

20 YEARS OF EXCELLENCE
OUTSTANDING FACILITIES
RECREATION
LUSH STREETS
EXCELLENCE
20 YEARS OF EXCELLENCE
SAFE COMMUNITIES
EXCELLENCE
LUSH STREETS
20 YEARS OF EXCELLENCE
STREETSCAPES
RECREATIONAL
20 YEARS OF EXCELLENCE
CULTURAL & ENVIRONMENTAL ASSETS
RECREATIONAL
STREETSCAPES
OUTSTANDING FACILITIES
20 YEARS OF EXCELLENCE
OUTSTANDING RECREATION
VIBRANT SAFE COMMUNITIES
LUSH STREETS
EXCELLENCE
ORGANIZATIONAL EXCELLENCE
20 YEARS OF EXCELLENCE
COMMUNITY
OUTSTANDING RECREATION
SAFE COMMUNITIES
EXCELLENCE
ORGANIZATIONAL EXCELLENCE
20 YEARS OF EXCELLENCE
OUTSTANDING



2016

Village of Pinecrest Annual Budget Report October 1, 2015 - September 30, 2016



Village of Pinecrest

Village Council



Cindy Lerner
Mayor



Bob Ross
Vice Mayor



Cheri Ball
Councilmember



Doug Kraft
Councilmember



James E. McDonald
Councilmember

Charter Officers



Yocelyn Galiano, ICMA-CM
Village Manager



Guido H. Inguanzo, Jr., CMC
Village Clerk



Mitchell Bierman
Village Attorney

Administrative Personnel

Maria Alberro Menendez, ICMA-CM, Assistant Village Manager

Angela T. Gasca, Administrative Services Manager

Leo Llanos, P.E., Building Official

Michelle Hammontree, Communications Manager

Gary S. Clinton, CPA, CPFO, Finance Director

Mayra R. Sauleda, Human Resources Manager

Gabriela Wilson, MSIT, IT Manager

Loren C. Matthews, Parks and Recreation Director

Alana S. Perez, Pinecrest Gardens Director

Stephen R. Olmsted, AICP, Planning Director

Samuel Ceballos, Jr., Police Chief

Mark Spanioli, P.E., Public Works Director

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

How To Use This Book

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

Organization of this Book

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

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

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

Financial Policy – A discussion of our financial policies.

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

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

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

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

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

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

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

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

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

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

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

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

Tables of Contents

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

Glossary

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

Callouts

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

ABOUT THE COVER: The cover features a flag commemorating the 20th Anniversary of the Village of Pinecrest. Additional information on the anniversary celebration can be found at www.Pinecrest20.com

Guide for Readers

The Fiscal Year 2016 Annual Budget for the Village of Pinecrest, Florida is intended to serve four purposes:

A Policy Guide

As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Village will provide during the twelve-month period from October 1, 2015 through September 30, 2016. The departmental budget sections provide goals, objectives and performance measures for each department.

A Financial Plan

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

An Operations Guide

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

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

A Communication Device

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

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



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Pinecrest, Florida for its annual budget for the fiscal year beginning October 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Table of Contents

- Introduction**
- Organizational Chart 1
- Community Profile 2
- Village History 5

- Budget Process Overview 6**
- Budget Calendar 13
- Council Goals and Objectives Status 16
- Authorized Positions and Staffing Changes 42

- Budget Message 45**
- Budget Approach 49
- A Year’s Worth of Achievements 50
- Budget in Brief 52
- Highlights 57

- Financial Policies 63**
- Budget and Accounting Basis 72

- Funds Overview**
- Fund Structure 74
- Fund Balances 76
- Consolidated Budget 79

- General Fund**
- General Fund Summary 80
- General Fund Revenues 82
- General Fund Revenue Projection Rationale 85
- General Fund Expenditures 100
- Village Council 103
- Office of the Village Manager 105
- Office of the Village Clerk 108
- Department of Finance 111
- Office of the Village Attorney 115
- General Government 117
- Information Technology 120
- Department of Police 124
- Department of Building and Planning 131
- Department of Public Works 138
- Department of Parks and Recreation 143
- Community Center 147
- Pinecrest Gardens 152
- Transfers to Other Funds 159

- Stormwater Utility Fund 160**

- Transportation Fund 164**

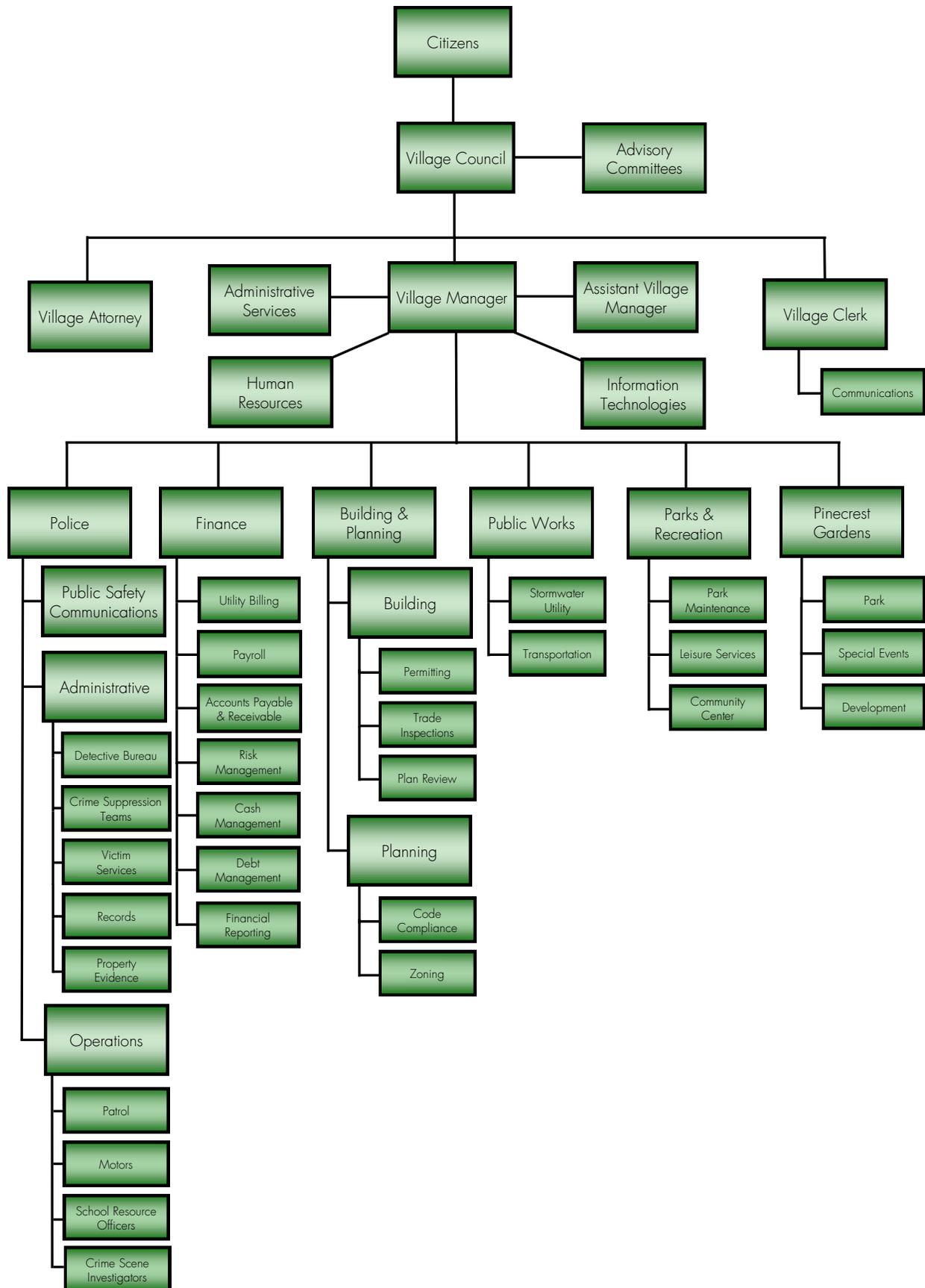
- Police Education Fund 169**

- Police Forfeiture Fund 171**

Table of Contents

Hardwire 911 Fund	172
Wireless 911 Fund	174
CITT Public Transit Fund	176
Capital Project Fund	178
Five Year Capital Improvement Program	182
Debt Service Fund	184
Appendix	190
Ad Valorem Taxes	
Glossary	195

Organizational Chart



Community Profile

The Village in Brief

The Village of Pinecrest was incorporated on March 12, 1996 and is one of thirty-four municipalities in Miami-Dade County, Florida. Conveniently located just south of Downtown Miami and Miami International Airport, our Village is home to approximately 18,403 residents. Encompassing about 8 square miles, the Village's boundaries are generally Snapper Creek Canal to the north, Southwest 136 Street to the south, Southwest 57 Avenue to the east and Pinecrest Parkway (US1) to the west. The Village is governed by a five member governing body and operates under the Council-Manager form of government.

Pinecrest is known as one of the most beautiful residential areas in South Florida. Besides its tree lined streets, large estate lots and extremely low crime rate, we are particularly proud of our five public schools, and many private schools, which are recognized as the best in the County. With over 750 businesses lining our western boundary on Pinecrest Parkway (US1), residents and visitors alike may chose from a variety of stores and eateries. Pinecrest is also home to the historically designated Pinecrest Gardens.

The Village provides its residents with friendly, helpful service through our departments, including the Office of the Village Manager, Office of the Village Clerk, Finance Department, Information Technology, Building and Planning Department, Public Works Department, Parks and Recreation Department, Pinecrest Gardens, and Police Department. Described by residents as peaceful and tranquil, our many assets

provide for a superior quality of life in a unique hometown rural atmosphere with all the amenities of the Greater-Miami area.

Demographics

Population

Year 1996	18,988
Year 2000	19,055
Year 2004	19,317
Year 2008	19,454
Year 2010	18,223
Year 2014	18,403

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

Social and Economic Characteristics

Racial and Ethnic Composition

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

Income

Median Household Income \$112,659

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

Land Use

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

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

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

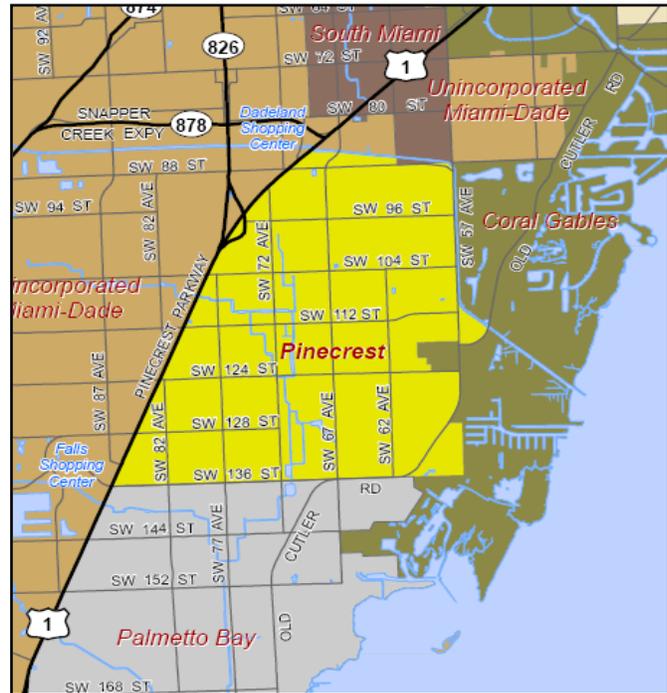
The median age of a Pinecrest resident is 42.

Community Profile

Pinecrest Property

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

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



Education

Public Schools

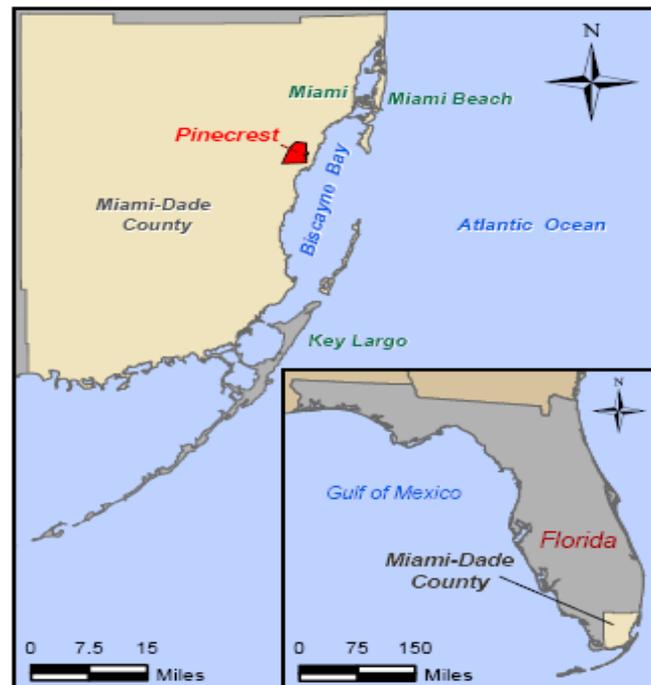
- Howard Drive Elementary School
- Pinecrest Elementary School
- Palmetto Elementary School
- Palmetto Middle School
- Miami Palmetto Senior High School

Private Schools

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

Where is Pinecrest?

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



Community Profile

Present Day

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

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

More than 18,400 residents currently live in Pinecrest and they enjoy many of the amenities of the Village including parks, the Community Center and the historically designated Pinecrest Gardens.

Pinecrest Principal Employers

The table below lists the top employers within the Village of Pinecrest in 2014.

Rank	Employer	Number of Employees
1	Miami-Dade School System	680
2	Kendall Imports, LLC	365
3	Home Depot	245
4	Village of Pinecrest	179
5	Publix Supermarkets	162
6	Whole Foods Market	137
7	Gulliver Preparatory School	110
8	Best Buy	100
9	Captain's Tavern Restaurant	65
10	12425, Inc. (Denny's Liquors)	65



History of Pinecrest

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

The Village of Pinecrest celebrated its 19th Anniversary on March 12, 2015. This section provides a brief history about Pinecrest and how it is one of the most successful communities ever built. Known for its beautiful residential area, Pinecrest has become one of the premier places to live in South Florida.

History

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

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



Road and Southwest 111 Street and over the years became a world famous tourist attraction whose visitors included Sir Winston Churchill. The Miami Serpentarium, another popular tourist attraction,

was located on US 1 for many years prior to closing in the mid-1980s.

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

Beginnings of a Community



Rapid growth and local issues during the 1990s inspired a movement led by residents Evelyn Langlieb Greer

and Gary Matzner to incorporate the area. Mrs. Greer was elected the Village's first mayor shortly after the Village's incorporation.

She joined the first Village Council members Cindie Blanck, Barry Blaxberg, Leslie Bowe, and Robert Hingston, along with staff, in establishing



well-regarded municipal services including police, parks and recreation, building and planning services, and public works.

Village Seal

The Village Council authorized a "Village Seal Contest" on June 25, 1996 and encouraged area residents and students to enter submissions of a proposed seal for the Council's consideration. A



Village Seal Committee, chaired by then Councilmember Leslie Bowe, reviewed the submissions and presented the Council with its top six choices on August 20, 1996. The submission of Pinecrest resident Carlos Piña was selected as the official seal of the Village on September 17, 1996 and was adopted on November 19, 1996 by Ordinance 96-11. The Piña seal has served as the official seal of the Village of Pinecrest since that date.

Budget Process Overview

How the Budget Was Created

On July 16, 2013, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. On January 21, 2015, the Village Council held a workshop to revise the 2013 Strategic Plan. This edited plan provides a framework to direct the Village's efforts and actions and to guide the budgetary process for five years.

The Village Council determined the following Core Values:

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

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

Mission Statement

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

Vision Statement

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

progressively enhances opportunities for citizen interaction and participation.

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

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

Goals and Objectives

Goal statements were developed for the six priorities identified above. For an update on the goals and objectives since their initial determination in 2013, please visit the *Council Goals and Objectives Status* section of this document on pages 16-41.

Organizational Excellence and Financial Stability

Maintain efficient and responsive government which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.

Objectives

- Maintain healthy reserves and an excellent bond rating.
- Maintain the millage rate at an acceptable level to maintain continued high quality services.
- Develop innovative strategies to diversify and strengthen the Village's income base.
- Increase communication and continue to provide accessible and high quality information to the community.
- Develop a legislative agenda and hold an annual legislative forum with the Village's State legislators by September every year in order to increase the

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

Budget Process Overview

Village's exposure in the State Legislature with the intent of achieving legislative agenda goals

- Explore potential annexation of neighboring areas and analyze the impact positive/negative to municipal services.
- Monitor through the Miami-Dade League of Cities the establishment of county-wide incorporation/annexation policy
- Develop a report on Fire Rescue Services that analyzes the services provided by the Miami-Dade Fire Rescue District and investigates the feasibility of establishing a Village Fire Rescue Department or contracting out the service with another neighboring jurisdiction.
- Continue to implement and monitor results of departmental customer surveys to provide for continuous improvement of operations.

Security and Pedestrian Safety

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

Objectives

- Raise visibility for the Police Department through a proactive Crime Prevention Campaign that involves increased education of the general public and work with residents to establish more crime watch groups throughout the community aiming to decrease burglaries and property loss.
- Maintain an effective and high standard police force.
- Evaluate where pedestrian safety needs to be enhanced.
- Implementation of all phases of the Safe Routes to School Program.
- Review with community as the Village proceeds with implementation of the Comprehensive Bike Lane and Route Plan to improve connectivity with neighboring jurisdictions.

- Complete the US 1 Corridor Bicycle and Pedestrian Mobility Study and implement the walkability initiatives identified in the study.
- Complete a safety evaluation of all public and private schools in the Village to identify and correct security vulnerabilities and develop cooperative protocols to address critical incidents.
- Evaluate pedestrian safety around private schools.
- Evaluate and develop improvement plan in cooperation with Palmetto bay for improvements to the intersection at SW 136 Street and Old Cutler Road.

Residential Character and Community Enhancement

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

Objectives

- Maintain high quality code enforcement for residential and commercial properties without impinging on property rights and continue to maintain the appearance of vacant and foreclosed homes.
- Continue to uphold Resolution 2010-12 to urge the Department of Environmental Protection to suspend FPL's site certification application for Turkey Point units 6 and 7 with regard to overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to Downtown Miami, and Resolution 2010-13 opposing FPL's plan to place overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to the Downtown Miami substation including urging the placement of underground lines within the Village of Pinecrest and requesting the Public

Budget Process Overview

Service Commission revisit its opinion with regard to the underground costs and establishing a Village position that opposes transmission lines and early cost recovery, and continues monitoring the water levels in the cooling canals.

- Review the Landscape Code and include new language that preserves existing large trees.
- Educate the public about the Adopt-a-Tree Program and Street Tree Planting Program through increased publications.
- Conduct a canopy survey of the Village and develop a database of all street trees.
- Pursue the implementation of the US 1 Vision Plan through the revision of the Land Development Regulations.
- Continue to implement the goals of the Education Compact by becoming strong advocates of the area public schools and assist in securing additional revenues to augment services at the schools.
- Identify opportunities for art in public places, including the commercial district.
- Masthead replacement to improve community character.
- Review opportunities for traffic calming throughout the Village.

Recreation and Infrastructure

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

Objectives

- Investigate water access opportunities throughout the Village.
- Evaluate recommendations from the Community Center audit and develop programs and plans based on these recommendations.
- Provide public water to all Pinecrest residents and seek support from the

State and Federal Government as the Village's highest priority lobbying effort.

- Develop long-term Vision Plan for green areas and additional recreation opportunities to continue to provide a high standard of parks as the community needs change.
- Evaluate the feasibility of expanding the Community Center by undertaking a full operational assessment.
- Complete the Coral Pine Park Master Plan and implement the recommended facility improvements.
- Develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develop a long-term capital project plan to address future infrastructure needs identified in the plan.
- Establish a Climate Change Element in the Comprehensive Development Master Plan.
- Join the Community Rating System in order to produce flood insurance savings for affected residents.
- Proceed with determining best use and development of plans for the improvement of the interior of Cypress Hall.
- Investigate the future needs for sanitary sewer system in the Village.

Cultural Value

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

Objectives

- Develop extensive programming that is revenue generating to decrease the gap between income and expenses at Pinecrest Gardens. This programming should be a mix of grants, as well as Village sponsored and outside sponsored programming.

Budget Process Overview

- Strengthen our community relationships, explore opportunities for community-wide events and seek sponsorship.
- Increase cooperative cultural and enrichment opportunities with community-based organizations.
- Continue on the path of developing the notion of Pinecrest Gardens becoming South Florida’s cultural “art park”.
- Partner with community stakeholders to establish Pinecrest Gardens as a place for Autism-centric arts activities, and inclusion of all children, through the provision of facilities and programs, including a sensory-friendly children’s theater.
- Develop a cultural exchange program as part of the Sister Cities Program.
- Implement an educational campaign to increase community awareness regarding the Property Assessed Clean Energy (PACE) program.
- Increase public education about recycling.
- Look for opportunities for water reuse at municipal facilities.
- Continue to explore expansion of the circulator system and Village’s electric vehicle fleet.

The Village’s Budget

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

Environmental Sustainability

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

Objectives

- Continue to improve energy efficiency at all Village facilities as well as developing fuel efficiency targets for the fleet.
- Look for opportunity to retrofit more sustainable building solutions at all municipal facilities to improve energy efficiency.
- Encourage or require more landscape of commercial corridor.
- Maintain Tree City USA status.
- Improve stewardship of the Coral Pine Park Pineland Preserve by working with conversation experts to ensure protection of endangered plant species found on site and preserve the pineland.
- Develop a Climate Change Element in the Comprehensive Development Master Plan to become a more resilient and sustainable community.

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

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

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

Budget Process Overview

In developing the Fiscal Year 2016 operating budget, departments analyzed existing services and potential services in light of the Council's priorities. The budget identifies added and removed services, which are then quantified in the line item budget. They reflect not only the strategic priorities as set by the Village Council, but also policy initiatives that contribute to the long term financial health of the Village.

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

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

Budget Methodology

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

Function – The statement must identify the particular purpose for the department and lists of the fundamental services that the department is designed to provide.

Whenever possible, the department monitors the Public Service Levels of activities it undertakes. The Activity Reports indicate the volume, frequency or level of service provided.

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

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

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

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

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

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

Approach to the Budget Review Process

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

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

Budget Process Overview

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

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

Operating Expenses

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

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

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

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

Capital Expenditures

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

They then identify all recommended capital expenditures from this evaluation of equipment. Vehicle life expectancy information is provided. Other capital

expenses, such as office equipment, are estimated.

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

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

Budget Format

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

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

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

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

This departmental/performance budget enables the Village Council and the public to analyze the budget by priorities based on program goals and performance objectives rather than line item costs. In addition, this format provides information so that the Village Council and the public will

Budget Process Overview

have a better understanding of the allocation of resources among programs and the measurable work that each department will accomplish.

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

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

Approving the Process

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

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

Monitoring the Budget

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

Amending the Budget

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

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

Village Council approval is required for budget amendments.

Budget Calendar

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. As the schedule in the following page details, the budget process begins in early April with the distribution of budget request forms to all departments. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the Village Manager during a series of inter-departmental meetings.

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

The Village is bound by the Truth in Millage (TRIM) calendar process set by the Florida Department of Revenue. A detailed flow chart of this process can be found on page 15. The Village Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners no later than August 25, 2015 by the Miami-Dade County Property Appraiser.

In accordance with Florida Statutes, the tentative millage rate is adopted at the first public budget hearing in September and this rate cannot be increased at the second budget hearing. Additionally, the tentative millage rate cannot exceed the preliminary rate adopted by the Council except by re-notifying all affected property owners by mail.

Budget Calendar

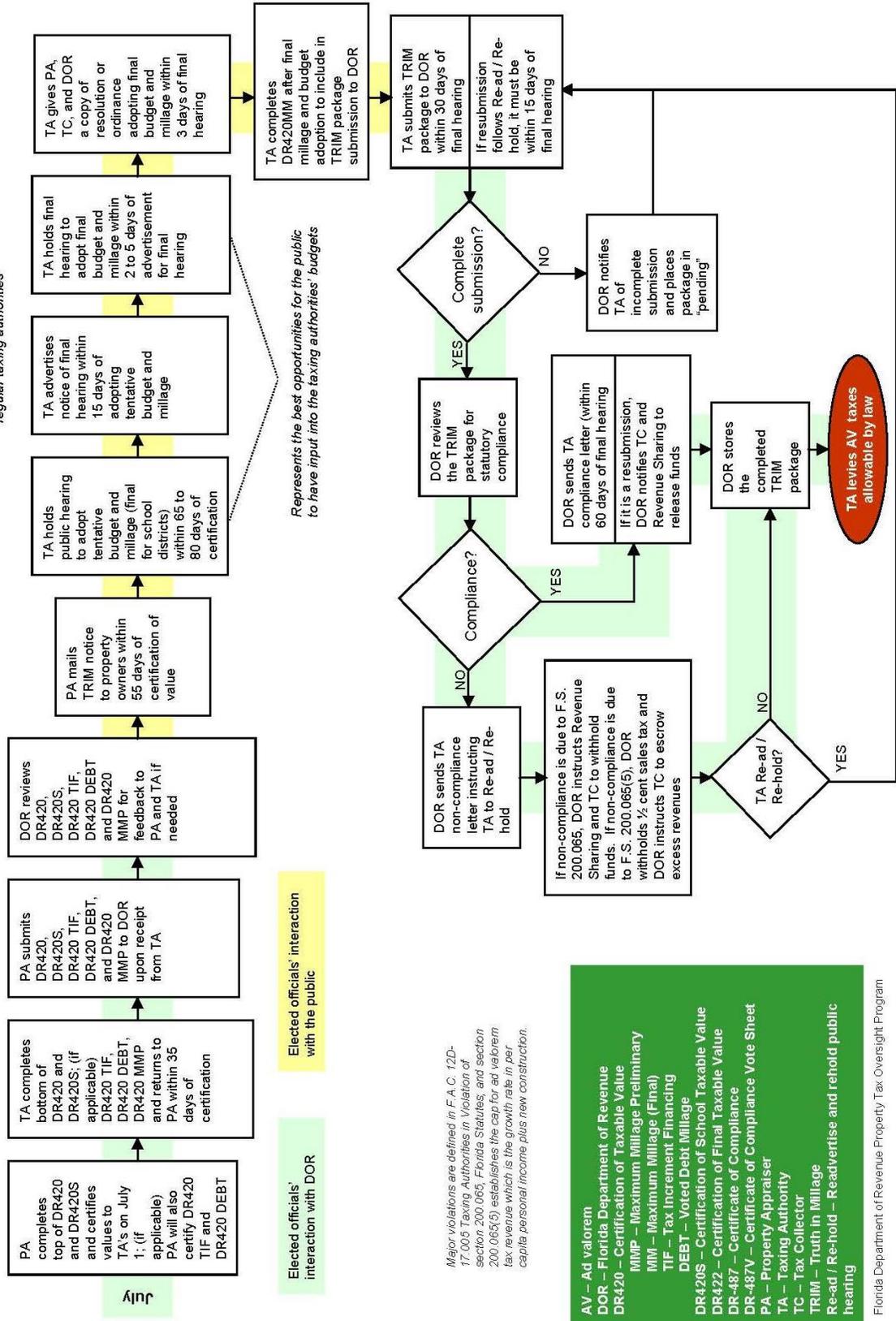
DATE	RESPONSIBILITY	ACTION REQUIRED
April 6, 2015	Village Manager Finance Director	Budget Calendar and six-month estimates are distributed.
April 23, 2015	Finance Director Department Heads	Departmental Budget estimates are submitted to the Administrative Services Manager.
May 4, 2015	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 1, 2015	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2015	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 7, 2015	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2015 and setting public hearing dates. (TRIM Notice).
July 17, 2015	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 11, 2015	Village Manager	Village Manager's Town Hall meeting.
August 19, 2015	Village Council Village Manager Finance Director	Budget Workshop.
August 25, 2015	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 8, 2015	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 16, 2015	Village Clerk	Advertise final millage rate and final budget hearing.
September 21, 2015	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 24, 2015	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 21, 2015	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.

Budget Calendar

Rev 02/15/10

Florida Property Tax TRIM Process

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



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

- AV – Ad valorem
- DOR – Florida Department of Revenue
- DR420 – Certification of Taxable Value
- MMP – Maximum Millage Preliminary
- MM – Maximum Millage (Final)
- TIF – Tax Increment Financing
- DEBT – Voted Debt Millage
- DR420S – Certification of School Taxable Value
- DR422 – Certification of Final Taxable Value
- DR487 – Certificate of Compliance
- DR487V – Certificate of Compliance Vote Sheet
- PA – Property Appraiser
- TA – Taxing Authority
- TC – Tax Collector
- TRIM – Truth in Millage
- Re-ad / Re-hold – Readvertise and rehold public hearing

Florida Department of Revenue Property Tax Oversight Program

Council Goals and Objectives Status

In June 2013, Village Council adopted a five-year strategic plan that established goals for FY 2013 through FY 2018. On January 21, 2015, the Village Council held a workshop to revise and update the 2013 Strategic Plan. The edited 2013 Strategic Plan has provided a framework to direct the Village's efforts and actions and to inform the budgetary process for the past three years. The status of the Key Intended Outcomes for each priority is provided below.



Organizational Excellence and Financial Stability

Maintain efficient and responsive government which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.

Key Intended Outcomes

Completed

- Maintain healthy reserves and an excellent bond rating. Ongoing
- Maintain the millage rate at an acceptable level to maintain continued high quality services. Ongoing
- Develop innovative strategies to diversify and strengthen the Village's income base. ✓
- Increase communication and continue to provide accessible and high quality information to the community. ✓
- Develop a legislative agenda and hold an annual legislative forum with the Village's State legislators by September every year in order to increase the Village's exposure in the State Legislature with the intent of achieving legislative agenda goals. ✓
- Explore potential annexation of neighboring areas and analyze the impact positive/negative to municipal services. Ongoing
- Monitor through the Miami-Dade League of Cities the establishment of County-wide incorporation/annexation policy. Ongoing
- Develop a report on Fire Rescue Services that analyzes the services provided by the Miami-Dade Fire Rescue District and investigates the feasibility of establishing a Village Fire Rescue Department or contracting out the service with another neighboring jurisdiction. Ongoing
- Continue to implement and monitor results of departmental customer surveys to provide for continuous improvement of operations. Ongoing

Council Goals and Objectives Status

The Village Manager and staff have worked diligently to identify and implement strategies to strengthen the Village's income base. These include: 1) implementing new Land Development Regulations to increase property values; 2) engaging the services of an economic development consultant who identified businesses that are lacking in the business corridor that would promote economic development as part of the Pinecrest Parkway (US 1) Vision Plan; 3) the Building and Planning Department implemented a new fee schedule; 4) aggressively seeking grant and sponsorship funding opportunities; and 5) new educational, recreational and cultural programs are being developed and implemented in Pinecrest Gardens, and the newly renovated Hammock Pavilion will add revenue as a rental facility.

The Village hired a Communications Manager in December 2013 to further broaden and enhance communications with residents and the business community. Since December 2013, the Village has released 85 media alerts that include post press releases and photography. Village initiatives and events have been featured on television an average of five times per month with an average total local market publicity value of \$13,427 per month, according to TVEyes television monitoring service. The Village Council and staff now receive a monthly clipping summary which includes a broadcast clip report. The Village launched a new resident newsletter in May 2014 that includes stories that are important to residents and a consolidated version of Community Center and Pinecrest Gardens' programming. The senior newsletter, Senior Focus, was revamped to include a new look and feel and larger text for easier reading. The Village's social media audience has increased in the last six months: 1) there is a new Instagram account with 160 followers, 2) there has been 20 percent increase in Facebook "Likes" and 3) a 38 percent increase in Twitter followers. Upcoming projects for the communications program include video production and resident-friendly radio programming.

The Village Council discussed and adopted a legislative agenda during its regular Council meeting on September 9, 2014. The Federal government lobbying efforts will continue to focus on obtaining water project funding. In addition, the Village will seek the ultimate denial of the expansion by pursuing the requirement for a determination of need for the expansion Turkey Point. From a State and County perspective, the Village lobbying efforts will focus on obtaining funding for potable water system and oppose legislation relating to the repeal or reduction of any revenue producing tax such as sales tax, communication service tax, etc. In addition, the Village will oppose any preemption efforts affecting Home Rule.

The Village Manager engaged the services of a consultant to conduct an Annexation Feasibility Study in February 2014. In October 2014, PMG Consultants presented the Annexation Feasibility Study to the Village Council. The analysis examined the potential for annexation of four distinct areas into the Village: The Falls, East Kendall, Snapper Creek and High Pines. The report concentrated on the revenues generated from the areas and the costs associated with providing services to the population and commercial segments. The Village will continue to monitor the annexation efforts at the County and participate via the Miami-Dade League of Cities in that process.

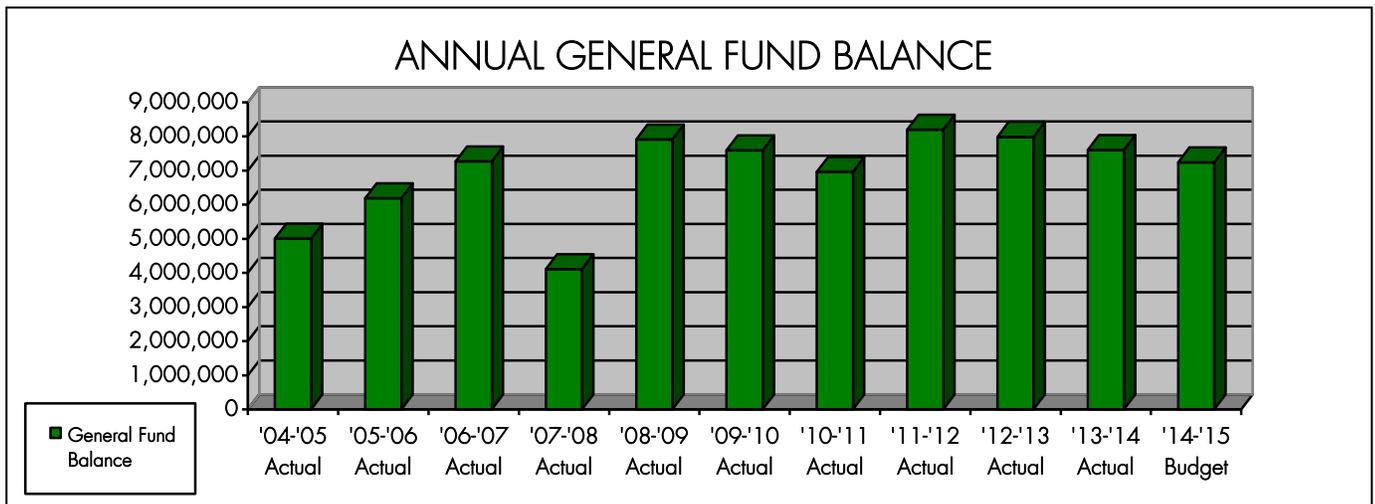
The Village Manager engaged the services of a consultant in January 2014 for a Comprehensive Fire Rescue Services Provision Study. The study which was completed and presented to the Village Council in June 2014: 1) analyzed the existing services provided to the Village by Miami-Dade Fire Rescue; 2) provided a comparison and analysis of the taxes collected by Miami-Dade County Fire Rescue District from the Village; 3) provided options available to the Village; and 4) provided a cost benefit analysis. Following the presentation of the report, the Village Council requested a workshop be set on January 27, 2015 to review the findings of the report in more detail and discuss possible next steps.

Council Goals and Objectives Status

Performance Indicators

Annual Comparison of Unassigned Fund Balance

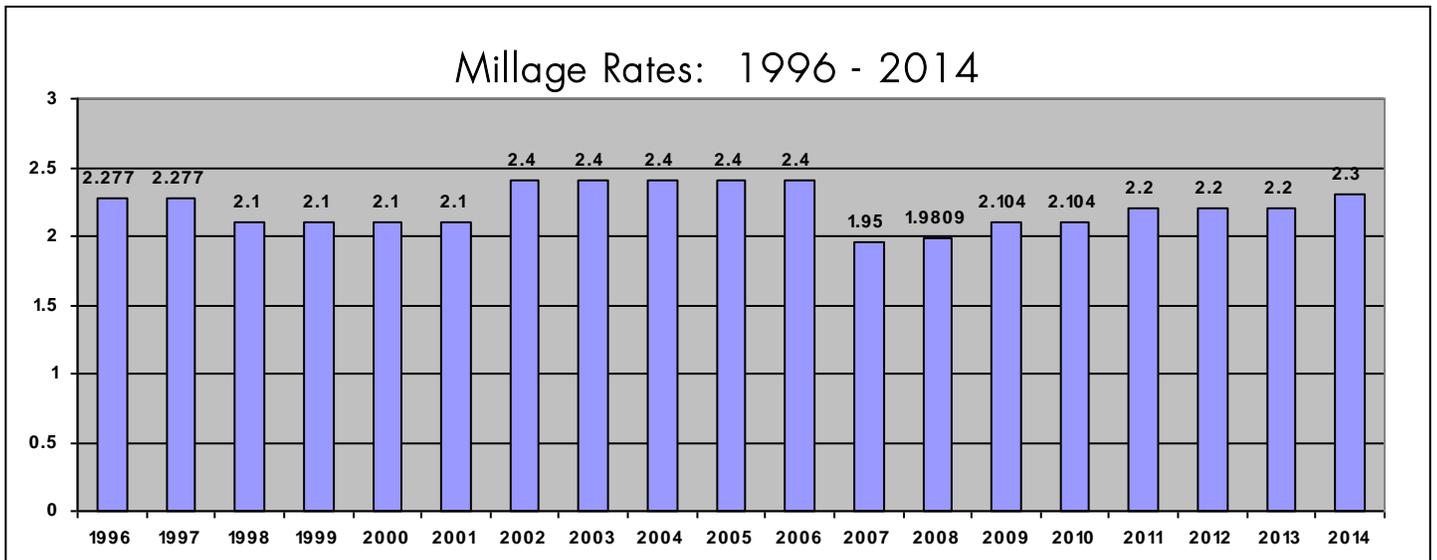
Fiscal Year 2009-10	\$6,050,000
Fiscal Year 2010-11	\$6,875,000
Fiscal Year 2011-12	\$7,850,000
Fiscal Year 2012-13	\$7,790,000
Fiscal Year 2013-14	\$7,601,578
Fiscal Year 2014-15 <i>Budget</i>	\$6,968,250



Percentage of Change in Millage Rates

Fiscal Year 2009-10	2.1040	
Fiscal Year 2010-11	2.1040	
Fiscal Year 2011-12	2.2000	4.56%
Fiscal Year 2012-13	2.2000	0.00%
Fiscal Year 2013-14	2.2000	0.00%
Fiscal Year 2014-15	2.3000	4.50%

Council Goals and Objectives Status



Percentage of Change from New Revenue Sources

	YTD	YTY % Growth in Revenue
<i>Pinecrest Gardens</i>		
Fiscal Year 2009-10 Actual	\$124,670	
Fiscal Year 2010-11 Actual	\$311,539	49.89%
Fiscal Year 2011-12 Actual	\$404,225	29.75%
Fiscal Year 2012-13 Actual	\$467,779	15.92%
Fiscal Year 2013-14 Actual	\$508,732	8.75%
*Fiscal Year 2014-15 Projected	\$510,335	
	YTD	YTY % Growth in Revenue
<i>Community Center</i>		
Fiscal Year 2009-10 Actual	\$503,565	N/A
Fiscal Year 2010-11 Actual	\$612,161	21.57%
Fiscal Year 2011-12 Actual	\$652,014	6.51%
Fiscal Year 2012-13 Actual	\$692,589	6.22%
Fiscal Year 2013-14 Actual	\$776,898	12.17%
*Fiscal Year 2014-15 Projected	\$741,361	

Council Goals and Objectives Status

Number of Transactions on Village Website for E-business

	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15 Projected
Building Inspection Requests	478	1,298	1,093	2,209	2,884
Permit & Licensing In-House Payment Activity	5,912	5,033	5,521	5,843	5,220
Permit & Licensing Web Credit Card Activity	140	230	280	374	404
Building & Planning Web-based Transaction	59	42	36	58	60
Parks & Recreation/Pinecrest Gardens	304	870	895	707	902

Number of Interactions with Social Media

	Website Visits	E-mail Subscribers	Facebook Likes	Twitter Followers
2010-11	227,872	869	208	87
2011-12	240,753	921	340	154
2012-13	252,265	1,136	764	310
2013-14	243,229	1,267	1,021	535
2014-15*	56,359	1,280	1,148	600

*3-month

The Village has 1,280 subscribers to the monthly E-News, 1,148 Facebook Likes, 160 Instagram followers, and 600 Twitter followers. In addition to the Village's general online and social media programs, several departments have developed additional e-mail subscription lists and Facebook pages. As of January 6, 2015, Pinecrest Gardens has 10,526 subscribers and a Facebook page with 4,580 Likes. The Parks and Recreation Department has 5,883 subscribers and a Facebook page with 672 likes. The Police Department's recently launched Twitter Page has 24 followers and its Facebook page has 311 Likes.

Maintain a 90% Positive Rating with Amount of Information Provided

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

Maintain a 95% Positive Rating with Employee Service

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

Survey Results

The overall value of services received by the Village of Pinecrest was rated as positive with 92.0% of the respondents whom gave a response stating that they felt that the value was Excellent or Good. This rating is identical to the rating from the 2010 survey. Although some categories evidenced an increase and others fell slightly, the overall change is within the margin of error for the survey.

Council Goals and Objectives Status

Comparison of 2013 Survey Results with 2010 Survey Results Concerning Services

Areas of Inquiry	2013 Percent Positive	2010 Percent Positive
Value of Services Received	92.3	92.0
Information Provided by Village	90.0	91.5
Helpful employees	91.5	96.8
Village infrastructure	95.9	94.6
Village police service	92.0	90.3
Village codes and ordinances	95.0	92.0
Village Fire/Rescue Service	97.9	98.7
Village code enforcement	81.0	79.8
Overall Percentage	92.0	92.0

The respondents were asked to evaluate four different services provided to the residents: Traffic enforcement, bus or transit services, services to seniors and services to youth. In the case of Bus/Transit Services and Services to seniors, a large number of respondents were unable to answer due to their unfamiliarity with the topic.

Council Goals and Objectives Status



Security and Pedestrian Safety

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

Key Intended Outcomes

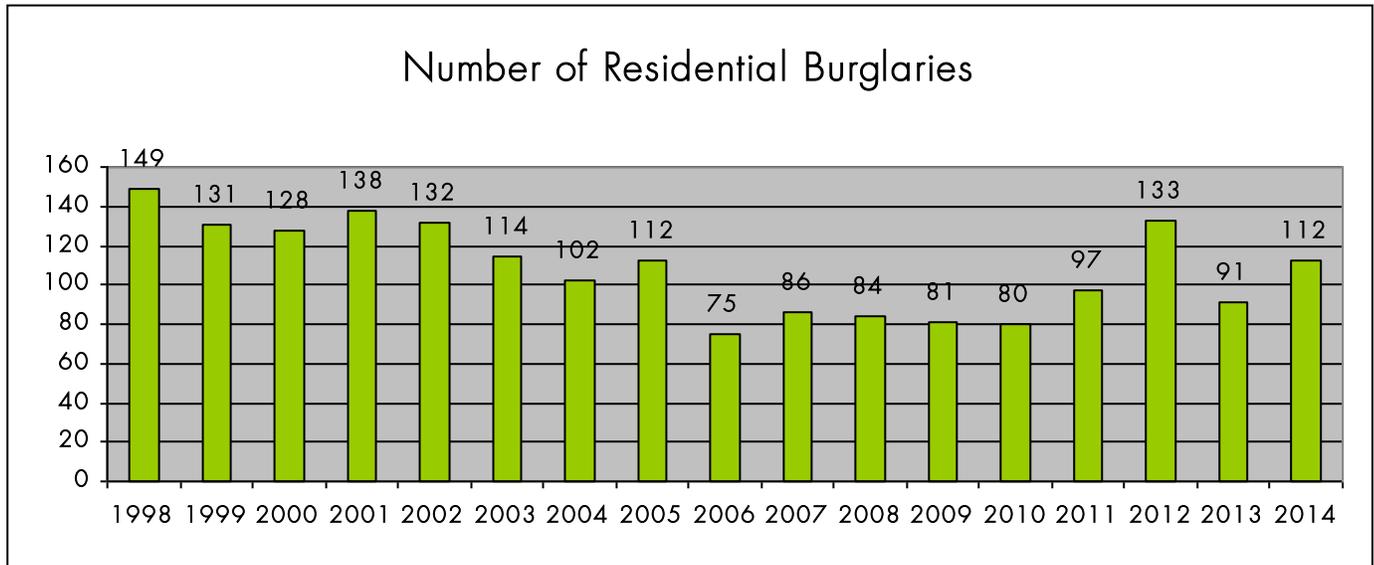
Completed

- Raise visibility for the Police Department through a proactive Crime Prevention Campaign that involves increased education of the general public and work with residents to establish more crime watch groups throughout the community aiming to decrease burglaries and property loss.
✓
- Maintain an effective and high standard police force.
Ongoing
- Evaluate where pedestrian safety needs to be enhanced.
Ongoing
- Review with the community, as the Village proceeds with implementation of all phases of the Safe Routes to School Program.
Ongoing
- Review with the community, as the Village proceeds with implementation of the Comprehensive Bike Lane and Route Plan to improve connectivity with neighboring jurisdictions.
Ongoing
- Complete the US 1 Corridor Bicycle and Pedestrian Mobility Study and implement the walkability initiatives identified in the study.
Ongoing
- Complete a safety evaluation of all public and private schools in the Village to identify and correct security vulnerabilities and develop cooperative protocol to address critical incidents.
✓
- Evaluate pedestrian safety around private schools.
Ongoing
- Evaluate and develop improvement plan in cooperation with Palmetto Bay for improvements to the intersection at SW 136 Street and Old Cutler Road.
Ongoing

The Police Department reported an overall 5 percent increase in Part 1 Crimes in 2014 in comparison to 2013. Part 1 Crimes include aggravated assault, arson, burglary, criminal homicide, forcible rape, larceny-theft, motor vehicle theft, and robbery. A significant amount of resources were dedicated to

Council Goals and Objectives Status

residential burglary prevention in 2014, however, Pinecrest is not immune to the increasing trends in home burglaries. For the calendar year 2014, Pinecrest experienced an 11% increase representing 21 more residential burglary incidents when compared to 2013 figures. Burglary statistics for the past 17 years show the average number of annual burglaries in Pinecrest total 109.



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

The Village and the Miami-Dade County School Board applied for and received a federal grant to implement Phase I of the Safe Routes to Schools program which provides for infrastructure improvements around Palmetto and Pinecrest Elementary Schools. The improvements include updating all traffic signs to new standards, electronic speed limit signs, solar-powered pedestrian crossing flashers, and pedestrian crossing countdown signals. The Phase 1 project will be completed during the 2014-15 budget year at an approximate cost of \$190,000.

The Village Council approved the installation of bike lanes on 104 Street, 124 Street, 128 Street, and 77 Avenue. A survey of these roadways has been completed and the Village is currently in the process of selecting a consulting firm to design the project. Once the design of the project is completed, neighborhood workshops will be conducted to educate the public regarding the project and receive input. The construction of the project is expected to be funded by the FDOT Transportation Enhancement Cycle Grant scheduled to be funded in 2017-2018, if not sooner. The grant amount is for \$1 million. The expected cost of the project is \$1.3 million.

The Village Council authorized the Village Manger to enter into an agreement with a consultant who specializes in pedestrian mobility and alternative mode of transportation in May 2014. The Streets Plan Collaborative, the consultant chosen to develop the study, began the process of completing a survey of the existing conditions and soliciting input from the commercial property owners as well as adjacent

Council Goals and Objectives Status

residential property owners in October. The study will identify walkability initiatives along the US 1 Corridor and will be completed by June 2015.

Pinecrest Neighborhood Watch groups are increasing in the Village. Fourteen neighborhood watch groups made up of residents who want to deter crime in their blocks, have formed since July 2013. This brings the total number of crime watch groups Village-wide to twenty. The Police Department continues to look for ways to engage residents and promote the creation of additional crime watch groups throughout the Village. Once established, the groups are led by a Police Department Crime Specialist who gives advice on how to best deter crime and encourages the members of each group to exchange information, such as emails, phone numbers, and landscaper and pool servicer information. Once a group is formed, a block party is held to further get the neighbors acquainted with each other. The primary objective of these groups is to deter crime with a secondary focus to reduce property loss when crime does occur.

Since 2012, the Police Department instituted a crime prevention campaign that involves self-initiated contacts with the public during which officers provide crime prevention tips and literature. Since the inception of this campaign, the Police Department has conducted 7,136 such interactions (3,549 occurring in 2014).

