

Proposed Operating and Capital Budget FY 2013-14



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Budget Message



To: Honorable Mayor and Town Council
From: Alex Rey, Town Manager
Subject: First Budget Hearing for Fiscal Year 2013-14
Date: September 12, 2013

Recommendation

It is recommended that Town Council declares the preliminary millage rate for Fiscal Year 2013-14 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 preliminary millage rate established by the Town Council in July cannot be increased during the budget hearings but it can be decreased or kept unchanged. The proposed millage rate is expected to yield \$5,608,694 in revenue at 95% of value, based upon the July 01, 2013 estimated Ad-Valorem Tax Roll, as provided by the Miami-Dade Property Appraiser.

Background

The Mayor and Council have made public safety, beautification, infrastructure improvements and economic development a priority for the Town. Over the last year we have funded capital investments in parks (Mary Collins Community Center, Youth Center and a new Clubhouse at the Optimist Park), drainage (Downtown and Lake Patricia), and transportation improvements (construction of four lanes on 154th Street, sidewalk replacement program and the acquisition of two new buses), completed our new government center, developed a brand for the Town, and we are in the final stages of completing the a town-wide beautification plan. This unified vision has allowed us to prioritize resources and undertake an unprecedented number of projects at one time, while maintaining low taxes.

The Preliminary General Fund Budget builds on this vision for the Town's future while remaining committed to providing core municipal government functions. The main emphasis of the FY 2013-14 budget will be to invest in beautifying the town, consistent with the vision developed during the branding effort. This Budget funds the construction of three additional entrance features, and sets aside funding to begin the implementation of the beautification master plan initiatives.

The largest increase in expense for FY 14 are related to police services. These are a result of increased insurance expenses and retirement contributions equivalent to \$325,400 for FY 14 over FY 13.

III. SIGNIFICANT BUDGET CHANGES FROM THE JULY PRELIMINARY BUDGET MEMO

- **Electrical Franchise Fee** – The revenue derived from the FPL franchise fee received in August was \$1,550,000, which is \$125,000 lower than the budgeted amount, this was offset by the higher than budgeted receipts for ad-valorem delinquent account payments from \$40,000 to \$210,000, an increase of \$170,000.

Due to this reduction of the actual revenue received for the Franchise Fee, we also lowered the expected receipts for next year, however, we increased our estimated collections for ad-valorem delinquent accounts to \$125,000.

- **Cost of Special Election** – Due to the recent events that have necessitated a new special election for the Mayor's seat, there is an estimated cost of approximately \$52,000 that has been added to the budget. This was absorbed by reducing Fiscal Year 2013-14 funding for some initiatives that could be deferred for next year, such as digitization of financial, planning and code compliance documents, and reducing the budget for the branding and strategic planning from \$45,000 to \$30,000 by performing some of the activities in-house.
- **Merit and Cost of Living Increases** The Proposed Budget does not include an across the board adjustments for additional compensation and cost of living increases. This will end a four year period without any increase in compensation for staff. While some bonuses have been given to employees based on performance, our salary surveys indicate that we are not staying competitive with our peers, and we will suffer attrition of our best employees unless we begin to address our compensation issues. I am proposing that \$50,000 of the carry-over from FY 2012-13 be earmarked for salary increases
- **West Lakes Stormwater Improvements** – The Proposed Budget includes funding the completion of the design of these improvements, as well as, the funding to begin construction of the first phase of the project during the next Fiscal Year.
- **Park Improvement Initiatives** – The Proposed Budget includes the funding for the completion of the park improvement initiatives, Mary Collins Community Center, Miami Lakes Youth Center, and Optimist Parks Clubhouse and Sewer connections.
- **Optimist Park Field Renovations** The Proposed Budget includes \$900,000 for field renovations, including lighting in the five year portion of the plan, with an expected transfer from the General Fund in FY 2015-16 and FY 2016-17. This may be accelerated if we can secure grant funding for the project.
- **Townwide Beautification Initiatives** The Proposed Budget includes approximately \$300,000 for entry features and intersection beautification program as outlined in the beautification master plan.

- **Road Resurfacing** The Proposed Budget includes \$2,000,000 over two years, with \$1,000,000 proposed for Fiscal Year 2013-14. The project includes resurfacing and localized drainage improvements in the Lake Martha and Lake Sarah neighborhoods (map attached).
- **Public Works Storage Yard** The Proposed Budget also includes the funding for the completion of the storage yard, pending the transfer of the property from FDOT at 154th Street and 92nd Avenue (\$308,000).
- **Police School Crossing Guards** The Police Department Budget includes funding in the amount of \$98,000 for the school crossing guard program. I am recommending that we remove this option from the contract with Miami-Dade County and the Town initiates its own program and focus its recruitment on Town residents.
- **Fund Balance** The Proposed Budget does not include any transfer for operating or capital expenses. It will maintain the available un-programmed fund balance at approximately \$4 million.
- **Fiscal Year 2012-13 Carry-Over** The expected carry-over from FY 2012-13 is currently estimated at about \$192,000, which is less than 1% of our budget, and given that we still need to close, I do not recommend re-programming the carry-over funds at this point.

I am also attaching the July 9, 2013 memo for reference.



TOWN OF MIAMI LAKES MEMORANDUM

To: Honorable Mayor and Town Council

From: Alex Rey, Town Manager

Subject: Proposed Preliminary Millage, General Fund Budget Message & Budget Hearing Dates for Fiscal Year 2013-14

Date: July 09, 2013

Recommendation

It is recommended that Town Council declares the preliminary millage rate for Fiscal Year 2013-14 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 preliminary millage rate declared by Town Council cannot be increased during the September budget hearings but it can be decreased or kept unchanged. The proposed millage rate is expected to yield \$5,608,725 in revenue at 95% of value, based upon the July 01, 2013 estimated Ad-Valorem Tax Roll, as provided by the Miami-Dade Property Appraiser.

The proposed resolution also sets the budget hearing dates. As per State law, we cannot conflict with the budget hearing dates for the Miami-Dade County School Board (July 25th and September 3rd) and Miami-Dade County (September 10th and September 19th). Therefore, we recommend holding the Town's Budget Hearings on Thursday, September 12th and Tuesday, September 24th, 2013. Prior to these hearings, if the Town Council so desires we will hold a budget workshop in early September.

Background

The Mayor and Council have made public safety, beautification, infrastructure improvements and economic development a priority for the Town. Over the last year we have funded capital investments in parks with the *Mary Collins Community Center, Youth Center and a new Clubhouse at the Optimist Park*; drainage and resurfacing improvements in *Downtown and Lake Patricia*; transportation improvements with the *construction of four lanes on 154th Street, a side walk replacement program, and the acquisition of two new buses*; completed our new government center; developed a brand for the Town; and we are in the final stages of completing a town-wide

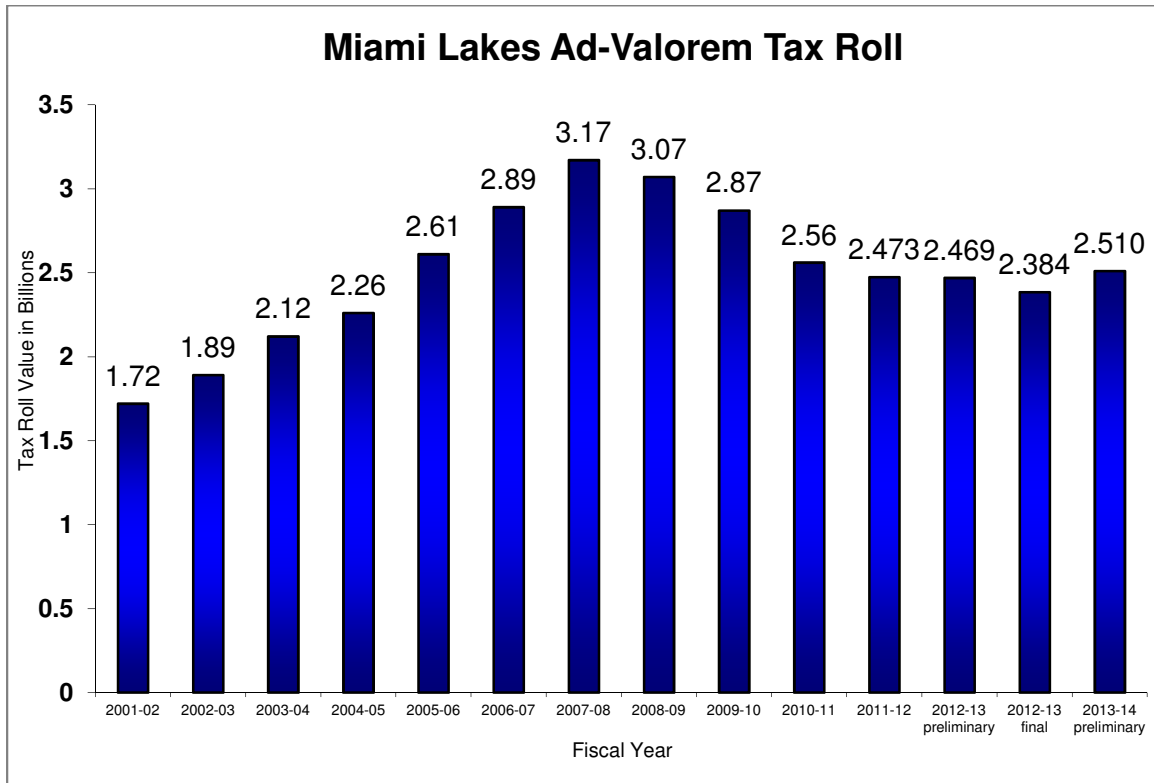
beautification plan. This unified vision has allowed us to prioritize resources and undertake an unprecedented number of projects at one time, while maintaining low taxes.

The Preliminary General Fund Budget builds on this vision for the Town's future while remaining committed to providing core municipal government functions. The main emphasis of the FY 2013-14 budget will be to invest in beautifying the town, consistent with the vision developed during the branding effort. This Budget funds the construction of an additional three entrance features, and sets aside funding to begin the implementation of the beautification master plan initiatives.

TAX ROLL, MILLAGE RATE, AND AD VALOREM REVENUE

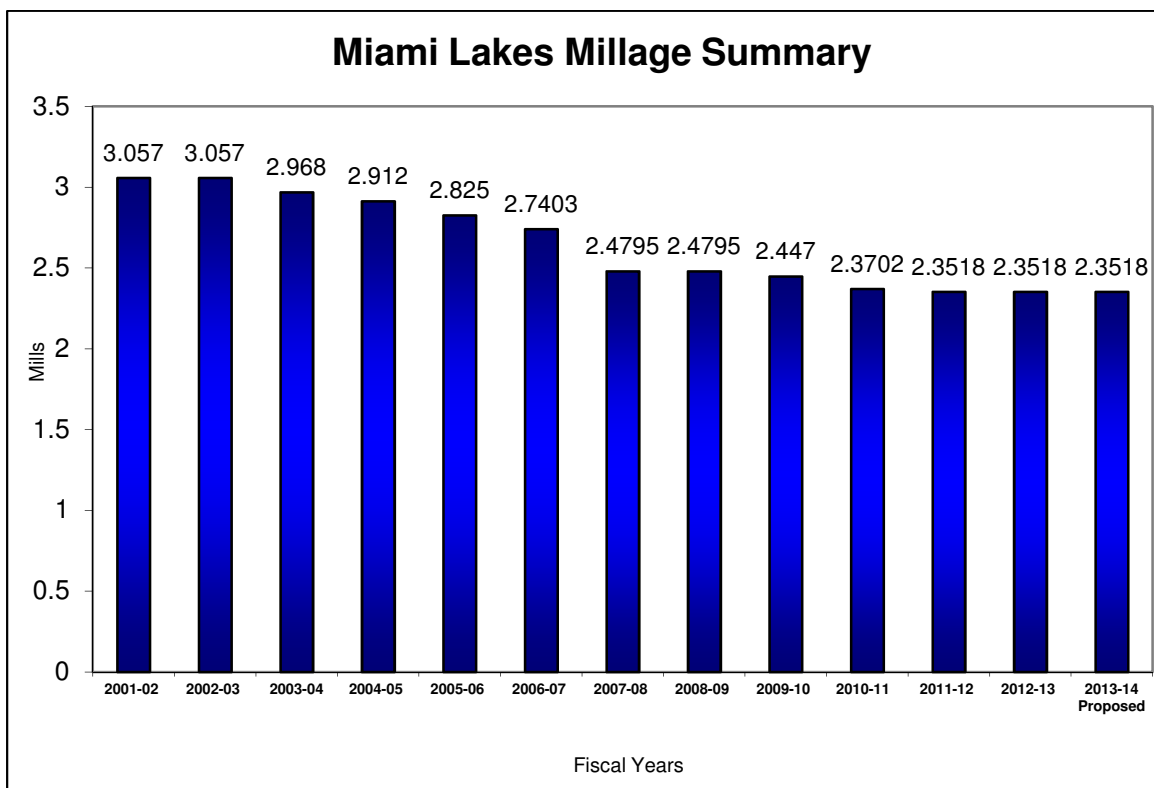
The tax roll certified by the Property Appraiser on July 1, 2013 reflects a gross taxable value of \$2,510,382,000, which includes an increase of \$12,900,000 in new construction and improvements. As compared to the budgeted taxable value for the previous year, the July 1, 2013 figures reflect an increase in taxable value of \$41,382,000 from the previous year budgeted roll value. At the current millage rate of 2.3158 and calculated at the 95% used for budget purposes, the impact approximately \$295,000 in ad valorem revenue for FY 2013-14.

As seen in the table below, Ad-Valorem revenue has decreased since Fiscal Year 2007-08, this year's increase, although minor, reflects the early signs of economic recovery.



Millage Rate and Ad Valorem Revenue

The FY 2012-13 adopted millage rate for the Town of Miami Lakes was the fourth lowest millage rate in Miami-Dade County as compared to other 2012 municipal rates. The Town has steadily reduced its millage since its first year of incorporation, in spite of declining tax roll values in the last five fiscal years, resulting in a millage rate reduction from 3.057 to 2.3518, for an overall reduction of 0.7052 mills or 23%. The preliminary millage rate of 2.3518 is the same as the last two fiscal years. I recommend that we continue stay the course with this rate to provide for funding the beautification of our Town.



ROLLED-BACK RATE

The rolled-back rate for FY 2013-14 is 2.2458. This rate, calculated as required by the State Department of Revenue will provide the same Ad Valorem tax revenue as levied during the prior year exclusive of new construction and improvements. The proposed millage rate is 4.72% higher than the current year aggregate roll-back rate. The State required methodology for calculating the rolled back rate requires the use of the roll value after the Value Adjustment Board action, for the Town, the final gross taxable value for 2012 is \$2,384,972,000, and it is \$84,073,000 less than the original \$2,469,000,000 base roll figure. This should serve as a cautionary tale to the Town, while we see improvement in the July 01, 2013 preliminary roll value; this figure can very well change

after Value Adjustment Board action, and the change could be significant. The \$84,073,000 reduction exceeds this year's estimated roll growth.

Further, the State of Florida estimates that Communications Service Tax Revenue will decrease by \$126,000. This revenue reduction offsets the estimated budget to budget ad valorem revenue growth anticipated by the July 01, 2013 roll values.

FACTORS AFFECTING FY 2013-14 BUDGET

II. REVENUES

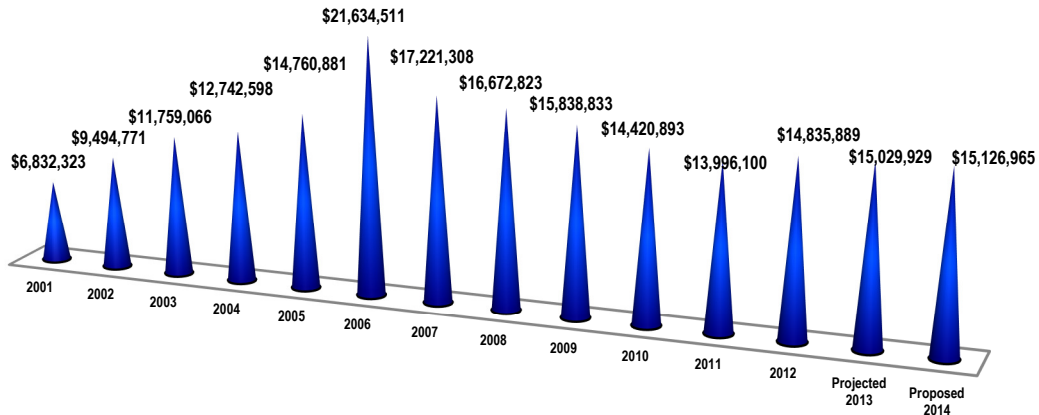
Revenues in the last few fiscal years have steadily declined forcing the Town to do more with less. Ad Valorem revenue estimates for 2014 show signs of improvement, these figures while positive do not yet represent a sustained trend. It should be noted that the July 01, 2013 roll values provided by the Property Appraiser are the best available data for budget purposes, as represented by the 2012 values; they can change significantly within the year.

Building permit activity is up, which mirrors the recovery indicated by the roll values; however, due to the nature of this service, this requires an equivalent increase in the cost of service delivery.

III. EXPENSES

The Town has significantly reduced expenses over the last seven years from a high of \$21,634,500, to a projected FY 2013 expense of \$14,835,900. This fiscally conservative approach is reflected in the way the budget is presented, whereas many government entities budget more than they will ever need within each fund or line item to ensure more than adequate expenditure authority throughout the fiscal year; the Town's budget is developed at a micro-level; line items are reviewed from the ground-up each year for budget development and the expenditure needs are specifically identified and allocated based on service delivery needs and plans.

Town of Miami Lakes Operating Expenditures by Fiscal Year



Note: FY 2006 increase reflects almost \$6M in hurricane related expenses.
FY 2011 is normalized to exclude the allocation of FY 2010 surplus (\$1,174,382) and QNIP (\$1,195,933).

The largest increases in expenses for FY 14 are related to police services. These are a result of restrictions to employee contributions toward healthcare, insurance expenses, and retirement contributions which lead to an overall increase of \$325,400 for FY 14.

III. SIGNIFICANT BUDGET EXPENSES/ISSUES FOR FY 2012-13

General Fund

- Merit and Cost of Living Increases** The Preliminary Budget does not include an across the board adjustment for additional compensation and cost of living increases. This will end a four year period without any increase in compensation for staff and while some bonuses have been given to employees based on performance, our salary surveys indicate that we are not staying competitive with our peers. I will be looking for opportunities in the budget to present options for an across the board cost of living increase at the September meetings.
- Roll Value Increase** The July 01, 2013 estimated roll value from the Property Appraiser reflects an increase from the 2012 estimate \$2,469,000,000 to the 2013 estimate of \$2,510,000,000 with \$12,900,000 in new construction; while the increase in roll value is modest, it shows that over the last three years, the Town has been able to hold its value,

while at the same time, the neighboring cities have continued to experience decreases. It is therefore, important that we continue to invest in the Town's infrastructure and beautification; these things set Miami Lakes apart from the rest and make it a desirable place to be. The increase in property tax revenue is expected to be \$132,000, based on the July estimates.

- **Communications Service Tax Revenue (CST)** CST revenue has declined over the last several years from a high of \$1,531,000 in FY 2006 to FY 14's estimate of \$1,274,000. This represents a downward decrease of 17% through time; a trend that we anticipate will continue in future years. From the current Fiscal Year to the next this represents a revenue decrease of \$126,000.
- **Re-Energized Branding and Economic Development** In FY 2012, the Council adopted the Town's first branding and economic development initiative, resulting in a new logo and the tagline "Growing Beautifully". This should only be considered the beginning of our efforts; we need to leverage the brand as an economic development tool. Toward this effort, \$25,000 is provided toward the development and printing of marketing materials. These materials will be targeted to build the brand and promote the consumption of the remaining vacant inventory of commercial and industrial properties within the Town in support of our existing businesses, and to enhance our outreach efforts to the corporate community
- **Implementation of Town Beautification Master Plan, and provide funding for its implementation** A Beautification Master Plan was funded in the current year and will be completed by the end of the Fiscal Year. The main priority for next year will be funding the capital investments called for in the master plan. Any unexpended and unallocated funds from the current Fiscal Year will be earmarked towards the Town's beautification efforts.
- **Entry Features** Entry features let visitors know they have arrived to somewhere special, through the years the Town has constructed these at major points of entry but there are three areas where these entry features are missing, these are: 138th Street and 57th Avenue, 138th Street and 67th Avenue, and 57th Avenue and 167th Street. This will help to establish uniformity throughout Miami Lakes and let everyone know when they have arrived to the Town. I am proposing to allocate \$100,000 of the current year's carry-over funds for the completion of these entrance features.
- **Continue Strategic Planning** The Town's Strategic Plan covers the period from 2007 to 2011, to date; most of its objectives have been achieved. In June, the Council held a retreat which served to commence the discussion of the Town's priorities and the update of the Town's Strategic Plan. The plan will serve to establish a clearly defined roadmap to the future through the establishment of measurable goals and objectives.

Staff meets quarterly to discuss our efforts in implementing the objectives set-up under the current strategic plan. Though we plan to perform a lot of work in-house, funding is

allocated for consultant support of the community workshops, and preparation of the final document (\$20,000).

- **Increased Activity in Building Department** The permitting and inspection activity in the Building Department has significantly increased over the last year, and while the budget does not add any personnel, we will have to continue to monitor the activity to ensure that our quality of service is not degraded as a result of this additional workload.
- **Procurement Support** The Preliminary Budget proposes the addition of a procurement specialist to accelerate the procurement of the small items, increase the accountability of contractual terms, and allow the procurement manager to focus on internal controls over the larger contracts. The base salary for this position is budgeted \$45,000 per year.
- **FRS Increases** The Florida Retirement System contribution rates increased from 5.18% to 6.95% for regular employees as of July 1, 2013; this represented an impact of approximately \$45,000 for the Town's employees.

The rate also increase from 14.9% to 19.06% for high risk (police) which resulted in an increase of \$60,000, for a total impact of approximately \$105,000 in pension increases.

- **Police Increases** Over the last couple of years, the police contract called for a contribution to Health Benefits from the staff as part of the contractual benefits negotiated between the County and the PBA (Police Benevolent Association). These contributions are set to expire resulting in an increase of almost \$200,000 in health insurance cost for our police department.

Fund Balance

The Preliminary Budget for FY 2013-14 has a beginning fund balance of \$3,997,925. Fifteen percent of the General Fund Operating Budget, \$2,271,858 is required to remain in reserve; and an additional \$500,000 is in reserve for possible hurricane related disallowance throughout the coming fiscal year.

Conclusion

Given that at this point we essentially expect our revenues to be flat, as demonstrated by the roll change from the estimate 2012 tax roll value to the final 2012 gross tax roll value and estimated reductions in Communications Service Tax figures, and the Council's expressed desire to continue infrastructure and beautification initiatives; therefore it is recommended that we do not lower the millage below its already low rate.



