING EXPENSES:					
431.000 Professional Services	2,293	1,980	2,288	1,980	1,980
434.000 Other Contractual Services	8,565	3,700	3,800	240,440	240,440
435.000 Investigations	1,018	1,000	667	750	750
440.000 Travel & Per Diem	3,478	350	350	3,380	3,380
441.000 Communications & Freight Svcs	29,426	39,290	34,170	40,790	40,790
444.000 Rental & Leases	24,218	23,680	22,780	24,260	24,260
446.001 Repair & Maintenance - Vehicles	89,915	71,700	104,745	84,030	84,030
446.002 Repair & Maintenance - Other	77,814	82,180	111,000	69,410	69,410
447.000 Printing and Binding	6,696	6,350	6,350	6,020	6,020
449.000 Other Current Charges	11,489	3,190	5,560	7,190	7,190
451.000 Office Supplies	16,069	15,000	14,621	15,000	15,000
452.001 Operating Supplies - Gasoline	169,125	203,660	170,033	195,360	195,360
452.002 Operating Supplies - Other	129,414	102,180	153,000	106,740	106,740
454.000 Publications, Dues & Training	2,361	8,960	8,960	14,020	14,020
TOTAL OPERATING EXPENSES	\$ 571,881	\$ 563,220	\$ 638,324	\$ 809,310	\$ 809,310
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	141,847	146,420	420,549	132,380	132,380
TOTAL CAPITAL OUTLAY	\$141,847	\$ 146,420	\$ 420,549	\$ 132,380	\$ 132,380
GRANTS AND AIDES:					
481.000 Aide to Government Agencies	2,800	3,230	3,206	3,430	3,430
TOTAL GRANTS AND AIDES	\$ 2,800	\$ 3,230	\$ 3,206	\$ 3,430	\$ 3,430
TOTAL POLICE DEPARTMENT	\$ 6,875,375	\$ 7,451,100	\$ 7,359,306	\$ 7,855,830	\$ 7,855,830
Net (Expense) Revenue	(\$6,463,309)	(\$6,515,340)	(\$6,967,315)	(\$6,048,860)	(\$6,048,860)

*Includes approved amendments to the budget or carryovers of previous year's projects.

Building and Planning Department

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. Both the Building Official and the Planning Director are appointed by the Village Manager. 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 Magistrate 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, 163 and 380. These regulations control the development and implementation of our Master Plan, including Development Regulations, Concurrency 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 and 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 which are identified in green below.

Organizational Excellence and Financial Stability

- ◆ Provide continued construction regulation services to the community maintaining the service levels established by the Insurance Service Industry (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations.
- ◆ Increase the quality of service to residents, businesses and construction trade representatives through additional customer service training.
- ◆ Continue to improve the overall departmental performance and efficiency by providing additional training to staff on issues that pertain to disaster assessment, land development regulations, LEED recertification, and revisions to the Florida Building Code.
- ◆ Implement QR codes on building permit cards for URL web link capability to the Village Building permitting system, thereby expediting inspection requests and review of inspection results, providing real-time permit information. This enhanced function is available to residents, contractors and village staff.
- ◆ Provide periodic workshops for citizens, architects, engineers, and contractors for Village staff to present current processes and practices as well as new state-of-the-art technology which interacts with the Department's permitting and inspection software system, "Trakit" - initiatives that

Building and Planning Department

will improve department functions and levels of service.

- ◆ Continue to pursue solutions for the expediting of Local Business Tax license applications with the linking the Building and Planning Department's permitting software, "Trakit", with Miami-Dade County's Department of Environmental Resources, Water and Sewer Department, and Fire Rescue Department permit review systems.
- ◆ Provide on-line permit application capability for certain types of permits such as garage sale permits, banner permits, and special event permits.

Residential Character and Community Enhancement

- ◆ Continue to provide equitable code compliance through a user-friendly code compliance operation based on the industry standards established by the Florida Association of Code Enforcement.
- ◆ Coordinate with the Federal Emergency Management Agency in becoming a participant in the National Flood Insurance Program's Community Rating System (CRS).
- ◆ Complete amendments to the Comprehensive Development Master Plan and Land Development Regulations as necessary for implementation of the Pinecrest Parkway (US1) Corridor Vision Plan.
- ◆ Enhance economic development services available to the business and residents of the businesses of the Village of Pinecrest, including completion of a "local goods and services gap analysis" to identify demand for goods and services not currently provided in Pinecrest; completion of an "economic development incentives guide" to provide an analysis of local, state, and federal business incentives available to businesses in the Village of Pinecrest; and completion of a community profile, demographic analysis, consumer spending reports, and other key economic indicators on a quarterly basis

Environmental Sustainability

- ◆ Continue to work toward Gold or Platinum certification through Florida Green Building Coalition (FGBC).
- ◆ Coordinate with the South Florida Water Management District in the future update of the Ten Year Water Supply Plan for the Village of Pinecrest.
- ◆ Amend the Comprehensive Development Master Plan to respond to issues related to climate change.

Performance Measures

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

Indicator	FY 2011-12	FY 2012-13	FY 2013-14
	Actual	Projected	Proposed
ISO Rating	3	3	3
Permits Issued	3,099	3,336	3,670
Inspections Performed	14,080	13,568	14,925
Value of Overall Construction	\$50,482,968	\$52,948,432	\$58,243,275
Business Licenses Issued	892	1,247	1,300
Code Compliance Notices Issued	972	855	900
Certificates of Use Issued	28	22	24
Customers who rated good or excellent service	92.4%	95.2%	95.2%

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2012-13 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Organizational Excellence and Financial Stability

- ◆ Provide continued construction regulation services to the community maintaining the

Building and Planning Department

service levels established by the Insurance Service Industry (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations.

The Village continues to maintain its ISO rating of 3 for residential and commercial properties and maintains training and ethics standards of ICMA, APA and the Florida Building Code

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

The Building and Planning Department staff have completed scheduled courses for the purpose of improving the quality of service provided to Village residents and businesses. Training provided over the course of the past year to all Building and Planning Department employees includes customer service and conflict resolution, ethics, cultural diversity and sexual harassment prevention, and effective teamwork. Several of the department's employees also participated in training offered by the Village of Pinecrest in CPR, American Disabilities Act requirements, and supervisory leadership. Additionally, administrative staff completed training in business writing and records management.

Building and Planning Department staff met with area realtors in one seminar and building contractors in a second seminar during the past budget year to provide information relative to village services and requirements and to enhance lines of communication with contractors and realtors doing business in Pinecrest.

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

All required Building and Planning Department staff has completed required continuing

education credits necessary for maintenance of LEED certification through June, 2015. All building inspectors have completed continuing education credits necessary for maintenance of their professional licenses through the Florida Department of Business and Professional Regulation. Code compliance officers have completed continuing education requirements necessary for maintenance of accreditation through the Florida Association of Code Enforcement.

Within the past year, the Building Official has completed training necessary for maintenance of his building official certification through the Florida Department of Business and Professional Regulation. The Planning Director has completed continuing education requirements necessary for maintenance of his certification through the American Institute of Certified Planners.

The Building and Planning Department is currently coordinating with Chen Moore and Associates to provide training to Building and Planning Department staff in National Pollution Discharge Elimination System requirements. The Building and Planning Department has offered the training opportunity to the Town of Cutler Bay and the Village of Palmetto Bay which will be effective in reducing overall shared costs to each community. Department efficiency was further improved in the past year through the addition of a second all-electric, zero-emissions vehicle for daily use by inspection staff.

Residential Character and Community Enhancement

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

The department is projected to process over 1,250 code compliance complaints and present 89 cases to the Special Magistrate for review. Approximately 80% of code violations were corrected upon notification by the Code Compliance Officer.

Building and Planning Department

- ◆ Complete amendments to the Comprehensive Development Master Plan and Land Development Regulations as necessary for implementation of the Pinecrest Parkway (US1) Corridor Vision Plan.

A summary of recommended amendments was submitted to Village Council on February 12, 2013. Proposed amendments will be provided to the Village Council for initial review in July 2013 and public hearings for formal consideration to amended Land

Development Regulations will be scheduled in the following months.

Environmental Sustainability

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

This is an on-going project. The Village continues to work towards higher levels of certification.

Activity Report

ACTIVITY	FY 2011-12 ACTUAL	FY 2012-13 PROJECTED	FY 2013-14 PROPOSED
PERMITS:			
Building	1,770	1,922	2,114
Electrical	525	666	733
Mechanical	307	236	260
Plumbing	497	512	563
TOTAL PERMITS	3,099	3,336	3,670
INSPECTIONS:			
Zoning	1,078	1,146	1,261
Building	9,265	9,278	10,206
Electrical	1,703	1,674	1,841
Mechanical	1,435	914	1,005
Plumbing	1,552	1,560	1,716
TOTAL INSPECTIONS	15,033	14,572	16,029
CODE COMPLIANCE:			
Complaints Received	1,627	1,250	1,375
Civil Ticket	97	62	68
Reminder Notices	670	490	539
Notice to Appear	278	478	526
Stop Work Orders	4	4	4
Active Cases	898	1,056	1,162
Closed Cases	1,271	450	495
LICENSES:			
Business Tax	892	1,247	1,300
Certificate of Use & Occupancy	28	22	24
Filming Permits	36	56	62
TOTAL LICENSES	956	1,325	1,386

Building and Planning Department

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME			
Building Official	1.0	1.0	1.0
Administrative Assistant to Building Official	1.0	1.0	0.0
Building Services Supervisor	0.0	0.0	1.0
Planning Director	1.0	1.0	1.0
Planner	1.0	1.0	1.0
Administrative Assistant to Planning Director	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0
Code Compliance Officer	2.0	2.0	2.0
Permit Clerk	2.0	4.0	4.0
Plans Processing Clerk	1.0	0.0	0.0
TOTAL FULL TIME	12.0	13.0	13.0
PART TIME			
Chief Electrical Inspector	1.0	1.0	1.0
Chief Mechanical Inspector	1.0	1.0	1.0
Chief Plumbing Inspector	1.0	1.0	1.0
TOTAL PART TIME	3.0	3.0	3.0
Total Authorized Positions	15.0	16.0	16.0

Budget Highlights

Revenues

\$1,635,000

The department is estimating \$1,635,000 in revenues generated from Building Permits.

Personal Services

\$1,318,710

This line item increased \$41,400 and covers staff salaries and benefits.

Other Contractual Services

\$217,800

This line item decreased \$21,390 and funds the consultant plans reviewers and the imaging of records.

Travel & Per Diem

\$5,110

This line item increased \$3,120.

Communications & Freight Services

\$3,800

This line item decreased \$480 and provides satellite connections for the mobile computers.

Rentals & Leases

\$2,130

This line item increased \$130 and funds a copy machine for the department.

Repair & Maintenance – Vehicle

\$5,990

This line item increased \$940 and funds the basic maintenance for the department vehicles.

Repair & Maintenance – Other

\$26,670

This line item increased \$10,370 and covers the maintenance of the computer software.

Printing & Binding

\$3,000

This line item decreased \$3,830 and funds the printing needs of the department.

Other Current Charges

\$43,200

This line item decreased \$8,500 and covers the cost of Code Compliance Fees to Miami-Dade County, State and DCA, as well as the cost of tax records for the GIS system.

Operating Supplies – Gasoline

\$6,190

This line item decreased \$1,310.

Operating Supplies – Other

\$49,650

This line item increased \$25,150 and covers the cost of uniforms for staff, computer supplies and additional computer software.

Publications, Dues & Training

\$10,180

This line item decreased \$940.

Building and Planning Department

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
REVENUES:					
322.000 Building Permits	\$ 1,534,871	\$ 1,700,000	\$ 1,634,840	\$ 1,635,000	\$ 1,635,000
TOTAL REVENUES	\$ 1,534,871	\$ 1,700,000	\$ 1,634,840	\$ 1,635,000	\$ 1,635,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 761,709	\$ 801,640	\$ 809,841	\$ 829,730	\$ 829,730
413.000 Other Salaries & Wages	101,336	133,970	93,374	136,480	136,480
414.000 Overtime	570	16,060	3,946	16,060	16,060
418.000 Service Award	9,791	11,620	11,620	13,400	13,400
419.001 Car Allowance	15,300	16,800	16,550	16,800	16,800
421.000 FICA Taxes	63,075	73,950	66,171	76,480	76,480
422.000 Retirement Contributions	85,622	89,820	90,891	93,160	93,160
423.000 Group Insurance	101,150	109,200	106,985	109,200	109,200
424.000 Workers' Comp	11,052	20,840	5,280	23,320	23,320
425.000 Unemployment Compensation	7,150	0	0	0	0
426.000 Vacation/Sick Time Payment	1,924	3,410	3,960	4,080	4,080
TOTAL PERSONAL SERVICES	\$ 1,158,679	\$ 1,277,310	\$ 1,208,246	\$ 1,318,710	\$ 1,318,710
OPERATING EXPENSES:					
434.000 Other Contractual Services	279,210	239,190	239,000	217,800	217,800
440.000 Travel & Per Diem	216	1,990	1,990	5,110	5,110
441.000 Communications & Freight Svcs	3,751	4,280	3,800	3,800	3,800
444.000 Rentals and Leases	2,979	2,000	2,000	2,130	2,130
446.001 Repair & Maintenance - Vehicles	3,155	5,050	3,000	5,990	5,990
446.002 Repair & Maintenance - Other	15,898	16,300	20,000	26,670	26,670
447.000 Printing and Binding	2,855	6,830	4,500	3,000	3,000
449.000 Other Current Charges	33,797	51,700	31,700	43,200	43,200
452.001 Operating Supplies – Gasoline	6,853	7,500	4,970	6,190	6,190
452.002 Operating Supplies – Other	21,815	24,500	24,500	49,650	49,650
454.000 Pubs, Dues & Training	7,602	11,120	11,120	10,180	10,180
TOTAL OPERATING EXPENSES	\$ 378,131	\$ 370,460	\$ 346,580	\$ 373,720	\$ 373,720
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	36,229	50,750	50,750	0	0
TOTAL CAPITAL OUTLAY	\$ 36,229	\$ 50,750	\$ 50,750	\$ 0	\$ 0
TOTAL BUILDING AND PLANNING	\$ 1,573,039	\$ 1,698,520	\$ 1,605,576	\$ 1,692,430	\$ 1,692,430
Net (Expense) Revenue	(\$ 38,168)	\$ 1,480	(\$ 29,264)	(\$ 57,430)	(\$ 57,430)

*Includes approved amendments to the budget or carryovers of previous year's projects.

Public Works Department

Function

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

Objectives

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

Recreation and Infrastructure

- ◆ 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.
- ◆ Develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develop a long-term capital project plan to address future infrastructure needs identified in the plan.
- ◆ Develop a multimodal Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads.

Residential Character and Community Enhancement

- ◆ Removal of graffiti, trash, debris and shopping carts throughout the Village.
- ◆ Develop and supervise the process for professional and/or contractual services as directed by the Village Manager.

Organizational Excellence and Financial Stability

- ◆ Cooperate with the Village's Building and Planning Department as well as other external governmental agencies to permit Public Works projects throughout the Village.
- ◆ 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	FY	FY
	2011-12 Actual	2012-13 Six Months	2013-14 Proposed
Street/traffic signs erected or repaired	458	337	600
Storm drains cleaned, repaired or installed	1,250	885	1,600
Trees erected, removed or trimmed	92	43	110
Permits reviewed	208	124	210
Inspections conducted	104	52	110
Nat'l Pollution Discharge Elimination System Report	Completed	Completed	Completed

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2012-13 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Public Works Department

- ◆ To maintain specific public grounds and buildings.

The Department maintains several Village facilities, including the Municipal Center, various park buildings, the Public Works Office, the fuel site, and the Public Works Complex.

- ◆ Review existing infrastructure and make recommendations to the Village Manager as to possible future capital improvement needs.

The Department provides on-going review of the infrastructures and recommends capital improvements to the storm drainage system and sidewalk replacements and installations as necessary.

- ◆ Clear roads and rights-of-way following storm events.

The Village was not affected by any major storm events during the previous fiscal year.