Police Departments from the Village of Pinecrest and the City of North Miami teamed up with Miami-Dade Schools Police Department and the Archdiocese of Miami to create a model for uniform lockdown and evacuation protocols in public and private schools. Representatives from each of these entities worked together for a year to develop the pilot program as part of the Independent School Safety Coalition (ISSC). The coalition is part of the In School Safety Working Group, which came from the Miami-Dade County Joint Round Table on Youth Safety headed by Mayor Carlos Gimenez and Miami-Dade Schools Superintendent Alberto Carvalho. First responders, within the participating jurisdictions, now have one cohesive plan of action regardless of whether the school is private or public. All private schools in both municipalities have developed evacuation plans and adopted lockdown procedures modeled after Miami-Dade County Public Schools' protocols. Representatives from each school received certificates of participation in the unified lockdown and evacuation protocol program at their respective municipality's March 2014 Council meeting.

Performance Indicators

Percent Satisfaction with Police

2010 Community Survey Result	90.3%
2013 Community Survey Result	92.0%

Percent Change in Crime Rates

Fiscal Year 2009-10	-19.1%
Fiscal Year 2010-11	+20.2%
Fiscal Year 2011-12	-4.6%
Fiscal Year 2012-13	+2.0%
Fiscal Year 2013-14	-2.0%

Percent Increase in Pedestrian Safety & Perception of Safety

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

Council Goals and Objectives Status

The following new performance indicators were added in January 2015:

Number of Tickets - Red Light Camera Program

Number of T-Bone Accidents at Red Light Camera Intersections

Number of Car Accidents at Red Light Camera Intersections

Task Force Benefits - Cost Benefit of Program

Survey Results

- 92.0% respondents are satisfied with police service
- When asked if Pincrest should have streetlights, a slight majority (52.7%) agreed. Further questioning revealed that addition of streetlights on major intersections was preferred over the addition of streetlights on interior roads.
- Safety was the 2nd highest issue residents liked most about living in Pincrest, however residents felt there was a need for more police patrols when asked what needed improvement in Pincrest.
- 23.8% wanted traffic calming – a slight increase from the prior survey.
- 20.5% of residents without a sidewalk already in front of home wanted more sidewalks

Council Goals and Objectives Status



Residential Character and Community Enhancement

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

Key Intended Outcomes

Completed

- Maintain high quality code enforcement for residential and commercial properties without impinging on property rights and continue to maintain the appearance of vacant and foreclosed homes. Ongoing
- Continue to uphold Resolution 2010-12 to urge the Department of Environmental Protection to suspend FPL's site certification application for Turkey Point units 6 and 7 with regard to overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to Downtown Miami, and Resolution 2010-13 opposing FPL's plan to place overhead high voltage transmission lines on US 1 to connect the Turkey Point Power Plant to the Downtown Miami substation including urging the placement of underground lines within the Village of Pinecrest and requesting the Public Service Commission revisit its opinion with regard to the underground costs. And establishing a Village position that opposes transmission lines and early cost recovery and continue monitoring the water levels in the cooling canals. Ongoing
- Review the landscape code and include new language that preserves existing large trees. Ongoing
- Educate the public about the Adopt-A-Tree and Street Tree Planting Programs through increased publication. Ongoing
- Conduct a canopy survey of the Village and develop a database of all street trees. Ongoing
- Pursue the implementation of the Pinecrest Parkway (US 1) Vision Plan through the revision of the Land Development Regulations. ✓
- Continue to implement the goals of the Education Compact by becoming strong advocates of the area public schools and assist in securing additional revenues to augment services at the schools. Ongoing

Council Goals and Objectives Status

- Identify opportunities for art in public places including in the commercial district. Ongoing
- Explore the possibility of relocating the McDonald's Restaurant adjacent to the Municipal Center. X
- Mast Head replacement to improve community character Ongoing
- Review opportunities for traffic calming throughout the village. Ongoing

To maintain high quality code enforcement for residential and commercial properties the Building and Planning Department in 2014 processed over 1,197 code compliance complaints and presented 228 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by a Code Compliance Officer. Properties for which a *Lis Pendens* has been filed are now required to be registered with Pinecrest which has allowed for the registration and identification of vacant properties and agents responsible for property maintenance.

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

The Village Council adopted an updated landscape code requiring the inclusion of Dade County Slash Pine trees in required landscaping plans and the provision of wider landscape buffers adjacent to Pinecrest Parkway. The Village continues to enforce and maintain the landscape ordinance to maintain a lush, consistent, full coverage, street tree system and tree canopy. Pine trees have been planted within the median of Pinecrest Parkway consistent with the Village's "Bringing Pines Back to Pinecrest" initiative. Additionally, fines for the hat racking of trees have been increased and enforcement provisions have been reviewed and enhanced as recommended by the Village Attorney through recent amendments to the Village's Land Development Regulations. In addition, the Village Council has authorized two landscape median beautification projects on US 1 and Kendall Drive from US 1 east to 67th Avenue.

The Adopt-A-Tree program is promoted via the Public Works website as well as the newsletter that is mailed to all residents. This program allows residents to purchase trees utilizing Village bid prices and contracts for planting on private property. In addition, the Village also promotes the Street Tree Program where residents can get free trees planted with the right-of-way in their property via social media and newsletter outlets.

The Public Works Department does not have the personnel with proper certification to conduct a canopy survey of the Village and develop a database of all street trees. At this point it is a long-term goal. A partial survey was done using an intern from Florida International University. Village staff is currently converting that information for GIS maps. The Village is looking to partner with the FIU School of Architecture or a private entity to complete the tree canopy survey.

The implementation the Pinecrest Parkway (US 1) Vision Plan is being accomplished through recent amendments to the Village's Land Development Regulations that were completed and subsequently approved by the Village Council at second reading on April 8, 2014. Adopted amendments include

Council Goals and Objectives Status

development standards for implementation of the Pinecrest Parkway (US 1) Vision Plan including standards for redevelopment adjacent to Pinecrest Parkway.

The Village continues to support the goals of the Education Compact by hosting events such as Bike Ride Day in collaboration with Miami-Dade County Public Schools Vice-Chair Dr. Larry Feldman and waiving venue fees for events that raise money for public schools that include Fashion in the Gardens and Taste of Pinecrest. To further enhance the green school component of the Education Compact, the CLEO Institute has partnered with the Village to educate students about environmental issues. In addition, the Village gives each public school a \$10,000 grant per year.

Proposed amendments to the Village’s Land Development Regulations initially included requirements for “Art in Public Places” to include either payment of a fee or provision of art in conjunction with new commercial redevelopment projects. The Village Council struck those proposed regulations from the draft of amendments that were approved on April 8, 2014.

To explore the possibility of relocating the McDonald’s Restaurant adjacent to the Municipal Center, the Village Manger and Planning Director have met with the property manager and representative of the adjoining McDonald’s restaurant. The McDonald’s representative indicated that he would consider relocating the McDonald’s to another commercial property in Pinecrest if an acceptable site can be identified and secured. It is estimated that the overall cost to construct a new restaurant would be approximately \$2 million, not including the cost of the underlying real estate. Village staff has completed meetings with owners of properties located at the Northeast corner of SW 124 Street and Pinecrest Parkway and properties located at the northeast corner of SW 120 Street and Pinecrest Parkway. Properties at the Southeast corner of SW 124 Street and Pinecrest Parkway have also been identified and will be investigated. Property owners have expressed an interest and staff will continue to work with both McDonald’s and identified property owners to further explore the opportunities relative to the location of McDonald’s Restaurant. However, at the November 17, 2014 Council meeting, staff was directed to abandon pursuit of this goal.

Performance Indicators

Percentage of Foreclosed Homes Being Adequately Maintained

Fiscal Year 2010-11	N/A
Fiscal Year 2011-12	96% 123 Properties (5 Open CCR Cases)
Fiscal Year 2012-13	97% 170 Properties (6 Open CCR Cases)
Fiscal Year 2013-14	100% 138 Properties (0 Open CCR Cases)
Fiscal Year 2014-15	97% 140 Properties (4 Open CCP Cases)

Council Goals and Objectives Status

Number of New Trees Planted

Fiscal Year 2009-10	136
Fiscal Year 2010-11	168
Fiscal Year 2011-12	104
Fiscal Year 2012-13	191
Fiscal Year 2013-14	155
Fiscal Year 2014-15 Year to date	57

New School Resources Directly Attributable to the Village

Fiscal Year 2009-10 – Grants in Aid	\$ 52,108
Fiscal Year 2010-11 – Grants in Aid	\$ 49,692
Fiscal Year 2011-12 – Grants in Aid	\$ 50,000
Fiscal Year 2012-13 – Grants in Aid	\$49,771
Fiscal Year 2013-14 – Grants in Aid	\$36,148
Fiscal Year 2014-15 – Grants to date	\$15,362

Percentage Increase in Citizen Satisfaction Rating Regarding Codes and Ordinances

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

Survey Results

- 12% more people believe the codes are too strict when comparing 2010 and 2013 survey results.
- 66% responded Pinecrest codes and ordinances that regulate use of property as just about right, a decrease of 9% from the prior survey.
- 80.8% are satisfied with the level of the Village’s Code Enforcement, a 1% increase since the last survey.
- 77% rated the appearance US 1 positively, a 5% decrease from the prior survey.
- 90% rated the quality of business positively, a 2.7% increase from the prior survey.

Council Goals and Objectives Status



Recreation and Infrastructure

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

Key Intended Outcomes

Completed

- | | |
|---|---------|
| • Investigate water access opportunities throughout the Village. | Ongoing |
| • Evaluate recommendations from the Community Center Operations Audit and develop programs and plans based on these recommendations. | ✓ |
| • Provide public water to all Pinecrest residents and seek support from the County, State and Federal Government as the Village's highest priority lobbying effort. | Ongoing |
| • Develop long-term Vision Plan for green areas and additional recreation opportunities to continue to provide a high standard of parks as the community needs change. | Ongoing |
| • Evaluate the feasibility of expanding the Community Center by undertaking a full operational assessment. | ✓ |
| • Pursue the acquisition of the "Horse Farm" property at SW 72 Avenue and SW 96 Street. | X |
| • Complete the Coral Pine Park Master Plan and implement the recommended facility improvements. | Ongoing |
| • Develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develop a long-term capital project plan to address future infrastructure needs identified in the plan. | Ongoing |
| • Establish a Climate Change Element in the Comprehensive Development Master Plan. | ✓ |
| • Join the Community Rating System in order to effectuate flood insurance savings for affected residents. | Ongoing |

Council Goals and Objectives Status

- Develop a Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads. X
- Proceed with determining best use and development of plans for the improvement of the interior of Cypress Hall. Ongoing
- Investigate the future needs for sanitary sewer system in the Village. Ongoing

The Parks and Recreation Department continues to develop programs based on the Community Center Operation Audit and has completed a Master Plan to expand the facility in order to provide additional programming and fitness/wellness services to the community. The Master Plan design and construction will be an on-going project for the next two years.

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

The Parks and Recreation Department continues to maintain the current green areas (parks) while reviewing any open spaces that come available for acquisition.

The Village engaged the services of a consultant to evaluate different options for the feasibility of expanding the Community Center. The Council approved construction of Phases 1 and 2 of the expansion. It is anticipated that the improvements that will total approximately \$5 Million will occur during the 2014-15 and 2015-16 budget years.

A Master Plan for Coral Pine Park was completed in 2014. Based on community input, a consultant developed three options for the Village Council's consideration. The Village Council selected a plan that includes, but is not limited to, walking path, exercise stations, parking lot improvements, landscaping, perimeter fencing, renovating the existing recreation center, a new tennis center and concession area, and a new tot-lot. The approximate cost of the complete project is \$3.6 million. The Village Council approved a total of \$900,000 in the Fiscal Year 2014-15 budget to construct a new tennis concession building, a new playground and landscape improvements to the west boundary of the park.

The Village Manager has engaged the services of consultants to develop a Comprehensive Stormwater Basin Evaluation Plan that includes review of the effects of sea level rise on the existing system and develops a long-term capital project plan to address future infrastructure needs identified in the plan. Completion on the plan is expected in the summer of 2015. The cost for the plan is \$350,000.

Developing a Climate Change Element in the Master Plan has been completed and was recently presented to the Local Planning Agency (LPA) for preliminary consideration. It is anticipated that the Climate Change Element will be adopted in the Spring of 2015.

The Village Manager pursued the acquisition of the "Horse Farm" property at SW 72 Avenue and SW 96 Street by offering the owner the Village Council approved sum of \$2.75 million. The owner declined the offer and is currently developing the property.

Council Goals and Objectives Status

The Building and Planning Department submitted a letter to FEMA requesting to join the Community Rating Program. The required inspection to kick-off the process of participating in this program is expected to occur in the spring of 2015 and it is expected that the goal will be met by the fall.

The Village has engaged the services of The Street Plans Collaborative, a consultant, to develop a Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads. It is anticipated that the study will be completed by April 2015 and presented to the Village Council.

Performance Indicators

Percent Satisfaction with Park Facilities*

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

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

Percent Increase in Number of Community Center Patrons*

Fiscal Year 2009-10	2,990	
Fiscal Year 2010-11	3,386	13.24%
Fiscal Year 2011-12	3,873	12.57%
Fiscal Year 2012-13	2,919	-24.63%
Fiscal Year 2013-14	3,628	24.30%
Fiscal Year 2014-15 to date	1,228	

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

Survey Results

- 95.9% satisfaction with infrastructure; a 1.3% increase from the prior survey
- 41.5% responded there is a need for more passive parks
- 23.8% responded there is a need for more active parks
- 27.7% responded there is a need for neighborhood playgrounds
- 29.8% responded there is a need for a gymnasium at the Community Center
- 33.2% responded there is a need for an interior play area at the Community Center
- 33.8% responded there is a need for a senior center
- 41.3% responded there is a need for a dog park
- 64.7% responded the Village should purchase the "Horse Farm"

Council Goals and Objectives Status



Cultural Value

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

Key Intended Outcomes

Completed

- | | |
|---|----------------|
| <ul style="list-style-type: none"> • Develop extensive programming that is revenue generating to decrease the gap between income and expenses at Pinecrest Gardens. This programming should be a mix of grants, as well as Village sponsored and outside sponsored programming. | <i>Ongoing</i> |
| <ul style="list-style-type: none"> • Open food service operations at Pinecrest Gardens based on a market recommendation to enhance the visitor experience. | <i>X</i> |
| <ul style="list-style-type: none"> • To strengthen our community relationships, explore opportunities for community-wide events and seek sponsorship. | <i>Ongoing</i> |
| <ul style="list-style-type: none"> • Increase cooperative cultural and enrichment opportunities with community organizations. | <i>Ongoing</i> |
| <ul style="list-style-type: none"> • Continue on the path of developing the notion of Pinecrest Gardens become South Florida’s “cultural art park”. | <i>Ongoing</i> |
| <ul style="list-style-type: none"> • Partner with community stakeholders to establish Pinecrest Gardens as a place for Autism-centric arts activities, and inclusion of all children, through the provision of facilities and programs, including sensory-friendly children’s theater. | <i>Ongoing</i> |
| <ul style="list-style-type: none"> • Develop a cultural exchange program as part of the Sister Cities Program. | <i>Ongoing</i> |

Pinecrest Gardens’ Banyan Bowl continues to experience an increase in rental revenues, an increase in shared-production revenues, and an increase in our own presenting ticket revenues. Jazz series subscriptions are now at 158 subscribers for the 2014-15 season, showing more than a 33% increase from the previous season.

This year, the John S. and James L. Knight Foundation awarded the Village of Pinecrest \$75,000 for South Motors Jazz Series (seasons 2015-16 and 2016-17). South Motors, now in its second year of title sponsorship, has increased its commitment from \$18,000 to \$25,000 for 2015-16 and 2016-17

Council Goals and Objectives Status

seasons to maintain their series title status. Collectively, these funds will not only serve to raise the bar of the artists booked for the series, but it will also serve to grow the Jazz Gen-Next Series into a full-fledged mentorship program with three to four of the performing artists staying over an extra day to coach and jam with high school students enrolled in the jazz program at New World School of the Arts.

Pinecrest Gardens hosts three orchestras on a regular basis that enjoy resident company status: Orchestra Miami; Greater Miami Youth Symphony; and the Alhambra Orchestra. In addition, the venue offers three dance performances each season. During the 2014-15 season, it will present Siempre Flamenco sponsored by First Bank Miami; Live in Color Dance Collective, an Urban Funk/Hip Hop company comprised over very talented children aged 7 through high school and choreographed and directed by Knight Arts Challenge recipient Cedric Bumbry; and, one contemporary dance company to round out the series. Additionally, Pinecrest Gardens has as resident companies: the Greater Miami Symphonic band performing two concerts each season; the Miami Children's Theatre performing two musicals each season (and each with a sensory friendly performance); and the Miami Acting Company performing two productions each season — one musical and one dramatic presentation. For the past two seasons, the garden has presented the Palm Beach Shakespeare Festival bringing a classical theater presence to the Banyan Bowl. And finally, Pinecrest Gardens continues to support performances from Pinecrest Public Schools in the Banyan Bowl, also hosting approximately three school graduations annually as well.

The 2014-15 Season brought Pinecrest Gardens a new sponsor, Steinway and Sons with the loan of a beautiful grand piano to use for the season. This partnership opportunity will provide for Steinway and Sons to host a sale of pianos at the garden one time each year which aides in driving new patrons to the venue.

Art has blossomed at the garden. Adding to the garden's permanent collection this year was a spectacular five life-sized figured sculpture entitled La Danse, an homage to Matisse by Brazilian Artist Alice Pitaluga. This beautiful installation was generously donated to the garden by the artist's family who are also Pinecrest residents.

Pinecrest Gardens became one of the homes this year to the Airie (Artist in Residence in the Everglades) program with several lectures, events and showings in the Gardens Gallery. Finally, through the generosity of the artist, renown international artist and film director Philip Haas, the Village was able to complete the garden's first monumental outdoor art installation, The Four Seasons to the Gardens. The impact of this installation cannot be measured in dollars just yet, as the season is only half over. However, through this large-scale art installation, the venue's media exposure has significantly increased with segments on the news, articles in magazines, and interviews on radio. For the first time ever, Pinecrest Gardens was the highlighted cultural facility in the popular WLRN show "South Florida Arts Scene" being given a full 20 minutes to expand on the cultural activities happening this season.

Eggstravaganza and the Fine Arts Festival both have sponsors and the Nights of Lights provides many wonderful evenings of holiday lights supported in part by sponsors of the Live Like Bella Foundation and a Community Grant from Miami-Dade Cultural Affairs. Additionally the Village of Pinecrest/ Pinecrest Gardens received funding the Miami-Dade Cultural Affairs Tourist Development Council for the Fine Arts Festival, as well as a Capital Grant to rebuild the weather beaten stage and complete some needed facility improvements.

For the first time, the Village received \$25,000 in state funding from the Florida State Department of Cultural Affairs (the maximum award amount). Additionally, Pinecrest Gardens has qualified for Capital Funding should the government fully fund performance facility capital improvement applications. Staff

Council Goals and Objectives Status

continues to pursue many other cultural and capital grants from the National Endowment for the cultural arts and historic funding sources. This year, Pinecrest Gardens was selected as one of only six cities in the State of Florida to receive a grant from the State Humanities Council to bring a special exhibit from the Smithsonian Institution to the Village of Pinecrest through the proposed unique and creative programming designed to enhance and highlight this exhibit for our community. Additionally, the Village secured a matching portion of the \$6,000 grant from the Garden Fund that will help facilitate special programming for this exhibit.

Community relationships and sponsorships have increased in the following ways: 1) The Fine Arts Festival has experienced an increase of visitors and artists, 2) the Farmer's Market continues to please our community on a weekly basis, 3) the Earth Day Festival last year had the strongest attendance ever, most likely through the cross-pollination of the people shopping the Farmer's Market, as well as, marketing initiatives, and 4) Eggstravaganza had presenting sponsorship for the first time and had over 3,200 visitors. Williamson Cadillac will again provide \$4,000 as presenting sponsor of Eggstravaganza in the Gardens.

Pinecrest Gardens continues to grow its relationship with Miami-Dade Public Schools with two art exhibits a year in the art gallery and various K -12 performances in the Banyan Bowl. Since the addition of the Educational Program Coordinator which facilitates the educational field-trip component to the garden, school field-trips have increased significantly in both the environmental and artistic disciplines. A new added sensory friendly garden for children with autism and other special needs has been created in the garden. Other new programs brought to the garden this year include: an entire Nature Film Night series, art classes that are all-inclusive, environmental video contests and more. Family Fridays continue to build in attendance and recognition as one of the most family-friendly parks has been solidified.

Pinecrest Gardens is growing into a formidable cultural arts park. The 500 seat Banyan Bowl is utilized, nearly to its maximum capacity, and the Hibiscus Gallery continues to flourish. Performing arts are used as a component in almost all festivals and the phrase "South Florida's Cultural Arts Park" has been integrated into all marketing materials. For six to seven months a year, Pinecrest Gardens hosts a range of family-friendly festivals and there are over 70 performances in the Banyan Bowl during the same six month time period that include local performing groups, international jazz artists, students from Pinecrest and Miami-Dade Public Schools and local universities.

A cultural exchange program continues to be investigated through the Mayor's Educational Advisory Council working with together with Cognac, France to celebrate the Village's sister city relationship. Once again there are festivities planned to celebrate Cognac Day, on February 15th, at Pinecrest Gardens this year.

Council Goals and Objectives Status

Performance Indicators

Gap between Pinecrest Gardens Revenues to Expenditures

	Expenditures	Revenues	Difference	%
Fiscal Year 2009-10	\$ 1,267,760	\$ 124,670	\$1,143,090	9.83%
Fiscal Year 2010-11	\$ 1,563,070	\$ 311,539	\$1,251,531	19.90%
Fiscal Year 2011-12	\$ 1,635,635	\$ 404,225	\$1,231,410	24.74%
Fiscal Year 2012-13	\$ 1,733,570	\$ 467,779	\$1,265,791	26.98%
Fiscal Year 2013-14	\$ 1,874,241	\$ 500,957	\$1,373,284	27.41%
Fiscal Year 2014-15 Budget	\$ 1,952,420	\$ 540,000	\$1,412,420	26.16%

Attendance at Pinecrest Gardens

Fiscal Year 2009-10	N/A
Fiscal Year 2010-11	43,305
Fiscal Year 2011-12	45,000
Fiscal Year 2012-13	98,590
Fiscal Year 2013-14	115,920
Fiscal Year 2014-15 to date	24,280

Attendance Rates at Special Events and Programs

	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15*
Movie Nights	284	423	1,500	2,050	865
Jazz Concerts	2,250	3,366	3,600	3,300	1,350
Classical/Dance/Theatre	600	1,222	8,000	9,400	4,720
Horticulture Series	60	112	80	100	25
Howl-O-Ween	1,800	2,500	2,500	2,500	1,650
Taste of Pinecrest	3,000	3,200	N/A	N/A	N/A
Garden Soiree	280	275	275	300	N/A
Food Truck Invasion	N/A	5,600	N/A	N/A	N/A
Farmers Market	36,000	40,000	36,000	38,000	9,500
The Big Gig	500	1,000	N/A	N/A	N/A
Holiday Nights of Lights	N/A	N/A	4,800	5,040	3,860

*Fiscal Year-to-date

Council Goals and Objectives Status

Percent Increase in Attendance at Gallery Events

Fiscal Year 2009-10	N/A	
Fiscal Year 2010-11	210	
Fiscal Year 2011-12	410	95.20%
Fiscal Year 2012-13	400	-2.44%
Fiscal Year 2013-14	450	12.50%
Fiscal Year 2014-15 to date	310	

Percent Increase in Attendance at Community Events

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14
Eggstravaganza	2,259	2,184	2,500	3,000	3,200
Backyard Paradise	1,804	1,804	N/A	N/A	N/A
Holiday Festival	N/A	2,400	N/A	2,000	2,500
Latin Spice Food Festival	N/A	N/A	2,100	N/A	N/A
Fine Art Festival	7,500	16,000	17,800	16,750	12,000
Earth Day Festival	3,000	3,500	2,500	2,500	3,750
Chili Cook Off	N/A	N/A	N/A	8,000	2,000
Masquerade	N/A	N/A	N/A	250	N/A
Krafts 4 Kids	N/A	N/A	N/A	45	55

Survey Results

- 65.8% of respondents support the restoration of the restaurant operations in Cypress Hall
- 69% responded that botanically related events and activities in Pinecrest Gardens were important or very important in the 2010 Survey
- 74.2% responded that cultural/entertainment events in Pinecrest Gardens were important or very important in the 2010 Survey
- 74.8% would attend weekend events at the Banyan Bowl in the 2010 Survey

Council Goals and Objectives Status



Environmental Sustainability

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

Key Intended Outcomes

Completed

- Change operations and develop initiatives that improve energy efficiency at all Village facilities as well as developing fuel efficiency targets for the fleet. ✓
- Look for opportunity to retrofit more sustainable building solutions at all municipal facilities to improve energy efficiency. Ongoing
- Encourage or require more landscape of commercial corridor. Ongoing
- Maintain Tree City USA status. Ongoing
- Improve stewardship of the Coral Pine Park Pineland Preserve by working with conservation experts to ensure protection of endangered plant species found on site and preserve the pineland. ✓
- Develop a Climate Change Element in the Comprehensive Development Master Plan to become a more resilient and sustainable community. ✓
- Implement an educational campaign to increase community awareness regarding the Property Assessed Clean Energy (PACE) program. Ongoing
- Increase public education about recycling. Ongoing
- Look for opportunities for water reuse at municipal facilities. Ongoing
- Continue to explore expansion of the circulator system and Village's electric vehicle fleet. Ongoing

Council Goals and Objectives Status

The Village continues to expand the fleet with energy efficient vehicles and is currently studying the viability of larger hybrid buses for the People Mover Program. During 2013 and 2014, the Village purchased two hybrid vehicles for the Police Department: a Ford Fusion for the Detective Bureau and a Subaru CrossTrek for use by Community Service Aides and two new electric vehicles for the Building and Planning Department. Presently, the Village fleet has two electric vehicles and four hybrid vehicles.

The Village completed a project retrofitting existing light switches in Village Hall and Police Department high-use areas including bathrooms and locker rooms to automatic on off occupant sensors. Staff will continue to identify sustainable building solutions at all Village facilities. In addition, the Village is piloting the installation of LED lights in the Pinecrest Gardens parking lot.

Building and Planning Department staff continues to contact property owners within the Pinecrest Parkway corridor to ensure that any deficient landscaping is restored. This effort has led to the planting of additional landscaping within the corridor. Additionally, the Village Council has adopted amendments to the Village's Land Development Regulations that provide incentives for the redevelopment of properties adjacent to the corridor to include additional landscaping and Pine Trees within a wider 8-foot landscape buffer.

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

The critically endangered species in the Pineland Preserve at Coral Pine Park is the Lead Plant, *Amorpha crenulata*. This plant has been catalogued by Fairchild Gardens' biology staff and only a few individuals remain. Fairchild Gardens' Field Biologist, Sam Wright, secured the area where the plants are located with wire protection, created a clearing and removed brush around the plants to allow adequate sunlight. Parks and Recreation has also reached out to the staff specialists at the Institute for Regional Conservation (IRC) for their assistance with the Pine Rockland Initiative (PRI). The IRC is a local organization which specializes in Florida ecology, and the PRI in particular specializes in restoring such Pineland areas. Parks and Recreation is also working with Tremendous Miami in assisting with supplying the planting material, clearing of evasive plants and near-term and long-term costs.

More recently, the Coral Pine Park Natural Area Management Plan was completed. The Natural Area at Coral Pine Park is an important preserve as it is one of the few of the pine rocklands remaining in the northern extent of the habitat's range, and the sole pine rockland preserve owned and managed by the Village of Pinecrest. It is also important for its educational and interpretive value to the surrounding community. This management plan largely follows the format utilized by Miami-Dade County for its conservation lands. It is divided into sections which address site information and analysis, management considerations and requirements, and the management goals and objectives necessary to balance resource protection with public access and enjoyment. The established management objectives can be summarized as follows: 1) Restore and maintain habitat structure and function where feasible to maximize native biotic diversity and preserve natural resource values; 2) Increase public awareness and provide appropriate and compatible public access while protecting natural areas from adverse human impacts; 3) Increase effectiveness of natural areas management by periodically reviewing management plans, monitoring results, evaluating techniques and training staff; and 4) Develop best management practices for pine rocklands and rockland hammocks consistent with other stated goals.

Council Goals and Objectives Status

A Climate Change Element in the Master Plan has been completed and was recently presented to the Local Planning Agency (LPA) for preliminary consideration. A final draft is scheduled for consideration and adoption at required public hearings in spring 2015.

The Village has implemented an educational campaign to increase community awareness via the Property Assessed Clean Energy (PACE) program. To date twenty-four projects totaling \$1,222,006 have been financed by the PACE program and included solar panels, high efficiency air-conditioning, insulation, lighting and roofs. There are another 35 projects approved in the Village and in the construction phase for a total of \$1,170,782. In addition over 700 industry professionals, which include contractors, architects and energy auditors, have been trained in the PACE certification program.

The Village has obtained baseline data for the 2013-14 fiscal year and as part of the Village's Climate Action Plan, will establish recycling goals in order to lessen the carbon footprint in our community.

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

Performance Indicators

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

	2010	2012
The Village completed its first Community Greenhouse Gas Emission Report in May 2013 which established the baseline information in order to monitor effects of the Village's effects of sustainable efforts on future emissions.		
eCO ₂	256,414	273,818
Energy (kWh)	706,087,372	753,803,584

Council Goals and Objectives Status

Percent Reduction in Energy Consumption & Use of Natural Resources

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14
Pinecrest Gardens					
Gallons of Water (% Change)	1,775,004	2,486,352 (40%)	1,115,268 (- 55%)	1,706,188 (53%)	1,415,216 (-17%)
Kilowatt Hours (% Change)	417,779	462,303 (11%)	482,071 (4%)	532,454 (10%)	510,210 (-4%)
Community Center					
Gallons of Water (% Change)	1,029,248	792,132 (-23%)	1,234,200 (56%)	1,175,108 (- 5%)	1,542,376 (31%)* *
Kilowatt Hours (% Change)	408,611	454,851 (11%)	431,980 (-5%)	446,007 (3.2%)	474,080 (6%)
Evelyn Greer Park					
Gallons of Water (% Change)	120,428	126,412 (5%)	144,364 (14%)	126,862 (- 12%)	133,144 (5%)
Kilowatt Hours (% Change)	171,480	195,360 (14)%	202,440 (4%)	192,480 (- 5%)	221,640 (15%)
Suniland Park					
Gallons of Water (% Change)	78,512	264,044 (236%)*	496,672 (88%)	141,372 (- 72%)	100,232 (-29%)
Kilowatt Hours (% Change)	175,133	176,130 (0.57%)	175,063 (-1%)	176,689 (1%)	186,345 (5%)
Coral Pines Park					
Gallons of Water (% Change)	120,428	105,468 (-12%)	296,208 (181%)*	220,553 (- 26%)	157,080 (-29%)
Kilowatt Hours (% Change)	72,540	78,720 (9%)	74,840 (-5%)	71,940 (- 4%)	79,380 (10%)
Municipal Center					
Gallons of Water (% Change)	688,160	321,640 (-53.3%)	335,852 (4%)	358,292 (7%)	468,248 (31%)* *
Kilowatt Hours (% Change)	801,720	816,120 (2%)	783,060 (-4%)	702,540 (- 10%)	678,120 (-3%)

*Irrigation System improvements and new plantings requiring increased watering.

** The Village is investigating the possibility of irrigation system leak that has caused this increase.

Authorized Positions and Staffing Changes

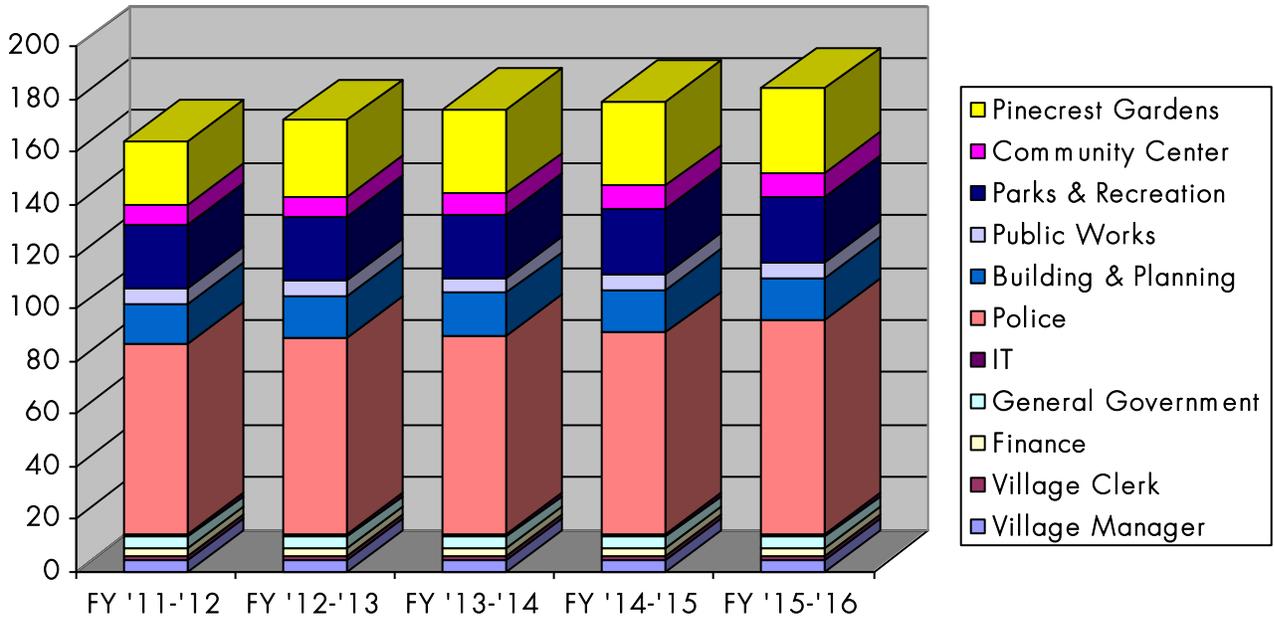
Positions by Department		Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16
VILLAGE MANAGER'S OFFICE						
Full Time	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Services Manager	0.0	1.0	1.0	1.0	1.0
	Assistant to the Village Manager	1.0	0.0	0.0	0.0	0.0
	Admin. Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
	Sub-Total	4.0	4.0	4.0	4.0	4.0
VILLAGE CLERK'S OFFICE						
Full Time	Village Clerk	1.0	1.0	1.0	1.0	1.0
	Assistant Village Clerk	1.0	1.0	1.0	1.0	1.0
	Sub-Total	2.0	2.0	2.0	2.0	2.0
FINANCE DEPARTMENT						
Full Time	Finance Director	1.0	1.0	1.0	1.0	1.0
	Accountant I	1.0	0.0	0.0	0.0	0.0
	Accounting Clerk	1.0	2.0	2.0	2.0	2.0
	Sub-Total	3.0	3.0	3.0	3.0	3.0
GENERAL GOVERNMENT						
Full Time	Human Resources Manager	1.0	1.0	1.0	1.0	1.0
	Human Resources Assistant	1.0	1.0	1.0	1.0	1.0
	Receptionist	1.0	1.0	1.0	1.0	1.0
	IT/GIS Administrator	1.0	1.0	0.0	0.0	0.0
	Communications Manager	0.0	0.0	1.0	1.0	1.0
	Sub-Total	4.0	4.0	4.0	4.0	4.0
INFORMATION TECHNOLOGY						
Full Time	IT Manager	0.0	0.0	1.0	1.0	1.0
	Sub-Total	0.0	0.0	1.0	1.0	1.0
POLICE DEPARTMENT						
Full Time – Sworn Personnel						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Chief	0.0	1.0	1.0	1.0	1.0
	Commander	2.0	0.0	0.0	0.0	0.0
	Major	0.0	0.0	1.0	1.0	1.0
	Lieutenant	2.0	3.0	2.0	2.0	2.0
	Sergeant	8.0	8.0	8.0	8.0	8.0
	Police Officer	32.0	32.0	32.0	32.0	36.0
	School Resource Officer	2.0	2.0	2.0	2.0	2.0
	Task Force Officer	0.0	1.0	1.0	1.0	1.0
	Detective	3.0	3.0	3.0	3.0	4.0
Full Time – Civilian Personnel						
	Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
	Account Clerk	1.0	1.0	1.0	1.0	1.0
	Community Service Aide	5.0	5.0	5.0	5.0	5.0
	Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
	Dispatcher	8.0	8.0	9.0	9.0	9.0
	IT Administrator	1.0	1.0	1.0	1.0	1.0
	Records Clerk	1.0	2.0	2.0	2.0	2.0
	Victim Services Coordinator	0.0	0.0	0.0	1.0	1.0
Part Time – Civilian Personnel						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Traffic Light Review Officer	0.0	1.0	1.0	1.0	1.0
	Records Clerk	1.0	1.0	0.0	0.0	0.0
	Sub-Total	73.0	75.0	76.0	77.0	82.0
BUILDING AND PLANNING DEPARTMENT						
Full Time	Building Official	1.0	1.0	1.0	1.0	1.0
	Building Services Supervisor	0.0	0.0	1.0	1.0	1.0
	Admin. Assistant to the Building Official	1.0	1.0	0.0	0.0	0.0

Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16
	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	2.0	2.0	2.0	2.0	2.0
	Permit Clerk	2.0	4.0	4.0	4.0	4.0
	Plans Processing Clerk	1.0	0.0	0.0	0.0	0.0
Part Time	Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Mechanical Inspector	1.0	1.0	1.0	1.0	1.0
	Chief Plumbing Inspector	1.0	1.0	1.0	1.0	1.0
	Sub-Total	15.0	16.0	16.0	16.0	16.0
PUBLIC WORKS DEPARTMENT						
Full Time	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Public Works Director	1.0	1.0	1.0	1.0	1.0
	Foreman	1.0	1.0	1.0	1.0	1.0
	Maintenance Worker I	2.0	2.0	2.0	2.0	2.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
	Sub-Total	6.0	6.0	6.0	6.0	6.0
PARKS AND RECREATION DEPARTMENT						
Full Time	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Manager	1.0	1.0	1.0	0.0	0.0
	Park Superintendent	0.0	0.0	0.0	1.0	1.0
	Park Service Aide	1.0	1.0	1.0	2.0	2.0
Part Time	Park Service Aide	20.0	20.0	20.0	20.0	20.0
	Sub-Total	24.0	24.0	24.0	25.0	25.0
COMMUNITY CENTER						
Full Time	Receptionist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Recreation Aide	1.0	1.0	1.0	1.0	1.0
Part Time	Recreation Aide	4.0	4.0	4.0	5.0	5.0
	Seniors Activities Coordinator	1.0	1.0	1.0	1.0	1.0
	Sub-Total	8.0	8.0	8.0	9.0	9.0
PINECREST GARDENS						
Full Time	Pinecrest Gardens Director	1.0	1.0	1.0	1.0	1.0
	Operations Manager	1.0	1.0	1.0	1.0	1.0
	Production Facility Manager	1.0	1.0	1.0	1.0	1.0
	Assistant to the Pinecrest Gardens Director	0.0	1.0	1.0	1.0	1.0
	Administrative Assistant	1.0	0.0	0.0	0.0	0.0
	Horticulturist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Groundskeeper	3.0	2.0	4.0	4.0	4.0
	Park Service Aide	1.0	1.0	0.0	0.0	0.0
	Receptionist	0.0	1.0	0.0	0.0	0.0
	Assistant Program & Event Coordinator	0.0	0.0	1.0	0.0	0.0
	Marketing Assistant	0.0	0.0	0.0	1.0	1.0
	Educational Program Coordinator	0.0	0.0	0.0	1.0	1.0
	Operations Assistant	0.0	0.0	1.0	1.0	1.0
	Maintenance Worker II	0.0	1.0	1.0	1.0	1.0
Part Time	Park Service Aide	14.0	16.0	18.0	18.0	18.0
	Groundskeeper	0.0	2.0	0.0	0.0	0.0
	Educational Program Coordinator	0.0	0.0	1.0	0.0	0.0
	Sub-Total	24.0	29.0	32.0	32.0	32.0
TOTAL AUTHORIZED POSITIONS:						
	FULL TIME	116.0	120.0	124.0	127.0	132.0
	PART TIME	47.0	49.0	52.0	52.0	52.0

Authorized Positions and Staffing Changes

Personnel Summary



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:

Police Department

- Added one full-time Detective position and four full-time Police Officer positions.

Budget Message

Introduction

This upcoming March 12, 2016, Pinecrest will reach a significant milestone - its 20th year anniversary. A moment of pride for all residents who have witnessed the Village's accomplishments through the years, this milestone allows for the perfect opportunity to reflect on the hard work and commitment of the Village's elected officials and staff who have dedicated themselves to the community through exemplary public service. The incorporation movement that led to the creation of our special Village was a challenging endeavor that resulted in the establishment of a high-quality, vibrant residential community with an excellent government, valuable cultural and environmental assets, stable finances, safe streets, outstanding recreation facilities and infrastructure, and excellent schools. And while reminiscing of the past years since incorporation, Pinecrest continues to look towards the future for opportunities to continue to distinguish our community as a fiscally responsible government and leader amongst its peers.

I am very pleased to provide you with the recommended Fiscal Year 2016 Annual Budget and 5-Year Capital Improvement Program. This budget provides the financial blueprint and foundation for the organization and the upcoming years' activities. The strategies used to develop this budget embrace Pinecrest's core principles which are rooted in the continuous engagement of our residents. Utilizing the latest edition of the Strategic Plan as its basis reviewed by the Council in January 2015, the proposed budget and capital improvement program

establishes an action plan that provides the most effective and efficient use of available resources necessary to achieve the short and long-term aspirations of the Village Council.

The recommended Fiscal Year 2016 Budget was developed with an analysis of both past and present financial conditions. This year, Pinecrest had an increase of 5.09 percent in taxable values over the past year.

Across Florida, data is showing that Floridians have plenty of reasons to be optimistic about the economy. After a year of solid job growth, declining unemployment, and high consumer confidence, Florida's economy is expected to continue to strengthen in 2015. As Florida's housing market continues its resurgence, the state's construction industry experienced an 8.9 percent surge in hiring. While foreclosure activity in Florida is still the highest in the nation, the state is gradually seeing fewer foreclosures.

Home sales in Florida are picking up, with the number of closed sales 10 percent higher than a year ago and even more growth in pending sales, indicating that the number of closed sales should remain high in the near term. Home price appreciation continues to outpace the state and national averages in the Greater Miami area, thanks to a rapidly improving labor market and foreign buyers fueling demand for housing in the area. More specifically, in Pinecrest, sale prices for homes are up 35 percent since 2013 according to a Miami Herald article.

The proposed budget is balanced and sufficient to meet this year's operating goals. After review of all departments and programs



Budget Message

by the Office of the Village Manager in conjunction with Department Heads, I am confident that the Village's financial resources are being maximized. The proposed operating budget totals \$22,190,120 representing a 5.1 percent increase over the prior year's budget. The increase is attributed to the inclusion of the two new large scale capital projects: Cypress Hall renovation and Pinecrest Gardens Walkway Cover Projects. Exclusion of those two projects would have resulted in a 1.78 percent decrease from the figures provided to the Village Council in the Five-Year (2014-2019) Pro-Forma Budget,

Looking Back

During the Fiscal Year 2012 budget cycle, the Village Council implemented a financial and business strategy that included, among other initiatives, the designation of 10% of the General Fund balance amount to maintain the Village's AA+ credit rating, and the re-establishment of the practice of reserving funds out of General Fund balance specifically for natural disaster recovery purposes. In Fiscal Year 2014, the Village Council increased the traditional set-aside in reserves for emergencies to \$2 million.

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

Based on the cost estimates submitted by the consulting engineers that developed the plans for each project, the Village can anticipate approximately \$11.5 million in new community investment initiatives that were not included in the 2013-2023 expenditure forecast.

Based on an analysis of the Village's debt obligations and the timing of the retirement of the four outstanding bonds, the Village Council increased the millage rate to 2.3 in Fiscal Year 2015 to generate the necessary new revenues to cover the annual debt service costs for a 20-Year Bond. This increase allowed commencement of the two priority projects - Expansion of the Community Center and improvements to Coral Pine Park.

Potential Impacts to Future Fiscal Solvency

In addition, as in past years, several initiatives that may be pursued by the State Legislature in future sessions could have significant negative repercussions on the Village's revenues. For example, during the 2015 Florida Legislative Session, a reduction or repeal of the sales tax on commercial leases was discussed although it did not receive support from the Senate. This has been a priority with the realtors statewide and has been very popular among legislators. A complete repeal would cost the state billions of dollars, but a reduction or incremental path to repeal is possible. If this were to occur, it would negatively impact the Village's municipal revenue sharing funds and half-cent revenues.

A reduction in either the state or local Communications Services Tax (CST) is

Budget Message

another issue that is anticipated for consideration by the State Legislature next year again. In 2001, the Florida Legislature created the Communication Services Simplification Act, which restructured taxes on telecommunications, cable, direct-to-home satellite and related services by consolidating seven different state and local taxes and fees into a single tax. The Communication Services Tax is one of the main sources of general revenue for municipalities and generates nearly \$1.0 million in revenues for the Village.

Ongoing efforts to reduce the State's Communications Services Tax would negatively impact revenue sharing revenues, and a more aggressive approach by the legislature to repeal or severely restrict local government authority to impose the tax continue to threaten that revenue stream. During the 2014 and 2015 Legislative Sessions, the Legislature unsuccessfully pursued a reduction to the state's CST only. However, the telecom industry continues to pressure legislators to lower the overall tax rate so it is very likely reduction or repeal of either the state or local tax will be pursued again this upcoming legislative session.

As in recent years, it is likely that the State Legislature will provide several sales tax holidays such as the back-to-school, hurricane preparedness and energy efficient appliances. While some have been underutilized by consumers, they have been popular with legislators, so there is a high probability that they will continue to offer these next year. Any sales tax holidays will have a nonrecurring impact to the Village's revenue sharing fund stream.

Every year since its establishment, bills have been introduced in the State Legislature to repeal the laws that provide for municipalities initiating Red Light Camera Programs. In Fiscal Year 2014, the Village Council approved the implementation of a Red Light Camera Program at key intersections along the US 1 Corridor. The program is anticipated to generate \$1,200,000 in new revenue. While these revenues are not recommended for recurring expenditure use, (and rather are being tapped as a source to implement targeted Capital Projects (one time expenditures), loss of these funds would significantly impact the Village's 5-year Capital Improvement Program.

As the Village continues to manage through a protracted economic recovery, we are beginning to see positive signs of improvement to our five-year forecast. The revenue picture is slowly improving; however, the costs to deliver current services are also growing, restricting our ability to support new or enhanced services in the upcoming year. Of particular concern are facility maintenance issues that have been postponed over the years which will need to be addressed in the coming years to avoid a decline in the level of service particularly provided at the Village's park facilities.

The recommended budget continues to provide basic services, and maintains the quality standards our residents have come to expect. This balanced and strategic approach results in a spending plan that adapts to the changing needs of our community, without compromising our financial future.

Beyond 2017, the Congressional Budget Office expects that national economic growth

Budget Message

will diminish to a pace that is well below the average seen over the past several decades. That projected slowdown mainly reflects long-term trends—particularly, slower growth in the labor force because of the aging of the population. Inflation, as measured by the change in the price index for personal consumption expenditures (PCE), will remain at or below 2.0 percent throughout the next decade. Interest rates on Treasury securities, which have been exceptionally low since the recession, are projected to increase in the next few years as the economy strengthens and to end up at levels that are close to their historical averages (adjusted for inflation). These economic indicators will have a trickle-down effect on consumers and likely slow growth in anticipated revenues for the Village.

Ten Year Outlook and Community Investment

Any new commitments beyond those identified in the ten-year expenditure forecast for the period covering Fiscal Years 2016 through 2026 should be carefully analyzed and weighed against the priorities identified in the 2013 Strategic Plan. Said forecast anticipated a modest 3% per year growth in revenues and a 4% growth in expenditures.

The Village Council is cognizant and committed to its number one priority of fiscal responsibility. Subsequently, every year 10-year budget projections are developed to help plan future organizational funding needs and ensure the long-term stability of the community while achieving the community's strategic goals. Although, the further out over the 10-year period the less accurate one

should expect the estimates to be due to the countless unknown variables that may present themselves in the future.

