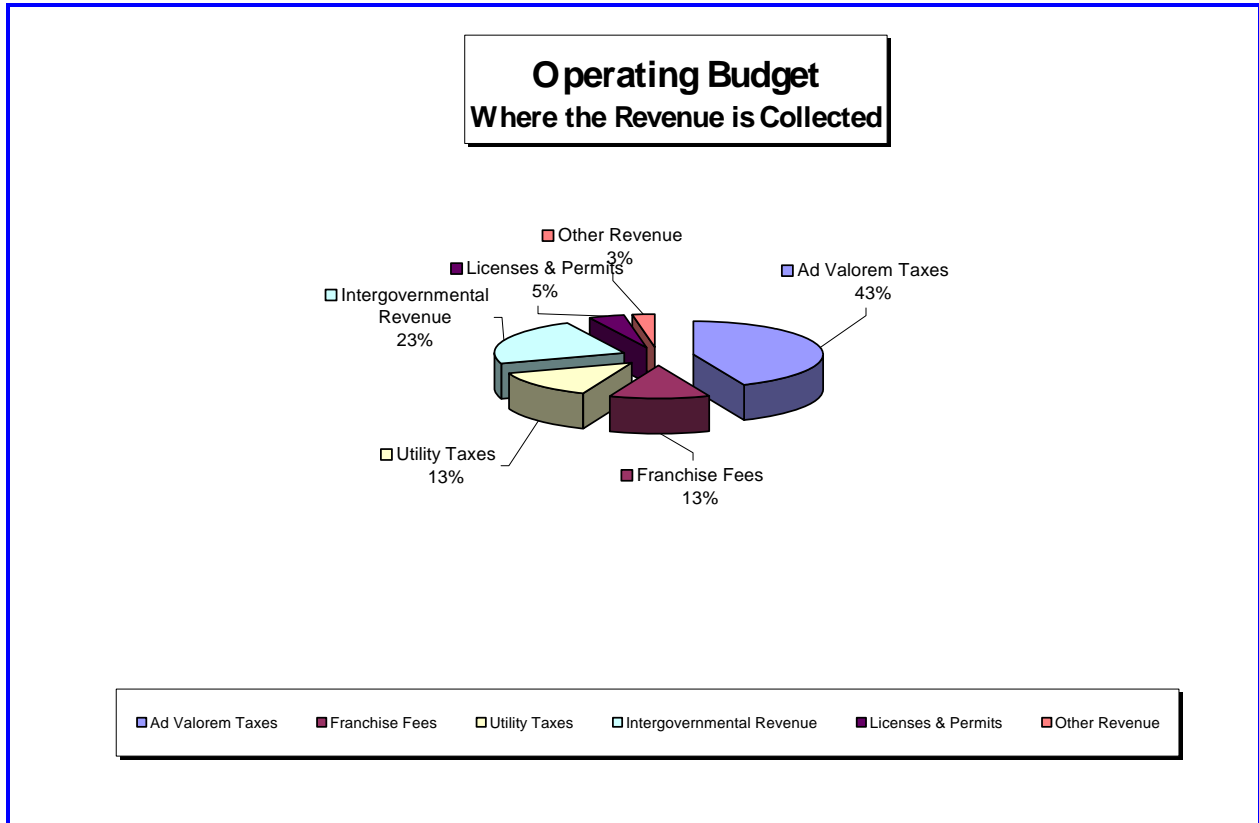




General Fund

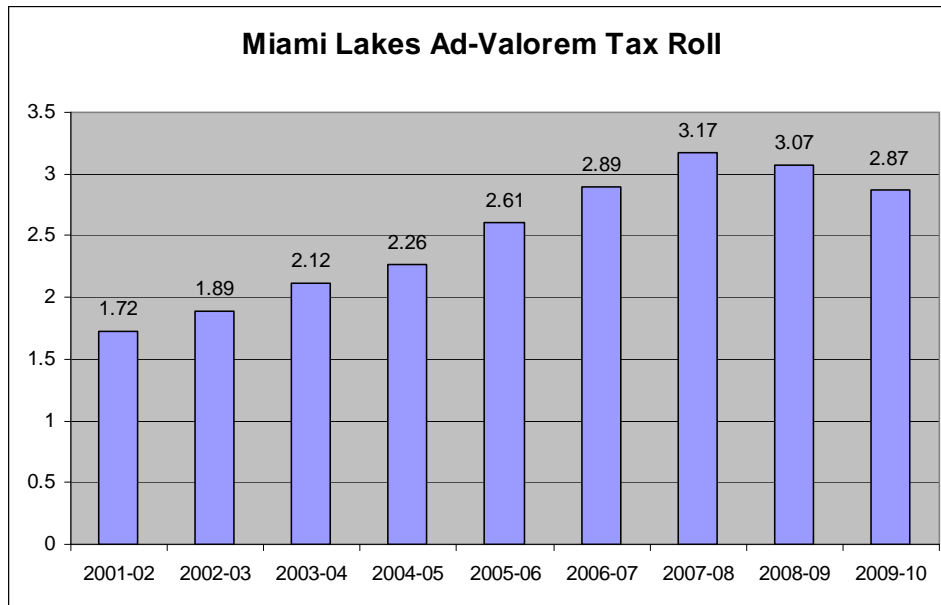
Revenue Detail

The total revenues estimated for Fiscal Year 2009-10 are approximately \$15.4 million, as compared to approximately \$18.1 million in the FY 2008-09 Approved Budget. This represents a decrease of approximately \$2.8 million from last year's budget. As depicted in the graph below, the largest revenue source for the Town comes from Ad-Valorem Taxes. Council's decision to reduce the millage rate to 2.447 has resulted in an approximate decrease of an additional \$100,000 from revenues to the Town.



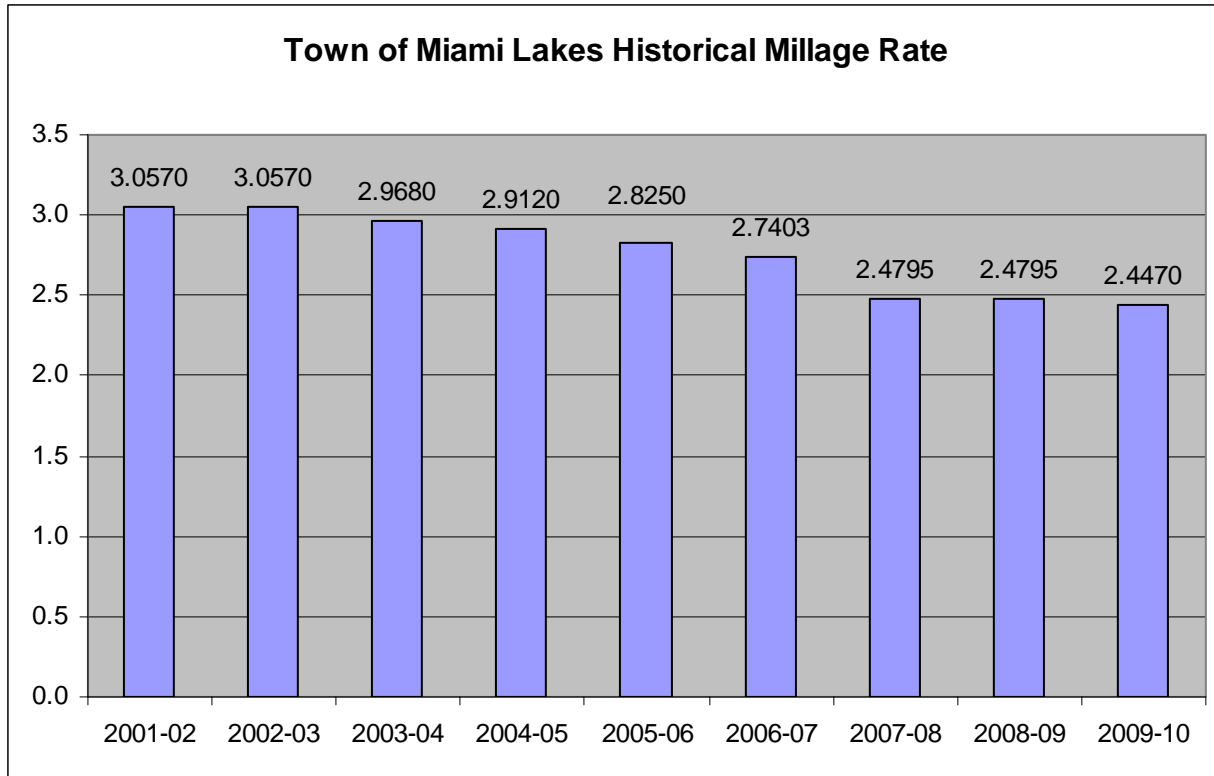
Revenue Detail

Ad-Valorem Taxes



The July 1, 2009 estimated Certified Taxable Value for the Town is approximately \$2.873 billion which represents a decrease of \$200 million from the previous year's estimate.

Revenue Detail



The Town has been reducing its millage rate over the last five years; the overall millage reduction is approximately 19% for that period. For the second year in a row there is a negative growth in the tax roll. The Mayor and Council voted at the September 10, 2009 Budget hearing to be the first (and possibly the only) Town in Miami Dade County to reduce its millage rate. The millage rate was reduced to the Town's pre-incorporation rate of 2.447.