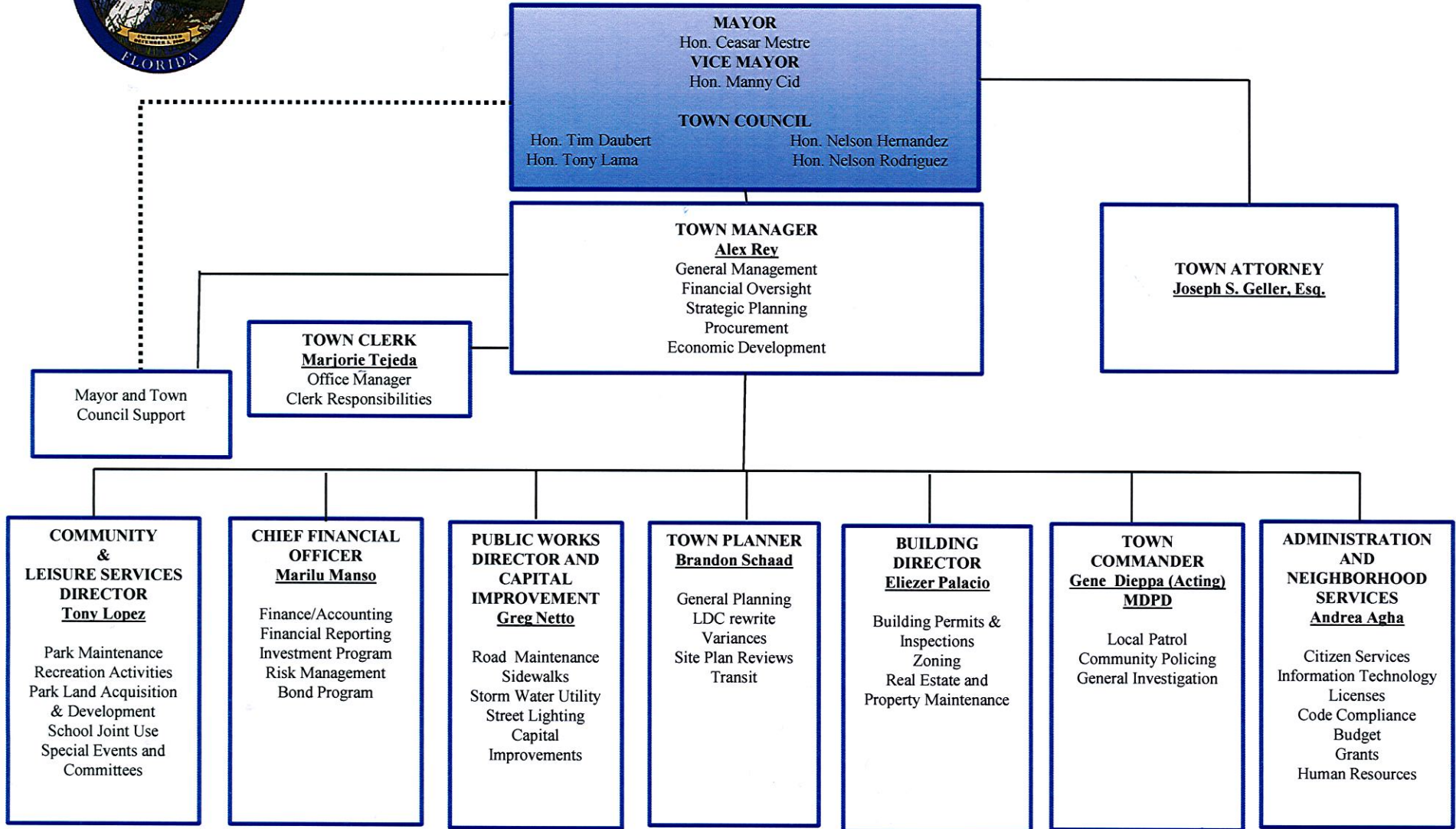
Functional Organizational and Staffing Positions by Department Charts



Town of Miami Lakes

FUNCTIONAL ORGANIZATIONAL CHART

FY 2013-14



TOWN OF MIAMI LAKES

Positions by Department

	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	Proposed FY 2013-14	Comments
Mayor and Town Council							
<i>Full Time</i>							
Assistant to the Mayor	1	1	1	1	1	1	
Assistant to the Council	1	1	1	1	1	1	
FT Sub-Total	2	2	2	2	2	2	
Town Clerk							
<i>Full Time</i>							
Town Clerk	1	1	1	1	1	1	
Deputy Town Clerk	1	1	1	0	0	0	
FT Sub-Total	2	2	2	1	1	1	
<i>Part Time</i>							
Sound Engineer	0	0	0	0	1	0	
PT Sub-Total	0	0	0	0	1	0	
TOWN ADMINISTRATION							
<i>Full Time</i>							
Town Manager	1	1	1	1	1	1	
Assistant Town Manager	1	1	0	0	0	0	
Director of Administration	1	1	1	1	1	0	Combined with Neighborhood Services
Finance Director	1	0	0	0	1	1	
Senior Accountant	1	1	1	1	1	1	
Accounting Technician	0	0	0	0	1	1	Increased due to ICA conversion
Secretary/Receptionist	1	1	1	1	2	2	Increased due to ICA conversion
Procurement Manager	1	0	1	1	1	1	
Procurement Specialist	0	0	0	0	0	1	To increase internal controls
Assistant to the Town Manager/Special Projects	1	2	2	1	1	1	
IT Systems Administrator	1	1	0	1	1	0	
Information Tech	0	0	0	1	1	0	
Grantswriter	0	1	1	1	1	1	
Communications Director	0	1	0	0	0	0	
FT Sub-Total	9	10	8	9	12	10	
<i>Part Time</i>							
HR Specialist	1	1	1	1	1	1	
Senior Accountant	1	1	1	1	1	1	
Finance Manager/Controller	0	0	0	1	0	0	
PT Sub-Total	2	2	2	3	2	2	
BUILDING AND ZONING							
<i>Full Time</i>							
Building Official	1	1	1	1	1	1	
Building Administrator	0	0	0	0	0	0	
Chief Building Inspector	1	1	1	1	1	1	
Permit Clerk Supervisor	1	1	1	1	1	1	
Permit Clerk	2	2	1	1	2	2	
Facilities Maintenance Coordinator	0	0	0	0	1	1	
Records Management - Scanning	0	0	0	0	1	1	
Receptionist - Building	1	1	0	0	0	0	
FT Sub-Total	6	6	4	4	7	7	
<i>Part Time</i>							
Zoning Official	1	1	1	1	1	1	
Permit Clerk	0	0	0	1	1	1	
PT Sub-Total	1	1	1	2	2	2	
Building Inspectors and Plan Reviewers							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	Proposed FY 2013-14	Comments
NEIGHBORHOOD SERVICES							
<i>Full Time</i>							
Administration/Neighborhood Services Director	1	1	1	1	1	1	
Code Compliance Manager	1	1	1	1	1	1	
FT Sub-Total	2	2	2	2	2	2	
PLANNING							
<i>Full Time</i>							
Town Planner	1	1	1	1	1	1	
Planning Technician	0	0	0	0	1	1	
FT Sub-Total	1	1	1	1	2	2	
COMMUNITY AND LEISURE SERVICES							
<i>Full Time</i>							
Community & Leisure Services Director	1	1	1	1	1	1	
Leisure Services Manager	1	1	1	1	1	1	
Landscape Supervisor	1	1	1	0	0	0	
Greenspace Maintenance Supervisor	0	0	0	1	1	1	
Community & Leisure Services Coordinator	1	1	1	1	1	1	
Committee and Special Events Coordinator	1	1	1	1	1	1	
Athletic Facilities Supervisor	0	0	0	0	1	1	
Leisure Services Specialist	0	0	0	0	2	2	
FT Sub-Total	5	5	5	5	8	8	
<i>Part Time</i>							
Leisure Services Specialist	3	3	3	4	4	2	
PT Sub-Total	3	3	3	4	4	2	
<i>Seasonal</i>							
Class Instructors	0	0	0	0	6	0	Instructors will be hired by an external company. Contracting options are being explored.
Interns					2	2	
Seasonal Sub-Total	0	0	0	0	8	2	
PUBLIC WORKS AND CAPITAL IMPROVEMENTS							
<i>Full Time</i>							
Public Works Director	1	1	1	1	1	1	
Landscape Supervisor	0	0	0	1	1	1	
FT Sub-Total	1	1	1	2	2	2	
<i>Part Time</i>							
Public Works Senior Designer	0	0	0	0	0	1	
PT Sub-Total	0	0	0	0	0	1	
GENERAL FUND SUMMARY							
Full time	28	29	25	26	36	34	
Part time	6	6	6	9	9	7	
Seasonal	0	0	0	0	8	2	
STORMWATER UTILITY							
<i>Full Time</i>							
Public Works Manager	1	1	1	1	1	1	
Vacuum Truck Driver	0	0	0	0	1	1	
Vacuum Truck Driver Assistant	0	0	0	0	1	1	
Full time	1	1	1	1	3	3	
<i>Part Time</i>							
Stormwater Inspector	0	0	0	0	0	0	
SPECIAL REVENUE FUND - TRANSPORTATION							
Part-time Transit	0	0	0	1	1	1	

Town of Miami Lakes FY 2013-14 Proposed Budget

Town of Miami Lakes

Mayor and Town Council

Cesar Mestre, Mayor
Manny Cid, Vice Mayor
Tim Daubert, Councilmember
Nelson Hernandez, Councilmember
Tony Lama, Councilmember
Nelson Rodriguez, Councilmember

Appointed Officials

Alex Rey, Town Manager
Marjorie Tejada, Town Clerk
Joseph S. Geller, Greenspoon Marder, Town Attorney

Senior Personnel

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

Mayor - Council - Manager Form of Government

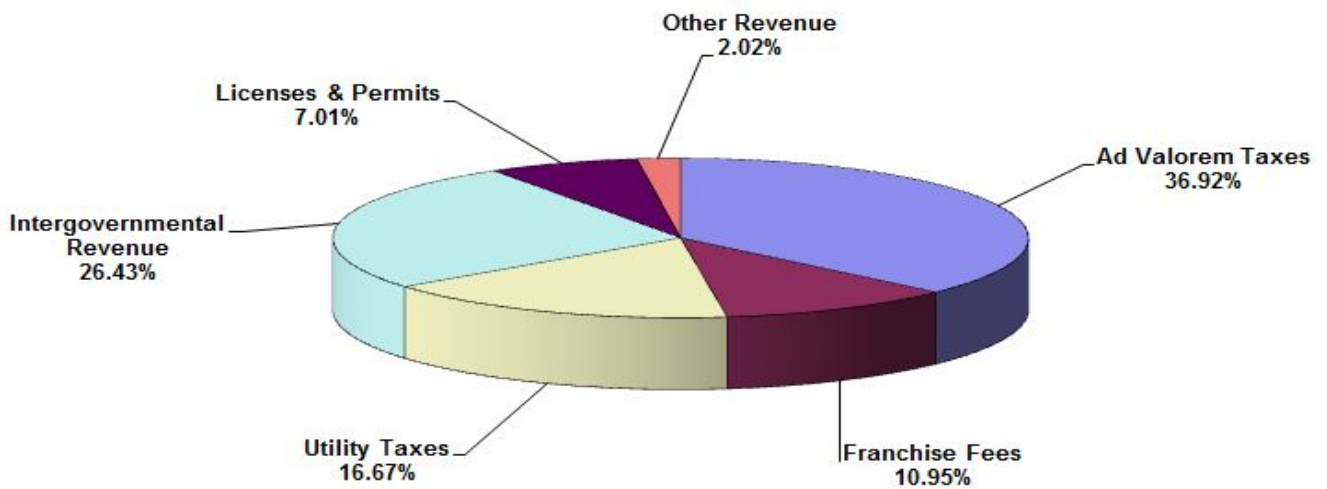


General Fund

Revenue Detail

The total estimated operating revenue for Fiscal Year 2013-14 is approximately \$15,315,000. As depicted in the graph below, the largest revenue source for the Town comes from Ad-Valorem Taxes, followed by Intergovernmental Revenue.

**Operating Budget
Where the Revenue is Collected**
General Fund Proposed FY 2013-14 Operating Revenue Total is \$15.299M

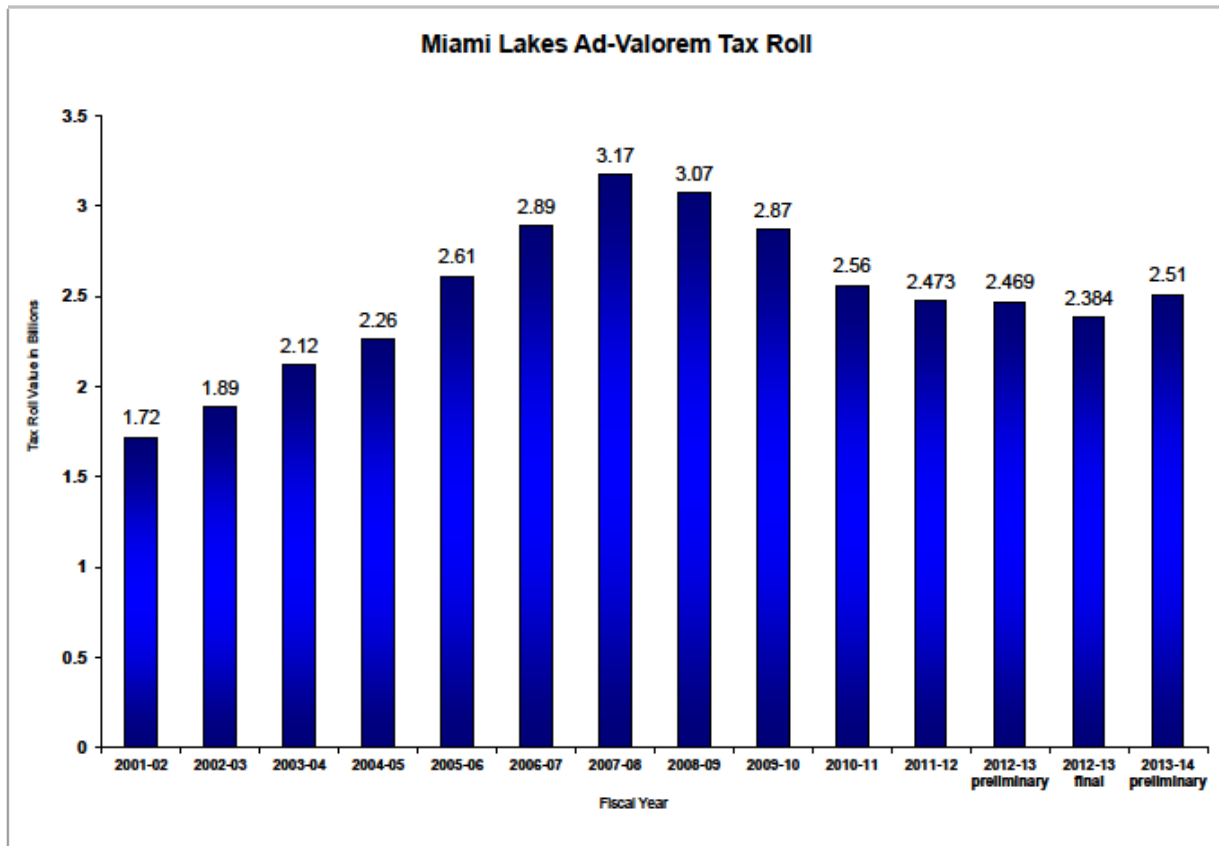


FY 2013-14 General Fund Revenue		
Revenue Source	Proposed Budget FY 2013-14	Percentage of Proposed Budget
Ad Valorem Taxes	\$5,648,694	36.92%
Franchise Fees	\$1,675,000	10.95%
Utility Taxes	\$2,550,000	16.67%
Intergovernmental Revenue	\$4,044,175	26.43%
Licenses & Permits	\$1,072,500	7.01%
Other Revenue	\$309,350	2.02%
TOTAL	\$15,299,719	100.00%

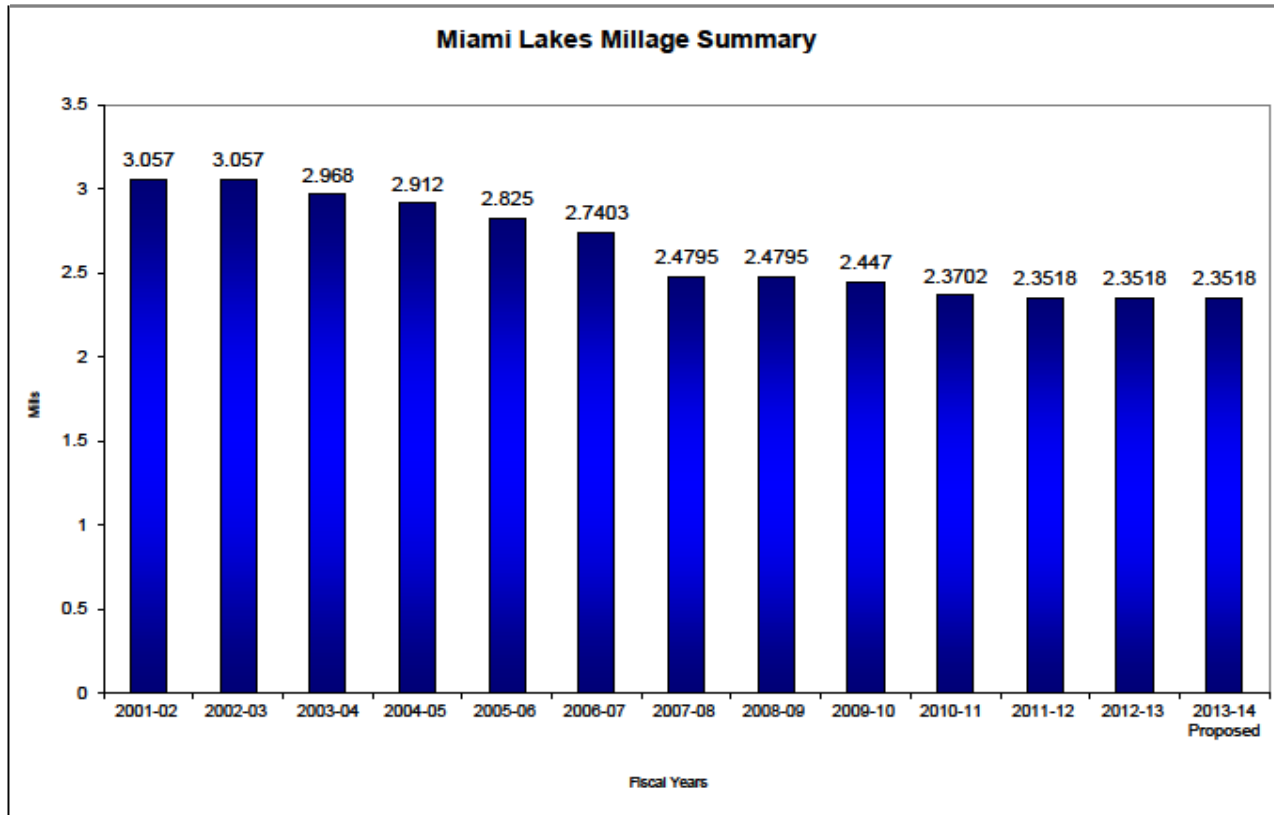
Ad-Valorem Taxes

Chapter 166 of Florida Statutes authorizes Ad-Valorem Property Taxes. The Florida Constitution limits local governments to a maximum levy of 10 mills.

The tax roll certified by the Property Appraiser on July 1, 2014 reflects a gross taxable value of \$2,469,202,655, which includes an increase of \$5,403,726 in new construction and improvements. As compared to the budgeted taxable value for the previous year, the July 1, 2013 figures reflect a gross reduction in taxable value of \$3,843,382 from the previous year budgeted roll value.



As seen in the table above, tax roll value has decreased since fiscal year 2007-08; this year's value is essentially flat from the prior year, which indicates we are starting to see stabilization in property values.



The FY 2011-12 adopted millage rate for the Town of Miami Lakes is the third lowest millage rate in Miami-Dade County as compared to other 2011 municipal rates. In spite of declining tax roll values in the last five fiscal years, the millage rate reduction from 3.057mills to 2.3518 mills has resulted in an overall reduction of 0.7052 mills or 23%.

The Proposed Millage Rate for FY 2012-13 is 2.3518 mills. The proposed millage is equal to the current year's adopted millage rate and the millage rate approved by the Town Council as the preliminary millage in July.

The proposed millage will generate \$5,529,670 of Ad Valorem revenue budgeted at a 95% collection rate.

Franchise Fees - Electricity

The franchise fee revenue for electricity is generated from electricity sales within the Town of Miami Lakes. Through an inter-local agreement with Miami-Dade County, the Town will receive 100% of the revenues generated within the Town by Florida Power and Light Franchise Fees totaling approximately \$1,675,000 per year based on this year's revenues. The payment is received once a year in August.

Utility Tax - Electricity

Section 166.231(A), Florida Statutes authorizes the Town to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$2,522,550, which reflects an increase of \$60,250 from the current year Adopted Budget. This Revenue is derived from a 10% tax levied on each customer's electric bill.

Utility Tax - Water

2012-13 Adopted Budget.

This Water Utility Tax is derived from a 10% tax levied upon each customer's water bill generating estimated revenue of \$300,000. It represents an increase of \$21,600 from the FY

Utility Tax - Gas

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

Simplified Communication

This Simplified Communication Tax combines State and local communications services taxes consolidating the Franchise Fees for Telecommunications, Franchise Fees for Cable Television and the Utility Tax for Telecommunication. The Tax is applied to all communications services bills issued to customers on and after October 1, 2001. The Town anticipates \$1,400,000 in revenues from this source based on current year actual revenues and an estimate from the Florida Department of Revenue.

State Sharing Revenue

The State Sharing Revenue 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 \$700,000 for FY 2013-14 based on the Florida Department of Revenue estimate, which represents an increase of \$25,000 from the current year 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 SS 561.14(6), 563.02, 564.02, 565.02(1), (4), and (5), and 565.03, F.S., are subject to having a portion redistributed to eligible municipalities.

The Town anticipates receiving approximately \$14,000 per year for the current year and next Fiscal Year.

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 \$1,900,000 in revenues from this source for FY 2013-14 based on the Florida Department of Revenue estimates.

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 \$120,000 based on the invoice amount for next Fiscal Year. This amount includes a share of the County's Business Tax Receipts.

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 the FY 2013-14 Proposed Budget is approximately \$780,000, this reflects an increase of \$77,500 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 \$70,000, this reflects an increase of \$20,000 from the current year's Adopted Budget.

Development Approval Fees

The Town estimates \$50,500 of revenues in FY 2013-14 for applications for variances, site plan reviews, plats, rezoning and any other development approvals.

Public Works Permit

The Town estimates \$5,000 of revenues of in FY 2013-14 for Public Works Permits based on the current year's experience.

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. The registration period is July 1st through June 30th of each calendar year. The Town anticipates receiving \$12,000 based on current alarm registration levels.

Code Violation Fines

The Code Violation Fines are for violations of the zoning code. The Town began assessing fines in FY 2003-04 and process cases through the Special Master. The Town anticipates receiving \$80,000 for FY 2013-14.

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.T.F.). Based on the increased effort to reduce speeding, the Town anticipates receiving \$111,800 in revenues in FY 2013-14.

School Crossing Guards

The Town is entitled to receive a special parking ticket surcharge earmarked to support the cost of the school crossing guard program. The Town anticipates receiving \$35,000 based on historical data. This is the same level as the current year budget.

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. There has been a significant reduction in the number of request for lien letters. The Town anticipates receiving \$8,000 for FY 2013-14 which is less than half of the prior year's levels.