Most Critical Long-Term Infrastructure Need

The Village of Pinecrest continues to develop strategies for the extension of potable water lines to all properties in the community and has explored alternative methods of funding. Since the system is owned and maintained by Miami-Dade County, no potable water improvements or projects are programmed or planned by the Village in the foreseeable future. However, the Village is committed to working with the County, State and Federal officials to identify the funding sources necessary to construct the system that would bring potable water to approximately 15% of the single family homes in Pinecrest or 819 homes that do not have access to potable water.

The residents that do not have water infrastructure rely on private wells for potable water and irrigation which sometimes are subject to groundwater contamination and the threat of salt water intrusion, which would render the water unusable. The design for the expansion of the water system allows for phased construction with the remainder of the project expected to cost \$12 Million. Funds generated from the Potable Water Impact Fee established in FY 2013, as well as an annual budgetary appropriation of \$75,000, are set aside yearly to augment any project funding that may be secured through County, State or Federal grants or budgetary appropriations.

Budget Approach

In anticipation of developing the 2013 Strategic Plan, the Village Council conducted a Citizen Survey to obtain citizen input and tapped the various Citizen Advisory Committees to provide guidance on service expectations and needs. The guiding principles for this budget are the policy goals established in the 2013 Village's Strategic Plan developed by the Village Council. In January 2015, following the elections in November 2014 which introduced two new members, the Village Council held a Strategic Planning workshop to review and adjust the Strategic Plan as necessary.

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

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

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

based on the resources available and needed to achieve desired performance outcomes.

As the 2013 Strategic Plan provides for a long-term approach to achievement of goals over a three to five year time frame, several areas where we must focus our efforts during the third year of its implementation were identified. Funding has been included in the proposed Fiscal Year 2016 budget for some of targeted initiatives, which further the Village's Six Strategic goals:

- Continuation and enhancement of technology driven initiatives that increase communication and access to high quality information as well as improve operational efficiencies such as upgrades to the Village's and Pinecrest Gardens Websites as well as Cloud Backup of Village records and fire suppression capabilities in the IT data center.
- Improvements to several facilities in Pinecrest Gardens including renovations to Cypress Hall, covered walkway renovations and improved drainage in the parking lot.
- Development of a Village-wide Traffic Calming Study, construction of bike lanes/shared paths and sidewalk projects and future upgrades to the HVAC system at the Municipal Center furthering the Village's commitment to sustainability.
- Initiatives that continue the Village's objective to provide high standard of parks and infrastructure beautification projects along US 1 median and Kendall Drive Median, and resurfacing of streets throughout the Village.
- Initiatives that improve the standard of police service and enhance safety for

Budget Message

pedestrians and bicyclists such as the continuation of the Crime Watch Block Party program, safe routes to school program construction phase 2, new 911 System, and construction of the US 1 Pedestrian/Bike Mobility Plan improvements.

- Initiatives that improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment such as the MOMs Smithsonian Exhibit, improved Jazz Series and a 20th Year Anniversary Celebration.

The proposed FY 2016 Budget continues to employ conservative assumptions of growth that reflect a cautiously optimistic outlook of the state of the economy and takes into account the aforementioned legislative threats to revenue streams which are out of the Village's control. Overall, the budget conforms to economists' expectations that the recovery will continue to be gradual and assumes very conservative increases in activity during the coming year.

A Year's Worth of Achievements

This past year has seen a lot of activity at all levels of the organization with Council, Citizen Advisory Committees and staff working closely to enact the goals of the Village. Some of the more notable achievements that were accomplished during this year are listed below and a more in-depth description of the achievements may be found on page 16 in the Council Goals and Objectives section of this document.

- Implemented new technology to enhance business processes to increase efficiency

and usability of online services including the option to submit Employment Applications electronically, paperless solutions for performance evaluations, online time keeping and payroll information.

- Implemented upgrades to the phone system for Village Hall which included using the latest technology of IP phones and completed a network risk assessment to proactively determine how to protect and secure the Village's the computer network and data.
- Developed in partnership with Florida International University a Village-wide mobile application called MyPinecrest that provides automated approval and workflow systems that reduce citizen wait times and increased efficient service delivery to Village residents and customers.



New MyPinecrest App improves citizen access.

- Installed high resolution digital surveillance cameras and recorders at two municipal parks to increase security of park patrons.
- Developed a digital solution for "Be on the Look Out" (BOLO) processes in partnership with the School of Computing and Information Services at Florida International University. This program is the recipient of the Florida Police Chief's Association Rocky

Budget Message

Pomerance Excellence in Policing Award which recognizes agencies for the development and implementation of innovative policing initiatives.

- Completed the Village's 10-year Water Supply Facilities Work Plan and Climate Change Element in the Comprehensive Master Plan in furtherance of the Village's sustainability goals.
- Recipient of the 17th Annual Best Practice Awards Sustainable Government Award from Sustainable Florida.
- Completed the Village-wide Stormwater Master Plan which reviews the effects of sea level rise on the existing drainage system and develops a long-term infrastructure needs plan.



Stormwater Basin Master Plan workshops engage residents.

- Pinecrest was named a Tree City USA community for the seventh year in a row by the Arbor Day Foundation in recognition of the Village's commitment to community forestry. The Village has met the foundation's standards for receiving this national recognition in part by planting over 10,000 street trees since 1997.
- Pinecrest was named one of only 214 Playful City USA communities for a consecutive fourth year, identified as having made a commitment to play and physical activity by developing a unique

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

- Successfully secured a total of approximately \$45,000 in sponsorships and \$662,000 in grants for Pinecrest Gardens as of October 2015 in furtherance of the Village Council's goal to diversify and strengthen the Village's income base.
- Recipient of the 7th Annual Florida League of Cities Florida Municipal Achievement Award in honor of the Village's Going Green Initiative.
- Completed the installation of two additional public, fast charging electric vehicle stations in the Village - one at the Municipal Center and one at Pinecrest Gardens.
- Implemented the Red Light Camera Program and received, as a result of efforts in developing a comprehensive traffic safety program, the 2015 Florida Law Enforcement Challenge Award.



New traffic signal cameras were installed at four major intersections along Pinecrest Parkway.

- Completed Phase 1 of the Road Resurfacing Program which totaled 7.5 miles of roadway being resurfaced.
- Completed the US 1 Bicycle and Pedestrian Motility Plan that identifies walkability initiatives along the Pinecrest Parkway/ US 1 corridor in furtherance of

Budget Message

the recommendation on the US 1 Vision Plan.

- Through a targeted Crime Prevention Initiative that involves the Police Department's coordination of neighborhood block parties nine new Neighborhood Watch Groups were established during Fiscal Year 2015. Bringing the total Neighborhood Crime Watch Groups to 25.



Police Department hosts the "Home but Not Alone" safety workshop for residents.

- Hosted the Village's first large scale art exhibition at Pinecrest Gardens known as the Phillip Hass Exhibit of the Four Seasons.



The Four Seasons by Phillip Hass was hosted by Pinecrest Gardens for the months of November through March.

- Implemented an educational campaign to increase community awareness of the Property Assessed Clean Energy (PACE) program. To date, several projects totaling approximately \$1,250,000 have been constructed and another

approximately \$1,320,000 have been financed by the PACE Program in Pinecrest.

- Pinecrest Gardens was named "Best Farmer's Market" in South Florida for the second time by the Miami New Times.



The Village hosts a year-round farmers market on Sundays.

Budget in Brief

The Fiscal Year 2016 Annual Budget, which will be adopted on September 21, 2015, is a numerical reflection of the Council's Goals and Objectives revised and updated on January 21, 2015 during the Strategic Plan process. In essence, the adopted goals and objectives act as the Village's 5-year plan, and by allocating resources through a balanced combination of strategic alignment with the Council's priorities and the departmental performance indicators, we believe that this budget will successfully meet the challenges we have before us and set the stage for continued success.

On January 21, 2015, the Village Council held a special meeting to discuss the Strategic Plan and new budgetary initiatives to be incorporated into the proposed Fiscal Year 2015 budget figures. As a result of

Budget Message

that meeting and input from department directors, the following budget initiatives have been included in the Manager's recommended budget for Fiscal Year 2016:

General Fund

Consolidation of E-blast System	\$ 2,400
Village 20 th Anniversary Celebration	40,000
Village Hall AC Upgrade - Chiller Year 2 of 3	30,000
Citizen Survey - Strategic Plan	27,000
IT Cloud Backup and Data Center Fire Suppression System	22,500
Police CALEA Recertification	2,680
Police Additional Training	3,500
Police Off-Duty Software and Mobile Email App	6,680
Police Vehicle Replacement	201,360
Police New/Replacement Equipment	62,630
Portable Dance Mirrors for Community Center	5,700
Re-Lamp Hibiscus Room Lights	2,410
Total	<u>\$ 406,860</u>

Capital Project Fund

Waterline Contribution	75,000
Walkway Cover Replacement	1,000,000

Sensory Garden Improvements	1,000
Cypress Hall Improvements	850,000
Garden Lighting Repairs	28,000
Pinecrest Gardens Accessibility Improvements	46,000
Banyan Bowl Improvements	42,020
Village Website Upgrades	25,000
Pinecrest Gardens Master Plan Initiatives	23,160
Head Set Communications - Phase 2	2,730
Playground Water Fountain	<u>2,000</u>
Total	<u>\$2,094,910</u>

Stormwater Utility Fund

Pinecrest Gardens Parking Lot Drainage Project	<u>193,000</u>
Total	<u>\$ 193,000</u>

Transportation Fund

Comprehensive Bike Route and Lane Program	1,300,400
US 1 Median Landscape Beautification Design	159,000
Kendall Drive Median Beautification Project - Design	20,000
Masthead Replacement Project	60,000
Kendall Drive Median	250,000

Budget Message

Beautification Construction	
US 1 Median Landscape Beautification Construction	400,000
Right-of-way Beautification	50,000
Traffic Control Devices	20,000
Miscellaneous Roadway Design	50,000
Village Traffic Calming Study	<u>150,000</u>
Total	<u>\$2,459,400</u>

To be able to pursue those focus areas and projects responsibly while meeting our residents' most important needs, I am recommending the adoption of last year's millage rate of \$2.30 mills. This recommendation mirrors the assumptions of the 5-year Pro Forma Budget presented to the Village Council for Fiscal Years 2012-2017. The recommended mill rate of \$2.30 remains one of the lowest in Miami-Dade County. A review of the residential property assessments reveals property values in the Village ranging from \$37,384 on the low end to \$4,651,537 on the high end. The following table details this information further:

CITT Fund

Road Resurfacing Project - 2 year implementation	1,000,000
Safe Routes to School - Phase 2 Construction	100,000
Miscellaneous Sidewalk Improvements	120,000
Miscellaneous Design	50,000
Miscellaneous Traffic Calming	<u>75,000</u>
Total	<u>\$1,345,000</u>

Low	\$37,384
Average	\$616,020
High	\$4,651,537



Residential estate in Pinecrest.

Hardwire 911 Fund

Police New 911 System	<u>91,260</u>
Total	<u>\$ 91,260</u>

The average property owner with a taxable value of \$616,020 will pay \$1,416.65 to the Village next year. Taxable values have increased a total of 12.83 percent over the previous seven years. A homeowner with the average taxable property value paid \$1,270.07 in 2014, \$1,147.15 in 2013, \$1,084.60 in 2012, \$1,075.80 in 2011, \$1,027.83 in 2010, \$1,021.18 in 2009 and \$1,255.58 in 2008.

Wireless 911 Fund

Police New 911 System	<u>16,740</u>
Total	<u>\$ 16,740</u>

Budget Message

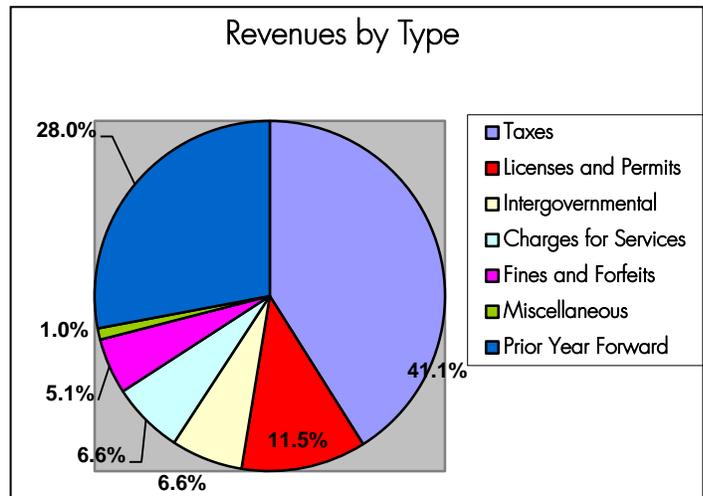
The FY 2016 budget document includes the revenue figures in the departmental budget tables to better illustrate the impact of the revenues attributable to the particular department versus the corresponding department expenditures.

The consolidated budget for Fiscal Year 2016 for all funds, excluding interfund operating transfers, totals \$27,803,220. The Interfund Operating Transfers total another \$3,308,480.

Revenue Summary

The Fiscal Year 2016 General Fund revenue will increase approximately \$1,339,810, a 4.75 percent increase from the prior year. The following table and graph illustrates the budgeted revenues for by type:

<i>Revenue Type</i>	<i>Recommended Appropriation</i>	<i>Percent %</i>
Taxes	\$12,372,730	41.1%
Licenses & Permits	3,475,200	11.5%
Intergovernmental	1,991,840	6.6%
Charges for Services	2,000,990	6.6%
Fines and Forfeits	1,551,100	5.1%
Miscellaneous	316,000	1.0%
Prior Year Forward	8,427,239	28.0%
Total Available	\$30,135,119	100.0%



The most recent population figures show that just over the one-year period from 2013 to 2014, the Village's resident population decreased from 18,447 to 18,403 or 0.2 percent. A slight growth is also reflected in the latest increase in the Village's taxable property values which increased from \$3,913,545,312 in 2014 to \$4,112,581,266 in 2015 or approximately 5.09 percent.

The housing market slump in 2008 significantly impacted the Village's growth however, evidence of the Village's steady recovery continues with five straight years of increased taxable property values. This year experienced a 2.09 percent increase above the 3 percent increase that was anticipated in the prior year's projections. It is expected that property values will continue to experience modest increases at a rate of 4 percent over the next 5 years through Fiscal Year 2020.

The largest contributor aside from the Ad Valorem Taxes to the Village's revenues is the Licenses and Permit Revenues which are expected to generate a total of \$3,475,220

Budget Message

in revenues; increasing this year largely due to increased building activity and higher electrical franchise fees.

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

Grants

The Village has applied for a number grants that if awarded will affect the Fiscal Year 2016 Budget:

- A Miami-Dade Cultural Affairs Capital Grant in the amount of \$13,000 for improvements in Pinecrest Gardens for lighting improvements.
- A Miami-Dade Cultural Affairs Multidisciplinary Grant in the amount of \$11,610 towards cultural arts related expenditures such as talent costs and marketing costs.
- A State of Florida Cultural Affairs Capital Grant in the amount of \$500,000 to fund the covered walkway renovation program.
- A grant from Knight Arts Challenge in the amount of \$37,500 towards two years of Jazz series at Pinecrest Gardens.

Surpluses and Reserves

The Fiscal Year 2016 Budget shows a \$7,944,999 General Fund balance at the end of the year. In accordance with the Village's Financial Reserve Policies, a plan

must be presented for the use of any excess surplus. By doing so, we ensure that the Village remains in compliance with adopted policies and that the policies do not inadvertently create adverse effects.

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

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

In accordance with the adopted Financial Policies, it is recommended that the Village, establish a Working Capital Reserve in the amount of \$2,219,012 or approximately 10 percent of the net General Fund Expenditures and an Operating Emergency Reserve in the amount of \$2,000,000.

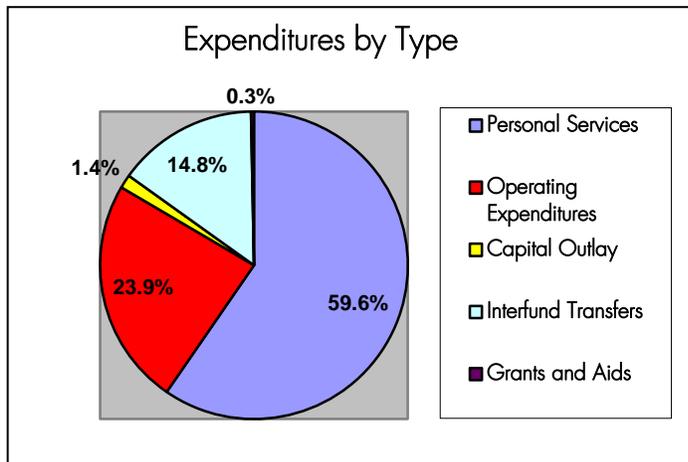
In addition, it is recommended that the remaining General Fund balance estimated in the amount of \$3,725,987 be reserved to cover future budgetary needs through Fiscal Year 2017.

Budget Message

Expenditure Summary

Expenditures for Fiscal Year 2016 including operating transfers out have increased from the prior year by 5.1 percent or \$1,065,754.

<i>Expenditure Type</i>	<i>Recommended Appropriation</i>	<i>Percent %</i>
Personal Services	\$13,223,990	59.6%
Operating Expenditures	5,296,450	23.9%
Capital Outlay	318,020	1.4%
Grants and Aides	69,170	0.3%
Transfers	3,282,490	14.8%
Total Available	\$22,190,120	100.0%



The most significant departmental increase occurred in the Police Department with a total increase of \$236,109 due to personnel costs associated with a 4.0 percent salary increase for all union employees as well as an increase in the Florida Retirement System

employer's contribution from 19.82 percent to 22.04 percent.

The second largest departmental increase occurred in the Pinecrest Gardens budget with a total increase of \$100,370 attributed to increases in operational costs and expanded cultural programming to be offset by grant funding and sponsorship revenues

Highlights

Personal Services

Personal Services experienced a \$580,890 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 4 percent salary increase that represents a 2 percent Cost of Living Adjustment and a 2 percent merit increase. All union employees are budgeted with a 4 percent salary increase although the

collective bargaining process is expected to continue through the fall of 2015. The salaries for the Village Manager and the Village Clerk have not been adjusted as they are set by the Village Council during the budget adoption process.

In addition to the effects of the salary increases, the Florida Retirement System employer's contribution was increased from

19.82 percent to 22.04 percent. This increase affected the Police Department's budget by \$86,840.

There are no proposed position additions or reclassifications recommended in the Fiscal Year 2016 budget.

Budget Message

Operating Expenses

Total Operating Expenses decreased by \$31,448. The Council's overall operating expenses decreased by \$2,050 primarily due to the removal of funding for State lobbyists and inclusion of funding for a Village-wide Citizen Survey. The Village Manager's operating budget decreased by \$2,060. The Village Clerk's operating budget decreased by \$39,200 primarily due to the exclusion of election related expenses. The Finance Department's operating expenditures increased by \$3,040 due to higher auditing costs. The Village Attorney's operating expenditures decreased by \$36,500 following actual expenditure trends for the prior year which decreased due to settlement of outstanding lawsuits. The General Government budget experienced an increase of \$65,920 primarily due to a \$40,000 allocation for the 20th Anniversary celebration and increased insurance costs. The Information Technology budget decreased by \$878. The Police Department operating budget decreased by \$16,360 primarily due to savings from lower gasoline costs. The Building and Planning budget has a decrease of \$44,910 due to lowered costs for outside consultant services. The Public Works budget showed a modest decrease of \$2,250 primarily attributed to lower fuel costs. The Parks and Recreation operating budget decreased by \$2,290. The Community Center operating costs increased by \$39,500 due to an increase in the contractual costs of the Fitness Center operations in accordance with the existing agreement with the vendor. Pinecrest Gardens experienced a \$6,590 increase in operating costs primarily to increased costs in

talent which will be offset by grant funding that will augment the cultural arts program.

Capital Outlay

Capital Outlay experienced an overall \$244,018 decrease. In General Government a total of \$30,000 has been funded towards the multi-year allocation for the purchase of a new air conditioning unit at the Municipal Center. A total of \$18,000 has been allocated in Information Technologies for the upgrade of the Fire Suppression system in the data center.. The Police Department has an allocation of \$270,020, a \$58,738 decrease from the prior year's allocation, attributed to the purchase of 10 new AED defibrillators, 15 tasers, radios and fleet replacement. The Building and Planning Department experienced a \$47,110 decrease in this category.

Grants and Aides

Grants and Aides are budgeted at \$69,170 with \$50,000 of that amount allocated for the Public Schools and the remainder set aside for special community events and police grants.

Interfund Transfers

Interfund Transfers out of the General Fund Budget increased a total of \$764,590 from the prior year amount due to the transfer of \$1,200,000 to the Capital Improvement Fund, a \$39,580 decrease to the Debt Service Fund due to lowered costs for debt service payments as a result of refinancing of existing debt during Fiscal Year 2014, and a \$115,000 increase to the Hardwire 911 Fund and \$16,000 increase to Wireless

Budget Message

911 Fund to offset 911 revenue shortfall and cover the costs of the new 911 system.

Stormwater Utility Fund

The Stormwater Fund is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. Presently, the stormwater utility fee rate is based on an Equivalent Residential Unit (ERU) of \$5.00. A total of \$193,000 is budgeted for the construction of drainage improvements at the Pinecrest Gardens parking lot. Additional funds are allocated for miscellaneous drainage projects and repairs to the existing system.

Transportation Fund

The Transportation Fund is supported by the Local Option Gas Tax (\$.06), the Local Option Fuel Tax (\$.03), and the Miami-Dade County Transportation Tax. The Fiscal Year 2016 Budget allocates \$1,300,400 towards Comprehensive Bike Land and Route Improvements, \$559,000 towards design and construction of the US 1 Median Beautification Project, \$270,000 towards design and construction of the Kendall Drive Median Beautification Project, \$60,000 towards the Mast Head Replacement Program, \$150,000 towards a Village-wide Traffic Calming Study, \$50,000 towards miscellaneous road design, \$19,440 for street lighting costs and \$70,000 for miscellaneous roadway and traffic control material supplies. It is anticipated that the Transportation Fund will have over \$2.5 Million in fund balance at the end of the Fiscal Year 2016 budget which can be used to complete the US 1 Median Beautification

Project once the project estimates are developed.

Police Education Fund

The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education and training programs. A total of \$5,510 is budgeted to offset Police Department training costs.

Police Forfeiture Fund

The Police Forfeiture Fund manages funds collected through the Florida Contraband Forfeiture Act. The funds collected from seized assets may be used for educational purposes, DARE programs or the purchase of equipment for the Police Department. The Fiscal Year 2016 budget does not have a fund allocation. Expenditure of any funds collected during the course of the year would require prior approval by the Village Council.

Hardwire 911 Fund

The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the maintenance and management of the 911 emergency phone system. A total of \$176,900 is allocated for towards a new 911 system, dispatch services, as well as miscellaneous costs and repairs for the new system.

Budget Message

Wireless 911 Fund

The Wireless 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the purchase of systems, training, communications and related capital asset purchases. A total of \$34,040 has been budgeted for the new 911 system and dispatching services.

Potable Water Project (\$75,000); renovations to Cypress Hall (\$850,000); renovation of the covered walkways at Pinecrest Gardens (\$1,000,000); miscellaneous improvements for Pinecrest Gardens including ADA Improvements and Master Plan expenditures (\$144,910); and (\$25,000) for Village website upgrades.

CITT Public Transit Fund

This fund manages monies to be utilized for transportation purposes that are generated from the one-half cent sales tax, known as the People's Transportation Tax. This fund accounts for the 20% public transit portion of the one-half cent sales tax. A total of \$255,950 has been allocated to cover the cost of a Village Transit Circulator to be operated during the school year (for budget purposes this represents 9 months). In addition, a total of \$1,295,000 has been allocated to fund the Phase 2 - Road Resurfacing Program and the Phase 2 Safe Routes to School construction.

Consolidated Funds

The following table and graph illustrates the recommended expenditures including transfers to other funds for the Fiscal Year 2016 Consolidated Budget by Fund:

<i>Funds</i>	<i>FY 2015</i>	<i>FY 2016</i>	<i>Difference</i>	<i>% Diff</i>
<i>General</i>	21,124,366	22,190,120	1,065,754	5.1%
<i>Stormwater*</i>	762,040	577,010	-185,030	-24.3%
<i>Transportation</i>	3,758,386	2,504,830	-1,253,556	-33.4%
<i>Police Education</i>	9,010	5,510	-3,500	-38.9%
<i>Police Forfeiture</i>	0	0	0	0%
<i>Hardwire 911</i>	65,600	176,900	111,300	169.7%
<i>Wireless 911</i>	14,750	34,040	19,290	130.8%
<i>CITT Public Transit</i>	309,868	1,550,950	1,241,082	400.5%
<i>Capital Projects</i>	6,595,375	2,094,910	-4,500,465	-68.2%
<i>Debt Service</i>	2,017,060	1,977,480	-39,580	-2.0%

Capital Project Fund

The Capital Project Fund is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. The Fiscal Year 2016 allocation for this fund is supported by a beginning fund balance totaling \$381,476 built up from the proceeds from carryover from completed project balances and interest earnings.

The proposed projects for Fiscal Year 2016 include an annual appropriation towards the

Conclusion

The recommended budget adequately provides for the operational needs of the Village and several capital improvement projects including: a multi-year funding allocation for a new air conditioning unit at the Municipal Center; roadway resurfacing; parking lot drainage improvements at Pinecrest Gardens; Cypress

Budget Message

Hall renovations; Pinecrest Gardens walkway cover renovations; Pinecrest Gardens lighting repairs; ADA accessibility improvements at Pinecrest Gardens; US 1 Median Beautification Project; Kendall Drive Median Beautification Project; miscellaneous sidewalk improvements; Masthead Replacement Project; Bicycle Lane and Route project; and, US 1 Pedestrian/Bike Mobility Plan.

The recommended budget does not address new stormwater drainage projects that were identified during the course of the development of the Stormwater Basin Master Plan for the Village. The Village Council will need to decide if the completion of half of those projects will be considered short-term (part of the Village's 5 Year Plan) versus long-term (part of the Village's 10 Year Plan).

Depending on the Village Council's direction with regards to those newly developed stormwater capital project initiatives, the project will be added to the 5-year or 10-year Capital Improvement Program and budgeted in the Stormwater Utility Fund budget. If the Village Council intends to add these initiatives as short-term goals, an increase of \$7.00 per month (bringing the E.R.U. to \$12.00) would likely be necessary to the Stormwater Utility Fee, which would generate an additional \$1,017,000 per year to offset the annual cost of a 20-year loan to fund the projects.

I would like to express my sincere appreciation to the members of the Village Council for your selfless dedication to the Village and continued support of my administration. Your guidance and input throughout the year continues to solidify our working relationship and true partnership in this Council-Manager form of government,

ensuring the continued success of our Village. I would also like to offer my sincerest gratitude to senior staff and all the Village employees who work collaboratively to continue the Village's tradition as a professional and high performing organization. Their commitment to this organization is unmatched in South Florida.

As we celebrate our first 20 years as a municipality, I am proud to be part of a team that is committed to excellence and exemplary public service. Pinecrest government is a stand-out and leader amongst its peer cities, which is a testament to past and present Councils and the hard work of Pinecrest's administration and staff throughout the years. I herein submit a budget that is balanced and addresses capital needs while maintaining fiscally conservative expenditure patterns that remain cautious about the state of the future economy and continued recovery pace. On behalf of all the employees and volunteers who proudly serve our Village, we are poised to continue to provide ethical, efficient and transparent governance.

Respectfully submitted,



Yocelyn Galiano Gomez, ICMA-CM
Village Manager

Budget Message

After-Action Summary

At the Budget Workshop on August 19, 2015 and the First Budget Hearing on September 8, 2015, Village Council made several changes to the Village Manager's recommended budget which are identified in the column titled 2015-16 Council Adopt on the After-Action Summary Table.

General Fund

The budget for Office of the Village Manager and the Office of the Village Clerk increased by \$4,750 and \$3,030, respectively, due to Village Council's approval of a 2% salary increase for the Village Manager and Village Clerk.

The Village Council budget increased a total of \$30,110. Fees for a lobbyist at \$35,000, oral history at \$3,500, and travel at \$6,610 were added; however the funds for the citizen survey were reduced by \$15,000.

The General Government budget increased \$1,800 due to additional insurance for the five new positions in the Police Department.

The Police Department budget increased \$1,043,390 due to the addition of one full-time Detective and four full-time police officers, and for the purchase of license plate readers for the Village (\$495,000).

The Parks and Recreation Budget increased \$5,600 due the addition of a perimeter fence around the playground in Evelyn Greer Park.

Transportation Fund

The Transportation Fund decreased by \$73,000. This was due to the removal of the village-wide traffic calming study which had been allocated \$150,000, but off-set by the addition of a senior on-demand transportation service funded at \$77,000.

Police Education Fund

The Police Education Fund increased by \$3,500 to fund additional police training.

Capital Projects Fund

The Capital Projects Fund decreased by \$425,000. This was due to the phasing of the renovations to Cypress Hall. The original allocation of \$850,000 was divided between FY 2016 and FY 2017.

AFTER-ACTION SUMMARY TABLE			
FUND/ DEPARTMENT	2015-16 MGR REC	2015-16 COUNCIL ADOPT	DIFFERENCE
General Fund:			
Village Manager	\$664,670	\$669,420	\$ 4,750
Village Clerk	\$258,510	\$261,540	\$ 3,030
Village Council	\$200,520	\$230,630	\$ 30,110
General Gov't	\$1,285,000	\$1,286,800	\$ 1,800
Police Dpt.	\$8,444,010	\$9,487,400	\$1,043,390
Parks & Rec Dpt.	\$1,304,730	\$1,310,330	\$ 5,600
Transportation Fund:	\$2,504,830	\$2,431,830	(\$ 73,000)
Police Education Fund:	\$5,510	\$9,010	\$ 3,500
Capital Projects Fund:	\$2,094,910	\$1,669,910	(\$ 425,000)

Financial Policies

Overview

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

Operating Budget Policies

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

Capital Improvement Policies

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

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

Debt Management Policies

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

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

Financial Policies

- other self-supporting bonds instead of general obligation bonds.
- The Village will not use long-term debt for current operations.
- The Village will maintain good communications with bond rating agencies regarding its financial condition. The Village will follow a policy of full disclosure on every financial report and borrowing prospectus.

Revenue Policies

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

Investment Policies

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

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

Fund Balance Policies

- The Village of Pinecrest shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance.
- Fund Balance will be classified as follows:
 - Non-expendable fund balance includes amounts that are not in spendable form or are required to be maintained intact (principal of endowment funds).
 - Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers) constitutionally or through enabling legislation that creates a new revenue source and restricts its use). Effectively,

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

Financial Policies

restrictions may be changed or lifted only with the consent of resource providers.

- Committed fund balances include amounts that can be used only for the specific purposes determined by a formal action of decision-making authority. Commitments may be changed or lifted only by Village Council taking the same formal action that imposed the constraint originally. Committed fund balance shall include encumbrances outstanding at year end.
- Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body which the governing body delegated the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed.
- Unassigned fund balance is the residual classification for the General Fund and includes all amounts not contain in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the General Fund.
- The Village of Pinecrest will maintain a minimum unassigned fund balance in the General Fund of 10% of budgeted expenditures and transfers out. The Village shall strive to keep an additional unassigned fund balance

for extraordinary expenditures and mitigation due to the Village being located in a hurricane zone in the amount of \$2 million.

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

Accounting, Auditing and Financial Reporting Policies

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

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

Financial Policies

Audit Committee and Auditor Selection Policies

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

Capital Assets Policies

Threshold

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

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

Asset Categorization

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

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

Infrastructure Accounting

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

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

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

Financial Policies

Capital Outlay

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

Deprecation Method

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

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

Capital Assets

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

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

Estimated Useful Assets Life

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

established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

- Land – indefinite
- Rights-of-Way – indefinite
- Buildings – 40 years
- Improvements – 15 years
- Equipment :
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer equipment – 3 years
- Computer software – 7 years
- Infrastructure:
 - Roads – 25 years
 - Stormwater system – 50 years
 - Sidewalks – 20 years

Five Year Capital Plan

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

Fixed Asset Accounting

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

Purchasing Policies

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

Items covered by this policy:

- Materials
- Supplies
- Equipment
- Improvements
- Services

Financial Policies

Competitive Bid and Purchase Order Requirements

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

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

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

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

Purchases of \$50,000.00 and greater require:

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

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

Competitive Bid Requirements

The Village Manager shall direct that:

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

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

Procedures for Obtaining a Purchase Order

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

State of Emergency or Natural Disaster Expenses

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

Financial Policies

Travel Policies

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

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

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

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

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

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

AM to be eligible for breakfast reimbursement.

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

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

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

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

Retiree Health Insurance Policies

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

Financial Policies

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

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

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

The Village of Pinecrest will comply with GASB 450 PEB (other post-retirement benefits) which requires the Village to carry on the balance sheet the differential between the normal group cost and the actuarial amount determined which applies to our employees when they reach retirement and retirees at their normal retirement date.

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

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

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

Fraud Policy

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

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

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

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

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

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

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

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

Whistleblower Policy

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

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

Financial Policies

- o Each department head and council member shall answer a fraud questionnaire as part of the annual audit. They will be asked if they are aware of any fraud occurring in the Village.
A member of the Finance Department shall audit and reconcile petty cash of each department quarterly.
 - The Finance Director will attend periodic professional development seminars on fraud prevention.
 - An independent operational department audit may be scheduled every other year.
 - This audit will be scheduled on alternative years with the OPEB audit which is also conducted every two years.
 - The Village will provide crime insurance with appropriate deductibles.
 - The cost of fraud prevention shall not exceed the amount of the potential loss from fraud.
 - Any person engaged in fraud will be terminated and subject to prosecution.
- issued except for FPL, AT&T or Miami-Dade Water and Sewer.
 - The Construction Guarantee will be used to ensure the restoration of the roadway and/or right-of-way is done in compliance with the Village's restoration specifications for a period of one (1) year from the date of final inspection and approval by the Village.
 - Upon completion of the project a final inspection will be conducted. If the final inspection is satisfactory, the Public Works Director will submit a final release to the Building Official for review and approval.
 - The approved final release will be sent to the Finance Director and will be processed on the next scheduled accounts payable batch.

Construction Guarantee Policy

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

- The Construction Guarantee will be in the form of:
 - o A cash deposit to the Village of Pinecrest escrow account, or
 - o An irrevocable letter or credit. The irrevocable letter of credit must be for a minimum of \$10,000.
- The Construction Guarantee is required before a permit will be

Budget and Accounting Basis

Annual Budget Procedures

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

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

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

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

Budget and Accounting Basis

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

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

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

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

Budget and Accounting Basis

The essential elements of the accrual accounting method include:

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

Fund Structure

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

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

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

Funds Overview

General Fund

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

Stormwater Utility Fund

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

Transportation Fund

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

Police Education Fund

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

Police Forfeiture Fund

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

Hardwire 911 Fund

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

Wireless 911 Fund

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

CITT Public Transit Fund

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

Fund Structure

Capital Project Fund

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

Debt Service Fund

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

Funds Oversight

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

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

Fund Balances

Fund Balances

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

Fund	FY 2014-2015	FY 2015-2016	Difference	
General Fund The change in the balance is due to revenues exceeding estimates and a freeze on spending.	\$ 7,084,901	\$ 7,342,206	\$ 257,305	3.6%
Stormwater Utility Fund The change in the balance is due to an increase in the service fee.	495,390	947,655	452,265	91.3%
Transportation Fund This increase is mainly due to less projects scheduled and a large grant offsetting recurring revenues	1,819,121	2,685,002	865,881	47.6%
Police Education Fund The increase in balance is due to a one-time receipt of forfeited funds.	207	3,882	3,675	1,775.4%
Police Forfeiture Fund The increase in balance is due to forfeited funds receipts and no scheduled expenditures.	33,387	51,612	18,225	54.6%
Hardwire 911 Fund This decrease is attributed to the costs associated with the purchase of a new 911 system.	15,818	21,551	5,733	36.2%
Wireless 911 Fund The decrease in the fund balance is due to a decline in the Village's proceeds.	18,996	13,102	-5,894	-31%
CITT Public Transit Fund The decrease in the balance was due to the completion of a large project.	985,248	149,475	-835,773	-84.8%
Capital Project Fund The balance decrease was due to the completion of several large project sin FY2015.	64,204	29,566	-34,638	-54%
Debt Service Fund	0		0	0

Fund Balances

Fund Expenditures

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

Fund	FY 2014-2015	FY 2015-2016	Difference	
General Fund	\$21,124,366	\$ 22,853,800	\$ 1,729,434	8.2%
Stormwater Utility Fund	762,040	577,010	-185,030	-24.3%
Transportation Fund	3,758,386	2,431,830	-1,326,556	-35.3%
Police Education Fund	9,010	9,010	0	0
Police Forfeiture Fund	0	0	0	0
Hardwire 911 Fund	65,600	176,900	111,300	170.7%
Wireless 911 Fund	14,750	34,040	19,290	131.8%
CITT Public Transit Fund	309,868	1,550,950	1,241,082	400.5%
Capital Project Fund	6,595,375	1,669,910	-4,925,465	-74.7%
Debt Service Fund	2,017,060	1,977,480	-39,580	-2.0%

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
GENERAL FUND					
Beginning Balance	\$ 8,091,433	\$7,671,397	\$ 8,158,075	\$8,551,286	\$8,551,286
Revenues	19,377,768	20,537,870	20,639,020	21,707,880	21,644,720
Transfers In	0	0	0	0	0
Less Expenditures	17,618,187	18,606,466	17,770,005	18,907,630	19,996,310
Less Interfund Transfers Out	1,692,939	2,571,900	2,475,804	3,282,490	2,857,490
GENERAL FUND BALANCE	\$ 8,158,075	\$ 7,084,901	\$ 8,551,286	\$8,069,046	\$7,342,206
STORMWATER UTILITY FUND					
Beginning Balance	1,316,828	589,440	409,979	540,677	555,075
Revenues	538,623	667,990	678,836	694,820	969,590
Less Expenses	1,445,472	762,040	533,740	577,010	577,010
STORMWATER RETAINED EARNINGS	\$ 409,979	\$ 495,390	\$ 555,075	\$ 658,487	\$ 947,655
TRANSPORTATION FUND					
Beginning Balance	5,817,568	4,637,357	6,368,929	3,683,012	3,675,012
Revenues	1,019,092	940,150	1,036,469	1,441,820	1,441,820
Less Expenditures	441,741	2,834,026	2,806,026	2,478,840	2,405,840
Less Interfund Transfers Out	25,990	924,360	924,360	25,990	25,990
TRANSPORTATION FUND BALANCE	\$ 6,368,929	\$ 1,819,121	\$ 3,675,012	\$2,620,002	\$ 2,685,002
POLICE EDUCATION FUND					
Beginning Balance	2,987	4,017	3,496	7,752	7,752
Revenues	4,805	5,200	11,520	5,140	5,140
Less Expenditures	4,296	9,010	7,264	5,510	9,010
POLICE EDUCATION FUND BALANCE	\$ 3,496	\$ 207	\$ 7,752	\$ 7,382	\$ 3,882

Fund Balances

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
POLICE FORFEITURE FUND					
Beginning Balance	0	33,387	33,387	51,612	51,612
Revenues	33,387	0	18,225	0	0
Less Expenditures	0	0	0	0	0
POLICE FORFEITURE FUND BALANCE	\$ 33,387	\$ 33,387	\$ 51,612	\$ 51,612	\$ 51,612
HARDWIRE 911 FUND					
Beginning Balance	39,485	26,468	26,795	21,931	21,931
Revenues	54,865	54,950	58,770	53,520	53,520
Transfers In	8,000	0	8,000	115,000	115,000
Less Expenditures	75,555	65,600	63,634	176,900	176,900
HARDWIRE 91 FUND BALANCE	\$ 26,795	\$ 15,818	\$ 29,931	\$ 21,551	\$ 21,551
WIRELESS 911 FUND					
Beginning Balance	24,245	21,866	34,847	25,942	25,942
Revenues	9,713	11,880	5,700	5,200	5,200
Transfers In	16,000	0	0	16,000	16,000
Less Expenditures	15,111	14,750	14,605	34,040	34,040
WIRELESS 911 FUND BALANCE	\$ 34,847	\$ 18,996	\$ 25,942	\$ 13,102	\$ 13,102
CITT PUBLIC TRANSIT FUND					
Beginning Balance	620,892	266,646	271,136	1,063,425	1,063,425
Revenues	131,116	130,100	140,077	637,000	637,000
Transfers In	0	898,370	898,370	0	0
Less Expenditures	480,872	309,868	246,158	1,550,950	1,550,950
CITT PUBLIC TRANSIT FUND BALANCE	\$ 271,136	\$ 985,248	\$ 1,063,425	\$ 149,475	\$ 149,475
CAPITAL PROJECT FUND					
Beginning Balance	634,182	213,249	502,180	381,476	381,476
Revenues	2,110,956	5,919,500	5,976,755	543,000	543,000
Interfund Transfers In	200,000	526,830	526,830	1,200,000	775,000
Less Expenditures	2,442,958	6,595,375	6,624,289	2,094,910	1,669,910
Less Interfund Transfers Out	0	0	0	0	0
CAPITAL PROJECT FUND BALANCE	\$ 502,180	\$ 64,204	\$ 381,476	\$ 29,566	\$ 29,566
DEBT SERVICE FUND					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,494,929	2,017,060	1,966,964	1,977,480	1,977,480
Less Expenditures	1,494,929	2,017,060	1,966,964	1,977,480	1,977,480
DEBT SERVICE FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FUND BALANCE	\$15,808,824	\$10,517,272	\$14,341,511	\$11,626,621	\$11,314,191

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

Consolidated Budget

Fiscal Year 2016 Consolidated Budget

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

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

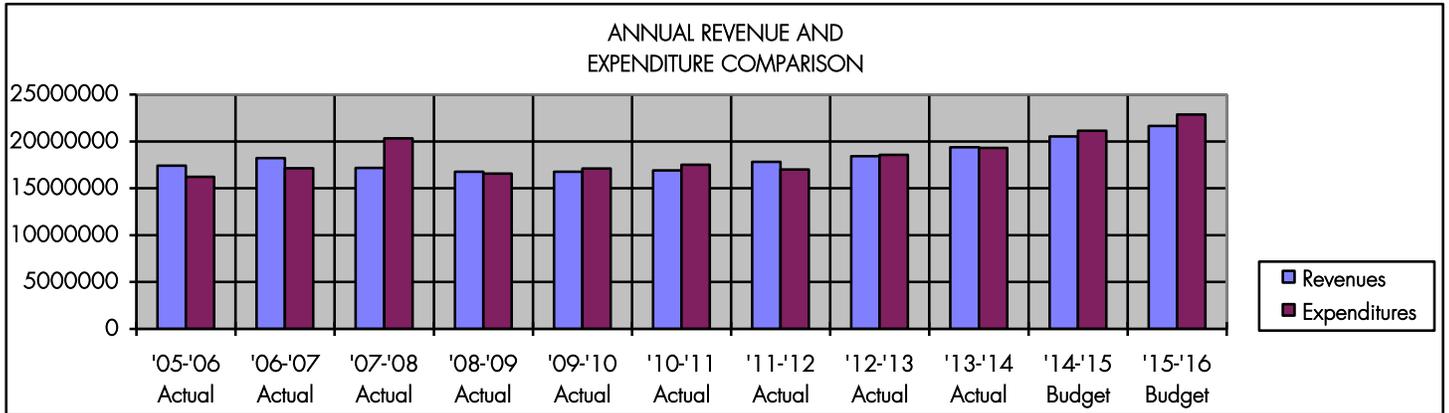
Each fund is shown individually on pages 77 and 78.

The consolidated budget expenditures for all funds including operating transfers out are \$31,280,930.

	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING BALANCE	\$ 16,547,620	\$ 13,463,827	\$ 15,808,824	\$ 14,203,066	\$ 14,341,511
REVENUE SOURCES – ALL FUNDS					
Taxes	11,650,354	12,234,730	12,909,918	12,810,550	12,764,490
Licenses and Permits	3,880,533	3,517,220	3,825,227	3,549,220	3,505,570
Intergovernmental Revenue	2,122,117	2,161,380	2,181,226	4,199,560	4,226,110
Charges for Services	2,020,359	1,895,020	2,008,273	2,000,990	2,000,990
Fines and Forfeits	576,038	1,610,200	804,792	1,556,240	1,556,240
Stormwater Utility Fees	490,277	620,490	637,338	644,820	919,590
Debt Proceeds	2,085,424	5,900,000	5,939,439	0	0
Interfund Transfers In	1,718,929	3,442,260	3,400,164	3,308,480	2,883,480
Miscellaneous Revenue	455,223	328,600	259,159	327,000	327,000
TOTAL AVAILABLE RESOURCES	\$ 41,546,874	\$ 45,173,727	\$ 47,774,360	\$ 42,599,926	\$42,524,981
EXPENDITURES – ALL FUNDS					
Personal Services	11,702,340	12,643,100	12,026,411	13,223,990	13,630,310
Operating Expenses	6,613,254	6,653,473	6,009,452	6,513,300	6,528,110
Capital Outlay	2,050,924	9,827,132	9,919,261	6,019,330	6,192,380
Grants and Aids	72,250	73,430	71,158	69,170	69,170
Financing Sources	2,085,424	0	39,439	0	0
Debt Service	1,494,929	2,017,060	3,400,164	1,977,480	1,977,480
Interfund Transfers Out	1,718,929	3,442,260	1,966,964	3,308,480	2,883,480
TOTAL EXPENDITURES	\$ 25,738,050	\$ 34,656,455	\$ 33,432,849	\$ 31,111,750	\$ 31,280,930
TOTAL CONSOLIDATED FUND BALANCE	\$ 15,808,824	\$ 10,517,272	\$ 14,341,511	\$ 11,626,621	\$ 11,244,051

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

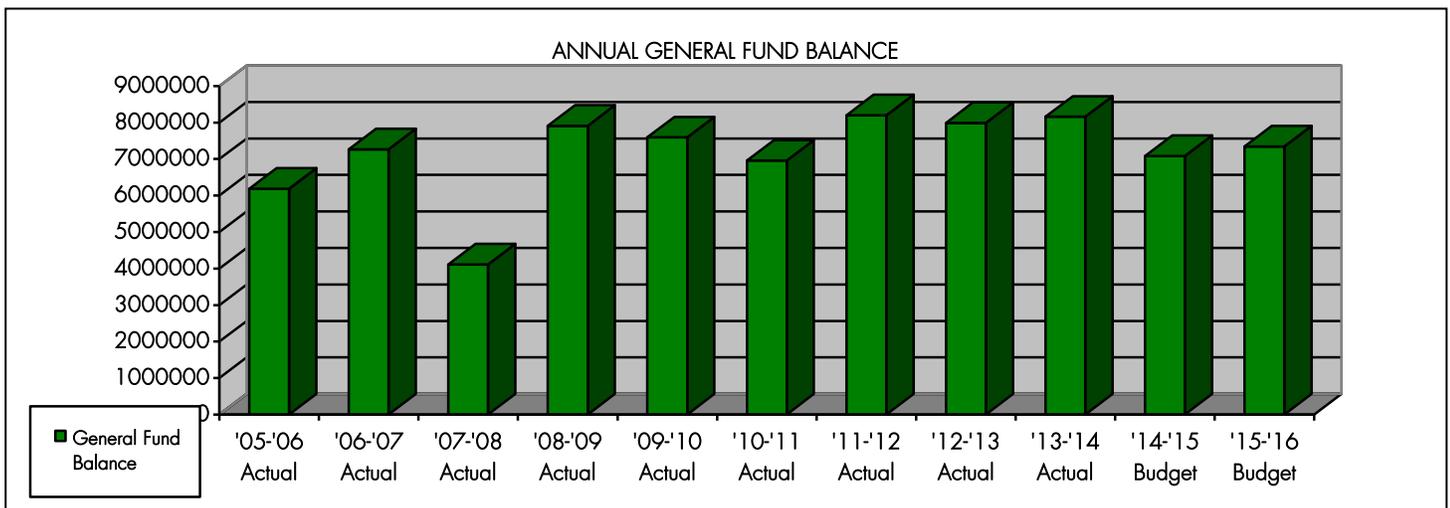
General Fund Summary



The Fiscal Year 2015-2016 budget identifies a total of \$21,644,720 in revenues, a \$1,106,850 increase from the prior year. Expenditures, excluding Transfers Out, projected to be \$19,996,310 experienced a 5.6% or \$1,088,680 increase from the prior year in line with the Five-Year Pro Forma projections. With Transfers Out, expenditures are expected to be 8.2% more than the prior year. The Fiscal Year 2015-2016 Budget projects a \$7,342,206 General Fund balance on September 30, 2016.

