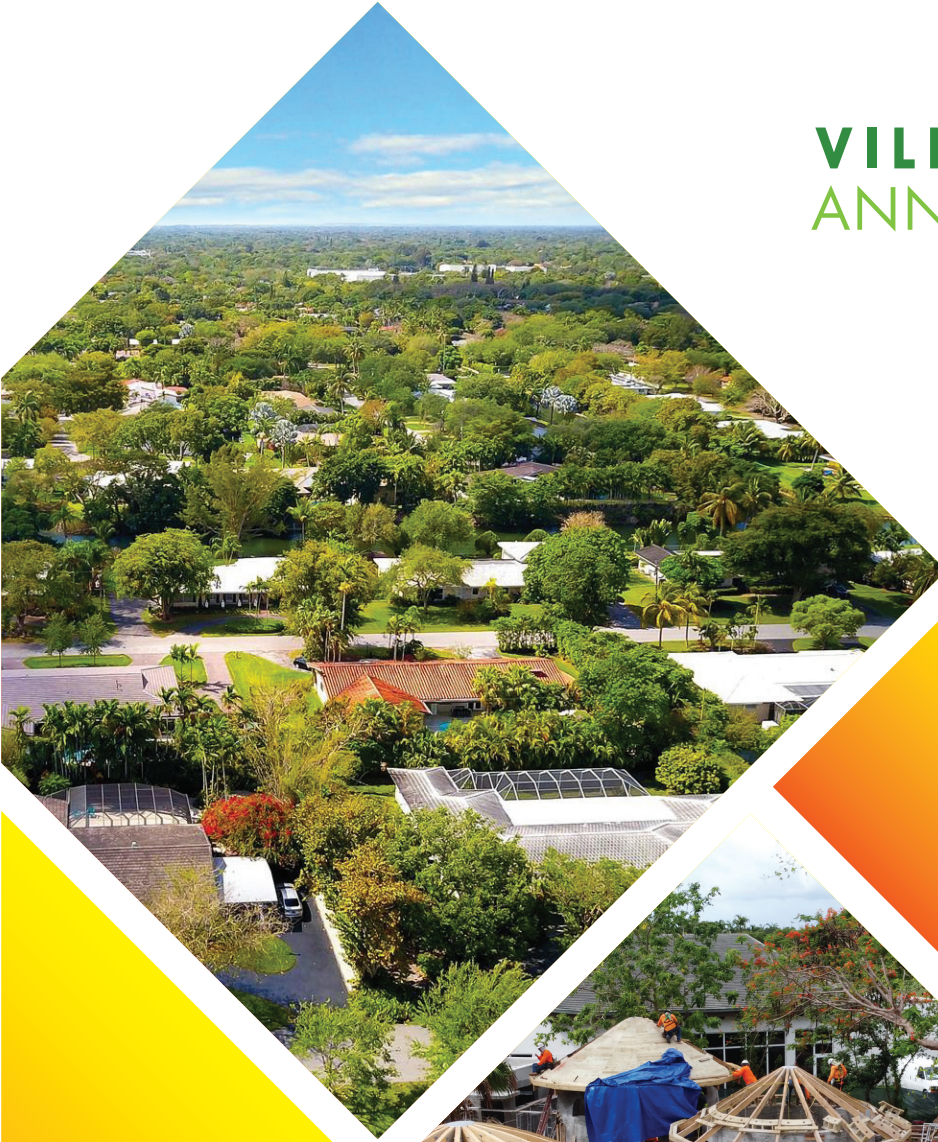


# VILLAGE OF PINECREST ANNUAL BUDGET REPORT



**Village of Pinecrest**  
FUTURE SITE OF  
**GARY C. MATZNER  
PARK**  
[www.pinecrest-fl.gov/matznerpark](http://www.pinecrest-fl.gov/matznerpark)

Village Council  
Joseph M. Cerradino, Mayor  
Doug Kraft, Vice Mayor  
Katie Abbott  
Shannon del Prado  
Anna Hochkammer

Yoselyn Collins, ICMA-CMAA, Village Manager  
Gilda M. Spadaro, Jr., CMC, Village Clerk  
Michael Bierman, Village Attorney

## 2021 - 2022

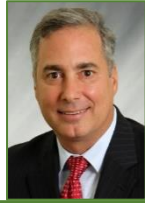




The Village of Pinecrest, Florida was incorporated March 12, 1996.

September 21, 2021

## Village Council



Joseph M. Corradino  
Mayor



Doug Kraft  
Vice Mayor



Katie Abbott  
Councilmember



Shannon del Prado  
Councilmember



Anna Hochkammer  
Councilmember

## Charter Officers



Yocelyn Galiano, ICMA-CM  
Village Manager



Guido H. Inguanzo, Jr., CMC  
Village Clerk



Mitchell Bierman  
Village Attorney

## Administrative Personnel

Angela T. Gasca, CPPO, Assistant Village Manager  
Eduardo Pozas, Administrative Services Manager  
Leo Llanos, P.E., Building Official  
Michelle Hammontree, CPC, Communications Manager  
Marie Arteaga-Nariño, Finance Director  
Mayra R. Sauleda, Human Resources Manager  
Gabriela Wilson, MSIT, IT Manager  
Robert C. Mattes, CPRP, CPSI, Parks and Recreation Director  
Alana S. Perez, Pinecrest Gardens Director  
Stephen R. Olmsted, AICP, Planning Director  
Jason Cohen, Police Chief  
David J. Mendez, P.E., Public Works Director



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 direct you to what you are in search of.

## Table of Contents

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

## Organization of this Book

The Village of Pinecrest Annual Budget is divided into the following sections:

- *Introduction* - This section contains the Guide for Readers, Organizational Chart, Community Profile, History of the Village, Budget Procedures, and a few brief statistics about the Village.
- *Budget Process* – Discusses the process of how the budget is created the budget calendar, goals and objectives, and long-term financial plans.
- *Budget Message* – A letter from the Village Manager and an overview of the budget process.
- *Financial Policies* – A discussion of our financial policies.
- *Fund Structure*– 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 measures, accomplishments, 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.
- *Impact Fees Fund* – This section contains a revenue and expenditure summary for the impact fees collected for police services, parks and recreation, stormwater and general municipal services.
- *Capital Projects Fund* – This section contains a list of Capital Projects, and a detailed revenue and expenditure summary for the Capital Projects Fund, and a 5-Year Capital Improvement Program.
- *Debt Service Fund* – This section contains a detailed revenue and expenditure summary for the Debt Service Fund, as well as bond information.



## **Appendix**

Information on Ad Valorem taxes collected in Pinecrest in comparison with other municipalities and the county.

## **Glossary**

A list of the acronyms and 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.

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The Fiscal Year 2022 Annual Budget for the Village of Pinecrest, Florida is intended to serve four purposes:

## **A Policy Guide**

As a policy document, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as its short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Village will provide during the twelve-month period from October 1, 2021 through September 30, 2022. The departmental budget sections provide goals, objectives and performance measures for each department.

## **A Financial Plan**

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

## **An Operations Guide**

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

## **A Communication Device**

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

## General Fund Budget – Department Overview

### Information Technology

2018-2019

1

#### 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.

2

#### FY19 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

- Enhance Access Control System to the Village Hall building.
- Fire Suppression System Installation for IT Room at the Police Department
- Enhance Backup system, to involve a combination of Local backup for fast backup and restore, along with Off-site backup for protection against local disasters.

3

#### 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 2018-17 Actual	FY 2017-18 Projected	FY 2018-19 Proposed
Work Orders Completed	109	150	130
New Projects Completed	1	4	3
Computers Replaced/Installed	0	6	20

4

#### Prior Year's Accomplishments

The following section lists the accomplishments of the Information Technology Division for Fiscal Year 2018.

- Enable texting capabilities to the 911 System - Text 2 911 allows law enforcement and the public to better communicate via text messages, videos, photos and more. The benefits for police, sheriffs, highway patrol and others are tremendous. During FY 2018-2019 the police department's 911 call handling system was upgraded to accepted text messaging. Waiting on Miami Dade County to go live.
- Addition of IDS to the Police Department network - An intruder detection system was added to monitor the network traffic for suspicious activity and alerts network administrators to the Police Department network.

Village of Pinecrest, Florida  
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### Department of Public Works

2018-2019

5

#### Activity Report

ACTIVITY	FY 2016-17 ACTUAL	FY 2017-18 PROJECTED	FY 2018-19 PROPOSED
New Trees Planted	80	25	80
Storm Drains Cleaned	518	550	550
Potholes/ Streets Repaired	43	50	50
Miles of Roads Resurfaced	3	1	3
Sidewalks Repaired (Square feet)	13,744	14,000	14,000

6

#### Authorized Positions

Position	FY 2016-17	FY 2017-18	FY 2018-19
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	4.0	4.0	4.0
Maintenance Worker II	2.0	2.0	2.0
<b>Total</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

7

#### Budget Highlights

Revenues  
\$22,310

Revenues from permit fees and US1 maintenance fees are estimated to decrease \$7,500.

Personal Services  
\$599,010

Personal Services increased \$21,625 and funds staff salaries and benefits. Three maintenance worker positions are funded in the Transportation Fund.

Professional Services  
\$10,000

This line item remained the same as the previous year and covers the costs of architects and engineers for special projects.

Other Contractual Services  
\$72,190

This line item remained the same and covers the cost of right-of-way maintenance including street maintenance and other miscellaneous public works activities. The decrease was due to the transfer of the allocation for tree maintenance to the Transportation Fund.

Village of Pinecrest, Florida  
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1

Each department section in the General Fund begins with an overview of that department's function and core responsibilities.

2

The Objectives section lists the departmental objectives for the fiscal year based on the Village Council goals.

3

The Performance Measures section presents numerical evidence on the progress toward specific service objectives listed.

4

The Prior Year's Accomplishments gives a summary of departmental accomplishments.

5

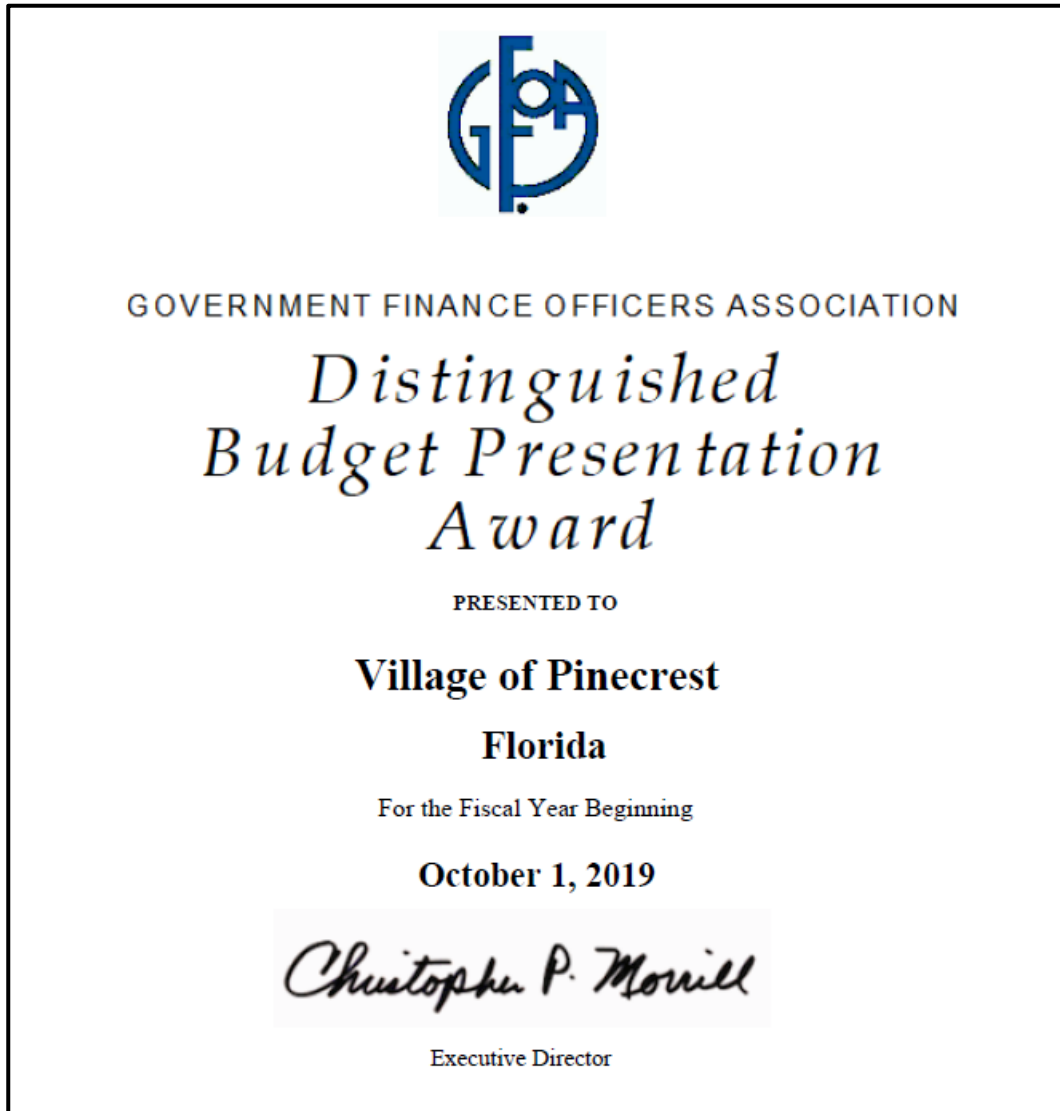
Certain departmental sections include an activity report detailing numbers on the services provided.

6

The Authorized Position table reflects the number of full-time and part-time positions budgeted in the department.

7

Budget Highlights summarizes the expenditures of that line item and explains any changes.



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, 2019. The Village submitted an application for the fiscal year beginning October 1, 2020 and is confident of the award.

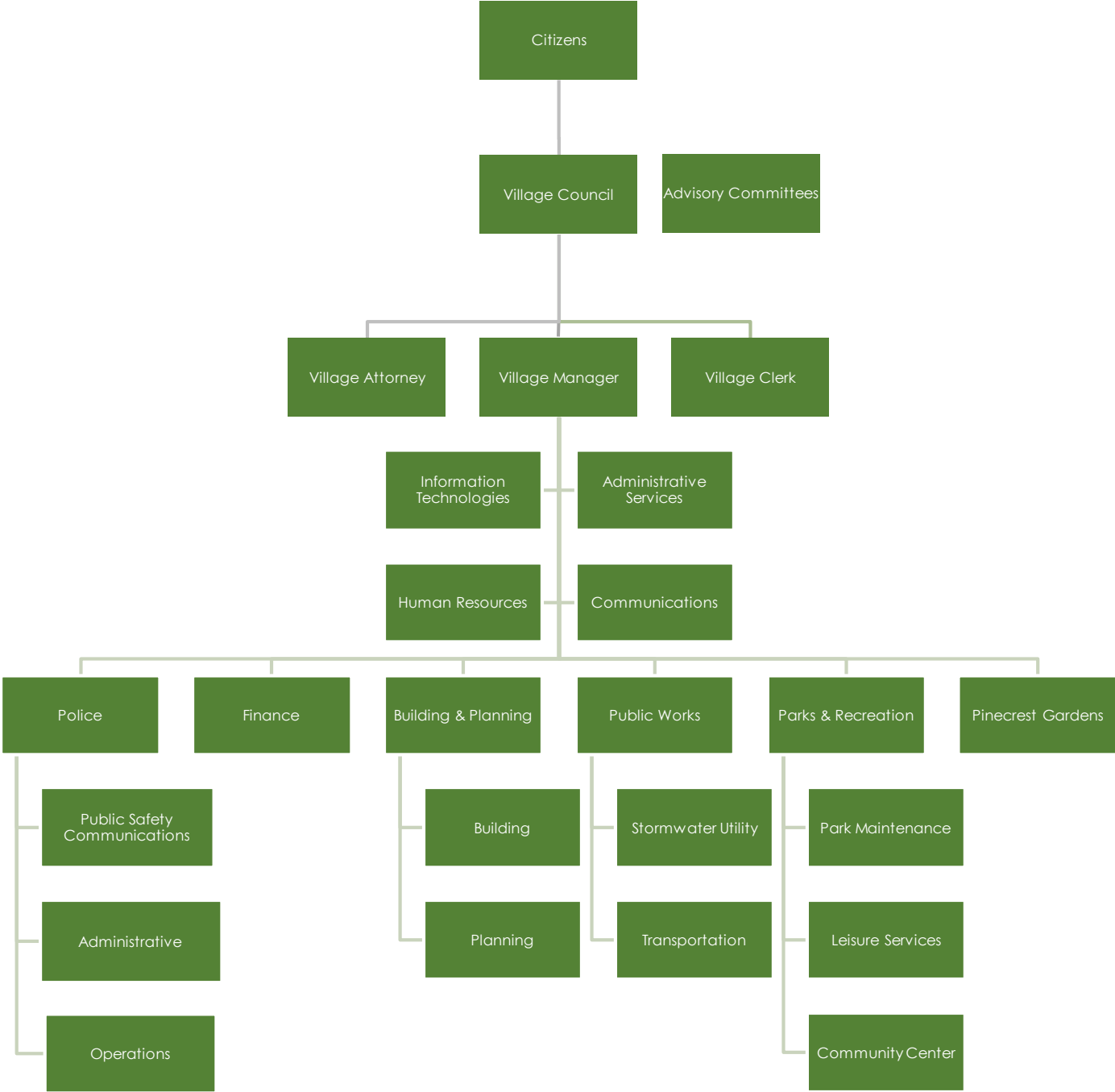
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and it will be submitted to GFOA to determine its eligibility for another award and further recognition.



# Organizational Chart

2021-2022



The Village of Pinecrest celebrated its 24<sup>th</sup> Anniversary on March 12, 2020. 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. Today, it is the site of Pinecrest Gardens and the property was listed in the National Register of Historic Places

in 2011. The Miami Serpentarium, another popular tourist attraction, was located on US 1, next to the current site of the Pinecrest Municipal Center, for many decades 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.

Today, Pinecrest is home to approximately 18,490 residents and 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." In 2018, Pinecrest was rated 2<sup>nd</sup> of Best Places to Live in Miami, and 4<sup>th</sup> Best Suburb to Live in Florida by Niche.



### The Miami Serpentarium

A popular tourist attraction located on US 1, next to the current site of the Pinecrest Municipal Center, for many decades prior to closing in the mid-1980s.



### Flagler Grove-The Heart of Old Kendall

George Merrick had big plans for developing Flagler Groves, but was forced to sell to Dick Rice in 1921 in order to complete the development of Coral Gables.

## 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 in 1996.

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

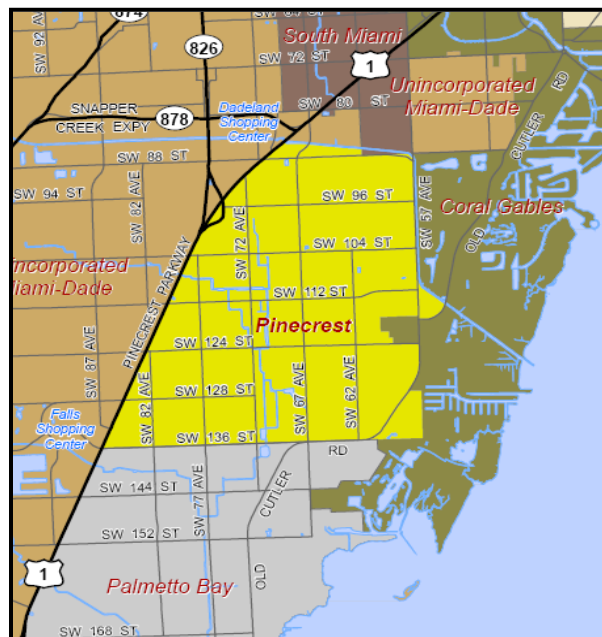


The Village Council authorized a "Village Seal Contest" on June 25, 1996 and encouraged area residents and students to enter submissions of a proposed seal for the Council's consideration. A Village Seal Committee, chaired by then Councilmember Leslie Bowe, reviewed the submissions and presented the 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.



## 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).



## The Village in Brief

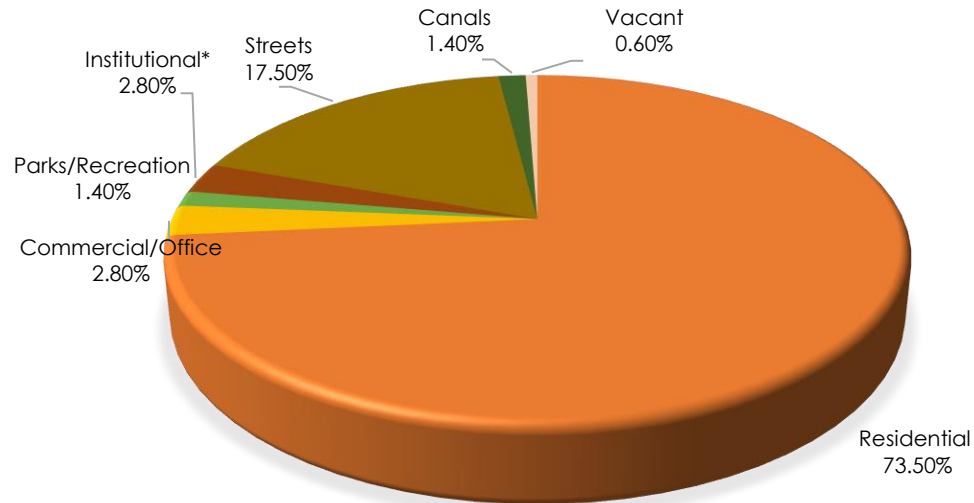
The Village of Pinecrest was incorporated on March 12, 1996 and is one of thirty-four municipalities in Miami-Dade County, Florida. Pinecrest is home to approximately 18,490 residents. Encompassing about 8 square miles, the Village's boundaries are generally Snapper Creek Canal to the north, Southwest 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 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 choose 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, Office of the Village Attorney, Finance Department, Information Technology Division, 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.

## Land Use

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



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

## Pinecrest Property

Housing Units	6,048
Single-Family Units	5,078
Multiple-Family Units	116
Condominium Units	854
Commercial	146
Industrial	2
Agriculture	15
Institutional	15
Governmental	25
Vacant Land	200
Other	22

Source: Miami-Dade County Office of the Property Appraiser, 2018 Assessment Roll Change by Property Type.

## Education

### Public Schools

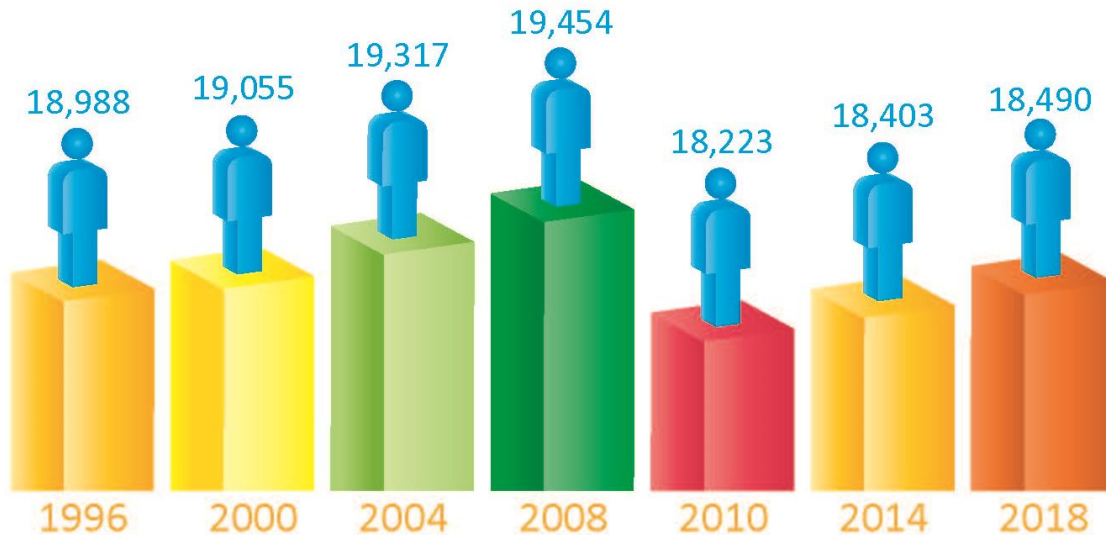
- Howard Drive Elementary School
- Pinecrest Elementary School
- Palmetto Elementary School
- Palmetto Middle School
- Miami Palmetto Senior High School

### Private Schools

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

## Demographics

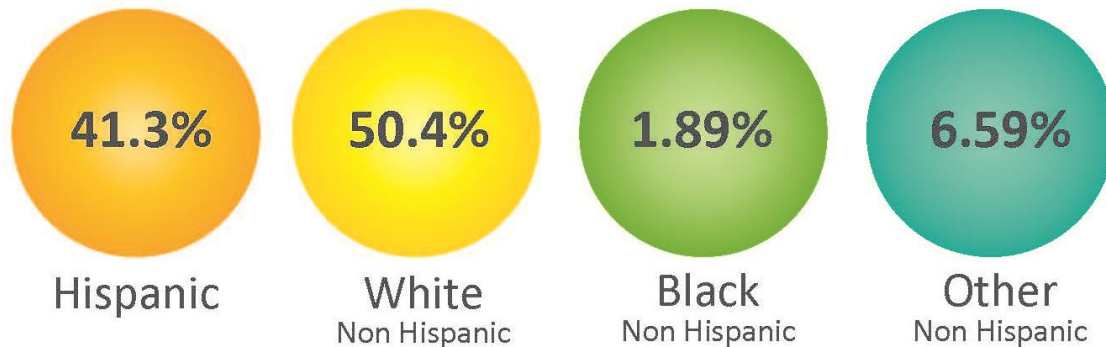
### Population



(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



### Income

Median Household Income **\$112,659**

Source: U.S. Census Bureau, Census 2010. Income figure from U.S. Census Bureau, 2009-2013  
5-Year American Community Survey.

## Pinecrest Principal Employers

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

Rank	Employer	Number of Employees
1	Miami-Dade School System	549
2	Kendall Imports, LLC	365
3	Home Depot	245
4	Village of Pinecrest	189
5	Publix Supermarkets	162
6	Gulliver Preparatory School	110
7	Best Buy	100
8	Captain's Tavern Restaurant	65
9	12425, Inc. (Denny's Liquors)	65
10	Flanigan's Seafood Bar & Grill	60

## Recognition

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 (recertified in 2017), and became a STAR certified community in 2017.



## Connect With Pinecrest



The MyPinecrest app is the official service request tool to stay in touch with the Village of Pinecrest government. The app allows service requests (potholes, noise complaints, dangerous conditions, tree topping, Pinecrest People Mover route) to be submitted directly to the Municipal Center, where it will be instantly routed to the correct Village staff in the appropriate department.



## 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. Every year since, Village Council meets to update the plan. On June 8, 2021, the Village Council adopted an updated version of the Strategic Plan which provides a framework to direct the Village's efforts and actions and to guide the budgetary process.

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

## Strategic Priorities

Through this strategic planning process, the community and its leaders prioritized six areas of opportunity derived from the Core Values.

	<p><b>Organizational Excellence and Financial Stability</b></p> <p>Maintain efficient and responsive government which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.</p>
	<p><b>Security and Pedestrian Safety</b></p> <p>Maintain the Village's standard of police service and enhance safety for pedestrians and bicyclists.</p>
	<p><b>Residential Character and Community Enhancement</b></p> <p>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.</p>
	<p><b>Recreation and Infrastructure</b></p> <p>Continue to provide a high standard of parks and infrastructure to best serve the community and plan for future demand as Pinecrest needs change.</p>
	<p><b>Cultural Value</b></p> <p>Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.</p>
	<p><b>Environmental Sustainability</b></p> <p>Minimize the Village's impact on the environment with increased energy efficiency and growth management policies</p>

Goal statements were developed for the six priorities identified above. The Goals and Objectives serve as the Village's Strategic Plan which identified the issues that must be addressed to achieve our mission. For details, please visit the *Council Goals and Objectives Status* section of this document beginning on page II-12.

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.

## The Village's Budget

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

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

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

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

In developing the Fiscal Year 2022 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



# Budget Process Overview

2021-2022

to the strategic plan. In this way, the budget becomes a tool for monitoring, rather than controlling operating performance.

Village Department						
Village Council	X		X			
Village Manager	X					
Village Clerk	X					
Finance	X					
Village Attorney	X					
Information Technologies	X					
Police	X	X				
Building & Planning	X		X			X
Public Works	X		X	X		
Parks & Recreation	X			X		X
Community Center	X			X		X
Pinecrest Gardens	X				X	

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 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's Achievements* – lists all the prior year's achievements, including 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.

## Approach to the Budget Review Process

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

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

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

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

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

## Budget Format

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

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

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

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

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

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

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

## Approving the Process

The Office of the Village Manager and Finance Department are responsible for the development of the annual budget. The budget process begins in early April. 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.

During the budget workshop held in August, Village Council discusses changes in the recommended budget and returns the budget document to staff for further study and adjustments. 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/retained earnings or by submitting evidence of expected surplus from current year revenues. Village Council approval is required for budget amendments, which alter the budget of any fund.

# Budget Calendar

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2021-2022

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. 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, 2021 by the Miami-Dade County Property Appraiser.

The proposed millage rate is adopted in July and submitted for the TRIM notices. In accordance with Florida Statutes, the tentative millage rate is then adopted at the first public budget hearing in September. The tentative millage rate cannot exceed the proposed rate adopted except by re-notifying all affected property owners by mail.

# Budget Calendar

2021-2022

DATE	RESPONSIBILITY	ACTION REQUIRED
April 1, 2021	Village Manager Finance Director	Budget Calendar and six-month estimates are distributed.
April 23, 2021	Finance Director Department Heads	Departmental Budget estimates are submitted to the Finance Director.
April 26, 2021	Village Manager Finance Director Department Heads	Departmental Budget Review meetings begin.
June 1, 2021	Village Manager Finance Director	Preparation of Budget document for presentation to Council.
July 1, 2021	Miami-Dade County Property Appraiser	Certification of Taxable Value is finalized, DR 420.
July 14, 2021	Village Manager Village Council	Village Manager's Proposed Budget is submitted to the Village Council. Adopt resolution setting proposed millage rate for 2020 and setting public hearing dates. (TRIM Notice).
August 4, 2021	Village Manager	Notify the Property Appraiser of Proposed Millage Rate.
August 19, 2021	Village Manager	Village Manager's Town Hall meeting.
August 25, 2021	Village Council Village Manager Finance Director	Budget Workshop.
August 24, 2021	Miami-Dade County Property Appraiser	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice).
September 16, 2021	Village Council Village Manager	First Public Hearing (TRIM) on Tentative Budget and Ad Valorem Tax Rate.
September 19, 2021	Village Clerk	Advertise final millage rate and final budget hearing.
September 21, 2021	Village Council Village Manager	Final Public Hearing to Adopt Budget and Ad Valorem Tax Rate.
September 24, 2021	Village Manager	Deadline for returning final millage rate to Property Appraiser and Tax Collector.
October 24, 2021	Village Manager	Certify compliance with Florida Statute Chapter 200 to the Florida Department of Revenue.



# Authorized Positions

2021-2022

Positions by Department	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
<b>VILLAGE MANAGER'S OFFICE</b>					
<b>Full Time</b> 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
<b>Village Manager's Office Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>VILLAGE CLERK'S OFFICE</b>					
<b>Full Time</b> 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
ADA Compliance Clerk	0.0	0.0	1.0	1.0	1.0
<b>Village Clerk's Office Total</b>	<b>2.0</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>FINANCE DEPARTMENT</b>					
<b>Full Time</b> Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant	1.0	0.0	0.0	0.0	0.0
Accounting Specialist	1.0	2.0	2.0	2.0	2.0
<b>Finance Department Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>GENERAL GOVERNMENT</b>					
<b>Full Time</b> Human Resources Manager	1.0	1.0	1.0	1.0	1.0
Human Resources Generalist	1.0	1.0	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0	1.0	1.0
Communications Manager	1.0	1.0	1.0	1.0	1.0
Communications Designer	0.0	0.0	1.0	1.0	1.0
Custodian	0.0	0.0	0.0	2.0	2.0
<b>General Government Total</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>7.0</b>	<b>7.0</b>
<b>INFORMATION TECHNOLOGY</b>					
<b>Full Time</b> IT Manager	1.0	1.0	1.0	1.0	1.0
<b>Information Technology Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>POLICE DEPARTMENT</b>					
<b>Full Time – Sworn Personnel</b>					
Police Chief	1.0	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	1.0	1.0
Captain	0.0	0.0	0.0	3.0	3.0
Major	1.0	1.0	1.0	0.0	0.0
Lieutenant	2.0	2.0	2.0	0.0	0.0
Sergeant	8.0	8.0	8.0	8.0	8.0
Police Officer	31.0	32.0	32.0	32.0	35.0
School Resource Officer	2.0	2.0	2.0	2.0	0.0
Task Force Officer	1.0	1.0	1.0	1.0	0.0
Detective	4.0	3.0	3.0	3.0	3.0
<b>Full Time – Civilian Personnel</b>					
Admin. Assistant to the Police Chief	1.0	1.0	1.0	1.0	1.0
Human Resources Clerk	1.0	1.0	1.0	1.0	1.0
Administrative Assistant – Accreditation	0.0	0.0	0.0	1.0	1.0
Community Service Aide	5.0	5.0	5.0	4.0	4.0
Dispatcher Supervisor	1.0	1.0	1.0	1.0	1.0
Dispatcher	9.0	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	1.0	1.0	1.0	1.0	1.0
<b>Part Time – Civilian Personnel</b>					
School Crossing Guard	4.0	4.0	4.0	4.0	4.0
Traffic Infraction Enforcement Officer	1.0	2.0	2.0	2.0	2.0
<b>Police Department Total</b>	<b>77.0</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>
<b>BUILDING AND PLANNING DEPARTMENT</b>					
<b>Full Time</b> Building Official	1.0	1.0	1.0	1.0	1.0
Assistant Building Official	1.0	1.0	1.0	0.0	0.0
Building Services Supervisor	1.0	1.0	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0	1.0	1.0
Admin. Ast. to the Planning Director	1.0	1.0	1.0	1.0	1.0
Planner	1.0	1.0	1.0	1.0	1.0

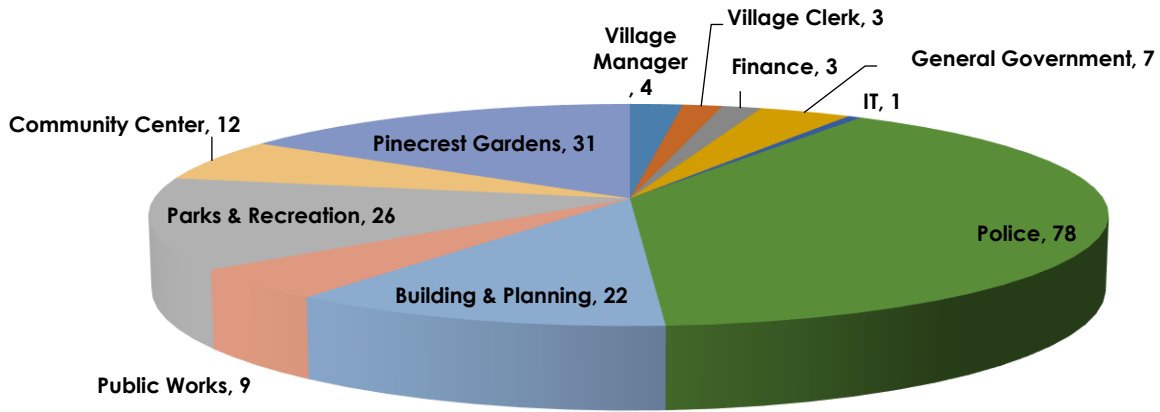
# Authorized Positions

2021-2022

Positions by Department		Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
	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
	Building Plans Examiner	0.0	0.0	0.0	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
<b>Part Time</b>	Chief Electrical Inspector	1.0	1.0	1.0	1.0	1.0
	Electrical Inspector	0.0	0.0	0.0	1.0	1.0
	Chief Mechanical Inspector	1.0	1.0	1.0	1.0	1.0
	Mechanical Inspector	0.0	0.0	0.0	1.0	1.0
	Chief Plumbing Inspector	1.0	1.0	1.0	1.0	1.0
	Plumbing Inspector	0.0	0.0	0.0	1.0	1.0
	Code Compliance Officer	0.0	1.0	1.0	1.0	1.0
	Plans Reviewer	1.0	1.0	1.0	1.0	1.0
	<b>Building and Planning Department Total</b>	<b>18.0</b>	<b>19.0</b>	<b>19.0</b>	<b>22.0</b>	<b>22.0</b>
<b>PUBLIC WORKS DEPARTMENT</b>						
<b>Full Time</b>	Public Works Director	1.0	1.0	1.0	1.0	1.0
	Admin. Ast. 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	4.0	4.0	4.0	4.0	4.0
	Maintenance Worker II	2.0	2.0	2.0	2.0	2.0
	<b>Public Works Department Total</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>
<b>PARKS AND RECREATION DEPARTMENT</b>						
<b>Full Time</b>	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 Superintendent	1.0	1.0	1.0	1.0	1.0
	Park Specialist	2.0	2.0	2.0	2.0	2.0
<b>Part Time</b>	Park Service Aide	20.0	21.0	21.0	21.0	21.0
	<b>Parks and Recreation Department Total</b>	<b>25.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>
<b>COMMUNITY CENTER</b>						
<b>Full Time</b>	Administrative Clerk	1.0	1.0	1.0	1.0	1.0
	Program and Event Coordinator	1.0	1.0	1.0	1.0	1.0
	Assistant Program & Event Coordinator	0.0	1.0	1.0	1.0	1.0
	Seniors Activities Coordinator	1.0	0.0	0.0	0.0	0.0
	Fitness Center Manager	0.0	1.0	1.0	1.0	1.0
	Recreation Specialist	2.0	2.0	4.0	4.0	4.0
<b>Part Time</b>	Recreation Aide	4.0	7.0	4.0	4.0	4.0
	Administrative Clerk	0.0	0.0	1.0	1.0	1.0
	<b>Community Center Total</b>	<b>9.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>
<b>PINECREST GARDENS</b>						
<b>Full Time</b>	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 PG 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	3.0	3.0	3.0	3.0	3.0
	Communications Designer	1.0	1.0	0.0	0.0	0.0
	Educational Program Coordinator	1.0	1.0	1.0	1.0	1.0
	Operations Assistant	1.0	1.0	1.0	1.0	1.0
	Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
	Administrative Clerk	1.0	1.0	1.0	1.0	1.0
<b>Part Time</b>	Park Service Aide	18.0	18.0	18.0	18.0	18.0
	<b>Pinecrest Gardens Total</b>	<b>32.0</b>	<b>32.0</b>	<b>31.0</b>	<b>31.0</b>	<b>31.0</b>
<b>TOTAL AUTHORIZED POSITIONS:</b>						
	<b>FULL TIME</b>	<b>134.0</b>	<b>134.0</b>	<b>137.0</b>	<b>139.0</b>	<b>139.0</b>
	<b>PART TIME</b>	<b>51.0</b>	<b>57.0</b>	<b>52.0</b>	<b>55.0</b>	<b>55.0</b>

## Personnel Summary

The graph below summarizes the Authorized Positions for the 2021-22 fiscal year.



## Staff Level Changes

There are no changes in levels of staffing or reorganizations planned for the 2021-22 budget year.

# Long-Range Financial Plans

2021-2022

The Village recognizes the need to look beyond the next fiscal year to develop a long-range financial plan. As with any forecast, the further out one goes, the less reliable the forecast is likely to be. A forecast based on known factors, reasonable estimates and assumptions, combined with contextual analysis of risks and opportunities, is a valuable decision making tool. The following forecast is intended to help guide decision making and resource prioritization in the long-range. Scenarios have been discussed in the Budget Message that would require a re-evaluation of the forecast should they come to fruition.

The following table is the Village's five-year forecast, beginning with the current fiscal year as Year 0.

	Year 0 2020-2021	Year 0 2020-2021	Year 1 2021-2022	Year 2 2022-2023	Year 3 2023-2024	Year 4 2024-2025	Year 5 2025-2026
	Budget	(12 Mo. Est.)	Village Council				
<b>GENERAL FUND</b>							
Beginning Undesignated Fund Balance	8,486,477	5,730,116	8,378,984	8,596,894	8,069,246	8,098,231	8,159,690
Revenues:							
Ad Valorem Taxes (4%)	11,507,635	11,212,855	12,006,400	12,486,656	12,986,122	13,505,567	14,045,790
Other Taxes (1%)	3,624,805	3,881,590	3,863,250	3,901,883	3,940,901	3,980,310	4,020,113
Licenses and Permits (2%)	3,612,780	4,100,775	4,588,000	4,679,760	4,773,355	4,868,822	4,966,199
Intergovernmental Revenue (0%)	2,306,620	4,848,393	2,257,140	2,257,140	2,257,140	2,257,140	2,257,140
Charges for Services (1%)	2,538,060	2,758,100	3,631,320	3,667,633	3,704,310	3,741,353	3,778,766
Fines and Forfeits (1%)	1,487,100	1,167,870	1,360,000	1,373,600	1,387,336	1,401,209	1,415,221
Miscellaneous Revenue (1%)	162,500	195,300	195,000	196,950	198,920	200,909	202,918
Interest Earnings	130,000	19,705	30,000	60,000	50,000	40,000	30,000
Transfers In	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>25,369,500</b>	<b>28,184,588</b>	<b>27,931,110</b>	<b>28,623,622</b>	<b>29,298,084</b>	<b>29,995,310</b>	<b>30,716,147</b>
% Increase for revenues, year to year			-0.9%	2.5%	2.4%	2.4%	2.4%
<b>Total Revenue/Resources</b>	<b>33,855,977</b>	<b>33,914,704</b>	<b>36,310,094</b>	<b>37,220,516</b>	<b>37,367,329</b>	<b>38,093,542</b>	<b>38,875,837</b>
Appropriations:							
Personal Services (3%)	16,460,670	15,957,646	17,313,380	17,832,781	18,367,765	18,918,798	19,486,362
Operating Expenses (3%)	6,340,705	6,184,027	6,877,650	7,083,980	7,296,499	7,515,394	7,740,856
Capital Outlay (1%)	299,520	416,615	656,140	662,701	669,328	676,022	682,782
Grants and Aids (1%)	75,700	75,850	75,860	76,619	77,385	78,159	78,940
Interfund Transfer Out, Recurring	2,483,690	2,485,190	2,790,170	3,495,189	2,858,121	2,745,480	3,102,654
Emergency Services	-	416,392	-	-	-	-	-
<b>Total Appropriations</b>	<b>25,660,285</b>	<b>25,535,720</b>	<b>27,713,200</b>	<b>29,151,270</b>	<b>29,269,098</b>	<b>29,933,852</b>	<b>31,091,593</b>
% Increase for expenditures year to year				5.2%	0.4%	2.3%	3.9%
Reserves:							
<b>Total General Fund Reserves</b>	<b>8,195,692</b>	<b>8,378,984</b>	<b>8,596,894</b>	<b>8,069,246</b>	<b>8,098,231</b>	<b>8,159,690</b>	<b>7,784,244</b>
<b>Recommend Fund Balance 10%</b>	<b>2,566,028</b>	<b>2,511,933</b>	<b>2,771,320</b>	<b>2,915,127</b>	<b>2,926,910</b>	<b>2,993,385</b>	<b>3,109,159</b>
<b>Recommend Emergency Event Reserve</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Difference between recommend &amp; projected fund balance</b>	<b>2,629,664</b>	<b>2,867,051</b>	<b>2,825,574</b>	<b>2,154,119</b>	<b>2,171,322</b>	<b>2,166,305</b>	<b>1,675,085</b>
<b>STORMWATER UTILITY FUND</b>							
Beginning Balance	1,549,647	1,863,603	2,171,982	894,007	543,683	535,548	519,126
Revenues:							
Stormwater Utility Fees (1%)	1,240,476	1,208,472	1,200,000	1,212,000	1,224,120	1,236,361	1,248,725
Grants	-	-	1,106,000	-	-	-	-
Interest Earnings (1%)	10,000	2,712	3,000	3,030	3,060	3,091	3,122
<b>Total Revenues</b>	<b>1,250,476</b>	<b>1,211,184</b>	<b>2,309,000</b>	<b>1,215,030</b>	<b>1,227,180</b>	<b>1,239,452</b>	<b>1,251,847</b>
Appropriations:							
Operating Expenses (3%)	649,490	643,290	645,975	665,354	685,315	705,874	727,051
Capital Outlay*	1,835,000	259,515	2,941,000	900,000	550,000	550,000	550,000
<b>Total Appropriations</b>	<b>2,484,490</b>	<b>902,805</b>	<b>3,586,975</b>	<b>1,565,354</b>	<b>1,235,315</b>	<b>1,255,874</b>	<b>1,277,051</b>
<b>Total Stormwater Unrestricted Retained Earnings</b>	<b>315,633</b>	<b>2,171,982</b>	<b>894,007</b>	<b>543,683</b>	<b>535,548</b>	<b>519,126</b>	<b>493,922</b>

# Long-Range Financial Plans

2021-2022

	Year 0 2020-2021	Year 0 2020-2021	Year 1 2021-2022	Year 2 2022-2023	Year 3 2023-2024	Year 4 2024-2025	Year 5 2025-2026
	Budget	(12 Mo. Est.)	Village Council				
<b>TRANSPORTATION FUND</b>							
Beginning Balance	495,795	444,687	2,677	9,047	16,945	25,233	208,450
Revenues:							
Local Option Gas Tax (1%)	423,385	423,385	451,025	455,535	460,091	464,692	469,338
Dade County Transportation Tax	-	-	-	-	-	-	-
FDOT Bike Program Grant	-	18,910	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	4,800,000
Interest Earnings (1%)	22,000	558	300	303	306	309	312
<b>Total Revenues / Resources</b>	<b>445,385</b>	<b>442,853</b>	<b>451,325</b>	<b>455,838</b>	<b>460,397</b>	<b>465,001</b>	<b>5,269,651</b>
Appropriations:							
Personnel Services (0%)	205,160	162,398	174,575	174,575	174,575	-	-
Operating Expenses (2%)	233,875	221,675	204,280	208,366	212,533	216,784	216,784
Transfers out to debt service	25,990	25,990	-	-	-	-	320,000
Capital Outlay	476,000	426,000	66,100	65,000	65,000	65,000	4,865,000
<b>Total Appropriations</b>	<b>941,025</b>	<b>884,863</b>	<b>444,955</b>	<b>447,941</b>	<b>452,108</b>	<b>281,784</b>	<b>5,401,784</b>
<b>Total Transportation Reserves</b>	<b>155</b>	<b>2,677</b>	<b>9,047</b>	<b>16,945</b>	<b>25,233</b>	<b>208,450</b>	<b>76,318</b>
<b>POLICE EDUCATION FUND</b>							
Beginning Balance	19,087	19,912	18,234	1,594	1,864	2,041	2,121
Revenues:							
Fines and Forfeitures (1%)	3,180	5,000	5,000	5,050	5,101	5,152	5,203
Interest	20	12	20	20	20	21	21
<b>Total Revenues</b>	<b>3,200</b>	<b>5,012</b>	<b>5,020</b>	<b>5,070</b>	<b>5,121</b>	<b>5,172</b>	<b>5,224</b>
Appropriations:							
Operating Expenses (3%)	6,690	6,690	21,660	4,800	4,944	5,092	5,245
<b>Total Appropriations</b>	<b>6,690</b>	<b>6,690</b>	<b>21,660</b>	<b>4,800</b>	<b>4,944</b>	<b>5,092</b>	<b>5,245</b>
<b>Total Police Educ. Reserves</b>	<b>15,597</b>	<b>18,234</b>	<b>1,594</b>	<b>1,864</b>	<b>2,041</b>	<b>2,121</b>	<b>2,100</b>
<b>POLICE FORFEITURE FUND</b>							
Beginning Balance	20,404	25,943	15,943	5,943	943	943	943
Revenues:							
Judgements & Fines	20,000	20,000	20,000	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Appropriations:							
Capital Expenses	20,000	30,000	30,000	5,000	-	-	-
<b>Total Appropriations</b>	<b>20,000</b>	<b>30,000</b>	<b>30,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police Forfeiture Reserves</b>	<b>20,404</b>	<b>15,943</b>	<b>5,943</b>	<b>943</b>	<b>943</b>	<b>943</b>	<b>943</b>
<b>HARDWIRE 911 FUND</b>							
Beginning Balance	20,117	10,844	1,444	1,454	14	44	398
Revenues:							
911 Fees (1%)	42,000	26,850	-	32,000	32,320	32,643	32,970
Interest	100	-	-	-	-	-	-
Transfer from General Fund	13,500	41,000	65,500	32,050	33,200	33,200	32,500
<b>Total Revenues</b>	<b>55,600</b>	<b>67,850</b>	<b>65,500</b>	<b>64,050</b>	<b>65,520</b>	<b>65,843</b>	<b>65,470</b>
Appropriations:							
Operating Expenses (0%)	75,330	75,330	65,490	65,490	65,490	65,490	65,490
Capital Expenses	-	1,920	-	-	-	-	-
<b>Total Appropriations</b>	<b>75,330</b>	<b>77,250</b>	<b>65,490</b>	<b>65,490</b>	<b>65,490</b>	<b>65,490</b>	<b>65,490</b>
<b>Total Hardwire 911 Reserves</b>	<b>387</b>	<b>1,444</b>	<b>1,454</b>	<b>14</b>	<b>44</b>	<b>398</b>	<b>377</b>

# Long-Range Financial Plans

2021-2022

	Year 0 2020-2021	Year 0 2020-2021	Year 1 2021-2022	Year 2 2022-2023	Year 3 2023-2024	Year 4 2024-2025	Year 5 2025-2026
	Budget	(12 Mo. Est.)	Village Council				
<b>WIRELESS 911 FUND</b>							
Beginning Balance	23,573	28,052	392	372	352	81	461
Revenues:							
911 Fees (1%)	30,000	26,000	-	27,000	27,270	27,543	27,818
Interest	200	5	-	-	-	-	-
Transfer from General Fund	12,000	12,000	63,000	36,000	38,000	41,000	43,000
<b>Total Revenues</b>	<b>42,200</b>	<b>38,005</b>	<b>63,000</b>	<b>63,000</b>	<b>65,270</b>	<b>68,543</b>	<b>70,818</b>
Appropriations:							
Operating Expenses (4%)	65,665	65,665	63,020	63,020	65,541	68,162	70,889
Capital Expenses	-	-	-	-	-	-	-
<b>Total Appropriations</b>	<b>65,665</b>	<b>65,665</b>	<b>63,020</b>	<b>63,020</b>	<b>65,541</b>	<b>68,162</b>	<b>70,889</b>
<b>Total Wireless 911 Reserves</b>	<b>108</b>	<b>392</b>	<b>372</b>	<b>352</b>	<b>81</b>	<b>461</b>	<b>390</b>
<b>CITT PUBLIC TRANSIT FUND</b>							
Beginning Balance	2,257	132,831	430,458	3,098	2,293	(4,091)	(1,121)
Revenues:							
Dade County Transportation Tax, Public (3%)	161,410	161,410	158,125	162,869	167,755	172,787	177,971
Dade County Transportation Tax (3%)	645,635	645,635	632,500	651,475	671,019	691,150	711,884
Grants- Freebie	24,053	16,037	72,165	-	-	-	-
Interest Earnings (1%)	3,000	100	100	101	102	103	104
Transfer In From Transportation Fund	-	21,800	-	-	-	-	-
<b>Total Revenues / Resources</b>	<b>834,098</b>	<b>844,982</b>	<b>862,890</b>	<b>814,445</b>	<b>838,876</b>	<b>864,040</b>	<b>889,959</b>
Appropriations:							
Operating Expenses (4%)	360,980	347,356	670,250	500,250	520,260	541,070	562,713
Capital Outlay	420,000	200,000	620,000	315,000	325,000	320,000	325,000
<b>Total Appropriations</b>	<b>780,980</b>	<b>547,356</b>	<b>1,290,250</b>	<b>815,250</b>	<b>845,260</b>	<b>861,070</b>	<b>887,713</b>
<b>Total CITT Public Transit Fund Reserves</b>	<b>55,375</b>	<b>430,458</b>	<b>3,098</b>	<b>2,293</b>	<b>(4,091)</b>	<b>(1,121)</b>	<b>1,125</b>
<b>PREPAID 911 FUND</b>							
Beginning Balance	11,803	11,616	531	271	276	291	293
Revenues:							
911 Fees (1%)	12,000	7,205	-	11,000	11,110	11,221	11,333
Interest	100	5	5	5	5	5	5
Transfer from General Fund	-	1,000	16,500	4,000	4,500	5,000	5,500
<b>Total Revenues</b>	<b>12,100</b>	<b>8,210</b>	<b>16,505</b>	<b>15,005</b>	<b>15,615</b>	<b>16,226</b>	<b>16,838</b>
Appropriations:							
Operating Expenses (4%)	19,295	19,295	16,765	15,000	15,600	16,224	16,873
Capital Expenses	-	-	-	-	-	-	-
<b>Total Appropriations</b>	<b>19,295</b>	<b>19,295</b>	<b>16,765</b>	<b>15,000</b>	<b>15,600</b>	<b>16,224</b>	<b>16,873</b>
<b>Total Prepaid 911 Reserves</b>	<b>4,608</b>	<b>531</b>	<b>271</b>	<b>276</b>	<b>291</b>	<b>293</b>	<b>259</b>
<b>DEBT SERVICE FUND</b>							
Beginning Balance							
Transfer From Gen. & Trans Fund	2,229,180	3,084,180	2,196,320	2,257,139	2,257,421	2,041,280	2,841,654
Revenues:	2,229,180	3,084,180	2,196,320	2,257,139	2,257,421	2,041,280	2,841,654
<b>Total Revenues / Resources</b>	<b>2,229,180</b>	<b>3,084,180</b>	<b>2,196,320</b>	<b>2,257,139</b>	<b>2,257,421</b>	<b>2,041,280</b>	<b>2,841,654</b>
Appropriations:							
Principal	1,971,600	3,073,800	1,654,630	1,850,757	1,886,557	1,708,225	2,541,163
Interest	257,580	288,746	541,690	406,382	370,864	333,056	300,491
<b>Total Appropriations</b>	<b>2,229,180</b>	<b>3,362,546</b>	<b>2,196,320</b>	<b>2,257,139</b>	<b>2,257,421</b>	<b>2,041,280</b>	<b>2,841,654</b>
<b>Total Debt Service Reserves</b>	<b>-</b>	<b>(278,366)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Long-Range Financial Plans

2021-2022

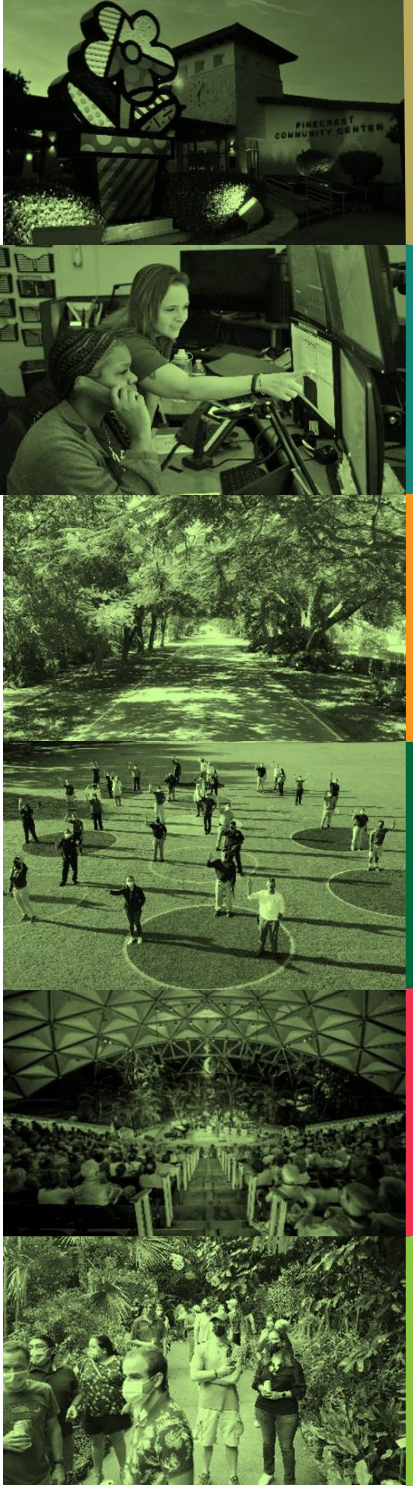
	Year 0 2020-2021	Year 0 2020-2021	Year 1 2021-2022	Year 2 2022-2023	Year 3 2023-2024	Year 4 2024-2025	Year 5 2025-2026
	Budget	(12 Mo. Est.)	Village Council				
<b>CAPITAL PROJECT FUND</b>							
Beginning Balance	6,276,112	1,355,992	889,019	42,094	111,194	(19,706)	(20,606)
Revenues:							
American Recovery Plan	-	4,796,923	4,796,928		-	-	-
Water, GOB contribution, County			500,000				
Grants Pinecrest Gardens	-	-	265,545	19,100	19,100	19,100	19,100
Grants	410,000	410,000	-				
Interest Earnings	-	10,000	50,000	50,000	5,000	5,000	5,000
Donations	-	-	-				
Miscellaneous revenue	-	-	-	-	-	-	-
Debt Service	8,000,000	12,816,971	3,900,000				1,200,000
Transfer from General Fund	255,000	255,000	448,850	1,166,000	525,000	625,000	500,000
<b>Total Revenues / Resources</b>	<b>8,665,000</b>	<b>18,288,894</b>	<b>9,961,323</b>	<b>1,235,100</b>	<b>549,100</b>	<b>649,100</b>	<b>1,724,100</b>
Appropriations:							
Other financing sources							
Operating Expenses	120,000	86,972	-				
Capital Outlay	14,818,895	18,718,895	10,808,247	1,166,000	680,000	650,000	1,700,000
Transfer to General Fund							
<b>Total Appropriations</b>	<b>14,938,895</b>	<b>18,805,867</b>	<b>10,808,247</b>	<b>1,166,000</b>	<b>680,000</b>	<b>650,000</b>	<b>1,700,000</b>
<b>Total Capital Project Reserves</b>	<b>2,217</b>	<b>839,019</b>	<b>42,094</b>	<b>111,194</b>	<b>(19,706)</b>	<b>(20,606)</b>	<b>3,494</b>
<b>TOTAL RESERVES ALL FUNDS</b>	<b>8,610,176</b>	<b>11,581,298</b>	<b>9,554,775</b>	<b>8,746,810</b>	<b>8,638,617</b>	<b>8,869,756</b>	<b>8,363,172</b>

# Council Goals and Objectives

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2021-2022

On July 16, 2013, the Village Council adopted a five-year strategic plan to create a short-term vision for the community. Since then, the Village Council has adopted various updates of the plan. This latest Strategic Plan in the following pages was adopted on June 8, 2021 and provides a framework to direct the Village's efforts and actions and to guide the budgetary process.



