

**ORDINANCE NO. 2022-**

**AN ORDINANCE OF THE VILLAGE OF  
PINECREST, FLORIDA, AMENDING THE  
2021-2022 OPERATING AND CAPITAL  
OUTLAY BUDGET (4th QUARTER);  
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the 2021-2022 Operating and Capital Budget was adopted pursuant to the Village Charter and state law and was based upon estimates of revenues and expenses in various categories; and

WHEREAS, the Village Manager is recommending that the Village Council approve a transfer of funds for the 2021-2022 Operating and Capital Budget and said action requires a budget amendment;

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF PINECREST, FLORIDA, AS FOLLOWS:

Section 1. The Operating and Capital Budget of the Village of Pinecrest for Fiscal Year 2021-2022 is hereby amended as follows:

1. Vaccine Incentive Program: A portion of the American Recovery Plan was designated to maintain a safer workplace by minimizing the community transmission of Coronavirus by compensating employees who voluntarily chose to be vaccinated. Additional funding is required for the compensation paid to the employees for the vaccine incentive program of \$228,223.

Revenue Source	Amount	Expenditure Item	Description
American Rescue Plan	\$228,223	Various Departments: Wages and Employer Taxes	Compensation for voluntary vaccination against the Coronavirus.

2. Police Department: The Police Officer Union Agreement ratified on October 11, 2022 provided for an increase in the starting step plan for hours worked in fiscal year 2022. Additional funding of \$320,760 is required for the retroactive payment.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$320,760	Police Officer Wages and Employer Taxes	Retroactive pay for hours worked in fiscal year 2022

3. Debt Service Budget: The Fiscal Year 2023 Budget included an early payoff of the TD 2014 Loan in Fiscal Year 2022. Additional funding of \$222,315 is required for this unbudgeted payoff transferring funds from the General Fund to the Debt Service Fund. Council approved by consensus at the September 2022 meeting.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$222,315	General Fund Transfers to Debt Debt Fund Principal	Early Payoff of TD Bank 2014 Loan

4. Village Attorney Budget: Additional funding is necessary to cover charges to the professional retainer line item in the amount of \$168,655. The additional expense is primarily associated with the FEMA appeal, collective bargaining negotiations, and the potable water related legal activity.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$168,655	Professional Retainer	Additional legal fees incurred in Village operations

5. General Government Budget: The firm of Wragg & Casas Public Relations was contracted to enhance the US1 Vision Plan Community Engagement Campaign for the months of April through September 2022. The cost was \$10,000 per month. Council approved by consensus in March 2022.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$60,000	Professional Services	US1 Vision Plan Community Engagement

6. General Government: The Utilities line item is over budget by \$13,830. This line item includes electricity and water and sewer charges. The FPL rate increased and is causing an over budget situation. A minor amount of about \$1,000 was due to usage increase for return to work after Covid.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$13,830	Utilities	Utilities Increase in Rate

7. Information Technology Project: Additional funding of \$41,810 is required for the amendment to the contract to upgrade the management system for the website redesign project. Council approved by consensus in June 2022.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$41,810	Repairs & Maintenance, Other	Website Redesign

8. Building & Planning Department: The firm of MHCP Colab Consulting was contracted to assist with the Pinecrest Parkway US1 Vision Plan. Council approved by consensus in May 2022.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$46,375	Professional Services	US1 Vision Plan

9. Clerk and Building & Planning Department: The ADA Compliance Position was transferred to the Building and Planning Department. The new title is Code Compliance Clerk.

Revenue Source	Amount	Expenditure Item	Description
Clerk Department Wages and Fringes	\$56,940	Wages and Fringes in the Building & Planning Department	Reallocation of a position from the Clerk's office to the Building & Planning Department

10. Building & Planning Department: An additional position was added to the Building Department due to the increased volume of permitting. The new permit clerk position was not budgeted, however, the permitting revenue is in excess of budget by over \$1.7M and the department can sustain the additional cost.