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 \$8,985,990 in revenues. The Building Permits and Utility Tax for Electricity are the next highest tax revenue contributors, each contributing \$2,200,000 and \$1,950,000 respectively. The Taxes represent approximately 57% of the revenue source for the Village of Pinecrest. Other significant revenues derived from Communications Service Tax, Franchise Fees for electricity, Local Government Half-Cent Sales Tax and Traffic Light Camera Fines. More detailed information on all revenues may be found in the General Fund Revenue section of this budget.

The largest increase in expenditures, dollar wise and percentage, occurred in the Police Department, which experienced a \$1,264,562 or 15.4% increase from the prior year. Below is a graph which displays the General Fund Balance over the last eleven years.



General Fund Summary

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

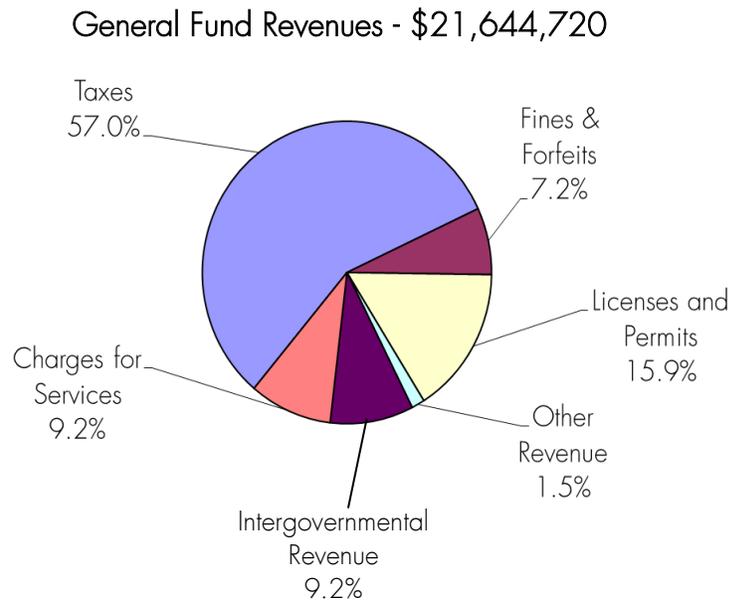
CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING BALANCE	\$8,091,433	\$7,671,397	\$8,158,075	\$8,427,239	\$8,551,286
REVENUES:					
Taxes	11,179,593	11,812,080	11,877,739	12,372,730	12,326,670
Licenses and Permits	3,284,220	2,965,720	3,763,190	3,475,220	3,431,570
Intergovernmental Revenue	1,903,387	1,964,550	1,965,222	1,991,840	2,018,390
Charges for Services	2,020,359	1,895,020	2,008,273	2,000,990	2,000,990
Fines and Forfeits	537,846	1,605,000	775,047	1,551,100	1,551,100
Miscellaneous Revenue	<u>452,363</u>	<u>295,500</u>	<u>249,549</u>	<u>316,000</u>	<u>316,000</u>
TOTAL REVENUES	\$19,377,768	\$20,537,870	\$20,639,020	\$21,707,880	\$21,644,720
INTERFUND TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$27,469,201	\$28,209,267	\$28,797,095	\$30,135,119	\$30,196,006
EXPENDITURES BY DPT:					
Village Council	\$ 291,855	\$ 207,570	\$ 212,458	\$ 200,520	\$ 230,630
Village Manager	616,642	655,610	624,543	664,670	669,420
Village Clerk	245,173	297,260	281,098	258,510	261,540
Finance	335,386	347,970	336,356	369,350	369,350
Village Attorney	1,107,051	456,500	429,328	420,000	420,000
General Government	1,113,032	1,197,120	1,199,751	1,285,000	1,286,800
Information Technology	293,575	462,208	459,209	334,030	334,030
Police	7,289,457	8,222,838	7,672,408	8,444,010	9,487,400
Building and Planning	1,694,586	1,871,170	1,862,557	1,814,850	1,814,850
Public Works	637,081	696,880	636,628	724,520	724,520
Parks and Recreation	1,208,070	1,254,340	1,196,835	1,304,730	1,310,330
Community Center	1,047,521	927,210	924,135	977,280	977,280
Pinecrest Gardens	<u>1,738,758</u>	<u>2,009,790</u>	<u>1,934,699</u>	<u>2,110,160</u>	<u>2,110,160</u>
TOTAL EXPENDITURES	\$17,618,187	\$18,606,466	\$17,770,005	\$18,907,630	\$19,996,310
INTERFUND TRANSFERS OUT	\$ 1,692,939	\$ 2,517,900	\$ 2,475,804	\$ 3,282,490	\$ 2,857,490
TOTAL GENERAL FUND EXPENDITURES	\$19,311,126	\$21,124,366	\$20,245,809	\$22,190,120	\$22,853,800
TOTAL GENERAL FUND BALANCE	\$ 8,158,075	\$7,084,901	\$ 8,551,286	\$ 7,944,999	\$7,342,206

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

General Fund Revenues

Revenues

As a general policy, the Village's revenue estimates are budgeted conservatively to avoid possible shortfalls due to unanticipated changes in the economy. The Fiscal Year 2015-2016 General Fund estimated revenue is \$21,644,720 or a \$1,106,850, increase from the prior year's budgeted revenue. Taxes will generate \$12,326,670 in revenue during Fiscal Year 2015-2016. Licenses and Permits will generate \$3,431,570 in revenues, an increase of 16%. Intergovernmental Revenues will generate \$2,018,390, an increase of 2.7%, and Charges For Services is expected to generate \$2,000,990, an increase of \$105,970 from the prior year. Fines and Forfeits are expected to generate \$1,551,100, \$53,900 less than budgeted the prior year. Miscellaneous Revenues is budgeted at \$316,000, an increase of \$20,500.



A summary of the Fiscal Year 2016 General Fund Revenue by source is provided in the chart on the top right.

The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$8,985,990 in revenues. The Building Permits, Utility Tax for Electricity, and the local government half-cent sales tax are the next highest revenue contributors, each contributing \$2,200,000, \$1,950,000 and \$1,379,350 respectively. The Taxes represent 57% of the revenue sources for the Village of Pinecrest.

Prior Year Fund Balance Forward



The FY 2016 Budget projects a Prior Year Fund Balance Forward of \$7,894,220

For the prior FY 2015 Budget, projections anticipated a Prior Year Beginning Fund Balance Forward of \$8,158,075 and an Ending Fund Balance projection of \$8,551,280.

General Fund Revenues

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
TAXES:					
311.000 Ad Valorem Taxes	\$ 7,718,082	\$ 8,551,100	\$ 8,387,209	\$ 8,985,990	\$ 8,985,990
311.100 Ad Valorem Taxes - Delinquent	99,412	91,200	213,294	90,870	90,870
314.100 Utility Tax-Electricity	1,985,299	1,800,000	1,937,429	1,950,000	1,950,000
314.300 Utility Tax-Water	196,311	180,000	197,770	185,000	185,000
314.400 Utility Tax-Gas	45,828	46,000	46,446	45,870	45,870
315.000 Communications Service Tax	1,019,129	1,020,780	981,613	1,000,000	953,940
321.000 Local Business Tax	<u>115,532</u>	<u>123,000</u>	<u>113,981</u>	<u>115,000</u>	<u>115,000</u>
TOTAL TAXES	\$ 11,179,593	\$ 11,812,080	\$ 11,877,739	\$ 12,372,730	\$ 12,326,670
LICENSES AND PERMITS:					
322.000 Building Permits	2,072,536	1,925,000	2,474,319	2,200,000	2,200,000
322.001 Public Works Permits	9,992	11,440	12,689	11,500	11,500
323.100 Franchise Fees – Electricity	766,047	670,780	787,242	830,890	787,240
323.400 Franchise Fees – Gas	17,723	18,000	15,495	15,790	15,790
323.700 Franchise Fees – Solid Waste	110,678	100,000	110,116	110,000	110,000
324.110 Impact Fees – Police	1,304	4,500	14,219	4,540	4,540
324.610 Impact Fees – Parks/Recreation	17,501	31,000	17,233	15,000	15,000
324.710 Impact Fees – Solid Waste	87,797	80,000	101,187	90,000	90,000
324.711 Impact Fees – Municipal Center	28,518	25,000	60,002	27,500	27,500
329.000 Other Licenses, Fees & Permits	<u>172,124</u>	<u>100,000</u>	<u>170,688</u>	<u>170,000</u>	<u>170,000</u>
TOTAL LICENSES AND PERMITS	\$ 3,284,220	\$ 2,965,720	\$ 3,763,190	\$ 3,475,220	\$ 3,431,570
INTERGOVERNMENTAL REVENUE:					
334.500 Miscellaneous Grants	19,868	25,000	18,222	25,000	25,000
334.575 Misc. Grants, Pinecrest Gardens	36,148	31,820	23,075	49,110	49,110
335.120 State Revenue Sharing Proceeds	452,885	464,380	473,368	464,380	490,930
335.150 Alcoholic Beverage Licenses	12,734	9,000	6,579	9,000	9,000
335.180 Local Gov't Half-Cent Sales Tax	1,318,324	1,379,350	1,365,849	1,379,350	1,379,350
338.000 Local Business Tax-County	<u>63,428</u>	<u>55,000</u>	<u>78,129</u>	<u>65,000</u>	<u>65,000</u>
TOTAL INTERGOV'T REVENUE	\$ 1,903,387	\$ 1,964,550	\$ 1,965,222	\$ 1,991,840	\$ 2,018,390
CHARGES FOR SERVICES:					
341.101 Administrative Fees – Stormwater	152,490	87,380	87,380	105,800	105,800
341.107 Administrative Fees - CITT	34,010	0	34,000	34,000	34,000
342.100 Private Detail-Police	97,487	100,000	106,218	93,540	93,540
342.101 Police Fees	12,157	12,000	12,410	12,000	12,000
342.900 Other Public Safety Charges	65,044	62,770	61,659	65,580	65,580
343.900 US1 Maintenance Fees	7,812	7,870	7,812	7,810	7,810
347.000 Parks and Recreation	287,443	300,000	281,319	275,000	275,000
347.2xx Community Center	776,897	725,000	759,282	748,960	748,960
347.2yy Pinecrest Gardens	508,732	540,000	587,100	590,000	590,000
349.000 Other Charges for Services	<u>78,287</u>	<u>60,000</u>	<u>71,093</u>	<u>65,000</u>	<u>65,000</u>
TOTAL CHARGES FOR SERVICES	\$ 2,020,359	\$ 1,895,020	\$ 2,008,273	\$ 2,000,990	\$ 2,000,990
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	136,268	185,000	105,877	131,100	131,100
351.900 Traffic Light Cameras Fines	0	1,250,000	250,000	1,200,000	1,200,000
354.000 Violations of Local Ordinances	<u>401,578</u>	<u>170,000</u>	<u>419,170</u>	<u>220,000</u>	<u>220,000</u>
TOTAL FINES AND FORFEITS	\$ 537,846	\$ 1,605,000	\$ 775,047	\$ 1,551,100	\$ 1,551,100

General Fund Revenues

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	10,034	20,000	26,874	15,000	15,000
364.000 Sale of Assets	24,569	12,500	22,427	21,000	21,000
366.000 Donations from Private Sources	27,126	31,000	573	30,000	30,000
369.000 Other Miscellaneous Revenues	390,634	232,000	199,675	250,000	250,000
TOTAL MISCELLANEOUS REVENUES	\$ 452,363	\$ 295,500	\$ 249,549	\$ 316,000	\$ 316,000
TOTAL REVENUES	\$19,377,768	\$ 20,537,870	\$ 20,639,020	\$21,707,880	\$21,644,720
TRANSFERS IN:					
381.301 Transfer From Capital Projects Fund	0	0	0	0	0
TOTAL TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Fund Balance Forward	\$ 8,091,433	\$ 7,671,397	\$ 8,158,075	\$ 8,427,239	\$8,551,286
TOTAL AVAILABLE RESOURCES	\$27,469,201	\$ 28,209,267	\$ 28,797,095	\$30,135,119	30,196,006

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

Revenue Projection Rationale

Taxes

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

Ad Valorem Taxes
\$8,985,990

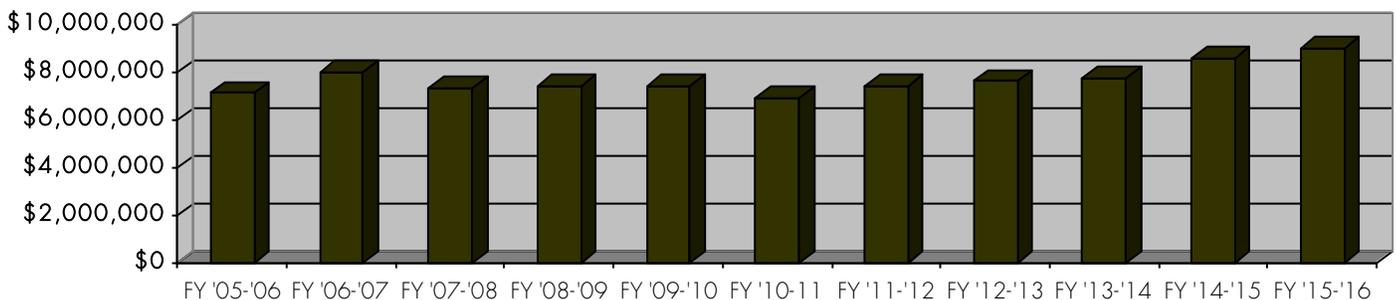
Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. The July 1, 2015 Estimated Certified Taxable Value of the Village increased from \$3,913,545,312 in 2014, to \$4,112,581,266 or approximately 5 percent. The Proposed Millage Rate for 2015-2016 is 2.300 which is the same as the previous year. It will generate \$8,985,990 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 2010 through 2014.

Table I. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE	2014 MILLAGE
Village of Pinecrest	2.1040	2.2000	2.2000	2.2000	2.3000
Miami-Dade County School Board	7.8640	7.7650	7.7650	7.6440	7.7750
Miami-Dade County School Board Debt Service	0.3850	0.2400	0.2330	0.3330	0.1990
Everglades Project	0.0894	0.0624	0.0613	0.0587	0.0548
South Florida Water Management District	0.5346	0.3739	0.3676	0.3523	0.1577
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	5.4275	4.8050	4.7035	4.7035	4.6669
Miami-Dade County Debt Service	0.4450	0.2850	0.2850	0.4220	0.4500
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.5753	2.4496	2.4496	2.4496	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0200	0.0131	0.0131	0.0127	0.0114
Miami-Dade County Library District	0.2840	0.1795	0.1725	0.1725	0.2840
Okeechobee Basin	0	0	0	0	0.1717
Total Taxes Paid by Pinecrest Residents	20.2633	18.9080	18.7851	18.8828	19.0257

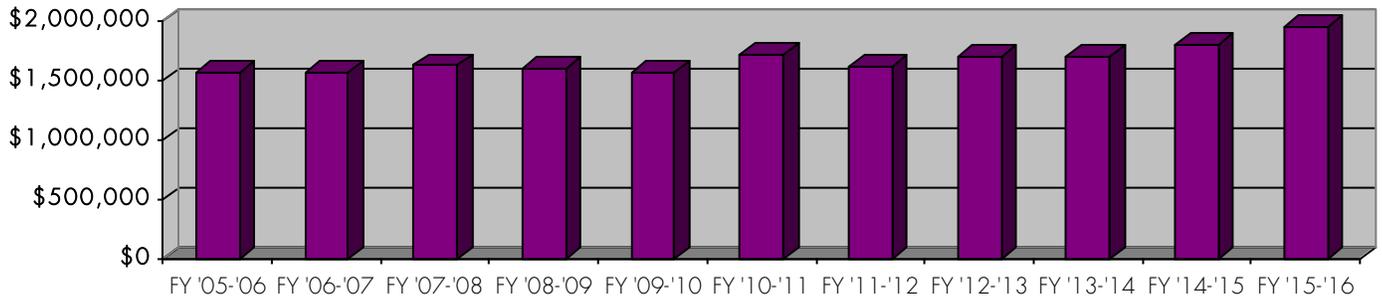
Ad Valorem Taxes



Revenue Projection Rationale

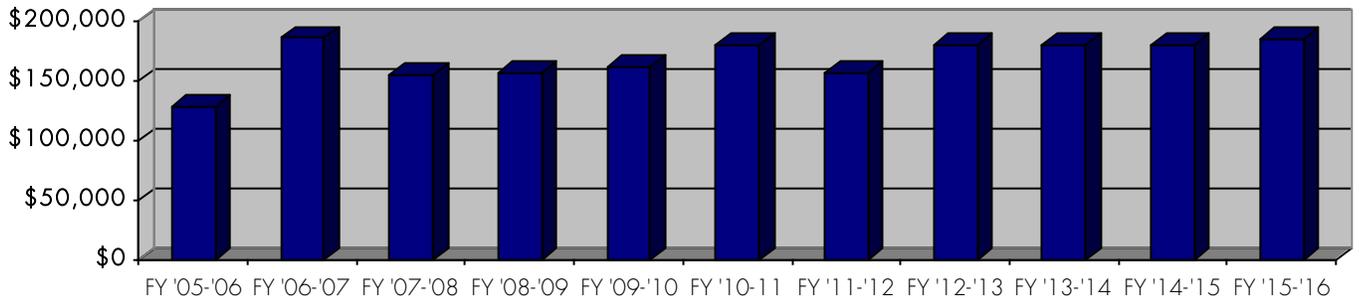
Utility Tax – Electricity \$1,950,000

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,950,000, an increase of \$150,000 from the prior year. The Electricity Utility Tax line item is derived from a 10% tax levied on each customer's electric bill. The revenue trend is based on electricity consumption and is budgeted using a five year average analysis.



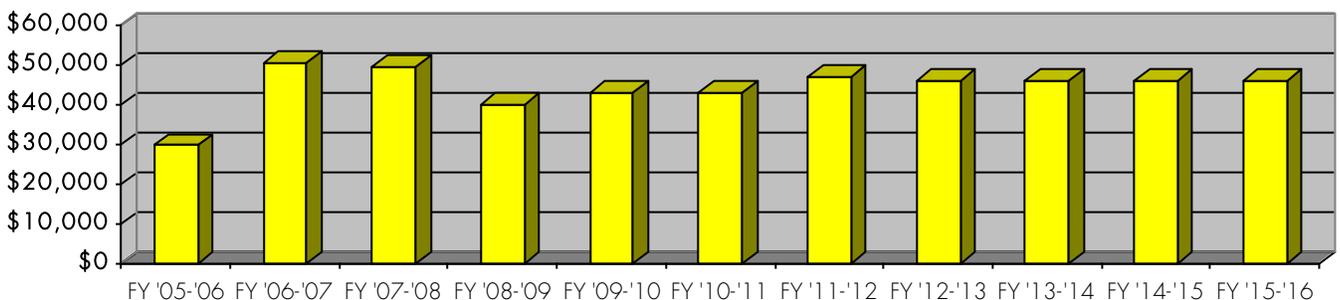
Utility Tax – Water \$185,000

This revenue is derived from a 10% tax levied upon each customer's water bill generating estimated revenue of \$185,000, an increase of \$5,000. The revenue derived over the last five years is fairly stable and is projected based upon a five year average.



Utility Tax – Gas \$45,870

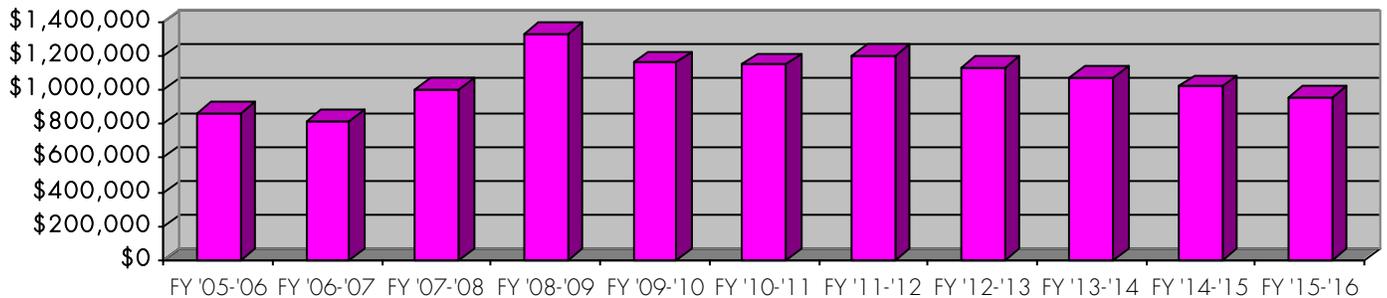
The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated \$45,870 in utility tax revenue, a decrease of \$130. This figure is based on an average over the past five years which shows a fairly stable source of income.



Revenue Projection Rationale

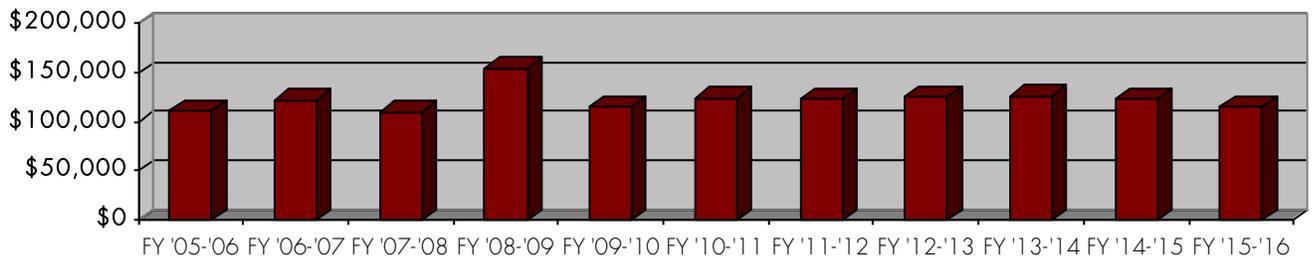
Communications Service Tax \$953,940

This tax combines state and local communications services taxes consolidating the Franchise Fees for Telecommunications, Franchise Fees for Cable Television and the Utility Tax for Telecommunications. The integrated tax is not designed to bring in more revenue, but rather streamline the tax collection by requiring that the tax be paid to only one agency. The Tax is applied to all communications services bills issued to customers on and after October 1, 2001. The Village is anticipating \$953,940 in revenues based upon State of Florida revenue estimates. This is showing a decreasing trend.



Local Business Tax \$115,000

Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$115,000, a decrease of \$8,000. This revenue estimate uses a five year average of actual collection figures, which show an overall stable trend.

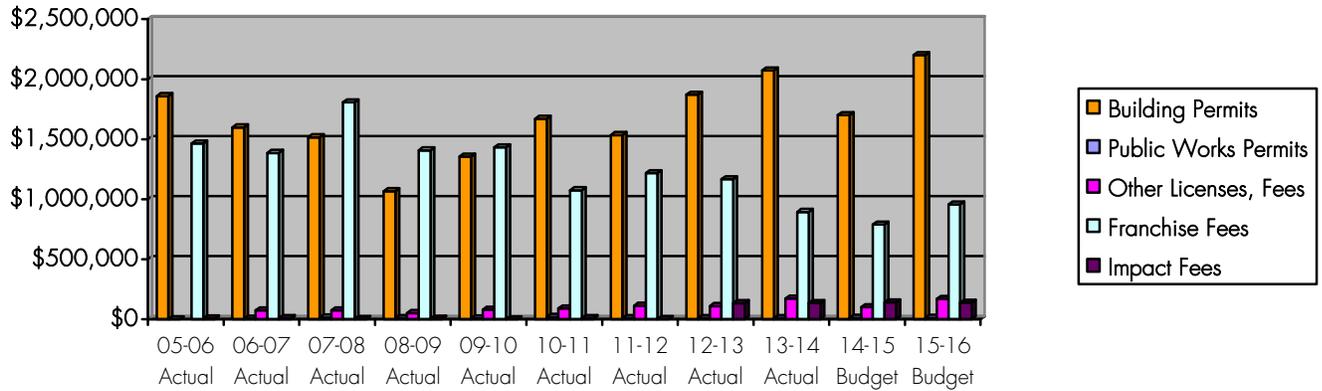


Revenue Projection Rationale

Licenses and Permits

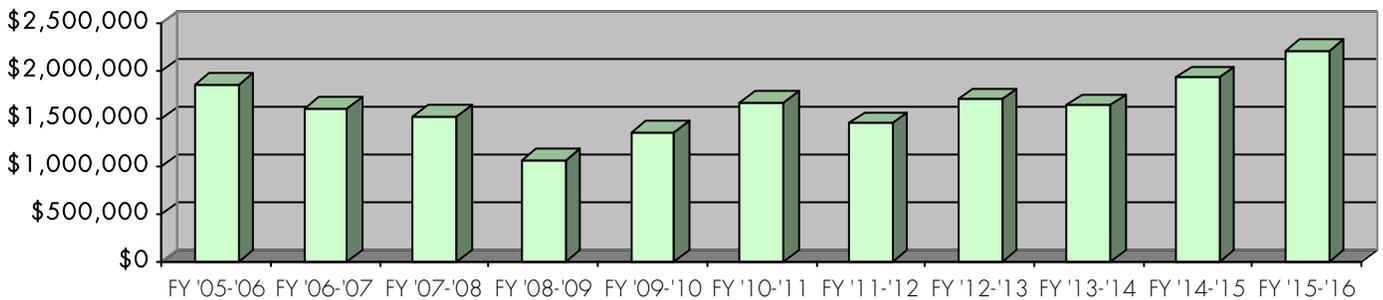
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



Building Permits
\$2,200,000

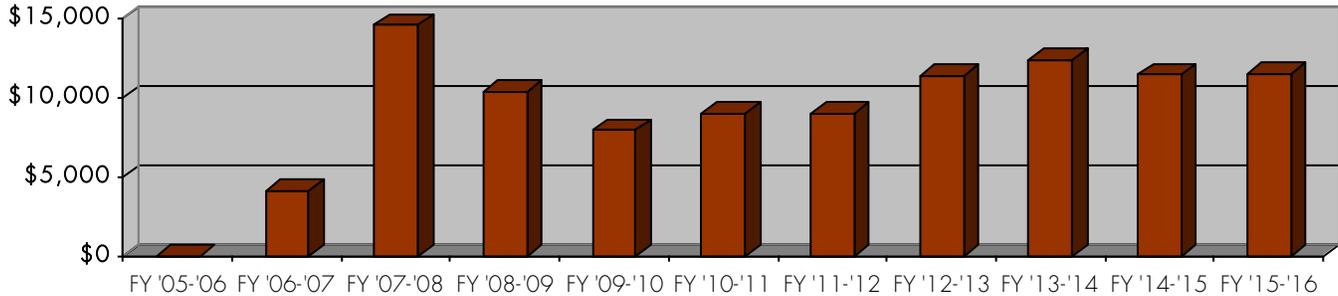
The Building Permit revenue is estimated at \$2,200,000, an increase of \$275,000. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department, and the increasing trend of new development.



Revenue Projection Rationale

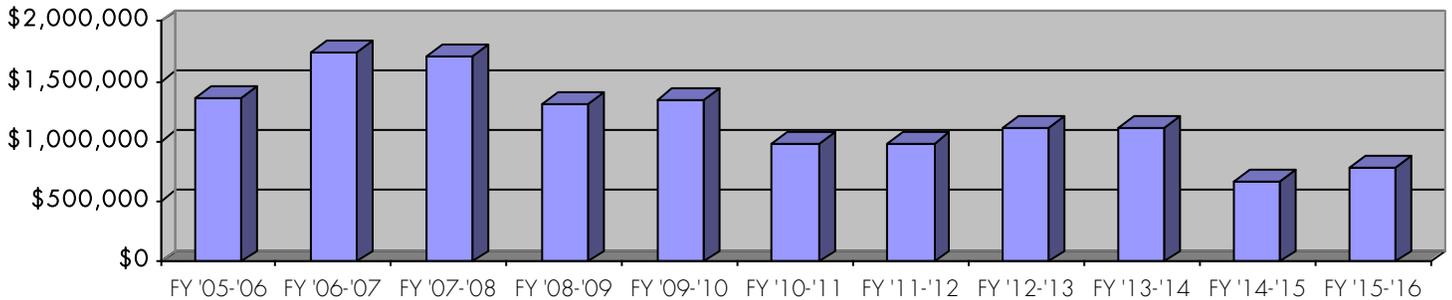
Public Works Permits \$11,500

The Public Works Permits accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to increase \$60 from the previous year.



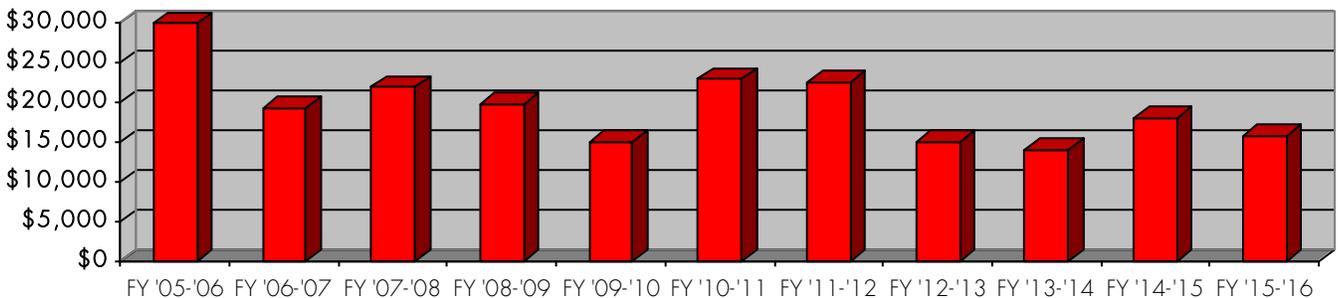
Franchise Fees – Electricity \$787,240

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. Through an interlocal agreement with Miami-Dade County, the Village will receive the revenues generated within the Village by the Florida Power and Light Franchise Fees totaling \$787,240. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure increased \$116,460 and is based on estimates provided by Miami-Dade County's Budget Office.



Franchise Fees – Gas \$15,790

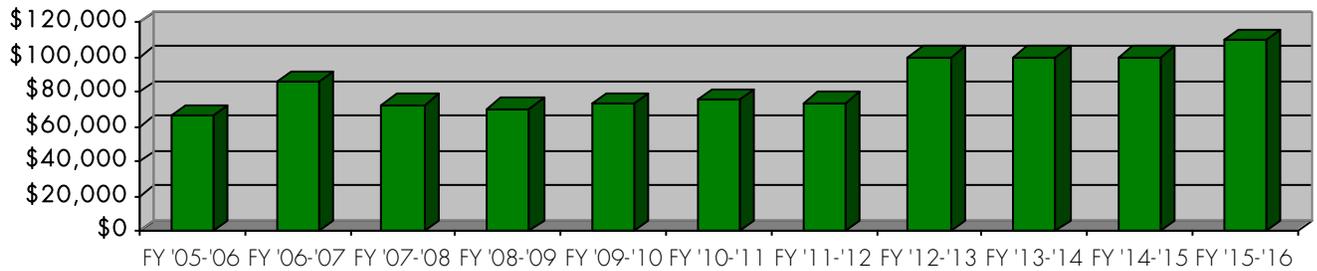
Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source decreased by \$2,210 and are budgeted at \$15,790 using a five year average.



Revenue Projection Rationale

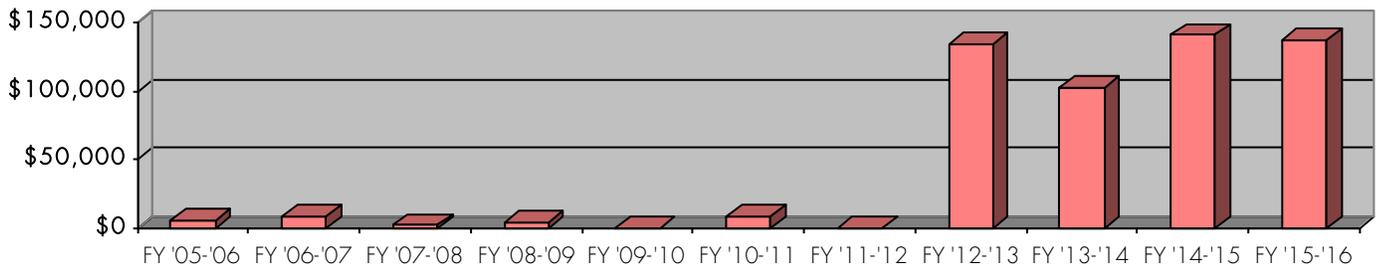
Franchise Fees – Solid Waste \$110,000

In accordance with Ordinance 97-7, Pinecrest is collecting franchise fees from companies providing solid waste collection services to commercial properties in the Village. A total of \$110,000 is expected to be generated by this revenue source, an increase of \$10,000. Although the overall trend for this Franchise is mixed, it is budgeted utilizing the prior years' figures.



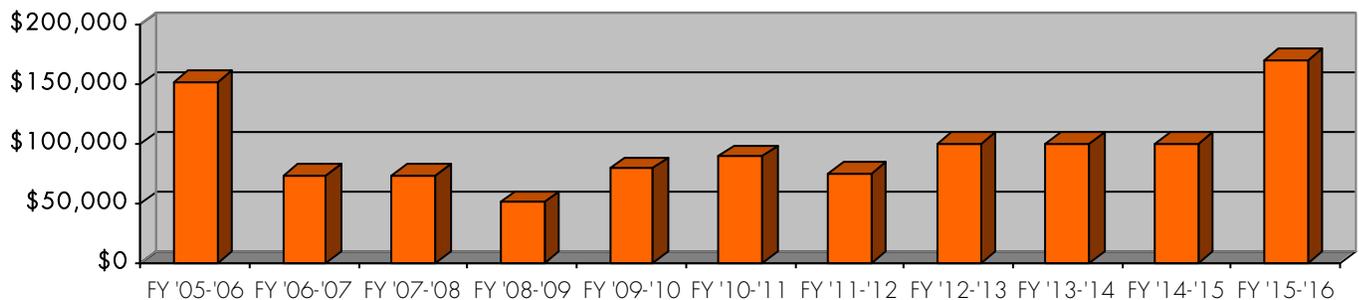
Impact Fees \$137,040

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 \$4,540 for police impact, \$90,000 for solid waste, \$15,000 for parks and recreation impact fees, and \$27,500 for Municipal Center impact fees. The Police Department, Solid Waste and Municipal Center impact fees are based upon commercial and residential properties. The Parks & Recreation impact fee is based upon residential properties only.



Other Licenses, Fees and Permits \$170,000

Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan, Stormwater Review, application fees, etc. are estimated to generate \$170,000, an increase of \$70,000 from the previous year. A five year average was utilized as a basis for the budgeted amount.

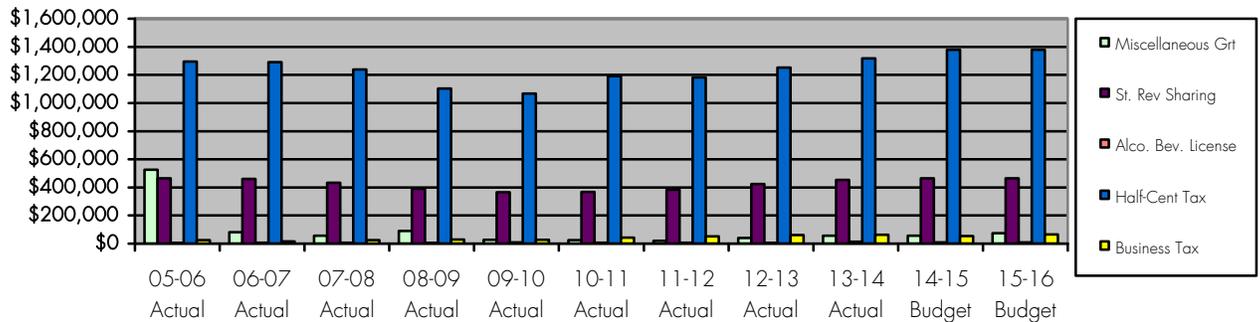


Revenue Projection Rationale

Intergovernmental Revenue

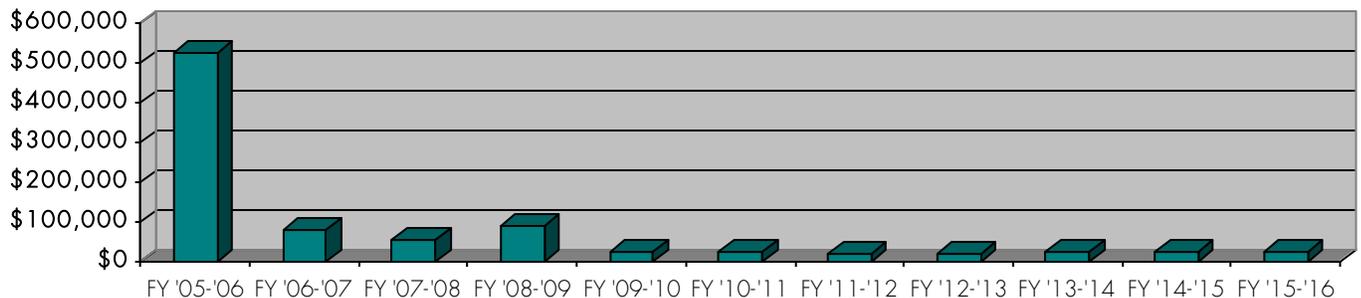
The Intergovernmental Revenue classification in the General Fund includes several grants, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-cent Sales Tax and County Business Tax fees. Below is a description of each type of revenue source, trends and assumptions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

Intergovernmental Revenue Trend



Miscellaneous Grants \$25,000

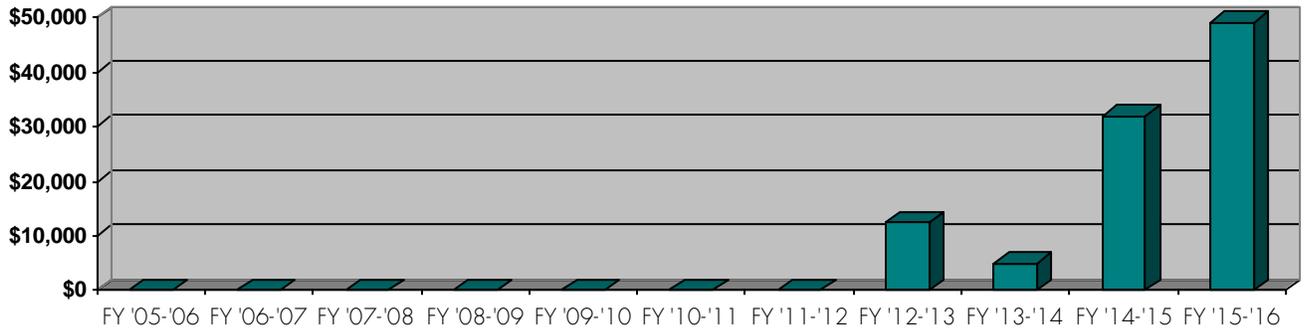
The \$25,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests, the Florida Department of Law Enforcement school crossing guards, and other miscellaneous grants for which the Village will apply. The 2005-2006 fiscal year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



Revenue Projection Rationale

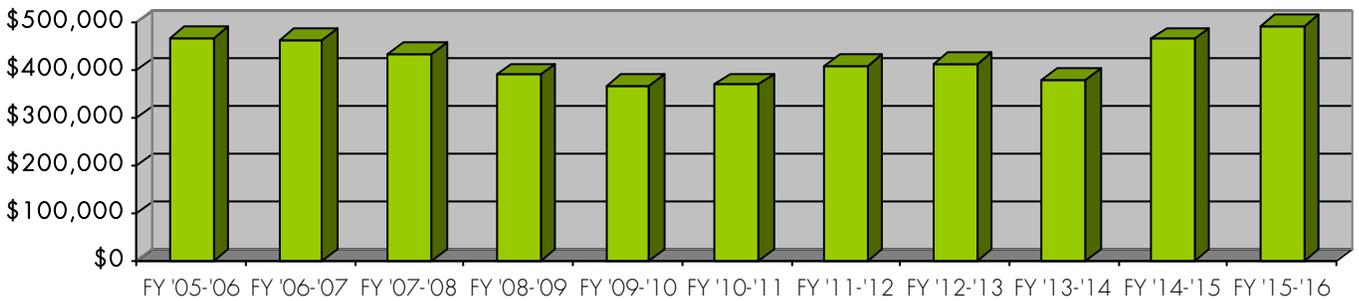
Miscellaneous Grants, Pinecrest Gardens \$49,110

The \$49,110 allocation in this line item represents the grant funds the Village will be receiving specifically for Pinecrest Gardens. It is anticipated Pinecrest Gardens will receive \$37,500 from the Knights Arts Challenge and \$11,110 from various cultural affairs grants for programming and events.



State Revenue Sharing \$490,930

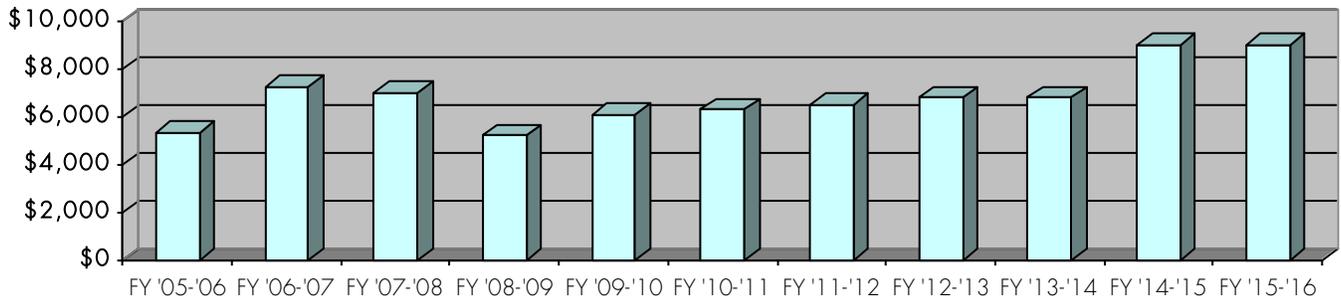
The State Revenue Sharing provides for revenue from 32.4% of the tax on each pack of cigarettes, plus \$.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The Village's share of this fund is determined by a complex formula involving State, County and Village population figures, property valuations and sales tax collections. The State of Florida has estimated that the Village will receive \$490,930 in state revenue sharing proceeds, an increase of \$26,550.



Revenue Projection Rationale

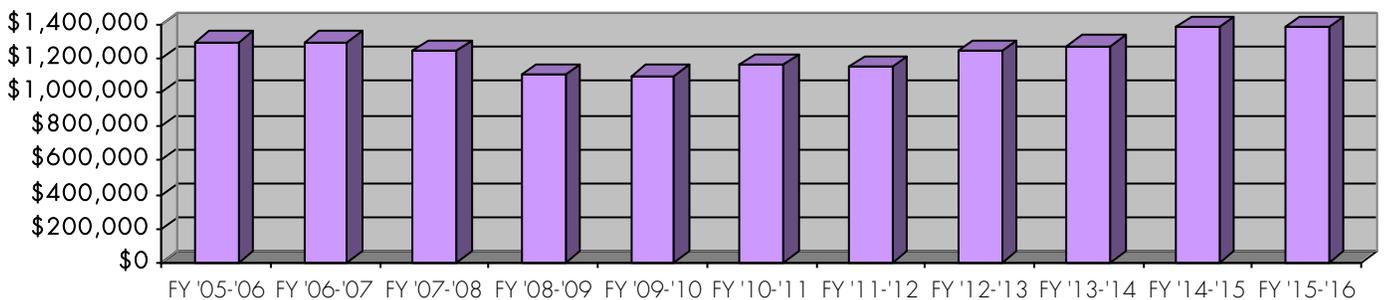
Alcoholic Beverages Licenses \$9,000

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 \$9,000 will be received from the State of Florida, the same as the previous year. This estimate is based on a five year average. This revenue shows an increasing trend.



Local Government Half-Cent Sales Tax \$1,379,350

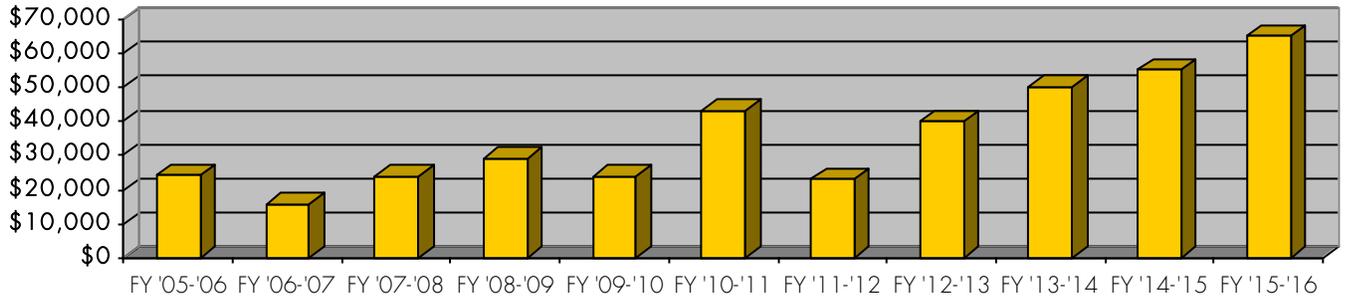
Chapter 82-154, Florida Statutes, provides for funds generated by 9.653% of the state sales tax. The distribution formula is based on population. The State of Florida has estimated revenue from this source to be \$1,379,350, the same as the previous year. This revenue is experiencing an increasing trend attributed to the improving economic outlook for the state.



Revenue Projection Rationale

Business Tax – County \$65,000

Florida Statute 205.0536 directs the County to remit the Village’s share of local business tax revenues collected by the County. It is estimated that this revenue source will generate \$65,000, an increase of \$10,000. This estimate is based on a five year average.



Charges for Service

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

Police Private Detail \$93,540

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$93,540 will be generated from this revenue source. The trend for this revenue source is mixed. This estimate is based upon the Police Department budgeted salaries and recapturing fringe benefits costs for social security, workers compensation, and pension.

Other Police Fees \$12,000

The \$12,000 allocation includes charges for fingerprinting, accident reports and copying. This line item has an increasing trend.

Other Public Safety Charges \$65,580

The \$65,580 allocation is for contractual services for emergency dispatch services rendered and is an increase of \$2,810. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire Fund) and Fund 106 (Wireless Fund).

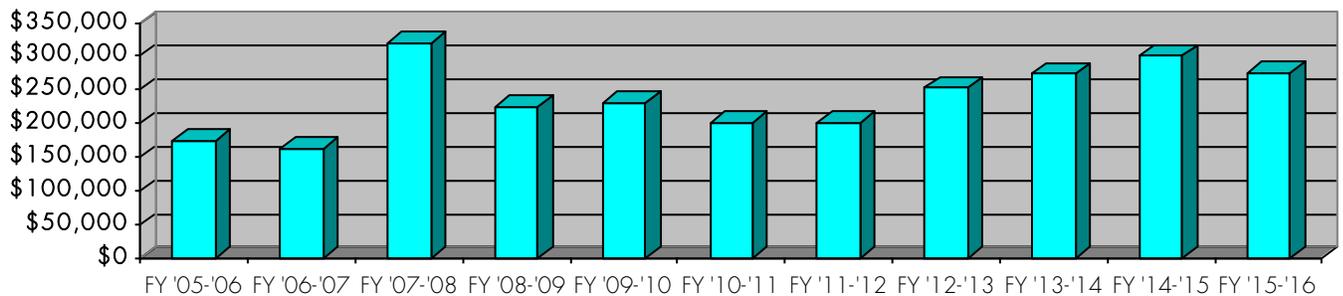
Revenue Projection Rationale

US1 Maintenance Fees \$7,810

The \$7,810 allocation in the line item represents the funds the Village will receive from the Florida Department of Transportation to offset the costs of maintaining the US1 median on behalf of the state. This estimate is based upon an Interlocal Agreement between the Village and the State.

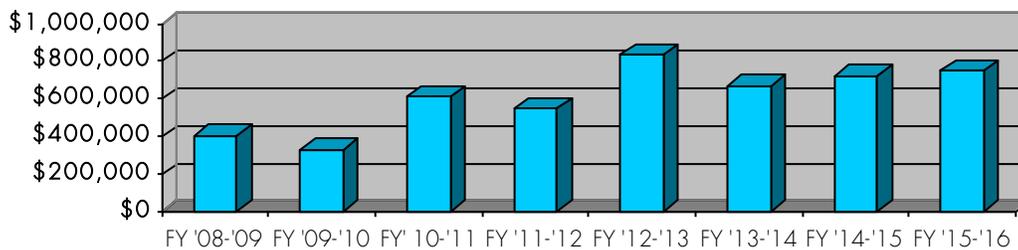
Parks and Recreation \$275,000

This line item represents funds that will be generated by Coral Pine Park, Suniland Park, Flagler Grove Park and Evelyn Greer Park. It is anticipated that this revenue source will generate \$275,000 in funds from user fees, a decrease of \$25,000 attributed to the partial year closure of rental facilities at Coral Pine park due to improvements.



