

Village of Pinecrest, Florida

2009-2010

OPERATING AND CAPITAL BUDGET



Guide for Readers

The Fiscal Year 2009-2010 Annual Operating Budget for the Village of Pinecrest, Florida is intended to serve four purposes:

The Budget as a Policy Guide

As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Village will provide during the twelve-month period from October 1, 2009 through September 30, 2010. The departmental budget sections provide goals, objectives and performance measures for each department.

The Budget as a Financial Plan

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

The Budget as an Operations Guide

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

The Budget as a Communication Device

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



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, 2006. The Village received this award each year from its incorporation in 1996 through 2007. 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, however, due to budget constraints as a result of tax reductions, the Village did not submit the Fiscal Year 2008-2009 budget and will not be submitting future budgets to GFOA to determine its eligibility for another award.

ABOUT THE COVER

The Village of Pinecrest observed Earth Day 2009 by donating and planting Dade County Slash Pine trees at Miami Palmetto Senior High School and Palmetto Middle School. The Dade County Slash Pine on the cover is one of the trees planted by Village officials along with the students and teachers from the two schools on April 22, 2009. (Photograph by Priscilla Torres)

Village Government

Village Council



Cindy Lerner, *Mayor*



Jeff Cutler, *Vice Mayor*



Joseph M. Corradino



Nancy L. Harter



Bob Ross

Charter Officers



Peter G. Lombardi
Village Manager



Guido H. Inguanzo, Jr., CMC
Village Clerk



Cynthia A. Everett, P.A.
Village Attorney

Administrative Personnel

Yocelyn Galiano Gomez, *Assistant Village Manager*
Angela T. Gasca, *Assistant to the Village Manager*
Leo Llanos, P.E., *Building Official*
Gary S. Clinton, C.P.A., C.P.F.O., *Finance Director*
Loren C. Matthews, *Parks and Recreation Director*
Mayra Sauleda, *Personnel Officer*
James H. Holland, *Planning Director*
John R. Hohensee, *Police Chief*
Daniel F. Moretti, *Public Works Director*

Council - Manager Form of Government
Incorporated March 12, 1996

Table of Contents

<u>TAB</u>	<u>PAGE</u>
Guide for Readers	i
Village Government	ii
TABLE OF CONTENTS	iii
INTRODUCTION	
Introduction and Map	1
Organizational Chart	2
Authorized Positions	3
Annual Budget Procedures	5
Budget Schedule	7
Village Council Goals	9
BUDGET MESSAGE	10
FINANCIAL POLICY	18
SUMMARY OF ALL FUNDS	
Summary of Funds	24
Consolidated Budget Summary	28
GENERAL FUND	
General Fund Summary	29
GENERAL FUND REVENUES	
General Fund Revenues	31
Revenue Projection Rationale	34
GENERAL FUND EXPENDITURES	48
VILLAGE COUNCIL	50
OFFICE OF THE VILLAGE MANAGER	52
OFFICE OF THE VILLAGE CLERK	55
DEPARTMENT OF FINANCE	59
OFFICE OF THE VILLAGE ATTORNEY	64
GENERAL GOVERNMENT	66
DEPARTMENT OF POLICE	68

Table of Contents

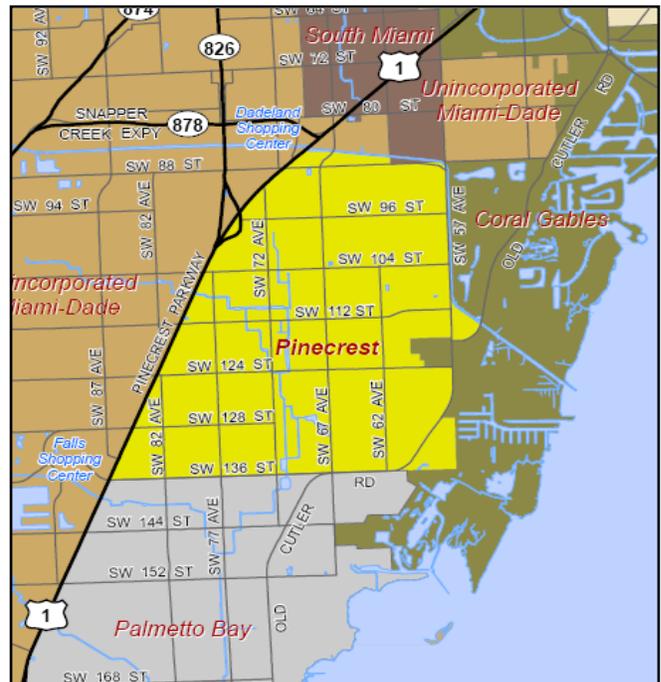
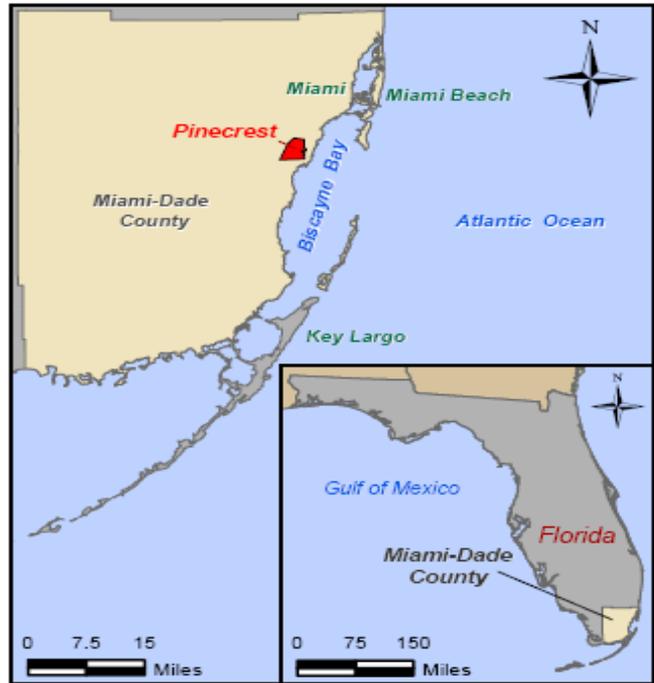
<u>TAB</u>	<u>PAGE</u>
DEPARTMENT OF BUILDING AND PLANNING	74
DEPARTMENT OF PUBLIC WORKS	81
DEPARTMENT OF PARKS AND RECREATION	85
Community Center.....	90
PINECREST GARDENS	95
TRANSFERS TO OTHER FUNDS	100
STORMWATER UTILITY FUND	101
TRANSPORTATION FUND	104
CITT Public Transit Fund.....	108
POLICE EDUCATION FUND	110
POLICE FORFEITURE FUND	112
HARDWIRE 911 FUND	113
WIRELESS 911 FUND	114
CAPITAL PROJECT FUND	115
Five Year Capital Improvement Program.....	119
DEBT SERVICE FUND	122
APPENDIX	
Community Profile	126
General Information	130
GLOSSARY	132

Introduction

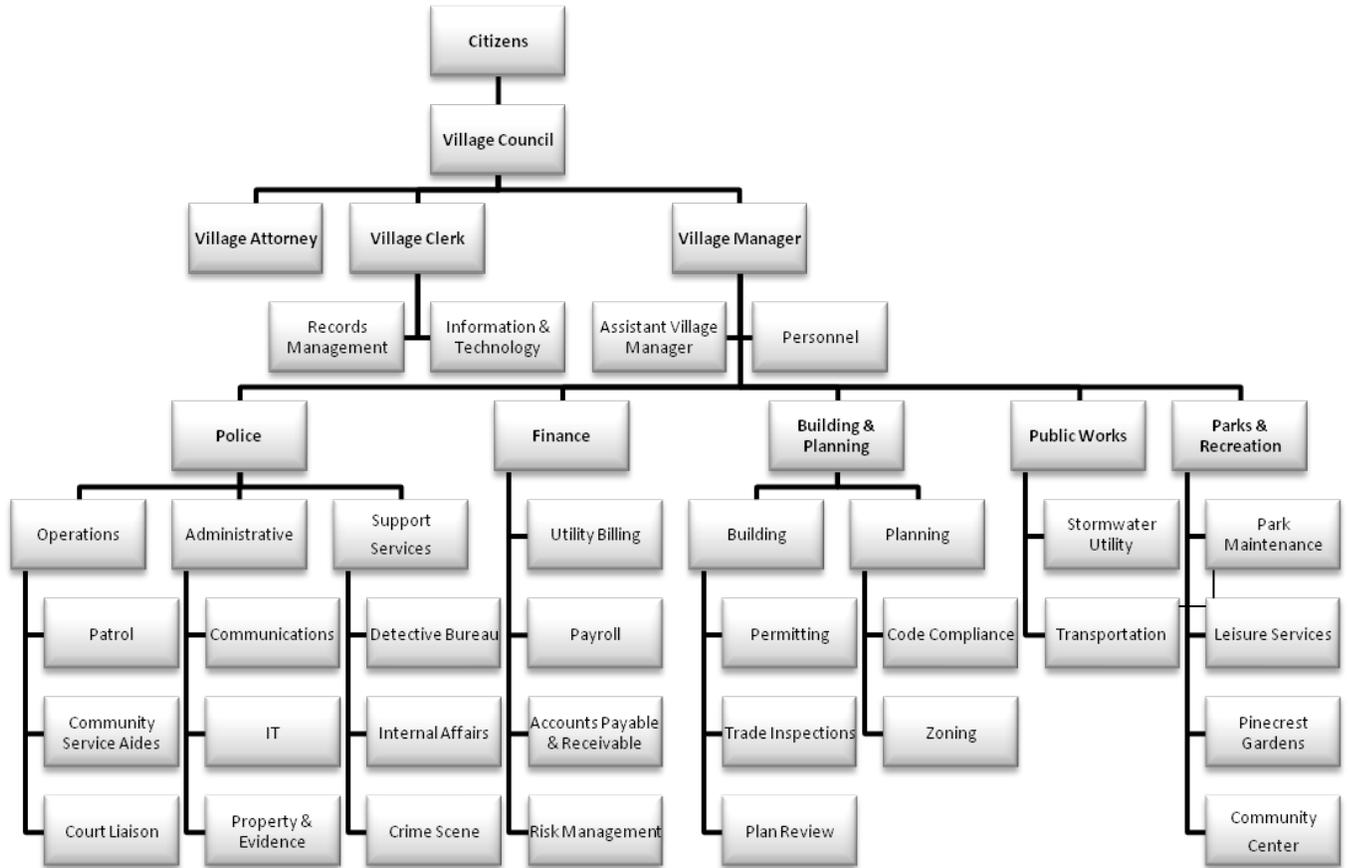
The Village of Pinecrest was incorporated on March 12, 1996 and is one of over thirty municipalities in Miami-Dade County, Florida. Conveniently located just 15 miles south of Downtown Miami and 5 miles from Miami International Airport, our Village is home to approximately 19,530 residents. Encompassing about 8 square miles, the Village's boundaries are generally Snapper Creek Canal to the north, Southwest 136 Street to the south, Southwest 57 Avenue to the east and Pinecrest Parkway (US1) to the west. The Village is governed by a five member Council and operates under the Council-Manager form of government.

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

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



Organizational Chart



Authorized Positions

Positions by Department	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	
VILLAGE MANAGER'S OFFICE						
Full Time	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	0.0	1.0	1.0	1.0	1.0
	Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
	Sub-Total	3.0	4.0	4.0	4.0	4.0
VILLAGE CLERK'S OFFICE						
Full Time	Village Clerk	1.0	1.0	1.0	1.0	1.0
	Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
	Sub-Total	2.0	2.0	2.0	2.0	2.0
FINANCE DEPARTMENT						
Full Time	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accountant I	1.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
	Sub-Total	3.0	3.0	3.0	3.0	3.0
GENERAL GOVERNMENT						
Full Time	Personnel Officer	1.0	1.0	1.0	1.0	1.0
	Personnel Clerk	1.0	1.0	1.0	1.0	1.0
	Receptionist	1.0	1.0	0.0	0.0	1.0
	Sub-Total	3.0	3.0	2.0	2.0	3.0
POLICE DEPARTMENT						
Full Time – Sworn Personnel						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Commander	2.0	2.0	2.0	2.0	2.0
	Lieutenant	2.0	2.0	2.0	2.0	2.0
	Sergeant	9.0	9.0	9.0	8.0	8.0
	Officer	34.0	34.0	34.0	31.0	31.0
	School Resource Officer	3.0	3.0	3.0	3.0	3.0
	Detective	3.0	3.0	3.0	3.0	3.0
Full Time – Civilian Personnel						
	Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
	Community Service Aide	7.0	7.0	5.0	5.0	5.0
	Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	8.0	8.0	8.0	8.0	8.0
	MIS Administrator	1.0	1.0	1.0	1.0	1.0
	Records Clerk	2.0	2.0	2.0	1.0	1.0
Part Time – Civilian Personnel						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Records Clerk	0.0	0.0	0.0	1.0	1.0
	Sub-Total	79.0	79.0	77.0	73.0	73.0
BUILDING AND PLANNING DEPARTMENT						
Full Time						
	Building Official	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Building Official	1.0	1.0	1.0	1.0	1.0
	Planning Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Planning Director	1.0	1.0	1.0	1.0	1.0
	Planner	1.0	1.0	1.0	1.0	1.0
	Chief Building Inspector	1.0	1.0	1.0	1.0	1.0
	Building Inspector	1.0	1.0	1.0	1.0	1.0
	Code Compliance Officer	3.0	3.0	3.0	2.0	2.0
	Permit Clerk	2.0	3.0	3.0	2.0	2.0
	Plans Processing Clerk	1.0	1.0	1.0	1.0	1.0
	GIS Coordinator	0.0	1.0	1.0	1.0	0.0
	Receptionist	0.0	0.0	1.0	1.0	0.0
Part Time						
	Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Mechanical Inspector	0.0	0.0	0.0	0.0	1.0
	Chief Plumbing Inspector	0.0	0.0	0.0	0.0	1.0
	Code Compliance Officer	0.0	1.0	1.0	0.0	0.0
	File Clerk	1.0	1.0	1.0	0.0	0.0
	Sub-Total	15.0	18.0	19.0	15.0	15.0

Authorized Positions

PUBLIC WORKS DEPARTMENT						
Full Time	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Public Works Director	1.0	1.0	1.0	1.0	1.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	GIS Coordinator	1.0	0.0	0.0	0.0	1.0
	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	7.0
PARKS AND RECREATION DEPARTMENT						
Full Time	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Manager	1.0	1.0	1.0	1.0	1.0
	Park Service Aide	2.0	2.0	1.0	1.0	1.0
Part Time	Park Service Aide	21.0	25.0	20.0	20.0	20.0
	Sub-Total	27.0	30.0	24.0	24.0	24.0
COMMUNITY CENTER						
Full Time	Park Manager	0.0	0.0	0.5	0.5	0.0
	Receptionist	1.0	0.0	0.0	0.0	1.0
	Program and Event Coordinator	0.0	0.0	0.0	0.0	1.0
	Recreational Service Aide	1.0	0.0	1.0	1.0	1.0
Part Time	Recreational Service Aide	10.0	0.0	3.0	3.0	4.0
	Sub-Total	13.0	0.0	4.5	4.5	7.0
PINECREST GARDENS						
Full Time	Director	0.0	1.0	0.0	0.0	1.0
	Assistant Program and Event Coordinator	1.0	1.0	1.0	1.0	0.0
	Park Manager	1.0	1.0	0.5	0.5	1.0
	Horticulturist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Groundskeeper	3.0	3.0	3.0	3.0	3.0
	Park Service Aide	1.0	1.0	1.0	1.0	1.0
	Receptionist	0.0	1.0	1.0	1.0	1.0
Part Time	Park Service Aide	13.0	13.0	12.0	12.0	12.0
	Sub-Total	21.0	23.0	20.5	20.5	21.0
TOTAL AUTHORIZED POSITIONS						
	FULL TIME	123.0	123.0	120.0	113.0	115.0
	PART TIME	50.0	45.0	42.0	41.0	44.0

Staff Level Changes

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

General Government

- ❖ Added one full time Receptionist transferred from the Building and Planning Department.

Building and Planning Department

- ❖ Decreased one full time Receptionist transferred to General Government, and one full time GIS Coordinator transferred to Public Works Department.
- ❖ Added one part time Chief Mechanical Inspector and one part time Chief Plumbing Inspector.

Public Works

- ❖ Added one full time GIS Coordinator transferred from the Building and Planning Department.

Community Center

- ❖ Added one part time Recreational Service Aide, one full time Receptionist and one full time Program and Event Coordinator.
- ❖ Decreased half of one full time Park Manager.

Pinecrest Gardens

- ❖ Added one full time Director and half of one full time Park Manager.
- ❖ Decreased one full time Assistant Program and Event Coordinator.

Authorized Positions

Annual Budget Procedures

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

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

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

Budget and Accounting Basis

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

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

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

Annual Budget Procedures

period, or after the end of the period but in time to pay current year-end liabilities. Generally, property taxes, grants and interfund transfers are accounted for on a modified accrual basis. Revenue is generally considered to be measurable if it has the ability to provide a reasonable estimate of actual cash flow. Expenditures, for the most part, are recorded on an accrual basis because they are measurable when they are incurred.

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

The essential elements of the accrual accounting method include:

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

Budget Schedule

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. As the schedule below details, the budget process begins in early April with the distribution of budget request forms to all departments. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the Village Manager during a series of inter-departmental meetings. The proposed budget document was presented to the Village Council at its July 14, 2009 meeting.

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

The Village Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners by August 29, 2009 by the Miami-Dade County Property Appraiser. In accordance with Florida Statutes, the tentative millage rate is adopted at the first public budget hearing in September and this rate cannot be increased at the second budget hearing. Additionally, the tentative millage rate cannot exceed the preliminary rate adopted by the Council except by re-notifying all affected property owners by mail.

Every seven years Pinecrest begins the two-year process of preparing an Evaluation and Appraisal Report (EAR) as required by Chapter 380 of the state process. The Village of Pinecrest last completed this process in 2006, and is therefore not scheduled to begin again until 2012. Each year the Village is required to update the Five Year Capital Improvement Program (see page 119).

Budget Schedule

DATE	RESPONSIBILITY	ACTION REQUIRED
April 6, 2009	Village Manager Department Heads	Budget Request Forms are distributed.
May 4, 2009	Finance Director Department Heads	Completed Departmental Budget estimates are submitted to the Assistant to the Village Manager.
May 11, 2009	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 8, 2009	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2009	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 14, 2009	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Discussion of proposed 2009-2010 millage. Adopt resolution setting proposed millage rate for 2009 and setting public hearing dates. (TRIM Notice).
August 3, 2009	Village Clerk	Notify the Property Appraiser of Proposed Millage Rate.
August 28, 2009	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 8, 2009	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 9, 2009	Village Manager	Advertise final millage rate and final budget hearing.
September 15, 2009	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 18, 2009	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 15, 2009	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

Village Council Goals

Mission Statement

This government has been created to protect the governed, not the governing, in order to provide the public with full and accurate information, to promote efficient administration management, to make government more accountable, and to ensure to all persons fair and equitable treatment.

Vision Statement

The Village of Pinecrest desires to provide a superior level of service to its citizens. These services shall include the *Best Practices* in conformance with *Good Government*. Staff shall be hired and developed to meet these expectations.

Goals

The information contained below is a list of the goals of the Village Council. These goals highlight the future priorities of the Village. They are a result of a visioning session conducted by the Village Council and they cover a five-year period beginning with Fiscal Year 2005-2006 through Fiscal Year 2009-2010.

- ❖ Install decorative lighting along Red Road Linear Park from SW 88 Street through SW 111 Street.
- ❖ Commence the design and engineering for the expansion of the potable water system in 2007 and commence the expansion project in 2008.
- ❖ Continue the capital improvements to Pinecrest Gardens.
- ❖ Construction of the Library and Community Center.
- ❖ Investigate the feasibility of the development of a Park-and-Ride facility with bus service to the Metrorail stations.
- ❖ Conduct a traffic analysis of the intersections along US 1 and work with the Florida Department of Transportation (FDOT) and Miami-Dade County on improvements.
- ❖ Construction of Flagler Grove Park.
- ❖ Construction of 5-acre Recreational Field adjacent to the Library/Community Center.



VILLAGE OF PINECREST

OFFICE OF THE VILLAGE MANAGER



Peter G. Lombardi
Village Manager

July 14, 2009

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

Re: Fiscal Year 2009-10 Operating and Capital Budget

Dear Mayor Lerner and Councilmembers:

In compliance with Article 3, Section 3.2(5), of the Charter of the Village of Pinecrest, I submit my recommended Operating and Capital Budget for the fiscal year commencing on October 1, 2009 and ending on September 30, 2010.

Preparation of the 2009-10 Budget, within the constraints of property tax relief legislation and reduced property values, in a climate of reduced revenues across the spectrum has been difficult. The decline in the economy has affected building permits, sales tax revenues and interest earnings. Revenues are projected to be 4.7% less than the previous fiscal year.

The economy, at all levels, has continued to experience the burst of the housing bubble, an increase in the price of gasoline after a nine month decline and instability in the financial markets. Closer to home, construction has decreased significantly reducing Building and Planning permit fees \$330,000 below this year's budget estimates. This decrease has resulted in the reduction in contract labor of over \$150,000.

Total General Fund Revenues are projected to be around \$800,000 below budget estimates.

On July 1, 2009, The Miami-Dade Property Appraiser provided the Village the 2009 Certification of Taxable Values, Form DR420. The Village's gross taxable value has decreased from \$3,938,373,294 in 2008 to \$3,654,813,737, a decrease of \$283,559,557 or 7.2 percent for FY 2009-10.

For FY 2009-10, the State legislation requires that maximum millage rates generate revenue equal to FY 2008-09, adjusted for growth in personal income and the value of construction, minus the loss, resulting from the adoption of Amendment I on January 29, 2008.

The table below shows the FY 2008-09 millage, the maximum millage rates calculated from the State’s Maximum Millage Levy, Form DR-420 MM-P, the projected revenue for each rate, and the number of Council votes required to set each rate.

Fiscal Year	Millage Rate	2009-10 Revenue	Council Votes Required
2008-09	1.9809 (current)	\$ 7,295,830	3
2009-10	2.1040 (rollback)	7,305,240	3
2009-10	2.1612(max with majority vote)	7,503,840	3
2009-10	2.3773 (max with 2/3 vote)	8,688,590	4
2009-10	>2.3773 to 10 mill cap	varies	5

The proposed FY 2009-10 millage is the roll back rate of 2.1040 mills.

Budget

The Budget proposes using \$1,106,900 of the projected September 30, 2009 estimated General Fund Reserves of \$8,066,458 to balance the 2009-10 Operating and Capital Budget, leaving a reserve balance of \$6,959,558 on September 30, 2010.

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

- Improvements and Renovations at Pinecrest Gardens \$ 140,000
- Completion of the Phase II Potable Water Expansion Project 1,850,010

A more detailed description of each project is in the Capital Project Fund section of the budget found on page 115. The budget document is divided into the following major sections:

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

2009-2010 Council Goals and Objectives Progress Report

The Village Council develops its goals and objectives, found in the Introduction section of this document, which provide the guideline for all departmental priorities for the forthcoming year. Each department, in turn, is responsible for the development of additional goals and objectives, detailed in the departmental sections of this document, to provide the necessary services and track not only costs associated with the achievement of the goals but also the levels of service.

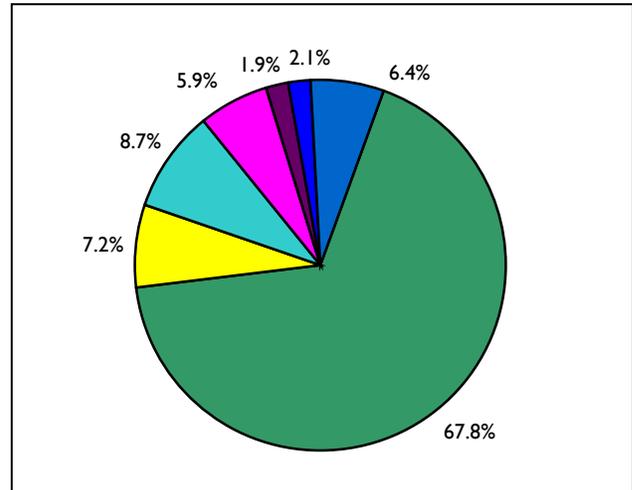
The Village Council conducted a Visioning Workshop which covered the goals for a five-year period beginning with Fiscal Year 2005-2006 through Fiscal Year 2009-2010. The following status report provides the reader with a comprehensive view of the past year's activities and where the Village is headed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

GOAL	STATUS
<i>Install decorative lighting along Red Road from 88 ST to 111 ST.</i>	The engineering firm of Louis J. Aguirre and Associates designed the system and FPL completed the installation in June 2008.
<i>Commence the design, engineering and construction for the expansion of the potable water system.</i>	The Professional Engineering firm of C3TS designed the Potable Water System Master Plan. Construction of the backbone phase of the Master Plan is scheduled to end July 2009 and Phase II is scheduled to begin in August 2009.
<i>Continue the capital improvements at Pinecrest Gardens.</i>	In 2008, restoration of the original entrance to Parrot Jungle, installation of parking lot lights and the installation of a new irrigation system were completed. Installation of a new septic tank and reconstruction of the Banyan Bowl restrooms are scheduled to be completed in 2009. The top three priorities of the Botanical Master Plan were completed. The garden lighting project is scheduled for 2009-10 for \$100,000.
<i>Construction of the library/community center.</i>	Construction of the Community Center and Library was completed in July 2008 resulting in the Community Center opening on July 31 and the Library opening in October 2008.
<i>Creation of Street Lighting Special Taxing Districts for interested neighborhoods.</i>	This project is on-going depending on interest from property owners.
<i>Investigate the feasibility of the development of a Park and Ride facility with bus service to the Metrorail stations.</i>	The Village is engaged in on-going discussions with Miami-Dade County on the feasibility of building a park and ride facility adjacent to Pinecrest along the busway between SW 136 ST and SW 104 ST. In 2009, Village Council approved a bus circulator feasibility study at a cost of \$50,000
<i>Conduct a traffic analysis of the intersections along US1 and work with the Florida Department of Transportation (FDOT) and Miami-Dade County on improvements.</i>	The Village contracted the Lehman Center for Transportation Research to perform the study. The report was presented to Council in July 2008. The Village is meeting with FDOT and Miami-Dade County to review the master plan and begin implementation.
<i>Construction of Flagler Grove Park.</i>	Flagler Grove Park was dedicated on May 10, 2008 and soccer league play began in August 2008.

2009-2010 General Fund Budget Summary

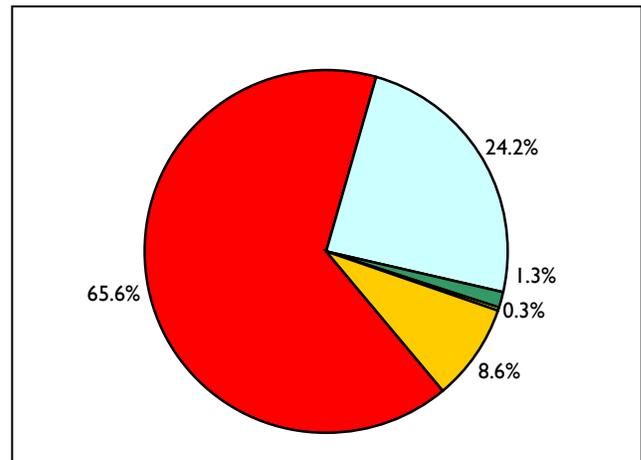
The Fiscal Year 2009-2010 General Fund revenue is projected to decrease approximately \$802,690, a 4.7% decrease from the prior year, due to a decrease in Taxes of \$72,000, Licenses and Permits of \$378,000, State Grants of \$308,000, Charges for Services of \$29,000, and Miscellaneous Revenues of \$126,000, offset by an increase in Fines and Forfeitures of \$110,000. The following table and graph illustrate the budgeted revenues by type:

Revenue Type	Recommended Appropriation	Percent of Budget
Taxes	\$ 11,774,680	67.8%
Licenses and Permits	1,259,000	7.2%
Intergovernmental	1,518,850	8.7%
Charges for Svcs	1,035,980	5.9%
Fines and Forfeits	362,170	2.1%
Miscellaneous	328,260	1.9%
Fund Balance	1,106,900	6.4%
Total Available	\$ 17,385,840	100.0%

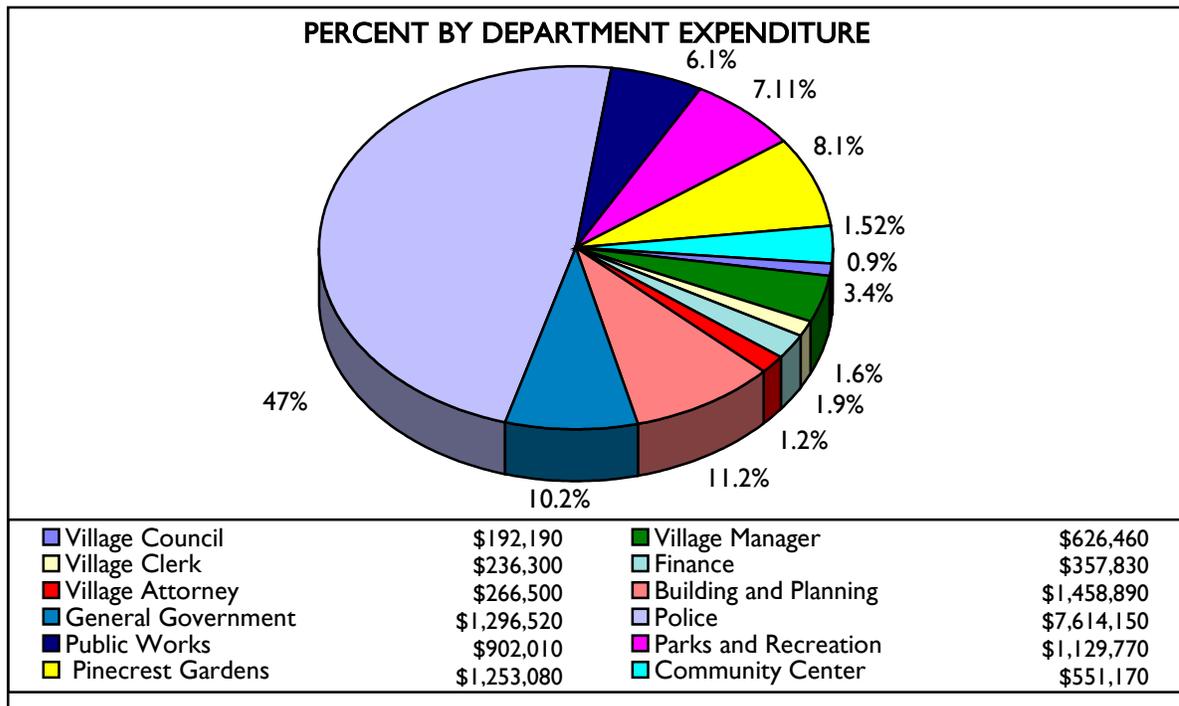


The Fiscal Year 2009-10 General Fund expenditures are summarized by category in the following tables and graphs:

General Fund Expenditures	Recommended Appropriation	Percent of Budget
Personal Services	\$ 11,403,810	65.6%
Operating Expenses	4,201,190	24.2%
Capital Outlay	226,140	1.3%
Grants and Aids	53,730	0.3%
Interfund Transfers	1,500,970	8.6%
Total	\$ 17,385,840	100.0%



General Fund Expenditure Highlights



PERSONAL SERVICES

Personal Services increased \$227,260 from the prior year. All full time personnel are budgeted to receive a 3% cost of living adjustment effective October 1, 2009. The merit pay system will be temporarily suspended until a steady economic recovery is achieved resulting in a normal annual increase in budget revenues. The Village Clerk and Village Manager salaries are set annually by the Village Council.