- ◆ Removal of graffiti, trash, debris and shopping carts throughout the Village.

The Public Works Department constantly monitors and removes any graffiti and shopping carts within the Village limits. The Department's crew continually clean the Village roadways and rights-of-way removing loose debris and trash, generating an average of 30 pick-up truck loads of debris on a weekly basis.

- ◆ Develop and supervise the process for professional and/or contractual services as directed by the Village Manager.

The Department has worked closely with the Village Manager in the development of the Safe Routes to School Program, the development of bicycle lanes throughout Pinecrest, and assisted in the development of the People Mover routes and bus stops.

- ◆ Cooperate with the Village's Building and Planning Department as well as other external governmental agencies to permit Public Works projects throughout the Village.

The Public Works Department has worked with the Building & Planning Department on the coordination of the Coconut Palm Estates Project; with the Code Compliance Division on cleaning several abandoned homes; with the Police Department on removal of material and evidence at grow houses; and with the Parks and Recreation Department as well as Pinecrest Gardens on fulfilling their work order requests at municipal facilities.

- ◆ Provide information to other local municipalities and government agencies on engineering and construction experience.

The Department has worked with Miami-Dade County's Public Works Department on the implementation and construction of cross-walk signals throughout Pinecrest; with the Miami-Dade Water & Sewer Department on the installation of water mains; and with the Florida Department of Transportation District 6 on landscape and guardrail improvements on Pinecrest Parkway.

Activity Report

ACTIVITY	FY	FY	FY
	2011-12 ACTUAL	2012-13 SIX MONTHS	2013-14 PROPOSED
Sq. Feet of Land Mowed	21,371,220	10,685,610	21,371,220
New Trees Planted	91	43	100
Storm Drains Cleaned	1,250	885	1,600
Potholes/ Streets Repaired	79	29	60
Miles of Roads Resurfaced	0	0	36
Downed Trees Erected	92	43	110
Signs Cleared, Erected or Repaired	458	337	600
Sidewalks Repaired	99	134	260
Shopping Carts Removed	153	110	200
Swale Areas Serviced	482	188	400
Graffiti Removed	30	10	30
Permits Reviewed	208	124	210
Inspections Conducted	104	52	110

Public Works Department

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME			
Public Works Director	1.0	1.0	1.0
Admin. Assistant	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Maintenance Worker I	2.0	2.0	2.0
Maintenance Worker II	1.0	1.0	1.0
Total	6.0	6.0	6.0

Budget Highlights

Revenues
\$20,270

Revenues from permit fees and US1 maintenance fees are estimated to increase by \$1,000 from the previous year.

Personal Services
\$499,010

Personal Services increased \$17,040 and funds staff salaries and benefits.

Professional Services
\$10,000

This line item remained the same and covers the costs of architects for special projects.

Other Contractual Services
\$95,450

This line item increased \$1,140 and covers the cost of right-of-way maintenance including street maintenance and other miscellaneous public works activities.

Communications & Freight Services
\$4,360

This line item decreased \$1,690 from the previous year.

Utility Services
\$27,710

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

Rentals and Leases
\$1,000

This line item remained the same and covers equipment rental in case of an emergency.

Repair & Maintenance – Vehicle
\$5,000

This line item decreased \$2,000 and covers basic maintenance for the public works vehicles.

Repair & Maintenance – Other
\$7,300

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

Printing and Binding
\$1,000

This line item remained the same and covers the cost of printing materials.

Office Supplies
\$1,750

This line item increased by \$750 from the previous fiscal year.

Operating Supplies – Gasoline
\$11,900

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

Operating Supplies – Other
\$8,000

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

Public Works Department

Road Materials & Supplies
\$2,000

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

Publications, Dues & Training
\$1,180

This line item increased \$50 from the previous year.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
REVENUES:					
322.001 Public Works Permits	\$ 9,381	\$ 11,400	\$ 11,237	\$ 12,400	\$ 12,400
343.900 US1 Maintenance Fees	8,186	7,870	7,870	7,870	7,870
TOTAL REVENUES	\$ 17,567	\$ 19,270	\$ 19,107	\$ 20,270	\$ 20,270
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 318,887	\$ 336,250	\$ 337,103	\$ 345,190	\$ 345,190
414.000 Overtime	581	500	200	610	610
418.000 Service Award	7,425	6,960	6,960	7,720	7,720
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	23,819	26,470	24,711	27,340	27,340
422.000 Retirement Contributions	36,103	37,930	38,052	38,950	38,950
423.000 Group Insurance	43,726	50,400	45,127	50,400	50,400
424.000 Workers' Comp	8,273	16,210	3,818	19,430	19,430
426.000 Vacation/Sick Time Payment	4,529	1,840	4,449	3,960	3,960
TOTAL PERSONAL SERVICES	\$ 448,745	\$ 481,960	\$ 465,820	\$ 499,000	\$ 499,000
OPERATING EXPENSES:					
431.000 Professional Services	3,384	10,000	5,000	10,000	10,000
434.000 Other Contractual Services	83,123	94,310	90,000	95,450	95,450
441.000 Communications & Freight Svcs.	4,521	6,050	4,000	4,360	4,360
443.000 Utility Services	14,578	27,710	20,000	27,710	27,710
444.000 Rental & Leases	0	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	7,482	7,000	5,000	5,000	5,000
446.002 Repair & Maintenance - Other	5,214	7,300	9,000	7,300	7,300
447.000 Printing & Binding	0	1,000	500	1,000	1,000
451.000 Office Supplies	898	1,000	3,000	1,750	1,750
452.001 Operating Supplies – Gasoline	8,202	11,900	10,000	11,900	11,900
452.002 Operating Supplies – Other	8,520	8,000	8,000	8,000	8,000
453.000 Road Materials & Supplies	840	2,000	4,000	2,000	2,000
454.000 Pubs, Dues & Training	630	1,130	1,081	1,180	1,180
TOTAL OPERATING EXPENSES	\$ 137,302	\$ 178,400	\$ 160,581	\$ 176,650	\$ 176,650
CAPITAL OUTLAY:					
463.000 Improvements Other Than Bldgs	0	0	0	0	0
464.000 Machinery & Equipment	48,446	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 48,446	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PUBLIC WORKS	\$ 634,493	\$ 660,360	\$ 626,401	\$ 675,650	\$ 675,650
Net (Expense) Revenue	(\$ 616,926)	(\$ 641,090)	(\$ 607,294)	(\$ 655,380)	(\$ 655,380)

*Includes approved amendments to the budget or carryovers of previous year's projects.

Parks and Recreation Department

Function

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

increases or demographics shifts, the demand for recreation will likely increase and facilities and programs should respond to the expected changes.

- ◆ Continue to maintain existing park facilities. Replace or repair old equipment and facilities which are in a state of disrepair, outdated or unsafe to ensure the Pinecrest park facilities meet safety and accessibility standards.

Objectives

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

Organizational Excellence and Financial Stability

- ◆ Utilize partners to deliver programs that share our values - Create a process to develop and implement partnership opportunities through training procedures, documentation and evaluation of partnerships.
- ◆ Facility Management – Identify needs and prioritize based on goals for capital improvements and/or general repairs and maintenance. Create a process to develop Capital requests/repairs and analysis of such requests for future funding.

Environmental Sustainability

- ◆ Conduct a feasibility study for the implementation of a water cistern system to conserve annual water consumption for all parks athletic fields and landscaping.

Recreation and Infrastructure

- ◆ Monitor parks and recreation trends to determine how the parks and recreation services should evolve. As population

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	FY	FY
	2011-12 Actual	2012-13 Projected	2013-14 Proposed
Recreation programs and special events offered to the public	4	4	5
Participants utilizing the athletic fields	1,886	2,500	2,500
Safety audits conducted in the year, per park	16	16	16
Number of Facebook "Likes"	390	500	600
Number of people using email subscription service	7,500	8,500	9,000

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2012-13 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ◆ Facility Management – Continue to expand the "Go Green" and recycling initiatives for all park facilities.

The Village of Pinecrest Parks Department has purchased recycling trash receptacles for all of the parks to recycle plastic, paper and aluminum products. An additional dumpster

Parks and Recreation Department

has also been added for weekly pick up of all recyclables.

- ◆ Customer Service – Provide accurate and quick responses to resident concerns and complaints.

The Village of Pinecrest Parks and Recreation Department has implemented suggestion boxes at each park for customer input and respond to the Village’s website “Citizens Service Requests”.

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME			
Parks & Recreation Dir.	1.0	1.0	1.0
Park Manager	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Park Service Aide	1.0	1.0	1.0
PART TIME			
Park Service Aide	20.0	20.0	20.0
Total	24.0	24.0	24.0

Parks and Recreation Department

Activity Report

ACTIVITY	FY 2011-12	FY 2012-13 (PROJECTED)	FY 2013-14 (PROPOSED)
Special Events Participants			
Track or Treat-Halloween	3000	4000	4000
Fit Kids Day	400	500	700
Relay For Life	1,,000	1,500	2,000
Party Rentals			
Coral Pine Park	125	130	150
Evelyn Greer Park	50	60	100
Suniland Park	60	70	100
Camps			
YMCA	600	N/A	N/A
Black Panther Karate	50	60	80
Premier Soccer Camp	N/A	85	100
Robotics Camp	N/A	15	30
Pinecrest Sports	50	60	80
Tennis	30	40	50
Classes			
Stroller Stride	200	200	200
Cross Fit	300	300	300
Black Panther	600	600	600
Athletic Leagues			
Lacrosse (Panther Lacrosse Club)	30	40	50
Flag Football (Suniland Sports)	300	300	300
Football (Optimist of Suniland)	300	300	300
Basketball (Optimist of Suniland)	300	300	300
Baseball (Howard Palmetto)	500	500	500
Softball (Howard Palmetto)	200	200	200
Soccer (Pinecrest Premier, Miami Premier)	1,250	1,250	1,250
Total Athletic League Participants	2,880	2,890	2,990

Parks and Recreation Department

Budget Highlights

Revenues

\$279,500

It is estimated the department will have \$279,500 in revenues, an increase of \$31, from rentals, concessions and classes from the various parks.

Personal Services

\$585,030

This line item increased by \$4,870 and funds staff salaries and benefits.

Other Contractual Services

\$338,750

This line item increased \$30,980 mainly due to the addition of funds for animal removal, abandonment of the well water system at Flagler Grove Park, and scheduled increases in the landscaping agreement.

Communications and Freight Services

\$5,460

This line item increased \$240 and covers the telephone service at all the parks.

Utilities

\$99,160

This line item increased by \$100 and covers electrical and sewer costs at all parks.

Rental and Leases

\$500

This line item decreased \$500 and covers rentals for special events.

Repair and Maintenance – Vehicles

\$3,150

This line item which funds the repair and maintenance of vehicles decreased \$6,000.

Repair and Maintenance – Other

\$46,470

This line item increased by \$7,420 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields.

Promotional Activities

\$8,730

This line item increased \$2,710 to include promotional items for Playful City USA/Fit Kids Day.

Other Current Charges

\$1,320

This line item increased by \$10 and covers the annual Miami-Dade Fire Occupancy Permit for all the parks.

Operating Supplies – Gas

\$3,230

This line item decreased \$250.

Operating Supplies – Other

\$76,500

This line item decreased \$7,980 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc.

Operating Supplies –Resale

\$11,800

This line item decreased by \$7,200 and covers the cost of products sold at the parks.

Publications, Dues and Training

\$1,470

This line increased \$510 from the previous year.

Capital Outlay

\$20,000

Capital Outlay decreased \$5,470 and covers the cost of a 40' x 100' tent.

Parks and Recreation Department

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
REVENUES:					
347.000 Parks	<u>278,443</u>	<u>253,000</u>	<u>279,469</u>	<u>279,500</u>	<u>279,500</u>
TOTAL REVENUES**	\$ 278,443	\$ 253,000	\$ 279,469	\$ 279,500	\$ 279,500
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 214,569	\$ 218,550	\$ 219,754	\$ 225,130	\$ 225,130
413.000 Other Salaries & Wages	217,310	236,820	231,055	233,050	233,050
414.000 Overtime	2,417	1,780	2,356	2,540	2,540
418.000 Service Award	4,731	5,480	5,480	5,940	5,940
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	33,977	35,780	35,342	35,930	35,930
422.000 Retirement Contributions	25,350	25,910	26,069	26,690	26,690
423.000 Group Insurance	25,328	33,600	26,984	33,600	33,600
424.000 Workers' Compensation	8,113	11,730	7,893	13,750	13,750
426.000 Vacation/Sick Time Payout	<u>5,005</u>	<u>5,110</u>	<u>2,911</u>	<u>3,000</u>	<u>3,000</u>
TOTAL PERSONAL SERVICES	\$ 542,200	\$ 580,160	\$ 563,244	\$ 585,030	\$ 585,030
OPERATING EXPENSES:					
434.000 Other Contractual Services	319,979	307,770	307,770	338,570	338,570
441.000 Communications & Freight Svcs	3,194	5,220	4,620	5,460	5,460
443.000 Utilities	95,415	99,060	95,000	99,160	99,160
444.000 Rental & Leases	0	1,000	198	500	500
446.001 Repair & Maintenance - Vehicles	2,496	9,150	7,000	3,150	3,150
446.002 Repair & Maintenance - Other	65,960	39,050	53,710	46,470	46,470
447.000 Printing and Binding	186	0	0	0	0
448.000 Promotional Activities	31	6,020	6,000	8,730	8,730
449.000 Other Current Charges	1,026	1,310	740	1,320	1,320
452.001 Operating Supplies - Gas	2,896	3,480	3,200	3,230	3,230
452.002 Operating Supplies - Other	64,465	84,480	84,480	76,500	76,500
452.572 Operating Supplies - Resale	9,282	19,000	11,500	11,800	11,800
454.000 Pubs, Dues and Training	<u>975</u>	<u>960</u>	<u>1,877</u>	<u>1,470</u>	<u>1,470</u>
TOTAL OPERATING EXPENSES	\$ 565,905	\$ 576,500	\$ 576,095	\$ 596,360	\$ 596,360
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	0	25,470	25,470	0	0
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 25,470	\$ 20,000	\$ 20,000
TOTAL PARKS & RECREATION	\$ 1,108,105	\$ 1,182,130	\$ 1,164,809	\$ 1,201,390	\$ 1,201,390
Net (Expense) Revenue	(\$ 829,662)	(\$ 929,130)	(\$ 885,340)	(\$ 921,890)	(\$ 921,890)

*Includes approved amendments to the budget or carryovers of previous year's projects.

**Total includes the reduction of credit card fees

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 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 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 for this office as they relate to the Village Council's Goals and Objectives which are indicated in green below.

Environmental Sustainability

- ◆ Continue to improve energy efficiency at the Community Center. During the process of assess the physical growth of the Community Center all design and construction will be specific to energy efficient products and long-term maintenance.
- ◆ Conduct a feasibility study for the implementation of a water cistern system to conserve annual water consumption for the Village Green and landscaping.

Recreation and Infrastructure

- ◆ Evaluate the feasibility of expanding the Community Center by undertaking a full operational and facility assessment. Staff will coordinate with consulting firm to evaluate and assess programming and facility needs for future growth of the Community Center.

- ◆ Continue to supervise activities on the Village Green to ensure compliance with restrictions to minimize impact to surrounding neighbors. Staff will monitor and implement policy of the field usage of the Village Green and will restrict further impact to the surrounding neighborhood.

Organizational Excellence and Financial Stability

- ◆ Provide for an efficient and fiscal administration. Continue evaluating fees and charge policies for programs and services and work to increase program cost recovery.

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	FY	FY
	2011-12 Actual	2012-13 Projected	2013-14 Proposed
Recreation programs offered	47	53	60
Programs participants	15,035	15,395	15,930
Community Center memberships	673	720	800
Customers whose programming expectations were met or surpassed	96%	98%	98%

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2012-13 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ◆ Facility Management - Continue to expand the "Go Green" and recycling initiatives for the Community Center and Village Green.