Community Center \$748,960

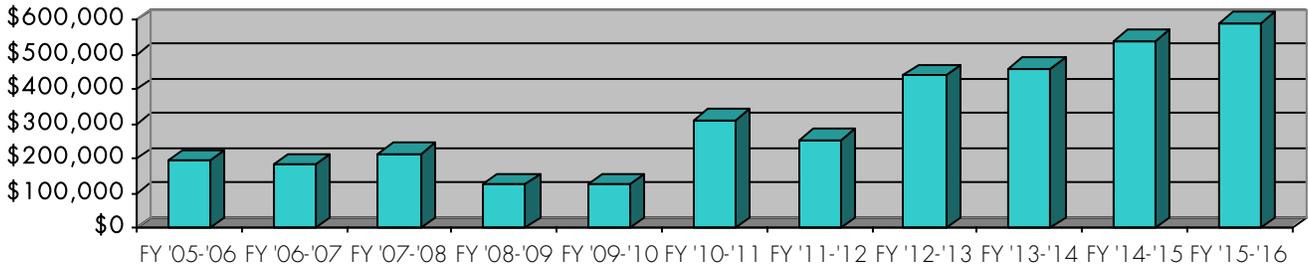
This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend was increasing as more activities are added, however has stabilized as the building reaches programming capacity. The Community Center will generate \$748,960, an increase of \$23,960. A five year average was used to arrive at the budget estimate.



Revenue Projection Rationale

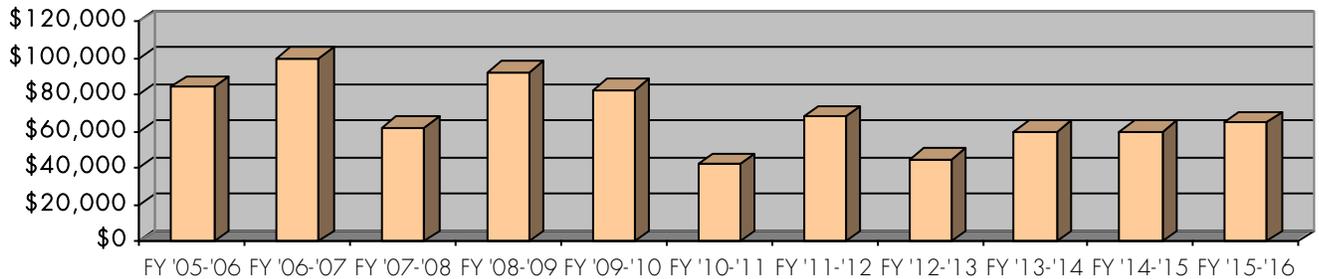
Pinecrest Gardens \$593,300

This account represents the funds earned at Pinecrest Gardens from facility rentals, the Splash-'n-Play water feature, concerts and special events. This revenue will generate \$593,300, an increase of \$53,300. This revenue has an increasing trend over the last five years.



Other Charges for Service \$65,000

Revenues from Other Charges for Services are derived from the provision of services such as lien searches, photocopies and filing fees. It is estimated that \$65,000, an increase of \$5,000, will be generated from this source. The trend for this revenue source is mixed and a five year average was used. As the housing market improves, it is anticipated that this revenue will continue with an increasing trend.

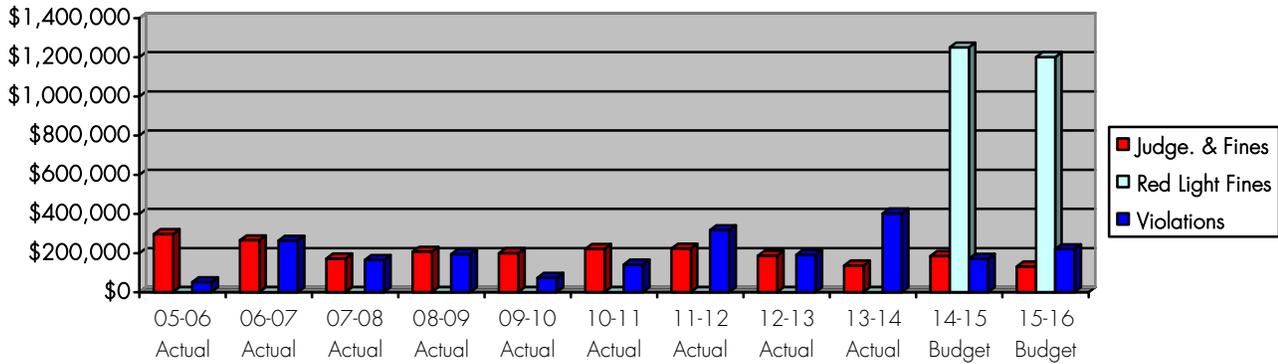


Revenue Projection Rationale

Fines and Forfeits

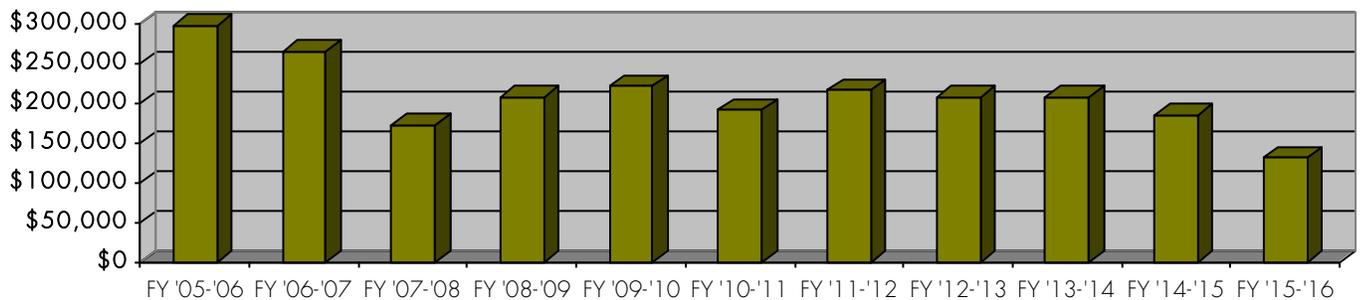
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines and fees collected from violations of local ordinances. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.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

Fines and Forfeits Revenue Trend



Judgments and Fines - Court
\$131,100

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$131,100, a decrease of \$53,900. In 2010, the State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive.



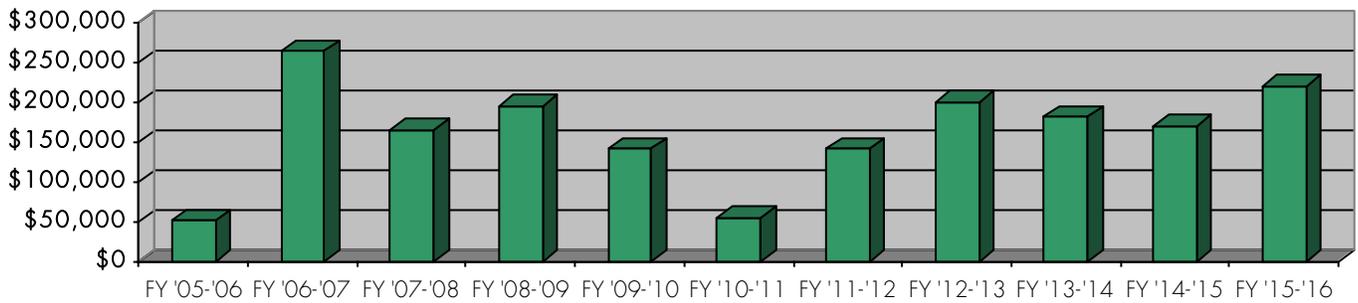
Revenue Projection Rationale

Traffic Light Camera Fines \$1,200,000

The Village initiated a Traffic Light Camera program to promote motor vehicle safety and accident reduction. It is estimated \$1,200,000 will be generated next year.

Violations of Local Ordinances \$220,000

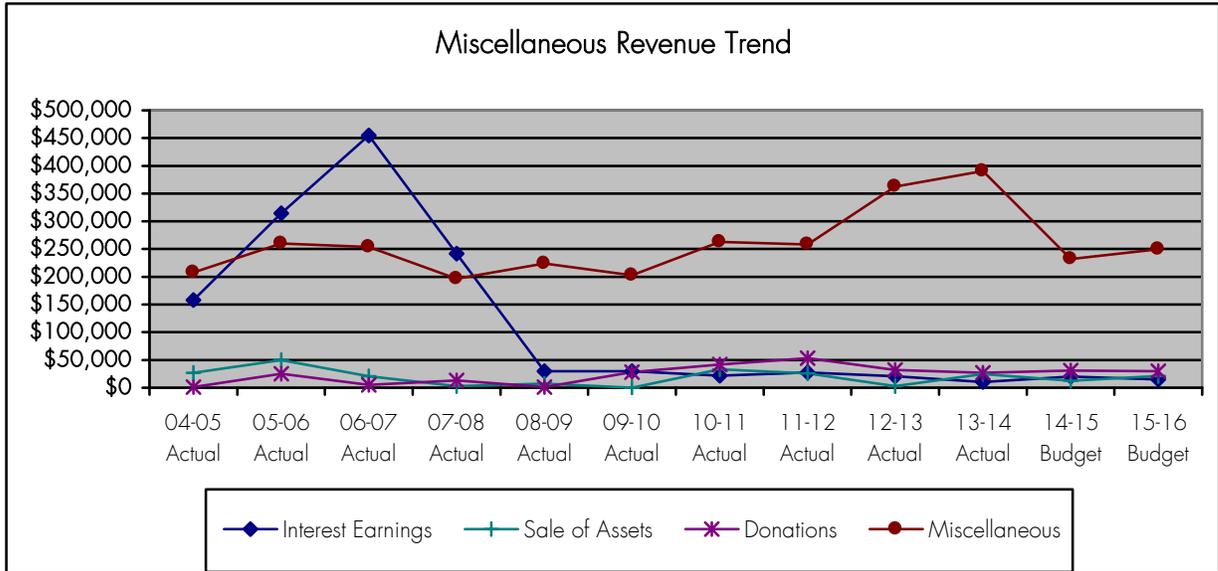
Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$220,000 will be generated next year, an increase of \$50,000. The estimate is based upon a five year average.



Revenue Projection Rationale

Miscellaneous

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



Interest Earnings
\$15,000

Investment practices are maintained to allow for 100% of idle funds to be invested at all times. It is estimated that interest earnings will be \$15,000, a decrease of \$5,000 from the prior year due to historic low rates presently earned.

Sale of Assets
\$21,000

Revenues generated from the sale of assets such as surplus police vehicles are expected to increase \$8,500.

Donations from Private Sources
\$30,000

Funds for this line item are estimated to be \$30,000, a decrease of \$1,000 from the previous year.

Other Miscellaneous Revenues
\$250,000

A total of \$250,000, an increase of \$18,000, was allocated to this line item. This source encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements are not met, reimbursement of police training costs, fuel tax reimbursement and photocopy fees. The five year trend has been volatile.

General Fund Expenditures

Expenditures

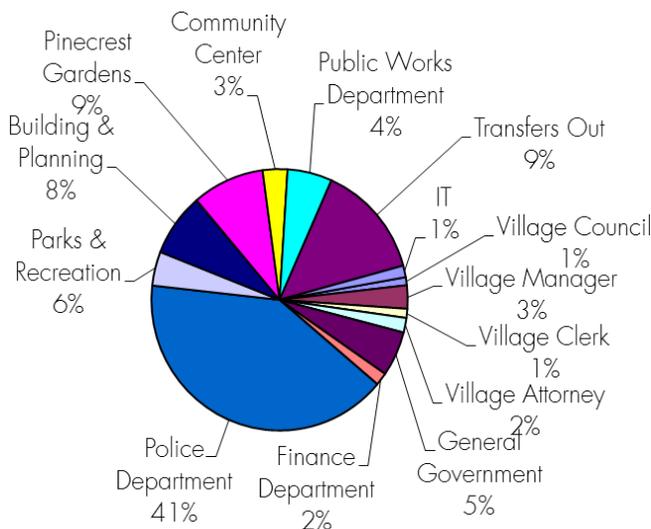
Expenditures, excluding transfers, for Fiscal Year 2015-2016 have increased from the prior year by 5.6% or \$1,088,680. The Fiscal Year 2015-2016 Budget proposes \$19,996,310 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend \$2,857,490 in transfers to other funds as follows:

- Capital Project Fund: \$775,000
- Debt Service Fund: \$1,951,490
- Hardwire Fund: \$115,000
- Wireless Fund: \$16,000

to balance the consolidated budget, bringing the total General Fund expenditure to \$22,853,800. The budget expenditures provide funding to conduct the daily operations of the Village. The funds ensure the proper implementation of policies and ordinances adopted by the Village Council in an efficient and effective manner.

The chart shows a summary of the Fiscal Year 2016 General Fund expenditures by function. Overall, the Police Department and Pinecrest Gardens experienced the most significant increases.

General Fund Expenditures - \$22,853,800



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

Village Council:
\$230,630

The Village Council's budget increased by \$23,060 from the previous year mainly due to the inclusion of funds for a citizen survey and added funds for travel.

Village Manager's Office:
\$669,420

The Village Manager's budget increased a total of \$13,810 compared to Fiscal Year 2015 mainly due to staff salary increases.

Village Clerk's Office:
\$261,540

The Village Clerk's budget decreased a total of \$35,720 compared to Fiscal Year 2015. This decrease is mainly attributed to the removal of election year expenditures.

Finance Department:
\$369,350

The Finance Department budget increased a total of \$21,380 over last year's adopted budget. This increase is primarily due to staff salary increases and audit costs increases.

Village Attorney's Office:
\$420,000

The Village Attorney's budget decreased \$36,500 from the previous fiscal year due to a reduction in outside legal costs.

General Government:
\$1,286,800

The General Government budget experienced an \$89,680 increase from the prior year's adopted budget. The increase is primarily due to the replacement of an air conditioning unit in the Municipal Center, higher insurance costs

General Fund Expenditures

and the inclusion of funds for the Village's 20th Anniversary.

Information Technology:
\$334,030

The Information Technology Division budget decreased \$128,178 due to the completion of the purchase of a new phone system for Village Hall.

Police Department:
\$9,487,400

The Police Department budget increased \$1,264,562 from the previous Fiscal Year budget. The increase is primarily attributed to the addition of four police officers and one detective, an allocation for the purchase of license plate readers, escalating Florida Retirement System defined benefits rate increases controlled by the State of Florida, and staff salary increase.

Building and Planning Department:
\$1,814,850

The proposed Building and Planning Department budget experienced a \$56,320 decrease from the previous year mainly due to the completion of the review of the Comprehensive Development Plan.

Public Works Department:
\$724,520

The Public Works Department experienced a \$27,640 increase as compared to Fiscal Year 2015 mainly due to staff salary increases.

Parks and Recreation Department:
\$1,310,330

The Parks and Recreation Department budget experienced an increase of \$55,990 mainly due to staff salary increases and funds for a fence around the playground of Evelyn Greer Park.

Community Center:
\$977,280

The Community Center budget increased by \$50,070 from the previous fiscal year due primarily to an increase in the Fitness Center operating contract.

Pinecrest Gardens:
\$2,110,160

Pinecrest Gardens experienced a \$100,370 increase. The increase was mainly due to expanded programming and events.

Operating Transfers Out

The Transfers Out to other funds which total \$2,857,490 increased by \$339,590 to cover the cost of anticipated expenditures in the Capital Project Fund, Hardwire Fund and Wireless Fund, and partially offset by a decrease to the Debt Service Fund.

General Fund Expenditures

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
EXPENDITURES BY DEPARTMENT:					
Village Council	\$ 291,855	\$ 207,570	\$ 212,458	\$ 200,520	\$ 230,630
Village Manager's Office	616,642	655,610	624,543	664,670	669,420
Village Clerk's Office	245,173	297,260	281,098	258,510	261,540
Finance Department	335,386	347,970	336,356	369,350	369,350
Village Attorney	1,107,051	456,500	429,328	420,000	420,000
General Government	1,113,032	1,197,120	1,199,751	1,285,000	1,286,800
Information Technology	293,575	462,208	459,209	334,030	334,030
Police Department	7,289,457	8,222,838	7,672,408	8,444,010	9,487,400
Building and Planning Dpt.	1,694,586	1,871,170	1,862,557	1,814,850	1,814,850
Public Works Department	637,081	696,880	636,628	724,520	724,520
Parks and Recreation Dpt.	1,208,070	1,254,340	1,196,835	1,304,730	1,310,330
Community Center	1,047,521	927,210	924,135	977,280	977,280
Pinecrest Gardens	<u>1,738,758</u>	<u>2,009,790</u>	<u>1,934,699</u>	<u>2,110,160</u>	<u>2,110,160</u>
TOTAL EXPENDITURES	\$17,618,187	\$18,606,466	\$17,770,005	\$18,907,630	\$19,996,310
Interfund Operating Transfers Out	\$ 1,692,939	\$ 2,517,900	\$ 2,475,804	\$ 3,282,490	\$ 2,857,490
TOTAL GENERAL FUND EXPENDITURES	\$19,311,126	\$21,124,366	\$20,245,809	\$22,190,120	\$22,853,800

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

Village Council

Function



The Pincrest 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.

Pincrest operates under a Council-Manager form of government. The Mayor is recognized as the head of Village government for all ceremonial purposes. The Village Manager, Village Clerk and Village Attorney report to the Village Council.

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

Objectives

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

Organizational Excellence and Financial Stability

- ◆ Review the Village Manager's recommended operating and capital budget for adoption by the Village by September 30, 2015.

- ◆ Review and adopt resolutions and ordinances and review staff reports.
- ◆ Conduct public hearings on issues affecting the residents of the Village.

Residential Character and Community Enhancement

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

Budget Highlights

Professional Services \$74,900

This line item increased \$5,800 due to additional of funds for lobbyists.

Other Contractual Services \$24,200

This line item decreased by \$1,690 and funds the maintenance for the streaming video and a legislative program.

Travel and Per Diem \$25,000

The Travel and Per Diem increased \$10,060. These funds allow Village Council to travel to several conferences including the Miami-Dade Days in Tallahassee and National League of Cities, as well as the Miami-Dade League of Cities monthly meetings.

Other Current Charges \$26,040

Other Current Charges increased by \$10,540 from the previous fiscal year and funds refreshments for various advisory committees, the State of the Village address, and the senior newsletter. The increase was mainly due to the inclusion of a citizen survey to update the strategic plan.

Village Council

Publications, Dues & Training
\$15,490

This line item increased \$3,350 mainly due to the addition of membership dues to the Greater Miami Chamber of Commerce.

Capital Outlay:
\$0

Funds are not allocated for capital outlay.

Grants and Aides
\$65,000

Aide to Government Agencies decreased \$5,000 from the previous year. This line item funds grants to the five public schools that serve Pinecrest residents and several community events including Fashion in the Gardens, Teacher's Pets and Cognac Day.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	\$ 155,717	\$ 69,100	\$ 70,120	\$ 36,400	\$ 74,900
434.000 Other Contractual Services	22,885	25,890	26,040	24,200	24,200
440.000 Travel & Per Diem	16,922	14,940	18,530	18,390	25,000
449.000 Other Current Charges	11,093	15,500	12,040	41,040	26,040
454.000 Publications, Dues & Training	<u>16,229</u>	<u>12,140</u>	<u>18,000</u>	<u>15,490</u>	<u>15,490</u>
TOTAL OPERATING EXPENSES	\$ 222,846	\$ 137,570	\$ 144,730	\$ 135,520	\$ 165,630
GRANTS AND AIDES:					
483.000 Grants and Aide, Schools	49,884	50,000	50,000	50,000	50,000
484.000 Grants and Aide, Community Events	<u>19,125</u>	<u>20,000</u>	<u>17,728</u>	<u>15,000</u>	<u>15,000</u>
TOTAL GRANTS AND AIDES	\$ 69,009	\$ 70,000	\$ 67,728	\$ 65,000	\$ 65,000
CAPITAL OUTLAY:					
461.000 Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL VILLAGE COUNCIL	\$ 291,855	\$ 207,570	\$ 212,458	\$ 200,520	\$ 230,630

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

Office of the Village Manager

Function

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

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

Objectives

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

Organizational Excellence and Financial Stability

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

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

Performance Measures

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

Indicator	FY 2013-14 Actual	FY 2014-15 Projected	FY 2015-16 Proposed
Reports & agenda backup items prepared	153	125	125
Comprehensive Annual Financial Plan submitted to Village Council by March	Submitted 2/11/14	Submitted 2/10/15	Submit February 2016
Budget submitted to Village Council by August 15th	Submitted 7/8/14	Submitted 7/7/15	Submit July 2016

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Manager for Fiscal Year 2014-15 and includes an explanatory paragraph detailing the activities.

- ◆ Implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Village of Pinecrest.

This is an on-going responsibility for the Village Manager's Office. As the Village Council develops new policies and laws, the Village Manager is responsible for ensuring their implementation.

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

The Village Manager supervises seven departments or divisions. During FY 2015 through the human resources division, the Village hired a total of 22 employees to fill available positions in all departments including park service aides (15), recreation aides (2), police officers (3), a permit clerk (1), and a

Office of the Village Manager

Public Works Director. The Village Manager's Office updated the Employee Policies and Procedures Manual, and implemented the recommendations from a comprehensive analysis of the Classification and Compensation Plan. In addition, the manager held a total of 24 department level staff meetings.

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

The Village Manager submitted the Fiscal Year 2014-2015 Budget to the Village Council on July 8, 2014. The Budget and Capital Program were adopted by the Village Council at its September 23, 2014 meeting.

- ◆ Advise the Village Council as to the financial condition and future needs of the Village and make recommendations to the Village Council concerning the affairs of the Village.

This objective is an on-going responsibility of the Manager's Office. During Fiscal Year 2014-2015, the Village applied for several grants for Pinecrest Gardens, for funding of the waterline extension project, facility improvements at Suniland Park and Coral Pine park, and for stormwater projects.

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

In accordance with the requirement set forth in the Village Charter, the 2013-2014 Comprehensive Annual Financial Report covering the period October 1, 2013 through September 30, 2014 was submitted to the Village Council on February 10, 2015 for its review and acceptance.

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME			
Village Manager	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0
Administrative Services Mngr	1.0	1.0	1.0
Admin. Asst. to Village Mngr	1.0	1.0	1.0
Total	4.0	4.0	4.0

Office of the Village Manager

Budget Highlights

Personal Services
\$641,580

The Personal Services increased by \$15,870 and funds staff's salaries and benefits.

Professional Services
\$10,000

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

Travel and Per Diem
\$4,210

This line item decreased by \$2,030 and funds travel to professional conferences.

Communications & Freight
\$3,000

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

Publications, Dues and Training
\$10,630

The Publications, Dues and Training line item decreased by \$30 and funds membership to several professional associations.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 429,937	\$ 445,000	\$ 435,444	\$ 455,230	\$ 459,050
418.000 Service Award	5,772	6,590	6,590	7,200	7,300
419.001 Car Allowance	12,600	12,600	12,600	15,600	15,600
421.000 FICA Taxes	28,024	34,550	30,397	35,380	35,680
422.000 Retirement Contributions	56,558	60,760	60,100	62,130	62,660
423.000 Group Insurance	42,708	45,600	46,670	49,200	49,200
424.000 Workers' Comp	816	1,220	740	1,200	1,200
426.000 Vacation/Sick Payout	8,822	19,390	2,420	10,890	10,890
TOTAL PERSONAL SERVICES	\$ 585,237	\$ 625,710	\$ 594,961	\$ 636,830	\$ 641,580
OPERATING EXPENSES:					
431.000 Professional Services	7,588	10,000	10,000	10,000	10,000
440.000 Travel & Per Diem	6,733	6,240	8,152	4,210	4,210
441.000 Communications & Freight	3,000	3,000	3,000	3,000	3,000
449.000 Other Current Charges	3,418	0	0	0	0
454.000 Pubs, Dues & Training	10,666	10,660	8,430	10,630	10,630
TOTAL OPERATING EXPENSES	\$ 31,405	\$ 29,900	\$ 29,582	\$ 27,840	\$ 27,840
TOTAL VILLAGE MANAGER	\$ 616,642	\$ 655,610	\$ 624,543	\$ 664,670	\$ 669,420

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

Office of the Village Clerk

Function

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

Objectives

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

Organizational Excellence and Financial Stability

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

Performance Measures

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

Indicator	FY 2013-14	FY 2014-15	FY 2015-16
	Actual	Projected	Proposed
Publication of the Village's Code	As Required	As Required	As Required
Document pages imaged	As Required	As Required	As Required

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2014-15 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

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

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

- ◆ Create and maintain accurate minutes of Village Council, Local Planning Agency and Planning Board meetings.

Minutes were prepared for all meetings of the Village Council, Local Planning Agency and Planning Board. In addition, the Clerk's Office has maintained custody for all minutes of advisory boards and committees.

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

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

Office of the Village Clerk

- ◆ Publish public notices as required by law.

The Clerk's Office prepared, posted and advertised all public notices required by state and local law and as otherwise directed by the Village Council.

- ◆ Implement and maintain a records management system.

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

- ◆ Act as the records custodian for the Village and disseminate information to the public as necessary.

The Clerk's Office has on-going responsibility to disseminate information as requested by the public and process all requests for public records. The Village Clerk also serves as the Village's webmaster and regularly updates the Village's social media sites with meeting notices, minutes of meetings and other important information. In addition, the Clerk's Office conducts all municipal business relating to liens including processing, researching and responding to all requests for municipal lien verification.

Activity Report*

ACTIVITY	FY 2012-13	FY 2013-14	FY 2014-15 (SIX MONTHS)	FY 2015-16 (PROJECTION)
Code Supplements Prepared	1	2	1	1
Municipal Lien Verification Requests	616	587	261	574
Village Council Agenda Packets	19	29	12	24
Village Council Meeting Minutes	19	29	12	24
Proclamations	22	8	5	13
Ordinances Drafted	15	8	5	11
Resolutions Drafted	87	75	30	74

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

Authorized Positions

Position	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME				
Village Clerk	1.0	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0	1.0
Total	2.0	2.0	2.0	2.0

Budget Highlights

Revenues
\$61,780

It is projected that the Office of the Village Clerk will generate \$61,780 in revenues from lien searches and other services associated with records management.

Personal Services
\$237,270

The Mayor and Council set the Village Clerk's annual salary. The Personal Services increased by \$3,480, due to an increase to the salary of the Village Clerk and Assistant Village Clerk.

Office of the Village Clerk

Other Contractual Services
\$5,000

This line item decreased by \$35,000 since this budget year does not include an election cycle.

Travel and Per Diem
\$1,000

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

Communications & Freight Services
\$2,120

This line item increased \$800 covers the Clerk's cell phone allowance, laptop Internet connection and email blasts.

Other Current Charges
\$15,000

The Other Current Charges line item decreased \$5,000 from the previous year and provides for legal advertising related to the Land Development Regulations, Ordinances and Trim Notice.

Operating Supplies
\$500

This line item remained the same as the previous year.

Publications, Dues and Training
\$650

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

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
REVENUES:					
349.000 Other Charges for Services	\$ 63,428	\$ 60,000	\$ 69,495	\$ 61,780	\$ 61,780
TOTAL REVENUES	\$ 63,428	\$ 60,000	\$ 69,495	\$ 61,780	\$ 61,780
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 159,028	\$ 166,780	\$ 166,681	\$ 168,550	\$ 170,970
418.000 Service Award	3,931	4,440	4,440	4,750	4,830
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	12,515	12,980	12,601	12,980	13,160
422.000 Retirement Contributions	20,587	21,650	21,647	21,820	22,160
423.000 Group Insurance	19,955	19,200	16,494	19,200	19,200
424.000 Workers' Comp	303	470	285	450	460
426.000 Vacation/Sick Payout	1,324	2,870	280	1,090	1,090
TOTAL PERSONAL SERVICES	\$ 218,043	\$ 233,790	\$ 227,828	\$ 234,240	\$ 237,270
OPERATING EXPENSES:					
434.000 Other Contractual Services	5,690	40,000	35,000	5,000	5,000
440.000 Travel & Per Diem	32	1,000	800	1,000	1,000
441.000 Communications & Freight Svcs	0	1,320	1,320	2,120	2,120
449.000 Other Current Charges	20,276	20,000	15,000	15,000	15,000
452.002 Operating Supplies	420	500	500	500	500
454.000 Pubs, Dues & Training	712	650	650	650	650
TOTAL OPERATING EXPENSES	\$ 27,130	\$ 63,470	\$ 53,270	\$ 24,270	\$ 24,270
TOTAL VILLAGE CLERK	\$ 245,173	\$ 297,260	\$ 281,098	\$ 258,510	\$ 261,540
Net (Expense) Revenue	(\$ 181,745)	(\$ 237,260)	(\$ 211,602)	(\$ 196,730)	(\$ 199,760)

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

Department of Finance

Function

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

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

Objectives

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

Organizational Excellence and Financial Stability

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

Performance Measures

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

Indicator	FY 2013-14 Actual	FY 2014-15 Projected	FY 2015-16 Proposed
Issue the Comprehensive Annual Financial Report by March	Completed	Completed	Complete by February 2016
Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting CAFR	Received	Applied February 2015	Apply by February 2016

Prior Year Objectives Status

The following section lists the objectives developed by the Finance Department for Fiscal Year 2014-2015 and includes an explanatory paragraph detailing the activities.

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

Department of Finance

During the first six months of Fiscal Year 2014-2015, the Finance Department compiled and submitted budget and financial reports to the Village Manager on a monthly basis. These reports were submitted to the Village Council for review at its monthly Council meetings.

- ◆ Process payroll and associated Federal and State reports.

For the first six months of Fiscal Year 2014-2015, the department processed a total of 13 payrolls for 179 budgeted positions. The Finance Department issued approximately 2,325 checks and coordinated direct deposit transfers totaling \$5,659,000.

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

During the first six months of Fiscal Year 2014-2015, the Department processed approximately 3,800 vendor checks and Automated Clearing House (ACH) transfers totaling \$3,130,000.

- ◆ Assist the Village Manager in the preparation of the Annual Operating and Capital Budget.

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

- ◆ Collect and monitor revenues.

The Finance Department received \$11,679,000 for the first six months of Fiscal Year 2014-2015. The Department processed a total of 5,300 receipt items.

- ◆ Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report.

The Finance Department assisted representatives of Keefe, McCullough & Co., LLP, the Village's independent auditors, with the audit and preparation of the Comprehensive Annual Financial Report. The CAFR for the Fiscal Year ending September 30, 2014 was prepared and presented to the Village Council for consideration at its February 10, 2015 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2013 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2014. This is the sixteenth consecutive award received by the Village since its inception.

- ◆ Coordinate the investment of the Village's idle cash.

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

- ◆ Procure and maintain insurance coverage at appropriate levels.

Pinecrest currently has General/Professional Liability, Property and Allied Coverages, Worker's Compensation, Health and Life and other insurances through the Florida League of Cities Self Insurance Fund and other private entities with premiums of \$530,000.

- ◆ Process and account for grants.

The Finance Department has not processed any grants for the first six months of Fiscal Year 2014-2015.

Department of Finance

- ◆ Manage and account for Village debt.

The Finance Department coordinated the principal and interest debt payments for the Village's Revenue Bonds, Series 1999, Series 2002, Series 2004, Series 2011, Series 2012 and Series 2014, and prepares related reports to the Bond Trustees on an on-going basis.

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

The Finance Department maintains depreciation records as well as tracks capital assets valued over \$118,000,000, which include roadways, sidewalks, buildings improvements, land, construction in progress, and equipment with a total value of \$10,000 or more.

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

Activity Report

ACTIVITY	FY 2013-14	FY 2014-15 (PROJECTED)	FY 2015-16 (PROJECTED)
Payrolls Processed	26	26	26
Checks Issued (A/P)	3,945	4,000	4,100
Bills Issued (A/R)	1,018	1,040	1,040
Stormwater Bills Issued	10,750	10,750	10,750

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME			
Finance Director	1.0	1.0	1.0
Accounting Clerk	2.0	2.0	2.0
TOTAL FULL TIME	3.0	3.0	3.0
Total	3.0	3.0	3.0

Budget Highlights

Personal Services
\$319,360

Personal Services for the Finance Department increased \$18,340 and covers the salaries and fringe benefits for the Finance Director and two Accounting Clerks.

Accounting and Auditing
\$42,250

This line item decreased by \$6,250 which includes federal and state single audits. The increase is due to the addition of an actuarial study for the OPEB liability that is required every two years.

Travel and Per Diem
\$4,520

This line item decreased by \$1,670 and covers conferences to maintain the certification for the Finance Department. Funds are also included for leadership training for the accounting clerks.

Publications, Dues and Training
\$3,220

This line item decreased by \$1,500 and funds membership to professional associations for the Finance Department.

Department of Finance

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 207,870	\$ 215,610	\$ 215,607	\$ 230,290	\$ 230,290
414.000 Overtime	0	250	125	250	250
418.000 Service Award	2,966	3,340	3,340	3,920	3,920
419.001 Car Allowance	0	5,400	5,400	5,400	5,400
421.000 FICA Taxes	14,852	16,990	15,624	18,160	18,160
422.000 Retirement Contributions	26,224	27,110	27,103	29,070	29,070
423.000 Group Insurance	21,261	28,800	23,620	28,800	28,800
424.000 Workers' Compensation	404	620	377	620	620
426.000 Vacation/Sick Payout	1,508	2,900	2,309	2,850	2,850
TOTAL PERSONAL SERVICES	\$ 275,085	\$ 301,020	\$ 293,505	\$ 319,360	\$ 319,360
OPERATING EXPENSES:					
431.000 Professional Services	8,526	0	0	0	0
432.000 Accounting & Auditing	47,250	36,000	34,000	42,250	42,250
440.000 Travel & Per Diem	2,953	6,220	3,723	4,520	4,520
454.000 Pubs, Dues & Training	1,572	4,730	5,128	3,220	3,220
TOTAL OPERATING EXPENSES	\$ 60,301	\$ 46,950	\$ 42,851	\$ 49,990	\$ 49,990
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCE	\$ 335,386	\$ 347,970	\$ 336,356	\$ 369,350	\$ 369,350

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

Office of the Village Attorney

Function

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

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

Objectives

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

Organizational Excellence and Financial Stability

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

necessary legal matters affecting the Village.

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

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Attorney for Fiscal Year 2014-2015 and includes an explanatory paragraph detailing the activities.

- ◆ Provide the Village Council and Village staff with legal advice and support on all necessary legal matters affecting the Village.

The Village Attorney provides these services on an on-going basis. 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 hearings.

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

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

- ◆ Represent the Village in litigation matters.

The Village Attorney represents the Village in any non-labor related litigation.

Office of the Village Attorney

Budget Highlights

Additional Legal Services
\$60,000

This line item decreased \$46,500 and covers additional legal services related to the code enforcement, litigation reserve, real property, labor counsel and bond counsel.

Legal Retainer Agreement
\$360,000

The Village Attorney line item increased \$10,000 and covers legal services for the Village Attorney.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Additional Legal Services	\$ 142,000	\$ 106,500	\$ 67,248	\$ 60,000	\$ 60,000
431.003 Legal Retainer Agreement	358,051	350,000	353,080	360,000	360,000
449.000 Other Current Charges**	<u>617,000</u>	<u>0</u>	<u>9,000</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	\$ 1,107,051	\$ 456,500	\$ 429,328	\$ 420,000	\$ 420,000
TOTAL VILLAGE ATTORNEY	\$ 1,107,051	\$ 456,500	\$ 429,328	\$ 420,000	\$ 420,000

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

**FY 2014 amounts include settlement costs associated with pending litigation.

General Government

Function

This section of the budget covers a variety of items of a general nature not applicable to any one specific department or office such as the human resources function, Village web site, postage and communication system.

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME			
Receptionist	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0
Human Resources Assistant	1.0	1.0	1.0
Communications Manager	1.0	1.0	1.0
TOTAL FULL TIME	4.0	4.0	4.0
Total	4.0	4.0	4.0

Performance Measures

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

Indicator	FY 2013-14 Actual	FY 2014-15 Proposed	FY 2015-16 Projected
Email subscription service users	1,267	1,300	1,400
Number of website visits	243,229	250,000	250,000
Number of Facebook "Likes"	1,021	1,250	1,500
Number of Twitter followers	535	750	900

Budget Highlights

Personal Services
\$350,310

The Personal Services for General Government increased by \$25,270 and covers the salary and benefits for the Human Resources Manager, Human Resources Assistant, Receptionist and Communications Manager.

Professional Services
\$10,340

This line item increased by \$70 and covers pre-employment testing and inoculations.

General Government

Other Contractual Services \$37,780

This line item increased by \$410 and funds various services including temporary employment agency workers and custodial services for Village Hall.

Travel and Per Diem \$2,220

This line item decreased by \$170 and covers the conference costs for the Human Resources Manager and Communications Manager.

Communications and Freight Services \$53,850

This line item increased by \$3,110 due to an increase in internet service fees and the addition of design services for the newsletter.

Utility Services \$60,820

This line item increased by \$820 which reflects the cost of utility services for the Pinecrest Municipal Center.

Rental and Leases \$14,340

This line item decreased \$6,220 from the previous fiscal year.

Insurance \$556,330

This line item increased by \$36,940 due to an increase in insurance costs. This line item covers property insurance, flood insurance, worker's compensation and general liability insurance.

Repair and Maintenance – Other \$40,100

This line item remained the same and covers maintenance agreements and repair contracts.

Printing and Binding \$20,000

This line item decreased \$3,800 from the previous year and funds the printing of a newsletter three times a year, and various miscellaneous printing items.

Promotional Activities \$47,500

This line item increased by \$42,500 mainly due to the inclusion of funds for the Village's 20th Anniversary celebration.

Other Current Charges \$12,620

This line item decreased by \$4,000 from the previous year due to the transition from print to electronic employment ads.

Office Supplies \$23,000

This line item increased \$3,000 from the previous year.

Operating Supplies – Other \$13,900

This line item decreased by \$1,100.

Publications, Dues and Training \$13,690

This line item decreased \$3,840 and covers staff trainings and costs for various memberships to professional organizations.

Capital Outlay \$30,000

Funds were allocated for the purchase and installation of an air conditioning unit for the Municipal Center. The cost of the unit is phased in the FY 2015, 2016 and 2017 budgets.

General Government

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 220,583	\$ 231,930	\$ 235,773	\$ 246,180	\$ 246,180
414.000 Overtime	79	0	645	1,500	1,500
418.000 Service Award	3,573	3,900	3,906	4,700	4,700
419.001 Car Allowance	0	0	0	6,000	6,000
421.000 FICA Taxes	16,427	18,210	17,881	19,440	19,440
422.000 Retirement Contributions	26,684	29,750	30,140	31,650	31,650
423.000 Group Insurance	32,711	38,400	35,399	38,400	38,400
424.000 Workers' Comp	425	640	388	660	660
425.000 Unemployment Compensation	1,375	0	0	0	0
426.000 Vacation/Sick Payout	886	2,210	1,384	1,780	1,780
TOTAL PERSONAL SERVICES	\$ 302,743	\$ 325,040	\$ 325,516	\$ 350,310	\$ 350,310
OPERATING EXPENSES:					
431.000 Professional Services	8,906	10,270	8,994	10,340	10,340
434.000 Other Contractual Services	33,468	37,370	45,017	37,780	37,780
440.000 Travel & Per Diem	208	2,390	2,070	2,220	2,220
441.000 Communications & Freight Svcs	39,345	50,740	48,150	53,850	53,850
443.000 Utility Services	59,482	60,000	60,737	60,820	60,820
444.000 Rental & Leases	12,384	20,560	15,115	14,340	14,340
445.000 Insurance	515,989	519,390	530,610	554,530	556,330
446.002 Repair & Maintenance - Other	71,576	40,100	35,943	40,100	40,100
447.000 Printing & Binding	4,898	23,800	18,545	20,000	20,000
448.000 Promotional Activities	1,485	5,000	5,232	47,500	47,500
449.000 Other Current Charges	12,090	16,620	13,770	12,620	12,620
451.000 Office Supplies	19,343	20,000	26,376	23,000	23,000
452.002 Operating Supplies - Other	22,513	15,000	13,103	13,900	13,900
454.000 Pubs, Dues & Training	8,602	17,530	17,263	13,690	13,690
TOTAL OPERATING EXPENSES	\$ 810,289	\$ 838,770	\$ 840,925	\$ 904,690	\$ 906,490
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Bldg	0	0	0	0	0
464.000 Machinery & Equipment	0	33,310	33,310	30,000	30,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 33,310	\$ 33,310	\$ 30,000	\$ 30,000
TOTAL GENERAL GOVERNMENT	\$ 1,113,032	\$ 1,197,120	\$ 1,199,751	\$ 1,285,000	\$ 1,286,800

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

Information Technology

Function

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

Objectives

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

Organizational Excellence and Financial Stability

- ◆ Develop information technology policies, procedures, and practices that efficiently and effectively manage IT assets and meet the technology needs of the Village.
- ◆ Promote GIS Capabilities and Educate Decision Makers.
- ◆ Re-design a user-website that flows freely, allowing users to navigate easily and find what they need quickly and efficiently.
- ◆ Establish a Business Continuity strategy to define the best approach to keep corporate data available—and business workloads up and running—during both planned downtime and unplanned outages.

Performance Measures

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

Indicator	FY	FY	FY
	2013-14 Actual	2014-15 Projected	2015-16 Proposed
Work Orders Completed	90	125	100
New Projects Completed	3	5	2
Computers Replaced/Installed	19	19	15

Prior Year Objectives Status

The following section lists the objectives developed by the IT Division for Fiscal Year 2014-2015 and includes an explanatory paragraph detailing the activities.

- ◆ Provide an IT environment that enhances communication among Village employees and their customers.

The IT department continually identifies and applies new technology in innovative ways to enhance and transform business processes to increase efficiency, reusability, and streamline ways to deliver services. This fiscal year IT has made available to the public a new internet-delivered communication option as an alternative to services typically conducted in-person, the option to submit Employment Applications electronically. Additionally, the customer self-service capabilities have been enhanced for the Building Department on permit inquiries, status tracking and payment online.

Internally, the Village has implemented a new time keeping solution via web (Work Force Ready) and also is in the process of a paperless solution for Performance Evaluations, and to provide an Employee Portal to give access to payroll information via web to employees (paystub, W2).

- ◆ Leverage technology to increase the speed of the Village of Pinecrest business processes.

Technology advances are driving increased expectations for fast turnaround times – getting things done at internet speed. To comply with the newest demand, the IT department

Information Technology

upgraded the ATT Circuit to a 20Mbps for the Village Hall and Community Center to allow the internet and data connections to flow quicker and decrease bottlenecks.

- ◆ Provide a reliable, predictable, secure and efficient infrastructure.

IT upgraded this fiscal year the Phone System for Village Hall. The new system is using the latest technology of IP Phones, allowing for a more secure and reliable communication. Additionally In order to minimize network security risks, a network security assessment was performed and proactively we are addressing recommendations to protect our network with a robust security and privacy programs.

- ◆ Increase online service and information offerings and make them more accessible through mobile devices.

The IT department is continually looking for avenues to develop mobile applications to help citizens locate and utilize government services. In trying to use technology to simplify and streamline services to citizens, the IT department has implemented a Village Wide Mobile App (MyPincrest). This technology has made services available on the fastest, most convenient media and devices, with the use of Mobile-enabled Websites and Apps with Automated Approval and Workflow Systems. This reduces wait times on phone, online, and in line for our residents. Additionally the Village continues to partner with Florida International University to develop free mobile apps for the Village.

- ◆ Provide strategic acquisitions management to support IT investments.

Annually, IT allocates sufficient funds to cover depreciation to replace systems and equipment before life-end-cycle. The IT budget has always been in line with anticipated expenditures thus complying with our Financial Stability objective.

- ◆ Achieve and sustain a high level of satisfaction with the Village-wide information services.

In order to achieve and sustain a high level of satisfaction, IT has regular Technology Innovation Committee meetings to keep users informed of technological progress.

Additionally, an IT Monthly newsletter is sent to all employees to provide Security Awareness.

- ◆ Streamline data center operations and infrastructure to eliminate costly and unnecessary duplication, increase efficiency, reduce costs and reduce energy consumption.

The Village has implemented a Virtual Environment that provides end-to-end management capabilities for planning, deploying, managing, and optimizing server infrastructure. Among the benefits obtained is the Asset Consolidation which increases asset utilization and decreases replacement, maintenance, and operating costs. Additionally, the data center operations are now more efficient, running more applications on fewer physical machines, thus reducing power, space, and cooling costs. The Village has turned off about 8 legacy systems using this new technology and has more servers in the queue to retire.

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME IT Manager	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0

Information Technology

Budget Highlights

Personal Services
\$121,760

The Personal Services for Information Technology increased by \$7,560 and funds staff salaries and benefits.

Professional Services
\$50,000

This line item decreased by \$8,500 and covers computer support. The decrease is mainly due to the reduction of network computer support hours.

Travel and Per Diem
\$0

This line item decreased by \$500.

Communications and Freight Services
\$1,740

This line item increased by \$60 from the prior fiscal year and funds a cell phone allowance for the IT Manager and mobile Wi-Fi fees.

Repair and Maintenance – Other
\$110,300

This line item increased by \$13,130 and covers hardware and software maintenance agreements and repair contracts.

Operating Supplies – Other
\$29,400

This line item decreased by \$5,158 and funds computer software and hardware, printers and computer supplies.

Publications, Dues and Training
\$2,830

This line item increased by \$90 and funds training activities for the IT Manager.

Capital Outlay – Machinery & Equipment
\$18,000

This line item decreased by \$134,860 and includes funding for a fire suppression system for the IT Data Center.

Information Technology

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 81,604	\$ 84,840	\$ 85,121	\$ 88,580	\$ 88,580
419.001 Car Allowance	0	0	0	3,000	3,000
421.000 FICA Taxes	5,815	6,570	6,218	6,860	6,860
422.000 Retirement Contributions	11,506	11,960	12,004	12,490	12,490
423.000 Group Insurance	7,562	9,600	7,883	9,600	9,600
424.000 Workers' Comp	148	230	140	230	230
426.000 Vacation/Sick Payout	0	1,000	0	1,000	1,000
TOTAL PERSONAL SERVICES	\$ 106,635	\$ 114,200	\$ 111,366	\$ 121,760	\$ 121,760
OPERATING EXPENSES:					
431.000 Professional Services	53,651	58,500	88,500	50,000	50,000
440.000 Travel & Per Diem	364	500	500	0	0
441.000 Communications & Freight Svcs	1,200	1,680	1,695	1,740	1,740
446.002 Repair & Maintenance - Other	54,063	97,170	97,170	110,300	110,300
452.002 Operating Supplies - Other	75,625	34,558	34,558	29,400	29,400
454.000 Pubs, Dues & Training	2,037	2,740	2,740	2,830	2,830
TOTAL OPERATING EXPENSES	\$ 186,940	\$ 195,148	\$ 225,163	\$ 194,270	\$ 194,270
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	152,860	122,680	18,000	18,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 152,860	\$ 122,860	\$ 18,000	\$ 18,000
TOTAL INFORMATION TECHNOLOGY	\$ 293,575	\$ 462,208	\$ 459,209	\$ 334,030	\$ 334,030

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

Police Department

Function

The Police Department is responsible for the protection of life and property. Official operations began on July 1, 1997. Since then, the Pinecrest Police Department has operated under a community policing philosophy and taken extraordinary steps to reduce crime opportunities and preserve the quality of life for every resident.

The Police Department has a Facebook page and promotes the website with license plates on the front of police cars. A crime mapping software (crimemapping.com) provides information on crime trends by crime type, date, and location via a web based software application. These two community outreach initiatives are promoted during residential visits by officers and community service aides, who hand deliver brochures with crime prevention tips. The Police Department's crime prevention efforts are further enhanced through a proactive and robust Neighborhood Crime Watch program, which presently boasts 25 neighborhood watch groups and continues to grow.

Statistics fail to address the financial, emotional, and psychological effects on victims of crime. However, they are useful in evaluating the effectiveness of current strategies and for supporting resource allocation decisions. Although many factors influence crime rates, the role of dedicated employees in helping to reverse the upward trend of the previous year. The Police Chief has confidence in the effectiveness of programs currently in place and will seek out opportunities to improve efficiency.

Pinecrest Police Department members remain committed to protecting the citizens in their homes, as much as they are committed to keeping our streets, schools, parks and shopping plazas safe. This is best accomplished when citizens stay engaged in with the police and make their concerns known. The residents will continue to benefit from a dynamic Police Department, which is

ready and willing to meet future challenges and take advantage of opportunities for professional growth.