# STRATEGIC PLAN



Organizational Excellence & Financial Stability



Secure & Safe Community



Residential Character & Community Enhancement



Recreation & Infrastructure



Cultural Value



Environmental Sustainability



Transportation & Pedestrian Mobility

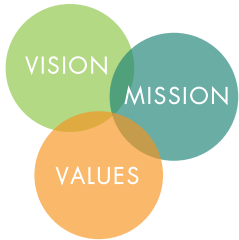




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## VISION, MISSION & VALUES



### VISION:

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.

### MISSION:

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

### VALUES:

Fiscal responsible delivery of high-quality services and amenities focusing on health, safety, and community well-being – Protection of residential and neighborhood character – Support of excellence in education in the public schools – Support of environmental and economic sustainability



## GUIDING THEMES & PRINCIPLES

The Village of Pinecrest aspires to provide the highest quality municipal services while cultivating an organizational culture that is focused on excellence in public service, fiscal responsibility, innovation and robust community engagement. In order to achieve this vision, both internal and external services are data-driven and implemented according to organizational values. The Village develops resiliency and sustainability through organization-wide systems and processes that ensure consistent employee work practices and alignment across service areas. Residents can not only expect to receive exceptional service, but also to have the opportunity to engage with decision makers, provide input regarding the way Village resources are allocated, and have access to government information in a timely and transparent manner.

The Village of Pinecrest works to continuously improve seven key outcome areas: Organizational Excellence and Financial Stability, Security, Residential Character and Community Enhancement, Recreation and Infrastructure, Cultural Value, Environmental Sustainability and Transportation and Pedestrian Mobility. The Village budget is divided among these six areas, and revenue is allocated to support policies and initiatives that drive improvement in outcomes. While each outcome area has unique defining characteristics, Village investment in single objective regularly impacts more than one outcome. The Village recognizes that outcome areas are interdependent and interconnected. Appendix B shows the impact each Strategic Objective has across all seven Key Outcomes.



## ECONOMIC & DEMOGRAPHIC FACTORS

Community Indicators including population, housing, quality of life, economic, transportation and land use elements give us a snapshot of the Village of Pinecrest today. This picture when combined with trends, community aspirations and commitments, help us to understand potential for the Village's future.



### POPULATION HIGHLIGHTS:

Pinecrest's 2018 population of 18,490 represents a 2% growth when compared to the 2010 Census population.



The racial and ethnic composition of the Village is 50.4% White non-Hispanic, 41.3% Hispanic, 1.89% Black non-Hispanic, and 6.59% Other non-Hispanic.

Median Household Income: \$112,659









VILLAGE OF PINECREST

2021-2022 STRATEGIC PLAN SUMMARY

VISION, MISSION & VALUES	KEY STRATEGIC OUTCOMES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
<p><b>VISION:</b> 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.</p>	 <p><b>ORGANIZATIONAL EXCELLENCE &amp; FINANCIAL STABILITY</b></p> <p>Maintain efficient and responsive government, which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Comparison of Unassigned Fund Balance</li> <li>2. Millage Rate Comparison by Municipality</li> <li>3. My Dash Snapshot</li> <li>4. Percent of Positive Rating in Customer Service Survey</li> <li>5. Number of Employee Complaints Filed by Customers</li> <li>6. Percentage of Delinquent Property Taxes</li> </ol> <p><b>Internal Performance Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Comparison of annual revenue to expenditure ratio for Parks and Recreation Department</li> <li>2. Comparison of annual revenue to expenditure ratio for Pinecrest Gardens</li> <li>3. 10-year Budget Forecast to Actuals comparison</li> <li>4. Employee Turnover Rate</li> </ol>	<ol style="list-style-type: none"> <li>1.1. Review the extraordinary expenditure and mitigation set-aside of \$3 Million by FY 2023-2024 to ensure in line with inflation.</li> <li>1.2. Review the Financial Policies by 2022 and every three years thereafter.</li> <li>1.3. Develop an ADA Remediation Plan for the website that includes an analysis and recommendation of what should be updated, a breakdown of staff-hours necessary, and anticipated timeline(s).</li> <li>1.4. Review monthly departmental reports and assess what data points should be reported to the Village Council.</li> <li>1.5. Develop a community dashboard to improve transparency and efficiency, and better inform the policy/decision making process.</li> <li>1.6. Develop an Inspire engagement campaign to determine what data would be meaningful for a community dashboard and gauge overall public sentiment about Village services and incorporate feedback.</li> <li>1.7. Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio.</li> <li>1.8. Conduct an in-depth financial analysis for Pinecrest Gardens that reviews revenue and expenditure trends and develops a cost recovery plan.</li> <li>1.9. Establish criteria for re-opening/staged re-opening of Village facilities, municipal center, concerts, programs, festivals and events and prepare communications materials relating to each stage for proactive communications over the re-opening period.</li> <li>1.10. Complete an internal assessment of current hiring and management practices relevant to the Village’s 2017 resolution in support of equal pay for women and present to the Village Council.</li> </ol>	<ol style="list-style-type: none"> <li>1.1. 2024</li> <li>1.2. 2022</li> <li>1.3. 2021</li> <li>1.4. 2021</li> <li>1.5. 2021</li> <li>1.6. 2021</li> <li>1.7. 2026</li> <li>1.8. 2021</li> <li>1.9. Immediate</li> <li>1.10. 2021</li> </ol>
<p><b>MISSION:</b> 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.</p>	 <p><b>SECURE &amp; SAFE COMMUNITY</b></p> <p>Maintain the Village’s standard of police service.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Number of Part 1 Crimes</li> <li>2. Number of Residential Burglaries</li> <li>3. Number of Car Thefts</li> <li>4. Number of Violent Crimes per 1,000 residents</li> <li>5. Police Response Time</li> <li>6. Number of Complaints filed about Police</li> </ol> <p><b>Internal Performance Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Number of Emergency Calls</li> <li>2. Number of Traffic warnings and citations</li> <li>3. Number of Arrests</li> </ol>	<ol style="list-style-type: none"> <li>2.1. Assess resident sentiment regarding street lighting and establish criteria for possible future lighting locations.</li> <li>2.2. Evaluate the License Plate Reader Program after Phase 3 construction to assess if expansion of additional technology is recommended.</li> <li>2.3. Assess the trend of residents reporting crime through social media outlets that are not captured timely by traditional reporting mechanisms and develop a plan to address said trends.</li> <li>2.4. Reinforce the community-based policing model and increase more personal interaction opportunities with police officers by implementing public engagement programs and events beyond the crime watch groups and schools.</li> </ol>	<ol style="list-style-type: none"> <li>2.1. 2021</li> <li>2.2. 2023</li> <li>2.3. 2021</li> <li>2.4. 2022</li> </ol>



VISION, MISSION & VALUES	KEY STRATEGIC OUTCOMES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
<p><b>VALUES:</b></p> <ul style="list-style-type: none"> <li>• Fiscal responsible delivery of high-quality services and amenities focusing on health, safety, and community well-being</li> <li>• Protection of residential and neighborhood character</li> <li>• Support of excellence in education in the public schools</li> <li>• Support of environmental and economic sustainability</li> </ul> 	 <p><b>RESIDENTIAL CHARACTER &amp; COMMUNITY ENHANCEMENT</b></p> <p>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.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Number of Code Compliance Violations</li> <li>2. Per Capita Commercial Vacancy Rates</li> <li>3. Number of Citizen Interactions on MyVOP</li> <li>4. Percent of Residents that have a positive view of their neighborhood as a place to live</li> </ol> <p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Number of Street Trees Planted</li> <li>2. Ratio of Approved vs Disapproved Zoning Variances</li> <li>3. Percent of code compliance reminder without escalation</li> </ol>	<ol style="list-style-type: none"> <li>3.1. Develop a report that explains and analyzes the extent of the Village’s jurisdiction to regulate new charter school development.</li> <li>3.2. Review the Land Development Regulations in the commercial corridor to identify opportunities to promote mixed-use, with a focus on transportation hubs associated with the planned BRT.</li> <li>3.3. Develop an Inspire engagement campaign to specifically discuss commercial corridor considerations.</li> <li>3.4. Develop concepts for gateway or pavement treatments to improve the aesthetics at Village entry points from US 1.</li> <li>3.5. Implement a robust communications campaign to encourage resident volunteerism by promoting opportunities for service to the community.</li> <li>3.6. Create a Service Activity Program that provides or promotes monthly opportunities for residents, community-based organizations and other groups to volunteer.</li> <li>3.7. Coordinate a post-pandemic program to assist area restaurants in recovering from economic effects.</li> <li>3.8. Develop a “support your local business” guide to raise awareness of local business offerings during the holiday season.</li> </ol>	<ol style="list-style-type: none"> <li>3.1. 2021</li> <li>3.2. 2022</li> <li>3.3. 2022</li> <li>3.4. 2021</li> <li>3.5. 2022</li> <li>3.6. 2021</li> <li>3.7. 2021</li> <li>3.8. 2021</li> </ol>
	 <p><b>RECREATION &amp; INFRASTRUCTURE</b></p> <p>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.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Miles of Underground Electrical</li> <li>2. Acres of Parkland per 1,000 population</li> <li>3. Number of Fire Hydrants</li> <li>4. Annual Percent of Households Participating in Recreation Programs</li> </ol> <p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Recreation Programs – Total Participation</li> <li>2. Number of Community Center Patrons</li> <li>3. Linear Feet of New Water Infrastructure</li> <li>4. Miles of Underground Electrical</li> </ol>	<ol style="list-style-type: none"> <li>4.1. Complete the potable water infrastructure utilizing American Rescue Plan funding, 2004 GOB funding and special assessment district revenues.</li> <li>4.2. Create a Comprehensive Parks and Recreation Master Plan that evaluates current facilities and identifies service level considerations for possible future acquisition.</li> <li>4.3. Collaborate with the Youth Advisory Council to design and implement teen-oriented recreational programs and initiatives for children ages 12-18.</li> <li>4.4. Develop and implement a community event that promotes health and wellness in a post-pandemic world, celebrating a return to normal.</li> <li>4.5. Look for new and innovative ways of “getting the word out” about community happenings that goes beyond the quarterly newsletter and social media to expand the Village’s reach and report to Village Council.</li> <li>4.6. Develop a plan for aesthetic improvements to Veterans Wayside Park.</li> <li>4.7. Develop a grant program for property owners that can substantiate economic hardship for the purposes of offsetting the special assessment for water infrastructure or cost of connecting to existing water infrastructure.</li> </ol>	<ol style="list-style-type: none"> <li>6.1. 2024</li> <li>6.2. 2022</li> <li>6.3. 2022</li> <li>6.4. 2021</li> <li>6.5. 2022</li> <li>6.6. 2022</li> <li>6.7. 2023</li> </ol>
	 <p><b>CULTURAL VALUE</b></p> <p>Improve the amount and variety of arts and culture in the Village to provide opportunities for community interaction and enrichment.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Percentage of residents satisfied with opportunities to attend cultural, arts and music activities</li> <li>2. Annual Percent of Households Participating in Cultural Programs</li> <li>3. Funds Raised through Capital Campaign</li> </ol>	<ol style="list-style-type: none"> <li>5.1. Create a capital campaign to raise \$1.5 Million towards the Upper Garden Improvement Project.</li> <li>5.2. Identify American Rescue Plan funding for cancelled cultural events or replacing lost revenues from Pinecrest Gardens cultural activities.</li> </ol>	<ol style="list-style-type: none"> <li>5.1. 2022</li> <li>5.2. 2021</li> </ol>

VISION, MISSION & VALUES	KEY STRATEGIC OUTCOMES	COMMUNITY DASHBOARD OUTCOME METRICS	STRATEGIC OBJECTIVES	TARGETED COMPLETION YEAR
		<p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Tickets Sold to Cultural Events</li> <li>2. Number of Attendees at Festivals</li> <li>3. Total Participants All PG Programs</li> <li>4. Total Number of PG Venue Admissions</li> </ol>		
	<p> <b>ENVIRONMENTAL SUSTAINABILITY</b></p> <p>Minimize our community's impact on the environment with increased energy efficiency and growth management policies.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Percent of Land Covered by Tree Canopy</li> <li>2. Greenhouse gas emissions: metric tons of carbon dioxide equivalent (m<sub>t</sub>CO<sub>2</sub>e) per capita</li> <li>3. Number of Electric Car Charging Stations</li> <li>4. Number of Homes with Solar Panels</li> <li>5. Electricity and Water Use Per Capita</li> </ol> <p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Percent Reduction in Energy Consumption &amp; Use of Natural Resources</li> </ol>	<ol style="list-style-type: none"> <li>6.1. Complete a comprehensive Green Action Plan to replace the 2013 plan that includes goals and identify efficiency targets for each goal.</li> <li>6.2. Further educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners especially solar panels.</li> <li>6.3. Explore a solar initiative pilot program or sustainable building program for residential and commercial properties that include financial incentives or other benefits to encourage environmental sustainability.</li> <li>6.4. Determine where optimal sites for solar panels are on the Village's building inventory and install panels where practicable and cost-efficient over the next five years.</li> <li>6.5. Develop a lobbying strategy for the South Florida Water Management District to address waterway debris and Biscayne Bay pollution.</li> <li>6.6. Implement an educational campaign to increase community awareness regarding the use of fertilizers and negative effects on the environment and especially Biscayne Bay.</li> </ol>	<ol style="list-style-type: none"> <li>6.1 2022</li> <li>6.2 2022</li> <li>6.3 2023</li> <li>6.4 2025</li> <li>6.5 2024</li> <li>6.6 2021</li> </ol>
	<p> <b>TRANSPORTATION &amp; PEDESTRIAN MOBILITY</b></p> <p>Improve traffic flow for all modes of transporting people and enhance safety for vehicles, pedestrians and bicyclists.</p>	<p><b>External Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Percent of commuters using alternative transportation options</li> <li>2. Miles of Sidewalk and Bicycle Paths</li> </ol> <p><b>Internal Dashboard</b></p> <ol style="list-style-type: none"> <li>1. Number of Traffic Studies Completed</li> <li>2. Number of Speeding Complaints Received</li> <li>3. Number of Requests for New Sidewalks</li> </ol>	<ol style="list-style-type: none"> <li>7.1 Facilitate a comprehensive review and cost-benefit assessment by the Miami-Dade County Transportation Planning Organization of the Village's Freebee pilot program to determine what operational changes would be recommended (if any) to achieve improved outcomes.</li> <li>7.2 Study first-mile/last mile transportation options to serve the proposed BRT system.</li> <li>7.3 Design and construct the 67 Avenue Shared Use Path to create a link with the Snapper Creek Trail that connects to the Underline, Ludlam Trail and Old Cutler Trail.</li> </ol>	<ol style="list-style-type: none"> <li>7.1 2021</li> <li>7.2 2022</li> <li>7.3 2025</li> </ol>





## ORGANIZATIONAL EXCELLENCE & 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.**

When voters approved the Village's incorporation in 1995, their vision was for local government to be lean, efficient and responsive to the population's needs and to make their own decisions on how municipal taxes were spent. Historically, Miami-Dade County municipalities seeking incorporation wanted the ability to control and influence spending so that there would be a more direct infusion of investment and services in their neighborhoods. This sentiment continues to be a priority for the Village Council and the community.

The Village Council has ranked organizational excellence and financial stability as the most important priority in this Strategic Plan. Organizational excellence is the structure which runs the government. In the Village of Pinecrest, the Village Council is vested with all the legislative powers and the Village Manager is responsible for the administration of all Village affairs.

Financial stability is based on healthy reserves and long-term security. Through long-term financial planning, that estimates the Village's revenues and expenditures over a multiyear period instead of an annual budget's one-year time frame, Pinecrest can ensure its fiscal position is fundamentally sound. This annual exercise also forces elected officials to always consider the effect of their legislative actions on current and future years.

Ongoing monitoring, conducted quarterly, track how well Village government adheres to its annual budget and helps Pinecrest handle fiscal issues that emerge during the year. Put in medical terms, long-term planning is the preventive care that helps a Village maintain good health, and budget monitoring is a regular check of its vital signs. Standard & Poor's, which rates the bonds issued by state and local government agencies, and the Government Finance Officers Association endorse both practices.





**An excellent, financially stable organization includes:**

- Effective and efficient local government where all voices in the community are valued.
- Fiscal sustainability and transparency in the Village organization.
- A collaborative and community-based approach to problem solving.
- Core processes that are consistently used across the organization.
- A high-quality workforce that strives for continuous improvement in all areas of the organization.
- A systems approach, driven by data, to effectively solve problems, creatively pursue opportunities for improvement and develop innovative solutions.
- Promoting a values-driven organizational culture that reinforces ethical behavior, exercises transparency and maintains the public trust.
- Attracting and retaining the best and brightest workforce.



**STRATEGIC OBJECTIVES**  
ORGANIZATIONAL EXCELLENCE &  
FINANCIAL STABILITY

- 1.1. Review the extraordinary expenditure and mitigation set-aside of \$3 Million by FY 2023-204 to ensure in line with inflation.**
- 1.2. Review the Financial Policies by 2022 and every three years thereafter.**
- 1.3. Develop an ADA Remediation Plan for the website that includes an analysis and recommendation of what should be updated, a breakdown of man-hours necessary, and anticipated timeline(s).**
- 1.4. Review monthly departmental reports and assess what data points should be reported to the Village Council.**
- 1.5. Develop a community dashboard to improve transparency and efficiency, and better inform the policy decision making process.**
- 1.6. Develop an Inspire engagement campaign to determine what data would be meaningful for a community dashboard and gauge overall public sentiment about Village services and incorporate feedback.**
- 1.7. Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio.**
- 1.8. Conduct an in-depth financial analysis for Pincrest Gardens that reviews revenue and expenditure trends and develops a cost recovery plan.**
- 1.9. Establish criteria for reopening/staged re-opening of Village facilities, municipal center, concerts, programs, festivals and events and prepare communications materials relating to each stage for proactive communications over the reopening period.**
- 1.10. Complete an internal assessment of current hiring and management practices relevant to the Village’s 2017 resolution in support of equal pay for women and present to the Village Council.**

**DEFINITIONS & DESCRIPTIONS**

- 1.1. Review the extraordinary expenditure and mitigation set-aside of \$3 Million by FY 2023-2024 to ensure in line with inflation.**
  - Periodic review of the emergency set-aside will ensure the Village has adequate funds to handle an unforeseen expenditure due to emergency thereby attenuating the effects of the unplanned event on the annual budget.
- 1.2. Review the Financial Policies by 2022 and every three years thereafter.**
  - The financial policy statements define objectives, establish rules with parameters and express guidelines for fiscal conduct by the Village in connection with the operating budget and capital improvement program.
  - The financial policy statements are the basis of the daily operations of the Village of Pincrest.
- 1.3. Develop an ADA Remediation Plan for the website that includes an analysis and recommendation of what should be updated, a breakdown of man-hours necessary, and anticipated timeline(s).**
  - Effective communications ensure that a person with a vision, hearing or special disability can community with, receive information from and convey information to the Village by providing auxiliary aids and services when necessary.
  - Technology such as assistive listening systems and devices, open captioning, closed captioning, real-time captioning, screen readers and other accessibility features should be included on the Village’s website to improve accessibility for people who have communications disabilities.
- 1.4. Review monthly departmental reports and assess what data points should be reported to the Village Council.**
  - Monthly reports are provided to the Village Council to inform on the progress of key intended outcomes.
  - The strategic management framework focuses on key areas of operational performance and their specific areas of intended outcomes.
  - Operational performance areas included in the reports, monitor customer-focused outcomes, product and process outcomes, financial and benchmark outcomes and workforce-focused outcomes.

## DEFINITIONS AND DESCRIPTIONS (Continued)

### 1.5 **Develop a community dashboard to improve transparency and efficiency, and better inform the policy/decision making process.**

- The intent of a dashboard is to provide a high-level look at the performance of each of the Village's seven key strategic outcomes.
- The dashboard reinforces the Village's commitment to accountability and continuous improvement.
- Every measure on the dashboard has a target by which performance is evaluated.

### 1.6 **Develop an Inspire engagement campaign to determine what data would be meaningful for a community dashboard and gauge overall public sentiment about Village services and incorporate feedback.**

- Community engagement increases the visibility and understanding of issues and empowers residents to have their say over decisions that affect their lives.
- Community engagement builds deeper, stronger and more trusting relationships between the public and the Village.
- Customer focused performance results demonstrate how successful the municipal organization has been in satisfying various stakeholders.
- Customer-focused results that go beyond satisfaction measurements are also included, because customer engagement and ongoing relationship development contribute to future service success and organizational sustainability.

### 1.7 **Decrease the financial gap in the Parks and Recreation Department by attaining an 80% revenue to expenditure ratio.**

- By charging Park user fees, the Village can shift some of the burden of the cost of operating and maintaining the facility to the user as opposed to the tax payer.
- Privatization of some elements of the park can be helpful in rationing the use of the facility when there is too much demand.

### 1.8 **Conduct an in-depth financial analysis for Pinecrest Gardens that reviews revenue and expenditure trends and develops a cost recovery plan.**

- Develop recommendations for improving all revenue streams including admission, venue rental, membership and sales.
- Include comparative analysis for similar venues such as Fairchild Gardens and Deering Estate.
- Establish a baseline and set performance goals to decrease the revenue to expenditure ratio and recover costs.

### 1.9. **Establish criteria for reopening/staged reopening of Village facilities, municipal center, concerts, programs, festivals and events and prepare communications materials relating to each stage for proactive communications over the reopening period.**

- A return to pre-pandemic levels of program offerings is the ultimate goal.
- Reopening plan should consider community-wide infection rate and ensure adherence to CDC guidelines.

### 1.10 **Complete an internal assessment of current hiring and management practices relevant to the Village's 2017 resolution in support of equal pay for women and present to the Village Council.**

- Unequal pay and hiring practices on the base of gender threatens the economic security of women.
- Pinecrest is committed to implementation of practices that ensure gender wage equality.
- Pinecrest has a formal and structured pay plan that is audited at a minimum of every 5 years.







## SECURE & SAFE COMMUNITY

### **Maintain the Village's standard of police service and emergency preparedness.**

Village residents who voted for incorporation had a vision for safer streets with highly visible police patrols, which was described in the incorporation study and charter review public hearing as "saturation police protection." The Village of Pinecrest strives to be a safe and healthy place to live, work, learn and play. Safety and security are increasingly recognized as important aspects of a sustainable community as they help shape the overall appeal, viability, productivity and economic stability. In keeping with its mission to safeguard lives and property, the Village's Police Department participates in a sustained proactive crime prevention campaign that involves a number of initiatives to improve education and dissemination of information to the public. The primary goal of crime prevention programs is decreasing the incidence of crime in the Village, and in particular, residential and vehicle burglaries. The Department utilizes technology to enhance its crime fighting capabilities to the greatest extent possible.

Residents often identify immediate actions from the Police Department as a key contribution to their sense of safety. However, the definition of a safe community is broader than emergency responsiveness. It also extends to the Village's pedestrian and bicycle network. Safeguarding and expanding the community's pedestrian and bicycle network is also essential to ensuring a safe and livable community.

### **A secure and safe community includes:**

- A safe, non-threatening Village in which to live, work, learn, and play
- A safe community impacts the community's appeal, viability, productivity, and economic stability
- Proactive and skilled police services
- Active emergency management system focused on prevention, preparedness and recovery with key partnerships in place to effectively respond to emergency situations
- Safe pedestrian, bicycle travel, and routes to neighborhood schools





## STRATEGIC OBJECTIVES

### SECURE & SAFE COMMUNITY

- 2.1. Assess resident sentiment regarding street lighting and establish criteria for possible future lighting locations.**
- 2.2. Evaluate the License Plate Reader Program after Phase 3 construction to assess if expansion of additional technology is recommended.**
- 2.3. Assess the trend of residents reporting crime through social media outlets that are not captured timely by traditional reporting mechanisms and develop a plan to address said trends.**
- 2.4. Reinforce the community-based policing model and increase more personal interaction opportunities with police officers by implementing public engagement programs and events beyond the crime watch groups and schools.**

## DEFINITIONS & DESCRIPTIONS

### **2.1. Assess resident sentiment regarding street lighting and establish criteria for possible future lighting locations.**

- Past resident surveys have indicated an increasing number of respondents in favor of adding street lighting to enhance pedestrian, vehicular and/or overall safety.
- A pilot program for street lights was constructed in 2019 along Kendall Drive from Ludlam Road to US 1 which received overall favorable reviews.
- Lighting improvements to signalized intersections throughout the Village are planned to take place in 2021.
- Street lighting would change the existing character of the Village, and therefore the Village Council wishes to further vet the idea in the community.

### **2.2. Evaluate the License Plate Reader Program after Phase 3 construction to assess if expansion of additional technology is recommended.**

- The Village initiated a pilot program in 2016.
- The system automatically captures an image of the vehicle's license plate, transforms that image into alphanumeric characters, compares the plate number acquired to one or more databases of vehicles of interest, and alerts the Dispatch Center when a vehicle of interest has been observed.
- The system monitors license plates at specific locations and can be programmed to trigger alerts to dispatch center for tags associated with amber alerts, silver alerts, stolen cars, stolen tags, wanted criminals, Department of Motor Vehicle data points, etc.

### **2.3. Assess the trend of residents reporting crime through social media outlets that are not captured timely by traditional reporting mechanisms and develop a plan to address said trends.**

- The primary goal of the Pinecrest Police Department is to decrease the incidence of crime in the Village.
- Hyperlocal social networking services such as Nextdoor and Facebook groups have provided a platform that many residents use to notify neighbors and friends of suspicious activity in the surrounding area.
- Concerns have arisen regarding the increased likelihood that people report suspicious activity on social network outlets rather than directly to the Police Department.
- Initiate an educational to raise awareness of need to report crime and suspicious activity directly to the Police Department.

### **2.4. Reinforce the community-based policing model and increase more personal interaction opportunities with police officers by implementing public engagement programs and events beyond the crime watch groups and schools.**

- Community policing encourages interactive partnerships between law enforcement agencies, their officers, and the people they serve.
- By developing connections within the community, police are better informed and empowered to solve public safety problems.
- Police forge partnerships with people who live and work in the community which help develop trust and transparency – leading to more efficient and effective policing and better community-police relationships.







## RESIDENTIAL CHARACTER & 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.**

When asked what they like most about living in Pinecrest, the residents generally describe the overall character and quality of the Village. These characteristics include homes on large lots, abundant landscaping and open spaces, and excellent schools in a residential setting within close proximity to downtown Miami. This emphasis on character and quality was also important to the community when residents voted to incorporate. In fact, during the Pinecrest charter review public meeting on December 12, 1995, the community ranked neighborhood beautification and zoning controls as two of four primary reasons for wanting to incorporate.

Pinecrest has a reputation for flexible residential building regulations which place few restrictions on architectural design and ornamentation. In general, the community likes the degree of flexibility and would like to maintain the current intent of the regulations and even increase flexibility. Building standards should ensure that the Village's overall appearance is maintained without impinging on the rights of property owners. Protecting residential neighborhoods from commercial intrusion is a priority.

The Pinecrest Parkway (US 1) Vision Plan provides the blueprint for the future improvement and beautification of the Pinecrest Parkway commercial corridor. Amendments to the Land Development Regulations inspired by the recommendations of the Vision Plan will introduce new, mixed-use development along the commercial corridor.

The Village's high-quality educational institutions are one of the most significant factors contributing to property values. In recognition of this asset, the Village is committed to partnering with the Miami-Dade County School Board to foster the highest quality schools by promoting facility upgrades, and continuing to promote and provide resources to the community's public schools.



**The Residential Character and Community Enhancement Outcome focuses on:**

- A pattern of residential estate development within a well-defined community boundary.
- Preservation of the existing streetscape with a focus on conserving and augmenting tree canopy and enhancing overall aesthetics.
- Incorporating a Village-wide brand that distinguishes Pinecrest from other surrounding communities by utilizing a Mediterranean and Key West inspired architectural vernacular throughout the commercial corridor.



**STRATEGIC OBJECTIVES**

**RESIDENTIAL CHARACTER & COMMUNITY ENHANCEMENT**

- 3.1. Develop a report that explains and analyzes the extent of the Village’s jurisdiction to regulate new charter school development.**
- 3.2. Review the Land Development Regulations in the commercial corridor to identify opportunities to promote mixed-use, with a focus on transportation hubs associated with the planned BRT.**
- 3.3. Develop an Inspire engagement campaign to specifically discuss commercial corridor considerations.**
- 3.4. Develop concepts for gateway or pavement treatments to improve the aesthetics at Village entry points from US 1.**
- 3.5. Implement a robust communications campaign to encourage resident volunteerism by promoting opportunities for service to the community.**
- 3.6. Create a Service Activity Program that provides or promotes monthly opportunities for residents, community-based organizations and other groups to volunteer.**
- 3.7. Coordinate a post-pandemic program to assist area restaurants in recovering from economic effects.**
- 3.8. Develop a “support your local business” guide to raise awareness of local business offerings during the holiday season.**



**DEFINITIONS & DESCRIPTIONS**

**3.1 Develop a report that explains and analyzes the extent of the Village’s jurisdiction to regulate new charter school development.**

- The first Florida charter school statutes were approved in 1996, opening the door for the creation of charter schools as part of the state’s public education system.
- Private entities may enter into charters with school boards to provide educational services to district students.

**3.2 Review the Land Development Regulations in the commercial corridor to identify opportunities to promote mixed-use, with a focus on transportation hubs associated with the planned BRT.**

- The US 1 Vision Plan will serve as the backdrop for the suggested changes for Land Development Regulations focusing on transit hubs throughout the US 1 Commercial Corridor.
- Proposed regulation changes will be discussed during multiple workshops in spring 2021.

**3.3 Develop an Inspire engagement campaign to specifically discuss commercial corridor considerations.**

- Village Council will be evaluating proposed changes to the Land Development Regulations that may introduce mix-use development on specific parcels that are in transportation hubs.
- Community engagement regarding any proposed changes to the development regulations will help inform any future policy decisions.

**3.4 Develop concepts for gateway or pavement treatments to improve the aesthetics at Village entry points from US 1.**

- Intended to create entry features that are unique and branded for the Village.
- May be designed in such a way as to improve pedestrian safety and connectivity across roadways along the commercial corridor.

**3.5 Implement a robust communications campaign to encourage resident volunteerism by promoting opportunities for service to the community.**

- The act of volunteering improves ones’ social and relationship skills and improves overall well-being.
- Volunteering helps citizens connect with others in the community who may be from entirely different backgrounds.
- Creates bonds and shared identities that go beyond superficial differences and reduces social isolation.



## DEFINITIONS & DESCRIPTIONS (Continued)

### 3.6 Create a Service Activity Program that provides or promotes monthly opportunities for residents, community-based organizations and other groups to volunteer.

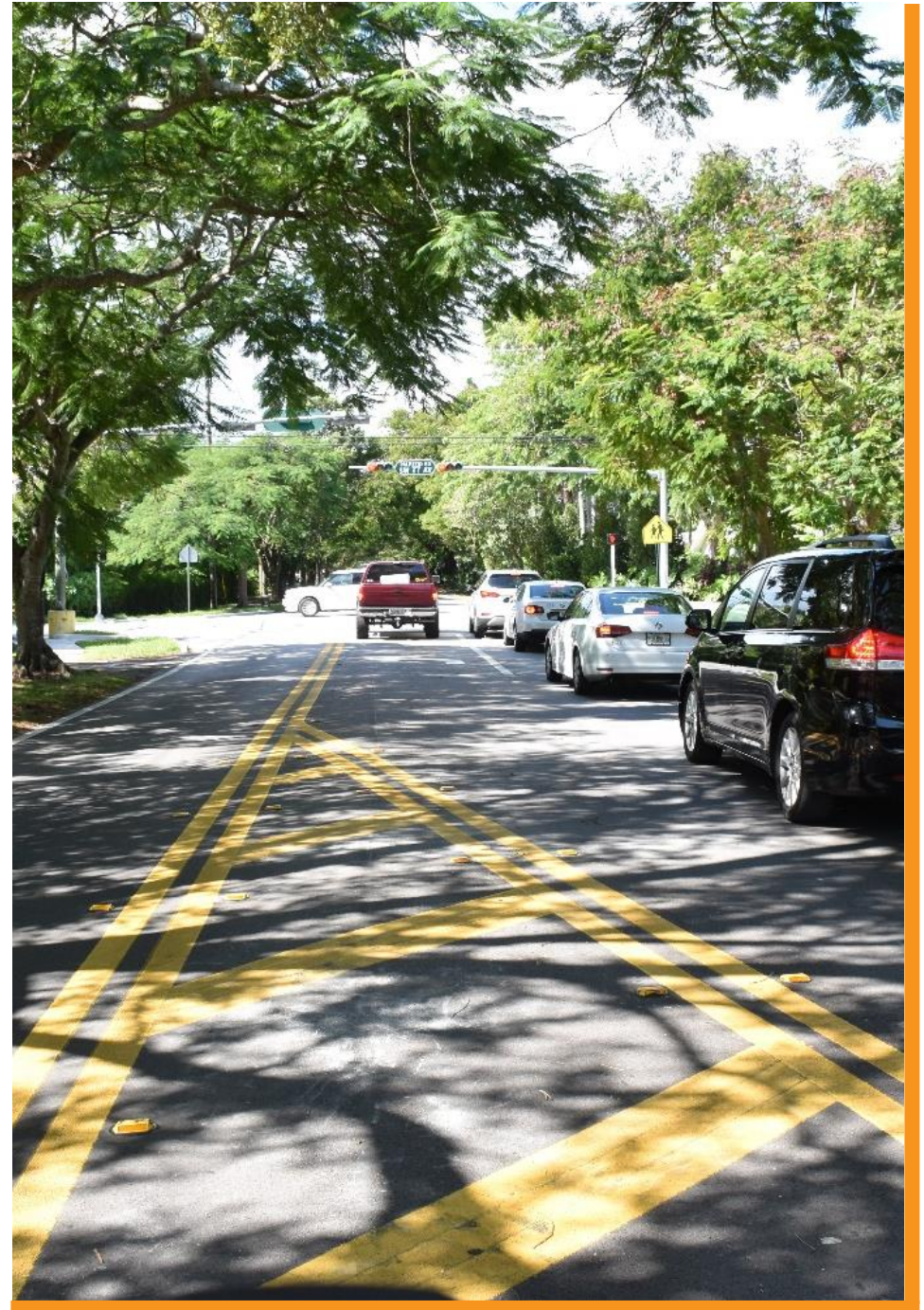
- Organized programs that allow residents to volunteer build a sense of community by stimulating engagement and strengthening the connection between citizens and the Village.
- Community volunteerism is the ultimate form of civic engagement.
- When citizens give back to the Village and volunteer their time to improve the lives of their neighbors, it demonstrates a genuine commitment to civic progress and community growth.

### 3.7 Coordinate a post-pandemic program to assist area restaurants in recovering from economic effects.

- Restaurants are a source of recreation, entertainment, access to convenient meals, and are an integral part of the fabric of our society, for social, cultural, and emotional reasons.
- The Coronavirus Pandemic has negatively impacted the food industry due to implementation of safety measures that limited the ability to operate normally.
- Assisting the food industry in recovery efforts is paramount to stabilizing the Village's economy.

### 3.8 Develop a "support your local business" guide to raise awareness of local business offerings during the holiday season.

- In addition to contributing to the Pinecrest's unique identity and being involved locally, small business owners help to build a sense of community.
- When residents shop at small local businesses within Pinecrest, their tax dollars stay within the local economy, helping to improve Pinecrest as a result.
- Encourage collaboration with the local business community to support and encourage programs that promote buying local.
- Assist in post-pandemic economic recovery of businesses that serve the community by developing a guide that highlights special offerings during the holiday season to spur the local business economy.







## RECREATION & 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.**

Foundational to the community's quality of life, recreational opportunities are essential to Pinecrest's continued success and desirability as a community. Residents place high value on recreational services as active lifestyles and time spent outdoors are major contributors to a person's health and well-being. The Village's parks provide opportunities for exercise and physical activity as well as relaxation and solitude. It is increasingly important to actively seek ways to connect people with the outdoors to strengthen the overall stewardship of natural resources. Pinecrest fosters equal access to programs, park lands and facilities. It strives for inclusiveness by promoting universal design and accessibility and partners with other agencies and civic groups to develop programs and opportunities for those with disabilities to help them stay active.

The Miami-Dade County Water and Sewer Department is the provider of potable water and sanitary sewer services for the Village of Pinecrest. The Village continues to partner with County officials to bring about the completion of the lacking water and sanitary sewer infrastructure within the municipal limits.

The Village is responsible for stormwater management throughout the Village. The program ensures Pinecrest complies with the United States' Clean Water Act that regulates water pollution and the quality of stormwater discharged into waterways.

### **A focus on recreation and infrastructure includes:**

- Ensuring the legacy of excellent parks and abundant open spaces continues for future generations.
- Identifying new opportunities to add open space and parkland.
- Work with the State and the County to solve the problem of lack of water and sanitary sewer infrastructure in parts of the Village.







## STRATEGIC OBJECTIVES

### RECREATION & INFRASTRUCTURE

- 4.1. **Seek to ensure Miami-Dade County will expand and eventually complete the Miami-Dade Water and Sewer infrastructure in the Village. Investigate water access opportunities throughout the Village and evaluate the possibility of acquisition.**
- 4.2. **Establish a timeline and assign leaders for each component of the WASD lobbying strategy plan developed by Village Attorney.**
- 4.3. **Create a Comprehensive Parks and Recreation Master Plan that evaluates current facilities and identifies service level considerations for possible future acquisition.**
- 4.4. **Collaborate with the Youth Advisory Council to design and implement teen-oriented recreational programs and initiatives for children ages 12-18.**
- 4.5. **Develop and implement a community event that promotes health and wellness in a post-pandemic world, celebrating a return to normal.**
- 4.6. **Look for new and innovative ways of “getting the word out” about community happenings that goes beyond the quarterly newsletter and social media to expand the Village’s reach.**
- 4.7. **Develop a plan for aesthetic improvements to Veterans Wayside Park.**



## DEFINITIONS & DESCRIPTIONS

- 4.1. **Seek to ensure Miami-Dade County will expand and eventually complete the Miami-Dade Water and Sewer infrastructure in the Village.**
  - The Village Council has instructed that a legislative agenda and workflow chart be developed to inform the lobbying efforts with Miami-Dade County for the completion of the lacking infrastructure.
  - The primary focus of the legislative approach is convincing the Miami-Dade County leadership of the importance to complete the lacking infrastructure for the long-term sustainability and resiliency of the municipality.
- 4.2. **Establish a timeline and assign leaders for each component of the WASD lobbying strategy plan developed by Village Attorney.**
  - A lobbying strategy has been developed to address the lack of potable water infrastructure in the Village.
  - Members of the Village Council and administration will be assigned specific roles and target dates to complete outreach efforts to members of the County Commission.
- 4.3. **Create a Comprehensive Parks and Recreation Master Plan that evaluates current facilities and identifies service level considerations for possible future acquisition.**
  - The Pinecrest Parks and Recreation Department will complete a comprehensive master plan process in 2021 as part of the departmental accreditation process.
  - The Master Plan process will review the existing park system, evaluate current uses, identify future needs and provide long-term objectives and recommendations for improvements to the park system.
  - The Master Plan will investigate water access opportunities throughout the Village and evaluate the future acquisition of waterfront property for park use.
- 4.4. **Collaborate with the Youth Advisory Council to design and implement teen-oriented recreational programs and initiatives for children ages 12-18.**
  - The importance of a community can be paramount for a child, especially when they enter their teenage years.
  - Research shows adolescents with hobbies are less likely to engage in high-risk behaviors compared to adolescents without hobbies.
  - Hobbies give teenagers a chance to meet new people, discover new passions, develop skills outside of school, and have fun.
- 4.5. **Develop and implement a community event that promotes health and wellness in a post-pandemic world, celebrating a return to normal.**
  - Reconnecting with community members after the pandemic is important to reestablishing human connections.
  - A fitness-oriented community-wide event that includes a 5K run and other peripheral recreational activities with a “Back-to-normal” message.

## DEFINITIONS & DESCRIPTIONS (Continued)

### **4.6 Look for new and innovative ways of “getting the word out” about community happenings that goes beyond the quarterly newsletter and social media to expand the Village’s reach.**

- Strive to increase awareness about Village happenings to promote more civic participation.
- Difference demographics receive information about community happenings through different media.

### **4.7 Develop a plan for aesthetic improvements to Veterans Wayside Park.**

- A passive 4.5-acre park with a freshwater lake, picnic tables and open recreation areas.
- Opportunity for a gateway treatment and lighting improvements that would highlight the property’s natural beauty.
- Consider developing a buffer from US 1 with landscaping or other treatment.







## CULTURAL VALUE

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

Pinecrest promotes, encourages and stimulates cultural development and participation, recognizing that artistic and cultural opportunities are essential to a vital and creative community. Robust cultural and arts programming strengthen the Village's sense of place, and help forge a unique community-wide identity. Art and culture provide opportunities for learning, entertainment, leisure, personal growth, and improving communication with others.

Building from this interest in culture and community, the Village Council recognizes that Pinecrest Gardens, the Community Center, and the Library together, represent a real opportunity to foster community interaction. With the success of the Farmer's Market and community support for reviving Pinecrest Gardens as a cultural amenity, the entire Pinecrest Gardens complex is viewed as "the heart of the Village". An anchor for community activity and interaction, these facilities provide the perfect setting to build a sense of community through recreation, culture, arts, and events.

Putting art at the heart of the community enhances our resident's lives by stirring hard-to-articulate feelings and inspiring them to look beyond what is believed to be possible and imagine a more vibrant, exciting future.

### **A focus on cultural value includes:**

- A clear strategic direction to guide the growth and offerings of amenities at the Pinecrest Gardens Complex.
- Support of visual and performing arts and promoting art in the community.
- Providing art-centric programs and services to the community beyond traditional parks and recreation centers.
- A role in connecting communities, humanizing the environment and giving Pinecrest a unique identity.







## CULTURAL VALUE

- 5.1. Create a capital campaign to raise \$1.5 Million towards the Upper Garden Improvement Project.
- 5.2. Identify American Rescue Plan funding for cancelled cultural events or replacing lost revenues from Pincrest Gardens cultural activities.

## DEFINITIONS & DESCRIPTIONS

### 5.1. Create a capital campaign to raise \$1.5 Million towards the Upper Garden Improvement Project

- Currently, Pincrest Gardens has a focused initiative to raise funds for the Upper Garden Improvement Project that will construct ADA improvements to the facility.
- The Village was presented with donations that helped meet the match requirements of a State grant totaling \$200,000.
- As of 2021, more than \$70,000 has been generated through donations and grants in support of the Upper Garden Improvement Project from and through not-for-profit organizations such as the Garden Fund and Garden Club, the Mas Family Foundation, the Miami Association of Realtors and the Miami Foundation.
- The Friends of Pincrest Gardens will promote and raise funds for the Upper Garden Improvement Program.

### 5.2. Identify American Rescue Plan funding for cancelled cultural events or replacement lost revenues from Pincrest Gardens cultural activities.

- On March 15, 2021, President Biden signed into law the American Rescue Plan (ARP) Act of 2021 (the American Rescue Plan).
- This latest COVID-19 stimulus package, provides approximately \$1.9 trillion in spending to address the continued impact of the pandemic.
- Within the ARP, the Coronavirus Local Fiscal Recovery Fund provides \$350 billion for states, municipalities, counties, tribes, and territories, including \$130 billion for local governments split evenly between municipalities and counties.
- Based on the initial information that has been provided by the U.S. Department of Treasury, the Village of Pincrest is expecting to receive an allocation from the Coronavirus Local Fiscal Recovery Fund in the amount of \$8,049,357.
- The allocation which must be spent by December 31, 2024, may only be used for very limited purposes including for the provision of government services to the extent of the reduction in revenue of such metropolitan city, non-entitlement unit of local government, or county due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the metropolitan city, non-entitlement unit of local government, or county prior to the emergency.







## ENVIRONMENTAL SUSTAINABILITY

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

The Village Council is committed to reducing the Village's impact on the environment by modifying Village operations and setting policy for more sustainable growth and development practices for the built environment. These strategies have been incorporated into the Village's Comprehensive Plan addressing the State's mandates to reduce greenhouse gases.

Many of the directives in this Strategic Plan also support the general priority of sustainability by investing in the current infrastructure, continuing to provide excellent parks and accessibility to open space, increasing pedestrian safety and safer streets for walking and biking, focusing efforts to create a greater sense of community through culture and community programming, and providing fiscal sustainability.

For decades, the Village of Pinecrest has led the way in innovative and sustainable environmental programs. Pinecrest has a long history of environmental sensitivity and activism, as a community and as a municipal government. The Village is a participant in the U.S. Conference of Mayor's Climate Protection Agreement and has worked closely with the Miami-Dade County School Board through an Education Compact between the two entities that emphasizes the concept of "Green Schools".

Pinecrest is an active member of several recognized organizations that further green causes including the International Council for Local Environmental Initiatives (ICLEI), the Florida Gold Coast Clean Cities Coalition, the U.S. Green Building Council and the Florida Green Building Coalition.

### **A focus on environmental sustainability includes:**

- A commitment to lead by demonstrating sustainable stewardship that will yield cost savings to taxpayers by reducing operating costs.
- Increasing public awareness of the environmental and economic problems associated with carbon emissions.
- Establishing community standards of sustainable living practices.
- Conserving resources, including energy and water and cultivating a healthy ecosystem.
- Responsible stewardship of open lands and natural areas.
- A comprehensive and connected system of open lands.
- Partnerships with local, regional, state and national affiliates to achieve desired goals and outcomes.
- Improvements in air quality.
- Efforts to meet climate action plan goals and reduce greenhouse gas emissions.
- Solid Waste reduction and diversion.



## ENVIRONMENTAL SUSTAINABILITY

- 6.1. **Complete a comprehensive Green Action Plan to replace the 2013 plan that includes goals and identify efficiency targets for each goal.**
- 6.2. **Further educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners especially solar panels.**
- 6.3. **Explore a solar initiative pilot program or sustainable building program for residential and commercial properties that include financial incentives or other benefits to encourage environmental sustainability.**
- 6.4. **Determine where optimal sites for solar panels are on the Village's building inventory and install panels where practicable and cost-efficient over the next five years.**
- 6.5. **Develop a lobbying strategy for the South Florida Water Management District to address waterway debris and Biscayne Bay pollution.**
- 6.6. **Implement an educational campaign to increase community awareness regarding the use of fertilizers and negative effects on the environment and especially Biscayne Bay.**

## DEFINITIONS & DESCRIPTIONS

- 6.1. **Complete a comprehensive Green Action Plan to replace the 2013 plan that includes goals and identify efficiency targets for each goal.**
  - The 2013 Green Action Plan placed a municipal focus on increased energy efficiency and sustainable growth management policies.
  - A new action plan will be developed to establish new target goals for reduction of greenhouse gases by 2031.
  - The Village Council recognizes that activities, both public as well as private, have an impact on the environment.
  - The new plan will review current practices and develop new recommendations to further address environmental sustainability for the organization.
- 6.2. **Further educational campaign to increase community awareness regarding sustainable improvements that can be made by private property owners especially solar panels.**
  - The Village wishes to promote sustainable lifestyle to members of the general public.
  - An ongoing community education campaign will be developed to reach the public through all social media outlets and the quarterly newsletter, Pinecrest Sun.

- Environmental educational program will be expanded at all park and Pinecrest Gardens facilities.

- 6.3. **Explore a solar initiative pilot program or sustainable building program for residential and commercial properties that include financial incentives or other benefits to encourage environmental sustainability.**
  - Florida is increasing energy efficiency, expanding renewable energy production and limiting energy impacts on the environment through our wide range of programs.
  - Those programs are designed to stimulate capital investment in the state and promote and enhance the statewide utilization of energy-efficient and renewable energy technologies.
  - The Village wishes to augment state programs through incentives to encourage environmental sustainability.
  - The new Green Action Plan will review options for an incentive program and include steps its implementation.
- 6.4. **Determine where optimal sites for solar panels are on the Village's building inventory and install panels where practicable and cost-efficient over the next five years.**
  - The Village has identified the Municipal Center as its first large-scale solar panel installation project.
  - Grant funding to offset the cost of installing the solar panels at the Municipal Center will be sought.
  - As roof structures are replaced on the park facilities, the Village will look to the cost effectiveness of inclusion of new solar capacity.
- 6.5. **Develop a lobbying strategy for the South Florida Water Management District to address waterway debris and Biscayne Bay pollution.**
  - The Village has identified the canal systems as a source of ongoing pollution of Biscayne Bay.
  - The protection of water quality of Biscayne Bay is critical to the economic and environmental health of South Florida.
  - The majority of the canal drainage systems in the Village are managed by the South Florida Water Management District.
  - Efforts are ongoing to address the accumulation of debris from the waterways at the existing flood control structures that service those canals.
- 6.6. **Implement an educational campaign to increase community awareness regarding the use of fertilizers and negative effects on the environment and especially Biscayne Bay.**
  - The Village Council has determined that the use of fertilizers on lands within the county creates a risk to contributing to adverse effects on surface and/or ground water.





## TRANSPORTATION & PEDESTRIAN MOBILITY

**Develop a more bicycle and pedestrian friendly community and improve safety related to mobility for all modes of transportation within the Village and its connections with the surrounding areas.**

The Village has a 108-mile roadway network with a 28-mile sidewalk network. The Village also benefits from access to shared use paths along Old Cutler, SW 57 Avenue and the US-1 Bus way within County maintained rights-of-way. The Village is substantially developed and has not been expanded in size through annexations since its incorporation in 1996.

The Village currently operates a transit circulator system that provides a dedicated route for the primary benefit of our area public schools. The Safe Routes to School program has been a successful part of making Pinecrest a more pedestrian friendly environment.

In 2018, Pinecrest completed a Village-wide comprehensive traffic and transportation study to review existing and future peak and off-peak hour traffic patterns, cut-through traffic, speeding traffic, existing traffic control devices, signage and traffic signals. The plan proposed alternatives for traffic calming and enhancements for vehicular, pedestrian and bicycle mobility. The Plan recommends the pedestrian/bicycle network improvements (bicycle lanes, shared-use paths, sidewalk extensions, enhanced crossing treatments, and shared lane pavement markings) improve mobility, connectivity, and safety of cyclists and pedestrians.

In 2019, Pinecrest in partnership with Miami-Dade County's Transportation Planning Organization, initiated a pilot program called Freebee. This "green" transportation service offered free on-demand rides around Village destinations and connected users to the South Dade Transitway and Metrorail stations.



**A connected community includes:**

- Land Use and transportation that is fully integrated, both locally and regionally, to create an affordable, accessible, low energy, low impact and efficient transportation system.
- Multiple modes of safe, affordable, easy and convenient travel.
- Capacity and systems for good traffic flow and minimal congestion.



## TRANSPORTATION & PEDESTRIAN MOBILITY

- 7.1 Facilitate a comprehensive review and cost-benefit assessment by the Miami-Dade County Transportation Planning Organization of the Village's Freebee pilot program to determine what operational changes would be recommended (if any) to achieve improved outcomes.**
- 7.2 Study first-mile/last mile transportation options to serve the proposed BRT system.**
- 7.3 Design and construct the 67 Avenue Shared Use Path to create a link with the Snapper Creek Trail that connects to the Underline, Ludlam Trail and Old Cutler Trail.**



## DEFINITIONS & DESCRIPTIONS

- 7.1 Facilitate a comprehensive review and cost-benefit assessment by the Miami-Dade County Transportation Planning Organization of the Village's Freebee pilot program to determine what operational changes would be recommended (if any) to achieve improved outcomes.**
  - Green transportation service offers free on-demand rides to destinations in the Village and also connects to the South Dade Transitway and Metrorail station.
  - Funded through a grant from the Miami-Dade Transportation Planning Organization.
  - First/Last Mile connection is a critical, yet often overlooked and under-resourced, component of successful transit systems.
- 7.2 Study first-mile/last mile transportation options to serve the proposed BRT system.**
  - Improving first and last mile connectivity options and development of a well-connected nonmotorized transportation network system has always been one of our top priority areas to achieve the overall transportation safety, mobility, accessibility, and sustainability.
  - The South Dade Transitway runs approximately 20 miles from the Dadeland South Metrorail Station to Florida City.
- 7.3 Design and construct the 67 Avenue Shared Use Path to create a link with the Snapper Creek Trail that connects to the Underline, Ludlam Trail and Old Cutler Trail.**
  - The addition of shared use paths helps improve traffic flow because it gives pedestrians and bikers a place in the right-of-way where they no longer need to dodge cars.
  - The Village Council wishes to promote biking over driving to reduce air pollution and road congestion.



# PINECREST DASHBOARD

The intent of the dashboard is to provide a high-level look at the performance of each of the Village's seven key strategic outcomes as well as provide residents with a macro view of life in the Village.

The dashboard reinforces the Village's steadfast commitment to accountability and continuous improvement. Through the dashboard and other performance measurement initiatives, Pinecrest is tracking and reporting its progress toward community goals.

Every measure on the dashboard has a target by which performance is evaluated. The dashboard is updated quarterly and is reviewed by the Village's Manager and department heads. The purpose is to understand the performance of each outcome and determine where actions are necessary to improve results. Targets are updated annually and are finalized prior publishing the first quarter reports.

The Village's strategic plan contains specific objectives to address issues in the community and to continuously improve results within each outcome. Business-level metrics are aligned to each of the strategic objectives. The intent of this activity is to clearly display the Village's performance toward achieving each of the strategic objectives. Where desired results are not delivered, management will evaluate the actions necessary to improve performance.

Conceptually, the performance of the metrics reflects the Village's progress toward achieving the strategic objectives. Successfully doing that will have a positive impact on the performance of the community dashboard measures, which indicates the performance of each of the key strategic outcomes.

## My Dash



1. My Assessed Value
2. My Property Taxes
3. Open Permits on My Property
4. Liens on My Property
5. Special Taxing Districts on My Property
6. Is there a watch order on my house?
7. What congressional/State house/State senate/Council/County Commission district do I live in?
8. Who represents me and what is their contact info?
9. Name/Contact info of captain of my neighborhood watch group
10. Closest Pinecrest People Mover stop
11. Closest Miami-Dade Transit Bus Stop
12. My Trash/Recycling Days
13. Neighborhood Watch Group Contact Information

## Introduction

In accordance with Article 3, Section 3.2 of the Charter of the Village of Pinecrest, I am pleased to present the Village Council with the proposed Fiscal Year 2022 Annual Budget and 5-Year Capital Improvement Program. The lingering effects of the Coronavirus pandemic and its economic impact due to containment efforts are slowly dissipating. As the country stabilizes, many economists are forecasting a post-pandemic boom the likes not seen since the mid-1980s. Potential waves of infection from newer variants may provide some bumps in the recovery road, however experts are anticipating a complete economic recovery to pre-pandemic levels by later this year or early 2022.

The experience of living and operating through the unprecedented crisis has given a renewed importance to Pinecrest's core mission. The mission to sustain a vibrant Village that builds a sense of community spirit and pride with fiscally responsible government, the highest quality municipal services and infrastructure, a responsive and efficient staff, and innovative leaders who engage our residents has never been more essential. Pinecrest's leaders dealt with the public health crisis while maintaining continuity of service. The challenges of the pandemic allowed for innovation and opportunities which undoubtedly has resulted in a more resilient community and organization. Now, as we embark on the recovery, it is essential that the Village emerges stronger, and better prepared for uncertainty. Embracing a new model of local government that shifts from historical patterns of service delivery and funding, to better deal with potential future crisis will allow the Village to thrive for years to come -- continuing its tradition of excellence in public service.

The filing of the Fiscal Year 2022 Budget represents my tenth year presenting the budget as your Village Manager. The Village has reached \$5,378,007,444 in total taxable assessed value allowing a proposed millage of 2.35 mils per \$1,000, the same amount as the prior year's rate. Utilizing the recently updated 2021-2026 Strategic Plan as its guide, the proposed Fiscal Year 2022 Budget and Capital Improvement Program establishes an action plan that provides the most effective and efficient use of available resources necessary to achieve the short and long-term aspirations of the Village Council.

The proposed budget analyzes past, present and anticipated future financial conditions. The budget forecasts a more optimistic financial outlook than the prior fiscal year, with a return to pre-pandemic economic trends by the end of the calendar year. Economic forecasts for both the State of Florida and United States reveal that the country is rebounding rapidly from the effects of the pandemic. The Sunshine state has continued its gradual recovery from the pandemic. The pre-pandemic strong economic growth evaporated as the Real Gross State Product (RGSP) contracted during 2020. Fortunately, 2021 forecasts anticipate a complete reversal of the contraction aided by the reopening of establishments and continued government response. Economists anticipate the RGSP will see a 5% increase in 2022, signaling the end to the event's effects.

Statewide unemployment now stands 4.9%, slightly better than the national average (5.5%). For a state that relies so heavily on the devastated leisure and hospitality sector (14.0% of jobs statewide were in the sector before it was effectively shut down), the rebound has been

notable. It is anticipated that the second half of 2021 and early 2022 will make up even more ground as international travel restrictions begin to loosen, the cruise industry commences operations, and vaccine uptake boosts the outlook for battered service sectors. In Miami-Dade County, the pre-pandemic unemployment rate was 1.5%. Although currently higher than the aforementioned state average at 6.7%, it is a huge improvement over last year's rate of 15.2%.

For the broader economy, pockets of strength in other industries have provided a bulwark for the state's economy. Employment in the financial sector and professional and technical services have surpassed prior highs, totaling over one million positions. This figure is still shy of the 1.3 million jobs the leisure and hospitality segment employed at its peak, but this growth adds a layer of diversification to the economy that will help it withstand future shocks.

While 2020 and early 2021 have been a difficult time for Florida, there is a decidedly positive outlook for the remainder of 2021 and into 2022. The labor market should continue its recovery with the unemployment reaching 3.2% in 2022, while economic growth reaches 6.8% in 2021 and 5.0% in 2022.

