

Proposed Operating and Capital Budget

FY 2014-15



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Budget Message



To: Honorable Mayor and Town Council
From: Alex Rey, Town Manager
Subject: First Budget Hearing for Fiscal Year 2014-15
Date: September 9, 2014

Recommendation

It is recommended that Town Council adopt the millage rate for Fiscal Year 2014-15 at 2.3518 mills, which is \$2.3518 per \$1,000 of assessed property value. This is the same millage rate as adopted for the prior year and one of the lowest millage rates in the County. The proposed millage rate is expected to yield \$5,754,002 in revenue at 95% of value, based upon the July 01, 2014 estimated Ad-Valorem Tax Roll, as provided by the Miami-Dade Property Appraiser.

It is recommended that the Town Council adopt the Fiscal Year 2014-2015 Budget as proposed on first reading.

Background

Over the last year, the Town has maintained a very aggressive investment in its assets, increased accountability and transparency, increase our use of technology to better serve the public, and begin offering new services to the public.

We have funded capital investments in parks and green space, NW 170th Street Greenway Phase II, Mary Collins Community Center, Miami Lakes Optimist Park clubhouse and water and sewer connections, as well as other infrastructure improvements such as drainage (West Lakes A), Lake Martha, Lake Sarah and Royal Oaks areas.

Additionally, the Town has placed a significant priority to the Beautification of the Town, to that effort, we completed the Beautification Master Plan and have allocated funding to begin improving the entrance areas, as well as, building a new entrance feature at 67th Avenue and 138th Street.

During this year, the Town also demonstrated its commitment to increase accountability and transparency with initiatives in FY14 including posting the Town's checkbook online, live webcasting of Council Meetings and Planning and Zoning Board Hearings; implementing the Town Code Awareness Initiative, providing an online candidate reporting tool to promote full disclosure for campaign finance; posting quarterly performance measures online; and, providing the capability

for remote public comments where residents can contribute to public hearings via a pre-recorded video that is played at the Town Council meetings.

We have also leveraged technology to become more business friendly, we were the first municipality that implemented a fully electronic plan review system that is integrated with the County's review process; an online 'Find my Zoning' mapping web app that provides zoning information and the average annual daily traffic (AADT) counts on major roadways; a lobby informational kiosk; a lost and found pet portal on the Town's website; the 'Find my HOA' website tool that provides HOA documents and information of registered HOAs; Community Calendar, a platform for residents and businesses to promote their own non-Town sponsored events and happenings, just to name a few.

The Town also improved access to the rental of our facilities and the registration to the programs offered by the Town with the implementation of the Park Reservation system. The eReader Program, a partnership with the County Library provides free rental of electronic book devices and book downloads.

The Town's success is significantly attributed to the Strategic Planning process, and we have initiated the efforts to update the plan with community workshops, citizen priority surveys, individual meetings with elected and appointed officials, and drafted the environmental scan as part of the development of the Town's 2025 Strategic Plan. We are hoping to complete the process by the end of 2014.

In addition, the Town is introducing an innovative approach to budget development where most of the major services are presented to the policy makers based on the level of service being provided to the community and provides complete transparency to the reader. The first step was to identify and collect data that directly correlates with the customer experience. For example, consider the frequency of mow cycles at the Town's parks. The fully loaded cost for each mow cycle is calculated and this data is then used to set the level of service. This level of service (quantity) can be multiplied by the fully loaded cost to provide the service (rate) and the result is the budgeted amount required to provide that service at the desired level. The concept is a work in progress that we look forward to further developing over the coming months.

I. FY 2014-15 PROPOSED BUDGET

The total Proposed Budget for Fiscal Year 2014-15, including all funds is \$31,757,289. This represents an increase of \$266,573 which is a .8% increase over the Fiscal Year 2014 Budget.

The FY 2014-15 Proposed Budget proved at the onset to be challenging due to the impact on our Police budget from the union concessions granted by the Board of County Commissioners. This was further aggravated in August due to a significant reduction in FPL Franchise Fees. The net impact of the Police concessions and the FPL Franchise Fees left the Town facing a \$1 million shortfall when compared to the Adopted FY 2014 Budget.

The police contract with the County was proposed to increase from \$6.6 million to \$7.2 million, a \$0.6 million increase or approximately a 4% increase in our overall budget. This increase consisted mostly of salary increase (\$0.35 million), the elimination of the contribution to health care for a full year (0.5 million), and estimated fuel increase and associated overhead rate (0.2 million).

The FPL Franchise Fee revenue decreased from approximately \$1.5 million in Fiscal Year 2013-2014 to \$1.1 million in Fiscal Year 2014-2015. The 26% or \$400,000 decrease is primarily due to the activation of the new reactor at Turkey Point. The interlocal agreement the Town has with the County provides for the deduction of taxes and fees paid to the County prior to the calculation of FPL Franchise Fee revenues to be distributed to the Town. The County, Town of Miami Lakes, and other affected municipalities, are in the process of evaluating mitigation strategies to reduce the impact in future years including terminating the current agreement with FPL early. The Town will not be a party to any new agreement the County executes with FPL and we will need to negotiate an agreement directly with FPL in order to continue receiving this franchise revenue.

We were able to absorb the impact of the shortfall thru a combination of revenue increases due to improved economic conditions (\$0.6 million), targeted fee increases (\$0.1 million), and expenditures reductions (\$0.3 million).

The revenue increases were included Ad Valorem (\$25K), Intergovernmental revenues (\$345K) and Utility Taxes (\$144K), Miscellaneous Revenues (\$20K). The Communication Services Tax increased as a result of an audit conducted by Town staff that identified properties that were being allocated by the State and the service providers to other municipalities and the County's unincorporated areas. We will see the impact of the audit once the State updates their database. The increase in our permit fee revenues had limited impact on the shortfall as it had a corresponding increase in expenses to accommodate the demand.

The Fiscal Year 2014-15 Proposed Budget includes estimated revenues from targeted fee increases to Building fees (\$30,000), Zoning fees (\$1,550) and Clerk fees (\$27,000), and the re-establishment of the Solid Waste Franchise fee at 5% (\$50,000); totaling approximately \$110,000.

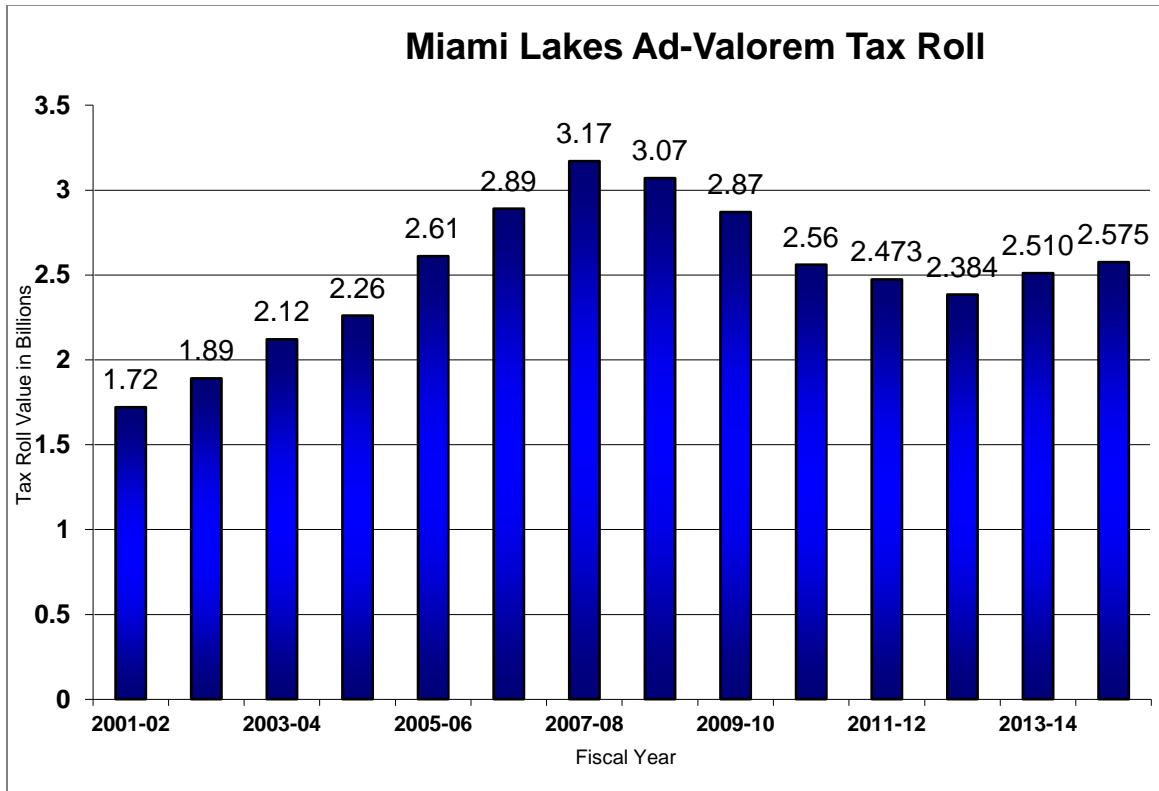
In addition, expenditures were reduced in police overtime to the level used in the last two years (\$185K when including benefits associated with that overtime), a reduction in Planning expenses (\$35K), and several other line items such as legal (\$85K, of which \$50K was earmarked by the Council for lobbying services budgeted in the Administration Department), and various other miscellaneous reductions (\$45K).

The actions required to balance the FY15 Proposed Budget eliminated much of the flexibility that we were hoping to have and as a result there are several items that are not currently budgeted that will be discussed later in this memorandum.

II. TAX ROLL, MILLAGE RATE, AND AD VALOREM REVENUE

The tax roll for the Town of Miami Lakes as certified by the Property Appraiser on July 1, 2014 reflects a gross taxable value of \$2,574,960,124, which includes an increase of \$7,124,847 in new

construction, additions, deletions and rehabilitative improvements. As compared to the budgeted taxable value for the previous year, this amount reflects a gross increase in taxable value of \$64,578,457 or 2.6% for the current year.



As seen in the table above, tax roll value peaked in Fiscal Year 2007-08 followed by a steady decline through to Fiscal Year 2012-13. This year's value is essentially flat from the prior year, which indicates we are starting to see stabilization in property values.

MILLAGE RATE

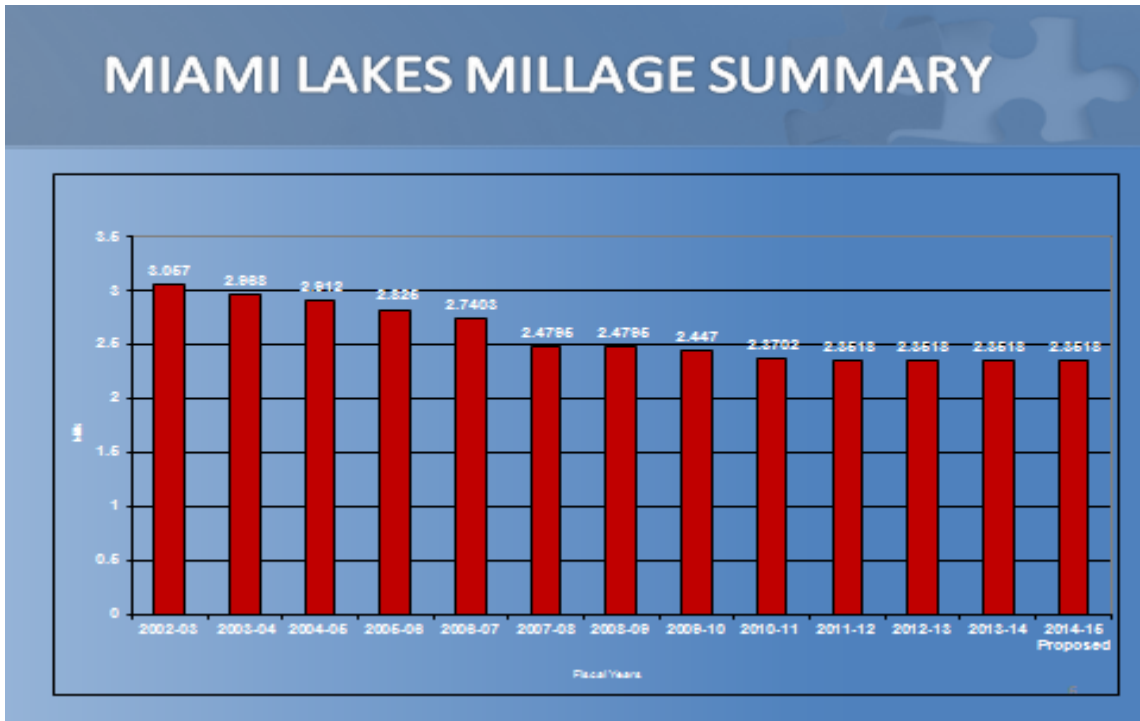
The Proposed Millage Rate for FY 2014-15 is 2.3518 mills, which is \$2.3518 per \$1,000 of assessed property value. This rate is equal to the current year's adopted millage rate and was approved by the Town Council as the preliminary millage in July, 2014. The proposed millage is 5.66% higher than the rolled back rate of 2.2258. The rolled back rate is defined by Truth In Millage (TRIM) as the rate that generates the same tax revenue as the current year, less new construction, additions, deletions and rehabilitative improvements.

The rolled back rate of 2.2258 would generate \$324,445 less than the current proposed millage rate of 2.3518.

The FY 2014-15 proposed millage rate for the Town of Miami Lakes is the fourth lowest millage rate in Miami-Dade County. In spite of declining tax roll values over the last five years, the millage rate reduction from 3.057 mills to 2.3518 mills has resulted in an overall reduction of 0.7052 mills or 23%. The proposed millage has remained unchanged since FY 2011-12.

AD VALOREM REVENUE

The proposed millage will generate approximately \$5,759,002 of Ad Valorem revenue budgeted at a 95% collection rate.



III. FACTORS AFFECTING THE FY15 BUDGET BY FUND

GENERAL FUND

The Town's Proposed General Fund Budget for FY 2014-15 is \$16,249,272 with a total of \$15,846,272 in departmental operating expenses. The Town has significantly reduced operating expenses over the last seven years from a high of \$21,634,500, to a projected FY 2015 expense of \$15,846,272. A summary of the revenues and expenditures is provided below.

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	FY2014-15 PRELIMINARY CHANGE
Revenues						
Ad Valorem Taxes	\$5,441,776	\$5,432,333	\$5,733,800	\$5,674,298	\$5,759,002	\$84,704
Franchise Fees	\$1,673,746	\$1,550,625	\$1,550,000	\$1,150,000	\$1,200,000	\$50,000
Utility Service Tax	\$2,513,790	\$2,619,462	\$2,587,575	\$2,816,423	\$2,692,034	(\$124,389)
Intergovernmental Revenues	\$4,028,627	\$4,154,480	\$4,066,770	\$4,252,443	\$4,411,498	\$159,055
Permits & Fees	\$1,055,681	\$1,086,565	\$1,072,500	\$1,317,542	\$1,371,415	\$53,873
Fines & Forfeitures	\$215,183	\$210,017	\$221,800	\$244,789	\$247,800	\$3,011
Miscellaneous Revenues	\$76,066	\$64,522	\$117,550	\$124,283	\$164,524	\$40,241
Sub-total Recurring Revenues	\$15,004,868	\$15,118,003	\$15,349,994	\$15,579,778	\$15,846,272	\$266,494
Hurricane Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$279,800	\$1,550	\$0	\$0	\$0	\$0
Prior Year Carry-Over Funds	\$1,142,900	\$762,000	\$1,097,440	\$1,097,440	\$403,000	(\$694,440)
Sub-total Other Revenues	\$1,422,700	\$763,550	\$1,097,440	\$1,097,440	\$403,000	(\$694,440)
Total Revenues	\$16,427,568	\$15,881,553	\$16,447,434	\$16,677,218	\$16,249,272	(\$427,946)
Expenses						
Town Mayor & Council	\$ 404,915	\$427,733	\$354,475	\$360,071	\$363,860	\$3,789
Town Clerk	\$133,264	\$191,705	\$259,226	\$252,096	\$181,154	(\$70,942)
Town Attorney	\$398,525	\$291,105	\$269,000	\$223,500	\$235,000	\$11,500
Administration	2,189,087	2,041,706	2,241,432	\$ 2,213,264	\$ 2,080,921	(\$132,343)
Police	\$6,439,382	\$6,306,601	\$6,696,842	\$6,508,667	\$7,173,445	\$664,778
Town Neighborhood Services/Planning	666,799	\$725,387	\$745,275	\$760,263	\$751,298	(\$8,965)
Building	966,103	\$907,721	\$1,002,712	\$997,601	\$1,109,172	\$111,571
Community & Leisure Services	\$2,153,256	\$2,050,442	\$2,412,904	\$2,397,738	\$2,414,082	\$16,344
Special Events - Committees	\$138,833	\$158,997	\$217,750	\$213,748	\$161,750	(\$51,998)
Public Works	1,349,545	\$1,377,269	\$1,373,828	\$1,303,450	\$1,222,167	(\$81,283)
QNIP	\$153,423	\$153,423	\$154,000	\$153,423	\$153,423	\$0
Bad Debt Expense	39,209	\$0	\$0	\$0	\$0	\$0
Sub-total Expenses	\$ 15,032,342	\$14,632,088	\$15,727,444	\$15,383,821	\$15,846,272	\$462,451
Transfers Out	\$4,644,617	\$301,505	\$719,990	\$750,364	\$403,000	(\$347,364)
Total Expenses	\$19,676,959	\$14,933,593	\$16,447,434	\$16,134,185	\$16,249,272	\$115,087
Excess (Deficiency) of Revenues over Expenditures	(\$3,249,390)	\$947,960	\$0	\$543,033	\$0	(\$543,033)

Significant issues impacting the General Fund are addressed below.

- **Merit and Cost of Living Increases** The Proposed Budget does not include an across the board adjustment for additional compensation and cost of living increases. FY14 ended a four year period without any across the board increases in salaries; a one percent (1%) cost of living increase was provided to employees who had not received an increase in compensation based on additional responsibilities, or a bonus for performance in FY14. Our salary surveys indicate that we are not staying competitive with our peers. I will continue to look for opportunities in the budget to present options for bonuses that can be paid during this fiscal year.
- **Roll Value Increase** From the July 1, 2014 estimated roll value from the Property Appraiser reflects an increase from the 2013 estimate of \$2,510,000,000 to the 2014

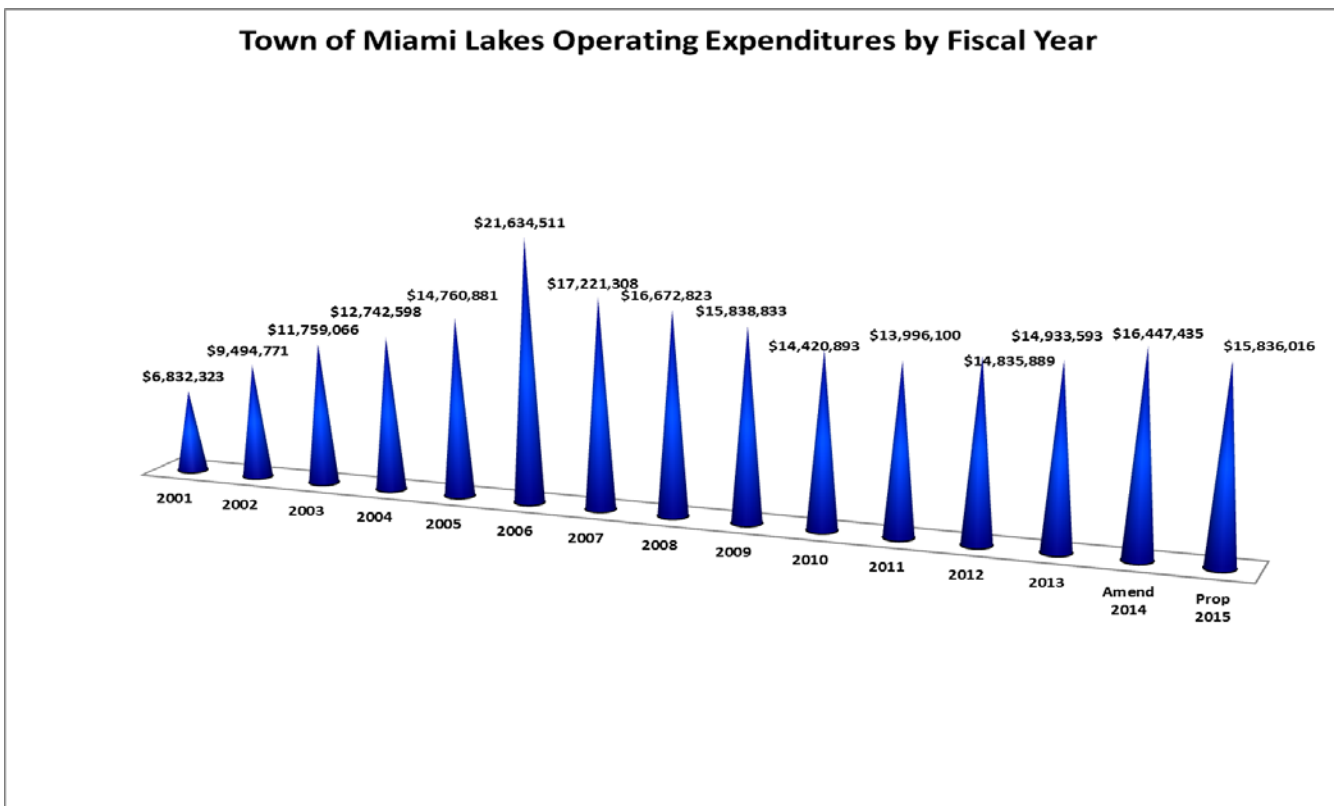
estimate of \$2,574,960,124 with \$7,124,847 in new construction; while the increase in roll value is modest, it shows that over the last four years, the Town has been able to hold its value. It is therefore, important that we continue to invest in the Town's infrastructure and beautification to make Miami Lakes a desirable place to be.

- **Increased Activity in Building Department** The permitting, inspection and Building Code enforcement activity in the Building Department continues to increase. The budgeted revenues are estimated to increase by \$53,873 which includes revenue from additional permit activity (approximately \$23,000) and revenue from targeted fee increases (approximately \$30,000). These funds are earmarked to fund more hours for inspectors, and the conversion of a part time clerk to a full time clerk to handle the increase in demand. The increase in permit activity is consistent with the trend in increased property values.
- **FRS Increases** The Florida Retirement System contribution rates increase from 6.95% to 7.37% for regular employees as of July 1, 2015; this represents an impact of approximately \$12,600 for the Town's employees.
- **Police Increases** Police Patrol expenses due to the restoration of flexible benefits, uniform allowance, elimination of unpaid furloughs, premium pay, holiday premium pay, and the restoration of merit raises (\$664,778).
- **Staffing** The proposed budget includes thirty-five full-time positions, five part-time positions, seven seasonal positions and seven seasonal part-time positions. Seasonal part-time positions have increased due to the Town taking over the School Crossing Guard program that had been handled by Miami Dade County Police. The Crossing Guard positions were mostly filled by Town residents. The Committees & Special Events Coordinator position was moved from the Mayor's office to the Community and Leisure Services Department at the direction of the Town Council. Funding for the Town Arborist was previously allocated in the Public Works budget, this position is being funded through Professional Services in the Community and Leisure Services FY15 budget. In keeping with the business model of the Town, we continue to maintain a small contingency of staff with core competencies in specialized areas and contract out many of the service delivery functions when it provides long-term savings to do so.
- **Planning Division, Neighborhood Services Department Efficiencies** The total Planning Division budget decreased from \$41,500 in FY14 to \$6,000 in FY15. The 85% reduction is directly attributed to the Division managing complex projects including amendments to the Town's Comprehensive Plan and Land Development Code in house and other operating efficiencies. The Department budget reduced by 5.5% from FY14 to FY15.
- **Internship Program** The Budget reflects the creation of an internship program to assist staff to work on research and analysis for new projects that are routinely added. This is a low cost alternative (\$15,000), under this program undergraduate interns work without compensation and graduate interns are compensated at \$10 per hour.

- **Financial Institution Fees** Over the last year, the Town has begun to more aggressively manage its cash portfolio, as one of the strategies, we reduced the amount of deposits at the bank, which resulted in an increase of over \$40,000 in interest in the various funds, offset by an increase in bank fees (\$6,000) for an overall gain of over \$34,000 per year.
- **Fund Balance** As proposed, the FY 2014-15 Budget has a beginning fund balance of \$4,088,844. Fifteen percent of the General Fund Budget, \$2,375,000 is required to remain in reserve; and an additional \$500,000 is in reserve for possible hurricane related disallowance throughout the coming fiscal year. The un-programmed reserve is approximately \$1,200,000. With an aggressive capital improvement program over the next few years, we are recommending leaving the funds in fund balance at this time.

Expenditures Through Time

As indicated below, the proposed expenditure level for FY 2014-15 at \$15,836,016, is less than that of Amended Budget of FY 2013-14 at \$16,447,435 as shown in the graphs below:



CAPITAL FUNDS

Capital projects are grouped according to the four categories within the capital fund: Facilities and Equipment (Government Center), Park Improvements, Transportation Improvements and Stormwater Improvements. The total FY 2014-15 Proposed Capital Projects Budget is \$10,220,735 which includes \$1,226,286 in reserves. The capital projects programmed in the Proposed Budget for FY 2014-15 are as follows:

FACILITIES AND EQUIPMENT

Funding is available for emergency generator at Government Center, redundant A/C unit for IT Server Room, outside surveillance cameras and miscellaneous building needs (\$208,900).

PARK IMPROVEMENTS

The capital park improvements included in the proposed FY15 Capital Budget are summarized below, the total Park Improvement budget is \$3,544,500.