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

Objectives

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

Security and Pedestrian Safety

- ◆ Develop a virtual roll call web-based application to impart information to the patrol officers via their laptop computer in the police vehicle, in lieu of traditional roll call at the station muster room, which will promote faster in-service times after reporting for duty.
- ◆ Enhance the safety and security of the residents and visitors to the Village by upgrading the 911 call answering system to a state-of-the-art Next Generation-911 VOIP call answering system.

Organizational Excellence and Financial Stability

- ◆ Achieve CALEA Gold Standard re-accreditation the second quarter of 2016.
- ◆ Commence the process for Florida Telecommunications Accreditation (FLA-TAC) for the Police Department's PSAP. FLA-TAC establishes standards, oversees an accreditation program, and awards accreditation to compliant Florida communication centers in law enforcement, fire rescue, and emergency medical services.

Police Department

Prior Year Objectives Status

The following section lists the objectives developed by the Police Department for Fiscal Year 2014-15 and includes an explanatory paragraph detailing the activities.

- ◆ Improve safety at locations that pose the greatest risk to pedestrians.

The Police Department identified five locations where enhancements to the pedestrian crossing could improve pedestrian safety. In May 2015, an engineering firm was selected to evaluate the current conditions and provide recommendations for safety improvements.

- ◆ Improve security in the Parks.

In March 2015, a new CCTV system consisting of 5 megapixel high resolution digital surveillance cameras and a new digital video recorder were installed at two of the parks. Coral Pine Park is slated to have the new equipment installed by August 2015.

- ◆ More use of technology to reduce reliance upon traditional forms of energy and equipment.

Chemical road flares have been replaced with energy efficient rechargeable LED traffic safety flares in the entire fleet.

- ◆ Enhance the 911 system.

Due to budgetary reasons, this project was postponed to the FY 2015-16. The new system will assure interoperability with Miami-Dade County in addition to enhancing our outdated 911 system.

- ◆ Improve coordination between neighboring agencies to enhance crime solving and crime prevention capabilities.

The department developed a digital solution for the "Be on the Lookout"(BOLO) with the assistance of the School of Computing and Information Sciences at Florida International University (FIU). BOLO fliers in Miami-Dade will be created, disseminated, and shared across jurisdictions in real-time from a desktop computer, mobile data terminal, computer tablet or smart phone. This effort won the Rocky Pomerance Excellence in Policing Award.

Performance Measures

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

Indicator	FY 2013-14 Actual	FY 2014-15 Proposed	FY 2015-16 Projected
Neighborhood Crime Watch Groups	14	25	32
Park Details Performed	2,678	2,750	2,900
Park & Walks	3,098	3,200	3,300
Received CALEA Re-accreditation	Yes	Yes	Expected June 2016

Police Department

Authorized Positions

Position	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16
<i>FULL TIME</i>					
SWORN PERSONNEL					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief	0.0	1.0	1.0	1.0	1.0
Commander	2.0	0.0	0.0	0.0	0.0
Major	0.0	0.0	1.0	1.0	1.0
Lieutenant	2.0	3.0	2.0	2.0	2.0
Sergeant	8.0	8.0	8.0	8.0	8.0
Police Officer	32.0	32.0	32.0	32.0	36.0
School Resource Officer	2.0	2.0	2.0	2.0	2.0
Task Force Officer	0.0	1.0	1.0	1.0	1.0
Detectives	3.0	3.0	3.0	3.0	4.0
TOTAL SWORN PERSONNEL	50.0	51.0	51.0	51.0	56.0
CIVILIAN PERSONNEL					
Admin. Assist. to the Police Chief	1.0	1.0	1.0	1.0	1.0
IT Administrator	1.0	1.0	1.0	1.0	1.0
Community Service Aide	5.0	5.0	5.0	5.0	5.0
Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
Dispatcher	8.0	8.0	9.0	9.0	9.0
Records Clerk	1.0	2.0	2.0	2.0	2.0
Account Clerk	1.0	1.0	1.0	1.0	1.0
Victim Services Coordinator	0.0	0.0	0.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	18.0	19.0	20.0	21.0	21.0
<i>PART TIME</i>					
CIVILIAN PERSONNEL					
School Crossing Guard – PT	4.0	4.0	4.0	4.0	4.0
Traffic Light Review Officer	0.0	1.0	1.0	1.0	1.0
Records Clerk	1.0	0.0	0.0	0.0	0.0
TOTAL PT CIVILIAN PERSONNEL	5.0	5.0	5.0	5.0	5.0
Total Authorized Positions	73.0	75.0	76.0	77.0	82.0

Police Department

Activity Report

CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015 (PROJECTED)	FISCAL YEAR 2015-2016 (PROPOSED)
Abandoned Vehicle	1	0	2	4	2
Arson	2	2	2	0	1
Assist Other Agency	28	19	17	12	19
Auto Theft	17	21	26	26	22
Baker-Act-Mental	19	34	35	36	31
Battery-Assault	26	28	29	18	25
Burglary	106	105	91	144	111
Car Break-in Burglary	187	215	149	204	189
Crisis Intervention Team (CIT)	44	34	35	36	37
Crashes – Vehicular (interior)	542	560	586	600	572
Crashes – Vehicular (US 1)	221	294	330	360	301
Curfew Violations	0	0	0	0	0
Deceased Person	16	22	15	24	19
Disturbance	777	824	643	768	753
Domestic Violence	43	19	15	12	22
DUI	56	73	85	120	83
False Alarms	1,708	2092	2,186	2,016	2,000
FIF/Suspicious Persons	73	244	90	204	153
Found Property	45	47	26	48	41
Fraud/Economic Crimes	160	172	148	72	138
Graffiti	12	11	8	0	8
Hate Crime	0	0	0	0	0
Homicide	1	0	0	0	0
Missing Persons	4	2	7	4	4
Narcotics Violations	25	51	24	18	29
Other	519	539	427	456	485
Parking Citations	1,226	1184	887	648	986
Robbery	8	6	2	4	5
Sex Crime	0	2	2	1	4
Shoplifting	45	57	41	36	45
Suspicious Person/Vehicle	108	94	112	132	111
Theft	139	220	199	156	178
Theft from Exterior of Vehicle	59	44	49	36	47
Traffic Citations (Moving)	8,951	7607	5,986	3,912	6,612
Traffic Citation (Non-moving)	3,040	2086	1,572	924	1,905
Traffic Complaints	397	616	570	492	519
Traffic Warnings	2,993	2,525	1,931	2,040	2,372
Vandalism	80	76	88	60	76
Vehicle Recovery	8	13	8	18	12
Warrant Execution	48	40	25	24	34
Weapons Violations	0	1	1	0	1
Worthless Documents	4	2	3	4	3
TOTAL	21,738	19,981	16,452	13,669	17,955

Police Department

Budget Highlights

Revenues
\$1,435,530

The department receives revenues from private duty fees, police fees, court fines and fines from the traffic light camera program.

Personal Services
\$7,784,290

This line item was increased by \$398,540 and includes salaries and benefits for all staff including one new Detective and four new Police Officer positions.

Professional Services
\$1,500

This line item decreased \$620 and funds pre-employment psychological and medical testing, random drug testing and inoculations.

Other Contractual Services
\$221,540

This line item remained the same and includes vendor cost for the traffic light camera program.

Investigations
\$750

This line item remained the same as the prior year.

Travel and Per Diem
\$10,280

This line item increased \$8,030 mainly due to the additional training for officers and CALEA re-accreditation.

Communications and Freight Services
\$40,250

This line item decreased by \$540 and funds air cards for the police vehicle computers, phone

lines and enhanced band width for increased data transfer rates.

Rental and Leases
\$6,440

This line item decreased \$100 and covers the costs of a copier and car rentals.

The Repair and Maintenance – Vehicles
\$106,820

This line item increased by \$6,790 due to the increase in costs of the repairs of the older vehicles.

Repair and Maintenance – Other
\$90,190

This line item increased by \$7,840 and pays for the maintenance agreements for computer software. The increase was due to the addition of the maintenance for an off-duty assignment software and a mobile application security software.

Printing and Binding
\$12,320

Printing and Binding increased by \$2,150 to cover the cost of the department's annual report.

Other Current Charges
\$6,000

This line item decreased \$740 and funds the officer awards and recruitment activities.

Office Supplies
\$15,000

This line item remained the same from the previous year.

Police Department

Operating Supplies – Gasoline
\$140,000

This line item decreased \$40,090 and provides funds for fuel.

Operating Supplies – Other
\$156,980

This line item increased \$47,720 and funds police uniform allowances and equipment. The increase was due to additional funding for the replacement of uniforms and five additional sworn officers.

Publications, Dues and Training
\$22,800

This line item remained the same and funds various trainings and costs for Law Enforcement Accreditation.

Capital Outlay – Machinery & Equipment
\$868,070

This line item increased by \$539,312 and covers the purchase of computer equipment, five new vehicles to replace aging cars, one motorcycle, and other various police equipment. The large increase was mainly due to the inclusion of license plate readers.

Aide to Government Agencies
\$4,170

This line item increased \$740 and funds the court overtime reduction program, court e-notify program and crime stoppers.

Police Department

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
REVENUES:					
342.100 Police Revenues	\$ 109,644	\$ 112,000	\$ 106,218	\$ 104,430	\$ 104,430
351.000 Judgements and Fines, Courts	136,268	185,000	105,877	131,100	131,100
351.900 Traffic Light Camera Program	0	1,250,000	250,000	1,200,000	1,200,000
TOTAL REVENUES	\$ 245,912	\$ 1,547,000	\$ 471,557	\$ 1,435,530	\$ 1,435,530
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 4,049,780	\$ 4,282,630	\$ 4,078,746	\$ 4,406,950	\$ 4,677,250
412.050 Holiday Pay	135,639	122,060	138,940	136,040	136,040
413.000 Other Salaries & Wages	37,003	77,500	48,877	79,040	79,040
414.000 Overtime	282,390	277,080	264,620	290,980	290,980
415.000 Special Pay	35,535	31,950	35,595	31,950	31,950
416.000 Private Detail	64,550	82,750	68,851	85,780	85,780
417.000 Other Benefits (FTO)	576	1,990	1,990	1,990	1,990
418.000 Service Award	45,474	52,680	52,680	57,700	57,700
419.000 Car Allowance	82,950	91,800	84,450	93,600	100,800
421.000 FICA Taxes	354,657	379,020	348,893	391,700	412,380
422.000 Retirement Contributions	84,019	90,730	88,163	107,270	107,270
422.001 FRS – Retirement (DB)	702,401	717,930	716,185	862,100	921,670
423.000 Group Insurance	533,515	691,200	574,159	700,800	739,200
424.000 Workers' Comp	115,789	165,000	99,908	110,000	112,390
425.000 Unemployment Compensation	843		2,219	0	0
426.000 Vacation/Sick Time Payout	29,877	25,900	31,745	29,850	29,850
TOTAL PERSONAL SERVICES	\$ 6,554,998	\$ 7,090,220	\$ 6,636,021	\$ 7,385,750	\$ 7,784,290
OPERATING EXPENSES:					
431.000 Professional Services	437	2,120	700	1,500	1,500
434.000 Other Contractual Services	7,198	221,540	79,100	221,540	221,540
435.000 Investigations	646	750	294	750	750
440.000 Travel & Per Diem	3,242	2,250	2,205	10,280	10,280
441.000 Communications & Freight Svcs	38,444	40,790	37,110	39,270	40,250
444.000 Rental & Leases	18,141	6,540	5,940	6,440	6,440
446.001 Repair & Maintenance - Vehicles	76,852	100,030	100,000	106,820	106,820
446.002 Repair & Maintenance - Other	95,245	82,350	85,561	88,170	90,190
447.000 Printing and Binding	7,508	10,170	9,600	12,320	12,320
449.000 Other Current Charges	2,455	6,740	5,500	6,000	6,000
451.000 Office Supplies	16,521	15,000	15,000	15,000	15,000
452.001 Operating Supplies - Gasoline	141,649	180,090	122,000	140,000	140,000
452.002 Operating Supplies - Other	79,432	109,260	111,490	113,180	156,980
454.000 Publications, Dues & Training	19,740	22,800	14,500	22,800	22,800
TOTAL OPERATING EXPENSES	\$ 507,510	\$ 800,430	\$ 589,000	\$ 784,070	\$ 830,870
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	9,621	0	0	0
464.000 Machinery & Equipment	223,708	319,137	443,957	270,020	868,070
TOTAL CAPITAL OUTLAY	\$ 223,708	\$ 328,758	\$ 443,957	\$ 270,020	\$ 868,070
GRANTS AND AIDES:					
481.000 Aide to Government Agencies	3,241	3,430	3,430	4,170	4,170
TOTAL GRANTS AND AIDES	\$ 3,241	\$ 3,430	\$ 3,430	\$ 4,170	\$ 4,170
TOTAL POLICE DEPARTMENT	\$ 7,289,457	\$ 8,222,838	\$ 7,672,408	\$ 8,444,010	\$ 9,487,400
Net (Expense) Revenue	(\$7,043,545)	(\$6,675,838)	(\$7,200,851)	(\$7,008,480)	(\$8,051,870)

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

Building and Planning Department

Function

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

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

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

responsibility of reviewing and disseminating information pertaining to legislation adopted by the Village Council and other agencies that regulate land-use and development.

Objectives

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

Organizational Excellence and Financial Stability

- ◆ Provide continued construction regulation services to the community maintaining the service levels established by the Insurance Service Office (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations.
- ◆ Continue to increase the quality of service to residents, businesses and construction trade representatives through additional customer service training.
- ◆ Continue to improve the overall departmental performance and efficiency by providing additional training to staff on issues that pertain to disaster assessment, land development regulations, and revisions to the Florida Building Code.
- ◆ Continue to provide periodic workshops for citizens, architects, engineers, and contractors for Village staff to present current processes and practices as well as new state-of-the-art technology which interacts with the Department's permitting and inspection software system, "Trakit" – initiatives that will improve department functions and levels of service.

Residential Character and Community Enhancement

- ◆ Continue to provide equitable code compliance through a user-friendly code compliance operation based on the

Building and Planning Department

industry standards established by the Florida Association of Code Enforcement.

Environmental Sustainability

- ◆ Continue to work toward Gold or Platinum certification through Florida Green Building Coalition (FGBC).
- ◆ Continue to coordinate with the Federal Emergency Management Agency in becoming a participant in the National Flood Insurance Program's Community Rating System (CRS).

Performance Measures

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

Indicator	FY 2013-14 Actual	FY 2014-15 Projected	FY 2015-16 Proposed
ISO Rating	3	3	3
Permits Issued	3,284	3,512	3,687
Inspections Performed	14,765	16,352	18,100
Value of Overall Construction	\$67,602,811	\$87,577,502	\$112,975,000
Certificates of Use Issued	22	36	36
Customers who rated good or excellent service	94.58%	95%	95%

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2014-15 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Organizational Excellence and Financial Stability

- ◆ Provide continued construction regulation services to the community maintaining the service levels established by the Insurance

Service Industry (ISO), International City/County Management Association (ICMA), American Planning Association (APA) and other professional organizations.

The Village continues to maintain an ISO rating of 3 for residential and commercial properties and maintains training and ethics standards of ICMA, APA, AICP, and the Florida Building Code. A recent ISO audit and monitoring visit was completed in February 2015 and results are expected before the end of July, 2015.

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

The Building and Planning Department staff have completed scheduled courses for the purpose of improving the quality of service provided to Village residents and businesses. Training provided to all employees of the Building and Planning within the past year includes ethics, cultural diversity, and sexual harassment prevention. All personnel have also completed ARM 360 Training provided by Miami-Dade County for more efficient identification and assessment reporting of damage following a hurricane or flood event; and trade inspectors and plans examiners received monthly training in different aspects of the Florida Building Code through the South Florida Building Officials' Association.

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

All required Building and Planning Department staff are in the process of completing required continuing education credits necessary for maintenance of LEED certification through June 2017. All building inspectors have completed continuing education credits necessary for maintenance of their professional licenses through the Florida Department of Business and

Building and Planning Department

Professional regulation. Code compliance officers have completed continuing education necessary for maintenance of accreditation through the Florida Association of Code Enforcement.

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

Six (6) tutorial instruction classes on the Village's permitting system, CRW, were provided to contractors and residents during the fiscal year.

- ◆ Complete an analysis of the costs and benefits of building permit system enhancements to allow for the electronic submittal, distribution, and review of site plans and construction drawings including coordination with Miami-Dade County's Department of Environmental Resources, Water and Sewer Department, and Fire Rescue Department permit review systems.

Completion of this goal is scheduled by the end of the current 2014-15 fiscal year.

Residential Character and Community Enhancement

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

The Building and Planning Department is projected to process over 1,100 code compliance complaints and present 200 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by the Code Compliance Officer.

- ◆ Complete a review of the Comprehensive Development Master Plan; update socio-economic analysis and prepare amendments to goals, objectives, and policies as necessary to reflect current goals of the Village Council.

A request for proposals was submitted in June 2015. A contract for completion of this goal is expected to be awarded in July 2015, prior to the end of the current fiscal year.

Environmental Sustainability

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

This is an ongoing project. The Village continues to work towards higher levels of certification.

- ◆ Complete update to the Village's 10-year Water Supply Facilities Work Plan by March 12, 2015 as required.

This project is complete. The Ten-Year Water Supply Plan Update was adopted by the Village Council at second reading on April 14, 2015.

- ◆ Continue to coordinate with the Federal Emergency Management Agency in becoming a participant in the National Flood Insurance Program's Community Rating System (CRS).

This is an ongoing project. The Building Official and Planning Director have completed an assessment of existing conditions relative to program requirements, a CRS coordinator has been identified, and the Village Manager has sent a letter to FEMA requesting assistance in establishing a local CRS program. A program pre-requisite, FEMA Community Assistance Visit, was completed on April 15, 2015. The Building and Planning Department is waiting for the results of the visit.

Building and Planning Department

Activity Report

ACTIVITY	FY 2013-14 ACTUAL	FY 2014-15 PROJECTED	FY 2015-16 PROPOSED
PERMITS:			
Building	1,902	2,046	2,046
Electrical	464	526	526
Mechanical	335	282	282
Plumbing	583	658	658
TOTAL PERMITS	3,284	3,512	3,512
INSPECTIONS:			
Code Compliance & Landscaping	-	3,774	3,774
Zoning	2,633	1,954	1,954
Building	10,516	11,314	11,314
Electrical	1,568	1,728	1,728
Mechanical	998	1,002	1,002
Plumbing	1,683	2,300	2,300
TOTAL INSPECTIONS	17,398	22,072	22,072
CODE COMPLIANCE:			
Code Cases Opened	1,248	962	962
Civil Ticket	57	22	22
Reminder Notices	624	430	430
Notice to Appear	268	210	210
Stop Work Orders	19	46	46
Active Cases	630	1,306	1,306
Closed Cases	1,309	832	832
LICENSES:			
Business Tax	788	788	790
Certificate of Use & Occupancy	22	36	36
Filming Permits	37	39	39
TOTAL LICENSES	847	863	865

Building and Planning Department

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME			
Building Official	1.0	1.0	1.0
Building Services Supervisor	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0
Planner	1.0	1.0	1.0
Administrative Assistant to Planning Director	1.0	1.0	1.0
Chief Building Inspector	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0
Code Compliance Officer	2.0	2.0	2.0
Permit Clerk	4.0	4.0	4.0
TOTAL FULL TIME	13.0	13.0	13.0
PART TIME			
Chief Electrical Inspector	1.0	1.0	1.0
Chief Mechanical Inspector	1.0	1.0	1.0
Chief Plumbing Inspector	1.0	1.0	1.0
TOTAL PART TIME	3.0	3.0	3.0
Total Authorized Positions	16.0	16.0	16.0

Building and Planning Department

Budget Highlights

Revenues
\$2,200,000

The department estimates \$2,200,000 in revenues generated from Building Permits.

Personal Services
\$1,380,730

This line item increased \$35,700 and covers staff salaries and benefits.

Other Contractual Services
\$252,520

This line item decreased \$69,000 and funds the consultant plans reviewers and the imaging of records. This decrease is mainly due to the completion of the review of the Comprehensive Development Plan.

Travel & Per Diem
\$3,920

This line item decreased \$1,390 and covers travel expenses to seminars and trainings.

Communications & Freight Services
\$6,070

This line item decreased \$5,280 mainly due to the removal of courier service fees for the stormwater plans reviewer.

Rentals & Leases
\$5,000

This line item increased \$2,870 and funds a copy machine for the department.

Repair & Maintenance – Vehicle
\$4,980

This line item decreased \$1,010 and funds the basic maintenance for the department vehicles.

Repair & Maintenance – Other
\$51,850

This line item increased \$11,370 and covers the maintenance of the computer software. The increase was due to the inclusion of GIS maintenance.

Printing & Binding
\$3,250

This line item increased \$250 and funds the printing needs of the department.

Other Current Charges
\$64,700

This line item increased \$9,500 and covers the cost of Code Compliance Fees to Miami-Dade County, State and DCA, as well as the cost of tax records for the GIS system. This line item increase was due to an increase of Telecheck system fees.

Operating Supplies – Gasoline
\$3,210

This line item decreased \$1,390.

Operating Supplies – Other
\$27,980

This line item increased \$8,710 and covers the cost of uniforms for staff, computer supplies and additional computer software. The increase was mainly due to the addition of funds for software modifications.

Publications, Dues & Training
\$10,640

This line item increased \$460 due to the addition of one training class.

Capital Outlay – Machinery & Equipment
\$0

No funds were budgeted for capital outlay.

Building and Planning Department

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
REVENUES:					
322.000 Building Permits	\$2,072,536	\$1,925,000	\$2,335,601	\$2,200,000	\$2,200,000
TOTAL REVENUES	\$2,072,536	\$1,925,000	\$2,335,601	\$2,200,000	\$2,200,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 841,539	\$ 848,170	\$ 846,076	\$ 875,590	\$ 875,590
413.000 Other Salaries & Wages	126,344	137,020	142,722	139,870	139,870
414.000 Overtime	3,824	7,500	1,050	3,500	3,500
418.000 Service Award	11,343	15,210	15,210	16,900	16,900
419.001 Car Allowance	16,800	16,800	16,800	16,800	16,800
421.000 FICA Taxes	71,413	77,330	72,063	79,500	79,500
422.000 Retirement Contributions	94,382	95,260	95,059	98,420	98,420
423.000 Group Insurance	101,503	124,800	110,083	124,800	124,800
424.000 Workers' Comp	15,717	20,000	20,500	22,020	22,020
425.000 Unemployment Compensation	0	0	0	0	0
426.000 Vacation/Sick Time Payment	2,697	2,940	1,539	3,330	3,330
TOTAL PERSONAL SERVICES	\$ 1,285,562	\$ 1,345,030	\$ 1,321,102	\$ 1,380,730	\$ 1,380,730
OPERATING EXPENSES:					
434.000 Other Contractual Services	265,886	321,520	321,520	252,520	252,520
440.000 Travel & Per Diem	835	5,310	5,295	3,920	3,920
441.000 Communications & Freight Svcs	7,081	11,350	8,000	6,070	6,070
444.000 Rentals and Leases	2,182	2,130	2,130	5,000	5,000
446.001 Repair & Maintenance - Vehicles	5,643	5,990	5,500	4,980	4,980
446.002 Repair & Maintenance - Other	28,589	40,480	40,480	51,850	51,850
447.000 Printing and Binding	4,417	3,000	3,000	3,250	3,250
449.000 Other Current Charges	45,980	55,200	76,310	64,700	64,700
452.001 Operating Supplies – Gasoline	3,206	4,600	2,660	3,210	3,210
452.002 Operating Supplies – Other	40,278	19,270	19,270	27,980	27,980
454.000 Pubs, Dues & Training	4,927	10,180	10,180	10,640	10,640
TOTAL OPERATING EXPENSES	\$ 409,024	\$ 479,030	\$ 494,345	\$ 434,120	\$ 434,120
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	47,110	47,110	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 47,110	\$ 47,110	\$ 0	\$ 0
TOTAL BUILDING AND PLANNING	\$ 1,694,586	\$ 1,871,170	\$ 1,862,557	\$ 1,814,850	\$ 1,814,850
Net (Expense) Revenue	\$ 377,950	\$ 53,830	\$ 473,044	\$ 385,150	\$ 385,150

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

Public Works Department

Function

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

Objectives

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

Recreation and Infrastructure

- ◆ Maintain the public rights-of-way, including roads, sidewalks and stormwater management.
- ◆ 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.

Residential Character and Community Enhancement

- ◆ Ongoing upkeep and maintenance of street signs, pot hole repairs, swale restoration and curb repair/replacement.
- ◆ Removal of graffiti, trash, debris and shopping carts throughout the Village.

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

Organizational Excellence and Financial Stability

- ◆ Cooperate with the Village's Building and Planning Department as well as other external governmental agencies to permit Public Works projects throughout the Village.
- ◆ Provide plat review and assistance to the Planning Department on an as-needed basis.
- ◆ 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 2013-14	FY 2014-15	FY 2015-16
	Actual	Six Months	Proposed
Street/traffic signs erected or repaired	517	280	500
Storm drains cleaned or repaired	2,550	1,097	1,500
Trees erected, removed or trimmed	109	90	100
PW Permits reviewed	327	168	200
Inspections conducted	114	25	100
Nat'l Pollution Discharge Elimination System Report	Completed	Completed	Complete

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2014-15 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Public Works Department

Recreation and Infrastructure

- ◆ Maintain specific public grounds and buildings.

This is an on-going responsibility. The department maintains several Village facilities, including the Municipal Center, various park buildings, the fuel site and the Public Works complex.

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

The department provides on-going review of the infrastructure and recommends capital improvements to the public rights-of-way, including pavement resurfacing, storm drainage system and sidewalk replacements and installations as necessary.

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

The Public Works Department promptly mobilizes its entire staff and coordinates outside contractors following storm events to clear local roadways to ensure access for the public and emergency vehicles.

Residential Character and Community Enhancement

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

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

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

The department works closely with contractors in the supervision of rights-of-way maintenance, sidewalk and road improvements, street tree

planting, storm drain and canal maintenance, as well as capital improvement projects.

Organizational Excellence and Financial Stability

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

The Public Works Department has worked with the Building and Planning Department on various permits; with the Code Compliance Division on cleaning several abandoned homes; with the Police Department on removal of material and evidence at grow houses; and with the Parks and Recreation Department as well as Pinecrest Gardens on fulfilling their work order requests at municipal facilities. In addition, the department provides plat review on an as-needed basis.

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

The department has worked with Miami-Dade County's Public Works Department on the implementation and construction of cross-walk signals throughout Pinecrest; with the Miami-Dade Water & Sewer Department on the installation of water main extensions; and with the Florida Department of Transportation District 6 on landscape and guardrail improvements on Pinecrest Parkway. The department also works with adjacent municipalities including Palmetto Bay, Coral Gables and South Miami Public Works departments on overlapping issues as they arise.

Public Works Department

Activity Report

ACTIVITY	FY 2013-14 ACTUAL	FY 2014-15 SIX MONTHS	FY 2015-16 PROPOSED
Sq. Feet of Land Mowed	21,371,220	10,685,610	21,371,220
New Trees Planted	109	90	100
Storm Drains Cleaned	2,550	1,097	1,500
Potholes/ Streets Repaired	138	82	100
Miles of Roads Resurfaced	2.5	7.5	20
Downed Trees Erected	0	0	5
Signs Cleared, Erected or Repaired	517	280	500
Sidewalks Repaired	193	57	150
Shopping Carts Removed	229	142	200
Swale Areas Serviced	421	235	400
Graffiti Removed	50	8	50
Permits Reviewed	327	168	200
Inspections Conducted	114	25	100

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME			
Public Works Director	1.0	1.0	1.0
Admin. Assistant	1.0	1.0	1.0
Foreman	1.0	1.0	1.0
Maintenance Worker I	2.0	2.0	2.0
Maintenance Worker II	1.0	1.0	1.0
Total	6.0	6.0	6.0

Budget Highlights

Revenues
\$19,310

Revenues from permit fees and US1 maintenance fees are estimated to remain the same as the previous year.

Personal Services
\$550,680

Personal Services increased \$29,890 and funds staff salaries and benefits.

Professional Services
\$5,000

This line item decreased \$2,500 and covers the costs of architects and engineers for special projects.

Other Contractual Services
\$95,450

This line item remained the same and covers the cost of right-of-way maintenance including

Public Works Department

street maintenance and other miscellaneous public works activities.

Travel and Per Diem
\$2,320

This is a new line item and covers the costs of conferences and training for the Public Works Director.

Communications & Freight Services
\$11,240

This line item increased \$6,880 mainly due to an increase in phone maintenance and the inclusion of the network service agreement costs.

Utility Services
\$17,800

This line item decreased \$4,910 and provides electricity, water and waste disposal services.

Rentals and Leases
\$1,000

This line item decreased \$7,630 and covers equipment rental in case of an emergency.

Repair & Maintenance – Vehicle
\$3,500

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

Repair & Maintenance – Other
\$11,450

This line item increased \$4,000 due to needed repairs of the automatic gates.

Printing and Binding
\$500

This line item remained the same.

Office Supplies
\$1,000

This line item decreased by \$500 from the previous fiscal year.

Operating Supplies – Gasoline
\$11,700

This line item decreased \$1,610 and covers the cost of gasoline for the Public Works fleet.

Operating Supplies – Other
\$8,000

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

Road Materials & Supplies
\$2,000

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

Publications, Dues & Training
\$2,880

This line item increased \$1,700 and covers conference registrations and professional association memberships.

Public Works Department

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
REVENUES:					
322.001 Public Works Permits	\$ 9,992	\$ 11,440	\$ 10,012	\$ 11,500	\$ 11,500
343.900 US1 Maintenance Fees	7,812	7,870	7,870	7,810	7,810
TOTAL REVENUES	\$ 17,804	\$ 19,310	\$ 17,882	\$ 19,310	\$ 19,310
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 346,149	\$ 353,840	\$ 329,034	\$ 379,940	\$ 379,940
414.000 Overtime	1,071	230	826	1,120	1,120
418.000 Service Award	7,596	8,500	6,471	7,070	7,070
419.000 Car Allowance	5,400	5,400	4,050	5,400	5,400
421.000 FICA Taxes	25,799	28,170	24,479	30,030	30,030
422.000 Retirement Contributions	39,009	39,920	35,916	43,330	43,330
423.000 Group Insurance	46,434	57,600	51,646	57,600	57,600
424.000 Workers' Comp	13,095	21,480	13,007	21,720	21,720
425.000 Unemployment Compensation	4,124		0	0	0
426.000 Vacation/Sick Time Payment	590	5,650	2,174	4,470	4,470
TOTAL PERSONAL SERVICES	\$ 489,267	\$ 520,790	\$ 467,603	\$ 550,680	\$ 550,680
OPERATING EXPENSES:					
431.000 Professional Services	97,905	7,500	2,500	5,000	5,000
434.000 Other Contractual Services	0	95,450	95,450	95,450	95,450
440.000 Travel & Per Dlem	0	0	0	2,320	2,320
441.000 Communications & Freight Svcs.	3,969	4,360	4,360	11,240	11,240
443.000 Utility Services	14,564	22,710	17,800	17,800	17,800
444.000 Rental & Leases	0	8,630	8,630	1,000	1,000
446.001 Repair & Maintenance - Vehicles	2,095	3,500	3,500	3,500	3,500
446.002 Repair & Maintenance - Other	5,281	7,450	8,000	11,450	11,450
447.000 Printing & Binding	110	500	500	500	500
451.000 Office Supplies	368	1,500	1,000	1000	1000
452.001 Operating Supplies – Gasoline	10,993	13,310	10,000	11,700	11,700
452.002 Operating Supplies – Other	8,645	8,000	13,105	8,000	8,000
453.000 Road Materials & Supplies	3,295	2,000	3,000	2,000	2,000
454.000 Pubs, Dues & Training	589	1,180	1,180	2,880	2,880
TOTAL OPERATING EXPENSES	\$ 147,814	\$ 176,090	\$ 169,025	\$ 173,840	\$ 173,840
CAPITAL OUTLAY:					
463.000 Improvements Other Than Bldgs	0	0	0	0	0
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PUBLIC WORKS	\$ 637,081	\$ 696,880	\$ 636,628	\$ 724,520	\$ 724,520
Net (Expense) Revenue	(\$ 619,277)	(\$ 677,570)	(\$ 618,746)	(\$ 705,210)	(\$ 705,210)

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

Parks and Recreation Department

Function

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

Objectives

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

Environmental Sustainability

- ◆ New facility designs will be specific to energy and sustainability for efficient performance and long-term maintenance.
- ◆ Continue to retrofit existing fixtures and structures with energy and sustainability products.
- ◆ Follow LEED guidelines when applicable.

Recreation and Infrastructure

- ◆ Assist Architectural/Engineering consultants during the construction process for the Coral Pine Park renovation project.
- ◆ Attend all pre-construction meetings and bid opening.

Organizational Excellence and Financial Stability

- ◆ Continue to pursue grant funding for park renovations and enhancements.
- ◆ Maintain "Playful City USA" status.
- ◆ Continue our "Gold" status with the National League of Cities "Let's Move Cities, Towns and Counties".

Performance Measures

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

Indicator	FY	FY	FY
	2013-14 Actual	2014-15 Projected	2015-16 Proposed
Special Events Participants utilizing the athletic fields	4	4	5
Safety audits conducted in the year, per park	2,500	2,500	3,000
Number of Facebook "Likes"	16	16	16
Number of people using email subscription service	637	750	800
	8,500	9,500	10,000

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2014-15 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Environmental Sustainability

- ◆ Continue to expand the green initiatives by using green cleaning products, proper disposal of florescent lamps (CFL) and other hazardous substances. Use bio-based products for all park facilities.

The department is purchasing and using bio-friendly products for cleaning and maintenance of all facilities. Parks fixtures, when broken or need repair, are replaced or retrofitted with LED or sustainable equipment. Language has been included in facility rental agreements banning the use of styrofoam at park facilities.

Recreation and Infrastructure

- ◆ Continue to evaluate the current facilities to ensure that the community is being properly served and move forward with plans of expansion of facilities to better meet the demands of service.

Village Council approved funding for the renovations at Coral Pine Park. The plans

Parks and Recreation Department

include a new playground, a larger tennis court office/concession building and major landscape improvements. Veterans Wayside Park is also having improvements with LED lighting and irrigation at the veterans' monument, park monument signs, new picnic tables, and benches.

- ◆ The Parks and Recreation Department staff will continue to review, update and implement successful programming while creating new and fun experiences for the residents of the Village of Pinecrest.

The department has partnered with the local Miami-Dade School Board Member to provide a fun and educational Bike Day Event. The Miracle League baseball has been hosting their annual games at the parks and is now involved

in the Fit Kids event. The Department continues to research other communities for new and healthy activities for all ages.

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME			
Parks & Recreation Dir.	1.0	1.0	1.0
Park Manager	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Park Service Aide	1.0	2.0	2.0
PART TIME			
Park Service Aide	20.0	20.0	20.0
Total	24.0	25.0	25.0

Activity Report

ACTIVITY	FY 2013-14	FY 2014-15 (PROJECTED)	FY 2015-16 (PROPOSED)
Special Events Participants			
Track or Treat-Halloween	3,500	4,000	4,500
Fit Kids Day	500	500	500
Relay For Life	1,800	1,900	2,000
Bike Day	750	1,000	1,500
Veterans Day	80	100	120
Party Rentals			
Coral Pine Park	129	128	130
Evelyn Greer Park	54	68	70
Suniland Park	47	47	50
Camps			
Black Panther Karate	60	65	75
Premier Soccer Camp	70	85	95
Tennis	40	45	50
Sammy Full Court Prep Basketball	N/A	15	20
Classes			
Black Panther	550	600	620
Athletic Leagues			
Lacrosse (Panther Lacrosse Club)	40	45	50
Flag Football (Suniland Sports)	300	300	300
Football (Optimist of Suniland)	300	300	300
Basketball (Optimist of Suniland)	300	300	300
Baseball (Howard Palmetto)	500	600	600
Soccer (Pinecrest Premier, Miami Premier)	1,250	1,250	1,250
Total Athletic League Participants	2,690	2,795	2,800

Parks and Recreation Department

Budget Highlights

Revenues
\$275,000

It is estimated the department will have \$275,000 in revenues, a decrease of \$50,000, from rentals, concessions and classes from the various parks. A decrease is expected while the renovations to Coral Pine Park are completed.

Personal Services
\$716,000

This line item increased by \$52,680 and covers staff salaries and benefits.

Other Contractual Services
\$330,920

This line item increased \$4,300 mainly due to sod replacement for all parks.

Travel & Per Diem
\$280

This line item remained the same and covers training travel expenses.

Communications and Freight Services
\$6,060

This line item decreased \$360 and covers the telephone service at all the parks.

Utilities
\$104,520

This line item increased \$5,360 and covers electrical and sewer costs at all parks.

Rental and Leases
\$500

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

Repair and Maintenance – Vehicles
\$5,380

This line item, which funds the repair and maintenance of vehicles, decreased \$2,230.

Repair and Maintenance – Other
\$39,860

This line item decreased by \$540 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields.

Promotional Activities
\$5,250

This line item decreased \$4,670 due to decreased promotion expenses for Playful City USA/Fit Kids Day and the Veterans' Day celebration.

Other Current Charges
\$2,060

This line item increased by \$440 and covers the annual Miami-Dade Fire Occupancy Permit and fire alarm service for all the parks.

Operating Supplies – Gas
\$2,730

This line item decreased \$170 from the previous year.

Operating Supplies – Other
\$85,240

This line item increased \$2,920 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. The increase was due to funding for a fence around the Evelyn Greer Park playground.

Operating Supplies –Resale
\$10,000

This line item decreased \$1,800 and covers the cost of products sold at the parks.

Publications, Dues and Training
\$1,530

This line item decreased \$60.

Capital Outlay
\$0

Funds for Capital Outlay were not allocated.

Parks and Recreation Department

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
REVENUES:					
347.000 Parks	287,443	300,000	272,351	275,000	275,000
TOTAL REVENUES**	\$ 287,443	\$ 300,000	\$ 272,351	\$ 275,000	\$ 275,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 248,252	\$ 256,040	\$ 291,260	\$ 301,470	\$ 301,470
413.000 Other Salaries & Wages	241,261	253,790	232,543	244,770	244,770
414.000 Overtime	1,595	2,140	3,060	1,700	1,700
418.000 Service Award	6,171	6,980	6,980	7,360	7,360
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	38,220	40,000	40,761	42,720	42,720
422.000 Retirement Contributions	28,859	29,890	33,412	34,820	34,820
423.000 Group Insurance	34,965	48,000	48,861	57,600	57,600
424.000 Workers' Compensation	9,267	17,120	10,366	17,030	17,030
425.000 Unemployment Compensation	1,750		0	0	0
426.000 Vacation/Sick Time Payout	3,348	3,960	4,762	3,130	3,130
TOTAL PERSONAL SERVICES	\$ 619,088	\$ 663,320	\$ 677,405	\$ 716,000	\$ 716,000
OPERATING EXPENSES:					
434.000 Other Contractual Services	327,250	326,620	269,350	330,920	330,920
440.000 Travel & Per Diem	84	280	390	280	280
441.000 Communications & Freight Svcs	4,175	6,420	5,240	6,060	6,060
443.000 Utilities	98,884	99,160	99,160	104,520	104,520
444.000 Rental & Leases	650	500	0	500	500
446.001 Repair & Maintenance - Vehicles	4,032	7,610	6,980	5,380	5,380
446.002 Repair & Maintenance - Other	56,784	40,400	37,860	39,860	39,860
448.000 Promotional Activities	7,609	9,920	6,010	5,250	5,250
449.000 Other Current Charges	843	1,620	1,540	2,060	2,060
452.001 Operating Supplies - Gas	2,271	2,900	2,110	2,730	2,730
452.002 Operating Supplies - Other	55,662	82,320	79,640	79,640	85,240
452.572 Operating Supplies - Resale	9,943	11,800	10,000	10,000	10,000
454.000 Pubs, Dues and Training	1,220	1,470	1,470	1,530	1,530
TOTAL OPERATING EXPENSES	\$ 569,407	\$ 591,020	\$ 519,430	\$ 588,730	\$ 594,330
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	0	0	0	0	0
464.000 Equipment and Machinery	19,575	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 19,575	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PARKS & RECREATION	\$ 1,208,070	\$ 1,254,340	\$ 1,196,835	\$ 1,304,730	\$ 1,310,330
Net (Expense) Revenue	(\$ 921,327)	(\$ 954,340)	(\$ 924,484)	(\$1,029,730)	(\$1,035,330)

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

**Total includes the reduction of credit card fees

Community Center

Function

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

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

Objectives

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

Recreation and Infrastructure

- ◆ Assist Architectural/Engineering consultants during the design process for the Master Plan project.
- ◆ Attend all pre-construction meetings and bid opening.
- ◆ Participate in the RFP evaluation process for Manager's recommendation to Council.
- ◆ Coordinate meetings with consultants and contractors.
- ◆ Coordinate program interruptions during construction process.
- ◆ Evaluate the demographics of the immediate users of the facility.
- ◆ Research trends nationwide in recreational programming to bring in new members/participants.
- ◆ Improve the look and consistency of promotional materials.
- ◆ Continue to enhance social media outlets.

Organizational Excellence and Financial Stability

- ◆ Comparative analysis of differing fee structures to reveal markets rates and competitive pricing in the market place.
- ◆ Evaluate alternative providers to enhance and improve the service delivery of programs and services.
- ◆ Continue to develop sponsorships and partners to enhance programs and participation.
- ◆ Promote on-line registration for all programs and memberships.
- ◆ Identify duplicate programs/services in over-saturated markets and develop with more responsive programming.

Environmental Sustainability

- ◆ New facility designs will be specific to energy and sustainability for efficient performance and long-term maintenance.
- ◆ Continue to retrofit existing fixtures and structures with energy and sustainability products.
- ◆ Follow LEED guidelines when applicable.
- ◆ Continue to evaluate "green" products for facility maintenance.
- ◆ Continue to implement the "No Styrofoam" policy with both internally and external servicers.

Community Center

Performance Measures

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

Indicator	FY	FY	FY
	2013-14 Actual	2014-15 Projected	2015-16 Proposed
Recreation programs offered	47	47	50
Classes/Programs participants	13,790	18,125	19,168
Community Center memberships	2,503	2,884	3,000
Customers whose programming expectations were met or surpassed	96%	97%	98%

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2014-15 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Recreation and Infrastructure

- ◆ The Parks and Recreation Department staff will assist consultants with the future expansion of the facility. A master plan has been approved by the Village Council and will start the architectural and engineering process for the construction of improvements in the fiscal year 2014-2015.

The architectural/engineering design process began and will be completed in the spring of 2016. Staff will be assisting during the process and provide information as required.

- ◆ The Parks and Recreation Department staff will continue to provide viable programs and expand programming once the build-out of the Community Center is completed.

Staff continues to provide programs that will bring new patrons and retain current patrons. Research of new trends in recreational activities is on-going. During the design and construction

progress staff will evaluate programs that should continue or be discontinued due to limited interest and plan and coordinate programs for the additional expansion space once construction is completed.

Organizational Excellence and Financial Stability

- ◆ Future planning for the expansion programs due to the build-out of the Community Center will allow for additional revenue sources.

During the design/construction phase of the Community Center renovations, staff will continue to research and study programs that are higher in cost-recovery and sustainability for implementation once it is expanded.

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME			
Program & Event Coordinator	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0
Rec. Service Aide	1.0	1.0	1.0
PART TIME			
Rec. Service Aide	4.0	5.0	5.0
Seniors Coordinator	1.0	1.0	1.0
Total	8.0	9.0	9.0

Activity Report

ACTIVITY	FY 2012-13 ACTUAL	FY 2013-14 PROJECTED	FY 2014-15 PROPOSED
Special Events			
Daddy/Daughter Dance	200	206	200
Mommy/Son Dance*	N/A	N/A	200
Spring Pioneer Luncheon	125	125	125
Senior Beauty Day	70	70	75
Senior Salsa Day	30	30	35
Senior Health Fair	100	125	150
TOTAL PARTICIPANTS	525	556	785

*Class/program not offered in those fiscal years.

Community Center

Activity Report

ACTIVITY	FY 2013-14 ACTUAL	FY 2014-15 PROJECTED	FY 2015-16 PROPOSED
Classes/Programs			
AARP	68	124	125
Azucar	450	585	644
Ballet	507	752	800
Barre by Maru*	N/A	200	220
Blood Pressure Screening	221	158	200
Body Sculpting	1047	1260	1386
BodyTec	441	742	816
Bricks for Kidz	27	42	50
Bridge	309	232	245
Butts and Guts*	N/A	450	495
Café con Leche	1534	900	990
College Planning	250	200	225
Conversational Italian	10	32	35
CPR	49	12	30
Dance Body and Stretch	720	225	250
Dance Camp	181	200	200
Etiquette	43	52	60
Everyone Can Draw	28	16	35
Fencing	23	12	25
Fitness Plus	905	700	770
Funcamp	155	175	175
Game Day	298	196	300
Genealogical Society	192	84	100
Gentle Yoga	480	300	330
Greater Miami Youth Symphony	471	426	500
Guitar	66	76	80
Gymnastics	306	384	400
Hip Hop Kidz	162	88	120
Jiving Jazz	226	180	196
Jump Rope	170	166	180
Kidokinectics	77	18	50
Kixs 4 Kids	155	394	250
Lectures	2058	1626	1500
Line Dancing	884	866	875
Mandarian Chinese	7	7	10
Music Together	804	434	500
Photography & Photoshop	93	64	100
Quilting	138	76	100
Rock 'n Thru The Decades	347	135	147
Salsa & Flamenco	202	364	375
Sharpminds	1110	1110	1110
Spanish	56	124	140
Spinning	3527	3500	3550
Sports Performance	152	126	140
Strength & Stretch with Hyla	844	850	900
Stretch, Breath, & Meditate with Jojo	218	135	147
Stretch, Walk, & Keep Young with Nora	1639	1800	1980
The Workout*	N/A	2070	2340
Trips & Tours	30	60	75
Watercolor Experience	69	30	50
Zumba with Martha*	N/A	360	396
TOTAL PARTICIPANTS	13,790	18,125	19,168

*Class/program not offered in the 2013-14 Fiscal Year.

Community Center

Budget Highlights

Revenues
\$748,960

The department is estimating a total of \$748,960 in revenues from various sources including membership, classes and concession sales. This represents an increase of \$23,960.

Personal Services
\$272,220

This line item increased \$10,570 and funds staff salaries and benefits.

Other Contractual Services
\$511,760

This line item increased \$38,970 and includes funding for floor cleaning, exterminator services and trash removal. The increase is mainly due to additional programming and an increase in the fitness center management contract.

Communications and Freight Services
\$17,980

This line item decreased by \$2,020 and covers telephone, internet service and postage.

Utilities
\$48,930

This line item increased \$5,490 and reflects amounts for electrical and water/sewer service.

Repair & Maintenance – Other
\$35,370

This line item decreased by \$6,630 and covers fitness equipment repairs and miscellaneous building maintenance.

Printing and Binding
\$13,000

This line item funds the printing needs, including brochures, and decreased \$4,000.

Promotional Activities
\$22,500

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

Other Current Charges
\$540

This line item decreased \$140 from the previous year due to a reduction of the annual backflow test fees.

Office Supplies
\$6,500

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

Operating Supplies – Other
\$37,880

This line item increased \$7,830 and funds janitorial supplies as well as miscellaneous fitness equipment. The increase is due to the purchase of new tables and a portable mirrors for the movement room.

Operating Supplies – Resale
\$10,000

This line item funds concession food for resale and remained the same as the previous year.

Publications, Dues & Training
\$600

This line item remained the same and covers the cost of membership to the National Recreation and Park Association.

Capital Outlay – Equipment & Machinery
\$0

There are no funds allocated in this line item.