OPERATING EXPENSES

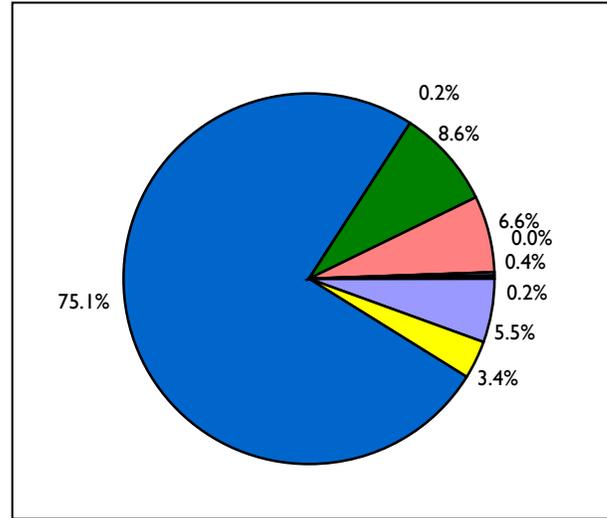
Total Operating Expenses increased by \$4,170. Insurance premiums decreased by \$46,410 due to favorable premium adjustment factors and were offset in part by escalating gasoline prices following a nine month drop.

CAPITAL OUTLAY

Capital Outlay in the General Fund experienced a \$2,250 decrease from the prior year's budget. The completion of various parks projects will offset the Police Department's replacement of six patrol vehicles. Non-essential capital projects will be deferred until economic conditions improve resulting in lower borrowing rates and normal increases in budget revenues are achieved.

The Fiscal Year 2009-2010 General Fund expenditures are summarized by fund type in the following tables and graphs:

Consolidated Budget Fund Type	Recommended Appropriation	Percent of Budget
General Fund	\$ 17,385,840	75.1%
Transportation Fund	1,275,320	5.5%
Police Education	10,940	0.0%
Police Forfeiture	6,100	0.0%
Hardwire 911 Fund	81,340	0.4%
Wireless 911 Fund	53,700	0.2%
CITT Public Transit	53,000	0.2%
Capital Project Fund	1,990,010	8.6%
Debt Service Fund	1,510,890	6.6%
Stormwater Utility	783,180	3.4%
Total	\$ 23,150,320	100.00%



Stormwater Utility Fund Highlights

The Department of Environmental Resources Management (DERM) of Miami-Dade County deeded over certain canals to the Village, which are maintained by funding available in the Stormwater Utility Fund. A total of \$783,180 is appropriated in the 2009-10 Budget to cover the maintenance of the canals as well as 50% of the existing drainage system including French drains and catch basins and design and construction of miscellaneous drainage projects.

Transportation Fund Highlights

Expenditures for the Transportation Fund are budgeted at \$1,275,320; \$940,000 of which is for the major capital projects. There is \$25,920 budgeted for transfer to the Debt Service Fund for the acquisition of one acre at Pinecrest Gardens for Public Works operations. The balance for expenses is attributed to engineering service costs for miscellaneous curbs and gutters, bridge maintenance and traffic study services.

Police Education Fund Highlights

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

Police Forfeiture Fund Highlights

The fund is created by the Florida Contraband Forfeiture Act. There is \$6,100 of budgeted expenditures for this fund.

Hardwire 911 Fund Highlights

This fund was created pursuant to Florida Statutes. The operations of the emergency 911 system are paid in part by this fund. There is \$81,340 budgeted for the coming fiscal year.

Wireless 911 Fund Highlights

This fund was created pursuant to Florida Statutes. The operations of the emergency 911 system are paid in part by this fund. There is \$53,700 budgeted for the coming fiscal year.

CITT Public Transit Fund Highlights

Expenditures for the CITT Public Transit Fund are budgeted at \$53,000. The Village of Pinecrest will install bus benches and undertake a bus circulator feasibility study to determine the need for public transit in the Village.

Capital Project Fund Highlights

A total of \$1,990,010 is allocated for capital projects. A total of \$140,000 is recommended for projects at Pinecrest Gardens including a master lighting plan and plant identification signs. There is a water project with \$1,850,010 appropriated for the completion of Phase 2 of the water system.

Debt Service Fund Highlights

The fund includes a total of \$1,510,890 in expenditures to cover the principal, interest payments, and administration for three bond loans from the Florida Municipal Loan Council (FMLC) for the development of Evelyn Greer Park (formerly Pinecrest Park), Pinecrest Municipal Center, acquisition and development of Pinecrest Gardens, and the design and construction of the library/community center. This figure covers the principal and interest payment for all Village debt obligations.

Conclusion

I recommend the Village Council adopt the tax millage rate of 2.1040, the roll back millage rate, which will provide sufficient funds for the proposed operating and capital improvements budget. The recommended balanced budget provides for the core operational needs of the Village and completion of some capital improvement projects.

Due to the continued economic decline resulting in the loss of operating revenues, the General Fund has been reduced by \$278,440. The total Village budget has been reduced by \$3,509,510 with the completion of some capital improvement projects.

General Fund Reserves are projected to be reduced by \$1,106,900 to enable the Village to adopt the roll back millage rate of 2.1040 and avoid having to raise property taxes during this difficult period. General Fund Reserves are proposed to be at \$6,609,558 on September 30, 2010.

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

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

Regards,

Peter G. Lombardi
Village Manager

PINECREST
FLORIDA

Financial Policy

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

Operating Budget Policy

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

Capital Improvement Budget Policy

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

Debt Policy

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

Financial Policy

- ❖ When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
- ❖ The Village will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.
- ❖ Whenever possible, the Village will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
- ❖ The Village will not use long-term debt for current operations.
- ❖ The Village will maintain good communications with bond rating agencies regarding its financial condition. The Village will follow a policy of full disclosure on every financial report and borrowing prospectus.

Revenue Policy

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

Investment Policy

- ❖ The Village of Pinecrest will invest its funds in accordance with Florida Statute 218.415.
- ❖ The funds will be invested based upon the following priorities:
 - Safety of principal
 - To meet the liquidity needs of the Village
 - Optimize investment returns after first addressing safety & liquidity concerns
- ❖ The Village of Pinecrest will make cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability.
- ❖ The Village will pool cash from several different funds for investment purposes when permitted by law.
- ❖ The Village will invest 100% of its idle cash on a continuous basis.

Financial Policy

Reserve and Undesignated Fund Balance Policy

- ❖ Reserve Fund balances may from time to time be established by resolution of the Village Council.
- ❖ Reserve Fund balances may be used for disasters, unanticipated expenditures, capital project debt reduction, or any other purpose at the discretion of the Village Council.
- ❖ Fund balances at the end of each fiscal year not placed by the Village Council in a restricted Reserve Fund shall be carried over as the Undesignated Fund Balance and reported in the annual budget and annual comprehensive financial report in accordance with accepted accounting principals.
- ❖ The Village will maintain an adequate fund balance in the General Fund to indicate that it is in sound financial condition.

Accounting, Auditing and Financial Reporting Policy

- ❖ The Village has established and will maintain a high standard of accounting practices.
- ❖ The Village financial system will be maintained in conformity with generally accepted accounting principals. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- ❖ Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- ❖ Wherever possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- ❖ An independent public accounting firm selected by the Village Council will perform an annual audit and will publicly issue a financial opinion.
- ❖ The Village will operate an active and fully documented internal auditing program.

Audit Committee and Auditor Selection Policy

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

Financial Policy

- Other criteria deemed important to the Village.
 - The Village Council may approve one (1) three year extension.
- ❖ The auditor shall be rotated after a maximum of 6 consecutive years

Capital Assets Policy

- ❖ **Threshold:** The Village will capitalize all individual assets and infrastructures 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
 - Buildings
 - Improvements
 - Equipment
 - Infrastructure (roads, stormwater system, sidewalks)
 - Construction in progress
- ❖ **Infrastructure Accounting:** Pre-1996 valuations. Prior to the incorporation of the Village in 1996, the Village has used the estimated historical cost method of valuation. Method:
- The Village determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.
 - The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics price trend Information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.
 - The Village determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the US Bureau of Labor Statistics price trend Information for asphalt, concrete paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.
- ❖ **Capital Outlay-Budget vs. GAAP (Generally Accepted Accounting Principles).** Only assets or infrastructure with a value over \$10,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
- ❖ **Depreciation method:** GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life.
- The Village will use the straight line depreciation method.
 - There will be no depreciation on land or other assets with an indefinite life.
 - Construction in progress projects are not subject to depreciation until the project is completed.
 - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

Financial Policy

- ❖ **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
 - Buildings – 40 years
 - Improvements – 15 years
 - Equipment:
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer Equipment – 3 years
 - Infrastructure:
 - Roads – 25 years
 - Stormwater System – 50 years
 - Sidewalks – 20 years
- ❖ **Five year capital plan:** The Village prepares a 5 year capital plan which reports the capital asset budget needs for the Village.
- ❖ **Fixed Asset Accounting.** The Village will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements with forth by GASB or its successor organization.

Purchasing Policy

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

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

Financial Policy

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

- Purchases ranging between \$10,000.00 and \$49,999.99 require:
 - Quotes from 3 different vendors
 - Purchase orders must be obtained before an expenditure is made or funds committed
 - Village Manager's approval
 - Purchases of \$50,000.00 and greater require:
 - Competitive bids (see Section below), however, the Village Council may waive this requirement
 - Purchase orders must be obtained before an expenditure is made or funds committed and approved by the Village Manager
 - Village Council award
 - Purchases from an agency fund or liability account.
 - Will follow the criteria set forth in section above, except instead of an issued purchase order, a signed "Request for a Purchase Order" must be approved by the Village Manager.
- ❖ Competitive bid requirements, the Village manager shall direct that:
- Bid proposals, including specifications, are prepared.
 - Sealed bids shall be solicited from three persons or firms engaged in providing the goods or services that the Village is seeking.
 - May publish a public invitation to bid.
 - Bids will be awarded to the lowest responsive bidder as determined by the Village Council or the Village Manager.
 - The Village has the right to reject any or all bids.
- ❖ Procedures for obtaining a purchase order.
- Obtain 3 quotes.
 - Fill out the Purchase Order Request Form before committing the Village for goods or services.
 - Enter the department information into the computer system.
 - Forward the information to the Finance Department for further action.
 - Do not place an actual order until you receive an approved purchase order back with the Village Manager's signature.
 - The Request Form and backup will be retained by the Finance Department with the Finance Department's copy of the purchase order.
- ❖ State of Emergency or Natural Disaster expenses.
- The Village Manager will declare a state of emergency.
 - Competitive bidding requirements will be suspended during the state of emergency and its aftermath.
 - The Village Manager or his designee will be authorized to enter into contracts to address the emergency situation contingencies including the resulting cleanup.

Summary of Funds

Summary

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

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

Fund	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Difference
General Fund	\$ 17,664,280	\$ 17,721,600	\$ 57,320
Stormwater Utility Fund	437,410	783,180	345,770
Transportation Fund	985,400	1,275,320	289,920
Police Education Fund	7,850	10,940	3,090
Police Forfeiture Fund	0	6,100	6,100
Hardwire 911 Fund	69,000	81,340	12,340
Wireless 911 Fund	43,730	53,700	9,970
CITT Public Transit Fund	0	53,000	53,000
Capital Project Fund	5,950,000	2,090,010	-3,859,990
Debt Service Fund	1,514,660	1,660,890	146,230

General Fund

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

Stormwater Utility Fund

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

Transportation Fund

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

Summary of Funds

Police Education Fund

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

Police Forfeiture Fund

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

Hardwire 911 Fund

The Hardwire 911 Fund accounts for funds received from telephone (land lines) fees and offsets a portion of the emergency 911 operations.

Wireless 911 Fund

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

CITT Public Transit Fund

The CITT Public Transit Fund receives funds from the half-cent sales tax levied in Miami-Dade County of which 20% is used for public transit projects.

Capital Projects Fund

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

Debt Service Fund

The Debt Service Fund is used to accumulate resources and distributed principal, interest and bond related issuance costs on long term debt payable by the Village of Pinecrest.

Summary of Funds

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
GENERAL FUND					
Beginning Balance	\$ 7,267,718	\$ 8,185,736	\$ 4,113,733	\$ 8,066,458	\$ 8,066,458
Revenues	17,175,685	17,081,630	16,575,688	16,278,940	16,673,240
Transfers In	0	0	3,932,000	0	0
Less Expenditures	13,947,430	15,755,660	14,646,343	15,884,870	16,070,630
Less Interfund Transfers Out	<u>6,382,240</u>	<u>1,908,620</u>	<u>1,908,620</u>	<u>1,500,970</u>	<u>1,650,970</u>
GENERAL FUND BALANCE	\$ 4,113,733	\$ 7,603,086	\$ 8,066,458	\$ 6,959,558	\$ 7,018,098
STORMWATER UTILITY FUND					
Beginning Balance	6,282,756	6,287,981	6,471,121	6,302,664	6,302,664
Revenues	429,279	440,710	389,093	397,800	520,600
Less Expenditures	<u>240,914</u>	<u>437,410</u>	<u>557,550</u>	<u>783,180</u>	<u>783,180</u>
STORMWATER RETAINED EARNINGS*	\$ 6,471,121	\$ 6,291,281	\$ 6,302,664	\$ 5,917,284	\$ 6,040,084
TRANSPORTATION FUND					
Beginning Balance	4,335,095	4,082,027	3,909,674	3,367,051	3,367,051
Revenues	1,081,081	1,150,810	1,046,477	1,419,660	1,419,660
Less Expenditures	1,506,502	959,400	1,563,100	1,249,400	1,249,400
Less Interfund Transfers Out	<u>0</u>	<u>26,000</u>	<u>26,000</u>	<u>25,920</u>	<u>25,920</u>
TRANSPORTATION FUND BALANCE	\$ 3,909,674	\$ 4,247,437	\$ 3,367,051	\$ 3,511,391	\$ 3,511,391
POLICE EDUCATION FUND					
Beginning Balance	12,107	14,901	8,991	7,798	7,798
Revenues	6,269	4,380	5,269	5,010	5,010
Less Expenditures	<u>9,385</u>	<u>7,850</u>	<u>6,462</u>	<u>10,940</u>	<u>10,940</u>
POLICE EDUCATION FUND BALANCE	\$ 8,991	\$ 11,431	\$ 7,798	\$ 1,868	\$ 1,868
POLICE FORFEITURE FUND					
Beginning Balance	7,572	416	398	6,172	6,172
Revenues	51	50	5,774	20	20
Less Expenditures	<u>7,225</u>	<u>0</u>	<u>0</u>	<u>6,100</u>	<u>6,100</u>
POLICE FORFEITURE FUND BALANCE	\$ 398	\$ 466	\$ 6,172	\$ 92	\$ 92
HARDWARE 911 FUND					
Beginning Balance	21,739	22,218	20,007	4,538	4,538
Revenues	58,211	58,370	59,751	61,550	61,550
Transfers In	0	0	0	16,000	16,000
Less Expenditures	<u>59,943</u>	<u>69,000</u>	<u>75,220</u>	<u>81,340</u>	<u>81,340</u>
HARDWARE 911 FUND BALANCE	\$ 20,007	\$ 11,588	\$ 4,538	\$ 748	\$ 748
WIRELESS 911 FUND					
Beginning Balance	31,314	10,483	23,218	18,943	18,943
Revenues	38,321	36,290	38,745	38,240	38,240
Less Expenditures	<u>46,417</u>	<u>43,730</u>	<u>43,020</u>	<u>53,700</u>	<u>53,700</u>
WIRELESS 911 FUND BALANCE	\$ 23,218	\$ 3,043	\$ 18,943	\$ 3,483	\$ 3,483

Summary of Funds

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
CITT PUBLIC TRANSIT FUND					
Beginning Balance	0	700,468	125,344	246,904	246,904
Revenues	59,614	143,550	121,560	117,580	117,580
Interfund Transfers In	617,319	0	0	0	0
Less Expenditures	<u>551,589</u>	<u>0</u>	<u>0</u>	<u>53,000</u>	<u>53,000</u>
CITT PUB. TRANSIT FUND BALANCE	\$ 125,344	\$ 844,018	\$ 246,904	\$ 311,484	\$ 311,484
CAPITAL PROJECT FUND					
Beginning Balance	(3,560,647)	699,310	541,459	529,441	529,441
Revenues	6,137,625	4,952,300	7,265,687	1,829,720	1,829,720
Interfund Transfers In	0	420,000	420,000	0	0
Less Expenditures	2,035,219	5,950,000	3,765,705	1,990,010	2,090,010
Less Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>3,932,000</u>	<u>0</u>	<u>0</u>
CAPITAL PROJECT FUND BALANCE	\$ 541,459	\$ 121,610	\$ 529,441	\$ 369,151	\$ 269,151
DEBT SERVICE FUND					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,501,170	1,514,660	1,514,660	1,510,890	1,660,890
Less Expenditures	<u>1,501,170</u>	<u>1,514,660</u>	<u>1,514,660</u>	<u>1,510,890</u>	<u>1,660,890</u>
DEBT SERVICE FUND BALANCE	\$ 0				
TOTAL FUND BALANCE	\$ 15,213,945	\$ 19,133,960	\$ 18,549,969	\$ 17,075,059	\$ 17,156,399

*Stormwater Utility Retained Earnings consist of the following:

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
Capital Assets	\$ 4,653,865	\$ 4,964,495	\$ 4,953,865	\$ 5,251,865	\$ 5,251,865
Retained Earnings	1,817,256	1,326,786	1,348,799	665,419	788,219

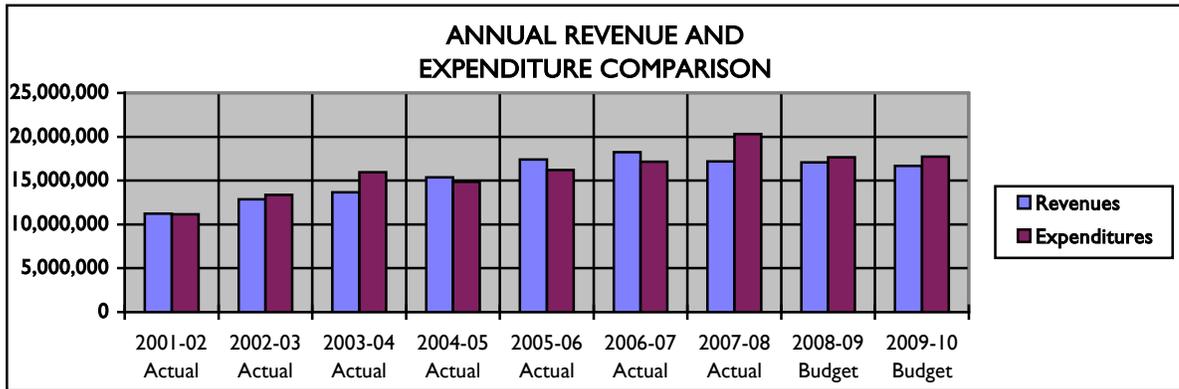
Consolidated Budget

Summary

This budget summary presents a consolidated picture of the total revenue and expenditures of the General Fund, Stormwater Utility Fund, Transportation Fund, Police Education Fund, Police Forfeiture Fund, Hardwire 911 Fund, Wireless 911 Fund, CITT Public Transit Fund, Capital Project Fund and Debt Service Fund. The operation of each fund is accounted for through a set of self-balancing accounts comprised of each fund's revenues and expenditures, assets, liabilities, fund balances and retained earnings. (Each fund shown individually on pages 24 through 27).

	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING BALANCE	\$ 14,397,354	\$ 20,003,540	\$ 15,213,945	\$ 18,549,949	\$ 18,549,949
REVENUE SOURCES – ALL FUNDS					
Taxes	12,138,047	11,846,750	12,074,313	11,774,680	11,908,980
Licenses and Permits	1,604,268	1,637,000	1,238,561	1,259,000	1,459,000
Intergovernmental Revenue	4,176,937	8,011,570	10,030,397	4,910,670	4,910,670
Charges for Services	779,503	1,064,870	880,415	1,035,980	1,095,980
Fines and Forfeits	343,187	256,390	333,644	367,000	367,000
Stormwater Utility Fees	378,620	400,000	368,493	377,200	500,000
Debt Proceeds	0	0	0	0	0
Interfund Transfers In	7,025,489	1,934,660	5,866,660	1,526,890	1,676,890
Miscellaneous Revenue	658,574	651,510	582,221	423,990	423,990
SUB TOTAL	\$ 41,501,979	\$ 45,806,290	\$ 46,588,649	\$ 40,200,379	\$ 40,892,479
EXPENDITURES – ALL FUNDS					
Personal Services	9,661,391	11,176,550	10,470,081	11,403,810	11,584,570
Operating Expenses	5,066,928	4,864,410	4,511,236	5,098,850	5,103,850
Capital Outlay	3,000,259	7,028,390	5,552,383	3,556,150	3,656,150
Grants and Aids	32,797	153,700	123,700	53,730	53,730
Debt Service	1,501,170	1,514,660	1,514,660	1,510,890	1,660,890
Inter-fund Transfers Out	7,025,489	1,934,620	5,866,620	1,526,890	1,676,890
SUB TOTAL	\$ 26,288,034	\$ 26,672,330	\$ 28,038,860	\$ 23,150,320	\$ 23,736,080
TOTAL CONSOLIDATED FUND BALANCE	\$ 15,213,945	\$ 19,133,960	\$ 18,549,969	\$ 17,075,059	\$ 17,156,399

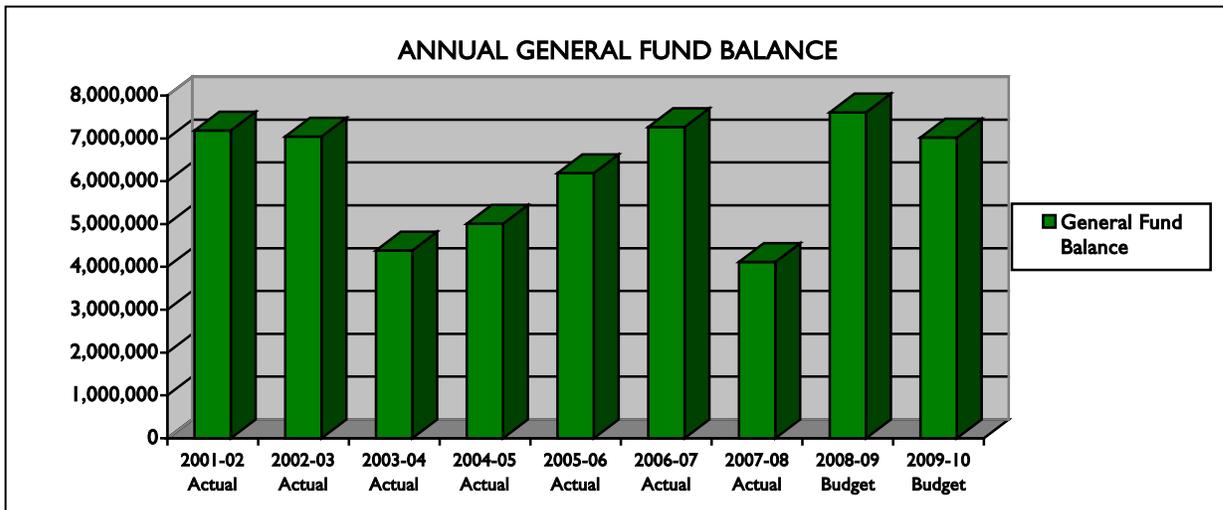
General Fund Summary



The Fiscal Year 2009-2010 budget identifies a total of \$16,673,240 in revenues, a 2.4% decrease from the prior year. Expenditures, excluding Transfers Out, projected to be \$16,070,630 experienced a 2% increase from the prior year. The Fiscal Year 2009-2010 Budget projects a \$7,018,098 General Fund balance on September 30, 2010.

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 \$7,439,540 in revenues. The Utility Tax for Electricity, Building Permit, and the Franchise Fee – Electricity and are the next highest revenue contributors, each contributing \$1,570,000, \$1,400,000 and \$1,334,060 respectively. The Taxes represent approximately 71.4% of the revenue source for the Village of Pinecrest. More detailed information on revenue may be found in the General Fund Revenue section of this budget.

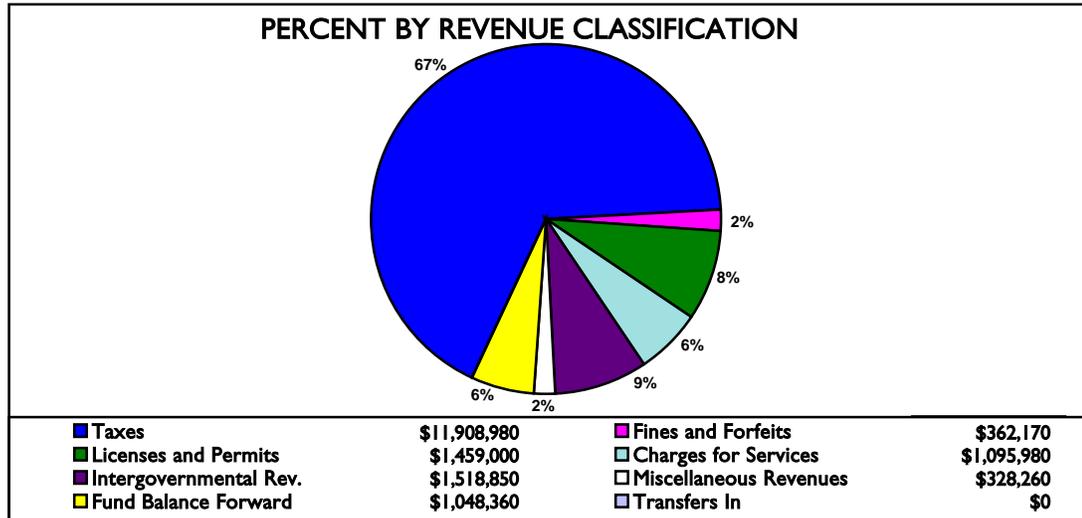
Expenditures, excluding transfers, for Fiscal Year 2009-2010 have increased from the prior year by 2% or \$314,970. An increase in expenditures, dollar wise, occurred in the Community Center, which experienced a \$282,650 or 77% increase from the prior year. Another increase occurred in Pinecrest Gardens with a total increase of \$74,770. The Building and Planning Department decreased \$177,750. Below is a graph which displays the General Fund Balance over the last eight years.



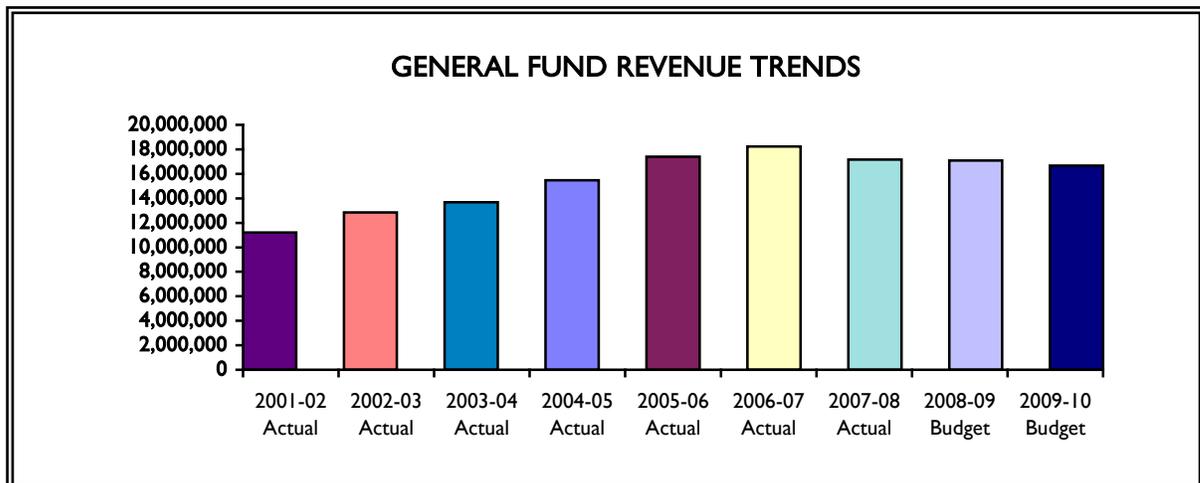
General Fund Summary

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING BALANCE	\$ 7,267,718	\$ 8,185,736	\$ 4,113,733	\$ 8,066,458	\$ 8,066,458
REVENUES:					
Taxes	12,138,047	11,846,750	12,074,313	11,774,680	11,908,980
Licenses and Permits	1,604,268	1,637,000	1,238,561	1,259,000	1,459,000
Intergovernmental Revenue	1,759,861	1,826,570	1,692,820	1,518,850	1,518,850
Charges for Services	779,503	1,064,870	880,415	1,035,980	1,095,980
Fines and Forfeits	337,303	252,060	322,815	362,170	362,170
Miscellaneous Revenue	<u>556,703</u>	<u>454,380</u>	<u>366,764</u>	<u>328,260</u>	<u>328,260</u>
TOTAL REVENUES:	\$ 17,175,685	\$17,081,630	\$ 16,575,688	\$16,278,940	\$16,673,240
INTERFUND TRANSFERS IN	\$ 0	\$ 0	\$ 3,932,000	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$ 24,443,403	\$25,267,366	\$ 24,621,421	\$24,345,398	\$24,739,698
EXPENDITURES BY DPMT:					
Village Council	174,162	180,090	255,000	192,190	232,190
Village Manager	570,676	606,610	602,409	626,460	626,460
Village Clerk	213,667	280,970	277,657	236,300	266,300
Finance	325,530	343,290	339,316	357,830	357,830
Village Attorney	265,748	212,500	266,500	266,500	266,500
General Government	1,073,810	1,249,680	1,129,810	1,296,520	1,279,020
Police	6,464,736	7,544,110	6,771,017	7,614,150	7,614,150
Building and Planning	1,734,259	1,636,640	1,483,606	1,458,890	1,458,890
Public Works	613,500	796,010	652,144	902,010	852,010
Parks and Recreation	1,158,398	1,345,670	1,312,745	1,129,770	1,199,770
Pinecrest Gardens	1,107,863	1,192,990	1,080,074	1,253,080	1,267,760
Community Center	<u>245,081</u>	<u>367,100</u>	<u>476,065</u>	<u>551,170</u>	<u>649,750</u>
TOTAL EXPENDITURES:	\$ 13,947,430	\$15,755,660	\$14,646,343	\$15,884,870	\$16,070,630
INTERFUND TRANSFERS OUT	\$ 6,382,240	\$ 1,908,620	\$ 1,908,620	\$ 1,500,970	1,650,970
TOTAL GENERAL FUND EXPENDITURES	\$ 20,329,670	\$17,664,280	\$16,554,963	\$17,385,840	\$ 17,721,600
TOTAL GENERAL FUND BALANCE	\$ 4,113,733	\$ 7,603,086	\$ 8,066,458	\$ 6,959,558	\$ 7,018,098

General Fund Revenues



As a general policy, the Village’s revenue estimates are budgeted conservatively to avoid possible shortfalls due to unanticipated changes in the economy. The Fiscal Year 2009-2010 General Fund estimated revenue is \$16,673,240 or a 2.4% decrease from the prior year’s budgeted revenue. Pinecrest will receive \$62,230 more in revenues from taxes, with the Ad Valorem Tax generating \$7,439,540 in revenues during Fiscal Year 2009-2010. Licenses and Permits will generate \$178,000 less in revenues than what was budgeted the prior year. Intergovernmental Revenues will generate \$307,720 less and Charges For Services is expected to generate \$31,110 more than the prior year. Fines and Forfeits are expected to generate \$110,110 more than budgeted the prior year. Miscellaneous Revenues decreased by \$126,120. The Prior Year Fund Balance Forward needed to balance the budget is \$1,048,360.