- **Youth Center at Park East** (Total cost \$1,715,612/FY15 \$1,200,000) This Project consists of the construction of a building approximately 4,000 square feet with multipurpose activity rooms and classrooms for after school educational programs and tutoring and additional parking. Additionally, there are two pavilion/picnic areas that can also be used to host small events and functions.
- **Clubhouse at Miami Lakes Optimist Park** (Total cost \$2,094,000/FY15 \$1,800,000) The demolished Miami Lakes Optimist Park Clubhouse will be replaced by a 5,000 square foot multi-purpose facility that will consist of a clubhouse, administrative offices, and multi-purpose rooms.
- **Safe Routes to School** (\$321,500) The Town Council authorized a Local Agency Program (LAP) agreement with the Florida Department of Transportation in May, 2014 for this greenway trail along the east side of Miami Lakeway North/South between the Miami Lakes K-8 and the Miami Lakes Middle Schools. The meandering trail will be designed for bicyclists and pedestrians, and will include high emphasis crosswalks and bollards to provide additional caution and limit access to motorized vehicles.
- **Dog Park** (Total cost \$165,000/FY15 \$150,000) The 1 acre dog park is currently in the design phase, which is expected to be completed in the fall of 2014 with construction in 2015.

TRANSPORTATION IMPROVEMENTS

Revenue sources for transportation improvements in FY15 include an FDOT Beautification Grant, interest income from the Town's Investment Portfolio, Local Option Gas Tax, People's Transportation Plan (PTP 80%), impact fees and budgeted carryforward for transportation improvements. The total Transportation Improvements budget for FY15 is \$3,748,751.

The proposed FY15 Capital Budget includes funding for ongoing transportation capital investments such as traffic calming devices (\$65,000) and various road resurfacing projects (\$30,000). In addition, each major transportation improvement project that is partially or fully funded in FY15 is described below.

- **Bus Shelters** (Total Project Cost: \$170,000) The Town will purchase nine new bus shelters and the Federal Transit Agency grant will fund the pads and installation of the shelters.
- **Lake Martha Roadway Improvement** (Total Project Cost: \$1,912,760/FY15 \$1,800,000; 60% roadway;) The Lake Martha sub-basin is generally located west of Ludlam Road and north of Miami Lakeway South, in the southeastern residential section of the Town. As part of its Stormwater Master Plan, the Town of Miami Lakes is undertaking a series of projects to protect surface water quality and reduce flooding within the Town. The primary focus of this project includes restoration and resurfacing the existing roadway surfaces, pavement markings, and signage. The project also proposes stormwater improvements in the Sub-Basin including addition of catch basins, French drains, and manholes to provide water quality and quantity treatment.
- **Public Works Storage Yard** (Estimated Project Cost and FY2015 Budget - \$308,000) The Town needs an appropriate area to store Public Works equipment and materials. An agreement with FDOT is expected to be completed this year to grant the Town one of their underutilized parcels on the periphery of the Town. The project was budgeted in the current year, however, the rights-of-way lease is still in progress. Funds are re-budgeted in FY2015 for the design and bidding phases, and construction is anticipated by 2016.
- **Beautification at the Palmetto and 154th Street** (Total Project Cost: \$200,000) The Florida Department of Transportation granted the Town \$100,000 toward highway beautification, and the Town is contributing \$100,000 in match funds. The project includes a sprinkler/irrigation system, plant materials, fertilizer, soil amendments, and labor for installation of the plantings.
- **Implementation of the Beautification Master Plan** (FY15 \$228,000) This project consists of the construction of the entrance feature located at NW 67th Avenue on the

boundary of Town. Implementation of the complete plan is addressed in the unfunded items section of this memorandum.

STORMWATER IMPROVEMENTS

Revenue sources for stormwater improvements in FY15 include two State of Florida legislative appropriations, funding from the Peoples Transportation Plan (PTP 80%), revenue from Stormwater Utility Fees and available budgeted carryforward funds from within the Capital Fund. The total Stormwater Improvement FY 15 capital budget is \$2,609,000. Each project is described in detail below.

- **West Lakes A, Phase II** (Total Project Cost: \$690,000) The State Legislature granted the Town \$300,000 toward West Lakes A, Phase II, and the Town is contributing \$390,000 in match funds. The Stormwater Master Plan identified the West Lakes area as a priority for stormwater improvements. The project will be completed in phases over a three-year term; West Lakes A, Phase II completes the main pipe along 89th Avenue to the outfall at the 138th Street canal.
- **Lake Martha Drainage Improvement** (Total Project Cost: \$1,912,760/FY15 \$1,800,000; 40% drainage) The Lake Martha sub-basin is generally located west of Ludlam Road and north of Miami Lakeway South, in the southeastern residential section of the Town. As part of its Stormwater Master Plan, the Town of Miami Lakes is undertaking a series of projects to protect surface water quality and reduce flooding within the Town. The primary focus of this project includes restoration and resurfacing the existing roadway surfaces, pavement markings, and signage. The project also proposes stormwater improvements in the Lake Martha Sub-Basin including addition of catch basins, French drains, and manholes to provide water quality and quantity treatment.
- **Canal Stabilization** (Total Project Cost: \$1,000,000/FY15 \$1,000,000) The specific area for this project is approximately 3,000 linear feet of the Golden Glades and Peter's Pike canals along the north boundary of the Town of Miami Lakes (NW 170th Street) from NW 82nd Avenue to just south of NW 170th Street on NW 77th Court. The canal modifications and stabilization is proposed to occur on both sides of the canal banks. The canal bank erosion is widespread, occurring on Miami-Dade County property, adjacent to private properties, and nearby roadways. The erosion compromises the structural integrity of all of these facilities and can pose a danger to the public if slope failure or subsidence occurs.

STORMWATER UTILITY FUND

The Stormwater Utility revenue decreased by 5% or \$50,000 from FY14 Budget to FY15 Proposed Budget. Miami Dade County stopped assessing stormwater utility fees to Public Schools due to a court ruling determining that the school board enjoys sovereign immunity from a municipal imposition of stormwater utility fees. The total FY15 Stormwater Utility Budget is \$1,478,179.

Expenditures remain consistent with FY14 with one proposed service enhancement for canal maintenance to preserve water quality and enhance the appearance of the canals. This includes additional mow cycles of banks and slopes, and debris removal.

IV. UNFUNDED NEEDS/UNADDRESSED ITEMS

The FY 2014-15 proposed budget does not include funding in the General Fund for various projects and initiatives that staff has been directed to implement or are necessary for operational purposes. There are also a series of short term and long term unfunded capital projects. The unfunded items are presented below for operating items (\$32,000), short term capital (\$165,000) and long term capital projects (over \$6,000,000).

OPERATIONS

- **Right of Way Maintenance for 57th Avenue** After discussions with FDOT about transfer of maintenance to the Town, they are willing to provide the Town with a reimbursement of \$2,304 annually which is FDOT's cost to mow the area on a monthly mowing cycle. The estimated cost to the Town to perform complete landscape maintenance services including mowing is \$23,000 per year. Additionally, tree trimming will be performed on a three year cycle at an estimated cost of \$5,000 per cycle or \$1,650 per year for a total of \$24,500 with an estimated annual net cost of (\$22,000)
- **Videos** To improve communication and outreach efforts, as directed, staff has obtained proposals for the production, closed-captioning and Spanish sub-titling of videos that can be posted to the website and used as an additional tool to facilitate communication and awareness of Town services. The annual cost to produce one video a month for FY15 is approximately (\$10,000)

SHORT TERM CAPITAL

- **WiFi in the Parks** We currently provide free WiFi within Town facilities. To objective is to expand WiFi throughout Park West, Royal Oaks Park and Miami Lakes Optimist Park an initial IT infrastructure investment (\$25,000)

- **Tot-Lot Equipment at Royal Oaks HOA lease park and P69 (Montrose)** The Tot-lot equipment at the newly lease park had to be removed for safety reason. The estimated cost of a new tot-lot will be approximately (\$20,000)
- **Install Canopy Cover at playground in Royal Oaks Park (\$50,000)**
- **OSHA Regulations Chemical Disposal Areas and Cleaning Stations** – At all three major parks chemical disposal stations and washing areas should be constructed to meet OSHA regulations (\$30,000)
- **25 MPH Study** The cost of the town-wide traffic study to move to a 25 MPH Town is approximately \$60,000.

LONG TERM CAPITAL

- **Beautification** Implementation of the Beautification Master Plan will required an allocation of \$300,000 per year over the next 4 years (\$1,200,000)
- **PAR 3 Acquisition and Development** The Budget for FY 2015 does not contain any funds for acquisition related cost, survey, environmental studies, recording, legal, etc. Additionally, no funds for the development of the park have been programmed
- **Miami Lakes Optimist Park** The MLOP master plan includes the Clubhouse which is funded in FY15 and other elements that are unfunded which include but are not limited to pedestrian paths, concession stands, auxiliary bathrooms, reconfiguration of the athletic fields, landscaping and irrigation, site furniture and other improvements. The total project cost is included in the five year capital program assuming an earmark of \$1.2 million over the next 4 years. (\$4,800,000). As part of the Strategic Planning process, it is important to adopt a funding mechanism to materialize the completion of this project.

Conclusion

The Town has maintained an aggressive investment in its assets, increased accountability and transparency and increased our use of technology to better serve the public. We continue to offer new and enhanced services to the public despite the \$1 million shortfall we faced at the onset of the Fiscal Year 2014-15 budget process. Strategic targeted fee increases, fiscally responsible planning of capital improvement projects, healthy available carry-forwards and programmed reserves have afforded the Town another year of fiscal stability. As budgetary constraints loosen due to improved economic conditions, we look forward to strategic planning process providing us with a clear vision, mission and supporting strategies to achieve our goals.



Functional Organizational and Staffing Positions by Department Charts

Town of Miami Lakes FY 2014-15 Proposed Budget

Town of Miami Lakes

Mayor and Town Council

Wayne Slaton, Mayor
Manny Cid, Vice Mayor
Tim Daubert, Councilmember
Tony Lama, Councilmember
Ceasar Mestre, Councilmember
Frank Mingo, Councilmember
Nelson Rodriguez, Councilmember

Appointed Officials

Alex Rey, Town Manager
Marjorie Tejeda, Town Clerk
Raul Gastesi, Esq., Town Attorney

Senior Personnel

Andrea Agha, Administration and Neighborhood Services Director
Gene Dieppa, Town Police Major - Miami-Dade Police Department
Tony Lopez, Community & Leisure Services Director
Marilu Manso, Finance Director
Gregory Netto, Public Works Director
Eliezer Palacio, Building Official

Mayor - Council - Manager Form of Government

Department Descriptions

ADMINISTRATION:

This department is responsible for overseeing many of the centralized functions of the Town, including grant administration, budgeting, information technology (IT), human resources, and procurement. This department is also responsible for managing the day-to-day operations under the direction of the Town Manager, and providing oversight and support services to all operating departments.

BUILDING:

This department provides customer-friendly services including review, processing, issuance and inspection of building permits and assurance that construction in the Town complies with the provisions of all applicable codes. In addition to permitting and code, this department is responsible for the maintenance of the Town's buildings. The department is also responsible for the issuance and collection of all business tax receipts (BTR's) and alarms. This department has continued to work on enhancing services overall in order to better serve the residents and businesses of the Town of Miami Lakes.

COMMUNITY & LEISURE SERVICES:

This department oversees the operation and maintenance of the Town's 99 parks, right of way and median green spaces, six lakefront beaches and its urban tree canopy. The parks are open seven days a week and feature a variety of amenities for residents of every age and lifestyle including: lighted sports fields, basketball courts, tennis courts, jogging trails, exercise stations, tot lots, shaded playgrounds, passive areas and covered pavilions/picnic tables. This department also organizes wholesome family and individual leisure and recreation programs and services for all ages and abilities to enhance the quality of life of our residents.

NEIGHBORHOOD SERVICES:

This department is responsible for the continued protection and enhancement of Miami Lakes' quality of life, property values, unique community feel and character through code enforcement, visionary land use planning, protection of neighborhoods, and conservation of those built and natural assets which define the Town.

PUBLIC WORKS & CIP:

This department provides for the design, construction, and management for roadway and drainage, greenways, and other horizontal capital projects. It maintains streets, sidewalks, storm drainage facilities, street name signs, canals and street lights. In addition, it coordinates with utility companies for work within the Right of Way.

FINANCE:

This department records and reports the financial transactions of the Town in accordance with Generally Accepted Accounting Principles applicable to governmental entities. This includes activities such as the preparation of financial statements and other reports, cash management, revenue collection, disbursements, payroll, audit coordination and risk management, as well as providing assistance with the preparation and monitoring of the annual budget.

PLANNING:

This department is responsible for preparing plans and regulatory tools to provide for the growth and enhancement of Miami Lakes, as well as gathering, updating and analysing demographic, environmental, transportation, transit and infrastructure data needed by other Town departments. It implements the Town of Miami Lakes Comprehensive Plan and prepares amendments to both the Comprehensive Plan and the Land Development Code (LDC). This department processes both administrative and public hearing zoning applications, including rezoning's, conditional uses, variances, site plans and plats. It is also responsible for maintaining the Town's geographic information system (GIS), and providing mapping services as needed by other Town departments.

POLICE:

This department's services are delivered by the Miami-Dade Police Department via an Interlocal Agreement. The Town contract is for 49 police personnel. The Town continues to be one of the safest places to live in the State, with the response time being just under 6 minutes. Over the last couple of years, crime in Miami Lakes has been on a steady decline.

Town of Miami Lakes

FUNCTIONAL ORGANIZATIONAL CHART



TOWN RESIDENTS

MAYOR
Hon. Wayne Slaton
VICE MAYOR
Hon. Manny Cid
TOWN COUNCIL
Hon. Cesar Mestre
Hon. Frank Mingo
Hon. Nelson Rodriguez
Hon. Tim Daubert
Hon. Tony Lama

TOWN ATTORNEY
Raul Gastesi

TOWN MANAGER
Alex Rey
General Management
Financial Oversight
Procurement

TOWN CLERK
Marjorie Tejada
Office Manager
Clerk Responsibilities

ECONOMIC DEVELOPMENT AND COMMUNICATIONS
Vacant

Mayor and Town Council Support

COMMUNITY & LEISURE SERVICES DIRECTOR
Tony Lopez
Park Maintenance
Recreation Activities
Park Land Acquisition & Development
Special Events
Town Committees

CHIEF FINANCIAL OFFICER
Marilu Manzo
Finance/Accounting
Financial Reporting
Investment Program
Risk Management
Bond Program

PUBLIC WORKS DIRECTOR AND CAPITAL IMPROVEMENT
Greg Netto
Road Maintenance
Sidewalk Maintenance
Storm Water Utility
Lighting Districts
Capital Improvements

TOWN PLANNER
Brandon Schaad
General Planning
LDC rewrite
Variances
Site Plan Reviews
Transit

BUILDING DIRECTOR
Eliezer Palacio
Building Permits & Inspections
Zoning
Real Estate and Property Management

TOWN COMMANDER
Gene Dieppa
MDPD
Local Patrol
Community Policing
General Investigation

ADMINISTRATION AND NEIGHBORHOOD SERVICES
Andrea Agha
Budget
Human Resources
Information Technology
Business Tax
Code Compliance
Grants

TOWN OF MIAMI LAKES

Positions by Department

	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	Comments
Mayor and Town Council								
<i>Full Time</i>								
Assistant to the Mayor	1	1	1	1	1	1	1	
Assistant to the Council	1	1	1	1	1	1	1	
FT Sub-Total	2	2	2	2	2	2	2	
Town Clerk								
<i>Full Time</i>								
Town Clerk	1	1	1	1	1	1	1	
Deputy Town Clerk	1	1	1	0	0	0	0	
FT Sub-Total	2	2	2	1	1	1	1	
<i>Part Time</i>								
Sound Engineer	0	0	0	0	1	0	0	
PT Sub-Total	0	0	0	0	1	0	0	
TOWN ADMINISTRATION								
<i>Full Time</i>								
Town Manager	1	1	1	1	1	1	1	
Assistant Town Manager	1	1	0	0	0	0	0	
Director of Administration	1	1	1	1	1	0.5	0.5	Position funded in part by Neighborhood Services
Finance Director	1	0	0	0	1	1	1	
Budget Manager	0	0	0	0	0	1	1	
Senior Accountant	1	1	1	1	1	1	1	
Accountant	0	0	0	0	1	1	1	
Secretary/Receptionist	1	1	1	1	2	2	2	
Procurement Manager	1	0	1	1	1	1	1	
Procurement Specialist	0	0	0	0	0	1	1	
Assistant to the Town Manager/Special Projects	1	2	2	1	1	1	1	
IT Systems Administrator	1	1	0	1	1	0	0	
Information Tech	0	0	0	1	1	0	0	
Grantswriter	0	1	1	1	1	1	1	
Communications Director	0	1	0	0	0	0	0	
FT Sub-Total	9	10	8	9	12	11.5	11.5	
<i>Part Time</i>								
HR Specialist	1	1	1	1	1	1	1	
Senior Accountant	1	1	1	1	1	1	0	
Finance Manager/Controller	0	0	0	1	0	0	0	
PT Sub-Total	2	2	2	3	2	2	1	
BUILDING AND ZONING								
<i>Full Time</i>								
Building Official	1	1	1	1	1	1	1	
Building Administrator	0	0	0	0	0	0	0	
Chief Building Inspector	1	1	1	1	1	1	1	
Senior Building Inspector	0	0	0	0	0	0	1	Made Part-Time Inspector Full-Time
Permit Clerk Supervisor	1	1	1	1	1	1	1	
Permit Clerk	2	2	1	1	2	3	3	
Facilities Maintenance Coordinator	0	0	0	0	1	1	1	
Records Management - Scanning	0	0	0	0	1	1	1	
Receptionist - Building	1	1	0	0	0	0	0	
FT Sub-Total	6	6	4	4	7	8	9	
<i>Part Time</i>								
Zoning Official	1	1	1	1	1	1	1	
Permit Clerk	0	0	0	1	1	0	1	Based on increased activity
PT Sub-Total	1	1	1	2	2	1	2	
Part Time Building Inspectors and Plan Reviewers						based on hours	based on hours	

TOWN OF MIAMI LAKES

Positions by Department

	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	Comments
NEIGHBORHOOD SERVICES								
<i>Full Time</i>								
Administration/Neighborhood Services Director	1	1	1	1	1	0.5	0.5	Position funded in part by Administration Department
Code Compliance Manager	1	1	1	1	1	1	1	
FT Sub-Total	2	2	2	2	2	1.5	1.5	
PLANNING								
<i>Full Time</i>								
Town Planner	1	1	1	1	1	1	1	
Planning Technician	0	0	0	0	1	1	1	
FT Sub-Total	1	1	1	1	2	2	2	
POLICE								
<i>Part Time/Seasonal</i>								
Crossing Guards	0	0	0	0	0	0	7	Services transitioned from Miami-Dade County
PT/Seasonal Sub-Total	0	0	0	0	0	0	7	
COMMUNITY AND LEISURE SERVICES								
<i>Full Time</i>								
Community & Leisure Services Director	1	1	1	1	1	1	1	
Leisure Services Manager	1	1	1	1	1	1	1	
Landscape Supervisor	1	1	1	0	0	0	0	
Greenspace Maintenance Supervisor	0	0	0	1	1	1	1	
Community & Leisure Services Coordinator	1	1	1	1	1	1	1	
Committee and Special Events Coordinator	1	1	1	1	1	1	1	
Athletic Facilities Supervisor	0	0	0	0	1	1	1	
Leisure Services Specialist	0	0	0	0	2	2	2	
FT Sub-Total	5	5	5	5	8	8	8	
<i>Part Time</i>								
Leisure Services Specialist	3	3	3	4	4	2	2	
PT Sub-Total	3	3	3	4	4	2	2	
<i>Seasonal</i>								
Class Instructors	0	0	0	0	6	6	6	
Interns					2	2	1	
Seasonal Sub-Total	0	0	0	0	8	8	7	
PUBLIC WORKS AND CAPITAL IMPROVEMENTS								
<i>Full Time</i>								
Public Works Director	1	1	1	1	1	1	1	Position converted to Independent Contractor
Landscape Supervisor	0	0	0	1	1	1	0	
FT Sub-Total	1	1	1	2	2	2	1	
<i>Part Time</i>								
Public Works Senior Designer	0	0	0	0	0	1	0	
PT Sub-Total	0	0	0	0	0	1	0	
GENERAL FUND SUMMARY								
Full time	28	29	25	26	36	36	36	
Part time	6	6	6	9	9	6	5	
Seasonal	0	0	0	0	8	8	7	
Part Time/Seasonal	0	0	0	0	0	0	7	
STORMWATER UTILITY								
<i>Full Time</i>								
Public Works Manager	1	1	1	1	1	1	1	
Vacuum Truck Driver	0	0	0	0	1	1	1	
Vacuum Truck Driver Assistant	0	0	0	0	1	1	1	
Full time	1	1	1	1	3	3	3	
<i>Part Time</i>								
Stormwater Inspector	0	0	0	0	0	0	0	
SPECIAL REVENUE FUND - TRANSPORTATION								
<i>Full Time</i>								
Transportation Coordinator	0	0	0	0	0	0	1	Converted Part-time position to full time
<i>Part Time</i>								
Transportation Coordinator	0	0	0	1	1	1	0	Position converted to full-time



General Fund

TOWN OF MIAMI LAKES
GENERAL FUND SUMMARY

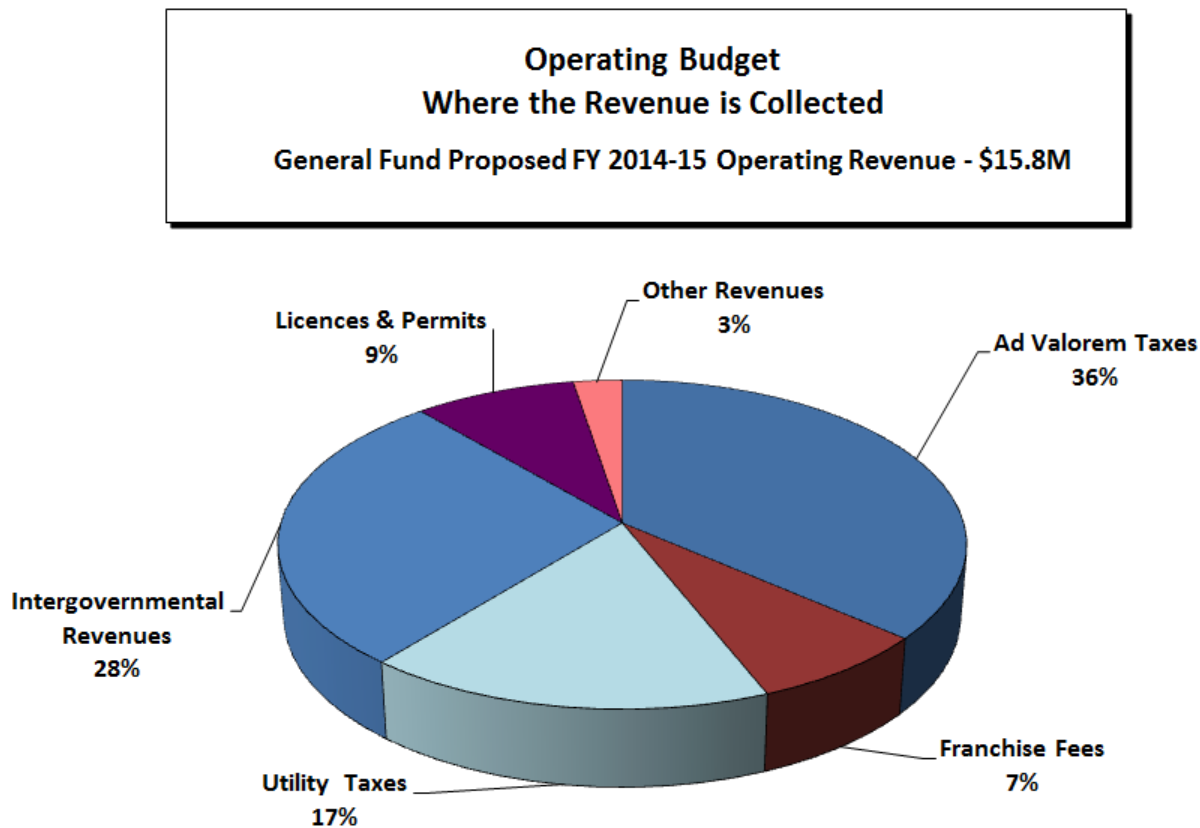
	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	FY2014-15 PRELIMINARY CHANGE
Revenues						
Ad Valorem Taxes	\$5,441,776	\$5,432,333	\$5,733,800	\$5,674,298	\$5,759,002	\$84,704
Franchise Fees	\$1,673,746	\$1,550,625	\$1,550,000	\$1,150,000	\$1,200,000	\$50,000
Utility Service Tax	\$2,513,790	\$2,619,462	\$2,587,575	\$2,816,423	\$2,692,034	(\$124,389)
Intergovernmental Revenues	\$4,028,627	\$4,154,480	\$4,066,770	\$4,252,443	\$4,411,498	\$159,055
Permits & Fees	\$1,055,681	\$1,086,565	\$1,072,500	\$1,317,542	\$1,371,415	\$53,873
Fines & Forfeitures	\$215,183	\$210,017	\$221,800	\$244,789	\$247,800	\$3,011
Miscellaneous Revenues	\$76,066	\$64,522	\$117,550	\$124,283	\$164,524	\$40,241
Sub-total Recurring Revenues	\$15,004,868	\$15,118,003	\$15,349,994	\$15,579,778	\$15,846,272	\$266,494
Hurricane Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$279,800	\$1,550	\$0	\$0	\$0	\$0
Prior Year Carry-Over Funds	\$1,142,900	\$762,000	\$1,097,440	\$1,097,440	\$403,000	(\$694,440)
Sub-total Other Revenues	\$1,422,700	\$763,550	\$1,097,440	\$1,097,440	\$403,000	(\$694,440)
Total Revenues	\$16,427,568	\$15,881,553	\$16,447,434	\$16,677,218	\$16,249,272	(\$427,946)
Expenses						
Town Mayor & Council	\$ 404,915	\$427,733	\$354,475	\$360,071	\$363,860	\$3,789
Town Clerk	\$133,264	\$191,705	\$259,226	\$252,096	\$181,154	(\$70,942)
Town Attorney	\$398,525	\$291,105	\$269,000	\$223,500	\$235,000	\$11,500
Administration	2,189,087	2,041,706	2,241,432	2,213,264	2,080,921	(\$132,343)
Police	\$6,439,382	\$6,306,601	\$6,696,842	\$6,508,667	\$7,173,445	\$664,778
Town Neighborhood Services/Planning	666,799	\$725,387	\$745,275	\$760,263	\$751,298	(\$8,965)
Building	966,103	\$907,721	\$1,002,712	\$997,601	\$1,109,172	\$111,571
Community & Leisure Services	\$2,153,256	\$2,050,442	\$2,412,904	\$2,397,738	\$2,414,082	\$16,344
Special Events - Committees	\$138,833	\$158,997	\$217,750	\$213,748	\$161,750	(\$51,998)
Public Works	1,349,545	\$1,377,269	\$1,373,828	\$1,303,450	\$1,222,167	(\$81,283)
QNIP	\$153,423	\$153,423	\$154,000	\$153,423	\$153,423	\$0
Bad Debt Expense	39,209	\$0	\$0	\$0	\$0	\$0
Sub-total Expenses	\$ 15,032,342	\$14,632,088	\$15,727,444	\$15,383,821	\$15,846,272	\$462,451
Transfers Out	\$4,644,617	\$301,505	\$719,990	\$750,364	\$403,000	(\$347,364)
Total Expenses	\$19,676,959	\$14,933,593	\$16,447,434	\$16,134,185	\$16,249,272	\$115,087
Excess (Deficiency) of Revenues over Expenditures	(\$3,249,390)	\$947,960	\$0	\$543,033	\$0	(\$543,033)

Town of Miami Lakes FY 2014-15 Proposed Budget

Revenue Detail

The total General Fund Fiscal Year 2014-15 Budget is \$16,249,272. The Budget includes operating revenue in the amount of \$15,846,272 and a carryforward from Fiscal Year 2013-2014 of \$403,000. The carryforward is being used to fund transfers to the Capital Project fund for one time expenditures.

