

**ORDINANCE NO. 2023-**

**AN ORDINANCE OF THE VILLAGE OF PINECREST, FLORIDA, AMENDING THE 2022-2023 OPERATING AND CAPITAL OUTLAY BUDGET (4th QUARTER); PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the 2022-2023 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 2022-2023 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 2022-2023 is hereby amended as follows:

1. General Government: Additional funding of \$54,400 is required for the insurance line item. The insurance coverage for property and liability premiums came in higher than budgeted. We were given both rate increases as well as coverage increases due to the many improvements at our parks, such as the Pinecrest Upper Gardens project.

Revenue Source	Amount	Expenditure Item	Description
Transfer Budget Unused	\$54,400	Insurance	Liability and property insurance policy premium increase

2. General Government: The Utilities line item is over budget by \$20,845. This line item includes electricity and water and sewer charges. The FPL base rate increased from 28.17 to 29.98 and is causing an over budget situation. There was also an increase of 49,860 Kilowatts usage in fiscal year 2023.

Revenue Source	Amount	Expenditure Item	Description
Transfer Budget Unused	\$20,845	Utilities	Utilities Increase in Rate and usage

3. Parks & Recreation Department: Additional funding of \$20,000 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 \$288K more revenues than budgeted to offset the increase in expense.

Revenue Source	Amount	Expenditure Item	Description
Parks' Revenue	\$20,000	Contractual Services Classroom Instructors	Increase in contract programs and services

4. Community Center Department: Additional funding of \$155,560 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 \$450K more revenues than budgeted to offset the increase in expense.

Revenue Source	Amount	Expenditure Item	Description
Community Center Revenue	\$18,030	Contractual Services	Increase in contract programs and services provided at the Community Center
	\$107,210	Contractual Services Classroom Instructors	
	\$30,320	Contractual Services Camp Instructors	

5. 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 \$8,615 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	\$1,875	105 Land Line Fund Repairs & Maintenance	911 Maintenance Contract purchased by the Village since the County is delayed in the implantation of the service
	\$5,500	106 Cellular Line Fund Repairs & Maintenance	
	\$1,240	108 Prepaid Line Fund Repairs & Maintenance	

6. General Government: Additional funding of \$16,565 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
Transfer Budget Unused	\$16,565	Operating Supplies Other	Increase in Cleaning and Kitchen Supplies

7. Sidewalk Fund Projects: A total of \$129,450 revenue source from the Sidewalk Collection Fees Account will be allocated to various sidewalk projects. The full amount will be a transfer from the General Fund to the Capital Fund to budget for sidewalk pathways in the Village.

Revenue Source	Amount	Expenditure Item	Description
Sidewalk Collection Fees General Fund	\$129,450	Capital Funds Improvements Other than Building	Village Wide Sidewalk projects

8. Pinecrest Gardens Department: Additional funding of \$101,000 is required to cover the unbudgeted expenditures for salaries & fringes line in the Pinecrest Gardens Department. The new Director was hired at approximately \$22,000 more than budgeted per year including fringes. The retired Director accrued vacation payout was \$38,000 including fringes. Furthermore, the sick payout was increased during Union negotiations after the budget was approved. The payout is now for any person with 10 years of service, which resulted in another \$41,000 in sick payout including fringes for the retiring director.

Revenue Source	Amount	Expenditure Item	Description
Transfer Budget Unused	\$44,000	Salaries	Salaries, sick pay and related fringes for the cost related to the retirement of the Pinecrest Gardens Director and their replacement.
	\$28,000	Benefits	
	\$29,000	Sick Pay out	

9. General Government: Additional funding of \$53,055 is required for the repairs & maintenance line item. Several unplanned but required repairs occurred this year, such as the elevator and air conditioner repairs.

Revenue Source	Amount	Expenditure Item	Description
Transfer Budget Unused	\$53,055	Repairs & Maintenance-Other	Unplanned but required repairs to the municipal building

10. General Government: Additional funding of \$21,655 is required for the printing & binding line item. In addition to an unbudgeted price increase, the mailing distribution list was updated to include all townhomes and individual apartment residences in the Village of Pinecrest.

Revenue Source	Amount	Expenditure Item	Description
Transfer Budget Unused	\$21,655	Printing & Binding	Increase in mailing list for the Pinecrest Sun as well as a price increase for services

11. Pinecrest Gardens: Additional funding of \$16,905 is required for the repairs & maintenance line item. Several unplanned but required repairs occurred this year, such as plumbing and electrical repairs in the barn, roof repairs to various buildings and playground and Inspiration room repairs as a result of construction.

Revenue Source	Amount	Expenditure Item	Description
Transfer Budget Unused	\$16,905	Repairs & Maintenance-Other	Unplanned but required electrical and plumbing repairs to the Upper Garden area and roof repairs to several buildings in the Gardens.

12. Pinecrest Gardens: Additional funding of \$33,330 is required for the contractual services line item due to increased attendance in two providers (Discovery Lab & Pinecrest Dance Project). This resulted in

Revenue Source	Amount	Expenditure Item	Description
Pinecrest Gardens' Revenue	\$33,330	Contractual Services	Increase in contract programs and services provided at Pinecrest Gardens.

13. Police Impact Fee Fund: Additional funding of \$13,205 is required for the machinery and equipment line item. Several equipment purchases were identified that were eligible for this fund.

Revenue Source	Amount	Expenditure Item	Description
Police Impact Fee Fund Reserve	\$13,205	Machinery & Equipment	Police equipment purchases

14. Parks Impact Fee Fund: Additional funding of \$207,500 is required for the improvements other than building line item. Several improvements made for the Pinecrest Gardens Upper Garden project were eligible for this fund.

Revenue Source	Amount	Expenditure Item	Description
Parks Impact Fee Fund Reserve	\$207,500	Machinery & Equipment	Various Improvements to the Pinecrest Gardens Upper Garden project

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

PASSED on first reading this 14th day of November, 2023.

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

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Joseph M. Corradino, Mayor

ATTEST:

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Priscilla Torres, MMC  
Village Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

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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 3, 2023  
TO: Yocelyn Galiano, ICMA-CM, Village Manager  
FROM: Marie Arteaga-Nariño, Finance Director  
RE: FY 2023 – 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:

The budget amendment requests that pertain to the General Fund total \$493,315. However, \$208,890 are supported by revenues in excess of budget in Parks, Community Center and Pinecrest Gardens. The remaining amount, \$284,425 is covered through unused budget amounts in the Transfers line item. The Fiscal Year 2023 budget included an estimated loan payment for the new loan in fiscal year 2023 that was overstated as the amortization schedule does not require a principal payment until fiscal year 2024. The unused budget amount of \$454,965 absorbs the overages in the other departments of \$284,425.

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