The Village of Pinecrest Parks Department has purchased recycling trash receptacles for the Community Center and Village Green to

Community Center

recycle plastic, paper and aluminum products. An additional dumpster has also been added for weekly pick up of all recyclables.

- ◆ Community Outreach - Continue to work with the Community Center Advisory Committee to provide quality services and programs.

Staff continues to work with the Community Center Advisory Committee which meets bi-monthly to review and assess services and programs. Recommendations from the Committee are then reviewed by the Village Council.

Authorized Positions

Position	FY	FY	FY
	2011-12	2012-13	2013-14
FULL TIME			
Program & Event Coordinator	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0
Rec. Service Aide	1.0	1.0	1.0
PART TIME			
Rec. Service Aide	4.0	4.0	4.0
Seniors Coordinator	1.0	1.0	1.0
Total	8.0	8.0	8.0

Community Center

Activity Report

ACTIVITY	FY 2011-12 ACTUAL	FY 2012-13 PROJECTED	FY 2013-14 PROPOSED
Classes/Programs			
Azucar	141	150	160
Ballet	247	250	275
Blood Pressure Screening	287	290	290
Body 4 U	212	215	230
Body Sculpting	77	80	85
BodyTec	70	75	80
Bridge	260	260	260
Café Con Leche	860	870	875
Chinese Mandarin	6	10	10
College Planning	169	170	200
CPR/AED	8	10	15
Etiquette	97	100	125
Fencing	56	60	60
Fencing Camp	30	30	30
Fitness Plus	1,009	1,010	1,015
FUNCAMPS	150	200	210
Game Day	252	275	280
Genealogical Society	131	135	135
Greater Miami Youth Symphony	78	90	95
Guitar Class	54	60	65
Gymnastics	209	215	240
Hip Hop Kidz	170	175	175
Jiving Jazz	143	140	140
Judo	329	340	340
Jump Rope	109	125	130
Kidokinetics	45	50	50
Kix 4 Kids	97	100	115
lectures	1,197	1,200	1,250
Line Dancing	481	490	500
Music Together	408	415	420
Quilting	117	120	120
Rock 'n Thru The Decades	169	170	175
SOS Study & Organizational Skills	2	5	5
STEP Parenting Class	79	80	80
Salsa	81	90	95
SharpMinds Music Academy	861	875	875
Spanish	48	50	55
Spinning	1,234	1,300	1,500
Sports Performance	104	115	115
Sports Soccer Camp	40	45	50
Star-Dance Fit	1,022	1,025	1,030
Strength & Stretch with Hyla	1,054	1,055	1,060
Stretch, Breath & Meditate with Jojo	29	35	35
Stretch, Walk & Keep Young	693	700	705
Super Soccer Stars	3	5	5
The Workout	1,216	1,220	1,225
Trips and Tours	60	60	75
Watercolor Experience	27	30	30
Yoga	371	375	385
Zumba with Martha	443	450	455
TOTAL PARTICIPANTS	15,035	15,395	15,930

Community Center

Budget Highlights

Revenues
\$680,000

The department is estimating a total of \$680,000 in revenues from various sources including membership, classes and concession sales. This represents a decrease of \$152,000 to reflect a more accurate amount of revenues from Spinning classes.

Personal Services
\$250,680

This line item increased \$24,400 primarily due to an increase in hours for the senior coordinator.

Other Contractual Services
\$475,590

This line item includes funding for floor cleaning, exterminator services and trash removal. This year it increased by \$10,180 mainly due to an increase to cover the instructor fees for the additional programming.

Communications and Freight Services
\$26,900

This line item increased by \$1,940 and covers telephone, internet service and postage.

Utilities
\$44,740

This line item increased \$260 and reflects amounts for electrical and water/sewer service.

Repair & Maintenance – Other
\$35,630

This line item increased by \$16,630 and covers fitness equipment repairs and miscellaneous building maintenance. This increase is primarily due to a one-time expense of \$13,500 for painting the inside of the facility.

Printing and Binding
\$34,160

This line item funds the printing needs, including brochures, and increased \$9,560.

Promotional Activities
\$25,000

This line item remained the same and covers marketing and advertising efforts for the community center programs and memberships.

Other Current Charges
\$660

This line item remained the same as the previous year.

Office Supplies
\$7,500

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

Operating Supplies – Other
\$33,940

This line item decrease \$4,980 and funds janitorial supplies as well as miscellaneous fitness equipment.

Operating Supplies – Resale
\$9,000

This line item funds concession food for resale and it decreased \$1,000.

Publications, Dues & Training
\$400

This line item decreased \$200 and covers the cost of membership to the National Recreation and Park Association.

Capital Outlay – Equipment & Machinery
\$0

There are no funds allocated in this line item.

Community Center

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
REVENUES:					
347.000 Community Center	\$ 652,014	\$ 832,000	\$ 679,212	\$ 680,000	\$ 680,000
TOTAL REVENUES**	\$ 652,014	\$ 832,000	\$ 679,212	\$ 680,000	\$ 680,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 103,918	\$ 105,610	\$ 106,267	\$ 106,840	\$ 106,840
413.000 Other Salaries & Wages	71,072	65,500	69,500	82,570	82,570
414.000 Overtime	4,425	2,480	2,050	4,650	4,650
418.000 Service Award	686	790	909	1,230	1,230
421.000 FICA Taxes	13,410	13,360	13,803	14,990	14,990
422.000 Retirement Contributions	10,391	10,560	10,607	10,680	10,680
423.000 Group Insurance	20,852	25,200	21,755	25,200	25,200
424.000 Workers' Compensation	3,046	2,500	555	3,910	3,910
426.000 Vacation/Sick Time Payout	576	280	611	610	610
TOTAL PERSONAL SERVICES	\$ 228,376	\$ 226,280	\$ 226,057	\$ 250,680	\$ 250,680
OPERATING EXPENSES:					
434.000 Other Contractual Services	412,445	465,410	465,410	475,590	475,590
441.000 Communications & Freight Svcs	23,253	24,960	24,960	26,900	26,900
443.000 Utilities	45,659	44,480	44,480	44,740	44,740
446.002 Repair & Maintenance – Other	25,566	19,000	19,000	35,630	35,630
447.000 Printing and Binding	21,174	24,600	24,000	34,160	34,160
448.000 Promotional Activities	13,408	25,000	25,000	25,000	25,000
449.000 Other Current Charges	6,615	660	660	660	660
451.000 Office Supplies	0	7,500	7,800	7,500	7,500
452.002 Operating Supplies - Other	48,972	48,920	48,900	33,940	33,940
452.572 Operating Supplies – Resale	8,360	10,000	9,000	9,000	9,000
454.000 Pubs, Dues and Training	600	600	665	400	400
TOTAL OPERATING EXPENSES	\$ 606,052	\$ 671,130	\$ 669,875	\$ 693,520	\$ 693,520
CAPITAL OUTLAY:					
464.000 Equipment & Machinery	0	15,000	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 15,000	\$ 0	\$ 0	\$ 0
TOTAL COMMUNITY CENTER	\$ 834,428	\$ 912,410	\$ 895,932	\$ 944,200	\$ 944,200
Net (Expense) Revenue	(\$ 182,414)	(\$ 80,410)	(\$ 216,720)	(\$ 264,200)	(\$ 264,200)

*Includes approved amendments to the budget or carryovers of previous year's projects.

**Total includes the reduction of credit card fees.

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 is part of the greater 22-acre old Parrot Jungle property that also includes the Community Center, Library and Village Green.

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

Objectives

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

Organizational Excellence and Financial Stability

- ◆ Earn a major cultural grant, a horticultural grant and historical grant for more than \$100,000.
- ◆ Increase Banyan Bowl Rentals by 10%.
- ◆ Increase Banyan Bowl ticket sales by 5%.
- ◆ Increase Venue Rentals by 5%.
- ◆ Obtain the Community, Tourism and Capital Grants from Miami-Dade Cultural Affairs.
- ◆ Seek out funding for Interpretive Signage.

Cultural Value

- ◆ Design and implement a major educational initiative.
- ◆ Increase number of plant societies to 4.
- ◆ Create a more experiential environment for children through animatronics.
- ◆ Solidify relationships with resident performing arts companies including, but not limited to, Orchestra Miami, Miami Children's Theater, Karen Peterson Dancers, Miami Acting Company, Shakespeare Miami, Greater Miami Youth Symphony, Greater Miami Symphonic Band, Civic Chorale of Greater Miami, and Florida Grand Opera.

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	FY	FY
	2011-12 Actual	2012-13 Projected	2013-14 Proposed
Programs offered	4	6	8
Program participants	1,134	1,455	3,155
Special events	16	18	20
Total participants	42,464	58,230	67,480
General Park Participants*	98,639	106,784	108,000
Number subscribed to email service	5,433	6,000	6,500
Number of Facebook "Likes"	1,952	3,250	4,500
Revenues	\$404,225	\$438,078	\$460,400

*Includes party rentals, general park admissions, and field trips.

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2012-13 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

- ◆ Receive the first Tourism Grant from Miami Dade Cultural Affairs

Pinecrest Gardens was awarded a \$7,500 grant for the Fine Arts Festival by the Miami-Dade Cultural Affairs Tourist Development Council.

- ◆ Receive two more arts grants and at least one historical grant.

Pinecrest Gardens received two Small Audience Access Grants for ADA Education in the amount of \$900; the application for this year has been awarded for sensory friendly theatrical performances in the amount of \$1,000. Pinecrest Gardens was also awarded a Community Grant by the Miami-Dade Cultural Affairs Department in the amount of \$4,976 for the Holiday Festival & Gift

Bazaar. Applications pending for the following grants: NEA Our Town for major art exhibit, Knight Arts for support of our performing art programs, Villagers for the Hammock Pavilion and a FEMA Grant for Impact Resistant Glass, and several others currently in the works.

- ◆ Obtain capital grant to build new stage in the Banyan Bowl.

The stage project has been deferred to the 2013-14 fiscal year. However, staff has applied for matching grant in the amount of \$11,662 for a total of \$23,324 to be used for side lighting, a Banyan Bowl monitoring system for the dressing rooms, and for an office and quiet room for Sensory Friendly Performances for children with autism. This application is still pending.

- ◆ Increase rental revenues by 10%.

Current rental revenues are about 90% total of previous year, rental projection to end of fiscal year is 15-17% over previous year.

- ◆ Increase Banyan Bowl rentals by 10%.

This goal was surpassed as Banyan Bowl rentals increased by more than 78%.

- ◆ Increase ticket sales by 5%.

This goal was not met for two major reasons; Miami Children's theater canceled 1 show (6 performances) over two weekends. MCT planned to reschedule but did not, also jazz series had one less show than previous year (eighth jazz performance was a Latin Spice show). Revenue is projected to increase by 10% during the FY 2013-14.

- ◆ Add one fundraiser.

Pinecrest Gardens added the First Annual Masquerade Ball fundraising event which took place in November 2012 and Fashion in the Gardens supporting Village of Pinecrest public schools in February 2013.

Pinecrest Gardens

- ◆ Increase the volunteer group from 25 people to 40 people.

The Pinecrest Gardens volunteer program has increased immensely. We are now partnering with various groups to perform recurring volunteer work including Bet Shira Mitzpha days (3 per year) and Baptist Health volunteer day.

- ◆ Introduce and market themed parties to the party mix including planting parties and movie parties.

Staff has implemented successful Movie Parties in the Hibiscus Room and Banyan Bowl, and Butterfly Garden Parties have begun.

- ◆ Add one regularly scheduled horticultural/ educational program for children.

Kraft 4 Kids, a plant related workshop for children ages 6-11 blending horticultural knowledge with arts and crafts was added during this fiscal year.

Pinecrest Gardens

Activity Report

ACTIVITY	FY 2011-12	FY 2012-13 (SIX MONTHS)	FY 2013-14 (PROJECTED)
Special Events			
Bonsai Festival	500	Not Offered	1,000
Howl-O-Ween	1,600	2,500	2,500
Masquerade Ball	Not Offered	250	300
Pinecrest Foundation Benefit Concert	175	200	250
Nights of Lights	Not Offered	4,800	5,500
Latin Spice Food Festival	1,500	Not Offered	Not Offered
Holiday Festival (Replaced Latin Spice)	Not Offered	2,000	2,500
Art Festival	17,800	16,750	17,000
Fashion in the Gardens	Not Offered	300	325
Taste of Pinecrest	1,500	Not Offered	1,750
Chili Cook-Off	Not Offered	5,000	5,500
Garden Soiree	250	275	300
Youth Performing Arts Festival	1,500	Not Offered*	Not Offered*
Fine Chocolate & Food Show	Not Offered	5,100	6,000
Eggstravaganza	2,400	3,000	3,000
Earth Day	2,500	3,000	3,000
Charlee House Fundraiser	1,500	2,000	2,200
Theatre Performances	3,975	4,300	4,500
Orchestra Performances	1,200	1,500	1,700
Jazz Series	3,400	3,600	4,000
Flamenco/Dance	530	700	1,000
Other Musical Performances	1,000	1,500	2,000
Total Event Participants	41,330	56,775	64,325
Classes/Programs			
Krafts 4 Kids	Not Offered	45	55
From the Ground Up Botanical Series	112	80	100
Garden Cinema	600	885	900
Gardens Gallery	410	400	450
Theatre Summer Camp	12	15	20
Lego Camp	Not Offered	30	30
Gifted Children's Camp	Not Offered	Not Offered	100
Educational Field Trip Initiative	Not Offered	Not Offered	1,500
Total Classes Participants	1,134	1,455	3,155
TOTAL PARTICIPANTS	42,464	58,230	67,480
Pinecrest Gardens Rentals Fieldtrips, Weddings, Birthdays	407	140	410

*On the recommendation of the Miami-Dade Cultural Affairs Department, the Youth Performing Arts Festival (Big Gig) should be developed into a full year mentoring program and funding should be repurposed to Holiday Festival. Pinecrest Gardens is currently working on finding funding for developing the Big Gig further.

Pinecrest Gardens

Authorized Positions

Position	FY 2011-12	FY 2012-13	FY 2013-14
FULL TIME			
Pinecrest Gardens Director	1.0	1.0	1.0
Production Facilities Manager	1.0	1.0	1.0
Assistant to the PG Director	0.0	1.0	1.0
Administrative Assistant	1.0	0.0	0.0
Operations Manager	1.0	1.0	1.0
Operations Assistant	0.0	0.0	1.0
Horticulturist	1.0	1.0	1.0
Program and Event Coordinator	1.0	1.0	1.0
Assistant Program and Event Coordinator	0.0	0.0	1.0
Groundskeeper	3.0	2.0	4.0
Maintenance Worker II	0.0	1.0	1.0
Park Service Aide	1.0	1.0	0.0
Receptionist	0.0	1.0	0.0
PART TIME			
Park Service Aide	14.0	16.0	18.0
Groundskeeper	0.0	2.0	0.0
Educational Program Coordinator	0.0	0.0	1.0
Total	24.0	29.0	32.0

Budget Highlights

Revenues
\$460,400

It is estimated Pinecrest Gardens will generate \$20,400 more in revenues from the previous fiscal year.

Personal Services
\$1,122,930

Personal Services increased by \$150,780 mainly due to the addition of one part-time Education Program Coordinator position and two part-time Park Service Aides, and the reclassification of two part-time Groundskeepers to full-time status.

Professional Services
\$4,750

This line item increased by \$23,750 and provides veterinarian and other services.

Other Contractual Services
\$228,110

This line item increased \$4,100 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services.

Travel and Per Diem
\$1,620

This line item increased by \$1,400 from the previous year.

Communications and Freight Services
\$5,000

This line item increased \$500 and covers the cost of postage and telephone service.

Pinecrest Gardens

Utility Service
\$58,710

This line item increased by \$2,260 from the previous fiscal year.

Rentals and Leases
\$20,700

This line item increased \$5,040 and funds emergency equipment rentals and rentals related to special events.

Repair and Maintenance-Vehicles
\$4,600

This line item decreased by \$230 and funds the maintenance of the department's vehicles and utility carts.

Repairs and Maintenance-Other
\$87,000

This line item decreased \$50 and funds repair costs for the petting zoo, splash and play and brick pathways. It also includes additional funds for tree pruning and debris cleaning.