In the last 10 years, Pinecrest has experienced some of the highest home appreciation rates of any community in the nation. Pinecrest real estate appreciated 71.61% over the last ten years, which is an average annual home appreciation rate of 5.55%, putting Pinecrest in the top 20% nationally for real estate appreciation. In the last twelve months, Pinecrest's appreciation rate has been 3.56%, which is lower than appreciation rates in most communities in America. However, in the latest quarter, data show that house appreciation rates in Pinecrest were at 2.15%, which equates to an annual appreciation rate of 8.89%. This is an indication that the real estate market is rebounding and remains healthy as appreciation rates are normalizing.

The median home value in Pinecrest is \$952,647. According to the latest market trends on the real estate website Zillow, Pinecrest's current list prices have increased over the last year likely driven by a decrease in inventory. Low interest rates; a robust S&P 500; the appeal of stable assets in a volatile economy; homebuyers leaving tax-burdened Northeastern states to purchase in Florida (no state income tax); and work-from-home and remote-learning policies have all combined to create a robust market for luxury single-family properties.

The proposed budget will cover next year's recurring operating costs as well as expenditures arising from the latest Strategic Plan. The recommended budget provides a modest surplus of \$42,555 and continues the Village's steadfast commitment to fiscal conservatism. While still expecting lingering impacts of the pandemic through the first quarter of the fiscal year, the proposed budget seizes on post-pandemic opportunities such as federal grants and aid, and anticipates a boom in revenue resulting from pent up demand for municipal services.

While Pinecrest experienced 5.32% growth in taxable values resulting from \$49,328,424 in new construction, forecasted variations in other revenue sources result in an overall, cumulative increase of 7.65%. Proposed expenditures are above the 5-year forecast and represent a 6.3% increase over the prior year including transfers. The increase represents a return to normal reversing pandemic related austerity measures that specifically cut costs attributed mostly to community events and employee travel during the prior year's virus containment period.

Currently, the Village retains its triple-A bond rating, the highest possible standard achievable by a bond issuer. This rating confirms Pinecrest's financial strength and its ability to make interest payments and repay the principal of bonds when due. For the near future, interest rates on borrowing are expected to remain low but will likely begin to creep up in the second quarter of 2022. Taking advantage of the historically low interest rates, the proposed budget recommends issuance of a \$3.9 Million loan to cover the funding gap for the Potable Water Project. The 25-year loan will be repaid by revenues collected from the Special Assessment District benefiting approximately 750 properties.

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 utilized efficiently and being maximized to the fullest extent possible.

The proposed General Fund operating budget totals \$27,268,725 including transfers out to other funds representing a 6.3% decrease over the prior year's budget (\$1,608,440) or 6.5% increase without transfers. The total recommended budget is \$336,973 more than forecasted in the projections of last year's 10-year budget pro forma, which did not consider the economic impacts of the pandemic. The proposed budget preserves the minimum set-aside for emergency costs of \$3 million, as well as 10% of operating budget. Additionally, the proposed budget includes a balance remaining in the amount of \$104,883 for approved and obligated funds receivable and \$1,557,508 representing Hurricane Irma related expenditures due for reimbursement that are still under appellate review by the Federal Emergency Management Agency.

## Looking Back Five Years

On September 10, 2017, Hurricane Irma made landfall less than a month from the end of Fiscal Year 2017, causing extensive damage to vegetation and property throughout the State of Florida. The debris management and removal of 203,689 cubic yards of waste from public lands throughout Pinecrest continued for four months through January 26, 2018. Pinecrest spent \$3.5 million from the designated General Fund Reserve in recovery efforts. Subsequently, Pinecrest submitted the eligible expenditures to the Federal Emergency Management Agency (FEMA) for reimbursement. On July 29, 2019, the Village received notification from FEMA denying reimbursement of approximately \$1.5 million of the incurred expenditures. In response, and pursuant to Federal Regulation Title 44 Section 206.202, the Village submitted an appeal clarifying its argument for eligibility and providing support documentation for 100% reimbursement of the denied funds. In December 2019, the State of Florida's Office of Emergency Management (responsible for the initial review of the appeal), transmitted the documentation to FEMA with a favorable recommendation for 100% reimbursement. On June 15, 2021, nearly four years since the storm event, Pinecrest received a Request for Information from the Federal agency. The Village will respond by the August 14, 2021 deadline and will continue to await final determination.

In Fiscal Year 2018, the most significant impacts to the overall budget occurred due to the removal of five Police Officer positions; retirement of a bond with an advanced payment of



\$1,208,188; and, the re-appropriation of \$303,000 toward implementation of Phase 1 of the License Plate Reader program. In keeping with the Village's Fund Balance Policies, Council decided to appropriate surplus undesignated fund balances available beyond the minimum set aside of \$2 Million for extraordinary expenditures attributed to natural disasters and 10% of budgeted expenditures and transfers out, toward the aforementioned purposes.

The Village's general fund revenues grew at a 5-year compounded annual revenue growth rate of 3.8% through Fiscal Year 2018, which tracked slightly above the US inflation rate over the same period. It was anticipated that General Fund expenditures would increase in line, or just slightly above, the natural rate of revenue growth - as the Village had been able to maintain close alignment between revenue and expenditure growth in prior years.

In anticipation of the issuance of a new bond for capital infrastructure needs during the 2019 fiscal year, the Village Council and staff embarked on an ambitious community engagement campaign in 2018 called **Inspire Pinecrest**. This community conversation encouraged a diverse representation of ideas focused on topics that mattered most to residents such as potable water, power lines, trees, and safety. This initiative, informed Council's decision to issue a \$2.6 Million bond in 2019 to upgrade municipal facilities and infrastructure.

Additionally, the **Inspire Pinecrest** process ultimately led to Council's decision to facilitate the "water vote" referendum which took place on March 26, 2019. In essence, the referendum asked the broader question -- whether the entire community was willing to pay to complete the water system. The voter turnout was high at 42%, approximating previous mail-in elections conducted by the Village. Ultimately, however, the proposed ballot question on issuing a limited ad valorem bond to complete the infrastructure on behalf of the County failed 62% to 38%.

Fiscal Year 2020 was poised to be a positive year for the Village, until the Coronavirus Pandemic and the containment efforts adversely affected the revenue collections for the remainder of the fiscal year. During the budget process, the Village Council increased the General Fund Reserve set-aside for emergency expenditures by \$1 million, for a total amount of \$3 million. Revenues collected during the first quarter of the fiscal year, influenced by the pre-pandemic economic boom the nation was experiencing, were higher than anticipated. Ultimately, the combination of conservative budgeting approach and economic windfall during the first quarter of the Fiscal Year 2020 helped absorb the ensuing shortfall to revenues during the second and third quarters. The forced shut down of businesses and stay-at-home orders necessary for COVID-19 containment, brought the State's economy to a virtual standstill. Fortunately, the pandemic did not significantly affect ad valorem tax revenues - Pinecrest's largest revenue source. Pinecrest rode through its effects relatively unscathed. Especially when compared to other municipalities that had a greater dependence on sales taxes, as well as hospitality and tourism generated revenue streams.

The Fiscal Year 2021 budget allocated funds to retire an existing bond ahead of time, refinance a bank loan to take advantage of favorable interest rates, and issue a new bond to fund major capital improvements. While seemingly risky, the timing of those capital improvement projects helped attenuate the depressive effects on revenues, by taking advantage of the decline in patronage at municipal facilities and optimal borrowing scenario to complete the needed

projects. During the second quarter of the fiscal year, the Village also proceeded with the unforeseen acquisition of open space that resulted in an unbudgeted expenditure in the amount of \$3,850,000. The cost for the land acquisition was folded into the planned bank loan refinance.

On March 15, 2021, President Biden signed into law the American Rescue Plan (ARP) Act of 2021 (the American Rescue Plan). That COVID-19 stimulus package, provided approximately \$1.9 trillion in spending to address the continued impact of the pandemic. Within the ARP, the Coronavirus Local Fiscal Recovery Fund provided the Village of Pinecrest \$8,049,357. The Village Council agreed that the welcomed federal funds would be used to replace lost revenue, if any, and to construct new water infrastructure that would bring potable water to approximately 750 homes.

### Potential Impacts to Future Fiscal Solvency

Future fiscal solvency can be affected by a number of factors not limited to economic cycles, social and demographic change, legal, and intergovernmental matters. As the recent pandemic events have shown, unforeseen changes in the environment or a large-scale disaster including global diseases can influence the economic environment of local government budgeting. Economic downturns affect local budgets in two main ways. First, revenues may decline, especially such revenue as sales taxes, which are more sensitive to economic cycles. Second, during a recession, state and federal revenues are often times hit hard, which means that intergovernmental aid to local governments may decline. Inflation creates uncertainty in local government revenue and expenditure forecasts. When the cost of living increases rapidly, pressure to keep wages current with inflation increases. Changes in interest rates can also affect the budget, although their effects are not as great at the local level as they are at the national level, where the federal deficit requires continual borrowing.

During the Coronavirus pandemic, local governments experienced unprecedented challenges that spanned the entire spectrum of the aforementioned factors that affect fiscal solvency. Fortunately, in terms of revenues collected in Pinecrest, the negative financial repercussions of the pandemic were minimized, due to the timing of new revenues from the franchise agreement with Florida Power and Light. Luckily, the additional revenue from the electric franchise balanced revenue shortages caused by the pandemic, essentially left the Village financially unscathed.

The proposed budget presumes that the economic impacts of the pandemic will wane during the first quarter of the fiscal year. Based on economic forecasts, the rebound that is already underway will gain significant momentum completely reversing the effects of the event over the last two years. Revenue projections however, are still budgeted conservatively. The proposed budget ensures the Village operates within its means, and anticipates the real likelihood that revenues will outperform the forecasts. The Village will continue its proactive stance to avail itself of financial aid and grants from the State and Federal government. The Federal government's efforts to cope with the pandemic's recessive effects on the greater economy has resulted in funding opportunities that previously did not exist. The efforts to stimulate the economy through

grant funding for shovel ready infrastructure projects will bolster the Village's financial position beyond long-term predictions. And, the Village is poised to take full advantage of these grants with future applications for drainage and water projects.

Based on the Village's experience regarding reimbursement requests for eligible expenditures to the Federal Emergency Management Administration, it is important to note that the future fiscal solvency of Pinecrest may be affected by the extreme delays in the Federal reimbursement process. As incidents of natural disasters increase because of global warming, it is anticipated that the resources from the Federal government will be strained and likely impact the Village's ability to replenish its emergency funds expeditiously. For that reason, it is imperative the Village make every effort to build its emergency set aside balances through surplus allocations.

Prior years saw several initiatives considered by the Florida Legislature during its annual session that could have had significant negative repercussions on the Village's revenues. Although, this past legislative session was aimed more toward pre-empting municipalities than reducing revenue sources.

A rare respite, the 2021 legislative session did not include the more common attack of prior years against the Communications Services Tax. The CST is one of the main sources of general revenue for municipalities and generates approximately \$750,000 in revenues for the Village. Ongoing efforts to reduce the State's CST or attempts to exclude types of service from eligibility would negatively impact revenue sharing revenues. The Village will remain vigilant of future attempts to repeal or severely restrict local government authority from imposing the tax thereby threatening that revenue stream. 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 upcoming legislative sessions.

Every year since its establishment, bills have been introduced in the 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. This past Legislative Session, yet another attempt to preempt cities from installing, maintaining or using red light cameras surfaced in the form of House Bill 6009. Although this latest attempt did not move forward in the Senate, had this initiative passed, the Village's revenues would have been decreased \$1,000,000.

During the 2021 session, the Florida Legislature passed the most significant Florida tax legislation in recent memory. Senate Bill 50 will modernize Florida's sales and use tax system to impose tax collection obligations on remote sellers and marketplace providers. The bill also deletes a provision that exempts an out-of-state dealer that makes retail sales into Florida from collecting and remitting any local option surtax. The bill temporarily diverts the increased collections in sales tax, due to this bill, to the Unemployment Compensation Trust fund until it is replenished to pre-pandemic levels. It reduces the business rent tax from 5.5% to 2% once the Trust Fund reaches its pre-pandemic balance. State economists estimate that may occur in 2024 or 2025,



depending on future unemployment claims. The 3.5% reduction in the business rent tax is estimated to save commercial tenants approximately \$1.2 billion annually. However, the local sales surtax portion of the business rent tax rate was not negatively affected by the bill.

The Florida Legislature passed a comprehensive impact fee bill (HB 337 and SB 750), that restricts what are allowable expenditures of impact fees revenue, and cap by how much impact fees can be raised on a yearly basis. Impact fees are collected by local governments to fund local infrastructure to meet the demands of population growth. Although the bills eased the restrictions on expenditure of impact fees revenue now allowing the purchase of police department vehicles and the equipment necessary to outfit the vehicles, it prohibits the annual increase of the impact fee as is established in the Village's current impact fee structure. The bill provides that if an impact fee increases by not more than 25% over the current rate, the increase must be implemented in two equal annual increments, or over four equal installments if more than 25% but less than 50%. An increase of an impact fee by greater than 50% cannot occur except once every four years. Based on the change to the enabling legislation, the Village will need to redo the Impact Fee Rational Nexus Test to accommodate the change in the law that does not allow annual increases for inflation.

In addition, every year the Florida Legislature provides a Tax Relief Package that includes several tax reductions and other tax-related modifications. This session, the Legislature adopted a bill that includes a sales tax holiday for back-to-school, disaster preparedness and "recreation" purchases. The bill expands the current property tax discount from 50% to 100% for certain multifamily projects that provide affordable housing for low-income families. Other property tax changes in the bill include clarifying the application of an exemption from ad valorem taxation for portions of property used for charitable, religious, scientific or literary purposes; requiring the tax collector to accept late payments on the first installment of prepaid property taxes; repealing the hospital community benefit reporting and creating two additional situations when a change in the ownership of homestead property would not result in the property being reassessed at just value. The bill also clarifies that when a property is damaged or destroyed by a calamity, ancillary improvements may also be repaired or replaced without the improvement being assessed at just value and that the assessment made for repaired or replaced property must be calculated based on the assessed value as of the January 1 immediately before the damage or destruction occurred. The bills also make a number of updates related to tax administration. The bill also implements HJR 1377, if approved by 60% of voters at the next general election, which will mean that changes to elevate certain homestead and non-homestead residential property do not increase the assessed value of the property under specific circumstances.

In addition to the bills passed during the 2021 session, several other proposed changes to the law, which did not succeed but are likely to resurface in the future, potentially affecting the financial condition of the Village, include:

- Senate Bill 1380 and House Bill 1101 would have opened the door for an explosion of potential lawsuits against cities by making one-side changes to the Bert J. Harris Act and leaving taxpayers to pay the price. The Harris Act gives landowners a way to seek compensation when a local government takes action that affects the value of their

property. The Harris Act is detailed and fair. It allows local government to negotiate with property owners who are filing a claim and calls on courts to consider the unique conditions of each claim. The proposed bills would have required any settlement reached on a Bert Harris claim, be automatically applied by the government entity to all "similarly situated" residential properties that are subject to the same rules or regulations. In essence, this provision would have undone the legislative action a government entity undertakes by requiring a settlement on one case be applied across the board, turning Harris Act settlements into quasi class-action lawsuits. The bills did not define the term "similarly situated property," which would have opened the door for more litigation. The bills would have significantly amended the attorney fee provisions of the Harris Act, allowing only property owners to recover costs if they prevail. Additionally, the legislation would have included business losses as part of a Bert Harris claim.

- House Bill 215, which died in committee, would have prohibited a local government from using public funds to retain a lobbyist to represent the local government before the legislative or executive branch.
- Senate Bill 1186 and House Bill 1379 would have implemented, if approved by 60% of voters at the next general election, changes to elevate certain homestead and non-homestead residential property to not increase the assessed value of the property under certain circumstances.
- Senate Bill 1330 and House Bill 571 would have expanded the current exemption from ad valorem taxes for property used for nonprofit homes for the aged.

Other challenges that will likely impact recurring operating expenditures sometime in the future include rising health and liability insurance costs. At the beginning of 2020, the outbreak of COVID-19 led health services spending to drop 8.6% in the second quarter of 2020 compared to the second quarter of 2019. This was largely due to social distancing and many Americans delaying or canceling their elective procedures. However, despite this historic drop, economists expect the pandemic's effects to be short term, with health spending projected to grow at an average annual rate of 5.4% and reach \$6.2 trillion by 2028. With no end in sight to rising healthcare costs, it's important to anticipate the rising health insurance costs in future forecasts. For that reason, the Village has set aside \$317,805 as a "rainy day" fund to attenuate the negative effects on employee premiums caused by anticipated future increases.

The United States' longest economic expansion since World War II occurred from 2014 after the Great Recession into 2020. It was poised to become the longest on record, until the Coronavirus Pandemic derailed everything in March 2020. To mitigate the contagion, many households, businesses and governments took measures to socially distance. This action widely disrupted economic activity causing a wave of job losses. Between February and April of 2020, the number of people employed fell by more than 25 million and the size of the labor force by more than 8 million. According to the latest Congressional Budget Office (CBO) projections, the unemployment rate has improved significantly at 7.9 percent in the third quarter of 2021, down from 15.8 last year at the height of the pandemic.

All indications point to the labor market continuing to stabilize as hiring rebounds and people continue adjusting to the new normal of living. Employment will grow quickly in the second half of 2021- reflecting increased demand for goods and services and the waning of factors dampening the supply of labor, including health concerns and enhanced unemployment insurance benefits. The CBO predicts employment will surpass its pre-pandemic level in mid-2022. Forecasts indicate the unemployment rate will decline through 2022 and then remain near or below 4.0 percent for several years.

At the commencement of the contagion in March and April of 2020, Congress enacted four laws to address the public health emergency and to assist households, businesses, and state and local governments affected by the economic downturn.

- In combination, the Coronavirus Preparedness and Response Supplemental Appropriations Act (Public Law 116-123), enacted on March 6, and the Families First Coronavirus Response Act (P.L. 116-127), enacted on March 18, increased federal funding for some federal agencies and for state and local governments, required paid sick leave for employees, and provided payments and tax credits to employers.
- The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116-136), enacted on March 27, provided business loans and payments to health care providers. Among other provisions, it also increased payments and tax credits to individuals, provided additional funding for state and local governments, and reduced certain business taxes.
- The Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139), enacted on April 24, increased federal funding for the business loans and payments to health care providers supplied in the CARES Act.

Those laws resulted in a rapid and substantial increase in outlays with federal spending in April 2020 doubling spending in April 2019. Over that period, the largest changes in outlays stemmed from greater payments for refundable tax credits and increases in spending for Medicare, the Coronavirus Relief Fund, unemployment compensation, and the Provider Relief Fund. Hundreds of billions of dollars were provided through the Paycheck Protection Program (PPP). The economic disruption caused by the 2020 - 2021 coronavirus pandemic and the aforementioned legislation enacted in response, continue to weigh on the national deficit (which was already large by historical standards prior to the pandemic).

During the crisis, the Federal Reserve also took extraordinary steps to support the economy. It lowered its target range for the federal funds rate (the interest rate that financial institutions charge each other for overnight loans of their monetary reserves) to near zero. It established several facilities similar to those created during the 2007–2009 financial crisis to support certain financial markets (such as those for securitized lending) and it purchased large quantities of Treasury and mortgage-backed securities. The Federal Reserve established a number of new facilities partially funded by the Treasury under the CARES Act to increase the flow of credit to businesses and to state and local governments. The Federal Reserve also made temporary adjustments to regulations to allow banks to expand their balance sheets to support their household and business customers.

All the efforts by the Federal Government to prop up the economy during the crisis, including the more recent American Rescue Plan and anticipated infrastructure bill that will pump more funds into the overall economy has impacted the nation's deficit. Although the most recent projections by the CBO show improved economic conditions, the federal budget deficit for fiscal year 2021 is \$3.0 trillion, nearly \$130 billion less than the deficit recorded in 2020 but triple the shortfall recorded in 2019. Relative to the size of the economy, this year's deficit is projected to total 13.4 percent of gross domestic product (GDP), making it the second largest since 1945, exceeded only by the 14.9 percent shortfall recorded last year.

In CBO's projections, the deficit declines to about 3 percent of GDP in 2023 and 2024 before increasing again, reaching 5.5 percent in 2031. By the end of the period, both primary deficits (which exclude net outlays for interest) and interest outlays are increasing in nominal terms and as a share of GDP. The effects of a stronger economy as well as technical changes (that is, changes that are neither legislative nor economic) partially offset the deficit effects of recently enacted legislation.

For subsequent years, CBO has increased its projections of both revenues and outlays - the former by more than the latter. Projected revenues over the next decade are now higher because of the stronger economy and consequent higher taxable incomes. In addition, tax collections in 2020 and 2021 were stronger than the amounts implied by currently available data on economic activity and the past relationship with revenues. In CBO's projections, that unexpected strength dissipates over the next few years. Besides resulting from the direct effects of recent legislation, the changes to outlays since February over the projection period are largely attributable to higher interest rates (which boost net interest costs) and higher projected inflation and wages (which increase the costs of major benefit programs).

As the pandemic eases and demand for consumer services surges, real (inflation-adjusted) GDP is projected to increase by 7.4 percent and surpass its potential (maximum sustainable) level by the end of 2021. The annual growth of real GDP averages 2.8 percent during the five-year period from 2021 to 2025, exceeding the 2.0 percent growth rate of real potential GDP. Over the 2026–2031 period, real GDP growth averages 1.6 percent, which is less than its long-term historical average, primarily because the labor force is expected to grow more slowly than it has in the past.

Inflation rises sharply in 2021 and then moderates. The price index for personal consumption expenditures (PCE) rises by 2.8 percent this year, as increases in the supply of goods and services lag behind increases in the demand for them, adding to inflationary pressures. By 2022, increases in supply keep up with increases in demand, and PCE price inflation falls to 2.0 percent during the year. After 2022, PCE price inflation remains at 2.1 percent through 2025, above its rate before the pandemic. The interest rate on 10-year Treasury notes remains low but rises as the economy continues to expand, reaching 2.7 percent by the end of 2025.

All the aforementioned economic trends will affect some of the more volatile Village revenue streams that fluctuate depending on disposable income such as sales taxes and local option gas taxes, in the coming years. Consequently, multi-year forecasts for Village finances going out five and ten years will anticipate an initial economic boom followed by more moderate



economic growth anticipating some inflation in the initial years and include a more conservative growth pace for revenue sources during the rest.

## Ten-Year Outlook and Community Investment

Any new commitments beyond those identified in the ten-year expenditure forecast for the period covering Fiscal Years 2021 through 2031 should be carefully analyzed and weighed against the priorities identified in the 2021 Strategic Plan. Said forecast anticipates an average of 2.9% per year growth in revenues ranging from 2.3% in the near term to 6.5% growth, and varying levels of growth in expenditures that range between as little as 0.2% to as much as 5% for an average of 2.7% over 10 years. The assumptions include anticipated revenues from the electrical franchise fee in FY 2022 and the \$3.9 potable water project debt. These projections highlight the fact that barring any unanticipated recurring expenditures, the Village continues to be on solid financial ground.

The Village Council is cognizant and committed to its number one priority of fiscal responsibility. 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 be, due to the countless unknown variables that may present themselves in the future.

## Most Critical Long-Term Infrastructure Needs

Since the Village's incorporation, one of the more important strategic goals for Pinecrest has been the extension of potable water lines to all properties in the community. The residents that do not have the County's 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. Challenges in securing the necessary funding from the Federal and State governments had hindered efforts to solve the ongoing issue of lack of infrastructure. However, in March 2021, the American Rescue Plan (ARP) Act of 2021 (the "American Rescue Plan"), the latest COVID-19 stimulus package provided \$8,049,357 for the Village. Those funds, which may only be used for limited purposes, provided the solution to the decades-old dilemma of lack of funding to complete the needed project. In May 2021, the Village Council authorized proceeding with the \$11.4 water infrastructure project, utilizing \$7,000,000 from that new-found source of revenue. The balance of the project costs will be absorbed by a \$500,000 allocation from Miami-Dade County and revenues generated from a Special Assessment District. Once completed, the project will bring potable water to approximately 750 properties.

In addition to the potable water project, the Village has identified approximately \$40 million worth of future drainage needs in the Stormwater Master Plan -- with approximately \$11 million of prioritized projects. The priority projects will be built during the next 15-20 years, as funding becomes available in the Stormwater Fund from utility fees. With the Federal government

shifting priority to infrastructure projects, the Village is currently aggressively seeking funds to apply towards the drainage needs.

And finally, in November 2018, Miami-Dade County completed a sea-level vulnerability study of septic systems that identified some parts of Pinecrest as vulnerable. Since 1994, sea levels have risen four inches and are expected to increase an additional two to six inches by 2030. This has, in turn led to higher groundwater levels in certain areas. The County, in collaboration with the U.S. Geological Survey, identified how sea level rise will increase groundwater levels over the longer term, and identified areas where groundwater levels are currently so close to the surface that the existing septic systems are likely compromised and may no longer be providing adequate treatment at least part of the year. The report identified nearly 1,800 Pinecrest properties that are currently, or will be vulnerable to compromise by 2030, based on sea-level rise projections. The estimated cost of new sanitary sewer infrastructure to mitigate the failing septic systems is between \$30 million and \$35 million. The Village will continue to work with the County's Water and Sewer Utility and the State to develop a long-term solution to this looming environmental concern.

## Budget Approach

The guiding principles for this budget are the policy goals established in the 2021 Village's Strategic Plan developed by the Village Council. On January 27, 2021, February 18, 2021, March 3, 2021 and March 16, 2020, the Village Council held strategic planning workshops with staff to review the latest plan and develop an updated document that would identify objectives and goals to guide the organization over the next three to five years. The updated strategic plan was officially adopted by the Village Council on June 8, 2021.

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

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

As part of the budgeting approach, departments undertook an analysis to determine the true cost of the services they provide. Using the 2021 Strategic Plan and related Village Council discussions as the guide, Department Directors engaged their employees to discuss trends, options and opportunities for addressing citizen needs. Department Directors then prepared their work plans for the next fiscal year and the associated budget requests based on the resources available and needed to achieve desired performance outcomes.

The 2021 Strategic Plan provides a long-term approach to achievement of goals over a three to five-year timeframe and identifies several areas where the organization should focus efforts.

Funding has been included in the proposed Fiscal Year 2022 budget for some of the targeted initiatives, which further the Village's Seven Strategic goals such as:

- Continuation and enhancement of technology driven initiatives that improve government communication and cyber security including additional cyber security support; funding for virtual environment to replace aging, malfunctioning equipment; and, an upgrade the phone system at the Municipal Center.
- Initiatives that further organizational excellence and financial stability such as accreditation for the Parks and Recreation Department, enhanced back-up capabilities for all Village servers, a set-aside amount for extraordinary expenditures to \$3 Million and development of a community dashboard.
- Initiatives that improve community safety and security through additional funding for augmented diversity training for all Police Officers, continuation of the license plate reader program and augmented security measures to protect Pinecrest's operating systems.
- Initiatives that preserve the Village's residential character and enhance community character such as the review of mixed-use development at transit hubs along the Bus Rapid Transit Corridor as well as coordinating a post-pandemic business program to assist area restaurants and local business to recover and thrive.
- Continued implementation of the Village-wide Transportation Study that will look at traffic calming opportunities throughout the Village and completion of the Potable Water Infrastructure Project 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 including the completion of the Comprehensive Parks and Recreation Master Plan, conceptual design for the Gary Matzner Park and completion of the Upper Garden Improvement Project.
- 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 Jazz series, She Jazz Project, and Munro Art installation.
- Initiatives that continue the Village's commitment to sustainability such as implementation of initiatives in the Pinecrest Gardens Botanical Master Plan, construction of priority projects from the Stormwater Master Plan and completion of a new Green Action Plan.
- Initiatives that improve pedestrian and bicycle safety including design and construction of a shared use path on Kendall Drive and Ludlam Road.

The proposed FY 2022 Budget continues to employ conservative assumptions of growth in light of the most recent economic factors, which would stifle increases in new taxable value in the coming years. 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 recent decreasing trends in some of the revenue categories. Overall, the budget conforms to economists' expectations and projects conservative increases in activity during the coming year.

## A Year's Worth of Achievements

Some of the more notable achievements accomplished during the past fiscal year are listed below, and a more in-depth description of the achievements may be found on page II-16 and in each department section.

- Coordinated the Village's ongoing response to the Coronavirus pandemic that included enforcing business regulations, conducting virtual and hybrid Council meetings, and establishing a testing and vaccination site for the general public operating at the Municipal Center and various park facilities.
- Administered several programs initiated as a result of the Coronavirus Aid, Relief, and Economic Security (CARES) Act including digital marketing training for small businesses and development of a gift guide to promote local business recovery.
- Coordinated the establishment of a Special Assessment District for approximately 750 homes that will benefit from the completion of the future potable water infrastructure, including holding three virtual Town Hall meetings to answer resident questions.
- Successfully produced a virtual Jazz series to provide culture during the pandemic which included development of event logo, comprehensive communication and marketing plan, robust sponsorship program and full live-TV production of 8 concerts from the Banyan Bowl.
- The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2019 from the Government Finance Officers Association and submitted the application for the Fiscal Year ending



Covid-19 Drive-thru Testing site at the Municipal Center.



Grammy Award-winning Take 6 performs Jazzaid Concert Live from the Banyan Bowl.



September 30, 2020. This is the fifteenth consecutive award received by the Village since its inception.

- Coordinated the acquisition of Gary Matzner Park, a 3.76-acre parcel for future outdoor open space including contract negotiations for the purchase agreement and related bond issuance to fund reimbursement of the funds for its acquisition.
- Successfully secured \$500,000 from the State of Florida for Stormwater Drainage Projects during the 2020 Legislative Session.
- Completed a Classification, Compensation and Benefits study of all the authorized positions in the Village organization.
- Implemented the Zencity Dashboard that collects and analyzes data points generated from a multitude of external and internal sources like social media, local news utilizing artificial intelligence to identify key topics, trends, anomalies and sentiment for use by the Village's leadership.
- Coordinated establishment of the Friends of Pinecrest Gardens, including management of the application for 501c3 non-profit status, development of a website, and production of an appeal video promoting the Upper Garden Project.
- Security enhancements including server upgrade to support in-car video for officers, digital field training guide for police recruit, renovation of the dispatch center and installation of an active shooter alert system at the Municipal Center.
- Increased efficiencies with cloud services by migrating the Tyler Technologies Financial software to the cloud which provided automatic SQL and Microsoft OS upgrade, monthly patching, application software version updates, nightly backups, disaster recovery, environment monitoring, SSL configuration and maintenance.



Newest municipal park on Kendall Drive and Ludlam Road



Construction underway for the Upper Garden Improvement Project.

- Completed the resurfacing of the Splash 'N Play area in Pinecrest Gardens.
- Completed multiple information technologies upgrades to provide high levels of availability and a secure, fault tolerant network such as upgrading to 150 Mbps internet speed at Municipal Center and upgrading the bandwidth for all the parks, Community Center and Pinecrest Gardens.



Children enjoying the new play surface at the Splash 'N Play, Pinecrest Gardens

- Improved the Public Protection ISO Class Rating for commercial properties to a rating of 2 and maintained a rating of 3 for residential properties.
- Completed the renovation of the multipurpose rooms at Evelyn Greer Park and Suniland Park and construction of walking path at Suniland Park.
- In 2021, Pinecrest was rated 1<sup>st</sup> of 134 Best Suburb to Live in Miami Area, 2<sup>nd</sup> of 262 Best Suburb to Raise a Family in the Miami Area, 5<sup>th</sup> of 380 Best Suburbs to Live in Florida, 13<sup>th</sup> of 380 of Best Suburb to Raise a Family in Florida and 18<sup>th</sup> of 378 of Best Suburbs for Young Professionals in Florida by Niche.

## Budget in Brief

The Fiscal Year 2022 Annual Budget, to be adopted on September 21, 2021, is a numerical reflection of the Council's Goals and Objectives adopted 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.

The Village Council held four workshops to discuss the Strategic Plan and new budgetary initiatives to be incorporated into the proposed Fiscal Year 2022 budget. The 2021 Strategic Plan was later officially adopted on June 8, 2021. As a result of those meetings, and after input from department directors, the following new budget initiatives have been included in the Manager's recommended budget for Fiscal Year 2022:

# Budget Message

2021-2022

## General Fund

Police Department Vehicles, Tasers, Computers & AC Unit \$578,845

Building Department Computers \$11,300

IT Department Kronos Clock, Backup Server & Laptop \$10,595

Community Center Office Furniture \$8,000

Pinecrest Gardens LED lights, Signs, Gutters for Lakeview Terrace and audio visual equipment \$36,750

Total \$645,490

Veteran's Wayside Asphalt Paving Parking Lot \$27,000

Pinecrest Gardens Upgrade irrigation Controller \$20,815

Pinecrest Gardens Master Plan FY22 \$130,565

Pinecrest Gardens Petting Zoo Animals \$14,400

Pinecrest Gardens Banyan Bowl Fans \$12,000

Pinecrest Gardens Video Equipment \$25,000

Pinecrest Gardens Iris B Collection Management \$11,980

Community Center Portable LED Light Tower \$11,000

Community Center Litezilla \$19,400

Community Center Shade Structure \$13,100

Community Center Camera Update & ASR System \$14,380

Community Center Fitness Equipment \$17,470

Community Center TRZ Equipment and Rack \$40,150

Coral Pine Resurface Tennis Courts \$55,000

Coral Pine Paint Tennis Fences \$20,000

Suniland Fitness Area Surfacing \$22,000

## Capital Project Fund

Potable Water Project \$7,500,000

TBD Rev Loss Pay Go Building \$1,049,355

IT Virtual Environment \$46,270

IT Picture Server \$10,000

IT Windows Server \$14,000

IT Phone System \$55,615

Flagler Grove Parking Lot LED \$14,500

Evelyn Greer Park Concrete Paving Rear House \$11,000

Evelyn Greer Park Reupholster Chairs \$12,750

Suniland New AC Unit	\$36,000
Suniland Walkway Lighting	\$87,000
Financing Fee	<u>\$40,000</u>
Total	<u>\$9,330,750</u>

### Stormwater Utility Fund

Construction Miscellaneous Storm Drainage Projects	<u>\$2,335,000</u>
Total	<u>\$2,335,000</u>

### Transportation Fund

Coresaw	\$1,100
Miscellaneous Sidewalks	\$50,000
Streetscape Implementation	<u>\$15,000</u>
Total	<u>\$66,100</u>

### CITT Fund

Transportation Master Plan Construction	\$400,000
Village Wide Paving	\$100,000
Sidewalk Improvements	<u>\$120,000</u>
Total	<u>\$620,000</u>

To be able to pursue those focus areas and projects responsibly, while meeting our residents' most important needs, I am recommending the adoption of the millage rate of \$2.35 mills. This rate is the same as the previous year, and provides a modest surplus of \$42,555.

The recommended millage rate of 2.35 remains one of the lowest in Miami-Dade County. A review of the single-family, residential property assessments reveals property values in the Village ranging from \$131,700 on the low end to \$5,981,303 on the high end. The following table details this information further:

<b>Low</b>	\$131,700
<b>Average</b>	\$914,161
<b>High</b>	\$5,981,303



Pinecrest single-family residence.

The average single-family, property owner with a taxable value of \$914,161 will pay \$2,148.00 to the Village next year. Taxable values have increased 51.43% over the previous ten years. The proposed millage rate is 2.35, which is 0.073 more than the 1996 millage of 2.277.



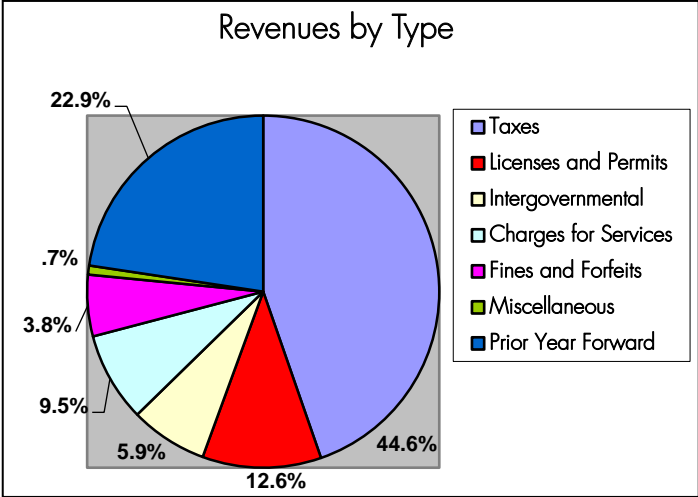
The FY 2022 budget document includes the revenue figures in the departmental budget tables to better illustrate the impact of the revenues attributable to the particular department versus the corresponding department expenditures.

The consolidated budget for Fiscal Year 2022 for all funds, excluding interfund operating transfers, totals \$41,310,592. The Interfund Operating Transfers total another \$2,581,320.

### Revenue Summary

The Fiscal Year 2022 General Fund revenue will increase approximately \$1,941,780, a 7.65% increase from the prior year. The following table and graph illustrate the budgeted revenues by type:

Revenue Type	Recommended Appropriation	Percent %
Taxes	\$15,804,400	44.6%
Licenses & Permits	4,453,000	12.6%
Intergovernmental	2,090,560	5.9%
Charges for Services	3,376,320	9.5%
Fines and Forfeits	1,360,000	3.8%
Miscellaneous	225,000	0.7%
Prior Year Forward	8,093,212	22.9%
<b>Total Available</b>	<b>\$35,404,492</b>	<b>100.0%</b>



The most recent population figures show that just over the one-year period from 2019 to 2020, the Village's resident population increased from 18,510 to 18,619 or 0.6%. Growth is also reflected in the latest increase in the Village's taxable property values, which increased from \$5,106,290,789 in 2020 to \$5,378,007,444 in 2021 or approximately 5.32%.

This year property values experienced a 5.32% increase (1.32 percentage points above the 4.0% 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 4.0% over the next 5 years through Fiscal Year 2026.

The largest contributor aside from the Ad Valorem Taxes to the Village's revenues occurs in the Licenses and Permit Revenue category which is expected to generate a total of \$4,453,000 in revenues; increasing \$840,000, primarily due to the timing of receipt of electric franchise fees. The new electric franchise agreement with Florida Power Light, which went into effect in June

2020 provides for monthly payments, 90-days in arrears, as opposed to an annual upfront payment. The Franchise fee will increase \$280,000 and the permitting fees are expected to increase \$400,000.

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 red-light cameras and communications services tax. However, based on economic forecasts, it is anticipated that revenues will likely see a larger increase than budgeted. For a more detailed explanation, please refer to the section titled "Potential Impacts to Future Fiscal Solvency" above.

## Grants

The Village has applied for numerous grants that, if awarded, will affect the Fiscal Year 2022 Budget as future amendments. A total of \$130,560 and \$765,545 has been allocated in the recommended budget in the General Fund and Capital Improvement Fund respectively. The Village has been allocated to receive \$4,024,678.50 in FY21 and then again in FY22 from the American Recovery Plan. The Stormwater Fund is also expected to receive \$500,000 from the state. The Village has an additional \$12,140,000 worth of grant applications at various levels of the approval process at the time this document was prepared and is awaiting results. Below is a list of confirmed awards that are reflected in the recommended revenues:

- Kirk Foundation for She Jazz (2021-2022) grant for \$25,000
- State of Florida Cultural Grant for Banyan Bowl Programming (2021-2022) for \$75,000.
- The Villagers Grant for Hibiscus Gallery Terrazzo for \$5,000
- Miami Dade Cultural for Upper Garden Restroom Restoration, \$15,545
- Miami Dade Cultural for Nights of Lights, \$6,870
- Florida Recreation Development Assistance Program Grant Pinecrest Gardens – Upper Garden - \$250,000
- Potable Water GOB \$500,000
- The Police Department anticipates receiving grants from a number of different sources including Miami-Dade County and U.S. Department of Justice for approximately \$18,690

## Surpluses and Reserves

The Fiscal Year 2022 Budget shows a \$8,135,767 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 current Financial Policies, the General Fund unassigned fund balance will be maintained in an amount greater than or equal to 10% of the annual General Fund Budget. Furthermore, the current policies state that the Village shall strive to establish and then maintain a reserve of \$3,000,000 for operating emergencies.

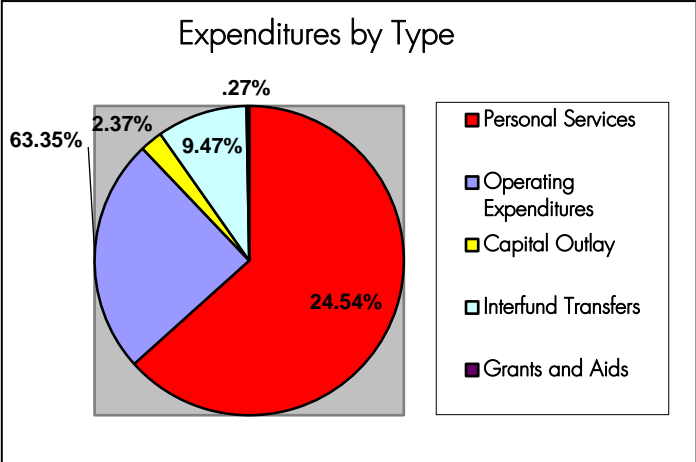
It is the intent of the Village to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt and reduction of outstanding debt. Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial 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 \$2,726,873 or approximately 10% of the net General Fund Expenditures. In addition, it is recommended that the remaining General Fund balance of \$317,805 be reserved to offset the rising cost of health insurance. The remaining \$2,091,089 can cover future budgetary needs through Fiscal Year 2022 in the event unforeseen economic circumstances change during the budget year.

### Expenditure Summary

Expenditures for Fiscal Year 2022 including operating transfers out have increased from the prior year by 6.3% or \$1,608,440.

<b>Expenditure Type</b>	<b>Recommended Appropriation</b>	<b>Percent %</b>
Personal Services	\$17,274,935	63.35%
Operating Expenditures	6,691,120	24.54%
Capital Outlay	645,490	2.37%
Grants and Aides	75,860	0.27%
Transfers	2,581,320	9.47%
<b>Total Available</b>	<b>\$27,268,725</b>	<b>100.0%</b>



The most significant departmental increase occurred in the Police Department with a total increase of \$618,265. Personal Services increases accounted for \$312,955, due to regular wage increases of \$169,365, FRS increase of \$64,140 and health contribution increase of \$86,400 offset by a decrease to overtime of \$30,000. The capital outlay increased by \$308,225 for vehicle, taser and an AC unit purchase. The second largest departmental increase occurred in the Pinecrest Gardens Department with a total increase of \$198,995 primarily due to the commencement of programs and services previously halted due to the pandemic.

## Highlights

### Personal Services

Personal Services experienced a \$814,264 increase from the prior year. All full-time and part-time, non-union employees are budgeted with a 5% salary increase that represents a 4% Cost of Living Adjustment and a 1% merit increase. All union employees are budgeted with an overall 5% salary increase (with a 3.305% merit increase and a 1.695% Cost of Living Adjustment). 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 increased from 24.45% to 25.89%. This increase affected the Police Department's budget by \$67,505. The chart below provides a review of the Village's contributions to the Florida Retirement System per employee, since switching to that pension program:

Florida Retirement System Village Contribution Rates	
1/1/2009	20.92%
7/1/2010	23.25%
7/1/2011	14.10%
7/1/2012	14.90%
7/1/2013	19.06%
7/1/2014	19.82%
7/1/2015	22.04%
7/1/2016	22.57%
7/1/2017	23.27%
7/1/2018	24.50%
7/1/2019	25.48%
7/1/2020	24.45%
7/1/2021	25.89%

There are no proposed position changes recommended in the Fiscal Year 2022 Budget.

### Operating Expenses

Total Operating Expenses increased by \$350,415. The Council's overall operating expenses increased by \$79,130 due to addition of a second lobbyist. The Village Clerk's operating budget decreased by \$18,750 due to removal of election-year related expenditures. The Village Manager's budget increased by \$5,435 reinstating travel and conferences that had been paused due to the pandemic. The Finance Department's operating expenditures increased by \$4,255 due to reinstatement of travel and conferences. The Village Attorney's operating budget increased by \$110,000 in anticipation of upcoming police union negotiations. The General Government budget was decreased by \$17,870 primarily due to a cancellation of outside



cleaning service when the two custodians were hired, offset by an increase in the Village's insurance premium. The Information Technologies Department increased \$43,960 due to the need for additional IT support. The Police Department operating budget decreased by \$2,925. The Building and Planning Department decreased due to reduction in outsourced inspectors and the cost was added in the personal line with the hiring of 1 FT and 1 PT position. The Public Works Department experienced a decrease of \$3,640. Pinecrest Gardens experienced an increase of \$87,740 in promotional and professional services due to reinstatement of community events and programs cancelled due to the pandemic the prior year. The Parks and Recreation Department's operating budget increased by \$4,420 again due to the reinstatement of programs previously halted due to the pandemic. And finally, the Community Center experienced an increase of \$24,950 also due to increases in contractual services for events not offered during the pandemic, as well the design services for a revised office layout.

## *Capital Outlay*

Capital Outlay experienced an overall \$345,970 increase. The budgeted amount of \$645,490 accounts for computer, vehicles, taser, and AC replacement for the Police Department in the amount of \$578,845 in accordance with the 5-year replacement schedule, \$11,300 in the Building and Planning Department for a computer and two laptops, \$8,000 for the Community Center office desks, \$36,750 Pinecrest Gardens for LED lights, signs, gutters for Lakeview Terrace and audio visual equipment, and \$10,595 for the IT Department to purchase a Kronos clock, backup server and laptop for the receptionist.

## *Grants and Aides*

Grants and Aides are budgeted at \$75,860 with \$58,500 of that amount allocated for the Public Schools and the remainder set aside for special community events and police grants. The grant funds awarded to schools can be used for security initiatives in addition to technology upgrades. A total of \$3,500 is allocated for the publication of the school brochure, and the balance is appropriated for transportation initiatives for field trips from the schools to Pinecrest Gardens and transportation of mentors from the High School to the Elementary Schools as part of the Sprout Music Program. \$10,000 is slotted for Economic Development in the community.

## *Interfund Transfers*

Interfund Transfers out of the General Fund Budget increased to a total of \$97,630 for a total of \$2,581,320 due to the transfer of \$180,000 to the Capital Improvement Fund, a \$2,256,320 transfer to the Debt Service Fund which includes the estimated payment for the new \$3.9M potable water debt, \$65,500 transfer to the Hardwire Fund, \$63,000 to the Wireless Fund and \$16,500 to the Prepaid Fund.

## *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 for commercial and

\$10.38 for residential. A total of \$2,335,000 is budgeted for the construction of drainage improvements as adopted in the Stormwater Master Plan.

## Transportation Fund

The Transportation Fund is supported by the Local Option Gas Tax (\$.06), and the Local Option Fuel Tax (\$.03). The Fiscal Year 2022 Budget allocates \$66,100 for construction of several projects as identified in the Transportation Master Plan, \$174,575 for personnel costs associated with the tree trimming crew, \$45,000 toward design of miscellaneous projects, \$110,000 tree and landscape maintenance contractor costs, \$23,800 for Street lighting, \$600 for water costs associated with the new sprinkler system in the Kendall Drive median, \$11,630 for repairs and maintenance of the bucket truck and chipper, and \$10,000 for signs, post and potholes.

## 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 \$21,660 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 for the purchase of equipment for the Police Department. The Fiscal Year 2022 budget appropriates \$30,000 for future Police Department needs.

## 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. There will be no revenue in FY 22 because the funds that normally would be distributed will be used to offset the cost of the equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. A total of \$65,490 is allocated towards dispatcher salaries and miscellaneous system costs including repairs and maintenance.

## 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. There will be no revenues in FY 22 because the funds that normally would be distributed will be used to offset the cost of the equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. A total of \$63,020 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. There will be no revenues in FY 22 because the funds that normally would be distributed will be used to offset the cost of the equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. A total of \$16,765 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 \$253,180 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) and \$192,440 for the on-demand Freebie transit trolley. In addition, \$200,000 has been allocated for miscellaneous design projects and a total of \$620,000 has been allocated to fund Village roadway projects, miscellaneous traffic calming and miscellaneous sidewalk repairs/improvements.

## Impact Fee Fund

In 2019, The Florida Impact Fee Act was amended and required that impact fees be reported in their own separate fund. The Village currently charges impact fees for Police, Parks and Recreation, Municipal Services and Stormwater. The budget increased from \$71,500 to \$108,000, due mainly in part to the \$20,000 expected growth in the Stormwater Impact Fees.

## 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 2022 allocation for this fund is supported by a beginning fund balance totaling \$ 738,743 built up from the proceeds from carryover from completed project balances and interest earnings. The Fiscal Year 2022 expenditures total \$9,330,752 and includes the proceeds of a \$3.9 Million debt proceeds to be used for the Potable Water Project, as well as the second half of the American Recovery Plan revenues in the amount of \$4,024,680. For a complete list of all the projects and proposed allocations, please see the project list on pages IX-2 through IX-9 of this document.

## Consolidated Funds

The following table illustrates the recommended expenditures including transfers to other funds for the Fiscal Year 2022 Consolidated Budget by Fund:

Fund	FY 2020-2021	FY 2021-2022	Difference
<b>General Fund</b>	\$ 25,660,285	\$ 27,268,725	\$ 1,608,440 6.3%
<b>Stormwater Utility Fund</b>	2,484,490	2,980,975	496,485 20.0%
<b>Transportation Fund</b>	941,025	444,955	(496,070) -52.7%
<b>Police Education Fund</b>	6,690	21,660	14,970 223.8%
<b>Police Forfeiture Fund</b>	20,000	30,000	10,000 50.0%
<b>Hardwire 911 Fund</b>	75,330	65,490	(9,840) -13.1%
<b>Wireless 911 Fund</b>	65,665	63,020	(2,645) -4.0%
<b>CITT Public Transit Fund</b>	780,980	1,305,250	524,270 67.1%
<b>Prepaid 911 Fund</b>	19,295	16,765	(2,530) -13.1%
<b>Capital Project Fund</b>	15,088,895	9,330,752	(5,758,143) -38.2%
<b>Debt Service Fund</b>	2,229,180	2,256,320	27,140 1.2%
<b>Impact Fees Funds</b>	71,500	108,000	36,500 51.0%

### Conclusion

While not quite in the rearview mirror, an end to the Coronavirus pandemic is in the near horizon. As the world transitions through its last stages, the Village enters into the coming fiscal year in stable fiscal health. Through unprecedented and unforeseeable circumstances, Pinecrest was able to meet all service and capital demands by adapting quickly to the challenges of the crisis. The Village successfully navigated through economic instability virtually unscathed thanks to the timing of FEMA reimbursements and new revenues from the electric franchise. The franchise revenue source will continue to positively affect the Village's coffers and provide a stable, diversified source of future income.

The pandemic forced the organization to examine old processes and innovate with new technology. The lessons learned must be embraced to help usher in a fresh way of providing municipal services that is forward thinking, modern and resilient. By seizing on funding opportunities through Federal initiatives, the Village will be able to address the long-term infrastructure needs sooner than previously anticipated. This proposed budget is appropriate given the current state of the country. It maintains the Village's conservative expenditure pattern while capitalizing on the financial opportunities that are unfolding during the recovery effort.

The optimistic economic future will support a more resilient community. The Village's leaders and administration continue their steadfast commitment to provide 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.

I offer my sincerest gratitude to Mayor Corradino and the Councilmembers who always work collaboratively to tackle challenges and have a vision of continuous improvement for the community. That vision guides all of the Pinecrest Team to greater achievements. I am very thankful for the commitment to excellence of Pinecrest's Department Heads and Division



Managers. Their passion and hard work are what make Pinecrest a high performing municipality. I am very proud of the team's achievements and look forward to the coming years. I would like to give a heartfelt thank you to Assistant Village Manager Angela Gasca and Finance Director Marie Arteaga for their tireless efforts to completing this voluminous document.

Respectfully submitted,



Yocelyn Galiano, ICMA-CM, LEED GA  
Village Manager

## After-Action Summary

At the Budget Workshop on August 25, 2021 and the First Budget Hearing on September 16, 2021, Village Council made several changes to the Village Manager's recommended budget which are identified in the summaries below and in the column titled 2021-22 Council Adopt on the After-Action Summary Tables on the following page.

### *General Fund*

The Village Council budget was increased by \$5,000 to fund transportation to a music program for students. However, that was offset by transferring the allocation for lobbying services to the budget of the Office of the Village Manager. The budget for the Office of the Village Manager and the Office of the Village Clerk increased by a total of \$24,570 due to Village Council's approval of a salary increase for the Village Manager and Village Clerk. The departmental budgets in the General Fund, except Village Attorney, Village Council and Information Technology, increased a total of \$66,050 due to the raising of the Village contribution to the employee retirement from 10% to 11.5%. Transfers Out were reduced by \$27,000 as a result of the decrease in the Capital Project Fund.

### *Transportation Fund*

The Transportation Fund budget increased by \$1,540 due to the raising of the Village contribution to the employee retirement from 10% to 11.5%.

### *Capital Projects Fund*

The Capital Projects Fund budget decreased by \$27,000 due to the removal of funding for asphalt paving of the parking lot at Veterans Wayside Park.

AFTER-ACTION SUMMARY TABLE			
Expenditures			
FUND/DEPARTMENT	2021-22 MGR REC	2021-22 COUNCIL ADOPT	DIFFERENCE
<b>General Fund:</b>			
Village Council	249,375	146,375	(103,000)
Office of the Village Manager	811,170	935,115	123,945
Office of the Village Clerk	390,105	401,180	11,075
Finance Department	413,435	414,925	1,490
General Government	1,554,840	1,557,825	2,985
Police Department	10,765,545	10,784,655	19,110
Building and Planning Department	2,938,890	2,955,985	17,095
Public Works Department	765,040	768,855	3,815
Parks and Recreation Department	1,631,375	1,634,410	3,035
Community Center	1,440,390	1,445,710	5,320
Pinecrest Gardens	2,789,825	2,800,575	10,750
Transfers Out	2,817,170	2,790,170	(27,000)
<b>Transportation Fund:</b>	444,955	446,495	1,540
<b>Capital Project Fund:</b>	\$ 10,835,247	\$ 10,808,247	\$ 27,000

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

## Revenue Policies

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

## Investment Policies

- The Village of Pinecrest will invest its funds in accordance with Florida Statute 218.415.
- The funds will be invested based upon the following priorities:
  - Safety of principal.
  - To meet the liquidity needs of the Village.
  - Optimize investment returns after first addressing safety & liquidity concerns. A bond rating from Moody's Standard & Poor, or Fitch rating service will be obtained.
- The Village of Pinecrest will make cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability.
- The Village will pool cash from several different funds for investment purposes when permitted by law.
- The Village will invest 100% of its idle cash on a continuous basis.
- Investment monitoring: Reports will be submitted to Village Council each month reporting investment earnings compared to financial benchmarks, and cash balances at the month end.

## Fund Balance Policies

- The Village of Pinecrest shall comply with GASB (Government Accounting Standards Board) Statement 54 and successor statements regarding the Fund Balance.
- Fund Balance will be classified as follows:
  - Non-expendable fund balance includes amounts that are not in spendable form or are required to be maintained intact (principal of endowment funds).
  - Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by external resource providers (grant providers) constitutionally or through enabling legislation that creates a new revenue source and restricts its use). Effectively, 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 \$3 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 principles. The Village will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- Wherever possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.

- An independent public accounting firm selected by the Village Council will perform an annual audit and will publicly issue a financial opinion.
- The Village will operate an active and fully documented internal auditing program.

## **Audit Committee and Auditor Selection 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 principles. 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*

Since 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.

## *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 five-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 released 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

## *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

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

## **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 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 45 OPEB (other post-retirement benefits) which requires the Village to carry on the balance sheet the differential between the normal group cost and the actuarial amount determined which applies to our employees when they reach retirement and retirees at their normal retirement date.

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

- 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](mailto: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 possibly 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.
  - 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.



## 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 or credit. The irrevocable letter of credit must be for a minimum of \$10,000.
- The Construction Guarantee is required before a permit will be 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.

## 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 (30<sup>th</sup>) 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 exception of the Enterprise Funds (Stormwater Utility Fund). Enterprise Funds are budgeted using 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

# Budget and Accounting Basis

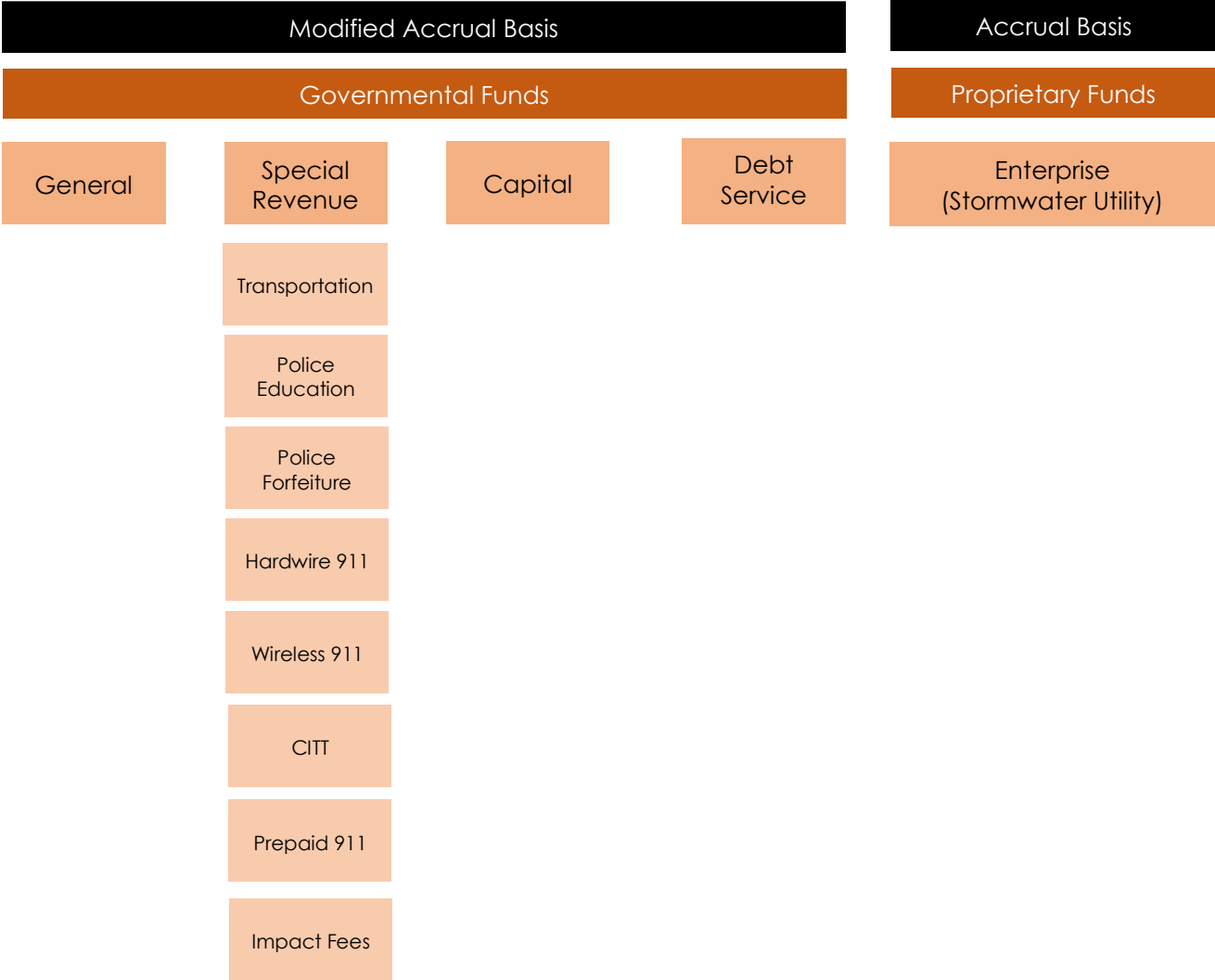
2021-2022

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.