As depicted in the graph below, the largest revenue source for the Town comes from Ad Valorem Taxes, followed by Intergovernmental Revenues.



Town of Miami Lakes FY 2014-15 Proposed Budget

Ad Valorem Taxes

Chapter 166 of Florida Statutes authorizes ad valorem or property taxes. The Florida Constitution limits local governments to a maximum levy of 10 mills of ad valorem taxation. The amount of revenue is based on the tax rate multiplied by the assessed value of the Town which is provided by the County Property Appraiser.

The amount is then budgeted at 95% of the gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. As illustrated in the Town's Fiscal Year 2013 Comprehensive Annual Financial Report shown below, the Town historically collects between 92% and 95% of Ad Valorem taxes levied. Tax payers who pay prior to February of 2015 may receive up to a 4% discount. Therefore, the Town's 95% budgeted revenue in the Proposed Fiscal Year 2014-2015 Budget potentially overestimates the expected Ad Valorem revenue, however per Florida Statute, the Town is required to budget no less than 95%.

Town of Miami Lakes, Florida
Revenue Capacity
Property Tax Levies and Collections (unaudited)
Last
Ten Fiscal Years
(in thousands)

Fiscal Year ended September 30, (1)	Collected within the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections To Date	
	Taxes Levied for the Fiscal Year	Net Amount Levied	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 6,585	\$ 6,011	91.29%	83	\$ 6,094	92.54%
2006	7,589	7,029	92.62%	36	7,065	93.10%
2007	8,268	7,609	92.02%	97	7,706	93.20%
2008	7,840	7,348	93.72%	80	7,428	94.74%
2009	7,840	7,384	94.19%	50	7,434	94.82%
2010	6,771	\$ 6,414	94.73%	56	6,470	95.55%
2011	6,060	5,757	95.00%	51	5,808	95.84%
2012 (2)	5,807	5,258	90.54%	n/a	n/a	n/a
2013	5,517	4,785	86.73%	473	5,258	95.31%

source: Miami-Dade County Property Tax Collector

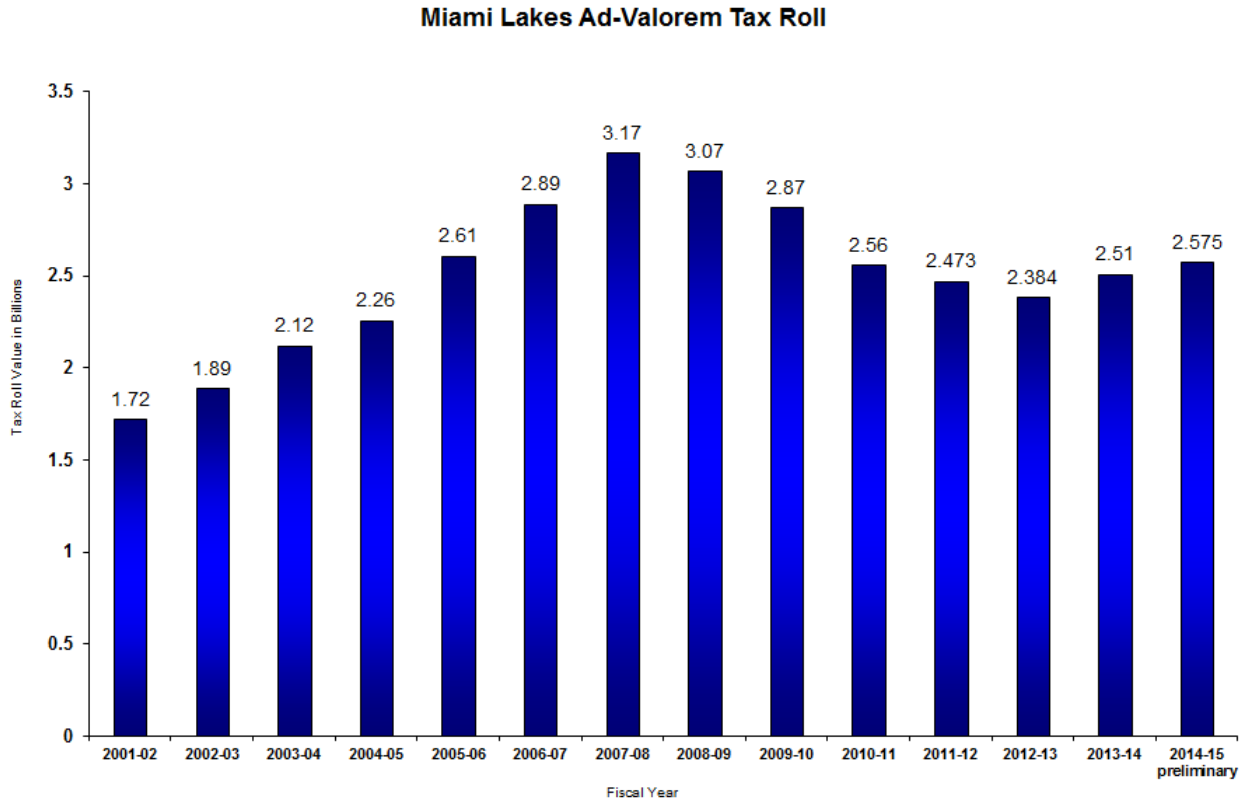
Note (1) Detailed information for delinquent payments by year not available before fiscal year 2004, therefore fiscal year 2004 and earlier is not reflected above.

Note (2) Taxes levied in FY 2012 is an estimate based on the 2011 First Certified 2011 Tax Roll made on October 2011, before any significant changes by the Value Adjustment Board had actually been processed. The Final Certified Tax Roll for 2011 has not been released as of the date of this report.

The tax roll for the Town of Miami Lakes as certified by the Property Appraiser on July 1, 2014 reflects a gross taxable value of \$2,574,960,124, which includes an increase of \$7,124,847 in new construction, additions, deletions and rehabilitative improvements.

Town of Miami Lakes FY 2014-15 Proposed Budget

As compared to the budgeted taxable value for the previous year, this amount reflects a gross increase in taxable value of \$64,578,457 or 2.6% for the current year.



As seen in the table above, tax roll value peaked in Fiscal Year 2007-08 followed by a steady decline through to Fiscal Year 2012-13. This year's value is essentially flat from the prior year, which indicates we are starting to see stabilization in property values.

Millage Rate

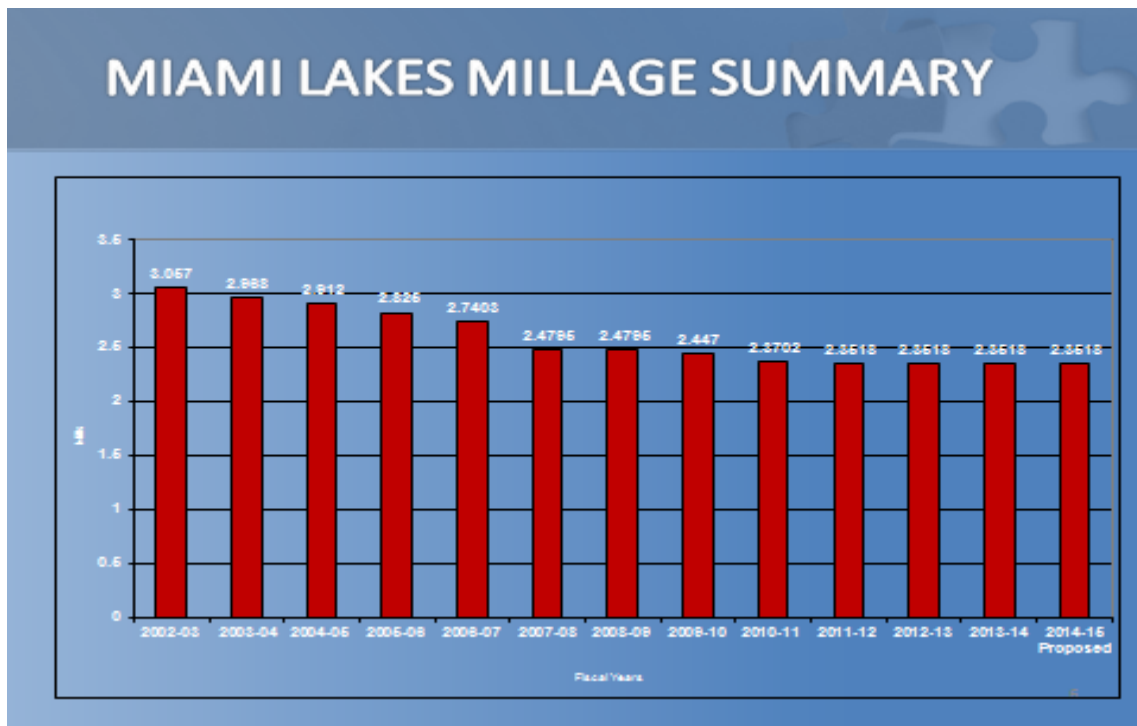
The Proposed Millage Rate for FY 2014-15 is 2.3518 mills, which is \$2.3518 per \$1,000 of assessed property value. This rate is equal to the current year's adopted millage rate and was approved by the Town Council as the preliminary millage in July, 2014. The proposed millage is 5.66% higher than the rolled back rate of 2.2258. The rolled back rate is defined by Truth In Millage (TRIM) as the rate that generates the same tax revenue as the current year, less new construction, additions, deletions and rehabilitative improvements.

The rolled back rate of 2.2258 would generate \$324,445 less than the current proposed millage rate of 2.3518.

Town of Miami Lakes FY 2014-15 Proposed Budget

The FY 2014-15 proposed millage rate for the Town of Miami Lakes is the fourth lowest millage rate in Miami-Dade County. In spite of declining tax roll values over the last five years, the millage rate reduction from 3.057 mills to 2.3518 mills has resulted in an overall reduction of 0.7052 mills or 23%. The proposed millage has remained unchanged since FY 2011-12.

The proposed millage will generate approximately \$5,759,002 of Ad Valorem revenue budgeted at a 95% collection rate.



Franchise Fees

Franchise Fees are established by franchise agreements between a municipality and private service providers. Franchise Fees are negotiated fixed fees with a company or utility for the use of municipal right-of-ways, and may include the value or the right for the utility to be the exclusive provider of its services within the municipality.

Franchise Fee - Electricity

Miami-Dade County currently has an agreement with Florida Power & Light (FPL) covering the area incorporated as Miami Lakes. Through an inter-local agreement with the County, the Town of Miami Lakes receives 100% of the revenues generated within the Town by FPL Fees. The payment is received once a year in August. In FY 2013-14, a new reactor in Turkey Point was added to the tax roll requiring FPL to pay additional taxes and thereby reducing the franchise fee payment. As a result, revenues decreased

Town of Miami Lakes FY 2014-15 Proposed Budget

by approximately \$400,000 or 26% in the current year. FY 2014-15 revenue is budgeted at the same level as current year actuals, \$1,150,000.

The County, with the support of the affected municipalities, has expressed the intent to terminate their franchise agreement with FPL prior to the expiration of the agreement in 2020. In the event the County negotiates an early termination, the Town would need to negotiate an agreement with FPL directly. An agreement that does not deduct property taxes and fees paid to the County, as the current agreement does, would be favorable to the Town.

Franchise Fee – Waste

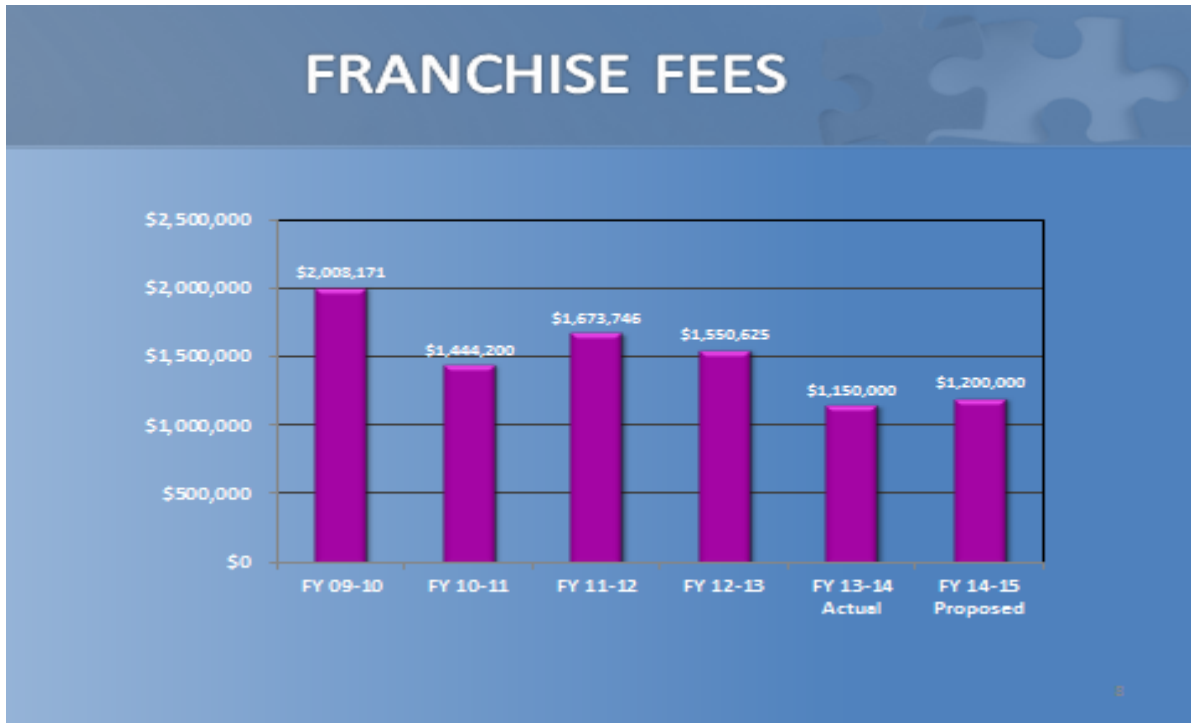
The Town adopted Ordinance 01-09 in 2001 to assess a solid waste franchise fee to offset the cost of roadway maintenance. In February 2002, the fee was suspended by Ordinance 02-24. Pursuant to Ordinance 01-09, the Town may impose up to 15% of gross receipts of private haulers. The Fiscal Year 2014-2015 Proposed Budget includes a 5% solid waste franchise fee which is estimated to generate an additional \$50,000 in revenue to partially offset the loss in revenues from the FPL Franchise Fee.

Most neighboring communities assess the fee as shown in the comparable chart below.

Solid Waste Franchise Fee Comparison Chart			
MUNICIPALITY	RATE	FY2014 PROJECTION	FY2015 PROPOSED BUDGET
Town of Miami Lakes	5% (Proposed)	N/A	\$50,000
City of Hialeah Gardens	5%	\$220,000	\$250,000
City of Doral	10%	\$1,000,000	\$1,000,000
City of Aventura	10%	\$440,000	\$460,000
Village of Pinecrest	12.50%	\$112,355	\$100,000
Village of Palmetto Bay	15% (Proposed)	N/A	\$100,000
Miami Dade County	15%	N/A	N/A
City of Miami Gardens	17%	\$856,521	\$850,000
City of Miramar	17%	\$1,684,300	\$1,812,300
City of Sunny Isles Beach	20%	\$400,000	\$400,000
City of North Miami	20%	\$838,000	\$800,000
City of Hialeah	21%	\$2,016,104	\$2,000,000
City of Coral Gables	22%	\$1,540,000	\$1,600,000

Town of Miami Lakes FY 2014-15 Proposed Budget

The chart below illustrates revenue collections for FPL Franchise Fees.



Utility Tax - Electricity

Section 166.231(A) of the Florida Statutes authorizes the Town to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated at \$2,312,034, which reflects a decrease of 4.5%, or \$109,936, from the current year Projection. This Revenue is derived from a 10% tax levied on each customer's electric bill.

Utility Tax - Water

The Water Utility Tax is derived from a 10% tax levied upon each customer's water bill and is expected to generate \$330,000 in revenues for FY 2014-15. This reflects a 4% decrease or \$13,995 from the current year's Projection.

Utility Tax - Gas

The Gas Utility Tax is also derived from a 10% tax levied on each customer's gas bill generating an estimated \$50,000 in utility tax revenue.

Town of Miami Lakes FY 2014-15 Proposed Budget

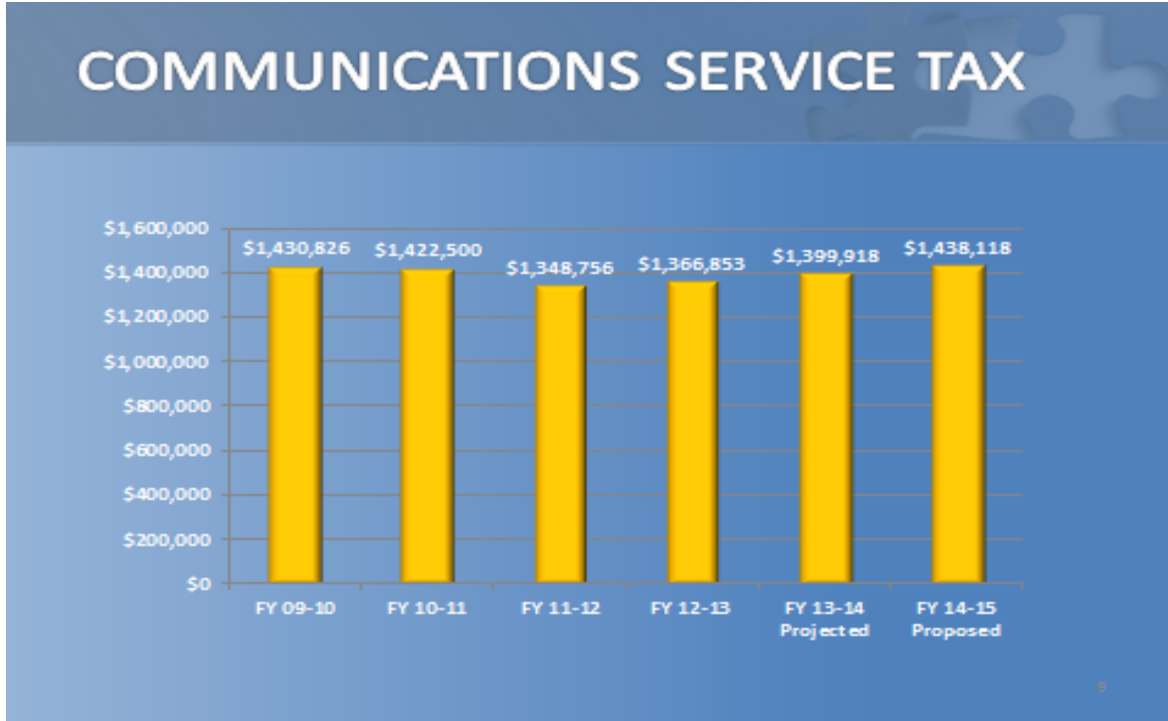


Communication Service Tax

The Simplified Communication Service Tax (CST) took effect on October 1, 2001 and represents a combination of the former Telecommunications Franchise Fees, Cable Television Franchise Fees as well as the Telecommunications Utility Tax. The CST is charged at the maximum rate per Florida Statute at 5.22% on all local telephone calls, and is applied to the communications services bills issued to customers. The CST is collected and distributed by the State of Florida. The Town anticipates \$1,438,118 in revenues based on current year actual revenues and an estimate from the Florida Department of Revenue.

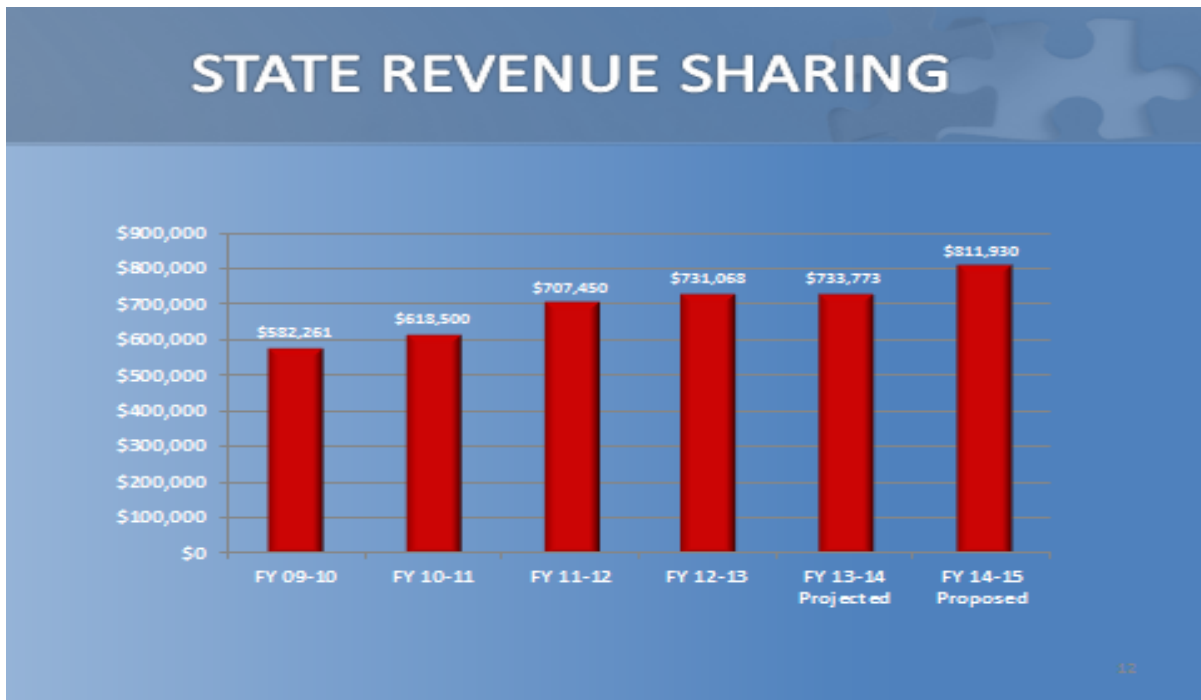
Approximately six months ago staff began an audit to ensure that the State is remitting the full and correct tax revenue owed to the Town. The audit findings and financial impact will be available in the Fall of 2014 once the State updates their database with our findings.

Town of Miami Lakes FY 2014-15 Proposed Budget



State Sharing Revenue

The State Revenue Sharing program was created by the State Legislature to ensure a minimum level of revenue parity across units of local government. It includes a percentage of sales tax and the Special Fuel and Motor Fuel Use Tax. The Town is anticipates receiving \$811,930 for FY 2014-15 based on the Florida Department of Revenue estimate, which represents an increase of \$78,157 from the current year Projection.