Promotional Activities
\$164,600

This line item increased by \$7,200 to provide marketing for the Nights of Lights event which was not included in budget for last year.

Other Current Charges and Obligations
\$1,190

This line item remained the same as the previous year.

Office Supplies
\$8,000

This line item remained the same.

Operating Supplies – Gas
\$4,560

This line item increased by \$1,460.

Operating Supplies – Other
\$137,380

This line item decreased \$9,017 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
\$25,000

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

Publications, Dues and Training
\$3,510

This line item increased by \$580 and funds dues to several professional organizations.

Pinecrest Gardens

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
REVENUES:					
347.300 Pinecrest Gardens	\$ 404,225	\$ 454,977	\$ 438,078	\$ 460,400	\$ 460,400
TOTAL REVENUES**	\$ 404,225	\$ 454,977	\$ 438,078	\$ 460,400	\$ 460,400
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 490,764	\$ 538,100	\$ 529,739	\$ 611,510	\$ 611,510
413.000 Other Salaries & Wages	194,611	191,690	241,463	217,660	217,660
414.000 Overtime	8,210	1,710	4,699	8,630	8,630
418.000 Service Award	5,107	6,050	6,050	7,130	7,130
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	53,131	56,670	60,588	65,100	65,100
422.000 Retirement Contributions	52,364	57,630	57,375	64,970	64,970
423.000 Group Insurance	77,562	92,400	86,678	109,200	109,200
424.000 Workers' Compensation	10,892	19,320	4,605	27,300	27,300
425.000 Unemployment Compensation	0	0	3,850	0	0
426.000 Vacation/Sick Time Payout	5,744	3,180	8,445	6,030	6,030
TOTAL PERSONAL SERVICES	\$ 903,785	\$ 972,150	\$ 1,008,892	\$ 1,122,930	\$ 1,122,930
OPERATING EXPENSES:					
431.000 Professional Services	4,761	28,000	27,500	4,750	4,750
434.000 Other Contractual Services	188,797	224,010	194,000	228,110	228,110
440.000 Travel and Per Diem	20	220	524	1,620	1,620
441.000 Communications & Freight Svcs	5,405	4,500	4,500	5,000	5,000
443.000 Utilities	55,010	56,450	56,450	58,710	58,710
444.000 Rental & Leases	6,984	15,660	14,000	20,700	20,700
446.001 Repair & Maintenance - Vehicles	3,935	4,830	4,830	4,600	4,600
446.002 Repair & Maintenance - Other	81,752	87,050	50,000	87,000	87,000
448.000 Promotional Activities	158,707	157,400	157,400	164,600	164,600
449.000 Other Current Charges	829	1,190	1,110	1,190	1,190
451.000 Office Supplies	8,175	8,000	8,000	8,000	8,000
452.001 Operating Supplies - Gas	2,990	3,100	3,100	4,560	4,560
452.002 Operating Supplies - Other	155,199	145,037	145,037	137,380	137,380
452.572 Operating Supplies - Resale	16,694	25,000	25,000	25,000	25,000
454.000 Pubs, Dues and Training	2,131	2,930	5,574	3,510	3,510
TOTAL OPERATING EXPENSES	\$ 691,389	\$ 763,377	\$ 697,025	\$ 754,730	\$ 754,730
CAPITAL OUTLAY:					
464.000 Equipment and Machinery	18,461	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 18,461	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PINECREST GARDENS	\$ 1,613,635	\$ 1,735,527	\$ 1,705,917	\$ 1,877,660	\$ 1,877,660
Net (Expense) Revenue	(\$1,209,410)	(\$1,280,550)	(\$1,267,839)	(\$1,417,260)	(\$1,417,260)

*Includes approved amendments to the budget or carryovers of previous year's projects.

**Total includes the reduction of credit card fees.

Transfers To Other Funds

Function

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

Budget Highlights

Transfer to Hardwire 911 Fund
\$8,000

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

Transfer to Wireless 911 Fund
\$16,000

This line item decreased by \$4,000.

Transfer to Debt Service Fund
\$1,618,830

This line item experienced an increase of \$126,000 anticipated from the sale of taxable bonds to cover the cost of Cypress Hall food service.

Transfer to Capital Project Fund
\$600,000

This line item experienced an increase of \$450,000 and covers a number of capital projects including \$100,000 for a proposed dog park. For more detailed description, please refer to the Capital Project Fund section.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
TRANSFERS OUT:					
491.105 Hardwire Fund	\$ 4,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
491.106 Wireless Fund	6,000	20,000	20,000	16,000	16,000
491.201 Debt Service Fund	1,564,246	1,492,830	1,492,830	1,618,830	1,618,830
491.301 Capital Projects Fund	<u>68,300</u>	<u>150,000</u>	<u>150,000</u>	<u>500,000</u>	<u>600,000</u>
TOTAL TRANSFERS OUT	\$ 1,642,546	\$ 1,670,830	\$ 1,670,830	\$ 2,142,830	\$ 2,242,830

*Includes approved amendments to the budget or carryovers of previous year's projects.

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. Oversight of this fund is primarily the function of the Public Works Department.

Stormwater Fees

The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an "Equivalent Residential Unit" (ERU). Resolution 2011-11 set the ERU at \$3.50 per month. It is anticipated that the rate

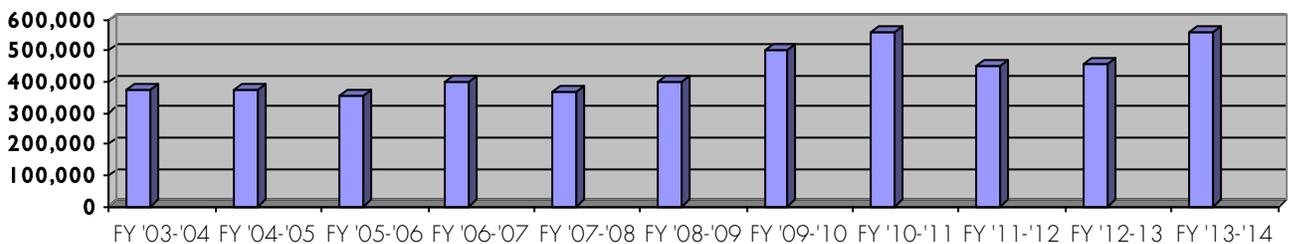
will increase to \$4.00 per month to meet growing demand for flood control services.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$4.50 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.

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

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

Revenue Trend

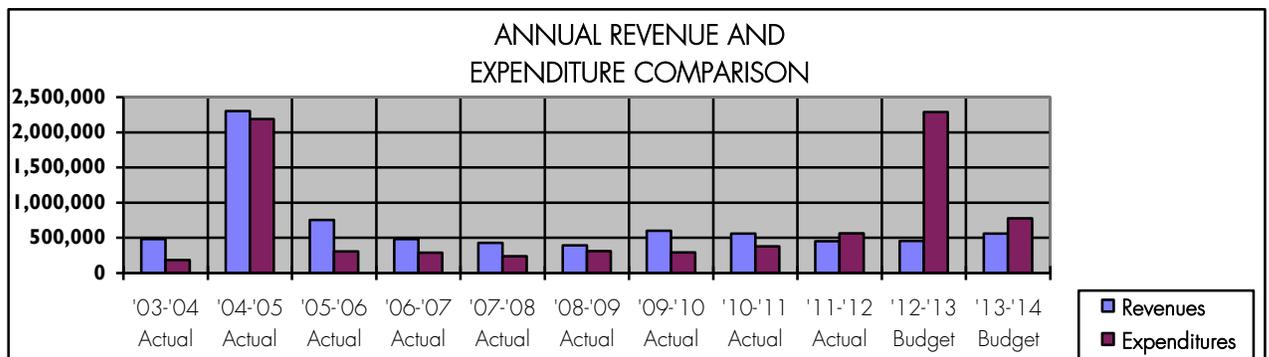


Stormwater Utility Fund

Stormwater Utility Fund Summary

The Fiscal Year 2013-2014 Budget identifies a total of \$560,000 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 \$777,770, experienced a \$1,616,440 decrease from the

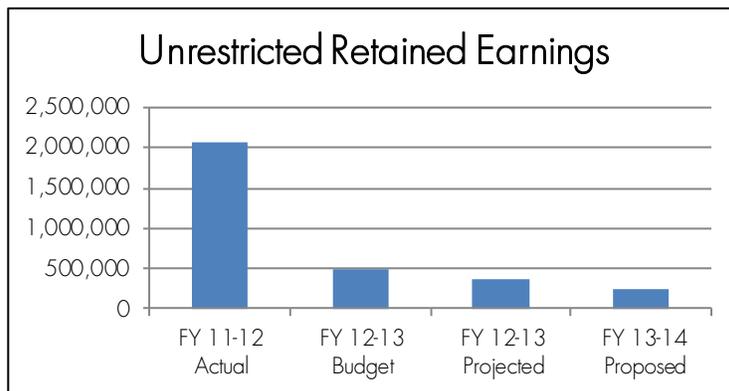
prior year. The Capital Outlay Improvements Other Than Buildings line item decreased by \$1,570,000 due to the completion of a large drainage project on Pine Needle Lane. The budget projects a \$6,724,609 retained earnings balance on September 30, 2014, an 8% increase from the prior budget year. The retained earnings consist of \$252,051 invested in unrestricted funds, and \$6,472,558 in capital assets.



Retained Earnings

The Retained Earnings of the Stormwater Utility Fund are held as either Unrestricted Retained Earnings or Invested in Capital Assets. The Unrestricted Retained Earnings represents liquid assets (cash, plus receivables, less payables) to fund expenses. The Invested in Capital Assets represents fixed assets, less accumulated depreciation.

Due to the rapid utilization of the Unrestricted Retained Earnings to fund stormwater projects, the amount of available resources has been quickly depleting. Therefore, an increase of \$4.00 per month for one ERU is proposed for fiscal year 2013-14. The chart below illustrates the Unrestricted Retained Earnings available.



Stormwater Utility Fund

Budget Highlights

Professional Services
\$172,000

This line item decreased \$65,190 and funds miscellaneous boring tests, surveys and engineering services, as well as a stormwater basin study.

Other Contractual Services
\$130,880

This line item increased \$15,080 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
\$152,490

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

Communications and Freight
\$2,300

This line item decreased \$200 and funds postage for mass mailings such as the Stormwater Utility Bill.

Utility Services
\$5,000

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

Repair and Maintenance – Other
\$17,000

This line item decreased by \$30 and funds the repair of catch basins, grates, cross pipes, and software maintenance.

Printing and Binding
\$4,500

Printing and Binding remained the same.

Other Current Charges and Obligations
\$8,200

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

Operating Supplies - Other
\$3,400

This line item provides funding for the operational expenses of the credit card server module and was reduced by \$1,100.

Depreciation
\$112,000

Depreciation increased by \$5,000 and reflects the wear and tear on the drainage system.

Capital Outlay
\$170,000

Capital Outlay decreased \$1,570,000 and covers the cost of canal embankment and culvert headwall repairs, and miscellaneous drainage improvements. This decrease was mainly due to the completion of a large drainage project on Pine Needle Lane.

Stormwater Utility Fund

CLASSIFICATION	2011-12 ACTUAL	2012-2013 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING RETAINED EARNINGS	\$ 6,956,006	\$ 6,414,496	\$ 6,841,602	\$ 6,772,379	\$ 6,772,379
REVENUES:					
324.210 Impact Fees, Stormwater	1,226	15,000	30,000	30,000	30,000
343.900 Stormwater Utility Fees	444,147	437,500	442,797	525,000	525,000
361.000 Interest Earnings	<u>6,007</u>	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL REVENUES	\$ 451,380	\$ 458,500	\$ 477,797	\$ 560,000	\$ 560,000
TOTAL AVAILABLE RESOURCES	\$ 7,407,386	\$ 6,872,996	\$ 7,319,399	\$ 7,332,379	\$ 7,332,379
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	146,418	237,190	130,000	172,000	172,000
434.000 Other Contractual Services	117,527	115,800	115,000	130,880	130,880
434.001 Admin. Service, In-kind, GF	113,670	152,490	152,490	152,490	152,490
441.000 Communications & Freight	2,153	2,500	2,000	2,300	2,300
443.000 Utility Services	5,220	5,000	5,000	5,000	5,000
446.002 Repair & Maintenance Other	15,967	17,030	17,030	17,000	17,000
447.000 Printing and Binding	2,619	4,500	4,500	4,500	4,500
449.000 Other Current Charges & Oblig.	11,363	8,200	8,000	8,200	8,200
452.002 Operating Supplies - Other	42,390	4,500	4,000	3,400	3,400
459.950 Depreciation	<u>108,457</u>	<u>107,000</u>	<u>109,000</u>	<u>112,000</u>	<u>112,000</u>
TOTAL OPERATING EXPENSES	\$ 565,784	\$ 654,210	\$ 547,020	\$ 607,770	\$ 607,770
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	0	1,740,000	1,740,000	170,000	170,000
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 1,740,000	\$ 1,740,000	\$ 170,000	\$ 170,000
TOTAL EXPENDITURES	\$ 565,784	\$ 2,394,210	\$ 2,287,020	\$ 777,770	\$ 777,770
RETAINED EARNINGS:					
Invested in Capital Assets	4,783,558	5,727,062	6,414,558	6,472,558	6,472,558
Unrestricted Fund Balance	<u>2,058,044</u>	<u>491,724</u>	<u>357,821</u>	<u>252,051</u>	<u>252,051</u>
TOTAL RETAINED EARNINGS	\$ 6,841,602	\$ 6,218,788	\$ 6,772,379	\$ 6,724,609	\$ 6,724,609

*Includes approved amendments to the budget or carryovers of previous year's projects.

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.

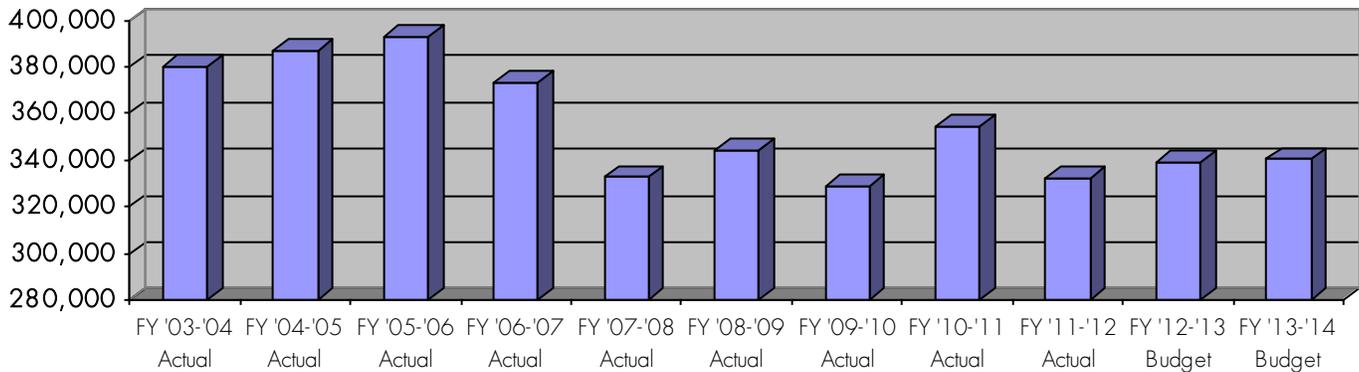
- ◆ Roadway and right-of-way drainage.
- ◆ Street lighting.
- ◆ Traffic signs, traffic engineering, signalization, and pavement markings.
- ◆ Bridge maintenance and operation.
- ◆ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Oversight of this fund is primarily the function of the Public Works Department.