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



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.

## Funds Overview

The Village of Pinecrest's budget consists of twelve funds: 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, Impact Fees Funds, 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.

For more detailed information regarding the funds, please refer to the fund sections in this document.

### *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 is primarily the function of the Police Department.

### *Impact Fees Funds*

The Impact Fees Funds section is a compilation of the impact fees collected for police services, parks and recreation, stormwater and general municipal services. Oversight of this fund is primarily the function of the Office of the Village Manager.

### *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
<b>General Fund</b>	•		
<b>Stormwater Utility Fund</b>			•
<b>Transportation Fund</b>			•
<b>Police Education Fund</b>		•	
<b>Police Forfeiture Fund</b>		•	
<b>Hardwire 911 Fund</b>		•	
<b>Wireless 911 Fund</b>		•	
<b>CITT Public Transit Fund</b>	•		
<b>Prepaid 911 Fund</b>		•	
<b>Impact Fees Funds</b>	•		
<b>Capital Project Fund</b>	•		
<b>Debt Service Fund</b>	•		

# Fund Balances

2021-2022

## Fund Balances

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

Fund	FY 2020-2021	FY 2021-2022	Difference
<b>General Fund</b>	\$ 8,195,692	\$ 8,525,844	\$ 330,152 4.0%
<b>Stormwater Utility Fund</b> The Village intends to allow the balance to increase until there is sufficient funding for the next drainage project.	\$ 315,633	\$ 894,007	\$ 578,374 183.2%
<b>Transportation Fund</b> The Village intends to allow the balance to increase until there is sufficient funding for the next project in the Transportation Master Plan.	\$ 155	\$ 7,507	\$ 7,352 4743.2%
<b>Police Education Fund</b> Funds were used for police training previously postponed due to the Coronavirus pandemic.	\$ 15,597	\$ 1,594	\$ (14,003) -89.8%
<b>Police Forfeiture Fund</b> Funds are used for Capital Outlay - Machinery and Equipment	\$ 20,404	\$ 5,943	\$ (14,461) -70.9%
<b>Hardwire 911 Fund</b> Unused funds at the end of the fiscal year will be transferred back to the General Fund.	\$ 387	\$ 1,454	\$ 1,067 275.8%
<b>Wireless 911 Fund</b> Unused funds at the end of the fiscal year will be transferred back to the General Fund.	\$ 108	\$ 372	\$ 264 244.1%
<b>CITT Public Transit Fund</b> Funds were used for a full year of the FreeBee service which was previously covered by a grant.	\$ 55,375	\$ 3,098	\$ (52,277) -94.4%
<b>Prepaid 911 Fund</b> Funds were used to offset the cost of the 911 equipment that the Miami-Dade Police Department is procuring to be installed in the Village's 911 center.	\$ 4,608	\$ 271	\$ (4,337) -94.1%
<b>Capital Project Fund</b> The balance increased due to funding to cover the timing of the receipt of several grants. Any unused portion at the end of the fiscal year will be transferred back to the General Fund.	\$ 2,217	\$ 42,094	\$ 39,877 1798.7%
<b>Debt Service Fund</b>	-	-	\$ - 0.0%
<b>Impact Fees Funds</b> Funds are expended as projects arise.	\$ 93,638	\$ 184,639	\$ 91,001 100.0%

# Fund Balances

2021-2022

## 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 2020-2021	FY 2021-2022	Difference
<b>General Fund</b>	\$ 25,660,285	\$ 27,784,250	\$ 2,123,965 8.3%
<b>Stormwater Utility Fund</b>	2,484,490	3,586,975	1,102,485 44.4%
<b>Transportation Fund</b>	941,025	446,495	(494,530) -52.6%
<b>Police Education Fund</b>	6,690	21,660	14,970 223.8%
<b>Police Forfeiture Fund</b>	20,000	30,000	10,000 50.0%
<b>Hardwire 911 Fund</b>	75,330	65,490	(9,840) -13.1%
<b>Wireless 911 Fund</b>	65,665	63,020	(2,645) -4.0%
<b>CITT Public Transit Fund</b>	780,980	1,290,250	509,270 65.2%
<b>Prepaid 911 Fund</b>	19,295	16,765	(2,530) -13.1%
<b>Capital Project Fund</b>	14,938,895	10,808,247	(4,130,648) -27.7%
<b>Debt Service Fund</b>	2,229,180	2,196,320	(32,860) -1.5%
<b>Impact Fees Funds</b>	71,500	108,000	36,500 51.0%

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET*	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>General Fund</b>					
Beginning Balance*	\$ 5,680,978	\$ 8,486,477	\$ 5,730,116	\$ 8,378,984	\$ 8,378,984
Revenues	25,287,467	25,369,500	28,184,588	27,931,110	27,931,110
Transfers In	-	-	-	-	-
Less Expenditures**	22,024,352	23,176,595	23,050,530	24,898,460	24,994,080
Less Interfund transfers out	3,213,978	2,483,690	2,485,190	2,817,170	2,790,170
<b>General Fund Balance</b>	<b>\$ 5,730,116</b>	<b>\$ 8,195,692</b>	<b>\$ 8,378,984</b>	<b>\$ 8,594,464</b>	<b>\$ 8,525,844</b>
<b>Stormwater Utility Fund</b>					
Unrestricted Net Assets	1,165,312	1,549,647	1,863,603	2,171,982	2,171,982
Revenues	1,215,669	1,250,476	1,211,184	2,309,000	2,309,000
Less Expenses	517,378	2,484,490	902,805	3,586,975	3,586,975
<b>*Stormwater Utility Unrestr. Net Assets</b>	<b>\$ 1,863,603</b>	<b>\$ 315,633</b>	<b>\$ 2,171,982</b>	<b>\$ 894,007</b>	<b>\$ 894,007</b>
<b>Transportation Fund</b>					
Beginning Balance	1,083,605	495,795	444,687	2,677	2,677
Revenues	495,703	445,385	442,853	451,325	451,325
Less Expenditures	1,108,631	915,035	810,073	444,955	446,495
Less Interfund transfers out	25,990	25,990	74,790	-	-
<b>Transportation Fund Balance</b>	<b>\$ 444,688</b>	<b>\$ 155</b>	<b>\$ 2,677</b>	<b>\$ 9,047</b>	<b>\$ 7,507</b>
<b>Police Education Fund</b>					
Beginning Balance	18,938	19,087	19,912	18,234	18,234
Revenues	9,034	3,200	5,012	5,020	5,020
Less Expenditures	8,060	6,690	6,690	21,660	21,660
<b>Police Education Fund Balance</b>	<b>\$ 19,912</b>	<b>\$ 15,597</b>	<b>\$ 18,234</b>	<b>\$ 1,594</b>	<b>\$ 1,594</b>
<b>Police Forfeiture Fund</b>					
Beginning Balance	56,904	20,404	25,943	15,943	15,943
Revenues	2,239	20,000	20,000	20,000	20,000
Less Expenditures	33,200	20,000	30,000	30,000	30,000
<b>Police Forfeiture Fund Balance</b>	<b>\$ 25,943</b>	<b>\$ 20,404</b>	<b>\$ 15,943</b>	<b>\$ 5,943</b>	<b>\$ 5,943</b>

# Fund Balances

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET*	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>Hardwire 911 Fund</b>					
Beginning Balance	17,959	20,117	10,844	1,444	1,444
Revenues	26,878	42,100	26,850	-	-
Transfers In	-	13,500	41,000	65,500	65,500
Less Expenditures	33,993	75,330	77,250	65,490	65,490
<b>Hardwire 911 Fund Balance</b>	<b>\$ 10,844</b>	<b>\$ 387</b>	<b>\$ 1,444</b>	<b>\$ 1,454</b>	<b>\$ 1,454</b>
<b>Wireless 911 Fund</b>					
Beginning Balance	28,283	23,573	28,052	392	392
Revenues	24,166	30,200	26,005	-	-
Transfers In	-	12,000	12,000	63,000	63,000
Less Expenditures	24,397	65,665	65,665	63,020	63,020
<b>Wireless 911 Fund Balance</b>	<b>\$ 28,052</b>	<b>\$ 108</b>	<b>\$ 392</b>	<b>\$ 372</b>	<b>\$ 372</b>
<b>CIIT Public Transit Fund</b>					
Beginning Balance	174,677	2,257	132,831	430,458	430,458
Revenues	744,944	834,098	823,182	862,890	862,890
Transfers in	27,000	-	21,800	-	-
Less Expenditures	813,789	780,980	547,356	1,290,250	1,290,250
<b>CIIT Public Transit Fund Balance</b>	<b>\$ 132,831</b>	<b>\$ 55,375</b>	<b>\$ 430,458</b>	<b>\$ 3,098</b>	<b>\$ 3,098</b>
<b>Prepaid 911 Fund</b>					
Beginning Balance	12,183	11,803	11,616	531	531
Revenues	7,258	12,100	7,210	5	5
Transfers In	-	-	1,000	16,500	16,500
Less Expenditures	7,825	19,295	19,295	16,765	16,765
<b>Prepaid 911 Fund Balance</b>	<b>\$ 11,616</b>	<b>\$ 4,608</b>	<b>\$ 531</b>	<b>\$ 271</b>	<b>\$ 271</b>
<b>Capital Project Fund</b>					
Beginning Balance	2,952,202	6,276,112	1,355,992	889,019	889,019
Revenues***	39,016	8,410,000	18,083,894	9,512,473	9,512,473
Transfers in	1,531,515	255,000	255,000	475,850	448,850
Less Expenditures	3,166,741	14,938,895	18,805,867	10,835,247	10,808,247
Less Interfund transfers out					
<b>Capital Project Fund Balance</b>	<b>\$ 1,355,992</b>	<b>\$ 2,217</b>	<b>\$ 889,019</b>	<b>\$ 42,094</b>	<b>\$ 42,094</b>
<b>Debt Service Fund</b>					
Beginning Balance			\$ 278,366		
Transfers in	1,681,453	2,229,180	3,084,180	2,196,320	2,196,320
Less Expenditures	1,403,087	2,229,180	3,362,546	2,196,320	2,196,320
<b>Debt Service Fund Balance</b>	<b>\$ 278,366</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Impact Fees Fund</b>					
Beginning Balance	\$ 44,047	\$ 93,638	\$ 102,859	\$ 184,639	\$ 184,639
Revenues	92,630	71,500	121,780	108,000	108,000
Less Expenditures	33,818	71,500	40,000	108,000	108,000
<b>Impact Fees Funds Balance</b>	<b>\$ 102,859</b>	<b>\$ 93,638</b>	<b>\$ 184,639</b>	<b>\$ 184,639</b>	<b>\$ 184,639</b>
<b>Total Fund Balance</b>	<b>\$ 10,004,822</b>	<b>\$ 8,703,814</b>	<b>\$ 12,094,304</b>	<b>\$ 9,736,985</b>	<b>\$ 9,666,825</b>



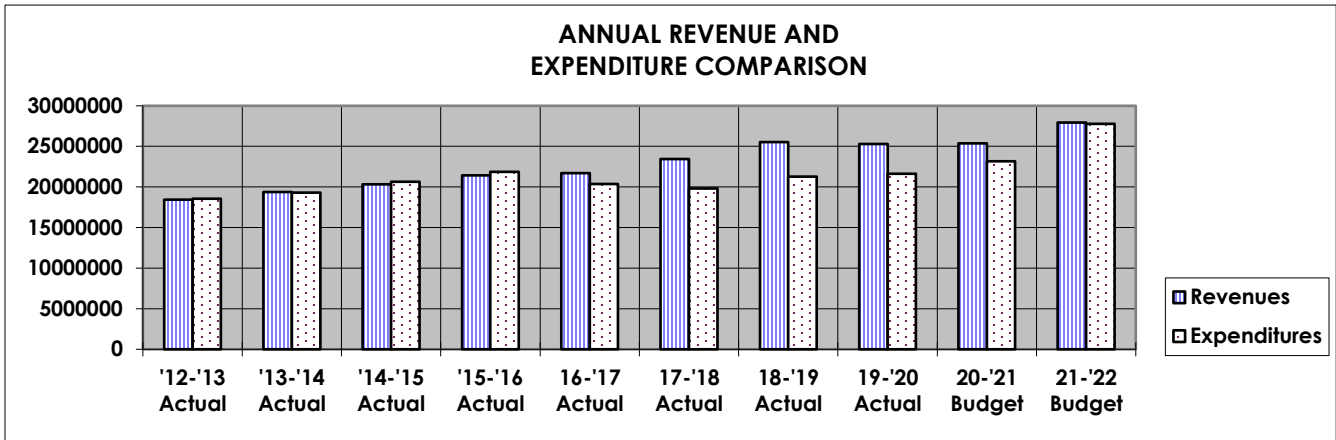
## Fiscal Year 2022 Consolidated Budget

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, Impact Fees Fund, Capital Project Fund, and the 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 the previous pages.

The consolidated budget expenditures for all funds including operating transfers out are \$46,417,472.

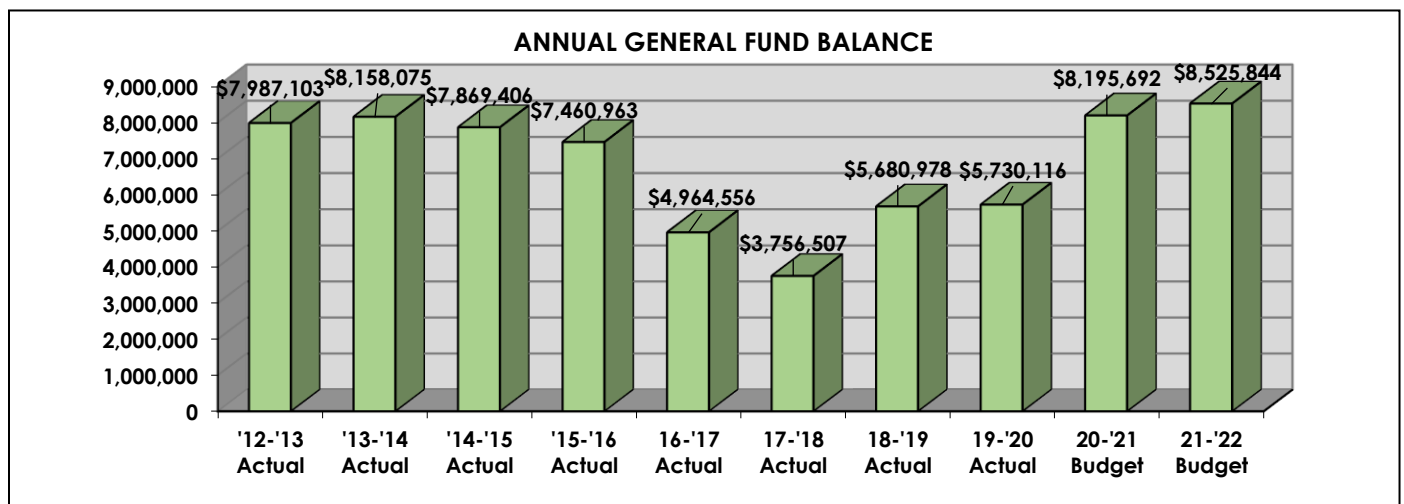
CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET*	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>Beginning Balance</b>	<b>11,235,088</b>	<b>16,998,910</b>	<b>10,004,822</b>	<b>12,094,304</b>	<b>12,094,304</b>
Taxes	\$ 15,471,215	\$ 15,555,825	\$ 15,517,830	\$ 16,320,675	\$ 16,320,675
Licenses and Permits	3,117,960	3,684,280	4,222,555	4,696,000	4,696,000
Intergovernmental Revenue	4,483,003	3,631,718	11,007,362	9,788,403	9,788,403
Charges for Services	1,923,190	2,538,060	2,758,100	3,631,320	3,631,320
Fines and Forfeitures	1,493,237	1,510,280	1,192,870	1,385,000	1,385,000
Stormwater Utility Fees	1,202,069	1,240,476	1,208,472	1,200,000	1,200,000
Miscellaneous Revenue	254,331	327,920	228,397	278,425	278,425
Interfund transfers in	3,239,968	2,509,680	3,414,980	2,817,170	2,790,170
Debt Proceeds	-	8,000,000	12,816,971	3,900,000	3,900,000
<b>Sub-total</b>	<b>\$ 31,184,973</b>	<b>\$ 38,998,239</b>	<b>\$ 52,367,538</b>	<b>\$ 44,016,993</b>	<b>\$ 43,989,993</b>
<b>Total Resources Available</b>	<b>\$ 42,420,061</b>	<b>\$ 55,997,149</b>	<b>\$ 62,372,360</b>	<b>\$ 56,111,297</b>	<b>\$ 56,084,297</b>
<b>Expenditures - all funds</b>					
Personal Services	15,312,722	16,665,830	16,120,044	17,463,385	17,555,545
Operating Expenses	6,964,529	7,752,030	7,563,327	8,565,090	8,565,090
Capital Outlay	5,052,307	18,060,915	20,179,917	15,256,487	15,229,487
Grants and Aids	59,479	75,700	75,850	75,860	80,860
Financing Sources	-	-	-	-	-
Interfund Transfer Out	3,239,968	2,509,680	2,559,980	2,817,170	2,790,170
Debt Service	1,403,087	2,229,180	3,362,546	2,196,320	2,196,320
Emergency Services - Hurricane	383,149	-	416,392		
<b>Sub-total</b>	<b>\$ 32,415,239</b>	<b>\$ 47,293,335</b>	<b>\$ 50,278,056</b>	<b>\$ 46,374,312</b>	<b>\$ 46,417,472</b>
<b>Total Consolidated Fund Balance</b>	<b>\$ 10,004,822</b>	<b>\$ 8,703,814</b>	<b>\$ 12,094,304</b>	<b>\$ 9,736,985</b>	<b>\$ 9,666,825</b>



The Fiscal Year 2022 General Fund estimated revenue is \$27,931,110 and shows a \$2,561,610 increase from the prior year's budgeted revenue. Expenditures, excluding transfers, for Fiscal Year 2022 have increased from the prior year by 7.8% or \$1,817,485. The Fiscal Year 2022 Budget proposes \$24,994,080 in expenditures. The Fiscal Year 2021-2022 Budget projects a \$ 8,525,844 General Fund balance on September 30, 2022.

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 \$12,256,400 in revenues, including delinquency collection. The Building Permits, Utility Tax for Electricity, and the Electricity Franchise Fees are the next highest revenue contributors, each contributing \$2,535,000, \$2,325,000 and \$1,530,000 respectively. Taxes represent 56.8% of the revenue sources for the Village of Pinecrest. More detailed information on all revenues may be found in the General Fund Revenue section of this budget.

The largest percentage increase in expenditures occurred in the Village Attorney budget, 24.2%, mainly due to inclusion of additional funds for labor counsel in anticipation of collective bargaining. The largest increase dollar-wise (\$640,025), was in the Police Department mainly due to Capital Outlay – Machinery and Equipment. Below is a graph, which displays the General Fund Balance over the last ten years.



# General Fund Summary

2021-2022

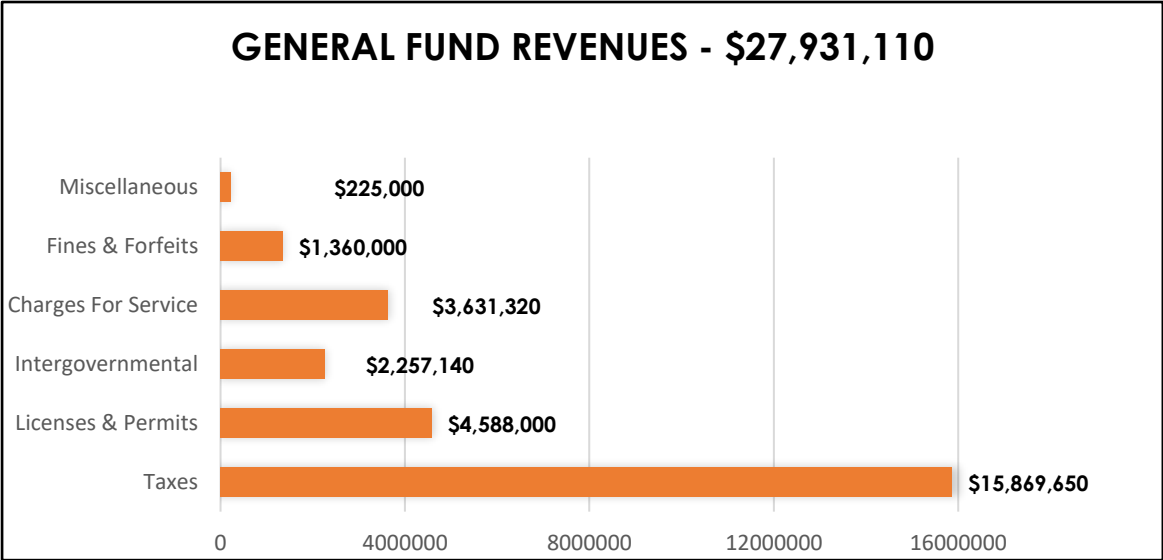
The General Fund uses modified accrual accounting. This is the basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.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

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>Beginning Balance</b>	\$ 5,680,978	\$ 8,486,477	\$ 5,730,116	\$ 8,378,984	\$ 8,378,984
Taxes	\$ 15,037,658	\$ 15,132,440	\$ 15,094,445	\$ 15,869,650	\$ 15,869,650
Licenses	\$ 3,025,329	\$ 3,612,780	\$ 4,100,775	\$ 4,588,000	\$ 4,588,000
Intergovernmental Revenue	\$ 3,617,409	\$ 2,306,620	\$ 4,848,393	\$ 2,257,140	\$ 2,257,140
Charges for Services	\$ 1,923,190	\$ 2,538,060	\$ 2,758,100	\$ 3,631,320	\$ 3,631,320
Fines and Forfeitures	\$ 1,482,313	\$ 1,487,100	\$ 1,167,870	\$ 1,360,000	\$ 1,360,000
Miscellaneous Revenues	\$ 201,567	\$ 292,500	\$ 215,005	\$ 225,000	\$ 225,000
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Forward	\$ 5,680,978	\$ 8,486,477	\$ 5,730,116	\$ 8,378,984	\$ 8,378,984
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 30,968,445</b>	<b>\$ 33,855,977</b>	<b>\$ 33,914,704</b>	<b>\$ 36,310,094</b>	<b>\$ 36,310,094</b>

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
VILLAGE COUNCIL	\$ 153,114	\$ 170,095	\$ 187,017	\$ 249,375	\$ 146,375
VILLAGE MANAGER	772,964	779,345	785,788	811,170	935,115
VILLAGE CLERK	347,157	399,580	398,774	390,105	401,180
FINANCE	370,665	387,930	369,425	413,435	414,925
VILLAGE ATTORNEY	399,335	455,000	687,755	565,000	565,000
GENERAL GOVERNMENT	1,554,588	1,466,245	1,451,562	1,554,840	1,557,825
INFORMATION TECHNOLOGY	442,449	513,295	538,018	583,470	583,470
POLICE	9,400,704	10,144,630	10,023,952	10,765,545	10,784,655
BUILDING AND PLANNING	2,408,787	2,620,485	2,319,202	2,938,890	2,955,985
PUBLIC WORKS	863,820	765,470	677,054	765,040	768,855
PARKS AND RECREATION	1,409,246	1,542,725	1,492,487	1,631,375	1,634,410
COMMUNITY CENTER	1,088,655	1,345,780	1,158,445	1,440,390	1,445,710
PINECREST GARDENS	2,429,720	2,586,015	2,544,660	2,789,825	2,800,575
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,641,203</b>	<b>\$ 23,176,595</b>	<b>\$ 22,634,138</b>	<b>\$ 24,898,460</b>	<b>\$ 24,994,080</b>
<b>TRANSFER OUT</b>	<b>\$ 3,213,978</b>	<b>\$ 2,483,690</b>	<b>\$ 2,485,190</b>	<b>\$ 2,817,170</b>	<b>\$ 2,790,170</b>
<b>TOTALS</b>	<b>\$ 24,855,181</b>	<b>\$ 25,660,285</b>	<b>\$ 25,119,328</b>	<b>\$ 27,715,630</b>	<b>\$ 27,784,250</b>
EMERGENCY SERVICES	383,149	-	416,392	-	-
<b>TOTAL WITH EMERGENCY SERVICES</b>	<b>\$ 25,238,329</b>	<b>\$ 25,660,285</b>	<b>\$ 25,535,720</b>	<b>\$ 27,715,630</b>	<b>\$ 27,784,250</b>

## 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 2022 General Fund estimated revenue is \$27,931,110 and shows a \$2,561,610 increase from the prior year's budgeted revenue. Taxes will generate \$15,869,650 in revenue during Fiscal Year 2021-2022. Licenses and Permits will generate \$4,588,000 in revenues, an increase of 27%. Intergovernmental Revenues will generate \$2,257,140, a decrease of 2.1%, and Charges for Services is expected to generate \$3,631,320, an increase of \$1,093,260 over the prior year. Fines and Forfeits are expected to generate \$1,360,000, \$127,100 less than was budgeted the prior year. Miscellaneous Revenues is budgeted at \$225,000, a decrease of \$67,500.



The General Fund's major revenue source is the Ad Valorem (property) tax, which is expected to generate \$12,256,400 in revenues, including delinquency collection. The Building Permits, Utility Tax for Electricity, and the Electricity Franchise Fees are the next highest revenue contributors, each contributing \$2,535,000, \$2,325,000 and \$1,530,000 respectively. Taxes represent 57.9% of the revenue sources for the Village of Pinecrest.

## Prior Year Fund Balance Forward

The FY 2022 Budget projects a Prior Year Fund Balance Forward of \$8,378,984, which includes an anticipated \$1,623,418 from Hurricane Irma FEMA proceeds.

The prior FY 2021 Budget projections anticipated a Prior Year Beginning Fund Balance Forward of \$8,486,477 and an Ending Fund Balance of \$8,195,692.



# General Fund Revenues

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>Beginning Balance</b>	\$ 5,680,978	\$ 8,486,477	\$ 5,730,116	\$ 8,378,984	\$ 8,378,984
<b>TAXES:</b>					
311.000 Ad Valorem Taxes	\$ 11,255,690	\$ 11,507,635	\$ 11,212,855	\$ 12,006,400	\$ 12,006,400
311.100 Ad Valorem Taxes-Delinquent	\$ 360,199	\$ 250,000	\$ 222,100	\$ 250,000	\$ 250,000
314.100 Utility Tax-Electricity	\$ 2,190,296	\$ 2,200,000	\$ 2,359,490	\$ 2,325,000	\$ 2,325,000
314.300 Utility Tax-Water	\$ 257,450	\$ 275,000	\$ 299,830	\$ 280,000	\$ 280,000
314.400 Utility Tax-Gas	\$ 59,424	\$ 60,000	\$ 64,860	\$ 60,000	\$ 60,000
315.000 Communications Services Tax	\$ 781,557	\$ 729,305	\$ 795,820	\$ 813,250	\$ 813,250
316.000 Local business tax	\$ 133,042	\$ 110,500	\$ 139,490	\$ 135,000	\$ 135,000
<b>TOTAL TAXES</b>	<b>\$ 15,037,658</b>	<b>\$ 15,132,440</b>	<b>\$ 15,094,445</b>	<b>\$ 15,869,650</b>	<b>\$ 15,869,650</b>
<b>LICENSES AND PERMITS:</b>					
322.000 Building Permits	\$ 1,881,237	\$ 2,000,000	\$ 2,332,440	\$ 2,535,000	\$ 2,535,000
322.001 Public Works Permits	\$ 50,763	\$ 10,000	\$ 22,310	\$ 30,000	\$ 30,000
323.100 Franchise Fees-Electricity	\$ 656,497	\$ 1,250,000	\$ 1,286,000	\$ 1,530,000	\$ 1,530,000
323.400 Franchise Fees-Gas	\$ 15,905	\$ 18,000	\$ 17,330	\$ 18,000	\$ 18,000
323.700 Franchise Fees-Solid Waste	\$ 124,751	\$ 109,780	\$ 121,540	\$ 125,000	\$ 125,000
324.710 Surcharge, Solid Waste	\$ 105,483	\$ 90,000	\$ 107,175	\$ 125,000	\$ 125,000
329.000 Other Licenses, Fees & Permits	\$ 190,693	\$ 135,000	\$ 213,980	\$ 225,000	\$ 225,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 3,025,329</b>	<b>\$ 3,612,780</b>	<b>\$ 4,100,775</b>	<b>\$ 4,588,000</b>	<b>\$ 4,588,000</b>
<b>INTERGOVERNMENTAL REVENUE:</b>					
334.500 Misc Grants, Police	\$ 18,690	\$ 126,835	\$ 26,835	\$ 18,690	\$ 18,690
334.575 Misc Grants, Pinecrest Gardens	\$ 74,564	\$ 166,000	\$ 166,000	\$ 111,870	\$ 111,870
334.702 FEMA, Hurricane Irma	\$ 1,535,932		\$ 1,743,918		
334.625 MOU School Board	\$ 140,674	\$ 70,335	\$ 107,000	\$ -	\$ -
335.120 State Revenue Sharing Proceeds	\$ 502,512	\$ 499,230	\$ 435,450	\$ 573,035	\$ 573,035
335.150 Alcoholic Beverage Licenses	\$ 5,943	\$ 3,500	\$ 10,760	\$ 5,000	\$ 5,000
335.180 Local Gov't Half-Cent Sales Tax	\$ 1,260,719	\$ 1,374,845	\$ 1,238,290	\$ 1,473,545	\$ 1,473,545
337.711 Cares- Covid	\$ 2,755		\$ 1,046,205		
338.000 Local Business Tax County	\$ 75,620	\$ 65,875	\$ 73,935	\$ 75,000	\$ 75,000
<b>TOTAL INTERGOVT REVENUE</b>	<b>\$ 3,617,409</b>	<b>\$ 2,306,620</b>	<b>\$ 4,848,393</b>	<b>\$ 2,257,140</b>	<b>\$ 2,257,140</b>
<b>CHARGES FOR SERVICES:</b>					
341.101 Administrative fees, stormwater serv	\$ 134,908	\$ 358,935	\$ 358,935	\$ 259,015	\$ 259,015
341.107 Administrative fees, CITT	\$ 34,511	\$ 39,630	\$ 39,630	\$ 39,630	\$ 39,630
341.324 Administrative fees, Impact	\$ 3,935		\$ 7,000	\$ 5,500	\$ 5,500
342.100 Private Detail-Police	\$ 22,440	\$ 5,000	\$ 4,000	\$ 5,000	\$ 5,000
342.101 Police Fees	\$ (8,910)	\$ 10,000	\$ 23,220	\$ 25,000	\$ 25,000
342.900 Other Public Safety Charges	\$ 46,821	\$ 126,510	\$ 126,510	\$ 133,040	\$ 133,040
343.901 US1 Maintenance Fees	\$ 7,876	\$ 7,875	\$ 7,875	\$ 7,875	\$ 7,875
347.000 Parks and Recreation	\$ 310,489	\$ 337,500	\$ 650,000	\$ 818,835	\$ 818,835
347.100 Community Center	\$ 760,965	\$ 1,013,610	\$ 900,000	\$ 1,142,425	\$ 1,142,425
347.300 Pinecrest Gardens	\$ 570,664	\$ 609,000	\$ 594,100	\$ 1,150,000	\$ 1,150,000
349.000 Other Charges for Services	\$ 39,491	\$ 30,000	\$ 46,830	\$ 45,000	\$ 45,000
<b>TOTAL CHARGES FOR SERVICES:</b>	<b>\$ 1,923,190</b>	<b>\$ 2,538,060</b>	<b>\$ 2,758,100</b>	<b>\$ 3,631,320</b>	<b>\$ 3,631,320</b>

# General Fund Revenues

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>FINES AND FORFEITS:</b>					
351.000 Judgments and Fines-Court	\$ 63,809	\$ 85,000	\$ 20,000	\$ 60,000	\$ 60,000
351.900 Traffic Light Cameras Fines	\$ 992,069	\$ 1,082,100	\$ 855,775	\$ 1,000,000	\$ 1,000,000
354.000 Violations of Local Ordinances	\$ 333,903	\$ 225,000	\$ 205,060	\$ 200,000	\$ 200,000
355.000 Sidewalk Fees	\$ 92,533	\$ 95,000	\$ 87,035	\$ 100,000	\$ 100,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 1,482,313</b>	<b>\$ 1,487,100</b>	<b>\$ 1,167,870</b>	<b>\$ 1,360,000</b>	<b>\$ 1,360,000</b>
<b>MISCELLANEOUS REVENUES:</b>					
361.000 Interest Earnings	\$ 88,071	\$ 130,000	\$ 19,705	\$ 30,000	\$ 30,000
364.000 Sale of Assets	\$ -	\$ 2,500	\$ 27,930	\$ 35,000	\$ 35,000
366.000 Donations from Private Sources	\$ -	\$ 10,000	\$ 5,000	\$ 10,000	\$ 10,000
369.000 Other Miscellaneous Revenues	\$ 113,495	\$ 150,000	\$ 162,370	\$ 150,000	\$ 150,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 201,567</b>	<b>\$ 292,500</b>	<b>\$ 215,005</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 25,287,467</b>	<b>\$ 25,369,500</b>	<b>\$ 28,184,588</b>	<b>\$ 27,931,110</b>	<b>\$ 27,931,110</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 30,968,445</b>	<b>\$ 33,855,977</b>	<b>\$ 33,914,704</b>	<b>\$ 36,310,094</b>	<b>\$ 36,310,094</b>

# Revenue Projection Rationale

2021-2022

## 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.

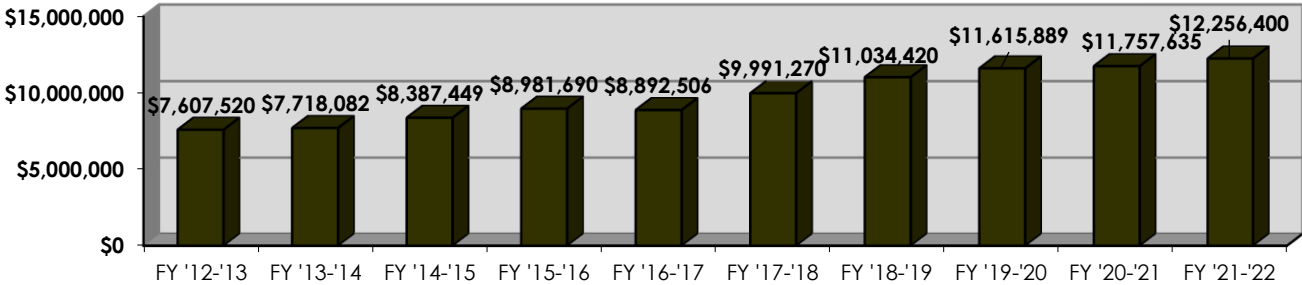
*Ad Valorem Taxes*  
 \$12,256,400

Chapter 166 of the Florida Statutes authorizes Ad Valorem or property taxes. The Florida Constitution limits local governments to a maximum of 10 mills. The July 1, 2021 Estimated Certified Taxable Value of the Village increased from \$5,106,290,789 in 2020 (final tax roll value) to \$5,378,007,444 in 2021 or approximately 5.32%. The Proposed Millage Rate for 2021-2022 is 2.3500, the same as the previous year. It will generate \$12,006,400 of Ad Valorem revenue budgeted at a 95% collection rate, with \$250,000 from the collection of delinquent accounts. Ad Valorem Taxes provide a fairly stable source of revenue.

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 2016 through 2020.

TAXING AGENCY	2016 MILLAGE	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE
Village of Pinecrest	2.3000	2.3000	2.3990	2.3990	2.3500
Miami-Dade County School Board	7.1380	6.7740	6.5040	7.0250	6.9360
Miami-Dade County School Board Debt Service	0.1840	0.2200	0.2290	0.1230	0.1930
Everglades Project	0.0471	0.0441	0.0417	0.0397	0.0380
South Florida Water Management District	0.1359	0.1275	0.1209	0.1152	0.1103
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4000	0.4000	0.4644	0.4780	0.4780
Miami-Dade Children's Trust	0.5000	0.4673	0.4415	0.4680	0.4507
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0075	0.0075	0.0000	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1477	0.1384	0.1310	0.1246	0.1192
<b>Total Taxes Paid by Pinecrest Residents</b>	<b>18.2638</b>	<b>17.8824</b>	<b>17.7351</b>	<b>18.1761</b>	<b>18.0788</b>

### Ad Valorem Taxes

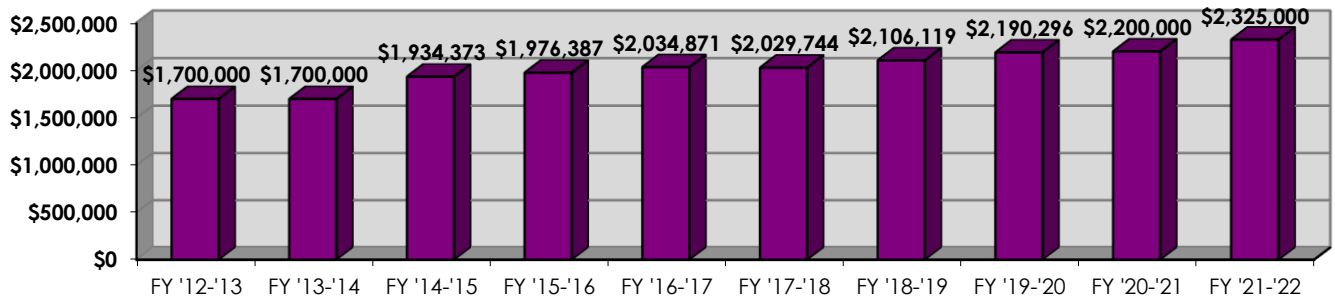


# Revenue Projection Rationale

2021-2022

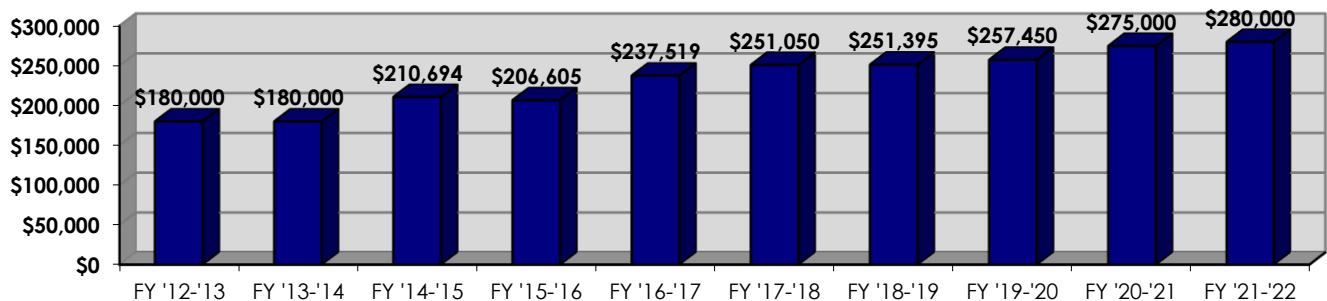
## Utility Tax – Electricity \$2,325,000

Section 166.231 (A), Florida Statutes, authorizes the Village to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$125,000 more than the previous year. The Electricity Utility Tax line item is derived from a 10% tax levied on each customer's electric bill. The revenue trend is based on electricity consumption and is budgeted using the previous year's revenue.



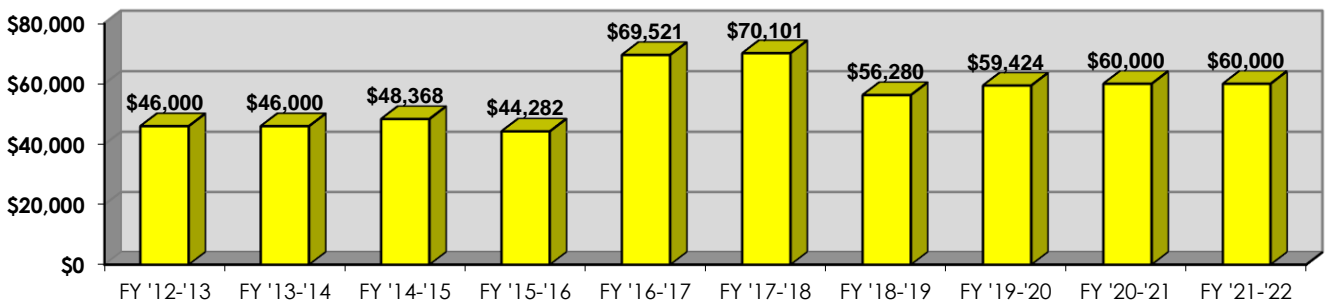
## Utility Tax – Water \$280,000

This revenue is derived from a 10% tax levied upon each customer's water bill generating estimated revenue of \$280,000, an increase of \$5,000. The revenue derived over the last five years is fairly stable and is projected based upon a five-year average.



## Utility Tax – Gas \$60,000

The Gas line item is derived from a 10% tax levied on each customer's gas bill generating an estimated \$60,000 in utility tax revenue, same as the prior year. This figure is based on trends over the past five years which shows a fairly stable source of income.

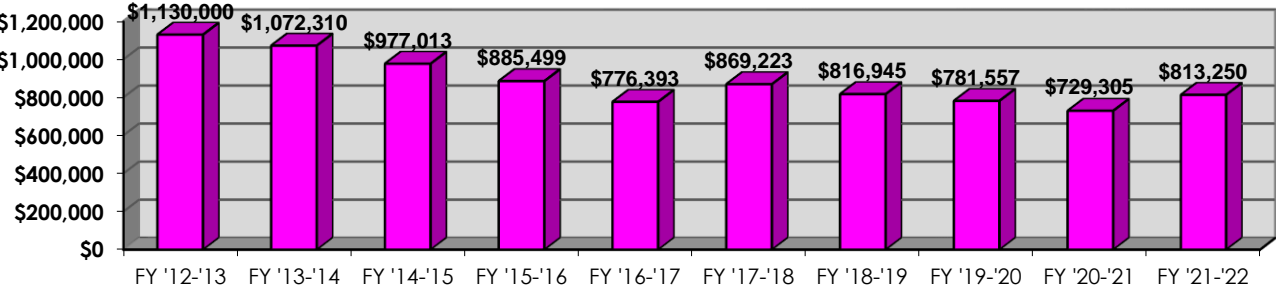


# Revenue Projection Rationale

2021-2022

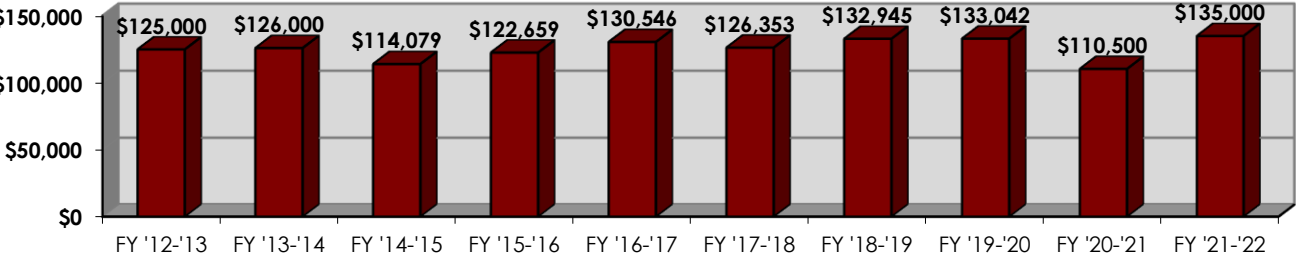
## Communications Service Tax \$813,250

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 \$813,250 in revenues based upon State of Florida revenue estimates. This is showing a stagnant trend.



## Local Business Tax \$135,000

Pursuant to Chapter 205, Florida Statutes, the Village adopted Ordinance 97-6 establishing a Business Tax. It is expected that this tax will generate \$135,000, \$24,500 more than the prior year. This revenue estimate uses a two-year average of actual collection figures, which show an overall stable trend.

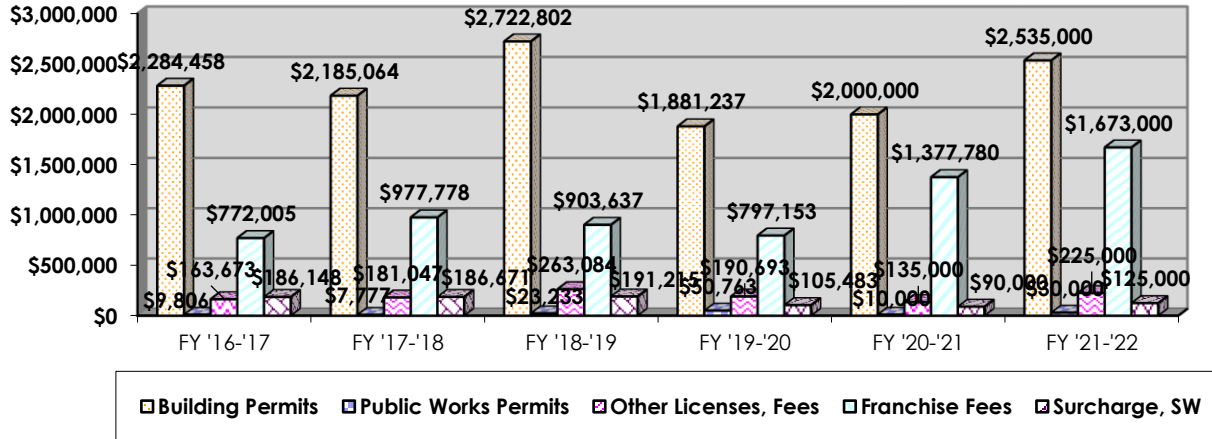




## Licenses and Permits

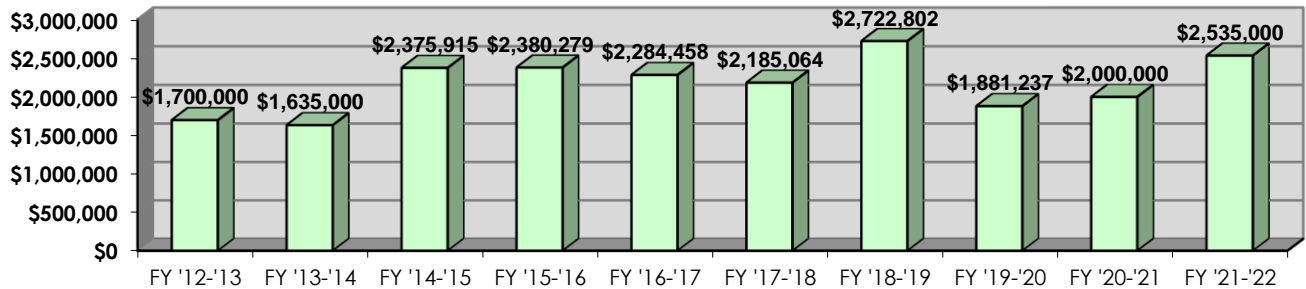
The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Works Permits, Other Licenses, Fees and Permits, and Franchise Fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

**Licenses and Permits Revenue Trend**



*Building Permits*  
\$2,535,000

The Building Permit revenue is estimated at \$2,535,000, an increase of \$535,000. This revenue trend has been increasing slowly due to new development.

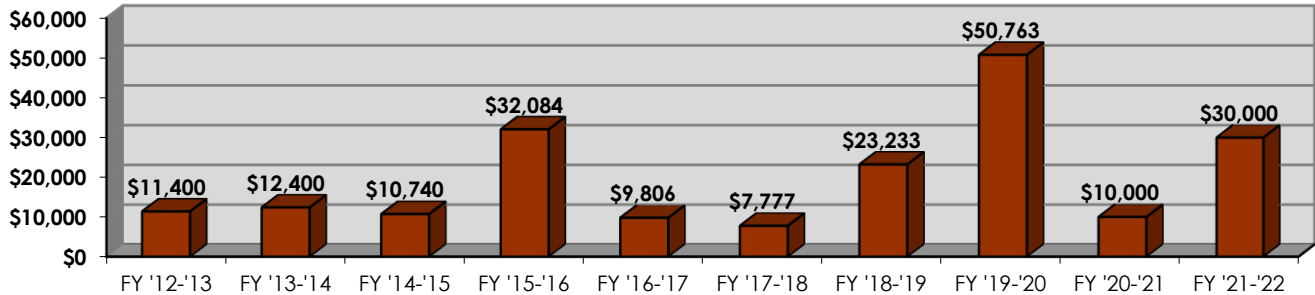


# Revenue Projection Rationale

2021-2022

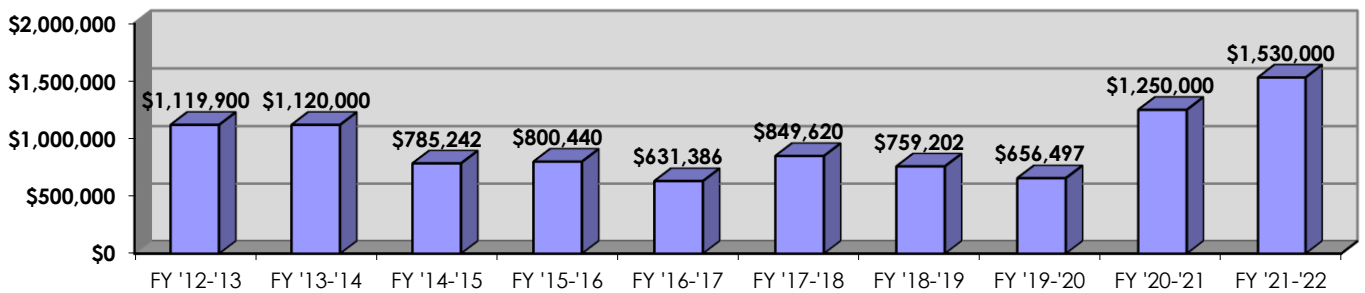
## Public Works Permits \$30,000

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 \$20,000 from the previous year.



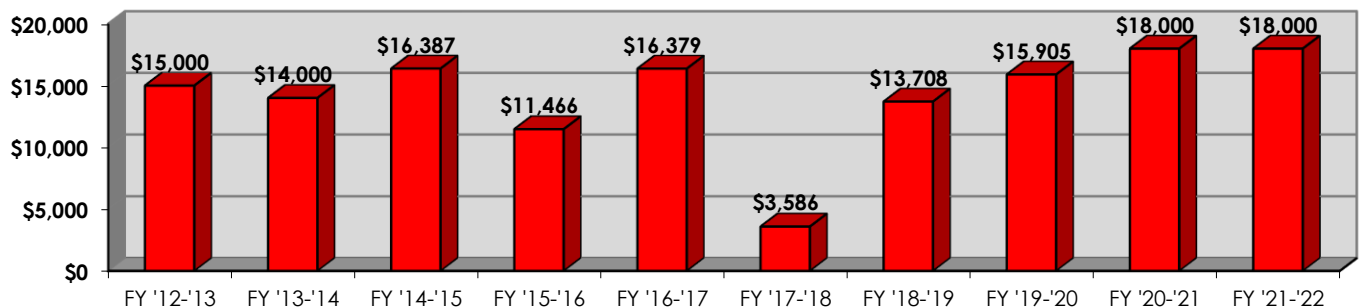
## Franchise Fees – Electricity \$1,530,000

The franchise fee revenue for electricity is generated from electricity sales within the Village of Pinecrest. These revenues are generated from a Franchise Agreement with Florida Power & Light (FPL). Previously, the Village received these revenues through an interlocal agreement with Miami-Dade County.



## Franchise Fees – Gas \$18,000

Franchise fees are collected from companies providing gas to homes and businesses within Pinecrest. Revenues from this source are estimated to remain the same as the prior year and are budgeted at \$18,000 using a five-year average.

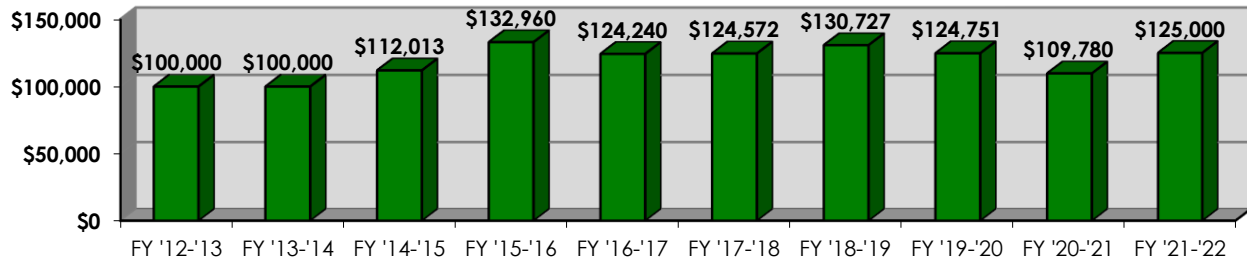


# Revenue Projection Rationale

2021-2022

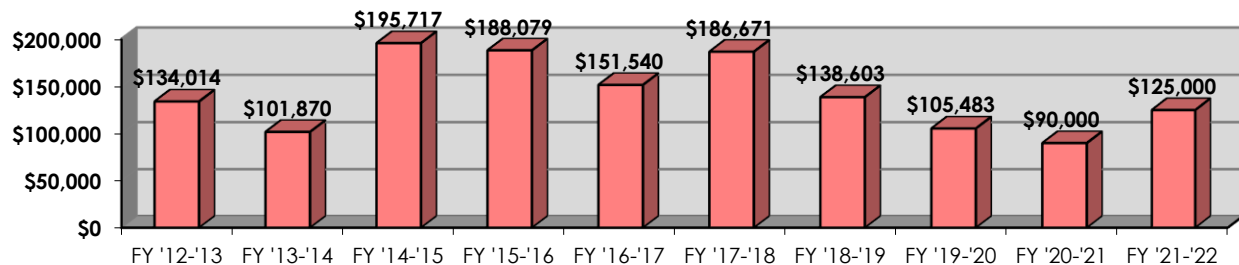
## Franchise Fees – Solid Waste \$125,000

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 \$125,000 is expected to be generated by this source. The overall trend for this Franchise is steady.



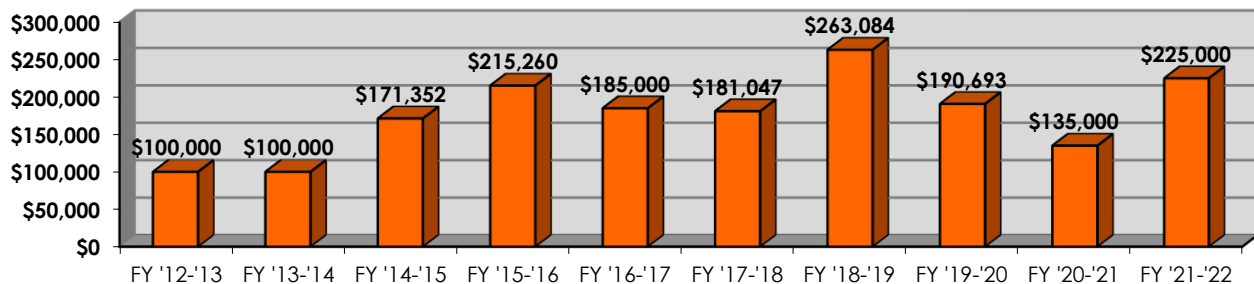
## Solid Waste Surcharge (formerly Impact Fee) \$125,000

The impact fees collected are now accounted for in a separate fund, Impact Fees Funds. These revenues only include the Solid Waste Surcharge revenue of \$125,000.



## Other Licenses, Fees and Permits \$225,000

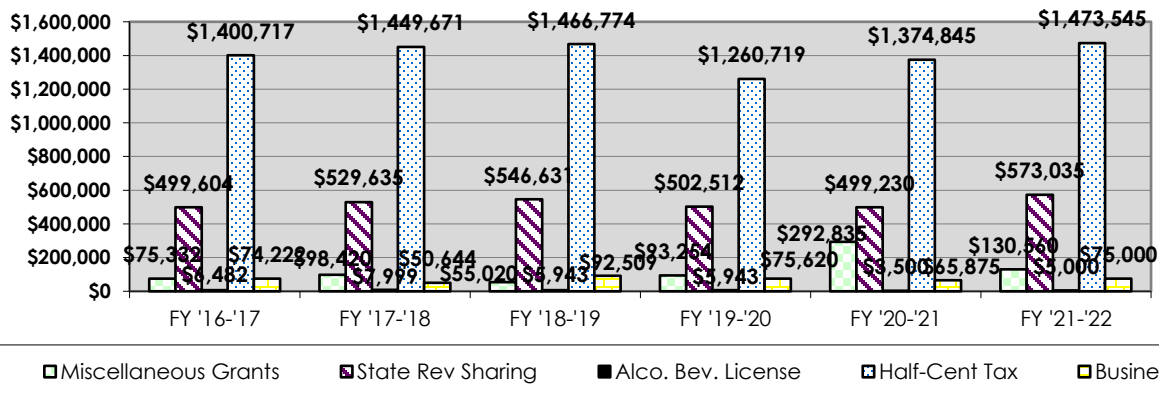
Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan, Stormwater Review, application fees, etc. are estimated to increase \$90,000 and generate \$225,000. The average revenues were utilized as a basis for the budgeted amount.