Community Center

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
REVENUES:					
347.000 Community Center	\$ 776,897	\$ 725,000	\$ 725,764	\$ 748,960	\$ 748,960
TOTAL REVENUES**	\$ 776,897	\$ 725,000	\$ 725,764	\$ 748,960	\$ 748,960
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 108,510	\$ 110,060	\$ 112,430	\$ 113,860	\$ 113,860
413.000 Other Salaries & Wages	81,055	86,800	88,300	91,750	91,750
414.000 Overtime	2,529	3,200	4,211	2,700	2,700
418.000 Service Award	387	1,420	1,420	2,110	2,110
421.000 FICA Taxes	14,938	15,460	15,986	16,270	16,270
422.000 Retirement Contributions	10,916	11,010	11,244	11,390	11,390
423.000 Group Insurance	21,439	28,800	21,862	28,800	28,800
424.000 Workers' Compensation	2,635	4,310	2,610	3,000	3,000
426.000 Vacation/Sick Time Payout	4,071	590	2,622	2,340	2,340
TOTAL PERSONAL SERVICES	\$ 246,480	\$ 261,650	\$ 260,685	\$ 272,220	\$ 272,220
OPERATING EXPENSES:					
434.000 Other Contractual Services	563,342	472,790	477,240	511,760	511,760
441.000 Communications & Freight Svcs	28,574	20,000	27,250	17,980	17,980
443.000 Utilities	53,839	43,440	40,040	48,930	48,930
446.002 Repair & Maintenance – Other	36,030	42,000	42,000	35,370	35,370
447.000 Printing and Binding	24,808	17,000	14,020	13,000	13,000
448.000 Promotional Activities	19,781	22,500	20,790	22,500	22,500
449.000 Other Current Charges	174	680	600	540	540
451.000 Office Supplies	4,093	6,500	5,060	6,500	6,500
452.002 Operating Supplies - Other	38,505	30,050	25,800	37,880	37,880
452.572 Operating Supplies – Resale	14,362	10,000	10,000	10,000	10,000
454.000 Pubs, Dues and Training	535	600	650	600	600
TOTAL OPERATING EXPENSES	\$ 784,043	\$ 665,560	\$ 663,450	\$ 705,060	\$ 705,060
CAPITAL OUTLAY:					
463.000 Improvements Other Than Bldgs	16,998	0	0	0	0
464.000 Equipment & Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 16,998	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COMMUNITY CENTER	\$ 1,047,521	\$ 927,210	\$ 924,135	\$ 977,280	\$ 977,280
Net (Expense) Revenue	(\$ 268,624)	(\$ 202,210)	(\$ 198,371)	(\$ 228,320)	(\$ 228,320)

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

**Total includes the reduction of credit card fees.

Pinecrest Gardens

Function

Pinecrest Gardens is a 13.866-acre botanical garden and cultural center that contains approximately 4.3 acres of native forested wetland comprised of approximately 3.3 acres of tropical hardwood hammock and 1 acre of native cypress slough hammock (the largest cypress hammock south of Lake Okeechobee). In addition, the site contains remnants of the original bed of Snapper Creek, a major Indian Canoe route connecting the Everglades with Biscayne Bay. The creek banks present a dramatic Karst landscape of oolitic limestone with sinkholes, fissures, cliff overhangs and small caves. The site, which features over one thousand varieties of rare tropical and exotic plants, is of value to the South Florida community as an educational resource for natural science teachers, students, and researchers. The site also includes a large lake, several smaller ponds affected by the ocean tides inhabited by fish, and natural sink holes. Pinecrest Gardens is part of the greater 22-acre old Parrot Jungle property that also includes the Community Center, Library and Village Green.

Pinecrest Gardens was designated as an individual historic site pursuant to the Metropolitan Dade County Historic Preservation Ordinance (81-13) on December 19, 1990. The site is also recorded with the Florida Division of Historical Resources as a historical site; and in October of 2011 it was listed in the National Register of Historic Places. The property is historically significant because it is a fine example of a type of early 20th Century Florida tourist attraction containing several fine examples of vernacular limestone architecture dating back to the mid-1930s.

Objectives

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

Objectives which are indicated in green below.

Organizational Excellence and Financial Stability

- ◆ Improve the look and consistency of promotional materials.
- ◆ Find funding to upgrade the historic components including office windows, cages and paths.
- ◆ Increase wedding events.
- ◆ Increase jazz season subscriptions by 5%.
- ◆ Continue to be awarded maximum levels of grant funding from Miami Dade Cultural Affairs which includes Tourism Grants, Community and Capital.
- ◆ Earn a Stanley Smith grant for Ornamental Horticulture.
- ◆ Renew and increase sponsorship monies while actively pursuing new sponsors for festivals and cultural arts programming.
- ◆ Find Sponsors for Family Friday.
- ◆ Earn Knight Arts funding again.
- ◆ Earn State Funding again and continue path for \$150,000 eligibility level.
- ◆ Improve petting zoo.
- ◆ Complete path lighting for entire lower garden.
- ◆ Improve social media outreach.

Cultural Value

- ◆ Continue to build on the Educational Program. Add at least one new class that increases all-inclusive educational activities for children and one for adults.
- ◆ Focus on building our long standing successful events that include Howl-O-Ween, Holiday Festival, Nights of Lights, Fine Arts, Chili Cook-Off, Eggstravaganza and Earth Day.
- ◆ Continue to raise awareness and usage of the Gardens as a cultural arts park through a major outdoor art installation in 2015-16.
- ◆ Increase film activity by adding adult educational films, or an art or foreign film festival.
- ◆ Build strategic partnership with Miami Music Project.

Pinecrest Gardens

Performance Measures

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

Indicator	FY	FY	FY
	2013-14 Actual	2014-15 Projected	2015-16 Proposed
Programs offered	8	9	10
Program participants	2,900	3,365	3,675
Special events	18	15	15
General park participants*	115,920	120,000	135,000
Subscribed to email service	10,000	11,000	12,000
Facebook "Likes"	4,420	5,200	6,500
Revenues	\$508,732	\$606,131	\$590,000

*Includes party rentals, general park admissions, and field trips.

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2014-15 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Organizational Excellence and Financial Stability

- ◆ Find funding to start work on the path structures.

A Capital Grant in the amount of \$500,000 from the State of Florida was received for FY16.

- ◆ Increase wedding rental revenues by 5-10% in the next fiscal year.

Wedding rental revenue remained constant. Staff will continue to look for ways to promote the facility as a wedding venue.

- ◆ Increase jazz season subscriptions by 10%.

Jazz subscriptions have doubled for the following year.

- ◆ Increase revenues through a small admission price increase.

In first six months of price change admission revenues have increased by 58%.

- ◆ Attain maximum levels of grant funding from Miami Dade Cultural Affairs which includes tourism, community and capital grants.

The department was awarded a Tourism Grant in the amount of \$6,000 to be used toward Fine Arts Festival, a Community Grant in the amount of \$8,042 to be used towards Holiday Festival/Nights of Lights and a Capital Grant in the amount of \$23,493 to be used toward Banyan Bowl upgrades.

- ◆ Apply for a YEP grant for 2015-16 Gen Next Mentoring to help offset costs and enhance the Jazz and Gen Next Jazz Program.

The Village did not qualify for grant as we are a municipality.

- ◆ Increase sponsorships and continue to build established relationships.

All corporations renewed their sponsorships: Williamson Cadillac – Eggstravaganza, First Bank – Holiday Festival & South Motors – Jazz Series & Fine Arts Festival. Additionally the department secured Wynwood Brewery as a sponsor. The total value of these sponsorship renewals is \$36,500.

- ◆ Attain grant funding from the Knight Arts Foundation.

Pinecrest Gardens was awarded \$75,000 to be used over two year period. Monies will be used to enhance jazz series.

Cultural Value

- ◆ Continue to build the Educational Programming. Include horticultural & arts workshops for kids and build the educational field trip program to have 20 in our season.

Pinecrest Gardens offered 16 Creative Craft classes for kids and a week-long Boredom Busters Spring Break Workshop series which highlighted specific environmental and science

Pinecrest Gardens

projects. Number of educational field trips doubled from seven in FY14, to 15 in FY15.

- ◆ Create a signature Halloween event.

Due to lack of ticket sales, this event was cut from the season.

- ◆ Continue to raise awareness and usage of Pinecrest Gardens as a cultural arts park.

This is an ongoing goal for the department.

- ◆ Make Pinecrest Gardens a premier venue for families and children for daytime and evening, including growing Family Fridays.

Pinecrest Gardens offered a total of 11 Movie Nights this year, 8 Family Movie Nights and 3 Nature Film Nights.

- ◆ Physical improvements to the petting zoo.

Minor improvements are ongoing, however due to budgetary constraints the major renovations continue to be postponed.

Pinecrest Gardens

Activity Report

ACTIVITY	FY 2013-14	FY 2014-15 (SIX MONTHS)	FY 2015-16 (PROJECTED)
Special Events			
Bonsai Festival	1,000	1,000	1,000
Howl-O-Ween	2,500	2,500	2,500
Masquerade Ball	300	Not Offered	Not Offered
Pinecrest Foundation Benefit Concert	250	250	250
Nights of Lights	5,500	4,000	5,000
Holiday Festival	2,500	2,500	2,700
Art Festival	12,000	12,000	13,000
Fashion in the Gardens	350	350	350
Chili Cook-Off	2,000	2,000	3,000
Garden Soiree	300	300	300
Fine Chocolate & Food Show	6,000	Not Offered	Not Offered
Eggstravaganza	3,000	2,500	3,000
Earth Day	3,000	3,000	3,000
Charlee House Fundraiser	2,200	Not Offered	Not Offered
Theater Performances	4,500	5,000	5,500
Orchestra Performances	1,700	1,800	2,000
Jazz Series	4,000	4,000	4,500
Flamenco/Dance	1,200	1,200	1,250
Other Musical Performances	2,000	2,000	2,500
Total Event Participants	54,300	44,400	49,850
Classes/Programs			
Creative Crafts (Formerly Krafts-4-Kids)	45	55	60
From the Ground Up Botanical Series	100	110	125
Garden Cinema	2,050	2,200	2,300
Gardens Gallery	400	450	450
Theater Summer Camp	20	20	35
Robotics Summer Camp	50	60	60
Children's Creative Spring Break Workshops	Not Offered	30	30
Educational Field Trip Initiative	220	425	600
All Inclusive Arts Class (Formerly Butterfly in the Sky)	15	15	15
Total Class/Programs Participants	2,900	3,365	3,675
TOTAL	57,200	47,765	53,525
Pinecrest Gardens Rentals			
Fieldtrips, Weddings, Birthdays	415	425	435

Pinecrest Gardens

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16
FULL TIME			
Pinecrest Gardens Director	1.0	1.0	1.0
Production Facilities Manager	1.0	1.0	1.0
Assistant to the PG Director	1.0	1.0	1.0
Operations Manager	1.0	1.0	1.0
Operations Assistant	1.0	1.0	1.0
Horticulturist	1.0	1.0	1.0
Program and Event Coordinator	1.0	1.0	1.0
Assistant Program and Event Coordinator	1.0	0.0	0.0
Marketing Assistant	0.0	1.0	1.0
Groundskeeper	4.0	4.0	4.0
Maintenance Worker II	1.0	1.0	1.0
Park Service Aide	0.0	0.0	0.0
Receptionist	0.0	0.0	0.0
Educational Program Coordinator	0.0	1.0	1.0
PART TIME			
Park Service Aide	18.0	18.0	18.0
Groundskeeper	0.0	0.0	0.0
Educational Program Coordinator	1.0	0.0	0.0
Total	32.0	32.0	32.0

Budget Highlights

Revenues

\$642,410

It is estimated Pinecrest Gardens will generate \$70,590 more in revenues from the previous fiscal year.

Personal Services

\$1,256,110

Personal Services increased by \$93,780 and provides funding for staff salaries and benefits. The increase was mainly due to an increase in part-time hours for events.

Professional Services

\$5,750

This line item remained the same and provides veterinarian and other services.

Other Contractual Services

\$272,700

This line item decreased \$31,400 and provides for grounds maintenance, building maintenance, imaging, lecturers, program instructors, locksmith and special event services.

Travel and Per Diem

\$2,340

This line item decreased by \$110 from the previous year and funds staff training and seminars.

Communications and Freight Services

\$8,960

This line item increased \$3,960 and covers the cost of postage and telephone service. The increase was due to the inclusion of WiFi service.

Pinecrest Gardens

Utility Service
\$62,280

This line item increased by \$12,100 from the previous fiscal year.

Rentals and Leases
\$33,140

This line item increased \$6,190 and funds emergency equipment rentals and rentals related to special events. The increase was mainly due to added concert rentals.

Repair and Maintenance-Vehicles
\$4,530

This line item increased by \$730 and funds the maintenance of the department's vehicles and utility carts.

Repairs and Maintenance-Other
\$72,300

This line item decreased \$9,890 and funds repair and service costs throughout the park.

Promotional Activities
\$167,850

This line item decreased by \$7,370 and provides funds to market all of the events and programs.

Other Current Charges and Obligations
\$2,340

This line item increased \$1,520 and funds various required licenses and permits. The increase was due to an additional required special event vending license.

Office Supplies
\$8,000

This line item remained the same.

Operating Supplies – Gas
\$3,350

This line item decreased by \$460.

Operating Supplies – Other
\$165,950

This line item increased \$22,980 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. Increase was due to costs associated with the Nights of Lights and other special events.

Operating Supplies-Resale
\$32,320

This line item increased \$2,320 and purchases items for resale.

Publications, Dues and Training
\$12,240

This line item increased by \$6,020 and funds dues to several professional organizations. The increase is due to costs associated with hosting the APGA Conference.

Pinecrest Gardens

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
REVENUES:					
334.575 Pinecrest Gardens, Grants	\$ 36,148	\$ 31,820	\$ 23,075	\$ 49,110	\$ 49,110
347.300 Pinecrest Gardens, Operational	<u>508,732</u>	<u>540,000</u>	<u>606,131</u>	<u>593,300</u>	<u>593,300</u>
TOTAL REVENUES**	\$ 544,880	\$ 571,820	\$ 629,156	\$ 642,410	\$ 642,410
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 566,252	\$ 643,770	\$ 619,150	\$ 712,810	\$ 712,810
413.000 Other Salaries & Wages	204,537	203,460	195,421	207,520	207,520
414.000 Overtime	1,224	5,000	6,050	5,000	5,000
418.000 Service Award	4,240	6,750	6,750	8,870	8,870
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	58,968	65,710	61,420	71,470	71,470
422.000 Retirement Contributions	60,090	68,680	65,536	75,760	75,760
423.000 Group Insurance	92,298	124,800	114,111	134,400	134,400
424.000 Workers' Compensation	18,399	30,720	27,902	27,200	27,200
425.000 Unemployment Compensation	2,782	0	0	0	0
426.000 Vacation/Sick Time Payout	<u>5,012</u>	<u>8,040</u>	<u>8,679</u>	<u>7,680</u>	<u>7,680</u>
TOTAL PERSONAL SERVICES	\$ 1,019,202	\$ 1,162,330	\$ 1,110,419	\$ 1,256,110	\$ 1,256,110
OPERATING EXPENSES:					
431.000 Professional Services	2,353	5,750	4,000	5,750	5,750
434.000 Other Contractual Services	172,359	304,100	284,100	272,700	272,700
440.000 Travel and Per Diem	163	2,450	2,450	2,340	2,340
441.000 Communications & Freight Svcs	22,927	5,000	5,000	8,960	8,960
443.000 Utilities	60,363	50,180	50,180	62,280	62,280
444.000 Rental & Leases	19,529	26,950	22,000	33,140	33,140
446.001 Repair & Maintenance - Vehicles	782	3,800	6,640	4,530	4,530
446.002 Repair & Maintenance - Other	87,061	82,190	82,190	72,300	72,300
448.000 Promotional Activities	160,155	175,220	175,220	167,850	167,850
449.000 Other Current Charges	821	820	1,500	2,340	2,340
451.000 Office Supplies	7,873	8,000	8,000	8,000	8,000
452.001 Operating Supplies - Gas	3,740	3,810	3,810	3,350	3,350
452.002 Operating Supplies - Other	157,550	142,970	142,970	165,950	165,950
452.572 Operating Supplies - Resale	19,667	30,000	30,000	32,320	32,320
454.000 Pubs, Dues and Training	<u>4,213</u>	<u>6,220</u>	<u>6,220</u>	<u>12,240</u>	<u>12,240</u>
TOTAL OPERATING EXPENSES	\$ 719,556	\$ 847,460	\$ 824,280	\$ 854,050	\$ 854,050
CAPITAL OUTLAY:					
463.000 Improvements Other Than Buildings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0				
TOTAL PINECREST GARDENS	\$ 1,738,758	\$ 2,009,790	\$ 1,934,699	\$ 2,110,160	\$ 2,110,160
Net (Expense) Revenue	(\$ 1,193,878)	(\$ 1,437,970)	(\$ 1,305,543)	(\$ 1,467,750)	(\$ 1,467,750)

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

**Total includes the reduction of credit card fees.

Transfers To Other Funds

Function

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

Budget Highlights

Transfer to Hardwire 911 Fund
\$115,000

This line item increased \$115,000 from the previous year.

Transfer to Wireless 911 Fund
\$16,000

This line item increased by \$16,000.

Transfer to Debt Service Fund
\$1,951,490

This line item experienced a decrease of \$39,580.

Transfer to Capital Project Fund
\$775,000

This line item experienced an increase of \$248,170 and covers a number of capital projects. For more detailed description, please refer to the Capital Project Fund section.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
TRANSFERS OUT:					
491.105 Hardwire Fund	\$ 8,000	\$ 0	\$ 8,000	\$ 115,000	\$ 115,000
491.106 Wireless Fund	16,000	0	0	16,000	16,000
491.201 Debt Service Fund	1,468,939	1,991,070	1,940,974	1,951,490	1,951,490
491.301 Capital Projects Fund	<u>200,000</u>	<u>526,830</u>	<u>526,830</u>	<u>1,200,000</u>	<u>775,000</u>
TOTAL TRANSFERS OUT	\$ 1,692,939	\$ 2,517,900	\$ 2,475,804	\$ 3,282,490	\$ 2,857,490

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

Stormwater Utility Fund

Function

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

Stormwater Fees

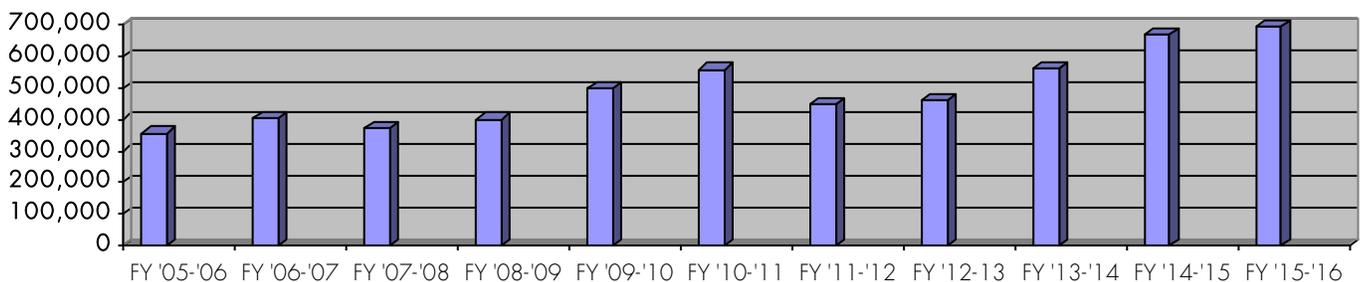
The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an "Equivalent Residential Unit" (ERU). Resolution 2015-XX set the ERU at \$8.00 per month.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$8.00 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 (\$8.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village's only proprietary fund and uses the accrual basis of accounting. The funds derived from this source should level off at the proposed estimate.

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

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

Revenue Trend

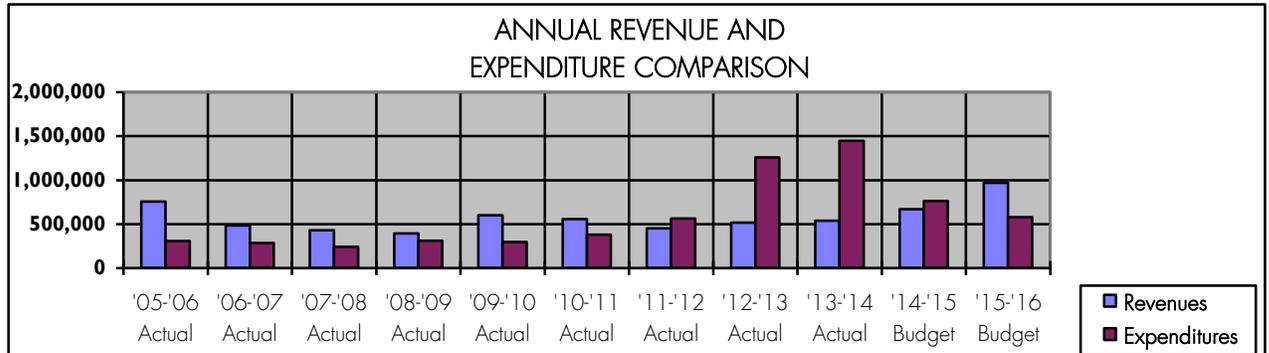


Stormwater Utility Fund

Stormwater Utility Fund Summary

The Fiscal Year 2015-2016 Budget identifies a total of \$969,590 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$8.00 per ERU to provide funding for current capital projects.

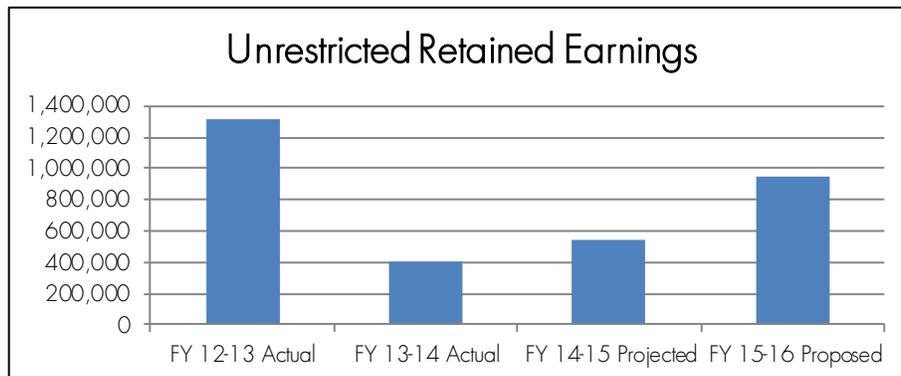
Expenditures, projected at \$577,010, experienced an \$185,000 decrease from the prior year. The Capital Outlay Improvements Other Than Buildings line item increased by \$23,000 to fund a drainage project at Pinecrest Gardens. The budget projects a balance of \$947,655 in unrestricted net assets on September 30, 2016.



Retained Earnings

The Retained Earnings of the Stormwater Utility Fund are held as either Unrestricted Retained Earnings or Invested in Capital Assets. The Unrestricted Retained Earnings represents liquid assets (cash, plus receivables, less payables) to fund expenses. The Invested in Capital Assets represents fixed assets, less accumulated depreciation.

The chart below illustrates the Unrestricted Retained Earnings available.



Stormwater Utility Fund

Budget Highlights

Professional Services
\$85,000

This line item decreased \$235,000 due to the completion of a Stormwater Master Plan. This line item funds miscellaneous boring tests, surveys and engineering services.

Other Contractual Services
\$142,380

This line item increased \$3,600 and funds canal and storm drain maintenance as well as the construction of drains at various locations in the Village.

Administrative Services – In Kind
\$105,800

This line item provides funding for overhead expenses and increased \$18,420.

Communications and Freight
\$2,390

This line item remained the same and funds postage for mass mailings such as the Stormwater Utility Bill.

Utility Services
\$5,000

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

Repair and Maintenance – Other
\$17,730

This line item increased \$730 and funds the repair of catch basins, grates, cross pipes, and software maintenance.

Printing and Binding
\$5,190

Printing and Binding remained the same as the prior year.

Other Current Charges and Obligations
\$13,120

This line item increased \$4,220 and covers the lien recording charges, credit card and processing fees, and new canal signs as needed.

Operating Supplies - Other
\$6,400

This line item remained the same and provides funding for the operational expenses of a server and GIS support.

Publications, Dues and Training
\$1,000

This line item remained the same and covers the costs of stormwater courses for staff.

Capital Outlay
\$193,000

Capital Outlay increased \$23,000 and covers the cost of a drainage project in Pinecrest Gardens.

Stormwater Utility Fund

CLASSIFICATION	2013-14 ACTUAL	2014-2015 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING UNRESTRICTED NET ASSETS	\$ 1,316,828	\$ 589,440	\$ 409,979	\$ 540,677	\$555,075
REVENUES:					
324.210 Impact Fees, Stormwater	47,381	45,000	40,383	49,000	49,000
343.900 Stormwater Utility Fees	490,277	620,490	637,338	644,820	919,590
361.000 Interest Earnings	965	2,500	1,115	1,000	1,000
TOTAL REVENUES	\$ 538,623	\$ 667,990	\$ 678,836	\$ 694,820	\$ 969,590
TOTAL AVAILABLE RESOURCES	\$ 1,855,451	\$ 1,257,430	\$ 1,088,815	\$ 1,235,497	\$ 1,524,665
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	176,959	320,000	85,000	85,000	85,000
434.000 Other Contractual Services	109,404	138,780	142,380	142,380	142,380
434.001 Admin. Service, In-kind, GF	152,490	87,380	87,380	105,800	105,800
441.000 Communications & Freight	1,684	2,390	2,390	2,390	2,390
443.000 Utility Services	5,220	5,000	5,000	5,000	5,000
446.002 Repair & Maintenance Other	13,334	17,000	17,000	17,730	17,730
447.000 Printing and Binding	4,592	5,190	5,190	5,190	5,190
449.000 Other Current Charges & Oblig.	18,875	8,900	12,000	13,120	13,120
452.002 Operating Supplies - Other	0	6,400	6,400	6,400	6,400
454.000 Publications, Dues & Training	0	1,000	1,000	1,000	1,000
TOTAL OPERATING EXPENSES	\$ 482,558	\$ 592,040	\$ 363,740	\$ 384,010	\$ 384,010
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	962,914	170,000	170,000	193,000	193,000
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 962,914	\$ 170,000	\$ 170,000	\$ 193,000	\$ 193,000
TOTAL EXPENDITURES	\$ 1,445,472	\$ 762,040	\$ 533,740	\$ 577,010	\$ 577,010
ENDING UNRESTRICTED NET ASSETS	\$ 409,979	\$ 495,390	\$ 555,075	\$ 658,487	\$947,655

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

Transportation Fund

Function

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

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

- ◆ Public transportation operations and maintenance.
- ◆ Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.

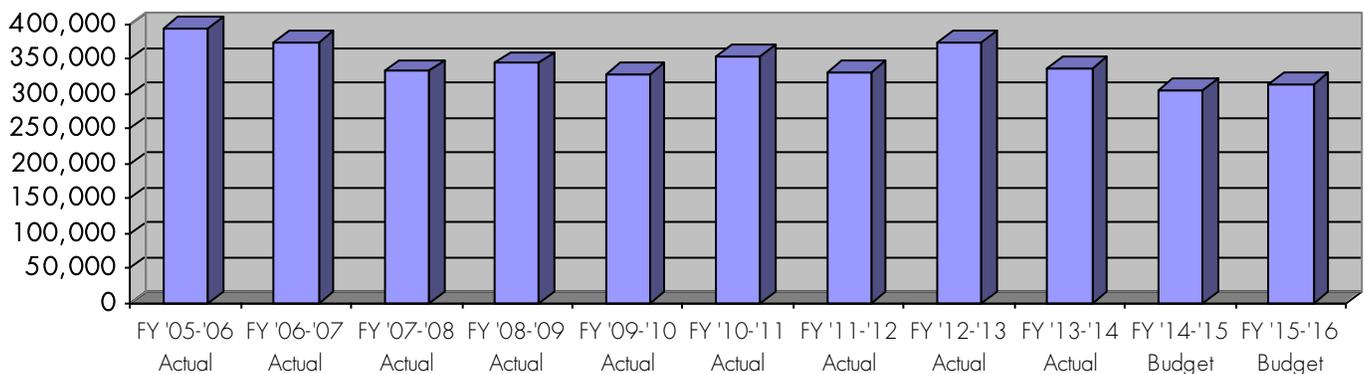
- ◆ Roadway and right-of-way drainage.
- ◆ Street lighting.
- ◆ Traffic signs, traffic engineering, signalization, and pavement markings.
- ◆ Bridge maintenance and operation.
- ◆ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

Oversight of this fund is primarily the function of the Public Works Department.

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

Local Option Gas Tax

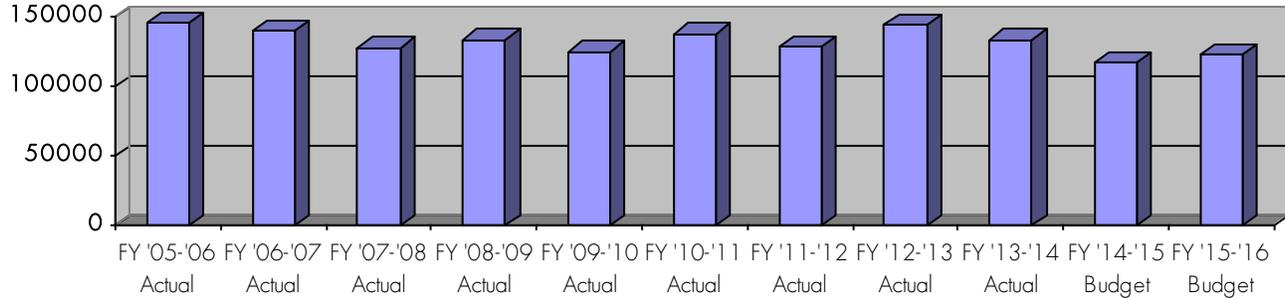
Section 336.025 (1)(a) of the Florida Statutes authorizes the levy of the \$.06 local option gas tax to be used for transportation purposes. Revenue estimates are projected by the State of Florida each year.



Transportation Fund

New Local Option Fuel Tax

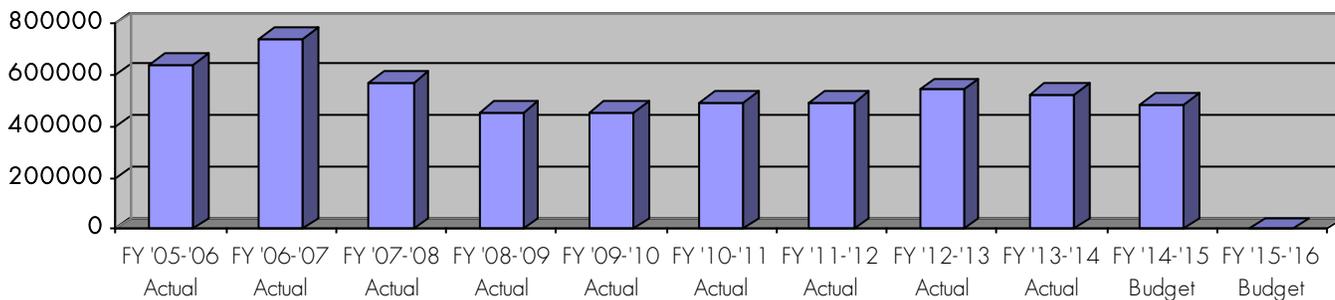
Section 333.026 (3)(b) of the Florida Statutes authorizes the levy of an additional \$.03 local option fuel tax which meets the requirements for capital transportation expense.



Miami-Dade County Transportation Tax

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

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



Transportation Fund

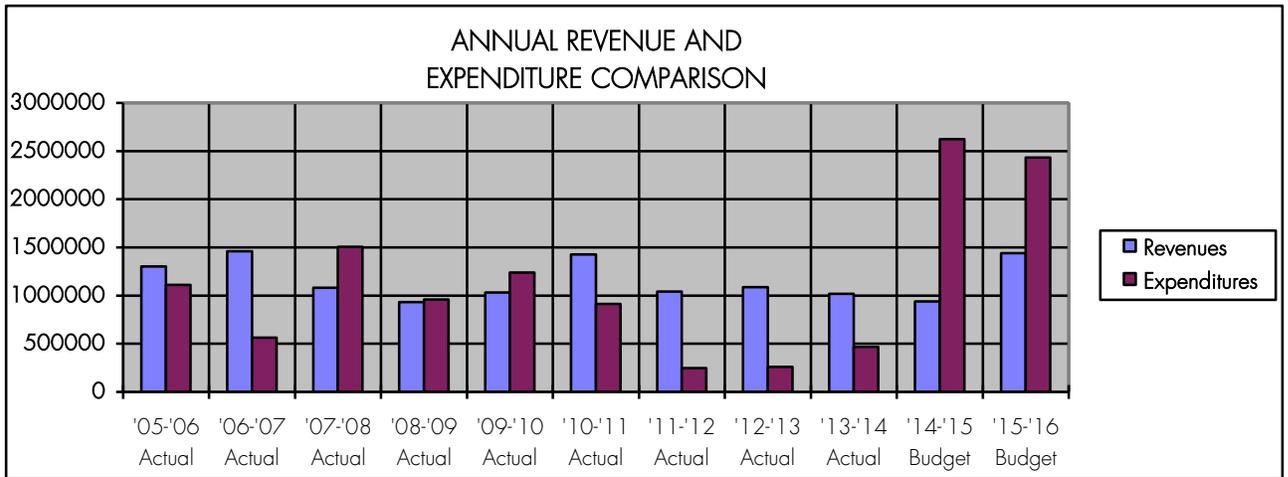
Transportation Fund Summary

The Fiscal Year 2015-2016 Budget identifies a total of \$1,441,820 in revenues for the Transportation Fund. This represents a \$501,670 increase in revenues for this fund mainly due to a grant received for comprehensive bicycling improvements throughout the Village. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures projected for next year are \$2,431,830, which will fund the following:

The budget projects a fund balance of \$2,685,002, a 47.6% increase from the prior budget.

CAPITAL PROJECTS	
Comprehensive Bicycling Improvements	1,300,400
US1 Beautification Construction	400,000
Kendall Dr Median Beautification Construction	250,000
Masthead Replacement Project	60,000
TOTAL CAPITAL PROJECTS	\$2,010,400
OPERATIONAL SERVICES	
Professional Services	\$ 306,000
<ul style="list-style-type: none"> • US1 beautification design (\$159,000) • Kendall Drive beautification design (\$20,000) • Miscellaneous road design (\$50,000) • On-Demand Senior Transportation (\$77,000) 	
Street Lighting	19,440
Road Materials, Supplies and Traffic Control Devices	70,000
TOTAL OPERATIONAL SERVICES	\$ 395,440
TRANSFERS	
Transfers to other funds-Debt Service (1-acre portion of Pinecrest Gardens acquisition)	\$ 25,990
TOTAL TRANSFERS	\$ 25,990
TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS	\$2,431,830

Transportation Fund



Budget Highlights

Professional Services
\$306,000

This line item decreased \$14,000 and funds design work on the US1 median and Kendall Drive median, and an on-demand senior transportation service.

Street Lighting
\$19,440

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

Road Materials and Supplies
\$70,000

This line item remained the same as the prior fiscal year. It includes funds for signs, posts, pothole repairs and right-of-way landscaping.

Transfer to Debt Service
\$25,990

This line item remained the same.

Capital Outlay
\$2,010,400

This line item decreased by \$414,186 mainly due to the conclusion of Phase 1 of the repaving project. This funds construction of bicycling improvements and the beautification of Kendall Drive median and US1 median. A more detailed list can be found on the previous page.

Transportation Fund

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 5,817,568	\$ 4,637,357	\$ 6,368,929	\$ 3,675,012	\$ 3,675,012
REVENUES:					
312.400 Local Option Gas Tax	336,918	305,410	341,211	314,630	314,630
312.401 New Local Option Gas Tax	133,843	117,240	131,482	123,190	123,190
334.400 FDOT, Bike Grant Program	0	0	0	1,000,000	1,000,000
335.190 County Transportation Tax	523,714	487,500	559,486	0	0
335.191 MPO Grant	23,224	0	0	0	0
361.000 Interest Earnings	1,393	30,000	4,290	4,000	4,000
TOTAL REVENUES	\$ 1,019,092	\$ 940,150	\$ 1,036,469	\$ 1,441,820	\$ 1,441,820
TOTAL AVAILABLE RESOURCES	\$ 6,836,660	\$ 5,577,507	\$ 7,405,398	\$ 5,116,832	\$ 5,116,832
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	158,135	320,000	250,000	379,000	306,000
434.001 Administrative Services	34,010	0	34,000	0	0
443.001 Red Road Street Lighting	18,881	19,440	19,440	19,440	19,440
453.000 Road Materials & Supplies	65,974	70,000	70,000	70,000	70,000
TOTAL OPERATING EXPENSES	\$ 277,000	\$ 409,440	\$ 373,440	\$ 468,440	\$ 395,440
TRANSFERS:					
491.107 Transfers to CITT Fund	0	898,370	898,370	0	0
491.201 Transfers to Debt Service	25,990	25,990	25,990	25,990	25,990
TOTAL TRANSFERS	\$ 25,990	\$ 924,360	\$ 924,360	\$ 25,990	\$ 25,990
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Imp. Other than Bldgs.	164,741	2,424,586	2,424,586	2,010,400	2,010,400
464.000 Equipment and Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 164,741	\$ 2,424,586	\$ 2,242,586	\$ 2,010,400	\$ 2,010,400
TOTAL EXPENDITURES & TRANSFERS	\$ 467,731	\$ 3,758,386	\$ 3,722,386	\$ 2,504,830	\$ 2,431,830
TOTAL FUND BALANCE	\$ 6,368,929	\$ 1,819,121	\$ 3,683,012	\$ 2,620,002	\$ 2,685,002

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

Police Education Fund

Function

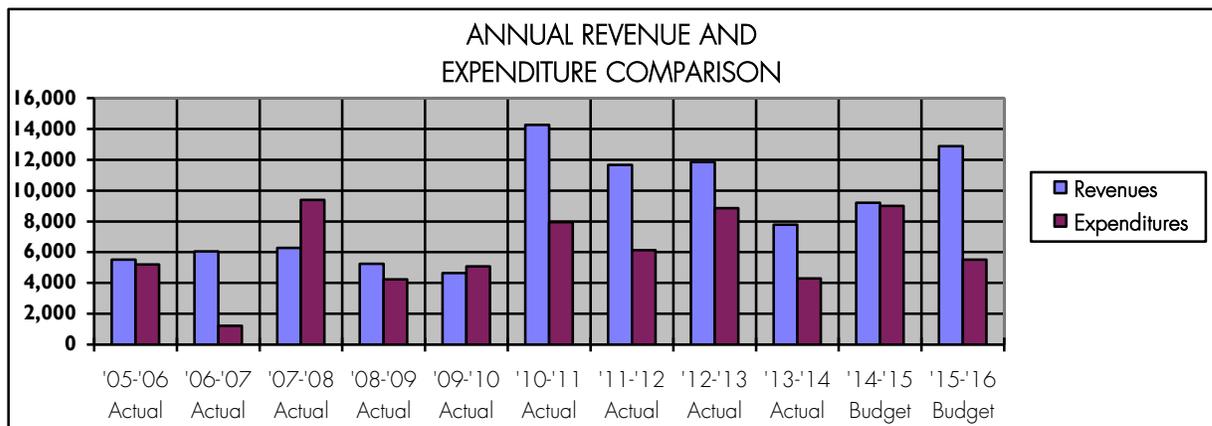
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly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

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

Police Education Fund Summary

The Fiscal Year 2015-2016 Budget identifies a total of \$5,140 of revenues for the Police Education Fund. The budget is projecting a \$3,882 fund balance for the Police Education Fund at the end of the Fiscal Year.

The Chief of Police recently established a traffic unit (4 motorcycle officers) to shift the burden of traffic enforcement away from the patrol officers. These actions were taken to be responsive to citizens concerned about crime. Traffic related complaints have historically outnumbered complaints about crime in the Village. Hence, traffic enforcement will remain an integral part of the police department mission because it has a proven deterrent effect on crime, and more importantly, helps to save lives. The Police Department will focus adequate resources on both problems without doing so at the expense of either; however, any measurable decrease in traffic enforcement will directly affect the Police Education Fund because of lower fine revenues.



Police Education Fund

Budget Highlights

Travel & Per Diem
\$3,820

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

Operating Supplies – Other
\$0

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

Publications, Dues & Training
\$5,190

This line item remained the same as the prior year.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 2,987	\$ 4,017	\$ 3,496	\$ 7,752	\$ 7,752
REVENUES:					
351.000 Judgments and Fines-Court	4,805	5,200	11,520	5,140	5,140
361.000 Interest Earnings	0	0	0	0	0
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 4,805	\$ 5,200	\$ 11,520	\$ 5,140	\$ 5,140
TOTAL AVAILABLE RESOURCES	\$ 7,792	\$ 9,217	\$ 15,016	\$ 12,892	\$ 12,892
EXPENDITURES:					
OPERATING EXPENSES:					
440.000 Travel & Per Diem	2,556	3,820	3,664	3,820	3,820
452.002 Operating Supplies-Other	170	0	0	0	0
454.000 Publications, Dues & Training	1,570	5,190	3,600	1,690	5,190
TOTAL OPERATING EXPENSES	\$ 4,296	\$ 9,010	\$ 7,264	\$ 5,510	\$ 9,010
TOTAL EXPENDITURES	\$ 4,296	\$ 9,010	\$ 7,264	\$ 5,510	\$ 9,010
ENDING FUND BALANCE	\$ 3,496	\$ 207	\$ 7,752	\$ 7,382	\$ 3,882

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

Police Forfeiture Fund

Function

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

Oversight of this fund is primarily the function of the Police Department. All expenditures within this fund must be pre-approved by Village Council through a separate resolution.

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

Police Forfeiture Fund Summary

The Fiscal Year 2015-2016 Budget identifies no revenues for the Police Forfeiture Fund although it is anticipated that due to the Village's involvement in the High Intensity Drug Trafficking Areas (HIDTA) Task Force, the Village will be the recipient of revenues. It is anticipated that the fund balance will be \$51,612 on September 30, 2016. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

Budget Highlights

There will be no expenditures in this fund. Expenditures are only incurred when/if the Village receives funds and the Village Council approves the use of available funds via an enabling Resolution.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 33,387	\$ 33,387	\$ 51,612	\$ 51,612
REVENUES:					
342.001 Judgments and Fines-Court	33,387	0	18,225	0	0
361.000 Interest Earnings	0	0	0	0	0
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 33,387	\$ 0	\$ 18,225	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$ 33,387	\$ 33,387	\$ 51,612	\$ 51,612	\$ 51,612
EXPENDITURES:					
OPERATING EXPENSES:					
431.002 Additional Legal Services	0	0	0	0	0
440.000 Travel & Per Diem	0	0	0	0	0
454.000 Publications, Dues & Training	0	0	0	0	0
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ENDING FUND BALANCE	\$ 33,387	\$ 33,387	\$ 51,612	\$ 51,612	\$ 51,612

Hardwire 911 Fund

Function

The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Florida Statute 365.171 authorizes the state to collect and distribute monies from hardwire (land lines) to be used to manage the 911 emergency phone system. The funds may be used to provide emergency dispatch systems, training, communications, maintenance and repairs, and related capital asset purchases. Revenues from this source have a decreasing trend as more and more people eliminate land lines from their homes and opt for cell phones

Oversight of this fund is primarily the function of the Police Department.

The Hardwire 911 Fund uses the Modified Accrual Accounting method. This is a basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

Hardwire 911 Summary

The Fiscal Year 2015-2016 Budget identifies \$168,520 in revenues and transfers, an increase of \$113,570. There will be \$53,520 collected in 911 fees, a decrease of \$1,430. No interest earnings are expected. The budget projects a fund balance of \$13,551, a 14% decrease from the prior budget. This decrease is attributed to a declining use of land lines.

Budget Highlights

Contractual Services
\$60,380

This line item increased by \$8,820 and provides dispatching services.

Communications and Freight
\$3,500

This line item decreased by \$1,040 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$17,070

This line item increased by \$11,640 due to the addition of a maintenance agreement for the new 911 system.

Publications, Dues and Training
\$4,690

The Publications, Dues and Training line item increased \$620 and funds membership dues and training for dispatch.

Capital Outlay – Machinery & Equipment, 911
\$91,260

This is a new line item to purchase a new 911 system.

Hardwire 911 Fund

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 39,485	\$ 26,468	\$ 26,795	\$ 29,931	\$ 29,931
REVENUES:					
337.911 911 Fees	54,865	54,950	58,770	53,520	53,520
361.000 Interest Earnings	0	0	0	0	0
381.001 Transfer from General Fund	8,000	0	8,000	115,000	115,000
TOTAL REVENUES	\$ 62,865	\$ 54,950	\$ 66,770	\$ 168,520	\$ 168,520
TOTAL AVAILABLE RESOURCES	\$ 102,350	\$ 81,418	\$ 93,565	\$ 198,451	\$ 198,451
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	54,484	51,560	50,140	60,380	60,380
441.911 Communications & Freight, 911	4,660	4,540	3,981	3,500	3,500
446.911 Repair & Maintenance, 911	8,570	5,430	5,430	17,070	17,070
454.911 Publications, Dues & Training, 911	7,841	4,070	4,083	4,690	4,690
TOTAL OPERATING EXPENSES	\$ 75,555	\$ 65,600	\$ 63,634	\$ 85,640	\$ 85,640
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	0	0	0	91,260	91,260
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 91,260	\$ 91,260
TOTAL EXPENDITURES	\$ 75,555	\$ 65,600	\$ 63,634	\$ 176,900	\$ 176,900
ENDING FUND BALANCE	\$ 26,795	\$ 15,818	\$ 29,931	\$ 21,551	\$ 21,551

Wireless 911 Fund

Function

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

The Wireless 911 Fund uses Modified Accrual Accounting. This is a basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

Wireless 911 Summary

The Fiscal Year 2015-2016 Budget identifies a total of \$21,200 in revenues. There will be \$5,200 collected in 911 fees, a decrease of \$6,680. This revenue is based upon the Village's proportional share of all cell phones to the county total. Since Pinecrest has a stable population and the county's population is growing, the Village's share of the proceeds is experiencing a decline.

There are no interest earnings expected. A total of \$16,000 will be transferred from the General Fund. The budget projects a fund balance of \$13,102, a 31% decrease from the prior budget.

Budget Highlights

Contractual Services
\$11,080

This line item decreased by \$70 and provides dispatching services.

Communications and Freight
\$640

This line item decreased by \$340 and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$3,120

This line item increased \$ 1,380 from the previous year due to an allocation for a maintenance agreement for the new 911 system.

Publications, Dues and Training
\$2,460

The Publications, Dues and Training line item increased \$1,580 and funds membership dues and additional training for dispatchers due to the new 911 system.

Capital Outlay – Machinery & Equipment
\$16,740

This is a new line item to purchase a new 911 system.

Wireless 911 Fund

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 24,245	\$ 21,866	\$ 34,847	\$ 25,942	\$ 25,942
REVENUES:					
337.911 911 Fees	9,713	11,880	5,700	5,200	5,200
361.000 Interest Earnings	0	0	0	0	0
381.001 Transfer from General Fund	16,000	0	0	16,000	16,000
TOTAL REVENUES	\$ 25,713	\$ 11,880	\$ 5,700	\$ 21,200	\$ 21,200
TOTAL AVAILABLE RESOURCES	\$ 49,958	\$ 33,746	\$ 40,547	\$ 47,142	\$ 47,142
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	10,559	11,150	10,842	11,080	11,080
441.911 Communications & Freight, 911	910	980	908	640	640
446.911 Repair & Maintenance, 911	2,031	1,740	1,740	3,120	3,120
454.911 Publications, Dues & Training, 911	1,611	880	1,115	2,460	2,460
TOTAL OPERATING EXPENSES	\$ 15,111	\$ 14,750	\$ 14,605	\$ 17,300	\$ 17,300
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	\$ 0	\$ 0	\$ 0	\$ 16,740	\$ 16,740
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 16,740	\$ 16,740
TOTAL EXPENDITURES	\$ 15,111	\$ 14,750	\$ 14,605	\$ 34,040	\$ 34,040
ENDING FUND BALANCE	\$ 34,847	\$ 18,996	\$ 25,942	\$ 13,102	\$ 13,102

CITT Public Transportation Fund

Function

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

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

Miami-Dade County Transportation Tax

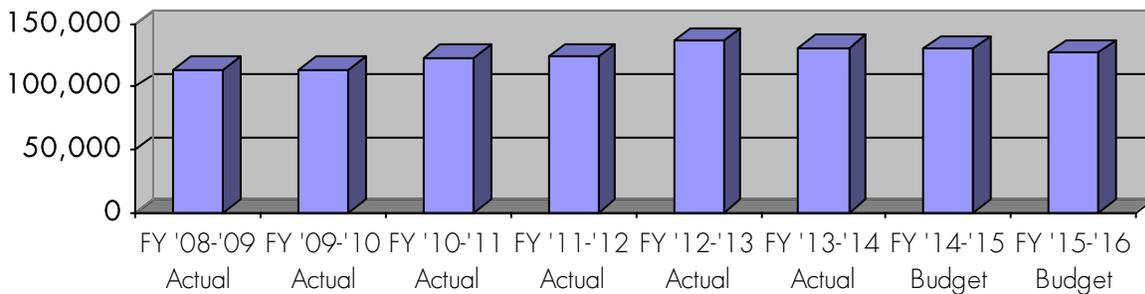
The Village receives a share of the one-half cent sales tax, known as the People's Transportation Tax, to be used for transportation services. The People's Transportation Tax provides funding for the People's Transportation Plan, Municipal Component. This fund accounts for the 20% public transit portion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

transportation expenses listed above and with the following stipulations:

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

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

People's Transportation Tax Revenue



CITT Public Transportation Fund

Budget Highlights

Professional Services
\$50,000

This is a new line item to fund miscellaneous road design work.

