



2017

Annual Budget Report

October 1, 2016 - September 30, 2017



Village of Pinecrest

Village Council



Cindy Lerner
Mayor



James E. McDonald
Vice Mayor



Cheri Ball
Councilmember



Doug Kraft
Councilmember



Bob Ross
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.

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

Table 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 photographs depicting various events from the previous year.

Guide for Readers

The Fiscal Year 2017 Annual Budget for the Village of Pinecrest, Florida is intended to serve four purposes:

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

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, 2016 through September 30, 2017. 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

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. The Village expects to receive this award for its previous budget document. 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 50
- A Year’s Worth of Achievements 52
- Budget in Brief 54
- Highlights 59

- Financial Policies 66**
- Budget and Accounting Basis 75

- Funds Overview**
- Fund Structure 77
- Fund Balances 79
- Consolidated Budget 82

- General Fund**
- General Fund Summary 83
- General Fund Revenues 85
- General Fund Revenue Projection Rationale 88
- General Fund Expenditures 103
- Village Council 106
- Office of the Village Manager 108
- Office of the Village Clerk 111
- Department of Finance 114
- Office of the Village Attorney 118
- General Government 120
- Information Technology 123
- Department of Police 127
- Department of Building and Planning 134
- Department of Public Works 141
- Department of Parks and Recreation 146
- Community Center 151
- Pinecrest Gardens 158
- Transfers to Other Funds 165

- Stormwater Utility Fund 166**

- Transportation Fund 170**

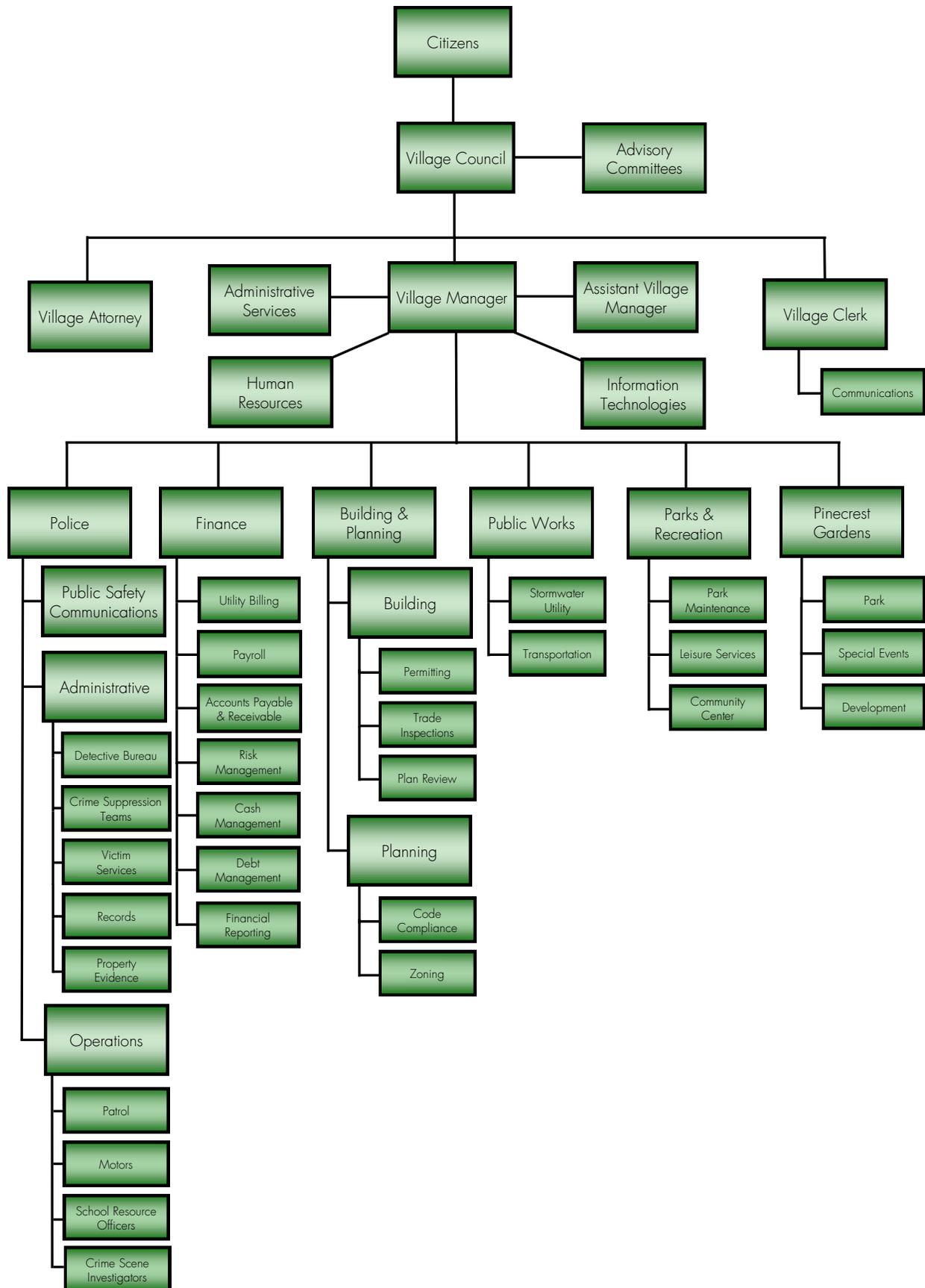
- Police Education Fund 175**

- Police Forfeiture Fund 177**

Table of Contents

Hardwire 911 Fund	178
Wireless 911 Fund	180
CITT Public Transit Fund	182
Prepaid 911 Fund	184
Capital Project Fund	186
Five Year Capital Improvement Program	190
Debt Service Fund	192
Appendix	198
Ad Valorem Taxes	
Glossary	203

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

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

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

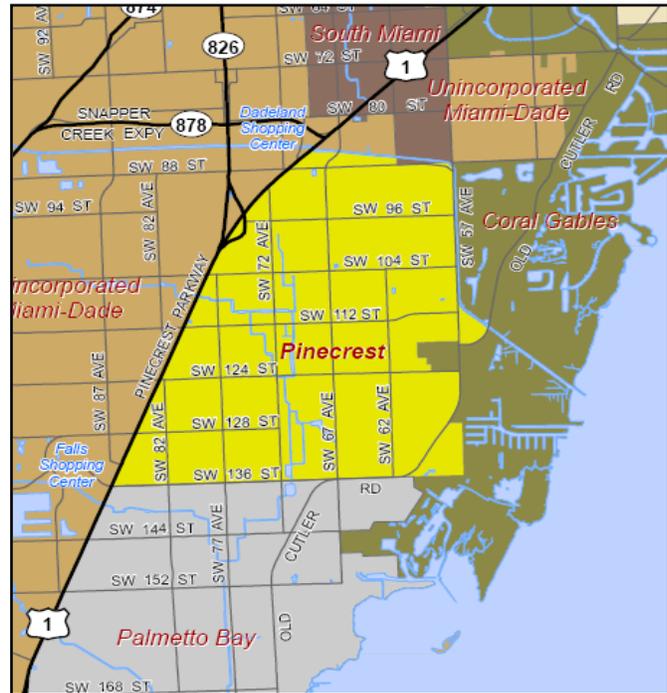
The median age of a Pinecrest resident is 42.

Community Profile

Pinecrest Property

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

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



Education

Public Schools

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

Private Schools

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

Where is Pinecrest?

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



Community Profile

Present Day

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

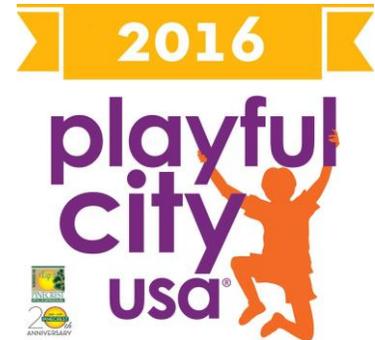
As part of the Village's commitment to sustainability stewardship, Pinecrest achieved the Florida Green City Silver Certification in 2012.

More than 18,400 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 2015.

Rank	Employer	Number of Employees
1	Miami-Dade School System	680
2	Kendall Imports, LLC	365
3	Home Depot	245
4	Village of Pinecrest	183
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 26, 2016, 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 2017 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 24, 2016 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

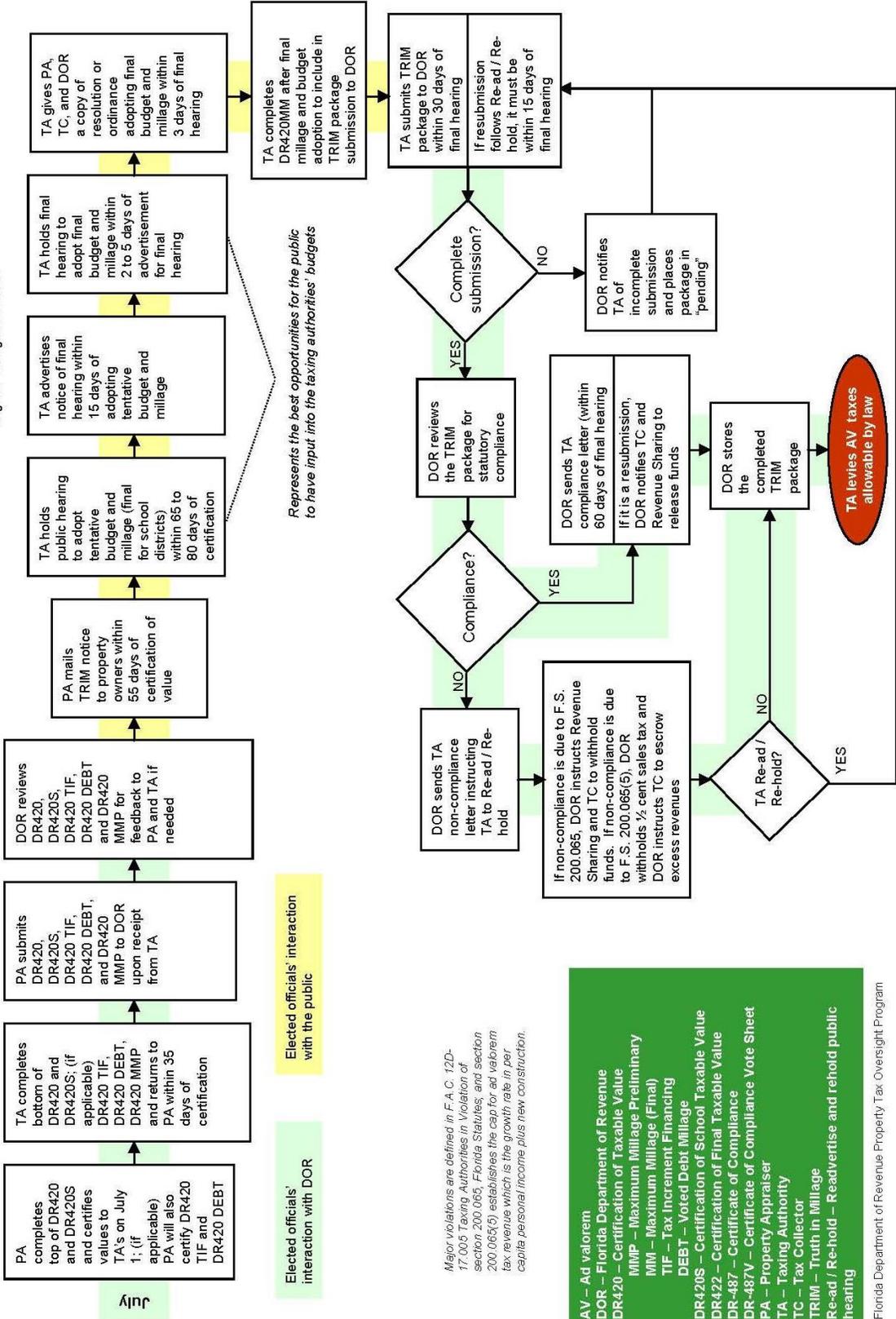
DATE	RESPONSIBILITY	ACTION REQUIRED
April 6, 2016	Village Manager Finance Director	Budget Calendar and six-month estimates are distributed.
April 25, 2016	Finance Director Department Heads	Departmental Budget estimates are submitted to the Administrative Services Manager.
May 2, 2016	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 1, 2016	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 5, 2016	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 5, 2016	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2016 and setting public hearing dates. (TRIM Notice).
July 22, 2016	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 16, 2016	Village Manager	Village Manager's Town Hall meeting.
August 24, 2016	Village Council Village Manager Finance Director	Budget Workshop.
August 24, 2016	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 13, 2016	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 15, 2016	Village Clerk	Advertise final millage rate and final budget hearing.
September 20, 2016	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 23, 2016	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 23, 2016	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.



TRIM notice is considered advertisement for first hearing for regular taxing authorities

Represents the best opportunities for the public to have input into the taxing authorities' budgets

Elected officials' interaction with the public

Elected officials' interaction with DOR

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(3) 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-read / Rehold – 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 26, 2016, 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
<ul style="list-style-type: none"> Maintain healthy reserves and an excellent bond rating. 	Ongoing
<ul style="list-style-type: none"> Maintain the millage rate at an acceptable level to maintain continued high quality services. 	Ongoing
<ul style="list-style-type: none"> Develop innovative strategies to diversify and strengthen the Village’s income base. 	Ongoing
<ul style="list-style-type: none"> Increase communication and continue to provide accessible and high quality information to the community. 	Ongoing
<ul style="list-style-type: none"> Monitor through the Miami-Dade League of Cities the establishment of County-wide incorporation/annexation policy. 	Ongoing
<ul style="list-style-type: none"> Develop a long-range financing plan for the Comprehensive Stormwater Master Plan 	Ongoing
<ul style="list-style-type: none"> Continue to analyze feasibility of a Fire Rescue Department. 	Ongoing

The Village Manger 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 Pincrest 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 Pincrest Gardens, and the newly renovated Hammock Pavilion will add revenue as a rental facility.

Council Goals and Objectives Status

The Village hired a Communications Manager in December 2013 to further broaden and enhance communications with residents and the business community. Since then, the Village has released 177 media alerts that include post press releases and photography. Village initiatives and events have been featured on television an average of nine times per month in 2015 with an average total local market publicity value of \$46,607 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 of interest 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 continues to increase: 1) the Village's Instagram account has 288 followers; 2) there has been 30 percent increase in Facebook "Likes" in the past year and 3) a 39 percent increase in Twitter followers. Upcoming projects for the communications program include video production for inclusion on the Village's Website.

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. The Village Manager was instructed to contact the City of Coral Gables to explore the possibility of their providing the Fire Rescue services to the Village or providing ancillary services. The Village Manager will be presenting the proposal from the City of Coral Gables at the March 2016 regular meeting.

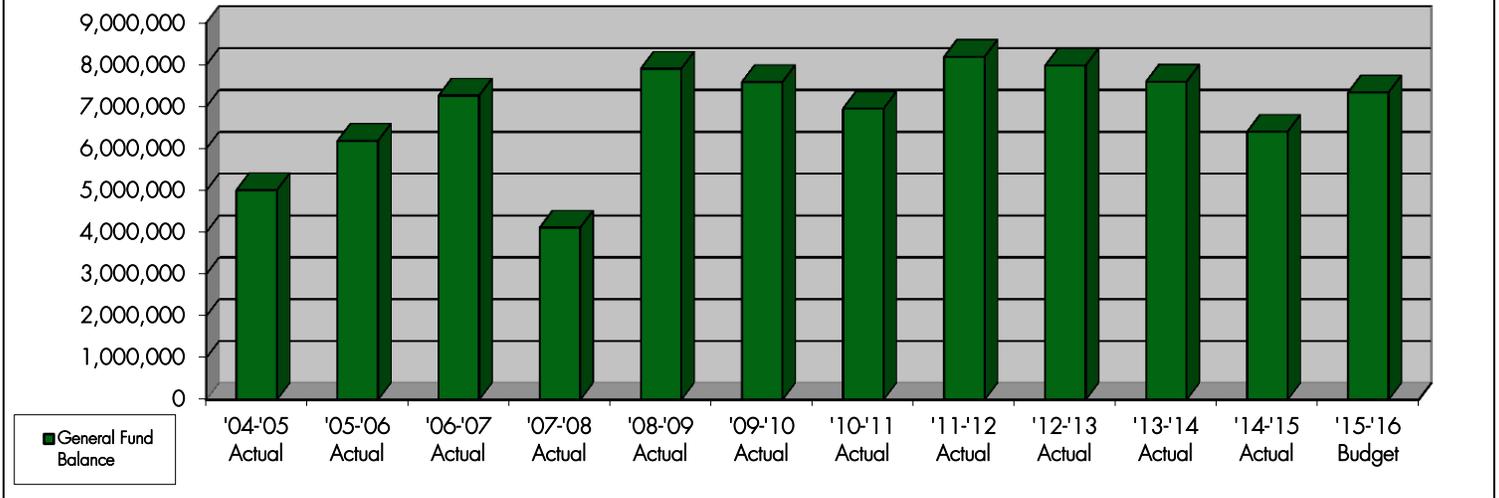
Performance Indicators

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	\$6,403,889
Fiscal Year 2015-16 <i>Budget</i>	\$7,342,206

Council Goals and Objectives Status

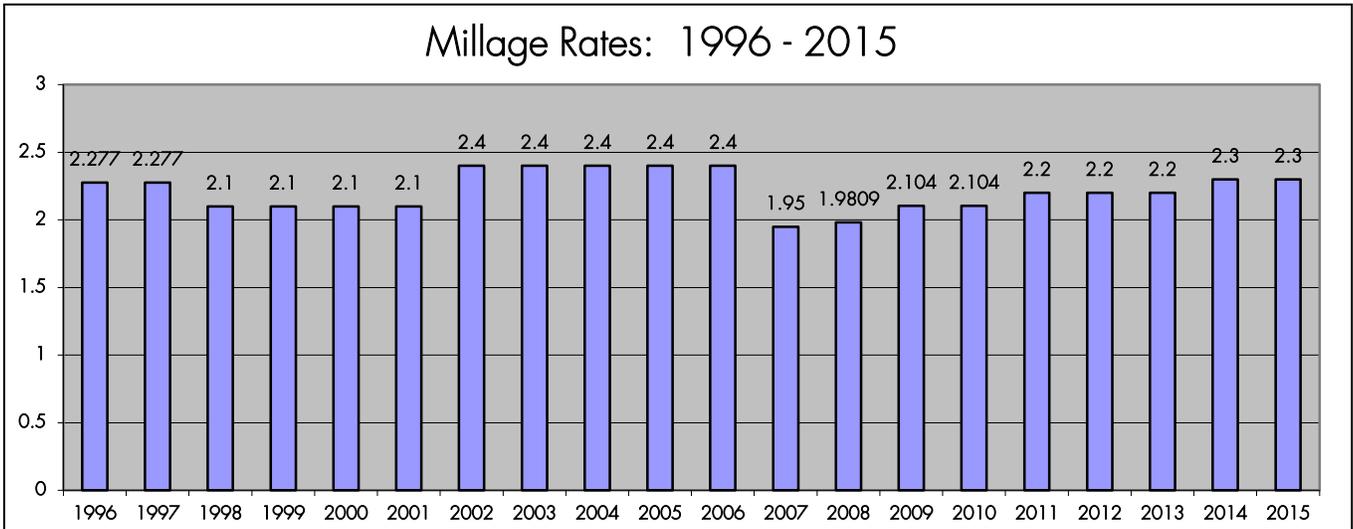
ANNUAL GENERAL FUND BALANCE



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%
Fiscal Year 2015-16	2.3000	0.00%

Council Goals and Objectives Status



Percentage of Change from New Revenue Sources

Pinecrest Gardens

	YTD	YTY % Growth in Revenue
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 Actual	\$598,250	17.6%
*Fiscal Year 2015-16 Projected	\$615,119	

Community Center

	YTD	YTY % Growth in Revenue
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 Actual	\$803,909	3.48%
*Fiscal Year 2015-16 Projected	\$866,919	

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	FY 15-16 Projected
Building Inspection Requests	478	1,298	1,093	2,209	3,385	3,976
Permit & Licensing In-House Payment Activity	5,912	5,033	5,521	5,843	5,547	6,264
Permit & Licensing Web Credit Card Activity	140	230	280	374	449	468
Building & Planning Web-based Transaction	59	42	36	58	56	52
Parks & Recreation/Pinecrest Gardens	304	870	895	707	1,065	2,500

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	225,519	1,280	1,380	600
2015-16*	52,853	1,278	1,468	800

*3-month

The Village has 1,278 subscribers to the monthly E-News, 1,487 Facebook Likes, 288 Instagram followers, and 836 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 21, 2016, Pinecrest Gardens has 9,133 subscribers and a Facebook page with 5,062 Likes. The Parks and Recreation Department has 10,754 subscribers and a Facebook page with 906 likes. The Police Department's recently launched Twitter feed has 156 followers and its Facebook page has 788 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



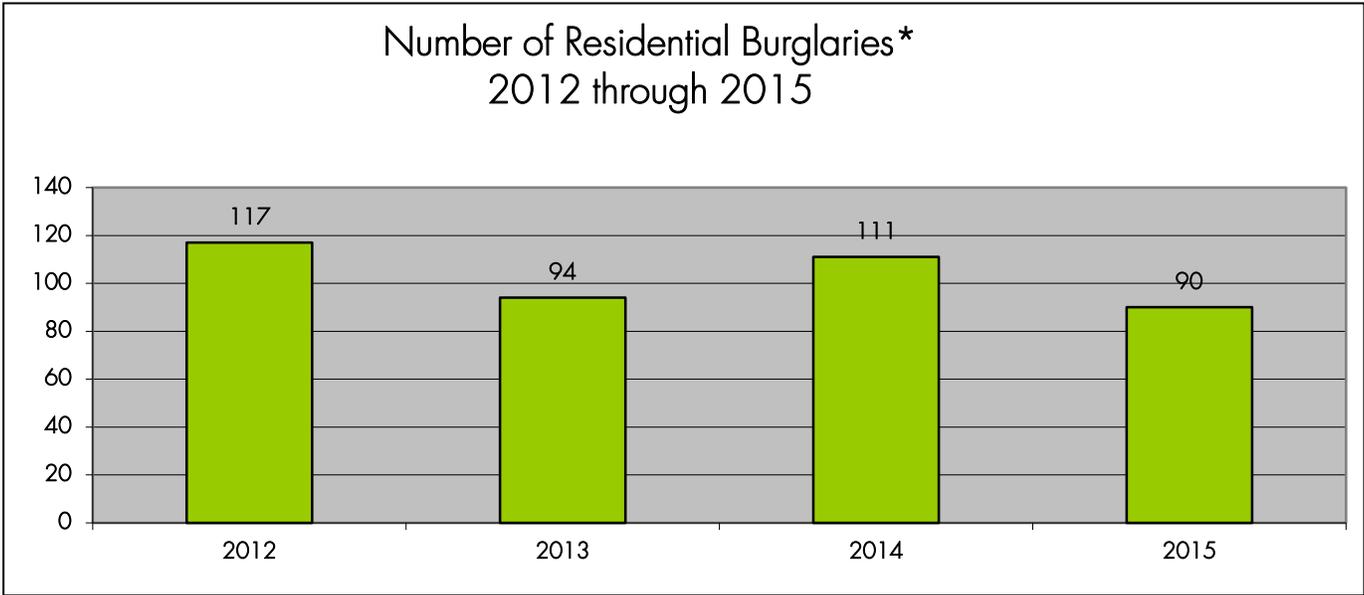
Safety and Security

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

Key Intended Outcomes	Completed
<ul style="list-style-type: none"> Raise visibility for the Police Department through a proactive Crime Prevention Campaign that involves increased education of the general public and work with residents to establish more crime watch groups throughout the community aiming to decrease burglaries and property loss. 	Ongoing
<ul style="list-style-type: none"> Maintain an effective and high standard police force to continue to meet minimum staffing levels while increasing visibility in the community. 	Ongoing
<ul style="list-style-type: none"> Evaluate where pedestrian safety needs to be enhanced. 	Ongoing
<ul style="list-style-type: none"> Review with the community, as the Village proceeds with implementation of all phases of the Safe Routes to School Program. 	Ongoing
<ul style="list-style-type: none"> Utilize the US 1 Corridor Bicycle and Pedestrian Mobility Study to develop recommendations for future the walkability initiatives identified in the study. 	Ongoing
<ul style="list-style-type: none"> Evaluate pedestrian safety around private schools. 	✓
<ul style="list-style-type: none"> Evaluate and develop improvement plan in cooperation with Palmetto Bay for improvements to the intersection at SW 136 Street and Old Cutler Road that includes a Bike Lane along 136 Street. 	Ongoing

The Police Department reported an overall 17 percent decrease in Part 1 Crimes in 2015 in comparison to 2014. 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 residential burglary prevention in 2015. For the calendar year 2015, Pinecrest experienced a 19% decrease representing 21 fewer residential burglary incidents when compared to 2014 figures. Burglary statistics for the past 4 years show a downward trend and since 2012 residential burglaries have decreased 23%.

Council Goals and Objectives Status



**The chart above represents the last four years (2012-2015) of residential burglary statistics prepared in consultation with the Florida Department of Law Enforcement (FDLE). Previous years are currently being evaluated by FDLE.*

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 (SRTS) 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. Phase I project is currently under construction, and is scheduled to be completed in February 2016. Village staff is currently soliciting the services of a design consultant for Phase II of the Safe Route to Schools program.

The Village Council approved moving forward with surveying the installation of bike lanes on 104 Street, 124 Street, 128 Street, and 77 Avenue to evaluate the placement of bike lanes. The survey for each of these roadways was completed and the Village retained the services of Stantec to evaluate and layout the proposed bike lanes along SW 104 Street to start. A neighborhood workshop with Village Council was conducted to educate the public regarding proposed bike lanes along SW 104 Street. After receiving input from the public, Village Council decided not to move forward with the SW 104th Street Bike Lane project. Further discussion on the remaining streets occurred during the January 26, 2016 Committee of the Whole meeting. The Bike Lane project has been 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 modes 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

Council Goals and Objectives Status

soliciting input from the commercial property owners as well as adjacent residential property owners in October. The study was completed and identifies walkability initiatives along the US 1 Corridor.

Pinecrest Neighborhood Watch groups are increasing in the Village. Six neighborhood watch groups made up of residents who want to deter crime in their blocks, have formed in 2015. This brings the total number of crime watch groups Village-wide to twenty-five. 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 9,038 such interactions (1,882 occurring in 2015).

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.

The Pinecrest Police Department has embraced technology and has been using it as a transformational tool. A significant number of our routine functions have benefited from advancements in technology. In fact, almost every internal process was improved with the use of digital technology and software programs. Internally the Pinecrest Police Department operates like a 21st century police department. There are areas in the policing profession technology has yet to penetrate, and plenty of opportunities for innovation. One aspect that has not changed much in 30 years is the issuance of a "be on the lookout" (BOLO). Wireless technology, the internet, and advancements in mobile technology have made it possible to transform this indispensable law enforcement tool. Often times, a BOLO is broadcasted over the police radio, and occasionally a BOLO flier (similar to a wanted poster) is prepared by a detective for distribution. The radio broadcast of a BOLO has the benefit of speed, but fails to reach people who are not on duty, and does not always get transmitted to every neighboring jurisdiction. Most BOLO fliers created by detectives generally get shared among a greater number of officers, within and outside of the organization, but the process is slow, sometimes taking more than a day before distribution. Chief Ceballos sought to use technology to solve these two problems. The first was to find a way to share a BOLO over a broader spectrum, instantly reaching vastly greater numbers of officers, and the second involves doing so with speed. The idea was to create a web-based application that would give police officers the ability to create a BOLO flier from the scene of the incident, and disseminate the BOLO *in real time* to everyone on a distribution list. Chief Ceballos is encouraged by his law enforcement peers' interest in this initiative, and very optimistic about full implementation in the near future. The Web-based BOLO Flier Solution makes the most effective use of resources, and enhances communication within and cooperation among law enforcement partners. This new policing paradigm is a creative and innovative approach that will raise the quality and effectiveness of law enforcement and improve services to the community.

Council Goals and Objectives Status

Performance Indicators

Percent Satisfaction with Police

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

Percent Change in Crime Rates

Year 2012	-19.1%
Year 2013	+20.2%
Year 2014	-4.6%
Year 2015	+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%

The following new performance indicators were added in January 2015:

Number of Tickets – Red Light Camera Program June – December 2015

Notice of Violations	Uniform Traffic Citations
5,300	471

Number of Car Accidents at Red Light Camera Intersections June – December 2015

Rear End	T-Bone
16	1

Council Goals and Objectives Status

Task Force Cost and Program Benefits

Year	Costs/(Benefit)
Year 1- 2013 Partial Year (3/25 – 12/31)	
Salary + Overtime + Fringe	\$84,445.30
Overtime reimbursement	(\$1,854.78)
Equitable Share Deposit	(\$0.00)
Year 1- Net Expense	\$82,590.52
Year 2- 2014	
Salary + Overtime + Fringe	\$117,063.87
Overtime reimbursement	(\$10,297.98)
Equitable Share Deposit	(\$46,136.77)
Year 2- Net Expense	\$60,629.12
Year 3- 2015	
Salary + Overtime + Fringe	\$92,624.13
Overtime reimbursement	(\$16,153.61)
Equitable Share Deposit	(\$34,285.02)
Year 3- Net Expense	\$42,185.50

The Village Police Department anticipates receiving an additional \$233,217.06 in equitable shares this coming year stemming from pending cases, resulting in a projected net gain of \$47,811.92 for the first 3- ½ years the Police Department has participated in the program.

Survey Results

- 92.0% respondents are satisfied with police service
- When asked if Pinecrest 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 Pinecrest, however residents felt there was a need for more police patrols when asked what needed improvement in Pinecrest.
- 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

- 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.
 Completed
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

- Educate the public about the Adopt-A-Tree and Street Tree Planting Programs through increased publication.
 Ongoing

- Minimize the impact of street-side utility boxes
 Ongoing

- Conduct a canopy survey of the Village and develop a database of all street trees.
 Ongoing

- 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

- Identify opportunities for art in public places including in the commercial district.
 Ongoing

- Explore the installation of unique street lights and replacement of mast head lights to improve community character.
 Ongoing

- Review opportunities for traffic calming throughout the village.
 Ongoing

Council Goals and Objectives Status

To maintain high quality code enforcement for residential and commercial properties the Building and Planning Department in 2015 processed over 1,082 code compliance complaints and presented 120 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 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

Council Goals and Objectives Status

redevelopment projects. The Village Council struck those proposed regulations from the draft of amendments that were approved on April 8, 2014.

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 CCR Cases)
Fiscal Year 2015-16 <i>Projected</i>	100% 66 Properties (0 Open CCR Cases)

Number of New Trees Planted

Fiscal Year 2009-10	136
Fiscal Year 2010-11	168
Fiscal Year 2011-12	104
Fiscal Year 2012-13	191
Fiscal Year 2013-14	155
Fiscal Year 2014-15	131
Fiscal Year 2015-16 Year to date	19

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 in Aid	\$49,748
Fiscal Year 2015-16 – Grants to date	\$10,000

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%

Council Goals and Objectives Status

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 |
| <ul style="list-style-type: none"> • Investigate water access opportunities throughout the Village. | <i>Ongoing</i> |
| <ul style="list-style-type: none"> • 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. | <i>Ongoing</i> |
| <ul style="list-style-type: none"> • Look at additional recreation opportunities to continue to provide a high standard of parks as the community needs change. | <i>Ongoing</i> |
| <ul style="list-style-type: none"> • Develop a Transportation Master Plan for the Village that focuses on opportunities of enhancing traffic flow on section and half-section roads, as well as bike mobility within the Village. | ✓ |
| <ul style="list-style-type: none"> • Proceed with development of plans for the improvement of the interior of Cypress Hall. | ✓ |
| <ul style="list-style-type: none"> • Develop a Sanitary Sewer Plan in the Village. | <i>Ongoing</i> |

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. The improvements, totaling approximately \$5 million will occur during the 2014-15 and 2015-16 budget years.

Council Goals and Objectives Status

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 engaged the services of consultants to develop a Comprehensive Stormwater Master Plan. The Master Plan which included the effects of ground water and sea level rise and their impacts to the stormwater system of the Village is completed. The plan identified a priority list of capital projects with a cost of \$13.4 million and a total capital project cost of \$41.1 million for full implementation.

The Climate Change Element of the Village’s Comprehensive Development Master Plan was completed and adopted by the Village Council following agency review on April 14, 2015.

The Village has engaged the services of The Street Plans Collaborative, a consultant, to develop the US1 Bicycle Pedestrian Mobility study which provided a framework for pedestrian and bicycle mobility improvements to enhance safety in and around the Village particularly the connectivity to US-1 and the commercial corridor. The Street Plans Collaborative completed a Bicycle and Pedestrian Master Plan for the Village of Pinecrest in 2015 and the plan was accepted by the Village Council on October 13, 2015.

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	4,131	12.18%
Fiscal Year 2015-16 to date	1,716	

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

Council Goals and Objectives Status

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 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. 	Ongoing
<ul style="list-style-type: none"> Continue to develop the notion of Pinecrest Gardens as South Florida's "cultural art park". 	Ongoing
<ul style="list-style-type: none"> Develop a cultural exchange program as part of the Sister Cities Program. 	Ongoing
<ul style="list-style-type: none"> Seek grants for the capital needs of ongoing and future projects. 	Ongoing
<ul style="list-style-type: none"> Expand and enhance cultural programs at the Community Center and Pinecrest Library 	Ongoing

Pinecrest Gardens' Banyan Bowl performances are stable with an excellent mix of rental events, shared gate events and a handful of events that the Village produces. Looking ahead, Pinecrest Gardens will explore other possibilities to do theater geared specifically for the young audience. Fine tuning the quality of entertainment will be the focus rather than building on the number of performances.

Jazz subscriptions took a quantum leap from 158 subscribers last year to 210 this year. This is unprecedented growth and shows that the strategy of using jazz as the anchor for the performing arts program is paying off in ticket sales/revenues, grant funding, audience building and market recognition. South Motors continues their support of Jazz (\$50,000 over a two year period—2015/16-2016/17 and through the Knight Foundation's Knight Arts Challenge grant that provides an additional \$75,000 for the jazz program over the same two year period. This outside funding has brought the Jazz series into a whole new performance level. The Village will be seeking grants from the State's cultural program in the amount of \$150,000 to augment the program and maintain this new, more professional level of jazz artistry.

The Gardens performing arts programs continues to enjoy Orchestra Miami, The Greater Miami Youth Symphony, The Alhambra Orchestra and the Greater Miami Symphonic Band as resident companies, each performing a minimum of two concerts and up to 7 concerts on a yearly basis. During the 2015-16 season, Orchestra Miami introduced a 5 concert Family Fun Concert Series that is doing extremely well.

Council Goals and Objectives Status

The Dance Program continues with a yearly Flamenco performance (funded each year with a \$2,500 sponsorship by First Bank Florida), a yearly shared gate performance featuring the award winning Urban Funk company Live in Color appealing to the pre-teen and teen audience and we have replaced classic contemporary dance which has not satisfied our audience expectations with another children's performance from Maria Verdeja's school who does our Nutcracker every December. This year we have a shared gate performance with Maria Verdeja to do a tap show for children based on "Happy Feet" which we feel will play right to the family oriented audience we are gaining momentum with and continue to maintain our overall programming focus on young families with children.

The theater program still offers two shows each from Miami Acting Company. Pinecrest Gardens also offers one classical theater experience each season. This year it was Shakespeare Miami's "Much Ado About Nothing".

Pinecrest Gardens continues to focus on bringing both public and private school performances to our Banyan Bowl Stage. This year the Banyan Bowl had on its stage for the first time the renowned Conchita Espinosa School in an extraordinary holiday performance—a relationship we plan on nurturing and growing. In addition, the garden hosts four performances of poetry each season with Palmetto High School and many performances of local and regional schools—both public and private.

This year the Steinway Sponsorship grew to an unprecedented level when they announced to us they were providing us with a \$97,000, 7 foot parlor grand piano. This not only places the garden in the same league as the Florida Grand Opera and other major performing arts companies and facilities, but also provides a savings to the Village on piano rental for artists' riders that require a certain quality level in the pianos during performances.

Pinecrest Gardens' greatest press recognition growth has happened in fine arts, specifically monumental art. The gallery is holding its own as the Village is offering about eight new exhibits each year—with two of the exhibits coming from Miami-Dade public schools. However, it was the introduction of monumental art that has brought the venue to a new level of artistic recognition beginning with the Philip Haas Four Seasons exhibit. This precipitated an interest for monumental artists to do temporary installations outdoors in the Gardens as we now have "Torso" on loan till the end of this fiscal year and are looking to another outdoor exhibition from October of 2016-March of 2017. Most importantly, as a result of this new recognition, Pinecrest Gardens is able to get on the radar of the great American artist, Patrick Dougherty and his Stickworks (one of only 9 artists selected to exhibit at the reopening of Smithsonian's Renwick Gallery in Washington DC this year). He has agreed to do a unique monumental sculpture at Pinecrest Gardens that will be funded to the tune of \$25,000 from the Knight Foundation as they have recognized us a second time with an award from the Knight Arts Challenge.

Pinecrest Gardens' future funding focus will be procuring grants that will restore the paths that are in a state of disrepair, upgrading play areas and redoing the petting zoo. In addition, focus will be placed on botanical growth, plant procurement and overall botanical health. Pinecrest Gardens was successful in securing a \$500,000 grant from State of Florida Cultural Capital. The total cultural grant revenue stream for cultural activities reached nearly \$1,000,000 from Fiscal 2010/11 — the launch of our cultural program.

During the coming year, focus will be placed on improving public relations initiatives that will alert more people to happenings at the Gardens thereby bringing knowledge of events to more people prior to the event happening. The Farmers Market continues to bring new people to the community and into the Gardens that are alerted to the season calendar and upcoming events.

During the coming year, greater focus will be placed in securing more corporate funding for the festivals, thereby increasing their overall quality and regenerating stagnant festival revenues.