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

Local Option Gas Tax

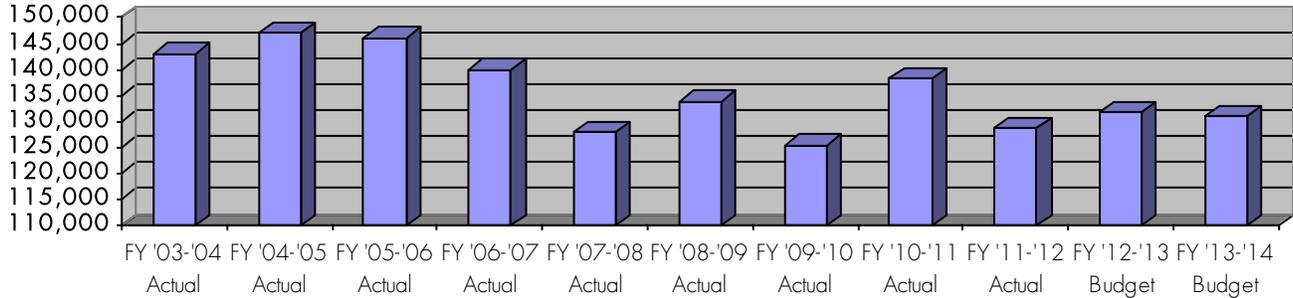
Section 336.025 (1)(a) of the Florida Statutes authorizes the levy of the \$.06 local option gas tax to be used for transportation purposes. Revenue estimates are projected by the State of Florida each year.



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 meets the requirements for capital transportation expense.



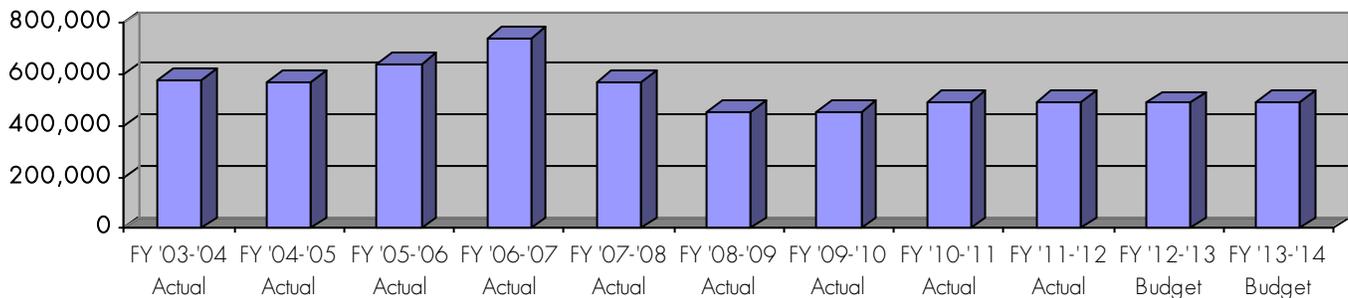
Miami-Dade County Transportation Tax

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 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 ensuring year and shall be utilized solely for the transit uses enumerated herein.
- ◆ Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.



Transportation Fund

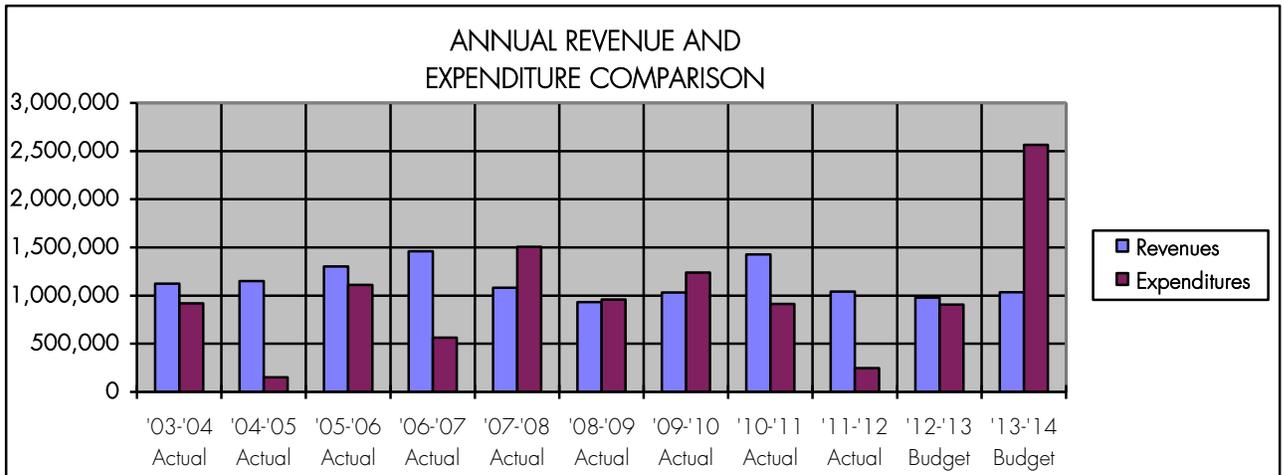
Transportation Fund Summary

The Fiscal Year 2013-2014 Budget identifies a total of \$1,036,470 in revenues for the Transportation Fund. This represents a \$55,840 increase in revenues for this fund. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures projected for next year are \$2,565,280, which will fund the following:

The budget projects a fund balance of \$3,590,635, a 26% decrease from the prior budget. This decrease is mainly due to the commencement of road resurfacing throughout the Village.

CAPITAL PROJECTS	
60 th AVE Traffic Calming Improvements	210,000
Road Paving	1,000,000
Sidewalk Improvements	74,750
Street Sign Finials & Caps	40,800
Bike Path Lanes	396,000
Safe Routes to School Project	75,250
Old Cutler RD & 136 ST Traffic Circle	250,000
US1 Guardrails	13,050
US1 Landscaping	100,000
TOTAL CAPITAL PROJECTS	\$2,159,850
OPERATIONAL SERVICES	
Professional Services	\$ 290,000
Street Lighting	19,440
Road Materials, Supplies and Traffic Control Devices	70,000
TOTAL OPERATIONAL SERVICES	\$ 379,440
TRANSFERS	
Transfers to other funds-Debt Service (1-acre portion of Pinecrest Gardens acquisition)	\$ 25,990
TOTAL TRANSFERS	\$ 25,990
TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS	\$2,565,280

Transportation Fund



Budget Highlights

Professional Services
\$290,000

This line item increased \$120,000 and funds road design work and traffic analysis. The increase is primarily due to costs for the design of the US 1 Corridor bicycle/pedestrian mobility plan and professional services for a multi-modal transportation plan.

Street Lighting
\$19,440

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

Road Materials and Supplies
\$70,000

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

Transfer to Debt Service
\$25,990

This line item remained the same.

Capital Outlay
\$2,159,850

This line item increased by \$1,539,210 mainly due to the repaving project. This also funds sidewalk and street sign repairs, various US1 improvements, and various other projects throughout the Village. A more detailed list can be found on the previous page.

Transportation Fund

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 4,193,789	\$4,801,970	\$ 4,989,311	\$5,119,445	\$5,119,445
REVENUES:					
312.400 Local Option Gas Tax	332,159	338,900	350,339	340,440	340,440
312.401 New Local Option Gas Tax	128,699	131,730	135,742	130,860	130,860
335.190 County Transportation Tax	495,202	490,000	501,543	492,950	492,950
335.191 MPO Grant	34,800	0	0	32,000	32,000
361.000 Interest Earnings	50,712	20,000	6,500	40,220	40,220
TOTAL REVENUES	\$ 1,041,572	\$ 980,630	\$ 994,124	\$1,036,470	\$1,036,470
TOTAL AVAILABLE RESOURCES	\$ 5,235,361	\$5,782,600	\$ 5,983,435	\$6,155,915	\$6,155,915
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	71,101	170,000	170,000	290,000	290,000
443.001 Red Road Street Lighting	17,763	19,440	18,000	19,440	19,440
453.000 Road Materials & Supplies	37,795	70,000	50,000	70,000	70,000
TOTAL OPERATING EXPENSES	\$ 126,659	\$ 259,440	\$ 238,000	\$ 379,440	\$ 379,440
TRANSFERS:					
491.201 Transfers to Debt Service	25,990	25,990	25,990	25,990	25,990
TOTAL TRANSFERS	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Imp. Other than Bldgs.	92,021	620,640	600,000	2,159,850	2,159,850
464.000 Equipment and Machinery	1,380	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 93,401	\$ 620,640	\$ 600,000	\$2,159,850	\$2,159,850
TOTAL EXPENDITURES	\$ 246,050	\$ 906,070	\$ 863,990	\$2,565,280	\$2,565,280
TOTAL FUND BALANCE	\$ 4,989,311	\$4,876,530	\$ 5,119,445	\$3,590,635	\$3,590,635

*Includes approved amendments to the budget or carryovers of previous year's projects.

Police Education Fund

Function

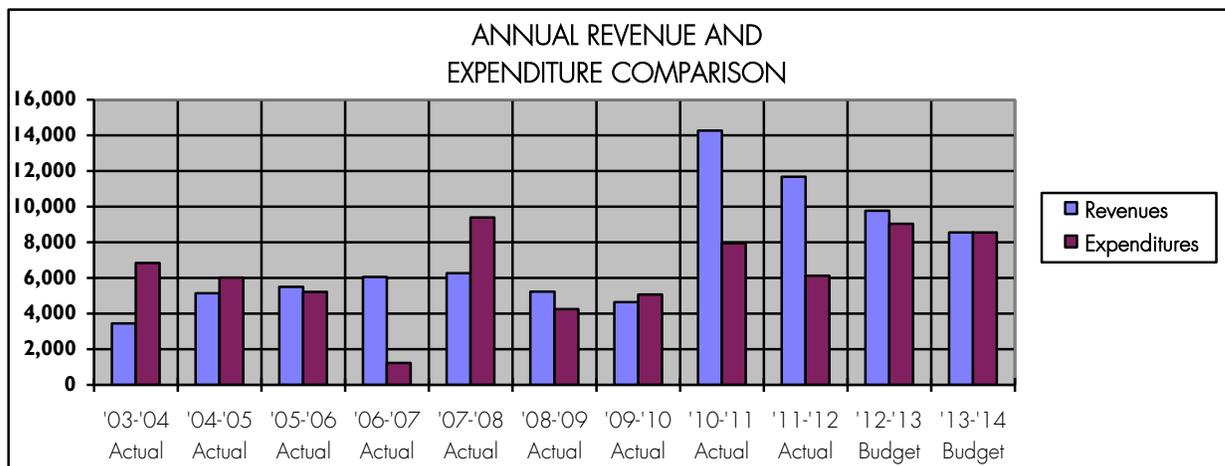
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly 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 municipal or county ordinance within the Village of Pinecrest. Oversight of this fund is primarily the function of the Police Department.

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

Police Education Fund Summary

The Fiscal Year 2013-2014 Budget identifies a total of \$5,120 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 \$8,560 for police training. The budget is projecting a \$1 fund balance for the Police Education Fund at the end of the Fiscal Year, a 100% decrease from the prior budget year due to the decrease in revenues.

The decrease in revenues can be attributed to the change of focus in writing traffic violations. The Chief of Police recently established a traffic unit (4 motorcycle officers) to shift the burden of traffic enforcement away from the patrol officers. These actions were taken to be responsive to citizens concerned about crime. Traffic related complaints have historically outnumbered complaints about crime in the Village. Hence, traffic enforcement will remain an integral part of the police department mission because it has a proven deterrent effect on crime, and more importantly, helps to save lives. The police department will focus adequate resources on both problems without doing so at the expense of either; however, any measurable decrease in traffic enforcement will directly affect the police education fund because of lower fine revenues.



Police Education Fund

Budget Highlights

Travel & Per Diem
\$3,820

This line item decreased \$720 and funds travel to training for police officers and detectives.

Operating Supplies – Other
\$500

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

Publications, Dues & Training
\$4,240

This line item increased \$240 and funds DARE and other training.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 6,330	\$ 4,853	\$ 5,547	\$ 3,441	\$ 3,441
REVENUES:					
342.001 Judgments and Fines-Court	5,341	4,900	5,551	5,110	5,110
361.000 Interest Earnings	2	10	0	10	10
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 5,343	\$ 4,910	\$ 5,551	\$ 5,120	\$ 5,120
TOTAL AVAILABLE RESOURCES	\$ 11,673	\$ 9,763	\$ 11,098	\$ 8,561	\$ 8,561
EXPENDITURES:					
OPERATING EXPENSES:					
440.000 Travel & Per Diem	837	4,540	3,600	3,820	3,820
452.002 Operating Supplies-Other	0	500	657	500	500
454.000 Publications, Dues & Training	5,289	4,000	3,400	4,240	4,240
TOTAL OPERATING EXPENSES	\$ 6,126	\$ 9,040	\$ 7,657	\$ 8,560	\$ 8,560
TOTAL EXPENDITURES	\$ 6,126	\$ 9,040	\$ 7,657	\$ 8,560	\$ 8,560
ENDING FUND BALANCE	\$ 5,547	\$ 723	\$ 3,441	\$ 1	\$ 1

*Includes approved amendments to the budget or carryovers of previous year's projects.

Police Forfeiture Fund

Function

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

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

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

expenditures are recognized when the related liability is incurred.

Police Forfeiture Fund Summary

The Fiscal Year 2013-2014 Budget identifies no revenues for the Police Forfeiture Fund although it is anticipated that due to the Village's involvement in the High Intensity Drug Trafficking Areas (HIDTA) Task Force, the Village will be the recipient of revenues. Therefore, it is anticipated that the fund balance will be \$0 on September 30, 2014. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

Budget Highlights

Since there is no beginning fund balance or revenues, there will be no expenditures in this fund. Expenditures are only incurred when/if the Village receives funds.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
342.001 Judgments and Fines-Court	29,441	0	0	0	0
361.000 Interest Earnings	0	0	0	0	0
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 29,441	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$ 29,441	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES:					
OPERATING EXPENSES:					
431.002 Additional Legal Services	29,441	0	0	0	0
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	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 29,441	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 29,441	\$ 0	\$ 0	\$ 0	\$ 0
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Hardwire 911 Fund

Function

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

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

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

Hardwire 911 Summary

The Fiscal Year 2013-2014 Budget identifies \$65,780 in revenues, a decrease of \$4,830. There will be \$57,770 collected in 911 fees, a decrease of \$4,830. Interest earnings will remain the same at \$10. There is a transfer of \$8,000 from the General Fund. The budget projects a fund balance of \$43,977, a 35% increase from the prior budget. This increase is attributed to expenditures lower than expected in the 2011-12 Fiscal Year which resulted in an actual higher beginning balance than budgeted in the 2012-13 Fiscal Year.

Budget Highlights

Contractual Services
\$54,480

This line item increased by \$8,110 and provides dispatching services.

Communications and Freight
\$5,780

This line item increased by \$500 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$8,940

This line item increased by \$2,140.

Publications, Dues and Training
\$3,820

The Publications, Dues and Training line item increased \$1,960 and funds membership dues and training for dispatch.

Hardwire 911 Fund

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 25,904	\$ 22,377	\$ 35,160	\$ 51,217	\$ 51,217
REVENUES:					
337.911 911 Fees	64,888	62,600	68,884	57,770	57,770
361.000 Interest Earnings	4	10	0	10	10
381.001 Transfer from General Fund	4,000	8,000	8,000	8,000	8,000
TOTAL REVENUES	\$ 68,892	\$ 70,610	\$ 76,884	\$ 65,780	\$ 65,780
TOTAL AVAILABLE RESOURCES	\$ 94,796	\$ 92,987	\$ 112,044	\$ 116,997	\$ 116,997
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	44,884	46,370	46,370	54,480	54,480
441.911 Communications & Freight, 911	6,121	5,280	4,640	5,780	5,780
446.911 Repair & Maintenance, 911	7,522	6,800	7,539	8,940	8,940
454.911 Publications, Dues & Training, 911	1,109	1,860	2,278	3,820	3,820
TOTAL OPERATING EXPENSES	\$ 59,636	\$ 60,310	\$ 60,827	\$ 73,020	\$ 73,020
TOTAL EXPENDITURES	\$ 59,636	\$ 60,310	\$ 60,827	\$ 73,020	\$ 73,020
ENDING FUND BALANCE	\$ 35,160	\$ 32,677	\$ 51,217	\$ 43,977	\$ 43,977

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

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

Wireless 911 Summary

The Fiscal Year 2013-2014 Budget identifies a total of \$27,210 in revenues. There will be \$11,200 collected in 911 fees, a decrease of \$6,590. This revenue is based upon the Village's proportional share of all cell phones to the county total. Since Pinecrest has a stable population and the county's population is growing, the Village's share of the proceeds is experiencing a decline.