The General Fund’s major revenue source is the Ad Valorem (property) tax, which is expected to generate \$7,439,540 in revenues. The Utility Tax for Electricity, Building Permit, and the Franchise Fee – Electricity and are the next highest revenue contributors, each contributing \$1,570,000, \$1,400,000 and \$1,334,060 respectively. The Taxes represent approximately 71.4% of the revenue sources for the Village of Pinecrest.

General Fund Revenues

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
TAXES:					
311.000 Ad Valorem Taxes	\$ 7,323,260	\$ 7,411,450	\$ 7,357,711	\$ 7,305,240	\$ 7,439,540
311.100 Ad Valorem Taxes - Delinquent	45,349	8,530	101,807	14,960	14,960
314.100 Utility Tax-Electricity	1,622,205	1,556,900	1,581,987	1,570,000	1,570,000
314.300 Utility Tax-Water	155,056	140,100	154,919	141,300	141,300
314.400 Utility Tax-Gas	49,389	39,880	55,997	44,090	44,090
315.000 Communications Service Tax	1,002,812	1,124,800	1,212,000	1,157,700	1,157,700
321.000 Local Business Tax	132,658	109,860	131,767	115,250	115,250
323.100 Franchise Fees – Electricity	1,705,563	1,367,000	1,367,000	1,334,060	1,334,060
323.400 Franchise Fees – Gas	29,177	21,840	31,159	23,160	23,160
323.700 Franchise Fees – Solid Waste	72,578	66,390	79,966	68,920	68,920
TOTAL TAXES	\$ 12,138,047	\$ 11,846,750	\$ 12,074,313	\$ 11,774,680	\$ 11,908,980
LICENSES AND PERMITS:					
322.000 Building Permits	1,516,421	1,530,000	1,179,617	1,200,000	1,400,000
322.001 Public Works Permits	14,528	17,000	12,965	9,000	9,000
329.000 Other Licenses, Fees & Permits	73,319	90,000	45,979	50,000	50,000
TOTAL LICENSES AND PERMITS	\$ 1,604,268	\$ 1,637,000	\$ 1,238,561	\$ 1,259,000	\$ 1,459,000
INTERGOVERNMENTAL REVENUE:					
334.500 Miscellaneous Grants	56,247	20,000	62,571	20,000	20,000
335.120 State Revenue Sharing Proceeds	432,832	441,580	415,250	376,480	376,480
335.150 Alcoholic Beverage Licenses	7,012	6,130	5,333	6,100	6,100
335.180 Local Gov't Half-Cent Sales Tax	1,239,940	1,266,860	1,106,790	1,092,270	1,092,270
337.721 FRDAP Grant-Suniland Park	0	75,000	75,000	0	0
338.000 Local Business Tax-County	23,830	17,000	27,876	24,000	24,000
TOTAL INTERGOV'T REVENUE	\$ 1,759,861	\$ 1,826,570	\$ 1,692,820	\$ 1,518,850	\$ 1,518,850
CHARGES FOR SERVICES:					
341.101 Admin. Fees – Stormwater	27,540	35,080	35,080	68,220	68,220
342.100 Private Detail-Police	58,174	88,130	55,321	80,000	80,000
342.101 Police Fees	1,562	1,500	6,133	1,560	1,560
342.900 Other Public Safety Charges	83,931	77,170	87,407	90,400	90,400
343.900 USI Maintenance Fees	10,915	10,910	10,915	10,910	10,910
347.200 Parks and Recreation	535,157	759,520	627,861	701,980	761,980
349.000 Other Charges for Services	62,224	92,560	57,698	82,910	82,910
TOTAL CHARGES FOR SERVICES	\$ 779,503	\$ 1,064,870	\$ 880,415	\$ 1,035,980	\$ 1,095,980
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	172,401	180,000	171,540	221,080	221,080
354.000 Violations of Local Ordinances	164,902	72,060	151,275	141,090	141,090
TOTAL FINES AND FORFEITS	\$ 337,303	\$ 252,060	\$ 322,815	\$ 362,170	\$ 362,170
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	241,972	227,700	70,489	72,000	72,000
362.000 Palmetto H.S. Parking Lot Rent	99,296	91,650	99,296	91,650	91,650
363.220 Impact Fees – Police Services	2,274	530	1,137	100	100
363.270 Impact Fees – Parks/Recreation	193	1,500	1,132	100	100
364.000 Sale of Assets	2,911	5,000	10,177	5,000	5,000
366.000 Donations from Private Sources	13,381	3,000	7,005	3,000	3,000
369.000 Other Miscellaneous Revenues	196,676	120,000	177,528	151,410	151,410
369.099 Voided Prior Year Encumbrances	0	5,000	0	5,000	5,000
TOTAL MISCELLANEOUS REVENUES	\$ 556,703	\$ 454,380	\$ 366,764	\$ 328,260	\$ 328,260

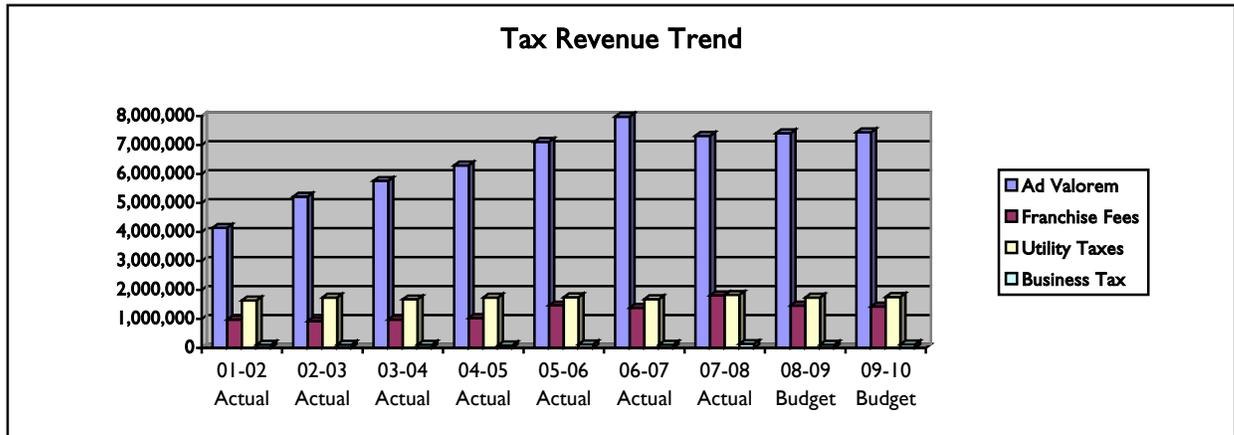
General Fund Revenues

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
TOTAL REVENUES	\$ 17,175,685	\$ 17,081,630	\$ 16,575,688	\$ 16,278,940	\$ 16,673,240
TRANSFERS IN:					
381.101 Stormwater Utility Fund	0	0	0	0	0
381.103 Police Education Fund	0	0	0	0	0
381.301 Capital Projects Fund	0	0	3,932,000	0	0
TOTAL TRANSFERS IN	\$ 0	\$ 0	\$ 3,932,000	\$ 0	\$ 0
TOTAL REVENUES AND TRANSFERS IN	\$ 17,175,685	\$ 17,081,630	\$ 20,507,688	\$ 16,278,940	\$ 16,673,240
Prior Year Fund Balance Forward	\$ 7,267,718	\$ 8,185,736	\$ 4,133,733	\$ 8,066,458	\$ 8,066,458
TOTAL AVAILABLE RESOURCES	\$ 24,443,403	\$ 25,267,366	\$ 24,641,421	\$ 24,345,398	\$ 24,739,698

Revenue Projection Rationale

Taxes

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



Ad Valorem Taxes

Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. In 2008, the Florida Legislature passed a constitutional amendment allowing portability of Save Our Homes and increased the Homestead Exemption. The June 1, 2009 Estimated Certified Taxable Value of the Village is \$3,654,813,737, a \$283,559,557 decrease from the previous year. The Proposed Millage Rate for 2009-2010 is 2.1040, which is this year's roll back rate. It will generate \$7,439,540 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 2004 through 2008.

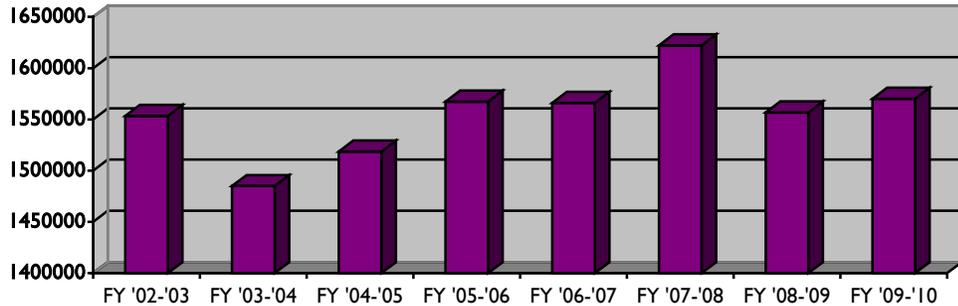
Table I. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2004 MILLAGE	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE
Village of Pinecrest	2.4000	2.4000	2.4000	1.9500	1.9809
Miami-Dade County School Board	8.09	7.947	7.691	7.5700	7.5330
Miami-Dade County School Board Debt Service	0.597	0.491	0.414	0.3780	0.2640
Everglades Project	0.100	0.100	0.100	0.0894	0.0894
South Florida Water Management District	0.597	0.597	0.597	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0385	0.0345	0.0345
Miami-Dade County	5.935	5.835	5.615	4.5796	4.8379
Miami-Dade County Debt Service	0.285	0.285	0.285	0.2850	0.2850
Miami-Dade Children's Trust	0.4442	0.4288	0.4223	0.4223	0.4212
Miami-Dade Fire and Rescue District	2.592	2.609	2.609	2.2067	2.1851
Miami-Dade Fire and Rescue District Debt Service	0.069	0.052	0.042	0.0420	0.0420
Miami-Dade County Library District	0.486	0.486	0.486	0.3842	0.3822
Total Taxes Paid by Pinecrest Residents	21.634	21.269	20.699	18.4763	18.5898

Revenue Projection Rationale

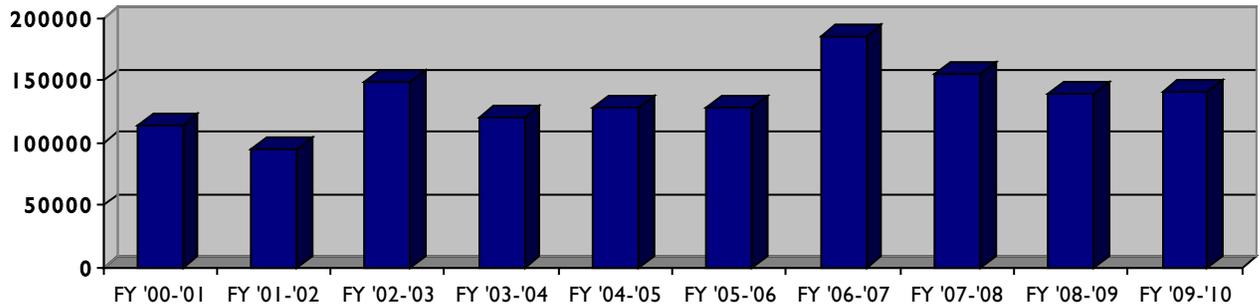
Utility Tax - Electricity

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,570,000, a \$13,100 increase. The Electricity line item is derived from a 10% tax levied on each customer's electric bill. The revenue trend is based on electricity consumption and is mixed and is budgeted using a five year average analysis.



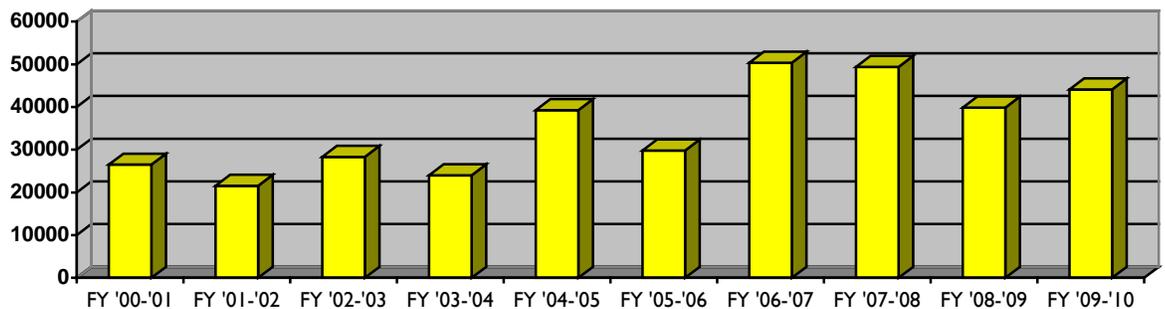
Utility Tax - Water

This revenue is derived from a 10% tax levied upon each customer's water bill generating an estimated revenue of \$141,300, a \$1,200 increase. The revenue derived over the last five years is mixed and is projected based upon a five year average.



Utility Tax - Gas

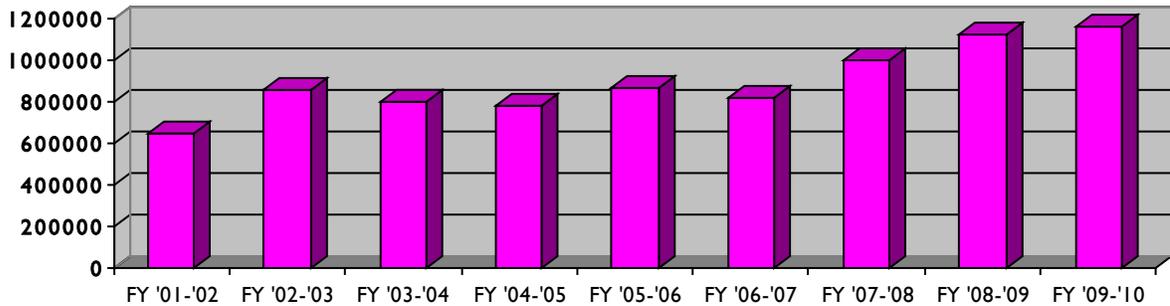
The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated \$44,090 in utility tax revenue, an increase of \$4,210. This figure is based on an average over the past five years which shows a mixed source of income.



Revenue Projection Rationale

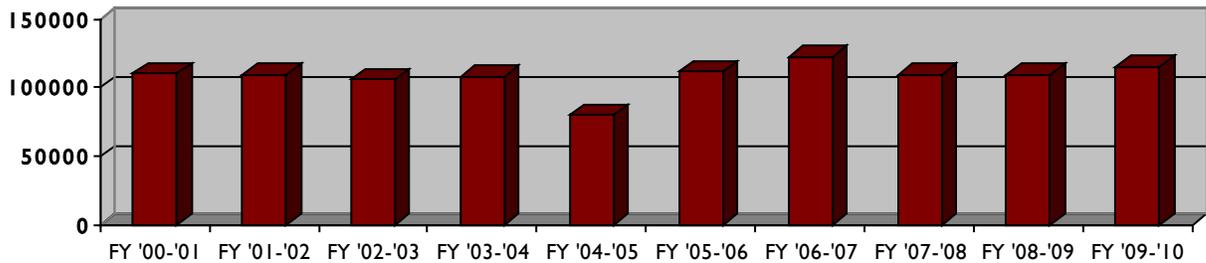
Communications Service Tax

This tax combines state and local communications services taxes consolidating the Franchise Fees for Telecommunications, Franchise Fees for Cable Television and the Utility Tax for Telecommunications. The integrated tax is not designed to bring in more revenue but rather streamline the tax collection by requiring that the tax be paid to only one agency. The Tax is applied to all communications services bills issued to customers on and after Oct. 1, 2001. The Village is anticipating \$1,157,700 in revenues based upon State of Florida revenue estimates. This revenue has increased as a result of adjustments for past services in Fiscal Year 2009. This year's revenues will decline due to declining decreasing demand and the fact past adjustments have already been received.



Business Tax

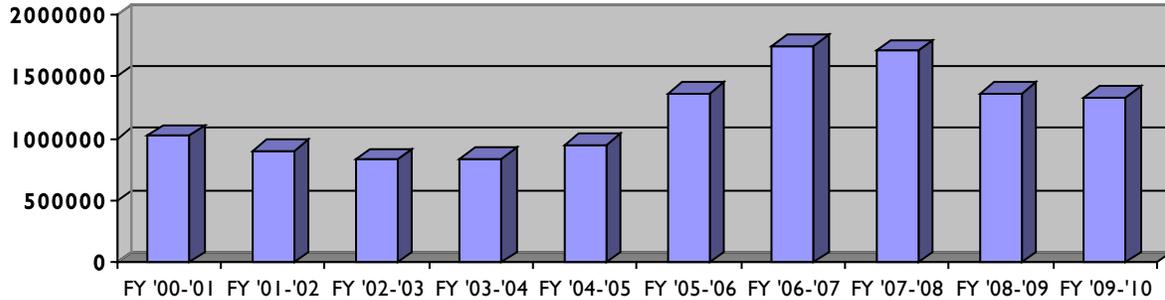
Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$115,250, an increase of \$5,390. This revenue estimate uses a five year average of actual collection figures, which show a stable trend.



Revenue Projection Rationale

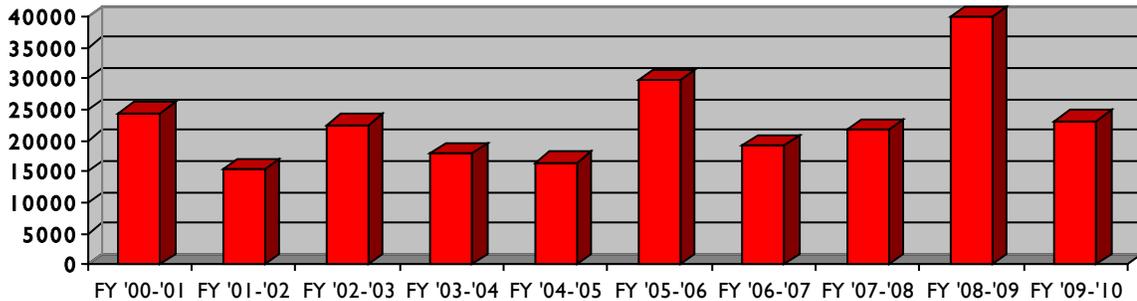
Franchise Fees - Electricity

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. Through an interlocal agreement with Miami-Dade County, the Village will receive 100% of the revenues generated within the Village by the Florida Power and Light Franchise Fees totaling \$1,334,060. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure decreased \$32,940.



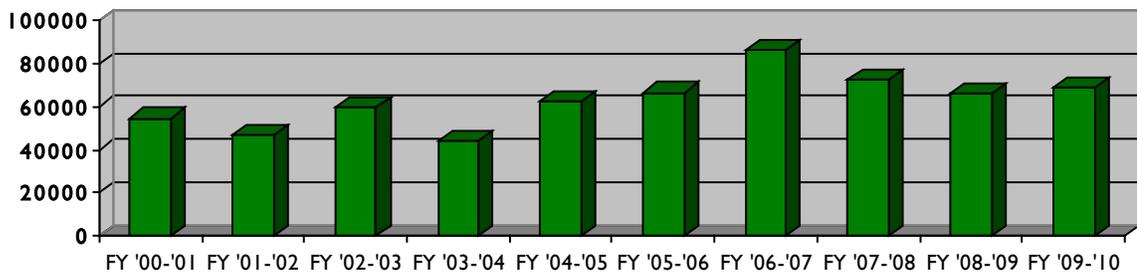
Franchise Fees - Gas

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source increased by \$1,320 and are budgeted at \$23,160 using a five year average.



Franchise Fees - Solid Waste

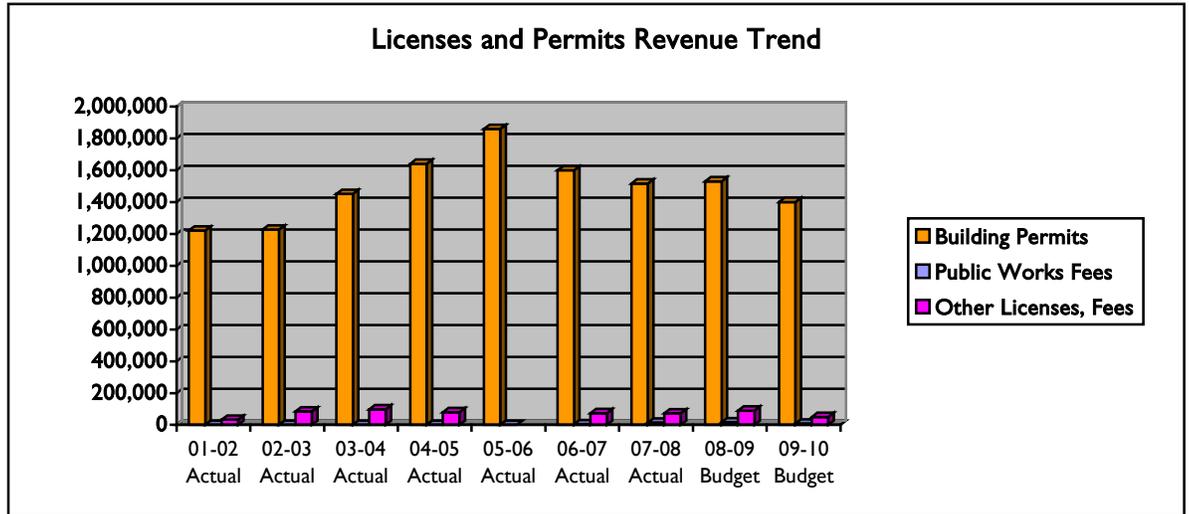
In accordance with Ordinance 97-7, Pinecrest is collecting franchise fees from companies providing solid waste collection services to commercial properties in the Village. A total of \$68,920 is expected to be generated by this revenue source, an increase of \$2,530. The overall trend for this Franchise is mixed and is budgeted utilizing a five year average.



Revenue Projection Rationale

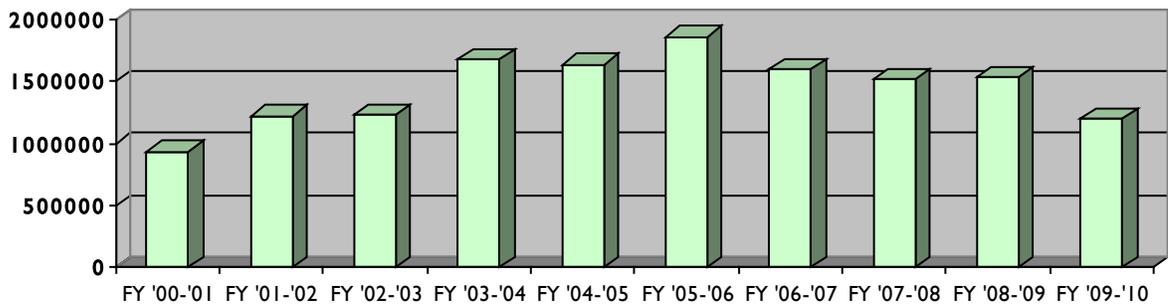
Licenses and Permits

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



Building Permits

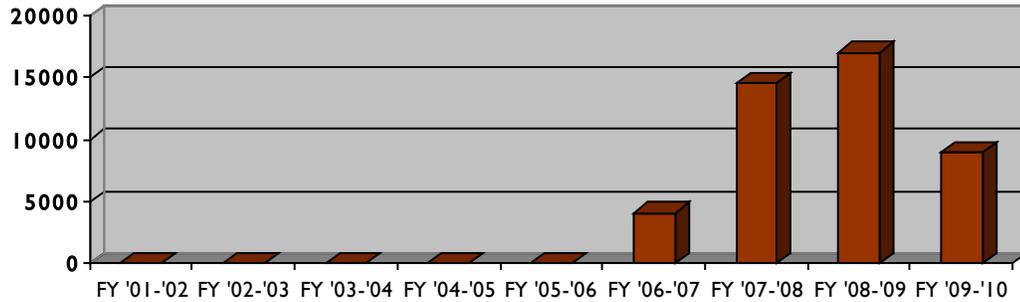
The Building Permit revenue is estimated at \$1,400,000, a decrease of \$130,000. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department. This projection recognizes the increasing trend of interest rates which affects the new building construction fees, but is offset by some new development in process which will cushion any decline in this line item for the coming fiscal year.



Revenue Projection Rationale

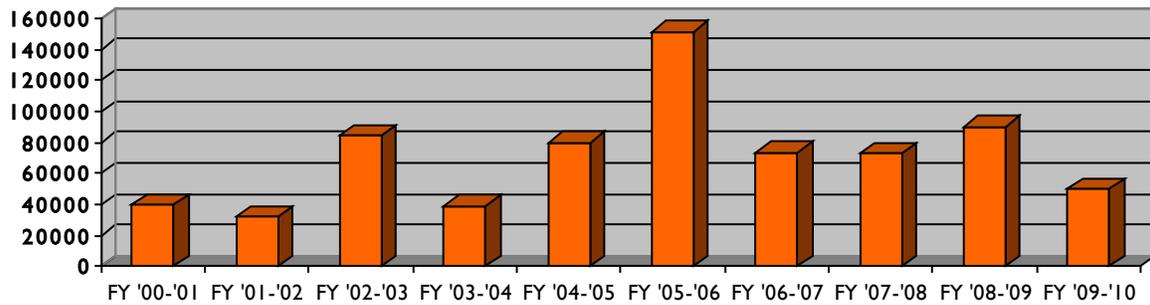
Public Works Fees

Public Works Fees accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected at \$9,000, a decrease of \$8,000.



Other Licenses, Fees & Permits

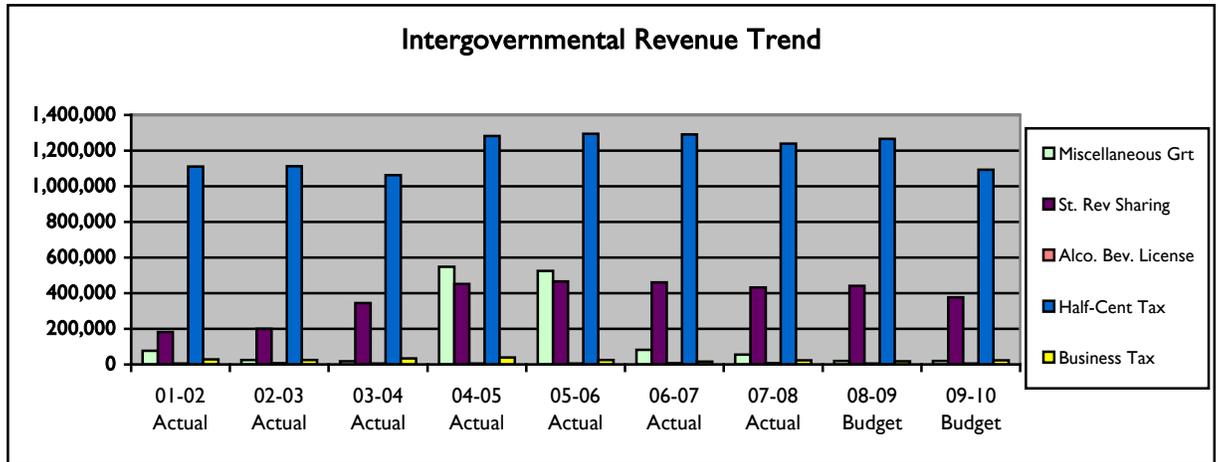
Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan application fees, etc. are estimated to generate \$50,000, a decrease of \$40,000. A five year average was utilized as a basis for the budgeted amount.



Revenue Projection Rationale

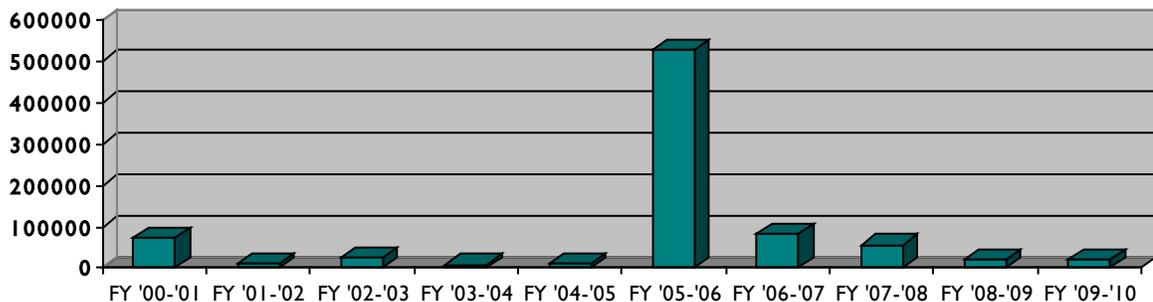
Intergovernmental Revenue

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



Miscellaneous Grants

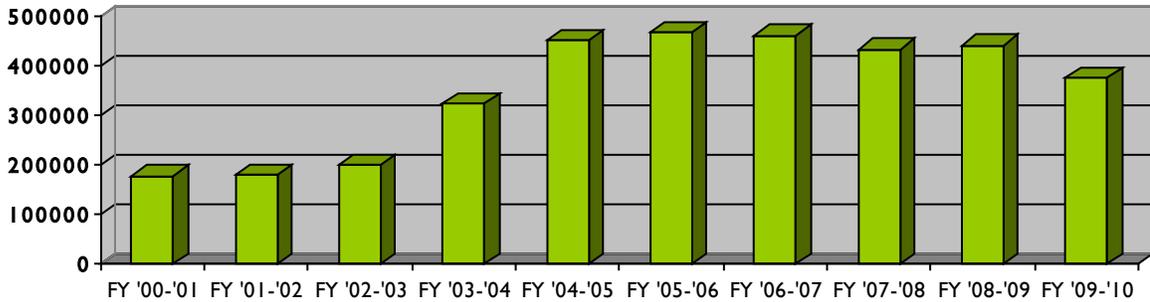
The \$20,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests (\$2,000), the Florida Department of Law Enforcement and other miscellaneous grants for which the Village will apply. The 2005-2006 fiscal year experienced a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



Revenue Projection Rationale

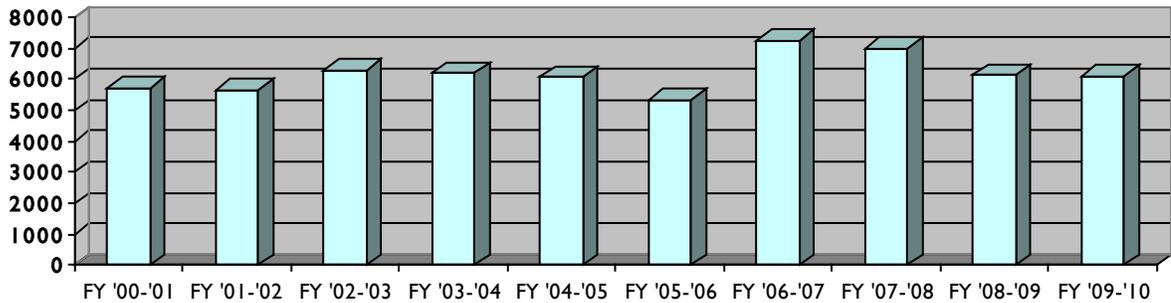
State Revenue Sharing

The State Revenue Sharing provides for revenue from 32.4% of the tax on each pack of cigarettes, plus \$.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The Village's share of this fund is determined by a complex formula involving State, County and Village population figures, property valuations and sales tax collections. The State of Florida has estimated that the Village will receive \$376,480 in state revenue sharing proceeds, a decrease of \$65,100.