Council Goals and Objectives Status

Performance Indicators

Gap between Pinecrest Gardens Revenues to Expenditures

	Expenditures	Revenues	Difference	% Expenditures covered by Revenue
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	\$ 1,924,853	\$ 598,250	\$1,326,603	31.08%
Fiscal Year 2015-16 Budget	\$ 2,110,160	\$ 615,119	\$1,495,041	29.15%

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	110,920
Fiscal Year 2015-16 to date	29,290

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	Fiscal Year 2015-16*
Movie Nights	284	423	1,500	2,050	1,850	635
Jazz Concerts	2,250	3,366	3,600	3,300	3,500	2,000
Classical/Dance/Theatre	600	1,222	8,000	9,400	10,000	3,300
Horticulture Series	60	112	80	100	130	40
Howl-O-Ween	1,800	2,500	2,500	2,500	2,000	2,000
Taste of Pinecrest	3,000	3,200	N/A	N/A	N/A	N/A
Garden Soiree	280	275	275	300	N/A	N/A
Food Truck Invasion	N/A	5,600	N/A	N/A	N/A	N/A
Farmers Market	36,000	40,000	36,000	38,000	4,000	12,000
The Big Gig	500	1,000	N/A	N/A	N/A	N/A
Holiday Nights of Lights	N/A	N/A	4,800	5,040	3,860	3,500

*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	475	5.60%
Fiscal Year 2015-16 to date	275	

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	Fiscal Year 2014-15
Eggstravaganza	2,259	2,184	2,500	3,000	3,200	2,500
Backyard Paradise	1,804	1,804	N/A	N/A	N/A	N/A
Holiday Festival	N/A	2,400	N/A	2,000	2,500	2,500
Latin Spice Food Festival	N/A	N/A	2,100	N/A	N/A	N/A
Fine Art Festival	7,500	16,000	17,800	16,750	12,000	12,000
Earth Day Festival	3,000	3,500	2,500	2,500	3,750	3,000
Chili Cook Off	N/A	N/A	N/A	8,000	2,000	
Masquerade	N/A	N/A	N/A	250	N/A	N/A
Krafts 4 Kids	N/A	N/A	N/A	45	55	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
<ul style="list-style-type: none"> Complete the Climate Action Plan, including long term goals. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Change operations and develop initiatives that improve energy efficiency at all Village facilities as well as developing fuel efficiency targets for the fleet. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Look for opportunities for water reuse at municipal facilities. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Look into the use of well water for drinking. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Explore the possibility of adding solar capability at Pinecrest facilities 	<i>Ongoing</i>
<ul style="list-style-type: none"> Maintain Tree City USA status. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Investigate the need for a controlled burn at Coral Pine Park. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Implement an educational campaign to increase community awareness regarding the Property Assessed Clean Energy (PACE) program. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Work towards developing active recycling programs in schools. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Increase public education about recycling. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Look into changing the Muoco lighting at park facilities to be more efficient and environmentally friendly. 	<i>Ongoing</i>
<ul style="list-style-type: none"> Continue to explore expansion of the circulator system and Village's electric vehicle fleet. 	<i>Ongoing</i>

The Village continues to expand the fleet with energy efficient vehicles. The Village purchased five hybrid vehicles for the Police Department: four Ford Fusions 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 five hybrid vehicles.

Council Goals and Objectives Status

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. In 2013, 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 Treemendous 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.

A Climate Change Element in the Master Plan has been completed and was presented to the Local Planning Agency (LPA) for preliminary consideration. A final draft was 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 seventy-four projects totaling \$3,370,682 have been financed by the PACE program and included solar panels, high efficiency air-conditioning, insulation, lighting and roofs. In addition over 700 industry professionals, which include contractors, architects and energy auditors, have been trained in the PACE certification program.

Council Goals and Objectives Status

The Village has obtained baseline data for the 2013-14 fiscal year and, as part of the Village's Climate Action Plan, established 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 Change 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	Fiscal Year 2014-15
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%)	2,871,572 (102.91%)
Kilowatt Hours (% Change)	417,779	462,303 (11%)	482,071 (4%)	532,454 (10%)	510,210 (-4%)	522,717 (2.45%)
Community Center						
Gallons of Water (% Change)	1,029,248	792,132 (-23%)	1,234,200 (56%)	1,175,108 (-5%)	1,542,376 (31%)* *	1,519,936 (-1.45%)
Kilowatt Hours (% Change)	408,611	454,851 (11%)	431,980 (-5%)	446,007 (3.2%)	474,080 (6%)	484,916 (2.29%)
Evelyn Greer Park						
Gallons of Water (% Change)	120,428	126,412 (5%)	144,364 (14%)	126,862 (-12%)	133,144 (5%)	138,380 (3.93%)
Kilowatt Hours (% Change)	171,480	195,360 (14%)	202,440 (4%)	192,480 (-5%)	221,640 (15%)	263,520 (18.90%)
Suniland Park						
Gallons of Water (% Change)	78,512	264,044 (236%)*	496,672 (88%)	141,372 (-72%)	100,232 (-29%)	180,268 (79.85%)
Kilowatt Hours (% Change)	175,133	176,130 (0.57%)	175,063 (-1%)	176,689 (1%)	186,345 (5%)	190,904 (2.45%)
Coral Pine Park						
Gallons of Water (% Change)	120,428	105,468 (-12%)	296,208 (181%)*	220,553 (-26%)	157,080 (-29%)	112,200 (-28.57%)
Kilowatt Hours (% Change)	72,540	78,720 (9%)	74,840 (-5%)	71,940 (-4%)	79,380 (10%)	80,760 (1.74%)
Municipal Center						
Gallons of Water (% Change)	688,160	321,640 (-53.3%)	335,852 (4%)	358,292 (7%)	468,248 (31%)* *	534,072 (14.06%)
Kilowatt Hours (% Change)	801,720	816,120 (2%)	783,060 (-4%)	702,540 (-10%)	678,120 (-3%)	705,060 (3.97%)

*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

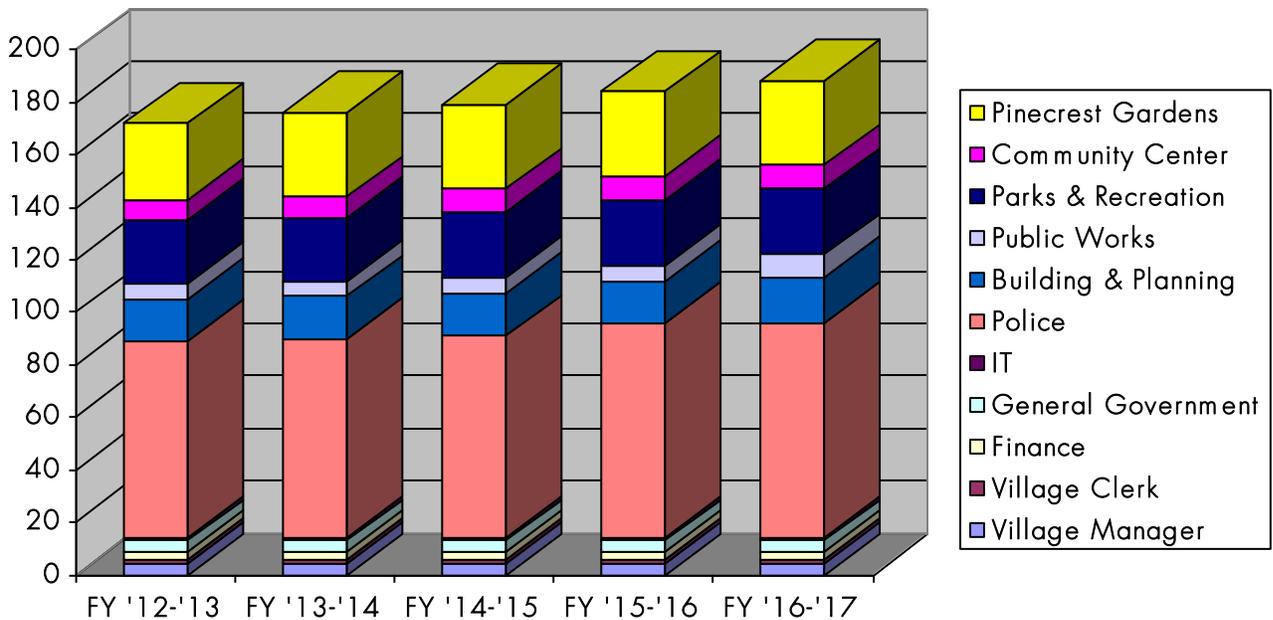
Positions by Department		Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17
VILLAGE MANAGER'S OFFICE						
Full Time	Village Manager	1.0	1.0	1.0	1.0	1.0
	Assistant Village Manager	1.0	1.0	1.0	1.0	1.0
	Administrative Services Manager	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Village Manager	1.0	1.0	1.0	1.0	1.0
	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	0.0	0.0	0.0	0.0	1.0
	Accounting Clerk	2.0	2.0	2.0	2.0	1.0
	Sub-Total	3.0	3.0	3.0	3.0	3.0
GENERAL GOVERNMENT						
Full Time	Human Resources Manager	1.0	1.0	1.0	1.0	1.0
	Human Resources Assistant	1.0	1.0	1.0	1.0	1.0
	Receptionist	1.0	1.0	1.0	1.0	1.0
	IT/GIS Administrator	1.0	0.0	0.0	0.0	0.0
	Communications Manager	0.0	1.0	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	1.0	1.0	1.0	1.0
	Sub-Total	0.0	1.0	1.0	1.0	1.0
POLICE DEPARTMENT						
Full Time – Sworn Personnel						
	Police Chief	1.0	1.0	1.0	1.0	1.0
	Deputy Chief	1.0	1.0	1.0	1.0	1.0
	Major	0.0	1.0	1.0	1.0	1.0
	Lieutenant	3.0	2.0	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	36.0	36.0
	School Resource Officer	2.0	2.0	2.0	2.0	2.0
	Task Force Officer	1.0	1.0	1.0	1.0	1.0
	Detective	3.0	3.0	3.0	4.0	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	9.0	9.0	9.0	9.0
	IT Administrator	1.0	1.0	1.0	1.0	1.0
	Records Clerk	2.0	2.0	2.0	2.0	2.0
	Victim Services Coordinator	0.0	0.0	1.0	1.0	1.0
Part Time – Civilian Personnel						
	School Crossing Guard	4.0	4.0	4.0	4.0	4.0
	Traffic Light Review Officer	1.0	1.0	1.0	1.0	1.0
	Sub-Total	75.0	76.0	77.0	82.0	82.0
BUILDING AND PLANNING DEPARTMENT						
Full Time	Building Official	1.0	1.0	1.0	1.0	1.0
	Assistant Building Official	0.0	0.0	0.0	0.0	1.0
	Building Services Supervisor	0.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Building Official	1.0	0.0	0.0	0.0	0.0
	Planning Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the Planning Director	1.0	1.0	1.0	1.0	1.0

Authorized Positions and Staffing Changes

Positions by Department		Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17
	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	4.0	4.0	4.0	4.0	4.0
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	16.0	16.0	16.0	16.0	17.0
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	4.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	2.0
	Sub-Total	6.0	6.0	6.0	6.0	9.0
PARKS AND RECREATION DEPARTMENT						
Full Time	Parks and Recreation Director	1.0	1.0	1.0	1.0	1.0
	Admin. Assistant to the P&R Director	1.0	1.0	1.0	1.0	1.0
	Park Manager	1.0	1.0	0.0	0.0	0.0
	Park Superintendent	0.0	0.0	1.0	1.0	1.0
	Park Specialist	0.0	0.0	0.0	0.0	2.0
	Park Service Aide	1.0	1.0	2.0	2.0	0.0
Part Time	Park Service Aide	20.0	20.0	20.0	20.0	20.0
	Sub-Total	24.0	24.0	25.0	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
	Seniors Activities Coordinator	0.0	0.0	0.0	0.0	1.0
	Recreation Aide	1.0	1.0	1.0	1.0	2.0
Part Time	Recreation Aide	4.0	4.0	5.0	5.0	4.0
	Seniors Activities Coordinator	1.0	1.0	1.0	1.0	0.0
	Sub-Total	8.0	8.0	9.0	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	1.0	1.0	1.0	1.0	1.0
	Horticulturist	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Groundskeeper	2.0	4.0	4.0	3.0	3.0
	Park Service Aide	1.0	0.0	0.0	0.0	1.0
	Receptionist	1.0	0.0	0.0	0.0	0.0
	Assistant Program & Event Coordinator	0.0	1.0	0.0	0.0	0.0
	Marketing Assistant	0.0	0.0	1.0	1.0	1.0
	Educational Program Coordinator	0.0	0.0	1.0	1.0	1.0
	Operations Assistant	0.0	1.0	1.0	1.0	1.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
Part Time	Park Service Aide	16.0	18.0	18.0	18.0	17.0
	Groundskeeper	2.0	0.0	0.0	0.0	0.0
	Educational Program Coordinator	0.0	1.0	0.0	0.0	0.0
	Sub-Total	29.0	32.0	32.0	31.0	32.0
TOTAL AUTHORIZED POSITIONS:						
	FULL TIME	120.0	124.0	127.0	131.0	138.0
	PART TIME	49.0	52.0	52.0	52.0	50.0

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:

Finance Department

- Reclassified one full-time Accounting Clerk to Accountant.

Pinecrest Gardens

- Reclassified one part-time Park Service Aide to a full-time position.

Building and Planning Department

- Added one full-time Assistant Building Official.

Public Works

- Added one full-time Maintenance Worker II
- Added two full-time Maintenance Worker I

Parks and Recreation

- Reclassified two full-time Parks Service Aide positions to Park Specialist.

Community Center

- Reclassified the part-time Senior Services Coordinator into a full-time position.
- Reclassified one part-time Recreation Aide into a full-time position.

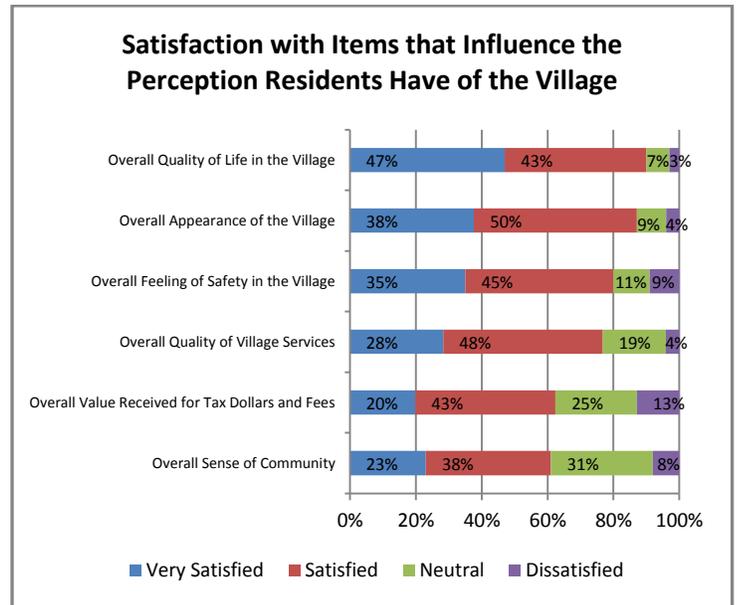
Budget Message

Introduction

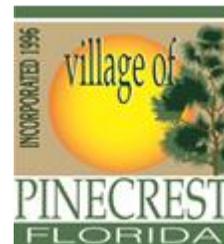
This past March 12, 2016, marked a significant milestone for Pinecrest with the celebration of its 20th year anniversary. Since incorporation, the Village's elected officials and staff have provided exemplary services to the community solidifying the vision that Pinecrest is a high-quality, vibrant residential community with an excellent government, valuable cultural and environmental assets, stable finances, safe streets, outstanding recreation facilities and infrastructure, and excellent schools. Through the years, the policy decisions that have been made and implemented have all focused on the furtherance of the primary objective to provide the highest standard of municipal service.

As part of Pinecrest's on-going efforts to identify and respond to the needs and concerns of residents, the Village implemented two important projects this year - a detailed review of the community's Comprehensive Master Plan and the administration of a resident satisfaction survey. Both ventures solicited significant input and engagement from the community, and ultimately provided confirmation that our residents and members of the business community trust the Village.

As shown in the following chart, an impressive 95% of residents had a positive or neutral impression of the overall quality of services provided by the Village and 97% rated the Village positively or neutral for overall quality of life.



In all the categories that influence the perception of the community, a benchmark analysis of survey results found that Pinecrest exceeds the average ratings of comparable communities throughout Florida and the United States by a range of 13% to 19%. Similarly, the rankings of overall satisfaction with major categories of service such as Police, Parks and Recreation and maintenance of streets and infrastructure, all exceeded the average ratings of comparable communities throughout Florida and the United States by a range of 7% to 15%. Some of the other noteworthy results of the citizen survey include an overall positive rating of 93% as a place to raise children and 94% for general feeling of safety in the community.



Budget Message

The review of the Comprehensive Master Plan afforded a second opportunity during the year to solicit community input and engagement of residents, stakeholders and business community members. Ultimately, that exercise resulted in recommendations to amend the Comprehensive Master Plan for the third time since incorporation, with the primary changes to the document focusing on updating the supporting background data and analysis that showed a relatively conservative population growth pattern. Other changes to the plan included additional emphasis on maintaining the existing character and development controls within the Village, additional goals with regards to green building standards and sustainability, and inclusion of the recommendations of the Pinecrest Parkway Vision Plan that provides the framework to improve the commercial corridor along US 1.

I am pleased to provide you with the recommended Fiscal Year 2017 Annual Budget and 5-Year Capital Improvement Program. This budget provides the financial outline and basis for the upcoming years' activities. The strategies used to develop this budget embrace Pinecrest's core principles, which as mentioned previously, are rooted in the continuous engagement of our residents. Utilizing the resident satisfaction survey results as well as the January 2016 edition of the Strategic Plan as its basis, 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 as identified by the community.

The recommended Fiscal Year 2017 Budget was developed with an analysis of both past and present financial conditions.

Floridians can continue to be optimistic with regard to consistent growth in the State's economy. Even though hiring has decelerated in most of the Country, Florida continues to experience job gains at a breakneck pace. Since the end of the recession, Florida's housing market, one of the most widely affected sectors of the economy, has been in a recovery state. Aiding the growth of the housing market is a shrinking pool of foreclosures which is good news for homeowners in Florida for a couple of reasons. First, fewer foreclosures is a sign of positive economic health and second, property values increase due to the fact that there are fewer homes available for purchase.

Although home sales in Florida were picking up in 2015 to the tune of 10 percent higher than in 2014, the trend has begun to turn. According to the Miami Association of Realtors, in Miami-Dade County sales of single-family homes fell 7.2 percent year-over-year. However, because active listings still experienced an increase of 8 percent, the current sales pace improved to an average of 5.6 months on the market – continuing to accommodate a seller's market.

According to a Miami Herald article, estimates of home values at the start of 2016 show Miami-Dade County real estate at a new peak, with 8.6 percent growth countywide. Pinecrest experienced 6.52 percent growth in taxable values representing \$81 million worth of new construction.

Budget Message

However, when all is said and done, decreases in other revenue sources resulted in an overall revenue increase of only 3.78% over last year's projections.

The proposed budget is balanced and sufficient to meet this year's operating goals. After review of all departments and programs by the Office of the Village Manager in conjunction with Department Heads, I am confident that the Village's financial resources are being maximized. The proposed operating budget totals \$20,479,500 representing a 1.59 percent increase over the prior year's budget. The decrease in from the estimated 3 percent that is normally anticipated is attributed mainly to the reduction in Police Department capital expenditures.

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 fund 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 Pinecrest 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 anticipated 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 and bank loans, 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 15-year bank loan in the amount of \$ 5,939,439. This increase allowed commencement of two priority projects - expansion of the Pinecrest Community Center and improvements to Coral Pine Park. The development of Veterans Wayside Park and expansion of the Council Chamber at the Municipal Center were both put on indefinite hold and not included in the 2015 bank loan.

As the Council completed the final budget hearing adopting the Fiscal Year 2016 budget, five new Police Officer positions and a \$500,000 appropriation for the implementation of a License Plate Reader Program were added to the budget, representing approximately \$1 million in new expenditures. These new budget initiatives shifted the premise of previous five year projections with the addition of over \$500,000 in new recurring expenditures.

Budget Message

Potential Impacts to Future Fiscal Solvency

As in past years, several initiatives that may be considered by the Florida Legislature in future sessions could have significant negative repercussions on the Village's revenues. In the past session, such bills included revising the method maximum millage rates are computed, reduction of sales and use tax on commercial leases, restricting the imposition of impact fees on certain businesses, and municipal authority relating to liens on real property.

A reduction in either the state or local Communications Services Tax (CST) is a perennial issue considered by the Florida Legislature. In 2001, the Florida Legislature created the Communication Services Simplification Act, which restructured taxes on telecommunications, cable, direct-to-home satellite and related services by consolidating seven different state and local taxes and fees into a single tax. The CST is one of the main sources of general revenue for municipalities and generates slightly over \$1 million in revenues for the Village. Ongoing efforts to reduce the State's CST would negatively impact revenue sharing revenues, and a more aggressive approach by legislators to repeal or severely restrict local government authority to impose the tax continue to threaten that revenue stream. During the 2014, 2015 and 2016 sessions, the Legislature only pursued a reduction to the state's CST. 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 Florida 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 municipal Red Light Camera Programs. In Fiscal Year 2014, the Village Council approved the implementation of a Red Light Camera Program at key intersections along the US 1 Corridor. While the Village's revenues from this source are not recommended for recurring expenditure use, and rather are being tapped as a source to implement targeted Capital Projects (one-time expenditures), loss of these funds would significantly impact the Village's 5-year Capital Improvement Program.

After a long protracted economic recovery, we are seeing positive signs of improvement to our five-year forecast. However, the revenue picture is improving slowly, while costs to deliver current services are also growing, significantly restricting our ability to support new or enhanced capital projects paid through the General Fund in the upcoming year. Of particular concern are facility maintenance issues that have been

Budget Message

postponed over the years which will need to be addressed in the coming years to avoid a decline in the level of service, particularly 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 including the increased minimum staffing requirements for the Police Department to address concerns about crime. 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 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, continue to be exceptionally low, but are projected to increase in the next few years as the economy strengthens 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 for the foreseeable future.

Ten Year Outlook and Community Investment

Any new commitments beyond those identified in the ten-year expenditure forecast for the period covering Fiscal Years 2017 through 2026 should be carefully analyzed and weighed against the priorities identified in the 2016 Strategic Plan. Said forecast anticipated a modest 2.7% per year growth in revenues, and varying levels of growth in expenditures that range from less than 1% in the next three years up to 2.9% in subsequent years. These projections highlight the importance of avoiding any new, unanticipated recurring expenditures which would trigger the need to increase the millage rate in order to avoid having to balance future budgets with reserves.

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

Budget Message

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. To date, a total of \$300,000 has been accumulated for use towards that project.

Budget Approach

The guiding principles for this budget are the policy goals established in the 2016 Village's Strategic Plan developed by the Village Council. In January 2016, 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

In addition to the Strategic Planning Workshop held in January, the Village Council held a workshop together with the Village Manager and Department Directors to review the results of the Resident Satisfaction Survey that was administered during the first three months of the calendar year. The Resident Satisfaction Survey identified some areas for potential improvement such as roadway and infrastructure maintenance, as well as additional recreational programming for people of all ages.

As part of the budgeting approach, Village departments undertook an analysis to determine the true cost of the services they provide. Using the edited 2016 Strategic Plan as the guide as well as discussions regarding the Resident Satisfaction Survey results, 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.

Budget Message

As the 2016 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 2017 budget for some of the 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 IT systems providing for a secondary back up system to address cyber security concerns. A new fire suppression system in the Police IT data center will also be installed.
- Initiatives that improve communication including the complete revamping of the Village's websites to allow for more dynamic content, increased in-house graphic capabilities to improve all collateral materials as well as completion of a video project that will highlight the communities assets.
- Development of a Village-wide Transportation Study that will look at traffic calming opportunities throughout the Village, and a partnership with the Village of Palmetto Bay and Miami-Dade County for improvements to SW 136 Street including bike lanes and improvements to the Old Cutler Road intersection furthering the Village's commitment to sustainability and infrastructure needs.
- Initiatives that continue the Village's objective to provide high standard for parks and infrastructure beautification projects along the US 1 median and

Kendall Drive median, and completion of the Community Center expansion and Coral Pine Park improvements.

- Initiatives that improve the standard of police service and enhance safety for pedestrians and bicyclists such as the expansion of the police patrol vehicle fleet to allow a 2 to 1 vehicle assignment, continuation of the Neighborhood Watch Program, safe routes to school program construction phase 2.
- Expansion of the Public Works Department staff to include a new labor crew that will focus on street tree and roadway maintenance to address identified opportunities for improvement furthering the Village's commitment to community enhancement.
- 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 hARTvest Project programs at Cypress Hall, Stickworks Exhibit and improved Jazz Series.
- Initiatives that continue the Village's commitment to sustainability such as recertification as a Green City, participation in the STAR program and completion of the Greenhouse Gas Emission Inventory for the entire community and organization.

The proposed FY 2017 Budget continues to employ conservative assumptions of growth in light of the most recent economic indicators that signal a slowdown in construction and home sales, which would stifle increases in new taxable value. The budget continues to take into account the aforementioned legislative threats to revenue streams which are out of the Village's control as well as

Budget Message

recent decreasing trends in some of the revenue categories. Overall, the budget conforms to economists' expectations of future growth and projects conservative increases in activity during the coming year.

A Year's Worth of Achievements

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.



Former Mayors, Councilmembers and staff have fun during the 20th Anniversary Picnic with local sports team mascots.

- Celebrated the Village's 20th Anniversary with a Community Parade and Picnic on March 12, 2016.
- Enhanced the Village's GIS capabilities with the deployment of a new GIS web viewer and creation of a variety of new maps.
- Implemented new technology to ensure the confidentiality, integrity and availability of business critical information and a new IT security program that includes policies, physical controls and technical control to safeguard the Village's systems from cyber security threats that are becoming common place.

- Participated in and completed an ISO audit which resulted in a continuing ISO rating of 3 for the Village.
- Achieved the Commission for Accreditation for Law Enforcement (CALEA) Gold Standard Advanced Law Enforcement Reccreditation Award.



The new 911 system has advanced capabilities.

- Upgraded the entire 911 System providing for enhanced emergency response capabilities that included the use of spatial data and GIS application resources. The new system is equipped to handle next generation features such as text to 911 and video.
- Commenced process of redesign of the Village's website which included engagement of a citizen communications focus group comprised of professionals in the field to assist in the development of a new website that will be more intuitive and user focused.
- Partnered with Florida International University to develop the Virtual Roll Call Web-based application.
- Successfully completed the application and evaluation process for admission into the FEMA's Community Rating System with an initial rating of 8, allowing for a 10 percent discount in Flood Insurance Premiums for property owners.

Budget Message

- Assisted in the creation of three new Neighborhood Watch Groups bringing the total number of groups to 28.
- Completed Phase 2 of the Road Resurfacing Program which totaled 8 miles of resurfaced roadways throughout the Village.



Coral Pine Park Tennis Center ground breaking ceremony.

- Commenced construction of the new improvements at Coral Pine Park which include a new Tennis Center, Playground and drainage facilities on the west perimeter of the property.
- Developed a Business Continuity and Disaster Recovery Plan as part of the Information Technology and Security Policies that incorporates risk assessment, assignments, recovery procedures and annual testing.
- Named as one of only 257 Playful City USA communities for a consecutive fifth year, identified as having made a commitment to play and physical activity by developing unique local action plan to increase the quantity and quality of play in the community.
- Completed a review of the Village's Comprehensive Master Plan that included an update of all the social

economic data and established a number of new goals.

- Completed design of the Community Center Expansion Project that includes integration of a larger fitness center area, new multi-purpose rooms, café and indoor playground.
- Commenced the \$1 Million Covered Walkway Replacement Program at Pinecrest Gardens.
- Completed design of both the US 1 Median Beautification Project and the Kendall Drive Median Beautification Project.
- Completed design and commenced construction of the Cypress Hall Improvements.
- Pinecrest Gardens was awarded \$25,000 from the Knight Arts Challenge for a major outdoor installation and a Florida State Cultural Affairs grant for cultural programming in the amount of \$14,890 which made Pinecrest Gardens eligible for a \$150,000 application for next year.

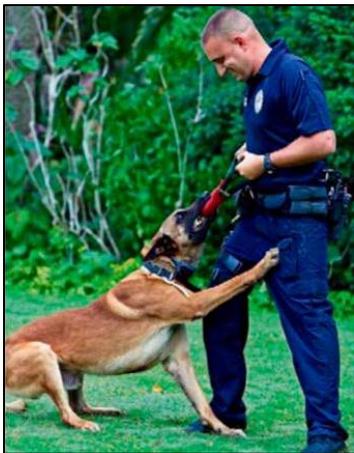


Lugufelo's Torso sculpture at Pinecrest Gardens.

- Pinecrest Gardens attained a major outdoor art installation, *Torso*, a monumental sculpture by Lugufelo, for a one year period.

Budget Message

- The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2014 from the Government Finance Officers Association. This is the sixteenth consecutive award received by the Village since its inception.
- Completed several large drainage projects including one on SW 70th Avenue, 60th Avenue and 133 Street, and the Coral Pine Park parking lot.



Introducing the Village's K-9 Officer Maze, a 3-year old Belgian Malinois and his partner, Officer Acosta.

- Initiated the K-9 Police Patrol Unit.
- During this fiscal year, several members of the Police Department received awards from the Law Enforcement Officers Charitable Foundation and Mothers Against Drunk Driving, for DUI efforts, Crime Prevention/Community Policing and Uniform Services. In addition, the department won 3rd place in the State DUI Challenge and Law Enforcement Challenge.
- Pinecrest was named a Tree City USA community for the eighth 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.

Budget in Brief

The Fiscal Year 2017 Annual Budget, which will be adopted on September 20, 2016, is a numerical reflection of the Council's Goals and Objectives revised and updated on January 26, 2016 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 26, 2016, the Village Council held a special meeting to discuss the Strategic Plan and new budgetary initiatives to be incorporated into the proposed Fiscal Year 2017 budget figures. In addition, the Village Council held a workshop on May 31, 2016 to review the results of the Citizen Survey and discuss the opportunities for improvements that were uncovered through the exercise. As a result of those meetings and input from department directors, the following budget initiatives have been included in the Manager's recommended budget for Fiscal Year 2017:

Budget Message

General Fund

Pinecrest Gardens Trail Repairs	\$ 11,000
Repair & Blacktop Parking Lot – Suniland Park	6,530
Repair & Blacktop Parking Lot – Evelyn Greer Park	<u>5,830</u>
Total	<u>\$ 23,360</u>

Capital Project Fund

Waterline Contribution	75,000
US 1 Improvements Design & Construction Documents	200,000
Suniland Park Basketball Court Repave	13,880
Evelyn Greer Park Playground Swing Shade Structure	18,000
Coral Pine Park Playground and Resurfacing of Tennis Courts	135,280
Pinecrest Gardens Master Plan Initiatives	70,300
Cypress Hall Improvements	425,000
Cypress Hall Furniture	<u>65,000</u>
Total	<u>\$1,002,460</u>

Stormwater Utility Fund

Stormwater Master Plan Projects	<u>800,000</u>
Total	<u>\$ 800,000</u>

Transportation Fund

Village Transportation Study	120,000
Miscellaneous Professional Services	125,000
Comprehensive Bike Route and Lane Program – 136 Street	1,300,400
Masthead Replacement Project	60,000
Kendall Drive Median Beautification Construction	1,350,000
Safe Routes to School, Phase 2 Design and Construction	290,000
Tree Trimming Equipment	150,000
Miscellaneous Sidewalk Repairs	120,000
Fueling Station Roof Design and Construction	<u>65,000</u>
Total	<u>\$3,580,400</u>

CITT Fund

Roadway Projects	430,000
Miscellaneous Sidewalk Improvements	70,000
Miscellaneous Design	100,000
Miscellaneous Traffic Calming	<u>100,000</u>
Total	<u>\$700,000</u>

Budget Message

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, as presented without the added variable of the five new police officer positions that were added to the budget after the \$2.30 mil rate was set in 2016.

A new 5-year Pro Forma Budget issued in 2015-2020 which took those new positions into consideration showed that the Village would need to revisit the millage rate in year 2017, assuming the continued accuracy of the 3% projections of anticipated growth in both revenues and expenditures over the next five years, in order to avoid paying for recurring expenditures with reserves.



Residential estate in Pinecrest.

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 \$4,701,537 on the high end. The following table details this information further:

Low	\$37,384
Average	\$636,414
High	\$4,701,537

The average property owner with a taxable value of \$636,414 will pay \$1,463.74 to the Village next year. Taxable values have increased a total of 16.58 percent over the previous eight years. A homeowner with the average taxable property value paid

1,416.65 in 2015, \$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.

The FY 2017 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 2017 for all funds, excluding interfund operating transfers, totals \$29,611,690. The Interfund Operating Transfers total another \$3,081,130.

Budget Message

Revenue Summary

The Fiscal Year 2017 General Fund revenue will increase approximately \$818,270, a 3.8 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	\$13,154,130	44.2%
Licenses & Permits	3,619,570	12.2%
Intergovernmental	2,076,760	7.0%
Charges for Services	2,246,480	7.5%
Fines and Forfeits	1,175,000	3.9%
Miscellaneous	191,050	0.6%
Prior Year Forward	7,326,458	24.6%
Total Available	\$29,789,448	100.0%

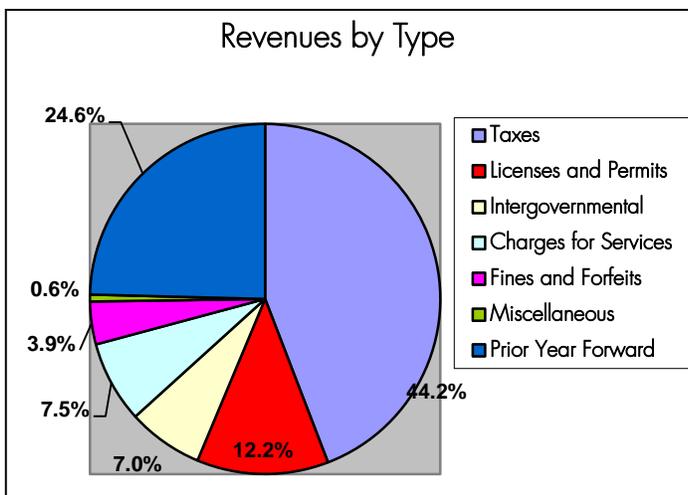
The most recent population figures show that just over the one-year period from 2014 to 2015, the Village's resident population increased from 18,403 to 18,408 or 0.03 percent. A slight growth is also reflected in the latest increase in the Village's taxable property values which increased from \$4,112,581,266 in 2015 to \$4,380,870,849 in 2016 or approximately 6.52 percent.

The housing market slump in 2008 significantly impacted the Village's growth however, evidence of the Village's steady recovery continues with six straight years of increased taxable property values. This year experienced a 3.6 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 2021.

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 \$3,619,570 in revenues; increasing this year primarily due to increased building activity.

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



Budget Message

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 2017 Budget:

- A Knight Arts Challenge Grant in the amount of \$25,000 towards the Stickworks Art Exhibit.
- A National Endowment of the Arts Grant in the amount of \$10,000 towards Jazz performances and the Next Generation Jazz Program.
- A State of Florida Cultural Affairs General Cultural Program Grant in the amount of \$14,480 to fund the general programs at Pinecrest Gardens.
- 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 2017 Budget shows a \$6,254,718 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 \$2,353,473 or approximately 10 percent of the net General Fund Expenditures and an Operating Emergency Reserve in the amount of \$2,000,000.

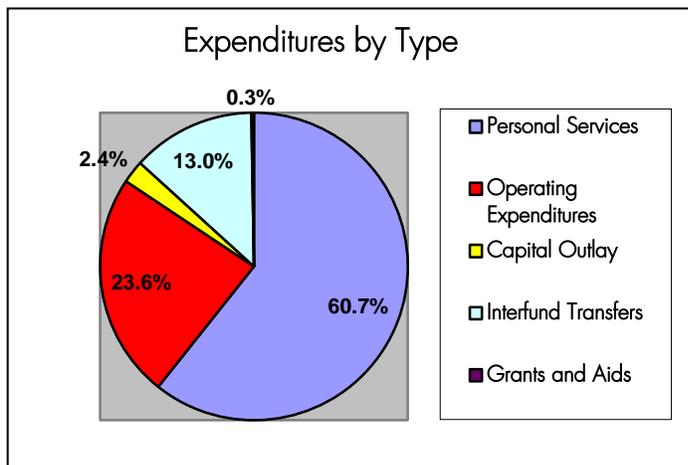
In addition, it is recommended that the remaining General Fund balance estimated in the amount of \$1,901,245 be reserved to cover future budgetary needs through Fiscal Year 2018.

Budget Message

Expenditure Summary

Expenditures for Fiscal Year 2017 including operating transfers out have increased from the prior year by 2.3 percent or \$518,200.

<i>Expenditure Type</i>	<i>Recommended Appropriation</i>	<i>Percent %</i>
Personal Services	\$14,282,610	60.7%
Operating Expenditures	5,570,400	23.6%
Capital Outlay	562,410	2.4%
Grants and Aides	64,170	0.3%
Transfers	3,055,140	13.0%
Total Available	\$25,534,730	100.0%



The most significant departmental increase occurred in the Community Center with a total increase of \$163,050 due to additional programming costs which will be offset with revenues from same.

The second largest departmental increase occurred in the Building and Planning Department budget with a total increase of \$145,020 attributed primarily to the addition of the Assistant Building Official position which was created mid-Fiscal Year 2016 to address increasing workloads in the department.

Highlights

Personal Services

Personal Services experienced a \$567,050 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. 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 22.04 percent to 22.57 percent. This increase affected the Police Department's budget by \$39,070.

The following are the proposed position additions or reclassifications recommended in the Fiscal Year 2017 Budget:

- Added 1 full time Assistant Building Official.

Budget Message

- Added 3 full time maintenance worker positions to the Public Works Department, funded through the Transportation Fund.
- Reclassified 1 full time Account Clerk to Accountant
- Reclassified 1 part Time Senior Services Coordinator to full time
- Reclassified 2 Park Service Aides from part time to full time in Pinecrest Gardens and Community Center

Operating Expenses

Total Operating Expenses increased by \$124,740. The Council's overall operating expenses decreased by \$10,270 primarily due to the removal of funding for a Village-wide Citizen Survey. The Village Manager's operating budget increased by \$4,950 due to additional funds for a grant writer. The Village Clerk's operating budget increased by \$84,380 primarily due to the inclusion of election related expenses. The Finance Department's operating expenditures decreased by \$1,180. The Village Attorney's operating expenditures remained the same. The General Government budget experienced a decrease of \$127,770 primarily due to the removal of the \$40,000 allocation for the 20th Anniversary celebration and decreased insurance costs. The Information Technology budget increased by \$22,480 mainly due to higher costs of maintenance contracts and the addition of a second back-up device. The Police Department operating budget decreased by \$12,040 primarily due to savings from lower gasoline costs. The Building and Planning

budget has a decrease of \$57,680 due to lowered costs for outside consultant services as a result of the addition of the Assistant Building Official which shifted workload responsibilities to in-house staff. The Public Works budget showed a modest increase of \$2,650. The Parks and Recreation operating budget increased by \$46,010 mainly due to a new grounds maintenance agreement and added landscaping improvements for all parks. The Community Center operating costs increased by \$107,900 due to an increase in the programming. Pinecrest Gardens experienced a \$65,310 increase in operating costs primarily to trail repairs, reasphalt of the parking lot and new programming at Cypress Hall.