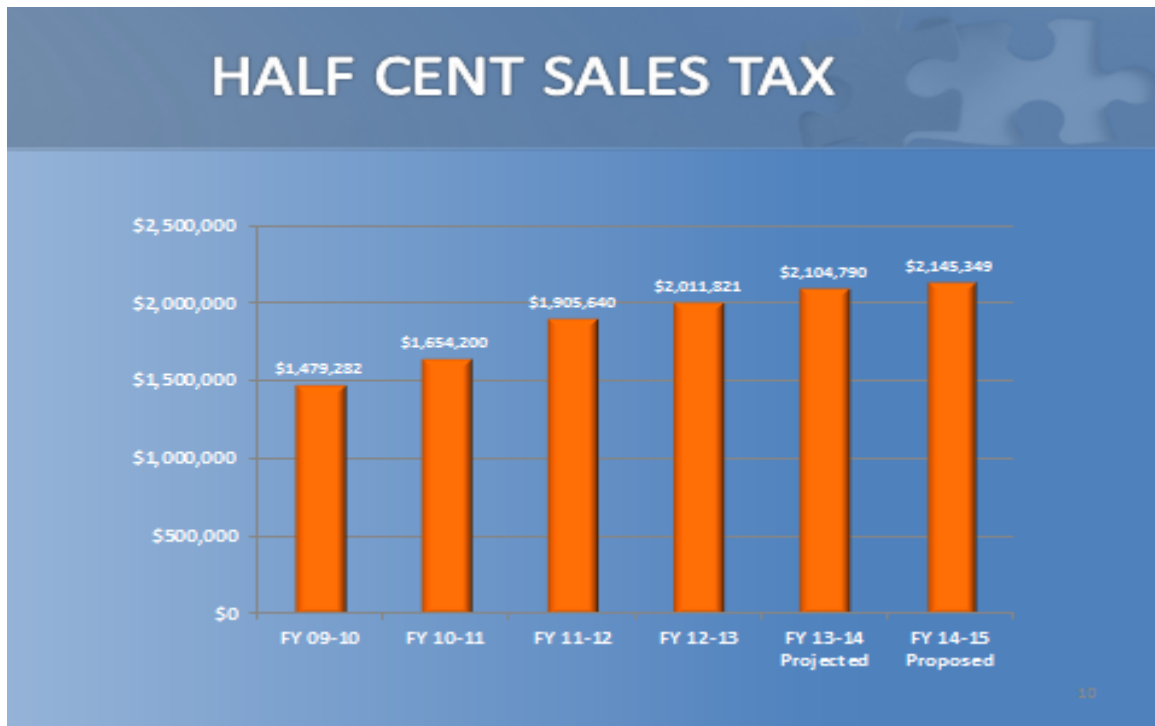
Town of Miami Lakes FY 2014-15 Proposed Budget

Alcoholic Beverage Tax

The Alcoholic Beverage Tax represents a portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a municipality in Florida. The taxes imposed under FS 561.14(6), 563.02, 564.02, 565.02(1), (4), and (5), and 565.03, are subject to having a portion redistributed to eligible municipalities. The Town anticipates receiving approximately \$12,500 in FY 2014-15.

Half-Cent Sales Tax

This Half-Cent Sales Tax is the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. The program's primary purpose is to provide relief from Ad-Valorem and utility taxes in addition to providing municipalities with revenues for local programs. The Town anticipates approximately \$2,145,349 in revenues from this source for FY 2014-15 based on the Florida Department of Revenue estimates.



Town of Miami Lakes FY 2014-15 Proposed Budget

Business Tax Receipt

A Business Tax Receipt (formerly known as an Occupational License), is required for any business performing services or selling goods, advertising goods for sale, or advertising the performance of services for a fee. It is expected that Business Tax Receipts will generate \$130,000 in revenues FY 2014-15. This amount includes a share of the County's Business Tax Receipts.

Florida Statute Chapter 205.013 requires a resident Equity Study Commission to change BTR fees or categories. Miami Lakes has not adjusted BTR rates, including for CPI, since adoption of the BTR Ordinance 01-08 in 2001. The Town intends to establish the commission with the **objective** of reducing or eliminating fees for small businesses while maintaining comparable rate structures to neighboring communities. The overall increase per Florida Statute cannot exceed 10% of gross revenue in the year following the adoption of any changes

Building and Zoning Permits

The Building and Zoning Permit revenues have been combined for tracking purposes. Permit fees are adjusted annually based on changes in the Consumer Price Index (CPI). The objective of this revenue source is to off-set the cost of providing the related services. The estimated revenue for FY 2014-15 is \$953,548, this reflects an increase of \$168,548 or 21% increase from the current year's Adopted Budget.

Building - Technology Fee

The Town adopted the Technology Surcharge as part of its Fee Schedule in order to cover the cost of Information Technology improvements. It is expected that this fee will generate approximately \$85,000 in revenues for FY 2014-15, an increase of \$15,000 or 21% from the current year's Adopted Budget.

Development Approval Fees

The Town estimates \$50,500 of revenues in FY 2014-15 for applications for variances, site plan reviews, plats, rezoning and any other development approvals.

Public Works Permit

The Town estimates \$7,500 of revenues in FY 2014-15 for Public Works Permits based on the current year's trends.

Town of Miami Lakes FY 2014-15 Proposed Budget

Alarm Registration Fees

Per Ordinance 02-16, the Town of Miami Lakes requires registration of burglar alarm systems and payment of an annual registration fee (\$10-\$15). The registration period is July 1st through June 30th of each calendar year. The Fiscal Year 2014-2015 Proposed Budget includes the elimination of the annual registration fee. The registration process is still required for new alarm users and when relocating or moving.

Over the past two years, the Town has experienced a 17% reduction in Police calls for service for false alarms as a result of the \$50 violation for the fourth instance of false alarm. The Proposed Budget introduces a more aggressive approach to the fines associated with false alarm incidents by assessing a \$25 violation on the 3rd instance of false alarm. The new structure is anticipated to change behavior further reducing the Police calls for service for false alarms.

The net effect of the elimination of the \$10-\$15 registration fee and the imposition of the 3rd instance false alarm violation in the amount of \$25 is expected to be revenue neutral. The Fiscal Year Proposed Budget includes approximately \$80,000 in false alarm program revenue.

Code Violation Fines

The Code Violation Fines are for violations of the zoning code. The Town began assessing fines in FY 2003-04 and processing cases through the Special Master. The \$35,000 increase in code violation fines from Fiscal Year 2012-2013 Adopted Budget to the Fiscal Year 2013-2014 Projection directly reflects the Town Council's position to be less lenient when reducing code violation fines requested by violators that have come in to compliance. This trend is expected to continue; the Town anticipates receiving \$135,000 for FY 2014-15.

Police – Traffic

The Traffic Fines/Forfeitures revenue is a statutory share of traffic and parking collections. The Town receives a share for Traffic fines, Parking fines, Misdemeanor fines and Law Enforcement Training Fund (L.E.T.F.) Revenues for FY 2014-15 are budgeted at \$80,800, a decrease 7% as compared to the current year.

School Crossing Guards

The Town is entitled to receive a special parking ticket surcharge earmarked to

Town of Miami Lakes FY 2014-15 Proposed Budget

support the cost of the school crossing guard program. Revenues are estimated at \$32,000 in FY 2014-15, a slight increase of 3.7% from the current year.

Lien Inquiry Letters

Lien letters are requested by title insurance companies to verify that there are no open permits or enforcement issues on the property at time of purchase. Based on the newly proposed rates which are \$50 for the standard 7-10 day processing time and, a new expedited next day service for \$100, the Town anticipates \$42,000 in revenues for FY 2014-15, an increase of \$26,300.

Park Facility Rental Fees

The Town anticipates approximately 20% increase in facility rental fees due to more facilities being available for at least a portion of Fiscal Year 2014-2015. The additional facilities include the Youth Center at Park East and the Clubhouse at Miami Lakes Optimist Park. Revenues are budgeted at \$50,000 for FY 2014-15.

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED REVENUE BUDGET

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 ADOPTED BUDGET	ACTUAL YTD 07/31/2014	FY 2013-14 BUDGET PROJECTION	FY 2014-15 PROPOSED BUDGET	Comments
Ad Valorem Taxes							
Current Ad Valorem Taxes	\$ 5,420,921	\$ 5,178,757	\$ 5,608,800	\$ 5,195,830	\$ 5,362,361	\$ 5,754,002	Based on tax roll of \$2.575 billion at the current tax rate of 2.3518 @95%
Current Ad Valorem Taxes - Pers. Prop.	-	-	-	290,891	290,891	-	Included in estimate above, based on \$164.097 million of taxable value
AV Tax Sales & Other taxes	-	-	-	-	-	-	
Delinquent Ad Valorem Taxes	20,854	253,576	125,000	21,046	21,046	5,000	
Sub-total: Taxes	\$ 5,441,776	\$ 5,432,333	\$ 5,733,800	\$ 5,507,767	\$ 5,674,298	\$ 5,759,002	
Franchise Fees							
Franchise Fees - Electricity	\$ 1,673,746	\$ 1,550,625	\$ 1,550,000	\$ -	\$ 1,150,000	\$ 1,150,000	Based on FY 14 Actual Revenues
Franchise Fees - Waste						\$ 50,000	Proposed new fee
Sub-total: Franchise Fees	\$ 1,673,746	\$ 1,550,625	\$ 1,550,000	\$ -	\$ 1,150,000	\$ 1,200,000	
Utility Service Tax							
Utility Service Tax - Electricity	\$ 2,170,957	\$ 2,271,815	\$ 2,237,575	\$ 1,771,185	\$ 2,421,970	\$ 2,312,034	Net of Debt Service Payment of \$370,000
Utility Service Tax - Water	290,505	295,378	300,000	239,171	343,995	330,000	Rate increase by 14% for sewer rates between FY 13 and FY 14.
Utility Service Tax - Gas	52,328	52,270	50,000	37,494	50,458	50,000	No growth trend in last five years
Sub-total: Utility Services Tax	\$ 2,513,790	\$ 2,619,462	\$ 2,587,575	\$ 2,047,849	\$ 2,816,423	\$ 2,692,034	
Intergovernmental Revenues							
Communications Service Tax	\$ 1,348,756	\$ 1,366,853	\$ 1,274,000	\$ 993,737	\$ 1,399,918	\$ 1,438,118	Per State estimate at 96%
State Revenue Sharing	707,450	731,068	776,970	543,416	733,773	811,930	Per State estimate at 95%
Alcoholic Beverage License	12,984	17,317	12,000	12,668	12,695	12,500	Based on prior year's trends
Grants - Byrne Grant	7,103	3,858	3,800	-	1,267	3,600	Per grant agreement with County
Grants - VARIOUS	46,694	23,563	-	-	-	-	None
Half-cent Sales Tax	1,905,640	2,011,821	2,000,000	1,421,226	2,104,790	2,145,349	Per State estimate at 96%
Sub-total: Intergovernmental	\$ 4,028,627	\$ 4,154,480	\$ 4,066,770	\$ 2,971,045	\$ 4,252,443	\$ 4,411,498	

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED REVENUE BUDGET

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 ADOPTED BUDGET	ACTUAL YTD 07/31/2014	FY 2013-14 BUDGET PROJECTION	FY 2014-15 PROPOSED BUDGET	Comments
Permits & Fees							
Building Permits - Technology Fee	\$ 67,256	\$ 72,885	\$ 70,000	\$ 79,786	\$ 85,422	\$ 85,000	Based on prior year's trends
Building Permits - Lost Plans	3,484	2,558	5,000	4,365	5,198	5,500	Based on prior year's trends
Building Permits	780,016	703,116	750,000	742,049	884,938	918,548	Expected growth consistent with FY 14, plus minor fee adjustments
Building Permits - Violation Fee	-	17,334	-	79,762	85,000	85,000	Building code violations were split from zoning code violations
<u>Building Department Revenues:</u>	850,756	795,894	825,000	905,963	1,060,558	1,094,048	
Local Business Licenses: TOML	85,409	100,421	100,000	52,611	104,423	110,000	Based on prior year's trends
Local Business Licenses: County	36,911	18,337	30,000	10,013	16,554	20,000	Based on prior year's trends
Alarm Registration Fee	12,965	11,980	30,000	17,675	18,000	20,000	Based on approximately 2,000 alarms at \$10 each
False Alarm Fees	-	59,183	35,000	56,951	60,000	60,000	Based on prior year's trends
Zoning Hearings	7,450	5,600	6,000	7,300	8,200	11,000	Expected increase in activity
Administrative Site Plan Review	950	1,050	1,000	1,750	1,917	1,700	Based on prior year's trends
Zoning Letters	2,450	2,290	2,000	5,550	5,883	4,500	Based on prior year's trends
Zoning Fees	43,521	51,021	35,000	45,679	24,767	35,000	Based on prior year's trends
Staff Costs	3,534	1,848	1,000	2,407	2,574	1,500	Based on prior year's trends
Fine Violation Interest	4,264	26,528	-	5,690	6,000	6,000	Based on prior year's trends
Administrative Variances	-	25	500	25	167	167	Based on prior year's trends
<u>Planning Department Revenues:</u>	197,454	278,283	240,500	205,651	248,485	269,867	
Public Works Permits	7,471	12,388	7,000	8,053	8,499	7,500	Based on prior year's trends
Sub-total: Permits & Fees	\$ 1,055,681	\$ 1,086,565	\$ 1,072,500	\$ 1,119,666	\$ 1,317,542	\$ 1,371,415	
Fines & Forfeitures							
Police Forfeitures	\$ -	\$ 10,051	\$ -		\$ -	\$ -	
Police Traffic Fines	79,190	43,268	70,000	35,904	55,899	60,000	Based on prior year's trends

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED REVENUE BUDGET

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 ADOPTED BUDGET	ACTUAL YTD 07/31/2014	FY 2013-14 BUDGET PROJECTION	FY 2014-15 PROPOSED BUDGET	Comments
Police - L.E.T.F.	5,021	(34,086)	4,800	-	4,597	4,800	Based on prior year's trends
Public School Crossing Guards	35,971	33,249	35,000	13,735	30,849	32,000	Based on prior year's trends
Code Violation Fines	71,392	134,145	100,000	123,089	135,332	135,000	Based on prior year's trends
Police Parking Fines	23,610	23,390	12,000	12,301	18,112	16,000	Based on prior year's trends
Sub-total: Fines & Forfeitures	\$ 215,183	\$ 210,017	\$ 221,800	\$ 185,028	\$ 244,789	\$ 247,800	
Miscellaneous Revenues							
Interest Income	\$ 36,062	\$ 23,629	\$ 65,000	\$ 36,023	\$ 40,120	\$ 50,740	Interest earning separated by fund type, expected total \$86,000
Other Charges & Fees - Clerk's	3,228	2,888	1,000	4,293	1,190	2,000	Based on prior year's trends
Lobbyist Registration	3,250	-	1,000	2,625	2,807	2,000	Based on prior year's trends
Park - Services & Rental Fees	7,085	11,705	30,000	36,091	41,902	50,000	Based on first year estimate
Lien Inquiry Letters	11,121	15,550	13,000	13,500	15,607	42,000	Based on new rates
Division of Forestry Tree Grant	-	-	-	5,000	-	-	
Kaboom Spruce Grant	-	-	750	-	1,267	-	One time grant
FDOT - Landscape Maintenance	5,784	5,784	5,800	4,338	5,784	5,784	Pursuant to State agreement
Contributions and Donations	-	-	-	5,000	5,000	-	
Insurance Claims	-	-	-	5,346	-	-	
Miscellaneous Revenues - Other	9,536	4,966	1,000	10,273	10,606	12,000	Based on prior year's trends
Sub-total: Miscellaneous Revenues	\$ 76,066	\$ 64,522	\$ 117,550	\$ 122,490	\$ 124,283	\$ 164,524	
Interfund & Equity Transfers							
Interfund transfer from Excise Tax Fund	\$ -	\$ -	\$ -		\$ -	\$ -	
Interfund transfer: Sanitation Mgmt Fee	-	-	-		-	-	
Interfund transfer: Storm water Mgmt Fee	-	-	-		-	-	
Prior Year Carry Over Funds	-	-	1,097,440	-	1,097,440	403,000	Transfer from General Fund for dog park (\$150,000) , and completion of Optimist

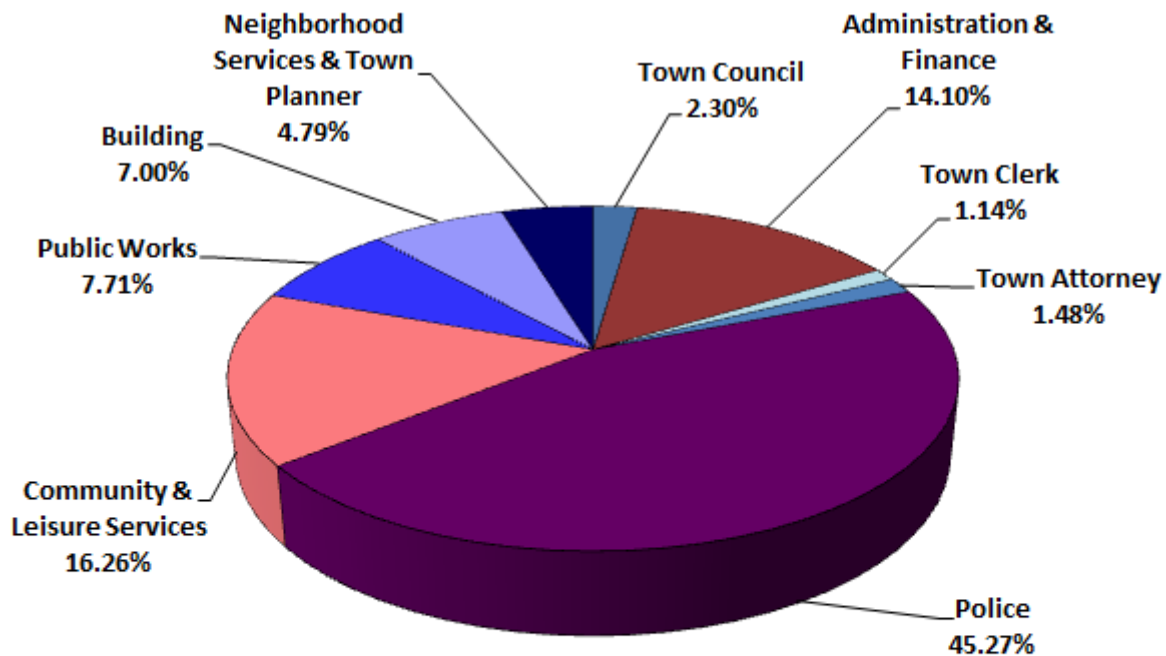
TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED REVENUE BUDGET

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 ADOPTED BUDGET	ACTUAL YTD 07/31/2014	FY 2013-14 BUDGET PROJECTION	FY 2014-15 PROPOSED BUDGET	Comments
Interfund transfers from Hurricane Fund	-	-	-		-	-	
Interfund transfers from Forfeiture Fund	-	-	-		-	-	
Interfund transfers from Capital Projects	279,800	-	-		-	-	
Interfund transfers from Electric Utility	-	1,550	-		-	-	
Contribution from Local Option Gas Tax	-	-	-		-	-	
Contributions from Grants, Bonds & D/Svc	-	-	-		-	-	
Contribution Fund Balance - POL PGM	-	-	-		-	-	
Contribution Fund Balance	-	-	-		-	-	
Contribution Fund Balance Amendment #1		-	-		-	-	
Appropriation from Prior Year Surplus-Operating		-	-		-	-	
Appropriation from RESERVED Fund Balance		-	-		-	-	
Sub-total: Contributions	\$ 279,800	\$ 1,550	\$ 1,097,440	\$ -	\$ 1,097,440	\$ 403,000	
Total Income: General Fund	\$ 15,284,669	\$ 15,119,553	\$ 16,447,435	\$ 11,953,846	\$ 16,677,218	\$ 16,249,272	

Expense Detail

General

The Town's Proposed Budget for FY 2014-15 is \$16,249,272 with a total of \$15,846,272 in departmental operating expenses. This represents a net increase of (\$96,277) in departmental operating expenses from the FY 2013-14 Amended Budget.



**Operating Budget
Where the Money Goes**
General Fund FY 2014-15 Proposed Operating Expense Total is \$15.8M

Office of the Town Clerk

The FY 2014-15 Proposed Budget for the Office of the Town Clerk is \$181,154, which represents a net decrease of approximately \$78,072 from the FY 2013-14 Amended Budget. The decrease is mainly due to the elimination of special election expenses (\$52,300) and records management expenses (\$20,000). Other recurring expenses are essentially at the same level as prior years.

Mayor and Town Council

The FY 2014-15 Proposed Budget for the Town Council is \$363,860, which is essentially the same as the current year

Projection.

There is no escalation or adjustment to the Mayor's salary. The Budget does assume a CPI adjustment for Councilmember's reimbursements. As in past years, the State of the Town Address is assumed to be funded by private donations based on the direction of the Town Council.

Administration

Administration includes the Office of the Town Manager, Budget, Administration, Finance and Procurement. The FY 2014-

15 Proposed Budget is \$2,080,921 which represents a net decrease of approximately \$132,343 from the FY 2013-14 Projection.

The decrease is primarily driven by one time Information Technology enhancements in Fiscal Year 2013-14 including the Park Reservation System and the Property Asset and Maintenance system (\$65,000). The net impact of changes to personnel and contracted services from Fiscal Year 2013-14 to Fiscal Year 2014-15 resulted in a savings of \$42,000 which demonstrates the Town's effective use of contracted support.

Performance Measures

Workload metrics for Administration include, but are not limited to, the number of bids received, the visitors to the Town website, and the grant funds awarded over the last year.

The procurement team began adding active contracts to the Town's website and has added 109/150, or 73% of all contracts.

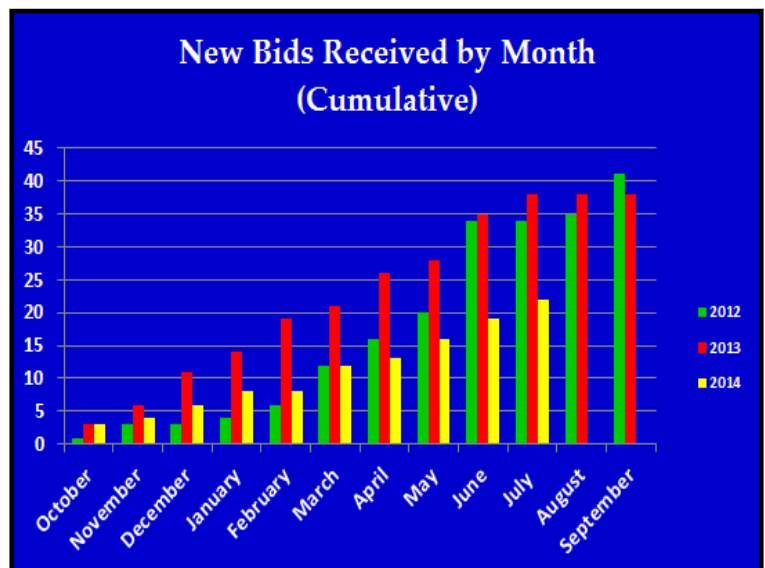


Fig.1: Cumulative number of new bids received by month

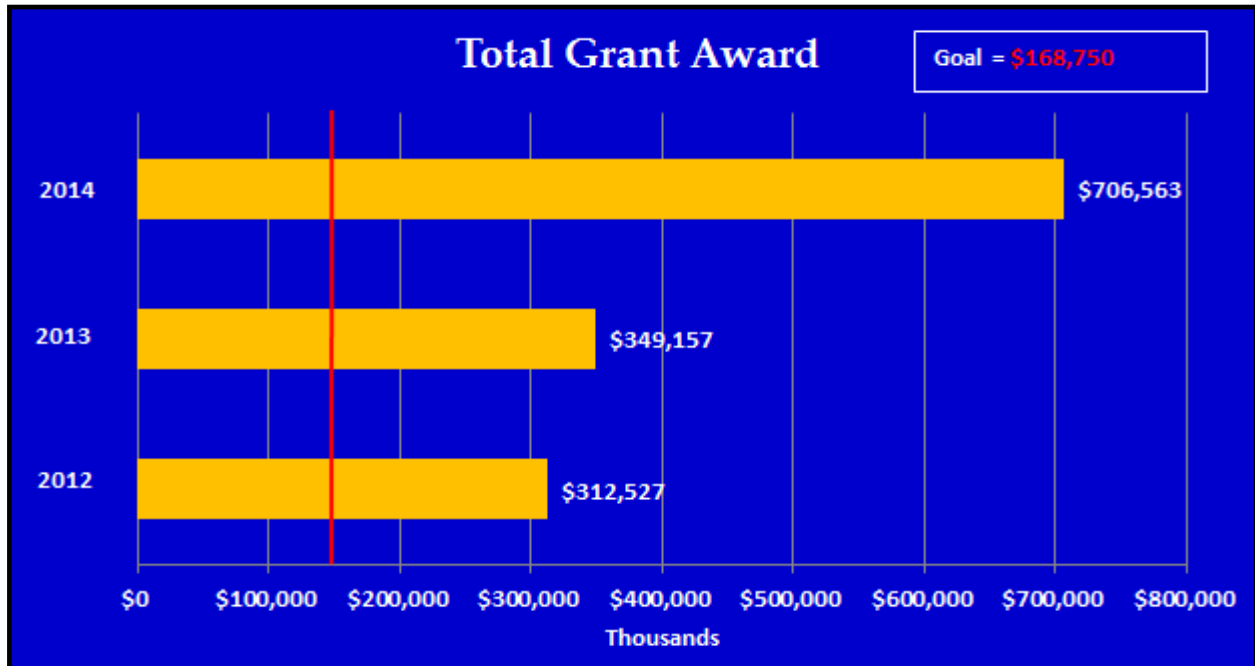


Fig.2: Total grant amount awarded from FY 2012 to FY 2014. The objective is to receive at least 1.5 times the cost of the grant administrator’s annual compensation. This fiscal year, the grant award has surpassed the goal by nearly \$540,000 due to grant funding for a State Road 826 Beautification Project (\$100,000), a Flood Mitigation Assistance (FMA) grant (\$597,869), a School Resource Officer for Police Operations (\$3,694), and an Art Collaborate Project (\$5,000).



Fig.3: Total number of website visitors since the revamping of the Miami Lakes website in June 2013

Town Attorney

The FY 2014-15 Proposed Budget for the Town Attorney is \$235,000, which represents a net decrease of approximately \$11,500 from FY 2013-14 Projection. The decrease is mainly driven by a change in legal services provider. This FY15 Proposed Budget includes \$85,000 for unforeseen litigation expenses.