Alcoholic Beverages Licenses

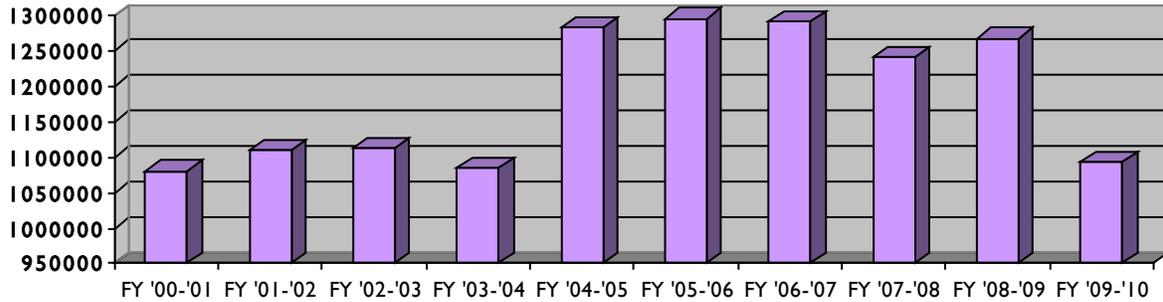
Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that \$6,100 will be received from the State of Florida, a decrease of \$30. This estimate is based on a five year average.



Revenue Projection Rationale

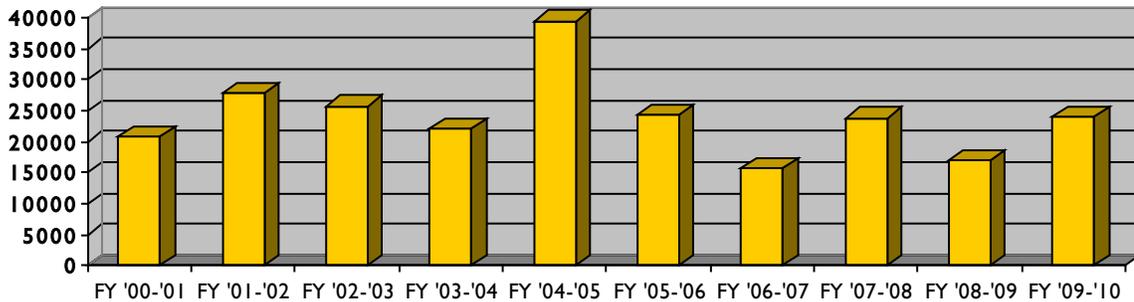
Local Government Half-Cent Sales Tax

Chapter 82-154, Florida Statutes, provides for funds generated by 9.653% of the state sales tax. The distribution formula is based on population. The State of Florida has estimated revenue from this source to be \$1,092,270, a decrease of \$174,590.



Business Tax - County

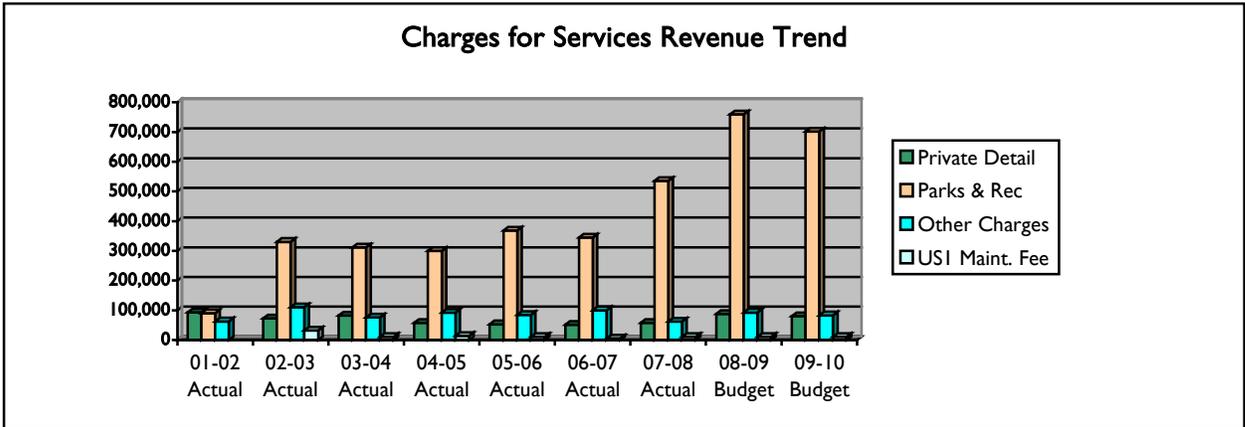
Florida Statute 205.0536 directs the County to remit the Village's share of occupational license tax revenues collected by the County. It is estimated that this revenue source will generate \$24,000, an increase of \$7,000. This estimate is based on a five year average.



Revenue Projection Rationale

Charges for Services

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



Private Detail - Police

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

Other Public Safety Charges

The \$90,400 allocation is for contractual services for emergency dispatch services rendered and is an increase of \$13,230.

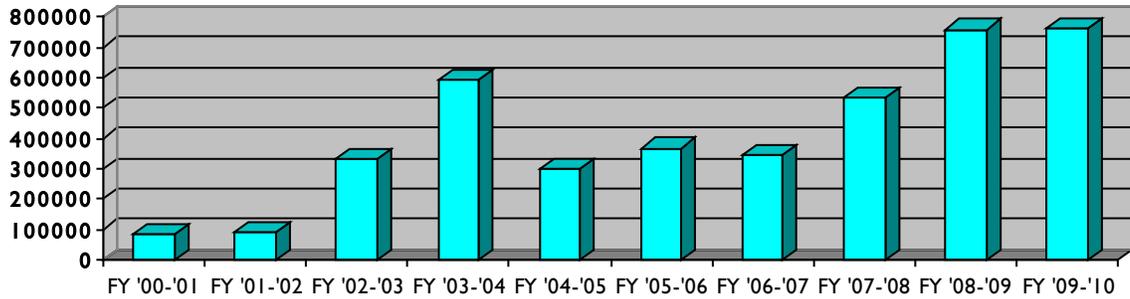
USI Maintenance Fees

The \$10,910 allocation in the line item represents the funds the Village will receive from the Florida Department of Transportation to offset the costs of maintaining the USI Beautification project. This estimate is based upon a contract the Village has with the State.

Revenue Projection Rationale

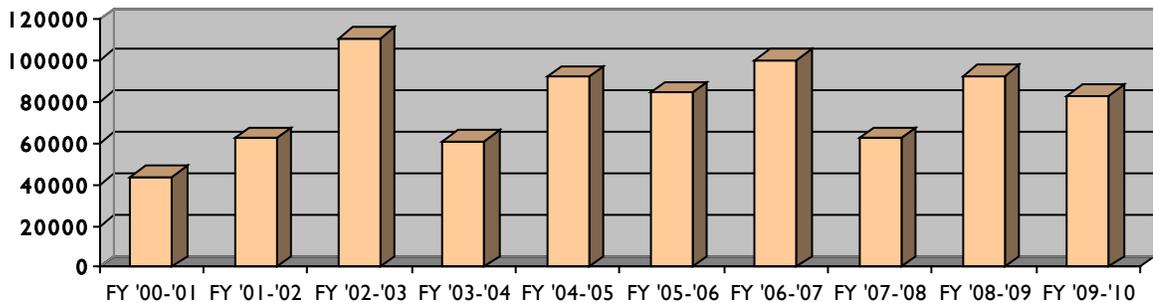
Parks and Recreation

This line item represents funds that will be generated by Coral Pine Park, Suniland Park, Evelyn Greer Park, Pinecrest Gardens, and the Community Center. It is anticipated that this revenue source will generate \$761,980 in funds from user fees, an increase of \$2,460. The revenue trend has increased due to the acquisition of Pinecrest Gardens in December 2002 and the opening of the Community Center in July 2008.



Other Charges for Services

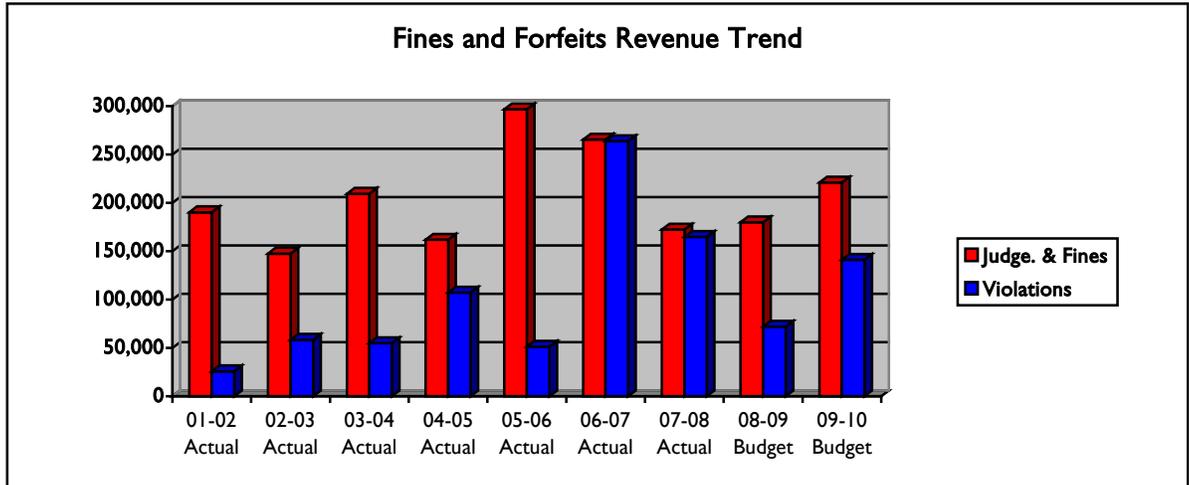
Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and fingerprints. It is estimated that \$82,910, an increase of \$9,650 will be generated from this source. The trend for this revenue source is mixed and a five year average was used.



Revenue Projection Rationale

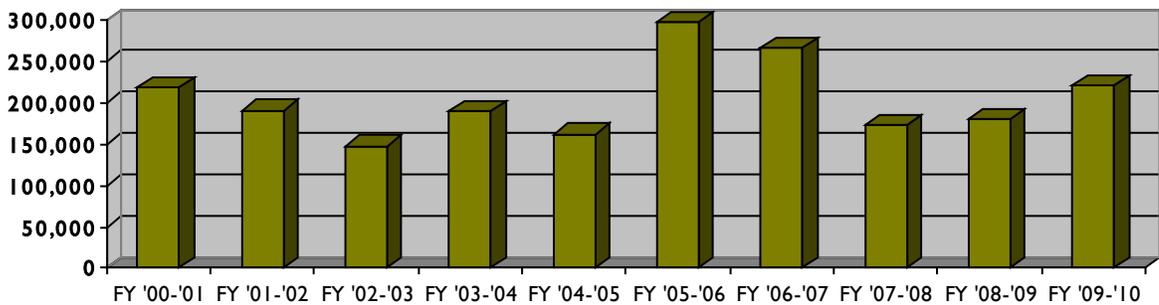
Fines and Forfeits

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



Judgments and Fines - Court

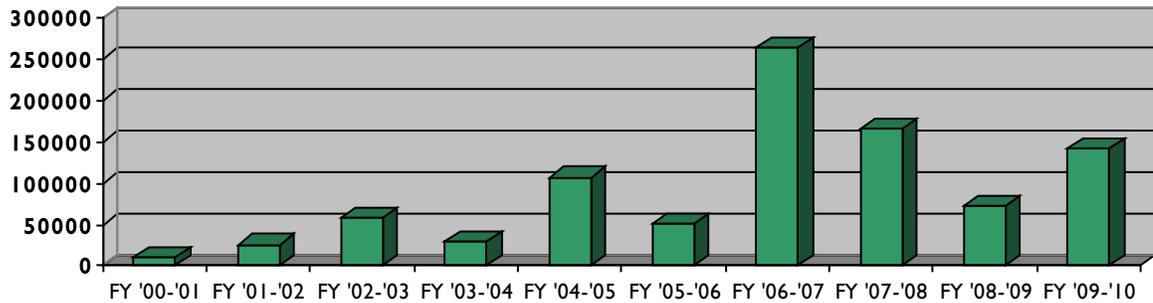
The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$221,080, an increase of \$31,080. The State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive which has been offset by more rigorous enforcement of moving violations.



Revenue Projection Rationale

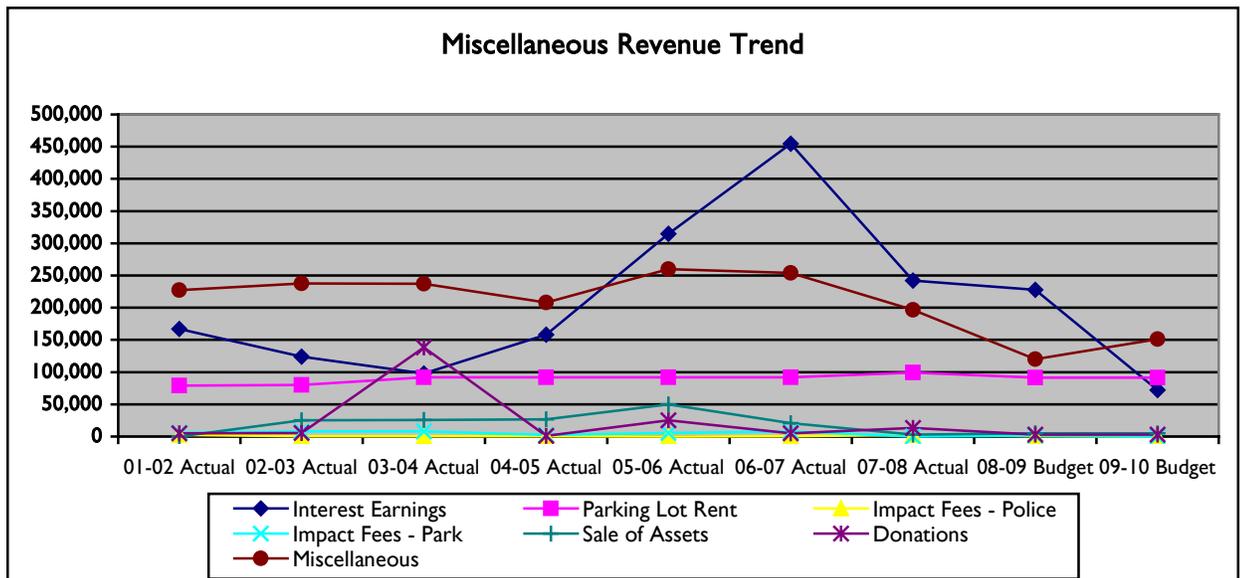
Violations of Local Ordinances

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$141,090, a \$69,030 increase, will be generated next year. The estimate is based upon a five year average.



Miscellaneous

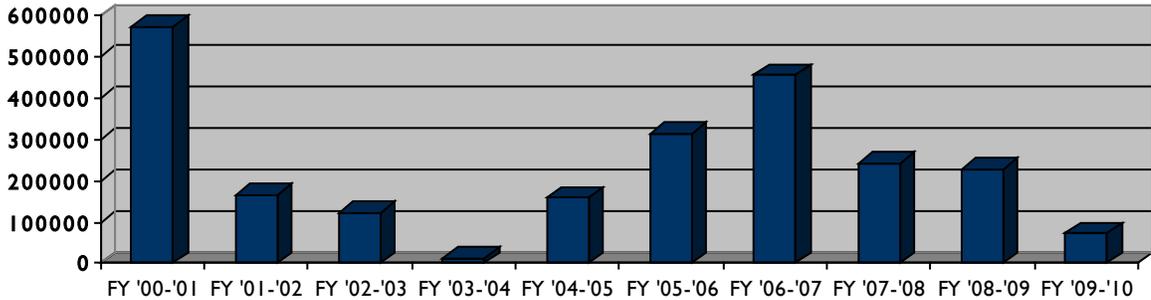
The Miscellaneous revenue classification in the General Fund includes Interest Earnings, Lease Income, Impact Fees for Police and Parks, Sale of Assets, Donations and Other Miscellaneous revenues. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted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



Revenue Projection Rationale

Interest Earnings

Investment practices are maintained to allow for 100% of idle funds to be invested at all times. It is estimated that interest earnings will be \$72,000 this year, a decrease of \$155,700.



Palmetto High School Lot

A total of \$91,650 has been budgeted for revenue from the rent of the Palmetto High School Parking Lot the Village purchased in Fiscal Year 2000-2001 and is renting to the Miami-Dade County School Board over 10 years, until Fiscal Year 2009-2010.

Impact Fees

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

Sale of Assets

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

Donations from Private Sources

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

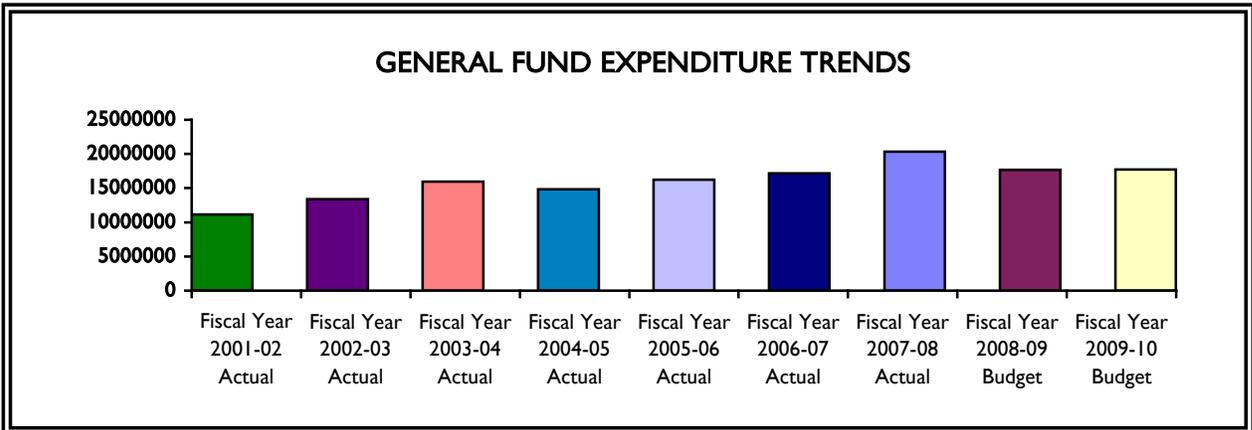
Other Miscellaneous

A total of \$151,410, an increase of \$31,410, 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.

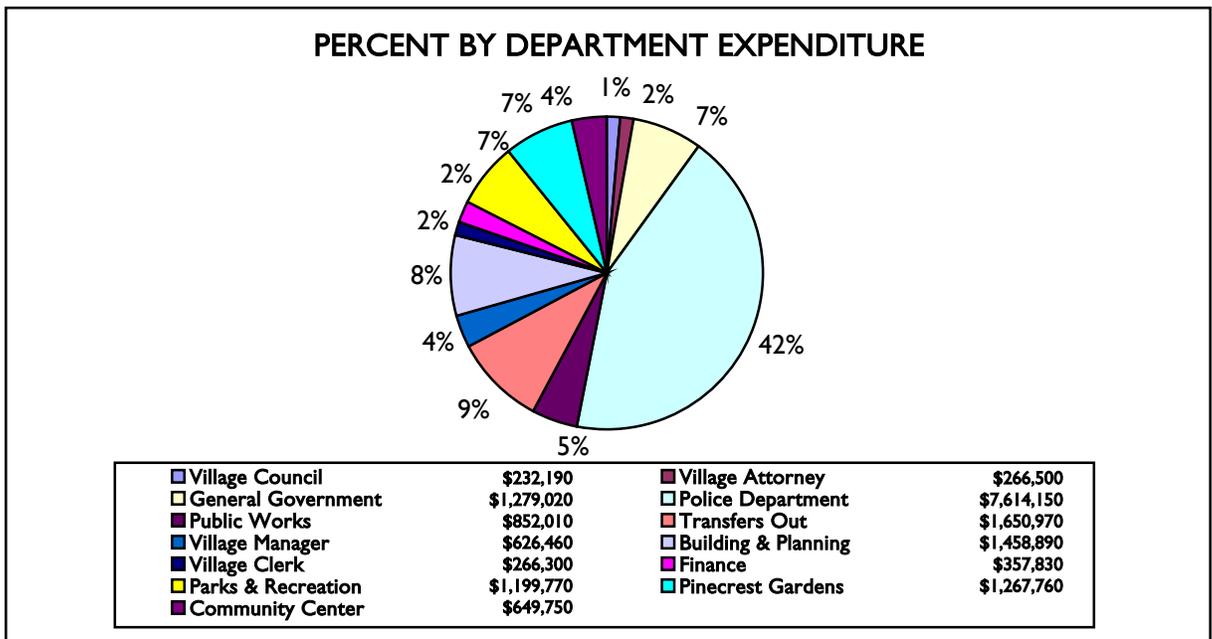
Voided Prior Year Encumbrances

The Village reserves funds for encumbrance for outstanding purchase orders and/or contracts at the end of each fiscal year. Based on past experience, the final amount expended for some of these encumbrances varies due to a number of circumstances. The Village is budgeting \$5,000 for this line item.

General Fund Expenditures



The Fiscal Year 2009-2010 Budget proposes \$16,070,630 in expenditures for the twelve departments, divisions or offices within the document as listed below. In addition, the Village will expend \$1,650,970 in transfers to other funds to balance the consolidated budget, bringing the total General Fund expenditure to \$17,721,600. 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.



Expenditures, excluding transfers, for Fiscal Year 2009-2010 have increased from the prior year by 2% or \$314,970. A significant departmental decrease in expenditures, dollar wise, occurred in the Building and Planning Department with a total decrease of \$177,750, and in the Parks and Recreation Department with a total of \$145,900. A significant increase occurred in the Community Center budget, which experienced a \$282,650 or 77% increase from the prior year.

General Fund Expenditures

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
Village Council	\$ 174,162	\$ 180,090	\$ 255,000	\$ 192,190	\$ 232,190
Village Manager	570,676	606,610	602,409	626,460	626,460
Village Clerk	213,667	280,970	277,657	236,300	266,300
Finance	325,530	343,290	339,316	357,830	357,830
Village Attorney	265,748	212,500	266,500	266,500	266,500
General Government	1,073,810	1,249,680	1,129,810	1,296,520	1,279,020
Police	6,464,736	7,544,110	6,771,017	7,614,150	7,614,150
Building and Planning	1,734,259	1,636,640	1,483,606	1,458,890	1,458,890
Public Works	613,500	796,010	652,144	902,010	852,010
Parks and Recreation	1,158,398	1,345,670	1,312,745	1,129,770	1,199,770
Pinecrest Gardens	1,107,863	1,192,990	1,080,074	1,253,080	1,267,760
Community Center	245,081	367,100	476,065	551,170	649,750
Expenditures by Department	\$ 13,947,430	\$ 15,755,660	\$ 14,646,343	\$ 15,884,870	\$ 16,070,630
Interfund Transfers Out	6,382,240	1,908,620	1,908,620	1,500,970	1,650,970
TOTAL EXPENDITURES	\$ 20,329,670	\$ 17,664,280	\$ 16,554,963	\$ 17,385,840	\$ 17,721,600

Village Council

Function

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

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

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

Objectives

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

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

Village Council

Budget Highlights

Professional Services line item provides for lobbyist services and remained the same. Other Contractual Services, budgeted at \$ 52,800, is a new account and allocates funds for a streaming video of Village Council meetings and the development of a strategic plan. The allocation for Travel and Per Diem of \$2,380 reflects a \$400 increase. These funds allow for travel to the Miami-Dade Days in Tallahassee as well as the Miami-Dade League of Cities monthly meetings. Communications and Freight Services is also a new account and includes a \$540 increase to the budget. Publications, Dues & Training decreased \$1,640 and funds registration fees and membership dues. Funds are not allocated for capital outlay. Aid to Government Agencies remained the same.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	\$ 134,460	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
434.000 Other Contractual Services	0	0	0	12,800	52,800
440.000 Travel & Per Diem	1,390	1,980	6,780	2,380	2,380
441.000 Communications & Freight	0	0	0	540	540
454.000 Publications, Dues & Training	<u>8,105</u>	<u>8,110</u>	<u>8,220</u>	<u>6,470</u>	<u>6,470</u>
TOTAL OPERATING EXPENSES	\$ 143,955	\$ 130,090	\$ 135,000	\$ 142,190	\$182,190
GRANTS AND AIDS:					
481.000 Aid to Government Agencies	<u>30,207</u>	<u>50,000</u>	<u>120,000</u>	<u>50,000</u>	<u>50,000</u>
TOTAL GRANTS AND AIDS	\$ 30,207	\$ 50,000	\$ 120,000	\$ 50,000	\$ 50,000
TOTAL VILLAGE COUNCIL	\$ 174,162	\$ 180,090	\$ 255,000	\$ 192,190	\$ 232,190

Office of the Village Manager

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

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

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

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

Indicator	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Projected	FY 2009-10 Proposed
Number of reports & agenda backup items prepared.	68	42	50	60
Comprehensive Annual Financial Plan submitted to Village Council by March.	Submitted 2/13/07	Submitted 2/11/08	Submitted 2/10/09	Submit Feb. 2010
Budget submitted to the Village Council by August 15 th .	Submitted 7/10/07	Submitted 7/15/08	Submitted 7/14/09	Submit July 2010

Office of the Village Manager

Authorized Positions

Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Village Manager	1.0	1.0	1.0	1.0	1.0
Assistant Village Manager	0.0	1.0	1.0	1.0	1.0
Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
Admin. Asst. to Village Manager	1.0	1.0	1.0	1.0	1.0
Total	3.0	4.0	4.0	4.0	4.0

Fiscal Year 2008-2009 Objectives' Progress Report

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

- ❖ **To implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Village of Pinecrest.**
 This is an on-going responsibility for the Village Manager's Office. As the Village Council develops new policies and laws, the Village Manager is responsible for ensuring their implementation. The Village Council adopted a total of 52 resolutions and 3 ordinances during the 2008 calendar year.
- ❖ **To administer and supervise all departments, divisions and agencies of the Village government.**
 The Village Manger supervises five departments. Through the personnel function, the Village hired a total of 17 employees to fill available positions in all departments including five park service aides, four police officers, three dispatchers, one receptionist, one recreational service aide and one chief plumbing inspector. The Village Manager's Office has continued to update the Employee Policies and Procedures Manual and the Classification and Compensation Plan.
- ❖ **To prepare and submit a proposed annual budget and capital program to the Village Council.**
 The Village Manager submitted the Fiscal Year 2009-2010 Budget to the Village Council on July 14, 2009. The Budget and Capital Program were adopted by the Village Council at its September 2009 meeting.
- ❖ **To advise the Village Council as to the financial condition and future needs of the Village and make recommendations to the Village Council concerning the affairs of the Village.**
 This objective is an on-going responsibility of the Manager's Office. During Fiscal Year 2008-2009, the Village applied for several grants for Pinecrest Gardens as well as monies from the Federal Economic Stimulus Package for street paving and the extension to the water lines throughout the Village.

Office of the Village Manager

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

In accordance with the requirement set forth in the Village Charter, the 2007-2008 Comprehensive Annual Financial Report covering the period October 1, 2007 through September 30, 2008 was submitted to the Village Council on February 10, 2009 for its review and acceptance.

Budget Highlights

Personal Services increased by \$23,530 as a result of COLA. Travel and Per Diem decreased by \$3,920. Rentals and Leases remained the same and covers the manager’s vehicle. Repair and Maintenance – Vehicle remained the same as the prior year. Other Current Charges was kept at the same level. Operating Supplies – Gasoline decreased \$640. The Publications, Dues and Training decreased by \$880.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 387,475	\$ 404,600	\$ 406,153	\$ 417,250	\$ 417,250
418.000 Service Award	4,117	4,790	4,790	5,360	5,360
419.001 Car Allowance	0		5,102	5,400	5,400
421.000 FICA Taxes	23,309	31,710	28,665	32,860	32,860
422.000 Retirement Contributions	64,641	67,380	66,351	69,480	69,480
423.000 Group Insurance	48,786	50,060	48,966	50,060	50,060
424.000 Workers' Comp	1,544	1,990	1,137	2,060	2,060
426.000 Vacation/Sick Payout	2,018	5,240	6,445	6,830	6,830
TOTAL PERSONAL SERVICES	\$ 531,890	\$ 565,770	\$ 567,609	\$ 589,300	\$ 589,300
OPERATING EXPENSES:					
434.000 Other Professional Services	0	0	0	0	0
440.000 Travel & Per Diem	7,560	8,630	3,230	4,710	4,710
444.000 Rental & Leases	4,420	4,520	4,520	4,520	4,520
446.001 Repair & Maintenance-Vehicle	123	260	260	260	260
449.000 Other Current Charges	18,600	18,600	18,600	18,600	18,600
452.001 Operating Supplies – Gasoline	884	1,480	840	840	840
454.000 Pubs, Dues & Training	7,199	7,350	7,350	8,230	8,230
TOTAL OPERATING EXPENSES	\$ 38,786	\$ 40,840	\$ 34,800	\$ 37,160	\$ 37,160
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE MANAGER	\$ 570,676	\$ 606,610	\$ 602,409	\$ 626,460	\$ 626,460

Office of the Village Clerk

Function

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

Objectives

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

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

Performance Measures

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

Indicator	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Projected	FY 2009-10 Proposed
Number of agenda packets and minutes prepared & distributed	23	22	16	20
Publication of the Village's Code	Supplement #4 Published	Supplement #5 Published	As Required	As Required
Number of document pages imaged	27,211	15,402	As Required	As Required

Office of the Village Clerk

Authorized Positions

Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Village Clerk	1.0	1.0	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0	2.0

Fiscal Year 2008-2009 Objectives' Progress Report

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

- ❖ **To complete and distribute Village Council, Local Planning Agency and Planning Board meeting agenda packets.**
As of March 31, 2009, the Village Clerk prepared and distributed agendas and packets for the 10 meetings of the Village Council. The Clerk's Office also prepared the agendas for one meeting of the Local Planning Agency and one meeting of the Planning Board.
- ❖ **To create and maintain accurate minutes of Village Council, Local Planning Agency and Planning Board meetings.**
As of March 31, 2009, minutes were prepared for a total of 12 meetings of the Village Council, Local Planning Agency and Planning Board.
- ❖ **To administer the publication of the Village Charter and Code.**
The Village Clerk coordinates the publication of all supplements on an as needed basis. Supplement #5 will be published in Fiscal Year 2008-09.
- ❖ **To publish public notices as required by law.**
The Clerk's Office prepared, posted and advertised all public notices required by state and local law and as otherwise directed by the Village Council.
- ❖ **To implement and maintain a records management system.**
The Clerk's Office continues to coordinate and supervise the imaging of public records pursuant to state law.
- ❖ **To act as the records custodian for the Village and disseminate information to the public as necessary.**
The Clerk's Office has on-going responsibility to disseminate information as requested by the public and process all requests for public records. The Village Clerk serves as the Village's webmaster and regularly updates the Village's web site (www.pinecrest-fl.gov) with meeting notices, minutes of meetings and other important information. In addition, the Clerk's Office conducts all municipal business relating to liens including processing, researching and responding to all requests for municipal lien verification.