Capital Outlay

Capital Outlay experienced an overall \$366,240 decrease. In General Government a total of \$60,000 has been funded towards the multi-year allocation for the purchase of a new air conditioning unit at the Municipal Center. The Police Department has an allocation of \$502,410, a \$378,240 decrease from the prior year's allocation, attributed to the purchase of computer equipment, eight new police vehicles and other miscellaneous equipment.

Grants and Aides

Grants and Aides are budgeted at \$64,170 with \$50,000 of that amount allocated for the Public Schools and the remainder set aside for special community events and police grants.

Budget Message

Interfund Transfers

Interfund Transfers out of the General Fund Budget increased a total of \$197,650 from the prior year amount due to the transfer of \$1,080,000 to the Capital Improvement Fund, a \$13,350 decrease to the Debt Service Fund due to lowered costs for debt service payments, and a \$107,000 decrease to the Hardwire 911 Fund and \$13,000 increase to Wireless 911 Fund following the prior years' implementation of a 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. The proposed stormwater utility fee rate is based on an Equivalent Residential Unit (ERU) of \$10.00. A total of \$800,000 is budgeted for the construction of drainage improvements as adopted in the Stormwater Master Plan. 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), and the Local Option Fuel Tax (\$.03). The Fiscal Year 2017 Budget allocates \$1,300,400 towards Comprehensive Bike Land and Route Improvements, \$1,350,000 towards construction of the Kendall Drive Median Beautification Project, \$60,000 towards the Mast Head Replacement Program, \$120,000 towards a Village-wide Traffic

Calming Study, \$50,000 towards miscellaneous road design, \$18,880 for street lighting costs and \$200,000 for miscellaneous roadway and traffic control material supplies, \$290,000 for design and construction of Phase 2 of the Safe Routes to School Program, \$150,000 to purchase tree trimming equipment, \$145,000 for design and construction of miscellaneous sidewalk improvements, \$50,000 for miscellaneous traffic calming design, and \$65,000 for design and construction of a roof structure for the fueling station.

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 \$3,300 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 2017 budget appropriated \$40,320 for a waterless suppression system for the department's Information Technologies room, night vision equipment, Automated Electric Defibrillators for the vehicles and patrol rifle flashlight system. Expenditure of any funds collected during the course of the

Budget Message

year require prior approval by the Village Council.

Hardwire 911 Fund

The Hardwire 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the maintenance and management of the 911 emergency phone system. A total of \$73,590 is allocated for towards a new 911 system, dispatch services, as well as miscellaneous costs and repairs for the 911 system.

Wireless 911 Fund

The Wireless 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Said funds may be used for the purchase of systems, training, communications and related capital asset purchases. A total of \$29,450 has been budgeted for the maintenance of the 911 system and dispatching services.

Prepaid 911 Fund

The Prepaid 911 Fund manages funds collected by the State for the emergency telephone number 911. Said funds may be used for the purchase of systems, training, communications and related capital asset purchases. A total of \$500 has been budgeted for the maintenance of the 911 system and dispatching services.

CITT Public Transit Fund

This fund manages monies to be utilized for transportation purposes that are generated from the one-half cent sales tax, known as the People's Transportation Tax, and the Miami-Dade County Transportation Tax. This fund accounts for the 20% public transit portion of the one-half cent sales tax. A total of \$210,160 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, \$100,000 have been allocated for miscellaneous design projects and a total of \$600,000 has been allocated to fund Village roadway projects, miscellaneous traffic calming and miscellaneous sidewalk repairs/ improvements.

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 2017 allocation for this fund is supported by a beginning fund balance totaling \$84,941 built up from the proceeds from carryover from completed project balances and interest earnings.

The proposed projects for Fiscal Year 2017 include an annual appropriation towards the Potable Water Project (\$75,000); renovations to Cypress Hall (\$425,000); US 1 Improvement Construction Documents (\$200,000); Repaving of the Suniland Park Basketball Courts (\$13,880); Installation of the Playground Shade Structure at Evelyn Greer Park (\$18,000); Coral Pine Park Playground Equipment (\$100,000); Coral

Budget Message

Pine Park Tennis Court Resurface (\$35,280); Pinecrest Gardens Master Plan Initiatives (\$70,300); and Cypress Hall Furniture (\$65,000).

Consolidated Funds

The following table and graph illustrates the recommended expenditures including transfers to other funds for the Fiscal Year 2017 Consolidated Budget by Fund:

<i>Funds</i>	<i>FY 2016</i>	<i>FY 2017</i>	<i>Difference</i>	<i>% Diff</i>
<i>General</i>	23,016,530	23,534,730	518,200	0.23%
<i>Stormwater*</i>	747,010	1,168,010	421,000	56.4%
<i>Transportation</i>	3,280,236	3,966,170	685,934	20.9%
<i>Police Education</i>	9,010	3,300	-5,710	-63.4%
<i>Police Forfeiture</i>	51,090	40,320	-10,770	-21.1%
<i>Hardwire 911</i>	176,900	73,590	-103,310	-58.0%
<i>Wireless 911</i>	34,040	29,540	-4,500	-13.2%
<i>CITT Public Transit</i>	1,691,103	910,160	780,943	46.2%
<i>Prepaid 911</i>	0	500	500	N/A
<i>Capital Projects</i>	7,854,614	1,002,460	-6,852,154	-87.2%
<i>Debt Service</i>	1,977,480	1,964,130	-13,350	-0.1%

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; Cypress Hall renovations; Pinecrest Gardens trail repairs; repair and black top of the parking lots at Suniland Park and Evelyn Greer Park; fueling station roof design and construction; tree trimming crew and equipment; Suniland Park

Basketball court resurface; Coral Pine Park playground and resurfacing of the tennis courts; US 1 Median Beautification Project Construction Plan; Kendall Drive Medial Beautification Project; miscellaneous sidewalk improvements; Masthead Replacement Project; Bicycle Lane and Rout Project; and a Village wide Transportation Study.

Budget Message

The recommended budget begins to address new stormwater drainage projects that were identified during the course of the development of the Stormwater Basin Master Plan for the Village. Based on the Village Council's direction with regards to those newly developed stormwater capital project initiatives, the proposed budget provides for an increase of \$2.00 per month to the Stormwater Utility Fee (bringing the E.R.U. to \$10.00) which would generate an additional \$1,212,440 per year to fund on an on-going basis the identified 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. 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.

I am proud to be part of a team that is committed to excellence and exemplary public service. We know that maintaining our vibrant community requires a joint effort and strong partnership between the Village, our residents and businesses. Through ongoing dialogue via numerous channels for feedback and suggestions, we continue to provide an environment that is inclusive and collaborative.

The results of the Resident Satisfaction Survey confirmed what we have always believed – that Pinecrest government is a stand-out and leader amongst its peer cities. This is the legacy of past and present Councils, and Pinecrest's administration and staff commit to honor that legacy by providing the highest

levels of public service. Maintaining the public's trust is paramount and through engagement of our citizenry and outstanding customer service we continue to achieve the Village's mission.

I herein submit a budget that is balanced and addresses capital needs while maintaining fiscally conservative expenditure patterns to ensure compliance with our stated Strategic Goal to maintain an excellent organization that is financially stable. 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, ICMA-CM, LEED GA
Village Manager

Budget Message

After-Action Summary

At the Budget Workshop on August 24, 2016 and the First Budget Hearing on September 13, 2016, Village Council made several changes to the Village Manager's recommended budget which are identified in the column titled 2016-17 Council Adopt on the After-Action Summary Table.

General Fund

The Village Council budget was reduced by \$15,000 due to the elimination of one of the State lobbyists. The budget for Office of the Village Manager and the Office of the Village Clerk increased by \$9,770 and \$6,260, respectively, due to Village Council's approval of a 4% salary increase for the Village Manager and Village Clerk. However, the Village Clerk's budget increase was off-set by a \$10,000 reduction in election costs, therefore actually decreasing a total of \$3,740.

The Police Department budget decreased \$23,660 by delaying the purchase of various police equipment to the next fiscal year.

Transportation Fund

The Transportation Fund was reduced a total of \$190,000. This decrease was due to the removal of \$290,000 for Phase 2 of the Safe Routes to School Program, which was off-set by the addition of \$20,000 towards the expansion of the Village-wide Transportation study to include the circulator bus, \$30,000 for a senior transportation service and \$50,000 for a street light fixture conceptual plan.

Capital Projects Fund

The Capital Projects Fund budget was reduced by \$200,000 due to the removal of the allocation for engineering design and construction documents for the improvements to the US1 corridor.

AFTER-ACTION SUMMARY TABLE			
FUND/ DEPARTMENT	2016-17 MGR REC	2016-17 COUNCIL ADOPT	DIFFERENCE
General Fund:			
Village Council	\$215,360	\$200,360	(\$ 15,000)
Village Manager	\$691,400	\$701,170	\$ 9,770
Village Clerk	\$348,200	\$344,460	(\$ 3,740)
Police Department	\$9,505,840	\$9,482,180	(\$ 23,660)
Transportation Fund:	\$3,966,170	\$3,776,170	(\$ 190,000)
Capital Projects Fund:	\$1,002,460	\$802,460	(\$ 200,000)

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.
- 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.

Revenue Policies

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

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.

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.

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.

Depreciation Method

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

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

Capital Assets

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

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

Estimated Useful Assets Life

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

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

- Land – indefinite
- Rights-of-Way – indefinite
- Buildings – 40 years
- Improvements – 15 years
- Equipment :
 - Cars – 5 years
 - 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

- 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:
 - A cash deposit to the Village of Pinecrest escrow account, or
 - An irrevocable letter of 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.

Prepaid 911 Fund

The Prepaid 911 Fund accounts for funds received from prepaid telephone fees and offsets a portion of the emergency 911 operations. Oversight of this

Fund Structure

fund is primarily the function of the Police Department.

Capital Project Fund

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

primarily the function of the Office of the Village Manager.

Debt Service Fund

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

Funds Oversight

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

	Office of the Village Manager	Police Department	Public Works Department
General Fund	•		
Stormwater Utility Fund			•
Transportation Fund			•
Police Education Fund		•	
Police Forfeiture Fund		•	
Hardwire 911 Fund		•	
Wireless 911 Fund		•	
CITT Public Transit Fund	•		
Prepaid 911 Fund		•	
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 2015-2016	FY 2016-2017	Difference	
General Fund The decrease in the balance is due to the addition of five police officers.	\$ 7,179,476	\$ 6,191,336	\$ -988,140	-13.8%
Stormwater Utility Fund The change in the balance is due to a large number of drainage projects.	607,655	596,491	-11,164	-1.8%
Transportation Fund This decrease is due to a large paving project as well as other smaller projects.	2,798,941	1,335,266	-1,463,675	-52.3%
Police Education Fund The increase in balance is due to a previous one-time receipt of forfeited funds.	3,882	997	-2,885	-74.3%
Police Forfeiture Fund The increase in balance is due to larger revenues from forfeited funds.	522	2,446	1,924	368.6%
Hardwire 911 Fund This decrease is attributed to the costs associated with the purchase of a new 911 system.	21,551	1,100	-20,451	-94.9%
Wireless 911 Fund The decrease in the fund balance is due to a decline in the Village's proceeds.	13,102	1,835	-11,267	-86%
CITT Public Transit Fund The increase in the balance was due to the necessary transfer of specific monies from the Transportation Fund.	9,322	100,940	91,618	982.8%
Prepaid 911 Fund This is a new fund for FY 2017.	0	4,400	0	0
Capital Project Fund The balance decrease was due to the completion of several large project sin FY2016.	286,339	212,481	-73,858	-25.8%
Debt Service Fund	0	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 2015-2016	FY 2016-2017	Difference	
General Fund	\$ 23,016,530	\$ 23,302,100	\$ 285,570	1.2%
Stormwater Utility Fund	747,010	1,168,010	421,000	56.4%
Transportation Fund	3,280,236	3,776,170	495,934	15.1%
Police Education Fund	9,010	3,300	-5,710	-63.4%
Police Forfeiture Fund	51,090	40,320	-10,770	-21.1%
Hardwire 911 Fund	176,900	73,590	-103,310	-58.4%
Wireless 911 Fund	34,040	29,540	-4,500	-13.2%
CITT Public Transit Fund	1,691,103	910,160	780,943	46.2%
Prepaid 911 Fund	0	500	500	n/a
Capital Project Fund	7,854,614	802,460	-7,052,154	-89.8%
Debt Service Fund	1,977,480	1,964,130	-13,350	-0.1%

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
GENERAL FUND					
Beginning Balance	\$ 8,158,074	\$8,551,286	\$ 7,869,406	\$7,326,458	\$7,250,756
Revenues	20,342,433	21,644,720	21,438,418	22,462,990	22,242,680
Transfers In	0	0	0	0	0
Less Expenditures	18,206,079	20,159,040	19,199,578	20,479,590	20,446,960
Less Interfund Transfers Out	<u>2,425,022</u>	<u>2,857,490</u>	<u>2,857,490</u>	<u>3,055,140</u>	<u>2,855,140</u>
GENERAL FUND BALANCE	\$ 7,869,406	\$ 7,179,476	\$ 7,250,756	\$6,254,718	\$6,191,336
STORMWATER FUND					
Beginning Balance	409,979	385,075	543,339	515,231	515,231
Revenues	676,891	969,590	936,150	1,249,270	1,249,270
Less Expenses	<u>543,531</u>	<u>747,010</u>	<u>964,258</u>	<u>1,168,010</u>	<u>1,168,010</u>
STORMWATER RETAINED EARNINGS	\$ 543,339	\$ 607,655	\$ 515,231	\$ 596,491	\$ 596,491
TRANSPORTATION FUND					
Beginning Balance	6,368,929	4,637,357	4,310,203	3,496,876	3,496,876
Revenues	1,086,262	1,441,820	526,769	1,514,340	1,614,560
Less Expenditures	2,135,704	3,254,246	1,314,106	3,940,180	3,750,180
Less Interfund Transfers Out	<u>1,009,284</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>	<u>25,990</u>
TRANSPORTATION FUND BALANCE	\$ 4,310,203	\$ 2,798,941	\$ 3,496,876	\$1,045,046	\$1,335,266
POLICE EDUCATION FUND					
Beginning Balance	3,496	7,752	7,094	1,177	1,177
Revenues	11,140	5,140	3,387	3,120	3,120
Less Expenditures	<u>7,542</u>	<u>9,010</u>	<u>9,304</u>	<u>3,300</u>	<u>3,300</u>
POLICE EDUCATION FUND BALANCE	\$ 7,094	\$ 3,882	\$ 1,177	\$ 997	\$ 997

Fund Balances

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
POLICE FORFEITURE FUND					
Beginning Balance	33,387	51,612	67,672	68,306	22,766
Revenues	34,285	0	51,672	0	20,000
Less Expenditures	<u>0</u>	<u>51,090</u>	<u>96,578</u>	<u>40,320</u>	<u>43,320</u>
POLICE FORFEITURE FUND BALANCE	\$ 67,672	\$ 522	\$ 22,766	\$ 27,986	\$ 2,446
HARDWIRE 911 FUND					
Beginning Balance	26,795	29,931	17,998	5,330	5,330
Revenues	47,504	53,520	38,158	40,360	40,360
Transfers In	8,000	115,000	115,000	29,000	29,000
Less Expenditures	<u>64,301</u>	<u>176,900</u>	<u>165,826</u>	<u>73,590</u>	<u>73,590</u>
HARDWIRE 911 FUND BALANCE	\$ 17,998	\$ 21,551	\$ 5,330	\$ 1,100	\$ 1,100
WIRELESS 911 FUND					
Beginning Balance	34,847	25,942	26,473	16,865	16,865
Revenues	5,897	5,200	7,616	6,420	6,420
Transfers In	0	16,000	16,000	8,000	8,000
Less Expenditures	<u>14,271</u>	<u>34,040</u>	<u>33,224</u>	<u>29,450</u>	<u>29,450</u>
WIRELESS 911 FUND BALANCE	\$ 26,473	\$ 13,102	\$ 16,865	\$ 1,835	\$ 1,835
CITT PUBLIC TRANSIT FUND					
Beginning Balance	271,136	1,063,425	1,167,281	348,650	348,650
Revenues	148,206	637,000	658,813	662,450	662,450
Transfers In	983,294	0	0	0	0
Less Expenditures	<u>235,355</u>	<u>1,691,103</u>	<u>1,477,444</u>	<u>910,160</u>	<u>910,160</u>
CITT PUBLIC TRANSIT FUND BALANCE	\$ 1,167,281	\$ 9,322	\$ 348,650	\$ 100,940	\$ 100,940
PREPAID 911 FUND					
Beginning Balance	0	0	0	1,900	1,900
Revenues	0	0	1,900	3,000	3,000
Transfers In	0	0	0	0	0
Less Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>
PREPAID 911 FUND BALANCE	\$ 0	\$ 0	\$ 1,900	\$ 4,400	\$ 4,400
CAPITAL PROJECT FUND					
Beginning Balance	502,180	6,397,803	6,610,635	84,941	84,941
Revenues	5,979,197	543,000	557,262	50,000	50,000
Interfund Transfers In	526,830	1,200,000	775,000	1,080,000	880,000
Less Expenditures	397,572	7,854,614	7,857,956	1,002,460	802,460
Less Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL PROJECT FUND BALANCE	\$ 6,610,635	\$ 286,339	\$ 84,941	\$ 212,481	\$212,481
DEBT SERVICE FUND					
Beginning Balance	0	0	0	0	0
Interfund Transfers In	1,916,182	1,977,480	1,977,480	1,964,130	1,964,130
Less Expenditures	<u>1,916,182</u>	<u>1,977,480</u>	<u>1,977,480</u>	<u>1,964,130</u>	<u>1,964,130</u>
DEBT SERVICE FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FUND BALANCE	\$20,620,101	\$10,920,790	\$11,744,492	\$8,245,994	\$8,447,292

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

Consolidated Budget

Fiscal Year 2017 Consolidated Budget

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

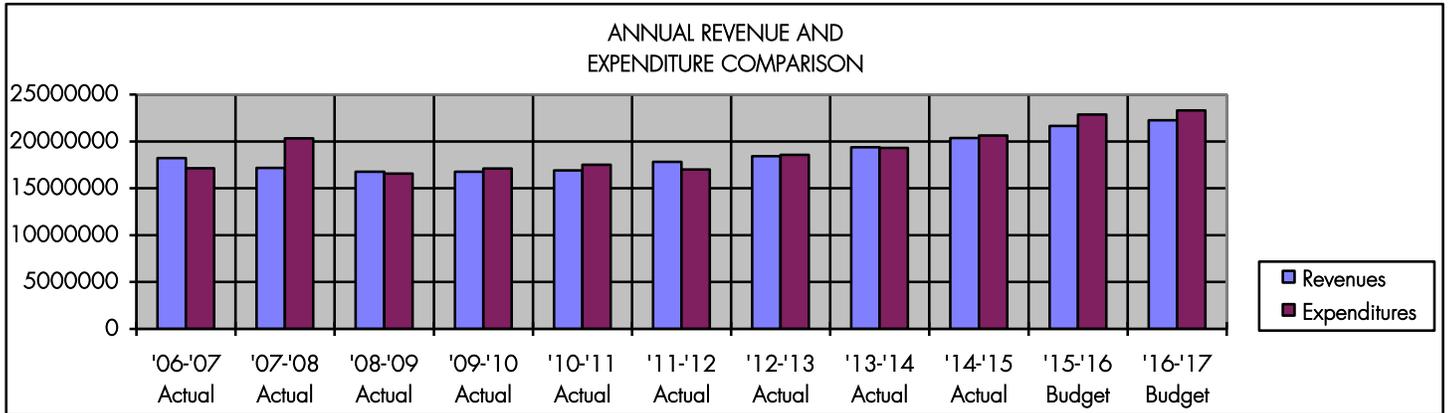
Each fund is shown individually on pages 77 and 78.

The consolidated budget expenditures for all funds including operating transfers out are \$32,070,190.

	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING BALANCE	\$ 15,808,823	\$ 21,150,183	\$ 20,620,101	\$ 11,838,578	\$11,744,492
REVENUE SOURCES – ALL FUNDS					
Taxes	12,363,322	12,764,490	12,713,769	13,285,860	13,386,080
Licenses and Permits	4,310,282	3,505,570	3,717,198	3,691,620	3,641,180
Intergovernmental Revenue	2,253,706	4,226,110	3,333,410	3,977,530	3,977,530
Charges for Services	2,065,121	2,000,990	2,251,223	2,246,480	2,246,480
Fines and Forfeits	555,660	1,556,240	1,023,473	1,198,120	1,198,120
Stormwater Utility Fees	637,274	919,590	911,304	1,212,440	1,212,440
Debt Proceeds	5,939,439	0	0	0	0
Interfund Transfers In	3,434,306	3,308,480	2,883,480	3,018,130	2,881,130
Miscellaneous Revenue	207,011	327,000	269,768	230,030	230,030
TOTAL AVAILABLE RESOURCES	\$ 47,574,944	\$ 49,758,653	\$ 47,696,843	\$ 40,761,788	\$40,517,482
EXPENDITURES – ALL FUNDS					
Personal Services	12,212,801	13,715,560	13,185,984	14,423,590	14,439,620
Operating Expenses	6,329,017	6,655,416	6,563,759	7,124,210	6,859,210
Capital Outlay	2,955,701	13,536,907	11,299,916	6,035,590	5,861,930
Grants and Aids	67,397	69,170	68,615	64,170	64,170
Financing Sources	39,439	0	0	0	0
Debt Service	1,916,182	1,977,480	1,977,480	1,964,130	1,964,130
Interfund Transfers Out	3,434,306	2,883,480	2,883,480	3,081,130	2,881,130
TOTAL EXPENDITURES	\$ 26,954,843	\$ 38,838,013	\$ 35,979,234	\$ 32,692,820	\$32,070,190
TOTAL CONSOLIDATED FUND BALANCE	\$ 20,620,101	\$ 10,920,790	\$ 11,744,492	\$ 8,068,968	\$8,447,292

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

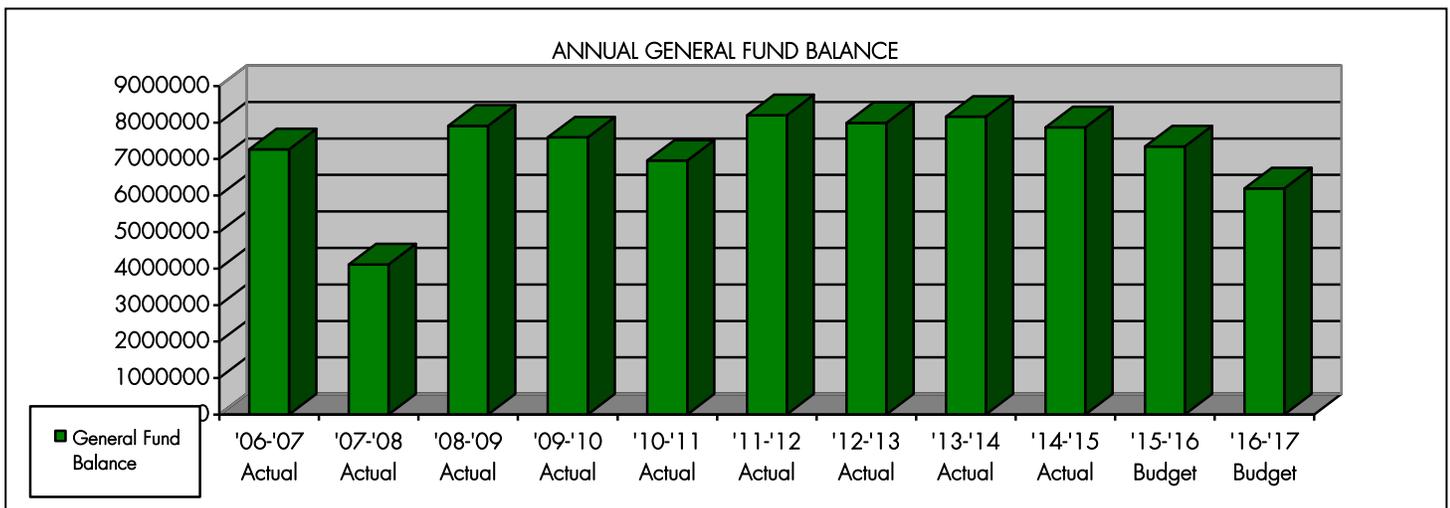
General Fund Summary



The Fiscal Year 2016-2017 budget identifies a total of \$22,242,680 in revenues, a \$597,960 increase from the prior year. Expenditures, excluding Transfers Out, projected to be \$20,446,960 experienced a 1.43% or \$287,920 increase from the prior year in line with the Five-Year Pro Forma projections. With Transfers Out, expenditures are expected to be 1.2% more than the prior year. The Fiscal Year 2016-2017 Budget projects a \$6,191,336 General Fund balance on September 30, 2017.

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 \$9,574,670 in revenues. The Building Permits and Utility Tax for Electricity are the next highest tax revenue contributors, each contributing \$2,350,000 and \$1,950,000 respectively. The Taxes represent approximately 58.6% 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 Community Center, which experienced a \$163,050 or 16.7% 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	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING BALANCE	\$8,158,074	\$8,551,286	\$7,869,406	\$7,326,458	\$7,250,756
REVENUES:					
Taxes	11,882,289	12,326,670	12,285,810	13,154,130	12,877,520
Licenses and Permits	3,667,366	3,431,570	3,582,355	3,619,570	3,582,330
Intergovernmental Revenue	2,037,429	2,018,390	2,067,413	2,076,760	2,170,300
Charges for Services	2,065,121	2,000,990	2,263,139	2,246,480	2,246,480
Fines and Forfeits	510,235	1,551,100	998,825	1,175,000	1,175,000
Miscellaneous Revenue	<u>179,993</u>	<u>316,000</u>	<u>195,609</u>	<u>191,050</u>	<u>191,050</u>
TOTAL REVENUES	\$20,342,433	\$21,644,720	\$21,393,151	\$22,462,990	\$22,242,680
INTERFUND TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL AVAILABLE RESOURCES	\$28,500,507	\$30,196,006	\$29,262,557	\$29,789,448	\$29,493,436
EXPENDITURES BY DPT:					
Village Council	\$ 224,084	\$ 230,630	\$ 226,133	\$ 215,360	\$ 200,360
Village Manager	629,811	669,420	663,742	691,400	701,170
Village Clerk	304,146	261,540	264,729	348,200	344,460
Finance	338,901	369,350	363,462	370,000	370,000
Village Attorney	431,578	420,000	435,442	420,000	420,000
General Government	1,188,021	1,300,800	1,249,918	1,220,390	1,220,390
Information Technology	443,396	334,030	357,810	342,870	342,870
Police	7,907,430	9,588,230	8,608,195	9,505,840	9,482,180
Building and Planning	1,905,405	1,862,750	1,884,201	2,007,770	2,007,770
Public Works	668,245	724,520	710,865	706,130	706,130
Parks and Recreation	1,213,483	1,310,330	1,260,222	1,331,890	1,331,890
Community Center	1,026,726	977,280	1,038,162	1,140,330	1,140,330
Pinecrest Gardens	<u>1,924,853</u>	<u>2,110,160</u>	<u>2,015,728</u>	<u>2,179,410</u>	<u>2,179,410</u>
TOTAL EXPENDITURES	\$18,206,079	\$20,159,040	\$19,078,609	\$20,479,590	\$20,446,960
INTERFUND TRANSFERS OUT	\$ 2,425,022	\$ 2,857,490	\$ 2,857,490	\$ 3,055,140	\$ 2,855,140
TOTAL GENERAL FUND EXPENDITURES	\$20,631,101	\$23,016,530	\$21,936,099	\$23,534,730	\$23,302,100
TOTAL GENERAL FUND BALANCE	\$ 7,869,406	\$7,179,476	\$ 7,326,458	\$ 6,254,718	\$ 6,191,336

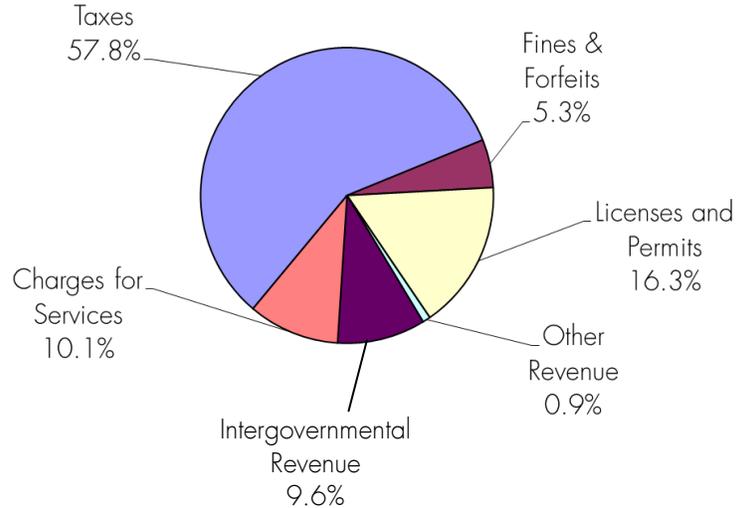
*Includes approved amendments to the budget or carryovers of previous year's projects.

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 2016-2017 General Fund estimated revenue is \$22,242,680 or a \$597,960, increase from the prior year's budgeted revenue. Taxes will generate \$12,877,520 in revenue during Fiscal Year 2016-2017. Licenses and Permits will generate \$3,582,330 in revenues, an increase of 4.4%. Intergovernmental Revenues will generate \$2,170,300, an increase of 7.5%, and Charges For Services is expected to generate \$2,246,480, an increase of \$245,490 from the prior year. Fines and Forfeits are expected to generate \$1,175,000, \$376,100 less than budgeted the prior year. Miscellaneous Revenues is budgeted at \$191,050, a decrease of \$124,950.

General Fund Revenues - \$22,242,680



A summary of the Fiscal Year 2017 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 \$9,574,670 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 \$2,350,000, \$1,950,000 and \$1,463,800 respectively. The Taxes represent 57.8% of the revenue sources for the Village of Pinecrest.

Prior Year Fund Balance Forward



The FY 2017 Budget projects a Prior Year Fund Balance Forward of \$7,250,756

For the prior FY 2016 Budget, projections anticipated a Prior Year Beginning Fund Balance Forward of \$8,551,286 and an Ending Fund Balance projection of \$7,342,206.

General Fund Revenues

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
TAXES:					
311.000 Ad Valorem Taxes	\$ 8,387,449	\$ 8,985,990	\$ 8,981,930	\$ 9,574,670	\$ 9,574,670
311.100 Ad Valorem Taxes - Delinquent	210,313	90,870	52,031	190,000	190,000
314.100 Utility Tax-Electricity	1,934,373	1,950,000	1,939,701	1,950,000	1,950,000
314.300 Utility Tax-Water	210,694	185,000	184,709	205,000	205,000
314.400 Utility Tax-Gas	48,368	45,870	45,797	47,500	47,500
315.000 Communications Service Tax	977,013	953,940	903,080	790,350	790,350
321.000 Local Business Tax	114,079	115,000	122,859	120,000	120,000
TOTAL TAXES	\$11,882,289	\$12,326,670	\$ 12,230,107	\$12,877,520	\$12,877,520
LICENSES AND PERMITS:					
322.000 Building Permits	2,375,915	2,200,000	2,347,930	2,350,000	2,350,000
322.001 Public Works Permits	10,740	11,500	21,592	15,000	15,000
323.100 Franchise Fees – Electricity	785,242	787,240	800,440	800,440	750,000
323.400 Franchise Fees – Gas	16,387	15,790	13,754	15,790	15,790
323.700 Franchise Fees – Solid Waste	112,013	110,000	128,626	115,000	115,000
324.110 Impact Fees – Police	14,219	4,540	737	4,540	4,540
324.610 Impact Fees – Parks/Recreation	17,233	15,000	10,168	15,000	15,000
324.710 Impact Fees – Solid Waste	105,096	90,000	103,577	92,000	92,000
324.711 Impact Fees – Municipal Center	59,169	27,500	52,051	40,000	40,000
329.000 Other Licenses, Fees & Permits	171,352	170,000	212,221	185,000	185,000
TOTAL LICENSES AND PERMITS	\$ 3,667,366	\$ 3,431,570	\$ 3,691,096	\$ 3,632,770	\$ 3,582,330
INTERGOVERNMENTAL REVENUE:					
334.500 Miscellaneous Grants	26,573	25,000	14,405	25,000	25,000
334.575 Misc. Grants, Pinecrest Gardens	57,029	49,110	69,912	87,380	87,380
335.120 State Revenue Sharing Proceeds	487,379	490,930	497,431	516,740	516,740
335.150 Alcoholic Beverage Licenses	6,579	9,000	6,569	7,380	7,380
335.180 Local Gov't Half-Cent Sales Tax	1,381,779	1,379,350	1,416,136	1,463,800	1,463,800
338.000 Local Business Tax-County	78,090	65,000	68,412	70,000	70,000
TOTAL INTERGOV'T REVENUE	\$ 2,037,429	\$ 2,018,390	\$ 2,072,865	\$ 2,170,300	\$ 2,170,300
CHARGES FOR SERVICES:					
341.101 Administrative Fees – Stormwater	87,380	105,800	105,800	110,000	110,000
341.107 Administrative Fees - CITT	37,374	34,000	37,370	37,370	37,370
342.100 Private Detail-Police	106,863	93,540	90,788	100,000	100,000
342.101 Police Fees	12,012	12,000	14,121	12,000	12,000
342.900 Other Public Safety Charges	60,983	65,580	73,385	68,050	68,050
343.900 US1 Maintenance Fees	7,812	7,810	5,889	7,810	7,810
347.000 Parks and Recreation	287,436	275,000	289,170	271,000	271,000
347.2xx Community Center	804,114	748,960	969,029	945,000	945,000
347.2yy Pinecrest Gardens	598,250	590,000	600,480	630,250	630,250
349.000 Other Charges for Services	62,897	65,000	65,191	65,000	65,000
TOTAL CHARGES FOR SERVICES	\$ 2,065,121	\$ 2,000,990	\$ 2,251,223	\$ 2,246,480	\$ 2,246,480
FINES AND FORFEITS:					
351.000 Judgments and Fines-Court	107,303	131,100	84,759	125,000	125,000
351.900 Traffic Light Cameras Fines	96,685	1,200,000	525,216	750,000	750,000
354.000 Violations of Local Ordinances	306,247	220,000	358,441	300,000	300,000
TOTAL FINES AND FORFEITS	\$ 510,235	\$ 1,551,100	\$ 968,416	\$ 1,175,000	\$ 1,175,000

General Fund Revenues

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
MISCELLANEOUS REVENUES:					
361.000 Interest Earnings	30,764	15,000	46,846	50,000	50,000
364.000 Sale of Assets	27,214	21,000	9,967	21,050	21,050
366.000 Donations from Private Sources	573	30,000	3,367	5,000	5,000
369.000 Other Miscellaneous Revenues	<u>121,442</u>	<u>250,000</u>	<u>164,531</u>	<u>115,000</u>	<u>115,000</u>
TOTAL MISCELLANEOUS REVENUES	\$ 179,993	\$ 316,000	\$ 224,711	\$ 191,050	\$ 191,050
TOTAL REVENUES	\$20,342,433	\$ 21,644,720	\$ 21,438,418	\$22,293,120	\$22,242,680
TRANSFERS IN:					
381.301 Transfer From Capital Projects Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSFERS IN	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Fund Balance Forward	\$ 8,158,074	\$ 8,551,286	\$ 7,869,406	\$ 7,344,842	\$ 7,250,756
TOTAL AVAILABLE RESOURCES	\$28,500,507	\$ 30,196,006	\$ 29,307,824	\$29,637,962	\$29,493,436

*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
\$9,574,670

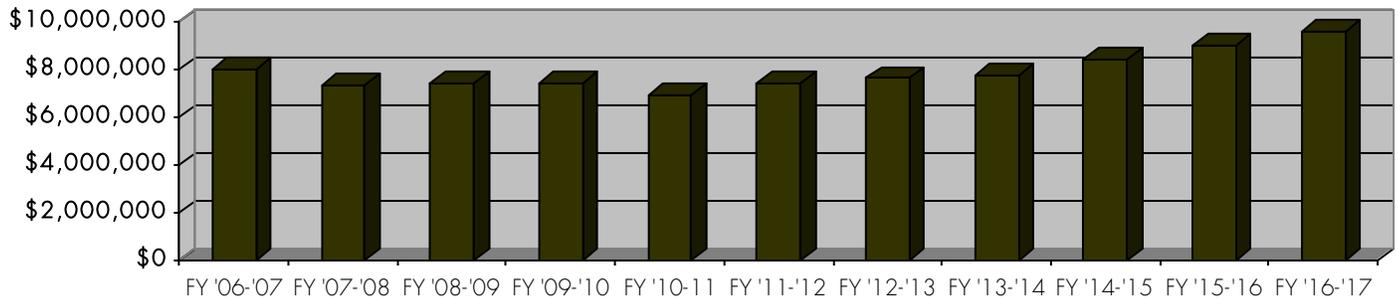
Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mils. The July 1, 2016 Estimated Certified Taxable Value of the Village increased from \$ \$4,112,581,260 in 2015 to \$4,382,000,000 or approximately 6.5%. The Proposed Millage Rate for 2016-2017 is 2.300 which is the same as the previous year. It will generate \$9,574,670 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 2011 through 2015.