Park Facility Rental Fees

The Town anticipates receiving \$6,000 for FY 2013-14 based on this current year's revenue.

Town of Miami Lakes

General Fund Summary

	Actual Ending Balance FY 08-09	Actual Ending Balance FY 09-10	Actual Ending Balance FY 10-11	Actual Ending Balance FY 11-12	Amended Budget FY 12-13	Projected FY 12-13	Preliminary Budget FY 13-14	Preliminary Change FY 13-14
Revenues								
Ad Valorem Taxes	\$7,433,753	\$6,572,133	\$5,660,800	\$5,441,776	\$5,516,718	\$5,610,000	\$5,733,800	\$217,082
Franchise Fees	\$1,967,915	\$2,008,171	\$1,444,200	\$1,673,746	\$1,675,000	\$1,550,000	\$1,550,000	(\$125,000)
Utility Taxes	\$2,560,677	\$2,730,389	\$2,790,900	\$2,513,790	\$2,522,550	\$2,627,681	\$2,587,575	\$65,025
Intergovernmental Revenue	\$3,936,546	\$3,642,211	\$3,725,300	\$4,013,758	\$4,031,200	\$4,112,800	\$4,066,770	\$35,570
Gas Tax Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Licenses & Permits	\$797,722	\$1,078,644	\$1,053,000	\$1,051,417	\$1,037,500	\$1,040,500	\$1,047,500	\$10,000
Fines and Forfeitures	\$305,396	\$258,427	\$276,200	\$215,183	\$226,800	\$244,800	\$221,800	(\$5,000)
Miscellaneous Revenues	\$228,250	\$92,348	\$54,500	\$81,618	\$89,100	\$87,550	\$107,550	\$18,450
Subtotal Recurring Revenues	\$17,230,259	\$16,382,323	\$15,004,900	\$14,991,287	\$15,098,868	\$15,273,331	\$15,314,995	\$216,127
Hurricane Reimbursement	\$1,258,235	\$204,522	\$7,700	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$153,400	\$279,800	\$0	\$0	\$0	\$0
Prior-Year Carry-Over Funds	\$0	\$0	\$2,748,100	\$1,142,900	\$762,000	\$762,000	\$0	(\$762,000)
Total Revenues	\$18,488,494	\$16,586,845	\$17,914,100	\$16,413,987	\$15,860,868	\$16,035,331	\$15,314,995	(\$545,873)
Expenses								
Town Council	\$218,441	\$191,878	\$339,400	\$407,209	\$409,571	\$347,333	\$348,886	(\$60,686)
Administration & Finance	\$1,814,072	\$1,734,327	\$1,858,700	\$2,185,235	\$2,217,424	\$2,187,941	\$1,959,198	(\$258,226)
Town Clerk	\$332,767	\$275,621	\$229,400	\$129,411	\$159,763	\$198,791	\$196,064	\$36,301
Town Attorney	\$669,680	\$460,775	\$365,000	\$398,525	\$352,000	\$304,000	\$319,000	(\$33,000)
Police	\$6,661,648	\$6,692,823	\$6,697,200	\$6,439,329	\$6,478,941	\$6,405,975	\$6,804,342	\$325,401
Community & Leisure Services	\$2,375,110	\$2,304,678	\$2,030,700	\$2,302,615	\$2,429,965	\$2,496,231	\$2,328,604	(\$101,361)
Public Works	\$1,674,337	\$909,469	\$1,006,700	\$1,336,590	\$1,436,701	\$1,515,013	\$1,426,860	(\$9,841)
Building	\$948,267	\$907,110	\$775,300	\$973,009	\$921,330	\$932,378	\$988,657	\$67,328
Neighborhood Services	\$855,127	\$704,820	\$693,700	\$663,966	\$780,173	\$696,050	\$761,383	(\$18,790)
Total Expenses	\$15,549,450	\$14,181,502	\$13,996,100	\$14,835,889	\$15,185,868	\$15,083,712	\$15,132,995	(\$52,873)
Excess (Deficiency) of Revenues over Expenditures	\$2,939,044	\$2,405,343	\$3,918,000	\$1,578,098	\$675,000	\$951,619	\$182,000	(\$493,000)
Transfers In- from Fund Balance			\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	
Transfers Out and Non-Governmental								
Special Projects Fund	\$0	\$0	\$525,000	\$0	\$0	\$0	\$0	
Capital Projects Fund	\$0	\$853,158	\$957,700	\$4,406,100	\$295,500	\$545,500	\$28,000	
Construction Fund	\$0	\$0	\$96,500	\$0	\$0	\$0	\$0	
Payment for QNIP	\$0	\$0	\$1,195,900	\$153,423	\$154,000	\$154,000	\$154,000	
Approved Reserve	\$0	\$0	\$0	\$0	\$225,500	\$252,119	\$0	
Total Other Financing Sources (Uses)	\$0	\$853,158	\$2,775,100	\$4,559,523	\$675,000	\$951,619	\$182,000	\$0
Excess (Deficiency) of Revenues over Expenditures	\$2,939,044	\$1,552,185	\$1,142,900	\$1,018,575	\$0	\$0	\$0	
Fund Balance Reconciliation								
Beginning Fund Balance	\$5,339,987	8,256,811	9,808,996	\$8,390,213	\$3,997,925	\$3,997,925	\$3,997,925	
Transfer to General Fund	\$0	\$0	\$0	-\$283,988	\$0	\$0	\$0	
Transfer to Capital	\$0	\$0	\$0	\$4,108,300	\$0	\$0	\$0	
Fund Balance Ending	\$8,256,811	\$9,808,996	8,390,213	3,997,925	3,997,925	3,997,925	3,997,925	
Fund Balance Allocation								
15% General Fund Reserve		2,127,225	2,099,415	\$2,225,383	\$2,277,880	\$2,262,557	\$2,269,949	
QNIP Payment Reserve		1,195,933	\$0	\$0	\$0	\$0	\$0	
Hurricane Audit Reserve		500,000	500,000	\$500,000	\$500,000	\$500,000	\$500,000	
Un-programmed Reserve		5,985,838	5,790,798	\$1,272,542	\$1,220,045	\$1,235,368.69	1,227,976	

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	

Revenue

AD-VALOREM TAXES						
AD-VALOREM TAXES - CURRENT	\$5,562,400	\$5,441,776	5,516,718	5,400,000	5,608,800	Assumption for FY 13 Millage: 2.3518 @ 95% at a tax roll of \$2,510,382,000+ Assumption for FY 13 based on actuals thru July and historical collections for Aug & Sep
AD-VALOREM TAXES - DELINQUENT	\$98,400			\$210,000	\$125,000	Taxes paid from prior year's assessments, funds are not budgeted as they compensate tax assessment appeals
AD VALOREM TAXES - TOTALS - Other	\$0					
Total AD-VALOREM TAXES - TOTALS	\$5,660,800	\$5,441,776	\$5,516,718	\$5,610,000	\$5,733,800	
3130000 - FRANCHISE FEES						
3130010 - FRANCHISE FEES - ELECTRICITY	\$1,444,200	\$1,673,746	\$1,675,000	\$1,550,000	\$1,550,000	Payment from County. Reduced due to FPL overbilling in prior years. Payment received once a year in July/August.
Total FRANCHISE FEES - TOTAL	\$1,444,200	\$1,673,746	\$1,675,000	\$1,550,000	\$1,550,000	Payment from County received once a year in July/August
UTILITY SERVICES TAX						
UTILITY SERVICES TAX - ELECTRICITY	\$2,439,300	\$2,170,957	\$2,172,550	\$2,277,681	\$2,237,575	
UTILITY SERVICES TAX - WATER	\$303,100	\$290,505	\$300,000	\$300,000	\$300,000	Based on trends, and slight increase next year
UTILITY SERVICES TAX - GAS	\$48,500	\$52,328	\$50,000	\$50,000	\$50,000	Based on trends
UTILITY SERVICES TAX - TOTALS	\$2,790,900	\$2,513,790	\$2,522,550	\$2,627,681	\$2,587,575	
INTERGOVERNMENTAL REVENUE						
COMMUNICATIONS SERVICES TAX	\$1,422,500	\$1,333,082	\$1,400,000	\$1,400,000	\$1,274,000	Based on State DOR estimates. Downward trend over the last three years expected to continue.
Total STATE REVENUE SHARING	\$618,500	\$707,450	\$700,000	\$706,000	\$776,970	Based on State DOR at 97.5%
ALCOHOLIC BEVERAGE LICENSES	\$10,300	\$12,984	\$14,000	\$12,000	\$12,000	Estimate based on current revenue
POLICE GRANTS						
GRANT - BYRNE GRANT	\$6,600	\$7,103	\$3,800	\$3,800	\$3,800	Grant for School Resource Officer
FDLE JAG GRANT		\$5,694	\$0			Grant for Anti-drug related Overtime Operations; No match
POLICE GRANTS - Other	\$0	\$37,000	\$0			Multi-year grant for Explorer Program \$37,906; will draw down in 2012; ARRA Funding
Total POLICE GRANTS	\$6,600	\$49,797	\$3,800	\$3,800	\$3,800	

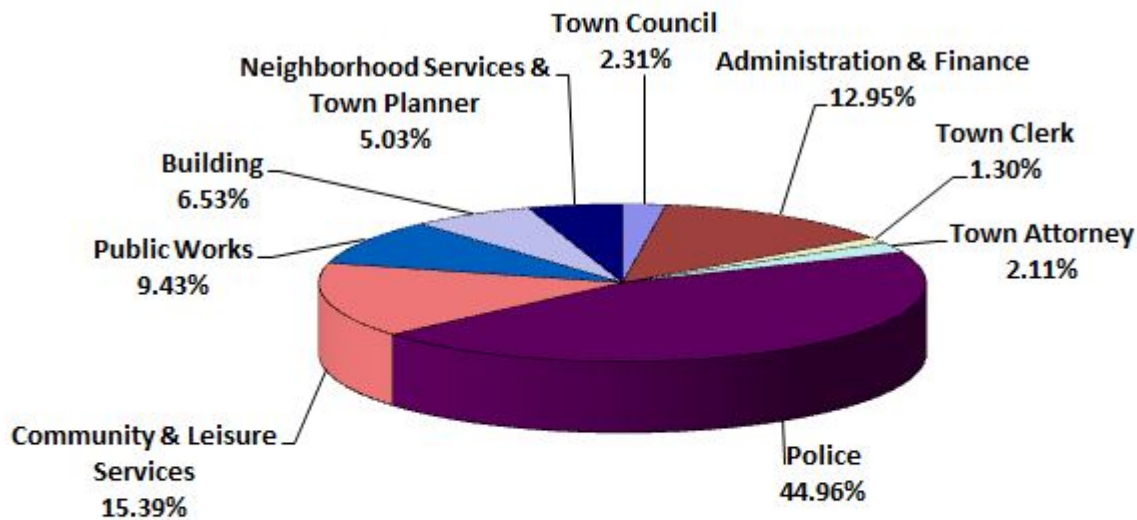
	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
GRANT/FEDERAL - DIVISION OF FORESTRY TREE	\$13,200		\$0	\$10,000	\$0	New Grant Award for Tree Inventory requires \$10,000 match; Expires Jan 31, 2013
TROPICAL STORM FAY 3288		\$4,805	\$0	\$0	\$0	Reimbursement for storm related expenses
HALF CENT SALES TAX	\$1,654,200	\$1,905,640	\$1,913,400	\$1,981,000	\$2,000,000	Based on State DOR at 97.5%
Total INTERGOVERNMENTAL REVENUE	<u>\$3,725,300</u>	<u>\$4,013,758</u>	<u>\$4,031,200</u>	<u>\$4,112,800</u>	<u>\$4,066,770</u>	
PERMITS AND LICENSES						
BUILDING PERMITS						
BUILDING PERMITS - TECHNOLOGY FEE	\$72,500	\$67,256	\$70,000	\$70,000	\$70,000	Based on current year estimates; revenue restricted for Building Department use
BUILDING PERMITS - LOST PLANS	\$2,600	\$3,484	\$5,000	\$5,000	\$5,000	Based on current year estimates; revenue restricted for Building Department use
BUILDING PERMITS	<u>\$775,400</u>	<u>\$780,016</u>	<u>\$775,000</u>	<u>\$735,000</u>	<u>\$750,000</u>	Based on current year estimates; revenue restricted for Building Department use
TOTAL BUILDING DEPARTMENT REVENUES	<u>\$850,500</u>	<u>\$850,756</u>	<u>\$850,000</u>	<u>\$810,000</u>	<u>\$825,000</u>	
LOCAL BUSINESS TAX TOML	\$130,100	\$122,320	\$100,000	\$100,000	\$100,000	Based on trends, assuming slight rebound in economy
ALARM REGISTRATION FEES	\$14,300	\$12,965	\$12,000	\$33,000	\$25,000	Based on current registration levels
LOCAL BUSINESS TAX COUNTY			\$20,000	\$20,000	\$20,000	
ZONING HEARINGS	\$8,600	\$7,450	\$6,000	\$6,000	\$6,000	Charges for variances and conditional use approvals
ADMINISTRATIVE SITE PLAN REVIEW	\$1,700	\$950	\$1,000	\$1,000	\$1,000	Based on activity over the last three years
ZONING LETTERS	\$4,700	\$2,450	\$3,000	\$2,000	\$2,000	Based on activity over the last three years
ZONING FEES	\$32,200	\$43,521	\$35,000	\$35,000	\$35,000	Zoning component of Building permit process
STAFF COSTS	\$4,200	\$3,534	\$5,000	\$1,000	\$1,000	Developer's reimbursement for staff review time
ADMINISTRATIVE VARIANCES	\$1,400		\$500	\$500	\$500	As required by the Land Development Code
Total PLANNING DEPARTMENT REVENUES	<u>\$197,200</u>	<u>\$193,190</u>	<u>\$182,500</u>	<u>\$223,500</u>	<u>\$215,500</u>	
PUBLIC WORKS PERMITS	<u>\$5,300</u>	<u>\$7,471</u>	<u>\$5,000</u>	<u>\$7,000</u>	<u>\$7,000</u>	Based on current year activity
Total PERMITS AND LICENSES	<u>\$1,053,000</u>	<u>\$1,051,417</u>	<u>\$1,037,500</u>	<u>\$1,040,500</u>	<u>\$1,047,500</u>	
3315010 - GRANT/FEDERAL - HURRICANE REIMBURSEMENT						
Total 5011 - HURRICANE WILMA TOTALS	<u>-\$600</u>					
5014 - HURRICANE FRANCES	<u>\$8,300</u>					
Total FEDERAL AND STATE HURRICANE REIMBURSEMENT GRANTS TOTAL	<u>\$7,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
FINES & FORFEITS						
POLICE - TRAFFIC FINES	\$116,500	\$79,190	\$92,000	\$70,000	\$70,000	Issued by Police Department; projected based on historical levels
POLICE - L.E.T.F.	\$4,500	\$5,021	\$4,800	\$4,800	\$4,800	Based on historical trends
POLICE - SCHOOL CROSSING GUARDS	\$43,400	\$35,971	\$35,000	\$35,000	\$35,000	Percentage of parking fines allocated to school safety; partially off-sets expense of \$122,000

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
CODE VIOLATION FINES	\$90,200	\$71,392	\$80,000	\$120,000	\$100,000	Payments for violations of the Building Code and the Land Development Code
POLICE - PARKING FINES	\$21,600	\$23,610	\$15,000	\$15,000	\$12,000	Parking fines issued by the Police Department; previously included in traffic fines
Total FINES & FORFEITS	\$276,200	\$215,183	\$226,800	\$244,800	\$221,800	
MISCELLANEOUS REVENUES						
SHORT TERM VENDING APPLICATION						Payments to Town from vendors at Town events
SHAPE GRANT		\$4,000	\$0			Grant to assist elderly with minor home improvement needs; closed out July 2012
100 BEST COMMUNITIES FOR YOUNG PEOPLE grant		\$550				
MISCELLANEOUS REVENUES			\$0			
INTEREST INCOME	\$29,000	\$40,326	\$65,000	\$55,000	\$65,000	Adjusted due to engagement of investment advisory services
ADMINISTRATIVE FEES	\$1,100		\$0	\$0	\$0	
INSURANCE CLAIMS			\$0	\$0	\$0	Recognized as they are received
CONTRIBUTIONS & DONATIONS	\$300	-\$54	\$0	\$0	\$0	Recognized as they are received
OTHER CHARGES AND FEES - CLERK	\$2,100	\$1,397	\$1,000	\$1,000	\$1,000	Average of last two years
LOBBYIST REGISTRATION	\$4,300	\$3,250	\$3,300	\$1,000	\$1,000	Based on lobbyist registration ordinance
PARK - SERVICES & RENTAL FEES		\$7,085	\$6,000	\$10,000	\$20,000	Any revenue will be earmarked for community center improvements
ELECTION QUALIFYING FEES		\$1,831	\$0	\$0	\$0	Revenues to be recognize as they occur
LIEN INQUIRY LETTERS	\$12,800	\$13,781	\$8,000	\$13,000	\$13,000	Recurring Revenue
Kaboom Spruce Grant		-\$750	\$0	\$750	\$750	For engineered wood fiber for P19; No Match Required
FDOT - LANDSCAPE MAINT	\$3,700	\$5,784	\$5,800	\$5,800	\$5,800	Based on updated agreement with FDOT for mowing of DOT ROW
OTHER MISCELLANEOUS REVENUES	\$1,200	\$4,418	\$0			Recognized as they are received
MISCELLANEOUS REVENUES - Other		\$279,800	\$0	\$1,000	\$1,000	
Total MISCELLANEOUS REVENUES	\$54,500	\$361,418	\$89,100	\$87,550	\$107,550	
GENERAL FUND OPERATING REVENUES						
	\$15,012,600	\$15,271,087	\$15,098,868	\$15,273,331	\$15,314,995	
PRIOR YEAR CARRY - OVER FUNDS	\$1,689,880	\$1,142,900	\$762,000	\$762,000	\$0	
FUND BALANCE REVENUE		\$4,000,000			\$0	
ENCUMBERED RESERVE REVENUE FOR QNIP	\$1,195,900				\$0	
Total Revenue	\$17,898,380	\$20,413,987	\$15,860,868	\$16,035,331	\$15,314,995	

Expense Detail

General

The Town's Proposed Operating Budget for FY 2013-14 is \$15,314,995 with a total of \$15,132,995 in departmental operating expenses. This represents a net decrease of (\$52,873) in departmental operating expenses from FY 2012-13 Amended Budget.



**Operating Budget
Where the Money Goes**

General Fund FY 2013-14 Proposed Operating Expense Total is \$15.1M

Office of the Town Clerk

The FY 2013-14 Proposed Budget for the Office of the Town Clerk is \$196,064 which represents a net increase of approximately \$32,301 from FY 2012-13 Amended Budget. The increase is mainly driven by the inclusion of election expenses (\$52,268) for the Special Election. Other recurring expenses are essentially at the same level as prior years.

Mayor and Town Council

The FY 2013-14 Proposed Budget for the Town Council is \$348,886 which

represents a net decrease of approximately \$60,686 from the FY 2012-13 Adopted Budget. This decrease is mainly driven by the reduction of \$35,000 in salaries and wages and a reduction of \$15,250 in cost of health coverage due to the transfer of the Committee and Special Events Coordinator position to Community & Leisure Service.

Other recurring expenses are essentially at the same level as last year. 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 by the Town Council.

Administration

Administration includes the Office of the Town Manager, Budget, Administration, Finance and Procurement. The FY 2013-

14 Proposed Budget is \$1,959,198 which represents a net decrease of approximately \$258,266 from the FY 2012-13 Budget.

The decrease is driven primarily driven by a the elimination of Town Hall rent for half of the year (\$143,220); and the completion of IT system implementation projects in FY 2012-13, allowing for funding reductions to the related line items. However, this also includes an increase of \$80,000 in Utility Maintenance directly related to the operating costs for the Government Center and an increase of \$37,354 due to a rate increase in Retirement Contributions from 5.18% to 6.95%.

Performance Measures

Workload metrics include the number of bids received, the visitors to the newly launched website and grants funds awarded over the last three years.

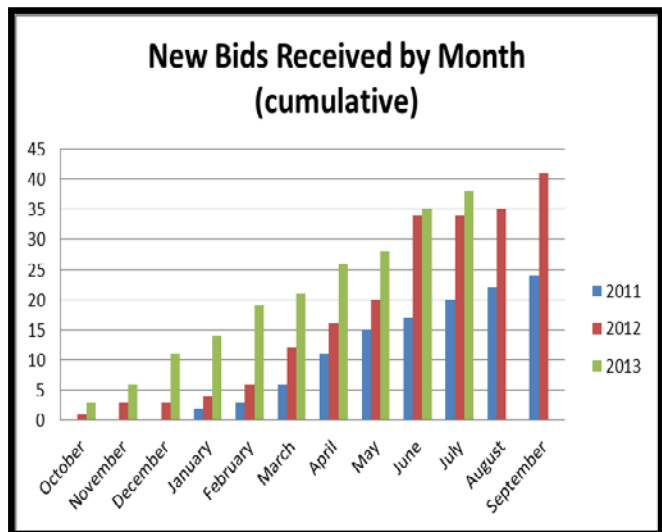


Fig.1: Cumulative number of new bids received by month from January 2011 to 2013 year-to-date

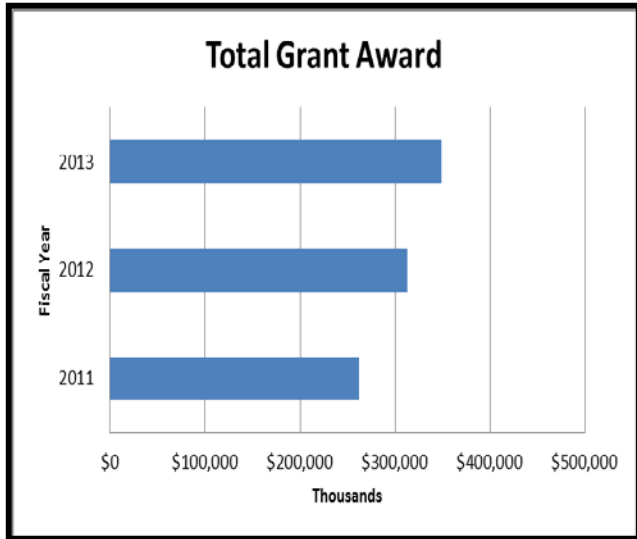


Fig.2: Total grant amount awarded from 2011 to 2013. The objective is to receive at least 1.5 times the cost of the grant administrator’s annual compensation.

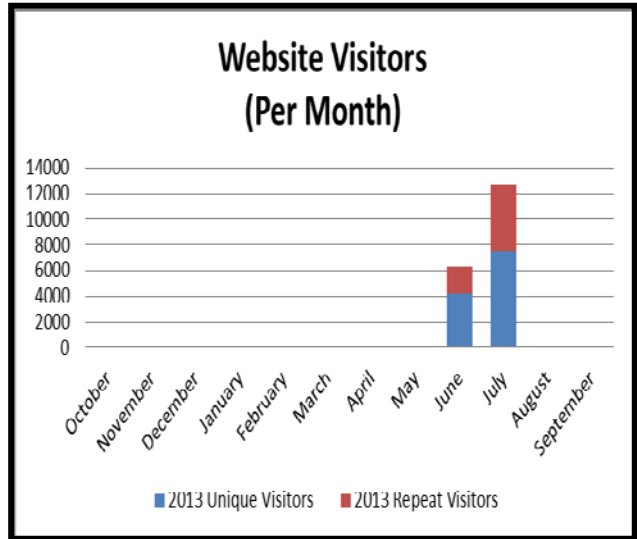


Fig.3: Total number of website visitors since the revamping of the Miami Lakes website in June 2013

Town Attorney

The FY 2013-14 Proposed Budget for the Town Attorney is \$319,000 represents a net decrease of approximately \$33,000 from FY 2012-13 Amended Budget. The decrease is mainly driven by the elimination of the expense for legal support for the Land Development Code Rewrite (\$10,000) which is mostly completed. There are no performance measures in place for the town attorney services and litigation.