## Intergovernmental Revenue

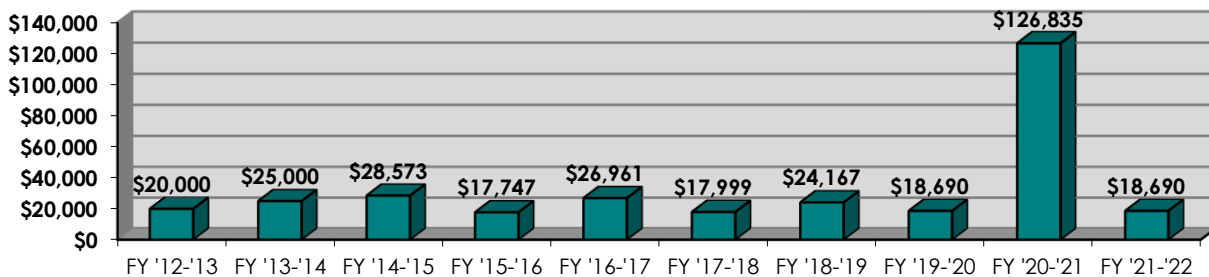
The Intergovernmental Revenue classification in the General Fund includes several grants, funds from an MOU with the Miami-Dade County School Board, State Revenue Sharing Proceeds, Alcoholic Beverage Licenses revenues, Local Government Half-Cent Sales Tax and County Business Tax fees. Below is a description 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, Police \$18,690

This line item includes grants the Village will be receiving from the Justice Department for bulletproof vests, and the Florida Department of Law Enforcement for school crossing guards. The decrease was due to a large grant received in the previous fiscal year.

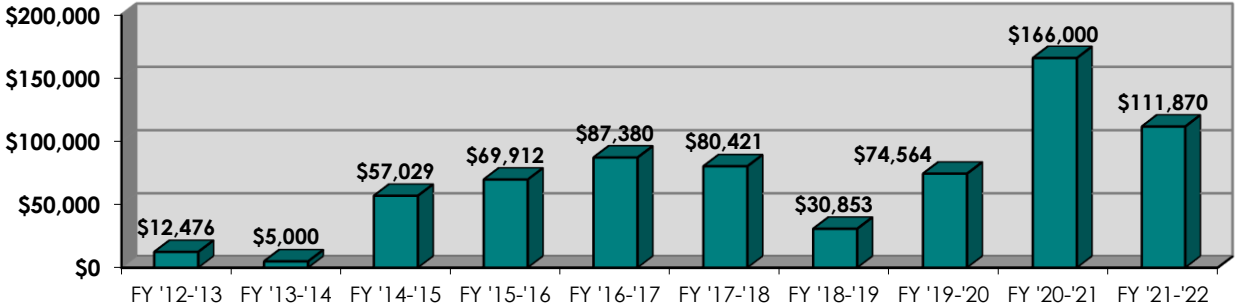


# Revenue Projection Rationale

2021-2022

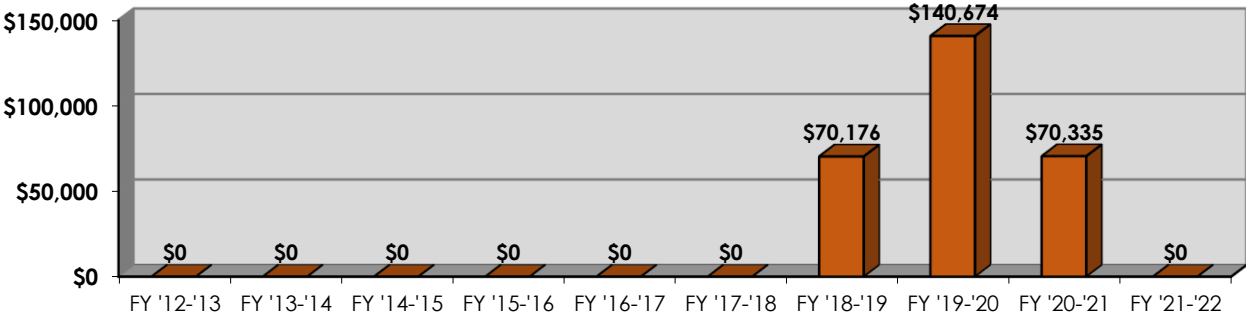
Miscellaneous Grants, Pinecrest Gardens  
 \$111,870

The \$111,870 allocation in this line item represents the grant funds the Village will be receiving specifically for Pinecrest Gardens.



Miami-Dade School Board  
 \$0

Funds are not expected in this line item, which the Village used to receive as part of a Memorandum of Understanding (MOU) with the Miami-Dade School Board to provide School Resource Officers to the two elementary schools within Pinecrest. This MOU ended in FY21 as the School Board will be providing their own police officers to the schools.



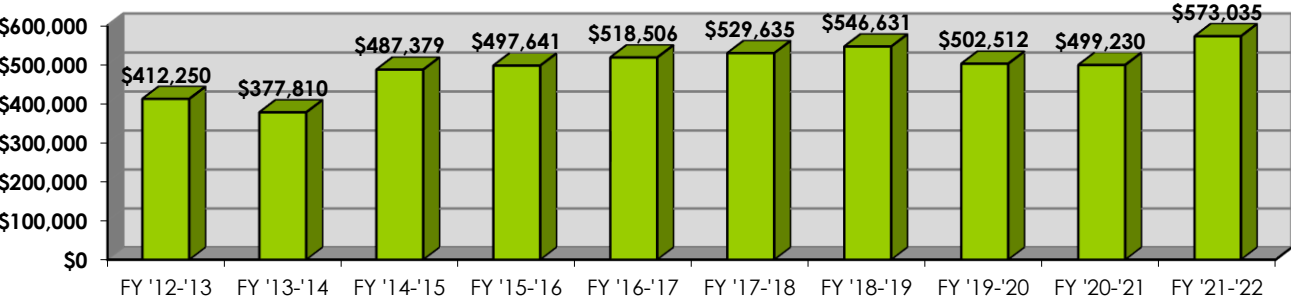


# Revenue Projection Rationale

2021-2022

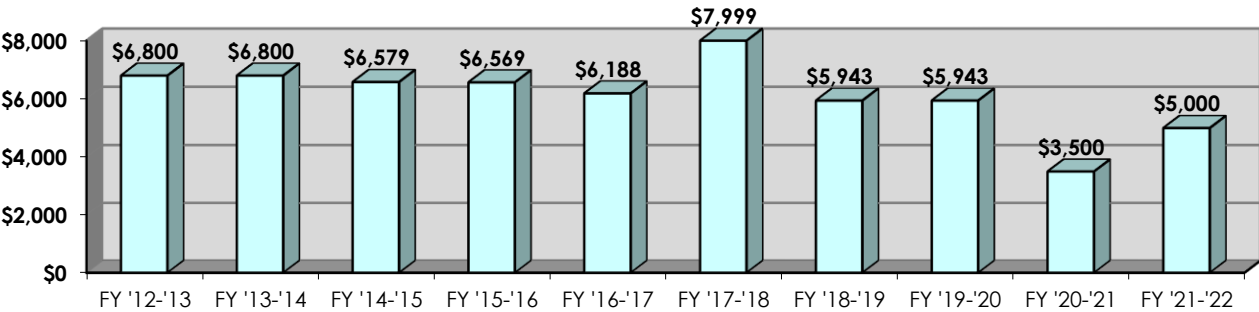
## State Revenue Sharing \$573,035

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 \$573,035 in state revenue sharing proceeds, an increase of \$73,805.



## Alcoholic Beverages Licenses \$5,000

Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the proceeds of the tax collected within its municipal limits. It is estimated that \$5,000 will be received from the State of Florida, an increase of \$1,500.

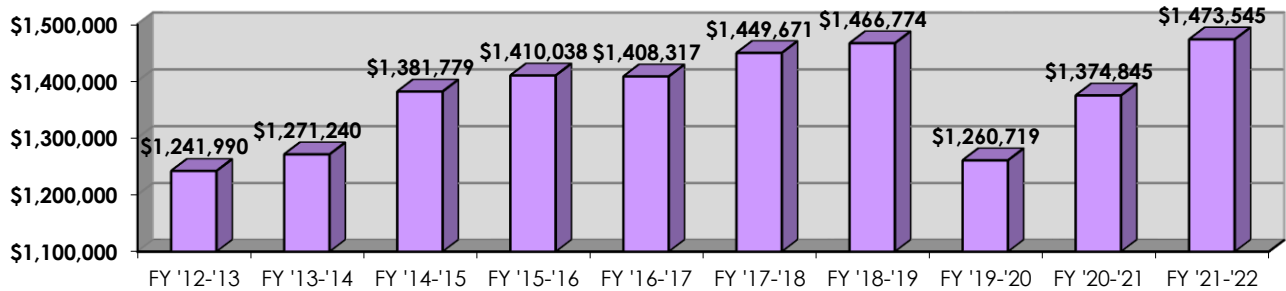


# Revenue Projection Rationale

2021-2022

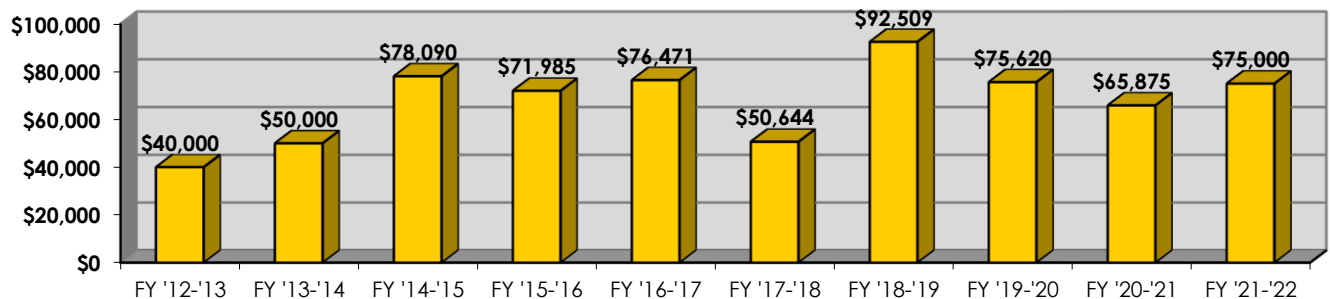
## Local Government Half-Cent Sales Tax \$1,473,545

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 \$1,473,545, an increase of \$98,700 from the previous year. This revenue is leveling off as population in the Village is relatively stable.



## Business Tax – County \$75,000

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 \$75,000, an \$9,125 increase from the previous fiscal year. This estimate is based on a five-year average.



## Charges for Service

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

### Administrative Fees \$304,145

The \$304,145 allocation includes \$259,015 collected from the Stormwater Utility Fund, \$39,630 from the CITT Fund, and \$5,500 from the Impact Fees Fund. This revenue accounts for the reimbursement of staff salary and benefits on behalf of those funds.

# Revenue Projection Rationale

2021-2022

## Police Private Detail \$5,000

Revenue is generated from police private details whereby the Village provides police personnel for a private function. It is estimated that \$5,000 will be generated from this revenue source, the same as the previous year. 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 \$25,000

The \$25,000 allocation includes charges for fingerprinting, accident reports and copying. This line item increased \$15,000 from the previous year.

## Other Public Safety Charges \$133,040

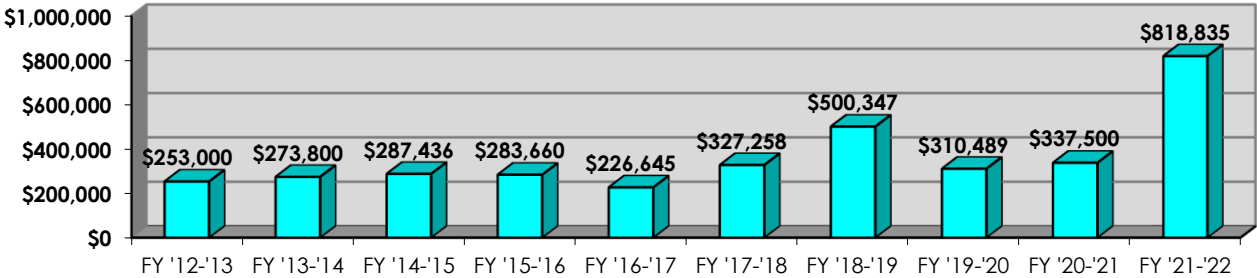
The \$133,040 allocation is for contractual services for emergency dispatch services rendered and is an increase of \$6,530. This represents the partial funding of the dispatch services reported in Fund 105 (Hardwire 911 Fund), Fund 106 (Wireless 911 Fund) and Fund 108 (Prepaid 911 Fund).

## US1 Maintenance Fees \$7,875

The \$7,875 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 \$818,835

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 \$818,835 in funds from user fees, an increase of \$481,335 attributed to the reinstatement of events, programming and camp users previously cancelled due to the coronavirus pandemic.

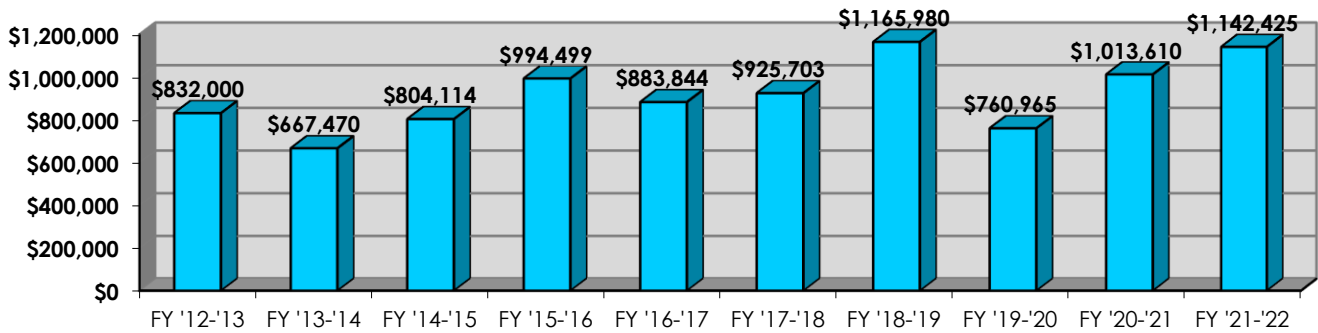


# Revenue Projection Rationale

2021-2022

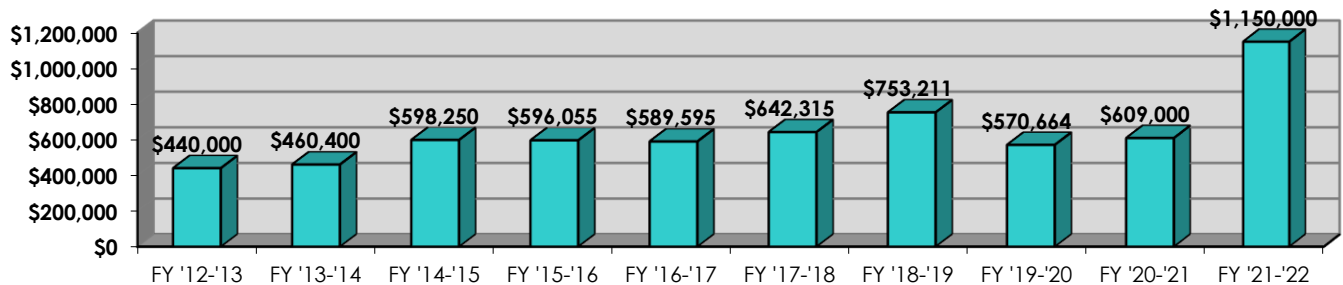
## Community Center \$1,142,425

This line item represents the revenues earned by the Community Center which opened in July 2008. The funds are earned from camps, classes, gym memberships and special events. The revenue trend is increasing as more activities are added. The Community Center will generate \$1,142,425, an increase of \$128,815.



## Pinecrest Gardens \$1,150,000

This account represents the funds earned at Pinecrest Gardens from facility rentals, the Splash-'n-Play water feature, programs, concerts and special events. This revenue will generate \$1,150,000, an increase of \$541,000. This revenue has an increasing trend over the last five years; however, a decrease was experienced the last fiscal year due to the coronavirus pandemic.



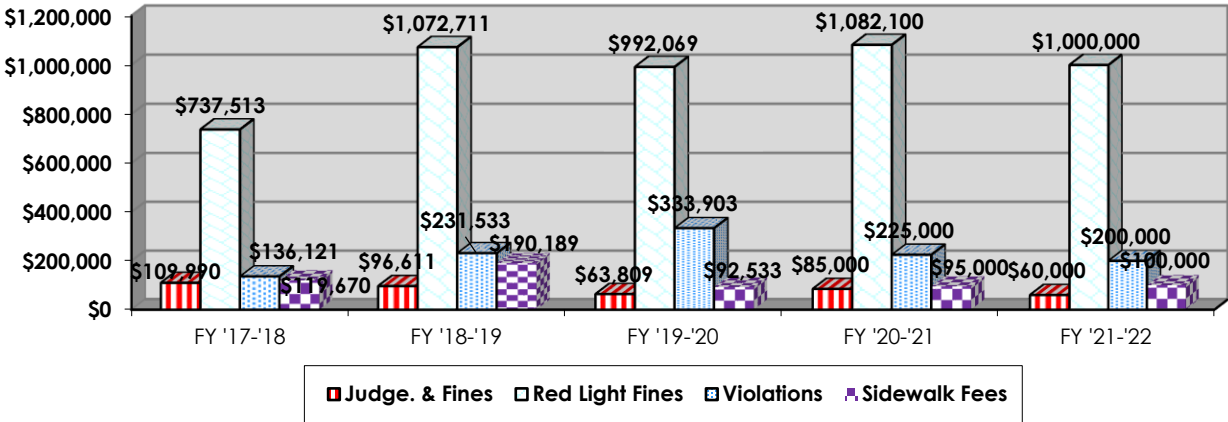
## Other Charges for Service \$45,000

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 \$45,000, an increase of \$15,000, will be generated from this source. The trend for this revenue source is mixed and a five-year average was used.

## Fines and Forfeits

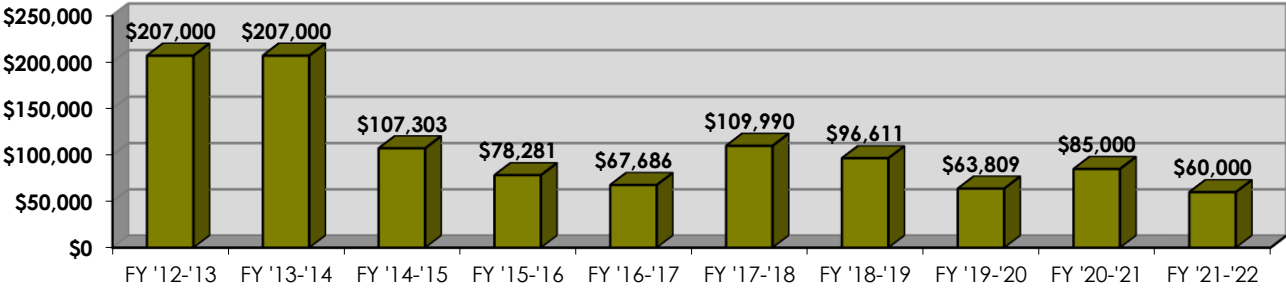
The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines, citations from the traffic light camera program, fees collected from violations of local ordinances, and sidewalk fees. Below is a description of each type of revenue source,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

**Fines and Forfeits Revenue Trend**



### Judgments and Fines - Court \$60,000

The Village will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$60,000, a decrease of \$25,000. In 2010, the State of Florida passed legislation reducing the percentage of the traffic fines the municipalities are eligible to receive, and in 2015 the legislature changed the law regarding using ticketing as a way to assess police performance.



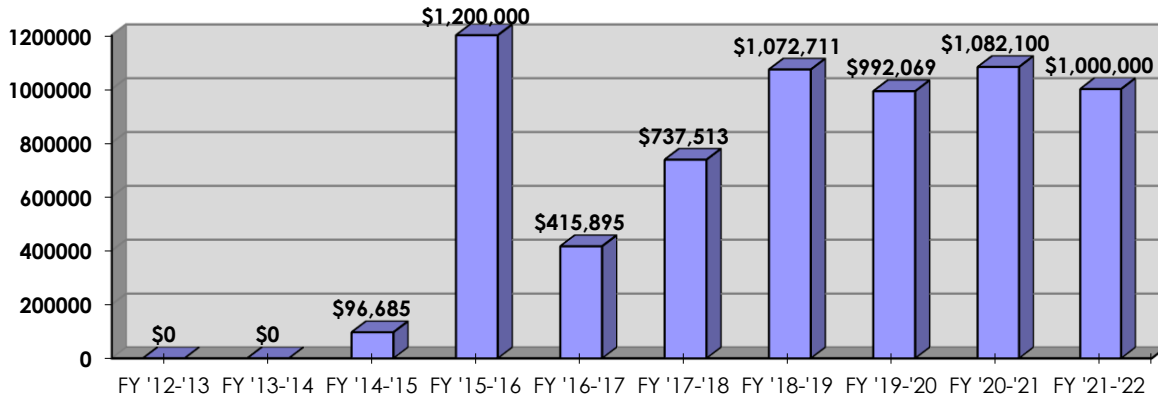


# Revenue Projection Rationale

2021-2022

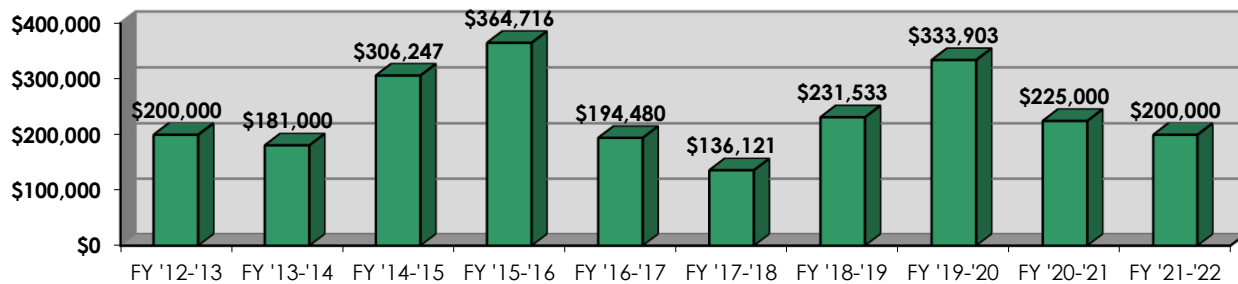
## Traffic Light Camera Fines \$1,000,000

In Fiscal Year 2014-15, the Village initiated a Traffic Light Camera program to promote motor vehicle safety and accident reduction. It is estimated \$1,000,000 will be generated next year, a decrease of \$82,100.



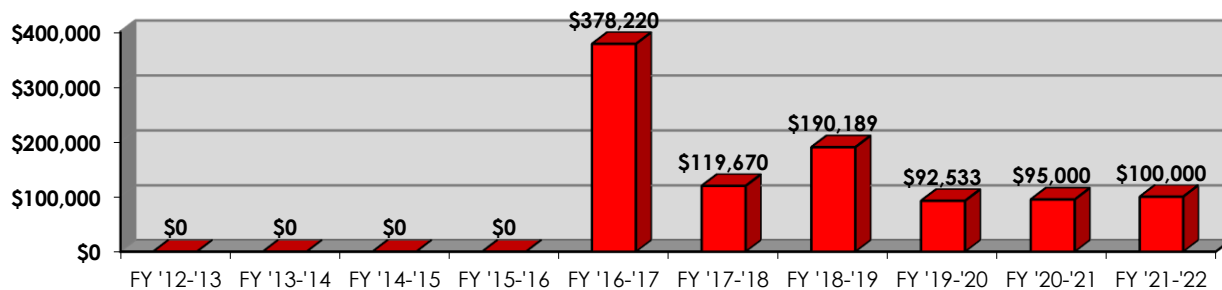
## Violations of Local Ordinances \$200,000

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Village codes. It is estimated \$200,000 will be generated next year, a decrease of \$25,000 from the previous year. The estimate is based upon a five-year average.



## Sidewalk Fees \$100,000

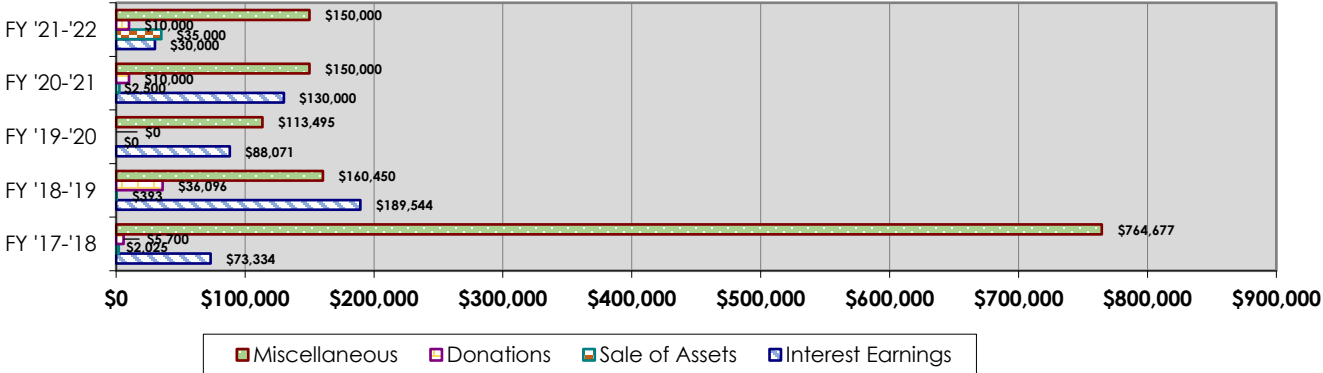
This is a relatively new category as revenue was previously held as a liability. Revenues in this category derive from fees assessed to new construction in order to build sidewalks throughout the Village. It is estimated \$100,000 will be generated next year.



## 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.

**Miscellaneous Revenue Trend**



*Interest Earnings*  
\$30,000

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 \$30,000, a decrease of \$100,000.

*Sale of Assets*  
\$35,000

Revenues generated from the sale of assets such as surplus police vehicles are expected to increase \$32,500.

*Donations from Private Sources*  
\$10,000

Funds for this line item are estimated to be \$10,000, the same as the previous year.

*Other Miscellaneous Revenues*  
\$150,000

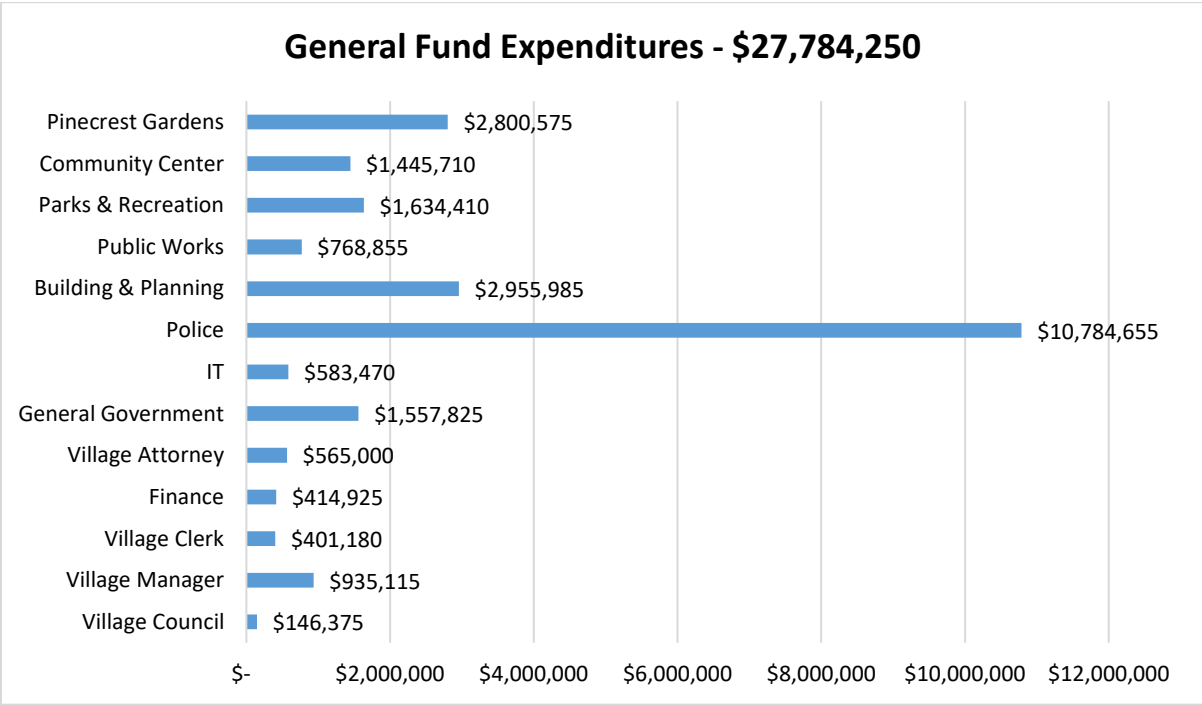
A total of \$150,000, the same as the prior year, was allocated to this line item. The main source of revenue is from general and Workers' Compensation insurance reimbursements. This source also encompasses unexpected sources of revenue such as refunds, forfeited pension funds generated when vesting requirements are not met, reimbursement of police training costs, fuel tax reimbursement and photocopy fees. The five-year trend has been mixed.

## Expenditures

Expenditures, excluding transfers, for Fiscal Year 2022 have increased from the prior year by 7.8% or \$1,817,485. The Fiscal Year 2022 Budget proposes \$24,994,080 in expenditures for the thirteen departments, divisions or offices within the document as listed below. In addition, the Village will expend \$2,790,170 in transfers to other funds as follows,

- Capital Project Fund: \$448,850
- Debt Service Fund: \$2,196,320
- Hardwire 911 Fund: \$65,500
- Wireless 911 Fund: \$63,000
- Prepaid 911 Fund: \$16,500

bringing the total General Fund expenditure to \$27,784,250. 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.



Major expenditure recap for the General Fund budget includes the following. For more details on departmental expenditures, please see their respective sections of this document in Section VI.

*Village Council:*  
 \$146,375

The Village Council's budget decreased by \$23,720 from the previous year mainly due to shifting funding for the lobbyist to the Office of the Village Manager budget.

*Village Manager's Office:*  
\$935,115

The Village Manager's budget increased a total of \$155,770 compared to Fiscal Year 2021 mainly due to the shifting of funding for the lobbyist from the Village Council budget. The increase was also due to an increase in staff salaries and benefits, and the reinstatement of travel.

*Village Clerk's Office:*  
\$401,180

The Village Clerk's budget increased a total of \$1,600 from the previous year. This increase is attributed to an increase in staff salaries and benefits, offset by the removal of election year expenditures.

*Finance Department:*  
\$414,925

The Finance Department budget increased a total of \$26,995 over last year's adopted budget. This increase is mainly due to the reinstatement of travel and an increase in staff salaries and benefits.

*Village Attorney's Office:*  
\$565,000

The Village Attorney's budget increased \$110,000 from the previous fiscal year in anticipation of collective bargaining.

*General Government:*  
\$1,557,825

The General Government budget experienced a \$91,580 increase from the prior year's adopted budget. The increase is primarily due to market increases in insurance rates and an increase in staff salaries and benefits, offset by the completion of a one-time compensation study and a lower allocation toward the employee tuition reimbursement program.

*Information Technology:*  
\$583,470

The Information Technology Division budget increased \$70,175 mainly due to the need of additional support for cyber security and the purchase of various Capital Outlay equipment.

*Police Department:*  
\$10,784,655

The Police Department budget increased \$640,025 from the previous fiscal year budget. The increase was primarily due to the reinstatement of travel and in-person training, an increase in staff salaries and benefits, the purchase of six police vehicles, a new air conditioner for the departmental offices, replacement of the radio equipment, and the replacement of the Taser equipment.

*Building and Planning Department:*  
\$2,955,985

The proposed Building and Planning Department budget experienced a \$335,500 increase from the previous year mainly due to the addition of trade inspectors, funding for a reviewer for stormwater, and additional funds allocated for a cloud server for the department's software which is required by the vendor since they no longer offer the former service. This also allows for electronic plans review.

*Public Works Department:*  
\$768,855

The Public Works Department experienced a \$3,385 increase as compared to Fiscal Year 2021 mainly due to an increase in staff salaries and benefits, which was offset by less funds allocated towards Professional Services for a completed one-time project.

*Parks and Recreation Department:*  
\$1,634,410

The Parks and Recreation Department budget experienced an increase of \$91,685 mainly due to the payment of more instructors and operations for increased programming with the reinstatement of programs after the Coronavirus pandemic.

*Community Center:*  
\$1,445,710

The Community Center budget increased by \$99,930 from the previous fiscal year mainly due to an increase in the landscaping maintenance contract and funds for Professional Services to design an expansion to the office.

*Pinecrest Gardens:*  
\$2,800,575

Pinecrest Gardens experienced a \$214,560 increase. The increase was mainly due to the reinstatement of large events that were eliminated due to the Coronavirus pandemic and the purchase of various Capital Outlay items.

## Operating Transfers Out

The Transfers Out to other funds, which total \$2,790,170, increased by \$306,480 and covers the cost of anticipated expenditures in the Capital Project Fund, Hardwire Fund, Wireless Fund, Prepaid 911 Fund and the Debt Service Fund. The increase is due to additional transfers to Hardwire, Wireless and Prepaid 911 Funds to compensate for revenues previously earned in those funds that will be used to offset the cost of the 911 equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center.



# General Fund Expenditures

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
VILLAGE COUNCIL	\$ 153,114	\$ 170,095	\$ 187,017	\$ 249,375	\$ 146,375
VILLAGE MANAGER	772,964	779,345	785,788	811,170	935,115
VILLAGE CLERK	347,157	399,580	398,774	390,105	401,180
FINANCE	370,665	387,930	369,425	413,435	414,925
VILLAGE ATTORNEY	399,335	455,000	687,755	565,000	565,000
GENERAL GOVERNMENT	1,554,588	1,466,245	1,451,562	1,554,840	1,557,825
INFORMATION TECHNOLOGY	442,449	513,295	538,018	583,470	583,470
POLICE	9,400,704	10,144,630	10,023,952	10,765,545	10,784,655
BUILDING AND PLANNING	2,408,787	2,620,485	2,319,202	2,938,890	2,955,985
PUBLIC WORKS	863,820	765,470	677,054	765,040	768,855
PARKS AND RECREATION	1,409,246	1,542,725	1,492,487	1,631,375	1,634,410
COMMUNITY CENTER	1,088,655	1,345,780	1,158,445	1,440,390	1,445,710
PINECREST GARDENS	2,429,720	2,586,015	2,544,660	2,789,825	2,800,575
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,641,203</b>	<b>\$ 23,176,595</b>	<b>\$ 22,634,138</b>	<b>\$ 24,898,460</b>	<b>\$ 24,994,080</b>
<b>TRANSFER OUT</b>	<b>\$ 3,213,978</b>	<b>\$ 2,483,690</b>	<b>\$ 2,485,190</b>	<b>\$ 2,817,170</b>	<b>\$ 2,790,170</b>
<b>TOTALS</b>	<b>\$ 24,855,181</b>	<b>\$ 25,660,285</b>	<b>\$ 25,119,328</b>	<b>\$ 27,715,630</b>	<b>\$ 27,784,250</b>
EMERGENCY SERVICES	383,149	-	416,392	-	-
<b>TOTAL WITH EMERGENCY SERVICES</b>	<b>\$ 25,238,329</b>	<b>\$ 25,660,285</b>	<b>\$ 25,535,720</b>	<b>\$ 27,715,630</b>	<b>\$ 27,784,250</b>

## Function

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



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

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

## FY22 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, 2021.
- ◆ 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

\$0

This line item decreased \$40,000 from the prior year and funds lobbying services. The decrease was due to the transfer of funds for lobbyist to the Office of the Village Manager.

*Other Contractual Services*  
\$41,800

This line item increased \$9,600 and funds the maintenance for the streaming video and a legislative program. The increase was due to the addition of funds for Clear Point Community dashboard maintenance.

*Travel and Per Diem*  
\$5,000

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*  
\$5,000

Other Current Charges remained the same as the previous fiscal year and funds refreshments for various advisory committees and the State of the Village address.

*Publications, Dues & Training*  
\$18,425

This line item increased \$1,530 and funds various memberships and conference registrations. The increase was due to the reinstatement of travel for the fiscal year.

*Grants and Aids*  
\$76,150

Aide to Government Agencies increased \$5,150 and funds grants to the five public schools that serve Pinecrest residents and several community events.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	\$ 40,000	\$ 40,000	\$ 60,667	\$ 108,000	\$ -
434.000 Other Contractual Services	31,013	32,200	32,200	41,800	41,800
440.000 Travel & Per Diem	5,428	5,000	5,000	5,000	5,000
449.000 Other Current Charges	8,307	5,000	5,000	5,000	5,000
454.000 Publications, Dues, & Training	11,100	16,895	13,000	18,425	18,425
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 95,848</b>	<b>\$ 99,095</b>	<b>\$ 115,867</b>	<b>\$ 178,225</b>	<b>\$ 70,225</b>
<b>GRANTS AND AIDS</b>					
483.000 Aid to Government Agencies	53,263	58,500	58,500	58,500	63,500
484.000 Aid to Gov., Community support	4,003	12,500	12,650	12,650	12,650
<b>TOTAL GRANTS AND AIDS</b>	<b>\$ 57,266</b>	<b>\$ 71,000</b>	<b>\$ 71,150</b>	<b>\$ 71,150</b>	<b>\$ 76,150</b>
<b>TOTAL VILLAGE COUNCIL</b>	<b>\$ 153,114</b>	<b>\$ 170,095</b>	<b>\$ 187,017</b>	<b>\$ 249,375</b>	<b>\$ 146,375</b>

## 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, Impact Fees Fund, Debt Service Fund and CITT Fund.

## FY22 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.
- ◆ Maximize the number of vendors able to compete for Village procurement business.
- ◆ Ensure staff in the procurement process are knowledgeable and effectively fulfill their role.

## 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	Reports & agenda backup items prepared	97	110	110
	Number of solicitations advertised	27	23	25
	Number of contracts executed	42	37	40
	Budget submitted to Village Council by August 15th	Submitted 7/16/19	Submitted 7/14/20	Submitted 7/13/2021

## Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Manager for Fiscal Year 2021.

- ◆ The Village Manger supervised seven departments or divisions. During FY 2021, the manager held a total of 24 department level staff meetings, including twice-weekly meetings to discuss Coronavirus issues.
- ◆ The Village Manager submitted the Fiscal Year 2022 Budget to the Village Council on July 13, 2021.
- ◆ In accordance with the requirement set forth in the Village Charter, the 2019-2020 Comprehensive Annual Financial Report covering the period October 1, 2019 through September 30, 2020 was submitted to the Village Council on March 9, 2021 for its review and acceptance.
- ◆ Coordinated the Village's response to the Coronavirus pandemic.
- ◆ Updated the Village's Strategic Plan.
- ◆ Worked with the Finance Department to administer several programs as a result of CARES Act funding.
- ◆ Oversaw construction of the Pinecrest Gardens Upper Garden Improvement project.
- ◆ Coordinated with a third-party vendor and oversaw COVID-19 testing and vaccination site.
- ◆ Coordinated the purchase of Gary Matzner Park.
- ◆ Coordinated the establishment of a Special Assessment District for the completion of the potable water infrastructure, including holding various Town Hall Meetings for residents.
- ◆ Worked with lobbyists to secure \$500,000 from the State of Florida and \$606,000 from the Federal government for Stormwater Drainage Projects.

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
FULL TIME			
Village Manager	1.0	1.0	1.0
Assistant Village Manager	1.0	1.0	1.0
Administrative Services Manager	1.0	1.0	1.0
Administrative Asst. to Village Manager	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

## Budget Highlights

*Personal Services*  
\$777,730

The Personal Services increased by \$42,335 and funds staff salaries and benefits.



*Professional Services*  
\$138,000

This line item increased \$108,000 from the previous year due to the transfer of the allocation for lobbying services from the Village Council budget.

*Travel and Per Diem*  
\$5,895

This line item increased \$4,560 and funds travel to professional conferences. The increase was due to the reinstatement of travel after the pandemic.

*Communications & Freight*  
\$4,705

This line item remained the same as the prior year and funds a cell phone allowance for managerial staff and the monthly service for a mobile Wi-Fi device.

*Publications, Dues and Training*  
\$8,785

The Publications, Dues and Training line item increased by \$875 and funds membership to several professional associations. The increase was due to the reinstatement of travel for training.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 489,870	\$ 498,670	\$ 497,476	\$ 513,405	\$ 524,510
414.000 Overtime	31	-	233	-	-
418.000 Service Award	11,776	13,105	13,105	14,120	14,510
419.001 Car Allowance	16,800	16,800	16,800	16,800	16,800
421.000 FICA Taxes	35,627	39,255	39,255	40,895	41,765
422.000 Retirement Contributions	92,472	96,230	96,230	98,620	102,170
423.000 Insurance, Health	65,250	66,000	73,533	69,600	69,600
424.000 Workers' Comp	1,164	1,335	1,335	1,390	1,420
426.000 Vacation/Sick time Payout	12,224	4,000	3,871	6,955	6,955
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 725,214</b>	<b>\$ 735,395</b>	<b>\$ 741,838</b>	<b>\$ 761,785</b>	<b>\$ 777,730</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	36,484	30,000	30,000	30,000	138,000
440.000 Travel & Per Diem	1,364	1,335	1,335	5,895	5,895
441.000 Communications & Freight Svcs	4,200	4,705	4,705	4,705	4,705
449.000 Other Current Charges	4	-	-	-	-
454.000 Publications, Dues, & Training	5,697	7,910	7,910	8,785	8,785
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 47,750</b>	<b>\$ 43,950</b>	<b>\$ 43,950</b>	<b>\$ 49,385</b>	<b>\$ 157,385</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 772,964</b>	<b>\$ 779,345</b>	<b>\$ 785,788</b>	<b>\$ 811,170</b>	<b>\$ 935,115</b>

## 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; is the Village's webmaster; and maintains custody of Village records including agreements, contracts, ordinances, resolutions, and proclamations.

## FY22 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 and maintain accurate minutes of all proceedings.
- ◆ 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	Number of lien searches conducted	611	900	800

## Prior Year's Accomplishments

The following section lists the accomplishments of the Office of the Village Clerk for Fiscal Year 2021.

- Coordinated logistics for all virtual staff meetings as well as all virtual and hybrid Council meetings during the coronavirus pandemic
- Coordinated all essential communications via social media during the pandemic including mayor's weekly statements
- Supervised and coordinated with Miami-Dade County the 2020 municipal election

- Served as the staff liaison to the Youth Advisory Council
- Hosted and produced the IN/Pinecrest podcast via social media
- Produced and edited, in partnership with Miami's Community Newspapers, a special publication commemorating the Village's 25<sup>th</sup> anniversary
- Prepared #TBT and other materials in commemoration of the Village's 25<sup>th</sup> anniversary
- Organized ceremonies including the Village Council swearing-in, the Upper Garden project groundbreaking, and the chief of police's swearing-in

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
FULL TIME			
Village Clerk	1.0	1.0	1.0
Assistant Village Clerk	1.0	1.0	1.0
ADA Compliance Clerk	0.0	1.0	1.0
<b>Total</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>

## Budget Highlights

*Revenues*  
\$45,000

It is projected that the Office of the Village Clerk will generate \$45,000 in revenues from lien searches and other services associated with records management.

*Personal Services*  
\$369,530

The Mayor and Council set the Village Clerk's annual salary. The Personal Services increased by \$20,350, and funds staff salaries and benefits.

*Other Contractual Services*  
\$7,150

This line item decreased by \$20,000 since this budget year does not include an election cycle.

*Travel and Per Diem*  
\$1,000

This line item increased \$1,000 and funds travel for conferences.

*Communications & Freight Services*  
\$1,500

This line item remained the same and covers the Clerk's communication devices and email blast subscription service.

*Other Current Charges*  
\$20,000

The Other Current Charges line item remained the same as the previous year and includes funds for legal advertising.

*Operating Supplies*  
\$1,000

This line item remained the same as the previous year.

*Publications, Dues and Training*  
\$1,000

This line item increased \$250 from the previous fiscal year and funds membership dues and training.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>REVENUES:</b>					
349.000 Other Charges for Services	\$ 39,491	\$ 30,000	\$ 46,830	\$ 45,000	\$ 45,000
<b>TOTAL REVENUES</b>	<b>\$ 39,491</b>	<b>\$ 30,000</b>	<b>\$ 46,830</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	220,359	232,965	230,693	238,155	245,235
414.000 Overtime	444	250	254	250	250
418.000 Service Award	6,565	7,130	7,130	7,640	7,950
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	16,967	18,505	18,505.0	18,970	19,535
422.000 Retirement Contributions	39,446	41,700	41,700	42,220	45,320
423.000 Group Insurance	26,159	39,600	31,222	43,200	43,200
424.000 Workers' Comp	474	630	630	645	665
426.000 Vacation/Sick time Payout	2,731	3,000	12,566	1,975	1,975
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 318,544</b>	<b>\$ 349,180</b>	<b>\$ 348,099</b>	<b>\$ 358,455</b>	<b>\$ 369,530</b>
<b>OPERATING EXPENSES:</b>					
434.000 Other Contractual Services	5,971	27,150	27,000	7,150	7,150
440.000 Travel & Per Diem	-	-	-	1,000	1,000
441.000 Communications & Freight Svcs	989	1,500	1,500	1,500	1,500
449.000 Other Current Charges	20,275	20,000	20,000	20,000	20,000
452.002 Operating Supplies-Other	198	1,000	1,000	1,000	1,000
454.000 Publications, Dues, & Training	1,180	750	1,175	1,000	1,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 28,612</b>	<b>\$ 50,400</b>	<b>\$ 50,675</b>	<b>\$ 31,650</b>	<b>\$ 31,650</b>
<b>TOTAL VILLAGE CLERK</b>	<b>\$ 347,157</b>	<b>\$ 399,580</b>	<b>\$ 398,774</b>	<b>\$ 390,105</b>	<b>\$ 401,180</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (307,666)</b>	<b>\$ (369,580)</b>	<b>\$ (351,944)</b>	<b>\$ (345,105)</b>	<b>\$ (356,180)</b>

## Function

The Department of Finance is the central fiscal control, record keeping, 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 also known as the Annual Report and the Annual Budget and Capital Program. In addition, the Department is responsible for the management of the billing and collection of the Stormwater Utility Fees.

## FY22 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.
- ◆ 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.



## 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	Obtain the GFOA Certificate of Achievement for Excellence in Financial Reporting (Annual Report)	Applied 3/2021	Apply by 2/2022	Apply by 2/2023
	Percentage of ACH Payments Made	43%	44%	51%
	Percentage by ACH Dollar Amount	\$8,725,675	\$13,055,816	\$13,969,723

## Prior Year's Accomplishments

The following section lists the accomplishments of the Finance Department for Fiscal Year 2021.

- ◆ During the first six months of Fiscal Year 2021, 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.
- ◆ For the first six months of Fiscal Year 2021, the department processed a total of 13 payrolls for 194 budgeted positions. The Finance Department issued approximately 2,783 checks and coordinated direct deposit transfers totaling \$4,258,238.
- ◆ During the first six months of Fiscal Year 2021, the Department processed approximately 1,844 vendor checks and Automated Clearing House (ACH) transfers totaling \$12,783,230.
- ◆ The Finance Department is responsible for the preparation of the preliminary budget figures for the Annual Operating and Capital Budget. All departments must submit their budget requests to the Finance Department, which are then submitted to the Village Manager for consideration.
- ◆ The Finance Department received \$19,762,239 for the first six months of Fiscal Year 2021. The Department processed 10,683 receipt items.
- ◆ The Finance Department assisted representatives of Mauldin & Jenkins, LLC, the Village's independent auditors, with the audit and preparation of the Comprehensive Annual Financial Report. The Annual Report for the Fiscal Year ending September 30, 2020 was prepared and presented to the Village Council for consideration at its March 9, 2021 meeting. The Village received the Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year ending September 30, 2019 from the Government Finance Officers Association and anticipates receiving the award for the year ending September 30, 2020.
- ◆ The Finance Department maintains depreciation records as well as tracks capital assets valued over \$90,946,325, which include roadways, sidewalks, buildings improvements, land, construction in progress, and equipment with a total value of \$10,000 or more.

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
<b>FULL TIME</b>			
Finance Director	1.0	1.0	1.0
Accounting Clerk	2.0	0.0	0.0
Accounting Specialist	0.0	2.0	2.0
<b>TOTAL FULL TIME</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
Total	3.0	3.0	3.0

## Budget Highlights

*Personal Services*  
\$354,645

Personal Services for the Finance Department increased \$21,250 and covers the salaries and fringe benefits for the Finance Director and Accounting Clerks. The increase was mainly due to annual increases and service award for one staff member that will reach their five years of employment.

*Accounting and Auditing*  
\$46,930

This line item decreased by \$6,570 due to the completion of a periodic security audit. This account also includes federal and state single audits, and a required actuarial study for the OPEB liability

*Travel and Per Diem*  
\$8,350

This line item increased by \$8,350 due to the reinstatement of all travel for in-person conferences that had been cancelled due to the Covid-19 Pandemic.

*Communications and Freight Services*  
\$1,200

This line item covers the cell phone allowance for the Finance Director and did not change.

*Publications, Dues and Training*  
\$3,800

This line item increased by \$2,475 due to the reinstatement of in-person training that had been cancelled due to the Covid-19 Pandemic. This account funds membership to professional associations for the Finance Department.

# Department of Finance

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 222,498	\$ 231,665	\$ 215,743	\$ 243,530	\$ 243,530
414.000 Overtime	66	-	80	100	100
418.000 Service Award	-	-	-	1,200	1,200
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	17,334	17,830	17,262	19,035	19,035
422.000 Retirement Contributions	32,903	34,295	31,904	36,040	37,530
423.000 Insurance, Health	38,052	39,600	45,082	43,200	43,200
424.000 Workers' Comp	526	615	615	650	650
426.000 Vacation/Sick time Payout	2,066	2,500	4,315	4,000	4,000
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 318,846</b>	<b>\$ 331,905</b>	<b>\$ 320,400</b>	<b>\$ 353,155</b>	<b>\$ 354,645</b>
<b>OPERATING EXPENSES:</b>					
432.000 Accounting & Auditing Services	49,175	53,500	46,500	46,930	46,930
440.000 Travel & Per Diem	132	-	-	8,350	8,350
441.000 Communications & Freight Svcs	1,200	1,200	1,200	1,200	1,200
451.000 Office Supplies	162	-	-	-	-
454.000 Publications, Dues, & Training	1,150	1,325	1,325	3,800	3,800
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 51,819</b>	<b>\$ 56,025</b>	<b>\$ 49,025</b>	<b>\$ 60,280</b>	<b>\$ 60,280</b>
<b>TOTAL FINANCE DEPARTMENT</b>	<b>370,665</b>	<b>387,930</b>	<b>369,425</b>	<b>413,435</b>	<b>414,925</b>

## 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 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 and 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.

## FY22 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.

## Budget Highlights

*Additional Legal Services*  
\$65,000

This line item increased \$25,000 from the prior year and covers additional legal services related to the code enforcement, litigation reserve, real property, labor counsel and bond counsel. The increase was due to the inclusion of funds in anticipation of collective bargaining.

*Legal Retainer Agreement*  
\$230,000

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

*Legal Retainer Agreement, Building & Planning*  
\$250,000

This, line item increased \$95,000 and covers legal services specific for the Building and Planning Department. This cost is recovered as a pass-through to the user.

*Other Current Charges*  
\$20,000

This is line item decreased \$10,000 and covers any legal settlements that may arise throughout the year.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>OPERATING EXPENSES:</b>					
431.002 Other Legal Services	\$ 16,143	\$ 40,000	\$ 20,000	\$ 65,000	\$ 65,000
431.003 Legal Retainer Agreement	195,149	230,000	384,530	230,000	230,000
431.004 Legal Retainer Agreement, B&F	143,167	155,000	282,225	250,000	250,000
449.000 Other Current Charges	44,876	30,000	1,000	20,000	20,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 399,335</b>	<b>455,000</b>	<b>687,755</b>	<b>565,000</b>	<b>565,000</b>
<b>TOTAL VILLAGE ATTORNEY</b>	<b>\$ 399,335</b>	<b>455,000</b>	<b>687,755</b>	<b>565,000</b>	<b>565,000</b>



## 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.

## FY22 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 staff training to all employees, including specific supervisor training opportunities.
- ◆ Work with department heads and employees to recruit, hire and retain highly qualified and diverse staff.
- ◆ Enhance communication efforts through social media.
- ◆ Work with all departments to ensure a clear and consistent message framework.
- ◆ Share accurate information on a regular basis through multiple sources of outreach in a timely manner.

## 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	Email subscription service users	1,460	1,500	1,600
	Number of website page views	411,075	483,168	450,000
	Number of new hires (F/T and P/T)	41	28	30

## Prior Year's Accomplishments

The following section lists the accomplishments of Human Resources Division and the Communications Division for Fiscal Year 2021.

### Human Resources Division

- ◆ Established eighteen (18) recruitment plans to fill vacancies in Village departments.
- ◆ Conducted onboarding for forty-one (41) full-time and part-time new-hire candidates.
- ◆ Implemented a new performance management system.
- ◆ Selected a new benefits consultant to assist with renewal negotiation, employee education and benefit orientation.

- ◆ Selected a human resources company for the completion of a classification, compensation and benefits study.
- ◆ Transition to online training platform due to COVID pandemic.

## Communications Division

- Implemented the ZenCity dashboard.
- Managed digital marketing training for small businesses.
- Built website for the Friends of Pinecrest Gardens.
- Produced the Village's first Gift Guide to promote local businesses.
- Implemented a digital workflow online management system – Monday.com.
- Implemented new email marketing strategy.
- Implemented bi-weekly communications meeting with internal stakeholders.
- Produced the Friends of Pinecrest Gardens appeal video.
- Wrote Communications Plans for the Parks and Recreation fitness program, JazzAid at the Banyan Bowl Live, Thriving Pinecrest Business campaign, Friends of Pinecrest Gardens and Upper Garden campaigns.
- Designed logo for HR Division, logo for Friends of Pinecrest Gardens, logo for the Curious Gardener Workshops, logo for the Shop the Parkway communications campaign, logo for the Curious Collector online shop, logo for the Thriving Business campaign.
- Produced COVID-19 US 1 #PinecrestKind banner campaign.
- Produced various creative assets to promote social distancing, hand washing and using face covering.
- Managed communications campaign to encourage and facilitate vaccinations.
- Produced informational video and creative assets for the Building Division.
- Communicated with Village businesses groups with the purpose of assisting with pandemic-related reopening information.
- Documented the pandemic as it relates to the Pinecrest community.
- Documented the Upper Gardens construction project.
- Produced cover for HR yearly benefits book.
- Produced promotional videos for PG arts and culture events and PG weddings.
- Produced and managed communications campaigns for safe events during the pandemic – Drive in Movie, Outside Fitness, JazzAid Live at the Banyan Bowl series, Zombie at the Park, Curious Gardener Workshops, Polish Pinecrest, Star Wars in the Gardens, Goat Yoga, Laughter in the Gardens.
- Produced Dog Safety communications campaign.
- Promoted and documented safe camps for children during the spring and summer.
- Supported the Public Works Department in communicating about traffic, water and construction.
- Produced four issues of the Pinecrest Sun.
- Managed 15 social media platforms.

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
FULL TIME			
Administrative Clerk	1.0	1.0	1.0
Human Resources Manager	1.0	1.0	1.0
Human Resources Generalist	1.0	1.0	1.0
Communications Manager	1.0	1.0	1.0
Communications Designer	0.0	1.0	1.0
<b>TOTAL FULL TIME</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>
<b>Total</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>

## Budget Highlights

*Personal Services*  
\$666,230

The Personal Services for General Government increased by \$115,330 and covers the salary and benefits for the positions authorized under this division.

*Professional Services*  
\$37,175

This line item decreased by \$19,500 and covers pre-employment testing and inoculations. The decrease was mainly due to the removal of the allocation for a one-time compensation study.

*Other Contractual Services*  
\$34,065

This line item decreased by \$25,815 and funds the Pinecrest Sun publication, ADA compliance monitoring for the web site and a digital marketing monitoring system. The decrease was due to substituting the cleaning for the Municipal Center from a contractual service to in-house personnel.

*Travel and Per Diem*  
\$3,235

This line item increased by \$2,985 and covers the conference costs for the Human Resources Manager and Communications Manager. The increase was due to the reinstatement of travel for this fiscal year.

*Communications and Freight Services*  
\$31,640

This line item decreased \$1,100 from the prior year and covers postage, internet service fees and the design services for the newsletter. The decrease was due to the reduction or regular monthly mailings.

*Utility Services*  
\$58,630

This line item increased by \$300, which reflects the cost of utility services for the Pinecrest Municipal Center.

*Rental and Leases*  
\$12,200

This line item remained the same as the previous fiscal year and covers the rental of the postage machine and copy machine.

*Insurance*  
\$541,170

This line item increased by \$24,985 and covers property insurance, flood insurance, general liability insurance and IT cyber security insurance. The increase was due to market increases in rates.

*Repair and Maintenance – Other*  
\$44,290

This line item increased \$2,035 and covers maintenance agreements and repair contracts. The increase was due to a new roof maintenance agreement for various buildings.

*Printing and Binding*  
\$24,950

This line item increased \$50 from the previous year and funds the printing of a newsletter three times a year, and various miscellaneous printing items.

*Promotional Activities*  
\$7,000

This line item remained the same as the previous year and covers the cost of Village brochures and communications promotional items.

*Other Current Charges*  
\$18,580

This line item decreased by \$6,100 from the previous year and covers various items including employment ads, bank administrative charges and employee service luncheons. The decrease was due to a one-time expenditure for employee appreciation to ease the stress of working during the Coronavirus pandemic.

*Office Supplies*  
\$8,000

This line item decreased \$7,000 from the previous year to better reflect actual usage.

*Operating Supplies – Other*  
\$22,800

This line item increased by \$1,500 and mainly funds cleaning and household supplies. The increase was due to a new monthly charge for Zoom services.

# General Government

2021-2022

## Publications, Dues and Training \$39,860

This line item decreased \$4,090 and covers staff trainings and costs for various memberships to professional organizations. The decrease was due to the reduction in costs for tuition reimbursement for employees.