Table I. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE	2014 MILLAGE	2015 MILLAGE
Village of Pinecrest	2.2000	2.2000	2.2000	2.3000	2.3000
Miami-Dade County School Board	7.7650	7.7650	7.6440	7.7750	7.4130
Miami-Dade County School Board Debt Service	0.2400	0.2330	0.3330	0.1990	0.1990
Everglades Project	0.0624	0.0613	0.0587	0.0548	0.0506
South Florida Water Management District	0.3739	0.3676	0.3523	0.1577	0.1459
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0320
Miami-Dade County	4.8050	4.7035	4.7035	4.6669	4.6669
Miami-Dade County Debt Service	0.2850	0.2850	0.4220	0.4500	0.4500
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.4496	2.4496	2.4496	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0131	0.0131	0.0127	0.0114	0.0086
Miami-Dade County Library District	0.1795	0.1725	0.1725	0.2840	0.2840
Okeechobee Basin	-	-	-	0.1717	0.1586
Total Taxes Paid by Pinecrest Residents	18.9080	18.7851	18.8828	19.0257	18.6293

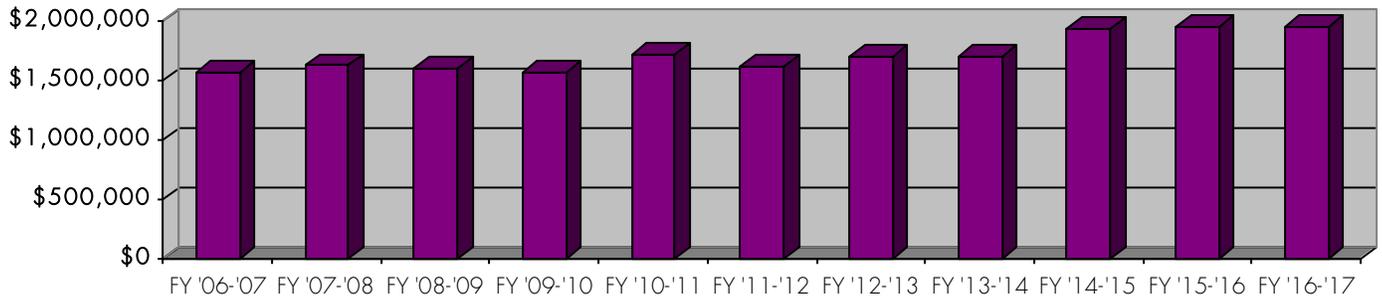
Ad Valorem Taxes



Revenue Projection Rationale

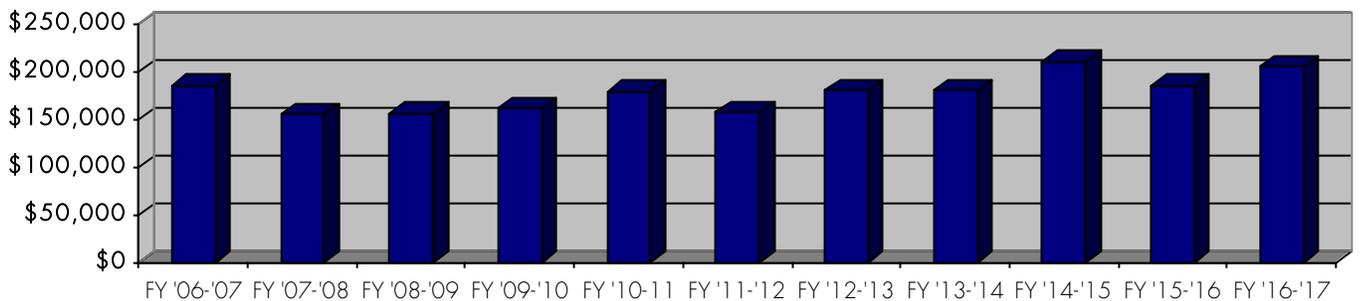
Utility Tax – Electricity \$1,950,000

Section 166.231(A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity remained the same and is estimated to be \$1,950,000. 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.



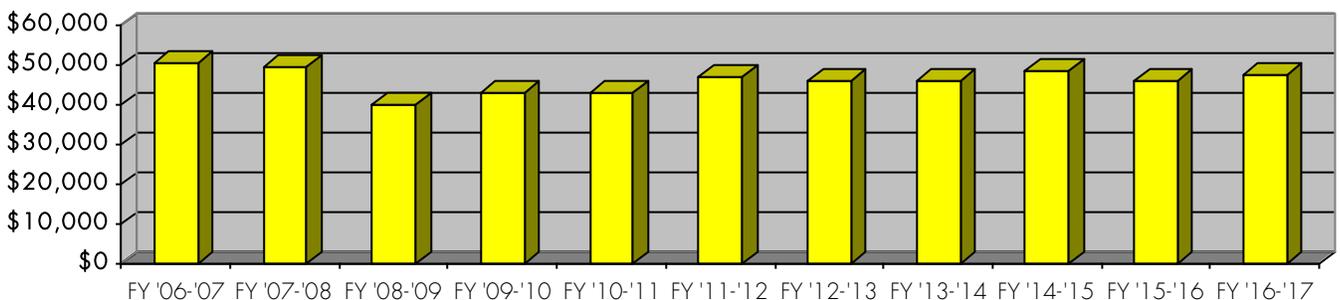
Utility Tax – Water \$205,000

This revenue is derived from a 10% tax levied upon each customer’s water bill generating estimated revenue of \$205,000, an increase of \$20,000. The revenue derived over the last five years is fairly stable and is projected based upon a five year average.



Utility Tax – Gas \$47,500

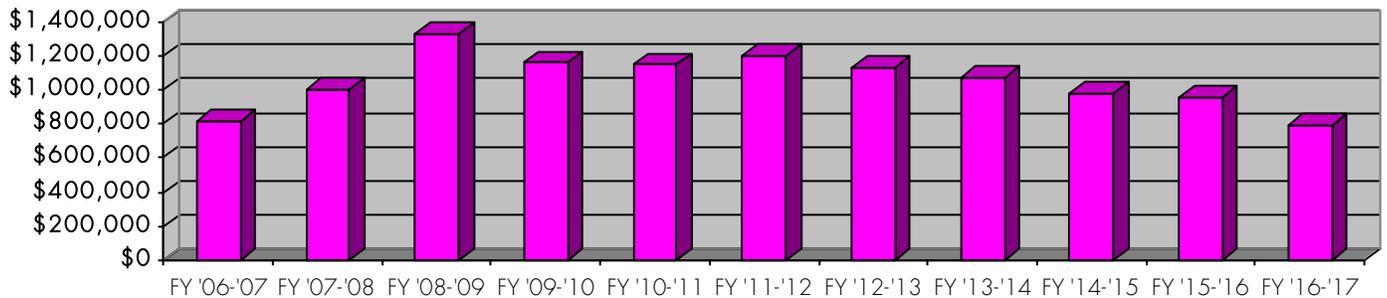
The Gas line item is derived from a 10% tax levied on each customer’s gas bill generating an estimated \$47,500 in utility tax revenue, an increase of \$1,630. This figure is based on an average over the past five years which shows a fairly stable source of income.



Revenue Projection Rationale

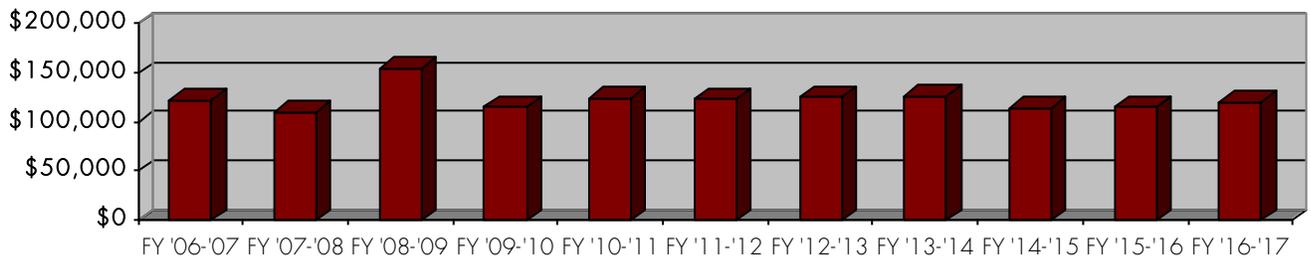
Communications Service Tax \$790,350

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 \$790,350 in revenues based upon State of Florida revenue estimates. This is showing a decreasing trend.



Local Business Tax \$120,000

Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$120,000, an increase of \$5,000. This revenue estimate uses a five year average of actual collection figures, which show an overall stable trend.

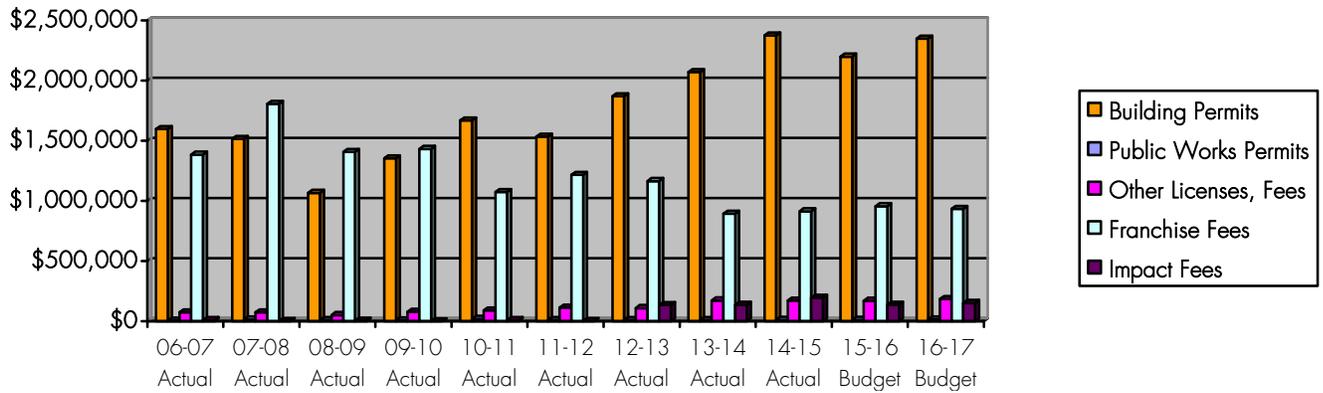


Revenue Projection Rationale

Licenses and Permits

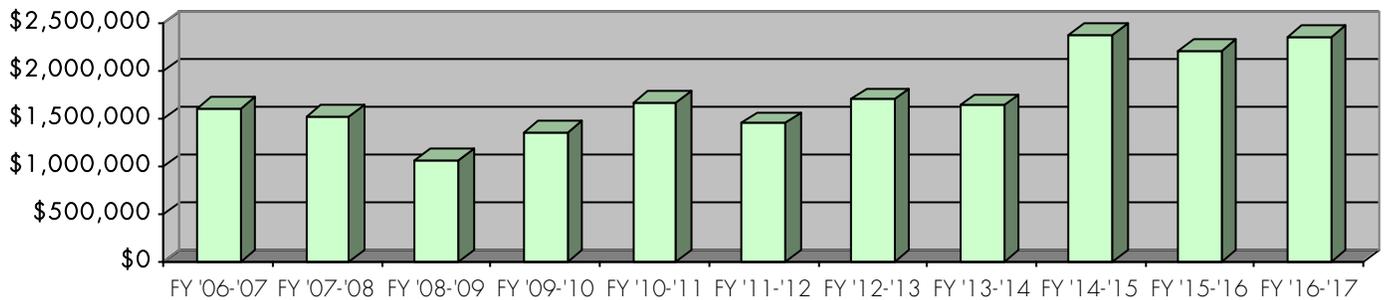
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Licenses and Permits Revenue Trend



Building Permits
\$2,350,000

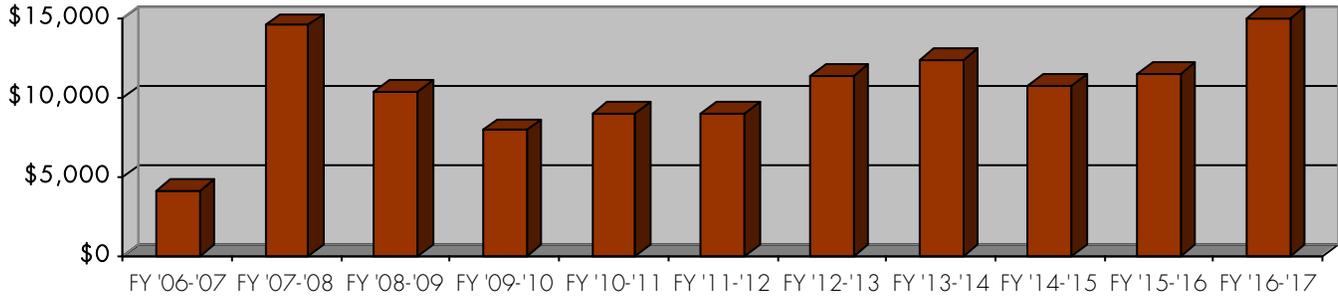
The Building Permit revenue is estimated at \$2,350,000, an increase of \$150,000. This revenue trend has been generally rising due to higher rates charged for permits to cover the cost of the operation of the Building Department, and the increasing trend of new development.



Revenue Projection Rationale

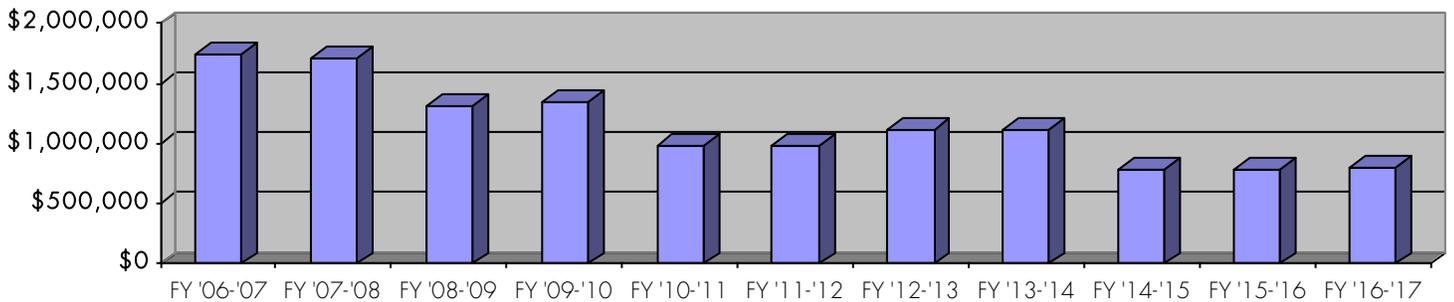
Public Works Permits \$15,000

The Public Works Permits accounts for funds received for the issuance of permits applicable to the infrastructure constructed within any public rights-of-way. This is projected to increase \$3,500 from the previous year.



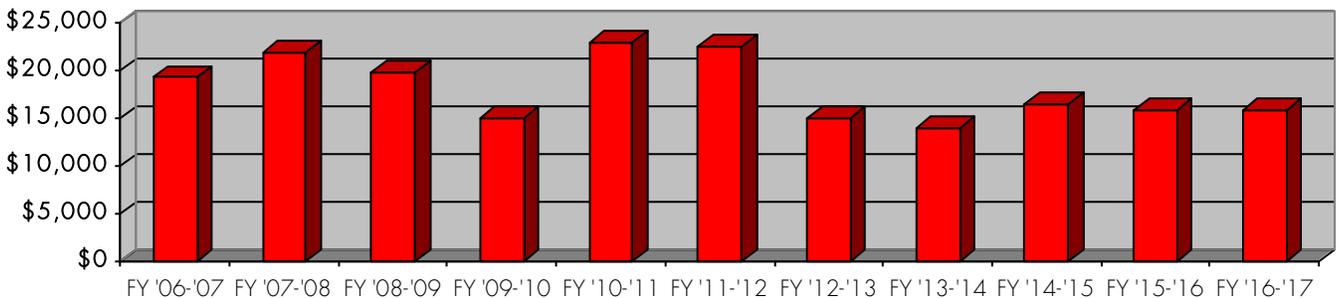
Franchise Fees – Electricity \$750,000

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. Through an interlocal agreement with Miami-Dade County, the Village will receive the revenues generated within the Village by the Florida Power and Light Franchise Fees totaling \$750,000. The overall trend for this revenue source since 1997 is mixed, fluctuating based on electricity use. The budgeted figure remained the same and is based on estimates provided by Miami-Dade County's Budget Office.



Franchise Fees – Gas \$15,790

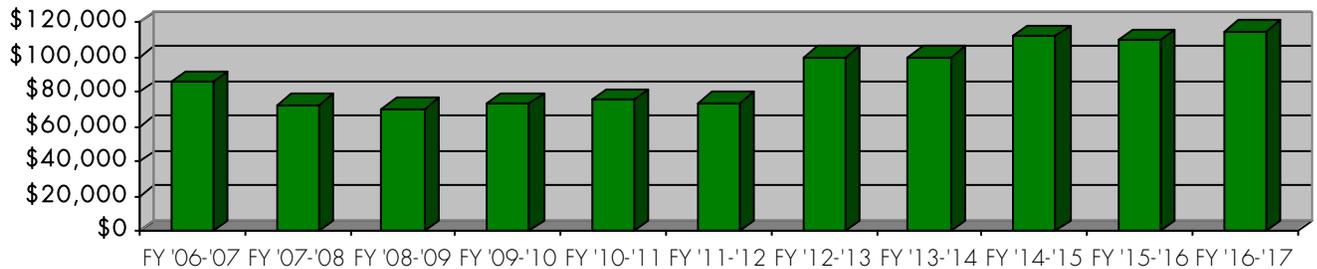
Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source remained the same and are budgeted at \$15,790 using a five year average.



Revenue Projection Rationale

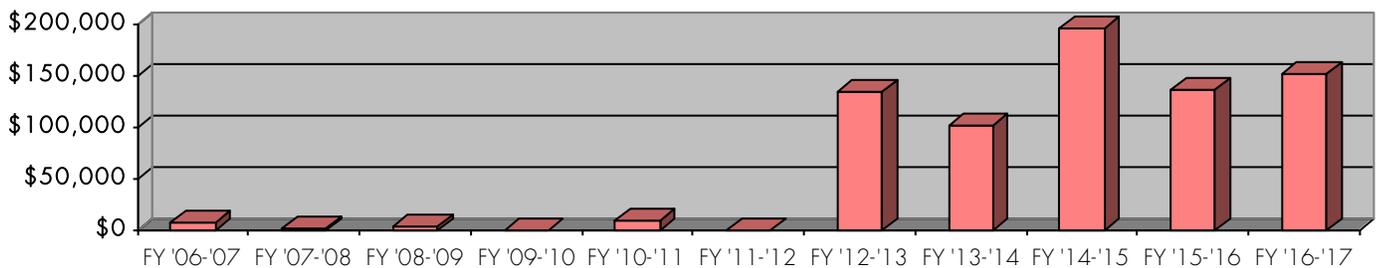
Franchise Fees – Solid Waste \$115,000

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 \$115,000 is expected to be generated by this revenue source, an increase of \$5,000. Although the overall trend for this Franchise is mixed, it is budgeted utilizing the prior years' figures.



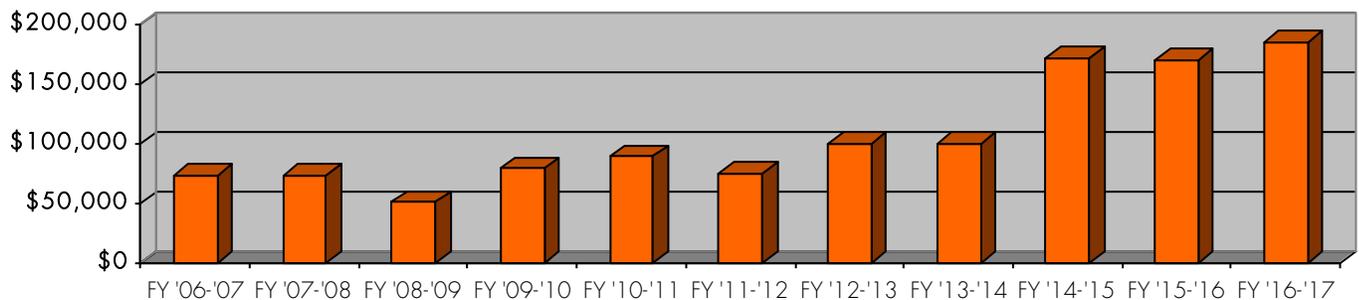
Impact Fees \$151,540

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, \$92,000 for solid waste, \$15,000 for parks and recreation impact fees, and \$40,000 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 \$185,000

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 \$185,000, an increase of \$15,000 from the previous year. A five year average was utilized as a basis for the budgeted amount.

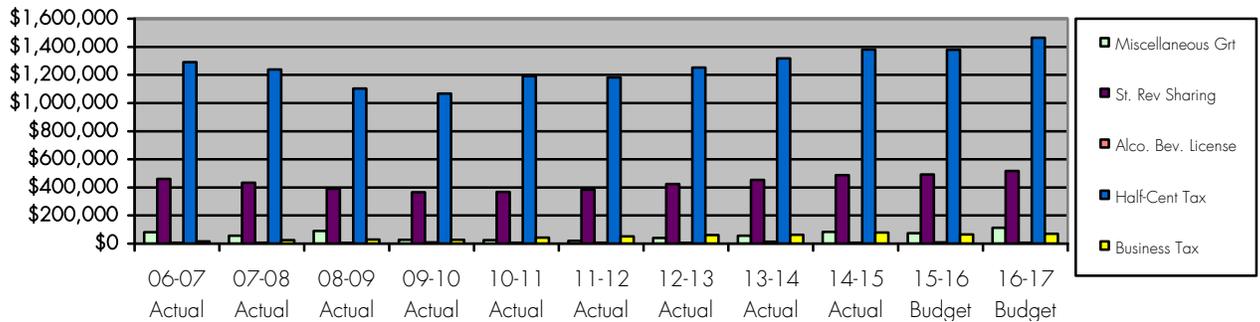


Revenue Projection Rationale

Intergovernmental Revenue

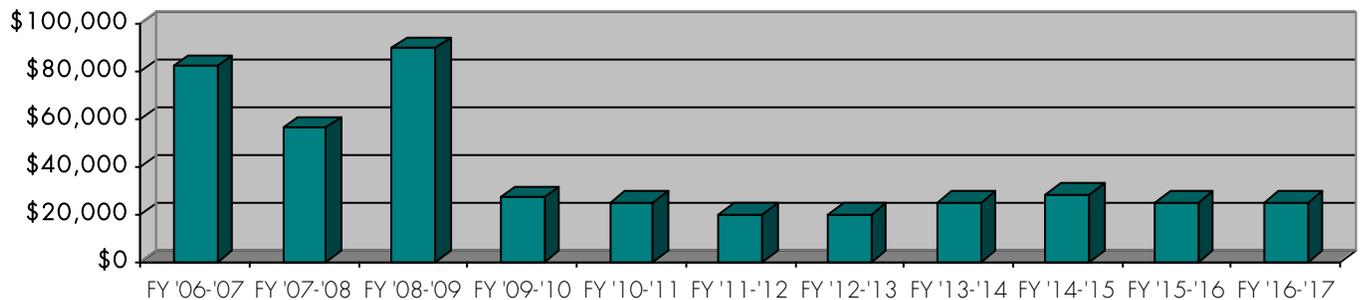
The Intergovernmental Revenue classification in the General Fund includes several grants, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-cent Sales Tax and County Business Tax fees. Below is a description of each type of revenue source, trends and assumptions 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

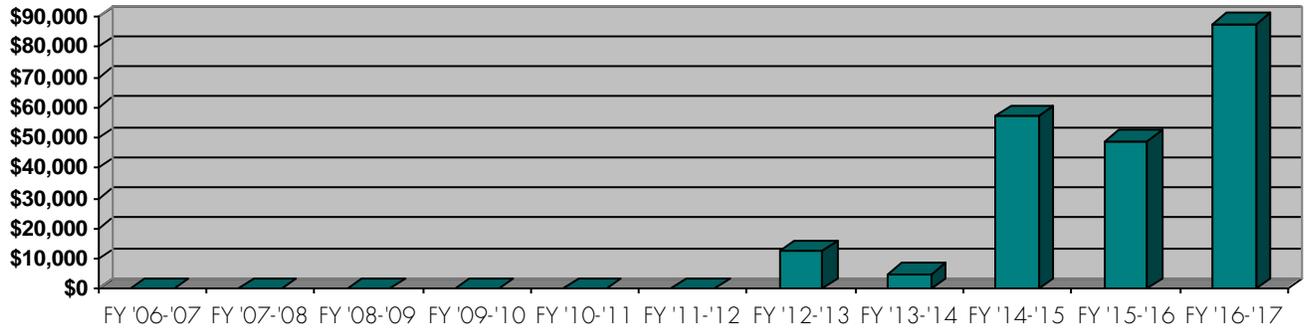
The \$25,000 allocation in this line item represents the funds the Village will be receiving from the Justice Department for bulletproof vests, the Florida Department of Law Enforcement school crossing guards, and other miscellaneous grants for which the Village will apply.



Revenue Projection Rationale

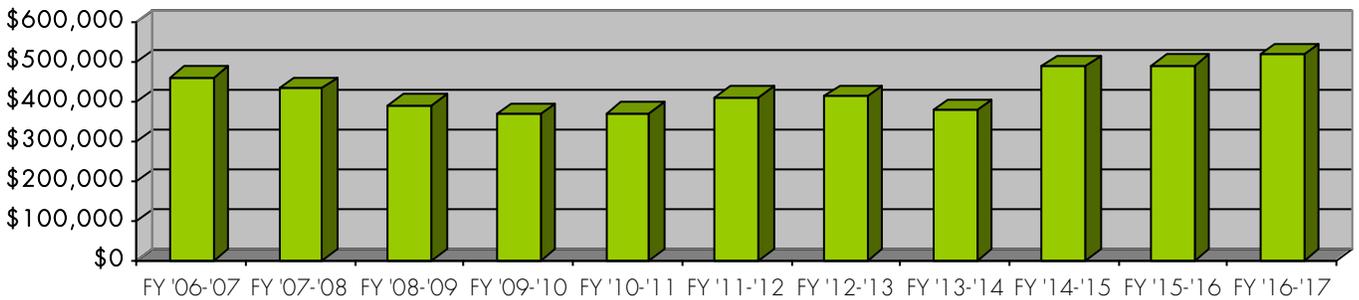
Miscellaneous Grants, Pinecrest Gardens \$87,380

The \$87,380 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 \$62,500 from the Knights Arts Challenge, \$10,000 from the National Endowment of the Arts and \$14,880 from various cultural affairs grants for programming and events.



State Revenue Sharing \$516,740

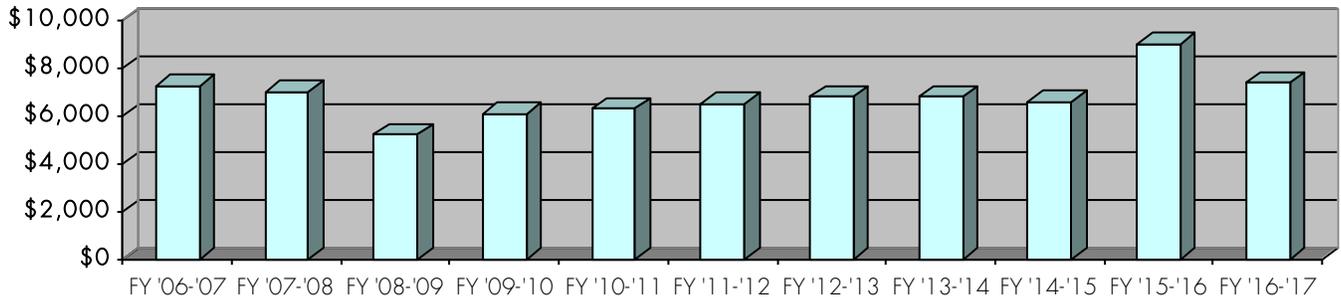
The State Revenue Sharing provides for revenue from 32.4% of the tax on each pack of cigarettes, plus \$.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The Village's share of this fund is determined by a complex formula involving State, County and Village population figures, property valuations and sales tax collections. The State of Florida has estimated that the Village will receive \$516,740 in state revenue sharing proceeds, an increase of \$25,810.



Revenue Projection Rationale

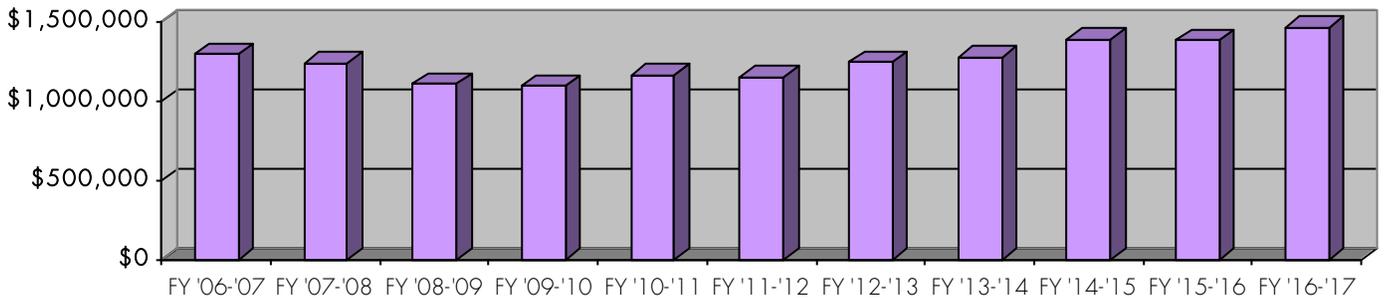
Alcoholic Beverages Licenses \$7,380

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 \$7,380 will be received from the State of Florida, a decrease of \$1,620 from the previous year. This estimate is based on a five year average.



Local Government Half-Cent Sales Tax \$1,463,800

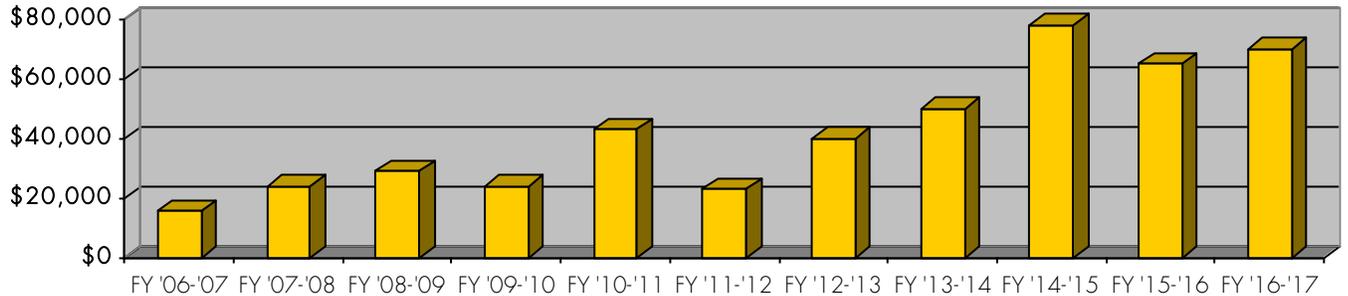
Chapter 82-154, Florida Statutes, provides for funds generated by 9.653% of the state sales tax. The distribution formula is based on population. The State of Florida has estimated revenue from this source to be \$1,463,800, an increase of \$84,450 from the previous year. This revenue is experiencing an increasing trend attributed to the improving economic outlook for the state.



Revenue Projection Rationale

Business Tax – County \$70,000

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 \$70,000, an increase of \$5,000. 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, Pincrest Gardens and Other Charges for Services. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

Police Private Detail \$100,000

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

Other Police Fees \$12,000

The \$12,000 allocation includes charges for fingerprinting, accident reports and copying. This line item remains the same as the previous year.

Other Public Safety Charges \$68,050

The \$68,050 allocation is for contractual services for emergency dispatch services rendered and is an increase of \$2,470. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire 911 Fund), Fund 106 (Wireless 911 Fund) and Fund 108 (Prepaid 911 Fund).

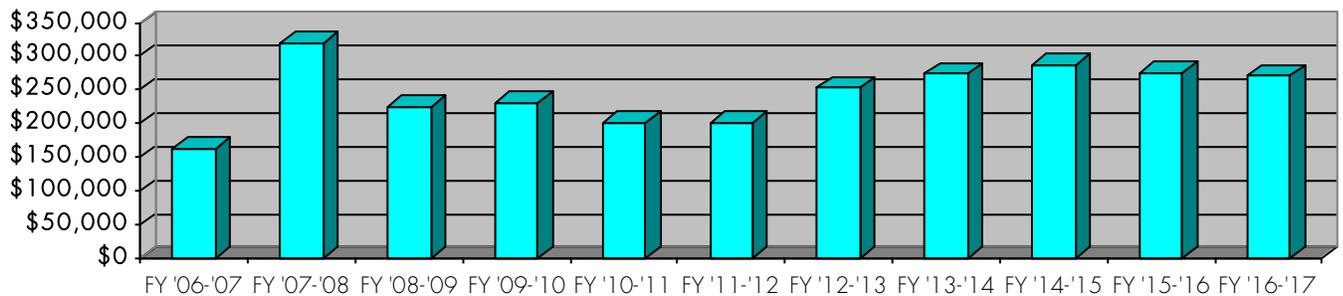
Revenue Projection Rationale

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.

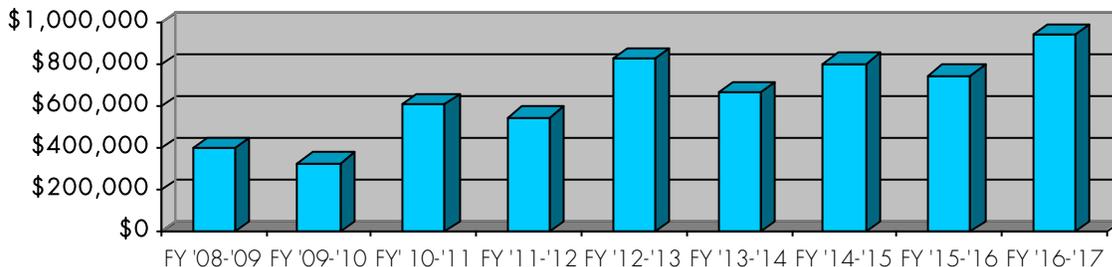
Parks and Recreation \$271,000

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 \$271,000 in funds from user fees, a decrease of \$4,000 attributed to the partial year closure of rental facilities at Coral Pine park due to improvements.



Community Center \$945,000

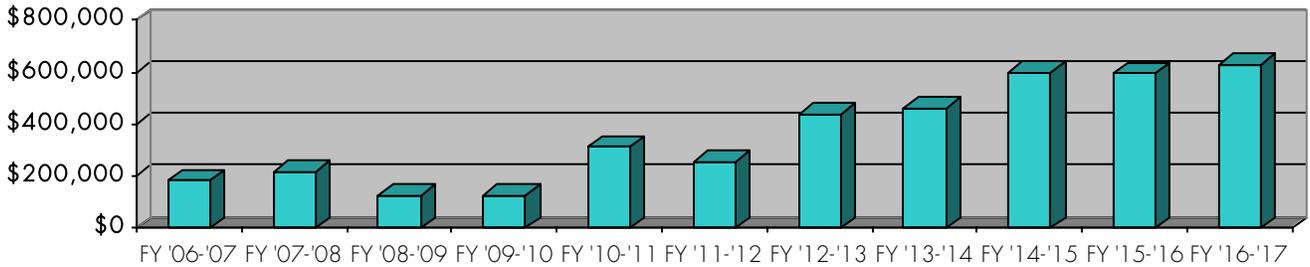
This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend was increasing as more activities are added, however has stabilized as the building reaches programming capacity. The Community Center will generate \$945,000, an increase of \$196,040. A five year average was used to arrive at the budget estimate.



Revenue Projection Rationale

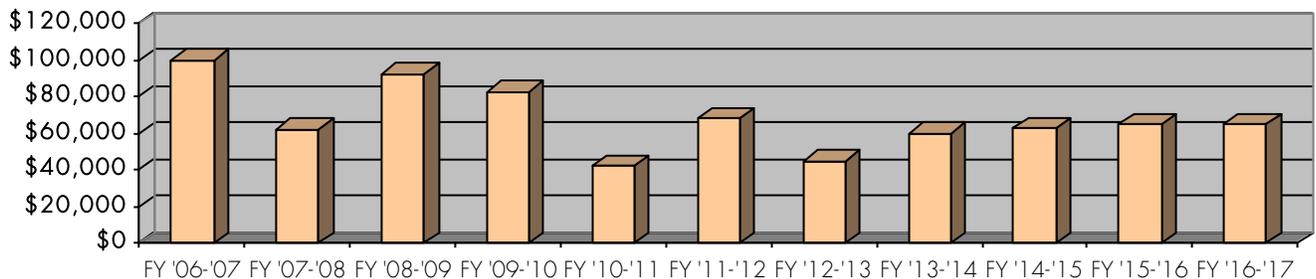
Pinecrest Gardens \$630,250

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 \$630,250, an increase of \$36,950. 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, the same as the previous year, 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.

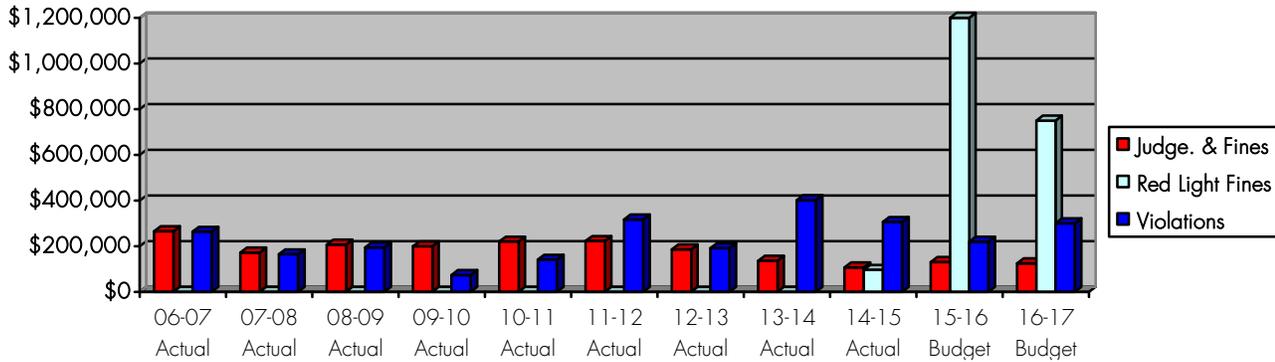


Revenue Projection Rationale

Fines and Forfeits

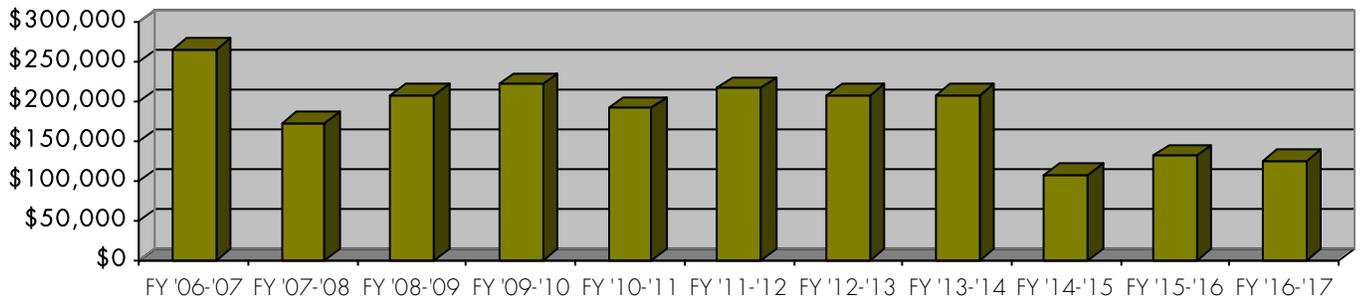
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines and fees collected from violations of local ordinances. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.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

Fines and Forfeits Revenue Trend



Judgments and Fines - Court
\$125,000

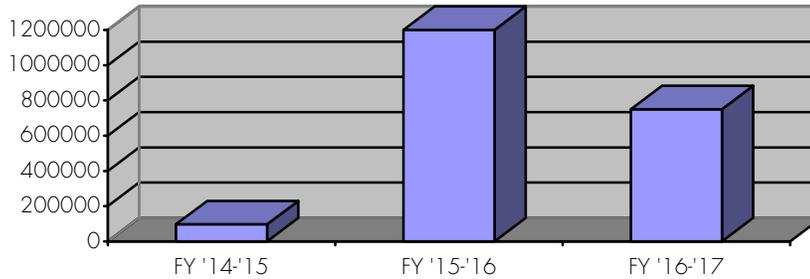
The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$125,000, a decrease of \$6,100. In 2010, the State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive.