Interest earnings remained the same at \$10. Transfers from the General Fund are \$16,000, a decrease of \$4,000. The budget projects a fund balance of \$46,314, a 5% increase from the prior budget.

Budget Highlights

Contractual Services
\$10,560

This line item decreased by \$7,204 and provides dispatching services.

Communications and Freight
\$1,120

This line item decreased by \$2,750 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$1,740

This line item decreased by \$2,140.

Publications, Dues and Training
\$750

The Publications, Dues and Training line item decreased \$330 and funds membership dues and training for Dispatch.

Wireless 911 Fund

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 17,982	\$ 33,051	\$ 17,179	\$ 33,274	\$ 33,274
REVENUES:					
337.911 911 Fees	16,711	17,770	21,966	11,200	11,200
361.000 Interest Earnings	3	10	0	10	10
381.001 Transfer from General Fund	<u>6,000</u>	<u>20,000</u>	<u>20,000</u>	<u>16,000</u>	<u>16,000</u>
TOTAL REVENUES	\$ 22,714	\$ 37,780	\$ 41,966	\$ 27,210	\$ 27,210
TOTAL AVAILABLE RESOURCES	\$ 40,696	\$ 70,831	\$ 59,145	\$ 60,484	\$ 60,484
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	17,196	17,764	17,764	10,560	10,560
441.911 Communications & Freight, 911	2,458	3,870	2,619	1,120	1,120
446.911 Repair & Maintenance, 911	3,140	3,880	3,880	1,740	1,740
454.911 Publications, Dues & Training, 911	<u>723</u>	<u>1,080</u>	<u>1,608</u>	<u>750</u>	<u>750</u>
TOTAL OPERATING EXPENSES	\$ 23,517	\$ 26,594	\$ 25,871	\$ 14,170	\$ 14,170
TOTAL EXPENDITURES	\$ 23,517	\$ 26,594	\$ 25,871	\$ 14,170	\$ 14,170
ENDING FUND BALANCE	\$ 17,179	\$ 44,237	\$ 33,274	\$ 46,314	\$ 46,314

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. Oversight of this fund is primarily the function of the Office of the Village Manager.

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

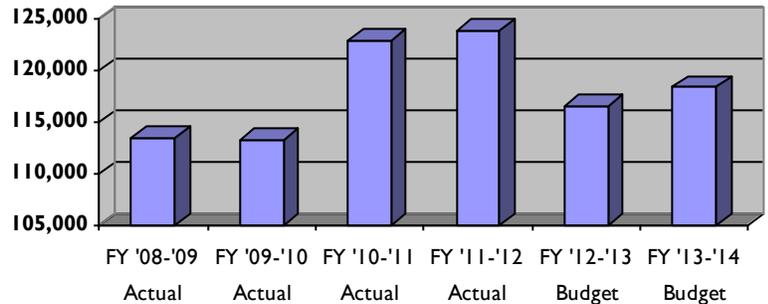
Miami-Dade County Transportation Tax

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

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

to the overall portion of the surtax proceeds to be distributed to the cities in the ensuing year and shall be utilized solely for the transit uses enumerated herein.

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



Budget Highlights

Professional Services
\$0

There are no funds allocated to this line item.

Public Transit Programs
\$174,760

This line item decreased \$31,160 from the prior fiscal year and funds a bus circulator system throughout the Village for ten months out of the year.

Promotion
\$10,000

The Promotional line item decreased \$5,000 and funds the marketing for the new circulator bus system.

Capital Outlay
\$0

No funds were allocated this fiscal year for Capital Outlay.

CITT Public Transit Fund

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 423,524	\$ 370,865	\$ 317,542	\$ 253,270	\$ 253,270
REVENUES:					
335.190 County Transportation Tax	123,801	116,500	125,386	118,340	118,340
335.192 County Transportation Tax	0	0	551,589	0	0
361.000 Interest Earnings	434	800	330	800	800
TOTAL REVENUES	\$ 124,235	\$ 117,300	\$ 677,305	\$ 119,140	\$ 119,140
TOTAL AVAILABLE RESOURCES	\$ 547,759	\$ 488,165	\$ 994,847	\$ 372,410	\$ 372,410
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	11,970	0	0	0	0
431.001 Public Transit Programs	154,300	205,920	181,577	174,760	174,760
448.000 Promotion	22,569	15,000	0	10,000	10,000
453.000 Road Materials & Supplies	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 188,839	\$ 220,920	\$ 181,577	\$ 184,760	\$ 184,760
CAPITAL OUTLAY:					
462.000 Buildings	41,378	60,000	560,000	0	0
463.000 Impvmnts Other than Bldgs.	0	5,000	0	0	0
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 41,378	\$ 65,000	\$ 560,000	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 230,217	\$ 285,920	\$ 741,577	\$ 184,760	\$ 184,760
TOTAL FUND BALANCE	\$ 317,542	\$ 202,245	\$ 253,270	\$ 187,650	\$ 187,650

*Includes approved amendments to the budget or carryovers of previous year's projects.

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 2013-2014 as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. Pursuant to the Village Charter Section 3.2(5) and in compliance with the Village's Master Plan, a 5-year capital program is developed and updated annually.

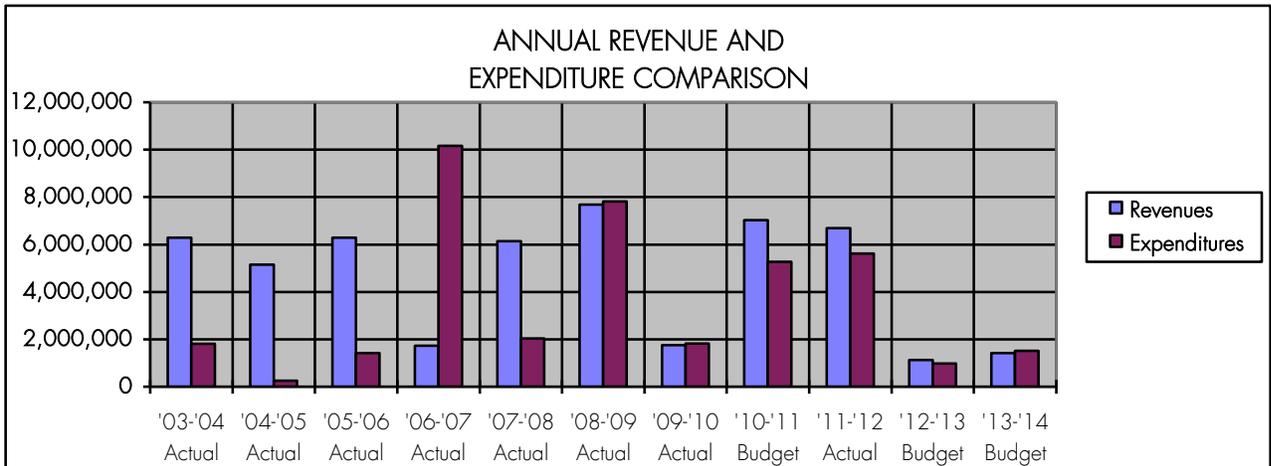
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital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

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

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

Capital Project Fund Summary

The Fiscal Year 2013-2014 Budget identifies a total of \$1,420,000 in revenues for the Capital Project Fund. The Capital Project Fund is funded by interest earnings, debt proceeds, a taxable bond issue, water impact fees and a transfer from the General Fund. The expenditures projected for next year are \$1,518,670, which includes various renovations at Pinecrest Gardens, partial funding for an artificial turf field at Flagler Grove Park and re-sodding at Evelyn Greer Park. The budget is projecting a \$174,697 fund balance at the end of the Fiscal Year, a 15% increase from the prior budget. This increase is attributed to an actual higher beginning balance than budgeted in the 2012-13 Fiscal Year, and an increase in revenues.



Capital Project Fund

Project Description

The following section provides a detailed description of every project in the Capital Project Fund.

Water Project \$75,000

These funds are the annual contribution towards funding water line extensions for the remaining residents that do not have access to public water. An estimated \$11.5 million is required to extend the public water lines throughout Pinecrest. The Village continues to seek funding for this large project; however, an allocation will be made every year to accelerate the endeavor.

Flagler Grove Park \$200,000



Flagler Grove Park is a three acre facility which includes lighted youth soccer fields, a boundless playground, parking, and restrooms. The funds allocated will be used for new artificial turf. An additional \$400,000 will be budgeted over the next

two years to complete the project. The Village has approached the soccer league that utilizes the park to conduct a fundraising campaign to help defray the cost of construction. Depending on their ability to secure outside funding, the Village may be able to move up the timeline for project completion.

Dog Park \$100,000

These funds have been allocated for the development of a dog park.

Evelyn Greer Park \$147,000



Evelyn Greer Park is an active ten acre park with multipurpose athletic fields (softball and soccer), batting cages, a tot lot, and a recreation center and community gazebo. The park also has a Wi-Fi Spot in the gazebo.

A total of \$147,000 is allocated for new turf for the fields. Due to the age and high usage of the field, the current turf must be removed, the ground graded and new Bermuda grass installed.

Pinecrest Gardens \$996,670



Pinecrest Gardens, a 22-acre parcel which once housed the world-renowned Parrot Jungle and Gardens tourist attraction, was purchased by the Village on December 17, 2002. A total of \$996,670 is allocated for the following capital improvements at Pinecrest Gardens:

Capital Project Fund

- \$800,000 – *Cypress Hall*



Cypress Hall is one of the multi-purpose rooms in the Main Building. It is approximately 4,900 square feet and was the location of the old parrot Jungle café. The monies allocated for this project are for improvements to the interior space in preparation to restore it to its original use of food service. This will be done in conjunction with the restaurateur that will be providing food service as well as other facility improvements related to the contract, such as improvements to the septic system, entry way and ticket booth.

- \$64,070 – *Banyan Bowl Improvements*



The Banyan Bowl is a 500 seat amphitheater with a geodesic dome. The monies allocated will be used for side lighting, a monitor system that will be used by staff and will also be used for programs for children with Autism; and for construction of a middle platform.

- \$20,000 – *Walkway Covers*

This allocation will cover improvements to some walkway covers that have deteriorated over time.

- \$87,000 – *Master Plan Initiatives*
This line item will fund tree trimming, pathway lighting, tree treatments and a suction line for Swan Lake.
- \$3,500 – *Donor Tree*
These funds will be used to purchase and install a donor tree recognizing those that have made donations to Pinecrest gardens.
- \$20,000 – *Charging Station*
These funds will be used to purchase and install an electric charging station for electric cars.
- \$2,100 – *Entrance Spotlight*
These monies will be used to purchase and install a spotlight at the Pinecrest Gardens entrance sign.

Summary of Impact

The Village of Pinecrest will accrue no additional cost in this Fiscal Year for any of the capital projects. The Miami-Dade Water and Sewer Department will own and maintain the water lines after construction. All operational and staffing costs for the improvements at the Flagler Grove Park, Evelyn Greer Park and Pinecrest Gardens are included in the budget. The impact of the addition of a Dog Park will be included in the 2014-15 Fiscal year.

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$273,367 for Fiscal Year 2013-14. The Revenues for Fiscal Year 2013-14, \$1,420,000, are generated from interest earnings, debt proceeds, water impact fees and a transfer from the General Fund, providing for a total of \$1,693,367 in available resources. The budget provides for a total of \$1,518,670 in expenditures to fund the aforementioned capital improvement projects.

Capital Project Fund

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 1,758,431	\$ 968,718	\$ 1,078,054	\$ 273,367	\$ 273,367
REVENUES:					
324.510 Water, Impact Fees	0	7,500	19,000	19,000	19,000
334.500 Grants	9,259	0	0	0	0
334.575 Grants, Pincrest Gardens	0	0	20,400	0	0
361.000 Interest Earnings	810	2,000	794	1,000	1,000
366.000 Donations	0	0	14,977	0	0
369.000 Other Misc. Revenues	132	0	32	0	0
381.000 Transfer from General Fund	68,300	150,000	150,000	500,000	600,000
384.000 Debt Proceeds	4,860,000	0	0	800,000	800,000
TOTAL REVENUES	\$4,938,501	\$ 159,500	\$ 190,226	\$ 1,320,000	\$ 1,420,000
TOTAL AVAILABLE RESOURCES	\$6,696,932	\$ 1,128,218	\$ 1,286,280	\$ 1,593,367	\$ 1,693,367
OTHER FINANCING SOURCES:					
473.000 Bond Escrow Agent	\$ 4,827,640	0	0	0	0
473.001 Bond Discount	19,872	0	0	0	0
473.002 Bond issuance Costs	32,360	0	0	0	0
TOTAL OTHER FINANCING SOURCES	\$ 4,879,872	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES – MUNICIPAL CENTER					
301.519.00					
CAPITAL OUTLAY:					
462.000 Buildings	0	10,000	8,200	0	0
463.000 Improvements Other than Buildings	0	30,000	33,504	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 40,000	\$ 41,704	\$ 0	\$ 0
TOTAL EXPENDITURES – MUNICIPAL CENTER	\$ 0	\$ 40,000	\$ 41,704	\$ 0	\$ 0
EXPENDITURES – WATER PROJECT					
301.519.11					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	75,000	75,000	75,000	75,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
TOTAL EXPENDITURES – WATER PROJECT	\$ 0	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
EXPENDITURES – FLAGLER GROVE PARK					
301.572.06					
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	200,000	200,000
463.000 Improvements Other than Buildings	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 200,000
TOTAL EXPENDITURES – FLAGLER GROVE PARK	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 200,000
EXPENDITURES – DOG PARK					
301.572.07					
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Buildings	0	0	0	0	100,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
TOTAL EXPENDITURES – VETERANS WAYSIDE PARK	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000

Capital Project Fund

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET*	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
EXPENDITURES – EVELYN GREER PARK					
301.572.09					
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Buildings	0	0	0	147,000	147,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 147,000	\$ 147,000
TOTAL EXPENDITURES – EVELYN GREER PARK	\$ 0	\$ 0	\$ 0	\$ 147,000	\$ 147,000
EXPENDITURES – LIBRARY/COMM CENTER					
301.572.08					
OPERATING EXPENSES:					
431.000 Professional Services	0	16,000	16,000	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 16,000	\$ 16,000	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	0	100,000	100,000	0	0
463.000 Improvements Other than Bldgs.	39,396	0	0	0	0
464.000 Machinery & Equipment	72,530	15,000	15,000	0	0
TOTAL CAPITAL OUTLAY	\$ 111,926	\$ 115,000	\$ 115,000	\$ 0	\$ 0
TOTAL EXPENDITURES – LIBRARY/ COMMUNITY CENTER	\$ 111,926	\$ 131,000	\$ 131,000	\$ 0	\$ 0
EXPENDITURES – CORAL PINE PARK					
301.572.12					
CAPITAL OUTLAY:					
462.000 Buildings	0	40,000	65,000	0	0
463.000 Improvements Other than Buildings	0	25,000	21,000	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 65,000	\$ 86,000	\$ 0	\$ 0
TOTAL EXPENDITURES – CORAL PINE PARK	\$ 0	\$ 65,000	\$ 86,000	\$ 0	\$ 0
EXPENDITURES – PINECREST GARDENS					
301.575.00					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	227,080	516,250	533,100	800,000	800,000
463.000 Improvements Other than Buildings	0	148,850	128,109	196,670	196,670
TOTAL CAPITAL OUTLAY	\$ 227,080	\$ 665,100	\$ 661,209	\$ 996,670	\$ 996,670
TOTAL EXPENDITURES – PINECREST GARDENS	\$ 227,080	\$ 665,100	\$ 661,209	\$ 996,670	\$ 996,670
TRANSFERS TO OTHER FUNDS	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 5,618,878	\$ 976,100	\$ 994,913	\$ 1,418,670	\$ 1,518,670
TOTAL FUND BALANCE	\$ 1,078,054	\$ 152,118	\$ 273,267	\$ 174,697	\$ 174,697