Building Department

The FY 2013-14 Proposed Budget for the Building Department is \$988,657, which represents a net increase of approximately \$67,328 from FY 2012-13 Budget. The increase is primarily driven by the addition of the Facilities Management position and the conversion of all contractual staff from Independent Contractors to part-time employees. The decrease is mainly driven by the elimination of Town Hall rent for half the year (\$26,400), and the completion of the building and permitting system project implementation during Fiscal Year 2011-12 (\$56,500).

The Proposed budget maintains the funding for the completion of electronic records storage program.

Performance Measures

The principal measures of performance for the Building Department are the numbers of permits issued, the number of inspections performed 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.

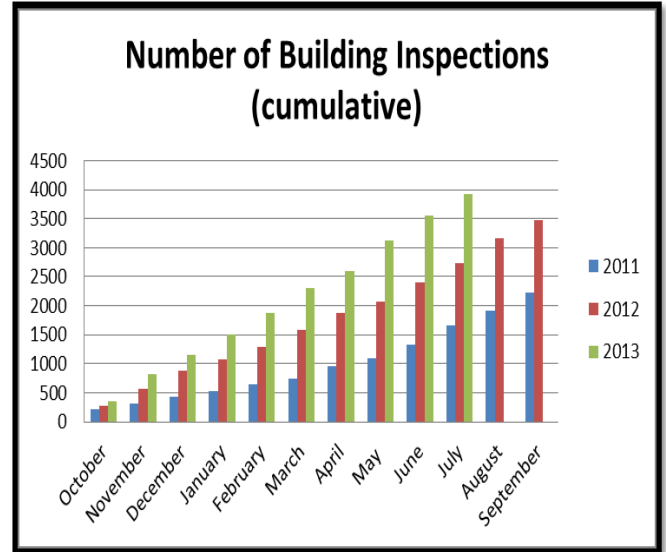


Fig.4: Cumulative number of building inspections over the past three years with the trend being significantly higher in 2013

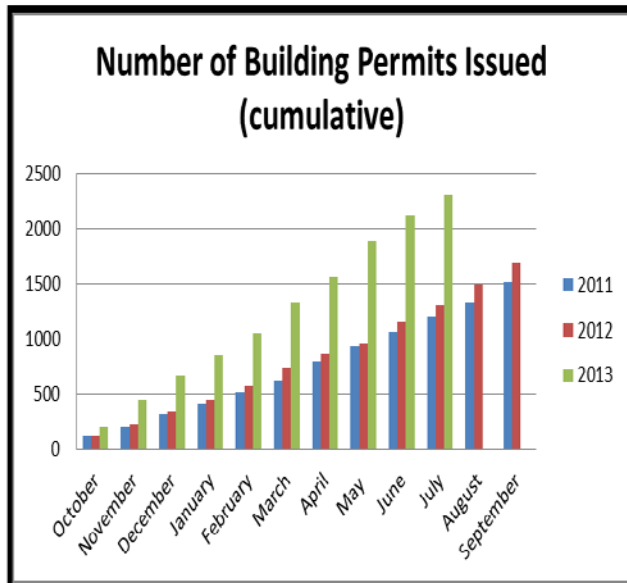


Fig.5: Cumulative number of building permits issued over the past three years, with the trend almost doubling from 2011 to 2013

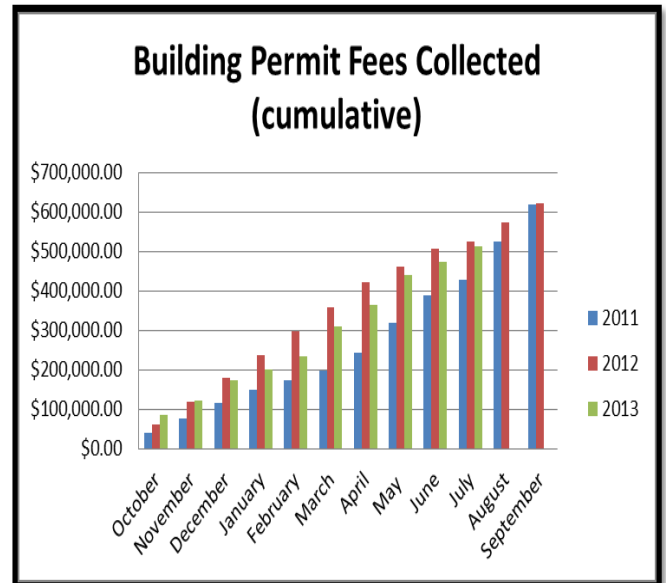


Fig.6: Cumulative number of building permit fees collected over the past three years with the 2013 trend being slightly lower than in 2012

Neighborhood Services

The FY 2013-14 Proposed Budget for the Neighborhood Services Department and Town Planner (formerly known as Community Development Department) is \$761,383, which represents a net decrease of approximately \$18,790 from the FY 2012-13 Budget as amended. The increase is mainly driven by an increase of \$6,236 due to a rate increase in Retirement Contributions from 5.18% to 6.95%. Other recurring expenses are essentially at the same level as prior year.

Performance Measures

Two measures for Neighborhood Services are the number of cases opened and the amount collected in fines.

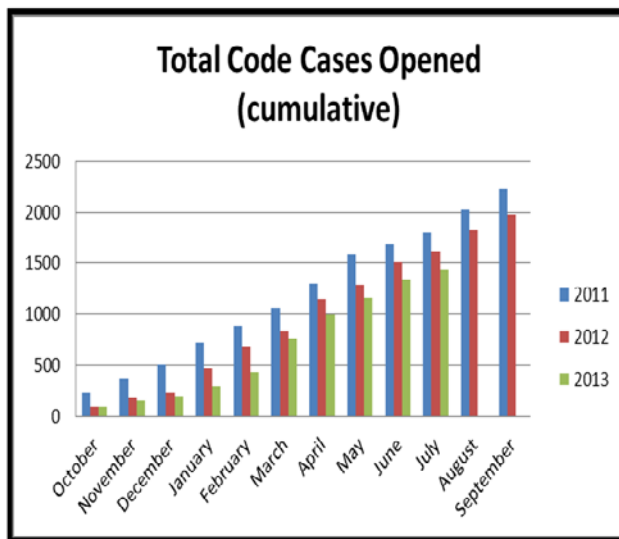


Fig.7: Cumulative number of code cases opened over the past three years with the trend being slightly less from 2011 to 2013

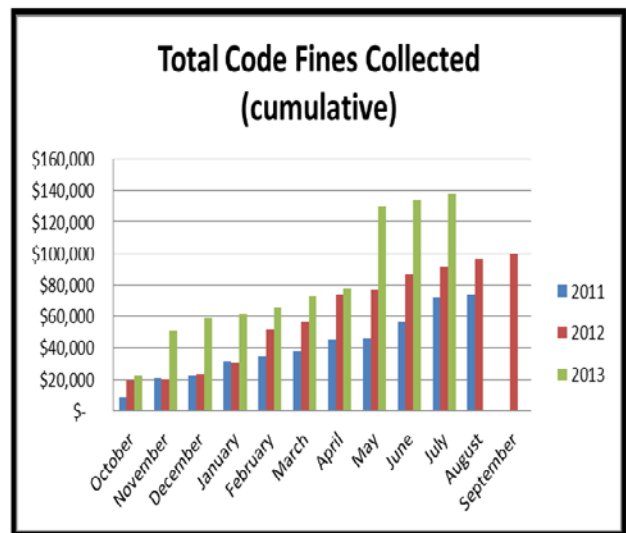


Fig.8: Cumulative number of code fines collected over the past three years. The data reflects pay-to-date, not day of initial citation.



Town Planner

The budget information for the Town Planner is still shown comingled with the Neighborhood Services budget. This unit

consists of a Town Planner, a Zoning Official, a Planning Technician and a part-time 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.

Performance Measures

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

Additionally, all of the changes to the Town's Land Development Code are processed 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 all four permitting departments. The trends below are due to code interpretations that no longer require formal approval of public hearings for all items processed.

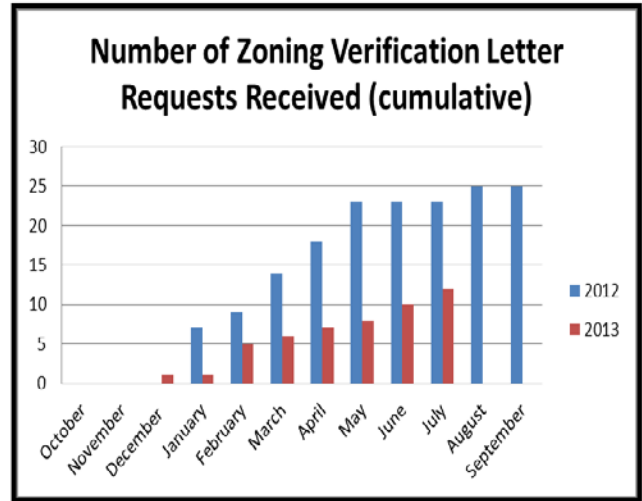


Fig.9: Cumulative number of zoning verification letter requests received over the past two years with the trend being less in 2013 than in 2012

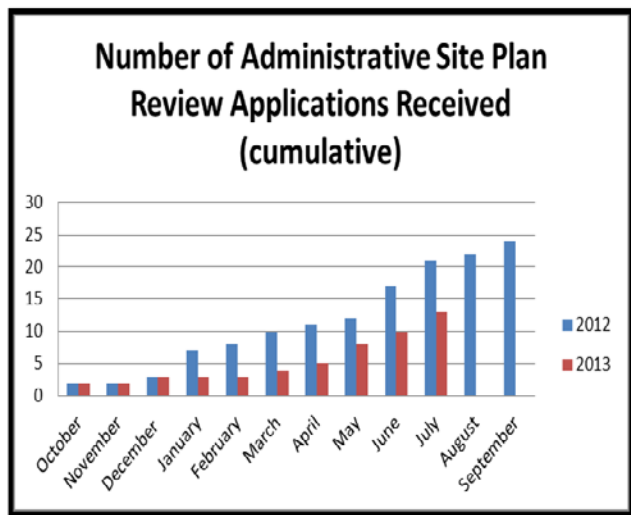


Fig.10: Cumulative number of administrative site plan review applications received over the past two years

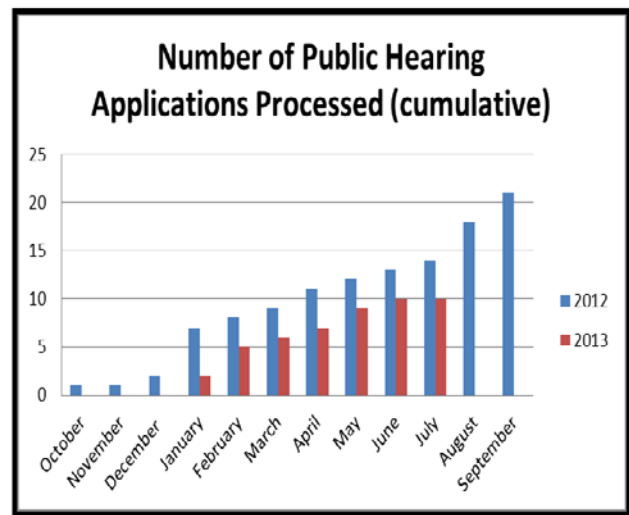


Fig.11: Cumulative number of public hearing applications processed over the past two years with the 2013 trend being slightly less than in 2012

Police Department

The FY 2013-14 Proposed Budget for the Police Department is \$6,804,342; this represents a net increase of approximately \$325,401 from FY 2012-13 Budget. The increase is primarily driven by an increase in salaries \$106,000, health insurance \$200,000, pension costs \$60,000, facilities maintenance \$36,664, and vehicle maintenance cost \$20,000. The reduction is primarily due to the elimination of Town Hall rent for half the year (\$51,180). The Proposed Budget reflects the same staffing level as the current fiscal year, and \$482,000 of Budgeted overtime for enhanced enforcement initiatives.

Performance Measures

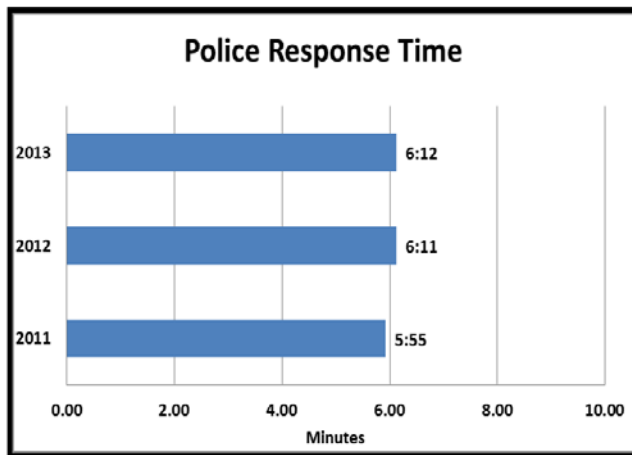


Fig.12: The average police response time over the past three years with the 2013 trend showing consistency to the response time in 2012

POLICE PERSONNEL	Proposed
Town Commander - Major	1
Executive Officer - Captain	0
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.

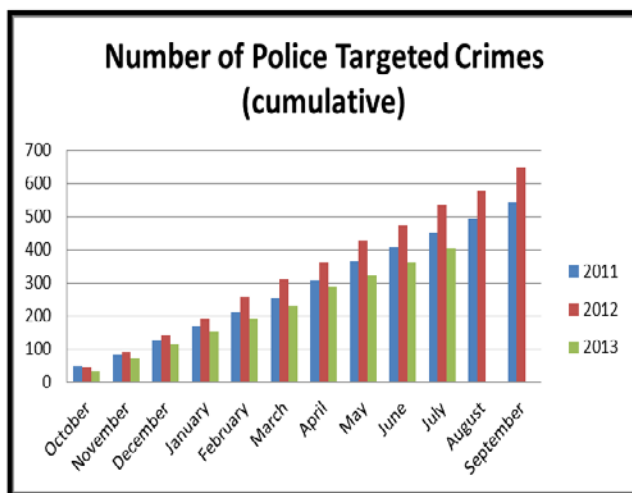


Fig.14: Cumulative number of police targeted crimes over the past three years with the 2013 trend being slightly less than the years prior

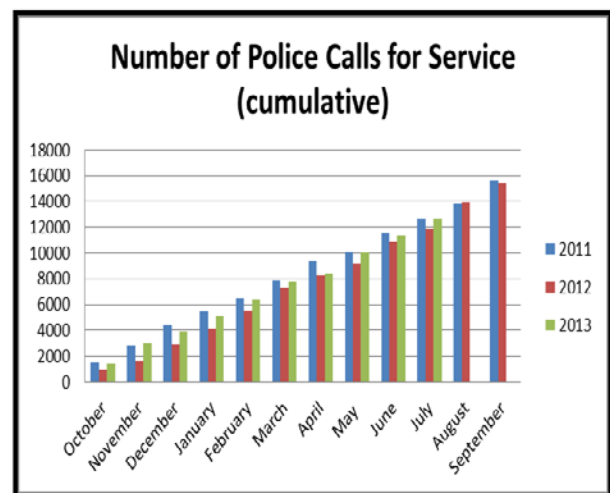


Fig.15: Cumulative number of police calls for service with the 2013 trend being lower than 2011

Public Works Department

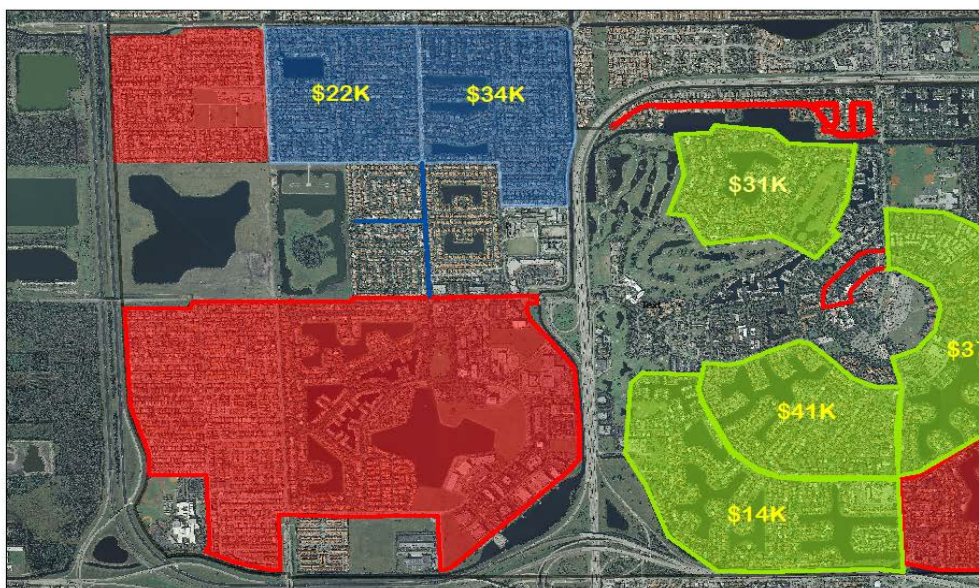
The Public Works Proposed Budget for FY 2013-14 of \$1,426,860 represents a net decrease of \$18,790 from FY 2012-13 Budget.

The increase is mainly driven by the Right of Way Maintenance line item (\$93,084) due to the acceleration of irrigation improvements in the current fiscal year. Also completed in the current fiscal year was the completion of the Town's tree inventory (\$50,000), and the one-time engine replacement of the Town bus (\$15,500).

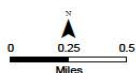
A cost reimbursement of \$200,000, from the Special Projects Fund is included in Proposed Budget, in order to utilize some of the Six Cent Local Gas Option Tax money for maintenance and improvements, consistent with prior years. A reimbursement of \$30,000 from the Stormwater Utility is included in the Proposed Budget since the Public Works Director also serves as the Director of the Stormwater Utility.

The Proposed Budget for FY 2013-14 includes a level of tree trimming (\$170,000) which will commence a three year Townwide trimming cycle under the new performance based contracts. The Proposed Budget for FY 2013-14 also includes funding (\$60,000) for Beautification operational improvements.

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 or next; an estimated cost is shown for each section.



SIDEWALK IMPROVEMENTS



Performance Measures

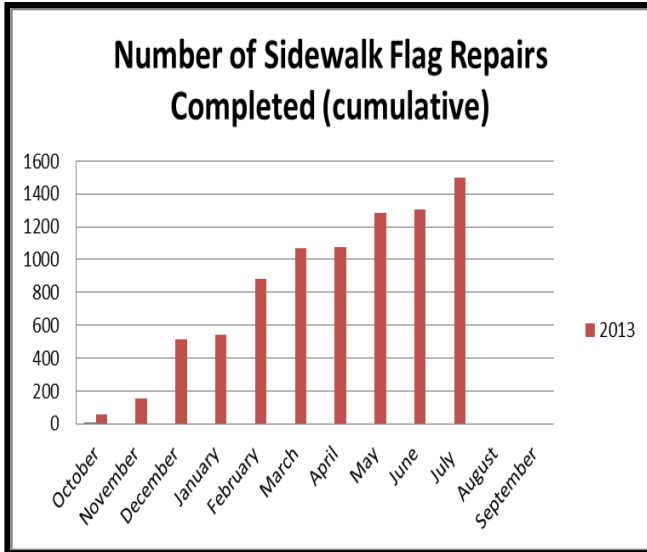


Fig.16: Cumulative number of sidewalk flag repairs completed from October 2012 to July 2013

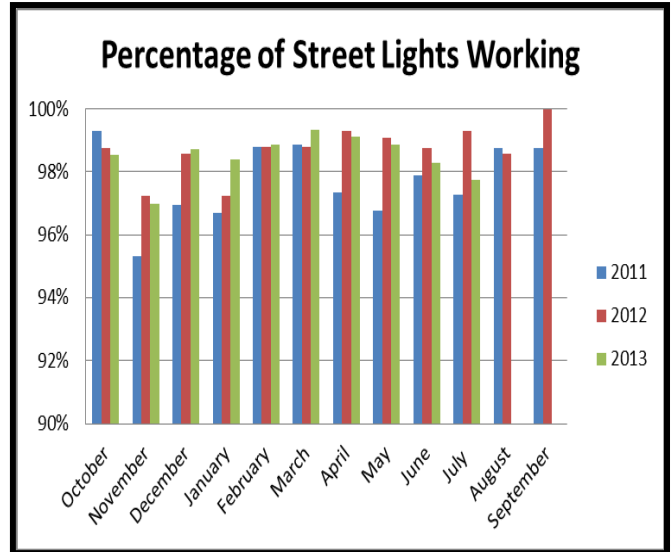


Fig.17: Percentages of street lights working over the past three years with the data showing monthly improvement in 2012 and 2013

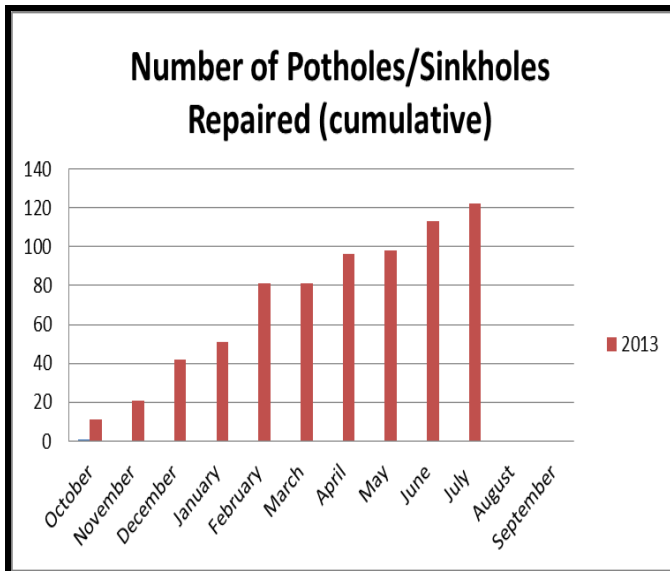


Fig.18: Cumulative number of potholes/sinkholes repaired from October of 2012 to July of 2013



Community and Leisure Services Department

The FY 2013-14 Proposed Budget for the Community and Leisure Services Department is \$2,328,604; this represents a net decrease of \$101,361 from the FY 2012-13 Amended Budget. The increase is primarily due to the transfer of the Committee Special Events Coordinator position from the Mayor & Council department. The decrease is mainly driven by improvement and general repair line items within the parks that were completed this year.

The Town has significantly enhanced the quality of our facilities and the quality and quantity of recreational programming offered to residents. Town Committees are funded at the same level as the Adopted Budget in the current fiscal year.