Revenue Projection Rationale

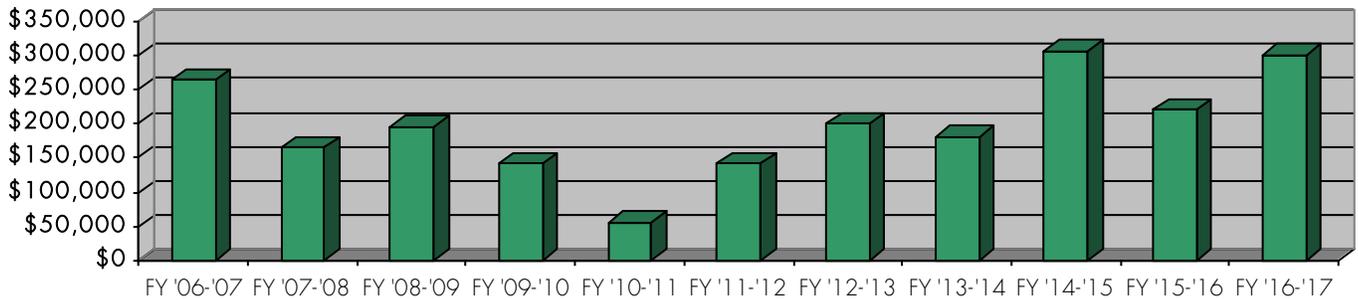
Traffic Light Camera Fines \$750,000

In Fiscal Year 2014-15, the Village initiated a Traffic Light Camera program to promote motor vehicle safety and accident reduction. It is estimated \$750,000 will be generated next year, a decrease of \$450,000.



Violations of Local Ordinances \$300,000

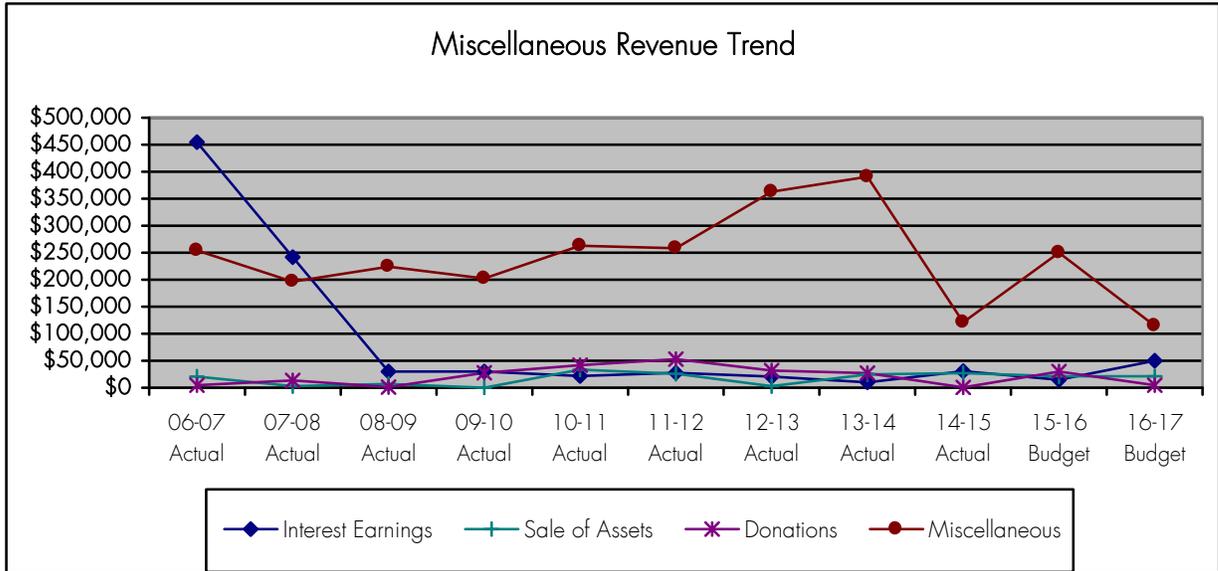
Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$300,000 will be generated next year, an increase of \$80,000. The estimate is based upon a five year average.



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 \$50,000

Investment practices are maintained to allow for 100% of idle funds to be invested at all times. It is estimated that interest earnings will be \$50,000, an increase of \$35,000 from the prior year.

Sale of Assets \$21,050

Revenues generated from the sale of assets such as surplus police vehicles are expected to increase \$50.

Donations from Private Sources \$5,000

Funds for this line item are estimated to be \$5,000, a decrease of \$25,000 from the previous year.

Other Miscellaneous Revenues \$115,000

A total of \$115,000, a decrease of \$135,000, 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

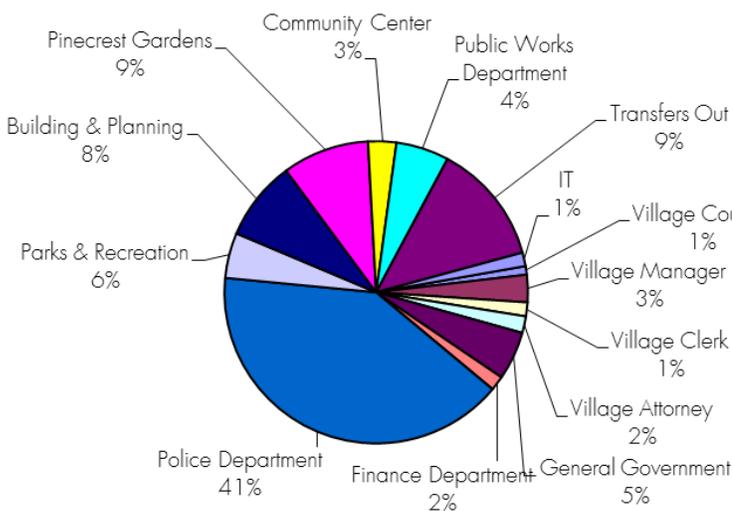
Expenditures, excluding transfers, for Fiscal Year 2016-2017 have increased from the prior year by 1.43% or \$287,920. The Fiscal Year 2016-2017 Budget proposes \$20,446,960 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend \$2,855,140 in transfers to other funds as follows:

- Capital Project Fund: \$880,000
- Debt Service Fund: \$1,938,140
- Hardwire Fund: \$29,000
- Wireless Fund: \$8,000

to balance the consolidated budget, bringing the total General Fund expenditure to \$23,302,100. 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 2017 General Fund expenditures by function. Overall, the Police Department and Pinecrest Gardens experienced the most significant increases.

General Fund Expenditures - \$23,302,100



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

Village Council:
\$200,360

The Village Council's budget decreased by \$30,270 from the previous year mainly due to the completion a citizen survey budgeted in FY16 and a reduction in lobbying fees.

Village Manager's Office:
\$701,170

The Village Manager's budget increased a total of \$31,750 compared to Fiscal Year 2016 mainly due to staff salary increases.

Village Clerk's Office:
\$344,460

The Village Clerk's budget increased a total of \$82,920 from the previous year. This increase is mainly attributed to the inclusion of election year expenditures.

Finance Department:
\$370,000

The Finance Department budget increased a total of \$650 over last year's adopted budget. This increase is primarily due to staff salary increases.

Village Attorney's Office:
\$420,000

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

General Government:
\$1,220,390

The General Government budget experienced an \$80,410 decrease from the prior year's adopted budget. The decrease is primarily due to lower insurance costs and the removal of funds budgeted in FY16 for the Village's 20th Anniversary.

General Fund Expenditures

Information Technology:
\$342,870

The Information Technology Division budget increased \$8,840 mainly due to higher costs of maintenance contracts and the addition of a second backup device to cover the increased data storage need.

Police Department:
\$9,482,180

The Police Department budget decreased \$106,050 from the previous Fiscal Year budget. The decrease is primarily attributed to the one-time initial cost of providing uniforms for five new officers in the previous fiscal year, and lower gasoline prices.

Building and Planning Department:
\$2,007,770

The proposed Building and Planning Department budget experienced a \$145,020 increase from the previous year mainly due to the addition of an Assistant Building Official position.

Public Works Department:
\$706,130

The Public Works Department experienced a \$18,390 decrease as compared to Fiscal Year 2016.

Parks and Recreation Department:
\$1,331,890

The Parks and Recreation Department budget experienced an increase of \$21,560 mainly due to added landscaping improvements for all parks and additional funding for the repair and sealcoating of the parking lots at two parks.

Community Center:
\$1,140,330

The Community Center budget increased by \$163,050 from the previous fiscal year due primarily to additional programming.

Pinecrest Gardens:
\$2,179,410

Pinecrest Gardens experienced a \$69,250 increase. The increase was mainly due to the addition of funds for trail repairs and the renovated Cypress Hall.

Operating Transfers Out

The Transfers Out to other funds which total \$2,855,140 decreased by \$2,350 to cover the cost of anticipated expenditures in the Capital Project Fund, Hardwire Fund, Wireless Fund, and the Debt Service Fund.

The increase is due to a larger transfer into the Capital Project Fund.

General Fund Expenditures

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
EXPENDITURES BY DEPARTMENT:					
Village Council	\$ 224,084	\$ 230,630	\$ 220,567	\$ 215,360	\$ 200,360
Village Manager's Office	629,811	669,420	663,742	691,400	701,170
Village Clerk's Office	304,146	261,540	270,257	348,200	344,460
Finance Department	338,901	369,350	363,652	370,000	370,000
Village Attorney	431,578	420,000	452,449	420,000	420,000
General Government	1,188,021	1,300,800	1,259,341	1,220,390	1,220,390
Information Technology	443,396	334,030	357,810	342,870	342,870
Police Department	7,907,430	9,588,230	8,638,314	9,505,840	9,482,180
Building and Planning Dpt.	1,905,405	1,862,750	1,919,167	2,007,770	2,007,770
Public Works Department	668,245	724,520	730,942	706,130	706,130
Parks and Recreation Dpt.	1,213,483	1,310,330	1,299,699	1,331,890	1,331,890
Community Center	1,026,726	977,280	1,060,814	1,140,330	1,140,330
Pinecrest Gardens	<u>1,924,853</u>	<u>2,110,160</u>	<u>1,962,824</u>	<u>2,179,410</u>	<u>2,179,410</u>
TOTAL EXPENDITURES	\$18,206,079	\$20,159,040	\$19,199,578	\$20,479,590	\$20,446,960
Interfund Operating Transfers Out	\$ 2,425,022	\$ 2,857,490	\$ 2,875,490	\$ 3,055,140	\$2,855,140
TOTAL GENERAL FUND EXPENDITURES	\$20,631,101	\$23,016,530	\$22,057,068	\$23,534,730	\$23,302,100

*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, 2016.

- ◆ 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 \$58,500

This line item decreased \$16,400 due to the completion of the Veteran's Day commemorative video and the reduction of a lobbyist.

Other Contractual Services \$23,800

This line item decreased by \$400 and funds the maintenance for the streaming video and a legislative program.

Travel and Per Diem \$25,000

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

Other Current Charges \$17,500

Other Current Charges decreased by \$8,540 from the previous fiscal year and funds refreshments for various advisory committees, the State of the Village address, and the senior

Village Council

newsletter. The decrease was due to the removal of a one-time fee for a citizen survey.

Capital Outlay:
\$0

Publications, Dues & Training
\$15,560

Funds are not allocated for capital outlay.

This line item increased \$70 and funds various memberships and conference registrations.

Grants and Aides
\$60,000

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.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
OPERATING EXPENSES:					
431.000 Professional Services	\$ 79,369	\$ 74,900	\$ 71,400	\$ 73,500	\$ 58,500
434.000 Other Contractual Services	26,118	24,200	23,800	23,800	23,800
440.000 Travel & Per Diem	25,158	25,000	17,500	25,000	25,000
449.000 Other Current Charges	10,949	26,040	25,400	17,500	17,500
454.000 Publications, Dues & Training	<u>18,533</u>	<u>15,490</u>	<u>17,467</u>	<u>15,560</u>	<u>15,560</u>
TOTAL OPERATING EXPENSES	\$ 160,127	\$ 165,630	\$ 155,567	\$ 155,360	\$ 140,360
GRANTS AND AIDES:					
483.000 Grants and Aide, Schools	49,748	50,000	50,000	50,000	50,000
484.000 Grants and Aide, Community Events	<u>14,209</u>	<u>15,000</u>	<u>15,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL GRANTS AND AIDES	\$ 63,957	\$ 65,000	\$ 65,000	\$ 60,000	\$ 60,000
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	\$ 224,084	\$ 230,630	\$ 220,567	\$ 215,360	\$200,360

*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 2014-15 Actual	FY 2015-16 Projected	FY 2016-17 Proposed
Reports & agenda backup items prepared	110	118	115
Comprehensive Annual Financial Plan submitted to Village Council by March	Submitted 2/10/15	Submitted 2/16/16	Submit February 2017
Budget submitted to Village Council by August 15th	Submitted 7/8/15	Submitted 7/5/16	Submit July 2017

Prior Year Objectives Status

The following section lists the objectives developed by the Office of the Village Manager for Fiscal Year 2015-16 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 2016 through the human resources division, the Village hired a total of 33 employees to fill available positions in all departments including park service aides (13), recreation aides (6), police officers (7), a dispatcher, an educational

Office of the Village Manager

program coordinator, an administrative assistant to the Public Works Director, and various positions within the Building and Planning Department. The Village Manager's Office updated the Employee Policies and Procedures Manual, and reviewed 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 2015-2016 Budget to the Village Council on July 8, 2015. The Budget and Capital Program were adopted by the Village Council at its September 24, 2015 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 2015-2016, the Village applied for several grants for Pinecrest Gardens, for funding of the waterline extension project, facility improvements at Suniland Park and for traffic study funding.

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

In accordance with the requirement set forth in the Village Charter, the 2014-2015 Comprehensive Annual Financial Report covering the period October 1, 2014 through September 30, 2015 was submitted to the Village Council on February 16, 2016 for its review and acceptance.

Authorized Positions

Position	FY 2014-15	FY 2015-16	FY 2016-17
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
\$668,380

The Personal Services increased by \$26,800 and funds staff's salaries and benefits.

Professional Services
\$15,000

This line item increased \$5,000 from the previous year and funds a grant writer.

Travel and Per Diem
\$4,340

This line item increased by \$130 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
\$10,450

The Publications, Dues and Training line item decreased by \$180 and funds membership to several professional associations.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 436,599	\$ 459,050	\$ 465,977	\$ 467,320	\$ 475,150
414.000 Overtime	4	0	1,141	0	0
418.000 Service Award	6,587	7,300	7,300	9,110	9,320
419.001 Car Allowance	12,600	15,600	15,600	15,600	15,600
421.000 FICA Taxes	28,578	35,680	31,750	36,450	37,060
422.000 Retirement Contributions	60,044	62,660	63,338	63,790	64,890
423.000 Group Insurance	46,147	49,200	51,909	54,000	54,000
424.000 Workers' Comp	739	1,200	986	1,240	1,260
426.000 Vacation/Sick Payout	13,382	10,890	640	11,100	11,100
TOTAL PERSONAL SERVICES	\$ 604,680	\$ 641,580	\$ 638,641	\$ 658,610	\$ 668,380
OPERATING EXPENSES:					
431.000 Professional Services	9,584	10,000	10,000	15,000	15,000
440.000 Travel & Per Diem	3,059	4,210	3,971	4,340	4,340
441.000 Communications & Freight	3,000	3,000	3,000	3,000	3,000
454.000 Pubs, Dues & Training	9,488	10,630	8,130	10,450	10,450
TOTAL OPERATING EXPENSES	\$ 25,131	\$ 27,840	\$ 25,101	\$ 32,790	\$ 32,790
TOTAL VILLAGE MANAGER	\$ 629,811	\$ 669,420	\$ 663,742	\$ 691,400	\$ 701,170

*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 2014-15 Actual	FY 2015-16 Projected	FY 2016-17 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 2015-16 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 2013-14	FY 2014-15	FY 2015-16 (SIX MONTHS)	FY 2016-17 (PROJECTION)
Code Supplements Prepared	2	2	1	1
Municipal Lien Verification Requests	587	548	255	548
Village Council Agenda Packets	29	21	8	22
Village Council Meeting Minutes	29	21	8	22
Proclamations	8	17	0	8
Ordinances Drafted	8	5	2	6
Resolutions Drafted	75	39	23	53

Authorized Positions

Position	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
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
\$65,000

It is projected that the Office of the Village Clerk will generate \$65,000 in revenues from lien searches and other services associated with records management.

Personal Services
\$245,810

The Mayor and Council set the Village Clerk's annual salary. The Personal Services increased by \$2,280, due to an increase to the salary of the Assistant Village Clerk and Village Clerk.

Office of the Village Clerk

Other Contractual Services
\$75,000

This line item increased by \$70,000 since this budget year includes an election cycle. Funds are also allocated for a mail-in ballot regarding the fire rescue item.

Travel and Per Diem
\$1,000

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

Communications & Freight Services
\$1,500

This line item decreased \$620 and covers the Clerk's cell phone allowance, laptop Internet connection and email blasts.

Other Current Charges
\$20,000

The Other Current Charges line item increased \$5,000 from the previous year due to an increased number in Ordinance changes that require legal advertising.

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	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
REVENUES:					
349.000 Other Charges for Services	\$ 62,897	\$ 65,000	\$ 68,491	\$ 65,000	\$ 65,000
TOTAL REVENUES	\$ 62,897	\$ 65,000	\$ 68,491	\$ 65,000	\$ 65,000
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 167,409	\$ 170,970	\$ 173,321	\$ 172,890	\$ 177,880
414.000 Overtime	0	0	348	0	0
418.000 Service Award	4,595	4,830	4,830	5,150	5,320
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	13,002	13,160	12,787	13,290	13,670
422.000 Retirement Contributions	21,725	22,160	22,467	22,350	23,060
423.000 Group Insurance	16,567	19,200	17,139	19,200	19,200
424.000 Workers' Comp	284	460	380	470	480
426.000 Vacation/Sick Payout	279	1,090	0	800	800
TOTAL PERSONAL SERVICES	\$ 229,261	\$ 237,270	\$ 236,672	\$ 239,550	\$ 245,810
OPERATING EXPENSES:					
434.000 Other Contractual Services	39,330	5,000	5,754	85,000	75,000
440.000 Travel & Per Diem	903	1,000	0	1,000	1,000
441.000 Communications & Freight Svcs	850	2,120	1,000	1,500	1,500
449.000 Other Current Charges	32,630	15,000	25,528	20,000	20,000
452.002 Operating Supplies	302	500	753	500	500
454.000 Pubs, Dues & Training	870	650	550	650	650
TOTAL OPERATING EXPENSES	\$ 74,885	\$ 24,270	\$ 33,585	\$ 108,650	\$ 98,650
TOTAL VILLAGE CLERK	\$ 304,146	\$ 261,540	\$ 270,257	\$ 348,200	\$ 344,460
Net (Expense) Revenue	(\$ 241,549)	(\$ 196,540)	(\$ 201,766)	(\$ 283,200)	(\$ 279,460)

*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 2014-15 Actual	FY 2015-16 Projected	FY 2016-17 Proposed
Issue the Comprehensive Annual Financial Report by March	Completed	Completed	Complete by February 2017
Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting CAFR	Received	Applied February 2016	Apply by February 2017
Percentage of ACH Payments Made	40%	42.5%	45%
Percentage by ACH Dollar Amount	76.5%	80%	82%
Payroll checks via Direct Deposit	100%	100%	100%

Department of Finance

Prior Year Objectives Status

The following section lists the objectives developed by the Finance Department for Fiscal Year 2015-2016 and includes an explanatory paragraph detailing the activities.

Organizational Excellence and Financial Stability

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

During the first six months of Fiscal Year 2015-2016, 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 2015-2016, the department processed a total of 13 payrolls for 184 budgeted positions. The Finance Department issued approximately 2,400 checks and coordinated direct deposit transfers totaling \$5,880,000.

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

During the first six months of Fiscal Year 2015-2016, the Department processed approximately 3,800 vendor checks and Automated Clearing House (ACH) transfers totaling \$3,724,000.

- ◆ 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 \$13,506,000 for the first six months of Fiscal Year 2015-2016. The Department processed a total of 11,300 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, 2015 was prepared and presented to the Village Council for consideration at its May 10, 2016 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2014 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2015. 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,

Department of Finance

Worker's Compensation, Health and Life and other insurances with premiums of \$426,000.

- ◆ Process and account for grants.

The Finance Department has not processed any grants for the first six months of Fiscal Year 2015-2016.

- ◆ 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 \$97,237,000, which include roadways, sidewalks, buildings improvements, land, construction in progress, and equipment with a total value of \$10,000 or more.

Activity Report

ACTIVITY	FY 2014-15	FY 2015-16 (PROJECTED)	FY 2016-17 (PROJECTED)
Payrolls Processed	26	26	26
Checks Issued (A/P)	3,864	4,490	4,500
Bills Issued (A/R)	446	450	450
Stormwater Bills Issued	10,747	10,727	10,750

Authorized Positions

Position	FY 2014-15	FY 2015-16	FY 2016-17
FULL TIME			
Finance Director	1.0	1.0	1.0
Accountant	0.0	0.0	1.0
Accounting Clerk	2.0	2.0	1.0
TOTAL FULL TIME	3.0	3.0	3.0
Total	3.0	3.0	3.0

Budget Highlights

Personal Services
\$321,190

Personal Services for the Finance Department increased \$1,830 and covers the salaries and fringe benefits for the Finance Director, Accountant and Accounting Clerk.

Accounting and Auditing
\$38,000

This line item decreased by \$4,250 which includes federal and state single audits. The decrease is due to it being an off-year for the actuarial study for the OPEB liability that is required every two years.

Travel and Per Diem
\$5,140

This line item increased by \$620 and covers conferences to maintain the certification for the Finance Department. Funds are also included for leadership training for the Accountant and Accounting Clerk.

Publications, Dues and Training
\$5,670

This line item increased by \$2,450 and funds membership to professional associations for the Finance Department. The increase was due to the addition of funds for the CPA certification of the Accountant.

Department of Finance

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 216,731	\$ 230,290	\$ 233,339	\$ 231,670	\$ 231,670
414.000 Overtime	0	250	125	250	250
418.000 Service Award	3,325	3,920	3,920	4,450	4,450
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	15,961	18,160	16,772	18,310	18,310
422.000 Retirement Contributions	27,238	29,070	29,451	28,710	28,710
423.000 Group Insurance	23,721	28,800	23,637	28,800	28,800
424.000 Workers' Compensation	375	620	510	620	620
426.000 Vacation/Sick Payout	2,309	2,850	3,648	2,980	2,980
TOTAL PERSONAL SERVICES	\$ 295,060	\$ 319,360	\$ 316,802	\$ 321,190	\$ 321,190
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	0	0
432.000 Accounting & Auditing	34,000	42,250	40,250	38,000	38,000
440.000 Travel & Per Diem	5,096	4,520	4,200	5,140	5,140
454.000 Pubs, Dues & Training	4,745	3,220	2,400	5,670	5,670
TOTAL OPERATING EXPENSES	\$ 43,841	\$ 49,990	\$ 46,850	\$ 48,810	\$ 48,810
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL FINANCE	\$ 338,901	\$ 369,350	\$ 363,652	\$ 370,000	\$ 370,000

*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 2015-2016 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 remained the same and covers additional legal services related to the code enforcement, litigation reserve, real property, labor counsel and bond counsel.

Legal Retainer Agreement
\$184,340

The Village Attorney line item remained the same and covers legal services for the all departments, except Building and Planning.

Legal Retainer Agreement, Building & Planning
\$175,660

This, line item remained the same and covers legal services specific for the Building and Planning Department.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
OPERATING EXPENSES:					
431.002 Additional Legal Services	\$ 85,293	\$ 60,000	\$ 62,942	\$ 60,000	\$ 60,000
431.003 Legal Retainer Agreement	214,289	184,340	200,666	184,340	184,340
431.004 Legal Retainer, B&P	122,996	175,660	176,341	175,660	175,660
449.000 Other Current Charges**	<u>9,000</u>	<u>0</u>	<u>12,500</u>	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	\$ 431,578	\$ 420,000	\$ 452,449	\$ 420,000	\$ 420,000
TOTAL VILLAGE ATTORNEY	\$ 431,578	\$ 420,000	\$ 452,449	\$ 420,000	\$ 420,000

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

General Government

Function

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

Authorized Positions

Position	FY 2014-15	FY 2015-16	FY 2016-17
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 2014-15 Actual	FY 2015-16 Proposed	FY 2016-17 Projected
Email subscription service users	1,290	1,325	1,400
Number of website visits	225,519	223,682	224,600
Number of Facebook "Likes"	1,380	1,725	2,000
Number of Twitter followers	767	1,000	1,250

Budget Highlights

Personal Services
\$367,670

The Personal Services for General Government increased by \$17,360 and covers the salary and benefits for the Human Resources Manager, Human Resources Assistant, Receptionist and Communications Manager.

Professional Services
\$12,220

This line item increased by \$1,880 and covers pre-employment testing and inoculations. The increase was due to the allocation of additional funds to cover the new random drug testing policy.

General Government

Other Contractual Services \$38,200

This line item increased by \$420 and funds various services including temporary employment agency workers and custodial services for Village Hall.

Travel and Per Diem \$3,260

This line item increased by \$1,040 and covers the conference costs for the Human Resources Manager and Communications Manager. The increase was due to additional funding for the certification of the Communications Manager.

Communications and Freight Services \$47,120

This line item decreased by \$6,730 and covers postage, internet service fees and the design services for the newsletter.

Utility Services \$62,640

This line item increased by \$1,820 which reflects the cost of utility services for the Pinecrest Municipal Center.

Rental and Leases \$15,000

This line item increased \$660 from the previous fiscal year due to an increase in the copier lease.

Insurance \$468,850

This line item decreased by \$87,840 due to bidding out the services. This line item covers property insurance, flood insurance, worker's compensation and general liability insurance.

Repair and Maintenance – Other \$45,000

This line item increased \$4,900 and covers maintenance agreements and repair contracts. This line item increased due to additional maintenance needs in the Municipal Center.

Printing and Binding \$20,000

This line item remained the same as the previous year and funds the printing of a newsletter three times a year, and various miscellaneous printing items.

Promotional Activities \$8,000

This line item decreased \$53,500 mainly due to the removal of funds for the Village's 20th Anniversary celebration.

Other Current Charges \$17,800

This line item increased by \$5,180 from the previous year and covers various items including employment ads, bank administrative charges and employee service luncheons.

Office Supplies \$25,000

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

Operating Supplies – Other \$14,000

This line item increased by \$100.

Publications, Dues and Training \$15,630

This line item increased \$1,940 and covers staff trainings and costs for various memberships to professional organizations.

General Government

Capital Outlay
\$60,000

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.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 238,539	\$ 246,180	\$ 251,222	\$ 260,470	\$ 260,470
414.000 Overtime	408	1,500	1,919	1,500	1,500
418.000 Service Award	4,542	4,700	4,700	5,390	5,390
419.001 Car Allowance	0	6,000	6,000	6,000	6,000
421.000 FICA Taxes	17,941	19,440	20,775	20,540	20,540
422.000 Retirement Contributions	30,444	31,650	32,270	33,540	33,540
423.000 Group Insurance	35,577	38,400	35,603	35,400	35,400
424.000 Workers' Comp	388	660	542	700	700
425.000 Unemployment Compensation	0	0	0	0	0
426.000 Vacation/Sick Payout	1,384	1,780	1,056	1,130	1,130
TOTAL PERSONAL SERVICES	\$ 329,223	\$ 350,310	\$ 354,087	\$ 367,670	\$ 367,670
OPERATING EXPENSES:					
431.000 Professional Services	9,189	10,340	16,801	12,220	12,220
434.000 Other Contractual Services	53,937	37,780	41,978	38,200	38,200
440.000 Travel & Per Diem	1,021	2,220	2,220	3,260	3,260
441.000 Communications & Freight Svcs	47,601	53,850	45,179	47,120	47,120
443.000 Utility Services	62,322	60,820	62,820	62,640	62,640
444.000 Rental & Leases	12,685	14,340	15,295	15,000	15,000
445.000 Insurance	535,306	556,330	426,088	468,850	468,850
446.002 Repair & Maintenance - Other	29,775	40,100	55,159	45,000	45,000
447.000 Printing & Binding	31,815	20,000	23,101	20,000	20,000
448.000 Promotional Activities	7,917	61,500	88,318	8,000	8,000
449.000 Other Current Charges	17,420	12,620	13,186	17,800	17,800
451.000 Office Supplies	25,177	23,000	22,104	25,000	25,000
452.002 Operating Supplies - Other	14,964	13,900	19,230	14,000	14,000
454.000 Pubs, Dues & Training	9,669	13,690	13,775	15,630	15,630
TOTAL OPERATING EXPENSES	\$ 858,798	\$ 920,490	\$ 845,254	\$ 792,720	\$ 792,720
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldg	0	0	0	0	0
464.000 Machinery & Equipment	0	30,000	60,000	60,000	60,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 30,000	\$ 60,000	\$ 60,000	\$ 60,000
TOTAL GENERAL GOVERNMENT	\$ 1,188,021	\$ 1,300,800	\$ 1,259,341	\$ 1,220,390	\$ 1,220,390

*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

- ◆ Streamline data center operations and infrastructure to eliminate costly and unnecessary duplication, increase efficiency, and reduce costs and energy consumption.
- ◆ Enhance Data Integration.
- ◆ Protect sensitive data through robust security and privacy programs.

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 2014-15 Actual	FY 2015-16 Projected	FY 2016-17 Proposed
Work Orders Completed	100	166	150
New Projects Completed	2	1.5	1
Computers Replaced/Installed	15	15	0

Prior Year Objectives Status

The following section lists the objectives developed by the IT Division for Fiscal Year 2015-2016 and includes an explanatory paragraph detailing the activities.

- ◆ Develop information technology policies, procedures, and practices that efficiently and effectively manage IT assets and meet the technology needs of the Village.

During this fiscal year, IT has developed an Information Security Program to ensure the confidentiality, integrity and availability of business critical information. The security program includes a combination of policies, physical controls and technical controls, in line with the Village's mission, overall business strategy and risk posture. With the implementation of these policies (currently in draft), vendors, partners and other third parties will be required to comply with the same standards established for the Village.

- ◆ Promote GIS Capabilities and Educate Decision Makers.

The GIS capabilities for the Village have been enhanced during this fiscal year. A new GIS web viewer has been deployed to facilitate support and to ensure that users can maximize GIS services. The services of GIS are now extended to internal and external users. A variety of maps have been created facilitating projects like FEMA/CRS Application or Analysis for Pinecrest Critical Infrastructure. It has also enhanced the support for Emergency Management like the Police Department and Homeland Security with the incorporation of GIS with 911 System upgrade. Thanks to the improvements made, the use of spatial data and GIS application resources are now accessible in emergency situations that threaten the health, safety or welfare of Pinecrest residents.

Information Technology

- ◆ Re-design a user-website that flows freely, allowing users to navigate easily and find what they need quickly and efficiently.

The IT Department is currently in the initial phase of design with input provided by Village staff and a communications focus group comprised of professionals in the field and Pinecrest residents. This approach will develop the overall information architecture and global navigation (how content is organized, labeled and searched for), to create an intuitive, user-focused foundation for the new website. We will be building additional layers of navigation and outlining the hierarchy of the new pages (site maps). We will also incorporate usability testing at appropriate junctures to ensure a high quality user experience. The completion of this project is scheduled for December 2016.

- ◆ 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.

The Village has defined a Business Continuity and Disaster Recovery Plan as part of the Information Technology and Security Policies. It defines a proactive step to anticipate and mitigate the impact threats to the quality and continuity of the critical operations. This policy has been drafted and it's in review. The plan incorporates: Risk assessment, Assignments, Recovery Procedures and annual testing.

Authorized Positions

Position	FY 2014-15	FY 2015-16	FY 2016-17
FULL TIME IT Manager	1.0	1.0	1.0
TOTAL	1.0	1.0	1.0

Information Technology

Budget Highlights

Personal Services
\$126,120

The Personal Services for Information Technology increased by \$4,360 and funds staff salaries and benefits.

Professional Services
\$60,600

This line item increased by \$10,600 and covers computer support. The increase is due to the shifting of costs from a different line item to Professional Services.

Travel and Per Diem
\$900

This line item increased \$900 and covers the conference costs for the IT Manager.

Communications and Freight Services
\$1,740

This line item remained the same as the prior fiscal year and funds a cell phone allowance for the IT Manager and mobile Wi-Fi fees.

Repair and Maintenance – Other
\$128,030

This line item increased by \$17,730 and covers hardware and software maintenance agreements and repair contracts. The increase was mainly due to higher costs of maintenance contracts and the addition of a second backup device to cover the increased data storage need.

Operating Supplies – Other
\$24,800

This line item decreased by \$4,600 and funds computer software and hardware, printers and computer supplies.

Publications, Dues and Training
\$680

This line item decreased by \$2,150 and funds training activities for the IT Manager.

Capital Outlay – Machinery & Equipment
\$0

This line item decreased by \$18,000 since there were no funds budgeted for capital outlays.

Information Technology

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 85,469	\$ 88,580	\$ 89,766	\$ 92,160	\$ 92,160
419.001 Car Allowance	0	3,000	3,000	3,000	3,000
421.000 FICA Taxes	6,239	6,860	6,711	7,130	7,130
422.000 Retirement Contributions	12,051	12,490	12,657	12,990	12,990
423.000 Group Insurance	7,925	9,600	7,890	9,600	9,600
424.000 Workers' Comp	139	230	191	240	240
426.000 Vacation/Sick Payout	0	1,000	0	1,000	1,000
TOTAL PERSONAL SERVICES	\$ 111,823	\$ 121,760	\$ 120,215	\$ 126,120	\$ 126,120
OPERATING EXPENSES:					
431.000 Professional Services	111,222	50,000	76,000	60,600	60,600
440.000 Travel & Per Diem	473	0	0	900	900
441.000 Communications & Freight Svcs	1,696	1,740	1,740	1,740	1,740
446.002 Repair & Maintenance - Other	67,774	110,300	110,300	128,030	128,030
452.002 Operating Supplies - Other	34,738	29,400	29,400	24,800	24,800
454.000 Pubs, Dues & Training	2,475	2,830	2,155	680	680
TOTAL OPERATING EXPENSES	\$ 218,378	\$ 194,270	\$ 219,595	\$ 216,750	\$ 216,750
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	113,195	18,000	18,000	0	0
TOTAL CAPITAL OUTLAY	\$ 113,195	\$ 18,000	\$ 18,000	\$ 0	\$ 0
TOTAL INFORMATION TECHNOLOGY	\$ 443,396	\$ 334,030	\$ 357,810	\$ 342,870	\$ 342,870

*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

- ◆ Enhance training of personnel to maintain an effective and high standard police force, while at the same time reducing classroom time, and keep officers in the field while ensuring the training is consistent from officer to officer.

Organizational Excellence and Financial Stability

- ◆ Achieve Florida Commission on Law Enforcement (CFLA) re-accreditation the 1st quarter of FY2016-2017.
- ◆ Become the only agency in Miami-Dade County to obtain Florida Telecommunications Accreditation (FLA-TAC) and have the Pinecrest Police Department's Public Safety Answering Point (PSAP) accredited during the next fiscal year.

Police Department

Prior Year Objectives Status

The following section lists the objectives developed by the Police Department for Fiscal Year 2015-16 and includes an explanatory paragraph detailing the activities.

- ◆ 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.

Florida International University (FIU) senior students successfully developed the Virtual Roll Call Web-based application as a Capstone Project of the Computer Science and Engineering. During the summer semester, the Virtual Role Call Application is expected to move from a developmental environment to an operational environment. Full implementation is anticipated to occur before the end of the fiscal year.

- ◆ 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.

A new Next Generation 911 call answering system was installed in April 2016. This system is equipped to handle Next Generation features such as text to 911 and video. These features are expected to be deployed by the phone companies in our region in the future.

- ◆ Achieve CALEA Gold Standard re-accreditation the second quarter of 2016.

In March 2016, assessors from CALEA conducted an onsite Gold Standard Assessment of the police department. The Assessors were impressed with our agency and said, "the attention to detail was reflected in every aspect of the assessment." We will receive our CALEA

Advanced Law Enforcement Re-accreditation Award at the CALEA conference in Baltimore Maryland, on July 30, 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.

The Dispatch Supervisor has constructed the files necessary to begin the self-assessment phase of initial PSAP accreditation. The department has requested the latest version of the comparative compliance standards manual and a formal contract. We will have one year to complete the self-assessment phase, gather the necessary proofs, and schedule an onsite assessment for initial accreditation, with initial accreditation expected by June 2017.

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 2014-15 Actual	FY 2015-16 Proposed	FY 2016-17 Projected
Neighborhood Crime Watch Groups	9	27	32
Park Details Performed	2,991	2,464	2,727
Park & Walks	3,443	3,294	3,368
Received CALEA Re-accreditation	Yes	Yes	Expected March 2020

Police Department

Authorized Positions

Position	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17
<i>FULL TIME</i>					
SWORN PERSONNEL					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Commander	0.0	0.0	0.0	0.0	0.0
Major	0.0	1.0	1.0	1.0	1.0
Lieutenant	3.0	2.0	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	36.0	36.0
School Resource Officer	2.0	2.0	2.0	2.0	2.0
Task Force Officer	1.0	1.0	1.0	1.0	1.0
Detectives	3.0	3.0	3.0	4.0	4.0
TOTAL SWORN PERSONNEL	51.0	51.0	51.0	56.0	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	9.0	9.0	9.0	9.0
Records Clerk	2.0	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	1.0	1.0	1.0
TOTAL CIVILIAN PERSONNEL	19.0	20.0	21.0	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	1.0	1.0	1.0	1.0	1.0
Records Clerk	0.0	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	75.0	76.0	77.0	82.0	82.0

Police Department

Activity Report

CATEGORY	CALLS FOR SERVICE				
	FISCAL YEAR 2012-2013	FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016 (PROJECTED)	FISCAL YEAR 2016-2017 (PROPOSED)
Abandoned Vehicle	0	2	2	1	1
Arson	2	2	0	0	1
Assist Other Agency	19	17	19	20	19
Auto Theft	21	26	23	24	24
Baker-Act-Mental	34	35	36	34	35
Battery-Assault	28	29	26	22	26
Burglary	105	91	125	78	100
Car Break-in Burglary	215	149	180	216	190
Crisis Intervention Team (CIT)	34	35	36	40	36
Crashes – Vehicular (interior)	560	586	640	812	650
Crashes – Vehicular (US 1)	294	330	360	408	348
Curfew Violations	0	0	0	0	0
Deceased Person	22	15	20	16	18
Disturbance	824	643	610	678	688
Domestic Violence	19	15	12	10	14
DUI	73	85	97	92	86
False Alarms	2092	2,186	2,205	1,932	2,104
FIF/Suspicious Persons	244	90	55	16	101
Found Property	47	26	44	40	39
Fraud/Economic Crimes	172	148	204	178	176
Graffiti	11	8	3	2	6
Hate Crime	0	0	0	0	0
Homicide	0	0	0	0	0
Missing Persons	2	7	3	10	6
Narcotics Violations	51	24	17	12	26
Other	539	427	420	422	452
Parking Citations	1184	887	753	1,130	988
Robbery	6	2	4	10	6
Sex Crime	2	2	1	6	3
Shoplifting	57	41	31	18	37
Suspicious Person/Vehicle	94	112	119	112	109
Theft	220	199	154	200	193
Theft from Exterior of Vehicle	44	49	30	34	39
Traffic Citations (Moving)	7607	5,986	3,612	3,268	5,118
Traffic Citation (Non-moving)	2086	1,572	859	626	1,289
Traffic Complaints	616	570	624	1,054	716
Traffic Warnings	2,525	1,931	2,257	2,896	2,402
Vandalism	76	88	48	38	63
Vehicle Recovery	13	8	18	12	13
Warrant Execution	40	25	16	12	23
Weapons Violations	1	1	0	1	1
Worthless Documents	2	3	4	4	3
TOTAL	19,981	16,452	13,667	14,484	16,149

Police Department

Budget Highlights

Revenues
\$987,000

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

Personal Services
\$8,177,430

This line item was increased by \$307,980 and includes salaries and benefits for all staff.