Building Department

The FY 2014-15 Proposed Budget for the Building Department is \$1,109,172, which represents a net increase of approximately \$111,571 from FY 2013-14 Projection. The increase in expenditure is driven by the increase in demand as illustrated in the performance measures section below. Increased building activity has also resulted in increased work without permit violations. Overall increased activity necessitated additional hours of a building inspector to handle enforcement of the Florida Building Code, and the conversion of a part time permit clerk to a full time permit clerk as reflected in the staffing chart.

Performance Measures

The principal measures of performance for the Building Department are the numbers of permits issued, the number of inspections conducted and the amount of monies collected from permit fees.

There are other key measures that the Town monitors internally, such as the turn-around time for permit review and to that all inspections are performed within 24 hours of being requested.

As you can see in the graphs, the level of activity as reflected in the number of permits issued and the number of inspections has increased over the last year. Due to the consistent increase in activity, a permit clerk position has been

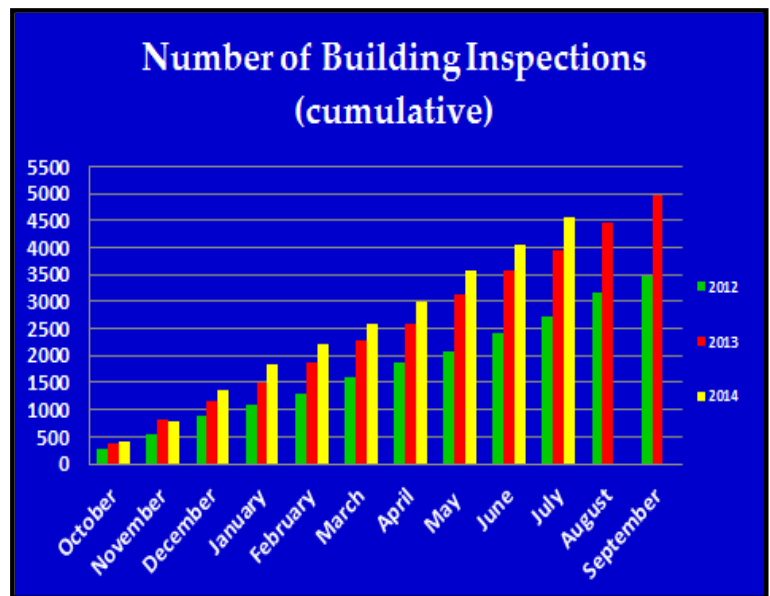


Fig.4: Cumulative number of building inspections over the past three fiscal years with an increasing trend over FY 13 and FY 14

added, and an inspector's hours have been increased.

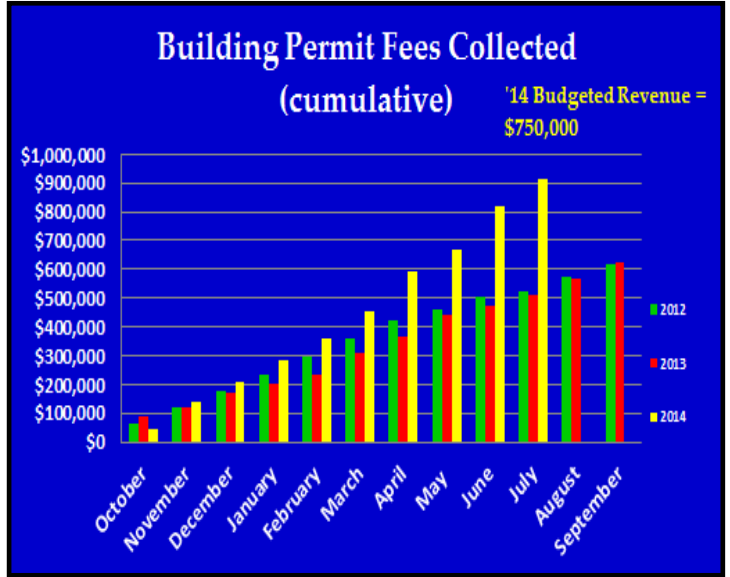
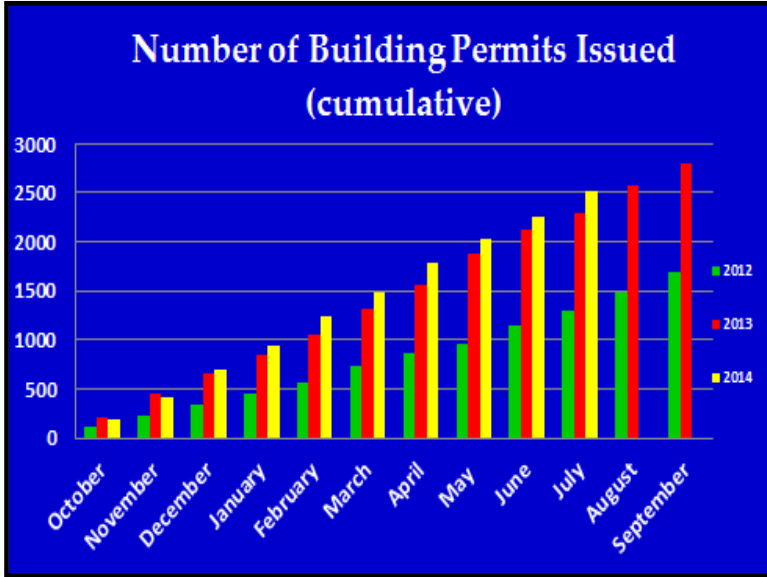


Fig.5: Cumulative number of building permits issued over the past three years, with the trend being slightly higher than in 2013

Fig.6: Cumulative number of building permit fees collected over the past three years with the 2014 trend being significantly higher than in 2013

Neighborhood Services

The FY 2014-15 Proposed Budget for the Neighborhood Services Department and Town Planner is \$751,298, which represents a net decrease of almost \$9,000 from the FY 2013-14 Projection. It is noteworthy that the Town Planner reduced the Planning Division budget by \$35,500 or 85% in a single year through operating efficiencies and by handling complex projects in house. Other recurring expenses are essentially at the same level as the prior year.

Performance Measures

Two principal measures for Neighborhood Services are the number of cases opened and the amount collected in fines. The Code Compliance officers have achieved great success through the Department's Awareness Campaigns where pervasive seasonal issues like mold and fungus are addressed through public outreach and friendly reminders. This friendly and cost effective approach has a widespread impact to the overall aesthetics of the Town.

At the end of July 2014, over \$130,000 in fines had been collected. The increase in revenue is primarily driven by an increase in requests to satisfy liens and comply with the Town Code. The Town Council has also been less lenient toward fine reductions.

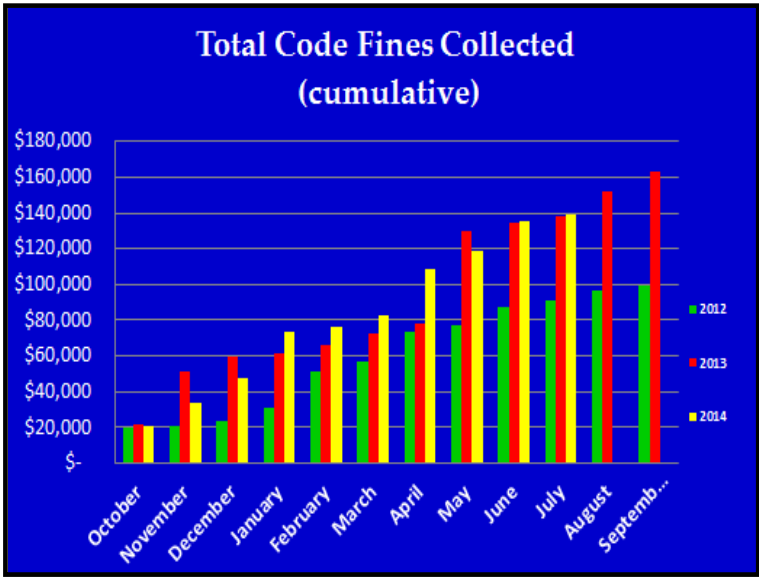


Fig.7: Cumulative number of code fines collected over the past three years. The data reflects pay-to-date, not day of initial citation.

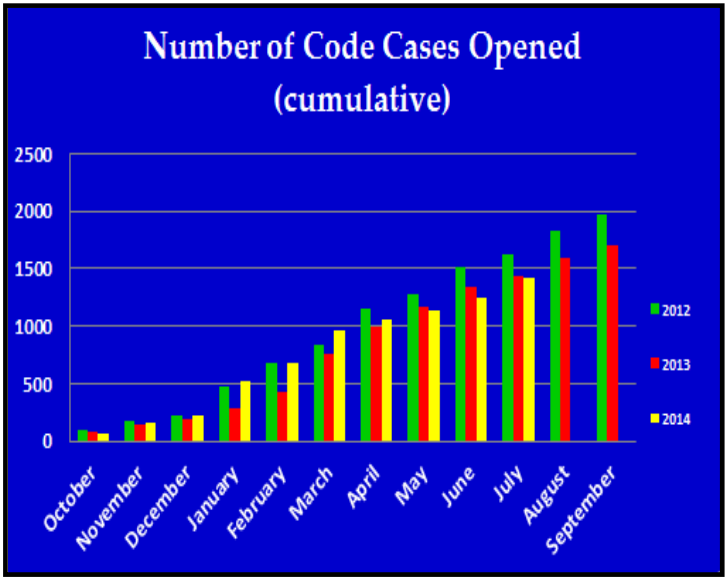


Fig.8: Cumulative number of code cases opened over the past three years with the trend being slightly less from 2013 to 2014

Town Planner

The budget information for the Town Planner is included in the Neighborhood Services budget. This unit consists of a Town Planner, a Zoning Official, a Planning Technician and a Transit Planner. They are responsible for providing comprehensive planning for the Town inconclusive of Zoning approvals, reviewing processing variances and site plan applications, and managing transit services.

Due to increased focus on alleviating traffic congestion throughout Town, as well as pursuing alternative modes of transportation, the Transit Planner position is being converted from part time to full time and is fully funded by PTP Transit revenues.

Performance Measures

The graphs represent some of the key activities handled by this unit.

The number of zoning verification letter requests received reflects an environment that is more customer service oriented, where applicants are encouraged to meet with staff from our permitting departments. The trends below are due to code interpretations that no longer require formal approval of public hearings for all items processed.

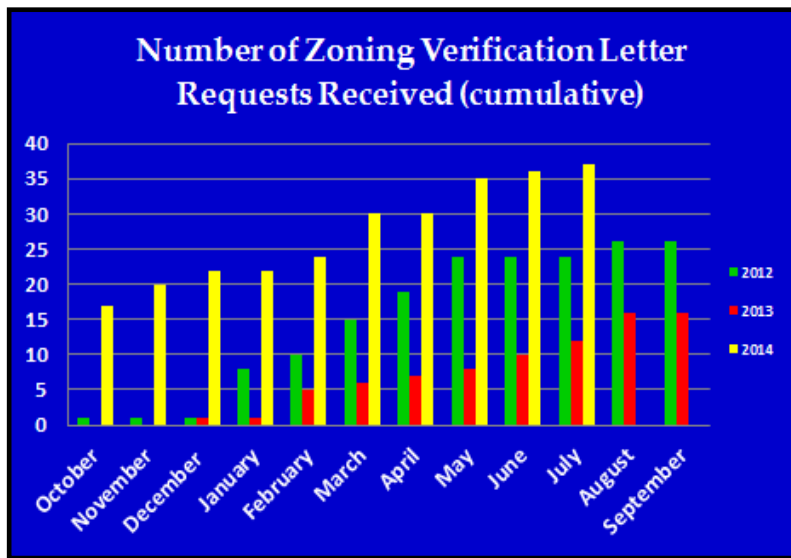
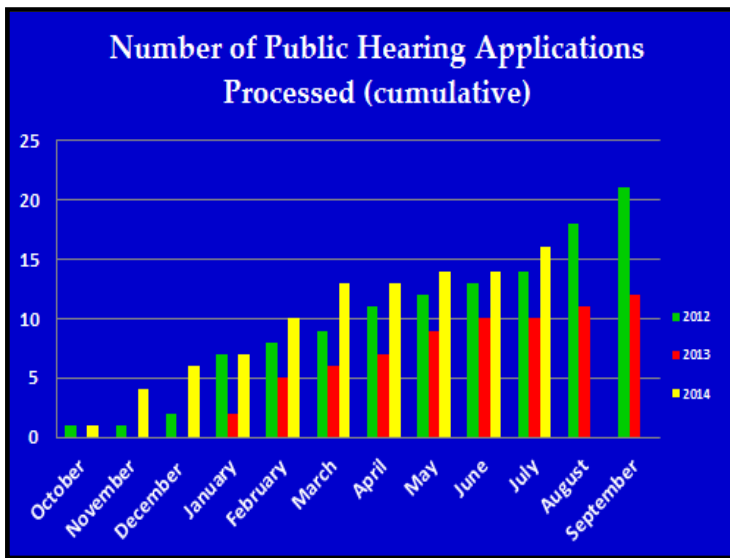


Fig.9: Cumulative number of public hearing applications processed over the past two years with the 2014 trend being slightly greater than in 2013

Fig.10: Cumulative number of zoning verification letter requests received over the past two years with the trend being significantly greater in 2014 due to the Graham Companies refinancing properties

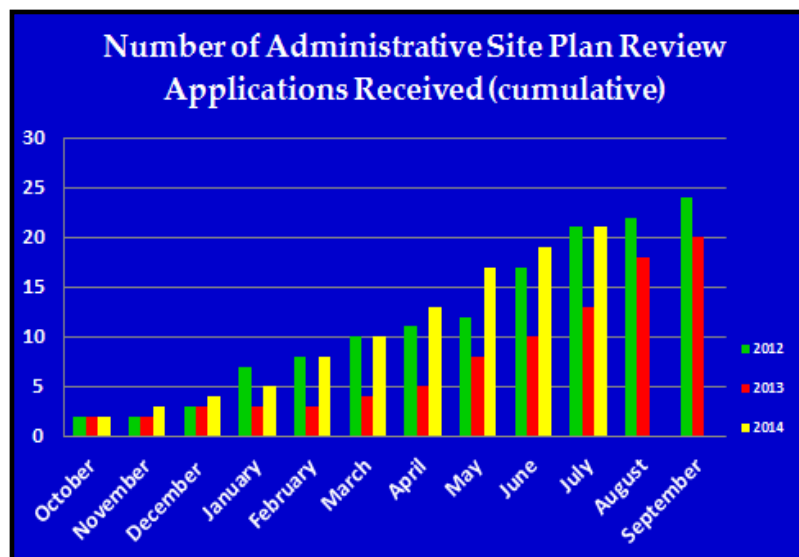


Fig.11: Cumulative number of administrative site plan review applications received over the past three years

Police Department

The FY 2014-15 Proposed Budget for the Police Department is \$7,173,445; this represents a net increase of approximately \$664,778 from FY 2013-14 Projection. The increase is primarily driven by an increase in salaries for restoration of flexible benefits, uniform allowances, elimination of unpaid furloughs, premium pay, holiday premium pay, and the restoration of merit raises.

The Proposed Budget reflects the same staffing level as the current fiscal year and a significant reduction of \$182,000 or 35% from FY14 Adopted Budget (subsequently amended with the May, 2014 budget revision) as compared to the FY15 Proposed Budget.

Performance Measures

The Police Department has had some of its' best performance rates this fiscal year. The average response time is at an all-time low of 5:54 minutes. The number of targeted crimes is only slightly higher than the previous Fiscal Year, and the number of calls for service is 804 less than at the end of July in FY 13. The reduction in the number of calls for service is partially attributed to the success of the false alarm reduction program.

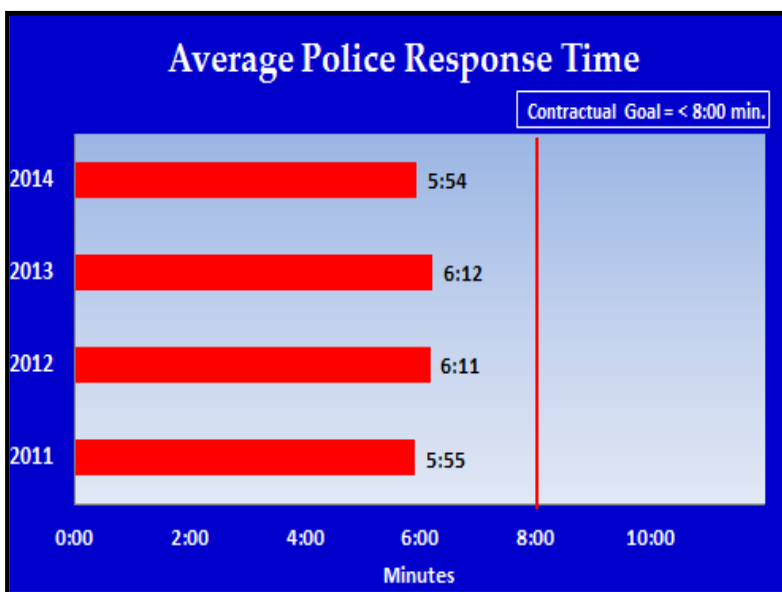


Fig.12: The average police response time over the past three years with the 2014 trend showing improvement of 18 seconds less than the prior fiscal year

POLICE PERSONNEL	Proposed
Town Commander - Major	1
Lieutenant	1
Sergeants	5
Police Officers	
Uniform Officer	25
Detective	5
Bike	4
Motorcycle	4
Community Service	1
Administrative Support	2
Police Service Aid (PSA)	1
TOTAL	49

Fig.13: Total police personnel for 2013-14 along with descriptions and the proposed amount of each classification. The amount of staffing is consistent with the prior year

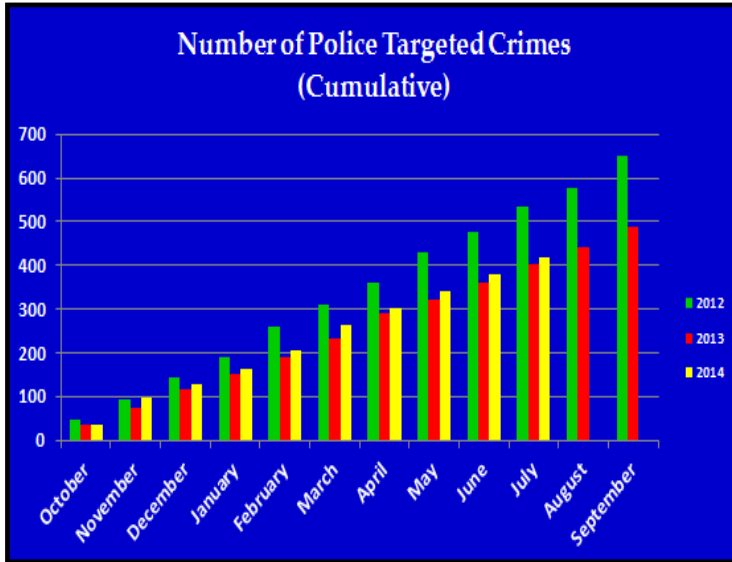


Fig.14: Cumulative number of police targeted crimes over the past three fiscal years with the 2013 trend being slightly greater than the previous fiscal year

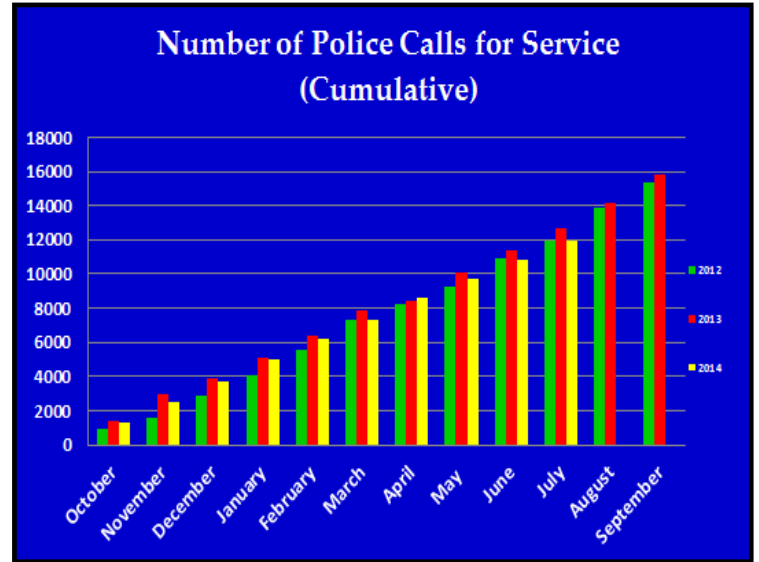


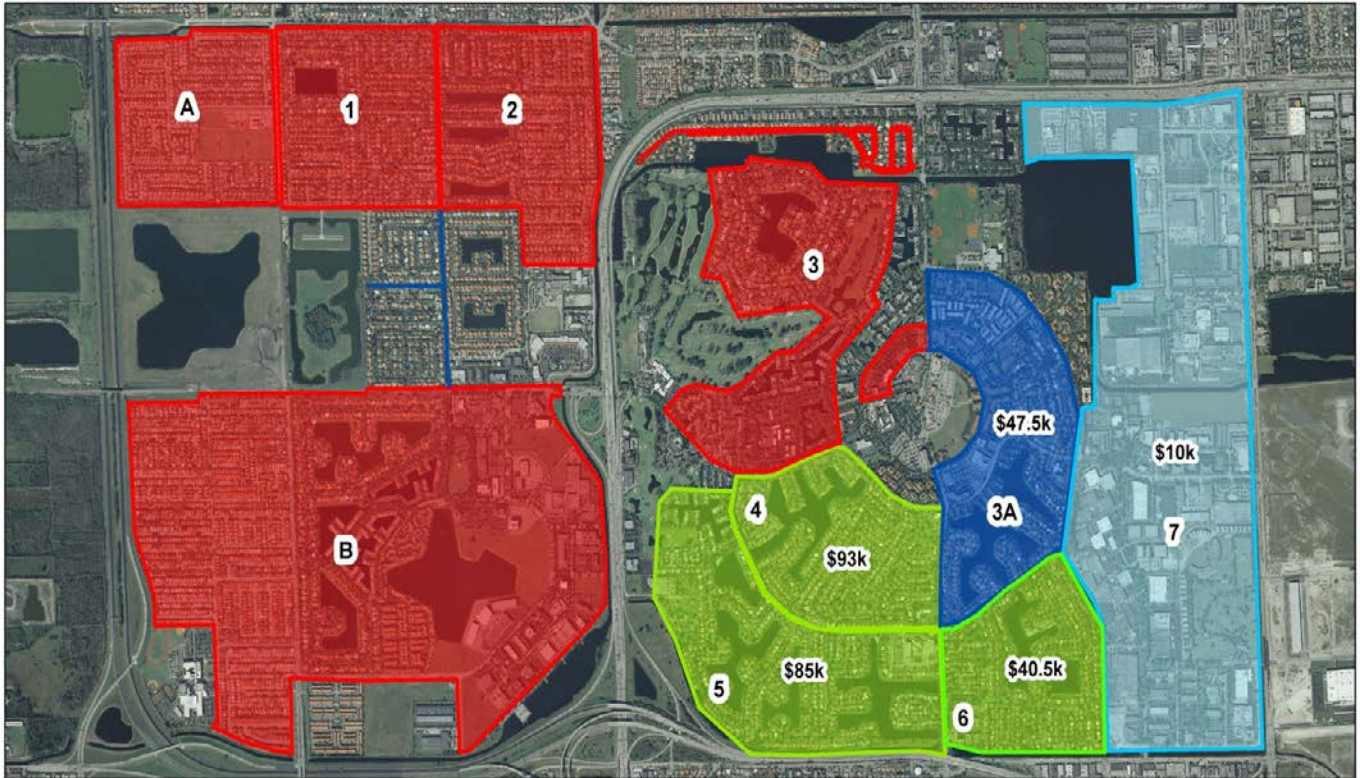
Fig.15: Cumulative number of police calls for service with the 2014 trend being lower than the fiscal years prior

Public Works Department

The Public Works Proposed Budget for FY 2014-15 of \$1,222,167 represents a net decrease of \$81,283 from FY 2013-14 Projection. The decrease is mainly driven by contracting out the Town Arborist services (\$52,180); the funding is now reflected under professional services in the Community and Leisure Services budget.

The Proposed Budget for FY 2014-15 concludes the third year of a three year cycle of tree trimming services under the Town’s revolutionary performance based contract approach (\$170,000 in FY15); a new three year cycle will commence in FY16. The Proposed Budget for FY 2014-15 reflects an increase of approximately \$26,000 in ROW maintenance expenditures to maintain the Beautification improvements completed in FY14. This increase is offset by the reduction from FY14 Projection for the completion of two, one-time expenditures: the Beautification Master Plan and the Tree Inventory.

Below you will find a map that demonstrates the areas throughout Miami Lakes that have undergone sidewalk improvement, and area that will be completed by the end of this year as well as next year. An estimated cost is shown for each pending section.



SIDEWALK REPAIRS



REVISION DATE: AUGUST 11, 2014

- Completed
 FY 2011-2012: A
 FY 2012-2013: B, 1, 2
 FY 2012-13 & 2013-14: 3
- Work in progress FY 2013-14
- To be completed FY 2014-15
- To be Completed FY 2015-16



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Performance Measures

The principal measure of performance for Public Works operations funded in the General Fund is the cumulative number of potholes/sinkholes repaired.