## Capital Outlay \$8,000

Funds were allocated in Capital Outlay – Equipment and Machinery for the purchase of an air conditioner in the storage area of the Municipal Center.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 360,183	\$ 376,305	\$ 394,188	\$ 439,960	\$ 439,960
414.000 Overtime	2,307	-	2,842	-	-
418.000 Service Award	7,996	8,995	8,995	10,245	10,245
419.001 Car Allowance	8,400	8,400	8,400	8,400	8,400
421.000 FICA Taxes	28,733	29,585	29,585	34,775	34,775
422.000 Retirement Contributions	53,287	55,610	55,610	63,525	66,510
423.000 Insurance, Health	53,104	66,000	56,983	100,800	100,800
424.000 Workers' Comp	694	1,005	1,005	1,180	1,180
426.000 Vacation/Sick time Payout	4,543	5,000	4,704	4,360	4,360
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 519,248</b>	<b>\$ 550,900</b>	<b>\$ 562,312</b>	<b>\$ 663,245</b>	<b>\$ 666,230</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	19,083	56,675	56,675	37,175	37,175
434.000 Other Contractual Services	66,772	59,880	48,080	34,065	34,065
440.000 Travel & Per Diem	-	250	250	3,235	3,235
441.000 Communications & Freight Svcs	32,230	32,740	32,740	31,640	31,640
443.000 Utility Services	58,072	58,330	46,000	58,630	58,630
444.000 Rental & Leases	9,546	12,200	12,200	12,200	12,200
445.000 Insurance	602,144	516,185	516,185	541,170	541,170
446.002 Repair & Maintenance-Other	59,876	42,255	42,255	44,290	44,290
447.000 Printing & Binding	29,303	24,900	24,900	24,950	24,950
448.000 Promotional Activities	4,843	7,000	7,000	7,000	7,000
449.000 Other Current Charges	16,550	24,680	30,000	18,580	18,580
451.000 Office Supplies	10,471	15,000	7,000	8,000	8,000
452.002 Operating Supplies-Other	23,837	21,300	22,015	22,800	22,800
454.000 Publications, Dues, & Training	55,525	43,950	43,950	39,860	39,860
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 988,252</b>	<b>\$ 915,345</b>	<b>\$ 889,250</b>	<b>\$ 883,595</b>	<b>\$ 883,595</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	660	-	-	8,000	8,000
464.000 Equipment and Machinery	46,428	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 47,088</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,554,588</b>	<b>\$ 1,466,245</b>	<b>\$ 1,451,562</b>	<b>\$ 1,554,840</b>	<b>\$ 1,557,825</b>



## 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 cyber security, planning, recommending, installing and supporting all computing and telecommunication technology resources utilized in the Village municipal functions.

## FY22 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 digital solutions to streamline and improve efficiency and effectiveness in the plan reviews process.
- ◆ Maintain technology resources that provide the platform for the all information system in optimal state to prevent critical service outages and disruption to the operation.
- ◆ Continue to implement appropriate security measures to minimize cyber risk.

## 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	Work Orders Completed	155	83	100
	New Projects Completed	3	10	4
	Computers Replaced/Installed	20	50	4

## Prior Year's Accomplishments

The following section lists the accomplishments of the Information Technology Division for Fiscal Year 2021.

- ◆ Simplify processes to deliver quality services with greater scope and speed
  - ✓ Implementation of NEOGOV's performance management software to automate the annual and probationary employee evaluations, allowing HR and department heads the opportunity to identify skills gaps and areas of improvement in their employees.
  - ✓ Implementation of DocuSign to deliver electronically new Hire packets, speeding up the process and increasing accuracy by validating information before collecting a signature.
  - ✓ Implementation of Bridge Operator, a software solution to improve the Village Hall reception answering services.

- ✓ Police enhancements to the Security and Pedestrian Safety included: server upgrade to support in-car video for officers, digital field training guide for police recruit, renovation of the dispatch center and upgrade of the Municipal Center building security.
- ◆ Increase efficiencies with cloud services.
  - ✓ Migration of Tyler Technologies Financial software to the cloud. The benefits included: automatic SQL and Microsoft OS Upgrade, monthly patching, application software version up-to-date, nightly backups, disaster recovery, environment monitoring, SSL configuration and maintenance.
- ◆ Ensure connectivity through secure, fault tolerant network designed to provide the highest levels of availability.
  - ✓ The Municipal Center and Community Center were upgraded to 150Mbps internet speeds to improve the network efficiency and to support the fast-paced changes happening in the online world.
  - ✓ Many improvements were made to the facilities to improve wireless networks that supported all the programs and initiatives needed during the pandemic including:
    - Bandwidth upgrade for all the parks including Community Center and Pinecrest Gardens.
    - Access points upgrade at Pinecrest Gardens, Community Center, Evelyn Greer Park, Coral Pine Park, Suniland Park and Village Hall.
    - Installation of a new wireless network and workstation for Flagler Grove Park.
    - Rewiring of the data network and phone lines at Evelyn Greer to provide a more secure location and to facilitate remote learning programs and live-streaming of meetings during the pandemic.
    - Rewiring internet at Pinecrest Gardens to the Banyan Bowl to facilitate streaming of concerts.
    - Wiring project for the Municipal Center new lobby including Wireless Networks to facilitate the on-site COVID-19 testing.

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
<b>FULL TIME</b>			
IT Manager	1.0	1.0	1.0
<b>TOTAL</b>	1.0	1.0	1.0

## Budget Highlights

*Personal Services*  
\$168,200

The Personal Services for Information Technology increased by \$10,265 and funds staff salaries and benefits.

*Professional Services*  
\$123,500

This line item increased by \$38,760 and covers computer support. The increase is due to the need of additional support for cyber security.

*Travel and Per Diem*  
\$1,265

This line item increased \$1,265 due to the reinstatement of travel.

*Communications and Freight Services*  
\$4,440

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

*Repair and Maintenance – Other*  
\$254,875

This line item increased by \$3,895 mainly due to the need to the need for additional of cloud storage.

*Operating Supplies – Other*  
\$15,000

This line item remained the same and funds computer software and hardware, printers and computer supplies.

*Publications, Dues and Training*  
\$5,595

This line item increased \$5,395 and funds training activities for the IT Manager. The increase was due to the reinstatement of travel after the coronavirus pandemic.

*Capital Outlay – Machinery & Equipment*  
\$10,595

Capital Outlay increased \$10,595 and funds a new time clock for Flagler Grove Park, the purchase of a backup domain controller server, upgrades to a back-up server and a new computer for the receptionist.

# Information Technology

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 105,535	\$ 109,845	\$ 109,845	\$ 115,940	\$ 115,940
418.000 Service Award	1,192	1,465	1,465	1,740	1,740
419.001 Car Allowance	4,200	4,200	4,200	4,200	4,200
421.000 FICA Taxes	8,289	8,555	8,555	9,120	9,120
422.000 Retirement Contributions	19,102	19,880	19,880	20,990	20,990
423.000 Insurance, Health	9,756	13,200	10,908	14,400	14,400
424.000 Workers' Comp	244	290	290	310	310
426.000 Vacation/Sick time Payout	-	500	2,254	1,500	1,500
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 148,318</b>	<b>\$ 157,935</b>	<b>\$ 157,398</b>	<b>\$ 168,200</b>	<b>\$ 168,200</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	99,875	84,740	110,000	123,500	123,500
440.000 Travel & Per Diem	-	-	-	1,265	1,265
441.000 Communications & Freight Svcs	4,243	4,440	4,440	4,440	4,440
446.002 Repair & Maintenance-Other	171,962	250,980	250,980	254,875	254,875
452.002 Operating Supplies-Other	5,239	15,000	15,000	15,000	15,000
454.000 Publications, Dues, & Training	295	200	200	5,595	5,595
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 281,614</b>	<b>\$ 355,360</b>	<b>\$ 380,620</b>	<b>\$ 404,675</b>	<b>\$ 404,675</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs					
464.000 Equipment and Machinery	12,518	-	-	10,595	10,595
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 12,518</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,595</b>	<b>\$ 10,595</b>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>\$ 442,449</b>	<b>\$ 513,295</b>	<b>\$ 538,018</b>	<b>\$ 583,470</b>	<b>\$ 583,470</b>

## 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.

Pinecrest Police Department members remain committed to protecting the citizens in their homes, and to keeping the Village's 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.

## FY22 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

- ◆ Continue to develop and adapt equipment, technologies and facilities to enhance organizational efficiency and effectiveness.
- ◆ Continue to recruit and develop a professional, diverse and motivated workforce to enhance organizational performance and retention.



### Security and Pedestrian Safety

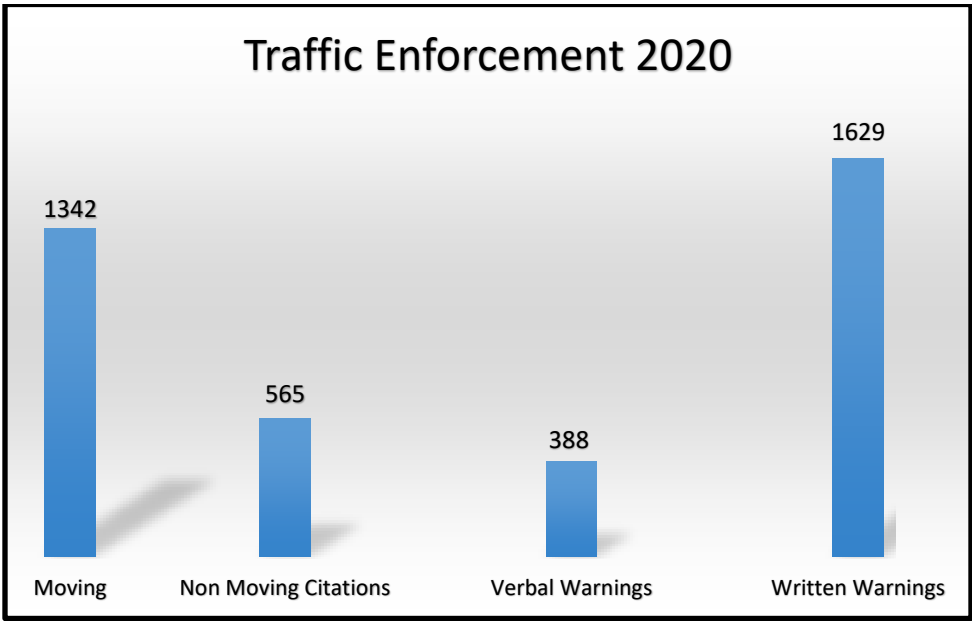
- ◆ Improve safety and quality of life within the Village and along major business corridors within our community through enforcement, education and collaboration with stakeholders.
  - Reduce collisions, injury and damage levels of collisions, and improve efficient and safe movement along major corridors through engineering improvements and targeted enforcement campaigns.
  - Develop local awareness campaigns to promote both vehicle and bike safety and courteous driving through a variety of media and social media formats.
- ◆ Raise the level of public safety and reduce the fear and incidence of crime through technology enhancements and the effective deployment of police resources and services.
  - Continue to emphasis traffic enforcement as both a safety and crime preventions initiative.
  - Incorporate License Plate Reader (LPR) technology into the departments over all public safety initiative.



## 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	New Neighborhood Crime Watch Groups	1	2	1
	Park Details Performed	1,685	1,797	1,740
	Park and Walks	5,069	6,333	5,701



## Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Police for Fiscal Year 2021.

- ◆ The Police Department successfully continued police operations and navigated the COVID-19 pandemic through the acquisition and distribution of protective equipment and policy changes focused on officer and community wellbeing.
- ◆ The Police Department successfully conducted several Drive Sober or Get Pulled Over Holiday Enforcement details in order to reduce or eliminate alcohol-impaired driving fatalities within the Village.

## Authorized Positions

Position	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
<b>FULL TIME</b>			
<b>SWORN PERSONNEL</b>			
Chief of Police	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0
Captain	0.0	3.0	3.0
Major	1.0	0.0	0.0
Lieutenant	2.0	0.0	0.0
Sergeant	8.0	8.0	8.0
Police Officer	32.0	32.0	35.0
School Resource Officer	2.0	2.0	0.0
Task Force Officer	1.0	1.0	0.0
Detectives	3.0	3.0	3.0
<b>TOTAL SWORN PERSONNEL</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>
<b>CIVILIAN PERSONNEL</b>			
Administrative Assistant to the Police Chief	1.0	1.0	1.0
IT Administrator	1.0	1.0	1.0
Administrative Assistant – Accreditation	0.0	1.0	1.0
Community Service Aide	5.0	4.0	4.0
Dispatcher Supervisor	1.0	1.0	1.0
Dispatcher	9.0	9.0	9.0
Records Clerk	2.0	2.0	2.0
Human Resources Clerk	1.0	1.0	1.0
Victim Services Coordinator	1.0	1.0	1.0
<b>TOTAL CIVILIAN PERSONNEL</b>	<b>21.0</b>	<b>21.0</b>	<b>21.0</b>
<b>PART TIME</b>			
<b>CIVILIAN PERSONNEL</b>			
School Crossing Guard – PT	4.0	4.0	4.0
Traffic Infraction Enforcement Officer	2.0	2.0	2.0
<b>TOTAL PT CIVILIAN PERSONNEL</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Total Authorized Positions</b>	<b>78.0</b>	<b>78.0</b>	<b>78.0</b>

## Budget Highlights

Revenues  
\$1,083,690

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*

\$9,210,025

This line item increased by \$332,065 and includes salaries and benefits for all staff.

## *Professional Services*

\$16,440

This line item remained the same as the prior year and funds cyber security professional services, pre-employment psychological and medical testing, and random drug testing and inoculations.

## *Other Contractual Services*

\$432,050

This line item increased \$4,650 and includes vendor cost for the traffic light camera program. The increase was mainly due to the inclusion of funds for the cloud service for one additional mobile speed trailer, and funds for the Vigilant Learn Access for the License Plate Readers.

## *Investigations*

\$350

This line item remained the same as the previous year.

## *Travel and Per Diem*

\$10,430

This line item increased \$10,430 and funds conferences and training for the department. The increase was due to the reinstatement of travel previously eliminated due to the coronavirus pandemic.

## *Communications and Freight Services*

\$57,760

This line item decreased by \$750 and funds air cards for the police vehicle computers, phone lines and enhanced bandwidth for increased data transfer rates. The decrease was due to the a reduction in postage needs.

## *Utility Services*

\$1,080

This line item covers the electricity costs for the License Plate Readers and it increased \$580 from the previous year due to additional LPRs.

## *Rental and Leases*

\$7,930

This line item decreased \$650 and covers the costs of a copier and car rentals. The decrease was due to the reduction in the need for a rental car for undercover detail.

## *The Repair and Maintenance – Vehicles*

\$75,000

This line item decreased \$15,000 from the previous year mainly due to the removal of some funds for accident repairs as those are covered by insurance.

*Repair and Maintenance – Other*  
\$112,380

This line item decreased by \$3,440 and pays for the maintenance agreements for computer software. The decrease is attributed to the reduced need for phone system support due to a new system purchase planned for fiscal year 2022.

*Printing and Binding*  
\$6,000

Printing and Binding increased \$1,150 from the prior year and covers the cost of the department's miscellaneous printing needs. The increase was due to additional funding included for business and case report cards for officers

*Other Current Charges*  
\$4,905

This line item remained the same 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*  
\$92,530

This line item increased \$5,530 and provides funds for fuel. The increase was due to higher gasoline prices.

*Operating Supplies – Other*  
\$138,840

This line item increased \$5,305 and funds police uniform allowances and equipment. The increase was mainly due to higher range and ammunition costs.

*Publications, Dues and Training*  
\$17,730

This line item decreased \$10,730 and funds various trainings and costs for Law Enforcement Accreditation. The decreased was due to the moving of the allocation for supervisor training to the Police Education Fund.

*Capital Outlay – Machinery & Equipment*  
\$581,495

This line item increased by \$310,875 due to the purchase of six police vehicles, replacement of the radio equipment, and the replacement of the Taser equipment. This line item also covers the purchase of computer equipment.

*Aid to Government Agencies*  
\$4,710

This line item increased \$10 and funds the court overtime reduction program, court e-notify program and crime stoppers.

# Department of Police

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>REVENUES:</b>					
334.500 Misc Grants, Police	\$ 18,690	\$ 126,835	\$ 26,835	\$ 18,690	\$ 18,690
334.625 MOE School Board	\$ 140,674	\$ 70,335	107,000	-	-
342.100 Private Detail-Police	22,440	5,000	4,000	5,000	5,000
351.000 Judgments and Fines-Court	63,809	85,000	20,000	60,000	60,000
351.900 Traffic Light Cameras Fines	992,069	1,082,100	855,775	1,000,000	1,000,000
<b>TOTAL REVENUES</b>	<b>\$ 1,237,682</b>	<b>\$ 1,369,270</b>	<b>\$ 1,013,610</b>	<b>\$ 1,083,690</b>	<b>\$ 1,083,690</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 4,685,029	\$ 4,998,565	\$ 4,998,565	\$ 5,167,930	\$ 5,167,930
412.050 Holiday Pay	150,126	155,535	150,207	155,190	155,190
413.000 Other Salaries & Wages	106,276	124,685	101,967	123,490	123,490
414.000 Overtime	359,471	410,000	312,462	380,000	380,000
415.000 Special Pay	37,258	39,080	35,601	39,080	39,080
416.000 Private Detail	17,491	14,035	2,373	18,365	18,365
417.000 Other Benefits	6,470	6,000	5,852	6,795	6,795
418.000 Service Award	80,170	87,395	87,395	91,140	91,140
419.000 Car Allowance	171,771	214,200	214,200	214,200	214,200
421.000 FICA Taxes	428,724	452,280	452,280	456,075	456,075
422.000 Retirement Contributions	102,023	121,070	121,070	127,415	146,525
422.001 FRS Retirement (DB)	992,595	1,149,495	1,149,495	1,213,635	1,213,635
423.000 Health	740,675	950,400	829,112	1,036,800	1,036,800
424.000 Workers' Comp	117,305	95,220	95,220	105,800	105,800
425.000 Unemployment Compensation	3,025	-	673	-	-
426.000 Vacation/Sick time Payout	68,506	60,000	53,017	55,000	55,000
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 8,066,916</b>	<b>\$ 8,877,960</b>	<b>\$ 8,609,487</b>	<b>\$ 9,190,915</b>	<b>\$ 9,210,025</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	19,133	16,440	16,440	16,440	16,440
434.000 Other Contractual Services	391,917	427,400	427,400	432,050	432,050
435.000 Investigations	-	350	350	350	350
440.000 Travel & Per Diem	8,831	-	1,800	10,430	10,430
441.000 Communications & Freight Svcs	53,465	58,510	58,510	57,760	57,760
443.000 Utility Services	181	500	500	1,080	1,080
444.000 Rental & Leases	5,798	8,580	8,580	7,930	7,930
446.001 Repair & Maintenance-Vehicles	69,443	90,000	90,000	75,000	75,000
446.002 Repair & Maintenance-Other	117,447	115,820	115,820	112,380	112,380
447.000 Printing & Binding	2,723	4,850	4,850	6,000	6,000
449.000 Other Current Charges	2,070	4,905	4,905	4,905	4,905
451.000 Office Supplies	14,803	15,000	15,000	15,000	15,000
452.001 Operating Supplies-Gasoline	70,122	87,000	87,000	92,530	92,530
452.002 Operating Supplies-Other	121,724	133,535	133,535	138,840	138,840
454.000 Publications, Dues, & Training	33,958	28,460	28,460	17,730	17,730
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 911,615</b>	<b>\$ 991,350</b>	<b>\$ 993,150</b>	<b>\$ 988,425</b>	<b>\$ 988,425</b>
<b>CAPITAL OUTLAY:</b>					
462.000 Buildings	3,300	-	-	-	-
464.000 Equipment and Machinery	416,661	270,620	416,615	581,495	581,495
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 419,961</b>	<b>\$ 270,620</b>	<b>\$ 416,615</b>	<b>\$ 581,495</b>	<b>\$ 581,495</b>
<b>GRANTS AND AIDS</b>					
481.000 Aid to Government Agencies	2,212	4,700	4,700	4,710	4,710
483.001 Aid to Gov, Community support	-	-	-	-	-
<b>TOTAL GRANTS AND AIDS</b>	<b>\$ 2,212</b>	<b>\$ 4,700</b>	<b>\$ 4,700</b>	<b>\$ 4,710</b>	<b>\$ 4,710</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 9,400,704</b>	<b>\$ 10,144,630</b>	<b>\$ 10,023,952</b>	<b>\$ 10,765,545</b>	<b>\$ 10,784,655</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (8,163,022)</b>	<b>\$ (8,775,360)</b>	<b>\$ (9,010,342)</b>	<b>\$ (9,681,855)</b>	<b>\$ (9,700,965)</b>



## 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, Zoning 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 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, subdivision 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.

## FY22 Objectives

The following objectives have been 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 Organization (ISO), International City/County Management Association (ICMA), American Planning Association (APA), American Institute of Certified Planners (AICP), and other professional organizations.
- ◆ Continue to increase the quality of service to residents, businesses and construction trade representatives through 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 technology, which interacts with the Department's permitting

and inspection software system, "Trakit" – initiatives that will improve department functions and levels of service.



**Residential Character and Community Enhancement**

- ◆ Continue to provide equitable code compliance through a user-friendly code compliance operation based on the industry standards established by the Florida Association of Code Enforcement.
- ◆ Continue to evaluate the benefits and impacts of a mixed-use zoning district overlay within identified commercial zoning districts adjacent to planned transit stations that supports transit; incorporates the concepts of walkability, transportation efficiencies, and sustainability; provides additional residential and commercial options for Pinecrest residents and businesses; creates economic opportunities; and protects existing residential districts from increases in density.
- ◆ Continue to coordinate with the Miami-Dade Beacon Council in convening meetings with owners and representatives of local Pinecrest businesses for the purpose of understanding and responding to local business needs.
- ◆ Continue to participate with the Miami-Dade Transportation Planning Organization in the evaluation and enhancement of Station Area Connectivity within the South Transit Corridor.



**Environmental Sustainability**

- ◆ Continue to work toward Gold or Platinum certification through Florida Green Building Coalition (FGBC).
- ◆ Continue to coordinate with the Federal Emergency Management Agency in 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 will be utilized by this Department to assess the effectiveness and quality of the services it provides.

	Indicator	FY 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	ISO Rating (Residential/Commercial)	3/2	3/2	3/2
	Number of Permits Issued	2,677	2,012	3,105
	Number of Inspection Performed	16,296	15,930	18,264
	Certificates of Use Issued	13	51	46
	Percentage of Closed Code Compliance Cases	100	98.7	98

## Prior Year's Accomplishments

The following section lists the accomplishments of the Building and Planning Department during the 2021 fiscal year.

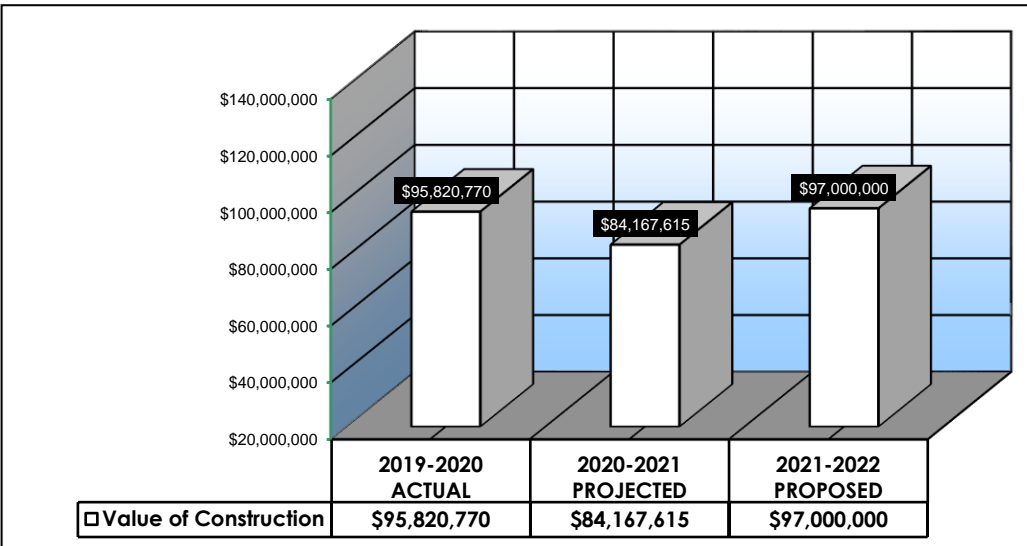
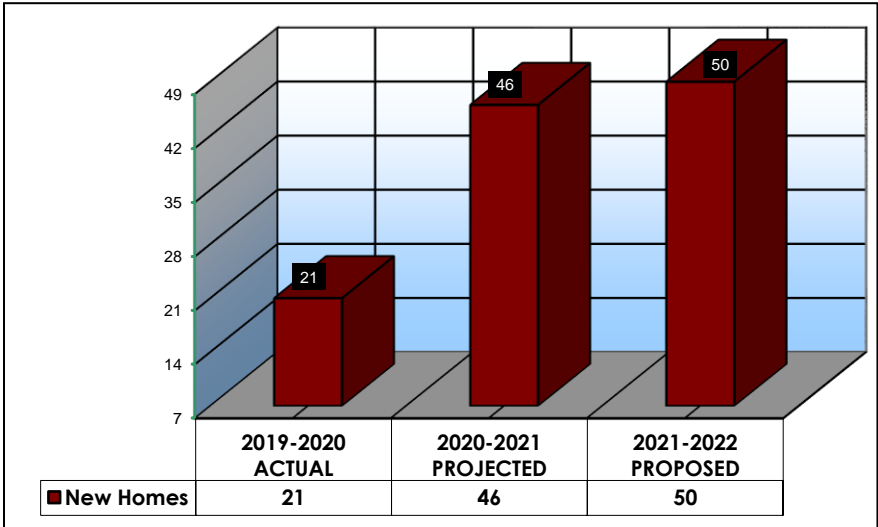
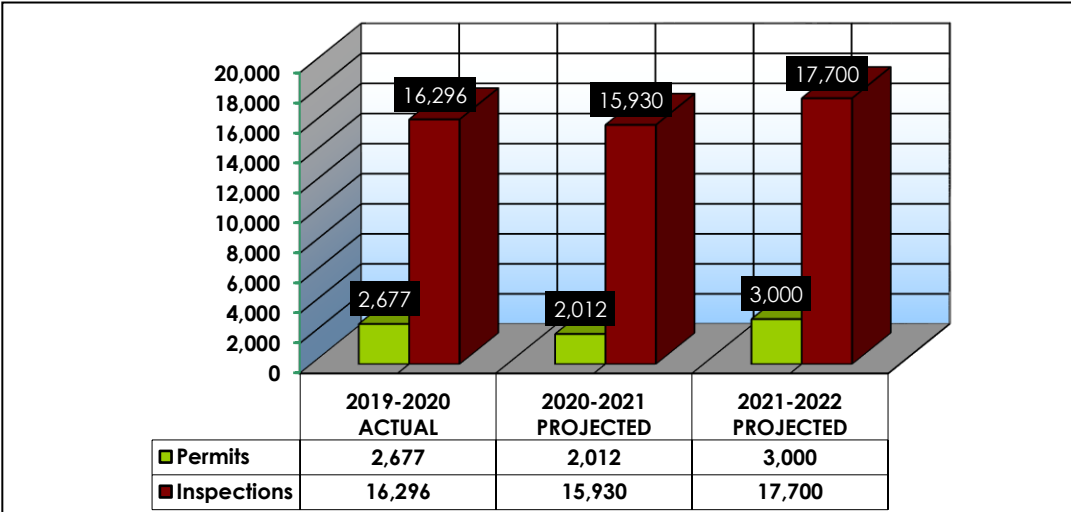
- ◆ The Village continues to maintain a continuing Public Protection ISO Class Rating of 3 for residential properties and an improved rating of 2 for commercial properties. Staff of the Building and Planning Department maintains training and ethics standards of ICMA, APA, AICP, FEMA, and the Florida Building Code.
- ◆ Planning and building inspection staff are LEED certified and have completed ongoing training necessary for certification maintenance. 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.
- ◆ In 2020, the Village of Pinecrest was recertified as a Class 8 Community within the Community Rating System (CRS). In 2021, staff responsible for floodplain management prepared an amendment to the Village's Floodplain Management Ordinance ("Class 8 Addendum") necessary to maintain its Class 8 CRS rating, and has coordinated with the ISO Coordinator and Kimley Horn Consultants in preparing for an upcoming verification visit and potential reclassification to an improved Class 6 or 7 rating. Consideration of the proposed ordinance is scheduled for July 13, 2021.
- ◆ The Building and Planning Department is projected to process over 1,562 code compliance complaints, an increase of 2.6% over the number processed last fiscal year, and to present 153 cases to the Special Magistrate for consideration. A majority of code violations continue to be corrected upon initial notification by the Code Compliance Officer.
- ◆ Staff continues to monitor and evaluate properties potentially suitable for mixed-use development including property located at the northeast quadrant of the intersection of SW 136 Street and Pinecrest Parkway (US-1), and property located within the North Pinecrest Business Alternative District. Staff has participated in two workshop meetings with the Village Council to consider proposed amendments to the Village's Comprehensive Development Master Plan and Land Development Regulations to allow for mixed use development adjacent to planned transit stations, and continues to participate with the Miami-Dade County League of Cities in evaluation of a proposed ordinance prepared by Miami-Dade County that would require mixed use development at increased densities adjacent to the transit corridors. Staff anticipates completion of an analysis and recommendations for the Village Council's consideration in October, 2021.
- ◆ The Village is currently certified as a Florida Certified Green Local Community with a Silver Certification. The Village continues working toward Gold Certification and will have an opportunity to resubmit for an improved certification in 2022.
- ◆ Staff scheduled two (2) workshop meetings with the Village Council to review the Village's Land Development Regulations and has prepared an ordinance for consideration of the proposed amendments at first reading on July 13, 2021. Proposed amendments address and resolve various issues identified by the Village Council and other issues identified by staff during the ongoing plan review process.

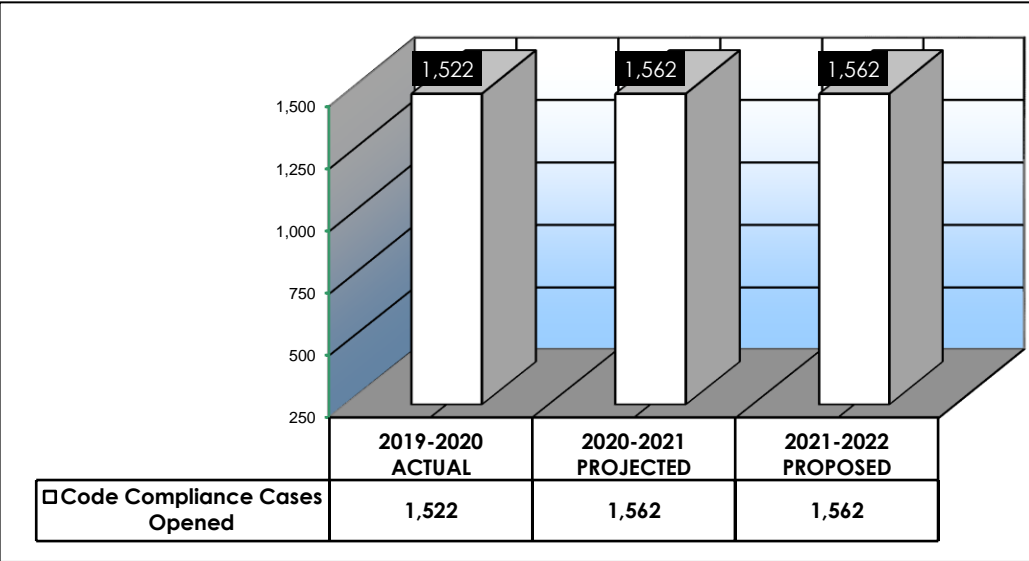
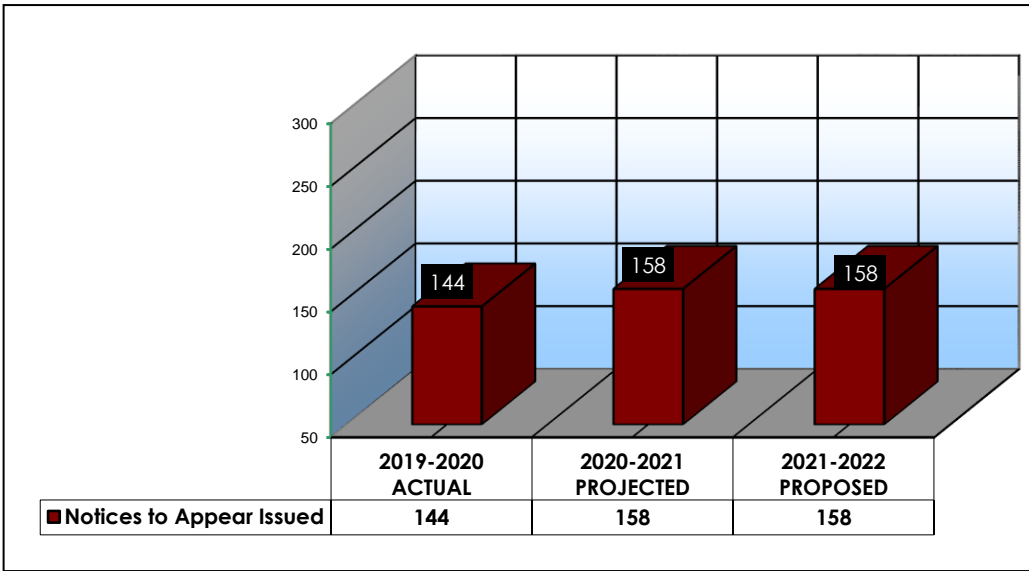
- ◆ Staff has coordinated with Kevin Crowder/Business Flare in completion of an Economic Development Market Assessment. This document is intended to serve as an informative document for the Village, business owners, and real estate broker stakeholders; and will be used as a marketing piece to attract targeted businesses to Pinecrest. A presentation of the completed market assessment to the Village Council is anticipated in October, 2021.
- ◆ Staff continues to participate with the Miami-Dade Transportation Planning Organization in the evaluation and enhancement of Station Area Connectivity within the South Transit Corridor.
- ◆ During the FY 2020-21 fiscal year, Code Compliance Officers coordinated with the Police Department in enforcement of all State, County, and local emergency orders and regulations related to the Coronavirus Pandemic. The Building and Planning Department continued to provide all department services and operations throughout the pandemic including review of development plans, issuance of building permits, Code Compliance, response to public inquiries, and other functions.

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
<b>FULL TIME</b>			
Building Official	1.0	1.0	1.0
Assistant Building Official	1.0	0.0	0.0
Building Services Supervisor	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0
Planner	1.0	1.0	1.0
Building Plans Examiner	0.0	1.0	1.0
Admin. 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	2.0
Code Compliance Officer	2.0	2.0	2.0
Permit Clerk	4.0	4.0	4.0
<b>TOTAL FULL TIME</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>
<b>PART TIME</b>			
Chief Electrical Inspector	1.0	1.0	1.0
Electrical Inspector	0.0	1.0	1.0
Chief Mechanical Inspector	1.0	1.0	1.0
Mechanical Inspector	0.0	1.0	1.0
Chief Plumbing Inspector	1.0	1.0	1.0
Plumbing Inspector	0.0	1.0	1.0
Plans Reviewer	1.0	1.0	1.0
Code Compliance Officer	1.0	1.0	1.0
<b>TOTAL PART TIME</b>	<b>5.0</b>	<b>8.0</b>	<b>8.0</b>
<b>Total Authorized Positions</b>	<b>19.0</b>	<b>22.0</b>	<b>22.0</b>

## Activity Report







## Budget Highlights

*Revenues*  
\$2,535,000

The department estimates \$2,535,000 in revenues generated from Building Permits.

*Personal Services*  
\$2,242,510

This line item increased \$165,315 and covers staff salaries and benefits. The increase was mainly due to the addition of one full-time building inspector and one part-time plumbing inspector not previously budgeted.

*Professional Services*  
\$64,995

This line item increased \$33,145 due to the addition of funds for an Inspire Pinecrest campaign, offset by the completion of a one-time zoning fee study.

*Other Contractual Services*  
\$250,700

This line item increased \$7,780 and funds the consultant plans reviewers and the imaging of records. This increase is due to the addition of funds for a Stormwater plans reviewer offset by the removal of funds for outside inspectors since two positions were added.

*Travel & Per Diem*  
\$3,440

This line item increased \$3,440 and covers travel expenses to seminars and trainings. This increase was due to the reinstatement of travel that was removed during the coronavirus pandemic.

*Communications & Freight Services*  
\$20,850

This line item decreased \$4,960 and covers internet connections, postage and courier services. The decrease was due to the diminishing postage needs.

*Rentals & Leases*  
\$625

This line item remained the same and funds the maintenance agreement for the copy machine.

*Repair & Maintenance – Vehicle*  
\$4,625

This line item increased \$715 and funds the basic maintenance for the department vehicles.

*Repair & Maintenance – Other*  
\$227,465

This line item increased \$148,955 and covers the maintenance of computer software. The increase was due to additional funds allocated for a cloud server for the department's software which is required by the vendor since they no longer offer the former service. This also allows for electronic plans review.

*Printing & Binding*  
\$8,050

This line item decreased \$850 from the prior year and funds the printing needs of the department.

## *Other Current Charges*

\$86,800

This line item decreased \$13,200 from the prior year and covers the cost of Code Compliance Fees to Miami-Dade County, State and DCA, credit card usage fees, as well as the cost of tax records for the GIS system. The decrease was due to the removal of Telecheck services as any fees incurred from checks returned due to insufficient funds will be charged to the customer.

## *Operating Supplies – Gasoline*

\$2,855

This line item increased \$845 from the previous year due to higher gasoline prices.

## *Operating Supplies – Other*

\$21,520

This line item increased \$3,920 from the previous year and covers the cost of uniforms for staff, computer supplies and additional computer software. The increase was mainly due to the inclusion of funds for UPS upgrades and two additional cell phones for inspectors.

## *Publications, Dues & Training*

\$10,250

This line item increased \$1,995 from the previous year due to the reinstatement of travel which was removed during the coronavirus pandemic.

## *Capital Outlay – Machinery & Equipment*

\$11,300

Funds were included in the budget for the purchase of monitors to accommodate electronic plans reviews.

# Department of Building and Planning

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>REVENUES</b>					
322.000 Building Permits	\$ 1,881,237	\$ 2,000,000	\$ 2,332,440	\$ 2,535,000	\$ 2,535,000
<b>TOTAL REVENUES</b>	<b>\$ 1,881,237</b>	<b>\$ 2,000,000</b>	<b>\$ 2,332,440</b>	<b>\$ 2,535,000</b>	<b>\$ 2,535,000</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	1,153,942	1,162,255	1,124,572	1,253,905	1,253,905
413.000 Other Salaries & Wages	264,540	373,485	311,933	398,455	398,455
414.000 Overtime	7,473	6,500	7,470	5,500	5,500
418.000 Service Award	21,202	27,485	27,485	20,175	20,175
419.001 Car Allowance	23,750	24,000	24,000	24,000	24,000
421.000 FICA Taxes	106,469	120,420	111,164	128,770	128,770
422.000 Retirement Contributions	140,760	142,765	134,976	136,545	153,640
423.000 Health	182,528	184,800	184,800	216,000	216,000
424.000 Workers' Comp	20,646	28,485	28,713	30,065	30,065
426.000 Vacation/Sick time Payout	6,751	7,000	14,030	12,000	12,000
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,928,060</b>	<b>\$ 2,077,195</b>	<b>\$ 1,969,142</b>	<b>\$ 2,225,415</b>	<b>\$ 2,242,510</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	19,344	31,850	49,230	64,995	64,995
434.000 Other Contractual Services	253,251	242,920	99,720	250,700	250,700
440.000 Travel & Per Diem	252	-	610	3,440	3,440
441.000 Communications & Freight Svcs	21,311	25,810	22,760	20,850	20,850
444.000 Rental & Leases	166	625	625	625	625
446.001 Repair & Maintenance-Vehicles	5,765	3,910	8,240	4,625	4,625
446.002 Repair & Maintenance-Other	51,078	78,510	78,510	227,465	227,465
447.000 Printing & Binding	2,282	8,900	6,000	8,050	8,050
449.000 Other Current Charges	79,432	100,000	56,500	86,800	86,800
452.001 Operating Supplies-Gasoline	1,811	2,010	2,010	2,855	2,855
452.002 Operating Supplies-Other	17,620	17,600	17,600	21,520	21,520
454.000 Publications, Dues, & Training	9,387	8,255	8,255	10,250	10,250
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 461,700</b>	<b>\$ 520,390</b>	<b>\$ 350,060</b>	<b>\$ 702,175</b>	<b>\$ 702,175</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs					
464.000 Equipment and Machinery	19,026	22,900		11,300	11,300
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 19,026</b>	<b>\$ 22,900</b>	<b>\$ -</b>	<b>\$ 11,300</b>	<b>\$ 11,300</b>
<b>TOTAL BUILDING &amp; PLANNING</b>	<b>\$ 2,408,787</b>	<b>\$ 2,620,485</b>	<b>\$ 2,319,202</b>	<b>\$ 2,938,890</b>	<b>\$ 2,955,985</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (527,550)</b>	<b>\$ (620,485)</b>	<b>\$ 13,238</b>	<b>\$ (403,890)</b>	<b>\$ (420,985)</b>

## Function

The Department of Public Works is responsible for the design, construction, and 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.

## FY22 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

- ◆ Implementation of transportation master plan elements (bicycle, pedestrian and vehicular improvements) based on capital plan priorities.
- ◆ Implementation of stormwater master plan drainage improvement projects based on priority flood prone areas.
- ◆ Maintain public grounds and buildings, and public rights-of-way, including roads, sidewalks and stormwater management.



### Residential Character and Community Enhancement

- ◆ Continue implementing Village Wide Streetscape Master Plan for right-of-way aesthetic enhancements including new decorative street signs, landscape enhancements and decorative crosswalks.
- ◆ Administer and supervise various infrastructure and facility improvement projects.
- ◆ Continue annual re-paving program for streets that have been identified as having a deterioration level below 70%.






### 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.
- ◆ Continue developing projects internally and using internal resources to minimize costs to outside contractors and consultants.

## 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	Street/Traffic Signs Erected or Repaired	341	400	350
	Storm Drains Cleaned or Repaired	1,437	1,080	1,080
	Trees Placed, Removed or Trimmed	181	200	200
	PW Permits Reviewed	101	100	100
	Inspections Conducted	227	400	400

## Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Public Works for Fiscal Year 2021.

- ◆ Improved pedestrian safety near Coral Pine Park by installing new sidewalk that connects to SW 67 Avenue, install rapid flashing beacons and cross walk.
- ◆ Installed Rectangular Rapid Flashing Beacons at the crosswalk next to Palmetto Senior High School improve pedestrian safety.
- ◆ Installed of solar powered feedback (radar speed limit) signs throughout the Village.
- ◆ Installed a new sidewalk at SW 73 Court between SW 104 Street and SW 98 Street per Transportation Master Plan.
- ◆ Deployed speed tables at various locations as part of the Transportation Master Plan implementation priorities outlined by the Village Council.
- ◆ The Department provided on-going maintenance to the roads, street signs, street trees, sidewalks and drainage systems throughout the Village's network of over 103 miles of roadway, 28.5 miles of sidewalks and over 1,200 drainage structures.
- ◆ Provided on-going maintenance of Village Hall and public areas.
- ◆ Provided on-going street sign replacements, pothole repairs, swale restorations and curb restorations on an as-needed basis throughout the Village right-of-ways.
- ◆ Delivered permitting services in conjunction with the Building Department and permitted several Pinecrest projects with Miami-Dade County and the South Florida Water Management District.
- ◆ The 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.
- ◆ The Department regularly monitors all Village hired contractors for performance standards and performs evaluations annually. The Department also works with the Procurement

Division to insure that contractor selection is reviewed for technical competency and past performance with the Village.

- ◆ Reviewed and permitted large community projects such as the Temple Beth AM, Gulliver Schools, and Region's Bank.
- ◆ Review plans and perform onsite inspections for Pinecrest Gardens ADA pathway.
- ◆ Oversee the roof installation at Pinecrest Gardens and Community Center.
- ◆ Permitted and inspect restoration of utility work in the public right-of-way.
- ◆ Installed driveway and replaced the curbing at Miami Palmetto High School.

## Activity Report

ACTIVITY	FY 2019-20 ACTUAL	FY 2020-21 PROJECTED	FY 2021-22 PROPOSED
New Trees Planted	140	130	140
Storm Drains Cleaned	1,245	1,500	1,500
Potholes/ Streets Repaired	105	100	100
Miles of Roads Resurfaced	1	1	1
Sidewalks Repaired (Square feet)	54,143*	14,000	14,000

\*Installation of sidewalks at bus stops to meet ADA requirements.

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
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	4.0	4.0	4.0
Maintenance Worker II	2.0	2.0	2.0
<b>Total</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

## Budget Highlights

Revenues  
\$37,875

Revenues from permit fees and US1 maintenance fees are estimated to increase \$20,000.



*Personal Services*  
\$624,980

Personal Services decreased \$255 and funds staff salaries and benefits. Three maintenance worker positions are funded in the Transportation Fund.

*Professional Services*  
\$0

This line item decreased \$3,750 from the previous year and covers the costs of architects and engineers for special projects. The decrease was due to the completion of a one-time project.

*Other Contractual Services*  
\$63,400

This line item decreased \$2,950 and covers the cost of right-of-way maintenance including street maintenance and other miscellaneous public works activities.

*Travel and Per Diem*  
\$3,600

This line item increased \$3,600 and covers the costs of conferences and training for the Public Works staff. The increase was due to travel being reinstated.

*Communications & Freight Services*  
\$8,520

This line item decreased \$2,000 from last year and covers phone maintenance and network services.

*Utility Services*  
\$19,300

This line item decreased by \$510 and provides electricity, water and waste disposal services. The decrease was due to new waste service provider.

*Rentals and Leases*  
\$2,160

This line item decreased \$1,260 and covers a copier lease. The decrease was due to the completion of payment of Enterprise fleet program in lieu of purchasing vehicles.

*Repair & Maintenance – Vehicle*  
\$2,000

This line item remained the same as last year and covers basic maintenance for the public works vehicles.

*Repair & Maintenance – Other*  
\$12,990

This line item increased \$1,500 and funds various maintenance contracts. The increase was due to fuel site repairs.

*Printing and Binding*  
\$500

This is a new line item for the department and covers the cost of miscellaneous printing and other reproduction costs.

*Office Supplies*  
\$2,400

This line item remained the same from the previous year.

*Operating Supplies – Gasoline*  
\$8,595

This line item increase \$600 and covers the cost of gasoline for the Public Works fleet.

*Operating Supplies – Other*  
\$14,090

This line item increased \$1,590 and all types of supplies consumed in the conduct of operations. The increase was due to new monitors for permit review and shoe allowance for crew members.

*Publications, Dues & Training*  
\$6,320

This line item increased \$420 and covers conference registrations and professional association memberships. The increase was due to arborist conference registration.

*Capital Outlay – Improvements Other Than Buildings*  
\$0

Funds were not allocated for Capital Outlay.

# Department of Public Works

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>REVENUES:</b>					
322.001 Public Works Permits	\$ 50,763	\$ 10,000	\$ 22,310	\$ 30,000	\$ 30,000
343.901 US1 Maintenance Fees	7,876	7,875	7,875	7,875	7,875
<b>TOTAL REVENUES</b>	<b>\$ 58,639</b>	<b>\$ 17,875</b>	<b>\$ 30,185</b>	<b>\$ 37,875</b>	<b>\$ 37,875</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	\$ 409,219	\$ 415,545	\$ 337,347	\$ 403,120	\$ 403,120
414.000 Overtime	5,941	3,500	6,079	6,240	6,240
418.000 Service Award	6,520	7,250	7,250	4,350	4,350
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	31,154	33,200	27,684	32,275	32,275
422.000 Retirement Contributions	52,878	53,005	44,324	52,365	56,180
423.000 Insurance, Health	76,603	79,200	75,954	86,400	86,400
424.000 Workers' Comp	16,892	25,135	25,135	22,805	22,805
425.000 Unemployment Compensation	933	-	302	-	-
426.000 Vacation/Sick time Payout	8,562	3,000	9,124	8,210	8,210
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 614,102</b>	<b>\$ 625,235</b>	<b>\$ 538,599</b>	<b>\$ 621,165</b>	<b>\$ 624,980</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	115,751	3,750	4,200	-	-
434.000 Other Contractual Services	65,096	60,450	60,450	63,400	63,400
440.000 Travel & Per Diem	-	-	-	3,600	3,600
441.000 Communications & Freight Svcs	6,866	10,520	10,520	8,520	8,520
443.000 Utility Services	26,249	19,810	19,810	19,300	19,300
444.000 Rental & Leases	1,869	3,420	1,900	2,160	2,160
446.001 Repair & Maintenance-Vehicles	8,297	2,000	2,000	2,000	2,000
446.002 Repair & Maintenance-Other	5,972	11,490	11,490	12,990	12,990
447.000 Printing & Binding	290	-	110	500	500
451.000 Office Supplies	1,060	2,400	2,400	2,400	2,400
452.001 Operating Supplies-Gasoline	6,570	7,995	7,995	8,595	8,595
452.002 Operating Supplies-Other	9,963	12,500	16,000	14,090	14,090
453.000 Road Material and Supplies	217	-	80	-	-
454.000 Publications, Dues, & Training	1,518	5,900	1,500	6,320	6,320
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 249,718</b>	<b>\$ 140,235</b>	<b>\$ 138,455</b>	<b>\$ 143,875</b>	<b>\$ 143,875</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	-	-	-	-	-
464.000 Equipment and Machinery	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 863,820</b>	<b>\$ 765,470</b>	<b>\$ 677,054</b>	<b>\$ 765,040</b>	<b>\$ 768,855</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (805,181)</b>	<b>\$ (747,595)</b>	<b>\$ (646,869)</b>	<b>\$ (727,165)</b>	<b>\$ (730,980)</b>

## 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.

## FY22 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

- ◆ Finalize the accreditation process and through the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).
- ◆ Continue to submit grant proposals for renovations and enhancements for the parks.
- ◆ Provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.
- ◆ Increase programs within the park system to offer a more robust variety of recreational opportunities.
- ◆ Develop online marketing material with photos and/or videos that showcase facility rental opportunities.



### Environmental Sustainability

- ◆ Continue to develop initiatives that improve energy efficiency at all park facilities. Continue to retrofit existing fixtures and structures with energy efficient and sustainable projects if available.
- ◆ Continue to work on control measures in the Coral Pine Park Pineland to remove invasive plant species without having a negative impact on the neighboring residents.
- ◆ Continue to increase recycling awareness within the parks by providing adequate receptacles and educational material.





### Recreation and Infrastructure

- ◆ Develop and implement a Comprehensive Parks and Recreation Master Plan for park improvements.
- ◆ Continue to monitor the quality and status of park buildings, facilities and maintenance of equipment, frequency of breakdowns and operational time down. This will assist with the prioritizing capital improvement 5-year plan.

- ◆ Continue to evaluate land acquisitions for additional parks and recreation spaces (active and passive).

## 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	Paid Facility Rentals	143	60*	175
	Special Events	6	6*	16
	In-house programs offered	1	2	3

\* Decline due to COVID-19.

## Prior Year's Accomplishments

The following section lists the accomplishments of the Department of Parks and Recreation for Fiscal Year 2021.

- ◆ Gary Matzner Park was added to the Parks and Recreation inventory in April 2021. Gary Matzner Park is a 3.76-acre park located in northwest Pinecrest at the intersection of Kendall Drive and Ludlum Road.
- ◆ A new tot-lot playground was installed at Flagler Grove Park. This updated feature includes musical instruments around the exterior of the soft safety surface and a modern play structure for youth ages 2-5.
- ◆ Pickleball has become one of the fastest growing activities at Suniland Park. The Parks and Recreation Department began offering open-play pickleball courts on weekday mornings at Suniland Park and the program has grown to over 100+ enthusiasts.
- ◆ Leslie Bowe Hall and the Suniland Park Multipurpose Room were both renovated with new flooring and LED lighting.
- ◆ Recreation programming has grown substantially in each of the active Pinecrest Parks. The Parks and Recreation Department now offers eight (8) Summer Camp programs, winter and springs camps, youth and adult tennis lessons, soccer programs, monthly movies in the park, outdoor fitness classes including Spinning®, goat yoga, group exercise classes and more.
- ◆ The Parks and Recreation Department continues to improve energy efficiency and reduce energy consumption within the park system. The Howard Palmetto Memorial Field is the newest baseball field to receive updated LED lighting.

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
<b>FULL TIME</b>			
Parks & Recreation Director	1.0	1.0	1.0
Park Superintendent	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Park Specialist	2.0	2.0	2.0
<b>PART TIME</b>			
Park Service Aide	21.0	21.0	21.0
<b>Total</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>

## Budget Highlights

*Revenues*  
\$818,835

It is estimated the department will have \$818,835 in revenues, an increase of \$481,335, from rentals, concessions and classes from the various parks. The increase is due to an increase in programs and participation that decreased during the Coronavirus Pandemic.

*Personal Services*  
\$788,845

This line item increased by \$47,565 and covers staff salaries and benefits.

*Professional Services*  
\$38,500

This line item decreased \$51,500 and funds a conceptual plan for the new Gary Matzner Park. The decrease was due to the completion a comprehensive park master plan.

*Other Contractual Services*  
\$295,310

This line item decreased \$32,235 and includes ground maintenance, trash disposal and Building maintenance for all parks. The decrease is mainly due to transferring the allocation of the Municipal Center grounds maintenance to General Government as well as savings generated from the use of new Trash and Recycling Company.

*Contractual Services – Classroom Instructors*  
\$81,000

This line item increased \$43,890 from the prior year and it accounts for payments to program instructors. The increase is due to the growth of programs which is offset by revenue.

*Contractual Services – Camp Instructors*  
\$118,000

This is line item increased \$45,900 and to accounts for payments to camp instructors. The increase is due to the addition of camps.



## *Travel & Per Diem*

\$6,615

This line item increased \$4,965 from the previous year and funds conference and training travel for staff.

## *Communications and Freight Services*

\$8,640

This line item remained the same as the prior year and covers the telephone service at all the parks.

## *Utilities*

\$85,800

This line item decreased \$4,600, and covers electrical and sewer costs at all parks.

## *Rental and Leases*

\$1,540

This line item increased \$1,040 from the previous year and covers rentals for special events.

## *Repair and Maintenance – Vehicles*

\$1,950

This line item decreased \$1,050 and funds repairs for the department's vehicles.

## *Repair and Maintenance – Other*

\$52,320

This line item decreased \$9,075 and funds miscellaneous maintenance to irrigation, etc. for all parks and fields. The decrease was due to the completion of one-time repairs and moving a few maintenance agreements to the correct account.

## *Printing and Binding*

\$4,880

This is a new line item for the department and funds the purchase of banners and posters for the department's programs and events as well as a brochure for rental facilities.

## *Promotional Activities*

\$6,700

This line item increased \$4,400 and covers promotions various events. The increase was due to the reinstatement of events that had been cancelled due to the Coronavirus Pandemic.

## *Other Current Charges*

\$2,390

This line item decreased by \$325 and covers the annual Miami-Dade Fire Occupancy Permit and fire alarm service for all the parks.

## *Office Supplies*

\$1,500

This is a new line item for the department and funds the purchase of miscellaneous office supplies for the main office.

*Operating Supplies – Gas*  
\$2,500

This line item increased \$340 from the previous year.

*Operating Supplies – Other*  
\$128,025

This line item increased \$36,650 and funds uniforms, and miscellaneous field equipment such as field paint, calfine field chalk, etc. The increase was mainly due to the reinstatement of large events and the one-time purchase of an outfield fence for Suniland Park.

*Operating Supplies –Resale*  
\$5,000

This line item decreased \$2,500 and covers the cost of products sold at the parks.

*Publications, Dues and Training*  
\$4,895

This line item increased \$1,840 from the previous fiscal year and funds staff training. The increase is due to the reinstatement of trainings that require travel.

*Capital Outlay*  
\$0

Funds for Capital Outlay were not allocated.

# Department of Parks and Recreation

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>REVENUES:</b>					
347.000 Parks and Recreation	\$ 310,489	\$ 337,500	\$ 650,000	\$ 818,835	\$ 818,835
<b>TOTAL REVENUES</b>	<b>\$ 310,489</b>	<b>\$ 337,500</b>	<b>\$ 650,000</b>	<b>\$ 818,835</b>	<b>\$ 818,835</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	278,981	287,275	271,395	302,500	302,500
413.000 Other Salaries & Wages	270,368	274,925	237,460	286,230	286,230
414.000 Overtime	2,300	-	7,921	5,000	5,000
418.000 Service Award	3,654	5,340	5,340	6,750	6,750
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	43,293	43,495	40,823	46,200	46,200
422.000 Retirement Contributions	35,761	36,830	34,804	38,350	41,385
423.000 Health	49,187	66,000	60,402	72,000	72,000
424.000 Workers' Comp	13,138	18,615	18,615	19,980	19,980
425.000 Unemployment Compensation	1,639	-	290	-	-
426.000 Vacation/Sick time Payout	3,340	3,400	3,622	3,400	3,400
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 707,061</b>	<b>\$ 741,280</b>	<b>\$ 686,072</b>	<b>\$ 785,810</b>	<b>\$ 788,845</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	-	90,000	90,000	38,500	38,500
434.000 Other Contractual Services	336,642	327,545	320,000	295,310	295,310
434.002 Contractual Services - Classroom Instruc	26,099	37,110	64,955	81,000	81,000
434.003 Contractual Services - Camp Instructor	85,278	72,100	81,095	118,000	118,000
440.000 Travel & Per Diem	827	1,650	1,300	6,615	6,615
441.000 Communications & Freight Svcs	10,382	8,640	7,665	8,640	8,640
443.000 Utility Services	58,308	90,400	73,350	85,800	85,800
444.000 Rental & Leases	394	500	300	1,540	1,540
446.001 Repair & Maintenance-Vehicles	55	3,000	750	1,950	1,950
446.002 Repair & Maintenance-Other	49,871	61,395	61,395	52,320	52,320
447.000 Printing & Binding				4,880	4,880
448.000 Promotional Activities	1,732	2,300	2,300	6,700	6,700
449.000 Other Current Charges	3,379	2,715	2,715	2,390	2,390
451.000 Office Supplies				1,500	1,500
452.001 Operating Supplies-Gasoline	1,935	2,160	2,160	2,500	2,500
452.002 Operating Supplies-Other	83,735	91,375	91,375	128,025	128,025
452.572 Operating Supplies-Resale	3,928	7,500	4,000	5,000	5,000
454.000 Publications, Dues, & Training	2,210	3,055	3,055	4,895	4,895
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 664,775</b>	<b>\$ 801,445</b>	<b>\$ 806,415</b>	<b>\$ 845,565</b>	<b>\$ 845,565</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	37,410			-	-
464.000 Equipment and Machinery				-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 37,410</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PARK DEPARTMENT</b>	<b>\$ 1,409,246</b>	<b>\$ 1,542,725</b>	<b>\$ 1,492,487</b>	<b>\$ 1,631,375</b>	<b>\$ 1,634,410</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (1,098,757)</b>	<b>\$ (1,205,225)</b>	<b>\$ (842,487)</b>	<b>\$ (812,540)</b>	<b>\$ (815,575)</b>

## Function

The Community Center is a 22,000 square foot facility with a fitness center, a movement room and multipurpose classroom space for programs, activities, and party rentals. It also features a soccer field, walking/jogging path 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. In 2018, the Community Center underwent improvements which included additional multipurpose rooms, an expanded gym, updated locker rooms, a new playground and a café.