Professional Services
\$1,000

This line item decreased \$500 and funds pre-employment psychological and medical testing, random drug testing and inoculations.

Other Contractual Services
\$307,260

This line item increased \$85,720 and includes vendor cost for the traffic light camera program. The increase was mainly due to the addition of two red light cameras.

Investigations
\$500

This line item decreased \$250 from the prior year.

Travel and Per Diem
\$10,610

This line item increased \$330 mainly due to the need to allocated funds for training that were previously funded through the Police Education Fund.

Communications and Freight Services
\$56,830

This line item increased by \$16,580 and funds air cards for the police vehicle computers, phone lines and enhanced band width for increased data transfer rates. The increase was due to the equipment needed for additional police cars.

Rental and Leases
\$14,140

This line item increased \$7,700 and covers the costs of a copier and car rentals. The increase was due to an increase in undercover rental cars which is offset by HDTA revenues.

The Repair and Maintenance – Vehicles
\$103,640

This line item decreased by \$3,180 due to a decrease in maintenance needs with the purchase of various new cars.

Repair and Maintenance – Other
\$61,480

This line item decreased by \$28,710 and pays for the maintenance agreements for computer software. The decrease was due to a new contract for radio maintenance.

Printing and Binding
\$5,650

Printing and Binding decreased by \$6,670 to cover the cost of the department's miscellaneous printing needs. The decrease was due to the incorporation of the annual report into the Village's newsletter.

Police Department

Other Current Charges
\$5,000

This line item decreased \$1,000 and funds the officer awards and recruitment activities.

Office Supplies
\$15,000

This line item remained the same from the previous year.

Operating Supplies – Gasoline
\$102,640

This line item decreased \$37,360 and provides funds for fuel.

Operating Supplies – Other
\$120,870

This line item decreased \$36,110 and funds police uniform allowances and equipment. The decrease was due to a one-time initial cost of providing uniforms for five new officers in the previous fiscal year.

Publications, Dues and Training
\$17,210

This line item decreased \$8,590 and funds various trainings and costs for Law Enforcement Accreditation. The decrease was due to the elimination of one-time costs for promotional exams.

Capital Outlay – Machinery & Equipment
\$478,750

This line item decreased by \$401,800 and covers the purchase of computer equipment, eight new vehicles, and other various police equipment.

Aide to Government Agencies
\$4,170

This line item remained the same and funds the court overtime reduction program, court e-notify program and crime stoppers.

Police Department

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
REVENUES:					
342.100 Police Revenues	\$ 118,875	\$ 105,540	\$ 111,625	\$ 112,000	\$ 112,000
351.000 Judgements and Fines, Courts	107,303	131,100	106,910	125,000	125,000
351.900 Traffic Light Camera Program	96,685	1,200,000	562,216	750,000	750,000
TOTAL REVENUES	\$ 322,863	\$ 1,436,640	\$ 780,751	\$ 987,000	\$ 987,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 4,171,188	\$ 4,740,810	\$ 4,380,559	\$ 4,816,800	\$ 4,816,800
412.050 Holiday Pay	138,940	136,040	139,875	143,910	143,910
413.000 Other Salaries & Wages	55,171	79,040	72,597	81,440	81,440
414.000 Overtime	298,899	290,980	432,387	314,360	314,360
415.000 Special Pay	37,149	31,950	37,144	38,640	38,640
416.000 Private Detail	74,846	85,780	69,578	99,460	99,460
417.000 Other Benefits (FTO)	1,385	1,990	5,595	5,600	5,600
418.000 Service Award	51,599	57,700	57,700	61,710	61,710
419.000 Car Allowance	84,450	100,800	119,350	231,000	231,000
421.000 FICA Taxes	367,719	417,250	401,413	428,040	428,040
422.000 Retirement Contributions	93,394	121,280	99,760	111,320	111,320
422.001 FRS – Retirement (DB)	759,650	921,670	933,037	960,740	960,740
423.000 Group Insurance	602,130	739,200	657,496	739,200	739,200
424.000 Workers' Comp	99,907	115,200	90,525	111,880	111,880
425.000 Unemployment Compensation	6,428	0	0	0	0
426.000 Vacation/Sick Time Payout	31,744	29,850	22,120	33,330	33,330
TOTAL PERSONAL SERVICES	\$ 6,874,599	\$ 7,869,540	\$ 7,519,136	\$ 8,177,430	\$ 8,177,430
OPERATING EXPENSES:					
431.000 Professional Services	485	1,500	600	1,000	1,000
434.000 Other Contractual Services	71,969	221,540	204,028	307,260	307,260
435.000 Investigations	244	750	287	500	500
440.000 Travel & Per Diem	4,366	10,280	9,577	10,610	10,610
441.000 Communications & Freight Svcs	37,136	40,250	37,110	56,830	56,830
444.000 Rental & Leases	6,370	6,440	9,946	14,140	14,140
446.001 Repair & Maintenance - Vehicles	101,131	106,820	98,000	103,640	103,640
446.002 Repair & Maintenance - Other	96,779	90,190	110,000	61,480	61,480
447.000 Printing and Binding	12,399	12,320	8,602	5,650	5,650
449.000 Other Current Charges	5,371	6,000	4,600	5,000	5,000
451.000 Office Supplies	19,136	15,000	15,909	15,000	15,000
452.001 Operating Supplies - Gasoline	102,986	140,000	79,674	102,640	102,640
452.002 Operating Supplies - Other	109,418	156,980	128,151	120,870	120,870
454.000 Publications, Dues & Training	12,777	25,800	21,850	17,210	17,210
TOTAL OPERATING EXPENSES	\$ 580,567	\$ 833,870	\$ 728,334	\$ 821,830	\$ 821,830
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	0	0	0	0
464.000 Machinery & Equipment	448,824	880,650	387,229	502,410	478,750
TOTAL CAPITAL OUTLAY	\$ 448,824	\$ 880,650	\$ 387,229	\$ 502,410	\$ 478,750
GRANTS AND AIDES:					
481.000 Aide to Government Agencies	3,440	4,170	3,615	4,170	4,170
TOTAL GRANTS AND AIDES	\$ 3,440	\$ 4,170	\$ 3,615	\$ 4,170	\$ 4,170
TOTAL POLICE DEPARTMENT	\$ 7,907,430	\$ 9,588,230	\$ 8,638,314	\$ 9,505,840	\$ 9,482,180
Net (Expense) Revenue	(\$7,584,567)	(\$8,151,590)	(\$7,857,563)	(\$8,518,840)	(\$8,495,180)

*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 Industry (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

Building and Planning Department

compliance operation based on the 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).
- ◆ Coordinate with the Federal Emergency Management Agency in improvement of the Village's CRS rating for further flood preparedness and mitigation and additional reductions in Flood Insurance premiums.

Performance Measures

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

Indicator	FY	FY	FY
	2014-15 Actual	2015-16 Projected	2016-17 Proposed
ISO Rating	3	3	3
Permits Issued	3,444	3,300	3,465
Inspections Performed	16,634	18,252	19,165
Value of Overall Construction	\$99,263,252	\$104,854,602	\$110,097,332
Certificates of Use Issued	10	16	16

Prior Year Objectives Status

The following section lists the objectives developed by the department for the 2015-16 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 Office (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 completed in 2014, resulted in a continuing ISO rating of 3.

- ◆ Continue to 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 department within the past year includes Sustainability and Climate Change, and Cyber Security Training. Throughout the fiscal year, trade inspectors and plans examiners received monthly training in different aspects of the Florida Building Code through the South Florida Building Officials' Association.

- ◆ 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.

All required Building and Planning Department staff have completed 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 Professional Regulation. Code compliance officers have completed continuing education necessary for maintenance of accreditation through the Florida Association of Code Enforcement.

Building and Planning Department

- ◆ 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.

A tutorial instruction class on the Village's permitting system, CRW, is planned to be provided to contractors and residents during the 4th quarter of the 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 950 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.

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.

- ◆ Continue to coordinate with the Federal Emergency Management Agency in becoming a participant in the National Flood Insurance Program's Community Rating System (CRS).

The Building Official and Planning Director have coordinated with staff of the Florida CRS Initiative in completion of an application for acceptance into FEMA's Community Rating System (CRS). The Village's application has been reviewed and

approved and an initial rating of 8 has been awarded, allowing for a 10 percent discount in Flood Insurance premiums. It is expected that the Village's program acceptance will be formally recognized in October 2016.

Building and Planning Department

Activity Report

ACTIVITY	FY 2014-15 ACTUAL	FY 2015-16 PROJECTED	FY 2016-17 PROPOSED
PERMITS:			
Building	1,938	1,830	1,922
Electrical	534	582	611
Mechanical	314	302	317
Plumbing	658	586	615
TOTAL PERMITS	3,444	3,300	3,465
INSPECTIONS:			
Code Compliance & Landscaping	4,004	4,168	4,376
Zoning	2,342	2,026	2,127
Building	11,257	12,510	13,136
Electrical	1,794	2,034	2,136
Mechanical	1,124	1,278	1,342
Plumbing	2,449	2,430	2,552
TOTAL INSPECTIONS	22,970	24,446	25,669
CODE COMPLIANCE:			
Code Cases Opened	1,170	858	901
Civil Violations	17	32	34
Reminder Notices	599	454	477
Notice to Appear	264	210	221
Stop Work Orders	30	28	29
Active Cases	759	1,420	1,491
Closed Cases	1,031	928	974
LICENSES:			
Business Tax	703	734	750
Certificate of Use & Occupancy	10	16	16
Filming Permits	77	82	80
TOTAL LICENSES	790	832	846

Building and Planning Department

Authorized Positions

Position	FY 2014-15	FY 2015-16	FY 2016-17
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
\$2,350,000

The department estimates \$2,350,000 in revenues generated from Building Permits.

Personal Services
\$1,583,430

This line item increased \$202,700 and covers staff salaries and benefits. The increase is mainly due to the addition of an Assistant Building Official position.

Other Contractual Services
\$264,040

This line item decreased \$36,380 and funds the consultant plans reviewers and the imaging of records. This decrease is mainly due to the elimination of a plan review consultant with the addition of the Assistant Building Official.

Travel & Per Diem
\$4,800

This line item increased \$810 and covers travel expenses to seminars and trainings.

Communications & Freight Services
\$6,880

This line item increased \$880 and covers internet connections and courier services.

Rentals & Leases
\$0

This line item decreased \$5,000 due to the purchase of a copy machine which eliminated the lease agreement.

Repair & Maintenance – Vehicle
\$4,500

This line item decreased \$480 and funds the basic maintenance for the department vehicles.

Repair & Maintenance – Other
\$44,500

This line item decreased \$7,350 and covers the maintenance of the computer software. The decrease was due to the transfer of GIS maintenance to another line item.

Printing & Binding
\$4,780

This line item increased \$1,530 and funds the printing needs of the department. The increase was due to additional printing costs and the inclusion of copies for the new copy machine.

Other Current Charges
\$63,200

This line item decreased \$1,500 and covers the cost of Code Compliance Fees to Miami-Dade County, State and DCA, as well as the cost of tax records for the GIS system.

Operating Supplies – Gasoline
\$2,000

This line item decreased \$1,210.

Operating Supplies – Other
\$18,930

This line item decreased \$9,020 and covers the cost of uniforms for staff, computer supplies and additional computer software. The decrease was mainly due to the removal of a one-time cost for workstation replacements and the purchase of a GIS server.

Publications, Dues & Training
\$10,710

This line item increased \$70 from the previous year.

Capital Outlay – Machinery & Equipment
\$0

No funds were budgeted for capital outlay.

Building and Planning Department

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
REVENUES:					
322.000 Building Permits	\$2,375,915	\$2,200,000	\$2,267,883	\$2,350,000	\$2,350,000
TOTAL REVENUES	\$2,375,915	\$2,200,000	\$2,267,883	\$2,350,000	\$2,350,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 839,320	\$ 875,590	\$ 951,194	\$ 1,032,540	\$ 1,032,540
413.000 Other Salaries & Wages	130,494	139,870	138,991	141,800	141,800
414.000 Overtime	1,065	3,500	1,329	3,500	3,500
418.000 Service Award	13,498	16,900	16,900	16,820	16,820
419.001 Car Allowance	16,800	16,800	18,550	19,800	19,800
421.000 FICA Taxes	71,084	79,500	80,270	91,630	91,630
422.000 Retirement Contributions	94,388	98,420	106,325	114,900	114,900
423.000 Group Insurance	109,836	124,800	120,080	134,400	134,400
424.000 Workers' Comp	13,666	22,020	18,117	24,980	24,980
425.000 Unemployment Compensation	0	0	0	0	0
426.000 Vacation/Sick Time Payment	3,431	3,330	3,664	3,060	3,060
TOTAL PERSONAL SERVICES	\$ 1,293,582	\$ 1,380,730	\$ 1,455,420	\$ 1,583,430	\$ 1,583,430
OPERATING EXPENSES:					
434.000 Other Contractual Services	376,961	300,420	305,500	264,040	264,040
440.000 Travel & Per Diem	497	3,920	3,920	4,800	4,800
441.000 Communications & Freight Svcs	6,773	6,070	6,070	6,880	6,880
444.000 Rentals and Leases	2,155	5,000	6,717	0	0
446.001 Repair & Maintenance - Vehicles	4,621	4,980	4,100	4,500	4,500
446.002 Repair & Maintenance - Other	39,924	51,850	51,850	44,500	44,500
447.000 Printing and Binding	3,614	3,250	3,250	4,780	4,780
449.000 Other Current Charges	76,475	64,700	51,200	63,200	63,200
452.001 Operating Supplies – Gasoline	2,106	3,210	1,600	2,000	2,000
452.002 Operating Supplies – Other	27,135	27,980	21,000	18,930	18,930
454.000 Pubs, Dues & Training	8,633	10,640	8,540	10,710	10,710
TOTAL OPERATING EXPENSES	\$ 548,894	\$ 482,020	\$ 463,747	\$ 424,340	\$ 424,340
CAPITAL OUTLAY:					
464.000 Machinery & Equipment	62,929	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 62,929	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL BUILDING AND PLANNING	\$ 1,905,405	\$ 1,862,750	\$ 1,919,167	\$ 2,007,770	\$ 2,007,770
Net (Expense) Revenue	\$ 470,510	\$ 337,250	\$ 348,716	\$ 342,230	\$ 342,230

*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.
- ◆ Develop on-going capital improvement program for Village infrastructure and facilities projects

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.
- ◆ Administer and supervise various infrastructure and facility 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.
- ◆ 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.
- ◆ Monitor contractor performance and evaluate bids to insure best, most effective contractors are selected.

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 2014-15 Actual	FY 2015-16 Six Months	FY 2016-17 Proposed
Street/traffic signs erected or repaired	492	170	450
Storm drains cleaned or repaired	1,749	789	1,500
Trees erected, removed or trimmed	96	265	200
PW Permits reviewed	264	152	225
Inspections conducted	82	59	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 2015-16 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Public Works Department

Recreation and Infrastructure

- ◆ Maintain the public rights-of-way, including roads, sidewalks and stormwater management.

The Department provided on-going maintenance to the roads, street trees, sidewalks and drainage systems throughout the Village's network of over 108 miles of roadway and over 22 miles of sidewalks. In addition, the Department implemented various paving, sidewalk and drainage improvement projects Village wide.

- ◆ 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 implemented various paving, sidewalk and drainage improvement projects Village wide.

- ◆ 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

- ◆ Ongoing upkeep and maintenance of street signs, pot hole repairs, swale restoration and curb repair/replacement.

The Department provided on-going street sign replacements, pot hole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.

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

The Department provided on-going street sign replacements, pot hole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.

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

The Department provided on-going street sign replacements, pot hole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.

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 Department provided on-going street sign replacements, pot hole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.

- ◆ Provide plat review and assistance to the Planning Department on an as-needed basis.

The Department Director participated in the plat committee reviews and provided technical input for site plan approvals, tentative and final plat reviews in accordance with Public Works Standards and Village of Pinecrest Ordinances.

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

The Department provided on-going street sign replacements, pot hole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.

Public Works Department

Activity Report

ACTIVITY	FY 2014-15 ACTUAL	FY 2015-16 SIX MONTHS	FY 2016-17 PROPOSED
Sq. Feet of Land Mowed	21,371,220	10,685,610	21,371,220
New Trees Planted	148	28	100
Storm Drains Cleaned	1,749	789	1,500
Potholes/ Streets Repaired	82	26	75
Miles of Roads Resurfaced	6.5	1.5	4
Downed Trees Erected	0	0	5
Signs Cleared, Erected or Repaired	492	170	450
Sidewalks Repaired	147	255	150
Shopping Carts Removed	153	30	100
Swale Areas Serviced	413	75	100
Graffiti Removed	27	21	50
Permits Reviewed	264	152	225
Inspections Conducted	82	59	100

Authorized Positions

Position	FY 2014-15	FY 2015-16	FY 2016-17
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	4.0
Maintenance Worker II	1.0	1.0	2.0
Total	6.0	6.0	9.0

Budget Highlights

Revenues
\$22,810

Revenues from permit fees and US1 maintenance fees are estimated to remain the same as the previous year.

Personal Services
\$529,640

Personal Services decreased \$21,040 and funds staff salaries and benefits. The three new positions are funded in the Transportation Fund.

Professional Services
\$7,500

This line item increased \$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 street maintenance and other miscellaneous public works activities.

Public Works Department

Travel and Per Diem
\$2,320

This line item remained the same and covers the costs of conferences and training for the Public Works Director.

Communications & Freight Services
\$8,900

This line item decreased \$2,340 and covers phone maintenance and network services.

Utility Services
\$17,800

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

Rentals and Leases
\$2,020

This line item increased \$1,020 and covers a copier lease.

Repair & Maintenance – Vehicle
\$4,500

This line item increased \$1,000 and covers basic maintenance for the public works vehicles.

Repair & Maintenance – Other
\$8,490

This line item decreased \$2,960 and funds various maintenance contracts.

Printing and Binding
\$500

This line item remained the same.

Office Supplies
\$3,000

This line item increased by \$2,000 from the previous year to fund the update of maps and charts.

Operating Supplies – Gasoline
\$10,500

This line item decreased \$1,200 and covers the cost of gasoline for the Public Works fleet.

Operating Supplies – Other
\$10,480

This line item increased \$2,480 from the previous fiscal year. The increase was due to the one-time costs of purchasing AutoCAD software and a ventilation fan for the department storage area.

Road Materials & Supplies
\$2,000

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

Publications, Dues & Training
\$3,030

This line item increased \$150 and covers conference registrations and professional association memberships.

Public Works Department

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
REVENUES:					
322.001 Public Works Permits	\$ 10,740	\$ 11,500	\$ 18,964	\$ 15,000	\$ 15,000
343.900 US1 Maintenance Fees	7,812	7,810	7,810	7,810	7,810
TOTAL REVENUES	\$ 18,552	\$ 19,310	\$ 26,774	\$ 22,810	\$ 22,810
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 323,522	\$ 379,940	\$ 377,524	\$ 364,670	\$ 364,670
414.000 Overtime	1,422	1,120	1,800	1,540	1,540
418.000 Service Award	4,976	7,070	5,934	4,820	4,820
419.000 Car Allowance	3,600	5,400	5,400	5,400	5,400
421.000 FICA Taxes	24,167	30,030	27,393	28,670	28,670
422.000 Retirement Contributions	35,209	43,330	45,374	41,910	41,910
423.000 Group Insurance	51,590	57,600	54,628	57,600	57,600
424.000 Workers' Comp	13,006	21,720	17,871	21,270	21,270
425.000 Unemployment Compensation	0	0	0	0	0
426.000 Vacation/Sick Time Payment	5,346	4,470	4,768	3,760	3,760
TOTAL PERSONAL SERVICES	\$ 462,838	\$ 550,680	\$ 540,692	\$ 529,640	\$ 529,640
OPERATING EXPENSES:					
431.000 Professional Services	165	5,000	10,000	7,500	7,500
434.000 Other Contractual Services	131,981	95,450	106,925	95,450	95,450
440.000 Travel & Per Dlem	25	2,320	800	2,320	2,320
441.000 Communications & Freight Svcs.	3,795	11,240	8,000	8,900	8,900
443.000 Utility Services	13,949	17,800	17,800	17,800	17,800
444.000 Rental & Leases	7,889	1,000	1,000	2,020	2,020
446.001 Repair & Maintenance - Vehicles	4,235	3,500	5,144	4,500	4,500
446.002 Repair & Maintenance - Other	7,299	11,450	18,000	8,490	8,490
447.000 Printing & Binding	1,396	500	750	500	500
451.000 Office Supplies	2,207	1,000	1,000	3,000	3,000
452.001 Operating Supplies – Gasoline	7,344	11,700	6,500	10,500	10,500
452.002 Operating Supplies – Other	20,099	8,000	11,000	10,480	10,480
453.000 Road Materials & Supplies	4,104	2,000	2,000	2,000	2,000
454.000 Pubs, Dues & Training	919	2,880	1,331	3,030	3,030
TOTAL OPERATING EXPENSES	\$ 205,407	\$ 173,840	\$ 190,250	\$ 176,490	\$ 176,490
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	\$ 668,245	\$ 724,520	\$ 730,942	\$ 706,130	\$ 706,130
Net (Expense) Revenue	(\$ 649,693)	(\$ 705,210)	(\$ 704,168)	(\$ 683,320)	(\$ 683,320)

*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.

- ◆ Continue to submit grant proposals for renovations and enhancements for the parks.
- ◆ Maintain annual "Playful City USA" participation for 2017.
- ◆ Continue "Gold" status for National League of Cities, "Let's Move Cities, Towns and Counties."

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

- ◆ Continue to retrofit existing fixtures and structures with energy and sustainability products.
- ◆ Follow LEED guidelines when applicable.
- ◆ Keep up to date on the latest technologies, machines and equipment that would be more efficient and sustainable.

Recreation and Infrastructure

- ◆ Monitor the quality and status of park buildings, facilities and maintenance of equipment by considering age of buildings and equipment, percentage of breakdowns and operational time down.
- ◆ Continue to coordinate construction meetings with the Public Works Director and General Contractor for the Coral Pine Park renovation project.

Organizational Excellence and Financial Stability

- ◆ Continue to develop sponsorships and partners for special events such as Fit Kids Day, Bike Day and Track or Treat.

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 2014-15	FY 2015-16	FY 2016-17
	Actual	Projected	Proposed
Special Events	5	5	5
Participants utilizing the athletic fields	2,500	2,500	3,000
Safety audits conducted in the year, per park	16	16	16
Number of Facebook "Likes"	834	1100	1500
Number of people using email subscription service	11,138	11,500	12,000

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2015-16 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Environmental Sustainability

- ◆ New facility designs will be specific to energy and sustainability for efficient performance and long-term maintenance.

The new construction designs for Coral Pine Park have focused on LED fixtures for the main tennis building and bathrooms. Utilizing these products and fixtures will insure the sustainability of the facility.

Parks and Recreation Department

- ◆ Continue to retrofit existing fixtures and structures with energy and sustainability products.

There is an on-going process with the current facilities that when repairs or replacement of fixtures, equipment and structures is required, the emphasis is on retrofitting with energy efficient and sustainability products.

- ◆ Follow LEED guidelines when applicable.

There is an on-going process to apply LEED guidelines at all the parks. The facility design for Coral Pine Park has incorporated some LEED incentives.

Recreation and Infrastructure

- ◆ Assist Architectural/Engineering consultants during the construction process for the Coral Pine Park renovation project.

The Parks and Recreation Director and the Public Works Director have been meeting with consultants along with residents to review plans and landscape design for the project.

- ◆ Attend all pre-construction meetings and bid opening for the Coral Pine Park renovation project.

Pre-construction meetings took place in January 2016 and bid opening was held on August 28, 2015.

Organizational Excellence and Financial Stability

- ◆ Continue to pursue grant funding for park renovations and enhancements.

A grant was submitted for the Florida Recreation Development Assistance Program (FRDAP) and the Village scored in the top 12 but did not receive any funding. We are resubmitting for smaller grants within the \$50,000 range.

- ◆ Maintain "Playful City USA" status.

The Parks and Recreation Department was awarded in May as a Playful City USA for 2016.

Authorized Positions

Position	FY 2014-15	FY 2015-16	FY 2016-17
FULL TIME			
Parks & Recreation Dir.	1.0	1.0	1.0
Park Superintendent	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Park Specialist	0.0	0.0	2.0
Park Service Aide	1.0	2.0	0.0
PART TIME			
Park Service Aide	20.0	20.0	20.0
Total	24.0	25.0	25.0

Parks and Recreation Department

Activity Report

ACTIVITY	FY 2014-15	FY 2015-16 (PROJECTED)	FY 2016-17 (PROPOSED)
Special Events Participants			
Track or Treat-Halloween	3,500	3,500	3,500
Fit Kids Day	500	500	500
Relay For Life	1,800	1,900	2,500
Bike Day	750	1,000	1,500
Veterans Day	80	100	120
Party Rentals			
Coral Pine Park	120	76	0*
Evelyn Greer Park	68	66	70
Suniland Park	50	54	60
Camps			
Black Panther Karate	60	65	75
Premier Soccer Camp	70	85	95
Tennis Camp	40	45	50
Suniland Sports Camp	N/A	15	20
Classes			
Black Panther	420	400	400
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

*Due to the renovation at the park, rentals will not be allowed for an extended period of time.

Parks and Recreation Department

Budget Highlights

Revenues
\$271,000

It is estimated the department will have \$271,000 in revenues, a decrease of \$4,000, from rentals, concessions and classes from the various parks. A decrease is expected while the renovations to Coral Pine Park are completed.

Personal Services
\$691,550

This line item decreased by \$24,450 and covers staff salaries and benefits.

Other Contractual Services
\$369,730

This line item increased \$38,810 mainly due a new maintenance agreement and added landscaping improvements for all parks.

Travel & Per Diem
\$0

This line item decreased \$280 from the previous year. This line item was moved to the Community Center budget.

Communications and Freight Services
\$6,540

This line item increased \$480 and covers the telephone service at all the parks.

Utilities
\$93,940

This line item decreased \$10,580 and covers electrical and sewer costs at all parks.

Rental and Leases
\$250

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

Repair and Maintenance – Vehicles
\$3,150

This line item, which funds the repair and maintenance of vehicles, decreased \$2,230.

Repair and Maintenance – Other
\$53,520

This line item increased \$13,660 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields. The increase was due to additional funding for the repair and sealcoating of the parking lots at two parks.

Promotional Activities
\$5,220

This line item decreased \$30 and covers promotions for Fit Kids Day, Bike Day and the Veterans' Day celebration.

Other Current Charges
\$2,100

This line item increased by \$40 and covers the annual Miami-Dade Fire Occupancy Permit and fire alarm service for all the parks.

Operating Supplies – Gas
\$2,000

This line item decreased \$730 from the previous year.

Operating Supplies – Other
\$92,360

This line item increased \$7,120 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc.

Operating Supplies –Resale
\$10,000

This line item remained the same and covers the cost of products sold at the parks.

Publications, Dues and Training
\$1,530

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

Capital Outlay
\$0

Funds for Capital Outlay were not allocated.

Parks and Recreation Department

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
REVENUES:					
347.000 Parks	<u>287,436</u>	<u>275,000</u>	<u>314,696</u>	<u>271,000</u>	<u>271,000</u>
TOTAL REVENUES**	\$ 287,436	\$ 275,000	\$ 314,696	\$ 271,000	\$ 271,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 257,142	\$ 301,470	\$ 277,616	\$ 289,500	\$ 289,500
413.000 Other Salaries & Wages	227,344	244,770	244,445	241,890	241,890
414.000 Overtime	1,989	1,700	3,460	2,000	2,000
418.000 Service Award	6,269	7,360	7,360	8,180	8,180
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	38,081	42,720	40,669	41,800	41,800
422.000 Retirement Contributions	30,020	34,820	32,522	33,820	33,820
423.000 Group Insurance	41,857	57,600	39,593	48,000	48,000
424.000 Workers' Compensation	10,366	17,030	14,012	16,120	16,120
425.000 Unemployment Compensation	0	0	6,096	0	0
426.000 Vacation/Sick Time Payout	<u>6,323</u>	<u>3,130</u>	<u>6,784</u>	<u>4,840</u>	<u>4,840</u>
TOTAL PERSONAL SERVICES	\$ 624,791	\$ 716,000	\$ 677,957	\$ 691,550	\$ 691,550
OPERATING EXPENSES:					
434.000 Other Contractual Services	324,461	330,920	330,920	369,730	369,730
440.000 Travel & Per Diem	426	280	280	0	0
441.000 Communications & Freight Svcs	5,153	6,060	5,725	6,540	6,540
443.000 Utilities	103,753	104,520	97,780	93,940	93,940
444.000 Rental & Leases	0	500	100	250	250
446.001 Repair & Maintenance - Vehicles	7,877	5,380	3,700	3,150	3,150
446.002 Repair & Maintenance - Other	58,528	39,860	76,447	53,520	53,520
448.000 Promotional Activities	4,127	5,250	7,000	5,220	5,220
449.000 Other Current Charges	2,191	2,060	2,000	2,100	2,100
452.001 Operating Supplies - Gas	1,996	2,730	1,600	2,000	2,000
452.002 Operating Supplies - Other	69,362	85,240	85,240	92,360	92,360
452.572 Operating Supplies - Resale	9,028	10,000	10,000	10,000	10,000
454.000 Pubs, Dues and Training	<u>1,790</u>	<u>1,530</u>	<u>950</u>	<u>1,530</u>	<u>1,530</u>
TOTAL OPERATING EXPENSES	\$ 588,692	\$ 594,330	\$ 621,742	\$ 640,340	\$ 640,340
CAPITAL OUTLAY:					
463.000 Improvements Other than Bldgs	0	0	0	0	0
464.000 Equipment and Machinery	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL PARKS & RECREATION	\$ 1,213,483	\$ 1,310,330	\$ 1,299,699	\$ 1,331,890	\$ 1,331,890
Net (Expense) Revenue	(\$ 926,047)	(\$ 1,035,330)	(\$ 985,003)	(\$ 1,060,890)	(\$ 1,060,890)

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

**Total includes the reduction of credit card fees

Community Center

Function

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

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

Objectives

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

Recreation and Infrastructure

- ◆ Continue to coordinate meetings with consultants and construction contractors.
- ◆ Coordinate program interruptions during the Community Center expansion construction.
- ◆ Continue to research trends nationwide in recreational programming to bring new members and retention of current members.
- ◆ Monitor the Community Center programs which appeal to cross sections of residents and visitors.
- ◆ Monitor the quality and status of the building, facilities and maintenance of equipment by considering age of building and equipment, percentage of breakdowns and operational time down.
- ◆ Maintain annual "Playful City USA" participation.
- ◆ Continue to track member participation during the construction process of the new expansion.

Organizational Excellence and Financial Stability

- ◆ Continue to develop sponsorships and partners to enhance programs and participation.
- ◆ Monitor the financial aspects to the budget (revenue vs. expenses) during the expansion of the Community Center for any drop of member participation due to the construction process.
- ◆ Maintain adequate staffing and management for the increase of size and programming due to the expansion of the Community Center.
- ◆ Continue to identify duplicate programs/services in over-saturated markets and develop with more responsive programming.
- ◆ Establish method or/or frequency of implementing participant surveys.

Environmental Sustainability

- Continue to retrofit existing fixtures and structures with energy and sustainability products.
- Continue to use "green" products and comply with the LEED certification standards required with the new Community Center expansion.
- Keep up to date on the latest technologies, machines and equipment that would be more efficient and sustainable.

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 2014-15 Actual	FY 2015-16 Projected	FY 2016-17 Proposed
Recreation programs offered	47	48	45
Classes/Programs participants	21,747	37,353	36,990
Community Cntr memberships	5,366	4,617	4,000
Customers whose programming expectations were met or surpassed	96%	97%	98%

Community Center

Previous Year Objectives Status

The following section lists the objectives developed by the department for the 2015-16 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Recreation and Infrastructure

- ◆ Assist Architectural/Engineering consultants during the design process for the Master Plan project.

On-going meetings with staff continue and building plans are currently in the permitting process at the county level.

- ◆ Attend all pre-construction meetings and bid opening.

Representatives from the Village Manager's Office, Public Works and Parks and Recreation will participate in all pre-construction meetings and the official bid opening.

- ◆ Participate in the RFP evaluation process for manager's recommendation to Village Council.

Representatives from the Village Manager's Office, Public Works and Parks and Recreation will participate in the RFP evaluation process. Estimated timeframe is September 2016.

- ◆ Coordinate meetings with consultants and contractors.

Staff continues to meet consultants to review and make recommended changes by Village Council and will meet with the contractors once an agreement has been awarded. Estimated timeframe is September 2016.

- ◆ Coordinate program interruptions during construction process.

Estimated timeframe for the start of the construction is October 2016. Phase I of the construction process is the fitness gym expansion which will be completely separate from the main building and should not create program interruptions. As construction progresses to Phase II and III, staff will review additional parks and resources to eliminate any program interruptions.

- ◆ Evaluate the demographics of the immediate users of the facility.

The recreation software (RecTrac) that the Parks and Recreation Department uses for all "point of sale" (POS)/transactions is able to provide reports for many levels of demographic needs i.e., age, sex, resident/non-resident, etc.

- ◆ Research trends nationwide in recreational programming to bring in new members/participants.

The department staff is members of the National Recreation and Parks Association (NRPA) and Florida Recreation and Parks Association (FRPA). These two organizations are the leading representatives of parks and recreation agencies, professional and vendors. They are an excellent source for networking with other agencies when researching new trends and policies. We also network between our neighboring municipalities to keep informed of any new local programs.

- ◆ Improve the look and consistency of promotional materials.

The Parks and Recreation Department staff is currently coordinating with the Communications Manager to review collateral material for the Community Center to improve the look and consistency of all promotional material.

- ◆ Continue to enhance social media outlets.

The Parks and Recreation Department and other departments are creating with the Communications Manager a Social Media Communications Interdepartmental Coordination Policy. The goal is to have a policy in place that will cross promote other department's activities, events and programs.

Organizational Excellence and Financial Stability

- ◆ Comparative analysis of different fee structures to reveal markets rates and competitive pricing in the market place.

The Parks and Recreation Department staff reached out to existing agencies and fitness facilities to compare their membership rates and services. The rates currently at the Community

Community Center

Center are within the surrounding market place and competitive.

- ◆ Evaluate alternative providers to enhance and improve the service delivery of programs and services.

The Parks and Recreation Department staff continues to track new trends in programming and fitness to keep with our goal to provide quality service and programs. We assess programs and instructors by class evaluations and customer feedback.

- ◆ Continue to develop sponsorships and partners to enhance programs and participation.

The Parks and Recreation Department staff continues to reach out for in-kind donations, underwriting programs and sponsoring the Pioneer Luncheons. Baptist Health South Florida, Vitas Health, Assisting Hands, 24-7 Nursing Care, Sunny Hills and other health providers continue to provide and/or underwrite programs, events and lecture series for our senior programming.

- ◆ Promote on-line registration for all programs and memberships.

Through continued staff support to encourage on-line membership, one-on-one coaching and restricting on-line only registration to certain programs/classes there has been an increase in the number of on-line users.

- ◆ Identify duplicate programs/services in over-saturated markets and develop with more responsive programming.

Throughout the year classes/programs are assessed by reporting the average number of users and duplicates of similar programs. If attendance is low the class will be reassessed and/or cancelled to open up for other opportunities and new trends.

Environmental Sustainability

- ◆ New facility designs will be specific to energy and sustainability for efficient performance and long-term maintenance.

During the design process for the Community Center Expansion the focus has been energy

efficiency, sustainability and long-term maintenance. New fixtures will be LED compliance and the engineering design to be more energy efficient.

- ◆ Continue to retrofit existing fixtures and structures with energy and sustainability products.

This is an on-going process with the current facility that when repairs or replacement of fixtures, equipment and structures the emphasis is on retrofitting with energy and sustainability products.

- ◆ Follow LEED guidelines when applicable.

Village Council authorized the hiring of a firm to assist with the LEED guidelines during design and construction of the Community Center expansion. Our goal at the end of the project is to achieve the LEED Certification for the new structures.

- ◆ Continue to evaluate "green" products for facility maintenance.

The Parks and Recreation Department continues to purchase and evaluate new "green" products on the market for cleaning and maintenance of all park facilities.

- ◆ Continue to implement the "No Styrofoam" policy with both internally and external servicers.

The Village of Pinecrest has adopted an internal policy that there will be no use of Styrofoam products. Vendors, party rentals and other facility services have been informed of the "No Use of Styrofoam" when doing business with the Village of Pinecrest.

Community Center

Authorized Positions

Position	FY 2014-15	FY 2015-16	FY 2016-17
FULL TIME			
Program & Event Coordinator	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0
Seniors Coordinator	0.0	0.0	1.0
Rec. Service Aide	1.0	1.0	2.0
PART TIME			
Rec. Service Aide	5.0	5.0	4.0
Seniors Coordinator	1.0	1.0	0.0
Total	9.0	9.0	9.0

Activity Report

ACTIVITY	FY 2014-15 ACTUAL	FY 2015-16 PROJECTED	FY 2016-17 PROPOSED
Special Events			
Daddy/Daughter Dance	206	188	200
Spring Pioneer Luncheon	125	125	125
Senior Spa Day	70	48	60
Senior Mobility Fair	N/A	53	65
Senior Health Fair	100	125	150
TOTAL PARTICIPANTS	501	539	600

*Class/program not offered in those fiscal years.