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 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL COST
Transportation:							
Road Resurfacing	TF	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0	\$ 4,000,000
Misc. Road Design Work	TF	\$ 140,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 340,000
Street signs finials and caps	TF	\$ 40,800	0	0	0	0	\$ 40,800
US1 Guardrails	TF	\$ 13,050	0	0	0	0	\$ 13,050
Miscellaneous Sidewalk Improvements	TF	\$ 74,750	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 474,750
Safe Routes to School	TF	\$ 75,250	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,250
Bike Path Sharrows and Lanes	TF	\$ 396,000	\$ 432,000	\$ 201,000	\$ 223,000	0	\$ 1,252,000
Rights of Way Beautification	TF	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Traffic Calming for 60 th Avenue	TF	\$ 210,000	\$ 150,000	\$ 150,000	\$ 150,000	0	\$ 660,000
US1 Vision & Landscaping	TF	\$ 200,000	0	0	0	0	\$ 200,000
Traffic Control Devices	TF	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
Construction of Alternative Ingress/Egress to Municipal Center	TF	0	\$ 400,000	0	0	0	\$ 400,000
Multi-modal Transportation Plan	TF	\$ 50,000	0	0	0	0	\$ 50,000
Old Cutler RD & SW 136 ST Traffic Circle	TF	\$ 250,000	0	0	0	0	\$ 250,000
Total Transportation		\$2,519,850	\$2,252,000	\$1,621,000	\$1,643,000	\$270,000	\$8,305,850
Drainage:							
Construction of Storm Drainage Canals	SW	\$ 170,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 970,000
Total Drainage		\$ 170,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 970,000
Coral Pine Park:							
Tennis Center	CP	0	\$ 250,000	\$ 250,000	0	0	\$ 500,000
Total Coral Pine Park		\$ 0	\$ 250,000	\$ 250,000	\$ 0	\$ 0	\$ 500,000
Veterans Wayside Park:							
Dog Park	CP	\$ 100,000	0	0	0	0	\$ 100,000
Total Veterans Wayside Park		\$ 100,000	0	0	0	0	\$ 100,000

Five Year Capital Improvement Program

PROJECT DESCRIPTION	FUND SOURCE	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	TOTAL COST
Evelyn Greer Park:							
Field Turf Renovation	CP	\$ 147,000	0	0	0	0	\$ 147,000
Lighting Meter	CP	0	\$ 15,150	0	0	0	\$ 15,150
Total Evelyn Greer Park		\$ 147,000	\$ 15,150	\$ 0	\$ 0	\$ 0	\$ 162,150
Flagler Grove Park:							
Artificial Turf	CP	\$ 200,000	\$ 200,000	\$ 200,000	0	0	\$ 600,000
Lighting meter	CP	0	\$ 13,150	0	0	0	\$ 13,150
Total Flagler Grove Park		\$ 200,000	\$ 213,150	\$200,000	\$ 0	\$ 0	\$ 613,150
Suniland Park:							
Lighting Meter	CP	0	\$ 5,250	0	0	0	\$ 5,250
Walkways	CP	0	0	0	\$ 49,170	0	\$ 49,170
Adult Playground	CP	0	0	0	\$ 37,220	0	\$ 37,220
Perimeter Fence	CP	0	0	0	\$ 68,900	0	\$ 68,900
Total Suniland Park		\$ 0	\$ 5,250	\$ 0	\$ 155,290	\$ 0	\$ 160,540
Pincrest Gardens:							
Master Plan	CP	\$ 87,000	\$ 110,200	\$ 156,300	\$ 141,000	\$ 7,000	\$ 501,500
Mapping Project	CP	0	\$ 10,000	0	0	0	\$ 10,000
Interpretative Signs	CP	0	\$ 10,770	0	0	0	\$ 10,770
Interpretative Signs layout	CP	0	\$ 2,400	0	0	0	\$ 2,400
Animatronic Talking Parrott	CP	0	0	\$ 27,450	0	0	\$ 27,450
Donor Tree	CP	\$ 3,500	0	0	0	0	\$ 3,500
Banyan Bowl: Center Platform, Audio & Floor Spot, stair to mezzanine level & metal entrance	CP	\$ 17,800	0	0	0	0	\$ 17,800
Head Set Communications	CP	0	\$ 5,400	0	0	0	\$ 5,400
Banyan Bowl: High Side Lighting Position & Fixtures	CP	\$ 19,250	0	0	0	0	\$ 19,250
Boom & Party Package	CP	\$ 14,000	0	0	0	0	\$ 14,000
Parking Lot Resurfacing	CP	0	\$ 52,000	0	0	0	\$ 52,000
Pavilion Audio	CP	0	\$ 13,000	0	0	0	\$ 13,000
Pavilion Lighting	CP	0	\$ 9,340	0	0	0	\$ 9,340
Split A/C Unit for Garage Storage	CP	0	\$ 3,800	0	0	0	\$ 3,800
Banyan Bowl: Portable Stage Risers	CP	\$ 9,000	0	0	0	0	\$ 9,000
Dressing Room A/V	CP	\$ 3,340	0	0	0	0	\$ 3,340
Main Entrance Spotlights	CP	\$ 2,100	0	0	0	0	\$ 2,100
Conservatory Tables, Benches & Landscaping	CP	\$ 680	0	0	0	0	\$ 680
Cypress Room	CP	\$ 800,000	0	0	0	0	\$ 800,000
Petting Zoo	CP	0	0	\$ 100,000	\$ 150,000	0	\$ 250,000
Walkway Covers	CP	\$ 20,000	0	\$ 80,000	\$ 100,000	\$ 100,000	\$ 300,000
Charging Station	CP	\$ 20,000	0	0	0	0	\$ 20,000
Total Pincrest Gardens		\$ 996,670	\$ 216,910	\$ 363,750	\$ 391,000	\$ 107,000	\$2,075,330
Community Center:							
Expansion	CP	0	\$ 500,000	\$ 500,000	0	0	\$1,000,000
Village Green Lightning Meter	CP	0	\$ 13,150	0	0	0	\$ 13,150
Total Community Center		\$ 0	\$ 513,150	\$ 500,000	\$ 0	\$ 0	\$1,013,150
Water Line Project:							
Water Line Extension	CP	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Total Water Line Project		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
TOTAL		\$4,208,520	\$3,740,610	\$3,209,750	\$2,464,290	\$652,000	\$14,275,170

Five Year Capital Improvement Program

Debt Service

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), the Pinecrest Municipal Center 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%. 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 September 21, 2010, the Village Council adopted Resolution 2010-58 authorizing the sale of a bond to refinance the Evelyn Greer Park Bond in an aggregate amount not to exceed \$5,000,000. A nine year bond with a principal amount was sold in the amount of \$4,320,000.

On March 25, 2002, the Village of Pinecrest adopted Ordinance 2002-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$8,000,000 from the Florida Municipal Loan Council for the acquisition and construction of the Parrot Jungle and Gardens site. The loan was secured by pledged revenues generated from the General Fund excluding Ad Valorem taxes. Acquisition costs for Parrot Jungle and Gardens, now known as Pinecrest Gardens, were offset by a

\$3,960,000 grant from the Safe Neighborhood Parks program, a \$2,198,000 grant from the Florida Community Trust program, and a \$40,000 grant from the Miami-Dade County Department of Community Affairs grant for historical preservation.

On March 9, 2004, the Village of Pinecrest adopted Ordinance 2004-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$3,100,000 to help defray the cost of building the Library/Community Center and improvements to Pinecrest Gardens.

On September 21, 2010, the Village Council adopted Resolution 2010-58 authorizing the sale of a bond in an aggregate amount not to exceed \$2,000,000. A twenty year bond was sold on March 2, 2011 in the amount of \$1,505,000.

On February 21, 2012, Village Council adopted Ordinance 2012-2 authorizing the issuance of a refunding revenue bond, Series 2012, to refinance the bond for the acquisition and construction of the Parrot Jungle and Gardens in the amount not to exceed \$4,992,500. A ten year bond with a principal amount was sold in the amount of \$4,860,000 at 2.30%.

It is anticipated a new taxable bond will be issued this fiscal year with estimated principal payments of \$80,000 and interests at \$17,500. This bond issue will be used to offset the cost to build the future site of a restaurant at Pinecrest Gardens and related improvements. The table for this taxable bond will be included in the following section once the bond is issued next year. The combined debt service is expected to be \$97,500 per annum for a ten year issue totaling \$950,100.

The Village does not have any legal debt limits. These four bond issues represent the only outstanding General Fund debt. Oversight of this fund is primarily the function of the Office of the Village Manager.

Debt Service

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

	FY 2011-12	FY 2012-13	FY 2013-14
Debt Per Capita	\$ 658	\$ 597	\$ 583
Debt as Percentage of Assessed Value	0.37%	0.33%	0.30%

Evelyn Greer Park (formerly Pincrest Park) Bond, Series 2011B-1

Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2014			48,806.25	48,806.25	1,620.00	324.00	50,750.25
10/1/2014	3.000%	505,000	48,806.25	553,806.25	1,620.00	324.00	555,750.25
4/1/2015			41,231.25	41,231.25	1,367.50	324.00	42,922.75
10/1/2015	2.500%	515,000	41,231.25	556,231.25	1,367.50	324.00	557,922.75
4/1/2016			34,793.75	34,793.75	1,110.00	324.00	36,227.75
10/1/2016	2.750%	530,000	34,793.75	564,793.75	1,110.00	324.00	566,227.75
4/1/2017			27,506.25	27,506.25	845.00	324.00	28,675.25
10/120/17	3.000%	545,000	27,506.25	572,506.25	845.00	324.00	573,675.25
4/1/2018			19,331.25	19,331.25	572.50	324.00	20,227.75
10/1/2018	3.250%	565,000	19,331.25	584,331.25	572.50	324.00	585,227.75
4/1/2019			10,150.00	10,150.00	290.00	324.00	10,764.00
10/1/2019	3.500%	580,000	10,150.00	590,150.00	290.00	324.00	590,764.00
TOTAL		\$3,240,000	\$363,637.50	\$3,603,637.50	\$11,610.00	\$3,888.00	\$ 3,619,135.50

Debt Service

Parrot Jungle and Gardens Bond (Series 2012A)

Date	Principal	Interest Rate	Interest	Debt Service	Net Payment
11/01/2013			50,830.00	50,830.00	
5/01/2014	445,000	2.300%	50,830.00	495,830.00	546,660
11/01/2014			45,712.50	45,712.50	
5/01/2015	460,000	2.300%	45,712.50	505,712.50	551,425
11/01/2015			40,422.50	40,422.50	
5/01/2016	470,000	2.300%	40,422.50	510,422.50	550,845
11/01/2016			35,017.50	35,017.50	
5/01/2017	480,000	2.300%	35,017.50	515,017.50	550,035
11/01/2017			29,497.50	29,497.50	
5/01/2018	490,000	2.300%	29,497.50	519,497.50	548,995
11/01/2018			23,862.50	23,862.50	
5/01/2019	505,000	2.300%	23,862.50	528,862.50	552,725
11/01/2019			18,055.00	18,055.00	
5/01/2020	510,000	2.300%	18,055.00	528,055.00	546,110
11/01/2020			12,190.00	12,190.00	
5/01/2021	525,000	2.300%	12,190.00	537,190.00	549,380
11/01/2021			6,152.50	6,152.50	
5/01/2022	535,000	2.300%	6,152.50	541,152.50	547,305
TOTAL	\$4,420,000		\$ 523,480	\$4,943,480.00	\$4,943,480

Pinecrest Gardens and Library/Community Center Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
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	\$1,990,000		\$623,225.02	\$2,613,225.02	\$19,425.00	\$2,632,650.02

Debt Service

Pinecrest Gardens Improvement Bond, Series 2011B-2

Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2014			30,143.75	30,143.75	682.50	324.00	31,150.25
10/1/2014	2.000%	60,000	30,143.75	90,143.75	682.50	324.00	91,150.25
4/1/2015			29,543.75	29,543.75	652.50	324.00	30,520.25
10/1/2015	2.500%	60,000	29,543.75	89,543.75	652.50	324.00	90,520.25
4/1/2016			28,793.75	28,793.75	622.50	324.00	29,740.25
10/1/2016	2.750%	60,000	28,793.75	88,793.75	622.50	324.00	89,740.25
4/1/2017			27,968.75	27,968.75	592.50	324.00	28,885.25
10/1/2017	3.000%	60,000	27,968.75	87,968.75	592.50	324.00	88,885.25
4/1/2018			27,068.75	27,068.75	562.50	324.00	27,955.25
10/1/2018	3.250%	65,000	27,068.75	92,068.75	562.50	324.00	92,955.25
4/1/2019			26,012.50	26,012.50	530.00	324.00	26,866.50
10/1/2019	3.500%	65,000	26,012.50	91,012.50	530.00	324.00	91,866.50
4/1/2020			24,875.00	24,875.00	497.50	324.00	25,696.50
10/1/2020	5.000%	70,000	24,875.00	94,875.00	497.50	324.00	95,696.50
4/1/2021			23,125.00	23,125.00	462.50	324.00	23,911.50
10/1/2021	5.000%	70,000	23,125.00	93,125.00	462.50	324.00	93,911.50
4/1/2022			21,375.00	21,375.00	427.50	324.00	22,126.50
10/1/2022	5.000%	75,000	21,375.00	96,375.00	427.50	324.00	97,126.50
4/1/2023			19,500.00	19,500.00	390.00	324.00	20,214.00
10/1/2023	5.000%	80,000	19,500.00	99,500.00	390.00	324.00	100,214.00
4/1/2024			17,500.00	17,500.00	350.00	324.00	18,174.00
10/1/2024	5.000%	85,000	17,500.00	102,500.00	350.00	324.00	103,174.00
4/1/2025			15,375.00	15,375.00	307.50	324.00	16,006.50
10/1/2025	5.000%	90,000	15,375.00	105,375.00	307.50	324.00	106,006.50
4/1/2026			13,125.00	13,125.00	262.50	324.00	13,711.50
10/1/2026	5.000%	95,000	13,125.00	108,125.00	262.50	324.00	108,711.50
4/1/2027			10,750.00	10,750.00	215.00	324.00	11,289.00
10/1/2027	5.000%	100,000	10,750.00	110,750.00	215.00	324.00	111,289.00
4/1/2028			8,250.00	8,250.00	165.00	324.00	8,739.00
10/1/2028	5.000%	105,000	8,250.00	113,250.00	165.00	324.00	113,739.00
4/1/2029			5,625.00	5,625.00	112.50	324.00	6,061.50
10/1/2029	5.000%	110,000	5,625.00	115,625.00	112.50	324.00	116,061.50
4/1/2030			2,875.00	2,875.00	57.50	324.00	3,256.50
10/1/2030	5.000%	115,000	2,875.00	117,875.00	57.50	324.00	118,256.50
TOTAL		\$1,365,000.00	\$663,812.50	\$2,028,812.50	\$13,780.00	\$11,016.00	\$2,053,608.50

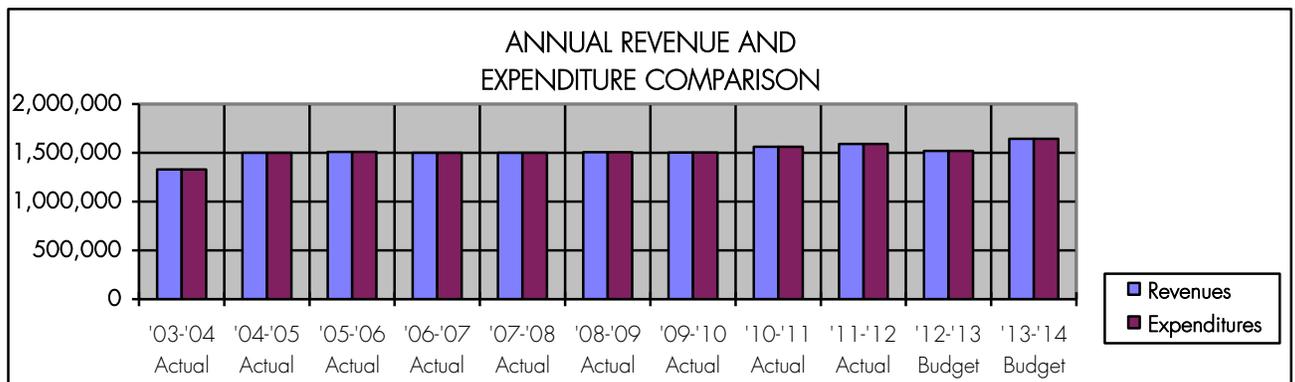
GRAND TOTAL FOR ALL FUNDS	\$11,015,000.00	\$2,174,155.02	\$13,189,155.02	\$59,719.00*	\$13,248,874.02
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*combines administrative fees and trustee fees.