Revenue Source	Amount	Expenditure Item	Description
Permitting Revenue	\$63,170	Wages and Fringes in the Building & Planning Department	Addition of a permit clerk position

11. Increase Wages at Parks to \$15 hour: Additional funding is required due to the mid-year decision to raise the part-time hourly work at the Parks and Pinecrest Gardens to \$15 an hour. The decision was made to better compete in the market, decrease turnover and fill vacant positions.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$21,515	Parks Wages & Fringes	Increase the part time hourly rate for park employees
	\$4,175	Community Center Wages & Fringes	
	\$21,345	Pinecrest Gardens Wages & Fringes	

12. Parks & Recreation Department: Additional funding of \$185,000 is required to cover the unbudgeted expenditures for contract services offered in the Parks & Recreation Department for increased programming. Increases in revenue due to more programs resulted in \$330K more revenues than budget to offset the increase in expense.

Revenue Source	Amount	Expenditure Item	Description
Parks' Revenue	\$155,000	Contractual Services Classroom Instructors	Increase in contract programs and services
	\$30,000	Contractual Services Camp Instructors	

13. Community Center Department: Additional funding of \$154,960 is required to cover the unbudgeted expenditures for contract services offered in the Community Center Department for increased programming. Increases in revenue due to more programs resulted in approximately \$243K more revenues than budget to offset the increase in expense.

Revenue Source	Amount	Expenditure Item	Description
Community Center Revenue	\$103,325	Contractual Services Classroom Instructors	Increase in contract programs and services provided at the Community Center
	\$51,635	Contractual Services Camp Instructors	

14. 911 Police Funds: The County is delayed in plans to take over the 911 maintenance service which resulted in the Village having to absorb these unbudgeted maintenance service costs of \$13,440 split up over the three (3) 911 funds. This will also require a transfer from the General Fund to each of the 911 Funds.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$6,055	105 Land Line Fund Repairs & Maintenance	911 Maintenance Contract purchased by the Village since the County is delayed in the implantation of the service
	\$5,835	106 Cellular Line Fund Repairs & Maintenance	
	\$1,550	108 Prepaid Line Fund Repairs & Maintenance	

15. Parks and Recreation Capital Project: Additional funding is required for the Coral Pine Park Design Plans. The bids came in higher than anticipated in the original budget figure. This will complete the Coral Pine Renovation Project as outlined in the Coral Pine Park Master Plan. These designs were requested by Council at the February 2022 meeting. This amendment will require a transfer from the General Fund.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$190,715	Capital Funds Parks & Recreations Improvements/ Coral Pine Park	Construction Drawings for the Coral Pine Park Renovation Project

16. Pinecrest Gardens Parks Capital Project: This amendment reflects the expenditure of a donation for the Pinecrest Gardens Plan Inventory Geographic Information System. Council approved acceptance of this donation in the April 2022 meeting.

Revenue Source	Amount	Expenditure Item	Description
Donations	\$13,005	Capital Funds Pinecrest Gardens Improvements Other than Buildings	Plant Inventory, GIS Service

17. General Government: Additional funding of \$12,725 is required for the operating supplies line item. This account includes cleaning supplies and kitchen supplies. The cost of the items have increased due to supply chain issues caused by the Pandemic as well as an increase in cleaning activity.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$12,725	Operating Supplies Other	Increase in Cleaning and Kitchen Supplies

18. Sidewalk Fund Projects: A total of \$215,555 revenue source from the Sidewalk Collection Fees Account will be allocated to various sidewalk projects. \$90,000 will be a transfer from the General Fund to the Capital Fund to budget for sidewalk pathways in the Village. \$125,555 of this amount will be allocated to compliment the Pinecrest Gardens Upper Gardens ADA sidewalk Project.

Revenue Source	Amount	Expenditure Item	Description
Sidewalk Collection Fees General Fund	\$90,000	<u>Capital Funds Improvements Other than Building</u>	Village Wide Sidewalk projects
	125,555	<u>Pinecrest Gardens Improvements Other than Building</u>	Pinecrest Gardens

19. Pinecrest Department: Additional funding of \$87,020 is required to cover the unbudgeted expenditures for contract services offered in the Pinecrest Gardens Department for increased programming. Increases in revenue due to more programs resulted in approximately \$245K more revenues than budget to offset the increase in expense.