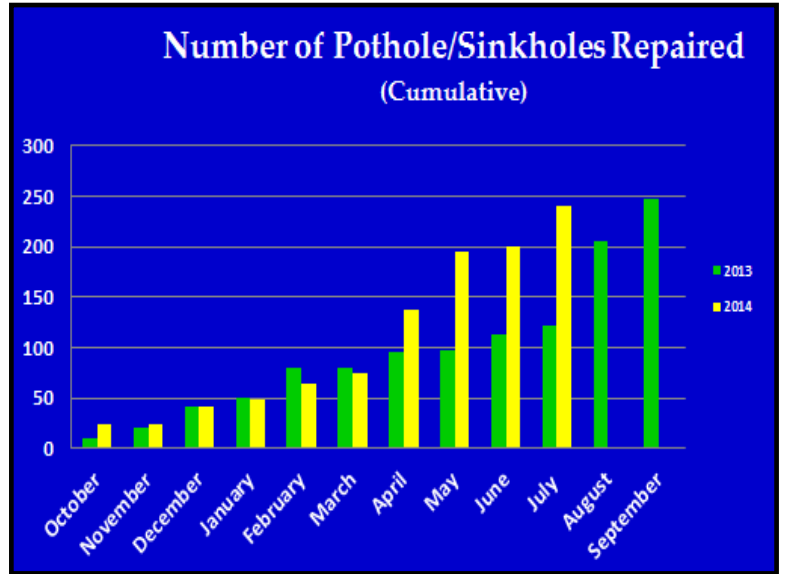


Fig.16: Cumulative number of pothole/sinkholes needing repairs greatly increased over the 3rd Quarter of FY 14 due to heavy rainfall

Community and Leisure Services Department

The FY 2014-15 Proposed Budget for the Community and Leisure Services Department is \$2,414,082; this represents a net increase of \$16,344 from the FY 2013-14 Projection.

The Town has significantly enhanced the quality of our facilities and the quality and quantity of recreational programming offered to residents. The Fiscal Year 2014-15 Proposed Budget maintains the Town Committee budgets at the same level as the FY14 Adopted Budget.

Performance Measures

The performance measures tracked by the Community and Leisure Services Department are the number of trees trimmed and the number of rentals for facilities, pavilions, and fields. Having trimmed 12,096 of the 17,832 trees in Miami Lakes over the past two fiscal years, the department set a goal of 6,000 for FY15, and will have trimmed nearly all of the trees in the Town over a 3 year period.

The number of facilities rentals has increased in all categories and is expected to continue this trend with the full implementation of the new parks reservation online system.

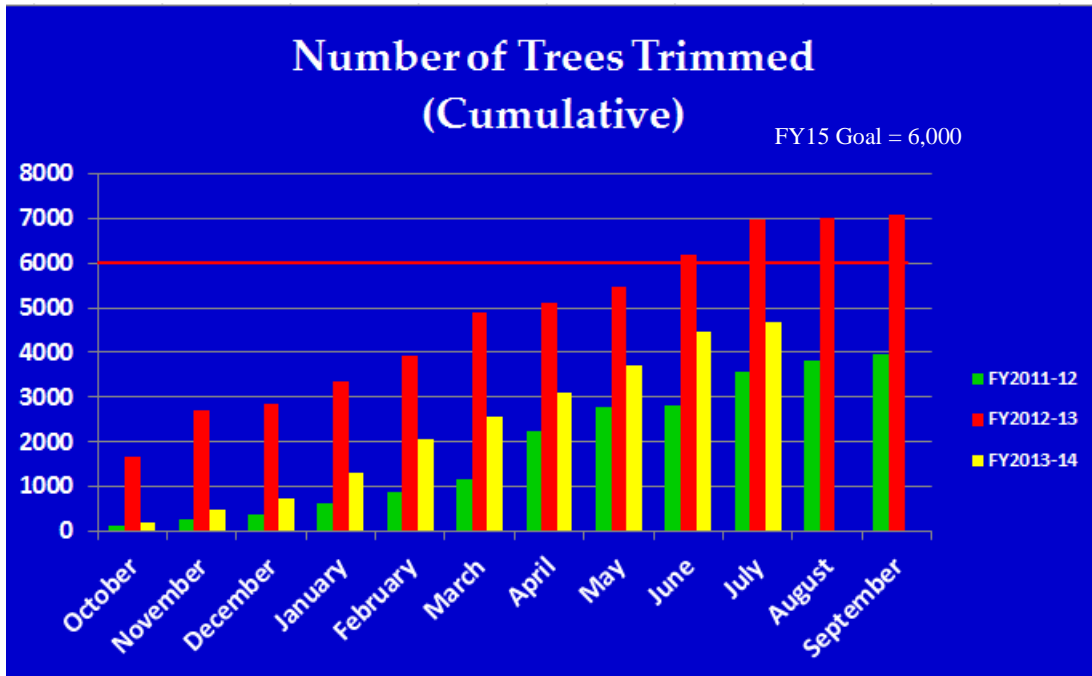


Fig.17: Cumulative number of trees trimmed on a monthly basis over the past three years. Nearly all trees in the Town will have been trimmed within the last three years at the end of Fiscal Year 2014-15

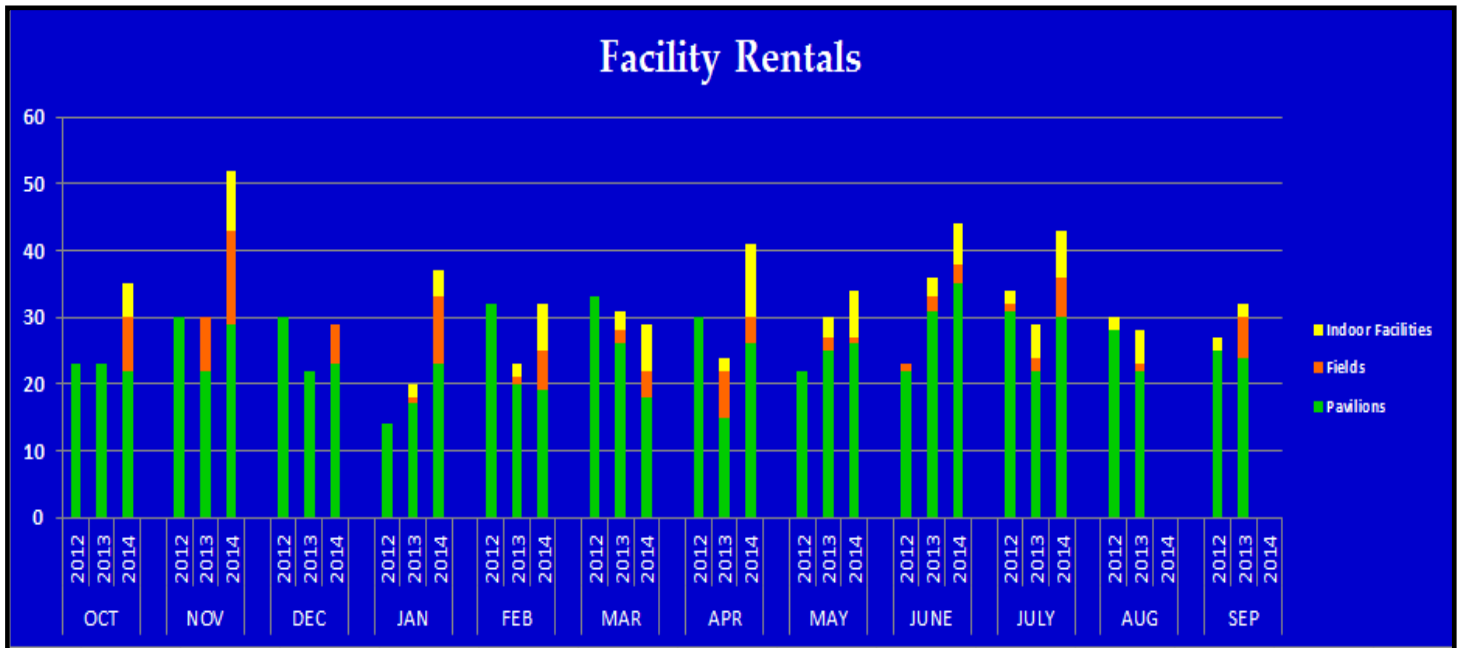


Fig.18: Total number of monthly facility, field and pavilion rentals from FY 2012 to FY 2014

Transfers and Reserve

Transfers and Reserves for FY 2014-15 Proposed Budget are as follows:

Transfers from the General Fund are \$403,000 to the Capital Projects Fund; \$28,000 for the Neighborhood Matching Grant Program, \$150,000 for a dog park, and \$225,000 for the Optimist Clubhouse.

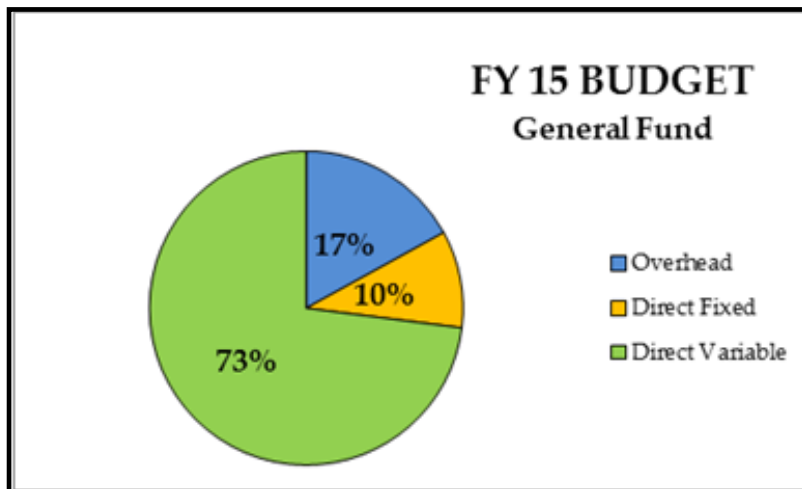
The beginning Fund Balance in the FY 2014-15 Proposed Budget for the General Fund is \$4,088,844. Of this amount \$2,376,940 or 15% of the General Fund Operating Budget is required to remain as a Reserve. We continue to set aside \$500,000 for possible 2006 hurricane disallowances once the FEMA audit is finalized. The Town has an un-programmed reserve of \$1,211,904.

Service Level Budget

The Town is proud to introduce an innovative approach to budget development, the Service Level Budget.

The objective of the Service Level Budget to provide the Mayor and Council with a useful tool to build the budget by establishing levels of service. The Service Level Budget breaks down the FY15 Proposed General Fund Budget into 3 categories: Overhead Costs, Fixed Costs and Variable Costs.

Overhead costs are factors that are necessary for operations. Fixed costs are costs that do not depend on the volume of service provided. Variable costs are costs that vary directly with the volume of service provided.



The pie chart provides a percentage breakdown of each category in the general fund for FY 2014-15.

The Service Level Budget is a work in progress that we will continue to develop over the next several months.

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
Expenditure Summary by Fund

Department / Division	FY2012 ACTUALS	FY2013 ACTUALS	FY2014 AMENDED BUDGET	ACTUAL YTD 07.31.2014	FY 2014 BUDGET PROJECTION	FY 2015 PROPOSED BUDGET
General Fund						
Office of the Town Mayor & Council	\$ 404,915	\$ 427,733	\$ 354,475	\$ 281,419	\$ 360,071	\$ 363,860
Office of the Town Clerk	133,264	191,705	259,226	165,656	252,096	181,154
Office of the Town Attorney	398,525	291,105	269,000	158,822	223,500	235,000
Office of Town Administration	6,833,704	2,343,211	2,961,422	2,011,153	2,963,628	2,483,921
Town Police	6,439,382	6,306,601	6,696,842	3,288,196	6,508,667	7,173,445
Town Neighborhood Services/Planning	666,799	725,387	745,275	585,763	760,263	751,298
Town Building	966,103	907,721	1,002,712	776,843	997,601	1,109,172
Community & Leisure Services	2,153,256	2,050,442	2,412,904	1,727,309	2,397,738	2,414,082
Special Events - Committees	138,833	158,997	217,750	85,587	213,748	161,750
Public Works	1,349,545	1,377,269	1,373,828	813,727	1,303,450	1,222,167
QNIP	153,423	153,423	154,000	153,423	153,423	153,423
Bad Debt Expense	39,209	-	-	-	-	-
TOTAL General Fund Expenses	19,676,958	14,933,593	16,447,434	10,047,897	16,134,185	16,249,272
Special Revenue Fund						
Special Revenue- Building	-	-	-	-	-	-
Special Revenue - Police	-	301,611	5,039	-	-	15,713
Special Revenue - Transit	71,063	1,096,365	799,450	220,762	323,703	833,265
Special Revenue - Transportation	610,155	610,510	915,000	255,219	380,000	894,967
Special Revenue - Transportation 80% PTP	-	-	815,000	545,528	758,022	954,189
Special Revenue - Surtax	-	-	-	-	-	-
Special Revenue - Other	-	2,350	7,350	-	633	3,200
Total Expenses: Special Revenue Fund	681,218	2,010,836	2,541,839	1,021,508	1,462,358	2,701,334

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
Expenditure Summary by Fund

Department / Division	FY2012 ACTUALS	FY2013 ACTUALS	FY2014 AMENDED BUDGET	ACTUAL YTD 07.31.2014	FY 2014 BUDGET PROJECTION	FY 2015 PROPOSED BUDGET
<u>Electric Utility Tax</u>						
Electric Utility Tax	303,552	367,171	394,425	312,636	401,792	401,097
Total Expenses: Electric Utility Tax Fund	303,552	367,171	394,425	312,636	401,792	401,097
<u>Capital Project Fund</u>						
Park Improvements	1,324,984	1,380,568	3,320,443	949,505	1,741,265	3,544,500
Transportation Improvements	1,235,442	277,583	3,607,422	122,138	376,435	3,748,751
Stormwater Improvements	863,715	1,349,957	1,437,409	103,748	1,100,000	2,609,000
Facilities & Equipment Development	282,089	204,088	285,527	59,228	84,619	208,908
Total Expenses: Capital Projects Fund	3,706,230	3,212,196	8,650,801	1,234,620	3,302,319	10,111,159
<u>Series 2010 Construction Fund</u>						
Series 2010 Construction Fund	1,543,731	2,925,610	-	-	-	-
Total Expenses: Series 2010 Construction Fund	1,543,731	2,925,610	-	-	-	-
<u>Capital Fund</u>						
Roadway Improvement	-	554,900	1,323,813	1,165,949	1,190,524	109,576
Total Expenses: Capital Fund	-	554,900	1,323,813	1,165,949	1,190,524	109,576
<u>Enterprise Funds</u>						
Public Works: Stormwater Operations	1,592,995	1,154,893	1,432,830	491,475	780,530	1,478,179
Total Expenses: Enterprise Funds	1,592,995	1,154,893	1,432,830	491,475	780,530	1,478,179
<u>Debt Service Funds</u>						
Bond, Series 2010	548,499	548,499	548,499	548,499	548,499	548,499
Note, Series 2013	-	540	151,074	150,534	151,074	158,173
Total Expenses: Debt Service Funds	548,499	549,039	699,573	699,033	699,573	706,672
Grand Total: All Funds	\$ 28,053,183	\$ 25,708,237	\$ 31,490,715	\$ 14,973,119	\$ 23,971,281	\$ 31,757,289

Special Revenue Fund Detail

Special Revenue Funds are established to account for revenue sources that are legally restricted to expenditures for specific purposes:

Local Option Gas Tax

Pursuant to Florida Statute 336.025(1)(a), the Local Option Gas tax is derived from the six (6) cents tax imposed by Miami-Dade County on every gallon of motor and diesel fuel sold in the county. For FY 2014-15, the Town anticipates receiving approximately \$350,000. Additionally, the estimated carry-over funds are budgeted at \$544,967 for a total budget of \$894,967.

This funding is limited to transportation related activities which includes sidewalk replacement (225,000), road system maintenance (\$130,000), signage replacement and striping of crosswalks (\$30,000) and a reserve budget of \$374,967. In addition, the Town is significantly increasing the level of service for sidewalk pressure cleaning (\$90,000).

People's Transportation Plan

Pursuant to Florida Statute 212.055 (1) Miami-Dade County levies a half-cent discretionary sales surtax on sales, use, rentals, admissions and other transactions as specified in the Statute. The Florida Department of Revenue administers, collects and distributes the surtax proceeds to the municipalities. Based on the State's estimate, the Town anticipates receiving \$1,081,027 for FY2014-15. This amount is allocated 80% to the People's Transportation Plan and 20% to the Transit Sales Tax Fund.

The People's Transportation Plan total budget for FY2014-15 is \$954,189 and includes the 80% share of \$864,822, interest earnings \$1,720 and carry-over funds of \$87,647. This is used to fund street lighting utilities (\$283,500) repairs and maintenance of street lights not owned by FPL (\$110,000) and transfers totaling \$300,000 to the Capital Project Fund for transportation related improvement projects.

Performance Measures

The principal measures of performance for PTP funded functions are the percentage of street lights working, the number of sidewalk flags pressure cleaned, and the number of catch basins/manholes cleaned.

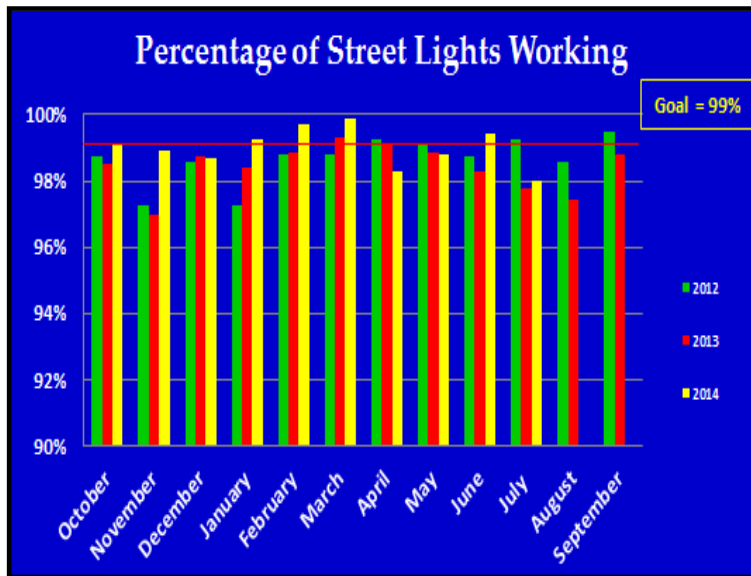


Fig.1: Percentages of street lights working over the past three years with the data showing monthly improvement from FY 13 and FY 14. The Town is researching and exploring more efficient lighting



Fig.2: Cumulative number of sidewalk flags pressure cleaned repaired from October to July of 2014. The approximate linear footage of sidewalks in Miami Lakes is 675,814 In ft. Based on the vacuum truck workers schedule, a goal of 80 flags/wk can be set, which totals 4,160 flags per year

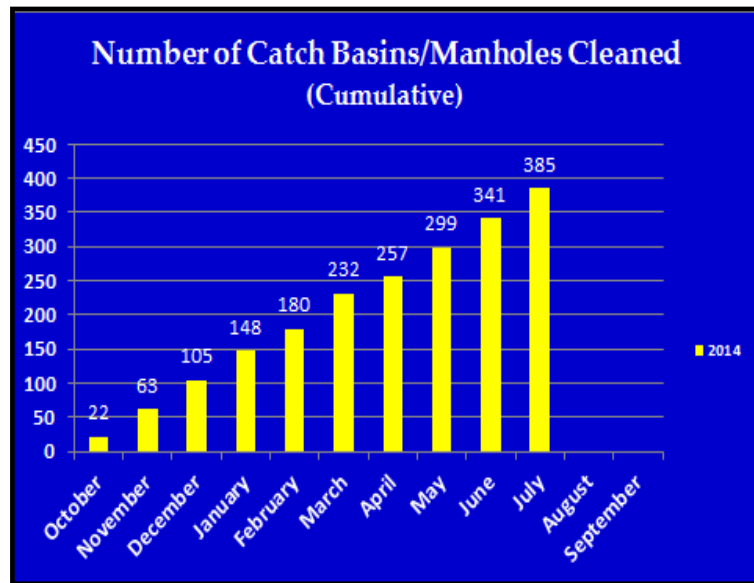


Fig.3: Cumulative number of catch basins/manholes cleaned from October to July of 2014. The majority of catch basins and manhole cleaning takes place from November to April since those months are considered "dry season"

Transit Sales Tax

As mentioned above, at least 20% of the half-cent surtax proceeds are to be used specifically for transit related operations.

The total budget for FY2014-15 is \$833,265 which includes the 20% PTP share of \$216,205, \$54,789 in State grant funding for the Town Circulator operations, \$32,000 grant funding from Miami-Dade County for an Alternative to Concurrency Traffic Study and \$530,271 in prior year carryover funds.

The Town Moover (circulator bus) was launched in July 2012 to provide a safe and efficient transportation service to the community and ensure the availability of public transportation service to the general public via a fixed route system. The Moover is fully funded by transit sales tax and currently operates 5 days per week on both East and West Routes during morning and evening peak periods.

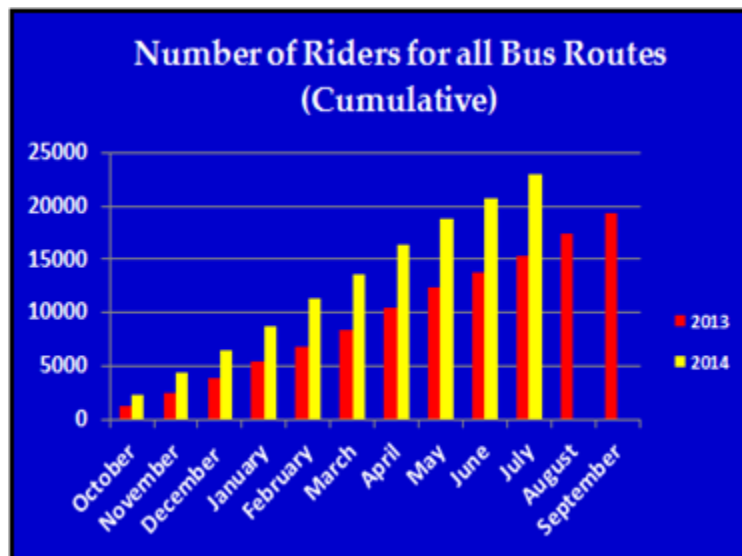


Fig.4: Cumulative number of riders for all bus routes with the 2014 trend being significantly greater due to increased ridership on the west route

Police Impact Fees

Impact fees are paid based on new construction. The Police Impact Fees are budgeted under the Special Project fund to ensure that they are

not commingled with routine operating expenses. The Town is estimating to collect \$12,000 for FY2014-15.