Debt Service

Debt Service Fund Summary

The Fiscal Year 2013-2014 Budget identifies a total of \$1,644,820 in revenues for the Debt Service Fund. This represents a \$126,000 increase in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$1,618,830 and the Transportation Fund of \$25,990. The expenditures projected for next year are \$1,644,820 which covers the principal and interest associated with the debt schedule for all of the loans, and estimated debt service of \$97,500 for a taxable bond issue to build out Cypress Hall at Pinecrest Gardens. Expenditures increased by \$126,000 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 2013-2014 is budgeted at \$1,644,820.

CLASSIFICATION	2011-12 ACTUAL	2012-13 BUDGET	2012-13 12 MO EST	2013-14 MGR REC	2013-14 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
381.001 Transfers In from General Fund	1,564,246	1,492,830	1,492,830	1,618,830	1,618,830
381.002 Transfer In from Transportation Fund	25,990	25,990	25,990	25,990	25,990
TOTAL REVENUES	\$1,590,236	\$1,518,820	\$ 1,518,820	\$1,644,820	\$1,644,820
EXPENDITURES:					
DEBT SERVICE:					
471.000 Principal	1,020,000	1,125,000	1,125,000	1,235,000	1,235,000
472.000 Interest	570,236	393,820	393,820	409,820	409,820
TOTAL DEBT SERVICE	\$1,590,236	\$1,518,820	\$ 1,518,820	\$1,644,820	\$1,644,820
TOTAL EXPENDITURES	\$1,590,236	\$1,518,820	\$ 1,518,820	\$1,644,820	\$1,644,820

Ad Valorem Taxes

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 2008 through 2012.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2008 MILLAGE	2009 MILLAGE	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE
Village of Pinecrest	1.9809	2.1040	2.1040	2.2000	2.2000
Miami-Dade County School Board	7.5330	7.6980	7.8640	7.7650	7.7650
Miami-Dade County School Board Debt Service	0.2640	0.2970	0.3850	0.2400	0.2330
Everglades Project	0.0894	0.0894	0.0894	0.0624	0.0613
South Florida Water Management District	0.5346	0.5346	0.5346	0.3739	0.3676
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	4.8379	4.8379	5.4275	4.8050	4.7035
Miami-Dade County Debt Service	0.2850	0.2850	0.4450	0.2850	0.2850
Miami-Dade Children's Trust	0.4212	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.1851	2.1851	2.5753	2.4496	2.4496
Miami-Dade Fire and Rescue District Debt Service	0.0420	0.0420	0.0200	0.0131	0.0131
Miami-Dade County Library District	0.3822	0.3822	0.2840	0.1795	0.1725
Total Taxes Paid by Pinecrest Residents	18.5898	18.9897	20.2633	18.9080	18.7851

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

TAXING AGENCY	2008 MILLAGE	2009 MILLAGE	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE
Unincorporated Municipal Service Area	2.0083	2.0083	2.2980	2.0083	1.9283
Miami-Dade County School Board	7.5330	7.6980	7.8640	7.7650	7.7650
Miami-Dade County School Board Debt Service	0.2640	0.2970	0.3850	0.2400	0.2330
Everglades Project	0.0894	0.0894	0.0894	0.0624	0.0613
South Florida Water Management District	0.5346	0.5346	0.5346	0.3739	0.3676
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	4.8379	4.8379	5.4275	4.8050	4.7035
Miami-Dade County Debt Service	0.2850	0.2850	0.4450	0.2850	0.2850
Miami-Dade Children's Trust	0.4212	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.1851	2.1851	2.5753	2.4496	2.4496
Miami-Dade Fire and Rescue District Debt Service	0.0420	0.0420	0.0200	0.0131	0.0131
Miami-Dade County Library District	0.3822	0.3822	0.2840	0.1795	0.1725
Taxes Paid by Unincorporated Miami-Dade County Residents	18.6172	18.8940	20.4573	18.7163	18.5134

Ad Valorem Taxes

A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2008, 2009, 2010, 2011 and 2012 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	2008	2009	2010	2011	2012
Pinecrest Property Owner	\$1,858.98	\$1,898.97	\$2,026.33	\$1,890.80	\$1,878.51
Unincorporated Miami-Dade County Property Owner	\$1,861.72	\$1,889.40	\$2,045.73	\$1,871.63	\$1,851.34

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

	2008	2009	2010	2011	2012
Pinecrest	\$198.09	\$210.40	\$210.40	\$220.00	\$220.00
County Municipal Service Area	\$200.83	\$200.83	\$229.80	\$200.83	\$192.83

Ad Valorem Taxes

Millage Rate Comparison

The tables below list the five lowest millage rates in Miami-Dade County from 1999 - 2012.

1999		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.9370
2 nd Lowest	Pinecrest	22.1830
3 rd Lowest	Aventura	22.3100
4 th Lowest	Sunny Isles Beach	22.3860
5 th Lowest	County	22.5300

2000		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.7150
2 nd Lowest	Pinecrest	21.9610
3 rd Lowest	Aventura	22.0880
4 th Lowest	County	22.3080
5 th Lowest	Sunny Isles Beach	22.3610

2001		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.4335
2 nd Lowest	Pinecrest	21.6795
3 rd Lowest	Aventura	21.8065
4 th Lowest	County	22.0265
5 th Lowest	Sunny Isles	22.2295

2002		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.3585
2 nd Lowest	Aventura	21.6405
3 rd Lowest	Pinecrest	21.8135
4 th Lowest	County	21.8605
5 th Lowest	Bal Harbour	21.8875

2003		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.68150
2 nd Lowest	Aventura	21.96350
3 rd Lowest	Pinecrest	22.13650
4 th Lowest	Bal Harbour	22.15250
5 th Lowest	County/ Palmetto Bay	22.18350

2004		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.17870
2 nd Lowest	Aventura	21.46070
3 rd Lowest	Pinecrest	21.63370
4 th Lowest	Bal Harbour	21.64970
5 th Lowest	County/Palmetto Bay/Doral	21.68070

Ad Valorem Taxes

2005		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	19.81430
2 nd Lowest	Aventura	21.09630
3 rd Lowest	Pinecrest	21.26930
4 th Lowest	Bal Harbour	21.28530
5 th Lowest	County/Palmetto Bay/Doral	21.31630

2006		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	19.09880
2 nd Lowest	Aventura	20.52680
3 rd Lowest	Palmetto Bay	20.67340
4 th Lowest	Pinecrest	20.69980
5 th Lowest	Bal Harbour	20.71580
(County: 7 th lowest at 20.74680)		

2007		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4776
2 nd Lowest	Aventura	18.2524
3 rd Lowest	Bal Harbour	18.4616
4 th Lowest	Pinecrest	18.4763
5 th Lowest	County	18.5679

2008		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.5818
2 nd Lowest	Aventura	18.3350
3 rd Lowest	Bal Harbour	18.5352
4 th Lowest	Pinecrest	18.5898
5 th Lowest	County	18.6172

2009		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	16.8857
2 nd Lowest	Key Biscayne	17.8586
3 rd Lowest	Aventura	18.6118
4 th Lowest	County	18.8940
5 th Lowest	Pinecrest	18.9897

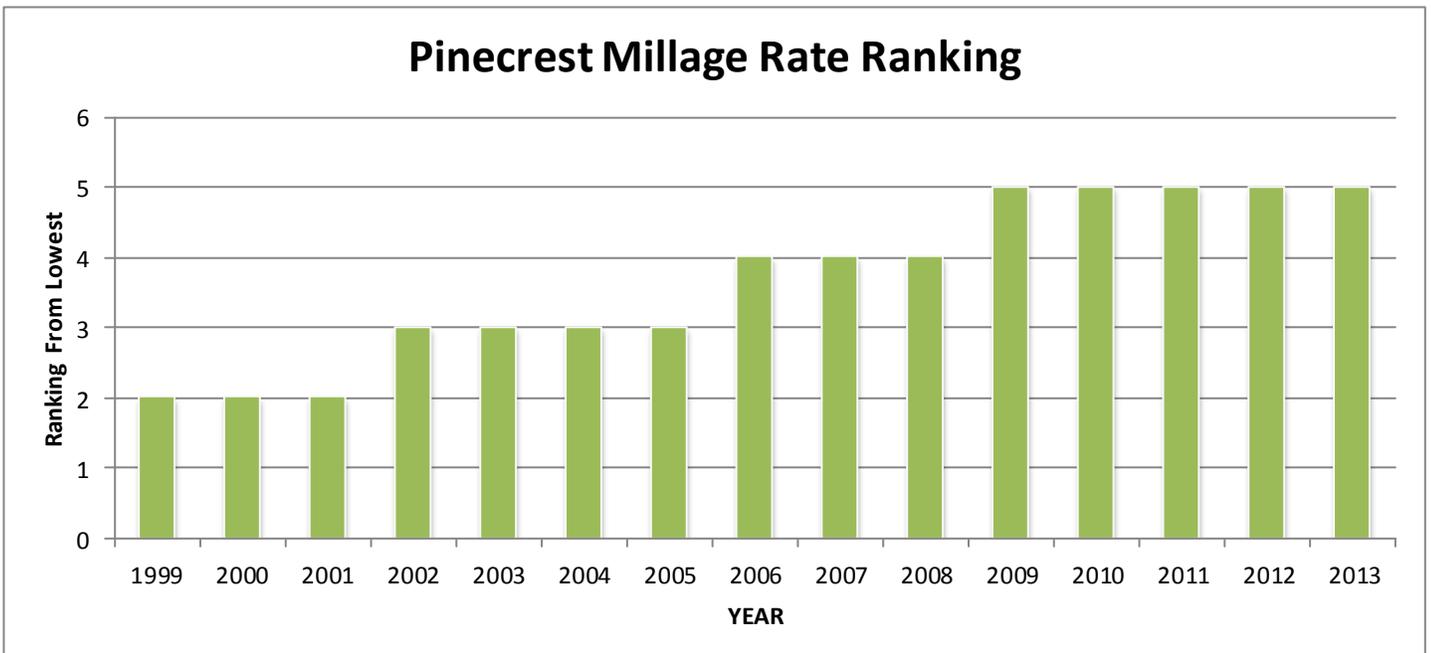
2010		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	18.1593
2 nd Lowest	Key Biscayne	18.7640
3 rd Lowest	Aventura	19.8854
4 th Lowest	Indian Creek	19.9631
5 th Lowest	Pinecrest	20.2633
(County: 8 th lowest at 20.4573)		

Ad Valorem Taxes

2011		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	16.7080
2 nd Lowest	Key Biscayne	17.4453
3 rd Lowest	Aventura	18.4341
4 th Lowest	County	18.7163
5 th Lowest	Pinecrest	18.9080

2012		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.3224
2 nd Lowest	Aventura	18.3112
3 rd Lowest	County	18.5134
4 th Lowest	Bal Harbour	18.6804
5 th Lowest	Pinecrest	18.7851

2013		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4205
2 nd Lowest	Aventura	18.4089
3 rd Lowest	County	18.6111
4 th Lowest	Bal Harbour	18.7781
5 th Lowest	Pinecrest	18.8828



Glossary

A

Abatement.

A partial or complete waiver of taxes, service charges or fees imposed by the village for purposes of economic development incentives.

Account.

A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System.

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounting Period.

A period of time (e.g. one month, one year) where the village determines its financial position and results of operations.

Accrual Basis of Accounting.

The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Activity Based Costing.

Assembling and recording all elements of an activity that incur costs to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actuarial.

A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax.

Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mils (thousandths of dollars).

Adopted Budget.

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

Amended Budget.

The adopted budget as formally adjusted by the Village Council.

Amortization.

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

Appropriation.

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

Appropriated Fund Balance.

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

Assessed Value.

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

Asset.

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

B

Balanced Budget.

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

Balance Sheet.

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

Benchmarking.

Determining the quality of products, services and practices by measuring critical factors and

Glossary

comparing the results to those of highly regarded competitors.

Bond.

A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds.

Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating.

A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget (operating).

A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate.

Budget Document (Program and Financial Plan).

The official written statement prepared by the Village staff reflecting the decisions made by the Council in their budget deliberations.

Budget Ordinance.

The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Village Council each year.

Budgetary Basis.

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Message.

A general discussion of the proposed budget written by the Village Manager to the Village Council.

Budget Schedule.

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

C

CALEA

Commission on Law Enforcement Accreditation.

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.

Glossary

CDMP.

Comprehensive Development Master Plan.

CFA

Florida Commission for Law Enforcement Accreditation.

Consumer Price Index (CPI).

A statistical description of price levels provided by the U.S. Department of labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency Account. An appropriation of money set aside for unexpected expenses. The amount needed is transferred by Village Council action to supplement the appropriate expenditure account.

Contractual Services.

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

County Wide Service Area.

As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care, sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

D

Debt Service Fund.

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

Department.

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

Disbursement.

The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program.

A voluntary award program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

E

Employee (or Fringe) Benefits.

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

Encumbrance.

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

Enterprise Fund.

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

Estimated Revenues.

Projections of funds to be received during the fiscal year.

Expenditure.

The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police, fire and others,

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purchasing materials, electricity water and gas and making long-term debt payments.

F

Final Budget.

Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

Financial Policy.

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year.

The 12-month period to which the annual budget applies. The Village's fiscal year begins October 1st and ends on September 30th.

Fixed Assets.

Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

FPL

Florida Power and Light.

Franchise

A special privilege granted by a government permitting the continuing use of public property, such as village streets, and usually involving the elements of monopoly and regulation.

Franchise Fees

Fees levied by the Village in return for granting a privilege, which permits the continual use of public property such as village streets, and usually involves the elements of monopoly and regulation.

FRS

Florida Retirement System

Fund.

An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the Refuse Collection and Recycling Fund and the Stormwater Fund.

Fund Balance.

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

G

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

Glossary

voter approval and are usually issued with maturities of between 15 and 30 years.

GFOA

Governmental 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.

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.

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.

LDR.

Land Development Regulations.

LPA.

Local Planning Agency.

M

Mill 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 mils of tax assessed against this value.

Modified Accrual Accounting.

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

N

Non-Departmental Appropriations

(Expenditures). The costs of government services or operations which are not directly attributable to Village Departments.

O

Objective.

A specific measurable and observable activity which advances the organization toward its goal.

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Objects of Expenditure.

Expenditure classifications based upon the types or categories of goods and services purchased.

Obligations.

Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget.

The Village's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

Operating Revenue.

Funds that the government receives as income to pay for ongoing operations. It includes taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

Ordinance.

A formal legislative enactment by the Village Council. A law.

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.

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 Doral 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-

Glossary

exempt property in the affected area will also have to pay the special assessment.

Strategic Plan.

A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

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".

T

Tax Base.

Total assessed valuation of real property within the Village.

Tax Levy.

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate.

The amount of tax levied for each \$1,000 of assessed valuation.

Taxing Limit.

The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10 mils, or \$10 per thousand dollars of assessed value.

TRIM.

Truth in millage (section 200.065, Florida Statute).

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."

US 1

United States Highway 1, also known as South Dixie Highway and Pinecrest Parkway.

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.

Y

YTD.

Year to date.



VILLAGE OF PINECREST, FLORIDA

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Jeff Cutler, Vice Mayor

Joseph M. Corradino

James E. McDonald

Bob Ross

Yocelyn Galiano Gomez, ICMA-CM

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