Community Center

Activity Report

ACTIVITY	FY 2014-15 ACTUAL	FY 2015-16 PROJECTED	FY 2016-17 PROPOSED
Classes/Programs			
AARP	62	116	100
Ballet	613	1,014	1,000
Baptist Yoga	243	716	700
Blood Pressure Screening	214	298	300
Body Sculpting	1,281	2,242	2,200
Bridge	237	258	250
Butts and Guts	174	440	440
Café con Leche	861	772	750
Cardio Box	14	752	750
Core Condition	27	194	190
CPR	48	12	10
Dance Camp	271	271	270
Everyone Can Draw	19	24	20
Evolve Training*	N/A	66	60
Fencing	6	50	50
Fitness Plus	867	832	830
Funcamp	449	449	440
Game Day	224	500	500
Genealogical Society	120	120	120
Gentle Yoga	502	412	400
Greater Miami Youth Symphony	373	500	500
Guitar	94	138	140
Gymnastics	339	300	300
Hip Hop Kidz	76	120	120
Introduction to Pastels*	N/A	36	30
Jump Rope	144	116	110
Kidokinectics	12	12	10
Kix 4 Kids	171	214	200
Lectures	1,246	1,390	1,300
Line Dancing	650	912	900
Mandarian Chinese	8	6	5
Matt Pilates	48	722	700
Music Together	498	420	420
Papercrafting*	N/A	36	30
Photography	32	32	30
Quilting	67	64	60
Salsa & Flamenco	289	256	250
Sharpminds	784	1,296	1,300
Spanish	94	96	100
Spinning	5,151	14,344	14,350
Sports Performance	129	96	90
Strength & Stretch with Hyla	746	628	620
Stretch, Breath, & Meditate with Jojo	214	114	110
Stretch, Walk, & Keep Young with Nora	1,487	2,228	2,220
The Workout	2,381	2,828	2,820
Total Body Burn	38	394	390
Trips & Tours	30	78	80
Watercolor Experience	25	25	25
Zumba	389	414	400
TOTAL PARTICIPANTS	21,747	37,353	36,990

*Class/program not offered in the 2014-15 Fiscal Year.

Community Center

Budget Highlights

Revenues
\$945,000

The department is estimating a total of \$945,000 in revenues from various sources including membership, classes and concession sales, an increase of \$196,040.

Personal Services
\$327,370

This line item increased \$55,150 and funds staff salaries and benefits. The increase was mainly due to the reclassification of two part-time positions into full-time.

Other Contractual Services
\$620,000

This line item increased \$108,240 and includes funding for floor cleaning, exterminator services and trash removal. The increase is mainly due to additional programming and an increase in the grounds maintenance contract.

Travel & Per Diem
\$280

This new line item was transferred from the Parks & Recreation Department and covers training travel expenses.

Communications and Freight Services
\$19,500

This line item increased by \$1,520 and covers telephone, internet service and postage.

Utilities
\$43,280

This line item decreased \$5,650 and reflects amounts for electrical and water/sewer service.

Repair & Maintenance – Other
\$38,540

This line item increased by \$3,170 and covers fitness equipment repairs and miscellaneous building maintenance.

Printing and Binding
\$12,000

This line item funds the printing needs, including brochures, and decreased \$1,000.

Promotional Activities
\$21,500

This line item decreased \$1,000 and covers marketing and advertising efforts for the community center programs and memberships.

Other Current Charges
\$470

This line item decreased \$70 from the previous year.

Office Supplies
\$5,000

This line item decreased \$1,500 from the prior fiscal year.

Operating Supplies – Other
\$41,740

This line item increased \$3,860 and funds janitorial supplies as well as miscellaneous fitness equipment. The increase is mainly due to the purchase of new door access security system.

Operating Supplies – Resale
\$10,000

This line item funds concession food for resale and remained the same as the previous year.

Publications, Dues & Training
\$650

This line item increased \$50 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	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
REVENUES:					
347.000 Community Center	\$ 804,114	\$ 748,960	\$ 953,317	\$ 945,000	\$ 945,000
TOTAL REVENUES**	\$ 804,114	\$ 748,960	\$ 953,317	\$ 945,000	\$ 945,000
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 113,772	\$ 113,860	\$ 114,494	\$ 183,460	\$ 183,460
413.000 Other Salaries & Wages	74,493	91,750	54,890	46,490	46,490
414.000 Overtime	3,932	2,700	8,250	4,250	4,250
418.000 Service Award	1,470	2,110	2,110	2,300	2,300
421.000 FICA Taxes	14,847	16,270	14,570	18,370	18,370
422.000 Retirement Contributions	11,053	11,390	11,781	18,350	18,350
423.000 Group Insurance	21,964	28,800	22,402	48,000	48,000
424.000 Workers' Compensation	2,610	3,000	2,469	2,490	2,490
426.000 Vacation/Sick Time Payout	3,247	2,340	2,401	3,660	3,660
TOTAL PERSONAL SERVICES	\$ 247,388	\$ 272,220	\$ 233,367	\$ 327,370	\$ 327,370
OPERATING EXPENSES:					
434.000 Other Contractual Services	556,019	511,760	625,600	620,000	620,000
440.000 Travel and Per Diem	0	0	150	280	280
441.000 Communications & Freight Svcs	24,383	17,980	16,000	19,500	19,500
443.000 Utilities	45,028	48,930	45,000	43,280	43,280
446.002 Repair & Maintenance – Other	70,577	35,370	52,000	38,540	38,540
447.000 Printing and Binding	10,102	13,000	11,400	12,000	12,000
448.000 Promotional Activities	21,445	22,500	15,000	21,500	21,500
449.000 Other Current Charges	402	540	540	470	470
451.000 Office Supplies	4,268	6,500	3,000	5,000	5,000
452.002 Operating Supplies - Other	32,264	37,880	45,000	41,740	41,740
452.572 Operating Supplies – Resale	14,199	10,000	12,000	10,000	10,000
454.000 Pubs, Dues and Training	651	600	1,757	650	650
TOTAL OPERATING EXPENSES	\$ 779,338	\$ 705,060	\$ 827,447	\$ 812,960	\$ 812,960
CAPITAL OUTLAY:					
463.000 Improvements Other Than Bldgs	0	0	0	0	0
464.000 Equipment & Machinery	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COMMUNITY CENTER	\$ 1,026,726	\$ 977,280	\$ 1,060,814	\$ 1,140,330	\$ 1,140,330
Net (Expense) Revenue	(\$ 222,612)	(\$ 228,320)	(\$ 107,497)	(\$ 195,330)	(\$ 195,330)

*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

- ◆ Add more video to our web pages that do a better job of communicating the excitement and value of our major programming including festivals and some performing arts. As the web is the most valuable tool we have for marketing ourselves, our pages should more effectively encourage ticket sales and promote an events netting better results.
- ◆ Continue to grow our social media reach by increased postings in Instagram and Twitter, and encouraging shares on Facebook. Cross promoting will also net more effective results in growing awareness for what we do.
- ◆ Pursue funding for aging infrastructure including: Walkway and Historic Tile Restoration (ADA upgrades), Electrical Upgrades, Reconstruction of Butterfly Pavilion, Playground Bathroom Renovations, Playground Rehab, Ponds/Lake Restoration, Petting Zoo Upgrades.
- ◆ Continue to increase rental revenue with the introduction of Cypress Hall into the mix.
- ◆ Continue growing our funding from Miami Dade Cultural Affairs by moving the Community Grant from Holiday to Fine Arts Festival and moving Tourism from Fine Arts Festival to Jazz.
- ◆ Win a National Endowment of the Arts Grant.
- ◆ Maintain or increase sponsorship dollars from old sponsors, bring new sponsors and find sponsorship money for the 57th Ave Billboard.
- ◆ Continue to pursue a sponsor for Family Fridays.
- ◆ Attempt a three successive years award of the Knight Arts Challenge- the maximum you can achieve.
- ◆ Achieve the minimum panel score of 80 points for the new \$150,000 funding level

Pinecrest Gardens

from Florida State Cultural Affairs for Cultural Programming.

- ◆ Complete path lighting for lower garden.
- ◆ Increase educational field trip revenues, and encourage greater attendance of educational initiatives by introduction new and engaging programming.
- ◆ Rewrite the Master Plan with a new five year vision.

Cultural Value

- ◆ Combine Nights of Lights with Holiday for a more impactful holiday event and look towards building our Fine Arts festival weaving in ancillary involvement with public and private schools.
- ◆ Improve our Sensory Garden so that we better establish ourselves as an institution for Autism-centric and other special needs arts activities.
- ◆ Create and maintain our first Learning Garden for children where they can discover more about sustainable living.
- ◆ Identify and install another outdoor monumental sculpture that will continue building new fine arts audiences for the Gardens while paving the way for inclusion in Art Basel tours.
- ◆ Add an adult art educational film series.
- ◆ Add better performances for children's theater performed not only by children but by adult actors performing for children.
- ◆ Build on our existing base of volunteers.
- ◆ Update and refine our on-cell tour to encourage more usage.
- ◆ Offer new and exciting programming in art enrichment that touches the lives of Seniors, Adults, Teens and Children.

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
	2014-15 Actual	2015-16 Projected	2016-17 Proposed
Programs offered	6	9	15
Program participants	2,685	3,017	5,308
Special events	17	15	15
General park participants*	115,000	120,000	125,000
Subscribed to email service	9,000	10,000	11,000
Facebook "Likes"	4,790	5,700	6,700
Revenues	\$598,250	\$642,410	\$717,630

*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 2015-16 Fiscal Year and includes an explanatory paragraph detailing the department's activities related to the objectives.

Organizational Excellence and Financial Stability

- ◆ Improve the look and consistency of promotional materials.

We have now elevated the graphic look of all print and collateral materials, and produced TVCs with actual video done in house rather than just slides giving our television commercials a far greater professional look.

- ◆ Find funding to upgrade the historic components including office windows, cages and paths.

Through a \$500,000 State Cultural Capital Grant we have begun the work to restore all of our path shelters. The department is expecting a Miami Dade Cultural Affairs Capital Grant to offset the costs of adding an ADA lift from the meadow to Lakeview Terrace and we are applying for Villager Grant to restore the cages for educational plant exhibits.

Pinecrest Gardens

- ◆ Increase wedding events.

This year we booked our first same sex weddings and are positively trending to increase our wedding bookings by 23%.

- ◆ Increase jazz season subscriptions by 5%. The subscription base has increased by over 30% which accounts for an overall subscription base of over 40%.
- ◆ Continue to be awarded maximum levels of grant funding from Miami Dade Cultural Affairs which includes Tourism Grants, Community and Capital.

We have once again received the Miami Dade Cultural Affairs Grants for Community, Tourism and Capital for a total of \$26,237. Additionally, we have grown our strategic partnership with Steinway and Sons from a 7' Concert Grand Piano on loan that is worth \$96,000, to now also providing a Boston Upright Piano valued at \$12,000.

- ◆ Earn a Stanley Smith grant for Ornamental Horticulture.

This will be a focus for next year with the hire of a new horticulturist.

- ◆ Renew and increase sponsorship monies while actively pursuing new sponsors for festivals and cultural arts programming.

We renewed current sponsors and added into our sponsorship fold Eagle Brands for our Chili Cook Off and Cutler Bay Solar Solutions for Earth Day.

- ◆ Find Sponsors for Family Friday.

This is an ongoing goal.

- ◆ Earn Knight Arts funding again.

We were awarded \$25,000 for a major monumental outdoor installation.

- ◆ Earn State Funding again and continue path for \$150,000 eligibility level.

Pinecrest Gardens was awarded program funding once again from Florida State Cultural Affairs that has made us eligible for a \$150,000 application for next year.

- ◆ Improve petting zoo.

The department continues to seek funding. This is an ongoing goal.

- ◆ Complete path lighting for entire lower garden.

This project was not budgeted in FY16, but will be included in the FY 17 budget.

- ◆ Improve social media outreach.

Facebook "Likes" have increased by 60% from April 2015 to April 2016. Additionally, we are now building a new group of followers on Instagram.

Cultural Value

- ◆ Continue to build on Educational Programming. Add at least one new class that increases all-inclusive educational activities for children and one for adults.

Sizzlin' Science was added for children, and a lecture on Shakespeare Gardens 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.

Pinecrest Gardens has experienced excellent growth on most of the events. Next year, we are combining the Holiday Festival with Nights of Lights, which will maximize revenues.

- ◆ Continue to raise awareness and usage of Pinecrest Gardens as a cultural arts park through a major outdoor art installation in 2015-16.

Installed *Torso*, a monumental sculpture by Lugufelo, for a one year period.

- ◆ Increase film activity by adding adult educational films, or an art/foreign film festival.

In conjunction with the CLEO Institute, two climate change films and accompanying panel discussions were added to our season.

- ◆ Build strategic partnership with Miami Music Project.

For the first time we will present two recitals performed by the Miami Music Project this May.

Pinecrest Gardens

Activity Report

ACTIVITY	FY 2014-15 ACTUAL	FY 2015-16 (SIX MONTHS)	FY 2016-17 (PROJECTED)
Special Events			
Bonsai Festival	1,000	1,000	1,000
Howl-O-Ween	2,500	2,500	2,500
Pinecrest Foundation Benefit Concert	250	250	250
Nights of Lights	4,400	4,500	5,500
Holiday Festival	2,500	2,000	Not Offered
Art Festival	12,000	12,000	13,000
Chili Cook-Off	2,000	2,000	2,500
Garden Soiree	300	Not Offered	300
Eggstravaganza	2,200	2,900	3,000
Earth Day	2,200	2,500	2,750
Succulent & Cactus Show	1,000	1,200	1,400
Theater Performances	5,000	5,000	5,500
Orchestra Performances	2,100	2,500	2,750
Jazz Series	3,500	3,500	3,700
Flamenco/Dance	1,200	1,200	1,300
Other Musical Performances	2,100	2,300	2,500
Total Event Participants	44,250	45,350	47,950
Classes/Programs			
Amazing Art (formerly Creative Crafts)	45	55	60
Art History Adult Film Night	Not Offered	200	250
From the Ground Up Botanical Series	110	120	125
Garden Cinema/Nature Film Night	1,800	1,850	2,000
Gardens Gallery	450	450	500
Art Summer Camp	Not Offered	50	65
Robotics Summer Camp	60	60	60
Sizzlin' Science Spring Break Workshops	Not Offered	12	30
Educational Field Trip Initiative	220	220	300
Total Class/Programs Participants	2,685	3,017	3,390
TOTAL	46,935	48,367	51,340
Pinecrest Gardens Rentals			
Fieldtrips, Weddings, Birthdays	425	430	435

Pinecrest Gardens

Authorized Positions

Position	FY	FY	FY
	2014-15	2015-16	2016-17
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
Marketing Assistant	1.0	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	1.0
Educational Program Coordinator	1.0	1.0	1.0
PART TIME			
Park Service Aide	18.0	18.0	17.0
Total	32.0	32.0	32.0

Budget Highlights

Revenues
\$717,630

It is estimated Pinecrest Gardens will generate \$75,220 more in revenues from the previous fiscal year.

Personal Services
\$1,260,050

Personal Services increased by \$3,940 and provides funding for staff salaries and benefits.

Professional Services
\$5,000

This line item decreased \$500 and provides veterinarian and other services.

Other Contractual Services
\$310,840

This line item increased \$38,140 and provides for grounds maintenance, building maintenance, program instructors, locksmith and special event services. The increase was mainly due to the addition of funds for trail repairs and the renovated Cypress Hall.

Travel and Per Diem
\$2,140

This line item decreased \$200 from the previous year and funds staff training and seminars.

Communications and Freight Services
\$8,960

This line item remained the same and covers the cost of postage and telephone service.

Utility Service
\$60,500

This line item decreased by \$1,780 from the previous fiscal year.

Rentals and Leases
\$27,800

This line item decreased \$5,340 and funds emergency equipment rentals and rentals related to special events. The decrease was mainly due to a decrease in concert rental needs.

Pinecrest Gardens

Repair and Maintenance-Vehicles
\$4,390

This line item decreased by \$140 and funds the maintenance of the department's vehicles and utility carts.

Repairs and Maintenance-Other
\$98,900

This line item increased \$26,600 and funds repair and service costs throughout the park. The increase was mainly due to the resurfacing of the parking lot.

Promotional Activities
\$179,280

This line item increased by \$11,430 and provides funds to market all of the events and programs. The increase was due to an expansion in outreach efforts.

Other Current Charges and Obligations
\$2,410

This line item increased \$70 and funds various required licenses and permits.

Office Supplies
\$8,000

This line item remained the same as the previous year.

Operating Supplies – Gas
\$1,930

This line item decreased by \$1,420.

Operating Supplies – Other
\$169,680

This line item decreased \$3,730 and covers improvements listed in the Master Plan, and the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies.

Operating Supplies-Resale
\$32,000

This line item decreased \$320 and purchases items for resale.

Publications, Dues and Training
\$7,530

This line item decreased by \$4,710 and funds dues to several professional organizations. The decrease is due to the removal of a one-time cost in FY16 associated with hosting the APGA Conference.

Pinecrest Gardens

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
REVENUES:					
334.575 Pinecrest Gardens, Grants	\$ 57,029	\$ 49,110	\$ 60,941	\$ 87,380	\$ 87,380
347.300 Pinecrest Gardens, Operational	<u>598,250</u>	<u>593,300</u>	<u>594,314</u>	<u>630,250</u>	<u>630,250</u>
TOTAL REVENUES**	\$ 655,279	\$ 642,410	\$ 655,255	\$ 717,630	\$ 717,630
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	\$ 653,160	\$ 712,810	\$ 625,103	\$ 709,670	\$ 709,670
413.000 Other Salaries & Wages	191,033	207,520	185,796	213,830	213,830
414.000 Overtime	5,341	5,000	6,026	5,000	5,000
418.000 Service Award	6,250	8,870	8,870	9,700	9,700
419.000 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	65,061	71,470	63,039	71,770	71,770
422.000 Retirement Contributions	68,956	75,760	66,218	75,450	75,450
423.000 Group Insurance	112,090	134,400	102,174	134,400	134,400
424.000 Workers' Compensation	18,601	27,200	22,380	27,160	27,160
425.000 Unemployment Compensation	4,986	0	0	0	0
426.000 Vacation/Sick Time Payout	<u>8,678</u>	<u>7,680</u>	<u>7,989</u>	<u>7,670</u>	<u>7,670</u>
TOTAL PERSONAL SERVICES	\$ 1,139,556	\$ 1,256,110	\$ 1,092,995	\$ 1,260,050	\$ 1,260,050
OPERATING EXPENSES:					
431.000 Professional Services	1,865	5,750	4,000	5,000	5,000
434.000 Other Contractual Services	236,986	272,700	272,700	310,840	310,840
440.000 Travel and Per Diem	443	2,340	2,340	2,140	2,140
441.000 Communications & Freight Svcs	7,018	8,960	8,960	8,960	8,960
443.000 Utilities	71,012	62,280	62,280	60,500	60,500
444.000 Rental & Leases	22,274	33,140	35,679	27,800	27,800
446.001 Repair & Maintenance - Vehicles	6,140	4,530	4,300	4,390	4,390
446.002 Repair & Maintenance - Other	79,435	72,300	80,000	98,900	98,900
448.000 Promotional Activities	183,268	167,850	167,850	179,280	179,280
449.000 Other Current Charges	3,804	2,340	1,700	2,410	2,410
451.000 Office Supplies	7,996	8,000	8,000	8,000	8,000
452.001 Operating Supplies - Gas	2,170	3,350	3,200	1,930	1,930
452.002 Operating Supplies - Other	136,063	165,950	175,000	169,680	169,680
452.572 Operating Supplies - Resale	23,300	32,320	32,320	32,000	32,000
454.000 Pubs, Dues and Training	<u>3,523</u>	<u>12,240</u>	<u>11,500</u>	<u>7,530</u>	<u>7,530</u>
TOTAL OPERATING EXPENSES	\$ 785,297	\$ 854,050	\$ 869,829	\$ 919,360	\$ 919,360
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	\$ 1,924,853	\$ 2,110,160	\$ 1,962,824	\$ 2,179,410	\$ 2,179,410
Net (Expense) Revenue	(\$ 1,269,574)	(\$ 1,467,750)	(\$ 1,307,569)	(\$ 1,461,780)	(\$ 1,461,780)

*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
\$29,000

This line item decreased \$86,000 from the previous year.

Transfer to Wireless 911 Fund
\$8,000

This line item decreased by \$8,000.

Transfer to Debt Service Fund
\$1,938,140

This line item decreased \$13,350.

Transfer to Capital Project Fund
\$1,080,000

This line item experienced an increase of \$305,000 and covers a number of capital projects. For more detailed description, please refer to the Capital Project Fund section.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
TRANSFERS OUT:					
491.105 Hardwire Fund	\$ 8,000	\$ 115,000	\$ 115,000	\$ 29,000	\$ 29,000
491.106 Wireless Fund	0	16,000	16,000	8,000	8,000
491.201 Debt Service Fund	1,890,192	1,951,490	1,951,490	1,938,140	1,938,140
491.301 Capital Projects Fund	<u>526,830</u>	<u>775,000</u>	<u>775,000</u>	<u>1,080,000</u>	<u>880,000</u>
TOTAL TRANSFERS OUT	\$ 2,425,022	\$ 2,857,490	\$ 2,857,490	\$ 3,055,140	\$ 2,855,140

*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 2015-37 set the ERU at \$8.00 per month. It is anticipated that

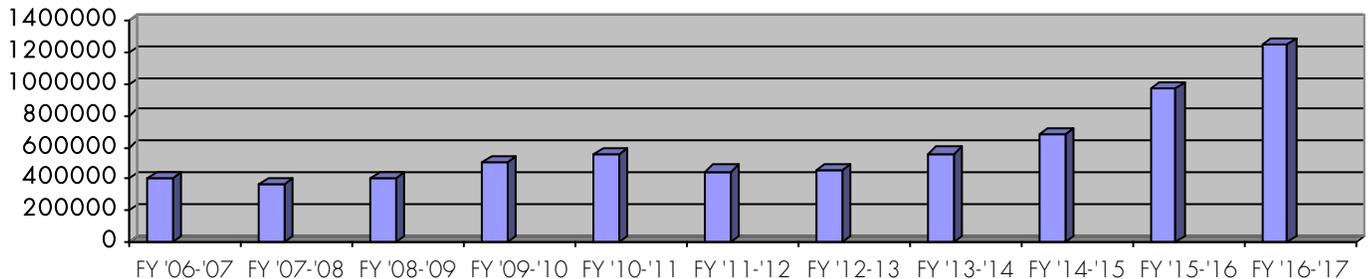
Resolution 2016-XX will increase the rate per ERU at \$10 per month.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$10.00 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 (\$10.00 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

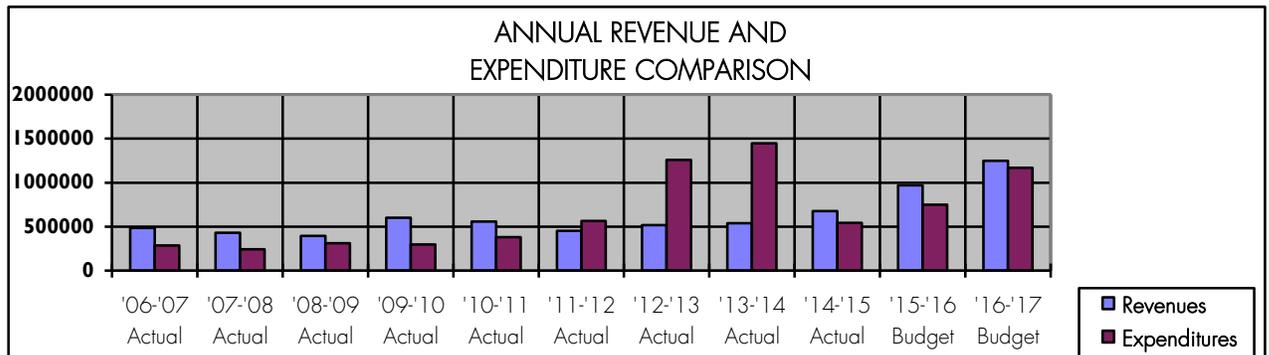


Stormwater Utility Fund

Stormwater Utility Fund Summary

The Fiscal Year 2016-2017 Budget identifies a total of \$1,249,270 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee and interest earnings. The service fee is set at \$10.00 per ERU to provide funding for current capital projects. Expenditures, projected at \$1,168,010,

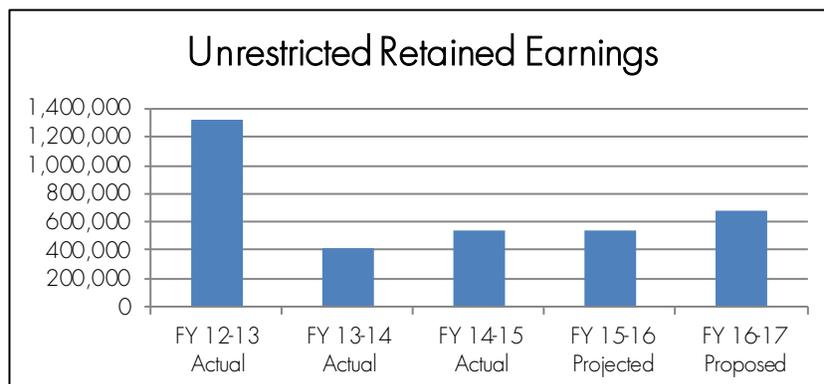
experienced an \$421,000 increase from the prior year. The Capital Outlay Improvements Other Than Buildings line item increased by \$437,000 to fund the drainage projects detailed in the Stormwater Master Plan. The budget projects a balance of \$596,491 in unrestricted net assets on September 30, 2017.



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
\$100,000

This line item increased \$15,000. This line item funds miscellaneous boring tests, surveys and engineering services.

Other Contractual Services
\$107,840

This line item decreased \$34,540 and funds canal and storm drain maintenance as well as the construction of drains at various locations in the Village. The increase is mainly attributed to a reduction in NPDES fees.

Administrative Services – In Kind
\$115,000

This line item provides funding for overhead expenses and increased \$9,200.

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
\$17,990

This line item increased \$260 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
\$13,600

This line item increased \$480 and covers the lien recording charges, credit card and processing fees, and new canal signs as needed.

Operating Supplies - Other
\$0

This line item is not funded this year and decreased \$6,400.

Publications, Dues and Training
\$1,000

This line item remained the same and covers the costs of stormwater courses for staff.

Capital Outlay
\$800,000

Capital Outlay increased \$437,000 and covers the cost of drainage projects throughout the Village as detailed in the Stormwater Master Plan.

Stormwater Utility Fund

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING UNRESTRICTED NET ASSETS	\$ 409,979	\$ 385,075	\$ 543,339	\$ 515,231	\$ 515,231
REVENUES:					
324.210 Impact Fees, Stormwater	38,392	49,000	22,899	33,850	33,850
343.900 Stormwater Utility Fees	637,274	919,590	911,304	1,212,440	1,212,440
361.000 Interest Earnings	1,225	1,000	1,947	2,980	2,980
TOTAL REVENUES	\$ 676,891	\$ 969,590	\$ 936,150	\$ 1,249,270	\$ 1,249,270
TOTAL AVAILABLE RESOURCES	\$ 1,086,870	\$ 1,354,665	\$ 1,479,489	\$ 1,764,501	\$ 1,764,501
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	289,854	85,000	85,000	100,000	100,000
434.000 Other Contractual Services	119,589	142,380	122,481	107,840	107,840
434.001 Admin. Service, In-kind, GF	87,380	105,800	105,800	115,000	115,000
441.000 Communications & Freight	1,887	2,390	1,388	2,390	2,390
443.000 Utility Services	6,391	5,000	0	5,000	5,000
446.002 Repair & Maintenance Other	3,633	17,730	16,994	17,990	17,990
447.000 Printing and Binding	3,276	5,190	4,152	5,190	5,190
449.000 Other Current Charges & Oblig.	29,731	13,120	13,100	13,600	13,600
452.002 Operating Supplies - Other	1,790	6,400	13,675	0	0
454.000 Publications, Dues & Training	0	1,000	1,000	1,000	1,000
TOTAL OPERATING EXPENSES	\$ 543,531	\$ 384,010	\$ 363,590	\$ 368,010	\$ 368,010
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Improvements Other Than Bldg.	0	363,000	600,668	800,000	800,000
464.000 Machinery & Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 363,000	\$ 600,668	\$ 800,000	\$ 800,000
TOTAL EXPENDITURES	\$ 543,531	\$ 747,010	\$ 964,258	\$ 1,168,010	\$ 1,168,010
ENDING UNRESTRICTED NET ASSETS	\$ 543,339	\$ 607,655	\$ 515,231	\$ 596,491	\$ 596,491

*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.

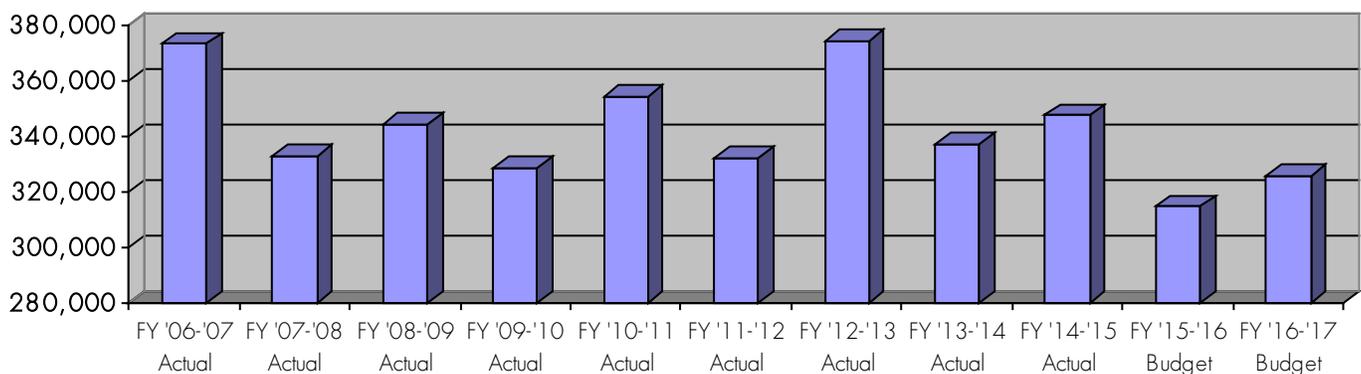
- ◆ Roadway and right-of-way drainage.
- ◆ Street lighting.
- ◆ Traffic signs, traffic engineering, signalization, and pavement markings.
- ◆ Bridge maintenance and operation.
- ◆ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction 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

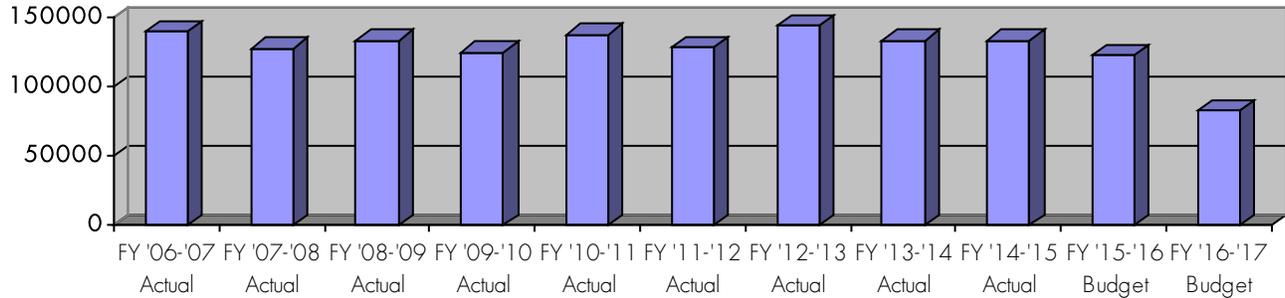
Section 336.025 (1)(a) of the Florida Statutes authorizes the levy of the \$.06 local option gas tax to be used for transportation purposes. Revenue estimates are projected by the State of Florida each year.



Transportation Fund

New Local Option Fuel Tax

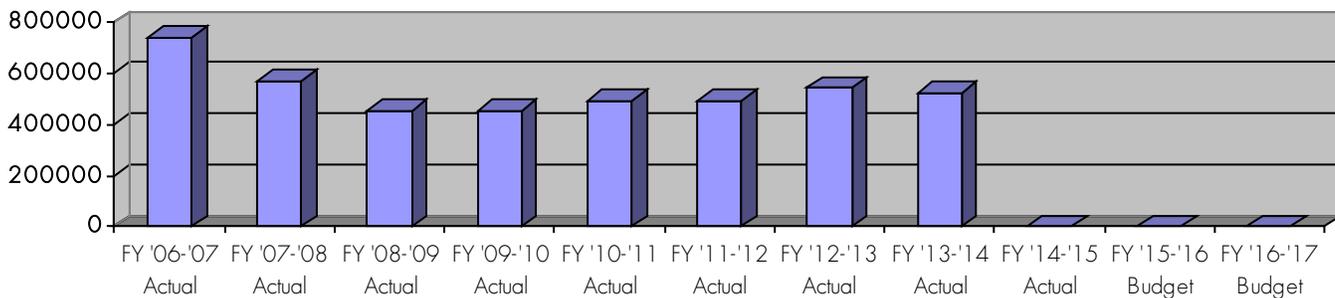
Section 333.026 (3)(b) of the Florida Statutes authorizes the levy of an additional \$.03 local option fuel tax which meets the requirements for capital transportation expense.



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 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.
- ◆ These funds are now budgeted in the CITT Fund.



Transportation Fund

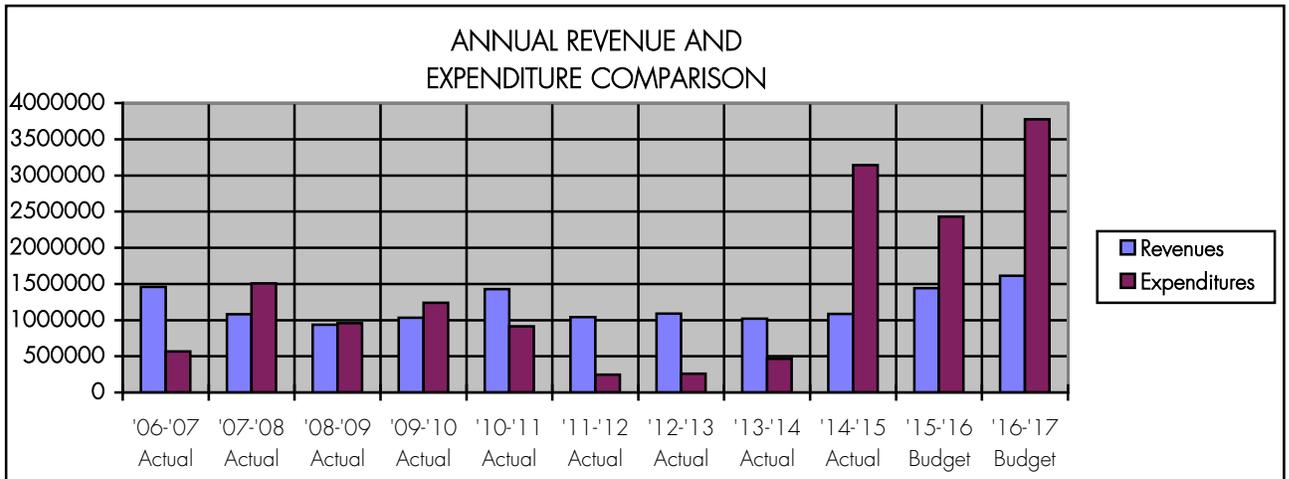
Transportation Fund Summary

The Fiscal Year 2016-2017 Budget identifies a total of \$1,614,560 in revenues for the Transportation Fund. This represents a \$172,740 increase in revenues for this fund mainly due to a grant received from the Miami-Dade County MPO. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures and transfers projected for next year are \$3,750,180, which will fund the following:

The budget projects a fund balance of \$1,045,046, a 62.6% decrease from the prior budget.

CAPITAL PROJECTS	
Kendall Dr Median Improvements Construction	1,350,000
Comprehensive Bicycling Improvements	1,300,400
Tree Trimming Equipment	150,000
Sidewalk Improvements	120,000
Masthead Painting Project	60,000
Fueling Station Roof Structure Construction	50,000
Street Light Fixture Conceptual Plan	50,000
TOTAL CAPITAL PROJECTS	3,080,400
OPERATIONAL SERVICES	
Professional Services	\$ 310,000
<ul style="list-style-type: none"> • Village Wide Traffic Study (\$140,000) • Miscellaneous road design (\$50,000) • Traffic Calming Design (\$50,000) • Senior Transportation (\$30,000) • Miscellaneous Sidewalk Design (\$25,000) • Fueling Station Roof Structure Design (\$15,000) 	
Street Lighting	18,800
Road Materials, Supplies and Traffic Control Devices	200,000
TOTAL OPERATIONAL SERVICES	\$ 528,800
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	\$3,776,170

Transportation Fund



Budget Highlights

Personal Services
\$140,980

This new line item provides funding for salaries and benefits for a tree trimming crew. These positions are supervised and accounted for in the Public Works Department.

Professional Services
\$310,000

This line item decreased \$58,406 and funds design work on various projects and a Village wide traffic study.

Street Lighting
\$18,800

This account decreased \$640 and includes street lighting costs for a portion of Red Road and Suniland Place.

Road Materials and Supplies
\$200,000

This line item increased \$130,000 from the prior fiscal year. It includes funds for signs, posts, pothole repairs and right-of-way landscaping. The increase was due to the inclusion of funds to begin a replacement program for the Village's aging street signs and posts.

Transfer to Debt Service
\$25,990

This line item remained the same.

Capital Outlay
\$3,080,400

This line item increased by \$284,000. This funds various projects including construction of bicycling improvements, improvements to Kendall Drive and various sidewalk projects. A more detailed list can be found on the previous page.