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
SPECIAL REVENUE FUNDS

Departmental Revenue and Expenditure by Line Item

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY203-14 ACTUALS 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	COMMENTS
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SPECIAL REVENUE FUND

TRANSPORTATION GAS TAX

REVENUE

101 312410 1ST LOCAL OPT GAS TAXES - 6c	\$396,050	\$388,578	\$380,000	\$296,783	\$389,967	\$350,000	Based on Miami Dade County estimate
101 370003 SR TRANSP BUDGET CARRYFORWARD	\$0	\$0	\$535,000	\$0	\$535,000	\$544,967	
TOTAL REVENUES	\$396,050	\$388,578	\$915,000	\$296,783	\$924,967	\$894,967	

EXPENDITURE

1017062 531355 TRANSP- ADA COMPLIANCE	\$532	\$0	\$0	\$0	\$0	\$0	Continuation of town-wide repairs Replacement of trip hazard and sidewalks in Areas 3A, 4, 5 and 6 Sidewalks throughout Town and main roads Sign replacement and crosswalk improvements Contingency for transportation project needs Safety improvements, non-capital beautification and irrigation
1017062 546190 ROADS - POTHOLE REPAIRS	\$130,975	\$27,104	\$30,000	\$11,861	\$30,000	\$45,000	
1017062 546200 ROADS - SIDEWALK REPLACEMENT	\$312,081	\$247,710	\$225,000	\$177,240	\$225,000	\$225,000	
1017062 XXXXXX SIDEWALK PRESSURE CLEANING	\$0	\$0	\$0	\$0	\$0	\$90,000	
1017062 546210 ROADS - STRIPING & SIGNS	\$30,130	\$3,819	\$5,000	\$15,539	\$25,000	\$30,000	
1017062 546230 ROADS - CONTINGENCY	\$0	\$0	\$555,000	\$0	\$0	\$374,967	
1017062 553400 TRANSP - ROAD SYSTEM MAINT	\$136,436	\$131,877	\$100,000	\$50,579	\$100,000	\$130,000	
1017062 553410 GF REIMB FOR PW ACTIV	\$0	\$200,000	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$610,155	\$610,510	\$915,000	\$255,219	\$380,000	\$894,967	

TRANSIT

REVENUE

101 331490 FTA-SRTA HYBRID BUS	\$0	\$506,947	\$0	\$0	\$0	\$0	20% of Half Cent Surtax for transit use only Grant funding for Town Circulator; extension granted through June 30, 2015 Alternative to Concurrency Study grant from Miami-Dade County at 80% with 20% Town match
101 335180 TRANSPORTATION 20% SALES TAX	\$201,968	\$210,507	\$200,000	\$129,582	\$209,524	\$216,205	
101 334402 STATE GRANT BUS OPERATING~	\$0	\$83,586	\$75,000	\$36,655	\$100,000	\$54,789	
101 334727 TRAFFIC STUDY GRANT	\$0	\$0	\$0	\$0	\$20,000	\$32,000	
101 370002 SR TRANSIT BUDGET CARRYFORWARD	\$0	\$0	\$524,450	\$0	\$524,450	\$530,271	
TOTAL REVENUES	\$201,968	\$801,040	\$799,450	\$166,237	\$853,974	\$833,265	

EXPENDITURE

1017112 512000 REGULAR SALARIES	\$4,319	\$20,510	\$23,000	\$8,997	\$11,455	\$43,000	Full time employee to manage transit and traffic issues Calculated based on 7.65% of salaries Rate increase from 6.95% to 7.37% in Jul '15
1017112 521000 PAYROLL TAXES	\$330	\$1,333	\$1,800	\$688	\$876	\$3,290	
1017112 522000 FRS CONTRIBUTIONS	\$0	\$226	\$1,600	\$540	\$796	\$3,037	
1017112 531335 O & D STUDY MATCH	\$0	\$12,250	\$0	\$0	\$0	\$0	

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
SPECIAL REVENUE FUNDS

Departmental Revenue and Expenditure by Line Item

	FY2011-12	FY2012-13	FY2013-14	FY203-14	FY2013-14	FY2014-15	
	ACTUALS	ACTUALS	AMENDED BUDGET	ACTUALS 7/31/14	PROJECTION	PROPOSED BUDGET	COMMENTS
1017112 531390 TRAFFIC STUDIES	\$0	\$0	\$25,000	\$16,213	\$19,674	\$65,000	Alternative to Concurrency Study and other traffic studies
1017112 534141 TRANSIT BUS CIRCULATOR CO	\$32,733	\$224,691	\$204,000	\$147,893	\$224,200	\$220,000	Operation for circulator service
1017112 534142 TRANSIT BUS SHELTER INS	\$0	\$870	\$22,950	\$11,226	\$11,226	\$22,950	Increase due to addition of 9 new bus shelters
1017112 546000 TRANSIT BUS SHELTERS R & M	\$23,583	\$50	\$10,000	\$2,499	\$10,000	\$13,225	Repair and maintenance of 23 bus shelters
1017112 546000 GPS REPAIR AND MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$8,000	Annual maintenance on GPS
1017112 546230 CONTINGENCY	\$0	\$0	\$436,100	\$0	\$0	\$393,953	Contingency for transit project needs
1017112 548000 MARKETING PROMOTIONAL SUPPORT	\$0	\$9,900	\$20,000	\$11,522	\$20,000	\$20,000	Production of marketing materials and promotional support for Transit Program
1017112 549350 TRANSIT ADMIN PROG EXP5%	\$10,098	\$10,525	\$10,000	\$6,479	\$10,476	\$10,810	Administrative expense
1017112 564025 BUS STOP SIGNS	\$0	\$0	\$25,000	\$0	\$0	\$25,000	
1017112 564026 GLOBAL POSITIONING SYSTEM	\$0	\$0	\$20,000	\$14,704	\$15,000	\$5,000	Internal/external cameras for circulators
1017102 564019 HYBRID ELECTRIC BUS	\$0	\$506,947	\$0	\$0	\$0	\$0	
1017102 564020 TRANSIT DIESEL BUS ACQUISITION	\$0	\$291,563	\$0	\$0	\$0	\$0	
1017102 531500 MPO GRANT O & D STUDY	\$0	\$17,500	\$0	\$0	\$0	\$0	
1017102 531500 TRANSFER OUT - TO CIP	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$71,063	\$1,096,365	\$799,450	\$220,762	\$323,703	\$833,265	

IMPACT FEES - POLICE

REVENUE							
101 324220 IMPACT FEES - PUBLIC SAFETY	\$4,007	\$1,477	\$5,000	\$0	\$11,710	\$12,000	Revenue collection as per Police Impact Fee Ordinance
101 370005 SPEC REV POLICE BUD CARRYFWD	\$0	\$0	\$39	\$0	-\$7,997	\$3,713	
TOTAL REVENUES	\$4,007	\$1,477	\$5,039	\$0	\$3,713	\$15,713	
EXPENDITURE							
1013001 58001 POLICE IMPACT FEE EXP	\$0	\$301,611	\$0	\$0	\$0	\$15,713	
1013001 591050 TRANSFER OUT - CIP FUND	\$0	\$0	\$5,039	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$0	\$301,611	\$5,039	\$0	\$0	\$15,713	

**TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
SPECIAL REVENUE FUNDS**

Departmental Revenue and Expenditure by Line Item

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY203-14 ACTUALS 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	COMMENTS
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TREE ORDINANCE - BLACK OLIVE REMOVAL PROGRAM

REVENUE

101 329341 BLACK OLIVE PROGRAM - ANALYSIS	\$0	\$5,155	\$6,000	\$0	\$0	\$2,000	Funding to expedite removal of Black Olive and other trees.
101 329401 BLACK OLIVE PROGRAM - FEE	\$0	\$650	\$750	\$0	\$0	\$200	
101 329402 TREE REMOVAL PROGRAM - FEE	\$0	\$1,246	\$600	\$633	\$633	\$1,000	
TOTAL REVENUES	\$0	\$7,051	\$7,350	\$633	\$633	\$3,200	

EXPENDITURE

1015013 531205 BLACK OLIVE TREE PROG	\$0	\$2,350	\$0	\$0	\$0	\$3,200
1019008 591040 TRANSFER OUT - GEN FUND	\$0	\$0	\$7,350	\$0	\$633	\$0
TOTAL EXPENDITURES	\$0	\$2,350	\$7,350	\$0	\$633	\$3,200

PEOPLE'S TRANSPORTATION PLAN (PTP 80%)

REVENUE

102 331552 FTA-SRTA DIESEL BUS	\$0	\$290,057	\$0	\$0	\$0	\$0	
101 335185 TRANSPORTATION 80% PTP	\$0	\$0	\$815,000	\$518,330	\$843,869	\$864,822	80% of Half Cent Surtax allocation
101 335190 TRANSPORTATION 5% SALES TAX	\$0	\$0	\$0	\$0	\$0	\$0	
101 361100 INTEREST EARNINGS	\$2,436	\$992	\$0	\$1,644	\$1,800	\$1,720	Interest income from Investment Portfolio
101 370002 SR TRANSPORTATION BUDGET CARRYFORWARD	\$0	\$0	\$0	\$0	\$0	\$87,647	
TOTAL REVENUES	\$2,436	\$291,049	\$815,000	\$519,973	\$845,669	\$954,189	

EXPENDITURE

1017032 543010 STREET LIGHTING UTILITIES	\$0	\$0	\$225,000	\$209,097	\$262,500	\$283,500	Street lighting utility expense Maintenance and repairs of street lights not owned by FPL
1017032 546000 STREET LIGHTING REPAIRS AND MAINT	\$0	\$0	\$110,000	\$42,187	\$110,000	\$110,000	
1017032 546230 CONTINGENCY	\$0	\$0	\$170,922	\$0	\$0	\$217,448	Contingency for Transportation project needs
1017032 549350 ADMIN PTP EXP 5%	\$0	\$0	\$40,750	\$25,916	\$42,194	\$43,241	Administrative expense
1017032 591020 TRANSFER OUT- CIP PARKS	\$0	\$0	\$77,500	\$77,500	\$152,500	\$121,500	Transfer of \$121,500 for Safe Routes to School grant match
1017032 591020 TRANSFER CAPITAL-TRANSPORTATION	\$0	\$0	\$190,828	\$190,828	\$190,828	\$178,500	
TOTAL EXPENDITURES	\$0	\$0	\$815,000	\$545,528	\$758,022	\$954,189	

TOTAL SPECIAL REVENUE FUND REVENUES:	\$604,461	\$1,489,194	\$2,541,839	\$983,626	\$2,628,956	\$2,701,334
TOTAL SPECIAL REVENUE FUND EXPENDITURES:	\$681,218	\$2,010,836	\$2,541,839	\$1,021,508	\$1,462,358	\$2,701,334

Stormwater Utility Fund Detail

Stormwater Utility

Enterprise Funds are used to account for operations that provide a service to citizens, financed primarily by a user charge, and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. The Stormwater Utility Fund is an enterprise fund that was established to account for the operation, maintenance, financing and capital improvement costs of a storm water collection system providing services to all residents of the Town and all commercial properties.

The Town anticipates receiving \$950,000 in revenues in FY 2014-15 from stormwater utility fees. This represents a 5% decrease from the current year adopted budget due to the elimination of stormwater fees charged to Dade County Public Schools. The Stormwater rate is \$4.50 per Equivalent Residential Unit (ERU) and has remained unchanged since the implementation of the Utility. Revenues also include interest earnings of \$2,580 and \$525,599 of prior year carryover funds for a total budget of \$1,478,179.

The FY 2014-15 Proposed Budget includes all costs for operating the utility; this includes street sweeping, drainage cleaning provided by in-house support and the Town's own vacuum truck, chemical treatment and the maintenance of canals, as well as repairs and improvements per the Stormwater Master Plan. Additionally, \$500,000 was transferred to the Capital Improvement Fund toward Lake Martha Roadway and Drainage Improvement project.

Since October 2011, the Town has been awarded a rating of 5 from the Federal Emergency Management Agency (FEMA), which represents about \$600,000 in savings flood insurance payments to our residents and businesses. The Town is working towards achieving a rating of 4 over the next few years.

**TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
STORMWATER UTILITY FUND**

Departmental Revenue and Expenditure by Line Item

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY203-14 ACTUALS 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	COMMENTS
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STORMWATER UTILITY FUND

REVENUES

401 334360 SFWMD STORMWATER GRANT	\$0	\$0	\$0	\$0	\$0	\$0	
401 343900 STORMWATER UTILITY FEES	\$978,961	\$970,188	\$1,000,000	\$532,382	\$871,299	\$950,000	Based on current year collections. Reduction due to elimination of stormwater fees charged to Dade County Public Schools
401 361100 INTEREST EARNINGS	\$1,314	\$397	\$400	\$1,829	\$2,400	\$2,580	Interest earnings based on percentage of Stormwater Investment Portfolio
401 370004 STORMWATER BUDGET CARRYFORWD	\$0	\$0	\$432,430	\$0	\$432,430	\$525,599	
401 381000 INTER-FUND TRANSFERS	\$770,776	\$1,897,582	\$0	\$0	\$0	\$0	
401 381110 TRANSFER FROM CAPITAL	\$0	\$9,398	\$0	\$0	\$0	\$0	
401 393100 PRIOR YEAR CAPITAL ASSETS	\$4,617,072	\$0	\$0	\$0	\$0	\$0	
TOTAL STORMWATER UTILITY REVENUES	\$6,368,122	\$2,877,565	\$1,432,830	\$534,211	\$1,306,129	\$1,478,179	

EXPENDITURES

4018004 512000 REGULAR SALARIES	\$0	\$0	\$30,000	\$30,000	\$30,000	\$30,000	Allocation for PW Director support
4018004 546180 WASAD FEE COLLECTION	\$27,721	\$25,787	\$32,000	\$15,275	\$25,700	\$27,000	WASD fee to collect stormwater charges
4018004 549060 STORMWATER ADMINISTRATION	\$32,000	\$62,000	\$32,000	\$6,894	\$32,000	\$32,000	Overhead charges for support of utility
4018004 549100 PUBLIC OUTREACH/WORKSHOPS	\$0	\$0	\$10,000	\$850	\$2,500	\$5,000	Required for NPDES and CRS annual certifications
							Required for CRS: American Association of Flood Plain Managers, FL SW Association & FL Flood Management Association
4018004 554000 BOOKS PUBLICATIONS	\$494	\$0	\$1,000	\$360	\$600	\$1,000	
4018004 554010 TRAINING AND EDUCATION	\$657	\$506	\$8,000	\$1,045	\$5,000	\$5,000	Mandated training to maintain certification
4018004 559030 DEPR EQUIP & FURNIT	\$1,160	\$13,980	\$0	\$0	\$0	\$0	
4018004 559040 DEPRECIATION INFRASTRUCTURE	\$122,303	\$131,119	\$0	\$0	\$0	\$0	
4018004 570000 S/W UTIL REVENUE BOND DEBT	\$69,636	\$69,631	\$70,000	\$40,618	\$70,000	\$70,000	QNIP Debt service payments
							Funding towards Lake Martha Roadway & Drainage Project
4018004 591030 TRANSFER TO CAP PROJECTS FD	\$700,000	\$277,495	\$0	\$0	\$0	\$500,000	
TOTAL STORMWATER UTILITY EXPENSES	\$953,971	\$580,518	\$183,000	\$95,042	\$165,800	\$670,000	

4018014 531370 NPDES COMPUT. DISCHARGE MOD	\$0	\$805	\$1,000	\$805	\$805	\$1,000	Annual regulatory program and surveillance fees
4018014 546140 DERM MONITORING	\$0	\$0	\$0	\$0	\$0	\$0	
4018014 546150 NPDES PERMIT FEES	\$24,905	\$23,386	\$24,000	\$6,836	\$24,000	\$24,000	Annual payment to DERM for permit
TOTAL NPDES COSTS	\$24,905	\$24,191	\$25,000	\$7,641	\$24,805	\$25,000	

4018024 512000 REGULAR SALARIES	\$87,896	\$124,308	\$131,183	\$90,776	\$116,761	\$125,814	Includes PW Manager and 2 Vacuum Truck Workers
4018024 514000 STORMWATER OVERTIME	\$65	\$1,498	\$0	\$3,375	\$5,000	\$5,000	Additional hours as needed for vac truck operators
4018024 521000 PAYROLL TAXES	\$3,947	\$9,980	\$9,600	\$7,292	\$8,932	\$9,625	Calculated based on 7.65% of salaries
4018024 522000 FRS CONTRIBUTIONS	\$1,471	\$7,018	\$8,686	\$5,928	\$8,115	\$8,886	Rate increase from 6.95% to 7.37% in Jul '15
4018024 523000 HEALTH & LIFE INSURANCE	\$11,878	\$12,803	\$23,817	\$17,863	\$23,817	\$23,553	Includes medical, dental, vision and life

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
STORMWATER UTILITY FUND
 Departmental Revenue and Expenditure by Line Item

	FY2011-12	FY2012-13	FY2013-14	FY2013-14	FY2013-14	FY2014-15	
	ACTUALS	ACTUALS	AMENDED BUDGET	ACTUALS 7/31/14	PROJECTION	PROPOSED BUDGET	COMMENTS
4018024 523001 STORMWATER HEALTH ALLOWANCE	\$0	\$7,473	\$0	\$0	\$0	\$0	
4018024 523100 WIRELESS STIPEND	\$0	\$196	\$483	\$690	\$800	\$960	Cell phone allowance for Manager and vacuum truck operator
4018024 531001 PROF SERV -ENGINEERING/LEGAL	\$85	\$3,350	\$25,000	\$0	\$0	\$0	Engineering fee for Stormwater projects
4018024 531212 MASTER PLAN UPDATE	\$53,680	\$0	\$25,000	\$0	\$0	\$25,000	Updates to the Stormwater Master Plan as needed
4018024 531331 STORMWATER INSPECTOR	\$36,311	\$47,772	\$60,000	\$71,802	\$80,000	\$60,000	Inspection services for stormwater operations
4018024 546000 CLEAN BASINS PIPES TRENCHES	\$55,766	\$11,098	\$25,000	\$12,599	\$20,000	\$25,000	Dumping fee for vac truck solid waste
4018024 546120 MINOR REPAIRS & IMPROVEMENTS	\$221,269	\$47,422	\$100,000	\$82,505	\$100,000	\$100,000	Per Stormwater Management Master Plan
4018024 546130 COMMUNITY RATING SYSTEM	\$8,632	\$9,826	\$2,000	\$1,123	\$1,500	\$2,000	Flood management program to reduce resident flood insurance premiums
4018024 546160 STREET SWEEPING	\$42,472	\$30,144	\$30,000	\$19,392	\$30,000	\$50,000	Contract street sweeping 104 miles of roadway
4018024 546161 STORM VACUUM TRUCK OPER	\$2,144	\$19,419	\$20,000	\$10,809	\$15,000	\$20,000	Vacuum truck fuel and maintenance
							Per interlocal agreement with Miami Dade County for chemical treatment of canals (\$100,000) and monthly maintenance contract with SFM (\$130,000). Also includes 6 months test plot for vegetation and algae control at Lake Lochness and Park Marina (\$4,830)
4018024 546170 CANAL MAINTENANCE	\$88,503	\$208,479	\$210,000	\$64,638	\$180,000	\$234,830	
4018024 546230 STORMWATER CONTINGENCY	\$0	\$0	\$554,061	\$0	\$0	\$92,511	Contingency for SW project needs
4018024 549200 MISC EXPENSES	\$0	\$8,898	\$0	\$0	\$0	\$0	
4018024 563015 NW 79 AVE NO OF 154 STREET	\$0	\$500	\$0	\$0	\$0	\$0	
TOTAL STORMWATER OPERATING	\$614,119	\$550,183	\$1,224,830	\$388,791	\$589,925	\$783,179	
TOTAL STORMWATER UTILITY REVENUES	\$6,368,122	\$2,877,565	\$1,432,830	\$534,211	\$1,306,129	\$1,478,179	
TOTAL STORMWATER UTILITY EXPENDITURES	\$1,592,995	\$1,154,893	\$1,432,830	\$491,475	\$780,530	\$1,478,179	



Capital Projects Fund

Capital Projects Fund Detail

The Capital Projects Fund is established to account for all resources used for the acquisition of fixed assets or construction of major capital projects. Money is transferred to this fund from other funds for these capital projects.

The Capital Projects Budget consists primarily of four programs: Facilities and Equipment, Parks Development, Transportation Improvements and Stormwater Improvements. In addition to these programs is the 154th Street Roadway Improvement Fund. The total FY 2014-15 Proposed Capital Projects Budget is \$10,220,735 which includes \$1,226,286 in reserves. The capital projects programmed in the Proposed Budget for FY 2014-15 are as follows:

Facilities and Equipment

Funding is available for emergency generator at Government Center, redundant A/C unit for IT Server Room, outside surveillance cameras and miscellaneous building needs (\$208,908).

Parks Development

- **Youth Center at Park East**
 - Total estimated cost - \$1,715,612; FY2015 Budget \$1,200,000
 - Construction is underway for the Miami Lakes Youth Center, approximately 4,000 square feet, with multipurpose activity rooms and classrooms for after school educational programs and tutoring, a half basketball court and additional parking. The project also includes two pavilion/picnic areas that can be used to host small events and functions. Given the problems with the original contractor, we expect to rebid in the fall of 2014.

- **Clubhouse at Miami Lakes Optimist Park**
 - (Total estimated cost \$2,094,000; FY2015 Budget - \$1,800,000
 - Phase 1 of the improvements at the Miami Lakes Optimist Park is fully funded and scheduled to begin construction in Fall 2014. The demolished Clubhouse will be replaced with a 5,000 square foot multi-purpose facility that will consist of a clubhouse, concession stand, administrative offices, multi-purpose rooms and additional parking. Construction is expected to be completed in FY2015.

- **Safe Routes to School**
 - Total estimated cost and FY2015 Budget - \$321,500
 - The Town Council authorized a Local Agency Program (LAP) agreement with the Florida Department of Transportation in May, 2014 for this greenway trail along the east side of Miami Lakeway North/South between the Miami Lakes K-8 and the Miami Lakes Middle Schools. The meandering trail will be designed for bicyclists and pedestrians, and will include high emphasis crosswalks and bollards to provide additional caution and limit access to motorized vehicles.

- **Dog Park**
 - Total estimated cost - \$165,000; FY2015 Budget \$150,000
 - The one acre dog park is currently in the design phase and is expected to be completed in the fall of 2014 with construction in 2015.

Transportation & Stormwater Improvements

The Transportation Improvement Program is based on the results of the Roadway Assessment Report that was completed in 2011; and the Stormwater Improvement Program is based on the results of the Stormwater Master Plan Update completed in 2012. These programs were developed to ensure that road resurfacing projects are coordinated with stormwater improvements.

- **Lake Martha Roadway Improvement** (60% roadway, 40% drainage)
 - Total Project Cost: \$1,912,760; FY2015 Budget - \$1,800,000
 - The Lake Martha sub-basin is generally located west of Ludlam Road and north of Miami Lakeway South, in the southeastern residential section of the Town. As part of its Stormwater Master Plan, the Town of Miami Lakes is undertaking a series of projects to protect surface water quality and reduce flooding within the Town. The primary focus of this project includes restoration and resurfacing the existing roadway surfaces, pavement markings, and signage. The project also proposes stormwater improvements in the Sub-Basin including addition of catch basins, French drains, and manholes to provide water quality and quantity treatment.

- **West Lakes Area**
 - Total Project Cost: \$2,891,855; FY2015 Budget - \$689,000
 - The Stormwater Master Plan identified the West Lakes area as a priority for stormwater improvements; to this end, hydrologic analysis and design work has been completed. This information will also be used for a FEMA grant application to request additional funding. The project will be completed in four phases over a four-year period: [1] West Lakes A Phase I (which consists of the main pipe along 89th Avenue to the 138th Street canal); [2] West Lakes A Phase 2; [3] B & C, and [4] D & E (a French Drain system will provide a positive outfall for six sub-basins connecting to the main trunk line which will discharge in the Graham Dairy Canal). The Town received \$600,000 in funding from the State towards West Lakes A. Phase I was completed in FY2014. Construction of Phase 2 will begin in FY2015; B & C, and D & E is expected to commence in FY2017 and 2018, respectively.

- **Canal Bank Stabilization**
 - Total Project Cost and FY2015 Budget - \$1,000,000
 - The specific area for this project is approximately 3,000 linear feet of the Golden Glades and Peter's Pike canals along the north boundary of the Town of Miami Lakes (NW 170th Street) from NW 82nd Avenue to just south of NW 170th Street on NW 77th Court. The canal modifications and stabilization is proposed to occur on both sides of the canal banks. The canal bank erosion is widespread, occurring on Miami-Dade County property, adjacent to private properties, and nearby roadways. The erosion compromises the structural integrity of

all of these facilities and can pose a danger to the public if slope failure or subsidence occurs.

- **Public Works Storage Yard**
 - Estimated Project Cost and FY2015 Budget - \$308,000
 - The Town needs an appropriate area to store Public Works equipment and materials. An agreement with FDOT is expected to be completed this year to grant the Town one of their underutilized parcels on the periphery of the Town. The project was budgeted in the current year, however, the rights-of-way lease is still in progress. Funds are re-budgeted in FY2015 for the design and bidding phases, and construction is anticipated by 2016.

- **Beautification**
 - Estimated Project Cost - \$308,000; FY2015 Budget - \$228,000
 - To enhance the Town's character and create a sense of place, beautification projects include entry features to welcome visitors and intersection landscaping. The project consists of the construction of the entrance feature located at NW 67th Avenue on the boundary of Town.

- **FDOT 154TH Street & Palmetto Beautification**
 - Estimated Project Cost and FY2015 Budget - \$200,000
 - The Florida Department of Transportation granted the Town \$100,000 toward highway beautification, and the Town is contributing \$100,000 in matching funds. The project includes a sprinkler/irrigation system, plant materials, fertilizer, soil amendments, and labor for installation of the plantings.

- **Bus Shelters**
 - Total Project Cost - \$141,120; FY2015 Budget - \$170,000
 - This project includes the purchase nine bus shelters and the Federal Transit Agency grant will fund the pads and installation of the shelters.