Office of the Village Clerk

ACTIVITY	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (SIX MONTHS)	FISCAL YEAR 2009-2010 (PROJECTION)
Code Supplements Prepared	1	1	1	1	1
Municipal Lien Verification Requests	535	496	304	149	445
Claim of Liens Processed	2	0	0	0	1
Release of Liens Processed	16	2	2	0	7
Village Council Agenda Packets	21	23	22	10	22
Local Planning Agency Agenda Packets	2	3	2	1	2
Village Council Meeting Minutes	21	23	22	10	22
LPA Meeting Minutes	2	3	2	1	2
Planning Board Agenda Packets	2	2	3	1	2
Planning Board Minutes	2	2	3	1	2
Ordinance Notices	6	11	5	0	7
Proclamations	7	7	12	4	9
Ordinances Drafted	6	11	5	0	7
Resolutions Drafted	50	58	32	38	47

Office of the Village Clerk

Budget Highlights

The Mayor and Council set the Village Clerk’s annual salary. The recommended Personal Services relate to the Clerk’s salary and the Assistant Clerk which increased by \$4,500. Other Contractual Services decreased by \$20,500 since this is not an election year. The Travel and Per Diem line item decreased by \$5,110 and includes annual conference costs for the Clerk and the Assistant Clerk. The Other Current Charges line item remained the same and provides for legal advertising related to the Land Development Regulations, Ordinances, Trim Notice, and Elections. The Operating Supplies line item remained the same. Publications, Dues and Training increased by \$80. There are no Capital Outlay expenditures anticipated during this Fiscal Year.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 139,405	\$ 145,350	\$ 144,891	\$ 149,800	\$ 149,800
418.000 Service Award	1,971	2,270	2,270	2,510	2,510
419.001 Car Allowance	0		5,400	5,400	5,400
421.000 FICA Taxes	10,766	11,380	11,209	11,710	11,710
422.000 Retirement Contributions	23,097	24,120	24,083	24,860	24,860
423.000 Group Insurance	11,843	16,800	15,548	16,800	16,800
424.000 Workers’ Comp	551	710	406	740	740
426.000 Vacation/Sick Payout	<u>723</u>	<u>1,090</u>	<u>0</u>	<u>760</u>	<u>760</u>
TOTAL PERSONAL SERVICES	\$ 188,356	\$ 201,720	\$ 203,807	\$ 212,580	\$ 212,580
OPERATING EXPENSES:					
434.000 Other Contractual Services	3,347	55,500	55,500	5,000	35,000
440.000 Travel & Per Diem	8,558	7,370	1,970	2,260	2,260
449.000 Other Current Charges	12,545	15,000	15,000	15,000	15,000
452.002 Operating Supplies	313	500	500	500	500
454.000 Pubs, Dues & Training	<u>548</u>	<u>880</u>	<u>880</u>	<u>960</u>	<u>960</u>
TOTAL OPERATING EXPENSES	\$ 25,311	\$ 79,250	\$ 73,850	\$ 23,720	\$ 53,720
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE CLERK	\$ 213,667	\$ 280,970	\$ 277,657	\$ 236,300	\$ 266,300

Department of Finance

Function

The Department of Finance is the central fiscal control and accounting body of the Village government. The Finance Director serves as the Chief Financial Officer for the Village. The Department deals with the daily finance/accounting activities including payroll, accounts payable, accounts receivable, revenue collection, cash management, debt management, risk management, purchasing, and financial reporting. The Finance Director provides vital support in the development of the Comprehensive Annual Financial Report and the Annual Budget and Capital Program. In addition, the Department is responsible for the billing and collection of the Stormwater Utility Fees.

Objectives

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

- ❖ Provide accurate and timely budget and financial reports on a monthly basis to the Village Manager.
- ❖ Process payroll and associated Federal and State reports.
- ❖ Process accounts payable, accounts receivable and reconciliation of all accounts.
- ❖ Assist the Village Manager in the preparation of the Annual Operating and Capital Budget.
- ❖ Collect and monitor revenues.
- ❖ Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.
- ❖ Coordinate the investment of the Village's idle cash.
- ❖ Procure and maintain insurance coverage at appropriate levels.
- ❖ Process and account for grants.
- ❖ Manage and account for Village debt.
- ❖ Maintain the capital assets program in compliance with GASB 34.

Department of Finance

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 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Projected	FY 2009-10 Proposed
Issue the Comprehensive Annual Financial Report by March 1st	Completed	Completed	Completed	Complete by March 2010
Obtain the Government Finance Officer’s Association Certificate of Achievement for Excellence in Financial Reporting Comprehensive Annual Financial Report	Received	Received	Applied February 2009	Apply by February 2010
Obtain the Government Finance Officer’s Association Distinguished Budget Award for the Annual Operating Budget and Capital Program	Received	No Longer Participating	No Longer Participating	No Longer Participating

Authorized Positions

Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
TOTAL FULL TIME	3.0	3.0	3.0	3.0	3.0
Total	3.0	3.0	3.0	3.0	3.0

Department of Finance

Fiscal Year 2008-2009 Objectives' Progress Report

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

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

During the first six months of Fiscal Year 2008-2009, the Finance Department compiled and submitted budget and financial reports to the Village Manager on a monthly basis. These reports were submitted to the Village Council for review at its monthly Council meetings.
- ❖ **To process payroll and associated Federal and State reports.**

For the first six months of Fiscal Year 2008-2009, the department processed a total of 13 payrolls for 157 budgeted positions. The Finance Department issued approximately 2,100 checks and direct deposit transfers totaling \$4,931,000.
- ❖ **To process accounts payable, accounts receivable and reconciliation of all accounts.**

During the first six months of Fiscal Year 2008-2009, the Department processed approximately 1,600 vendor checks totaling \$5,872,000.
- ❖ **To assist the Village Manager in the preparation of the Annual Operating and Capital Budget.**

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

The Finance Department received \$12,019,000 for the first six months of Fiscal Year 2008-2009. The Department processed a total of 4,850 receipt items.
- ❖ **To coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.**

The Finance Department assisted representatives of Keefe, McCullough & Co., LLP, the Village's independent auditors, with the audit and preparation of the Comprehensive Annual Financial Report. The CAFR for the Fiscal Year ending September 30, 2008 was prepared and presented to the Village Council for consideration at its February 10, 2009 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2007 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2008. This is the eleventh consecutive award received by the Village since its inception.

Department of Finance

- ❖ **To coordinate the investment of the Village's idle cash.**
 Approximately 90% of the Village's idle cash is invested in the State's Local Government Investment Pool. The remainder is invested through a sweep account with Colonial Bank of Florida, which invests the idle cash nightly.

- ❖ **To procure and maintain insurance coverage at appropriate levels.**
 Pinecrest currently has General/Professional Liability, Property and Allied Coverages, Worker's Compensation, Health and Life and other insurances through the Florida League of Cities Self Insurance Fund and other private entities with premiums of \$531,000.

- ❖ **To process and account for grants.**
 The Finance Department processed grants totaling approximately \$1,373,000 during the first six months Fiscal Year 2008-2009. Quarterly reports are made to various County, State and Federal agencies throughout the year.

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

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

Activity Report

ACTIVITY	FISCAL YEAR 2005-06	FISCAL YEAR 2006-07	FISCAL YEAR 2007-08	FISCAL YEAR 2008-09 (PROJECTED)	FISCAL YEAR 2009-10 (PROJECTED)
Payrolls Processed	26	26	26	26	26
Checks Issued (Accounts Payable)	3,600	3,700	3,800	3,850	3,850
Bills Issued (Accounts Receivable)	400	450	450	450	450
Stormwater Bills Issued	6,500	6,500	6,500	6,500	6,500

Department of Finance

Budget Highlights

Personal Services increased \$8,810 as a result of COLA for the Finance Director, one Account Clerk and the Accountant. The Accounting and Auditing line item increased by \$6,380 which includes federal and state single audits. The Travel and Per Diem line item decreased by \$550, and Publications, Dues and Training decreased by \$100.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 204,645	\$ 212,920	\$ 215,586	\$ 218,830	\$ 218,830
414.000 Overtime	629	750	750	710	710
418.000 Service Award	1,462	1,820	1,820	2,640	2,640
421.000 FICA Taxes	15,176	16,610	15,586	17,170	17,170
422.000 Retirement Contributions	32,316	33,770	33,770	34,690	34,690
423.000 Group Insurance	18,646	25,200	20,780	25,200	25,200
424.000 Workers' Compensation	802	1,040	595	1,070	1,070
426.000 Vacation/Sick Payout	<u>1,654</u>	<u>1,660</u>	<u>1,909</u>	<u>2,270</u>	<u>2,270</u>
TOTAL PERSONAL SERVICES	\$ 275,330	\$ 293,770	\$ 290,796	\$ 302,580	\$ 302,580
OPERATING EXPENSES:					
432.000 Accounting & Auditing	46,150	43,750	42,750	50,130	50,130
440.000 Travel & Per Diem	2,257	2,810	2,810	2,260	2,260
454.000 Pubs, Dues & Training	<u>1,793</u>	<u>2,960</u>	<u>2,960</u>	<u>2,860</u>	<u>2,860</u>
TOTAL OPERATING EXPENSES	\$ 50,200	\$ 49,520	\$ 48,520	\$ 55,250	\$ 55,250
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCE	\$ 325,530	\$ 343,290	\$ 339,316	\$ 357,830	\$ 357,830

Village Attorney

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

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

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

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

Indicator	FY 2007-08 Actual	FY 2008-09 Projected	FY 2009-10 Proposed
Number of resolutions and ordinances prepared	6	8	10
Number of contracts or agreements prepared	2	4	6
Number of legal opinions	4	5	5
Quarterly reports	4	4	4

Fiscal Year 2008-2009 Objectives’ Progress Report

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

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

Village Attorney

- ❖ **To prepare and/or review resolutions, ordinances and contracts.**
The Village Attorney reviews all contracts, resolutions and ordinances to be submitted to the Village Council. The Village Attorney reviewed all resolutions and ordinances prepared by staff during the year for legal sufficiency.
- ❖ **To represent the Village in litigation matters.**
The Village Attorney represents the Village in any non-labor related litigation. Over Fiscal Year 2008-2009, the Village Attorney worked with Village administration on various cases.

ACTIVITY	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009 (PROJECTED)	Fiscal Year 2009-2010 (PROJECTED)
Legal Opinions Provided	5	4	5	6	6
Council Mtgs Attended	21	17	19	20	24
Contracts Prepared	10	2	4	4	6

Budget Highlights

Additional Legal Services line item increased by \$54,000. The Legal Retainer Agreement line item remained the same. Travel and Per Diem was funded at \$1,200. Publications, Dues and Training increased by \$500.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Additional Legal Services	\$ 149,748	\$ 96,000	\$ 150,000	\$ 150,000	\$ 150,000
431.003 Legal Retainer Agreement	114,000	114,000	114,000	114,000	114,000
440.000 Travel & Per Diem	851	1,200	1,200	1,200	1,200
454.000 Publications, Dues & Training	1,149	1,300	1,300	1,300	1,300
TOTAL OPERATING EXPENSES	\$ 265,748	\$ 212,500	266,500	\$ 266,500	\$ 266,500
TOTAL VILLAGE ATTORNEY	\$ 265,748	\$ 212,500	\$ 266,500	\$ 266,500	\$ 266,500

General Government

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

Authorized Positions

Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Receptionist	1.0	1.0	0.0	0.0	1.0
Personnel Officer	1.0	1.0	1.0	1.0	1.0
Personnel Clerk	1.0	1.0	1.0	1.0	1.0
TOTAL FULL TIME	3.0	3.0	2.0	2.0	3.0
Total	3.0	3.0	2.0	2.0	3.0

Budget Highlights

Personal Services increased by \$45,920 as a result of COLA for the department and the transfer of the receptionist from the Building and Planning Department. The Professional Services line item increased by \$2,760 and covers pre-employment testing, computer support for the financial software program and the Building and Planning Department’s Filemaker Pro software. Other Contractual Services increased by \$62,660 and funds temporary employment agency workers, the Flexible Benefits Program, custodial services, and the development of a new Village web site. The Travel and Per Diem line item increased by \$40 and covers the cost of the annual conference for the Personnel Officer. The Communications and Freight Services line item decreased by \$15,350. Utility Services decreased by \$9,650 which reflects the cost of providing utility services for Village Hall and the Police Department. The Rental and Leases increased by \$1,150. Insurance costs decreased by \$46,410 due to the decreasing property insurance rates, worker’s compensation rates & general liability rates. The Repair and Maintenance – Other line item increased by \$3,880 and covers maintenance agreements and repair contracts. The Printing and Binding line item remained the same as the previous year. Promotional Activities increased \$26,600 and includes funding for a historical promotional video. Other Current Charges increased \$1,000. Office Supplies remained the same. The Operating Supplies – Other increased by \$2,340. Publications, Dues and Training decreased by \$300.

General Government

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 125,224	\$ 130,660	\$ 131,550	\$ 161,190	\$ 161,190
414.000 Overtime	110	0	0	0	0
418.000 Service Award	1,863	2,190	2,194	2,480	2,480
421.000 FICA Taxes	9,403	10,260	9,858	12,630	12,630
422.000 Retirement Contributions	20,551	21,500	21,629	25,600	25,600
423.000 Group Insurance	15,260	16,800	19,364	25,200	25,200
424.000 Workers' Comp	489	640	365	710	710
426.000 Vacation/Sick Payout	871	1,240	754	1,320	1,320
TOTAL PERSONAL SERVICES	\$ 173,771	\$ 183,290	\$ 185,714	\$ 229,210	\$ 229,210
OPERATING EXPENSES:					
431.000 Professional Services	36,825	27,130	32,385	29,890	29,890
434.000 Other Contractual Services	43,790	42,210	39,775	104,870	104,870
440.000 Travel & Per Diem	38	680	680	720	720
441.000 Communications & Freight Svcs	45,878	66,690	48,805	51,340	51,340
443.000 Utility Services	75,603	91,170	95,467	81,520	81,520
444.000 Rental & Leases	17,189	15,820	17,331	14,670	14,670
445.000 Insurance	480,536	531,610	484,739	485,200	485,200
446.002 Repair & Maintenance - Other	60,605	80,440	61,621	84,320	84,320
447.000 Printing & Binding	7,068	15,000	8,469	15,000	15,000
448.000 Promotional Activities	65	13,000	0	57,100	39,600
449.000 Other Current Charges	17,580	16,520	14,035	17,520	17,520
451.000 Office Supplies	19,918	30,000	21,221	30,000	30,000
452.002 Operating Supplies - Other	86,013	77,260	83,600	79,600	79,600
454.000 Pubs, Dues & Training	8,931	15,860	12,968	15,560	15,560
TOTAL OPERATING EXPENSES	\$ 900,039	\$ 1,023,390	\$ 921,096	\$ 1,067,310	\$ 1,049,810
CAPITAL OUTLAY:					
462.000 Buildings	0	40,000	20,000	0	0
463.000 Improvements Other than Bldg	0	3,000	3,000	0	0
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 43,000	\$ 23,000	\$ 0	\$ 0
TOTAL GENERAL GOVERNMENT	\$ 1,073,810	\$ 1,249,680	\$ 1,129,810	\$ 1,296,520	\$ 1,279,020

Department of Police

Function

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

Objectives

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

- ❖ Develop and implement a new computer based Traffic Accident Reporting Module allowing officers to complete and file accident reports from the field via cruiser laptops which will then be uploaded to a dedicated server and, after supervisor approval, uploaded to our Record Management System.
- ❖ Achieve CALEA re-accredited status in July, 2010 by meeting all applicable standards, develop and compile all required proofs of compliance, hold a mock and official on-site assessment and all other program requirements as necessary to meet this objective.
- ❖ Identify and implement where feasible, environmentally responsible "Green" initiatives to reduce the agency's consumption of natural resources and, assuming adequate funding is secured, the replacement of gasoline powered vehicles with hybrid and/or alternative fuel vehicles to improve overall fleet mileage and/or reduced carbon emissions

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.

- ❖ Department's IT Administrator will conduct a comprehensive review of the Accident Reporting Module after pilot testing, modify the process as necessary and develop the necessary officer training curriculum prior to complete implementation.

Department of Police

- ❖ Accreditation Manager shall provide the Police Chief a flow chart showing important projects and time-sensitive milestones. The mock assessors will brief the Police Chief with their findings and recommendations to ensure the attainment of re-accredited status.
- ❖ Once funding levels are established, prioritize and implement all feasible Green Initiatives..

Authorized Positions

Position	Fiscal Year 2005-06	Fiscal Year 2006-07	Fiscal Year 2007-08	Fiscal Year 2008-09	Fiscal Year 2009-10
FULL TIME					
SWORN PERSONNEL					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Commander	2.0	2.0	2.0	2.0	2.0
Lieutenant	2.0	2.0	2.0	2.0	2.0
Sergeant	9.0	9.0	9.0	8.0	8.0
Officer	33.0	33.0	33.0	31.0	31.0
Crime Prevention Officer	1.0	1.0	1.0	0.0	0.0
School Resource Officer	3.0	3.0	3.0	3.0	3.0
Detectives	3.0	3.0	3.0	3.0	3.0
TOTAL SWORN PERSONNEL	54.0	54.0	54.0	50.0	50.0
CIVILIAN PERSONNEL					
Admin. Assist. to the Police Chief	1.0	1.0	1.0	1.0	1.0
Victim Services Coordinator	0.0	0.0	0.0	0.0	0.0
MIS Administrator	1.0	1.0	1.0	1.0	1.0
Community Service Aide	7.0	7.0	5.0	5.0	5.0
Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
Dispatcher	8.0	8.0	8.0	8.0	8.0
Records Clerk	2.0	2.0	2.0	1.0	1.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	21.0	21.0	19.0	18.0	18.0
PART TIME					
CIVILIAN PERSONNEL					
School Crossing Guard – PT	4.0	4.0	4.0	4.0	4.0
Records Clerk	0.0	0.0	0.0	1.0	1.0
TOTAL PT CIVILIAN PERSONNEL	4.0	4.0	4.0	5.0	5.0
Total Authorized Positions	79.0	79.0	77.0	73.0	73.0

Department of Police

Fiscal Year 2008-2009 Objectives' Progress Report

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

- ❖ **Reinstitute the department's School Resource Officer (SRO) program. Select, train and assign an SRO to the Village's middle and high school, and one to serve the two elementary schools. Additionally, train at least one more SRO and DARE instructor.**
One replacement SRO was appointed in March, 2008 and obtained the necessary training in order to complete and graduate all our public school 5th graders from the DARE program. We expect to appoint and train a second SRO prior to the start of next school year.
- ❖ **Have each detective develop at least two lesson plans for roll call training.**
Roll call training has been developed and presented on Conducting Effective Surveillances, Foreign Dignitary & Consular Protocol, Civil Violation Procedures & Professional Traffic Stops. Additional topics and training curriculums are being developed for presentation before the of the current fiscal year.
- ❖ **Have Sergeants become actively involved in accreditation process to increase their understanding of the process and the value of accreditation.**
Each sergeant has been given specific assignments and training by the Accreditation Manager on documenting standard compliance. This is an on-going process which will continue throughout the next year until our on-site assessment occurs.
- ❖ **Evaluate and modify the FTO program to ensure program efficiency. Initiate semi-annual in service FTO training, and train two additional officers.**
Four additional FTO's were selected and trained. Additionally, the department's FTO Manual was rewritten. Outdated standards and practices were eliminated and supplanted by more contemporary procedures/protocols to ensure the efficacy of this essential training curriculum for the newly hired officers.

Department of Police

Activity Report

CRIME CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (PROJECTED)	FISCAL YEAR 2009-2010 (PROJECTED)
Abandoned Vehicle	1	7	4	4	4
Arson	0	1	0	1	1
Assist Other Agency	68	60	85	40	45
Auto Theft	28	30	47	40	45
Baker-Act-Mental	36	28	35	25	30
Battery-Assault	28	24	12	10	10
Burglary	63	92	73	80	85
Car Break-in Burglary	143	295	313	270	300
Crashes – Vehicular (interior)	526	659	543	480	500
Crashes – Vehicular (US I)	318	243	206	180	190
Curfew Violations	1	0	0	0	0
Deceased Person	14	14	16	12	12
Disturbance	336	772	290	850	875
Domestic Violence	17	30	19	30	30
DUI	18	25	10	15	25
False Alarms	2,633	2,509	2,343	2000	2000
FIF/Suspicious Persons	102	95	96	200	200
Found Property	39	42	43	30	35
Fraud/Economic Crimes	100	81	126	110	130
Graffiti	8	6	6	15	20
Hate Crime	0	0	0	0	0
Homicide	0	1	0	0	0
Missing Persons	12	10	8	12	15
Narcotics Violations	38	41	14	45	50
Other	1,023	1,250	740	700	800
Robbery	14	17	18	15	15
Sex Crime	5	2	2	3	4
Shoplifting	45	61	60	50	55
Suspicious Person/Vehicle	209	714	184	250	250
Theft	186	270	230	250	250
Theft from Exterior of Vehicle	59	45	39	75	80
Traffic Citations (Moving)	9,132	8,677	6,356	9500	9500
Traffic Citation (Non-moving)	3,861	3,678	2,370	3700	3700
Traffic Complaints	172	422	429	500	550
Traffic Warnings	1,569	2,388	2,564	4200	4200
Vandalism	134	153	122	130	140
Vehicle Recovery	26	13	18	18	20
Warrant Execution	55	70	28	60	200
Weapons Violations	1	0	0	1	2
Worthless Documents	8	3	10	1	2
TOTAL	21,028	22,828	17,459	23,902	24,672

Department of Police

Budget Highlights

The total Personal Services increased by \$18,670. This account includes funds for COLA, which were offset by several new officers who are earning entry level rates of pay and a reduction in overtime. Police Officers and Sergeants will receive an additional merit pay increase.

The allocation for Professional Services remained at \$5,480 and funds pre-employment psychological and medical testing, random drug testing and inoculations for the Flu, Tuberculosis and Hepatitis. The Other Contractual line stayed the same. Investigations was budgeted at the same amount as the previous year and covers the cost associated with the processing of photographic evidence and miscellaneous forensic laboratory fees. The Travel and Per Diem line item decreased by \$2,160. Communications and Freight Services increased by \$1,180. Rental and Leases decreased by \$900. The Repair and Maintenance – Vehicles line item was reduced by \$130 and provides for the repairs of the older vehicles. Repair and Maintenance – Other decreased by \$3,650 and pays for the maintenance agreements for lap top computers. Printing and Binding remained at \$ 6,550. The Other Current Charges line item decreased \$3,000 and covers the cost of recruitment activities and the Police Chief's Housing Allowance. Office Supplies remained the same. Operating Supplies – Gasoline experienced a \$101,330 decrease from last year's allocation. Operating Supplies – Other decreased by \$1,220. Publications, Dues and Training decreased by \$12,910.

Capital Outlay increased by \$175,460 and covers the purchase of six vehicles and computer equipment. The Aid to Government Agencies line item increased by \$30 and covers Crime Stoppers and the Court Overtime Reduction Program.

Department of Police

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 3,371,284	\$ 3,807,070	\$ 3,771,257	\$ 3,870,090	\$ 3,870,090
412.050 Holiday Pay	130,534	168,780	87,257	146,920	146,920
413.000 Other Salaries & Wages	53,111	66,570	71,407	67,050	67,050
414.000 Overtime	429,567	500,000	374,125	496,260	496,260
415.000 Special Pay	27,419	39,510	29,473	30,860	30,860
416.000 Private Detail	42,523	75,000	61,237	60,000	60,000
417.000 Other Benefits (FTO)	10,441	4,140	16,313	11,750	11,750
418.000 Service Award	22,751	28,320	28,320	36,900	36,900
419.000 Car Allowance	49,410	88,200	88,200	94,920	94,920
421.000 FICA Taxes	304,566	367,020	334,665	362,410	362,410
422.000 Retirement Contributions	431,413	928,910	189,032	109,420	109,420
422.001 FRS – Retirement (DB)	0	0	510,020	814,980	814,980
423.000 Group Insurance	533,022	571,200	478,156	571,200	571,200
424.000 Workers' Comp	177,361	194,830	111,314	187,920	187,920
425.000 Unemployment Compensation	0	0	0	0	0
426.000 Vacation/Sick Time Payout	15,587	20,000	17,198	17,540	17,540
TOTAL PERSONAL SERVICES	\$ 5,598,989	\$ 6,859,550	\$ 6,167,974	\$ 6,878,220	\$ 6,878,220
OPERATING EXPENSES:					
431.000 Professional Services	21,975	5,480	4,110	5,480	5,480
434.000 Other Contractual Services	3,453	3,700	3,700	3,700	3,700
435.000 Investigations	314	2,000	500	2,000	2,000
440.000 Travel & Per Diem	9,200	7,070	7,070	4,910	4,910
441.000 Communications & Freight Svcs	38,607	38,260	38,260	39,440	39,440
444.000 Rental & Leases	21,428	25,650	25,650	24,750	24,750
446.001 Repair & Maintenance - Vehicles	116,167	70,790	84,940	70,660	70,660
446.002 Repair & Maintenance - Other	75,151	86,690	86,690	83,040	83,040
447.000 Printing and Binding	6,912	6,550	4,390	6,550	6,550
449.000 Other Current Charges	38,308	26,190	26,190	23,190	23,190
451.000 Office Supplies	9,622	12,180	12,180	12,180	12,180
452.001 Operating Supplies - Gasoline	137,485	220,280	121,155	118,950	118,950
452.002 Operating Supplies - Other	112,271	105,310	105,310	104,090	104,090
454.000 Publications, Dues & Training	77,568	30,030	20,130	17,120	17,120
TOTAL OPERATING EXPENSES	\$ 668,461	\$ 640,180	\$ 540,275	\$ 516,060	\$ 516,060
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	194,696	40,680	59,068	216,140	216,140
TOTAL CAPITAL OUTLAY	\$ 194,696	\$ 40,680	\$ 59,068	\$ 216,140	\$ 216,140
GRANTS AND AIDS:					
481.000 Aid to Government Agencies	2,590	3,700	3,700	3,730	3,730
TOTAL GRANTS AND AIDS	\$ 2,590	\$ 3,700	\$ 3,700	\$ 3,730	\$ 3,730
TOTAL POLICE DEPARTMENT	\$ 6,464,736	\$ 7,544,110	\$ 6,771,017	\$ 7,614,150	\$ 7,614,150

Department of Building and Planning

Function

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

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

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

Objectives

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

- ❖ Provide continued construction regulation services to the community maintaining the service levels established by the Insurance Service Industry (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations.
- ❖ Continue to utilize GIS, ALCHEMY, Filemaker Pro, and other graphic and descriptive computer programs to effectively illustrate and convey information to the Village Council, employees, members of the general public and other professionals.
- ❖ Increase the quality of service to residents, businesses and construction trade representatives by increasing staff training and by utilizing contracted professional services to augment the in-house departmental staff.

Department of Building and Planning

- ❖ Continue to provide equitable code compliance through a user-friendly code compliance operation based on the industry standards established by the Florida Association of Code Enforcement.
- ❖ Provide inspectors with field equipment to enter inspection results while out in the field.
- ❖ Continuation of program to locate all Village resources within rights-of-way, create a street conditions data base and update existing land use information utilizing global position techniques.
- ❖ Continue to implement a comprehensive compliance program for business tax receipts and coin operated machine licensing.
- ❖ Continue to develop intranet mapping applications for all departments and continue to develop mapping applications on the Village’s website.

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 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Projected	FY 2009-10 Projected
Rating received by CRS and ISO	3	3	3	3
Number of Building Permits Issued	4274	3,113	2,405	2,527
Number of Inspections Performed	16,744	14,202	10,412	10,934
Value of Overall Construction	71,660,059	42,633,656	32,698,307	34,333,222
Occupational Licenses Issued	754	1,212	883	850
Code Compliance Notices Issued	1008	1,211	1,000	1,000
Certificates of Use Issued	29	21	21	22

Department of Building and Planning

Authorized Positions

Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Building Official	1.0	1.0	1.0	1.0	1.0
Admin. Assist. to Building Official	1.0	1.0	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0	1.0	1.0
Planner	1.0	1.0	1.0	1.0	1.0
Admin. Assist. to Planning Dir.	1.0	1.0	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0	1.0	1.0
Code Compliance Officer	3.0	3.0	3.0	2.0	2.0
GIS Coordinator	0.0	1.0	1.0	1.0	0.0
Permit Clerk	2.0	3.0	3.0	2.0	2.0
Plans Processing Clerk	1.0	1.0	1.0	1.0	1.0
Receptionist	0.0	0.0	1.0	1.0	0.0
TOTAL FULL TIME	13.0	15.0	16.0	14.0	12.0
PART TIME					
Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
Chief Mechanical Inspector	0.0	0.0	0.0	0.0	1.0
Chief Plumbing Inspector	0.0	0.0	0.0	0.0	1.0
Code Compliance Officer	0.0	1.0	1.0	0.0	0.0
File Clerk	1.0	1.0	1.0	0.0	0.0
TOTAL PART TIME	2.0	3.0	3.0	1.0	3.0
Total Authorized Positions	15.0	18.0	19.0	15.0	15.0

Fiscal Year 2008-2009 Objectives' Progress Report

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

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

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

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

Department of Building and Planning

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

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

The department has contracted inspectors and plan reviewers from various trades to augment the in-house staff to improve turn-around time of plans processing and to improve the overall efficiency.

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

The department processed over 1,000 code compliance complaints and presented 150 cases to the Special Master for review. Approximately 85% of code violations were corrected upon notification by the code compliance officer.

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

Two full-time inspectors were provided with the equipment.

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

This work has been initiated and will continue throughout the 2009-2010 fiscal year.

- ❖ **From the field, update existing land use information and create a street conditions data base.**

This work has been initiated and will continue throughout the 2009-2010 fiscal year.

Department of Building and Planning

Activity Report

ACTIVITY		FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (PROJECTED)	FISCAL YEAR 2009-2010 (PROJECTED)
PERMITS:						
	Building	2,414	2,250	1,568	1,376	1,445
	Electrical	873	849	654	410	431
	LPGX	233	376	72	36	38
	Mechanical	448	659	321	215	226
	Plumbing	716	140	498	369	387
TOTAL PERMITS		4,684	4,274	3,113	2,406	2,527
INSPECTIONS:						
	Zoning	1,834	2,108	1,632	1,109	1,164
	Building	6,648	6,909	6,902	5,370	5,639
	Electrical	2,599	3,514	2,457	1,760	1,848
	LPGX	165	197	103	54	57
	Mechanical	885	885	843	564	592
	Plumbing	2,637	3,131	2,265	1,556	1,634
TOTAL INSPECTIONS		14,768	16,744	14,202	10,413	10,934
CODE COMPLIANCE:						
	Complaints Received	1,958	1,838	1,211	1,000	1,200
	Civil Ticket	51	91	85	70	80
	Reminder Notices	1,205	1,008	737	640	750
	Notice to Appear	82	102	133	150	170
	Stop Work Orders	101	104	66	70	80
	Active Cases	108	126	85	155	155
	Closed Cases	1,791	606	1,141	680	770
LICENSES:						
	Business Tax	732	754	947	883	850
	Certificate of Use & Occupancy	21	29	21	21	22
	Filming Permits	n/a	52	24	30	30
TOTAL LICENSES		736	835	992	934	902

Department of Building and Planning

Budget Highlights

Personal Services decreased by \$42,400 as a result of transferring two full time and adding two part time positions, offset by COLA for department staff. Other Contractual Services decreased by \$133,190 and funds the consulting plans reviewers, the imaging of records, and a consultant to develop a strategic plan. Travel and Per Diem decreased by \$10,090 and covers conference expenditures. Communications and Freight Services increased \$720 and provides satellite connections for the mobile computers. The Rentals and Leases account funds a copy machine and decreased by \$2,700. The Repair and Maintenance – Vehicle line item increased by \$120. Repair and Maintenance – Other remained the same and Printing and Binding decreased \$240. Other Current Charges remained the same and covers the cost of Code Compliance Fees paid to Miami-Dade County, State and DCA as well as the cost of tax records for the GIS system. Operating Supplies – Gasoline was decreased by \$9,510. Operating Supplies – Other increased by \$19,490 and covers the cost of uniforms for staff and additional computer software. Publications, Dues and Training increased by \$50.