Revenue Source	Amount	Expenditure Item	Description
Pinecrest Gardens Revenue	\$87,020	Contractual Services	Increase in contract programs and services provided at the Community Center

20. Potable Water Project Loan: \$3.9M of the \$4.3M loan issued in May 2022 will be used to fund the Potable Water Project. This loan will be repaid by the special assessment on the homes included in this project.

Revenue Source	Amount	Expenditure Item	Description
May 2022 Loan issued to be funded by a 25 year special assessment	\$3,900,000	Potable Water Capital Project Improvements Other than Building	Loan proceeds to be used for the Potable Water Project.

21. ARPA Funding Allocation: The FY23 budget provided funding the in the capital fund for projects to be determined. The decision was made to allocate \$1,341,607 from Capital funds to Stormwater Drainage projects.

Revenue Source	Amount	Expenditure Item	Description
Capital Funds Unassigned ARPA Project	\$1,341,607	Stormwater Improvements Other than Building	Reallocation of an ARPA project from the Capital fund to the Stormwater Fund.

22. Transportation Fund Asphalt Projects: The Transportation fund has a reserve amount of at least \$195,000. Funding from this reserve is requested as a carryover into FY23 to complement the Potable Water project asphalt needs.

Revenue Source	Amount	Expenditure Item	Description
Transportation Fund Reserve	\$195,000	Transportation Improvements Other than Building	Potable Water Asphalt needs.

Unbudgeted Revenues and Expenditures:

23. Police Impact Fund

Revenue Increase in Funds:

Fund	Revenue Excess
Police Impact Fund	\$ 17,782

Expenditures Decrease in Funds:

Fund	Expenditure	Description
Police Impact Fund Balance	\$6,620	Machinery & Equipment

Section 2. This ordinance shall become effective upon adoption on second reading.

PASSED on first reading this 13th day of December, 2022.

PASSED AND ADOPTED on second reading this    day of         , 2023.

\_\_\_\_\_  
Joseph M. Corradino, Mayor

ATTEST:

\_\_\_\_\_  
Priscilla Torres, CMC  
Village Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
Mitchell Bierman  
Village Attorney

Motion on Second Reading by:  
Second on Second Reading by:

Vote:



Marie Arteaga-Nariño  
Finance Director  
finance@pinecrest-fl.gov

MEMORANDUM  
Department of Finance

DATE: November 30, 2022  
TO: Yocelyn Galiano, ICMA-CM, Village Manager  
FROM: Marie Arteaga-Nariño, Finance Director  
RE: FY 2022 – 4th Quarter Budget Amendment

Article 4, Section 4.7, Subsection (a) of the Village's Charter provides the adoption of an ordinance as the mechanism for supplemental appropriations to be made during any fiscal year. Below is a description of each recommended budget amendment for your consideration:

1. Vaccine Incentive Program: A portion of the American Recovery Plan was designated to maintain a safer workplace by minimizing the community transmission of Coronavirus by compensating employees who voluntarily chose to be vaccinated. Additional funding is required for the compensation paid to the employees for the vaccine incentive program of \$228,223.

Revenue Source	Amount	Expenditure Item	Description
American Rescue Plan	\$228,223	Various Departments: Wages and Employer Taxes	Compensation for voluntary vaccination against the Coronavirus.

2. Police Department: The Police Officer Union Agreement ratified on October 11, 2022 provided for an increase in the starting step plan for hours worked in fiscal year 2022. Additional funding of \$320,760 is required for the retroactive payment.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$320,760	Police Officer Wages and Employer Taxes	Retroactive pay for hours worked in fiscal year 2022



3. Debt Service Budget: The Fiscal Year 2023 Budget included an early payoff of the TD 2014 Loan in Fiscal Year 2022. Additional funding of \$222,315 is required for this unbudgeted payoff transferring funds from the General Fund to the Debt Service Fund. Council approved by consensus at the September 2022 meeting.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$222,315	General Fund Transfers to Debt Debt Fund Principal	Early Payoff of TD Bank 2014 Loan