Capital Improvement Projects FY2014 - FY2019

CAPITAL PROJECTS	FY 2014	FY 2015				FY 2016				FY 2017	FY2018	2019
	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
<u>NW 83RD PLACE DRAINAGE -</u> Total Cost - \$152,700 FY15 - \$0	NW 83 rd Place - Drainage - Construction											
<u>WEST LAKES A, PHASE I, ROADWAY & DRAINAGE IMPROVEMENTS -</u> Total Cost - \$923,740 FY15 - \$0	West Lakes A – Phase I - Construction											
<u>WEST LAKES A, PHASE II, ROADWAY & DRAINAGE IMPROVEMENTS -</u> Total Cost - \$688,115 FY15 - \$689,000	West Lakes A – Phase II Design and Bidding	West Lakes A – Phase II Construction	West Lakes A – Phase II Construction	West Lakes A – Phase II Construction								
<u>WEST LAKES B, C, D & E ROADWAY & DRAINAGE IMPROVEMENTS -</u> Total Estimated Cost - \$1,280,000 FY15 \$0	West Lakes B, C, D & E - Design								West Lakes B, C, D, & E Bidding	West Lakes B and C Construction	West Lakes D and E Construction	
<u>LAKE MARTHA ROADWAY & DRAINAGE -</u> Total Estimated Cost - \$1,912,760 FY15 - \$1,800,000	Lake Martha - Design and Bidding	Roadway & Drainage - Construction	Roadway & Drainage - Construction	Roadway & Drainage - Construction								
<u>LAKE SARAH/LAKE ADELE ROADWAY & DRAINAGE</u> Total Estimated Cost - \$1,851,490 FY15 - \$0	Roadway & Drainage - Design				Roadway & Drainage - Bidding		Roadway & Drainage - Construction	Roadway & Drainage - Construction	Roadway & Drainage - Construction	Roadway & Drainage - Construction		
<u>ROYAL OAKS ROADWAY & DRAINAGE -</u> Total Estimated Cost - \$1,994,350 FY15 - \$0	Roadway & Drainage - Design								Roadway & Drainage - Bidding	Roadway & Drainage - Construction		Roadway & Drainage - Construction
<u>CC EAST PARK YOUTH CENTER -</u> Total Estimated Cost - \$1,715,612 FY15 - \$1,200,000	Youth Center - Demolition/ Bidding	Youth Center - Construction	Youth Center - Construction	Youth Center - Construction								
<u>MIAMI LAKES OPTIMIST CLUBHOUSE -</u> Total Estimated Cost \$2,094,000 FY15 - \$1,800,000	Clubhouse - Construction	Clubhouse - Construction	Clubhouse - Construction	Clubhouse - Construction								
<u>GREENWAY PHASE II - 170th STREET -</u> Total Cost - \$265,050 FY15 - \$0	Greenway – Phase II Construction											
<u>SAFE ROUTES TO SCHOOLS (TRAILS)</u> Total Estimated Cost - \$321,500 FY15 - \$321,500		Bike Trail on Miami Lakeway south - Design		Bike Trail on Miami Lakeway south - Bidding	Bike Trail on Miami Lakeway south - Construction	Bike Trail on Miami Lakeway south - Construction	Bike Trail on Miami Lakeway south - Construction					

Capital Improvement Projects FY2014 - FY2019

CAPITAL PROJECTS	FY 2014	FY 2015				FY 2016				FY 2017	FY2018	2019
	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4			
<u>BEAUTIFICATION/67TH AVENUE ENTRANCE FEATURE -</u> Total Estimated Cost \$308,000 FY15 - \$228,000	Beautification - Bidding	Beautification - Construction	Beautification - Construction									
<u>FDOT - 154 ST & PALMETTO BEAUTIFICATION -</u> Total Estimated Cost - \$200,000 FY15 - \$200,000	FDOT Beautification - Grant	FDOT Beautification - Design	FDOT Beautification - Bidding	FDOT Beautification - Construction								
<u>CANAL STABILIZATION -</u> Total Estimated Cost - \$1,002,900 FY15 - \$1,000,000	Canal Stabilization - Grant	Canal Stabilization - Design Bidding	Canal Stabilization - Design	Canal Stabilization - Construction Bidding	Canal Stabilization - Construction	Canal Stabilization - Construction						
<u>BUS SHELTERS (Acquisition)</u> Total Cost - \$141,120 FY15 - \$170,000	County Grant Agreement /Shelter Manufacture	Bus Shelters - Manufacture	Bus Shelters - Installation	Bus Shelters - Installation								
<u>PUBLIC WORKS STORAGE YARD -</u> Total Estimated Cost - \$308,000 FY15 - \$308,000			FDOT Rights of Way Acquisition	Public Works Storage Yard - Design	Public Works Storage Yard - Bidding	Public Works Storage Yard - Construction						
<u>MIAMI LAKES OPTIMIST PARK -</u> Total Estimated Cost - \$4,667,045 FY15 - \$0											Miami Lakes Optimist Park Bidding	Miami Lakes Optimist Construction
<u>DOG PARK -</u> Total Estimated Cost - \$165,500 FY15 - \$150,000	Dog Park - Design		Dog Park - Construction									

**TOWN OF MIAMI LAKES
FY2014-15 PROPOSED BUDGET
CAPITAL PROJECTS FUND**

	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 ACTUALS AT 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	FY2015-16	FY2016-17	FY2017-18	FY2018-19	COMMENTS
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FACILITIES AND EQUIPMENT IMPROVEMENTS

REVENUES

										FY14 Proceeds from Veteran brick sales to contribute to Veteran's Memorial at Government Center
301 XXXXXX TRANSFER FROM FOUNDATION	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0	
301 370000 CAP PROJ BUDGET CARRYFORWARD	\$0	\$285,527	\$0	\$285,527	\$208,908	\$0	\$0	\$0	\$0	
TOTAL REVENUES	\$0	\$285,527	\$0	\$293,527	\$208,908	\$0	\$0	\$0	\$0	

EXPENDITURES

										Veterans' Memorial at Government Center completed in FY14
3012030 546004 ART IN PUBLIC PLACES	\$2,000	\$52,000	\$38,611	\$52,000	\$0	\$0	\$0	\$0	\$0	
3012030 546005 TOWN HALL CENTER	\$3,600		-\$3,600	-\$3,600	\$0	\$0	\$0	\$0	\$0	
3012030 555500 NON CAPITAL OUTLAY	\$729	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3012030 563000 INFRASTRUCTURE	\$0	\$0	\$3,219	\$3,219	\$0	\$0	\$0	\$0	\$0	
3012030 564000 MACHINERY & EQUIPMENT	\$132,829	\$33,000	\$20,998	\$33,000	\$0	\$0	\$0	\$0	\$0	FY14 includes card access, flagpole, additional workstations Emergency generator, backup A/C for IT server room, outside surveillance cameras and misc building needs.
3012030 564003 OTHER CAPITAL EXP	\$64,930	\$200,527	\$0	\$0	\$208,908	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$204,088	\$285,527	\$59,228	\$84,619	\$208,908	\$0	\$0	\$0	\$0	

PARKS IMPROVEMENTS

REVENUES

										FY14 close out of Sevilla Estate grant Greenway and Trails master plan grant
301 334715 STATE L/W GRANT SEVILLA ESTATE	\$0	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	
301 334704 GREENWAY STUDY GRANT FROM MPO	\$0	\$35,000	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	
301 334726 PARKS GRANTS BIKE PATH	\$0	\$77,500	\$0	\$77,500	\$0	\$0	\$0	\$0	\$0	
301 XXXXXX SAFE ROUTES TO SCHOOL	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	State Grant Award
301 366100 DONATIONS - FAMILY TREE PRG	\$0	\$0	\$800	\$800	\$0	\$0	\$0	\$0	\$0	
301 369300 SETTLEMENTS	\$0	\$0	\$757,250	\$757,250	\$0	\$0	\$0	\$0	\$0	FY14 reflects settlement from Surety Company for Youth Center
301 370001 CAP PARKS BUDGET CARRYFORWARD	\$0	\$2,426,087	\$0	\$2,426,087	\$2,654,815	\$0	\$1,200,000	\$2,400,000	\$3,600,000	Funding for Miami Lakes Optimist Park FY14 reflects transfer for share of storage facility at Mary Collins Community Center, Park West
301 381000 TRANSFER FROM TRANSP FD	\$0	\$132,356	\$0	\$132,356	\$130,185	\$0	\$0	\$0	\$0	
301 381103 GF TRANS MIAMI LAKES PARK	\$190,000	\$94,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
301 381106 GF TRANS PARKS OTHER	\$0	\$300,000	\$300,000	\$711,587	\$375,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	Transfer from General Fund for dog park (\$150,000); Optimist Clubhouse (\$225,000) in FY15. General Fund transfers in outgoing years for Optimist Park

**TOWN OF MIAMI LAKES
FY2014-15 PROPOSED BUDGET
CAPITAL PROJECTS FUND**

	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 ACTUALS AT 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	FY2015-16	FY2016-17	FY2017-18	FY2018-19	COMMENTS
301 381107 GF TRANS BEAUTIFCATION GRANT MATCH	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	Neighborhood Improvement Committee matching grant program at current budgeted level Greenway and Trails master plan match Transfer from Special Revenue for Safe Routes to School grant match
301 381112 GF XFER GREENWAY GRANT MATCH	\$0	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	
301 381302 TRANSF IN-SPEC REVENUE	\$0	\$77,500	\$77,500	\$152,500	\$121,500	\$0	\$0	\$0	\$0	
TOTAL REVENUES:	\$482,183	\$3,280,443	\$1,173,550	\$4,396,080	\$3,544,500	\$1,228,000	\$2,428,000	\$3,628,000	\$4,828,000	

COMMUNITY & LEISURE SERVICES

EXPENDITURES

3016002 563505 DOG PARK	\$0	\$15,500	\$0	\$15,500	\$150,000	\$0	\$0	\$0	\$0	Design of dog park completed in FY14 and construction in FY15.
3016030 563510 MINI PARKS REHAB TOT LOTS	\$93,932	\$53,000	\$47,038	\$48,000	\$0	\$0	\$0	\$0	\$0	
3016002 563610 NIC BEAUTIFICATION MATCHING GRA	\$10,000	\$28,000	\$0	\$5,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	FY14 NIC recommendation for one grant.
TOTAL CLS ADMINISTRATIVE PROJECTS:	\$116,452	\$96,500	\$47,038	\$68,500	\$178,000	\$28,000	\$28,000	\$28,000	\$28,000	

GREENWAY AND TRAILS

3016030 563515 MINI PARKS GREENWAY BIKE PATH	\$23,564	\$185,000	\$45,257	\$265,050	\$45,000	\$0	\$0	\$0	\$0	FY14 reflects completion of Greenway Phase 2 project. Funding for FY15 includes the Greenway Master Plan.
3017060 563065 SAFE ROUTES TO SCHOOL	\$0	\$40,000	\$0	\$0	\$321,500	\$0	\$0	\$0	\$0	State Grant in partnership with DCPSS for multi-use trail improvements along MLN/S. Grant award of \$200,000 for design and construction with Town match of \$121,500
TOTAL GREENWAY AND TRAILS	\$23,564	\$225,000	\$45,257	\$265,050	\$366,500	\$0	\$0	\$0	\$0	

MINI PARK -EAST (YOUTH CENTER)

3016020 531140 GENERAL LEGAL	\$0	\$0	\$3,500	\$5,000	\$0	\$0	\$0	\$0	\$0	
3016020 563536 MINI PARKS COMM CENT EAST	\$495,790	\$700,000	\$96,800	\$240,000	\$1,200,000	\$0	\$0	\$0	\$0	Construction of Park East Youth Center and park improvements to be completed in FY2015 at a total cost of approximately \$1.8 million.
TOTAL MINI PARK -EAST (YOUTH CENTER):	\$495,790	\$700,000	\$100,300	\$245,000	\$1,200,000	\$0	\$0	\$0	\$0	

**TOWN OF MIAMI LAKES
FY2014-15 PROPOSED BUDGET
CAPITAL PROJECTS FUND**

	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 ACTUALS AT 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	FY2015-16	FY2016-17	FY2017-18	FY2018-19	COMMENTS
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MINI PARK - WEST

3016030 531140 LEGAL FEES- LITIGATION	\$0	\$0	\$4,430	\$10,000	\$0	\$0	\$0	\$0	\$0	
3016030 563537 MINI PARKS COMM CENT WEST	\$474,586	\$593,000	\$448,505	\$583,000	\$0	\$0	\$0	\$0	\$0	FY14 MCCC construction completed
TOTAL MINI PARK - WEST	\$474,586	\$593,000	\$452,935	\$593,000	\$0	\$0	\$0	\$0	\$0	

MIAMI LAKES OPTIMIST PARK

3016042 562000 MLOP CLUBHOUSE	\$29,641	\$1,065,530	\$16,832	\$280,000	\$1,800,000	\$0	\$0	\$0	\$0	Total project cost of approximately \$2.1M includes Construction of \$1.8M; design, permitting and other professional fees of \$300,000 Miami Lakes Optimist Park
3016002 563600 MLOP REDEV PROG- CLUB HSE- C	\$0	\$341,413	\$0	\$0	\$0				\$4,800,000	
3016042 563603 MLOP W&S CONNECT -CURR CONST	\$240,360	\$299,000	\$287,144	\$289,715	\$0	\$0	\$0	\$0	\$0	
TOTAL MIAMI LAKES OPTIMIST PARK	\$270,177	\$1,705,943	\$303,976	\$569,715	\$1,800,000	\$0	\$0	\$0	\$4,800,000	
TOTAL PARKS IMPROVEMENTS EXPENDITURES	\$1,380,568	\$3,320,443	\$949,505	\$1,741,265	\$3,544,500	\$28,000	\$28,000	\$28,000	\$4,828,000	

TRANSPORTATION IMPROVEMENTS

REVENUES											
301 312420 SECOND LOC OPT GAS TAXE 3 cent	\$150,046	\$142,000	\$118,311	\$153,189	\$136,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	1 to 5 cent tax per Florida Statute 336.025 Based on historical collections from Dade County
301 324270 IMPACT FEES	\$10,517	\$0	\$0	\$14,260	\$14,500	\$14,000	\$10,000	\$10,000	\$10,000	\$10,000	
301 XXXXXX STATE GRANT	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	FDOT Grant for 154 Street and Palmetto
301 335180 1/2 CENT TRANS SA TX (SURTAX)	\$842,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
301 361100 INTEREST INCOME	\$45,751	\$35,000	\$19,859	\$27,355	\$30,960	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	Interest income from Investment Portfolio
301 381050 GF TRANS FOR TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
301 381111 TRANSF F/SRF PTP	\$0	\$190,828	\$0	\$190,828	\$178,500	\$428,322	\$428,322	\$428,322	\$428,322	\$428,322	
301 370003 CAPTRANSP BUDGET CARRYFORWARD	\$0	\$3,279,594	\$93,921	\$3,279,594	\$3,288,791	\$1,017,378	\$0	\$0	\$0	\$0	
TOTAL REVENUES	\$1,048,341	\$3,647,422	\$232,091	\$3,665,226	\$3,748,751	\$1,614,700	\$593,322	\$593,322	\$593,322	\$593,322	

**TOWN OF MIAMI LAKES
FY2014-15 PROPOSED BUDGET
CAPITAL PROJECTS FUND**

	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 ACTUALS AT 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	FY2015-16	FY2016-17	FY2017-18	FY2018-19	COMMENTS
EXPENDITURES										
3017060 534200 TRAFFIC CALMING	\$0	\$65,000	\$8,442	\$20,000	\$65,000	\$0	\$0	\$0	\$0	Average \$7,500 for each installation. Locations to be determined
3017060 546230 CIP RESERVE FOR TRANSPORT	\$15,303	\$1,593,410	-\$93,921	-\$93,921	\$1,017,378	\$0	\$0	\$0	\$0	Contingency for transportation project needs
3017060 563011 BUS SHELTER ACQUISITION	\$0	\$170,000	\$0	\$0	\$170,000	\$0	\$0	\$0	\$0	Contract awarded for purchase of 9 bus shelters (\$141,120) with allowance (\$28,880). County to fund installation of shelters
3017060 563029 TRANS-STORAGE YARD	\$0	\$308,000	\$0	\$0	\$308,000	\$0	\$0	\$0	\$0	FDOT Rights of Way acquisition, design and bidding estimated to be completed in FY2015.
3017060 563052 ROAD RESURFACING VARIOUS	\$9,344	\$30,656	\$6,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	Intersection and roadway resurfacing Project includes drainage and roadway improvements at a total cost of approximately \$1.9M. This includes Design \$120,323; Construction \$1,687,436; Construction administration \$50,000; Permitting and other professional fees \$55,000. 40% of total project cost is allocated to Stormwater and 60% to Transportation.
3017060 563059 TRANSP LAKE MARTHA IMPROV	\$12,500	\$700,000	\$74,053	\$121,000	\$1,080,000	\$0	\$0	\$0	\$0	Total project cost is estimated at \$1.85 million. Design completed in FY2014 at \$87,000; bidding in FY2015 and construction to commence in FY2016 (construction \$1,670,000; administration \$35,000; permitting and other fees \$60,000)
3017060 563060 TRANSP LAKE SARAH IMPROV	\$0	\$300,000	\$75,494	\$87,000	\$0	\$1,614,700	\$150,300	\$0	\$0	Implementation of Beautification Master Plan; to include consistent park furniture throughout Town (\$20,000)
3017060 563201 BEAUTIFICATION	\$600	\$308,000	\$52,069	\$80,000	\$228,000	\$0	\$0	\$0	\$0	Beautification Project at Palmetto and 154th Street. Grant funding of \$100,00 with Town match of \$100,000
3017060 563201 BEAUTIFICATION	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	To fund roadway & drainage projects
3017060 591030 TRANSF TO STORMWATER CIP	\$0	\$0	\$0	\$0	\$471,591	\$0	\$443,022	\$593,322	\$593,322	Transfer towards payment of Series 2013 debt service
301XXXX 591061 TRANSF TO SERIES 2013	\$0	\$0	\$0	\$0	\$48,597	\$0	\$0	\$0	\$0	Transfer for share of storage facility at Mary Collins Community, Park West
3017060 591035 TRANSF OUT -PARKS CIP	\$0	\$132,356	\$0	\$132,356	\$130,185	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES:	\$277,583	\$3,607,422	\$122,138	\$376,435	\$3,748,751	\$1,614,700	\$593,322	\$593,322	\$593,322	

**TOWN OF MIAMI LAKES
FY2014-15 PROPOSED BUDGET
CAPITAL PROJECTS FUND**

	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 ACTUALS AT 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	FY2015-16	FY2016-17	FY2017-18	FY2018-19	COMMENTS
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STORMWATER IMPROVEMENTS

REVENUES										
301 334360 STORMWATER GRANTS	\$597,869	\$300,000	\$0	\$300,000	\$300,000	\$0	\$0	\$0	\$0	FDEP Grant to fund stormwater
301 334360 STORMWATER GRANTS	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	Canal Bank Stabilization grant
301 370004 CAPITAL SW BUDGET CARRYFORWD	\$0	\$1,137,409	\$0	\$1,137,409	\$337,409	\$200,000	\$200,000	\$3,022	\$0	
301 381400 TRANSF IN-STORMWATER	\$277,495	\$0	\$0	\$0	\$500,000	\$0	\$0	\$43,656	\$0	Transfer from Stormwater Utility Fund
301 XXXXXX TRANS FROM TRANSPORTATION CIP	\$0	\$0	\$0	\$0	\$471,591	\$0	\$443,022	\$593,322	\$593,322	Transfer from Tranportation CIP towards
TOTAL REVENUES:	\$875,364	\$1,437,409	\$0	\$1,437,409	\$2,609,000	\$200,000	\$643,022	\$640,000	\$593,322	

EXPENDITURES

3018000 563038 WEST LAKE A	\$97,233	\$685,680	\$51,759	\$805,000	\$689,000	\$0	\$0	\$0	\$0	West Lakes A-Phase I completed in FY2014 at a total cost of \$925,000. Phase 2 to commence in FY2015 at approx \$689,000; (Construction \$650,000; Construction administration \$39,000)
3018000 563039 WEST LAKES B, C, D and E	\$82,290	\$25,000	\$17,386	\$25,000	\$0	\$0	\$640,000	\$640,000	\$0	Design completed in FY14. Bidding in FY2014 and construction to commence in FY2017
3018000 563040 83RD PLACE DRAINAGE	\$0	\$225,000	\$3,500	\$150,000	\$0	\$0	\$0	\$0	\$0	FY14 Project completed at a total cost of approx \$150,000
3018000 563041 ROYAL OAKS DRAINAGE & ROADWAY	\$0	\$120,000	\$31,104	\$120,000	\$0	\$0	\$0	\$0	\$593,322	Total project cost estimated at \$2 million. Design completed in FY2014 (\$120,000); bidding in 2018; construction to commence in FY2019 (construction cost \$1.8M, administration \$60,000)
3018000 563042 LAKE MARTHA DRAINAGE IMPROVEM	\$0	\$0	\$0	\$0	\$720,000	\$0	\$0	\$0	\$0	Project includes drainage and roadway improvements. Total project cost is approximately \$1.9M which includes Design \$120,323; Construction \$1,687,436; Construction administration \$50,000; Permitting and other professional fees \$55,000. 40% of total project cost is allocated to Stormwater and 60% to Transportation.

**TOWN OF MIAMI LAKES
FY2014-15 PROPOSED BUDGET
CAPITAL PROJECTS FUND**

	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 ACTUALS AT 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	FY2015-16	FY2016-17	FY2017-18	FY2018-19	COMMENTS
3018000 XXXXXX CANAL BANK STABILIZATION	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0	Stabilization of canal banks along 170 Street and 77 Court; Engineering fees \$130,000 and construction cost \$870,000
3018000 581000 OPERATING CONTINGENCY- STORM	\$0	\$381,729	\$0	\$0	\$200,000	\$200,000	\$3,022	\$0	\$0	Contingency for Stormwater capital project needs
3018000 591030 TRANSFER OUT - STORMWATER	\$9,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES:	\$1,349,957	\$1,437,409	\$103,748	\$1,100,000	\$2,609,000	\$200,000	\$643,022	\$640,000	\$593,322	

CAPITAL PROJECT ROADWAY IMPROVEMENT FUND

REVENUES

305 384010 PROCEEDS ISSUANCE SERIES 2013	\$1,855,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305 370000 BUDGET CARRYFORWARD	\$0	\$1,323,813	-\$93,921	\$1,300,100	\$109,576	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$1,855,000	\$1,323,813	-\$93,921	\$1,300,100	\$109,576	\$0	\$0	\$0	\$0

EXPENDITURES

3057060 531302 PROJECT DEV/ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3057060 546230 CONTINGENCY	\$0	\$219,610	\$49,791	\$50,000	\$0	\$0	\$0	\$0	\$0	FY14 expenses reflect installation of live oak trees from 84th to 87th Avenue and landscaping along median.
3057060 570060 COST OF ISSUANCE	\$53,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3057060 563064 154TH ST CONSTRUCTION 84-89 ST	\$477,537	\$953,129	\$988,797	\$989,450	\$0	\$0	\$0	\$0	\$0	FY14 expenses reflect completion of 154 Street Roadway Expansion project Transfer to cover debt service for construction of 154 Street Roadway Expansion project
3059813 591070 TRANSFER TO SPEC OBLG DS	\$23,713	\$151,074	\$127,361	\$151,074	\$109,576	\$0	\$0	\$0	\$0	
TOTAL CAPITAL FUND PROJECTS EXPENDITURES	\$554,900	\$1,323,813	\$1,165,949	\$1,190,524	\$109,576	\$0	\$0	\$0	\$0	

TOTAL CAPITAL FUND PROJECTS REVENUES	\$4,260,888	\$9,974,614	\$1,311,720	\$11,092,342	\$10,220,735	\$3,042,700	\$3,664,344	\$4,861,322	\$6,014,644
TOTAL CAPITAL FUND PROJECTS EXPENDITURES	\$3,767,096	\$9,974,614	\$2,400,569	\$4,492,843	\$10,220,735	\$1,842,700	\$1,264,344	\$1,261,322	\$6,014,644



Electric Utility Tax Revenue and Bond Fund

Electric Utility Tax Revenue and Debt Service Funds Detail

Electric Utility Tax Revenue

The bond covenants require that the electrical utility tax revenue is first utilized to make debt service payments; therefore, the Electric Utility Tax Revenue Fund was created to ensure the appropriate capture of the revenue. All unused funds are then transferred back to the General Fund for general operations.

Debt Service

The bond and notes covenants require that all debt service related revenue and expenditures are tracked in a separate fund. This Fund accounts for the servicing of all outstanding long-term obligations except those payable from Enterprise Funds. The Debt Service Fund includes the Series 2010 Special Obligation Bond for the Government Center and the Series 2013 Special Obligation Note for the 154th Street Roadway Expansion.

The 2010 Bond Series Federal Direct Payment (interest reimbursement) for FY2014-15 is estimated at \$178,152 and the Bond Holder Interest Payment is \$548,499. The difference between these two amounts (\$370,347) represents The Town's portion of the debt service.

The Special Obligation Note, Series 2013 principal and interest payments are secured by a lien and pledged funds as provided on the Dunn Development Agreement. The debt service payment for FY2014-15 is \$158,173. To ensure the capture of all expenditures related to this bond, a project was created in the Capital Projects Fund.

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
ELECTRIC UTILITY TAX REVENUE FUND
 Departmental Revenue and Expenditure by Line Item

	FY2011-12	FY2012-13	FY2013-14	FY203-14	FY2013-14	FY2014-15	
	ACTUALS	ACTUALS	AMENDED BUDGET	ACTUALS 7/31/14	PROJECTION	PROPOSED BUDGET	COMMENTS
ELECTRIC UTILITY TAX FUND							
REVENUES							
103 314100 ELECTRIC UTILITY SERVICE TAX	\$2,502,818	\$2,670,036	\$2,600,000	\$2,052,720	\$2,791,762	\$2,681,826	Utility tax levied on customer's electric bill
103 314101 ELECTRIC UTILITY SERVICE TAX TO GF	-\$2,170,957	-\$2,273,315	-\$2,237,575	-\$1,771,185	-\$2,421,970	-\$2,312,034	Net of debt service to General Fund
103 370000 ELEC UTIL BUDGET CARRYFORWARD	\$0	\$0	\$32,000	\$0	\$32,000	\$31,305	
103 381210 TRANS GF ELEC UTIL	\$0	\$1,550	\$0	\$0	\$0	\$0	
TOTAL REVENUES	\$331,861	\$398,272	\$394,425	\$281,536	\$401,792	\$401,097	
EXPENDITURES							
1039021 546230 CONTINGENCY	\$0	\$0	\$32,000	\$0	\$0	\$32,000	
1039021 549090 FINANCIAL INSTITUTION FEES	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	
1039021 549091 ANNUAL DISSEMINATION AGENT FEE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	
1039021 549092 8038 CP FILING FEE	\$200	\$200	\$200	\$200	\$200	\$200	
1039021 591040 TRANSFER OUT	\$0	\$1,550	\$0	\$0	\$0	\$0	
1039021 591070 TRANSFER TO DEBT SERV FUND	\$300,002	\$362,071	\$358,875	\$309,086	\$370,805	\$365,547	Transfer to pay debt service on Bond Series 2010
TOTAL EXPENDITURES	\$303,552	\$367,171	\$394,425	\$312,636	\$374,355	\$401,097	

TOWN OF MIAMI LAKES
FY2014-2015 PROPOSED EXPENDITURE BUDGET
DEBT SERVICE FUND

Departmental Revenue and Expenditure by Line Item

	FY2011-12 ACTUALS	FY2012-13 ACTUALS	FY2013-14 AMENDED BUDGET	FY2013-14 ACTUALS 7/31/14	FY2013-14 PROJECTION	FY2014-15 PROPOSED BUDGET	COMMENTS
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DEBT SERVICE FUND

REVENUES

200 361100 INTEREST INCOME	\$5,653	\$4,969	\$6,000	\$3,717	\$4,900	\$4,800
200 381212 TRANSFER IN FROM ELEC UTIL FD	\$300,002	\$362,071	\$358,875	\$309,086	\$370,805	\$365,547
200 381213 TRANSF ROAD 13 TO DEBT	\$0	\$23,713	\$151,074	\$127,361	\$151,074	\$109,576
200 XXXXXX TRANSF IN FROM CAPITAL - TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	\$48,597
200 384001 UNREALIZED CAP GAIN/LOSS	-\$1,443	\$0	\$0	\$0	\$0	\$0
200 384002 FEDERAL DIRECT PAYMENT	\$191,975	\$183,624	\$183,624	\$178,152	\$178,152	\$178,152
TOTAL REVENUES	\$496,187	\$574,377	\$699,573	\$618,317	\$704,931	\$706,672

EXPENDITURES

2009890 571000 SERIES 2013 PRINCIPAL	\$0	\$540	\$100,000	\$99,460	\$100,000	\$105,000
2009890 572000 SERIES 2013 INTEREST	\$0	\$0	\$51,074	\$51,074	\$51,074	\$53,173
2009990 572000 SERIES 2010 INTEREST	\$548,499	\$548,499	\$548,499	\$548,499	\$548,499	\$548,499
TOTAL EXPENDITURES	\$548,499	\$549,039	\$699,573	\$699,033	\$699,573	\$706,672