Performance Measures

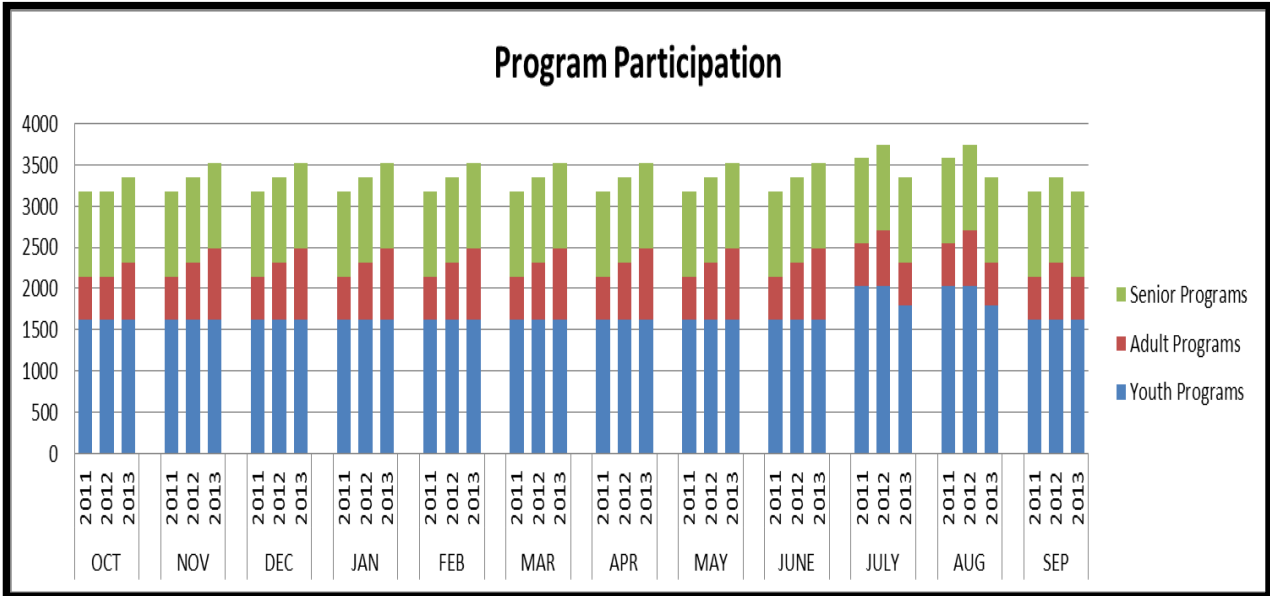


Fig.20: Total number of monthly senior, youth and adult program participants from 2011 to 2013

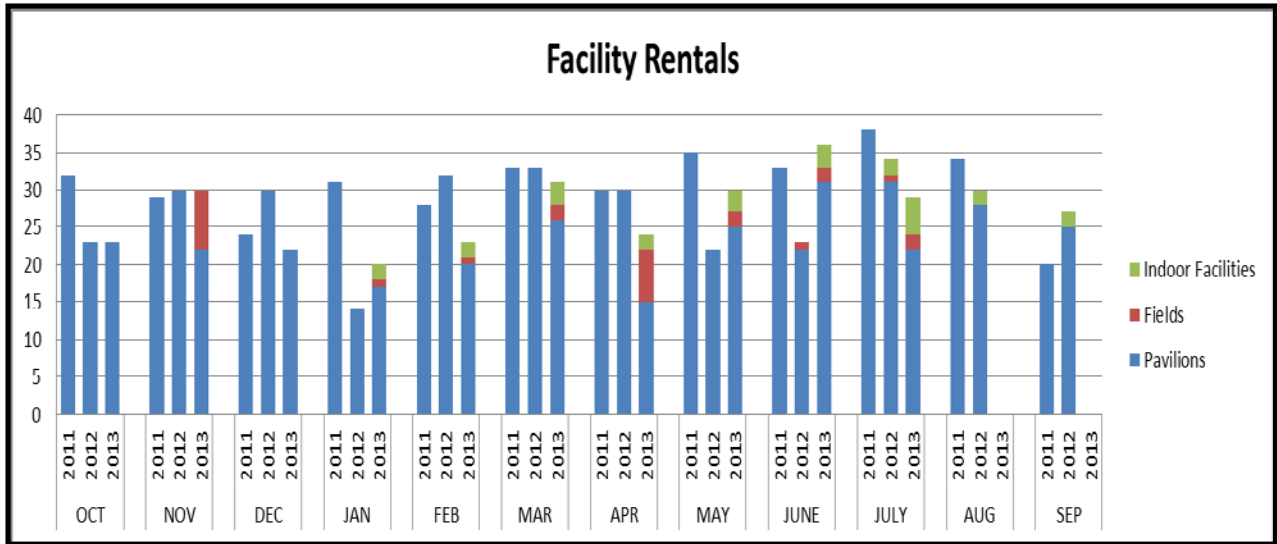


Fig.21: Total number of monthly facility, field and pavilion rentals from 2011 to 2013

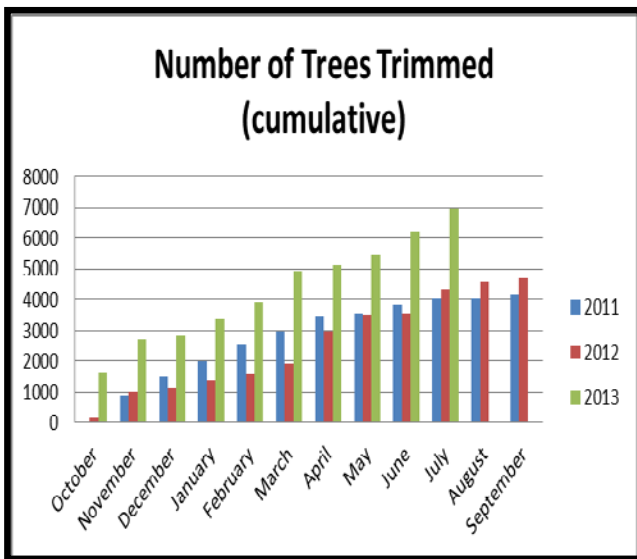


Fig.22: Cumulative number of trees trimmed on a monthly basis over the past three years, with the trend showing an increase in 2013



Transfers and Reserve

Transfers and Reserves for FY 2013-14 Proposed Budget are as follows:

Transfers from the General Fund are \$28,000 to the Capital Projects Fund for the Neighborhood Matching Grant Program (\$28,000).

The beginning Fund Balance in the FY 2013-14 Proposed Budget for the General Fund is \$3,997,925. Of this amount a reserve of 15% of the General Fund Operating Budget is required to remain as a Reserve, this amount is \$2,269,949, we continue to reserve \$500,000 for possible 2006 hurricane disallowances once the FEMA audit occurs, which leave the Town with an un-programmed reserve of \$1,227,976.

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
Expense						
CLERK						
SALARIES AND WAGES	\$107,700	\$63,781	\$66,300	\$69,569	\$71,300	Current Salary and Wages
CLERK - PAYROLL TAXES	\$9,200	\$6,024	\$5,072	\$5,436	\$5,569	Calculated based on salaries
CLERK - RETIREMENT CONTRIBUTIONS	\$9,700	\$3,658	\$3,434	\$3,934	\$4,955	Based on FRS rates
CLERK - HEALTH INSURANCE ALLOWANCE	\$11,600		\$0			
CLERK - HEALTH/LIFE INSURANCE	\$18,100	\$13,244	\$13,384	\$11,500	\$11,500	Based on Health Coverage of approximately \$11,750 each
CLERK - WIRELESS STIPEND	\$300	\$480	\$480	\$480	\$480	Staff stipend allowance of \$40/month in lieu of phone at savigns to Town
5102312 - FRINGE BENEFITS - Other	\$300		\$0	\$0	\$0	
CLERK - AGENDA MANAGEMENT SYSTEM	\$5,700	\$810	\$8,420	\$8,420	\$14,500	Annual software license agreement & support (\$3,8000), video streaming & indexing of Council Meetings (\$10,740)
CLERK-RECORDS MANAGEMENT STORAGE	\$0	\$152	\$1,772	\$1,772	\$1,780	Storage unit for Town's historical records
CLERK - TELEPHONE CELLULAR	\$900		\$0	\$480	\$480	IPAD service for Town Clerk
CLERK - CODIFICATION	\$3,800	\$13,993	\$20,700	\$19,000	\$5,700	Codification of Land Development Code (\$4,500), new ordinances (\$1,000), regular maintenance fee (\$200)
5104810 - CLERK - PRINTING AND BINDING	\$1,300		\$0	\$0	\$0	
CLERK - FRAMING PROCLAMATION	\$1,000	\$220	\$1,000	\$1,000	\$1,000	Certificates of Recognition
CLERK - LEGAL ADVERTISING	\$27,200	\$25,912	\$25,000	\$25,000	\$25,000	Adevertisement of ordinances, budget hearing and land development code issues; majority of expense during budget cycle
CLERK - ELECTION COSTS	\$38,600	\$1,031	\$13,000	\$51,000	\$52,300	Special election for Mayor
CLERK - EDUCATION AND TRAINING	\$4,600	\$105	\$200	\$200	\$500	Florida Association of City Clerks & International Institute of Municipal Clerks memberships required to maintain certification
CLERK - MISCELLANEOUS EXPENSE			\$1,000	\$1,000	\$1,000	Sign Language/TDD Interpreter Services as needed
Total CLERK	\$240,000	\$129,411	\$159,763	\$198,791	\$196,064	
COUNCIL						
SALARY AND WAGES	\$115,000	\$162,530	\$150,000	\$105,151	\$115,000	Mayor, Administrative Assitant to Mayor, Administrative Assistant to Town Council
PAYROLL TAXES	\$8,700	\$21,334	\$20,040	\$9,106	\$9,859	Regular employees calculated based on salaries, plus FICA and MICA for Councilmembers
FRINGE BENEFITS	\$0		\$0			
MAYOR/COUNCIL - RETIREMENT CONTRIBUTION	\$10,200	\$7,379	\$7,900	\$5,239	\$7,992	Based on FRS rates
MAYOR/COUNCIL - FRS INCREASE CONTINGENCY	\$800		\$0	\$0	\$0	
ASSISTANT TO MAYOR AND COUNCIL HEALTH/LIFE INSURANCE	\$20,400	\$24,704	\$35,250	\$17,307	\$20,000	
MAYOR - HEALTH/LIFE INSURANCE	\$10,100	\$11,835	\$11,750	\$10,000	\$10,000	Based on Health Coverage of approximately \$10,000 each
COUNCIL - HEALTH/LEGAL INSURANCE	\$48,900	\$58,861	\$53,750	\$60,000	\$60,000	
COUNCIL - STATE OF TOWN ADDRESS		\$33	\$0	\$0	\$0	Funded thru private donations

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
COUNCIL - ANNUAL PRAYER BREAKFAST		-126	\$0	\$0	\$0	Funded thru private donations
HOLIDAY PARTY			\$0	\$0	\$0	
COUNCIL - REIMBURSEMENTS	\$47,700	\$46,990	\$47,013	\$46,092	\$47,475	Adjusted by CPI (2%) as per Charter
COUNCIL - TRAVEL EXPENSES	\$14,000	\$4,719	\$12,000	\$12,000	\$12,000	Lobbying and educational travel; assumes elimination of travel to Dade Days
MAYOR - CAR ALLOWANCE	\$7,200	\$7,338	\$7,200	\$7,200	\$7,200	Allowance of \$600 per month
COUNCIL - CAR ALLOWANCE	\$36,400	\$36,692	\$36,000	\$36,000	\$36,000	Allowance of \$500 per month
COUNCIL - CELLULAR TELEPHONES	\$5,600	\$7,634	\$6,300	\$6,720	\$6,720	iPads \$40/ month; cell phones \$40/month
WIRELESS STIPEND		\$934	\$1,440	\$1,440	\$1,440	Staff stipend allowance of \$40/month in lieu of phone
COUNCIL - DISCRETIONARY FUND	\$5,000	\$3,036	\$1,900	\$2,000	\$2,000	Miscellaneous discretionary activities by Mayor and Council
COUNCIL - ADMINISTRATIVE EXPENSES						
MEETINGS - REFRESHMENTS	\$6,000		\$0	\$0	\$500	Continues to reflect no meeting meals, add small allowance for refreshments (\$500) and swearing in ceremony for new Mayor and Council
MEETINGS - SET UP	\$5,600	\$3,480	\$4,300	\$12,000	\$1,000	Assumes savings from no set-up cost at new government center for half the year
MEETINGS - SOUND ENGINEER	\$6,200	-\$200	\$0	\$0	\$0	No longer needed
COUNCIL - PRINTING	\$1,300	\$1,842	\$5,000	\$5,000	\$1,000	Business cards for new Mayor and one new Councilmember
NAMES PLATES, AWARDS, KEYS, UNIFORMS	\$700	\$132	\$2,000	\$2,000	\$500	Only for Mayor and one new councilmember
COUNCIL - DUES	\$2,200	\$5,436	\$5,728	\$5,728	\$6,000	Funding for Chamber of Commerce (\$200), Florida League (\$2,857), Miami-Dade League (\$2,671), Conference of Mayor's, plus meal charges (\$1,000)
DIVIDENDS		\$450	\$0	\$150	\$0	
COUNCIL - ADMINISTRATIVE EXPENSES - Other	\$400		\$0	\$0	\$0	Reflects elimination of Council administrative expenses
COUNCIL - EDUCATION AND TRAINING	\$2,000	\$2,175	\$2,000	\$4,200	\$4,200	Allowance for Council educational programs
CAPITAL OUTLAY	\$3,000		\$0	\$0	\$0	
Total COUNCIL	\$357,400	\$407,209	\$409,571	\$347,333	\$348,886	
ADMINISTRATION						
ADM - SALARIES AND WAGES	\$691,400	\$852,451	\$822,298	\$838,962	\$842,847	Current Salary and Wages
5121290 - ADM - EMPLOYEE BONUSES			\$30,000	\$30,000	\$0	
ADM - OVERTIME		\$10,714	\$0	\$0	\$0	
ADM - PAYROLL TAXES	\$54,900	\$70,216	\$81,228	\$58,036	\$64,921	Calculated based on salaries at 7.65% of salaries
ADM - UNEMPLOYMENT TAX	\$20,400	\$83	\$0	\$0	\$0	Reflected if expense is incurred
ADM - RETIREMENT CONTRIBUTIONS	\$60,200	\$50,162	\$40,603	\$46,186	\$80,104	Rate increase from 5.18% to 6.95%
ADM - DEFERRED COMPENSATION PLAN	\$9,500	\$6,311	\$6,450	\$6,450	\$6,450	Town Manager \$2,500 per contract; Senior Accountant in lieu of FRS of FRS benefits 457 & 401 plans

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
ADM - HEALTH INSURANCE ALLOWANCE	\$94,000	\$133,678	\$141,946	\$114,090	\$132,552	Based on Health Coverage of approximately \$10,000 per employee per year; increase also due to employees converted from independent contractors; split based on employee option to get health insurance or a health allowance
ADM - CAR ALLOWANCE	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Per Town Manager's Contract at \$500.00 per month
WIRELESS STIPEND	\$200	\$1,404	\$1,440	\$1,440	\$1,440	Staff stipend allowance of \$40/month in lieu of phone
ADM - INTERGOVERNMENTAL RELATIONS	\$61,600	\$13,780	\$25,000	\$25,000	\$0	Reflects State lobbying services as needed based on hourly contractual rate
ADM - GRANT DEVELOPMENT	\$5,000	\$4,000	\$4,000	\$0	\$0	Eliminated due to addition of in-house grant staff
ADM - FINANCIAL AND ACCOUNTING SERVICES	\$6,800	\$7,942	\$6,000	\$11,000	\$11,000	Contractual expense for payroll processing
ADM - INDEPENDENT AUDIT	\$40,000	\$38,799	\$45,000	\$47,000	\$47,000	Regular audit \$42,000 plus \$5,000 more for single audit expense should it occur in 2014
ADM - JANITORIAL SERVICES	\$8,800		\$18,190	\$0	\$0	Included in utilities and maintenance of townhall
FINANCIAL CONS./BOND COUNCIL	\$20,000	\$13,097	\$15,000	\$15,000	\$15,000	Continued Investment Advisory Services
ADM - TEMPORARY ADM SUPPORT	\$57,500	\$23,231	\$30,000	\$30,000	\$20,000	Reflected in Salary/Fringe for regular work, funding to assist during peak periods
ADM - TRAVEL AND PER DIEM	\$12,000	\$1,830	\$5,000	\$10,000	\$10,000	Educational travel for staff development
ADM - POSTAGE AND DELIVERY	\$25,000	\$24,479	\$25,000	\$25,000	\$25,000	Postage for mailings, Assumes the same level as prior FYs
ADM - BACKGROUND CHECKS		\$90	\$100	\$1,000	\$1,000	Increase due to change in background requirement
ADM - TELEPHONES - TOWN HALL	\$20,000	\$9,283	\$20,000	\$25,000	\$14,000	Regular service \$14,000
ADM - CELLULAR TELEPHONES	\$7,000	-\$353	\$540	\$480	\$480	1 iPad service for Town Manager @ \$40/month
ADM - UTILITIES/MAINTENANCE - TOWN HALL	\$6,400	-\$17	\$16,300	\$48,203	\$96,406	Includes electrical, cleaning, telephone, landscape, waste services, handyman, alarm monitoring
ADM - COPIER LEASE		\$12,050	\$15,906	\$16,000	\$16,000	Combined lines monthly rental and copy expense
ADM - SECURITY MONITORING FEE	\$5,000		\$2,500	\$0	\$0	Included in utilities and maintenance of townhall
ADM - RENT - TOWN HALL	\$256,900	\$288,398	\$156,283	\$163,827	\$0	No future rent payments
ADM - RENTAL STORAGE SPACE	\$10,000	\$6,312	\$1,980	\$1,108	\$2,028	Storage space eliminated
ADM - INSURANCE	\$119,400	\$126,644	\$135,000	\$120,000	\$168,000	Includes anticipated increase for coverage of newly constructed Town facilities
ADM - REPAIRS AND MAINTENANCE	\$5,000	\$971	\$4,000	\$1,000	\$0	Included in utilities and maintenance of townhall
ADM - PRINTING AND BINDING	\$3,500	\$901	\$550	\$1,000	\$1,000	Based on current FY allocation
ADM - ADVERTISEMENT RECRUITMENT	\$5,000	\$3,155	\$2,500	\$2,500	\$3,500	Advertisement of Town positions & pre-employment screening
ADM - GENERAL ADVERTISEMENT	\$7,500		\$0	\$0	\$0	For general Town publications for residents now done in-house with copiers
ADM - FINANCIAL INSTITUTION FEES	\$14,300	\$14,000	\$10,000	\$14,000	\$14,000	Includes credit card transaction fees for payments to Building and Planning Departments, also includes check verification system
ADM - MISCELLANEOUS		\$80	\$0	\$500	\$500	

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
ADM - OFFICE SUPPLIES	\$32,000	\$22,311	\$36,000	\$30,000	\$30,000	Reduction from current year
SHAPE G SHAPE GRANT		\$4,680	\$0	\$0	\$0	Budget will be allocated if a new grant is awarded
ADM - COMP/TECH ON-GOING SUPPORT	\$82,800	\$17,959	\$56,629	\$56,600	\$130,000	Estimated base service \$110,000 plus allocation for work order support \$20,000
OUTSIDE TECHNICAL SUPPORT FOR STAFF ANALYST		\$1,257	\$10,000	\$10,000	\$0	Moved completed in FY 13
ADM - WEB DEVELOPMENT AND MAINTENANCE	\$6,500	\$23,855	\$35,620	\$35,620	\$13,500	Internet service provider (\$13,500);
ADM - COMP/TECH DATABASE SUPPORT		\$19,276	\$51,000	\$51,000	\$25,000	Network security and Voice Over Internet Protocol support
ADM - DIGITAL/COMPUTERIZED FILES	\$35,700	-\$820	\$0	\$0	\$0	Scanning of finance records
ADM - COMPUTER SOFTWARE LICENSES	\$36,800	\$36,925	\$80,366	\$80,000	\$80,000	Annual software Licensing: financial system \$23,000 Microsoft \$40,000, Web QA customer complaint \$1,900, Laserfiche document management \$3,900, Antivirus \$1000, Quickbooks \$400, Backup renewal \$1,082, SSL Certificate renewal \$595; autoCad and ESRI licenses and data subscription \$8,000
ADM - BOOKS/PUBLICATIONS/SUBSCRIPTIONS/MEMBERSHIPS	\$13,500	\$9,007	\$1,595	\$1,595	\$2,470	Includes GFOA \$300, BOA \$80, CQ \$500, PWDA \$145, ICMA Retirement Corp \$250, Constant Contact \$20, Costco \$100, NIGP \$180, ABAR (\$265 membership -\$300 publications), PPA \$100, MDGA \$230
ADM - EDUCATION AND TRAINING	\$11,600	\$345	\$20,000	\$11,300	\$15,000	Education and Training for professional development; additional \$15,000 allocated for staff performance improvement training initiatives
ADM - FURNITURE/EQUIPMENT NON-CAPITAL	\$1,900	\$507	\$1,000	\$1,000	\$1,000	Small equipment purchases such as projectors & cameras
ADM - HURRICANE EQUIPMENT	\$0	\$73	\$10,000	\$30,000	\$0	Generator Lease if needed
ADM - LEASEHOLD IMPROVEMENTS	\$16,600		\$0	\$0	\$0	No expenses expected in FY 13
TOWN BRANDING AND STRATEGIC PLANNING	\$20,700	\$43,121	\$40,000	\$5,500	\$30,000	Development and printing of marketing information to including welcome kits and promotional materials; and funding for the update of the Town's Strategic Plan
5136412 - CAPITAL OUTLAY						
ADM - CAPITAL OUTLAY FURNITURE/EQUIPMENT	\$4,300					
ACCOUNTING SOFTWARE	\$11,900	\$215,748	\$39,200	\$44,694	\$8,000	Financial Management System & project implementation
PERMITTING SOFTWARE	\$146,400	\$0	\$0	\$0	\$0	Project reflected in Building Department
FURNITURE PURCHASE	\$153,900		\$5,000	\$8,000	\$5,000	Miscellaneous furnishings for new Government Center
GOV'T CNTR MOVING EXPENSE/ INCIDENTALS	\$2,900		\$102,500	\$102,500	\$0	Cost of movers, packing, & incidentals; \$30,000 for webcasting of Council meetings
INFORMATION TECHNOLOGY	\$106,900	\$64,388	\$34,700	\$34,700	\$35,000	Renewal and replacement plan
MISCELLANEOUS			\$0	\$0	\$0	
100 BEST COMMUNITIES FOR YOUNG PEOPLE <i>grant</i>			\$0	\$1,650	\$0	
CAPITAL OUTLAY - Other		\$6,913	\$25,000	\$25,000	\$5,000	Contingency
Total ADMINISTRATION	\$2,317,700	\$2,185,235	\$2,217,424	\$2,187,941	\$1,959,198	
TOWN ATTORNEY						