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.

## FY22 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

- ◆ Finalize the accreditation process through the Commission for Accreditation of Parks and Recreation Agencies (CAPRA).
- ◆ Continue to provide increased staff development opportunities in order to continue to improve department performance, efficiency and overall service to the Village of Pinecrest.
- ◆ Develop online marketing material with photos and/or videos that showcase facility rentals for the community center.



### Recreation and Infrastructure

- ◆ Monitor facility use throughout the year to establish new and existing trends for programming opportunities, facility rental times, and operating hours.
- ◆ Continue to keep up to date on new recreation trends, equipment, and services in order to enhance current membership experience, increase program participation, and attract new gym members and program participants.
- ◆ Establish more comprehensive Active Adult (Senior Citizen) programming to include active and passive recreational and social opportunities.




### Environmental Sustainability

- ◆ Continue to develop initiatives that improve energy efficiency. Continue to retrofit existing fixtures and structures with energy efficient and sustainable projects if available.
- ◆ Increase recycling awareness at the Community Center by providing adequate receptacles and educational material.

## Performance Measures

The following indicators are relevant to the department'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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	In house recreation programs offered	4	6	7
	Community Involvement Initiative	2	2	3
	Paid Facility Rentals	12*	10*	30
	Participation Evaluation Response Rate	**	15%	20%

\* Decline due to COVID-19

\*\* New metric established for FY 2020-21

## Prior Year's Accomplishments

The following section lists the accomplishments of the Community Center for Fiscal Year 2021.

- ◆ As part of the overall Pinecrest Parks and Recreation Department, the Pinecrest Community Center was challenged in 2021 to continue offering safe community based programs throughout the Coronavirus Pandemic. This led staff and program providers to offer a variety of virtual and hybrid programs for youth and adults. Because of these programs, our community was able to stay active, connect with friends regularly and continue learning and enhancing their skills.
- ◆ The Pinecrest Community Center hosted the first Drive-in Movie event on the Village Green. This event sold out and sparked a new series of movie-on-the-lawn events that now take place from September – May at Evelyn Greer Park. This was one more way the Pinecrest Community Center was able to engage residents and offer safe, family-friendly programs during the Coronavirus Pandemic.
- ◆ The Pinecrest Community Center continues to maintain a 5-star out of 5-star rating through the Mindbody fitness application. This rating is based on self-administered customer satisfaction responses from patrons who have participated in group fitness classes.
- ◆ For the first time ever, the Pinecrest Community Center was able to successfully offer outdoor group fitness and Spinning® classes to meet the fitness needs of residents and guests.
- ◆ The gym at the Pinecrest Community Center went above and beyond regular standards to maintain a clean and safe environment for all gym members. As a result of staff's hard work and member's unrelenting cooperation, the Pinecrest Community Center gym continued to maintain an active membership and provided opportunities for residents and guests to maintain their healthy lifestyle.

## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
<b>FULL TIME</b>			
Program & Event Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0
Assistant Program & Event Coordinator	1.0	1.0	1.0
Fitness Center Manager	1.0	1.0	1.0
Recreation Specialist	2.0	4.0	4.0
<b>PART TIME</b>			
Recreation Aide	7.0	4.0	4.0
Administrative Clerk	0.0	1.0	1.0
<b>Total</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>

## Budget Highlights

*Revenues*  
\$1,142,425

The department is estimating a total of \$1,142,425 in revenues from various sources including membership, classes and concession sales, an increase of \$128,815 due the reinstatement of events and program participants after the coronavirus pandemic.

*Personal Services*  
\$623,115

This line item increased \$66,980 and funds staff salaries and benefits.

*Professional Services*  
\$10,000

This is a new line item for the department and funds the design of an expansion to the office.

*Other Contractual Services*  
\$107,995

This line item increased \$49,405 and includes funding for floor cleaning, grounds maintenance, exterminator services and trash removal. The increase is mainly due to an increase in a new landscaping maintenance contracted once the previous one expired.

*Contractual Services - Instructors*  
\$375,000

This line item decreased \$45,000 from the previous year and includes costs paid to instructor for the various programs.

*Contractual Services – Camp Instructors*  
\$92,500

This line item increased \$5,000 and includes costs paid to camp instructors. The increase is due to the addition of camps.



## *Travel & Per Diem*

\$5,395

This line item increased \$3,815 and covers training travel expenses. The increase was due to the reinstatement of travel after to the coronavirus pandemic.

## *Communications and Freight Services*

\$27,630

This line item increased by \$5,670 and covers telephone, internet service and postage. The increase is due to upgrades in the AT&T fiber internet.

## *Utility Services*

\$48,140

This line item remained the same as the previous year and reflects amounts for electrical and water/sewer service.

## *Repair & Maintenance – Other*

\$48,720

This line item increased by \$525 and covers fitness equipment repairs and miscellaneous building maintenance.

## *Printing and Binding*

\$3,160

This line item decreased \$840 and funds the printing needs, including brochures.

## *Promotional Activities*

\$12,610

This line item decreased \$1,350 and covers marketing and advertising efforts for the community center programs and memberships. The decrease was due to the increase of electronic means of promotion.

## *Other Current Charges*

\$10,660

This line item decreased \$705 from the previous year and includes required permits and inspections, as well as the monthly service charge for the fitness reservation software

## *Office Supplies*

\$2,000

This line item decreased \$1,500 from the prior fiscal year since this allocation was split with the Parks and Recreation departmental budget.

## *Operating Supplies – Other*

\$64,295

This line item decreased \$2,025 and funds janitorial supplies, as well as miscellaneous fitness equipment and programming supplies. The decrease is mainly due to the completion of one-time purchases.

# Community Center

2021-2022

## Operating Supplies – Resale \$2,000

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

## Publications, Dues & Training \$4,490

This line item increased \$1,955 and covers the cost of membership to the National Recreation and Park Association and additional training for staff. The increase was due to the reinstatement of training that requires travel.

## Capital Outlay – Equipment & Machinery \$8,000

This line item increased \$8,000 and funds the purchase of new desks for the administrative offices.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>REVENUES:</b>					
347.100 Community Center	\$ 760,965	\$ 1,013,610	\$ 900,000	\$ 1,142,425	\$ 1,142,425
<b>TOTAL REVENUES</b>	<b>\$ 760,965</b>	<b>\$ 1,013,610</b>	<b>\$ 900,000</b>	<b>\$ 1,142,425</b>	<b>\$ 1,142,425</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	318,503	314,970	320,761	354,830	354,830
413.000 Other Salaries & Wages	49,794	65,270	64,516	64,525	64,525
414.000 Overtime	5,536	3,485	5,449	5,990	5,990
418.000 Service Award	1,507	1,725	1,725	3,025	3,025
421.000 FICA Taxes	28,454	29,360	30,165	32,835	32,835
422.000 Retirement Contributions	31,789	31,280	31,670	35,485	40,805
423.000 Insurance, Health	73,308	105,600	91,385	115,200	115,200
424.000 Workers' Comp	2,778	3,895	3,895	5,050	5,050
425.000 Unemployment Compensation	656	-	6,274	-	-
426.000 Vacation/Sick time Payout	667	550	1,542	855	855
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 512,991</b>	<b>\$ 556,135</b>	<b>\$ 557,380</b>	<b>\$ 617,795</b>	<b>\$ 623,115</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	111	-	-	10,000	10,000
434.000 Other Contractual Services	60,263	58,590	84,100	107,995	107,995
434.002 Contractual Services - Classroom Instructor	311,727	420,000	216,750	375,000	375,000
434.003 Contractual Services - Camp Instructor	30,378	87,500	94,780	92,500	92,500
440.000 Travel & Per Diem	102	1,580	100	5,395	5,395
441.000 Communications & Freight Svcs	14,822	21,960	21,960	27,630	27,630
443.000 Utility Services	44,343	48,140	44,180	48,140	48,140
446.002 Repair & Maintenance-Other	41,609	48,195	48,195	48,720	48,720
447.000 Printing & Binding	3,142	4,000	3,000	3,160	3,160
448.000 Promotional Activities	5,035	13,960	10,000	12,610	12,610
449.000 Other Current Charges	7,534	11,365	4,645	10,660	10,660
451.000 Office Supplies	2,982	3,500	3,500	2,000	2,000
452.002 Operating Supplies-Other	50,103	66,320	66,320	64,295	64,295
452.572 Operating Supplies - Resale		2,000	1,000	2,000	2,000
454.000 Publications, Dues, & Training	3,513	2,535	2,535	4,490	4,490
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 575,664</b>	<b>\$ 789,645</b>	<b>\$ 601,065</b>	<b>\$ 814,595</b>	<b>\$ 814,595</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs				\$ 8,000	\$ 8,000
464.000 Equipment and Machinery					
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>TOTAL COMMUNITY CENTER</b>	<b>\$ 1,088,655</b>	<b>\$ 1,345,780</b>	<b>\$ 1,158,445</b>	<b>\$ 1,440,390</b>	<b>\$ 1,445,710</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (327,690)</b>	<b>\$ (332,170)</b>	<b>\$ (258,445)</b>	<b>\$ (297,965)</b>	<b>\$ (303,285)</b>



## 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 20<sup>th</sup> Century Florida tourist attraction containing several fine examples of vernacular limestone architecture dating back to the mid-1930s.

## FY22 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

- ◆ Work closely with and lend support to the FOPG BOD to continue the \$1.5 Million Dollar Capital Campaign in pursuit of reaching the goal. Support activities will include:
  - VIP Cocktail and Fundraiser at the Bruce Munro launch
  - Direct Mail Campaign
  - Community Table sales benefiting the garden where we will sell PG Note Cards and other branded items
  - Host autism-centric fundraiser to support special needs programming securing our place as one of South Florida's premiere institutions for inclusive education and recreation
- ◆ Greatly increasing our revenues and closing the gap between expenses and revenues through:
  - Increased grant activity including but not limited to cultural programming grants that have only been available to 501C3s, securing American Rescue Plan Funding and securing NEA funding
  - Build a corporate rental program that utilizes our facilities Monday – Friday
  - Focus on increased tourism opportunities through a robust marketing initiative that targets visitors to South Florida showcasing our new upper garden facility, cultural activities

and our festivals; positioning us as South Florida's Cultural Arts Park and one of the most beloved all-inclusive destination for families in the US.

- ◆ Reach the goal of museum accreditation through:
  - Cataloging living collection
  - Cataloging historic collection
  - Cataloging art collection
  - Developing management policy book
- ◆ Continue to build a strong educational initiative securing Pinecrest Gardens niche in environmental art with programs that include:
  - Expanded scout badge programs
  - Third party ongoing educational initiatives in music, dance, art and science
  - Continue developing the success of the Curious Gardner workshop program
  - Complete 5 year educational master plan
  - Build field trip activity with the introduction of cultural/theatrical field trips utilizing the Banyan Bowl M-F for theatrical educational experiences for kids



**Cultural Value**

- ◆ Seek out new, artistic and cultural opportunities that might include but are not limited to:
  - Spring Art Festival 2023 to replace Big Bunny Festival (LEGO, Big Bugs)
  - Identify a 2023-24 monumental art exhibit (Will Ryman, Yayoi Kusama, Petrit Halilaj)
  - Explore the possibility of growing a resident repertory theater group domiciled in the Inspiration Center
  - Take steps to build an identity as a true performing arts conservatory through dance and music classes

## 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 2019-20 Actual	FY 2020-21 Projected	FY 2021-22 Proposed
	Park Attendance	80,000	75,000	175,000
	Facilities Rental	144	110	350
	Revenues	\$645,228	\$691,000	\$1,600,000
	Jazz Series Subscriptions	362	200*	400
	Educational Programs/Classes	110	165	225

## Prior Year's Accomplishments

The following section lists the accomplishments of Pinecrest Gardens for Fiscal Year 2021.

- ◆ Continued to build smart and efficient campaigns on social media, achieving great success with workshops and with the jazz series.
- ◆ Began process for museum accreditation and completed the MAP manual.
- ◆ Rebuilt our underutilized blog and visiting traffic to our blog with a re-imagined blog that is interactive and family friendly.
- ◆ Despite restrictions put on facility rentals due to the pandemic, the department built the usage of Chandelier and Cypress Hall for the first time, and booked \$18,100 in the first six months of the fiscal year, with additional bookings planned.
- ◆ Upgraded lower garden pathways to be ADA compliant.
- ◆ Obtained certification for Boy Scouts programming.
- ◆ Horticulture workshops have been reimagined and became sold out events with fun, fresh and fantastic events.
- ◆ Secured new sponsors for Nights of Lights and the Bigger Bunny Invasion.
- ◆ Launched the 501c (3), Friends of Pinecrest Gardens, and began first Capital Campaign.
- ◆ Secured Bruce Munro to Pinecrest for a market visit and executed a contract that would open the installation in December (Art Basel) of 2021
- ◆ Renovated irrigation to reach all new areas of landscaping including the upgrades to the parking lot.
- ◆ Completed landscaping in the parking lot.



## Authorized Positions

Position	FY 2019-20	FY 2020-21	FY 2021-22
<b>FULL TIME</b>			
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
Groundskeeper	3.0	3.0	3.0
Maintenance Worker II	1.0	1.0	1.0
Educational Program Coordinator	1.0	1.0	1.0
Administrative Clerk	1.0	1.0	1.0
<b>PART TIME</b>			
Park Service Aide	18.0	18.0	18.0
<b>Total</b>	<b>31.0</b>	<b>31.0</b>	<b>31.0</b>

## Budget Highlights

*Revenues*  
\$1,271,870

It is estimated Pinecrest Gardens will generate \$1,271,870 in revenues.

*Personal Services*  
\$1,553,620

Personal Services increased by \$96,070 and provides funding for staff salaries and benefits.

*Professional Services*  
\$7,500

This line item increased \$1,750 and provides veterinarian and other services. The increase was mainly due to additional funding for the veterinarian in anticipation of the expansion of the petting zoo.

*Other Contractual Services*  
\$617,090

This line item increased \$31,395 and provides for grounds maintenance, building maintenance, program instructors, locksmith and special event services. The increase was mainly due to additional funds for the Jazz series which will be off set with an increase in revenues.

*Travel and Per Diem*  
\$5,060

This line item increased \$4,600 from the previous year and funds staff training and seminars. The increase was due to the reinstatement of funds for training that requires travel.

*Communications and Freight Services*  
\$23,840

This line item increased \$2,520 and covers the cost of postage and telephone service. The increase was due to the additional WiFi service for the new Inspiration Center.

*Utility Service*  
\$79,870

This line item decreased by \$13,350 from the previous fiscal year and funds electricity and water use throughout the park.

*Rentals and Leases*  
\$15,605

This line item decreased \$5,215 and funds emergency equipment rentals and rentals related to special events. The decrease was due to lesser needs for the certain Jazz Series shows.

*Repair and Maintenance-Vehicles*  
\$1,500

This line item decreased \$1,500 from the previous year and funds the maintenance of the department's vehicles and utility carts.

*Repairs and Maintenance-Other*  
\$47,500

This line item decreased \$22,970 and funds repair and service costs throughout the park. The decrease was mainly due to completed maintenance projects as well as the decreased need in maintenance to the upper garden portion of the park as it is being renovated.

*Promotional Activities*  
\$172,200

This line item increased by \$46,500 and provides funds to market all of the events and programs. The increase was due to the reinstatement of large events that were eliminated due to the coronavirus pandemic.

*Other Current Charges and Obligations*  
\$1,875

This line item remained the same and funds various required licenses and permits.

*Office Supplies*  
\$5,000

This line item remained the same as the previous year.

*Operating Supplies – Gas*  
\$975

This line item decreased by \$155 due to less consumption in the department.

*Operating Supplies – Other*  
\$180,915

This line item increased \$33,530 and covers the costs of landscaping supplies, uniforms for staff, cleaning supplies, tools, paint, and other miscellaneous supplies. The increase was due to the reinstatement of large events after the coronavirus pandemic.

*Operating Supplies-Resale*  
\$40,000

This line item increased \$8,000 and purchases items for resale.

*Publications, Dues and Training*  
\$11,275

This line item increased by \$2,635 and funds dues to several professional organizations. The increase was due to the reinstatement of training that requires travel.

*Capital Outlay*  
\$36,750

Capital Outlay increased \$30,750 and funds \$22,000 for projects in Improvements Other Than Buildings and \$14,750 in Machinery and Equipment.

# Pinecrest Gardens

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>REVENUES:</b>					
347.300 Pinecrest Gardens	\$ 570,664	\$ 609,000	\$ 594,100	\$ 1,150,000	\$ 1,150,000
334.575 Misc Grants, Pinecrest Gardens	74,564	166,000	166,000	111,870	111,870
366.000 Donations	-	10,000	5,000	10,000	10,000
<b>TOTAL REVENUES</b>	<b>\$ 645,228</b>	<b>\$ 785,000</b>	<b>\$ 765,100</b>	<b>\$ 1,271,870</b>	<b>\$ 1,271,870</b>
<b>EXPENDITURES:</b>					
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	746,770	783,695	783,695	836,720	836,720
413.000 Other Salaries & Wages	211,940	263,415	304,451	269,850	269,850
414.000 Overtime	6,309	10,705	11,283	6,625	6,625
418.000 Service Award	7,747	11,500	11,500	11,145	11,145
419.001 Car Allowance	5,400	5,400	5,400	5,400	5,400
421.000 FICA Taxes	75,252	82,620	82,620	86,540	86,540
422.000 Retirement Contributions	80,761	89,545	74,988	95,045	105,795
423.000 Insurance, Health	124,296	171,600	139,539	187,200	187,200
424.000 Workers' Comp	23,461	27,070	27,070	32,675	32,675
425.000 Unemployment Compensation	5,633	-	4,112	-	-
426.000 Vacation/Sick time Payout	11,750	12,000	22,261	11,670	11,670
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,299,319</b>	<b>\$ 1,457,550</b>	<b>\$ 1,466,920</b>	<b>\$ 1,542,870</b>	<b>\$ 1,553,620</b>
<b>OPERATING EXPENSES:</b>					
431.000 Professional Services	59,158	5,750	5,000	7,500	7,500
434.000 Other Contractual Services	496,322	585,695	585,000	617,090	617,090
440.000 Travel & Per Diem	1,267	460	230	5,060	5,060
441.000 Communications & Freight Svcs	14,339	21,320	18,000	23,840	23,840
443.000 Utility Services	68,408	93,220	70,000	79,870	79,870
444.000 Rental & Leases	13,107	20,820	15,000	15,605	15,605
446.001 Repair & Maintenance-Vehicles	2,048	3,000	3,750	1,500	1,500
446.002 Repair & Maintenance-Other	32,107	70,470	65,000	47,500	47,500
448.000 Promotional Activities	170,900	125,700	125,000	172,200	172,200
449.000 Other Current Charges	2,371	1,875	1,875	1,875	1,875
451.000 Office Supplies	2,744	5,000	2,500	5,000	5,000
452.001 Operating Supplies-Gasoline	925	1,130	1,000	975	975
452.002 Operating Supplies-Other	139,639	147,385	147,385	180,915	180,915
452.572 Operating Supplies-Resale	22,451	32,000	30,000	40,000	40,000
454.000 Publications, Dues, & Training	6,611	8,640	8,000	11,275	11,275
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,032,396</b>	<b>\$ 1,122,465</b>	<b>\$ 1,077,740</b>	<b>\$ 1,210,205</b>	<b>\$ 1,210,205</b>
<b>CAPITAL OUTLAY:</b>					
463.000 Improvements Other than Bldgs	\$ 96,275	\$ 6,000		\$ 22,000	\$ 22,000
464.000 Equipment and Machinery	\$ 1,730			\$ 14,750	\$ 14,750
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 98,005</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 36,750</b>	<b>\$ 36,750</b>
<b>TOTAL PINECREST GARDENS</b>	<b>\$ 2,429,720</b>	<b>\$ 2,586,015</b>	<b>\$ 2,544,660</b>	<b>\$ 2,789,825</b>	<b>\$ 2,800,575</b>
<b>Net (Expense)/ Revenue</b>	<b>\$ (1,784,492)</b>	<b>\$ (1,801,015)</b>	<b>\$ (1,779,560)</b>	<b>\$ (1,517,955)</b>	<b>\$ (1,528,705)</b>

# Transfers to Other Funds

2021-2022

## 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*  
\$65,500

This line item increased \$52,000 from the previous year.

*Transfer to Wireless 911 Fund*  
\$63,000

This line item increased \$51,000 from the previous year.

*Transfer to Prepaid 911 Fund*  
\$16,500

This line item increased \$16,500 from the previous year.

*Transfer to Debt Service Fund*  
\$2,196,320

This line item decreased \$6,870 from the previous year.

*Transfer to Capital Project Fund*  
\$448,850

This line item experienced an increase of \$193,850 and covers a number of capital projects. For more detailed description, please refer to the Capital Project Fund section IX.

CLASSIFICATION	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	MANAGER RECOMMEND	COUNCIL ADOPT
<b>TRANSFERS TO OTHER FUNDS</b>					
491.105 Transfer to Hardwire Fund	\$ -	\$ 13,500	\$ 41,000	\$ 65,500	\$ 65,500
491.106 Transfer to Wireless Fund	\$ -	\$ 12,000	\$ 12,000	\$ 63,000	\$ 63,000
491.108 Transfer to Prepaid	-	-	1,000	16,500	16,500
491.107 Transfer to CITT	27,000	-	(27,000)	-	-
491.201 Transfer to Debt Service Fund	1,655,463	2,203,190	2,203,190	2,196,320	2,196,320
491.301 Transfer to Capital Fund	1,531,515	255,000	255,000	475,850	448,850
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$ 3,213,978</b>	<b>#####</b>	<b>\$ 2,485,190</b>	<b>\$ 2,817,170</b>	<b>\$ 2,790,170</b>

## 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

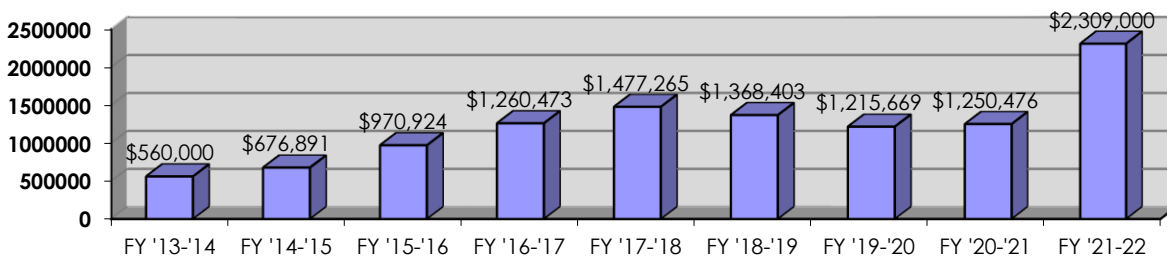
The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the public stormwater system. The stormwater utility fee rate is based upon a standard, which is referred to as an "Equivalent Residential Unit" (ERU). At their June 11, 2019 meeting, Village Council set the residential rate per ERU at \$10.38 per month starting 2022.

All residential units, including single-family homes, condominiums, apartments, duplexes, townhouses and mobile homes, are charged the fee rate for one ERU or \$10.25 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 commercial ERU (\$10.00 per month). The funds are accounted for in the Stormwater Utility Fund which is the Village's only proprietary fund. 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 recommended by 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





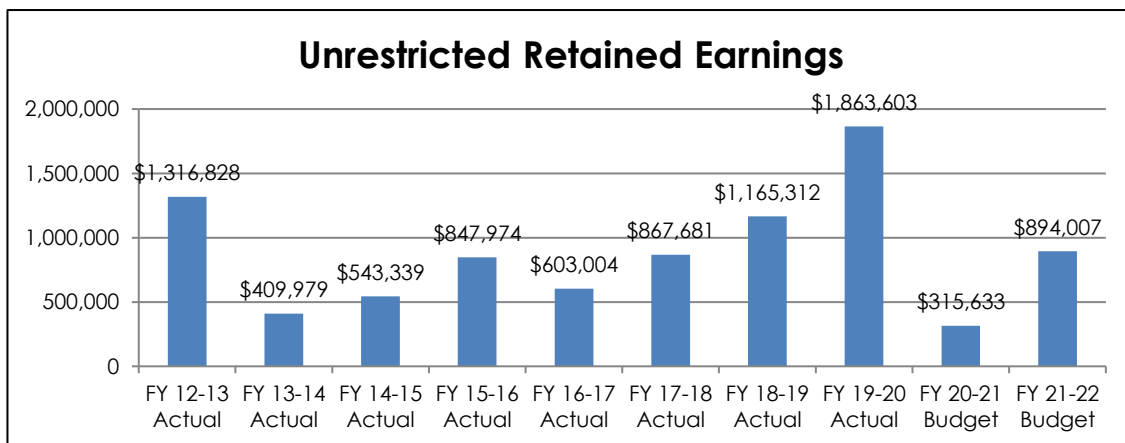
## Stormwater Utility Fund Summary

The Fiscal Year 2022 Budget identifies a total of \$2,309,000 in revenues for the Stormwater Utility Fund generated from the Stormwater Utility Fee, interest earnings and a \$1,106,000 grant from the State of Florida. The service fee is set at \$10.38 per ERU for residential properties and \$10 per ERU for commercial properties to provide funding for current capital projects. Expenditures, projected at \$3,586,975, experienced a \$1,102,485 increase from the prior year. The Capital Outlay Improvements Other Than Buildings line item increased \$1,106,000 the previous year as a result of the grant award and funds various drainage projects. The budget projects a balance of \$894,007 in unrestricted net assets on September 30, 2022.

## 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.



## Budget Highlights

*Professional Services*  
\$200,000

This line item increased \$100,000 from the previous year. This line item funds miscellaneous boring tests, surveys and engineering services.

*Other Contractual Services*  
\$138,210

This line item remained the same as the previous year and funds canal and storm drain maintenance, as well as various required fees.

*Administrative Services – In Kind*  
\$259,015

This line item provides funding for overhead expenses and decreased \$99,920. This is a percentage of the amount spent on large stormwater projects and changes depending on the amount of projects completed.

*Travel and Per Diem*

\$0

Funds were not allocated in this is line item.

*Communications and Freight*

\$650

This line item decreased \$2,550 and funds postage for mass mailings such as the Stormwater Utility Bill. The decrease is due to a reduced need to send certified mail for delinquent accounts.

*Repair and Maintenance – Other*

\$43,645

This line item remained the same as the prior year and funds the repair of catch basins, grates, cross pipes, and software maintenance.

*Printing and Binding*

\$2,000

Printing and Binding remained the same as the prior year.

*Other Current Charges and Obligations*

\$500

This line item decreased \$3,000 and covers the lien recording charges, credit card and processing fees, and new canal signs as needed. The decrease was due to declining balance of account receivables.

*Operating Supplies - Other*

\$0

Funds were not allocated in this is line item.

*Publications, Dues and Training*

\$1,955

This is line item increased \$1,955 and covers the costs of stormwater courses for staff. The increase was due to the reinstatement of in-person training.

*Capital Outlay*

\$2,941,000

Capital Outlay increased \$1,106,000 from the previous year and covers the cost of drainage projects throughout the Village. The increase was due to the ability to fund additional projects as a result of the award of a grant.

# Stormwater Utility Fund

2021-2022

CLASSIFICATION	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	MANAGER RECOMMEND	COUNCIL ADOPT
<b>UNRESTRICTED NET ASSETS</b>	\$ 1,165,312	\$ 1,549,647	\$ 1,863,603	\$ 2,171,982	\$ 2,171,982
<b>REVENUES:</b>					
324.210 Impact Fees, Stormwater		-	-	-	-
334.702 Grants	-	-		1,106,000	1,106,000
343.900 Stormwater Utility Fees	1,202,069	1,240,476	1,208,472	1,200,000	1,200,000
361.000 Interest Earnings	13,600	10,000	2,712	3,000	3,000
384.000 Debt Proceeds					
<b>TOTAL REVENUES</b>	<b>\$ 1,215,669</b>	<b>\$ 1,250,476</b>	<b>\$ 1,211,184</b>	<b>\$ 2,309,000</b>	<b>\$ 2,309,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 2,380,981</b>	<b>\$ 2,800,123</b>	<b>\$ 3,074,787</b>	<b>\$ 4,480,982</b>	<b>\$ 4,480,982</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES</b>					
431.000 Professional Services	10,522	100,000	100,000	200,000	200,000
434.000 Other Contractual Services	107,071	138,210	138,210	138,210	138,210
434.001 Admin. Service, in-kind, GF	134,908	358,935	358,935	259,015	259,015
441.000 Communications & Freight	898	3,200	500	650	650
443.000 Utility Services	-	-		-	-
446.002 Repair & Maintenance-Other	4,295	43,645	43,645	43,645	43,645
447.000 Printing and Binding	-	2,000		2,000	2,000
449.000 Other Current Charges & Obligations	2,819	3,500	2,000	500	500
454.000 Publications, Dues, & Training	-	-	-	1,955	1,955
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 260,512</b>	<b>\$ 649,490</b>	<b>\$ 643,290</b>	<b>\$ 645,975</b>	<b>\$ 645,975</b>
<b>CAPITAL OUTLAY</b>					
462.000 Buildings					
463.000 Improv. Other Than Bldg	256,866	1,835,000	259,515	2,941,000	2,941,000
464.000 Machinery & Equipment				\$ -	\$ -
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 256,866</b>	<b>\$ 1,835,000</b>	<b>\$ 259,515</b>	<b>\$ 2,941,000</b>	<b>\$ 2,941,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 517,378</b>	<b>\$ 2,484,490</b>	<b>\$ 902,805</b>	<b>\$ 3,586,975</b>	<b>\$ 3,586,975</b>
<b>ENDING UNRESTRICTED NET ASSETS</b>	<b>\$ 1,863,603</b>	<b>\$ 315,633</b>	<b>\$ 2,171,982</b>	<b>\$ 894,007</b>	<b>\$ 894,007</b>

## 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:

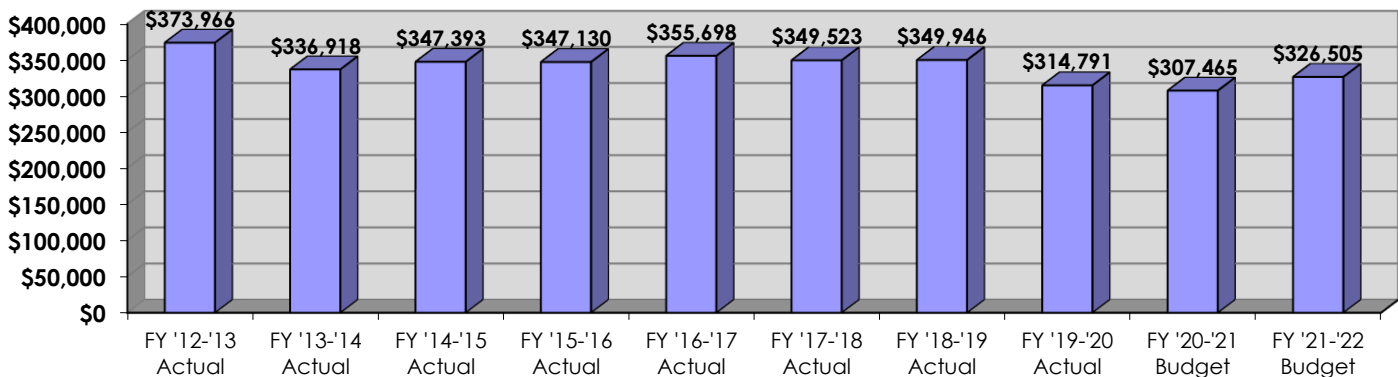
- ◆ Public transportation operations and maintenance.
- ◆ Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- ◆ Roadway and right-of-way drainage.
- ◆ Street lighting.
- ◆ Traffic signs, traffic engineering, signalization, 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.

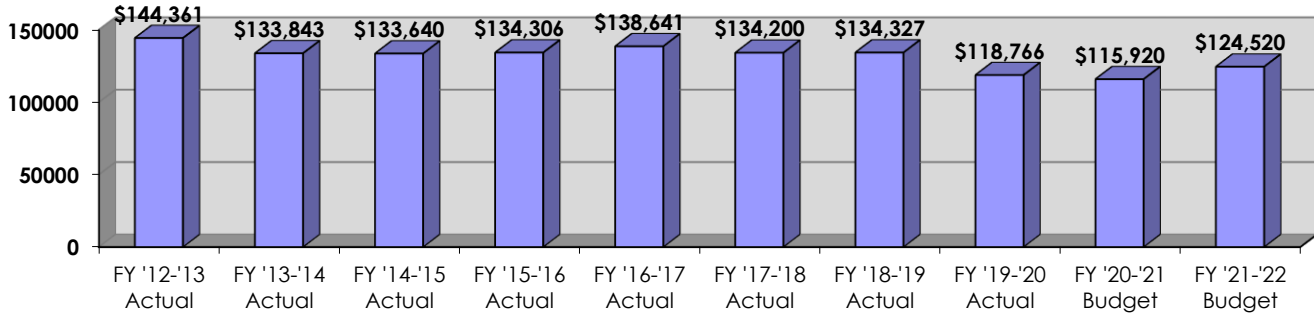
## Local Option Fuel Tax

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



## 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.



## Transportation Fund Summary

The Fiscal Year 2021 Budget identifies a total of \$450,835 in revenues for the Transportation Fund. This represents a \$5,450 increase in revenues for this fund. The Transportation Fund is funded by the Local Option Gas Taxes, People's Transportation Tax, and interest earnings. The expenditures and transfers projected for next year are \$446,495, which will fund the following:

<b>CAPITAL PROJECTS</b>	
Village-Wide Streetscape Construction	15,000
Sidewalk Improvements	50,000
Miscellaneous Machinery & Equipment	1,100
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$66,100</b>
<b>PERSONAL SERVICES</b>	
Staff salaries and benefits	\$ 176,115
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 176,115</b>
<b>OPERATIONAL EXPENSES</b>	
Professional Services (design engineering)	\$ 45,000
Street Lighting	23,800
Street Tree Installation	50,000
Tree Maintenance	40,000
Bucket Truck Maintenance and Fuel	11,250
Kendall Drive ROW Maintenance	20,000
Kendall Drive ROW Sprinkler Utility Services	600
Equipment Maintenance and Rentals	3,630
Road Materials and Supplies	10,000
<b>TOTAL OPERATIONAL SERVICES</b>	<b>\$204,280</b>
<b>TRANSFERS</b>	
Transfers to other funds	\$ 0
<b>TOTAL TRANSFERS</b>	<b>\$ 0</b>
<b>TOTAL TRANSPORTATION FUND EXPENDITURES AND TRANSFERS</b>	<b>\$ 446,495</b>

The budget projects a fund balance of \$7,507, an \$7,352 increase from the prior budget.

## Budget Highlights

### *Personal Services*

\$176,115

This line item provides funding for salaries and benefits for a tree trimming crew, and it decreased \$29,045 from the previous year. The decrease was due to the retirement of a long-tenured employee and the overall reduction of overtime. These positions are supervised and accounted for in the Public Works Department.

### *Professional Services*

\$45,000

This line item decreased \$39,950 and funds design work on various projects.

### *Other Contractual Services*

\$110,000

This line item increased \$17,725 and funds tree maintenance throughout the Village and Kendall Drive right-of-way landscaping maintenance. The increase was due to additional funding for street trees requested by residents.

### *Utility Services*

\$600

This line item funds the sprinkler system on the Kendall Drive right-of-way and remained the same as the previous year.

### *Street Lighting*

\$23,800

This account remained the same as the prior year and includes street lighting costs for a portion of Red Road, Suniland Place and Kendall Drive.

### *Repairs and Maintenance - Vehicles*

\$11,630

This line item increased \$7,630 and funds maintenance costs for the bucket truck and chipper. The increase was mainly due to the need for additional maintenance to the bucket truck.

### *Operating Supplies - Gas*

\$3,250

This line item remained the same as the previous year and funds the fuel for the bucket truck and chipper.

### *Road Materials and Supplies*

\$10,000

This line item decreased \$15,000 from the prior fiscal year. It includes funds for signs, posts and pothole. The decrease was due to the completion of a sign replacement project.



*Capital Outlay*  
\$66,100

This line item decreased by \$409,900. This funds sidewalk improvements and Village-wide streetscape construction.

*Transfer to Debt Service*  
\$0

This line item decreased \$25,990 due to the completion of paying off the 1-acre portion of the Pinecrest Gardens property purchase that houses the Public Works yard.

# Transportation Fund

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 1,083,605	\$ 495,795	\$ 444,687	\$ 2,677	\$ 2,677
<b>REVENUES:</b>					
312.400 Local option fuel tax	314,791	307,465	307,465	326,505	326,505
312.401 New local option fuel tax	118,766	115,920	115,920	124,520	124,520
334.400 FDOT, Bike Program Grant	-	-	18,910	-	-
335.191 Grants, MPO grant	50,000	-	-	-	-
361.000 Interest Earnings	12,146	22,000	558	300	300
<b>TOTAL REVENUES</b>	<b>\$ 495,703</b>	<b>\$ 445,385</b>	<b>\$ 442,853</b>	<b>\$ 451,325</b>	<b>\$ 451,325</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 1,579,308</b>	<b>\$ 941,180</b>	<b>\$ 887,540</b>	<b>\$ 454,002</b>	<b>\$ 454,002</b>
<b>PERSONAL SERVICES:</b>					
412.000 Regular Salaries & Wages	105,964	106,380	114,503	102,840	102,840
414.000 Overtime	3,209	25,000	-	5,000	5,000
421.000 FICA Taxes	7,991	10,050	8,760	8,250	8,250
422.000 Retirement Contributions	10,917	10,640	11,450	10,285	11,825
423.000 Group Insurance	26,020	39,600	27,685	43,200	43,200
424.000 Workers' Comp	-	13,490	-	5,000	5,000
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 154,102</b>	<b>\$ 205,160</b>	<b>\$ 162,398</b>	<b>\$ 174,575</b>	<b>\$ 176,115</b>
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES</b>					
431.000 Professional Services	108,235	84,950	50,000	45,000	45,000
434.000 Other Contractual Services	143,523	92,275	92,275	110,000	110,000
443.000 Utility	3,012	600	600	600	600
443.001 Utility street lighting	19,016	23,800	23,800	23,800	23,800
446.001 Repair & Maintenance-Vehicles	13,287	4,000	2,000	11,630	11,630
452.001 Operating Supplies-Gasoline	2,314	3,250	3,000	3,250	3,250
453.000 Road materials	163,471	25,000	50,000	10,000	10,000
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 452,858</b>	<b>\$ 233,875</b>	<b>\$ 221,675</b>	<b>\$ 204,280</b>	<b>\$ 204,280</b>
<b>CAPITAL OUTLAY</b>					
462.000 Buildings	-	-	-	-	-
463.000 Improv. Other Than Bldg	501,671	470,000	420,000	\$ 65,000	\$ 65,000
464.000 Machinery & Equipment	-	6,000	6,000	1,100	1,100
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 501,671</b>	<b>\$ 476,000</b>	<b>\$ 426,000</b>	<b>\$ 66,100</b>	<b>\$ 66,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,108,631</b>	<b>\$ 915,035</b>	<b>\$ 810,073</b>	<b>\$ 444,955</b>	<b>\$ 446,495</b>
<b>TRANSFERS</b>					
491.107 Transfer to CITT fund	-	-	\$ 48,800	-	-
491.201 Transfers out to debt service	25,990	25,990	25,990	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ 25,990</b>	<b>\$ 25,990</b>	<b>\$ 74,790</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$ 1,134,621</b>	<b>\$ 941,025</b>	<b>\$ 884,863</b>	<b>\$ 444,955</b>	<b>\$ 446,495</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 444,687</b>	<b>\$ 155</b>	<b>\$ 2,677</b>	<b>\$ 9,047</b>	<b>\$ 7,507</b>

## Function

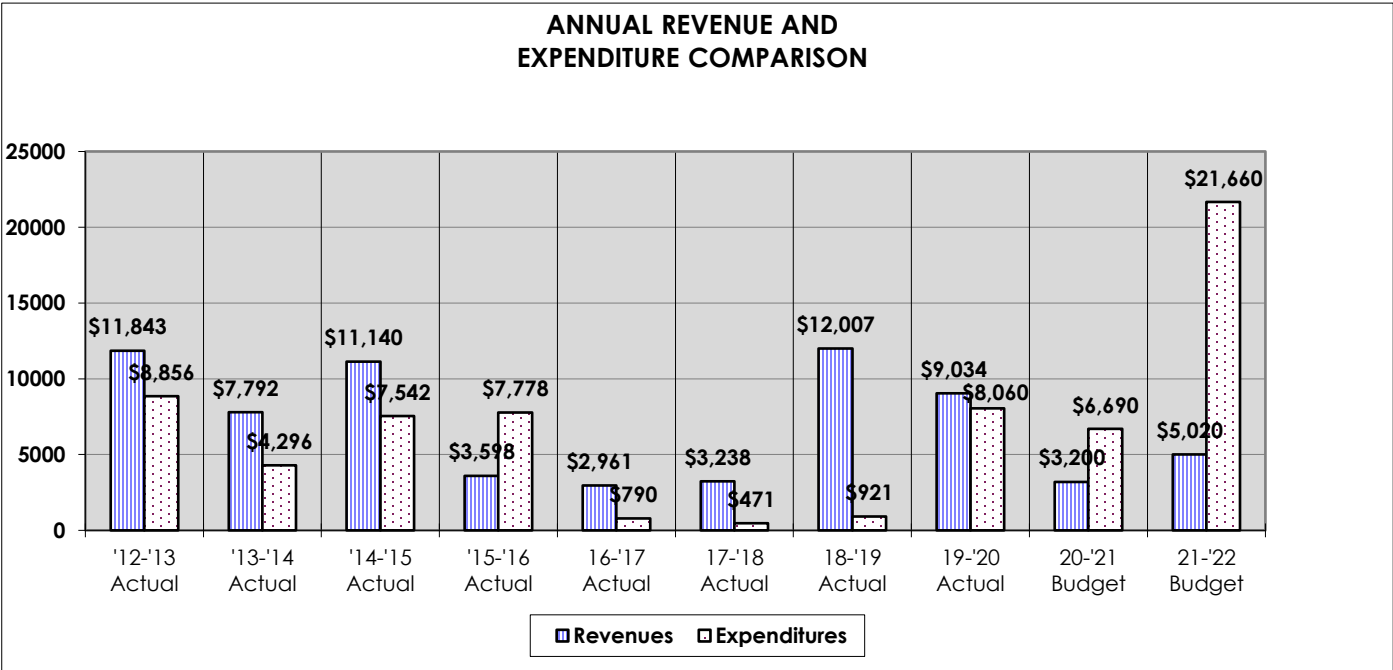
The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly 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 2022 Budget identifies \$5,020 in revenues for the Police Education Fund, including interest. The budget is projecting a \$1,594 fund balance for the Police Education Fund at the end of the Fiscal Year.

The traffic unit shifts the burden of traffic enforcement away from the patrol officers. 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.



## Budget Highlights

*Travel & Per Diem*  
\$2,470

This line item increased \$2,470 from the previous year as funds were reinstated for travel.

*Publications, Dues & Training*  
\$19,190

This line item increased \$12,500 from the prior year and funds training for police officers and detectives.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 18,938	\$ 19,087	\$ 19,912	\$ 18,234	\$ 18,234
<b>REVENUES:</b>					
351.000 Judgments and Fines-Court	8,946	3,180	5,000	5,000	5,000
361.000 Interest Earnings	88	20	12	20	20
<b>TOTAL REVENUES</b>	<b>\$ 9,034</b>	<b>\$ 3,200</b>	<b>\$ 5,012</b>	<b>\$ 5,020</b>	<b>\$ 5,020</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 27,972</b>	<b>\$ 22,287</b>	<b>\$ 24,924</b>	<b>\$ 23,254</b>	<b>\$ 23,254</b>
<b>EXPENDITURES:</b>					
440.000 Travel & Per Diem	-	-	-	2,470	2,470
452.002 Operating Supplies	-	-	-	-	-
454.000 Publications, Dues, Training	8,060	6,690	6,690	19,190	19,190
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,060</b>	<b>\$ 6,690</b>	<b>\$ 6,690</b>	<b>\$ 21,660</b>	<b>\$ 21,660</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 19,912</b>	<b>\$ 15,597</b>	<b>\$ 18,234</b>	<b>\$ 1,594</b>	<b>\$ 1,594</b>

## 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 2022 Budget identifies \$20,000 in revenues for the Police Forfeiture Fund. It is anticipated that the fund balance will be \$5,943 on September 30, 2022. This fund was established to account for proceeds collected under the provisions of the Florida Contraband Forfeiture Act.

## Budget Highlights

*Capital Outlay*  
\$30,000

The budget identifies \$30,000 in expenditures, an increase of \$10,000 from the previous year. The increase is due to the purchase of additional lockers for the police officers as well as new non-lethal BOLA wraps.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 56,904	\$ 20,404	\$ 25,943	\$ 15,943	\$ 15,943
<b>REVENUES:</b>					
351.000 Judgments and Fines-Court	1,978	20,000	20,000	20,000	20,000
361.000 Interest Earnings	261	-			-
<b>TOTAL REVENUES</b>	<b>\$ 2,239</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 59,143</b>	<b>\$ 40,404</b>	<b>\$ 45,943</b>	<b>\$ 35,943</b>	<b>\$ 35,943</b>
<b>EXPENDITURES:</b>					
<b>CAPITAL:</b>					
463.000 Improvements other than buildings	-	-			-
464.000 Machinery and Equipment	33,200	20,000	30,000	30,000	30,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,200</b>	<b>\$ 20,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 25,943</b>	<b>\$ 20,404</b>	<b>\$ 15,943</b>	<b>\$ 5,943</b>	<b>\$ 5,943</b>

## 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 2022 Budget identifies \$65,500 in revenues, an increase of \$9,900, from a transfer from the General Fund. Other revenues previously earned in this fund will be used to offset the cost of the 911 equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. No interest earnings are expected. The budget projects a fund balance of \$1,454.

## Budget Highlights

*Contractual Services*  
\$59,940

This line item increased by \$510 and provides dispatching services.

*Communications and Freight*  
\$0

Funds were not allocated for this line item, a decrease of \$3,805.

*Repairs and Maintenance*  
\$3,260

This line item decreased \$6,545 and funds repairs and maintenance to the 911 system.

*Publications, Dues and Training*  
\$2,290

The Publications, Dues and Training line item remained the same as the prior year and funds membership dues and training for dispatchers.

*Capital Outlay*  
\$0

Funds were not allocated for Capital Outlay.



# Hardwire 911 Fund

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 17,959	\$ 20,117	\$ 10,844	\$ 1,444	\$ 1,444
<b>REVENUES:</b>					
337.911 911 Fees	26,850	42,000	26,850	-	-
361.000 Interest Earnings	28	100		-	-
381.001 Transfer from General Fund	-	13,500	41,000	65,500	65,500
<b>TOTAL REVENUES</b>	<b>\$ 26,878</b>	<b>\$ 55,600</b>	<b>\$ 67,850</b>	<b>\$ 65,500</b>	<b>\$ 65,500</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 44,837</b>	<b>\$ 75,717</b>	<b>\$ 78,694</b>	<b>\$ 66,944</b>	<b>\$ 66,944</b>
<b>EXPENDITURES:</b>					
434.911 Contractual Services, 911	24,096	59,430	59,430	59,940	59,940
440.911 Travel & Per Diem, 911	-	-		-	-
441.911 Communications & Freight, 911	-	3,805	3,805	-	-
446.911 Maintenance & Repairs, 911	7,636	9,805	9,805	3,260	3,260
452.911 Operating Supplies, 911		-		-	-
454.911 Publications, Dues, Training, 911	2,261	2,290	2,290	2,290	2,290
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 33,993</b>	<b>\$ 75,330</b>	<b>\$ 75,330</b>	<b>\$ 65,490</b>	<b>\$ 65,490</b>
<b>CAPITAL OUTLAY</b>					
464.911 Machinery & Equipment, 911	-	-	1,920	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,920</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,993</b>	<b>\$ 75,330</b>	<b>\$ 77,250</b>	<b>\$ 65,490</b>	<b>\$ 65,490</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 10,844</b>	<b>\$ 387</b>	<b>\$ 1,444</b>	<b>\$ 1,454</b>	<b>\$ 1,454</b>

## 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 2022 Budget identifies a total of \$63,000 in revenues from a General Fund transfer, an increase of \$20,800. This revenue is usually based upon the Village's proportional share of all cell phones to the county total. However, other revenues previously earned in this fund will be used to offset the cost of the 911 equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. The budget projects a fund balance of \$372 at the end of the fiscal year.

## Budget Highlights

*Contractual Services*  
\$57,800

This line item increased by \$6,000 and provides dispatching services.

*Communications and Freight*  
\$0

Funds are not allocated for this line item, a decrease of \$3,320.

*Repairs and Maintenance*  
\$3,115

This line item decreased \$5,430 from the previous year and funds a portion of the maintenance agreement for the 911 system.

*Publications, Dues and Training*  
\$2,105

The Publications, Dues and Training line item increased \$105 and funds membership dues and training for dispatchers.

*Capital Outlay*  
\$0

Funds were not allocated for capital outlay.

# Wireless 911 Fund

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 28,283	\$ 23,573	\$ 28,052	\$ 392	\$ 392
<b>REVENUES:</b>					
337.911 911 Fees	24,059	30,000	26,000	-	-
361.000 Interest Earnings	107	200	5	-	-
381.001 Transfer from General Fund	-	12,000	12,000	63,000	63,000
<b>TOTAL REVENUES</b>	<b>\$ 24,166</b>	<b>\$ 42,200</b>	<b>\$ 38,005</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 52,449</b>	<b>\$ 65,773</b>	<b>\$ 66,057</b>	<b>\$ 63,392</b>	<b>\$ 63,392</b>
<b>EXPENDITURES:</b>					
434.911 Contractual Services, 911	17,224	51,800	51,800	57,800	57,800
441.911 Communications & Freight, 911	-	3,320	3,320	-	-
446.911 Maintenance & Repairs, 911	5,540	8,545	8,545	3,115	3,115
454.911 Publications, Dues, Training, 911	1,633	2,000	2,000	2,105	2,105
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 24,397</b>	<b>\$ 65,665</b>	<b>\$ 65,665</b>	<b>\$ 63,020</b>	<b>\$ 63,020</b>
<b>CAPITAL OUTLAY</b>					
464.911 Machinery & Equipment, 911	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,397</b>	<b>\$ 65,665</b>	<b>\$ 65,665</b>	<b>\$ 63,020</b>	<b>\$ 63,020</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 28,052</b>	<b>\$ 108</b>	<b>\$ 392</b>	<b>\$ 372</b>	<b>\$ 372</b>

## 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.

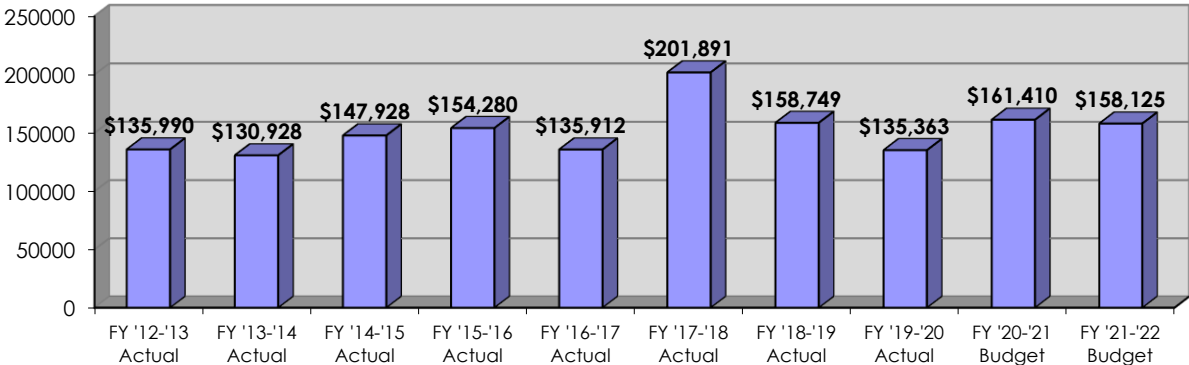
## Miami-Dade County Transportation Tax

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 ensuring year and shall be utilized solely for the transit uses enumerated herein.

Municipalities shall not expend more than 5% of their share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.

### People's Transportation Tax Revenue



## Budget Highlights

*Professional Services*  
\$185,000

This line item increased \$155,000 and funds the design of traffic calming measures and miscellaneous road design work.

*Public Transit Programs*  
\$445,620

This line item increased \$154,270 and funds a bus circulator system throughout the Village for ten months out of the year, and the FreeBee service. The increase was due to the reinstatement of the FreeBee service for the full year which had been paused in FY 2021 due to the pandemic.

*Administrative Services, In Kind*  
\$39,630

This line item remained the same and accounts for costs of administering this fund.

*Promotional Activities*  
\$0

Funds were not allocated for the Promotional Activities line item which covers costs the marketing for the circulator bus system as well as wrapping the buses. Marketing for these services is now done electronically which does not have any costs.

*Capital Outlay*  
\$620,000

Funds were allocated this fiscal year for Capital Outlay to cover the cost of roadway paving, sidewalk improvements, and projects associated with the Transportation Master Plan.

# CITT Public Transportation Fund

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 174,677	\$ 2,257	\$ 132,831	\$ 430,458	\$ 430,458
<b>REVENUES:</b>					
334.400 Grants, FDOT	\$ 56,129	\$ 24,053	16,037	72,165	72,165
335.190 Grants CITT, people trans. Tax	135,363	161,410	161,410	158,125	158,125
335.192 Grants CITT, Transportation	541,454	645,635	645,635	632,500	632,500
361.000 Interest Earnings	11,998	3,000	100	100	100
381.102 Transfer In From Trans. Fund	\$ 27,000		\$ 21,800		
<b>TOTAL REVENUES</b>	\$ 771,944	\$ 834,098	\$ 844,982	\$ 862,890	\$ 862,890
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 946,621	\$ 836,355	\$ 977,813	\$ 1,293,348	\$ 1,293,348
<b>EXPENDITURES:</b>					
<b>OPERATING EXPENSES</b>					
431.000 Professional Services	12,460	30,000	22,472	185,000	185,000
431.001 Public transportation program	340,816	291,350	285,254	445,620	445,620
434.001 Administrative services in kind,	34,511	39,630	39,630	39,630	39,630
448.000 Promotion	-	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	\$ 387,786	\$ 360,980	\$ 347,356	\$ 670,250	\$ 670,250
<b>CAPITAL OUTLAY</b>					
463.000 Improv. Other Than Bldg	426,003	420,000	200,000	620,000	620,000
464.000 Machinery & Equipment					
<b>TOTAL CAPITAL OUTLAY</b>	\$ 426,003	\$ 420,000	\$ 200,000	\$ 620,000	\$ 620,000
<b>TOTAL EXPENDITURES</b>	\$ 813,789	\$ 780,980	\$ 547,356	\$ 1,290,250	\$ 1,290,250
<b>ENDING FUND BALANCE</b>	\$ 132,831	\$ 55,375	\$ 430,458	\$ 3,098	\$ 3,098



## 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 2022 Budget identifies a total of \$16,505 in revenues. There will be a \$16,500 transfer from the General Fund and \$5 in interest earnings. Other revenues previously earned in this fund will be used to offset the cost of the 911 equipment that the Miami Dade Police Department is procuring to be installed in the Village's 911 center. The budget projects a fund balance of \$271 at the end of the fiscal year.

## Budget Highlights

*Contractual Services*  
\$15,310

This line item increased \$30 from the previous year and funds a portion of the dispatching services.

*Communications & Freight*  
\$0

Funds were not allocated for this line item, a decrease of \$925.

*Repairs and Maintenance*  
\$870

This line item decreased \$1,635 from the previous year and funds the maintenance for the 911 system.

*Publications, Dues and Training*  
\$585

This line item remained the same as the previous year and funds a portion of membership dues and training for dispatchers.

*Capital Outlay*  
\$0

Funds were not allocated for Capital Outlay.

# Prepaid 911 Fund

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 12,183	\$ 11,803	\$ 11,616	\$ 531	\$ 531
<b>REVENUES:</b>					
337.911 911 Fees	7,205	12,000	7,205		-
361.000 Interest Earnings	54	100	5	5	5
381.001 Transfer from General Fund	-	-	1,000	16,500	16,500
<b>TOTAL REVENUES</b>	<b>\$ 7,258</b>	<b>\$ 12,100</b>	<b>\$ 8,210</b>	<b>\$ 16,505</b>	<b>\$ 16,505</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 19,441</b>	<b>\$ 23,903</b>	<b>\$ 19,826</b>	<b>\$ 17,036</b>	<b>\$ 17,036</b>
<b>EXPENDITURES:</b>					
434.911 Contractual Services, 911	5,501	15,280	15,280	15,310	15,310
440.911 Travel & Per Diem, 911		-			-
441.911 Communications & Freight, 911	-	925	925		-
446.911 Maintenance & Repairs, 911	1,797	2,505	2,505	870	870
452.911 Operating Supplies, 911		-			
454.911 Publications, Dues, Training, 911	527	585	585	585	585
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 7,825</b>	<b>\$ 19,295</b>	<b>\$ 19,295</b>	<b>\$ 16,765</b>	<b>\$ 16,765</b>
<b>CAPITAL OUTLAY</b>					
464.911 Machinery & Equipment, 911	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,825</b>	<b>\$ 19,295</b>	<b>\$ 19,295</b>	<b>\$ 16,765</b>	<b>\$ 16,765</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 11,616</b>	<b>\$ 4,608</b>	<b>\$ 531</b>	<b>\$ 271</b>	<b>\$ 271</b>

## Function

Section 163.31801 of the Florida Statutes states that beginning July 1, 2019, local governments collecting impact fees must account for the revenues and expenditures in a separate accounting fund. The Impact Fees Funds section is a compilation of the impact fees collected for police services, parks and recreation, stormwater and general municipal services.