Department of Building and Planning

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 843,882	\$ 818,740	\$ 836,783	\$ 754,040	\$ 754,040
413.000 Other Salaries & Wages	83,666	78,450	73,537	142,650	142,650
414.000 Overtime	2,986	3,160	4,653	3,360	3,360
418.000 Service Award	5,267	7,080	7,080	8,850	8,850
419.001 Car Allowance	0		13,800	16,800	16,800
421.000 FICA Taxes	68,989	69,660	69,224	69,640	69,640
422.000 Retirement Contributions	118,348	117,410	119,994	109,600	109,600
423.000 Group Insurance	113,049	134,400	103,142	100,800	100,800
424.000 Workers' Comp	47,626	46,970	26,836	29,360	29,360
425.000 Unemployment Compensation	4,125	0	612	0	0
426.000 Vacation/Sick Time Payment	1,385	3,100	2,295	1,470	1,470
TOTAL PERSONAL SERVICES	\$ 1,289,323	\$ 1,278,970	\$ 1,257,956	\$ 1,236,570	\$ 1,236,570
OPERATING EXPENSES:					
434.000 Other Contractual Services	344,186	259,870	174,966	126,680	126,680
440.000 Travel & Per Diem	16,734	13,500	2,700	3,410	3,410
441.000 Communications & Freight Svcs	296	3,800	3,800	4,520	4,520
444.000 Rentals and Leases	6,050	5,460	4,627	2,760	2,760
446.001 Repair & Maintenance - Vehicles	5,640	4,370	3,249	4,490	4,490
446.002 Repair & Maintenance - Other	0	1,030	1,030	790	790
447.000 Printing and Binding	2,442	5,330	5,330	5,330	5,330
449.000 Other Current Charges	32,105	34,620	11,525	34,620	34,620
452.001 Operating Supplies – Gasoline	9,236	16,630	5,363	7,120	7,120
452.002 Operating Supplies – Other	23,015	8,840	8,840	28,330	28,330
454.000 Pubs, Dues & Training	5,232	4,220	4,220	4,270	4,270
TOTAL OPERATING EXPENSES	\$ 444,936	\$ 357,670	\$ 225,650	\$ 222,320	\$ 222,320
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL BUILDING AND PLANNING	\$ 1,734,259	\$ 1,636,640	\$ 1,483,606	\$ 1,458,890	\$ 1,458,890

Department of Public Works

Function The Department of Public Works is responsible for the maintenance of roads, other public areas and facilities, beautification projects, stormwater management, and the construction management of all capital improvement projects. The Department of Public Works functions under the direction of the Public Works Director.

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

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

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

Indicator	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Projected	FY 2009-10 Proposed
Number of potholes patched	55	45	50	25
Miles of roads resurfaced and/or sealed	0	0	10	45
Number of street/traffic signs erected or repaired	393	263	250	250
Number of storm drains cleaned, repaired or installed	226	116	400	250
Number of trees erected, removed or trimmed	546	466	450	450
Number of graffiti complaints corrected	36	157	75	50
Number of bid documents prepared	11	12	10	12
Number of permits reviewed	298	231	225	235
Number of inspections conducted	72	69	80	90
Completion of National Pollution Discharge Elimination System Report	1	1	1	1

Department of Public Works

Authorized Positions

Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Public Works Director	1.0	1.0	1.0	1.0	1.0
Administrative Assistant to Public Works Director	1.0	1.0	1.0	1.0	1.0
Foreman	1.0	1.0	1.0	1.0	1.0
GIS Coordinator	1.0	0.0	0.0	0.0	1.0
Laborer/Groundskeeper	2.0	2.0	0.0	0.0	0.0
Maintenance Worker I	1.0	1.0	2.0	2.0	2.0
Maintenance Worker II	0.0	0.0	1.0	1.0	1.0
Total	7.0	6.0	6.0	6.0	7.0

Fiscal Year 2008-2009 Objectives' Progress Report

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

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

Department of Public Works

Activity Report

ACTIVITY	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (SIX MONTHS)	FISCAL YEAR 2009-2010 (PROJECTED)
Square Feet of Land Mowed	9,243,516	9,243,516	9,243,516	4,621,758	9,243,516
New Trees Planted	9	92	239	38	140
Storm Drains Cleaned	245	226	116	101	250
Potholes/ Streets Repaired	43	55	45	33	25
Miles of Roads Resurfaced	0	0	0	3	45
Downed Trees Erected	16	1	6	0	10
Street/Traffic Signs Cleared, Erected or Repaired	1,122	393	263	130	250
Sidewalks Repaired	487	128	113	61	50
Shopping Carts Removed	196	150	181	81	150
Swale Areas Serviced	412	218	182	127	200
Graffiti Removed	188	36	157	49	50
Public Works Permits Reviewed	343	298	231	106	235
Public Works Inspections Conducted	97	72	69	123*	90

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

Budget Highlights

The Personal Services increased by \$117,760 as a result of COLA for the department staff and the transfer of the GIS Coordinator position from the Building and Planning Department. Professional Services remained at \$15,000 and covers the cost of Architects and Miscellaneous Engineering Services. Other Contractual Services decreased by \$55,100 and covers the cost of right-of-way maintenance including street tree maintenance and other miscellaneous public works activities. Travel and Per Diem decreased by \$5,400 and provides for conferences and other training for staff. The Communications and Freight Services line item increased by \$430 and includes the telephone service.

Utility Services remained at \$38,220 and provides for electricity, water and waste disposal services. Rentals and Leases which covers equipment rental remained the same. Repair and Maintenance – Vehicle remained the same. Repair and Maintenance – Other decreased by \$340. Other Current Charges and Office Supplies remained the same. Operating Supplies – Gasoline decreased by \$1,360. Operating Supplies – Other remained the same. Road Materials and Supplies remained the same. Publications, Dues and Training increased \$10 and covers the cost of state and regional conferences/seminars for departmental staff. There are no Capital Outlay projects scheduled for this fiscal year.

Department of Public Works

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 304,956	\$ 319,290	\$ 319,808	\$ 399,120	\$ 399,120
414.000 Overtime	508	380	74	570	570
418.000 Service Award	3,020	4,450	4,450	5,780	5,780
419.000 Car Allowance	0		5,400	5,400	5,400
421.000 FICA Taxes	22,002	24,990	23,718	31,280	31,280
422.000 Retirement Contributions	44,501	46,620	46,602	57,150	57,150
423.000 Group Insurance	47,228	50,400	41,341	58,800	58,800
424.000 Workers' Comp	13,611	20,170	11,524	25,060	25,060
426.000 Vacation/Sick Time Payment	3,234	2,530	1,687	3,430	3,430
TOTAL PERSONAL SERVICES	\$ 439,060	\$ 468,830	\$ 454,604	\$ 586,590	\$ 586,590
OPERATING EXPENSES:					
431.000 Professional Services	0	15,000	7,000	15,000	15,000
434.000 Other Contractual Services	90,732	218,960	104,000	213,860	163,860
440.000 Travel & Per Diem	6,447	5,400	5,850	0	0
441.000 Communications & Freight Svcs.	8,602	5,620	5,620	6,050	6,050
443.000 Utility Services	22,379	38,220	35,640	38,220	38,220
444.000 Rental & Leases	1,000	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	5,020	7,000	7,500	7,000	7,000
446.002 Repair & Maintenance - Other	2,724	3,420	5,200	3,080	3,080
449.000 Other Current Charges	261	1,000	600	1,000	1,000
451.000 Office Supplies	1,498	1,000	1,000	1,000	1,000
452.001 Operating Supplies – Gasoline	9,187	11,100	7,000	9,740	9,740
452.002 Operating Supplies – Other	11,598	10,330	10,000	10,330	10,330
453.000 Road Materials & Supplies	2,963	8,000	6,000	8,000	8,000
454.000 Pubs, Dues & Training	519	1,130	1,130	1,140	1,140
TOTAL OPERATING EXPENSES	\$ 162,930	\$ 327,180	\$ 197,540	\$ 315,420	\$ 265,420
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldgs	11,510	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 11,510	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PUBLIC WORKS	\$ 613,500	\$ 796,010	\$ 652,144	\$ 902,010	\$ 852,010

Department of Parks and Recreation

Function

The Department of Parks and Recreation is responsible for the management of all Pinecrest public parks, which include Suniland Park, Coral Pine Park, Veterans Wayside Park, Flagler Grove Park, Pinecrest Recreational Field and Evelyn Greer Park; and the maintenance of the fields at Palmetto Middle school and Pinecrest Elementary School. The Department is also responsible for the coordination of all programs and activities at the parks. The Department of Parks and Recreation functions under the direction of the Parks and Recreation Director.

Objectives

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

- ❖ Certify Park Manager as CPR and AED instructor through the American Red Cross and keep all park staff current in their certification.
- ❖ Upgrade tracking/accounting system for court reservations and concession sales by implementing a software program at Coral Pine Park.
- ❖ Continue to maintain safe, clean and organized park facilities by keeping safety audits and maintenance reports and logs.

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 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Projected	FY 2009-10 Proposed
Number of recreation programs and special events offered to the public	7	7	7	6
Number of participants utilizing the athletic fields	2,200	5,045	5,720	5,750
Number of safety audits conducted in the year, per park	16	16	16	16

Authorized Positions

Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
Park Manager	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Park Service Aide	2.0	2.0	1.0	1.0	1.0
Receptionist	1.0	0.0	0.0	0.0	0.0
PART TIME					
Park Service Aide	21.0	25.0	20.0	20.0	20.0
Total	27.0	30.0	24.0	24.0	24.0

Department of Parks and Recreation

Fiscal Year 2008-2009 Objectives' Progress Report

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

- ❖ **Introduce the NYSCA to all non-profit recreational activities.**
Participating leagues within the Village have been implementing the philosophy of the NYSCA. The goal of the NYSCA is to make sports and activities safe and positive by providing programs and services that add value to youth sports. The NYSCA volunteer coach training program is designed to sensitize volunteer coaches to their responsibilities and hold them accountable to a strict "Code of Conduct" defined by the NYSCA Coaches.
- ❖ **Cross train employees on specific tasks of each facility to increase employee coverage during absences.**
The Park manager continues to cross train all new and veteran employees to become more diverse and flexible to the needs of the Parks and Recreation Department.
- ❖ **Host in-service training to equip employees with the proper techniques to maintain sports fields.**
The Park Manager has created a detailed training program that covers safety and maintenance of the park facilities and equipment. The results have been very positive and can be measured by the lack of incidents and longevity of maintenance equipment.
- ❖ **Supervise Flagler Grove Park soccer league activities.**
The Director of Parks and Recreation and Park Manager met with representatives of Pinecrest Premier and Miami Premier Soccer leagues to assess their needs and distribution of field use. A practice and game schedule has been created and approved by the Village Manager giving both Pinecrest Premier and Miami Premier a balance of field time for the leagues and allowing the Parks and Recreation Department down time for field maintenance and restoration.
- ❖ **Incorporate full RecTrac software web registration for facility rentals and programming to include credit card payment transactions.**
This goal was transferred to the Community Center which houses the Parks and Recreation Department.

Department of Parks and Recreation

Activity Report

ACTIVITY	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (SIX MONTHS)	FISCAL YEAR 2009-2010 (PROJECTED)
Special Events Participants					
Parade and Picnic	2,100	n/a	n/a	n/a	n/a
Track or Treat-Halloween	2,300	2,500	2,500	3,000	3,000
Party Rentals					
Coral Pine Park	125	122	127	76	152
Evelyn Greer Park	62	62	65	37	74
Suniland Park	84	67	74	37	74
YMCA Summer Camp Participants	560	589	590	600	600
Classes Participants					
AARP-55 Alive	n/a	25	n/a	n/a	n/a
Abakadoodle	12	*	*	*	*
Cardio Cross Training	133	76	63	85	85
Evening Watercolor	19	17	19	30	30
Stroller Fitness	19	28	27	*	*
Young Rembrandts	26	*	16	*	*
Athletic League Participants					
Football (Optimist of Suniland)	350	350	350	350	350
Basketball (Optimist of Suniland)	300	300	300	300	300
Baseball (Howard Palmetto)	1,000	600	600	600	600
Softball (Howard Palmetto)	260	250	250	260	250
Soccer (Pinecrest Premier, Miami Premier & YMCA)	700	700	780	1,250	1,250
Total	8,050	5,686	5,761	6,125	6,265

* Class held at another park.

Department of Parks and Recreation

Budget Highlights

The Personal Services increased by \$11,380 due to COLA. The Professional Services line item was added for a total of \$20,000. Other Contractual Services decreased \$59,760 and provides funding for the grounds maintenance of all parks, extermination, janitorial and trash services, and special events funding. Travel and Per Diem decreased by \$5,340. Communications and Freight Services remained the same and covers the telephone service at all the parks. Utilities decreased by \$42,550 and reflects the amounts for electrical and sewer at all parks. Rental and Leases remained the same as the previous year and covers rentals for special events. Repair and Maintenance – Vehicles increased \$400. The Repair and Maintenance – Other line item increased by \$46,000 and funds miscellaneous maintenance to irrigation, etc. for all park and fields. Other Current Charges remained the same and covers the annual Miami-Dade Fire Occupancy Permit for all the parks. Operating Supplies – Gas decreased by \$790. Operating Supplies – Other increased \$11,950 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. Operating Supplies –Resale remained the same and covers the cost of products sold at the parks. Publications, Dues and Training increased by \$20.

Capital Outlay - Improvements Other Than Buildings, decreased by \$124,000. The Capital Outlay – Equipment and Machinery account decreased \$6,510.

Department of Parks and Recreation

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 200,169	\$ 209,940	\$ 213,485	\$ 218,410	\$ 218,410
413.000 Other Salaries & Wages	228,414	247,880	267,445	247,010	247,010
414.000 Overtime	2,293	3,240	893	2,580	2,580
418.000 Service Award	2,502	4,220	4,217	4,880	4,880
419.001 Car Allowance	0		5,400	5,400	5,400
421.000 FICA Taxes	33,076	36,110	37,106	36,710	36,710
422.000 Retirement Contributions	30,159	31,840	32,182	33,220	33,220
423.000 Group Insurance	29,330	33,600	26,840	33,600	33,600
424.000 Workers' Compensation	15,739	20,220	11,570	16,940	16,940
426.000 Vacation/Sick Time Payout	663	2,440	557	2,120	2,120
TOTAL PERSONAL SERVICES	\$ 542,345	\$ 589,490	\$ 599,695	\$ 600,870	\$ 600,870
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	20,000
434.000 Other Contractual Services	338,390	371,940	371,940	312,180	312,180
440.000 Travel and Per Diem	5,400	5,620	2,700	280	280
441.000 Communications & Freight Svcs	5,388	4,920	4,920	4,920	4,920
443.000 Utilities	84,983	139,380	109,780	96,830	96,830
444.000 Rental & Leases	2,175	1,000	1,000	1,000	1,000
446.001 Repair & Maintenance - Vehicles	2,840	2,200	1,920	2,600	2,600
446.002 Repair & Maintenance - Other	71,409	38,500	34,500	34,500	84,500
447.000 Printing & Binding	450	0	0	0	0
448.000 Promotional Activities	0	0	0	2,500	2,500
449.000 Other Current Charges	651	1,010	1,010	1,010	1,010
452.001 Operating Supplies - Gas	2,518	3,330	2,500	2,540	2,540
452.002 Operating Supplies - Other	62,217	49,620	43,920	61,570	61,570
452.572 Operating Supplies - Resale	8,144	7,600	7,600	7,600	7,600
454.000 Pubs, Dues and Training	1,620	1,350	750	1,370	1,370
TOTAL OPERATING EXPENSES	\$ 586,185	\$ 626,470	\$ 582,540	\$ 528,900	\$ 598,900
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs	4,789	124,000	124,000	0	0
464.000 Equipment and Machinery	25,079	5,710	6,510	0	0
TOTAL CAPITAL OUTLAY	\$ 29,868	\$ 129,710	\$ 130,510	\$ 0	\$ 0
TOTAL PARKS & RECREATION	\$ 1,158,398	\$ 1,345,670	\$ 1,312,745	\$ 1,129,770	\$ 1,199,770

Community Center

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

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

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

- ❖ Promote Community Center programs, classes and activities through printed materials, local newspapers and the Village’s web site.
- ❖ Implement the final report of the Community Center Feasibility Study as approved by Village Council.
- ❖ Assist the Pinecrest Gardens Advisory Committee with program ideas and outreach programs.
- ❖ Provide a safe, clean and organized facility for all patrons to enjoy and have a positive recreational experience.
- ❖ Continue to promote membership and renewals by creating membership incentives.

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

Indicator	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Proposed	FY 2009-10 Proposed
Number of recreation programs offered.	n/a	25	45	60
Number of programs participants.	n/a	290*	4,000	5,000
Number of community center memberships.	n/a	349	530	600

* Accounts for three months of operations.

Community Center

Authorized Positions

Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Community Center Manager	1.0	0.0	0.0	0.0	0.0
Park Manager	0.0	0.0	0.5	0.5	0.0
Program and Event Coordinator	0.0	0.0	0.0	0.0	1.0
Receptionist	1.0	0.0	0.0	0.0	1.0
Recreational Service Aide	1.0	0.0	1.0	1.0	1.0
PART TIME					
Recreational Service Aide	10.0	0.0	3.0	3.0	4.0
Total	13.0	0.0	4.5	4.5	7.0

Fiscal Year 2008-2009 Objectives' Progress Report

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

- ❖ **Plan, organize, direct and administer a yearly programming calendar.**
The Parks and Recreation Department staff created the Hibiscus Herald that features all events, programs and activities for the Community Center and all park facilities. The publication will be sent out three times a year to cover the Fall, Winter and Spring/Summer programs. It will also be posted on the Village Website.
- ❖ **Promote the new facility and what it offers the community.**
News articles have been published in several local newspapers and in all of the Parks and Recreation special events brochures and a picture board highlighting the Community Center. There is also information on the Village's Website and radio station.
- ❖ **Improve the awareness of the new facility.**
This is an on-going goal of the Parks and Recreation Department. We will continue to post information at all of our facilities, post updates on the website and train employees to provide accurate information to the public.
- ❖ **Promote membership.**
A promotional discount of 25% was established as an incentive to become a member. The Parks and Recreation Department will continue to provide information to local media.

Community Center

Activity Report

ACTIVITY	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (SIX MONTHS)	FISCAL YEAR 2009-2010 (PROJECTED)
Classes/Programs				
Abrakadoodle	*	*	110	140
Basic Drawing	*	*	Not offered	15
Exotic Floral Design	Not offered	0	0	10
Flower and Macro Photography	Not offered	6	15	15
Photography in the Gardens	Not offered	8	20	20
Introduction to Stock Market	Not offered	0	0	5
Saving for College	Not offered	0	0	5
SAT Test Preparation	Not offered	13	10	10
FCAT Reading 3 rd Grade	Not offered	8	0	8
FCAT Math 3 rd Grade	Not offered	8	0	8
Basic Etiquette for Children 7-11	Not offered	10	30	30
Basic Etiquette for Teens 12-17	Not offered	0	0	10
Sketching your Travels	Not offered	0	0	10
Cheese 101	Not offered	15	45	50
Outdoor Entertaining	Not offered	0	0	10
Put a Bit of Sparkle in Your Wine	Not offered	20	30	30
Stain Glass	*	*	Not offered	15
Line Dancing	Not offered	Not offered	180	200
Watercolor Workshop	*	18	36	40
Evening Watercolor Series	*	8	16	24
Music Together	*	*	228	300
Mat Pilates	Not offered	18	142	200
Teen Conditioning	Not offered	11	18	25
Ballet	Not offered	Not offered	82	100
Yoga	Not offered	50	65	75
Pre-Natal Yoga	Not offered	Not offered	8	10
Yoga and Baby	Not offered	Not offered	12	20
Kickboxing	Not offered	17	Not offered	20
Self Defense	Not offered	11	Not offered	15
CPR	Not offered	12	14	24
SharpMinds Music Academy	Not offered	19	320	400
60+	Not offered	Not offered	65	75
Abs and Glutes	Not offered	Not offered	Not offered	15
Ballroom Dancing	Not offered	Not offered	18	25
Blood Pressure	Not offered	Not offered	42	100
Bridge	Not offered	Not offered	72	288
Fencing	Not offered	Not offered	25	55
Hip Hop Kidz	Not offered	Not offered	16	24
Jiving Jazz	Not offered	Not offered	56	75
Judo	Not offered	Not offered	65	75
Kidokinetics	Not offered	Not offered	15	25
Little Hands Creations	Not offered	Not offered	12	18
Salsa	Not offered	Not offered	14	20

Community Center

ACTIVITY	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (SIX MONTHS)	FISCAL YEAR 2009-2010 (PROJECTED)
Stroller Fitness	Not offered	Not offered	14	20
Tai Chi	Not offered	Not offered	4	16
Tango Into the Night	Not offered	Not offered	12	20
The Bootcamp	Not offered	Not offered	57	80
The Workout	Not offered	Not offered	550	800
Theatre Institute	Not offered	Not offered	15	20
Tibetan Geomancy	Not offered	Not offered	8	8
Zumba	Not offered	Not offered	200	250
Jewelry Construction	*	*	14	20
Orchid Lectures	*	*	60	100
FUNCAMPS	*	*	52	100
TOTAL PARTICIPANTS	0	252	2,767	4,073

*program held at other park

Budget Highlights

The Personal Services increased by \$86,690 and covers the salaries and benefits for department staff. Professional Services funds \$28,000 for an operational audit. Other Contractual Services includes funding for floor cleaning, exterminator and trash removal totaling and increased by \$117,290. Communications and Freight Services increased by \$23,840 and covers the telephone and internet service as well as postage. Utilities decreased \$1,980 and reflects the amounts for electrical and water/sewer. Rentals and Leases increased by \$1,000. The Repair and Maintenance – Other line item remained the same. Printing and Binding funds the printing needs, including brochures, and increased by \$10,860. Other Current Charges remained the same. The Office Supplies line item increased \$2,000. Operating Supplies – Other increased by \$4,950. Capital Outlay – Improvements Other Than Buildings increased by \$10,000 and will purchase and install acoustic panels.

Community Center

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 27,510	\$ 51,600	\$ 53,375	\$ 54,820	\$ 101,250
413.000 Other Salaries & Wages	16,349	32,300	60,922	42,960	42,960
414.000 Overtime	287	2,250	1,079	2,250	2,250
418.000 Service Award	0	140	141	170	510
421.000 FICA Taxes	3,379	6,690	9,081	7,770	11,390
422.000 Retirement Contributions	3,574	6,710	6,977	7,130	13,160
423.000 Group Insurance	6,551	12,600	8,534	12,600	25,200
424.000 Workers' Compensation	2,318	2,330	1,331	2,970	4,530
426.000 Vacation/Sick Time Payout	0	1,060	267	1,120	1,120
TOTAL PERSONAL SERVICES	\$ 59,968	\$ 115,680	\$ 141,707	\$ 131,790	\$202,370
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	28,000	28,000
434.000 Other Contractual Services	64,887	144,860	204,860	234,150	262,150
441.000 Communications & Freight Svcs	10,044	12,300	12,300	36,140	36,140
443.000 Utilities	19,197	50,600	50,600	48,620	48,620
444.000 Rental & Leases	0	0	0	1,000	1,000
446.002 Repair & Maintenance – Other	5,887	5,000	6,000	5,000	5,000
447.000 Printing and Binding	0	18,090	28,095	28,950	28,950
448.000 Promotional Activities	35,490	0	0	0	0
449.000 Other Current Charges	350	700	700	700	700
451.000 Office Supplies	2,655	8,000	10,000	10,000	10,000
452.002 Operating Supplies - Other	16,471	11,870	20,107	16,820	16,820
454.000 Pubs, Dues and Training	1,696	0	1,696	0	0
TOTAL OPERATING EXPENSES	\$ 156,677	\$ 251,420	\$ 334,358	\$ 409,380	\$ 437,380
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	0	0	0	10,000	10,000
464.000 Equipment and Machinery	28,436	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 28,436	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COMMUNITY CENTER	\$ 245,081	\$ 367,100	\$ 476,065	\$ 551,170	\$ 649,750

Pinecrest Gardens

Function

Pinecrest Gardens, a 21.866-acre park, is the former site of the world renowned Parrot Jungle and Gardens tourist attraction which operated from 1935 through 2002. Pinecrest Gardens contains approximately 4.3 acres of native forested wetland comprised of approximately 3.3 acres of tropical hardwood hammock and 1 acre of native cypress slough hammock (the largest cypress hammock south of Lake Okeechobee). In addition, the site contains remnants of the original bed of Snapper Creek, a major Indian Canoe route connecting the Everglades with Biscayne Bay. The creek banks present a dramatic Karst landscape of oolitic limestone with sinkholes, fissures, cliff overhangs and small caves. The site, which features over one thousand varieties of rare tropical and exotic plants, is of value to the South Florida community as an educational resource for natural science teachers, students, and researchers. The site also includes a large lake, several smaller ponds affected by the ocean tides inhabited by fish, and natural sink holes.

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

Pinecrest Gardens functions under the general supervision of the Parks and Recreation Director who is responsible for the general operation and maintenance of the facility including the buildings and grounds, as well as the programming of the activities and special events.

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.

- ❖ Foster the development of a volunteer program to help further the department's goals.
- ❖ Foster the development of a Docent program to improve educational opportunities for patrons and increase visitor participation.
- ❖ Facilitate and implement the Botanical Master Plan created by the Pinecrest Gardens Botanical Committee and adopted by Village Council.
- ❖ Identify granting agencies and apply for grants for restoration and programming.

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 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Projected	FY 2009-10 Proposed
Number of programs offered	12	5	0*	0*
Number of program participants	498	350	0*	0*
Number of community events	4	4	4	4

Authorized Positions

*All programs have been moved to the Community Center Position	Fiscal Year 2005-2006	Fiscal Year 2006-2007	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010
FULL TIME					
Director of Pinecrest Gardens	0.0	1.0	0.0	0.0	1.0
Administrative Assistant	0.0	0.0	0.0	0.0	0.0
Park Manager	1.0	1.0	0.5	0.5	1.0
Horticulturist	1.0	1.0	1.0	1.0	1.0
Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
Assistant Program and Event Coordinator	1.0	1.0	1.0	1.0	0.0
Laborer/Groundskeeper	3.0	3.0	3.0	3.0	3.0
Park Service Aide	1.0	1.0	1.0	1.0	1.0
Receptionist	0.0	1.0	1.0	1.0	1.0
PART TIME					
Park Service Aide	13.0	13.0	12.0	12.0	12.0
Total	21.0	23.0	20.5	20.5	21.0

Fiscal Year 2008-2009 Objectives' Progress Report

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

- ❖ **Further develop the special events to increase attendance and revenue, as well as provide cultural and enjoyable experiences to the community.**
 Pinecrest Gardens held four special events: Track or Treat, Pinecrest Gardens Fine Arts Festival, Backyard Paradise and Eggstravaganza. The gardens staff continues to produce a quarterly calendar of events through the Hibiscus Herald Publication. Each year the events grow in attendance by approximately 500-1,000 people. Several orchid seminars and garden club tours have been added at no charge to attendees.

Pinecrest Gardens

- ❖ **Expand the use of RecTrac software to allow patrons to register for programs and reserve facilities via the internet.**
Due to budget constraints, this goal has been postponed to the 2009-2010 fiscal year.
- ❖ **Facilitate and implement the Botanical Master Plan created by the Pinecrest Gardens Botanical Committee and adopted by Village Council.**
Zones 6, 7, 8 and 9 will be completed during the 2008-09 fiscal year as described in the Botanical Master Plan.
- ❖ **Identify granting agencies and apply for grants for restoration and programming.**
The Village of Pinecrest was able to obtain another grant from the U.S. Forestry for additional plantings at Pinecrest Gardens. The Parks Department continues to search for applicable grants and has submitted applications to the Miami-Dade County Cultural Affairs Department as well as the Safe Neighborhood Parks Bond Program.

Activity Report

ACTIVITY	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009 (SIX MONTHS)	FISCAL YEAR 2009-2010 (PROJECTED)
Special Events				
Art Festival	6,781	7,214	7,400	7,500
Chili in the Village	986	Not offered	Not offered	Not Offered
Eggstravaganza	1,446	1,813	2,075	2,200
Backyard Paradise	2,277	1,917	2,070	2,200
Total Event Participants	13,790	13,444	11,545	11,900
Classes/Programs				
Abrakadoodle	4	39	*	*
Art, It's Only Natural	6	8	*	*
Basic Drawing	3	2	*	*
Jewelry Construction	30	Not offered	*	*
Music Together	213	120	*	*
Orchid Lecture	49	Not offered	40	*
Stain Glass	9	8	Not Offered	Not Offered
Watercolor Workshop	6	Not offered	*	*
Yoga	12	13	30	*
Young Rembrandts	45	16	Not Offered	Not Offered
Total Classes Participants	498	315	70	0
TOTAL PARTICIPANTS	14,288	13,759	11,615	11,900
Pinecrest Gardens Rentals Fieldtrips, Weddings, Birthdays	265	226	137	250

*classes transferred to the Community Center

Pinecrest Gardens

Budget Highlights

The Personal Services increased by \$126,800 and reflects COLA and the addition of one director and one receptionist position. Professional Services decreased by \$1,000 and provides veterinarian and other services. Other Contractual Services increased \$23,700 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services. Travel and Per Diem increased by \$30. The Communications and Freight Services line item increased by \$240 and provides funds for telephone service and postage. Utility Service decreased by \$12,860. Rentals and Leases remained the same and funds emergency equipment rentals and special events. Repair and Maintenance-Vehicles increased by \$420. The Repairs and Maintenance-Other increased by \$35,170 and provides funds for irrigation, septic tank servicing, building maintenance and general maintenance. The Promotional Activities line item increased by \$32,500 and provides banners, flyers and advertising.

Other Current Charges and Obligations increased by \$10. Office Supplies increased by \$ 5,000. Operating Supplies – Gas decreased by \$1,580. Operating Supplies – Other decreased \$21,750 and covers improvements listed in the Botanical Master Plan, and the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies. Operating Supplies-Resale increased \$500 and purchases items for resale. Publications, Dues and Training increased by \$2,590.

Capital Outlay – Improvements Other Than Buildings decreased by \$15,000. Aid to Government Agencies decreased by \$100,000.