4. Village Attorney Budget: Additional funding is necessary to cover charges to the professional retainer line item in the amount of \$168,655. The additional expense is primarily associated with the FEMA appeal, collective bargaining negotiations, and the potable water related legal activity.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$168,655	Professional Retainer	Additional legal fees incurred in Village operations

5. General Government Budget: The firm of Wragg & Casas Public Relations was contracted to enhance the US1 Vision Plan Community Engagement Campaign for the months of April through September 2022. The cost was \$10,000 per month. Council approved by consensus in March 2022.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$60,000	Professional Services	US1 Vision Plan Community Engagement

6. General Government: The Utilities line item is over budget by \$13,830. This line item includes electricity and water and sewer charges. The FPL rate increased and is causing an over budget situation. A minor amount of about \$1,000 was due to usage increase for return to work after Covid.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$13,830	Utilities	Utilities Increase in Rate

7. Information Technology Project: Additional funding of \$41,810 is required for the amendment to the contract to upgrade the management system for the website redesign project. Council approved by consensus in June 2022.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$41,810	Repairs & Maintenance, Other	Website Redesign

8. Building & Planning Department: The firm of MHCP Colab Consulting was contracted to assist with the Pinecrest Parkway US1 Vision Plan. Council approved by consensus in May 2022.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$46,375	Professional Services	US1 Vision Plan

9. Clerk and Building & Planning Department: The ADA Compliance Position was transferred to the Building and Planning Department. The new title is Code Compliance Clerk.

Revenue Source	Amount	Expenditure Item	Description
Clerk Department Wages and Fringes	\$56,940	Wages and Fringes in the Building & Planning Department	Reallocation of a position from the Clerk's office to the Building & Planning Department

10. Building & Planning Department: An additional position was added to the Building Department due to the increased volume of permitting. The new permit clerk position was not budgeted, however, the permitting revenue is in excess of budget by over \$1.7M and the department can sustain the additional cost.

Revenue Source	Amount	Expenditure Item	Description
Permitting Revenue	\$63,170	Wages and Fringes in the Building & Planning Department	Addition of a permit clerk position

11. Increase Wages at Parks to \$15 hour: Additional funding is required due to the mid-year decision to raise the part-time hourly work at the Parks and Pinecrest Gardens to \$15 an hour. The decision was made to better compete in the market, decrease turnover and fill vacant positions.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$21,515	Parks Wages & Fringes	Increase the part time hourly rate for park employees
	\$4,175	Community Center Wages & Fringes	
	\$21,345	Pinecrest Gardens Wages & Fringes	

12. Parks & Recreation Department: Additional funding of \$185,000 is required to cover the unbudgeted expenditures for contract services offered in the Parks & Recreation Department for increased programming. Increases in revenue due to more programs resulted in \$330K more revenues than budget to offset the increase in expense.

Revenue Source	Amount	Expenditure Item	Description
Parks' Revenue	\$155,000	Contractual Services Classroom Instructors	Increase in contract programs and services
	\$30,000	Contractual Services Camp Instructors	

13. Community Center Department: Additional funding of \$154,960 is required to cover the unbudgeted expenditures for contract services offered in the Community Center Department for increased programming. Increases in revenue due to more programs resulted in approximately \$243K more revenues than budget to offset the increase in expense.

Revenue Source	Amount	Expenditure Item	Description
Community Center Revenue	\$103,325	Contractual Services Classroom Instructors	Increase in contract programs and services provided at the Community Center
	\$51,635	Contractual Services Camp Instructors	

14. 911 Police Funds: The County is delayed in plans to take over the 911 maintenance service which resulted in the Village having to absorb these unbudgeted maintenance service costs of \$13,440 split up over the three (3) 911 funds. This will also require a transfer from the General Fund to each of the 911 Funds.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$6,055	105 Land Line Fund Repairs & Maintenance	911 Maintenance Contract purchased by the Village since the County is delayed in the implantation of the service
	\$5,835	106 Cellular Line Fund Repairs & Maintenance	
	\$1,550	108 Prepaid Line Fund Repairs & Maintenance	