The impact fees collected from development projects are utilized to fund capital infrastructure improvements necessary due to increased usage. The Police Department and Municipal Center impact fees are based upon commercial and residential properties. The Parks & Recreation impact fee is based upon residential properties only.

The Impact Fees Funds 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.

## Impact Fees Summary

The Fiscal Year 2022 Budget identifies a total of \$108,000 in revenues from all impact fees. The expenditures projected for next year are \$108,000, which covers capital outlay for the various areas. An \$184,639 fund balance is expected at the end of the fiscal year.

## Budget Highlights

*Capital Outlay*  
\$108,000

A total of \$108,000 is allocated for Capital Outlay for police, parks and recreation, stormwater and general municipal services.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 44,047	\$ 93,638	\$ 102,859	\$ 184,639	\$ 184,639
<b>REVENUES:</b>					
324.110 Impact Fees, Police	3,274	1,500	10,380	10,000	10,000
324.610 Impact Fees, Parks & Recreation	25,142	20,000	29,855	25,000	25,000
324.711 Impact Fees, Municipal Services	24,460	25,000	31,005	28,000	28,000
324.210 Impact Fees, Stormwater	39,755	25,000	50,540	45,000	45,000
<b>TOTAL REVENUES</b>	\$ 92,630	\$ 71,500	\$ 121,780	\$ 108,000	\$ 108,000
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 136,677	\$165,138	\$ 224,639	\$ 292,639	\$ 292,639
<b>CAPITAL OUTLAY</b>					
464.000 Impact Fees, Police	\$ 1,068	1,500		10,000	10,000
464.000 Impact Fees, Parks & Recreation	\$ -	20,000	-	25,000	25,000
464.000 Impact Fees, Municipal Services		25,000	40,000	28,000	28,000
464.000 Impact Fees, Stormwater	\$ 32,750	25,000		45,000	45,000
<b>TOTAL CAPITAL OUTLAY</b>	\$ 33,818	\$ 71,500	\$ 40,000	\$ 108,000	\$ 108,000
<b>TOTAL EXPENDITURES</b>	\$ 33,818	\$ 71,500	\$ 40,000	\$ 108,000	\$ 108,000
<b>ENDING FUND BALANCE</b>	\$ 102,859	\$ 93,638	\$ 184,639	\$ 184,639	\$ 184,639

## Function

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2022, 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.

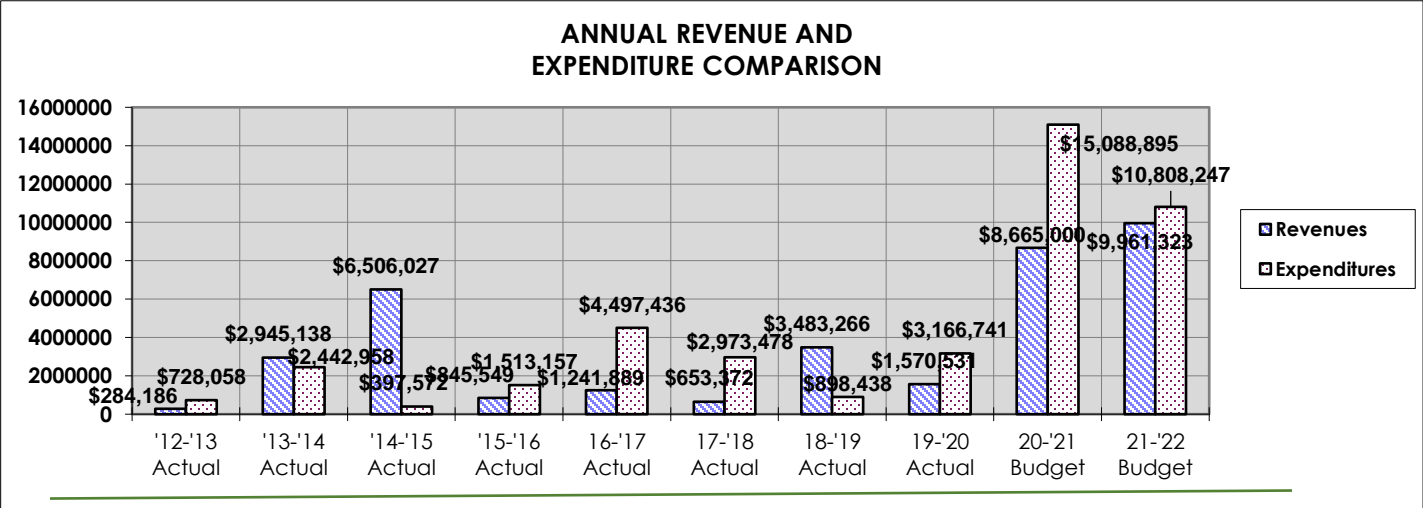
The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital 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. 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 2022 Budget identifies a total of \$9,961,323 in revenues and transfers in for the Capital Project Fund, and total available resources of \$10,850,341. The Capital Project Fund is funded by a grant for Pinecrest Gardens, a grant for potable water from Miami-Dade County, Interest Earnings, and a transfer from the General Fund. This fiscal year also includes \$4,796,928 in revenues from the American Rescue Plan Act of 2021 grant and \$3,900,000 from debt proceeds. The expenditures projected for next year are \$10,808,247, which includes various projects detailed in the following pages. The budget is projecting a \$42,094 fund balance at the end of the Fiscal Year.




## Project Description

The following tables provide a detailed description of every project in the Capital Project Fund.

American Rescue Plan Act of 2021 Projects						
Project Description						Council Goal
<p>An allocation of \$7,500,000 will fund the Water Line Extension Project. The Village began construction in FY 2021 of water mains and fire hydrants to the approximately 725 homes that do not have access to public potable water. The \$11,400,000 project will be mostly funded through this American Rescue Plan (ARP) Act grant (\$7 Million) and by a Miami-Dade County grant (\$500,000). The remaining \$3,900,000 to cover the shortfall of the project was temporarily taken from General Fund Reserves and will be reimbursed by a loan. Village Council approved a special assessment on the tax roll to charge the affected residents for their portion of that loan, over a 25-year period.</p> <p>The remaining \$2,593,852 revenue from ARP Act will be used on miscellaneous projects following the ARP Act guidelines.</p>						
Impact on Operating Budget						
The potable water lines are maintained by Miami-Dade County and will not have an impact on the Village's operating budget.						
Five-Year Appropriation Plan						
Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Grants	\$10,093,852	\$0	\$0	\$0	\$0	\$10,093,852
<b>TOTAL</b>	<b>\$10,093,852</b>	\$0	\$0	\$0	\$0	\$10,093,852
Project Visual						
						

## Information Technology

Project Description	Council Goal
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<p>The \$125,885 allocation for Information Technology funds the following equipment:</p> <ul style="list-style-type: none"> <li>\$55,615: Phone system</li> <li>\$46,270: Virtual Environment (allocation #1 of 3)</li> <li>\$14,000: Update Windows servers license</li> <li>\$10,000: Picture server for the Communications Division</li> </ul>	
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### Impact on Operating Budget

There is no expected impact to the IT operating budget as maintenance agreements are already included in the budget.

### Five-Year Appropriation Plan


Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Fund	\$125,885	\$46,270	\$46,270	\$0	\$0	\$218,425
<b>TOTAL</b>	<b>\$125,885</b>	<b>\$46,270</b>	<b>\$46,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,425</b>

### Project Visual





## Suniland Park Improvements

Project Description	Council Goal
The \$145,000 allocation for Suniland Park, 12855 Pinecrest Parkway, covers the cost of LED lights for the walkways (\$87,000), a new air conditioner for the multipurpose room (\$36,000), and new surfacing for the fitness areas (\$22,000).	

### Impact on Operating Budget

There is no expected impact to the operating budget of the park. It is anticipated that the improvements to Suniland Park will reduce the amount of funds spent on electricity and air conditioning maintenance.


### Five-Year Appropriation Plan

Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Fund	\$145,000	\$0	\$0	\$0	\$0	\$145,000
TOTAL	\$145,000	\$0	\$0	\$0	\$0	\$145,000

### Project Visual



## Flagler Grove Park Improvements

Project Description	Council Goal
<p>The \$14,500 allocation for Flagler Grove Park, 7551 Southwest 104 Street, funds new LED lighting for the parking lot.</p>	


Impact on Operating Budget
<p>There is no expected impact to the operating budget of the park. However, it is anticipated that the new lights will lower the cost of electricity.</p>

Five-Year Appropriation Plan						
Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Fund	\$14,500	\$0	\$0	\$0	\$0	\$14,500
<b>TOTAL</b>	<b>\$14,500</b>	\$0	\$0	\$0	\$0	\$14,500

### Project Visual



## Evelyn Greer Park Improvements

Project Description	Council Goal
<p>A total of \$23,750 is allocated for Evelyn Greer Park 8200 SW 124 Street, to reupholster the chairs in the multipurpose room (\$12,750) and install concrete paving around the storage area (\$11,000).</p>	

### Impact on Operating Budget

There is no expected impact to the operating budget of the park.

### Five-Year Appropriation Plan


Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Fund	\$23,750	\$0	\$0	\$0	\$0	\$23,750
<b>TOTAL</b>	<b>\$23,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,750</b>

### Project Visual





## Coral Pine Park Improvements

Project Description	Council Goal
<p>The Capital Project Fund includes a total of \$75,000 for improvements at Coral Pine Park, 6955 SW 104 Street.</p> <ul style="list-style-type: none"> <li>\$55,000: Resurface tennis courts</li> <li>\$20,000: Paint fences</li> </ul>	

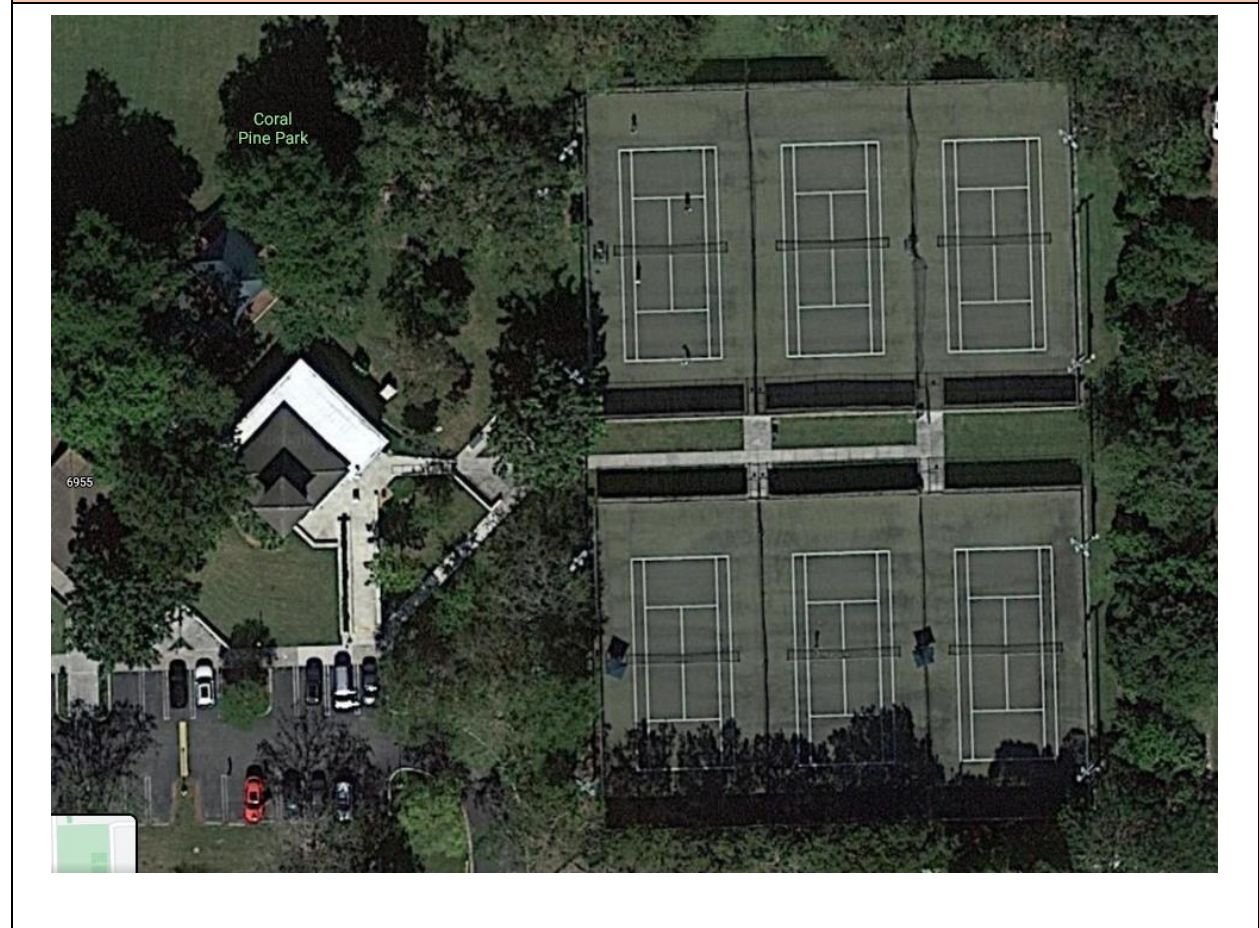
### Impact on Operating Budget

There is no expected impact to the operating budget of the park. It is anticipated the improvements will result in lower maintenance costs.

### Five-Year Appropriation Plan



Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Fund	\$75,000	\$0	\$0	\$0	\$0	\$75,000
<b>TOTAL</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>

### Project Visual



## Pinecrest Community Center

Project Description	Council Goal
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<p>The Capital Project Fund includes a total of \$115,500 for various improvements at the Pinecrest Community Center, 5855 SW 111 Street.</p> <ul style="list-style-type: none"> <li>\$40,150: Fitness Center Equipment Replacement</li> <li>\$19,400: Litezilla</li> <li>\$17,470: Interior column and LED lighting upgrade</li> <li>\$14,380: ASR security system and camera upgrade</li> <li>\$13,100: Shade structure</li> <li>\$11,000: Portable LED light tower</li> </ul>	 
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### Impact on Operating Budget

There is no expected impact to the operating budget of the park.

### Five-Year Appropriation Plan

Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Fund	\$115,500	\$0	\$0	\$0	\$0	\$115,000
<b>TOTAL</b>	<b>\$115,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,000</b>

### Project Visual



Pinecrest Gardens Improvements						
Project Description						Council Goal
<p>A total of \$214,760 was budgeted for the following improvements at Pinecrest Gardens, 11000 Red Road.</p> <ul style="list-style-type: none"> <li>• \$130,565: Master Plan Initiatives</li> <li>• \$25,000: Video Equipment</li> <li>• \$20,815: Upgrade irrigation controller</li> <li>• \$14,400: Petting Zoo Animals</li> <li>• \$12,000: Banyan Bowl Fans</li> <li>• \$11,980: IrisBG – Botanical Garden Collection Management</li> </ul>						 
Impact on Operating Budget						
<p>Additional funding was included in the Professional Services line item in the operational budget for a veterinarian in anticipation of the expansion of the petting zoo. All other improvements will not have an impact to the operational budget.</p>						
Five-Year Appropriation Plan						
Funding Source	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Fund	\$214,760	\$0	\$0	\$0	\$0	\$214,760
<b>TOTAL</b>	<b>\$214,760</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$214,760</b>
Project Visual						
						
						
						



# Capital Project Fund

2021-2022

## Budget Highlights

The estimated Beginning Fund Balance for the Capital Project Fund is \$889,019 for Fiscal Year 2022. The Revenues for FY 2022, \$9,961,323, are generated by a General Obligation Bond from Miami-Dade County, American Rescue Plan Act funds, a grant for Pinecrest Gardens, a transfer from the General Fund, and Debt Proceeds, providing for a total of \$10,850,341 in available resources. The budget provides for a total of \$10,808,247 in expenditures to fund the aforementioned capital improvement projects.

CLASSIFICATION	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022
	ACTUAL	REVISED BUDGET	12 MONTH ESTIMATE	MANAGER RECOMMEND	COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>	\$ 2,952,202	\$ 6,276,112	\$ 1,355,992	\$ 889,019	\$ 889,019
<b>REVENUES</b>					
331.110 Water, GOB contribution, County		\$ -	\$ -	\$ 500,000	\$ 500,000
334.500 Grants		\$ 410,000	\$ 410,000	\$ -	\$ -
334.575 Grants, Pinecrest Gardens	\$ 24,534	\$ -	\$ -	\$ 265,545	\$ 265,545
334.900 ARP Grant		\$ -	\$ 4,796,923	\$ 4,796,928	\$ 4,796,928
337.721 FRDAP Grant, Suniland		\$ -	\$ 50,000		
361.000 Interest Earnings	\$ 14,482	\$ -	\$ 10,000	\$ 50,000	\$ 50,000
381.001 Transfer from General Fund	\$ 1,531,515	\$ 255,000	\$ 255,000	\$ 475,850	\$ 448,850
384.000 Debt Proceeds	\$ -	\$ 8,000,000	\$ 12,816,971	\$ 3,900,000	\$ 3,900,000
<b>TOTAL REVENUES</b>	\$ 1,570,531	\$ 8,665,000	\$ 18,338,894	\$ 9,988,323	\$ 9,961,323
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 4,522,733	\$ 14,941,112	\$ 19,694,886	\$ 10,877,341	\$ 10,850,341
<b>EXPENDITURES-VILLAGE COUNCIL, 511.00</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings			\$ -		
464.000 Machinery & Equipment	\$ -	\$ 59,390	\$ 59,390		\$ -
<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ 59,390	\$ 59,390	\$ -	\$ -
<b>EXPENDITURES-MUNICIPAL CENTER, 519.00</b>					
CAPITAL OUTLAY					
462.000 Buildings	\$ 598,182	\$ 1,500	\$ 1,500		
463.000 Improvements Other than Buildings	\$ 179,843	\$ 5,482	\$ 5,482		
464.000 Machinery & Equipment	\$ 25,770	\$ -	\$ -		\$ -
<b>TOTAL CAPITAL OUTLAY</b>	\$ 803,795	\$ 6,982	\$ 6,982	\$ -	\$ -
<b>TOTAL EXPENDITURES-MUNICIPAL CENTER</b>	\$ 803,795	\$ 6,982	\$ 6,982	\$ -	\$ -
<b>EXPENDITURES- WATER PROJECT, 519.11</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings			\$ 3,900,000	\$ 10,093,852	\$ 10,093,852
<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ 3,900,000	\$ 10,093,852	\$ 10,093,852
<b>TOTAL EXPENDITURES - WATER PROJECT</b>	\$ -	\$ -	\$ 3,900,000	\$ 10,093,852	\$ 10,093,852
<b>EXPENDITURES-INFORMATION TECHNOLOGIES, 519.15</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	\$ -	\$ -	\$ -		\$ -
464.000 Machinery & Equipment	\$ 4,261	\$ -	\$ -	\$ 125,885	\$ 125,885
<b>TOTAL CAPITAL OUTLAY</b>	\$ 4,261	\$ -	\$ -	\$ 125,885	\$ 125,885
<b>TOTAL EXPENDITURES-INFORMATION TECHNOLOGIES</b>	\$ 4,261	\$ -	\$ -	\$ 125,885	\$ 125,885

# Capital Project Fund

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>EXPENDITURES-POLICE, 521.00</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings			\$ -		\$ -
464.000 Machinery & Equipment		\$ 363,067	\$ 363,067		
TOTAL CAPITAL OUTLAY	\$ -	\$ 363,067	\$ 363,067	\$ -	\$ -
<b>TOTAL EXPENDITURES-POLICE</b>	<b>\$ -</b>	<b>\$ 363,067</b>	<b>\$ 363,067</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES-PUBLIC WORKS, 539.00</b>					
CAPITAL OUTLAY					
461.000 Land					
462.000 Buildings					
463.000 Improvements Other than Buildings	\$ 7,388	\$ 205,000	\$ 205,000		
TOTAL CAPITAL OUTLAY	\$ 7,388	\$ 205,000	\$ 205,000	\$ -	\$ -
<b>TOTAL EXPENDITURES-PUBLIC WORKS</b>	<b>\$ 7,388</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES - PARKS &amp; RECREATION</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings		\$ 30,000	\$ 30,000		
464.000 Machinery & Equipment		\$ -	\$ -		\$ -
<b>TOTAL EXPENDITURES-PARKS &amp; RECREATION</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES-SUNILAND PARK, 572.03</b>					
CAPITAL OUTLAY					
462.000 Buildings	\$ 34,318		\$ -		\$ -
463.000 Improvements Other than Buildings	\$ 503,583	\$ 162,744	\$ 162,744	\$ 145,000	\$ 145,000
464.000 Machinery & Equipment	\$ 21,795		\$ -	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 559,695	\$ 162,744	\$ 162,744	\$ 145,000	\$ 145,000
<b>TOTAL EXPENDITURES-SUNILAND PARK</b>	<b>\$ 559,695</b>	<b>\$ 162,744</b>	<b>\$ 162,744</b>	<b>\$ 145,000</b>	<b>\$ 145,000</b>
<b>EXPENDITURES- FLAGLER GROVE PARK, 572.06</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	\$ 80,178	\$ 949,553	\$ 949,553	\$ 14,500	\$ 14,500
TOTAL CAPITAL OUTLAY	\$ 80,178	\$ 949,553	\$ 949,553	\$ 14,500	\$ 14,500
<b>TOTAL EXPENDITURES- FLAGLER GROVE PARK</b>	<b>\$ 80,178</b>	<b>\$ 949,553</b>	<b>\$ 949,553</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>
<b>EXPENDITURES-WAYSIDE PARK, 572.07</b>					
CAPITAL OUTLAY					
463.000 Improvements Other than Buildings	\$ 3,471	\$ -	\$ -	\$ 27,000	\$ -
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	\$ 3,471	\$ -	\$ -	\$ 27,000	\$ -
<b>TOTAL EXPENDITURES-WAYSIDE PARK, 572.07</b>	<b>\$ 3,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ -</b>
<b>EXPENDITURES-COMMUNITY CENTER, 572.08</b>					
CAPITAL OUTLAY					
462.000 Buildings	\$ 357,604	\$ 12,129	\$ 12,129	\$ -	\$ -
463.000 Improvements Other than Buildings	\$ 62,250	\$ 92,809	\$ 92,809	\$ 115,500	\$ 115,500
464.000 Machinery & Equipment	\$ 8,164	\$ 23,945	\$ 23,945	\$ -	\$ -
TOTAL CAPITAL OUTLAY	\$ 428,017	\$ 128,883	\$ 128,883	\$ 115,500	\$ 115,500
<b>TOTAL EXPENDITURES COMMUNITY CENTER</b>	<b>\$ 428,017</b>	<b>\$ 128,883</b>	<b>\$ 128,883</b>	<b>\$ 115,500</b>	<b>\$ 115,500</b>

# Capital Project Fund

2021-2022

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>EXPENDITURES-GREER PARK, 572.09</b>					
CAPITAL OUTLAY					
462.000 Buildings	\$ 33,698		\$ -	\$ -	\$ -
463.000 Improvements Other than Buildings	\$ 62,100	\$ 436,625	\$ 436,625	\$ 23,750	\$ 23,750
464.000 Machinery & Equipment	\$ 460		\$ -	\$ -	
TOTAL CAPITAL OUTLAY	\$ 96,258	\$ 436,625	\$ 436,625	\$ 23,750	\$ 23,750
<b>TOTAL EXPENDITURES-GREER PARK</b>	<b>\$ 96,258</b>	<b>\$ 436,625</b>	<b>\$ 436,625</b>	<b>\$ 23,750</b>	<b>\$ 23,750</b>
<b>EXPENDITURES- CORAL PINE PARK, 572.12</b>					
CAPITAL OUTLAY					
462.000 Buildings		\$ 2,300,000	\$ 2,300,000		
463.000 Improvements Other than Buildings	\$ 230,597	\$ 215,640	\$ 215,640	\$ 75,000	\$ 75,000
464.000 Machinery & Equipment					
TOTAL CAPITAL OUTLAY	\$ 230,597	\$ 2,515,640	\$ 2,515,640	\$ 75,000	\$ 75,000
<b>TOTAL EXPENDITURES-CORAL PINES PARK</b>	<b>\$ 230,597</b>	<b>\$ 2,515,640</b>	<b>\$ 2,515,640</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>EXPENDITURES- GARY MATZNER PARK, 572.16</b>					
CAPITAL OUTLAY					
461.000 Land		\$ 3,850,000	\$ 3,850,000		
463.000 Improvements Other than Buildings					
TOTAL CAPITAL OUTLAY	\$ -	\$ 3,850,000	\$ 3,850,000	\$ -	\$ -
<b>TOTAL EXPENDITURES- GARY MATZNER PARK</b>					
<b>PINECREST GARDENS, 575.00</b>					
CAPITAL OUTLAY					
431.000 Professional Services	\$ 180,703	\$ 194,396	\$ 194,396		\$ -
462.000 Buildings	\$ 201,541	\$ 225,283	\$ 225,283	\$ -	\$ -
463.000 Improvements Other than Buildings	\$ 556,261	\$ 5,677,872	\$ 5,677,872	\$ 177,780	\$ 177,780
464.000 Machinery & Equipment	\$ 14,576	\$ 13,460	\$ 13,460	\$ 36,980	\$ 36,980
TOTAL CAPITAL OUTLAY	\$ 953,082	\$ 6,111,011	\$ 6,111,011	\$ 214,760	\$ 214,760
<b>TOTAL EXPENDITURES-PINECREST GARDENS</b>	<b>\$ 953,082</b>	<b>\$ 6,111,011</b>	<b>\$ 6,111,011</b>	<b>\$ 214,760</b>	<b>\$ 214,760</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 3,166,741</b>	<b>\$ 14,938,895</b>	<b>\$ 18,805,867</b>	<b>\$ 10,835,247</b>	<b>\$ 10,808,247</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,355,992</b>	<b>\$ 2,217</b>	<b>\$ 889,019</b>	<b>\$ 42,094</b>	<b>\$ 42,094</b>

# Five Year Capital Improvement Program

2021-2022

## 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 \$10,000 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 debt 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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>Transportation:</b>							
US 1 Landscape	TF	\$0	\$0	\$0	\$0	\$3,300,000	\$3,300,000
Village wide Beautification/ Street Scape Implementation	TF	15,000	15,000	15,000	15,000	15,000	75,000
Sidewalks improvements	TF	50,000	50,000	50,000	50,000	50,000	250,000
US 1 Lighting	TF					1,500,000	1,500,000
Coresaw	TF	1,100					1,100
<b>Total Transportation Fund</b>		<b>\$ 66,100</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 4,865,000</b>	<b>\$5,126,100</b>
<b>CITT:</b>							
Village Wide Paving	CITT	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
Master Plan Construction	CITT	400,000	115,000	115,000	115,000	115,000	860,000
Sidewalk Improvements	CITT	120,000	100,000	110,000	105,000	110,000	545,000
<b>Total CITT Fund</b>		<b>\$620,000</b>	<b>\$315,000</b>	<b>\$325,000</b>	<b>\$320,000</b>	<b>\$325,000</b>	<b>\$1,905,000</b>
<b>Stormwater:</b>							
Stormwater Master Plan Projects	SW	\$ 2,941,000	\$ 900,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 5,491,000
<b>Total Stormwater Utility Fund</b>		<b>\$ 2,941,000</b>	<b>\$ 900,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 550,000</b>	<b>\$ 5,491,000</b>
<b>American Recovery Projects</b>							
Potable Water Project	CPF	\$7,500,000	\$0	\$0	\$0	\$0	\$7,500,000
To Be Determined	CPF	\$2,593,850					\$2,593,850
<b>Total American Recovery Projects</b>		<b>\$10,093,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,093,850</b>
<b>Information Technology:</b>							
Virtual Environment	CPF	\$46,270	\$46,270	\$46,270	\$0	\$0	\$138,810
Picture Server	CPF	\$10,000					\$10,000
Windows Server	CPF	\$14,000					\$14,000
Phone System	CPF	\$55,615					\$55,615
<b>Total Information Technology</b>		<b>\$125,885</b>	<b>\$46,270</b>	<b>\$46,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,425</b>
<b>Police Department:</b>							
Computers	GF	\$84,375	\$80,000	\$80,000	\$80,000	\$80,000	\$404,375
Tasers	GF	\$29,500	\$29,500	\$29,500	\$29,500	\$29,500	\$147,500
Vehicles	GF	\$389,970	\$250,000	\$380,000	\$250,000	\$380,000	\$1,649,970
AC Unit	GF	\$75,000					\$75,000
<b>Total Police Department</b>		<b>\$578,845</b>	<b>\$359,500</b>	<b>\$489,500</b>	<b>\$359,500</b>	<b>\$489,500</b>	<b>\$2,276,845</b>

# Five Year Capital Improvement Program

2021-2022

PROJECT DESCRIPTION	FUND SOURCE	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>Evelyn Greer Park:</b>							
Concrete Paving Rear House	CPF	\$11,000					\$11,000
Reupholster Chairs	CPF	12,750					12,750
<b>Total Evelyn Greer Park</b>		<b>\$23,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,750</b>
<b>Flagler Grove Park:</b>							
Parking Lot LED	CPF	\$14,500					\$14,500
<b>Total Flagler Grove Park</b>		<b>\$14,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$14,500</b>
<b>Pinecrest Gardens:</b>							
Master Play FY22	CPF	\$130,565					\$ 130,565
Upgrade Irrigation Controller	CPF	20,815					20,815
Petting Zoo Animals	CPF	14,400					14,400
Banyon Bowl Fans	CPF	12,000					12,000
Video Equipment	CPF	25,000					25,000
IrisBG Collection Management	CPF	11,980					11,980
<b>Total Pinecrest Gardens</b>		<b>\$ 214,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 214,760</b>
<b>Community Center:</b>							
Portable LED Light Tower	CPF	\$ 11,000					\$ 11,000
Litezilla	CPF	19,400					19,400
Shade Structure	CPF	13,100					13,100
Camera Update & ASR System	CPF	14,380					14,380
Fitness Center Equipment	CPF	17,470					17,470
TRX Equipment & Rack	CPF	40,150					40,150
<b>Total Community Center</b>		<b>\$ 115,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 115,500</b>
<b>Coral Pine Park:</b>							
Resurface Tennis Courts	CPF	\$ 55,000					\$ 55,000
Paint Fences	CPF	20,000					20,000
<b>Total Coral Pine Park</b>	CPF	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>
<b>Suniland Park:</b>							
Fitness Area Surfacing	CPF	\$ 22,000					\$ 22,000
New AC Unit	CPF	36,000					36,000
Walkway Lighting	CPF	87,000					87,000
<b>Total Suniland Park</b>		<b>\$ 145,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145,000</b>
<b>Bond Proceeds TBD</b>	PG				\$ 1,200,000		\$ 1,200,000
<b>Total Capital Fund</b>		<b>\$ 11,387,090</b>	<b>\$ 405,770</b>	<b>\$ 535,770</b>	<b>\$ 1,559,500</b>	<b>\$ 489,500</b>	<b>\$ 14,377,630</b>
<b>TOTAL</b>		<b>\$ 15,014,190</b>	<b>\$ 1,685,770</b>	<b>\$ 1,475,770</b>	<b>\$ 2,494,500</b>	<b>\$ 6,229,500</b>	<b>\$ 26,899,730</b>

## Function

The Village does not have any legal debt limits. These bank loans and bond issues represent the only outstanding General Fund debt. For more specific information about the Village's debt management policies, please visit the Financial Policies section of this budget document. Oversight of this fund is primarily the function of the Office of the Village Manager.

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.

## Debt Service Summary by Year

Fiscal Year	Pinecrest Gardens & Library/Community Center Series 2014A	Community Center Expansion Series 2015	Capital Improvements Revenue Note Series 2019	Capital Improvements Revenue Note Series 2021A	PG Series 2011 B-2 Payoff and Capital Improvements Series 2021B	TOTALS
FY 2022	217,828	479,080	312,566	498,376	483,467	1,991,317
FY 2023	217,502	479,128	312,491	498,376	484,642	1,992,139
FY 2024	216,792	479,150	312,551	498,366	485,562	1,992,421
FY 2025		479,138	312,539	498,376	486,227	1,776,280
FY 2026		479,088	312,553	498,376	486,637	1,776,654
FY 2027		479,096	312,486	498,376	486,792	1,776,750
FY 2028		479,054	312,538	498,376	486,692	1,776,660
FY 2029		479,058		498,376	486,337	1,463,771
FY 2030				498,376	485,727	984,103
FY 2031				498,376	380,097	878,473
FY 2032				498,376	380,097	878,473
FY 2033				498,376	380,097	878,473
FY 2034				498,376	380,097	878,473
FY 2035				498,376	380,097	878,473
FY 2036				498,376	380,097	878,473
FY 2037				498,376		498,376
FY 2038				498,376		498,376
FY 2039				498,376		498,376
FY 2040				498,376		498,376
FY 2041				496,876		496,876
<b>TOTAL</b>	<b>\$652,122</b>	<b>\$3,832,792</b>	<b>\$2,187,724</b>	<b>\$9,966,002</b>	<b>\$6,652,672</b>	<b>\$23,291,312</b>

## Revenue Available by Year

Fiscal Year	Revenue Available
FY 2025	\$216,792
FY 2029	\$312,538
FY 2030	\$479,058
FY 2037	\$380,097
FY 2042	\$496,876

## Outstanding Debt

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 February 11, 2014,



# Debt Service Fund

2021-2022

the Village of Pinecrest adopted Ordinance 2014-12 authorizing the issuance of a loan, **Series 2014A**, 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 Coral Pine Park.

On February 12, 2019, Village Council adopted Ordinance 2019-13 authorizing the issuance of its \$2,617,100 capital improvement revenue note, **Series 2019**, for the purpose of financing the construction and acquisition of certain capital projects. The funds were used for capital improvements at various Village parks. The 10-year bond was obtained at a 2.53% interest rate.

On October 13, 2020, Village Council adopted Ordinance 2020-5 authorizing the borrowing of money and the issuance of debt in an amount not to exceed \$8,000,000. **Series 2021A**, for the purpose of financing the construction and acquisition of certain capital projects including the license plate readers, improvements to various parks, and various improvements at Pinecrest Gardens. The 20-year loan was obtained at a 2.22% interest rate.

On March 9, 2021, Village Council adopted Ordinance 2021-3 authorizing the borrowing of money and the issuance of debt in an amount not to exceed \$5,000,000, **Series 2021B**, for the purposes of refinancing an outstanding loan previously undertaken from the Florida Municipal Loan Council dated March 1, 2011 (Series 2011B-2), purchasing land for Gary Matzner Park and Capital Improvements at Pinecrest Gardens. On June 8, 2021, Village Council passed Ordinance 2021-5 adding an additional \$1,000,000 for the Pinecrest Gardens Upper Garden Improvements Project. The 15-year loan was obtained at a 1.92% interest rate.

## Pinecrest Gardens and Library/Community Center Bond, Series 2014 Refunding of Series 2004A-1

Date	Principal	Interest Rate	Interest	Fee	Net Payment
1/01/2022			6,614	750	
7/01/2022	203,100	2.130%	6,614	750	217,828
1/01/2023			4,451	750	
7/01/2023	207,100	2.130%	4,451	750	217,502
1/01/2024			2,246	750	
7/01/2024	210,800	2.130%	2,246	750	216,792
<b>TOTAL</b>	<b>\$621,000</b>		<b>\$26,622</b>	<b>\$4,500</b>	<b>\$652,122</b>

**Community Center Expansion Bond, Series 2015**

Date	Principal	Interest Rate	Interest	Fee	Net Payment
4/1/2022			41,140	1,500	
10/1/2022	393,800	2.400%	41,140	1,500	479,080
4/1/2023			36,414	1,500	
10/1/2023	403,300	2.400%	36,414	1,500	479,128
4/1/2024			31,575	1,500	
10/1/2024	413,000	2.400%	31,575	1,500	479,150
4/1/2025			26,619	1,500	
10/1/2025	422,900	2.400%	26,619	1,500	479,138
4/1/2026			21,544	1,500	
10/1/2026	433,000	2.400%	21,544	1,500	479,088
4/1/2027			16,348	1,500	
10/1/2027	443,400	2.400%	16,348	1,500	479,096
4/1/2028			11,027	1,500	
10/1/2028	454,000	2.400%	11,027	1,500	479,054
4/1/2029			5,579	1,500	
10/1/2029	464,900	2.400%	5,579	1,500	479,058
<b>TOTAL</b>	<b>\$3,428,300</b>		<b>\$380,492</b>	<b>\$24,000</b>	<b>\$3,832,792</b>

**Capital Improvement Revenue Note, Series 2019**

Date	Principal	Interest Rate	Interest	Fee	Net Payment
4/1/2022			24,833.22	1,500	26,333.22
10/01/2022	259,900	2.530%	24,833.22	1,500	286,233.22
4/1/2023			21,545.48	1,500	23,045.48
10/01/2023	266,400	2.530%	21,545.48	1,500	289,445.48
4/1/2024			18,175.52	1,500	19,675.52
10/01/2024	273,200	2.530%	18,175.52	1,500	292,875.52
4/1/2025			14,719.54	1,500	16,219.54
10/01/2025	280,100	2.530%	14,719.54	1,500	296,319.54
4/1/2026			11,176.28	1,500	12,676.28
10/01/2026	287,200	2.530%	11,176.28	1,500	299,876.28
4/1/2027			7,543.20	1,500	9,043.20
10/01/2027	294,400	2.530%	7,543.20	1,500	303,443.20
4/1/2028			3,819.04	1,500	5,319.04
10/01/2028	301,900	2.530%	3,819.04	1,500	307,219.04
<b>TOTAL</b>	<b>\$1,963,100</b>		<b>\$203,624.50</b>	<b>\$21,000</b>	<b>\$2,187,725</b>

## Capital Improvement Revenue Note, Series 2021A

Date	Principal	Interest Rate	Interest	Fee	Net Payment
02/01/2022	\$ 242,094.51	2.220%	\$ 168,040.28	\$ 1,500.00	
08/01/2022			85,240.81	1,500.00	498,375.60
02/01/2023	328,540.79	2.220%	85,240.81	1,500.00	
08/01/2023			81,594.00	1,500.00	498,375.60
02/01/2024	335,916.27	2.220%	81,594.00	1,500.00	
08/01/2024			77,865.33	1,500.00	498,375.60
02/01/2025	343,457.31	2.220%	77,865.33	1,500.00	
08/01/2025			74,052.96	1,500.00	498,375.60
02/01/2026	351,167.65	2.220%	74,052.96	1,500.00	
08/01/2026			70,155.00	1,500.00	498,375.61
02/01/2027	359,051.08	2.220%	70,155.00	1,500.00	
08/01/2027			66,169.53	1,500.00	498,375.61
02/01/2028	367,111.48	2.220%	66,169.53	1,500.00	
08/01/2028			62,094.59	1,500.00	498,375.60
02/01/2029	375,352.84	2.220%	62,094.59	1,500.00	
08/01/2029			57,928.18	1,500.00	498,375.61
02/01/2030	383,779.20	2.220%	57,928.18	1,500.00	
08/01/2030			53,668.23	1,500.00	498,375.61
02/01/2031	392,394.73	2.220%	53,668.23	1,500.00	
08/01/2031			49,312.64	1,500.00	498,375.60
02/01/2032	401,203.67	2.220%	49,312.64	1,500.00	
08/01/2032			44,859.28	1,500.00	498,375.59
02/01/2033	410,210.37	2.220%	44,859.28	1,500.00	
08/01/2033			40,305.95	1,500.00	498,375.60
02/01/2034	419,419.26	2.220%	40,305.95	1,500.00	
08/01/2034			35,650.39	1,500.00	498,375.60
02/01/2035	428,834.88	2.220%	35,650.39	1,500.00	
08/01/2035			30,890.33	1,500.00	498,375.60
02/01/2036	438,461.87	2.220%	30,890.33	1,500.00	
08/01/2036			26,023.40	1,500.00	498,375.60
02/01/2037	448,304.99	2.220%	26,023.40	1,500.00	
08/01/2037			21,047.22	1,500.00	498,375.61
02/01/2038	458,369.07	2.220%	21,047.22	1,500.00	
08/01/2038			15,959.32	1,500.00	498,375.61
02/01/2039	468,659.08	2.220%	15,959.32	1,500.00	
08/01/2039			10,757.20	1,500.00	498,375.60
02/01/2040	479,180.10	2.220%	10,757.20	1,500.00	
08/01/2040			5,438.30	1,500.00	498,375.60
02/01/2041	489,937.30	2.220%	5,428.30	1,500.00	
<b>TOTAL</b>	<b>\$ 7,921,446.45</b>		<b>\$ 1,986,055.60</b>	<b>\$ 58,500.00</b>	<b>\$ 9,966,002.05</b>

# Debt Service Fund

2021-2022

## PG Series 2011B-2 Payoff and Capital Improvement Revenue Note, Series 2021B

Date	Principal	Interest Rate	Interest	Fee	Net Payment
04/01/2022			\$ 76,980.37	\$ 275.00	
10/01/2022	\$ 350,732.01	1.920%	55,205.05	275.00	\$ 483,467.43
04/01/2023			51,838.02	275.00	
10/01/2023	380,416.39	1.920%	51,838.02	275.00	484,642.43
04/01/2024			48,186.02	275.00	
10/01/2024	388,640.38	1.920%	48,186.02	275.00	485,562.42
04/01/2025			44,455.07	275.00	
10/01/2025	396,767.28	1.920%	44,455.07	275.00	486,227.42
04/01/2026			40,646.11	275.00	
10/01/2026	404,795.21	1.920%	40,646.11	275.00	486,637.43
04/01/2027			36,760.08	275.00	
10/01/2027	412,722.28	1.920%	36,760.08	275.00	486,792.44
04/01/2028			32,797.93	275.00	
10/01/2028	420,546.55	1.920%	32,797.93	275.00	486,692.41
04/01/2029			28,760.69	275.00	
10/01/2029	428,266.04	1.920%	28,760.69	275.00	486,337.42
04/01/2030			24,649.33	275.00	
10/01/2030	435,878.75	1.920%	24,649.33	275.00	485,727.41
04/01/2031			20,464.90	275.00	
10/01/2031	338,617.66	1.920%	20,464.90	275.00	380,097.46
04/01/2032			17,214.17	275.00	
10/01/2032	345,119.12	1.920%	17,214.17	275.00	380,097.46
04/01/2033			13,901.03	275.00	
10/01/2033	351,745.41	1.920%	13,901.03	275.00	380,097.47
04/01/2034			10,524.27	275.00	
10/01/2034	358,498.92	1.920%	10,524.27	275.00	380,097.46
04/01/2035			7,082.68	275.00	
10/01/2035	365,382.10	1.920%	7,082.68	275.00	380,097.46
04/01/2036			3,575.02	275.00	
10/01/2036	372,397.43	1.920%	3,575.02	275.00	380,097.47
<b>TOTAL</b>	<b>5,750,525.53</b>		<b>893,896.06</b>	<b>8,250.00</b>	<b>6,652,671.59</b>

	Principal	Interest & Fees	Total Principal, Interest & Fees	Net Payment
<b>GRAND TOTAL FOR ALL FUNDS</b>	\$19,684,372	\$3,606,940.14	\$23,291,312.14	\$1,991,317

	FY 2019-20	FY 2020-21	FY 2021-22
<b>Debt Per Capita</b>	\$554	\$540.30	\$1,057.22
<b>Debt as Percentage of Assessed Value</b>	0.20%	0.195%	.35%

## Debt Service Fund Summary

The Fiscal Year 2022 Budget identifies a total of \$2,196,320 in revenues for the Debt Service Fund. This represents a \$32,860 decrease in revenues from the previous year. The Debt Service Fund is funded by a transfer from the General Fund of \$2,196,320. The expenditures projected for next year are \$2,196,320 which covers the principal and interest associated with the debt schedule for all of the loans as well as an estimated \$205,000 payment for the \$3.9M loan for the potable water. This loan will be repaid through a special assessment district to be established in calendar year 2022. Expenditures decreased by \$32,860. 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 2022 is budgeted at \$2,196,320.

CLASSIFICATION	2019-2020 ACTUAL	2020-2021 REVISED BUDGET	2020-2021 12 MONTH ESTIMATE	2021-2022 MANAGER RECOMMEND	2021-2022 COUNCIL ADOPT
<b>BEGINNING FUND BALANCE</b>			\$ 278,366		
<b>REVENUES:</b>					
381.001 Transfer In From General Fund	\$ 1,655,463	\$ 2,203,190	\$ 3,058,190	\$ 2,196,320	\$ 2,196,320
381.102 Transfer In From Trans. Fund	25,990	25,990	25,990	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,681,453</b>	<b>\$ 2,229,180</b>	<b>\$ 3,084,180</b>	<b>\$ 2,196,320</b>	<b>\$ 2,196,320</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 1,681,453</b>	<b>\$ 2,229,180</b>	<b>\$ 3,362,546</b>	<b>\$ 2,196,320</b>	<b>\$ 2,196,320</b>
<b>EXPENDITURES:</b>					\$ 32,860
<b>DEBT SERVICE</b>					
471.000 Principal	1,148,500	1,971,600	3,073,800	1,654,630	1,654,630
472.000 Interest	254,587	257,580	288,746	541,690	541,690
473.000 Other Debt Service Costs					
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,403,087</b>	<b>\$ 2,229,180</b>	<b>\$ 3,362,546</b>	<b>\$ 2,196,320</b>	<b>\$ 2,196,320</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,403,087</b>	<b>\$ 2,229,180</b>	<b>\$ 3,362,546</b>	<b>\$ 2,196,320</b>	<b>\$ 2,196,320</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 278,366</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>

## Ad Valorem Taxes

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 2016 through 2020.

Table 1. Taxes Paid by Pinecrest Residents

TAXING AGENCY	2016 MILLAGE	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE
Village of Pinecrest	2.3000	2.3000	2.3990	2.3990	2.3500
Miami-Dade County School Board	7.1380	6.7740	6.5040	7.0250	6.9360
Miami-Dade County School Board Debt Service	0.1840	0.2200	0.2290	0.1230	0.1930
Everglades Project	0.0471	0.0441	0.0417	0.0397	0.0380
South Florida Water Management District	0.1359	0.1275	0.1209	0.1152	0.1103
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4000	0.4000	0.4644	0.4780	0.4780
Miami-Dade Children's Trust	0.5000	0.4673	0.4415	0.4680	0.4507
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0075	0.0075	0.0000	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1477	0.1384	0.1310	0.1246	0.1192
<b>Total Taxes Paid by Pinecrest Residents</b>	<b>18.2638</b>	<b>17.8824</b>	<b>17.7351</b>	<b>18.1761</b>	<b>18.0788</b>

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

TAXING AGENCY	2016 MILLAGE	2017 MILLAGE	2018 MILLAGE	2019 MILLAGE	2020 MILLAGE
Unincorporated Municipal Service Area	1.9283	1.9283	1.9283	1.9283	1.9283
Miami-Dade County School Board	7.1380	6.7740	6.5040	7.0250	6.9360
Miami-Dade County School Board Debt Service	0.1840	0.2200	0.2290	0.1230	0.1930
Everglades Project	0.0471	0.0441	0.0417	0.0397	0.0380
South Florida Water Management District	0.1359	0.1275	0.1209	0.1152	0.1103
Florida Inland Navigation District	0.0320	0.0320	0.0320	0.0320	0.0320
Miami-Dade County	4.6669	4.6669	4.6669	4.6669	4.6669
Miami-Dade County Debt Service	0.4000	0.4000	0.4644	0.4780	0.4780
Miami-Dade Children's Trust	0.5000	0.4673	0.4415	0.4680	0.4507
Miami-Dade Fire and Rescue District	2.4207	2.4207	2.4207	2.4207	2.4207
Miami-Dade Fire and Rescue District Debt Service	0.0075	0.0075	0.0000	0.0000	0.0000
Miami-Dade County Library District	0.2840	0.2840	0.2840	0.2840	0.2840
Okeechobee Basin	0.1477	0.1384	0.1310	0.1246	0.1192
<b>Taxes Paid by Unincorporated Miami-Dade County Residents</b>	<b>17.8921</b>	<b>17.5107</b>	<b>17.5107</b>	<b>17.7054</b>	<b>17.6571</b>



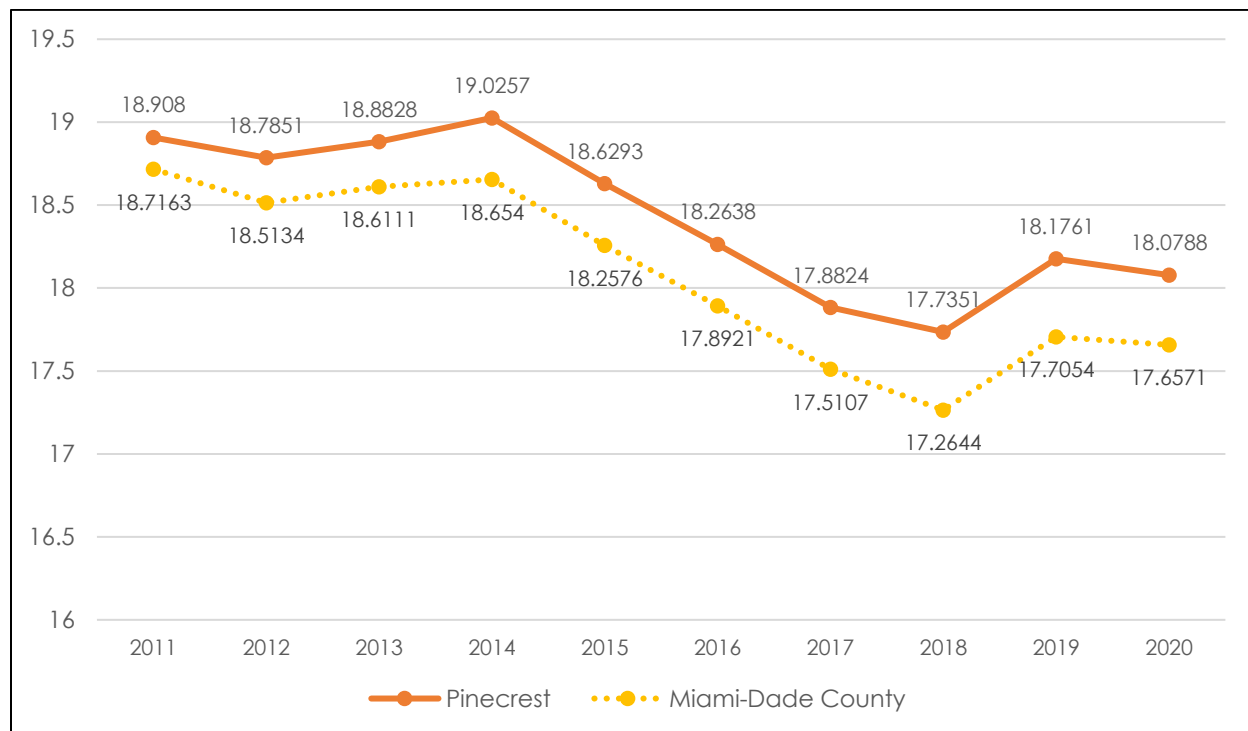
A Pinecrest property owner with an assessed value of \$100,000 paid the following in taxes for the years 2016, 2017, 2018, 2019 and 2020 versus what an Unincorporated Miami-Dade County resident paid for the same years:

	2016	2017	2018	2019	2020
<b>Pinecrest Property Owner</b>	\$1,826.38	\$1,788.24	\$1,773.51	\$1,817.61	\$1,807.88
<b>Unincorporated Miami-Dade County Property Owner</b>	\$1,789.21	\$1,751.07	\$1,726.44	\$1,770.54	\$1,765.71

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

	2016	2017	2018	2019	2020
<b>Pinecrest</b>	\$230.00	\$230.00	\$239.90	\$239.90	\$235.00
<b>County Municipal Service Area</b>	\$192.83	\$192.83	\$192.83	\$192.83	\$192.83

## Millage Rate Comparison



# Appendix

2021-2022

The tables below and on the next few pages list the five lowest millage rates in Miami-Dade County for the past ten years.

2011		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Islandia	16.7080
2 <sup>nd</sup> Lowest	Key Biscayne	17.4453
3 <sup>rd</sup> Lowest	Aventura	18.4341
4 <sup>th</sup> Lowest	County	18.7163
5 <sup>th</sup> Lowest	Pinecrest	18.9080

2012		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.3224
2 <sup>nd</sup> Lowest	Aventura	18.3112
3 <sup>rd</sup> Lowest	County	18.5134
4 <sup>th</sup> Lowest	Bal Harbour	18.6804
5 <sup>th</sup> Lowest	Pinecrest	18.7851

2013		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.4205
2 <sup>nd</sup> Lowest	Aventura	18.4089
3 <sup>rd</sup> Lowest	County	18.6111
4 <sup>th</sup> Lowest	Bal Harbour	18.7781
5 <sup>th</sup> Lowest	Pinecrest	18.8828

2014		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	17.2936
2 <sup>nd</sup> Lowest	Aventura	18.4518
3 <sup>rd</sup> Lowest	Bal Harbour	18.5028
4 <sup>th</sup> Lowest	Doral	18.6537
5 <sup>th</sup> Lowest	County	18.6540
6 <sup>th</sup> Lowest	Pinecrest	19.0257

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

2016		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5356
2 <sup>nd</sup> Lowest	Bal Harbour	17.6452
3 <sup>rd</sup> Lowest	Aventura	17.6899
4 <sup>th</sup> Lowest	Doral	17.8638
5 <sup>th</sup> Lowest	County	17.8921
6 <sup>th</sup> Lowest	Pinecrest	18.2638

2017		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.1542
2 <sup>nd</sup> Lowest	Bal Harbour	17.2638
3 <sup>rd</sup> Lowest	Aventura	17.3085
4 <sup>th</sup> Lowest	Doral	17.4824
5 <sup>th</sup> Lowest	County	17.5107
6 <sup>th</sup> Lowest	Pinecrest/ Sunny Isles Beach	17.8824

2018		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.0154
2 <sup>nd</sup> Lowest	Bal Harbour	17.0175
3 <sup>rd</sup> Lowest	Aventura	17.0622
4 <sup>th</sup> Lowest	Doral	17.2361
5 <sup>th</sup> Lowest	County	17.2644
6 <sup>th</sup> Lowest	Sunny Isles Bch	17.5361
7 <sup>th</sup> Lowest	Palmetto Bay	17.5748
8 <sup>th</sup> Lowest	Miami Lakes	17.6488
9 <sup>th</sup> Lowest	Pinecrest	17.7351

2019		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5514
2 <sup>nd</sup> Lowest	Bal Harbour	17.4585
3 <sup>rd</sup> Lowest	Aventura	17.5032
4 <sup>th</sup> Lowest	County	17.7054
5 <sup>th</sup> Lowest	Doral	17.8643
6 <sup>th</sup> Lowest	Sunny Isles Bch	17.9771
6 <sup>th</sup> Lowest	Palmetto Bay	17.9771
7 <sup>th</sup> Lowest	Miami Lakes	18.0898
8 <sup>th</sup> Lowest	Pinecrest	18.1761

2020		
Millage Rate Ranking	Municipality	Total Millage Rate
Lowest	Key Biscayne	16.5103
2 <sup>nd</sup> Lowest	Bal Harbour	17.4102
3 <sup>rd</sup> Lowest	Aventura	17.4549
4 <sup>th</sup> Lowest	County	17.6571
5 <sup>th</sup> Lowest	Sunny Isles Bch	17.9288
6 <sup>th</sup> Lowest	Palmetto Bay	17.9638
7 <sup>th</sup> Lowest	Doral	17.8082
8 <sup>th</sup> Lowest	Miami Lakes	18.0415
9 <sup>th</sup> Lowest	Pinecrest	18.0788

## Acronym Table

CALEA	Commission on Law Enforcement Accreditation.
CDMP	Comprehensive Development Master Plan.
CFA	Florida Commission for Law Enforcement Accreditation.
CITT	Citizen's Independent Transportation Trust.
CPI	Consumer Price Index.
FPL	Florida Power and Light, an electric utility company.
FRS	Florida Retirement System.
GAAP	Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.
GFOA	Governmental Finance Officers Association.
LDR	Land Development Regulations.
LPA	Local Planning Agency.
MOU	Memorandum of Understanding.
OSHA	Occupation Safety & Health Administration.
TRIM	Truth in millage (section 200.065, Florida Statute).
US 1	United States Highway 1, also known as South Dixie Highway and Pinecrest Parkway.
YTD	Year to date.

## Glossary of Terms

### 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.

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

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.

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.

## F

Final Budget.

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

Financial Policy.

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

Fiscal Year.

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

Fixed Assets.

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

Franchise

A special privilege granted by a government permitting the continuing use of public property, such as 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.

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

### 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.

### 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.

## I

### Infrastructure.

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

### Inter-fund Transfer.

Equity transferred from one fund to another.

### Intergovernmental Revenue.

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

## L

### Liabilities.

Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

### Line Item.

A specific item defined by detail in a separate account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

## 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.

### 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.

## **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 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.

## U

Undesignated Fund Balance.

That portion of the fund balance available for use in subsequent budgets. The term is preferable over the commonly used and ill-defined "surplus."

User Fee.

Charges for specific services provided only to those paying such charges. Examples would be stormwater utility and refuse collection, disposal and recycling.

Utility Taxes.

Municipal charges levied by the Village on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water, and telephone service.

## W

Workload Indicators.

An indication of the output of a department. It may consist of transactions, products, events, services or persons served.

# Village Council

Joseph M. Corradino, Mayor  
Doug Kraft, Vice Mayor  
Katie Abbott  
Anna Hochkammer  
Shannon del Prado

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

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