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
LEGAL - GENERAL LEGAL	\$256,200	\$240,630	\$234,000	\$234,000	\$234,000	Assumes contract at a rate of \$18,500 per month for \$222,000 per year plus \$12,000 in allowance and special services
LEGAL - CODE COMPLIANCE	\$7,500		\$3,000	\$0	\$0	Support included in base rate enforcement, appeals, lien foreclosure
LEGAL - LAND DEVELOPMENT APPLICATIONS	\$30,000		\$10,000	\$0	\$0	Legal support for review and approval of major developments
LEGAL - SPECIAL COUNSEL FOR ADA	\$13,400	\$73,405	\$0	\$0	\$0	Matter closed
LEGAL - RESERVE FOR ADDITIONAL WORK	\$24,200		\$20,000	\$10,000	\$0	For real estate transactions such as those for the FDOT parcels
LEGAL - LITIGATION - FIXED RATE	\$90,000	\$84,490	\$85,000	\$60,000	\$85,000	Assumes contract at \$80,000 per year plus \$5,000 in allowances
Total TOWN ATTORNEY	\$422,500	\$398,525	\$352,000	\$304,000	\$319,000	
BUILDING						
BUILDING - SALARIES AND WAGES	\$299,900	\$560,987	\$571,227	\$658,816	\$719,860	All contractual staff has been moved to part-time employees. Chief Building Inspector will issue citations for violations of the Florida Building Code
BUILDING - SALARIES AND WAGES - Other			\$0	\$0	\$0	Reflects part-time building staff converted from independent contractors per IRS guidance
BUILDING - OVERTIME		\$150	\$0	\$0	\$0	
BUILDING - PAYROLL TAXES	\$23,800	\$38,590	\$51,500	\$50,437	\$55,413	Calculated based on salaries at 7.65% of salaries
BUILDING - FRINGE BENEFITS			\$0			
BUILDING - RETIREMENT CONTRIBUTION	\$31,400	\$39,299	\$30,500	\$33,496	\$50,031	Rate increase from 5.18% to 6.95%
BUILDING - HEALTH INSURANCE ALLOWANCE	\$1,500		\$0			Based on Health Coverage of approximately \$11,750 per year per employee; split based on employee option to get health insurance or a health allowance
BUILDING - HEALTH/LIFE INSURANCE	\$38,400	\$58,938	\$72,000	\$83,001	\$73,001	Director and Inspector car stipend, gas, insurance, and maintenance
BUILDING - CAR ALLOWANCE	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	
BUILDING - CONTRACTUAL SERVICES	\$278,500	\$8,926	\$49,640	\$4,992	\$0	Reflected in salaries as part-time
BUILDING - TELEPHONE AND FAX	\$1,600	\$946	\$1,200	\$1,200	\$1,643	Based on allocation
BUILDING - CELLULAR TELEPHONES	\$6,200	\$3,822	\$0	\$0	\$0	Converted to stipend
PHONE STIPEND		\$480	\$960	\$960	\$960	Stipend for Building Official and Chief Building Inspector
BUILDING - REMOTE ACCESS DEVICES	\$1,000		\$2,900	\$6,240	\$6,240	Six connection cards for inspector @ \$40/mo
BUILDING - ELECTRICITY	\$900		\$2,300	\$0	\$0	Included in utilities and maintenance cost
BUILDING - RENT	\$54,100	\$53,136	\$29,036			No future rent payments
BUILDING - UTILITIES AND MAINTENANCE TOWNHALL	\$0	\$0	\$0	\$36,236	\$21,409	Includes electrical, cleaning, telephone, landscape, waste services, handyman, alarm monitoring
BUILDING - COPIER LEASE/MAINTENANCE	\$1,200	\$1,199	\$1,169	\$1,200	\$1,200	Copier lease & copy fees
BUILDING - REPAIRS AND MAINTENANCE	\$500	\$119	\$500	\$0	\$0	Included in utilities and maintenance cost
BUILDING - PRINTING AND BINDING	\$600		\$0	\$0	\$600	
BUILDING - OFFICE SUPPLIES	\$3,500	\$834	\$3,500	\$3,500	\$3,500	Paper and supplies for office personnel; same as current year

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
BUILDING - UNIFORMS AND BADGES	\$800		\$800	\$800	\$800	Same as current year
5156410 · BUILDING - CAPITAL OUTLAY	\$16,400		\$25,000	\$0	\$0	
DIGITAL IMAGING			\$20,000	\$20,000	\$0	Scanning of historical files complete in FY 13
BUILDING - AUTOMATION - SOFTWARE LICENSE MAINTENANCE	\$41,200	\$193,585	\$47,100	\$19,500	\$42,000	Current year reflect system implementation expense; FY 13 reflects Annual CRW license fees (\$19,500), one eMarkUp implementation (\$22,500)
Total BUILDING	\$828,000	\$973,009	\$921,330	\$932,378	\$988,657	
NEIGHBORHOOD SERVICES & TOWN PLANNER						
SALARIES AND WAGES	\$324,700	\$380,932	\$344,733	\$300,105	\$332,892	
PAYROLL TAXES	\$28,000	\$25,712	\$28,700	\$22,958	\$25,466	Calculated based on salaries at 7.65% of salaries
FRINGE BENEFITS			\$0			
PLANNING - RETIREMENT CONTRIBUTION	\$40,600	\$15,990	\$16,900	\$16,975	\$23,136	Rate increase from 5.18% to 6.95%
FRS INCREASE CONTINGENCY	\$13,300		\$0			
5162210 · PLANNING - RETIREMENT CONTRIBUTION			\$0			
HEALTH INSURANCE ALLOWANCE	\$33,500	\$29,122	\$49,200	\$0	\$0	Based on Health Coverage of approximately \$10,000 per year per employee; split based on employee option to get health insurance or a health allowance
HEALTH/LIFE INSURANCE	\$25,600		\$0	\$32,693	\$40,000	
FRINGE BENEFITS - Other			\$0			
Total 5162310 · FRINGE BENEFITS	\$0		\$0			
CONTRACTUAL CODE COMPLIANCE SERVICES	\$240,000	\$158,484	\$270,360	\$251,859	\$275,149	Funding for four code compliance officers
CODE DOCUMENT SCANNING			\$0	\$0	\$5,000	Complete scanning of all code files
CODE ENFORCEMENT TRAINING			\$0		\$7,500	
STIPEND FOR CELL PHONES		\$157	\$480	\$480	\$480	Sipend for Director in lieu of cellular phone
CELLULAR TELEPHONES	\$2,000	\$1,949	\$1,200	\$1,200	\$1,200	Four regular cell phones @ \$25/mo
SPECIAL MASTER	\$1,000	\$950	\$1,200	\$1,200	\$1,200	Based on a contract at \$100 per hour
CODE COMPLIANCE - ABANDONED PROPERTY MAINTENANCE	\$1,000	\$1,710	\$1,000	\$2,000	\$2,000	Clean-up of abandoned properties as cost recovery; new contract to be issued in 2013. Funds are recovered thru liens
CODE COMPLIANCE - UNIFORMS/BADGES FOR OFFICERS	\$300		\$300	\$600	\$900	Uniforms for Code Enforcement Officers
CODE COMPLIANCE - LIEN RECORDING	\$6,000	\$4,884	\$4,000	\$4,000	\$4,000	Cost of recording code enforcement liens
GENERAL PLANNING CONSULTANTS	\$11,000	\$24,053	\$20,000	\$20,000	\$10,000	Planning support for review and approval of major developments & special projects
PLANNING - COMPREHENSIVE MASTER PLAN	\$2,300		\$500	\$0	\$20,000	Update of comp plan required by Spring 2014
ECONOMIC DEVELOPMENT STRATEGY IMPLEMENTATION		\$8,100	\$25,000	\$25,000	\$0	Reflected in Administration Branding / Strategic Planning
5163133 · PLANNING - GREEN BUILDING GRANT PROGRAM	\$2,500		\$0	\$0	\$0	
PLANNING - CONCURRENCY MANAGEMENT	\$19,400		\$15,000	\$15,000	\$0	Transporation data collection

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
PLANNING - GEOGRAPHICAL INFO SYSTEM	\$11,500	\$11,000	\$0	\$0	\$5,000	Reflected in Administration software licensing; purchase additional license and consultant support
PLANNING - PRINTING EXPENSE	\$2,900	\$481	\$500	\$500	\$500	Specialized printing for Code Enforcement forms
PRINTING DOCUMENT SCANNING	\$5,000		\$0	\$0	\$5,000	Scanning of all planning documents
PLANNING - SITE PLAN REVIEWS	\$1,000		\$1,000	\$1,000	\$1,000	Outside engineering support for cost recovery
CELLULAR TELEPHONES - PLANNING	\$1,300	\$389	\$0	\$480	\$960	Cell phone stipend
PLANNING - DEVELOPMENT AGREEMENT	\$1,200		\$0	\$0	\$0	Legal expense with Town Attorney
PLANNING - RECORD VARIANCE RES	\$500	\$53	\$100	\$0	\$0	Charges process in Clerk's Office
5164916 . PLANNING - PERMITS	\$300		\$0	\$0	\$0	
TOTAL OF NEIGHBORHOOD SERVICES AND TOWN PLANNER	\$774,900	\$663,966	\$780,173	\$696,050	\$761,383	
POLICE						
POL - PATROL SERVICES	\$5,958,900	\$5,663,722	\$5,741,000	\$5,741,000	\$6,141,475	Increase of \$106k salaries, \$200K in health insurance, vehicle maintenance cost \$20K and \$60k in pension cost
POL - OVERTIME	\$414,000	\$361,615	\$482,000	\$400,000	\$482,000	Overtime fuding to conduct initiatives to address Targeted Crimes
POLICE OVERTIME REIMBURSEMENT FROM LETF			-\$32,500	-\$32,500	\$0	Reflect accrued revenue as a reimbursement for overtime initiatives
POL - SCHOOL CROSSING GUARDS	\$80,700	\$83,074	\$98,000	\$98,000	\$98,000	Assumes continuation of the school crossing guard program at the current level
POL - JANITORIAL SERVICES	\$3,900		\$0	\$0	\$0	Included in utilities and maintenance line item
POL - TELEPHONE-CELL	\$2,100	\$2,753	\$2,880	\$3,360	\$3,360	Eight regular phones @ \$30/month w texting
POL - TELEPHONES - TOWN HALL	\$2,900	\$1,324	\$2,500	\$2,500	\$3,259	Allocated based on cost of the service
POL - UTILITIES AND MAINTENANCE TOWNHALL	\$2,100		\$5,800	\$20,000	\$42,464	Includes electrical, cleaning, telephone, landscape, waste services, handyman, alarm monitoring
POL - TOWN HALL - RENT	\$78,500	\$105,642	\$54,852	\$51,180	\$0	No future rent payments
POL - COPIER LEASE/PER COPY FEE	\$1,100	\$1,954	\$2,025		\$2,100	Combined lines monthly rental and copy expense
POL - REPAIR AND MAINTENANCE	\$1,100	\$173	\$500	\$1,751	\$1,000	Based on current trends
POL - PRINTING EXPENSE	\$0		\$0	\$0	\$0	
POL - OFFICE SUPPLIES	\$400	\$1,360	\$1,000	\$1,000	\$1,000	Based on current levels
POL - EXPLORER PROGRAM/UNIFORMS/SUPPLIES	\$900	\$531	\$1,500	\$1,500	\$1,500	Uniforms and supplies
POL - STATE ATTORNEY - PROSECUTION	\$100	\$50	\$400	\$400	\$400	Required by State Attorney's office
POL - CRIME PREVENTION TRAINING	\$100		\$4,500	\$4,500	\$4,500	Training expense funded by LETF revenue
POL - RENTAL STORAGE SPACE	\$100		\$1,284	\$1,284	\$1,284	Based on one storage location for historical files
POL - GAS CARD	\$4,600	\$4,354	\$3,500	\$3,500	\$3,500	Based on current level
POL - MISC. EXPENSE	\$400	\$754	\$1,700	\$500	\$500	Cover for mutual aid brunch, lost car keys, paint for smart sign, etc.
POL - UNIFORMS/FURNITURE/EQUIPMENT NON-CAP	\$6,700	\$6,911	\$6,000	\$6,000	\$6,000	Includes patches for officers, police bikes, license plate renewal for town owned vehicles, repairs for smart machine and laser calibration

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
NEW VEHICLES/ CAPITAL OUTLAY			\$102,000	\$102,000	\$12,000	Nine desktop computer (\$9K) and 3 replacement bikes (\$3K)
VEHICLE LOAN PAYMENT - Other	\$138,700	\$205,112	\$0	\$0	\$0	Final loan payment was satisfied
Total POLICE	\$6,697,300	\$6,439,329	\$6,478,941	\$6,405,975	\$6,804,342	
PUBLIC WORK						
PW - SALARIES AND WAGES	\$151,600	\$181,444	\$101,663	\$164,592	\$155,163	Current Salary and Wages
PW - REIMBURSEMENT SAL/BEN - STORMWATER UTIL	\$5,700	-\$57,435	\$0	-\$30,000	-\$30,000	Reimbursement from Stormwater Utility for a share of PW Director's salary reflected above
PW - PAYROLL TAXES	\$11,900	\$13,472	\$16,470	\$10,077	\$11,870	Calculated based on salaries at 7.65% of salaries
FRINGE BENEFITS						
PW - RETIREMENT CONTRIBUTIONS	\$13,800	\$9,072	\$9,600	\$5,572	\$10,783	Rate increase from 5.18% to 6.95%
PW - HEALTH INSURANCE ALLOWANCE	\$18,600	\$25,048	\$30,875	\$20,212	\$20,000	Based on Health Coverage of approximately \$11,750 per year per employee; split based on employee option to get health insurance or a health allowance
PW- HEALTH INSURANCE	\$12,900		\$0	\$0	\$0	
PW - CAR ALLOWANCE	\$6,000		\$0	\$0	\$0	
PW - TOWN ENGINEER	\$27,000	\$54,678	\$63,000	\$75,000	\$75,000	Engineering assistance for small projects
PW - PERMITS PLAN REVIEW	\$20,000	\$19,185	\$25,000	\$20,000	\$20,000	Consultant to perform plans review and inspection for Public Works permits
PW - TREE INVENTORY	\$200	\$59,155	\$0	\$0	\$0	Tree Inventory completed in FY 12
PW - CELLULAR TELEPHONES	\$3,500	\$464	\$600	\$600	\$600	\$25/ month for two contractors
PHONE STIPEND		\$480	\$960	\$960	\$960	\$40/ month for 2 employees
PW - STREETLIGHTING UTILITIES	\$221,600	\$221,513	\$250,000	\$250,000	\$225,000	Based on historical usage
PW - RIGHT OF WAY - ELECTRICITY	\$10,000	\$7,950	\$6,500	\$10,000	\$10,000	Based on historical usage
PW - RIGHT OF WAY - WATER	\$28,300	\$32,298	\$25,000	\$30,000	\$30,000	Based on 30 accounts (water) \$25,000
PW - UNDERGROUND UTILITY LOCATION	\$18,000	\$18,121	\$23,000	\$23,000	\$23,000	Based on \$1,500/month for electric only; additional funding to identify SW locations
PW - STREETLIGHTING REPAIRS AND MAINTENANCE	\$105,000	\$105,853	\$107,633	\$108,000	\$110,000	Continuation of repair efforts; Street lighting repair contract NTE \$105,000
PW - RIGHT OF WAY MAINTENANCE	\$437,500	\$380,930	\$472,400	\$518,000	\$490,484	Reflects grounds maintenance expense for ROW & funding for pressure cleaning, litter pick-up, & irrigation improvements
760 PW - ENTRY FEATURE WATER MAINTENANCE		\$5,287	\$5,000	\$0	\$0	Maintenance of entry feature fountains and installation of tile for reduction of future maintenance funding allocated w carryover
761 EXTERMINATION SERVICES		\$3,665	\$5,000	\$5,000	\$5,000	Rodent, Bee, Duck, & Dead Animal Removal, previously included in ROW Maintenance line item
PW - TREE TRIMMING		\$105,208	\$140,000	\$140,000	\$170,000	Based on a three year trimming cycle (\$160,000) and a \$10,000 allocation for unscheduled work
PW - NEW TREES/PLANTS/SUPPLIES	\$35,000	\$39,415	\$87,500	\$87,500	\$87,500	Continue tree planting program at the current year's level
PW - TREE REPLACEMENT PROGRAM			\$50,000	\$50,000	\$50,000	Funding for removal of about 100 black olive trees and replanting a different species at those locations.
PW - STUMP & DEAD TREE REMOVAL		\$8,859	\$12,000	\$12,000	\$12,000	Tree & stump removal and removal permits
PW - PRINTING EXPENSE	\$200		\$0	\$0	\$0	

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
HURRICANE COSTS	\$66,300		\$0	\$0	\$0	Disallowance from 2006 hurricanes (\$500,000 are in reserve as contingency for additional disallowance)
PW - HURRICANE FAIR	\$2,500		\$1,500	\$1,500	\$1,500	
PW - TOWN BEAUTIFICATION	\$4,300	\$1,338	\$100,000	\$100,000	\$60,000	Funding for Beautification Master Plan Development / Implementation of operational improvements
PW - MISCELLANEOUS EXPENSE (GENERAL REPAIRS AND MAINTENANCE)	\$1,500	\$990	\$3,000	\$3,000	\$3,000	Need uniforms, magnets for cars, and IDs (for 5 staff, \$50 ea for 5 = \$1,250) 3 on each car \$250
PW - REIMBURSEMENT FROM SRF & LOCAL GAS	-\$200,000		-\$200,000	-\$200,000	-\$200,000	Reimbursement of ROW maintenance expenses from Special Revenue Fund
PW - VEHICLE OPERATION FUEL/OIL	\$4,200	\$3,329	\$3,500	\$3,500	\$3,500	Currently includes CLS staff who do PW work
VEHICLE OPERATION AND MAINTENANCE - Other	\$3,000	\$4,681	\$3,500	\$3,500	\$3,500	Currently includes CLS staff who do PW work
PW - FURNITURE & EQUIP	\$3,000	\$522	\$3,000	\$3,000	\$3,000	GPS tracking equipment
PW - DEMAND SERVICES - CONTRACTUAL	\$74,000	\$75,569	\$65,000	\$75,000	\$75,000	Contractual expense for on-demand transit services
PW - DEMAND SERVICES - CONTRACTUAL - Other		\$15,500	\$0	\$0	\$0	New engine (\$13,000) and new transmission (\$2,500) for Town bus in 2012
PW - CAPITAL OUTLAY			\$25,000	\$25,000		Pavers on park adjacent to ML K-8
Total PUBLIC WORK	\$1,085,600	\$1,336,590	\$1,436,701	\$1,515,013	\$1,426,860	
COMMUNITY AND LEISURE SERVICES						
CLS - SALARIES AND WAGES	\$379,800	\$387,363	\$331,800	\$481,338	\$490,391	<u>Current Salary and Wages</u>
CLS - SALARIES AND WAGES - Other			\$63,400			Reflects part-time instructor converted from contractors per IRS; will award competitive contract to provide services during Q1
CLS - OVERTIME	\$1,000	\$2,890	\$1,000			To support weekend tournaments and events
CLS - PAYROLL TAXES	\$29,100	\$27,379	\$37,000	\$36,937	\$37,630	Calculated based on salaries at 7.65% of salaries
CLS - RETIREMENT CONTRIBUTION	\$41,900	\$16,381	\$21,000	\$27,031	\$34,082	Rate increase from 5.18% to 6.95%
WIRELESS STIPEND	\$0		\$2,400	\$2,400	\$2,400	Wireless stipend
CLS - HEALTH INSURANCE ALLOWANCE	\$1,500	\$69,309	\$84,000	\$0	\$0	Based on Health Coverage of approximately \$10,000 per year per employee; split based on employee option to get health insurance or a health allowance
CLS - HEALTH INSURANCE	\$50,600		\$0	\$76,501	\$81,501	Funding was needed to pursue national accreditation for the Department. Goal will be delayed
CLS - CONSULTANT SERVICES	\$20,000	\$2,409	\$0	\$0	\$0	Community & Leisure Services College Internship Program - Expenses are incurred in Salaries and Wages
CLS - TEMPORARY ADMINISTRATIVE SUPPORT	\$7,800	\$4,052	\$0	\$0	\$0	Reflects increased IRS reimbursement rates
CLS - OPERATING MILEAGE REIMBURSEMENT	\$2,500	\$2,295	\$2,000	\$2,000	\$2,000	
CLS - CELLULAR TELEPHONES	\$3,000	\$783	\$600	\$600	\$600	One phone with data @ \$55/month and three @ \$25/month
5724210 - CLS - MINI/PICNIC PARKS TOTALS						
CLS - MINI/PICNIC PARKS - GENERAL REPAIRS	\$58,100	\$234,186	\$140,000	\$140,000	\$50,000	Repair of facilities, plumbing, sidewalks, sod, tot lots, pavilions, amenities
CLS - MINI/PICNIC PARKS - JANITORIAL	\$15,000	\$10,500	\$20,000	\$20,000	\$20,000	Depends on contractual award for new facility maintenance
CLS - MINI/PICNIC PARKS - UTILITIES	\$65,800	\$62,087	\$66,000	\$66,000	\$66,000	Reflects summertime peak usage; new facilities likely on line mid-year at best

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
CLS - MINI/PICNIC PARKS - IMPROVEMENTS NON-CAPITAL	\$7,500	\$3,192	\$2,500	\$2,500	\$2,500	Includes minor plumbing, electrical, & lock repairs
MINI PARKS TREE TRIMMING		\$17,759	\$40,000	\$40,000	\$10,000	Based on a three year trimming cycle
CLS - MINI/PICNIC PARKS MAINTENANCE	\$250,000	\$194,261	\$250,000	\$250,000	\$253,400	Ground Maintenance Contractual expense
CLS - CAPITAL OUTL MINI/PICNIC	\$4,500	\$38,373	\$104,168	\$104,168	\$50,000	
5724220 - MIAMI LAKES PARK/ TOTALS						
CLS - MIAMI LAKES PARK - SECURITY			\$0			
CLS - MIAMI LAKES PARK - UTILITIES	\$112,100	\$122,244	\$115,000	\$115,000	\$115,000	Based on current rates
CLS - MIAMI LAKES PARK - MAINTENANCE	\$424,280	\$443,158	\$470,300	\$470,300	\$470,300	Contract is out for bid
CLS - MIAMI LAKES PARK - IMPROVEMENTS NON-CAPITAL	\$65,000	\$49,082	\$20,000	\$20,000	\$25,000	Facility repairs & equipment
CLS - MIAMI LAKES PARK - MARINA OPERATIONS	\$18,100	\$1,974	\$5,000	\$5,000	\$5,000	Marina equipment needs
CLS - HURRICANE KATRINA	\$8,000		\$0	\$0	\$0	
CLS - HURRICANE WILMA	\$6,900	\$6,357	\$0	\$0	\$0	
CLS - FURNITURE/EQUIPMENT NON-CAPITAL	\$1,500		\$0	\$0	\$0	
CLS - MIAMI LAKES PARK - CAPITAL OUTLAY	\$31,000	\$4,800	\$0	\$0	\$0	Reflected in Capital Projects Fund
CLS - ROYAL OAKS PARK TOTALS						
CLS - ROYAL OAKS PARK - UTILITIES	\$85,000	\$78,286	\$70,000	\$75,000	\$75,000	Based on current usage
CLS - ROYAL OAKS PARK - COMMUNITY CENTER - OPERATIONS	\$15,000	\$15,312	\$13,500	\$13,500	\$13,500	Facility Repairs and Operation Costs
CLS ROYAL OAKS PARK - MAINTENANCE	\$235,000	\$226,590	\$225,800	\$250,000	\$250,000	Contract out for bid
CLS - ROYAL OAKS PARK - REPAIRS AND IMPROVEMENTS	\$122,000	\$78,144	\$65,000	\$45,000	\$65,000	General repairs & funding for turf replacement
CLS - ROYAL OAKS PARK - CAPITAL OUTLAY	\$2,300	\$2,290	\$0	\$0	\$0	
CLS - ROYAL OAKS PARK - FURNITURE AND EQUIPMENT/NON-CAPITAL	\$1,500	\$402	\$1,500	\$0	\$0	Increase due to increased programming at facility during construction at CCs East & West
CLS - BARBARA GOLEMAN - MAINTENANCE	\$12,000	\$1,309	\$4,000	\$4,000	\$4,000	Based on joint use agreement with School Board \$4,000/yr
CLS - PRINTING EXPENSE		\$5,343	\$1,500	\$0	\$6,000	Recreator' quarterly news letter
CLS - TOWN COMMUNITY PROGRAMS	\$75,000	\$8,103	\$13,000	\$0	\$0	Moved to salary/fringe, instructors converted to part-time per IRS guidance, will award contract during Q1 for programming of Yoga, Line Dancing, Martial Arts, Ballet, Jazz, Spanish, Tai Chi, Arts and Crafts, and new programs
CLS - PERMIT/RECORDING FEES	\$800	\$391	\$800	\$800	\$800	Permit fees paid by the Department to DERM, TOML, DEP and other regulatory agencies
CLS - COACHES	\$7,700	\$5,280	\$7,800	\$5,000	\$5,000	Background checks and certification for coaches
CLS - COACHES CERTIFICATION	\$2,500	\$2,480	\$2,500	\$2,500	\$2,500	
CLS - YOUTH CENTER PROGRAMS	\$20,000	\$8,100	\$0	\$0	\$0	Expected to be provided by vendor
CLS - UNIFORMS	\$1,500		\$1,500	\$1,500	\$1,500	Uniforms for field employees
CLS - VEHICLE OPERATION (FUEL)	\$1,200	\$5,053	\$2,000	\$6,000	\$6,000	Fuel and maintenance for Town CLS vehicles
CLS - CAPITAL OUTLAY	\$4,500	\$2,495	\$0	\$0	\$0	