Transportation Fund

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 6,368,929	\$4,637,357	\$ 4,310,203	\$3,496,876	\$3,496,876
REVENUES:					
312.400 Local Option Gas Tax	347,393	314,630	349,117	325,730	366,950
312.401 New Local Option Gas Tax	133,640	123,190	134,545	82,610	141,610
334.400 FDOT, Bike Grant Program	0	1,000,000	0	1,000,000	1,000,000
335.190 County Transportation Tax	591,713	0	0	0	0
335.191 MPO Grant	3,286	0	32,000	96,000	96,000
361.000 Interest Earnings	10,230	4,000	11,107	10,000	10,000
TOTAL REVENUES	\$ 1,086,262	\$1,441,820	\$ 526,769	\$1,514,340	\$1,614,560
TOTAL AVAILABLE RESOURCES	\$ 7,455,191	\$6,079,177	\$ 4,836,972	\$5,011,216	\$5,111,436
EXPENDITURES:					
PERSONAL SERVICES:					
412.000 Regular Salaries & Wages	0	0	0	84,010	84,010
414.000 Overtime	0	0	0	2,000	2,000
421.000 FICA Taxes	0	0	0	6,730	6,730
422.000 Retirement Contributions	0	0	0	8,400	8,400
423.000 Group Insurance	0	0	0	28,800	28,800
424.000 Workers' Comp	0	0	0	9,040	9,040
426.000 Vacation/Sick Time Payout	0	0	0	2,000	2,000
TOTAL PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 140,980	\$ 140,980
OPERATING EXPENSES:					
431.000 Professional Services	129,656	368,406	251,326	350,000	310,000
434.001 Administrative Services	37,374	0	0	0	0
443.001 Red Road Street Lighting	18,707	19,440	18,780	18,800	18,800
453.000 Road Materials & Supplies	56,955	70,000	53,000	200,000	200,000
TOTAL OPERATING EXPENSES	\$ 242,692	\$ 457,846	\$ 373,440	\$ 568,800	\$ 528,800
TRANSFERS:					
491.107 Transfers to CITT Fund	983,294	0	0	0	0
491.201 Transfers to Debt Service	25,990	25,990	25,990	25,990	25,990
TOTAL TRANSFERS	\$ 1,009,284	\$ 25,990	\$ 25,990	\$ 25,990	\$ 25,990
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Imp. Other than Bldgs.	1,893,012	2,796,400	991,000	3,080,400	2,930,400
464.000 Equipment and Machinery	0	0	0	150,000	150,000
TOTAL CAPITAL OUTLAY	\$ 1,893,012	\$2,796,400	\$ 991,000	\$3,230,400	\$3,080,400
TOTAL EXPENDITURES & TRANSFERS	\$ 3,144,988	\$3,280,236	\$ 1,340,096	\$3,966,170	\$3,776,170
TOTAL FUND BALANCE	\$ 4,310,203	\$2,798,941	\$ 3,496,876	\$1,045,046	\$1,335,266

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

Police Education Fund

Function

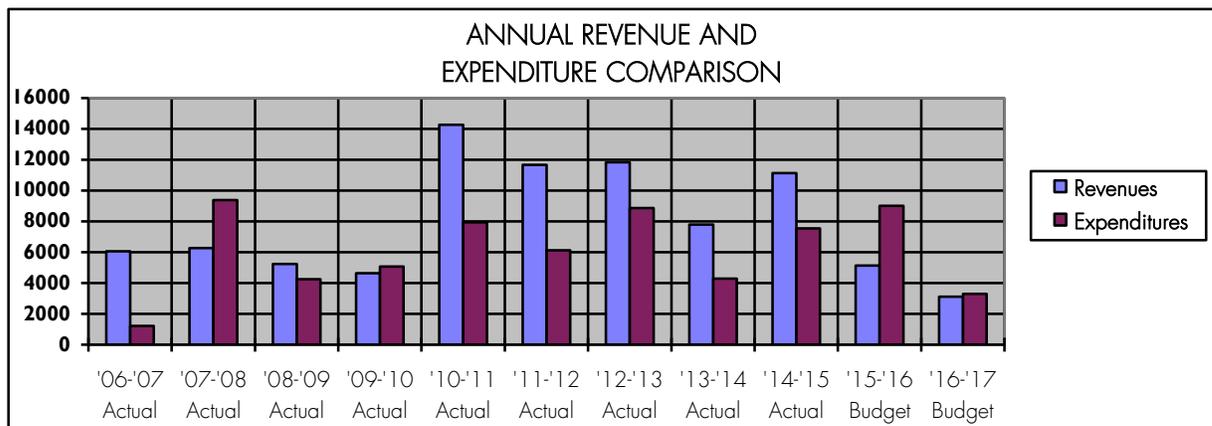
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly 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 2016-2017 Budget identifies a total of \$3,120 of revenues for the Police Education Fund. The budget is projecting a \$997 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
\$2,470

This line item decreased \$1,350 and funds travel to training for police officers and detectives.

Publications, Dues & Training
\$830

This line item decreased \$4,360 from the prior year.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 3,496	\$ 7,752	\$ 7,094	\$ 1,177	\$ 1,177
REVENUES:					
351.000 Judgments and Fines-Court	11,140	5,140	3,387	3,120	3,120
361.000 Interest Earnings	0	0	0	0	0
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 11,140	\$ 5,140	\$ 3,387	\$ 3,120	\$ 3,120
TOTAL AVAILABLE RESOURCES	\$ 14,636	\$ 12,892	\$ 10,481	\$ 4,297	\$ 4,297
EXPENDITURES:					
OPERATING EXPENSES:					
440.000 Travel & Per Diem	5,320	3,820	3,799	2,470	2,470
454.000 Publications, Dues & Training	2,222	5,190	5,505	830	830
TOTAL OPERATING EXPENSES	\$ 7,542	\$ 9,010	\$ 9,304	\$ 3,300	\$ 3,300
TOTAL EXPENDITURES	\$ 7,542	\$ 9,010	\$ 9,304	\$ 3,300	\$ 3,300
ENDING FUND BALANCE	\$ 7,094	\$ 3,882	\$ 1,177	\$ 997	\$ 997

*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 2016-2017 Budget identifies \$20,000 in revenues for the Police Forfeiture Fund. 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 additional revenues. It is anticipated that the fund balance will be \$2,446 on September 30, 2017. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

Budget Highlights

Capital Outlay – Improvements Other Than Buildings
\$40,320

This line item decreased by \$10,770 and covers the purchase of a waterless suppression system for the department's IT Room, night vision equipment, AEDs for patrol cars and patrol rifle flashlight systems.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 33,387	\$ 51,612	\$ 67,672	\$ 22,766	\$ 22,766
REVENUES:					
342.001 Judgments and Fines-Court	34,285	0	51,670	20,000	20,000
361.000 Interest Earnings	0	0	2	0	0
364.000 Sales of Assets	0	0	0	0	0
TOTAL REVENUES	\$ 34,285	\$ 0	\$ 51,672	\$ 20,000	\$ 20,000
TOTAL AVAILABLE RESOURCES	\$ 67,672	\$ 51,612	\$ 119,344	\$ 42,766	\$ 42,766
EXPENDITURES:					
OPERATING EXPENSES:					
454.000 Publications, Dues & Training	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 0	
CAPITAL OUTLAY:					
463.000 Improvements Other Than Bldgs.	0	51,090	96,578	40,320	40,320
TOTAL CAPITAL OUTLAY	\$ 0	\$ 51,090	\$ 96,578	\$ 40,320	\$ 40,320
TOTAL EXPENDITURES	\$ 0	\$ 51,090	\$ 0	\$ 40,320	\$ 40,320
ENDING FUND BALANCE	\$ 67,672	\$ 522	\$ 22,766	\$ 2,446	\$ 2,446

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 2016-2017 Budget identifies \$69,360 in revenues and transfers, a decrease of \$99,160. There will be \$40,360 collected in 911 fees, a decrease of \$13,160. No interest earnings are expected. The budget projects a fund balance of \$1,100, a 95.4% decrease from the prior budget. This decrease is attributed to a declining use of land lines.

Budget Highlights

Contractual Services
\$49,030

This line item decreased by \$11,350 and provides dispatching services.

Communications and Freight
\$3,500

This line item remained the same and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$17,030

This line item decreased \$40 and funds repairs and maintenance to the 911 system.

Publications, Dues and Training
\$4,030

The Publications, Dues and Training line item decreased \$660 and funds membership dues and training for dispatch.

Capital Outlay – Machinery & Equipment, 911
\$0

No funds were allocated for Capital Outlay. This is line item decreased \$91,260 due to a one-time allocation to purchase a new 911 system.

Hardwire 911 Fund

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 26,795	\$ 29,931	\$ 17,998	\$ 5,330	\$ 5,330
REVENUES:					
337.911 911 Fees	47,504	53,520	38,153	40,360	40,360
361.000 Interest Earnings	0	0	5	0	0
381.001 Transfer from General Fund	8,000	115,000	115,000	29,000	29,000
TOTAL REVENUES	\$ 55,504	\$ 168,520	\$ 153,158	\$ 69,360	\$ 69,360
TOTAL AVAILABLE RESOURCES	\$ 82,299	\$ 198,451	\$ 171,156	\$ 74,690	\$ 74,690
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	50,140	60,380	67,957	49,030	49,030
441.911 Communications & Freight, 911	3,837	3,500	3,424	3,500	3,500
446.911 Repair & Maintenance, 911	4,603	17,070	20,007	17,030	17,030
454.911 Publications, Dues & Training, 911	5,721	4,690	4,148	4,030	4,030
TOTAL OPERATING EXPENSES	\$ 64,301	\$ 85,640	\$ 95,536	\$ 73,590	\$ 73,590
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	0	91,260	70,290	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 91,260	\$ 70,290	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 64,301	\$ 176,900	\$ 165,826	\$ 73,590	\$ 73,590
ENDING FUND BALANCE	\$ 17,998	\$ 21,551	\$ 5,330	\$ 1,100	\$ 1,100

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. 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 2016-2017 Budget identifies a total of \$14,420 in revenues. There will be \$6,420 collected in 911 fees, an increase of \$1,220. This revenue is based upon the Village's proportional share of all cell phones to the county total.

There are no interest earnings expected. A total of \$8,000 will be transferred from the General Fund. The budget projects a fund balance of \$1,835, a 14% decrease from the prior budget.

Budget Highlights

Contractual Services
\$9,000

This line item decreased by \$2,080 and provides dispatching services.

Communications and Freight
\$640

This line item remained the same and funds the fees associated with the 911 lines.

Repairs and Maintenance
\$19,090

This line item increased \$15,970 from the previous year due to an allocation for a maintenance agreement for the new 911 system.

Publications, Dues and Training
\$720

The Publications, Dues and Training line item decreased \$1,740 and funds membership dues and training for dispatchers.

Capital Outlay – Machinery & Equipment
\$0

This line item decreased 16,740 due to a one-time allocation to purchase a new 911 system.

Wireless 911 Fund

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 34,847	\$ 25,942	\$ 26,473	\$ 16,865	\$ 16,865
REVENUES:					
337.911 911 Fees	5,897	5,200	7,616	6,420	6,420
361.000 Interest Earnings	0	0	0	0	0
381.001 Transfer from General Fund	0	16,000	16,000	8,000	8,000
TOTAL REVENUES	\$ 5,897	\$ 21,200	\$ 23,616	\$ 14,420	\$ 14,420
TOTAL AVAILABLE RESOURCES	\$ 40,744	\$ 47,142	\$ 50,089	\$ 31,285	\$ 31,285
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	10,843	11,080	11,085	9,000	9,000
441.911 Communications & Freight, 911	898	640	727	640	640
446.911 Repair & Maintenance, 911	1,045	3,120	3,068	19,090	19,090
454.911 Publications, Dues & Training, 911	1,485	2,460	1,194	720	720
TOTAL OPERATING EXPENSES	\$ 14,271	\$ 17,300	\$ 16,074	\$ 29,450	\$ 29,450
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	0	16,740	17,150	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 16,740	\$ 17,150	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 14,271	\$ 34,040	\$ 33,224	\$ 29,450	\$ 29,450
ENDING FUND BALANCE	\$ 26,473	\$ 13,102	\$ 16,865	\$ 1,835	\$ 1,835

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

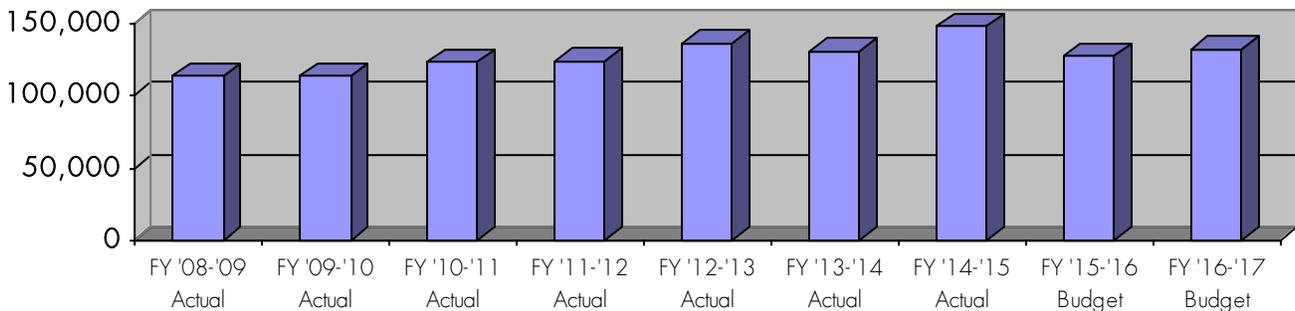
The Village receives a share of the one-half cent sales tax, known as the People's Transportation Tax, to be used for transportation services. The People's Transportation Tax provides funding for the People's Transportation Plan, Municipal Component. This fund accounts for the 20% public transit portion 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
\$100,000

This line item increased \$50,000 and funds the design of traffic calming measures and miscellaneous road design work.

Public Transit Programs
\$162,160

This line item increased \$210 and funds a bus circulator system throughout the Village for ten months out of the year.

Administrative Services, In Kind
\$38,000

This line item increased \$4,000 and accounts 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
\$600,000

Funds were allocated this fiscal year for Capital Outlay to cover the cost of road resurfacing, sidewalk improvements, and miscellaneous traffic calming.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 271,136	\$1,063,425	\$ 1,167,281	\$ 348,650	\$ 348,650
REVENUES:					
335.190 County Transportation Tax	147,928	127,200	117,876	132,290	132,290
335.192 Grants, CITT Transportation	0	508,800	539,507	529,160	529,160
361.000 Interest Earnings	278	1,000	1,430	1,000	1,000
381.102 Transfers In from Transp. Fund	983,294	0	0	0	0
TOTAL REVENUES	\$1,131,500	\$ 637,000	\$ 658,813	\$ 662,450	\$ 662,450
TOTAL AVAILABLE RESOURCES	\$1,402,636	\$1,700,425	\$ 1,826,094	\$1,011,100	\$1,011,100
EXPENDITURES:					
OPERATING EXPENSES:					
431.000 Professional Services	0	50,000	75,000	100,000	100,000
431.001 Public Transit Programs	138,247	161,950	154,059	162,160	162,160
434.001 Administrative Services, In Kind	0	34,000	37,340	38,000	38,000
448.000 Promotion	0	10,000	10,000	10,000	10,000
TOTAL OPERATING EXPENSES	\$ 138,247	\$ 255,950	\$ 276,399	\$ 310,160	\$ 310,160
CAPITAL OUTLAY:					
462.000 Buildings	0	0	0	0	0
463.000 Impvmnts Other than Bldgs.	97,108	1,435,153	1,201,045	600,000	600,000
TOTAL CAPITAL OUTLAY	\$ 97,108	\$1,435,153	\$ 1,201,045	\$ 600,000	\$ 600,000
TOTAL EXPENDITURES	\$ 235,355	\$1,691,103	\$ 1,477,444	\$ 910,160	\$ 910,160
TOTAL FUND BALANCE	\$1,167,281	\$ 9,322	\$ 348,650	\$ 100,940	\$ 100,940

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

Prepaid 911 Fund

Function

The Prepaid 911 Fund manages funds collected by the State of Florida for the emergency telephone number 911. Florida Statute 365.172 authorizes the state to collect and distribute monies from prepaid phones to be used to manage the 911 emergency phone system. The funds may be used to provide emergency dispatch systems, training, communications, maintenance and repairs, and related capital asset purchases. Oversight of this fund is primarily the function of the Police Department.

The Prepaid 911 Fund uses Modified Accrual Accounting. This is a basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

Prepaid 911 Summary

The Fiscal Year 2016-2017 Budget identifies a total of \$3,000 in revenues. There will be \$3,000 collected in 911 fees, with a beginning fund balance of \$1,900. This revenue is based upon the Village's proportional share of all prepaid cell phone sales to the county total.

There are no interest earnings expected. The budget projects a fund balance of \$4,400 at the end of the fiscal year.

Budget Highlights

Repairs and Maintenance
\$500

This line item increased \$500 from the previous year due to an allocation for a maintenance agreement for the new 911 system.

Capital Outlay
\$0

There are no funds allocated for Capital Outlay.

Prepaid 911 Fund

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 1,900	\$ 1,900
REVENUES:					
337.911 911 Fees	0	0	1,900	3,000	3,000
361.000 Interest Earnings	0	0	0	0	0
381.001 Transfer from General Fund	0	0	0	0	0
TOTAL REVENUES	\$ 0	\$ 0	\$ 1,900	\$ 4,900	\$ 4,900
TOTAL AVAILABLE RESOURCES	\$ 0	\$ 0	\$ 1,900	\$ 4,900	\$ 4,900
EXPENDITURES:					
OPERATING EXPENSES:					
434.911 Contractual Services, 911	0	0	0	0	0
441.911 Communications & Freight, 911	0	0	0	0	0
446.911 Repair & Maintenance, 911	0	0	0	500	500
454.911 Publications, Dues & Training, 911	0	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500
CAPITAL OUTLAY:					
464.911 Machinery & Equipment, 911	0	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 500	\$ 500
ENDING FUND BALANCE	\$ 0	\$ 0	\$ 1,900	\$ 4,400	\$ 4,400

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 2016-2017 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.

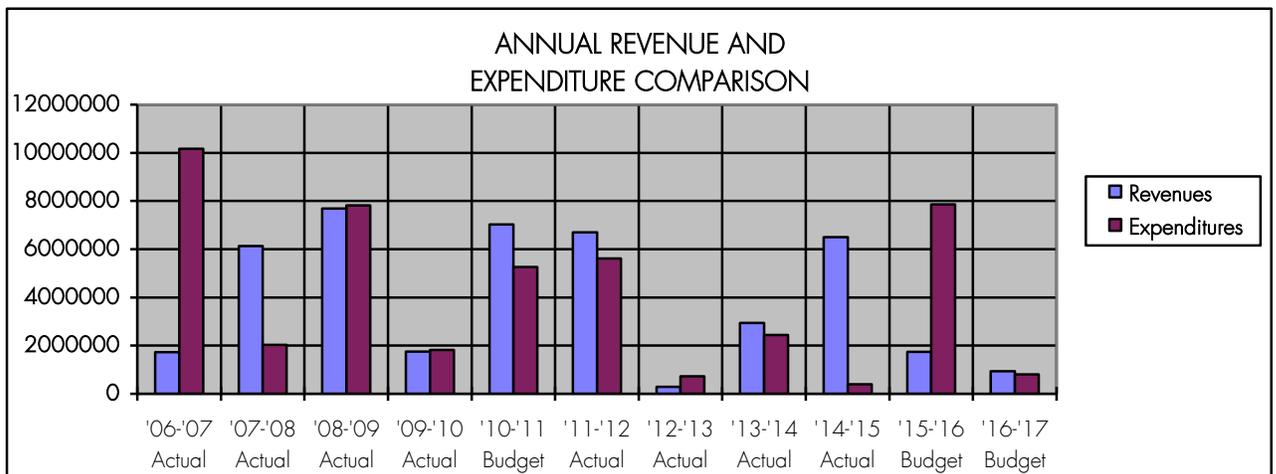
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital 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 2016-2017 Budget identifies a total of \$930,000 in revenues and transfers in for the Capital Project Fund, and available resources of \$1,014,941. 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 \$802,460 which includes annual funding for water line extensions, and various improvements at Pinecrest Gardens and parks. The budget is projecting a \$212,481 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. The Village has accumulated \$300,000 through FY 16.

Suniland Park \$13,880

These funds will cover the cost of repaving the basketball courts at Suniland Park.

Evelyn Greer Park \$18,000

These funds are allocated for a shade structure of the swings at Evelyn Greer Park.

Coral Pine Park \$135,280

A total of \$135,280 is allocated for the following improvements at Coral Pine Park:

- *\$100,000 – Playground*
This line item will complete the current construction improvements to the park by funding the new playground equipment.
- *\$35,280 – Tennis Courts*
These funds will cover the cost of resurfacing six tennis courts.

Pinecrest Gardens \$560,300

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 \$560,300 is allocated for the following capital improvements at Pinecrest Gardens:

- *\$425,000 – Cypress Hall Improvements*
Built in 1954, Cypress Hall is a 5,188 square foot facility located in the main entrance building. It is currently undergoing renovations and these funds will be added to last year's allocation in order to complete the project.
- *\$70,300 – 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.
- *\$65,000 – Cypress Hall Furniture*
These funds will be used to purchase furniture and equipment for the renovated Cypress Hall.

Summary of Impact

For the water project, 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 and Pinecrest Gardens are included in the operational budget.

Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$84,941 for Fiscal Year 2016-17. The Revenues for Fiscal Year 2016-17, \$930,000, are generated from interest earnings, grants, water impact fees and a transfer from the General Fund, providing for a total of \$1,014,941 in available resources. The budget provides for a total of \$802,460

Capital Project Fund

in expenditures to fund the aforementioned capital improvement projects.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 502,180	\$6,397,803	\$ 6,610,635	\$ 84,941	\$ 84,941
REVENUES:					
324.510 Water, Impact Fees	12,811	25,000	3,203	25,000	25,000
334.575 Grants, Pinecrest Gardens	11,662	13,000	23,493	0	0
334.900 Grants, Cultural	0	500,000	500,000	0	0
361.000 Interest Earnings	15,285	5,000	27,566	25,000	25,000
366.000 Donations	0	0	3,000	0	0
381.000 Transfer from General Fund	526,830	1,200,000	775,000	1,080,000	880,000
384.000 Debt Proceeds	5,939,439	0	0	0	0
TOTAL REVENUES	\$ 6,506,027	\$ 1,743,000	\$ 1,332,262	\$ 1,130,000	\$ 930,000
TOTAL AVAILABLE RESOURCES	\$ 7,008,207	\$ 8,140,803	\$ 7,942,897	\$ 1,214,941	\$ 1,014,941
OTHER FINANCING SOURCES:					
473.002 Bond Issuance Costs	39,439	0	0	0	0
TOTAL OTHER FINANCING SOURCES	\$ 39,439	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES – WATER PROJECT					
301. 519.11					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	300,000	300,000	75,000	75,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 300,000	\$ 300,000	\$ 75,000	\$ 75,000
TOTAL EXPENDITURES – WATER PROJECT	\$ 0	\$ 300,000	\$ 300,000	\$ 75,000	\$ 75,000
EXPENDITURES – VILLAGE WEBSITE					
301. 519.15					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	25,000	28,000	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 25,000	\$ 28,000	\$ 0	\$ 0
TOTAL EXPENDITURES – VILLAGE WEBSITE	\$ 0	\$ 25,000	\$ 28,000	\$ 0	\$ 0
EXPENDITURES – PUBLIC WORKS					
301. 539.00					
OPERATING EXPENSES:					
431.000 Professional Services	0	0	0	200,000	0
TOTAL OPERATING EXPENSES	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 0
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	0	0	15,000	0	0
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 15,000	\$ 0	\$ 0
TOTAL EXPENDITURES – PUBLIC WORKS	\$ 0	\$ 0	\$ 15,000	\$ 200,000	\$ 0
EXPENDITURES – SUNILAND PARK					
301. 572.03					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	4,900	0	0	13,880	13,880
TOTAL CAPITAL OUTLAY	\$ 4,900	\$ 0	\$ 0	\$ 13,880	\$ 13,880
TOTAL EXPENDITURES – SUNILAND PARK	\$ 4,900	\$ 0	\$ 0	\$ 13,880	\$ 13,880

Capital Project Fund

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET*	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
EXPENDITURES – FLAGLER GROVE PARK					
301.572.06					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	13,020	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 13,020	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES – FLAGLER GROVE PARK	\$ 13,020	\$ 0	\$ 0	\$ 0	\$ 0
EXPENDITURES – VETERANS WAYSIDE PARK					
301.572.07					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	19,494	4,862	4,862	0	0
TOTAL CAPITAL OUTLAY	\$ 19,494	\$ 4,862	\$ 4,862	\$ 0	\$ 0
TOTAL EXPENDITURES –WAYSIDE PARK	\$ 19,494	\$ 4,862	\$ 4,862	\$ 0	\$ 0
EXPENDITURES –COMMUNITY CENTER					
301.572.08					
OPERATING EXPENSES:					
431.000 Professional Services	17,500	0	0	0	0
TOTAL OPERATING EXPENSES	\$ 17,500	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL OUTLAY:					
462.000 Buildings	63,350	4,936,650	4,936,650	0	0
463.000 Improvements Other than Bldgs.	13,020	0	0	0	0
TOTAL CAPITAL OUTLAY	\$ 76,370	\$ 4,936,650	\$ 4,936,650	\$ 0	\$ 0
TOTAL EXPENDITURES – COMMUNITY CENTER	\$ 93,870	\$ 4,936,650	\$ 4,936,650	\$ 0	\$ 0
EXPENDITURES – EVELYN GREER PARK					
301.572.09					
CAPITAL OUTLAY:					
463.000 Improvements Other than Buildings	14,870	0	0	18,000	18,000
TOTAL CAPITAL OUTLAY	\$ 14,870	\$ 0	\$ 0	\$ 18,000	\$ 18,000
TOTAL EXPENDITURES – EVELYN GREER PARK	\$ 14,870	\$ 0	\$ 0	\$ 18,000	\$ 18,000
EXPENDITURES – CORAL PINE PARK					
301.572.12					
CAPITAL OUTLAY:					
462.000 Buildings	33,264	689,587	864,087	0	0
463.000 Improvements Other than Buildings	0	180,000	5,500	135,280	135,280
TOTAL CAPITAL OUTLAY	\$ 33,264	\$ 869,587	\$ 869,587	\$ 135,280	\$ 135,280
TOTAL EXPENDITURES – CORAL PINE PARK	\$ 33,264	\$ 869,587	\$ 869,587	\$ 135,280	\$ 135,280
EXPENDITURES-PINECREST GARDENS					
301.575.00					
CAPITAL OUTLAY:					
462.000 Buildings	33,286	425,000	485,000	425,000	425,000
463.000 Improvements Other than Buildings	145,429	1,293,515	1,218,857	135,300	135,300
TOTAL CAPITAL OUTLAY	\$ 178,715	\$ 1,718,515	\$ 1,703,857	\$ 560,300	\$ 560,300
TOTAL EXPENDITURES –PINECREST GARDENS	\$ 178,715	\$ 1,718,515	\$ 1,703,857	\$ 560,300	\$ 560,300
TOTAL EXPENDITURES	\$ 397,572	\$ 7,854,614	\$ 7,857,956	\$ 1,002,460	\$ 802,460
TOTAL FUND BALANCE	\$ 6,610,635	\$ 286,339	\$ 84,941	\$ 212,481	\$ 212,481

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 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	TOTAL COST
CITT FUND:							
Road Resurfacing	CITT	\$ 430,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 430,000
Misc. Traffic Calming	CITT	100,000	0	0	0	0	100,000
Misc. Road Design Work	CITT	50,000	50,000	50,000	50,000	50,000	250,000
Sidewalk Improvements	CITT	70,000	70,000	70,000	70,000	70,000	350,000
Traffic Calming Design	CITT	50,000	0	0	0	0	50,000
TOTAL CITT FUND		\$ 700,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 1,180,000
TRANSPORTATION:							
Masthead Painting	TF	\$ 60,000	\$ 60,000	\$ 0	\$ 0	\$ 0	\$ 120,000
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
Village-wide Traffic Study	TF	140,000	0	0	0	0	120,000
Traffic Calming Design	TF	50,000	0	0	0	0	50,000
Traffic Control Devices	TF	150,000	20,000	20,000	20,000	20,000	230,000
Tree Trimming Equipment	TF	150,000	0	0	0	0	150,000
Kendall Dr. Beautification, Construction	TF	1,350,000	0	0	0	0	1,350,000
Misc. Road Design Work	TF	50,000	0	0	0	0	50,000
Street Light Fixture Plan	TF	50,000	0	0	0	0	50,000
Misc. Sidewalk Design	TF	25,000	0	0	0	0	25,000
Misc. Sidewalk Const.	TF	120,000	0	0	0	0	120,000
TOTAL TRANSPORTATION		\$3,495,400	\$ 130,000	\$ 70,000	\$ 70,000	\$ 70,000	\$3,815,400
STORMWATER FUND:							
Construction of Storm Drainage Canals	SW	\$ 800,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,600,000
TOTAL STORMWATER FUND		\$ 800,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,600,000
CAPITAL PROJECTS FUND:							
Evelyn Greer Park:							
Swing Shade Structure	CP	\$ 18,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,000
Total Evelyn Greer Park		\$ 18,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,000

Five Year Capital Improvement Program

PROJECT DESCRIPTION	FUND SOURCE	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	TOTAL COST
Coral Pine Park:							
Repave Tennis Courts	CP	\$ 35,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,280
Playground Equipment	CP	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
Total Coral Pine Park		\$ 135,280	\$ 0	\$ 0	\$ 0	\$ 0	\$ 135,280
Suniland Park:							
Perimeter Fence	CP	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 100,000
Sustainable Lighting System	CP	\$ 0	\$ 305,000	\$ 0	\$ 0	\$ 0	\$ 305,000
Resurface Basketball Courts	CP	\$ 13,880	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,880
Total Suniland Park		\$ 13,800	\$ 405,000	\$ 0	\$ 0	\$ 0	\$ 418,800
Pincrest Gardens:							
Master Plan	CP	\$ 70,300	\$ 63,000	\$ 0	\$ 0	\$ 0	\$ 133,300
Cypress Hall	CP	425,000	0	0	0	0	\$ 425,000
Cypress Hall Furniture	CP	65,000	0	0	0	0	\$ 65,000
Maintenance Building, Design & Construction	CP	0	89,000	0	0	0	\$ 89,000
Total Pincrest Gardens		\$ 560,300	\$ 152,000	\$ 0	\$ 0	\$ 0	\$ 712,300
US1 Improvements:							
Design & Construction Documents	CP	\$ 0	\$ 200,000	\$ 0	\$ 0	\$ 0	\$ 200,000
Construction	CP	\$ 0	\$ 0	\$2,000,000	\$ 0	\$ 0	\$ 2,000,000
Bond Financing Fees	CP	\$ 0	\$ 200,000	\$ 100,000	\$ 0	\$ 0	\$ 300,000
Total US1 Improvements		\$ 0	\$ 400,000	\$2,100,000	\$ 0	\$ 0	\$ 2,500,000
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		\$ 802,380	\$ 1,232,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 2,259,380
TOTAL		\$5,797,780	\$1,682,000	\$ 465,000	\$ 465,000	\$ 465,000	\$8,874,780

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 2014-15	FY 2015-16	FY 2016-17
Debt Per Capita	\$ 797	\$ 712	\$693
Debt as Percentage of Assessed Value	0.35%	0.29%	Not Available

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
4/1/2017			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		1,690,000	\$113,975.00	\$1,803,975.00	\$3,415.00	\$3,750	\$ 1,811,140.00

Parrot Jungle and Gardens Bond, Series 2012A

Date	Principal	Interest Rate	Interest	Debt Service	Net Payment
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	\$3,045,000		\$ 249,550.00	\$3,294,550.00	\$3,294,550

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
4/1/2017			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		\$1,185,000.00	\$486,850.00	\$1,671,880.00	\$9,865.00	\$17,500.00	\$1,699,215.00

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
1/01/2017			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	
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	\$1,577,900.00		\$154,627.38	\$1,732,527.38	\$1,732,527.38

Debt Service

Community Center Expansion Bond, Series 2015

Date	Principal	Interest Rate	Interest	Total Principal and Interest	Net Payment
4/1/2017			63,159.60	63,159.60	
10/1/2017	349,800.00	2.400%	63,159.60	412,959.60	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	454,543.60	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	\$5,263,300.00		\$926,090.40	\$6,189,390.40	\$6,189,390.40

	Principal	Interest	Total Principal & Interest	Administrative & Trustee Fees	Net Payment
GRAND TOTAL FOR ALL FUNDS	\$12,761,200.00	\$1,931,092.78	\$14,692,292.78	\$34,530.00	\$14,426,822.78

Debt Service

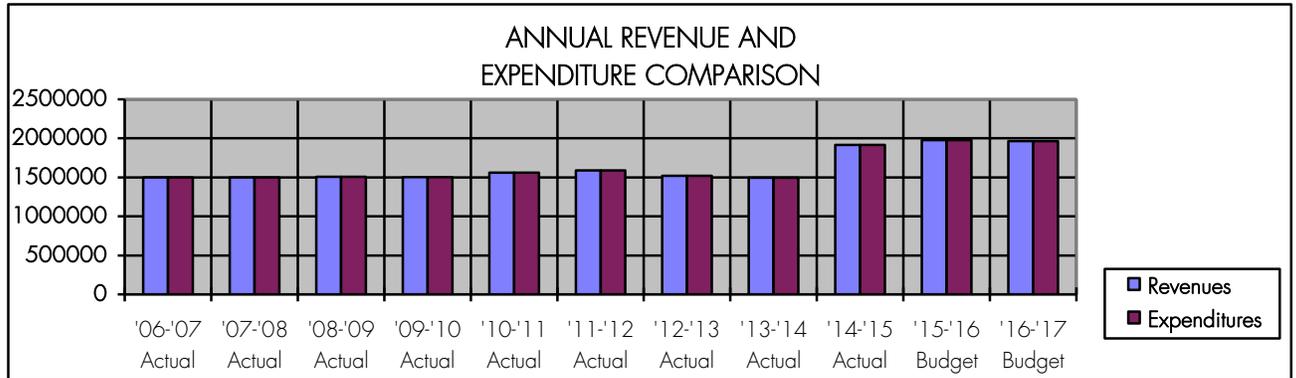
Debt Service Summary by Year

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 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	\$1,811,140.00	\$1,699,215.00	\$3,294,550	\$1,732,527.38	\$6,189,390.40	\$14,726,822.78

Debt Service

Debt Service Fund Summary

The Fiscal Year 2016-2017 Budget identifies a total of \$1,964,130 in revenues for the Debt Service Fund. This represents a \$13,350 decrease in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$1,938,140 and the Transportation Fund of \$25,990. The expenditures projected for next year are \$1,964,130 which covers the principal and interest associated with the debt schedule for all of the loans. Expenditures decreased by \$13,350 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 2016-2017 is budgeted at \$1,964,130.

CLASSIFICATION	2014-15 ACTUAL	2015-16 BUDGET	2015-16 12 MO EST	2016-17 MGR REC	2016-17 COUNCIL ADOPT
BEGINNING FUND BALANCE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:					
381.001 Transfers In from General Fund	1,890,192	1,951,490	1,951,490	1,938,140	1,938,140
381.002 Transfer In from Transportation Fund	25,990	25,990	25,990	25,990	25,990
TOTAL REVENUES	\$1,916,182	\$1,977,480	\$1,977,480	\$1,964,130	\$1,964,130
EXPENDITURES:					
471.000 Principal	1,545,239	1,579,700	1,579,700	1,604,900	1,604,900
472.000 Interest	370,943	397,780	397,780	359,230	359,230
TOTAL DEBT SERVICE	\$1,916,182	\$1,977,480	\$1,977,480	\$1,964,130	\$1,964,130
TOTAL EXPENDITURES	\$1,916,182	\$1,977,480	\$1,977,480	\$1,964,130	\$1,964,130

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 2011 through 2015.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE	2014 MILLAGE	2015 MILLAGE
Village of Pinecrest	2.2000	2.2000	2.2000	2.3000	2.3000
Miami-Dade County School Board	7.7650	7.7650	7.6440	7.7750	7.4130
Miami-Dade County School Board Debt Service	0.2400	0.2330	0.3330	0.1990	0.1990
Everglades Project	0.0624	0.0613	0.0587	0.0548	0.0506
South Florida Water Management District	0.3739	0.3676	0.3523	0.1577	0.1459
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0320
Miami-Dade County	4.8050	4.7035	4.7035	4.6669	4.6669
Miami-Dade County Debt Service	0.2850	0.2850	0.4220	0.4500	0.4500
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.4496	2.4496	2.4496	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0131	0.0131	0.0127	0.0114	0.0086
Miami-Dade County Library District	0.1795	0.1725	0.1725	0.2840	0.2840
Okeechobee Basin	-	-	-	0.1717	0.1586
Total Taxes Paid by Pinecrest Residents	18.9080	18.7851	18.8828	19.0257	18.6293

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

TAXING AGENCY	2011 MILLAGE	2012 MILLAGE	2013 MILLAGE	2014 MILLAGE	2015 MILLAGE
Unincorporated Municipal Service Area	2.0083	1.9283	1.9283	1.9283	1.9283
Miami-Dade County School Board	7.7650	7.7650	7.6440	7.7750	7.4130
Miami-Dade County School Board Debt Service	0.2400	0.2330	0.3330	0.1990	0.1990
Everglades Project	0.0624	0.0613	0.0587	0.0548	0.0506
South Florida Water Management District	0.3739	0.3676	0.3523	0.1577	0.1459
Florida Inland Navigation District	0.0345	0.0345	0.0345	0.0345	0.0320
Miami-Dade County	4.8050	4.7035	4.7035	4.6669	4.6669
Miami-Dade County Debt Service	0.2850	0.2850	0.4220	0.4500	0.4500
Miami-Dade Children's Trust	0.5000	0.5000	0.5000	0.5000	0.5000
Miami-Dade Fire and Rescue District	2.4496	2.4496	2.4496	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0131	0.0131	0.0127	0.0114	0.0086
Miami-Dade County Library District	0.1795	0.1725	0.1725	0.2840	0.2840
Okeechobee Basin	-	-	-	0.1717	0.1586
Taxes Paid by Unincorporated Miami-Dade County Residents	18.7163	18.5134	18.5134	18.6540	18.2576

Ad Valorem Taxes

A Pinecrest Property owner with an assessed value of \$100,000 paid the following in taxes for the years 2011, 2012, 2013, 2014 and 2015 versus what an Unincorporated Miami-Dade County Resident paid for the same years:

	2011	2012	2013	2014	2015
Pinecrest Property Owner	\$1,890.80	\$1,878.51	\$1,888.28	\$1,902.57	\$1,862.93
Unincorporated Miami-Dade County Property Owner	\$1,871.63	\$1,851.34	\$1,861.61	\$1,865.40	\$1,825.76

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

	2011	2012	2013	2014	2015
Pinecrest	\$220.00	\$220.00	\$220.00	\$230.00	\$230.00
County Municipal Service Area	\$200.83	\$192.83	\$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 - 2015.

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	18.6540
6 th Lowest	Pinecrest	19.0257

2015		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.9000
2 nd Lowest	Bal Harbour	18.0107
3 rd Lowest	Aventura	18.0554
4 th Lowest	Doral	18.2293
5 th Lowest	County	18.2576
6 th Lowest	Pinecrest	18.6293

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
James E. McDonald, Vice Mayor
Bob Ross
Cheri Ball
Doug Kraft

Yocelyn Galiano, ICMA-CM, Village Manager
Guido H. Inguanzo, Jr., CMC, Village Clerk
Mitchell Bierman, Village Attorney

12645 Pinecrest Parkway
Pinecrest, Florida 33156

T: 305.235.2121
F: 305.234.2131
www.pinecrest-fl.gov



Outstanding Recreational Facilities

Lush Streetscapes

Excellent Schools

Organizational Excellence

Vibrant Safe Community

Cultural & Environmental Assets