Pinecrest Gardens

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 303,618	\$ 319,420	\$ 320,485	\$ 333,110	\$ 406,110
413.000 Other Salaries & Wages	108,516	126,940	130,638	126,070	136,570
414.000 Overtime	2,256	2,440	3,675	2,540	2,540
418.000 Service Award	737	2,410	3,412	3,560	3,700
421.000 FICA Taxes	31,681	34,730	35,165	36,060	42,470
422.000 Retirement Contributions	39,083	41,520	42,655	43,300	57,040
423.000 Group Insurance	59,837	71,400	52,335	71,400	75,600
424.000 Workers' Compensation	14,808	20,280	11,587	17,560	19,750
425.000 Unemployment Compensation	1,295	0	0	0	0
426.000 Vacation/Sick Time Payout	528	340	267	2,500	2,500
TOTAL PERSONAL SERVICES	\$ 562,359	\$ 619,480	\$ 600,219	\$ 636,100	\$ 746,280
OPERATING EXPENSES:					
431.000 Professional Services	2,353	55,000	24,500	154,000	54,000
434.000 Other Contractual Services	103,931	77,900	85,000	101,600	101,600
440.000 Travel and Per Diem	220	130	100	160	160
441.000 Communications & Freight Svcs	7,849	3,260	10,700	3,500	3,500
443.000 Utilities	45,179	70,860	58,000	58,000	58,000
444.000 Rental & Leases	0	2,000	2,000	2,000	2,000
446.001 Repair & Maintenance - Vehicles	3,512	3,040	3,000	3,460	3,460
446.002 Repair & Maintenance - Other	59,823	24,780	60,000	59,950	59,950
447.000 Printing & Binding	567	0	0	0	0
448.000 Promotional Activities	77,159	70,000	70,000	105,000	102,500
449.000 Other Current Charges	960	1,430	1,430	1,440	1,440
451.000 Office Supplies	10,289	0	0	0	5,000
452.001 Operating Supplies - Gas	2,262	4,300	4,300	2,720	2,720
452.002 Operating Supplies - Other	101,995	129,610	129,600	107,860	107,860
452.572 Operating Supplies - Resale	15,354	15,000	15,000	15,500	15,500
454.000 Pubs, Dues and Training	965	1,200	1,225	1,790	3,790
TOTAL OPERATING EXPENSES	\$ 432,418	\$ 458,510	\$ 464,855	\$ 616,980	\$ 521,480
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs	113,086	15,000	15,000	0	0
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 113,086	\$ 15,000	\$ 15,000	\$ 0	\$ 0
GRANTS AND AIDS:					
481.000 Aid to Government Agencies	0	100,000	0	0	0
TOTAL GRANTS AND AIDS	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0
TOTAL PINECREST GARDENS	\$ 1,107,863	\$ 1,192,990	\$ 1,080,074	\$ 1,253,080	\$ 1,267,760

Transfers to Other Funds

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

Budget Highlights The transfer out from the General Fund to the Debt Service Fund is \$1,634,970, an increase of \$146,350. The transfer out to the Hardwire 911 Fund is \$16,000.

The transfer to the Capital Projects Fund is not needed resulting in a decrease of \$420,000.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
TRANSFERS OUT:					
491.105 Hardwire Fund	\$ 0	\$ 0	\$ 0	\$ 16,000	\$ 16,000
491.106 Wireless Fund	0	0	0	0	0
491.201 Debt Service Fund	1,475,240	1,488,620	1,488,620	1,484,970	1,634,970
491.301 Capital Projects Fund	<u>4,907,000</u>	<u>420,000</u>	<u>420,000</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS OUT	\$ 6,382,240	\$ 1,908,620	\$ 1,908,620	\$ 1,500,970	\$ 1,650,970

Stormwater Utility Fund

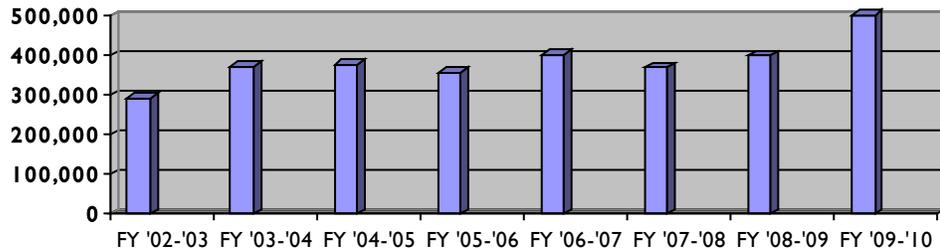
Function

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

Stormwater Fees

The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an “Equivalent Residential Unit” (ERU). Resolution 2003-10 set the ERU at \$3.00 per month. All residential units, including single-family homes, condominiums, apartments, duplex, townhouse or mobile home, are charged the fee rate for one ERU or \$3.00 per month. All non-residential properties are charged a user fee, which is specific for the actual impervious area of the property. The fee is determined through the use of a formula by the rate of one ERU (\$3.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village’s only proprietary fund and uses the accrual basis of accounting. The funds derived from this source should level off at the proposed estimate.

Trend Information

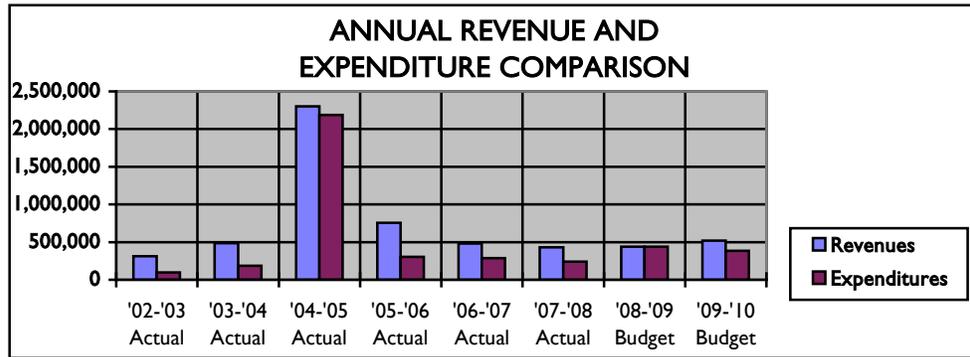


The money collected by Pinecrest from the stormwater utility fee goes into a separate Stormwater Utility Fund for maintenance of existing catch basins, stormwater drains and canal system, and future construction of new facilities as may be recommended upon the development of the Stormwater Master Plan.

Stormwater Utility Fund Summary

The Fiscal Year 2009-2010 Budget identifies a total of \$520,600 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$3.00 per ERU to provide funding for current capital projects. Expenditures, projected at \$783,180, experienced a \$345,770 increase from the prior year. The Capital Outlay Improvements Other Than Buildings line item increased \$300,000 and provides funding for stormwater system improvements. The budget projects a \$5,917,284 retained earnings balance on September 30, 2010. The retained earnings consist of \$5,251,865 invested in capital assets, and \$788,219 in unrestricted funds.

Stormwater Utility Fund



Budget Highlights

Professional Services remained at \$75,000 and funds miscellaneous boring tests and surveys, dry weather monitoring of outfalls, and other miscellaneous engineering services. The Other Contractual Services line item remained at \$115,990 and covers the cost of canal and storm drain maintenance as well as the construction of drains at various locations in the Village. Administrative Services – In Kind provides funding for overhead expenses and increased \$33,140. Communications and Freight remained the same and funds postage for mass mailings such as the Stormwater Utility Bill. Utility Services was funded at \$5,100 and provides funds for trash removal for debris cleared from the canal system. Repair and Maintenance – Other remained the same and funds the repair of catch basins, grates, cross pipes, etc. Printing and Binding remained the same. Other Current Charges and Obligations remained the same as the previous year and covers the lien recording charges and to design and post new canal signs. Depreciation is budgeted at \$102,000 and reflects the wear and tear on the drainage system. Capital Outlay – Improvements Other Than Buildings is \$400,000 which covers the cost of canal embankment and culvert headwall repairs, and the completion of the canal dredging project.

Stormwater Utility Fund

CLASSIFICATION	2007-08 ACTUAL	2008-2009 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING RETAINED EARNINGS	\$ 6,282,756	\$ 6,287,981	\$ 6,471,121	\$ 6,302,664	\$ 6,302,664
REVENUES:					
343.900 Stormwater Utility Fees	378,620	400,000	368,493	377,200	500,000
361.000 Interest Earnings	<u>50,659</u>	<u>40,710</u>	<u>20,600</u>	<u>20,600</u>	<u>20,600</u>
TOTAL REVENUES	\$ 429,279	\$ 440,710	\$ 389,093	\$ 397,800	\$ 520,600
TOTAL AVAILABLE RESOURCES	\$ 6,712,035	\$ 6,728,691	\$ 6,860,214	\$ 6,700,464	\$ 6,823,264
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	17,061	75,000	80,000	75,000	75,000
434.000 Other Contractual Services	62,425	115,990	120,000	115,990	115,990
434.001 Admin. Service, In-kind, GF	27,540	35,080	35,080	68,220	68,220
441.000 Communications & Freight	492	3,000	3,000	3,000	3,000
443.000 Utility Services	0	5,100	6,000	5,100	5,100
446.002 Repair & Maintenance Other	0	5,400	5,000	5,400	5,400
447.000 Printing and Binding	94	5,470	5,470	5,470	5,470
449.000 Other Current Charges & Oblig.	1,004	3,000	3,000	3,000	3,000
452.002 Operating Supplies – Other	30,945	0	0	0	0
459.950 Depreciation	<u>101,353</u>	<u>89,370</u>	<u>0</u>	<u>102,000</u>	<u>102,000</u>
TOTAL OPERATING EXPENSES	\$ 240,914	\$ 337,410	\$ 257,550	\$ 383,180	\$ 383,180
TRANSFERS OUT:					
491.000 Transfers out to General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS OUT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	<u>0</u>	<u>100,000</u>	<u>300,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 100,000	\$ 300,000	\$ 400,000	\$ 400,000
TOTAL EXPENDITURES	\$ 240,914	\$ 437,410	\$ 557,550	\$ 783,180	\$ 783,180
RETAINED EARNINGS:					
Invested in Capital Assets	4,653,865	4,964,495	4,953,865	5,251,865	5,251,865
Unrestricted	<u>1,817,256</u>	<u>1,326,786</u>	<u>1,348,799</u>	<u>665,419</u>	<u>788,219</u>
TOTAL RETAINED EARNINGS	\$ 6,471,121	\$ 6,291,281	\$ 6,302,664	\$ 5,917,284	\$ 6,040,084

Transportation Fund

Function

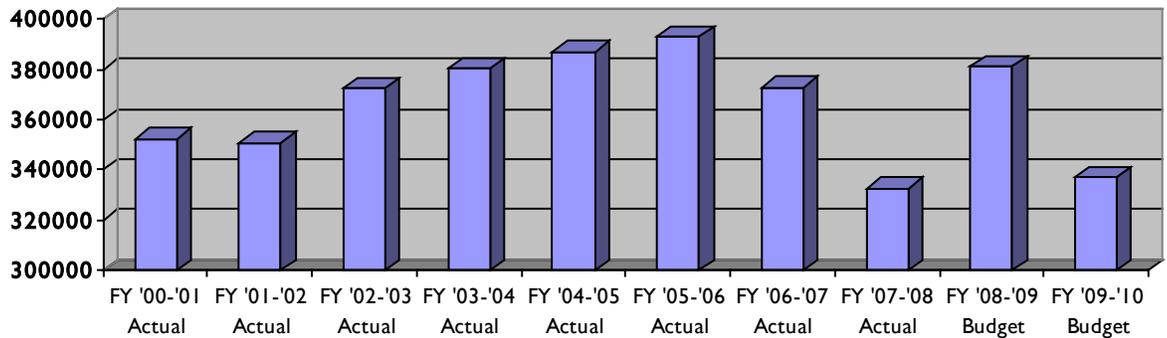
This fund manages various sources of funds to be utilized for transportation purposes. Sources of revenues include the local option gas tax (\$.06), the new local option fuel tax (\$.03), and the Miami-Dade County Transportation Tax.

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

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

Local Option Gas Tax

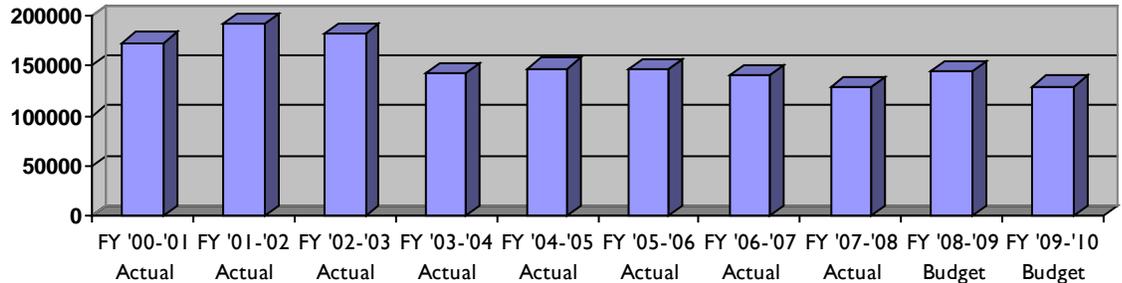
Section 336.025 (1)(a) of the Florida Statutes authorizes the levy of the \$.06 local option gas tax to be used for transportation purposes. Revenue estimates are projected by the State of Florida each year.



Transportation Fund

New Local Option Fuel Tax

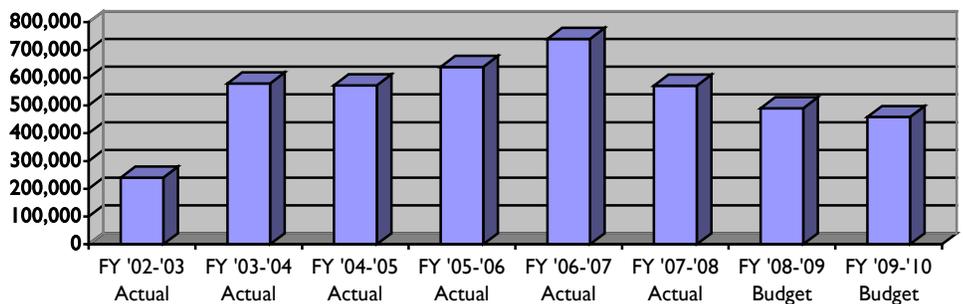
Section 333.026 (3)(b) of the Florida Statutes authorizes the levy of an additional \$.03 local option fuel tax which meet the requirements for capital transportation expense.



Miami-Dade County Transportation Tax

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

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



Transportation Fund

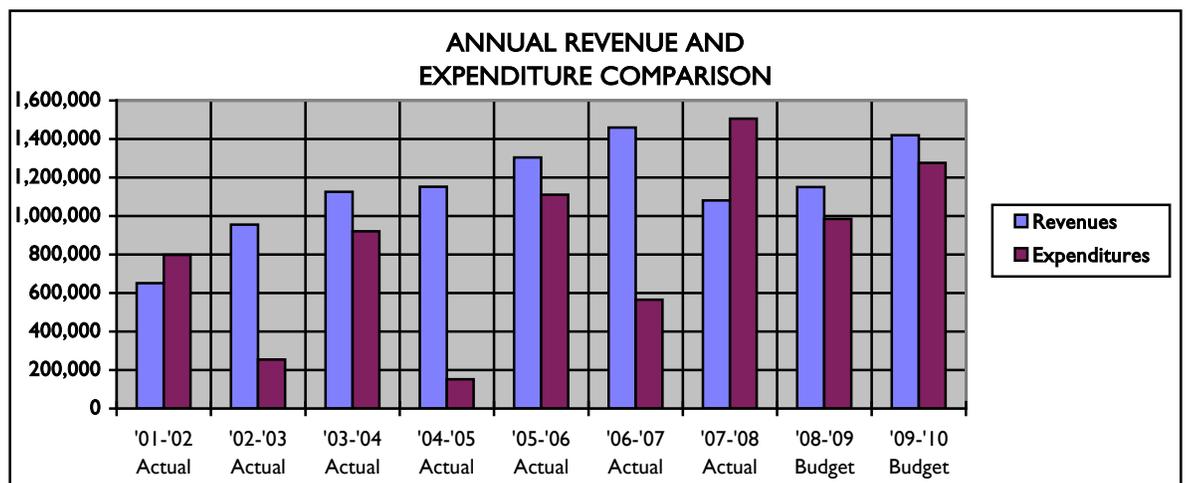
Federal Stimulus Funds

The Village will receive \$440,000 from the Federal Stimulus Grant program. The funds will be used to pave portions of SW 112 ST and SW 77 AVE.

Transportation Fund Summary

The Fiscal Year 2009-2010 Budget identifies a total of \$1,419,660 in revenues for the Transportation Fund. This represents a \$268,850 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 \$1,225,320, which will fund the following:

CAPITAL PROJECTS	
Paving of SW 112 ST and SW 77 AVE	\$ 440,000
Sidewalk and bikeway improvements	150,000
US1 Intersection Improvements Construction	350,000
TOTAL CAPITAL PROJECTS	\$ 940,000
OPERATIONAL SERVICES	
Professional Services	\$ 200,000
Red Road Street Lighting	14,400
Road Materials, Supplies and Traffic Control Devices	95,000
TOTAL OPERATIONAL SERVICES	\$ 309,400
Transfers to other funds-Debt Service Fund (one acre portion of the Parrot Jungle and Gardens acquisition)	\$ 25,920
TOTAL TRANSFERS	\$ 25,920
TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS	\$1,275,320



Transportation Fund

Budget Highlights

The Professional Services line item increased by \$100,000 and funds engineering services for miscellaneous curb and gutter work, and traffic and bridge maintenance studies. Red Road Street Lighting account remained the same and includes street lighting costs for a portion of Red Road. Road Materials and Supplies remained at \$95,000. Transfer to Debt Service decreased by \$80. Capital Outlay – Improvements Other than Buildings increased by \$190,000 and funds the paving of SW 112 ST and SW 77 AVE, sidewalk and road repair and reconstruction, and the USI intersection improvements.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 4,335,095	\$ 4,082,027	\$ 3,909,674	\$ 3,367,051	\$ 3,367,051
REVENUES:					
312.400 Local Option Gas Tax	332,785	381,220	348,848	336,830	336,830
312.401 New Local Option Gas Tax	127,996	144,280	136,088	129,510	129,510
331.490 Federal Stimulus Trans. Grant	0	0	0	440,000	440,000
335.190 Dade County Transportation Tax	571,700	490,180	508,491	458,320	458,320
335.191 MPO Grant	29,920	0	0	0	0
361.000 Interest Earnings	<u>18,680</u>	<u>135,130</u>	<u>53,050</u>	<u>55,000</u>	<u>55,000</u>
TOTAL REVENUES	\$ 1,081,081	\$ 1,150,810	\$ 1,046,477	\$ 1,419,660	\$ 1,419,660
TOTAL AVAILABLE RESOURCES	\$ 5,416,176	\$ 5,232,837	\$ 4,956,151	\$ 4,786,711	\$ 4,786,711
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	77,991	100,000	150,000	200,000	200,000
443.001 Red Road Street Lighting	33,152	14,400	59,000	14,400	14,400
453.000 Road Materials & Supplies	<u>164,666</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
TOTAL OPERATING EXPENSES	\$ 275,809	\$ 209,400	\$ 304,000	\$ 309,400	\$ 309,400
TRANSFERS:					
491.107 Transfers to CITT Public Transit	617,319	0	0	0	0
491.201 Transfers Out to Debt Service	<u>25,930</u>	<u>26,000</u>	<u>26,000</u>	<u>25,920</u>	<u>25,920</u>
TOTAL TRANSFERS	\$ 643,249	\$ 26,000	\$ 26,000	\$ 25,920	\$ 25,920
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs.	587,444	750,000	1,259,100	940,000	940,000
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 587,444	\$ 750,000	\$ 1,259,100	\$ 940,000	\$ 940,000
TOTAL EXPENDITURES	\$ 1,506,502	\$ 985,400	\$ 1,589,100	\$ 1,275,320	\$ 1,275,320
TOTAL FUND BALANCE	\$ 3,909,674	\$ 4,247,437	\$ 3,367,051	\$ 3,511,391	\$ 3,511,391

CITT Public Transit Fund

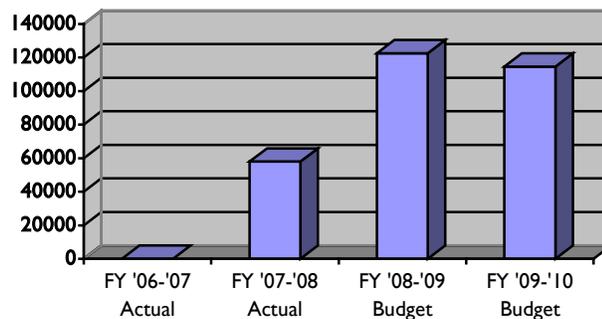
Function

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

**Miami-Dade
County
Transportation Tax**

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

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



CITT Public Transit Fund

Budget Highlights

The Village estimates a total of \$117,580 in revenues in the 2009-2010 fiscal year, a decrease of \$25,970. The sources of this revenue include \$114,580, a decrease of \$7,970, from the Miami-Dade County Transportation Tax and \$3,000 in interest earnings, a decrease of \$18,000. Expenditures during this fiscal year total \$3,000 for the purchase of bus benches and \$50,000 to undertake a bus circulator feasibility study to determine the need for public transit in the Village.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 700,468	\$ 125,344	\$ 246,904	\$ 246,904
REVENUES:					
335.190 Dade County Transportation Tax	57,972	122,550	117,952	114,580	114,580
361.000 Interest Earnings	1,642	21,000	3,608	3,000	3,000
381.102 Transfer from Transportation Fund	<u>617,319</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$ 676,933	\$ 143,550	\$ 121,560	\$ 117,580	\$ 117,580
TOTAL AVAILABLE RESOURCES	\$ 676,933	\$ 844,018	\$ 246,904	\$ 364,484	\$ 364,484
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	50,000	50,000
431.001 Public Transit Programs	551,589	0	0	3,000	3,000
453.000 Road Materials & Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	\$ 551,589	\$ 0	\$ 0	\$ 53,000	\$ 53,000
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldgs.	0	0	0	0	0
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 551,589	\$ 0	\$ 0	\$ 53,000	\$ 53,000
TOTAL FUND BALANCE	\$ 125,344	\$ 844,018	\$ 246,904	\$ 311,484	\$ 311,484

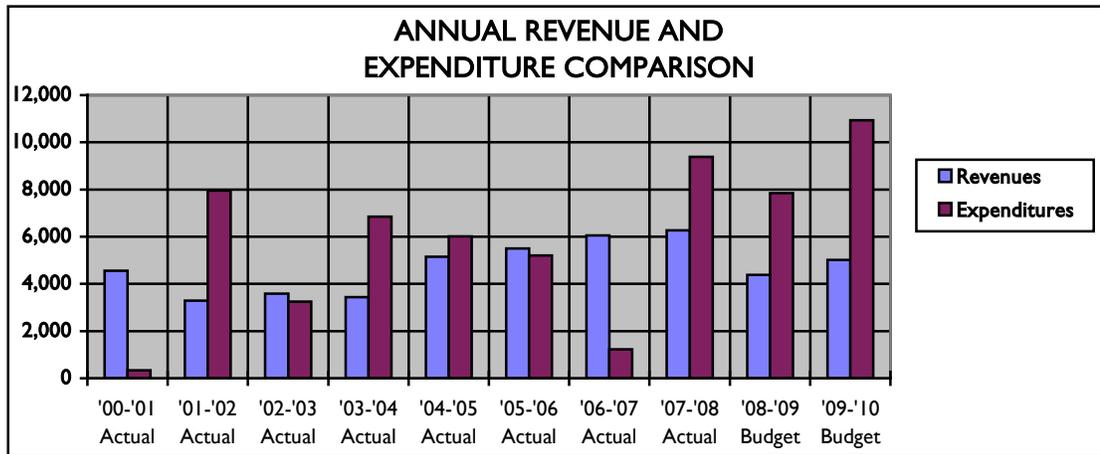
Police Education Fund

Function

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

Police Education Fund Summary

The Fiscal Year 2009-2010 Budget identifies a total of \$5,010 in revenues for the Police Education Fund. The Police Education Fund is funded by monies collected from fines and court judgments as a result of law enforcement by the Pinecrest Police Department. The expenditures projected for next year are \$10,940 for police training. The budget is projecting a \$1,868 fund balance for the Police Education Fund at the end of the Fiscal Year.



Police Education Fund

Budget Highlights

Total of \$4,540 was allocated toward Travel and Per Diem to cover the cost of Crime Prevention Seminars, Community Oriented Policing Seminar, DARE Certification classes, and Gang Resistance and Education Training. Operating Supplies – Other allocates \$500 to fund VCR Recording Tapes. Publications, Dues and Training increased by \$2,010 and funds Police Management and Supervisor training, Detective and Crime Scene Training and other training.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 12,107	\$ 14,901	\$ 8,991	\$ 7,798	\$ 7,798
REVENUES:					
351.000 Judgments and Fines - Court	5,884	4,330	5,079	4,830	4,830
361.000 Interest Earnings	<u>385</u>	<u>50</u>	<u>190</u>	<u>180</u>	<u>180</u>
TOTAL REVENUES	\$ 6,269	\$ 4,380	\$ 5,269	\$ 5,010	\$ 5,010
TOTAL AVAILABLE RESOURCES	\$ 18,376	\$ 19,281	\$ 14,260	\$ 12,808	\$ 12,808
EXPENDITURES:					
OPERATING EXPENSES:					
440.000 Travel & Per Diem	3,200	3,460	2,346	4,540	4,540
452.002 Operating Supplies-Other	0	500	226	500	500
454.000 Publications, Dues, Training	<u>6,185</u>	<u>3,890</u>	<u>3,890</u>	<u>5,900</u>	<u>5,900</u>
TOTAL OPERATING EXPENSES	\$ 9,385	\$ 7,850	\$ 6,462	\$ 10,940	\$ 10,940
TOTAL EXPENDITURES	\$ 9,385	\$ 7,850	\$ 6,462	\$ 10,940	\$ 10,940
TOTAL FUND BALANCE	\$ 8,991	\$ 11,431	\$ 7,798	\$ 1,868	\$ 1,868

Police Forfeiture Fund

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

Police Forfeiture Fund Summary The Fiscal Year 2009-2010 Budget identifies a total of \$20 in revenues for the Police Forfeiture Fund. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act. It is anticipated that the fund balance will be \$92 on September 30, 2010.

Budget Highlights The Fiscal Year 2009-2010 Budget identifies a total of \$20 in revenues. The interest earnings are projected to be \$20 which represents a \$30 decrease from the previous fiscal year. There are expenditures budgeted totaling \$6,100 which will be used for capital equipment.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 7,572	\$ 416	\$ 398	\$ 6,172	\$ 6,172
REVENUES:					
342.001 Judgments and Fines - Court	0	0	5,750	0	0
361.000 Interest Earnings	51	50	24	20	20
364.000 Sale of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 51	\$ 50	\$ 5,774	\$ 20	\$ 20
TOTAL AVAILABLE RESOURCES	\$ 7,623	\$ 466	\$ 6,172	\$ 6,192	\$ 6,192
EXPENDITURES:					
OPERATING EXPENSES:					
440.000 Travel & Per Diem	0	0	0	0	0
454.000 Publications, Dues, Training	0	0	0	0	0
464.000 Machinery & Equipment	7,225	0	0	6,100	6,100
TOTAL OPERATING EXPENSES	\$ 7,225	\$ 0	\$ 0	\$ 6,100	\$ 6,100
TOTAL EXPENDITURES	\$ 7,225	\$ 0	\$ 0	\$ 6,100	\$ 6,100
TOTAL FUND BALANCE	\$ 398	\$ 466	\$ 6,172	\$ 92	\$ 92

Hardwire 911 Fund

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

Hardwire 911 Summary The Fiscal Year 2009-2010 Budget identifies a total of \$77,550 in revenues, an increase of \$19,180. There will be \$61,470 collected in 911 fees, an increase of \$3,260. Interest earnings are estimated to be \$80, a decrease of \$80. There is a transfer of \$16,000 from the General Fund.

Budget Highlights The Fiscal Year 2009-2010 Budget identifies \$81,430 in expenditures. The Contractual Services line item is budgeted at \$67,320, an increase of \$10,600, and provides dispatching services. Communications and Freight increased by \$900; and, Maintenance and Repairs, at \$3,940, increased by \$990. Publications, Dues and Training is funded at \$1,770, a decrease of \$150.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 21,739	\$ 22,218	\$ 20,007	\$ 4,538	\$ 4,538
REVENUES:					
337.911 911 Fees	57,919	58,210	59,671	61,470	61,470
361.000 Interest Earnings	292	160	80	80	80
381.001 Transfers from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,000</u>	<u>16,000</u>
TOTAL REVENUES	\$ 58,211	\$ 58,370	\$ 59,671	\$ 77,550	\$ 77,550
TOTAL AVAILABLE RESOURCES	\$ 79,950	\$ 80,588	\$ 79,758	\$ 82,088	\$ 82,088
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	50,042	56,720	60,610	67,320	67,320
441.911 Communications & Freight, 911	5,781	7,410	9,680	8,310	8,310
446.911 Repair & Maintenance, 911	3,021	2,950	3,820	3,940	3,940
454.911 Publications, Dues & Training, 911	<u>1,099</u>	<u>1,920</u>	<u>1,110</u>	<u>1,770</u>	<u>1,770</u>
TOTAL OPERATING EXPENSES	\$ 59,943	\$ 69,000	\$ 75,220	\$ 81,340	\$ 81,340
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 59,943	\$ 69,000	\$ 75,220	\$ 81,340	\$ 81,340
ENDING FUND BALANCE	\$ 20,007	\$ 11,588	\$ 4,538	\$ 748	\$ 748

Wireless 911 Fund

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

Wireless 911 Summary The Fiscal Year 2009-2010 Budget identifies a total of \$38,240 in revenues. There will be \$38,100 collected in 911 fees, an increase of \$1,840. Interest earnings are estimated to be \$140, representing an increase of \$110.

Budget Highlights The Fiscal Year 2009-2010 Budget identifies \$53,700 in expenditures. The Contractual Services line item increased by \$12,250, and provides dispatching services. Communications and Freight is budgeted at \$5,490 a decrease of \$1,920, and Repairs and Maintenance at \$2,610, a decrease of \$440. Publications, Dues and Training is funded at \$1,170, an increase of \$80.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 31,314	\$ 10,483	\$ 23,218	\$ 18,943	\$ 18,943
REVENUES:					
337.911 911 Fees	37,992	36,260	38,606	38,100	38,100
361.000 Interest Earnings	329	30	139	140	140
TOTAL REVENUES	\$ 38,321	\$ 36,290	\$ 38,745	\$ 38,240	\$ 38,240
TOTAL AVAILABLE RESOURCES	\$ 69,635	\$ 46,773	\$ 61,963	\$ 57,183	\$ 57,183
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	36,388	32,180	34,390	44,430	44,430
440.911 Travel & Per Diem, 911	0	0	0	0	0
441.911 Communications & Freight, 911	5,969	7,410	5,500	5,490	5,490
446.911 Repair & Maintenance, 911	3,048	3,050	2,170	2,610	2,610
452.911 Operating Supplies, 911	0	0	0	0	0
454.911 Publications, Dues & Training, 911	1,012	1,090	960	1,170	1,170
TOTAL OPERATING EXPENSES	\$ 46,417	\$ 43,730	\$ 43,020	\$ 53,700	\$ 53,700
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 46,417	\$ 43,730	\$ 43,020	\$ 53,700	\$ 53,700
ENDING FUND BALANCE	\$ 23,218	\$ 3,043	\$ 18,943	\$ 3,483	\$ 3,483

Capital Project Fund

Function

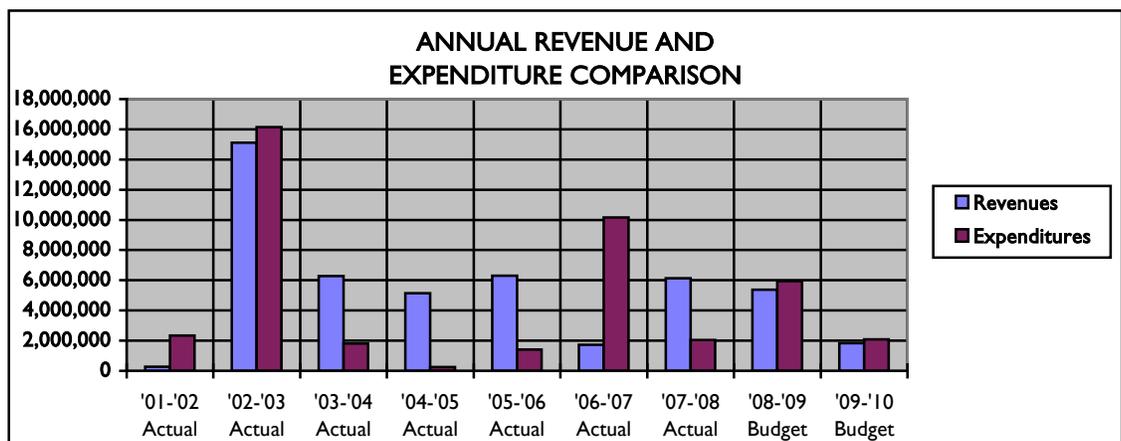
This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2009-2010 as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. Pursuant to the Village Charter Section 3.2(5) and in compliance with the Village’s Master Plan, a capital program is developed and updated annually.