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
5726412 · CLS - CAPITAL OUTLAY - Other	\$15,000	\$0	\$0	\$0	\$0	
SPECIAL EVENTS - CULTURAL AFFAIRS COMMITTEE						
						Funds allocated for farmers market , Paint a Picture for Mom, "Our Town" Painting Competition posters and awards, Fishing Tournament posters and awards, Concert music, Holiday book reading, 4th of July entertainment, Car shows, dj's, Concert on the Fairway Music Concert Series
SPECIAL EVENTS - CULTURAL AFFAIRS COMMITTEE	\$39,700	\$42,412	\$38,900	\$38,900	\$33,900	
SPECIAL EVENTS - BLACK BOX THEATER	\$12,000	\$0	\$0	\$0	\$0	Funding eliminated to balance budget
						Funds for Movies in Park, Essay Writing Contest, Halloween Haunted House, Break dancing Competition, Special Need Children Activities, Miami Lakes Rocks, Easter Egg Hunt, Sweetheart Dance, Bike Rodeo
SPECIAL EVENTS - YOUTH ACTIVITIES TASK FORCE	\$39,800	\$35,418	\$41,000	\$41,000	\$34,000	
SPECIAL EVENTS - ELDERLY AFFAIRS COMMITTEE	\$30,000	\$25,655	\$43,500	\$43,500	\$25,500	Funds for Sr Socials, Health & Wellness, Games, Lectures
SPECIAL EVENTS - NEIGHBORHOOD ENHANCEMENT COMMITTEE	\$26,000	\$1,018	\$6,000	\$6,000	\$6,000	Funding for Neighborhood Matching Grant provided in Capital Projects Fund; funds allocated for committee events
						Funds for Mailings and refreshments for two Business Seminars; Miami Lakes Chamber Showcase; Business Visitation Plaques; Welcome Packet, TML Business Promotion
SPECIAL EVENTS - ECONOMIC DEVELOPMENT COMMITTEE	\$21,300	\$10,330	\$37,100	\$37,100	\$18,100	
						Carryover funds for SAT Prep Classes, School Site Enhancement/Educational Programs, Youth Internship Funding, Imagination Library
SPECIAL EVENTS - EDUCATIONAL ADVISORY COMMITTEE	\$53,000	\$24,000	\$40,500	\$40,500	\$35,000	
SPECIAL EVENTS - VETERAN'S DAY	\$5,000	\$3,371	\$5,000	\$6,156	\$6,000	Veteran's Day Parade
5744993 · SPECIAL EVENTS - EARTH DAY	\$5,000		\$0	\$0	\$0	
SPECIAL EVENTS - 4TH OF JULY	\$20,000	\$20,000	\$20,000	\$20,000	\$25,000	Annual Contract for Fireworks
5744996 · SPECIAL EVENTS - 10TH YEAR ANNIVERSARY	\$10,000	\$0	\$0	\$0	\$0	
SPECIAL EVENTS - SUMMER EDUCATIONAL PROGRAMS	\$20,000	\$0	\$0	\$0	\$0	One-time funding during 2011
SPECIAL EVENTS - ADDRESS VERIFICATION PROGRAM	\$20,000	\$0	\$12,897	\$0	\$0	One-time funding during the last school year
CLS - OFFICE SUPPLIES	\$300	\$0	\$0	\$0	\$0	Included in Administration
Total COMMUNITY AND LEISURE SERVICES	\$2,508,080	\$2,302,615	\$2,429,965	\$2,496,231	\$2,328,604	
TOTAL DEPARTMENTAL EXPENSE	\$15,231,480	\$14,835,889	\$15,185,868	\$15,083,712	\$15,132,995	
ADDITIONAL EXPENSE						
TRANSFERS IN						
RECOVERY OF CLOSING COSTS FROM CPF	\$96,100		\$0			
DIVIDEND BALANCE FROM SRF	\$57,300		\$0			
Total Other Income	\$153,400	\$0	\$0	\$0	\$0	
TRANSFER TO CAPITAL PROJECTS FUND						
FACILITIES						
IT SOFTWARE ACQUISITION	\$250,000		\$0			
MOVING COST	\$5,000		\$0			

	FY 2010-11 Actual	FY 2011-12 Actual	June Budget Adjustment	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	
COMPUTER EQUIPMENT	\$110,000		\$0			
NEW BUILDING LEGAL AND REAL ESTATE COST	\$25,000		\$0			
COMMUNITY AND LEISURE SERVICES	\$34,800					
ROYAL OAKS PARK	\$85,800		\$0			
FLORINDA ESTATES	\$30,000		\$0			
NW 170TH STREET BIKEWAY	\$100,000		\$77,500	\$77,500		
ENTRANCE FEATURES				\$100,000	\$0	Funds to be transferred to capital in FY 12-13
TOWN BEATIFICATION CAPITAL IMPROVEMENTS				\$0	\$0	
MIAMI LAKES OPTIMIST CLUBHOUSE	\$192,100		\$0			
MIAMI LAKES OPTIMIST PARK REDEVELOPMENT			\$190,000	\$340,000		Recommend allocating to complete park redevelopment plan for field reconfiguration and new gymstimated cost million
TOT-LOT REHABILITATION PROGRAM	\$125,000		\$0			
NEIGHBORHOOD MATCHING GRANT PROGRAM			\$28,000	\$28,000	\$28,000	
			\$0			
TOTAL TRANSFER TO CAPITAL	\$957,700	\$4,406,100	\$295,500	\$545,500	\$28,000	
TRANSFER TO CONSTRUCTION FUND FOR ISSUANCE COST	\$96,500		\$0			
TRANSFER TO SPECIAL REVENUE FUND	\$525,000		\$0			
NON DEPARTMENTAL RESERVE	\$35,100		\$225,500	\$252,119	\$0	
IRS SETTLEMENT for 2010 & 2011	\$0	\$178,505	\$0		\$0	
ADA SETTLEMENT	\$0	\$60,000	\$0		\$0	
QNIP PAYMENT TO COUNTY	\$1,195,900	\$153,423	\$154,000	\$154,000	\$154,000	
TOTAL ADDITIONAL EXPENSES	\$2,810,200	\$4,798,028	\$675,000	\$951,619	\$182,000	
Total Expense	\$17,888,280	\$19,633,917	\$15,860,868	\$16,035,331	\$15,314,995	
Excess Revenue over Expenditure	\$10,100	\$780,070	\$0	\$0	\$0	



**Special Revenue
and
Stormwater Utility Fund**

Special Revenue Fund Detail

Local Option Gas Tax Communication Tax

Local Option Gas tax is derived from the six (6) cents which is imposed on Motor and Diesel Fuels. For the FY 2013-14, the Town anticipates receiving a total of \$380,000. Additionally, the estimated carry-over funds are budgeted at \$535,000 for a total budget of \$915,000.

This funding is limited to transportation related activities. The activities funded for FY 2013-14 include: road system maintenance (\$100,000), pot-hole repair (\$30,000), general public works activities (\$200,000), trip hazard sidewalk replacement (\$125,000), and signage replacement (\$5,000). There is no transfer to the Capital Projects Fund in the FY 2013-14 Budget.

Transit Sales Tax

The Town is anticipating revenues of \$809,405 for the FY 2013-14, which include \$200,000 from the 20% of Transportation Sales Tax dedicated to transit operations, \$524,450 in prior year carryover funds, and a \$75,000 state grant for Town Circulator Operations.

A soft launch of circulator operations began in July 2012, and is currently operating on both and East and West Routes during morning and evening peak periods.

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 anticipates receiving about \$5,000 for the FY 2013-14.

May Budget Adjustments	7-31-2013 actual	Projection	Proposed FY 2013-14 Budget	Comments
FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	

TRANSPORTATION

Revenue

Local Option Gas Tax - 6 cents					
Current Year Revenue	\$375,000	\$256,229	\$380,000	\$380,000	Estimate provided by DOR
Disaster Relief Funding - Hurricane Reimb.	\$0	\$0	\$0	\$0	
Expense Reimbursements	\$0	\$0	\$0	\$0	
Prior-Year Carry-Over Funds	\$297,580	\$297,580	\$297,580	\$535,000	
Total Revenue	\$672,580	\$553,809	\$677,580	\$915,000	

Local Option Gas Tax - 6 cents					
Road System Maintenance	\$95,700	\$90,633	\$100,000	\$100,000	Safety improvements, beautification, irrigation
Transfer to Public Works Gen Fund	\$200,000	\$200,000	\$200,000	\$200,000	Reimbursement to the Public Works Department
Pothole Repairs	\$75,000	\$24,173	\$30,000	\$30,000	Reflects more aggressive approach
Sidewalk Replacement	\$150,000	\$148,913	\$200,000	\$125,000	Continue to replace trip-hazard sidewalks with Precision contract \$40,000 and campaign to repair sidewalks throughout the Town
Hurricane cost	\$0	\$0	\$0	\$0	
Stripping and signs	\$5,000	\$3,542	\$5,000	\$5,000	Neighborhood stripping, sign replacement, and crosswalk improvements
Transfer to Capital	\$0	\$0	\$0	\$0	No Transfer to Capital Budget in 2013
ADA Improvements	\$0	\$0	\$0	\$0	For Americans with Disability Act improvements
Reserve for Road System	\$146,880			\$455,000	
Total Expense	\$672,580	\$467,261	\$535,000	\$915,000	

May Budget Adjustments	7-31-2013 actual	Projection	Proposed FY 2013-14 Budget	Comments
FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	

TRANSIT

Revenue					
Transit Revenue 20% share of PTP	\$190,000	\$109,747	\$200,000	\$200,000	20% of County Half Cent Sales Tax for transit uses only
Transfer from General Fund	\$0		\$0	\$0	
State Grant for Circulator Operations	\$134,430	\$10,549	\$60,000	\$75,000	Operational funding for Town Circulator; match is \$238,875 from Transit Surtax Funds; Grant Expires June 30, 2013
MPO Grant for Origin & Destination Study	\$20,000	\$20,000	\$20,000	\$0	Awarded in 2012
Administration Revenue 5% of PTP	\$0	\$5,487	\$10,000	\$10,000	Moved to expenditure line
Prior-Year Carry-Over Funds	429,550	429,550	429,550	524,450	
Total Revenue	\$773,980	\$575,334	\$719,550	\$809,450	

Transit Improvements					
Administration Expense	\$57,000		\$0	\$0	
Origin and Destination Study (MPO Grant)	\$20,000	\$20,000	\$20,000	\$0	2012 Award by MPO for O&D Study; match provided by surtax funds \$10,000
Bus stop signs	\$0	\$0	\$0	\$25,000	
Global Positioning System	\$0	\$0	\$0	\$20,000	
Salary and Wages	\$16,676	\$13,213	\$17,700	\$23,000	
Payroll Taxes	\$1,276	\$1,010	\$1,400	\$1,800	
Retirement	\$864		\$1,000	\$1,600	
Bus Shelters - New	\$0	\$0	\$0	\$0	
Bus Shelters - Repairs & Maintenance	\$30,000	\$0	\$10,000	\$10,000	Separate contract to be awarded
Bus Shelters/Bus - Property Insurance	\$13,000	\$870	\$13,000	\$22,950	Maintenance contract for cleaning
Bus Benches	\$0	\$0	\$0	\$0	Includes Ins. for bus and bus shelters
Marketing & Promotional Support	\$80,000	\$0	\$10,000	\$20,000	Includes the production of marketing materials, signage, & promotional support for Transit & TDM Programs in support of the Town's Commute Trip Reduction Program
Bus Circulator Expenses	\$134,430	\$75,690	\$112,000	\$150,000	Expense as needed for operation of circulator service and establishment of park and ride locations to alleviate peak hour traffic congestion; Required match to State Grant for Circulator
Bus Circulator Insurance	\$0				Included in contractual expense
Administration Expense	\$9,500	\$8,153	\$10,000	\$10,000	Administration 5% of PTP 20% for Transit
Traffic Studies	\$0	\$0	\$0	\$15,000	Required by Miami Dade County for approval of traffic calming devices; reflected in Transportation Capital
Traffic Calming	\$0	\$0	\$0	\$0	Reflected in Transportation Capital
Crosswalks	\$50,000	\$0	\$0	\$0	Crosswalk improvements connecting to transit routes
Transit Equipment Non-Capital	\$0	\$0	\$0	\$0	
Reserved for Transit	\$361,235			\$510,100	
Subtotal Transit Surtax Related Expense	\$773,980	\$118,936	\$195,100	\$809,450	

	May Budget Adjustments	7-31-2013 actual	Projection	Proposed FY 2013- 14 Budget	Comments
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	

Impact Fees - Police

Current Year Revenue	\$11,800	\$985	\$9,435	\$5,000	Revenues collected as per Police Impact Fee Ordinance
Prior-Year Carry-Over Funds	\$292,137	\$292,137	\$292,137	\$39	

Total Revenue \$303,937 \$293,122 \$301,572 \$5,039

Police Impact Fees -Town Hall	\$303,937	\$301,611	\$301,611	\$5,039	Transfer to Construction Fund for Gov't Center
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Tree Ordinance - Black Olive Removal Program

Black Olive Permit	\$5,155	\$5,155	\$6,000	\$6,000
Black Olive Fee	\$600	\$650	\$750	\$750
Tree Removal Expense	\$476	\$574	\$600	\$600

Total Revenue \$6,231 \$6,379 \$7,350 \$7,350

Tree Ordinance - Black Olive Removal Program

Transfer to GF for Tree Replacement	\$6,231	\$6,379	\$7,350	\$7,350
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Total Expense \$6,231 \$6,379 \$7,350 \$7,350

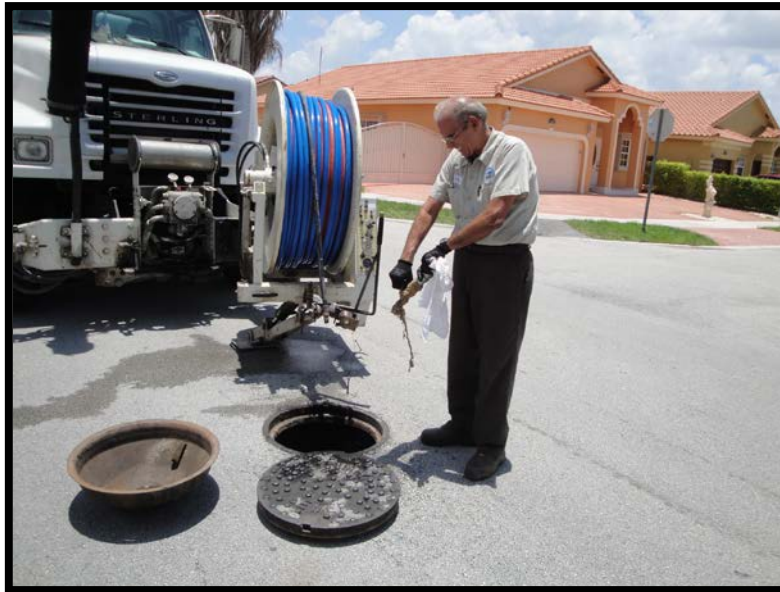
Total Fund Revenue \$1,756,728 \$1,428,643 \$1,706,052 \$1,736,839 294703

Total Fund Expenditures \$1,756,728 \$894,187 \$1,039,061 \$1,736,839 294704

Stormwater Utility Fund Detail

Stormwater Utility

The Town anticipates receiving \$1,000,000, in FY 2013-14 based on a rate of \$4.50 per Equivalent Residential Unit (ERU). This rate has remained unchanged since the implementation of the Stormwater Utility. Budgeted revenue also includes \$432,430 of prior year carryover funds.



The FY 2013-14 Proposed Budget includes all of the cost of operating the utility as well as street sweeping, litter collection, canal maintenance (\$210,00), and drainage cleaning provided by in-house support and the Town's own vacuum truck.

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 in flood insurance payments to our residents and businesses. The Town is working towards achieving a rating of 4 over the next few years.

	May Budget Adjustments	7-31-2013 actual	Projection	Proposed FY 2013-14 Budget	Comments
	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	
Revenue					
· STORMWATER UTILITY REVENUE	\$1,000,000	\$588,148	\$1,000,000	\$1,000,000	Based on current trends
· INTEREST INCOME	\$7,000	\$356	\$400	\$400	Based on available balances and rates
· PRIOR YEAR CARRY - OVER FUNDS	\$319,345	\$410,351	\$410,351	\$432,430	
TOTAL REVENUES & OTHER RESOURCES	\$1,326,345	\$998,855	\$1,410,751	\$1,432,830	

Expense

· TRANSFER TO CAPITAL FOR RENOVATIONS	\$277,495	\$277,495	\$277,495	\$0	
· SALARIES AND WAGES	\$121,300	\$98,346	\$115,300	\$125,000	Stormwater field inspector & Vacuum truck operator; 3 full-time employees, 1 PT
· RETIREMENT CONTRIBUTIONS	\$6,300	\$4,385	\$6,556	\$8,686	Based on new FRS rates
· PAYROLL TAXES	\$9,300	\$7,981	\$8,900	\$9,600	Based on salaries
· HEALTH/LIFE INSURANCE	\$35,250	\$11,265	\$30,000	\$30,000	Based on Health Coverage of approximately \$10,000 per year per employee
STIPEND	\$0	\$110	\$194	\$483	
· SYSTEM MAINTENANCE	\$0	\$9,063	\$0	\$25,000	Reflects a savings resulting from the purchase & operation of vacuum truck.
· STREET SWEEPING AND LITTER COLLECTION	\$70,000	\$23,630	\$28,000	\$30,000	Issue new contract for service in 2013
· VACUUM TRUCK OPERATIONS AND MAINTENANCE	\$62,700	\$14,932	\$20,000	\$20,000	Vacuum truck operations and maintenance
· CANAL MAINTENANCE	\$168,500	\$129,007	\$207,876	\$210,000	Payment to County for herbicide, obstruction removal, mechanical harvesting, culvert cleaning and canal cleaning; and to vendor for mowing of slope & contingency
· HURRICANE COSTS	\$0	\$0	\$0	\$0	Not budgeted
· NPDES - MS4 PERMIT MONITORING FEE TO DERM	\$25,000		\$24,000	\$24,000	Annual payment to DERM for monitoring
· NPDES - COMPUTER DISCHARGE MODEL	\$15,000	\$805	\$1,000	\$1,000	Engineering review of model
· INSPECTION SERVICES	\$55,000	\$35,952	\$45,000	\$60,000	Increase reflects acceleration of capital/stormwater projects & inspection needs of swale and private systems
· MASTER PLAN UPDATE	\$0	\$0	\$0	\$25,000	Minor update to plan
· WASD FEE COLLECTION	\$32,000	\$14,958	\$32,000	\$32,000	WASD fee to collect Stormwater charges
· PROFESSIONAL SERVICES - ENGINEERING	\$50,000	\$3,350	\$5,000	\$25,000	Engineering fee for SW work, reduced due to increase in-house capabilities and support
· PROFESSIONAL SERVICES - INTERLOCAL WITH MIAMI GARDENS	\$10,000	\$0	\$0	\$0	contract was cancelled
PROFESSIONAL SERVICES - LEGAL	\$0	\$0	\$0	\$0	Legal fee for SW work
STORMWATER - UTILITY DIRECTOR	\$30,000	\$30,000	\$30,000	\$30,000	Reimburse a portion of PW Director salary
· STORMWATER - UTILITY ADMINISTRATION	\$32,000	\$32,000	\$32,000	\$32,000	Overhead charges for support of utility
· REPAIRS AND IMPROVEMENTS	\$220,000	\$16,900	\$30,000	\$100,000	Per stormwater management master plan
· CONTINGENCY	\$0	\$0	\$0	\$0	
· BOOKS / PUBLICATIONS / SUBSCRIPTIONS / MEMBERSHIPS	\$6,000	\$0	\$1,000	\$1,000	Required for CRS: the American Association of Flood Plain Managers, FL SW Association, & FL Flood Management Association
· EDUCATION, TRAINING AND TRAVEL	\$500	\$386	\$2,000	\$8,000	Mandated training for CRS certifications
· COMMUNITY RATING SYSTEM - FEMA PROGRAM	\$20,000	\$505	\$2,000	\$2,000	Flood management program - target to reduce from 6 to 5; bi-annual evaluation
· PUBLIC OUTREACH AND WORKSHOPS FOR MS4 PERMIT	\$10,000	\$0	\$10,000	\$10,000	Required for NPDES and CRS annual certifications; efforts ramped up for 2013
· STORMWATER - DEBT SERVICE PAYMENT	\$70,000	\$40,618	\$70,000	\$70,000	QNIP Debt service payments
· STORMWATER - RESERVE	\$418,500	\$0	\$0	\$554,061	Contingency for SW project needs
TOTAL STORMWATER EXPENSES	\$1,744,845	\$751,689	\$978,321	\$1,432,830	



Capital Projects Fund

Town of Miami Lakes FY 2013-14 Proposed Budget

Capital Projects Fund Detail

The Capital Budget consists primarily of four programs: Parks Development, Transportation Improvements, Stormwater Improvements and Facilities and Equipment. The FY 2013-14 Proposed Capital Budget for all four areas is \$9,033,617, which includes approximately \$2,400,000 in reserves.