Public Transit Programs
\$161,950

This line item decreased \$35,650 and funds a bus circulator system throughout the Village for ten months out of the year.

Administrative Services, In Kind
\$34,000

This is a new line item to account for administrative costs of administering this fund.

Promotion
\$10,000

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

Capital Outlay
\$1,295,000

Funds were allocated this fiscal year for Capital Outlay to cover the cost of road resurfacing, sidewalk improvements, Phase 2 of the Safe Routes to School Program and miscellaneous traffic calming. The projects were transferred from the Transportation Fund.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 620,892	\$ 266,646	\$ 271,136	\$ 1,063,425	\$ 1,063,425
REVENUES:					
335.190 County Transportation Tax	130,928	130,000	139,782	127,200	127,200
335.192 Grants, CITT Transportation	0	0	0	508,800	508,800
361.000 Interest Earnings	188	100	143	1,000	1,000
381.102 Transfers In from Transp. Fund	0	898,370	898,370	0	0
TOTAL REVENUES	\$ 131,116	\$ 1,028,470	\$ 1,038,447	\$ 637,000	\$ 637,000
TOTAL AVAILABLE RESOURCES	\$ 752,008	\$ 1,295,116	\$ 1,309,583	\$ 1,700,425	\$ 1,700,425
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	50,000	50,000
431.001 Public Transit Programs	170,547	197,600	143,890	161,950	161,950
434.001 Administrative Services, In Kind	0	0	0	34,000	34,000
448.000 Promotion	4,871	10,000	0	10,000	10,000
TOTAL OPERATING EXPENSES	\$ 175,418	\$ 207,600	\$ 143,890	\$ 255,950	\$ 255,950
CAPITAL OUTLAY:					
462.000 Buildings	40,435	0	0	0	0
462.001 Buildings, Busway Shelter	265,019	102,268	102,268	0	0
463.000 Impvmnts Other than Bldgs.	0	0	0	1,295,000	1,295,000
TOTAL CAPITAL OUTLAY	\$ 305,454	\$ 102,268	\$ 102,268	\$ 1,295,000	\$ 1,295,000
TOTAL EXPENDITURES	\$ 480,872	\$ 309,868	\$ 246,158	\$ 1,550,950	\$ 1,550,950
TOTAL FUND BALANCE	\$ 271,136	\$ 985,248	\$ 1,063,425	\$ 149,475	\$ 149,475

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

Capital Project Fund

Function

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2015-2016 as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. Pursuant to the Village Charter Section 3.2(5) and in compliance with the Village's Master Plan, a 5-year capital program is developed and updated annually.

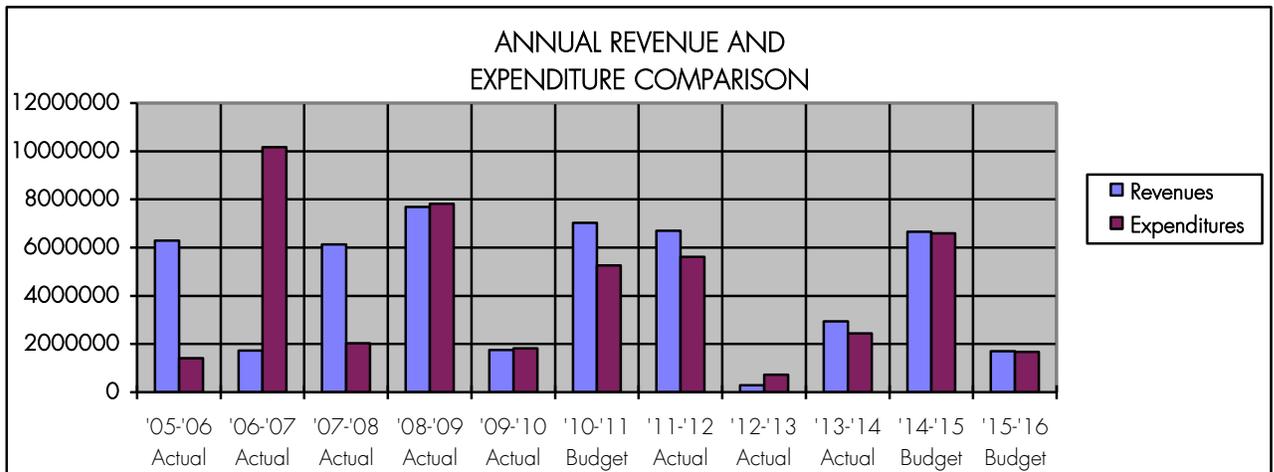
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital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

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

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

Capital Project Fund Summary

The Fiscal Year 2015-2016 Budget identifies a total of \$1,318,000 in revenues and transfers in for the Capital Project Fund, and available resources of \$1,699,476. The Capital Project Fund is funded by interest earnings, grants, a taxable bond issue, water impact fees and a transfer from the General Fund. The expenditures projected for next year are \$1,669,910 which include annual funding for water line extensions, an upgrade to the Village's web site and various improvements at Pinecrest Gardens, including the design of renovations to Cypress Hall and the covered walkways. The budget is projecting a \$29,566 fund balance at the end of the Fiscal Year.



Capital Project Fund

Project Description

The following section provides a detailed description of every project in the Capital Project Fund.

Water Project \$75,000

These funds are the annual contribution towards funding water line extensions for the remaining residents that do not have access to public water. An estimated \$11.5 million is required to extend the public water lines throughout Pinecrest. The Village continues to seek funding for this large project; however, an allocation will be made every year to accelerate the endeavor.

Village Web Site Upgrades \$25,000

A total of \$25,000 was allocated to upgrade the Village's web site to allow for improved navigation and greater promotion of events.

Pinecrest Gardens \$1,569,910



Pinecrest Gardens, a 22-acre parcel which once housed the world-renowned Parrot Jungle and Gardens tourist attraction, was purchased by the Village on December 17, 2002. A total of \$1,569,910 is allocated for the following capital improvements at Pinecrest Gardens:

- \$1,000,000 – *Walkway Covers*
Funds are allocated to replace the deteriorating walkway covers throughout the park. This item is offset by a \$500,000 grant.
- \$1,000 – *Sensory Garden*
Funds are allocated to continue to develop the Sensory Garden.
- \$425,000 – *Cypress Hall Improvements*
Built in 1954, Cypress Hall is a 5,188 square foot facility located in the main entrance building. It has remained closed due to its condition. The funds will be used to design the renovations to the room.
- \$28,000 – *Lighting Repairs*
This line item will fund lighting repairs in the upper garden and throughout the park.
- \$46,000 – *Accessibility Improvements*
These funds will be used to improve accessibility to the Lakeview Terrace.
- \$42,020 – *Banyan Bowl Improvements*
These funds will be used to make various improvements in the Banyan Bowl, including the communications system, audio and lighting. This appropriation will be offset by a Miami-Dade Cultural Affairs grant.
- \$23,160 – *Master Plan Initiatives*
This line item will fund several improvement projects throughout the park that have been approved as part of the Pinecrest Gardens Master Plan.
- \$2,730 – *Head Set Communications*
These funds will be used to purchase a head set communications system for the Banyan Bowl.
- \$2,000 – *Water Fountain Upgrade*
These funds will be used to purchase an accessible water fountain for the playground.

Capital Project Fund

Summary of Impact

The Village of Pinecrest will accrue no additional cost in this Fiscal Year for any of the capital projects. The Miami-Dade Water and Sewer Department will own and maintain the water lines after construction. All operational and staffing costs for the improvements at the parks, Municipal Center and Pinecrest Gardens are included in the operational budget.

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$381,476 for Fiscal Year 2015-16. The Revenues for Fiscal Year 2015-16, \$1,318,000, are generated from interest earnings, grants, water impact fees and a transfer from the General Fund, providing for a total of \$1,699,476 in available resources. The budget provides for a total of \$1,669,910 in expenditures to fund the aforementioned capital improvement projects.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 634,182	\$ 213,249	\$ 502,180	\$ 381,476	\$ 381,476
REVENUES:					
324.510 Water, Impact Fees	25,218	19,000	21,654	25,000	25,000
334.575 Grants, Pinecrest Gardens	0	0	11,662	13,000	13,000
334.900 Grants, Cultural	0	0	0	500,000	500,000
361.000 Interest Earnings	214	500	4,000	5,000	5,000
369.000 Other Misc. Revenues	100	0	0	0	0
381.000 Transfer from General Fund	200,000	526,830	526,830	1,200,000	775,000
384.000 Debt Proceeds	<u>2,085,424</u>	<u>5,900,000</u>	<u>5,939,439</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$ 2,310,956	\$ 6,446,330	\$ 6,503,585	\$ 1,743,000	\$ 1,318,000
TOTAL AVAILABLE RESOURCES	\$ 2,945,138	\$ 6,659,579	\$ 7,005,765	\$ 2,124,476	\$ 1,699,476
OTHER FINANCING SOURCES:					
473.000 Bond Escrow Agent	\$ 2,036,506	0	0	0	0
473.001 Bond Discount	48,918	0	0	0	0
473.002 Bond Issuance Costs	<u>0</u>	<u>0</u>	<u>39,439</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	\$ 2,085,424	\$ 0	\$ 39,439	\$ 0	\$ 0
EXPENDITURES – WATER PROJECT					
301. 519.11					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	<u>0</u>	<u>225,000</u>	<u>225,000</u>	<u>75,000</u>	<u>75,000</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 225,000	\$ 225,000	\$ 75,000	\$ 75,000
TOTAL EXPENDITURES – WATER PROJECT	\$ 0	\$ 225,000	\$ 225,000	\$ 75,000	\$ 75,000
EXPENDITURES – VILLAGE WEBSITE					
301. 519.15					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 25,000
TOTAL EXPENDITURES – VILLAGE WEBSITE	\$ 0	\$ 0	\$ 0	\$ 25,000	\$ 25,000
EXPENDITURES – SUNILAND PARK					
301. 572.03					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	<u>0</u>	<u>5,250</u>	<u>4,900</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 5,250	\$ 4,900	\$ 0	\$ 0
TOTAL EXPENDITURES – SUNILAND PARK	\$ 0	\$ 5,250	\$ 4,900	\$ 0	\$ 0

Capital Project Fund

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET*	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
EXPENDITURES – FLAGLER GROVE PARK					
301.572.06					
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other than Buildings	0	13,150	13,020	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 13,150	\$ 13,020	\$ 0	\$ 0
TOTAL EXPENDITURES – FLAGLER GROVE PARK	\$ 0	\$ 13,150	\$ 13,020	\$ 0	\$ 0
EXPENDITURES – VETERANS WAYSIDE PARK					
301.572.07					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	8,500	50,000	50,000	0	0
TOTAL CAPITAL OUTLAY	\$ 8,500	\$ 50,000	\$ 50,000	\$ 0	\$ 0
TOTAL EXPENDITURES –WAYSIDE PARK	\$ 8,500	\$ 50,000	\$ 50,000	\$ 0	\$ 0
EXPENDITURES –COMMUNITY CENTER					
301.572.08					
OPERATING EXPENSES:					
431.000 Professional Services	0	27,135	17,500	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 27,135	\$ 17,500	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	122,790	5,000,000	5,000,000	0	0
463.000 Improvements Other than Bldgs.	0	13,150	13,020	0	0
TOTAL CAPITAL OUTLAY	\$ 122,790	\$ 5,013,150	\$ 5,013,020	\$ 0	\$ 0
TOTAL EXPENDITURES – COMMUNITY CENTER	\$ 122,790	\$ 5,040,285	\$ 5,030,520	\$ 0	\$ 0
EXPENDITURES – EVELYN GREER PARK					
301.572.09					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	15,150	14,870	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 15,150	\$ 14,870	\$ 0	\$ 0
TOTAL EXPENDITURES – EVELYN GREER PARK	\$ 0	\$ 15,150	\$ 14,870	\$ 0	\$ 0
EXPENDITURES – CORAL PINE PARK					
301.572.12					
CAPITAL OUTLAY:					
462.000 Buildings	28,125	720,000	720,000	0	0
463.000 Improvements Other than Buildings	0	180,000	180,000	0	0
TOTAL CAPITAL OUTLAY	\$ 28,125	\$ 900,000	\$ 900,000	\$ 0	\$ 0
TOTAL EXPENDITURES – CORAL PINE PARK	\$ 28,125	\$ 900,000	\$ 900,000	\$ 0	\$ 0
EXPENDITURES-PINECREST GARDENS					
301.575.00					
CAPITAL OUTLAY:					
462.000 Buildings	100,783	87,950	87,950	850,000	425,000
463.000 Improvements Other than Buildings	97,336	258,590	258,590	1,144,910	1,144,910
TOTAL CAPITAL OUTLAY	\$ 198,119	\$ 346,540	\$ 346,540	\$ 1,994,910	\$ 1,569,910
TOTAL EXPENDITURES –PINECREST GARDENS	\$ 198,119	\$ 346,540	\$ 346,540	\$ 1,994,910	\$ 1,569,910
TOTAL EXPENDITURES	\$ 2,442,958	\$ 6,595,375	\$ 6,624,289	\$ 2,094,910	\$ 1,669,910
TOTAL FUND BALANCE	\$ 502,180	\$ 64,204	\$ 381,476	\$ 29,566	\$ 29,566

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 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTAL COST
CITT FUND:							
Road Resurfacing	CITT	\$1,000,000	\$1,000,000	\$ 0	\$ 0	\$ 0	\$2,000,000
Misc. Traffic Calming	CITT	75,000	0	0	0	0	75,000
Misc. Road Design Work	CITT	50,000	50,000	50,000	50,000	50,000	250,000
Sidewalk Improvements	CITT	120,000	100,000	100,000	100,000	100,000	520,000
Safe Routes to School, Phase Construction	CITT	100,000	50,000	50,000	50,000	50,000	300,000
TOTAL CITT FUND		\$1,345,000	\$ 1,200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$3,145,000
TRANSPORTATION:							
Masthead Replacement Project	TF	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0	\$ 0	\$ 180,000
Bike Path Sharrows & Lanes	TF	1,300,400	0	0	0	0	1,300,400
Rights of Way Beautification	TF	50,000	50,000	50,000	50,000	50,000	250,000
US1 Median Beautification, Construction Documents	TF	159,000	0	0	0	0	159,000
US1 Median Beautification, Construction	TF	400,000	0	0	0	0	400,000
Traffic Control Devices	TF	20,000	20,000	20,000	20,000	20,000	100,000
Kendall Dr. Beautification, Construction Documents	TF	20,000	0	0	0	0	20,000
Kendall Dr. Beautification, Construction	TF	250,000	0	0	0	0	250,000
Misc. Road Design Work	TF	50,000	0	0	0	0	50,000
TOTAL TRANSPORTATION		\$2,309,400	\$ 130,000	\$ 130,000	\$ 70,000	\$ 70,000	\$2,709,400
STORMWATER FUND:							
Construction of Storm Drainage Canals	SW	\$ 193,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 993,000
TOTAL STORMWATER FUND		\$ 193,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 993,000
CAPITAL PROJECTS FUND							
Flagler Grove Park:							
Artificial Turf	CP	\$ 0	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	\$ 600,000
Total Flagler Grove Park		\$ 0	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	\$ 600,000
Coral Pine Park:							
Repave Tennis Courts	CP	\$ 0	\$ 33,600	\$ 0	\$ 0	\$ 0	\$ 33,600
Total Coral Pine Park		\$ 0	\$ 33,600	\$ 0	\$ 0	\$ 0	\$ 33,600

Five Year Capital Improvement Program

PROJECT DESCRIPTION	FUND SOURCE	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	TOTAL COST
Suniland Park:							
Walkways, Adult Playground, Perimeter Fence, Signage	CP	\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 400,000
Total Suniland Park		\$ 0	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 400,000
Pincrest Gardens:							
Master Plan	CP	\$ 23,160	\$ 141,000	\$ 70,170	\$ 0	\$ 0	\$ 234,330
Cypress Hall	CP	425,000	425,000	0	0	0	\$ 850,000
Head Set Communications	CP	2,730	0	0	0	0	\$ 2,730
Petting Zoo	CP	0	125,000	125,000	0	0	\$ 250,000
Walkway Covers	CP	1,000,000	0	0	0	0	\$1,000,000
Lakeview Terrace ADA Improvements	CP	46,000	0	0	0	0	\$ 46,000
Sensory Garden	CP	1,000	0	0	0	0	\$ 1,000
Water Fountain	CP	2,000	0	0	0	0	\$ 2,000
Lighting Repairs	CP	28,000	0	0	0	0	\$ 28,000
Banyan Bowl Improvements	CP	42,020	0	0	0	0	\$ 42,020
Total Pincrest Gardens		\$ 1,569,910	\$ 691,000	\$ 195,170	\$ 0	\$ 0	\$2,456,080
Village Website:							
Website Upgrades	CP	25,000	0	0	0	0	\$ 25,000
Total Village Website		\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000
Water Line Project:							
Water Line Extension	CP	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Total Water Line Project		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
TOTAL CAPITAL PROJECTS FUND		\$1,669,910	\$ 1,399,600	\$ 470,170	\$ 275,000	\$ 75,000	\$ 3,889,680
TOTAL		\$5,517,310	\$2,929,600	\$1,000,170	\$ 745,000	\$ 545,000	\$10,737,080

Debt Service

Function

On February 9, 1999, the Village of Pinecrest adopted Resolution 99-03 authorizing the execution of an interlocal agreement with other governmental units, which formed the Florida Municipal Loan Council (FMLC) and authorizing the negotiation of a loan not to exceed \$10,000,000. This Declaration of Official Intent allowed the Village to obtain funding through the sale of revenue bonds coordinated by the FMLC.

On April 19, 1999, the Village adopted Resolution 99-19 authorizing the borrowing of \$8,000,000 from the Florida Municipal Loan Council for the development of Evelyn Greer Park (formerly known as Pinecrest Park), the Pinecrest Municipal Center and other capital improvement projects. The loan was secured by pledged revenues generated from the General Fund excluding Ad Valorem taxes.

The Evelyn Greer Park Bond, a twenty (20) year loan from the Florida Municipal Loan Council, has a floating annual interest rate that ranges from 3.2% to 5.125%. Acquisition costs for Evelyn Greer Park were offset by a \$2,189,400 grant from the Safe Neighborhood Parks Program and a \$100,000 grant from the Florida Recreation Development Assistance Program. On September 21, 2010, the Village Council adopted Resolution 2010-58 authorizing the sale of a bond to refinance the Evelyn Greer Park Bond in an aggregate amount not to exceed \$5,000,000. A nine year bond with a principal amount was sold in the amount of \$4,320,000.

On March 25, 2002, the Village of Pinecrest adopted Ordinance 2002-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$8,000,000 from the Florida Municipal Loan Council for the acquisition and construction of the Parrot Jungle and Gardens site. The loan was secured by pledged revenues generated from the General Fund excluding Ad Valorem taxes. Acquisition costs for Parrot Jungle and Gardens, now known as Pinecrest Gardens, were offset by a

\$3,960,000 grant from the Safe Neighborhood Parks program, a \$2,198,000 grant from the Florida Community Trust program, and a \$40,000 grant from the Miami-Dade County Department of Community Affairs grant for historical preservation.

On March 9, 2004, the Village of Pinecrest adopted Ordinance 2004-1 authorizing the negotiation of a loan in an aggregate amount not to exceed \$3,100,000 to help defray the cost of building the Library/Community Center and improvements to Pinecrest Gardens.

On September 21, 2010, the Village Council adopted Resolution 2010-58 authorizing the sale of a bond in an aggregate amount not to exceed \$2,000,000. A twenty year bond was sold on March 2, 2011 in the amount of \$1,505,000.

On February 21, 2012, Village Council adopted Ordinance 2012-2 authorizing the issuance of a refunding revenue bond, Series 2012, to refinance the bond for the acquisition and construction of the Parrot Jungle and Gardens in the amount not to exceed \$4,992,500. A ten year bond with a principal amount was sold in the amount of \$4,860,000 at 2.30%.

On February 11, 2014, the Village of Pinecrest adopted Ordinance 2014-12 authorizing the issuance of a loan, Series 2014, to refinance the bond used for Pinecrest Gardens and Library/Community Center issued in 2004 at 2.13%.

On February 10, 2015, Village Council adopted Ordinance 2015-2 authorizing Series 2015 revenue bond, not to exceed \$6,000,000, for capital improvements. A private negotiated sale of bonds to Regions Bank at 2.40% was awarded for 15 years. The funds will be used for an expansion of the Pinecrest Community Center, and renovations and improvements at Cora Pine Park.

The Village does not have any legal debt limits. These bond issues represent the only outstanding General Fund debt. Oversight of this fund is primarily the function of the Office of the Village Manager.

Debt Service

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

	FY 2013-14	FY 2014-15	FY 2015-16
Debt Per Capita	\$ 540	\$ 797	\$ 712
Debt as Percentage of Assessed Value	0.25%	0.36%	N/A

Evelyn Greer Park (formerly Pinecrest Park) Bond, Series 2011B-1

Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2016			34,793.75	34,793.75	1,110.00		35,903.75
10/1/2016	2.750%	530,000	34,793.75	564,793.75	1,110.00	1,250.00	567,153.75
4/1/2017			27,506.25	27,506.25	845.00		28,351.25
10/1/2017	3.000%	545,000	27,506.25	572,506.25	845.00	1,250.00	574,601.25
4/1/2018			19,331.25	19,331.25	572.50		19,903.75
10/1/2018	3.250%	565,000	19,331.25	584,331.25	572.50	1,250.00	586,153.75
4/1/2019			10,150.00	10,150.00	290.00		10,440.00
10/1/2019	3.500%	580,000	10,150.00	590,150.00	290.00	1,250.00	591,690.00
TOTAL		\$2,220,000	\$183,562.50	\$2,403,562.50	\$5,635.00	\$5,000.00	\$ 2,414,917.50

Parrot Jungle and Gardens Bond, Series 2012A

Date	Principal	Interest Rate	Interest	Debt Service	Net Payment
11/01/2015			40,422.50	40,422.50	
5/01/2016	470,000	2.300%	40,422.50	510,422.50	550,845
11/01/2016			35,017.50	35,017.50	
5/01/2017	480,000	2.300%	35,017.50	515,017.50	550,035
11/01/2017			29,497.50	29,497.50	
5/01/2018	490,000	2.300%	29,497.50	519,497.50	548,995
11/01/2018			23,862.50	23,862.50	
5/01/2019	505,000	2.300%	23,862.50	528,862.50	552,725
11/01/2019			18,055.00	18,055.00	
5/01/2020	510,000	2.300%	18,055.00	528,055.00	546,110
11/01/2020			12,190.00	12,190.00	
5/01/2021	525,000	2.300%	12,190.00	537,190.00	549,380
11/01/2021			6,152.50	6,152.50	
5/01/2022	535,000	2.300%	6,152.50	541,152.50	547,305
TOTAL	\$3,515,000		\$ 330,395	\$3,845,395.00	\$3,845,395

Debt Service

Pinecrest Gardens Improvement Bond, Series 2011B-2

Date	Coupon Rate	Principal	Interest	Total Principal and Interest	League Admin. Fees	Trustee Fee	Net Payment
4/1/2016			28,793.75	28,793.75	622.50		29,416.25
10/1/2016	2.750%	60,000	28,793.75	88,793.75	622.50	1,250.00	90,666.25
4/1/2017			27,968.75	27,968.75	592.50		28,561.25
10/1/2017	3.000%	60,000	27,968.75	87,968.75	592.50	1,250.00	89,811.25
4/1/2018			27,068.75	27,068.75	562.50		27,631.25
10/1/2018	3.250%	65,000	27,068.75	92,068.75	562.50	1,250.00	93,881.25
4/1/2019			26,012.50	26,012.50	530.00		26,542.50
10/1/2019	3.500%	65,000	26,012.50	91,012.50	530.00	1,250.00	92,792.50
4/1/2020			24,875.00	24,875.00	497.50		25,372.50
10/1/2020	5.000%	70,000	24,875.00	94,875.00	497.50	1,250.00	96,622.50
4/1/2021			23,125.00	23,125.00	462.50		23,587.50
10/1/2021	5.000%	70,000	23,125.00	93,125.00	462.50	1,250.00	94,837.50
4/1/2022			21,375.00	21,375.00	427.50		21,802.50
10/1/2022	5.000%	75,000	21,375.00	96,375.00	427.50	1,250.00	98,052.50
4/1/2023			19,500.00	19,500.00	390.00		19,890.00
10/1/2023	5.000%	80,000	19,500.00	99,500.00	390.00	1,250.00	101,140.00
4/1/2024			17,500.00	17,500.00	350.00		17,850.00
10/1/2024	5.000%	85,000	17,500.00	102,500.00	350.00	1,250.00	104,100.00
4/1/2025			15,375.00	15,375.00	307.50		15,682.50
10/1/2025	5.000%	90,000	15,375.00	105,375.00	307.50	1,250.00	106,932.50
4/1/2026			13,125.00	13,125.00	262.50		13,387.50
10/1/2026	5.000%	95,000	13,125.00	108,125.00	262.50	1,250.00	109,637.50
4/1/2027			10,750.00	10,750.00	215.00		10,965.00
10/1/2027	5.000%	100,000	10,750.00	110,750.00	215.00	1,250.00	112,215.00
4/1/2028			8,250.00	8,250.00	165.00		8,415.00
10/1/2028	5.000%	105,000	8,250.00	113,250.00	165.00	1,250.00	114,665.00
4/1/2029			5,625.00	5,625.00	112.50		5,737.50
10/1/2029	5.000%	110,000	5,625.00	115,625.00	112.50	1,250.00	116,987.50
4/1/2030			2,875.00	2,875.00	57.50		2,932.50
10/1/2030	5.000%	115,000	2,875.00	117,875.00	57.50	1,250.00	119,182.50
TOTAL		\$1,245,000.00	\$544,437.50	\$1,789,437.50	\$11,110.00	\$18,750.00	\$1,819,297.50

Pinecrest Gardens and Library/Community Center Bond, Series 2014 Refunding of Series 2004A-1

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Net Payment
1/01/2016			18,701.40	18,701.40	
7/01/2016	178,100.00	2.130%	18,701.40	196,801.40	215,502.80
1/01/2017			16,804.64	16,804.64	
7/01/2017	185,100.00	2.130%	16,804.64	201,904.64	218,709.28
1/01/2018			14,833.32	14,833.32	
7/01/2018	186,600.00	2.130%	14,833.32	201,433.32	216,266.64
1/01/2019			12,846.03	12,846.03	
7/01/2019	192,900.00	2.130%	12,846.03	205,746.03	218,592.06
1/01/2020			10,791.65	10,791.65	
7/01/2020	193,700.00	2.130%	10,791.65	204,491.65	215,283.30
1/01/2021			8,728.74	8,728.74	
7/01/2021	198,600.00	2.130%	8,728.74	207,328.74	216,057.48
1/01/2022			6,613.65	6,613.65	

Debt Service

Pinecrest Gardens and Library/Community Center Bond, Series 2014 Refunding of Series 2004A-1 (cont'd)

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Net Payment
7/01/2022	203,100.00	2.130%	6,613.65	209,713.65	216,327.30
1/01/2023			4,450.64	4,450.64	
7/01/2023	207,100.00	2.130%	4,450.64	211,550.64	216,001.28
1/01/2024			2,245.02	2,245.02	
7/01/2024	210,800.00	2.130%	2,245.02	213,045.02	215,290.04
TOTAL	\$1,756,000.00		\$192,030.18	\$1,948,030.18	\$1,948,030.18

Community Center Expansion Bond, Series 2015

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Net Payment
4/1/2016			67,258.80	67,258.80	
10/1/2016	341,600.00	2.400%	67,258.80	408,858.80	476,117.60
4/1/2017			63,159.60	63,159.60	
10/1/2017	349,800.00	2.400%	63,159.60	412,959.50	476,119.20
4/1/2018			58,962.00	58,962.00	
10/1/2018	358,200.00	2.400%	58,962.00	417,162.00	476,124.00
4/1/2019			54,663.60	54,663.60	
10/1/2019	366,800.00	2.400%	54,663.60	421,463.60	476,127.20
4/1/2020			50,262.00	50,262.00	
10/1/2020	375,600.00	2.400%	50,262.00	425,862.00	476,124.00
4/1/2021			45,754.80	45,754.80	
10/1/2021	384,600.00	2.400%	45,754.80	430,354.80	476,109.60
4/1/2022			41,139.60	41,139.60	
10/1/2022	393,800.00	2.400%	41,139.60	434,939.60	476,079.20
4/1/2023			36,414.00	36,414.00	
10/1/2023	403,300.00	2.400%	36,414.00	439,714.00	476,128.00
4/1/2024			31,574.40	31,574.40	
10/1/2024	413,000.00	2.400%	31,574.40	444,574.40	476,148.80
4/1/2025			26,618.40	26,618.40	
10/1/2025	422,900.00	2.400%	26,618.40	449,518.40	476,136.80
4/1/2026			21,543.60	21,543.60	
10/1/2026	433,000.00	2.400%	21,543.60	445,543.60	476,087.20
4/1/2027			16,347.60	16,347.60	
10/1/2027	443,400.00	2.400%	16,347.60	459,747.60	476,095.20
4/1/2028			11,026.80	11,026.80	
10/1/2028	454,000.00	2.400%	11,026.80	465,026.80	476,053.60
4/1/2029			5,578.80	5,578.80	
10/1/2029	464,900.00	2.400%	5,578.80	470,478.80	476,057.60
TOTAL	\$5,604,900.00		\$1,060,608.00	\$6,665,508.00	\$6,665,508.00

	Principal	Interest	Total Principal & Interest	Administrative & Trustee Fees	Net Payment
GRAND TOTAL FOR ALL FUNDS	\$14,340,900.00	\$2,311,033.18	\$16,651,933.18	\$40,495.00	\$16,692,428.18

Debt Service

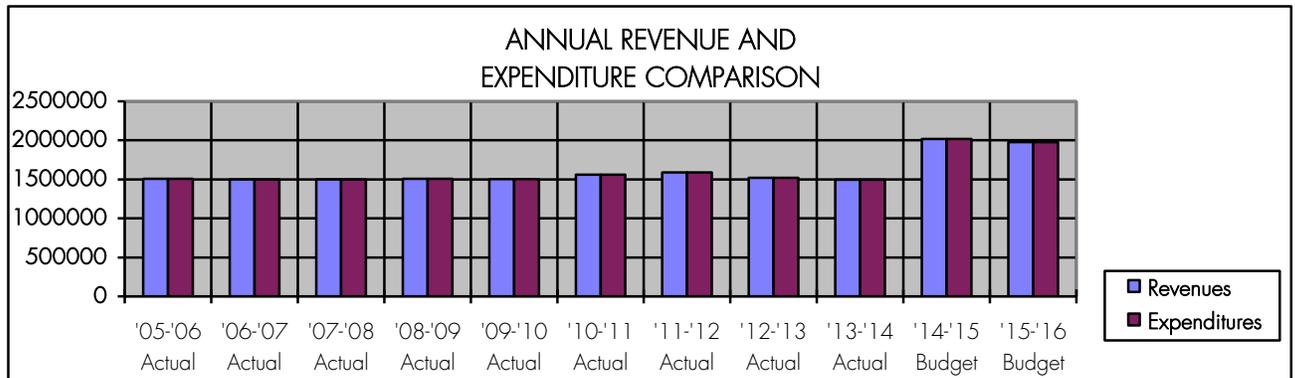
Debt Service Summary by Year

Fiscal Year	Greer Park Series 2011 B-1	Pinecrest Gardens Series 2011 B-2	Parrot Jungle & Gardens Series 2012A	Pinecrest Gardens & Library/Community Center Series 2014A	Community Center Expansion Series 2015	TOTALS
FY 2016	\$ 603,057.50	\$ 120,082.50	\$ 550,845.00	\$ 215,502.80	\$ 476,117.60	\$ 1,965,605.40
FY 2017	602,952.50	118,372.50	550,035.00	218,709.28	476,119.20	1,966,188.48
FY 2018	606,057.50	121,512.50	548,995.00	216,266.64	476,124.00	1,968,955.64
FY 2019	602,130.00	119,335.00	552,725.00	218,592.06	476,127.20	1,968,909.26
FY 2020		121,995.00	546,110.00	215,283.30	476,124.00	1,359,512.30
FY 2021		118,425.00	549,380.00	216,057.48	476,109.60	1,359,972.08
FY 2022		119,855.00	547,305.00	216,327.30	476,079.20	1,359,566.50
FY 2023		121,030.00		216,001.28	476,128.00	813,159.28
FY 2024		121,950.00		215,290.04	476,148.80	813,388.84
FY 2025		122,615.00			476,136.80	598,751.80
FY 2026		123,025.00			476,087.20	599,112.20
FY 2027		123,180.00			476,095.20	599,275.20
FY 2028		123,080.00			476,053.60	599,133.60
FY 2029		122,725.00			476,057.60	598,782.60
FY 2030		122,115.00				122,115.00
TOTAL	\$2,411,789.50	\$1,819,297.50	\$3,845,395	\$1,948,030.18	\$6,665,508.00	\$16,692,428.18

Debt Service

Debt Service Fund Summary

The Fiscal Year 2015-2016 Budget identifies a total of \$1,977,480 in revenues for the Debt Service Fund. This represents a \$39,580 decrease in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$1,951,490 and the Transportation Fund of \$25,990. The expenditures projected for next year are \$1,977,480 which covers the principal and interest associated with the debt schedule for all of the loans. Expenditures decreased by \$39,580 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 2015-2016 is budgeted at \$1,977,480.

CLASSIFICATION	2013-14 ACTUAL	2014-15 BUDGET	2014-15 12 MO EST	2015-16 MGR REC	2015-16 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	0
REVENUES:					
381.001 Transfers In from General Fund	1,468,939	1,991,070	1,940,974	1,951,490	1,951,490
381.002 Transfer In from Transportation Fund	25,990	25,990	25,990	25,990	25,990
TOTAL REVENUES	\$1,494,929	\$2,017,060	\$ 1,966,964	\$1,977,480	\$1,977,480
EXPENDITURES:					
471.000 Principal	1,163,724	1,443,850	1,552,300	1,579,700	1,579,700
472.000 Interest	331,205	573,210	414,664	397,780	397,780
TOTAL DEBT SERVICE	\$1,494,929	\$2,017,060	\$ 1,966,964	\$1,977,480	\$1,977,480
TOTAL EXPENDITURES	\$1,494,929	\$2,017,060	\$ 1,966,964	\$1,977,480	\$1,977,480

Ad Valorem Taxes

Tax Comparison

A mil of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value. Below is a breakdown of the millage rates for all taxing agencies for the years 2010 through 2014.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE	2014 MILLAGE
Village of Pinecrest	2.1040	2.2000	2.2000	2.2000	2.3000
Miami-Dade County School Board	7.8640	7.7650	7.7650	7.6440	7.7750
Miami-Dade County School Board Debt Service	0.3850	0.2400	0.2330	0.3330	0.1990
Everglades Project	0.0894	0.0624	0.0613	0.0587	0.0548
South Florida Water Management District	0.5346	0.3739	0.3676	0.3523	0.1577
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	5.4275	4.8050	4.7035	4.7035	4.6669
Miami-Dade County Debt Service	0.4450	0.2850	0.2850	0.4220	0.4500
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.5753	2.4496	2.4496	2.4496	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0200	0.0131	0.0131	0.0127	0.0114
Miami-Dade County Library District	0.2840	0.1795	0.1725	0.1725	0.2840
Okeechobee Basin	-	-	-	-	0.1717
Total Taxes Paid by Pinecrest Residents	20.2633	18.9080	18.7851	18.8828	19.0257

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

TAXING AGENCY	2010 MILLAGE	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE	2014 MILLAGE
Unincorporated Municipal Service Area	2.2980	2.0083	1.9283	1.9283	1.9283
Miami-Dade County School Board	7.8640	7.7650	7.7650	7.6440	7.7750
Miami-Dade County School Board Debt Service	0.3850	0.2400	0.2330	0.3330	0.1990
Everglades Project	0.0894	0.0624	0.0613	0.0587	0.0548
South Florida Water Management District	0.5346	0.3739	0.3676	0.3523	0.1577
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0345
Miami-Dade County	5.4275	4.8050	4.7035	4.7035	4.6669
Miami-Dade County Debt Service	0.4450	0.2850	0.2850	0.4220	0.4500
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.5753	2.4496	2.4496	2.4496	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0200	0.0131	0.0131	0.0127	0.0114
Miami-Dade County Library District	0.2840	0.1795	0.1725	0.1725	0.2840
Okeechobee Basin	-	-	-	-	0.1717
Taxes Paid by Unincorporated Miami-Dade County Residents	20.4573	18.7163	18.5134	18.5134	18.6540

Ad Valorem Taxes

A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2010, 2011, 2012, 2013 and 2014 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	2010	2011	2012	2013	2014
Pinecrest Property Owner	\$2,026.33	\$1,890.80	\$1,878.51	\$1,888.28	\$1,902.57
Unincorporated Miami-Dade County Property Owner	\$2,045.73	\$1,871.63	\$1,851.34	\$1,861.61	\$1,865.40

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

	2010	2011	2012	2013	2014
Pinecrest	\$210.40	\$220.00	\$220.00	\$220.00	\$230.00
County Municipal Service Area	\$229.80	\$200.83	\$192.83	\$192.83	\$192.83

Ad Valorem Taxes

Millage Rate Comparison

The tables below list the five lowest millage rates in Miami-Dade County from 1999 - 2014.

1999		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.9370
2 nd Lowest	Pinecrest	22.1830
3 rd Lowest	Aventura	22.3100
4 th Lowest	Sunny Isles Beach	22.3860
5 th Lowest	County	22.5300

2000		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.7150
2 nd Lowest	Pinecrest	21.9610
3 rd Lowest	Aventura	22.0880
4 th Lowest	County	22.3080
5 th Lowest	Sunny Isles Beach	22.3610

2001		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.4335
2 nd Lowest	Pinecrest	21.6795
3 rd Lowest	Aventura	21.8065
4 th Lowest	County	22.0265
5 th Lowest	Sunny Isles	22.2295

2002		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.3585
2 nd Lowest	Aventura	21.6405
3 rd Lowest	Pinecrest	21.8135
4 th Lowest	County	21.8605
5 th Lowest	Bal Harbour	21.8875

2003		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.68150
2 nd Lowest	Aventura	21.96350
3 rd Lowest	Pinecrest	22.13650
4 th Lowest	Bal Harbour	22.15250
5 th Lowest	County/ Palmetto Bay	22.18350

2004		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	20.17870
2 nd Lowest	Aventura	21.46070
3 rd Lowest	Pinecrest	21.63370
4 th Lowest	Bal Harbour	21.64970
5 th Lowest	County/Palmetto Bay/Doral	21.68070

Ad Valorem Taxes

2005		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	19.81430
2 nd Lowest	Aventura	21.09630
3 rd Lowest	Pinecrest	21.26930
4 th Lowest	Bal Harbour	21.28530
5 th Lowest	County/Palmetto Bay/Doral	21.31630

2006		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	19.09880
2 nd Lowest	Aventura	20.52680
3 rd Lowest	Palmetto Bay	20.67340
4 th Lowest	Pinecrest	20.69980
5 th Lowest	Bal Harbour	20.71580
(County: 7 th lowest at 20.74680)		

2007		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4776
2 nd Lowest	Aventura	18.2524
3 rd Lowest	Bal Harbour	18.4616
4 th Lowest	Pinecrest	18.4763
5 th Lowest	County	18.5679

2008		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.5818
2 nd Lowest	Aventura	18.3350
3 rd Lowest	Bal Harbour	18.5352
4 th Lowest	Pinecrest	18.5898
5 th Lowest	County	18.6172

2009		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	16.8857
2 nd Lowest	Key Biscayne	17.8586
3 rd Lowest	Aventura	18.6118
4 th Lowest	County	18.8940
5 th Lowest	Pinecrest	18.9897

2010		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	18.1593
2 nd Lowest	Key Biscayne	18.7640
3 rd Lowest	Aventura	19.8854
4 th Lowest	Indian Creek	19.9631
5 th Lowest	Pinecrest	20.2633
(County: 8 th lowest at 20.4573)		

Ad Valorem Taxes

2011		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	16.7080
2 nd Lowest	Key Biscayne	17.4453
3 rd Lowest	Aventura	18.4341
4 th Lowest	County	18.7163
5 th Lowest	Pinecrest	18.9080

2012		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.3224
2 nd Lowest	Aventura	18.3112
3 rd Lowest	County	18.5134
4 th Lowest	Bal Harbour	18.6804
5 th Lowest	Pinecrest	18.7851

2013		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4205
2 nd Lowest	Aventura	18.4089
3 rd Lowest	County	18.6111
4 th Lowest	Bal Harbour	18.7781
5 th Lowest	Pinecrest	18.8828

2014		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.2936
2 nd Lowest	Aventura	18.4518
3 rd Lowest	Bal Harbour	18.5028
4 th Lowest	Doral	18.6537
5 th Lowest	County	19.0257
6 th Lowest	Pinecrest	19.0257

Glossary

A

Abatement.

A partial or complete waiver of taxes, service charges or fees imposed by the village for purposes of economic development incentives.

Account.

A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System.

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounting Period.

A period of time (e.g. one month, one year) where the village determines its financial position and results of operations.

Accrual Basis of Accounting.

The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time).

Activity Based Costing.

Assembling and recording all elements of an activity that incur costs to determine the unit cost of the activity. Activities are specific services as performed by a program or division.

Actuarial.

A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax.

Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mils (thousandths of dollars).

Adopted Budget.

The proposed budget as initially formally approved by the Village Council.

Amended Budget.

The adopted budget as formally adjusted by the Village Council.

Amortization.

The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Appropriation.

The authorization by the governing body to make payments or incur obligations for specific purposes.

Appropriated Fund Balance.

The amount of surplus funds available to finance operations of that fund in a subsequent year(s).

Assessed Value.

A valuation set upon real estate by Miami-Dade County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).

Asset.

Resources owned or held by a government, which have monetary value.

B

Balanced Budget.

Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that the budget submitted to the Village Council be balanced.

Balance Sheet.

The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Benchmarking.

Determining the quality of products, services and practices by measuring critical factors and comparing the results to those of highly regarded competitors.

Glossary

Bond.

A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds.

Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating.

A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget (operating).

A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized expenditure ceilings under which a government and its departments operate.

Budget Document (Program and Financial Plan).

The official written statement prepared by the Village staff reflecting the decisions made by the Council in their budget deliberations.

Budget Ordinance.

The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Village Council each year.

Budgetary Basis.

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Message.

A general discussion of the proposed budget written by the Village Manager to the Village Council.

Budget Schedule.

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

C

CALEA

Commission on Law Enforcement Accreditation.

Capital Improvement Program.

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

Capital Improvement Fund.

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

Capital Outlay.

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

Capital Project.

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

Capital Projects Budget.

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

CDMP.

Comprehensive Development Master Plan.

CFA

Florida Commission for Law Enforcement Accreditation.

Glossary

Consumer Price Index (CPI).

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

Contingency Account.

An appropriation of money set aside for unexpected expenses. The amount needed is transferred by Village Council action to supplement the appropriate expenditure account.

Contractual Services.

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

County Wide Service Area.

As the area wide government, Miami-Dade County has the responsibility to provide certain services to all residents. The countywide services include: public health care, sheriff, jails, courts, mass transportation, environmental protection, certain parks and public works activities, elections, tax collection, property appraisal and social service programs. The revenue to pay for countywide services comes from property and gas taxes, licenses, charges for services, intergovernmental aid, fines and forfeitures, transfers and interest earnings.

D

Debt Service Fund.

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

Department.

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

Depreciation.

The decrease in value of assets; the allocation of the cost of assets to periods in which the assets are used.

Disbursement.

The expenditure of monies from an account.

Distinguished Budget Presentation Awards

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

E

Employee (or Fringe) Benefits.

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

Encumbrance.

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

Enterprise Fund.

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

Estimated Revenues.

Projections of funds to be received during the fiscal year.

Expenditure.

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

Glossary

F

Final Budget.

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

Financial Policy.

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

Fiscal Year.

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

Fixed Assets.

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

FPL

Florida Power and Light, an electric utility company.

Franchise

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

Franchise Fees

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

FRS

Florida Retirement System.

Fund.

An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are

established to attain certain objectives or to simply segregate activities. Examples are the Refuse Collection and Recycling Fund and the Stormwater Fund.

Fund Balance.

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

G

GAAP.

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

General Fund.

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

General Ledger.

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

General Obligation Bonds.

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

Glossary

GFOA

Governmental Finance Officers Association.

Goal.

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

Goals and Objectives.

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

Governmental Funds.

Include the general fund, special revenue, capital projects funds, debt service funds and special assessment.

Grant.

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

Infrastructure.

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

Inter-fund Transfer.

Equity transferred from one fund to another.

Intergovernmental Revenue.

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

L

Liabilities.

Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item.

A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

LDR.

Land Development Regulations.

LPA.

Local Planning Agency.

M

Mill of Tax.

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

Millage rate.

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

Modified Accrual Accounting.

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

N

Non-Departmental Appropriations

(Expenditures). The costs of government services or operations which are not directly attributable to Village Departments.

O

Objective.

A specific measurable and observable activity which advances the organization toward its goal.

Glossary

Objects of Expenditure.

Expenditure classifications based upon the types or categories of goods and services purchased.

Obligations.

Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget.

The Village's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.

Operating Revenue.

Funds that the government receives as income to pay for ongoing operations. It includes taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

Ordinance.

A formal legislative enactment by the Village Council. A law.

OSHA.

Occupation Safety & Health Administration.

P

Personal Services.

Expenditures for salaries, wages, and related employee benefits.

Policy.

A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Productivity.

A measure of the service output of Village programs compared to the per unit of resource input invested.

Property Tax Rate.

A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of

the property by the millage rate. Therefore, if your house has a taxable value of \$300,000 and the millage rate is \$1, then you would pay \$300 in taxes, and if the millage rate is \$10, then you would pay \$3,000 in taxes.

Proprietary Funds.

Include Internal Service Funds (used for operations serving other funds or departments) and Enterprise funds (used for services provided to the public on a user charge basis).

R

Reserve.

An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Retained Earnings.

The percentage of net earnings retained to be reinvested or to pay debt.

Revenue.

Money that the Village of Pinecrest receives from a variety of sources such as property taxes, permits and fees, utility and sales taxes, charges for services, grants, franchise fees and license fees that it uses to pay for service delivery and other items.

Risk Management.

The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate.

The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

S

Special Assessment.

A compulsory levy made against certain properties to defray part or all of the cost of a

Glossary

specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund.

Funds that are required to account for the use of revenue earmarked by law for a particular purpose

Strategic Plan.

A document outlining long-term goals, critical issues and action plans which will increase the organization's effectiveness in attaining its mission, priorities, goals and objectives.

Surplus.

The term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference.

Undesignated fund balance is used instead.

The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true "surplus".

T

Tax Base.

Total assessed valuation of real property within the Village.

Tax Levy.

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate.

The amount of tax levied for each \$1,000 of assessed valuation.

Taxing Limit.

The maximum rate at which the Village may levy a tax, which for Florida municipalities is 10

mils, or \$10 per thousand dollars of assessed value.

TRIM.

Truth in millage (section 200.065, Florida Statute).

U

Undesignated Fund Balance.

That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined "surplus."

US 1

United States Highway 1, also known as South Dixie Highway and Pinecrest Parkway.

User Fee.

Charges for specific services provided only to those paying such charges. Examples would be stormwater utility and refuse collection, disposal and recycling.

Utility Taxes.

Municipal charges levied by the Village on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telephone service.

W

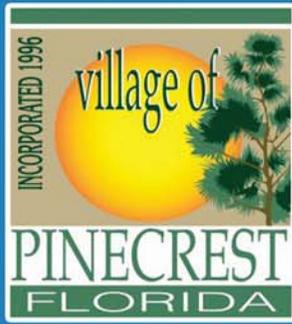
Workload Indicators.

An indication of the output of a department. It may consist of transactions, products, events, services or persons served.

Y

YTD.

Year to date.



Village Council

Cindy Lerner, Mayor
Bob Ross, Vice Mayor
Cheri Ball
Doug Kraft
James E. McDonald

Yocelyn Galiano, ICMA-CM, Village Manager
Guido H. Inguanzo, Jr., CMC, Village Clerk
Mitchell Bierman, Village Attorney

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