15. Parks and Recreation Capital Project: Additional funding is required for the Coral Pine Park Design Plans. The bids came in higher than anticipated in the original budget figure. This will complete the Coral Pine Renovation Project as outlined in the Coral Pine Park Master Plan. These designs were requested by Council at the February 2022 meeting. This amendment will require a transfer from the General Fund.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$190,715	Capital Funds Parks & Recreations Improvements/ Coral Pine Park	Construction Drawings for the Coral Pine Park Renovation Project

16. Pinecrest Gardens Parks Capital Project: This amendment reflects the expenditure of a donation for the Pinecrest Gardens Plan Inventory Geographic Information System. Council approved acceptance of this donation in the April 2022 meeting.

Revenue Source	Amount	Expenditure Item	Description
Donations	\$13,005	Capital Funds Pinecrest Gardens Improvements Other than Buildings	Plant Inventory, GIS Service

17. General Government: Additional funding of \$12,725 is required for the operating supplies line item. This account includes cleaning supplies and kitchen supplies. The cost of the items have increased due to supply chain issues caused by the Pandemic as well as an increase in cleaning activity.

Revenue Source	Amount	Expenditure Item	Description
General Fund Reserve	\$12,725	Operating Supplies Other	Increase in Cleaning and Kitchen Supplies

18. Sidewalk Fund Projects: A total of \$215,555 revenue source from the Sidewalk Collection Fees Account will be allocated to various sidewalk projects. \$90,000 will be a transfer from the General Fund to the Capital Fund to budget for sidewalk pathways in the Village. \$125,555 of this amount will be allocated to compliment the Pinecrest Gardens Upper Gardens ADA sidewalk Project.

Revenue Source	Amount	Expenditure Item	Description
Sidewalk Collection Fees General Fund	\$90,000	<u>Capital Funds Improvements Other than Building</u>	Village Wide Sidewalk projects
	125,555	<u>Pinecrest Gardens Improvements Other than Building</u>	Pinecrest Gardens

19. Pinecrest Department: Additional funding of \$87,020 is required to cover the unbudgeted expenditures for contract services offered in the Pinecrest Gardens Department for increased programming. Increases in revenue due to more programs resulted in approximately \$245K more revenues than budget to offset the increase in expense.

Revenue Source	Amount	Expenditure Item	Description
Pinecrest Gardens Revenue	\$87,020	Contractual Services	Increase in contract programs and services provided at the Community Center

20. Potable Water Project Loan: \$3.9M of the \$4.3M loan issued in May 2022 will be used to fund the Potable Water Project. This loan will be repaid by the special assessment on the homes included in this project.

Revenue Source	Amount	Expenditure Item	Description
May 2022 Loan issued to be funded by a 25 year special assessment	\$3,900,000	Potable Water Capital Project Improvements Other than Building	Loan proceeds to be used for the Potable Water Project.

21. ARPA Funding Allocation: The FY23 budget provided funding the in the capital fund for projects to be determined. The decision was made to allocate \$1,341,607 from Capital funds to Stormwater Drainage projects.

Revenue Source	Amount	Expenditure Item	Description
Capital Funds Unassigned ARPA Project	\$1,341,607	Stormwater Improvements Other than Building	Reallocation of an ARPA project from the Capital fund to the Stormwater Fund.

22. Transportation Fund Asphalt Projects: The Transportation fund has a reserve amount of at least \$195,000. Funding from this reserve is requested as a carryover into FY23 to complement the Potable Water project asphalt needs.

Revenue Source	Amount	Expenditure Item	Description
Transportation Fund Reserve	\$195,000	Transportation Improvements Other than Building	Potable Water Asphalt needs.

Unbudgeted Revenues and Expenditures:

23. Police Impact Fund

Revenue Increase in Funds:

Fund	Revenue Excess
Police Impact Fund	\$ 17,782

Expenditures Decrease in Funds:

Fund	Expenditure	Description
Police Impact Fund Balance	\$6,620	Machinery & Equipment