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. The program has been developed to ensure that road resurfacing projects are coordinated with stormwater improvements.

Capital Program Allocation for FY 2013-14

The primary transportation and stormwater capital projects programmed in the Proposed Budget for FY 2013-14 are as follows:

Transportation & Stormwater Improvements

- **Re-surfacing the Remaining Roadway Assessment Report Priority** This project includes intersection resurfacing and localized drainage improvements to Section 4 and 5 (attached map), including Lake Martha and Lake Sarah. The total expense is approximately \$2,000,000 over two years, with \$1,000,000 proposed for FY13-14.
- **Beautification** To enhance the Town's character and create a sense of place, beautification projects include entry features (\$100,000) to welcome visitors and intersection beautification - \$208,000 in funding is proposed for this project in FY13-14.
- **Public Works Storage Yard** The Town needs an appropriate area to store public works equipment and materials, particularly in the event of a hurricane or other emergency. An agreement with FDOT is expected to be completed this year to

Town of Miami Lakes FY 2013-14 Proposed Budget

grant the Town one of their underutilized parcels on the periphery of Town. Project completion is anticipated by 2014 (*total project cost: \$308,000*).

West Lakes Area 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 two phases over a three-year term: [1] West Lakes A (which consists of the main pipe along 89th Avenue to the 138th Street canal) and [2] West Lakes B, C, 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 \$300,000 in funding from the State towards Phase I. Budget funding in the amount of \$685,680 is proposed in FY13-14 to begin construction on the \$3,000,000 project.

Parks Development

- **NW 170 Street Greenway Development** Phase I of the 170th Street Greenway was completed and opened to the public March 17th, 2012; plans for Phase II are in process and a grant award of \$77,500 from the State is already in hand. Proposed funding will allow for completion of Phase II of the greenway trail by 2014 (*total project cost: \$130,000*).
- **Youth Center Construction** 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. Additionally, there are two pavilion/picnic areas that can also be used to host small events and functions. The \$700,000 in proposed funds for FY13-14 will allow for completion of the project (*total project cost: \$1,200,000*). Given the problems with the current contractor, we expect to rebid the project in the fall of 2013.
- **Mary Collins Community Center (Community Center West) Renovations** Construction is progressing for the Miami Lakes Community Center West renovation and expansion. The basketball court and open exercise court, the new exercise stations, the new play surface for the tot-lot, and internal renovations of the existing community rooms have been completed. These renovations will

Town of Miami Lakes FY 2013-14 Proposed Budget

provide a much-needed 1,000 square foot storage area, upgrade of existing facilities, path resurfacing and lighting, one additional picnic pavilion, renovation of the existing picnic pavilion and bathrooms and additional parking. The \$518,000 in proposed funds for FY13-14 will allow for completion of the project. Improvements will increase programming opportunities and improved amenities for Town residents (*total project cost: \$1,262,000*).

- **Miami Lakes Optimist Park** Phase I of improvements in Miami Lakes Optimist Park is fully funded and scheduled to begin construction in the early 2014. The overall development of the park is planned to be completed in two phases and we are proposing to fund and complete Phase II over the next five years.

PHASE I

- **Clubhouse** The Miami Lakes Optimist Park Clubhouse/Concession Stand will be demolished and replaced with an approximately 5,000 square foot multi-purpose facility that will consist of a clubhouse and concession stand, administrative offices, multi-purpose rooms and additional parking. FY13-14 proposed funding in the amount of \$1,229,000 to complete the project (*total project cost: \$1,319,000*).
- **Water and Sewer Connection** Construction has begun to abandon all septic tanks and upgrade the water/wastewater systems and sewer connections at Miami Lakes Optimist Park as per Miami-Dade County mandate, with \$289,000 proposed for FY13-14 to complete the project (*total project cost: \$518,000*).

PHASE II

- **Field Renovations** The baseball fields at the park will be renovated to a “cloverleaf” alignment that conserves space and maximizes use. This renovation will include replacing all turf areas with turf grasses that require less fertilization and irrigation, a new irrigation system, spectator seating areas, and the installation of a new sports field lighting system (*total project cost: \$900,000*).
- **Miami Lakes Park Improvements – Basketball and Tennis Courts** The Town is planning to refurbish the existing basketball and tennis court. Permits from Dade County Public Schools have been obtained (*total project cost: \$200,000*).

G/L Account	Project Description	FY 2012-13 YTD Actual (7/31/13)*	FY 2012-13 Projection**	FY 2013-14 Proposed Budget	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Comments
301 324270	Park Impact Fees Collected	\$7,012	\$7,012	\$0	\$0	\$0	\$0	\$0	Based on historical collections
301 334715	State Land and Water Grant Sevilla Estates	\$0	\$100,000	\$0					Requires \$100,000 match provided by SNP
301 334726	State Grants-Florida Land and Water Grant NW 170ST Greenway- Bike Path	\$0	\$0	\$77,500	\$0	\$0	\$0	\$0	Will close out Phase I Grant in June 2012; Phase II is being programmed to match available funding; Requires 1 to 1 match. Grant expires 03/19/2014
301 366100	Donations Family Tree Program	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	Recognized as they are received
301 366112	Sevilla Donation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
301 337700	SNP Grant-Boundless Playground								
301 337704	County SNP Funds (Sevilla Estates)	100,000	100,000	0	0	0	0	0	Close out of SNP funding with County; Requires 1 to 1 match. Will submit reimbursement next month.
301 337705	County SNP Funds (Tot Lots, Boundless Playground, & ROP Playground Surface)	\$69,807	\$69,807	\$0	\$0	\$0	\$0	\$0	Close out of SNP funding with County; Requires 1 to 1 match
301 381000	Transfer in from Transportation Capital Greenway study grant from MPO General Fund Match for Greenway study	\$0	\$132,356 \$0	\$0 \$35,000 \$10,000	\$0	\$0	\$0	\$0	Transfer in to CC West Project for PW Storage Component
301 381108	Transfer from General Fund - Match for FRDAP for 169 Terr - Sevilla Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Required GF match to Sevilla Estates Grants; project completed in 11-12
301 381100	Transfer from General Fund - Match for Florida L & W NW 170 St Greenway Project	\$77,500	\$77,500	\$0	\$0	\$0	\$0	\$0	Funding for Phase II of Greenway; match required by State Grant
301 381103	Transfer from General Fund - Park redevelopment program Transfer from 154th Street/reimbursement to GF	\$190,000	\$340,000	\$0 \$94,000	\$200,000	\$450,000	\$450,000	\$0	\$134,692 to complete funding for Concession Area, Clubhouse, & Parking
301 381104	Transfer from General Fund - Reha	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
301 381106	Transfer from General Fund - P								
301 381107	Transfer from General Fund for Beautification Matching Grant	\$28,000	\$28,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	To cover neighborhood grant program
301 381109	Transfer from General Fund - CCW Prior-Year Carry-over Funds								
	Park Improvements Total Revenue	\$3,309,801	\$3,309,801	\$2,758,470	\$0	\$0	\$0	\$0	

G/L Account	Project Description	FY 2012-13 YTD Actual (7/31/13)*	FY 2012-13 Projection**	FY 2013-14 Proposed Budget	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Comments
Park Improvement Expenses									
	Royal Oaks Park								1/2 Basketball Ct & Playground improvements completed 11-12
	Acquisition & Development of Tot-Lots/Mini-Parks								
3016030 563510	Rehab existing tot-lots	\$93,932	\$107,616	\$0	\$0	\$0	\$0	\$0	SNP and GF \$146,000 x 2
3016030 563525	Park Development at 169 Terr and 89 Court - Sevilla Estates	\$2,390	\$2,390	\$0	\$0	\$0	\$0	\$0	Project complete 9-2012; funding provided by 3 grant sources and GF; Total project cost \$321,380
3016030 563530	Mini Parks	\$10,130	\$10,130						
3016030 563516	NW 170 St Greenway Phase I Development - Bike Path	\$0	\$1,093	\$0	\$0	\$0	\$0	\$0	Phase I of project complete in 11-12
3016030 563515	NW 170 St Greenway Phase II Development - Bike Path	\$18,943	\$25,943	\$129,057	\$0	\$0	\$0	\$0	Phase II of project commencing in 12-13; project programmed to match available funding - Must be completed by March 2014
	Greenway Study Planning and Implementation	\$0	\$0	\$45,000	TBD	\$0	\$0	\$0	Future years pending report conclusions
3016002 563610	Beautification - Matching Grant	\$10,000	\$10,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	Neighborhood Beautification matching grant program funding
3016030 563536	Community Center East/Youth Center	\$461,871	\$474,294	\$700,000	\$0	\$0	\$0	\$0	Project includes Youth Center & park improvements completion in 12-13; total project cost \$1,200,000
3016030 563537	Community Center West	\$319,425	\$550,425	\$518,000	\$0	\$0	\$0	\$0	Project includes community center improvements, 1/2 basketball court, picnic shelter improvements, walking path with lighting & storage space: total project cost \$1,260,199
3016020 562000	Miami Lakes Optimist Park Concession Area, Clubhouse, Parking	\$23,708	\$38,534	\$1,229,000	\$0	\$0	\$0	\$0	Clubhouse, Concession Area, & Parking improvement completion in 13-14; total project estimate is \$1,518,729
	Resurface Tennis Courts and Basketball courts	\$0			\$200,000				
3016020 563601	Miami Lakes Optimist Park Contingencies	\$175							
3016020 563603	Miami Lakes Optimist Park Water and Sewer Connection	\$6,910	\$185,580	\$289,000	\$0	\$0	\$0	\$0	Water & Sewer improvements necessary for further park improvements estimated completion 13-14; total estimated project cost is \$560,000
	Miami Lakes Optimist Park Field Lighting				\$0	\$450,000	\$450,000	\$0	Rough Estimate per Tony Lopez, \$700k - \$1.0 million
3016020 563600	Park Re-development program	\$0	\$0	\$64,913					Phased park redevelopment includes fencing and lighting of basketball & tennis courts for 12-13; total programmed funding \$271,000
Park Improvement Expenses Total		947,484	1,406,005	2,999,970	225,000	475,000	475,000	25,000	

G/L Account	Project Description	FY 2012-13 YTD Actual (7/31/13)*	FY 2012-13 Projection**	FY 2013-14 Proposed Budget	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Comments
Transportation Improvement Revenue									
301 335180	Half Cent Sales Transportation Tax	\$500,639	\$815,000	\$815,000	\$815,000	\$815,000	\$815,000	\$815,000	Based on historical remittance
301 335190	Half Transportation	\$0							
301 312420	Local Option Gas Tax - Three Cents Transfer from General Fund Fund Balance	\$98,712	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000	Gas tax funds remitted through County via agreement; based on population For PW Storage Yard
301 361100	Interest Income	\$37,392	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	
	Prior-Year Carry-over Funds	\$2,530,180	\$2,530,180	\$2,767,601	\$2,042,001	\$1,032,401	\$751,301	\$1,641,701	\$393,275
Transportation Improvement Revenue Total		3,166,923	3,522,180	3,759,601	3,034,001	2,024,401	1,743,301	2,633,701	
Transportation Improvement Expense									
3017060 563054	Downtown Improvements Phases I and II	\$404,095	\$429,570	\$0	\$0	\$0	\$0	\$0	Project encompasses much of downtown area & includes drainage & resurfacing improvements completion in 12- 13; total project cost \$1,477,400; 65% Stormwater 960,310, 35% Transportation 517,090
3017060 563055	Lake Patricia (D)	\$94,778	\$94,778	\$0	\$0	\$0	\$0	\$0	Project includes drainage & resurfacing improvements completion in 12-13; total project cost \$699,000; 75% Stormwater \$524,250, 25% Transportation \$174,750
3017060 563059	Lake Martha (D) Intersection Improvements (Fair Roads)	\$12,500	\$12,500	\$0	\$0	\$0	\$0	\$0	Intersection resurfacing, anticipated completion in 12-13
3017060 563060	Lake Sarah Intersection Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Intersection resurfacing, anticipated completion in 12-13
3017060 563050	Resurfacing of Rdwy Assessment Report Priority Areas (Fair Roads)	\$31,302	\$31,302	\$1,000,000	\$1,000,000	\$0	\$0	\$0	Intersection resurfacing and localized drainage improvements to Section 4 and Section 5 for a total estimated project cost of \$2,000,000. This includes Lake Martha and Lake Sarah.
3017060 563201	Beautification	\$600	\$600	\$0	\$0	\$0	\$0	\$0	Public Works to provide final estimate by August 16, 2013
	A) Intersection Beautification	\$0		\$208,000					
	B) Entry Features	\$0		\$100,000					
3017060 531365	Street Lighting Assessment and Updating	\$7,529	\$7,529	\$0	\$0	\$0	\$0	\$0	Street lighting assessment & labeling, & new light poles @ Twin Sabal Culesac; new lights are approx. \$6,000 each
3017060 534200	Traffic Calming	\$0	\$0	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	Average of \$7,500 for each installation; installation locations to be determined
3017060 563052	Various Projects (mainly resurfacing + New Median)	\$9,344	\$9,344	\$0	\$0	\$0	\$0	\$0	No additional funding requested
3017060 563029	Public Works Storage Yard	\$0	\$0	\$308,000	\$0	\$0	\$0	\$0	Project estimated completion date is in 13-14 with the granting of property from FDOT
	Safe Routes to Schools	\$0	\$0	\$0	\$0	\$121,500	\$0	\$0	State Grant in partnership with DCPSS for improvements along MLN; funding available in 13-14; match \$121,500. Per Grant Documentation, Grant is \$200,000. Project total \$321,500
3017060 549350	Administration Revenue 5% of PTP <i>Transfer of PTP Funds to GF for Street Light Utilities</i>	\$35,858	\$36,600	\$36,600	\$36,600	\$36,600	\$36,600	\$36,600	
3017060 591035	<i>Transfer to Parks Capital Account</i>		\$132,356	\$0	\$0	\$0	\$0	\$0	Transfer out to CC West Project for PW Storage Component
3017060 591030	<i>Transfer to Stormwater Capital Account</i>				\$900,000	\$1,050,000			Transfer reduced to complete transportation projects
3017060 546230	Reserve for Transportation	\$14,543	\$2,767,601	\$2,042,001	\$1,032,401	\$751,301	\$1,641,701	\$2,532,101	
Transportation Improvement Expense Total		610,549	3,522,180	3,759,601	3,034,001	2,024,401	1,743,301	2,633,701	

G/L Account	Project Description	FY 2012-13 YTD Actual (7/31/13)*	FY 2012-13 Projection**	FY 2013-14 Proposed Budget	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Comments
Stormwater Improvement Revenue									
301 381400	Transfer from Stormwater Operating Acct.	\$277,495	\$277,495	\$0	\$0	\$0	\$0	\$0	
301 331901	Federal Stimulus Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARRA funding close-out in 11-12
301 334360	State Grants		\$0	\$300,000	\$0	\$0	\$0	\$0	Downtown \$200,000 and West Lakes \$300,000
	Transfer from Transportation subfunds		\$0	\$0	\$900,000	\$1,050,000	\$0	\$0	
	Prior-Year Carry-over Funds	\$1,612,002	\$1,612,002	\$627,333	\$241,653	\$5,799	\$37,699	\$37,699	
Stormwater Improvement Revenue Total		1,889,497	1,889,497	927,333	1,141,653	1,055,799	37,699	37,699	
Stormwater Improvement Expense									
	Miami Lakeway N - Road and Drainage Improvements- CEI (Per Fed Mandate)								Combined with Downtown Improvement Project in 11-12 Adopted Budget
3018000 549200	Miscellaneous Expenses	\$8,898							
3018000 563025	Downtown Improvements Phases I and II	\$633,586	\$680,898	\$0	\$0	\$0	\$0	\$0	Project encompasses much of downtown area & includes drainage & resurfacing improvements completion in 12-13; total project cost \$1,477,400; 65% Stormwater \$960,310, 35% Transportation \$517,090
3018000 563026	Lake Patricia	\$390,639	\$391,000						Project includes drainage & resurfacing improvements completion in 12-13; total project cost \$699,000; 75% Stormwater \$524,250, 25% Transportation \$174,750
3018000 563015	NW 79th Avenue - North of 154th street	\$500	\$500						Project complete in 2012
3018000 563017	NW 166 Street - 79th to 82nd								Conducted field review in 11-12
3018000 563030	Hydrolic Analysis all of West Lakes	\$14,400	\$36,000						
3018000 563036	Drainage West Lakes A	\$490							Project is in 3 phases, overall hydrolic analysis, West Lakes A, & West Lakes B,C,D,&E; Total project cost \$3.0million; commencing in 13/14. West Lakes A: based on 60% 13/14 and 40% 14/15. West Lakes B-E: based on 40% 14/15 and 60% 15/16.
3018000 563038	West Lakes A	\$85,600	\$85,600	\$685,680	\$457,120	\$0	\$0	\$0	
3018000 563039	West Lakes B, C, D, & E	\$68,166	\$68,166	\$0	\$678,734	\$1,018,100	\$0	\$0	
3018000 581000	Reserve for Stormwater	\$889,315	\$627,333	\$241,653	\$5,799	\$37,699	\$37,699	\$37,699	
Stormwater Improvement Expense Total		2,091,594	1,889,497	927,333	1,141,653	1,055,799	37,699	37,699	
Facilities & Equipment Development Revenue									
	Transfer from Facilities & Eq								
	Carry-over Funds	468,040	468,040	297,216	\$0				
Facilities & Equipment Development Revenue Total		468,040	468,040	297,216	0	0	0	0	
Facilities & Equipment Development Expenses									
	Land Acquisition & Building Construction								Funds transferred from SRF to Construction Fund directly
3012030 546005	Town Hall Center	7,922	7,922						
3012030 564000	Fixtures, Furniture, & Equipment Acquisition	121,716	121,716	85,000					Access cards - IT A/C & Fire Suppression
3012030 564003	Town Hall Reserve	0	35,000	212,216					
3012030 555500	Non Capital Outlay	6,186	6,186						
	Transfer to General Fund								To Construction Fund
Facilities & Equipment Development Expenses Total		135,824	170,824	297,216	0	0	0	0	
Total Revenues - Capital Budget		9,309,080	10,044,193	7,984,120	4,400,654	3,555,200	2,256,000	2,696,400	
Total Expenses - Capital Budget		3,785,450	6,988,506	7,984,120	4,400,654	3,555,200	2,256,000	2,696,400	
		5,523,630	3,055,687	0	1	0	0	0	

G/L Account	Project Description	FY 2011-12 Actual Expenses	FY 2012-13 May Budget Adjustments	FY 2012-13 YTD Actual (7/31/13)*	FY 2012-13 Projection**	FY 2013-14 Proposed Budget	Comments
154th Street Fund Revenue							
305 384004	Private Funding	\$0	\$1,855,000	\$1,855,000	\$1,855,000	\$0	RDW Improvement Note 2013
	Carry-over					\$1,148,471	
154th Street Fund Revenue Total		0	1,855,000	1,855,000	1,855,000	1,148,471	
154th Street Fund Expense							
3057060 531302	Project Dev/Engineering	93,921	\$94,000	\$0	\$0	\$0	To reimburse general fund and transfer to parks program
3057060 546230	Contingency	0	\$40,000	\$0		\$94,268	
	Transfer to Debt Service Fund (2013 Series) for P&I					\$151,074	
3057060 563064	154 Street Roadway Construction (84th to 89th)	0	\$1,666,000	\$2,880	\$652,880	\$903,129	Total estimated project cost is \$1,556,008
3057060 570060	Cost of Issuance	0	\$55,000	\$53,650	\$53,650	\$0	
154th Street Fund Expense Total		93,921	1,855,000	56,529	706,529	1,148,471	



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 any purpose.

Debt Service

The bond and notes covenants require that all debt service related revenue and expenditures are tracked in a separate fund. This 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) (\$189,624) and Bond Holder Interest Payments (\$548,499). The Town's debt service payment is the difference between these two figures \$358,875.

For the 2013 Bond Series for 154th Street Roadway Expansion all payments of the principal and interest are secured by a lien upon and a pledge of the Pledged Funds as provided on the Dunn Development Agreement. To capture and track all expenditures related to this bond a project was created in the Capital Fund to ensure the appropriate capture of all bond-related expenditures.

	FY 2010-11 Actual Expense	FY 2011-12 Actual	May Budget Adjustments	7-12-2013 actual	Budget Projection	Proposed FY 2013- 14 Budget	Comments
	FY 2010-11	FY 2011-12	FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14	
Revenue							
UTILITY TAX SERVICE ELECTRICITY	\$ 2,214,052	1,777,545	2,570,000	1,627,205	2,627,890	2,600,000	
ELECTRIC UTILITY TAX TO GF	-2,202,897	-1,505,103	-2,172,550	-1,384,437	-2,277,681	-2,237,575	
CAPITALIZED INTEREST			0				
CARRRYOVER		36,900	32,000	32,000	32,000	32,000	
INTEREST REVENUE			0				Moved to debt service fund
INTEREST IRS REBATE			0				Moved to debt service fund
Total Revenue	11,155	309,342	429,450	274,768	382,209	394,425	
Expense							
ANNUAL DAC FEE	500	2,000	2,000	2,000	2,000	2,000	
8030 CP FILINGS FEES	200	200	200	200	200	200	
REGISTRAR AND PAYING AGENT FEES	0	1,350	1,350	1,350	1,350	1,350	
INTEREST EXPENSE WITH PAYING AGENT			0				Combined with bond holder interest payment in debt service fund, balance in Debt Service Reserve
BONDHOLDER INTEREST PAYMENT			0				Moved to debt service fund
Total Expense	700	3,550	3,550	3,550	3,550	3,550	
			0				
BALANCE BEFORE TRANSFERS	10,455	305,792	425,900	271,218	378,659	390,875	
TRANSFER TO DEBT SERVICE FUND	6,764	210,874	293,900	268,769	346,659	358,875	
RESERVE FOR PAYMENTS	3,691	94,918	132,000	2,449	32,000	32,000	

	FY 2010-11 Actual Expense	8/17/2012 FY 2011-12 Actual	May Budget Adjustments	7-12-2013 actual	Budget Projection	Proposed FY 2013-14 Budget
	FY 2010-11		FY 2012-13	FY 2012-13	FY 2012-13	FY 2013-14
Revenue						
INTEREST REVENUE	\$ 5,200	\$ 5,653	\$ 3,000	\$ 18,216	\$ 18,216	\$ 6,000
FEDERAL DIRECT PAYMENT (interest)	84,300	191,975	191,975	183,624	183,624	183,624
TRANSFER IN FROM CAPITAL FUND (2013 SERIES)						151,074
UNREALIZED CAPITAL GAIN/LOSS	1,400	-1,442	0			
PROCEEDS FROM ISSUANCE OF BONDS	1,040,000		0			
CARRRYOVER			844,634			
TRANSF IN FROM ELECTRIC UTILITY	6,800	300,001	293,900	268,769	346,659	358,875
Total Revenue	1,137,700	496,187	1,333,509	470,609	548,499	699,573
Expense						
2013 SERIES PRINCIPAL PAYMENT						100,000
2013 SERIES INTEREST PAYMENT						51,074
2010 SERIES RESERVE FOR DEBT SERVICE FY 2011-12		0	3,550			
2010 SERIES BONDHOLDERS INTEREST PAYMENTS	240,700	548,499	548,499	548,499	548,499	548,499
Total Expense	240,700	548,499	552,049	548,499	548,499	699,573