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

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

Capital Project Fund Summary

The Fiscal Year 2009-2010 Budget identifies a total of \$1,829,720 in revenues for the Capital Project Fund. The Capital Project Fund is funded by an interfund transfer from the General Fund, bond proceeds, miscellaneous grants and interest earnings. The expenditures projected for next year are \$2,090,010, which includes the construction of a dog park, renovations at Pinecrest Gardens and water system improvements. The budget is projecting a \$269,151 fund balance for the Capital Project Fund at the end of the Fiscal Year.



Capital Project Fund

Summary of Impact

All operational and staffing costs for the improvements at Pinecrest Gardens are included in the budget. The Miami-Dade Water and Sewer Department will own and maintain the water lines after construction. The Village of Pinecrest will accrue no additional cost.

Objectives

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

- ❖ Renovations of Pinecrest Gardens, including lighting, plant identification signs and renovations to the Hibiscus Room.
- ❖ Construction of a dog park at Veterans Wayside Park.
- ❖ Phase II of the Potable Water Expansion Project.

Fiscal Year 2008-2009 Objectives' Progress Report

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

- ❖ **Renovations of Pinecrest Gardens, including parking lot striping, restaurant and a septic system.**
Several renovations were completed at Pinecrest Gardens. The lighting of the parking lot was completed. The septic tank project has begun and is scheduled to be completed by the end of the fiscal year. Once that has been done, the parking lot will be repaved and striped. Village Council decided to postpone the addition of a restaurant at Pinecrest Gardens.
- ❖ **Construction of the Potable Water Expansion Project.**
The construction of the water line backbone began in November 2008 and is scheduled to end in July 2009.
- ❖ **Continue miscellaneous drainage projects.**
All of storm drain headwalls were repaired as needed. Drainage studies were conducted along 72 AVE and SW 96 ST and other various locations throughout the Village.

Capital Project Fund

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$529,441 for Fiscal Year 2009-2010. The Revenues for Fiscal Year 2009-2010, \$1,829,720, are generated from county grants and interest earnings, providing for a total of \$2,359,161 in available resources. The budget provides for \$1,850,010 for the Potable Water Expansion project, \$140,000 for renovations at Pinecrest Gardens and \$100,000 for a dog park at Veterans Wayside Park.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ (3,560,947)	\$ 699,310	\$ 541,459	\$ 529,441	\$ 529,441
REVENUES:					
331.110 Water, GOB Contribution, County	703,000	3,654,000	1,803,990	1,813,010	1,813,010
331.112 Water, State Contribution	131,342	1,298,300	1,276,690	0	0
337.700 SNP Grant	232,500	0	0	0	0
377.711 Library GOB Construction, County	0	0	3,932,000	0	0
337.713 County Grant, PJ Original Entrance	133,950	0	115,241	0	0
361.000 Interest Earnings	0	0	16,714	16,710	16,710
366.000 Donations	25,000	0	0	0	0
369.000 Other Misc. Revenues	3,750	0	118,134	0	0
369.099 Voided Prior Year Encumbrances	1,083	0	2,918	0	0
381.001 Transfer from General Fund	<u>4,907,000</u>	<u>420,000</u>	<u>420,000</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$ 6,137,625	\$ 5,372,300	\$ 7,685,687	\$ 1,829,720	\$ 1,829,720
TOTAL AVAILABLE RESOURCES	\$ 2,576,678	\$ 6,071,610	\$ 8,227,146	\$ 2,359,161	\$ 2,359,161
EXPENDITURES-TRANSFERS TO OTHER FUNDS					
301.000.00					
OPERATING EXPENSES:					
491.000 Transfer to General Fund	<u>0</u>	<u>0</u>	<u>3,932,000</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS	\$ 0	\$ 0	\$ 3,932,000	\$ 0	\$ 0
TOTAL EXPENDITURES-TRANSFERS	\$ 0	\$ 0	\$ 3,932,000	\$ 0	\$ 0
EXPENDITURES – WATER PROJECT					
301.519.11					
OPERATING EXPENSES:					
431.000 Professional Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
434.000 Other Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	<u>41,914</u>	<u>4,400,000</u>	<u>3,074,680</u>	<u>1,850,010</u>	<u>1,850,010</u>
TOTAL CAPITAL OUTLAY	\$ 41,914	\$ 4,400,000	\$ 3,074,680	\$ 1,850,010	\$ 1,850,010
TOTAL EXPENDITURES – WATER PROJECT	\$ 41,914	\$ 4,400,000	\$ 3,074,680	\$ 1,850,010	\$ 1,850,010

Capital Project Fund

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
EXPENDITURES-PINECREST GARDENS					
301.572.04					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	429,552	1,350,000	150,000	0	0
463.000 Improvements Other than Buildings	379,848	200,000	200,000	140,000	140,000
TOTAL CAPITAL OUTLAY	\$ 809,400	\$ 1,550,000	\$ 350,000	\$ 140,000	\$ 140,000
TOTAL EXPENDITURES-PINECREST GARDENS	\$ 809,400	\$ 1,550,000	\$ 350,000	\$ 140,000	\$ 140,000
EXPENDITURES-FLAGLER GROVE PARK					
301.572.06					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	66,677	0	0	0	0
464.000 Buildings	22,985	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 89,662	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES-FLAGLER GROVE	\$ 89,662	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES-VETERANS WAYSIDE PARK					
301.572.07					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	0	0	0	100,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
TOTAL EXPENDITURES-FLAGLER GROVE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
EXPENDITURES -LIBRARY/COMM CNTR					
301.572.08					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	713,653	0	341,025	0	0
463.000 Improvements Other than Bldgs.	182,183	0	0	0	0
464.000 Machinery & Equipment	198,407	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 1,094,243	\$ 0	\$ 341,025	\$ 0	\$ 0
TOTAL EXPENDITURES-LIBRARY/ COMMUNITY CENTER	\$ 1,094,243	\$ 0	\$ 341,025	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 2,035,219	\$ 5,950,000	\$ 7,697,705	\$ 1,990,010	\$ 2,090,010
TOTAL FUND BALANCE	\$ 541,459	\$ 121,610	\$ 529,441	\$ 369,151	\$ 269,151

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 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	TOTAL COST
Transportation							
Road Resurfacing	TF	0	0	1,000,000	0	1,000,000	2,000,000
SW 112 ST & 77 AVE	Federal Stimulus	440,000	0	0	0	0	440,000
USI Design & Engineering	TF	150,000	100,000	100,000	0	0	350,000
Road Design Work	TF	50,000	50,000	50,000	50,000	50,000	250,000
Intersection Improvements	TF	350,000	350,000	350,000	350,000	350,000	1,750,000
Sidewalk and Bikeway Improvements	TF	150,000	100,000	100,000	50,000	50,000	450,000
Rights-of-Way Beautification	TF	50,000	50,000	50,000	50,000	50,000	250,000
Construction of Alternate Ingress/Egress to Municipal Center	TF	0	400,000	0	0	0	400,000
Traffic Control Devices	TF	45,000	45,000	45,000	45,000	45,000	225,000
Total Transportation		1,235,000	1,095,000	1,695,000	545,000	1,545,000	6,115,000
Drainage							
Construction of Storm Drainage Canals	SW	400,000	100,000	100,000	100,000	100,000	800,000
Total Drainage		400,000	100,000	100,000	100,000	100,000	800,000
Potable Water Expansion							
Engineering Study and Installation of New Water Mains	CP/Grants/County GOB	1,850,010	0	0	0	0	1,850,010
Total Potable Water Expansion		1,850,010	0	0	0	0	1,850,010

Five Year Capital Improvement Program

PROJECT DESCRIPTION	FUND SOURCE	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	TOTAL COST
Recreation							
Pinecrest Gardens, Lighting	CP	100,000	0	0	0	0	100,000
Pinecrest Gardens, Plant ID Signs	CP	40,000	0	0	0	0	40,000
Pinecrest Gardens, Hammock Pavilion	CP	0	60,000	0	0	0	60,000
Pinecrest Gardens, PJ Original Entrance Restrooms	CP	0	150,000	0	0	0	150,000
Veterans Wayside Park, Dog Park Construction	CP	100,000	0	0	0	0	100,000
Total Recreation		240,000	210,000	0	0	0	350,000
TOTAL		3,725,010	1,405,000	1,795,000	645,000	1,645,000	9,115,010

Project Descriptions

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

Transportation Projects

A total of \$6,115,000 is earmarked in the Five Year Capital Improvement Program for Fiscal Years 2009-2010, 2010-2011, 2011-2012, 2012-2013 and 2013-2014. These funds will be used for roadway re-surfacing and right-of-way maintenance such as swale maintenance, street drainage maintenance, bridge repairs, traffic signs and studies as well as to resurface and re-stripe intersections.

Drainage Improvements

A total of \$800,000 has been earmarked for the Five Year Capital Improvement Program toward Stormwater Projects. The projects that are scheduled for design and construction are determined on a yearly basis by the Public Works Department and recommended by the Village Manager to the Village Council for inclusion in the budget.



Five Year Capital Improvement Program

Potable Water Expansion

A total of \$1,850,010 has been allocated in the Five Year Capital Plan for the expansion of potable water. These funds are earmarked for the installation of new water mains.

Recreation

PINECREST GARDENS

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

A total of \$140,000 is allocated for capital improvements at Pinecrest Gardens, which includes the installation of lights throughout the western area of the park and plant identification signs.



VETERANS WAYSIDE PARK

Veterans Wayside Park is a passive recreation area with a freshwater lake. A total of \$100,000 has been allocated towards the construction of a dog park within this park. This addition will include fencing, water line and hook-up, benches, pooper scooper stations, and agility equipment.



Debt Service Fund

Function

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

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

On March 25, 2002, the Village of Pinecrest adopted Ordinance 2002-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$8,000,000 from the Florida Municipal Loan Council for the acquisition and construction of the Parrot Jungle and Gardens site. The loan was secured by pledged revenues generated from the General Fund excluding Ad Valorem taxes. The principal, interest and fees payments for Fiscal Year 2009-2010 will be \$630,050. Acquisition costs for Parrot Jungle and Gardens, now known as Pinecrest Gardens, were offset by a \$3,960,000 grant from the Safe Neighborhood Parks program, a \$2,198,000 grant from the Florida Community Trust program, and a \$40,000 grant from the Miami-Dade County Department of Community Affairs grant for historical preservation.

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

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

Debt Service Fund

Evelyn Greer Park (formerly Pinecrest Park) Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
10/1/2009			118,550.00	118,550.00	2,965.00	\$ 121,515.00
4/1/2010	395,000	4.375%	118,550.00	513,550.00	2,965.00	\$ 516,515.00
10/1/2010			109,909.38	109,909.38	2,767.50	\$ 112,676.88
4/1/2011	415,000	4.5%	109,909.38	524,909.38	2,767.50	\$ 527,676.88
10/1/2011			100,571.88	100,571.88	2,560.00	\$ 103,131.88
4/1/2012	435,000	4.5%	100,571.88	535,571.88	2,560.00	\$ 538,131.88
10/1/2012			90,784.38	90,784.38	2,342.50	\$ 93,126.88
4/1/2013	455,000	4.5%	90,784.38	545,784.38	2,342.50	\$ 548,126.88
10/1/2013			80,546.88	80,546.88	2,115.00	\$ 82,661.88
4/1/2014	475,000	5.125%	80,546.88	555,546.88	2,115.00	\$ 557,661.88
10/1/2014			68,375.00	68,375.00	1,877.50	\$ 70,252.50
4/1/2015	495,000	5.125%	68,375.00	563,375.00	1,877.50	\$ 565,252.50
10/1/2015			55,690.63	55,690.63	1,630.00	\$ 57,320.63
4/1/2016	525,000	5.125%	55,690.63	580,690.63	1,630.00	\$ 582,320.63
10/1/2016			42,237.50	42,237.50	1,367.50	\$ 43,605.00
4/1/2017	550,000	5.125%	42,237.50	592,237.50	1,367.50	\$ 593,605.00
10/1/2017			28,143.75	28,143.75	1,092.50	\$ 29,236.25
4/1/2018	580,000	4.75%	28,143.75	608,143.75	1,092.50	\$ 609,236.25
10/1/2018			14,368.75	14,368.75	802.50	\$ 15,171.25
4/1/2019	605,000	4.75%	14,368.75	619,368.75	802.50	\$ 620,171.25
TOTAL	4,930,000		1,418,356.30	6,348,356.30	39,040.00	\$6,387,396.30

Parrot Jungle and Gardens Bond

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
11/1/2009			149,437.50	149,437.50	3,086.50	\$ 152,524.00
5/1/2010	325,000	4.00%	149,437.50	474,437.50	3,086.50	\$ 477,524.00
11/1/2010			142,937.00	142,937.50	2,924.00	\$ 145,861.50
5/1/2011	340,000	4.125%	142,937.00	482,937.50	2,924.00	\$ 485,861.50
11/1/2011			135,925.50	135,925.00	2,754.00	\$ 138,679.00
5/1/2012	355,000	5.00%	135,925.50	490,925.00	2,754.00	\$ 493,679.00
11/1/2012			127,050.00	127,050.00	2,623.75	\$ 129,673.75
5/1/2013	370,000	5.50%	127,050.00	497,050.00	2,623.75	\$ 499,673.75
11/1/2013			116,875.00	116,875.00	2,438.75	\$ 119,313.75
5/1/2014	390,000	5.50%	116,875.00	506,875.00	2,438.75	\$ 509,313.75
11/1/2014			106,150.00	106,150.00	2,243.75	\$ 108,393.75
5/1/2015	415,000	5.50%	106,150.00	521,150.00	2,243.75	\$ 523,393.75
11/1/2015			94,737.50	94,737.50	2,036.25	\$ 96,773.75
5/1/2016	435,000	5.50%	94,737.50	529,737.50	2,036.25	\$ 531,773.75
11/1/2016			82,775.00	82,775.00	1,818.75	\$ 84,593.75
5/1/2017	460,000	5.50%	82,775.00	542,775.00	1,818.75	\$ 544,593.75
11/1/2017			70,125.00	70,125.00	1,588.75	\$ 71,713.75
5/1/2018	485,000	5.50%	70,125.00	555,125.00	1,588.75	\$ 556,713.75
11/1/2018			56,787.50	56,787.50	1,346.25	\$ 58,133.75
5/1/2019	515,000	5.50%	56,787.50	571,787.50	1,346.25	\$ 573,133.75
11/1/2019			42,625.00	42,625.00	1,088.75	\$ 43,713.75
5/1/2020	540,000	5.00%	42,625.00	582,625.00	1,088.75	\$ 583,713.75
11/1/2020			29,125.00	29,125.00	818.75	\$ 29,943.75
5/1/2021	570,000	5.00%	29,125.00	599,125.00	818.75	\$ 599,943.75
11/1/2021			14,875.00	14,875.00	533.75	\$ 15,408.75
5/1/2022	595,000	5.00%	14,875.00	609,875.00	533.75	\$ 610,408.75
TOTAL	5,795,000		2,338,850.00	8,133,850.00	50,604.00	\$ 8,184,454.00

Debt Service Fund

Pinecrest Gardens and Library/Community Center Bond

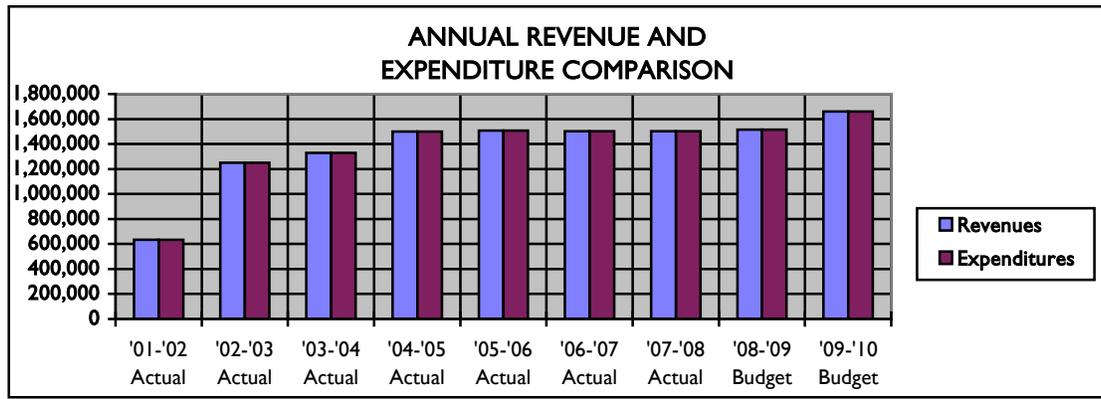
Date	Principal	Interest Rate	Interest	Total Principal and Interest	Fees	Net Payment
1/01/2010			57,337.50	57,337.50	1,260.00	\$ 58,597.50
7/01/2010	125,000	3.750%	57,337.50	182,337.50	1,860.00	\$184,197.50
1/01/2011			54,993.75	54,993.75	1,197.50	\$ 56,191.25
7/01/2011	130,000	4.000%	54,993.75	184,993.75	1,797.50	\$186,791.25
1/01/2012			52,393.75	52,393.75	1,132.50	\$ 53,526.25
7/01/2012	135,000	4.000%	52,393.75	187,393.75	1,732.50	\$189,126.25
1/01/2013			49,693.75	49,693.75	1,065.00	\$ 50,758.75
7/01/2013	140,000	4.000%	49,693.75	189,693.75	1,665.00	\$191,358.75
1/01/2014			46,893.75	46,893.75	995.00	\$ 47,888.75
7/01/2014	145,000	4.125%	46,893.75	191,893.75	1,595.00	\$193,488.75
1/01/2015			43,903.13	43,903.13	922.50	\$ 44,825.63
7/01/2015	150,000	4.250%	43,903.13	193,903.13	1,522.50	\$195,425.63
1/01/2016			40,715.63	40,715.63	847.50	\$ 41,563.13
7/01/2016	155,000	4.325%	40,715.63	195,715.63	1,447.50	\$197,163.13
1/01/2017			37,325.00	37,325.00	770.00	\$ 38,095.00
7/01/2017	165,000	4.500%	37,325.00	202,325.00	1,370.00	\$203,695.00
1/01/2018			33,612.50	33,612.50	687.50	\$ 34,300.00
7/01/2018	170,000	4.500%	33,612.50	203,612.50	1,287.50	\$204,900.00
1/01/2019			29,787.50	29,787.50	602.50	\$ 30,390.00
7/01/2019	180,000	4.625%	29,787.50	209,787.50	1,202.50	\$210,990.00
1/01/2020			25,625.00	25,625.00	512.50	\$ 26,137.50
7/01/2020	185,000	5.000%	25,625.00	210,625.00	1,112.50	\$211,737.50
1/01/2021			21,000.00	21,000.00	420.00	\$ 21,420.00
7/01/2021	195,000	5.000%	21,000.00	216,000.00	1,020.00	\$217,020.00
1/01/2022			16,125.00	16,125.00	322.50	\$ 16,447.50
7/01/2022	205,000	5.000%	16,125.00	221,125.00	922.50	\$222,047.50
1/01/2023			11,000.00	11,000.00	220.00	\$ 11,220.00
7/01/2023	215,000	5.000%	11,000.00	226,000.00	820.00	\$226,820.00
1/01/2024			5,625.00	5,625.00	112.50	\$ 5,737.50
7/01/2024	225,000	5.000%	5,625.00	230,625.00	712.50	\$231,337.50
TOTAL	2,520,000		1,052,062.52	3,572,062.52	31,135.00	\$3,603,197.52

GRAND TOTAL FOR ALL FUNDS	13,245,000.00		4,809,268.82	18,054,268.82	120,779.00	18,175,047.82
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Debt Service Fund

Debt Service Fund Summary

The Fiscal Year 2009-2010 Budget identifies a total of \$1,660,890 in revenues for the Debt Service Fund. This represents a \$146,230 increase in revenues for this fund to meet the obligations for Debt Service on three bond issues. The Debt Service Fund is funded by a transfer from the General Fund of \$1,634,970 and the Transportation Fund of \$25,920. The expenditures projected for next year are \$1,660,890 which covers the principal and interest associated with the debt schedule for the Evelyn Greer Park loan, the Parrot Jungle and Gardens loan, and the loan for the Library/Community Center. Expenditures increased by \$146,230 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 2009-2010 is budgeted at \$1,660,890.

CLASSIFICATION	2007-08 ACTUAL	2008-09 BUDGET	2008-09 12 MO EST	2009-10 MGR REC	2009-10 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	0
REVENUES:					
381.001 Transfers In from General Fund	1,475,240	1,488,620	1,488,620	1,484,970	1,634,970
381.002 Transfer In from Transportation Fund	<u>25,930</u>	<u>26,040</u>	<u>26,040</u>	<u>25,920</u>	<u>25,920</u>
TOTAL REVENUES	\$ 1,501,170	\$ 1,514,660	\$ 1,514,660	\$ 1,510,890	\$ 1,660,890
EXPENDITURES:					
DEBT SERVICE:					
471.000 Principal	780,000	815,000	815,000	845,000	845,000
472.000 Interest	<u>721,170</u>	<u>699,660</u>	<u>699,660</u>	<u>665,890</u>	<u>815,890</u>
TOTAL DEBT SERVICE	\$ 1,501,170	\$ 1,514,660	\$ 1,514,660	\$ 1,510,890	\$ 1,660,890
TOTAL EXPENDITURES	\$ 1,501,170	\$ 1,514,660	\$ 1,514,660	\$ 1,510,890	\$ 1,660,890

Community Profile

Village History

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

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

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

Rapid growth and local issues during the 1990s inspired a movement led by residents Gary Matzner and Evelyn Langlieb Greer to incorporate the area. Greer was elected the Village’s first mayor shortly after the Village’s incorporation. She joined the first Village Council members Cindie Blanck, Barry Blaxberg, Leslie Bowe, and Robert Hingston and Village Manager Peter G. Lombardi in establishing well-regarded municipal services including police, parks and recreation, building and planning services, and public works.



Village Seal

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



Community Profile

Demographic Information

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

*University of Florida's Bureau of Economic and Business Research estimates the population as of April 1, 2009 at 19,491.

Land Use Information

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

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

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

Community Profile

Park Facilities

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

Community Profile

Area Schools

Public Schools

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

Private Schools

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

**Religious
 Institutions**

Bet Shira Congregation
 7500 SW 129 Street
 Pinecrest, Florida 33156

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

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

Temple Beth Am
 5950 North Kendall Drive
 Pinecrest, Florida 33156

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

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

Pinecrest Presbyterian Church
 10400 SW 57 Avenue
 Pinecrest, Florida 33156

Immanuel Presbyterian Church
 6650 SW 88 Street
 Pinecrest, Florida 33156

General Information

Tax Comparison

A mil of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value. Below is a breakdown of the millage rates for all taxing agencies for the years 2004 through 2008.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2004 MILLAGE	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE
Village of Pinecrest	2.4000	2.4000	2.4000	1.9500	1.9809
Miami-Dade County School Board	8.09	7.947	7.691	7.5700	7.5330
Miami-Dade County School Board Debt Service	0.597	0.491	0.414	0.3780	0.2640
Everglades Project	0.100	0.100	0.100	0.0894	0.0894
South Florida Water Management District	0.597	0.597	0.597	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0385	0.0345	0.0345
Miami-Dade County	5.935	5.835	5.615	4.5796	4.8379
Miami-Dade County Debt Service	0.285	0.285	0.285	0.2850	0.2850
Miami-Dade Children's Trust	0.4442	0.4288	0.4223	0.4223	0.4212
Miami-Dade Fire and Rescue District	2.592	2.609	2.609	2.2067	2.1851
Miami-Dade Fire and Rescue District Debt Service	0.069	0.052	0.042	0.0420	0.0420
Miami-Dade County Library District	0.486	0.486	0.486	0.3842	0.3822
Total Taxes Paid by Pinecrest Residents	21.634	21.269	20.699	18.4763	18.5898

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

TAXING AGENCY	2004 MILLAGE	2005 MILLAGE	2006 MILLAGE	2007 MILLAGE	2008 MILLAGE
Unincorporated Municipal Service Area	2.447	2.447	2.447	2.0416	2.0083
Miami-Dade County School Board	8.09	7.947	7.691	7.5700	7.5330
Miami-Dade County School Board Debt Service	0.597	0.491	0.414	0.3780	0.2640
Everglades Project	0.100	0.100	0.100	0.0894	0.0894
South Florida Water Management District	0.597	0.597	0.597	0.5346	0.5346
Florida Inland Navigation District	0.0385	0.0385	0.0385	0.0345	0.0345
Miami-Dade County	5.935	5.835	5.615	4.5796	4.8379
Miami-Dade County Debt Service	0.285	0.285	0.285	0.2850	0.2850
Miami-Dade Children's Trust	0.4442	0.4288	0.4223	0.4223	0.4212
Miami-Dade Fire and Rescue District	2.592	2.609	2.609	2.2067	2.1851
Miami-Dade Fire and Rescue District Debt Service	0.069	0.052	0.042	0.0420	0.0420
Miami-Dade County Library District	0.486	0.486	0.486	0.3842	0.3822
Taxes Paid by Unincorporated Miami-Dade County Residents	21.681	21.316	20.746	18.5679	18.6172

General Information

A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2004, 2005, 2006, 2007 and 2008 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	2004	2005	2006	2007	2008
Pinecrest Property Owner	\$2,163.40	\$2,126.90	\$2,069.90	\$1,847.63	\$1,858.98
Unincorporated Miami-Dade County Property Owner	\$2,168.10	\$2,131.60	\$2,074.60	\$1,856.79	\$1,861.72

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

	2004	2005	2006	2007	2008
Pinecrest	\$240.00	\$240.00	\$240.00	\$195.00	\$198.09
County Municipal Service Area	\$244.70	\$244.70	\$244.70	\$204.16	\$200.83

Glossary

- A** **Account.** A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.
- Accounting System.** The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
- Accrual Basis of Accounting.** The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time)
- Ad Valorem Tax.** Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars).
- Appropriation.** The authorization by the governing body to make payments or incur obligations for specific purposes.
- Appropriated Fund Balance.** The amount of surplus funds available to finance operations of that fund in a subsequent year or years.
- Assessed Value.** A valuation set upon real estate by Miami-Dade County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).
- Asset.** Resources owned or held by a government, which have monetary value.
- B** **Balanced Budget.** Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the Village Council be balanced.
- Balance Sheet.** The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.
- Bond.** A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.
- Bond Funds.** Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.
- Bond Rating.** A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.
- Budget (operating).** A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate.

Glossary

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

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

CALEA. Commission Accreditation of Law Enforcement Agencies.

Capital Improvement Program. A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

Capital Improvement Fund. An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Capital Outlay. Fixed assets, which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project. Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Also called capital improvement.

Capital Projects Budget. A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.

CIT. Crisis Intervention Training.

CITT. Citizen's Independent Transportation Trust.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Glossary

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.

CP. Capital Projects.

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

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

Disbursement. The expenditure of monies from an account.

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

Glossary

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

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

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

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

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

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

F **Final Budget.** Term used to describe revenues and expenditures for the upcoming year beginning October 1st and ending September 30th.

Financial Policy. A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. The 12-month period to which the annual budget applies. The Village's fiscal year begins October 1st and ends on September 30th.

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Franchise. A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fees. Fees levied by the Village in return for granting a privilege, which permits the continual use of public property such as city streets, and usually involves the elements of monopoly and regulation.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the Refuse Collection and Recycling Fund and the Stormwater Utility Fund.

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

Glossary

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

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

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

General Obligation Bonds. Bonds for the payment of which the full faith and credit of the issuing government are pledged. In issuing its general obligation bonds, the Village of Key Biscayne pledges to levy whatever property tax is needed to repay the bonds for any particular year. General Obligation Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.

GF. General Fund.

GFOA. Government Finance Officers Association.

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

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

GOB. General Obligation Bond.

Grant. A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

I **Infrastructure.** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Inter-fund Transfer. Equity transferred from one fund to another.

Intergovernmental Revenue. Funds received from federal, state, and other local governmental sources in the form of grants and shared revenues.

Glossary

- L** **Liabilities.** Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.
- Line Item.** A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.
- LTG.** Long Term Goals.
- M** **Mil of Tax.** A rate of tax equal to \$1 for each \$1,000 of assessed property value. So if your house has a taxable value of \$50,000 and the millage rate is 1, then you would pay \$50 in taxes, and if the millage rate is 10, then you would pay \$500 in taxes.
- Millage rate.** One mil equals \$1 of tax for each \$1,000 of property value. The millage rate is the total number of mils of tax assessed against this value.
- Modified Accrual Accounting.** A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.
- N** **Non-Departmental Appropriations (Expenditures).** The costs of government services or operations which are not directly attributable to Village Departments.
- O** **Objective.** A specific measurable and observable activity which advances the organization toward its goal.
- Objects of Expenditure.** Expenditure classifications based upon the types or categories of goods and services purchased.
- Obligations.** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
- Operating Budget.** The Village's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.
- Operating Revenue.** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.
- Ordinance.** A formal legislative enactment by the Village Council of Pinecrest. A law.
- OSHA.** Occupation Safety & Health Administration.

Glossary

- 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 Pinecrest receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.
- Risk Management.** The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.
- Rollback Millage Rate.** The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.
- S** **Special Assessment.** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt property in the affected area will also have to pay the special assessment.
- STG.** Short Term Goals.
- Surplus.** The use of the term “surplus” in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of “net worth” in commercial accounting is comparable to “fund balance” in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true “surplus”.
- SW.** Stormwater.

Glossary

- T** **Tax Base.** Total assessed valuation of real property within the Village.
- Tax Levy.** The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.
- Tax Rate.** The amount of tax levied for each \$1,000 of assessed valuation.
- Taxing Limit.** The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10 mills, or \$10 per thousand dollars of assessed value.
- TF.** Transportation Fund.
- TRIM.** Truth in millage (section 200.065, Florida Statute).
- U** **Undesignated Fund Balance.** That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined “surplus.”
- User Fee.** Charges for specific services provided only to those paying such charges. Examples would be stormwater utility and refuse collection, disposal and recycling.
- Utility Taxes.** Municipal charges levied by the Village on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telephone service.
- W** **Workload Indicators.** An indication of the output of a department. It may consist of transactions, products, events, services or persons served.