The Proposed Millage Rate for FY 2009-10 is 2.447 mills, which is a reduction of 0.0325 mills. This represents approximately \$2.8 million less than the revenue budgeted last year.

The proposed millage will generate \$6,679,877 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 \$1,967,915 per year based on this year's revenues. The payment was received at the end of August. Consequently, we have also budget the same amount for next year.

Franchise Fees-Solid Waste

The Town Council suspended the collection of franchise fees based on 15% of the total gross

Revenue Detail

receipts. The Town has currently opted to waive the collection of franchise fee. It is estimated that the Town could generate \$150,000 to \$200,000 in solid waste franchise fees.

Utility Tax - Electricity

the FY 2008-09 Budget. This Revenue is derived from a 10% tax levied on each customer's electric bill.

Section 166.231(A), Florida Statutes authorizes the Town to collect Utility Taxes. The total Utility Tax revenue on electricity is estimated to be \$1,850,000, which reflects a decrease of \$325,000 or 15% from

Utility Tax - Water

increase of \$65,000 from the FY2008-09 Budget.

This Water Utility Tax is derived from a 10% tax levied upon each customer's water bill generating estimated revenue of \$195,000. It represents an

Utility Tax - Gas

reduction from the previous budget.

The Gas Utility Tax is derived from a 10% tax levied on each customer's gas bill generating an estimated \$40,000 in utility tax revenue. This is a \$4,000

Simplified Communication Tax

Franchise Fees for Cable Television and the Utility Tax for Telecommunication. The Tax is applied to all communication service bills issued to customers on and after October 1, 2001. The Town is anticipating \$1,500,000 in revenues from this source based on current year actual revenues and an estimate from the Florida Department of Revenue.

This Simplified Communication Tax combines State and local communication service taxes consolidating the Franchise Fees for Telecommunications,

State Sharing Revenue

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 anticipating receiving \$546,800 for FY 2009-10 based on 95% of the Florida Department of Revenue estimate.

The State Sharing Revenue program was created by the State Legislature to ensure a minimum level of

Alcoholic Beverage Tax

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 is anticipating receiving approximately \$11,500 per year for the current year and next Fiscal Year.

The Alcoholic Beverage Tax represents a portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and

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

Revenue Detail

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 is anticipating approximately \$1,450,000 in revenues from this source for FY 2008-09 based on 97% of the Florida Department of Revenue estimates. *This represents a \$230,000 or 14% decrease from the FY 2008-09 Budget.*

Business Tax Receipt

A Business Tax Receipt (formerly known as an Occupational License), is required for any business performing services or selling goods, advertising goods for sale, or advertising the performance of services for a fee. It is expected that Business Tax Receipts will generate \$95,000 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 current year is approximately \$560,000 and is the same projection used for FY2009-10 due to the current economic conditions.

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 \$25,000 in FY 2009-10 based on the current year's projection.

Development Approval Fees

The Town is estimating revenues of \$20,000 in FY 2008-09 for applications for variances, site plan reviews, plats, rezoning and any other development approvals.

Public Works Permit Reviews

The Town is estimating revenues of \$2,000 in FY 2009-10 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 is anticipating 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 is anticipating receiving \$150,000 for FY 2009-10.

Revenue Detail

Police – Traffic Fines/Forfeitures

Fund (L.E.T.T.F.). Based on the increased effort to reduce speeding, the Town is anticipating receiving \$160,000 in revenues in FY 2009-10.

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

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 is anticipating receiving \$32,000 based on historical data. This is the same level as the current year budget.

Police Grants

The Town is projecting to receive \$3,200 from the Local Law Enforcement Block Grant (LLEBG) program and the community Policing grant (BYRNE) program.

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 is anticipating receiving \$7,000 for FY 2009-10 which is less than half of the prior year's levels.

Election Qualifying Fees

There is no scheduled election qualifying periods for next fiscal year.

Park Fees, Rental & Concessions

The Town is anticipating receiving \$0 for FY 2009-10 based on this current year's revenue for concession fees. The Town has followed a policy of not charging for any of its programs as a way to introduce its services to the community. The Town has the option of introducing some fees, if necessary to maintain the classes and programs that we currently offer.

Interest Income

The Town's current cash balances are approximately \$7 million, however, as we embark on the construction of scheduled capital projects, the amount of cash on hand will be reduced next year, additionally, given the significant reduction in the interest rates, the Town is estimating to generate \$70,000 of interest income in FY 2009-10.

Miscellaneous Revenue

The Town is anticipating on receiving \$31,000 in miscellaneous revenue for FY 2009-10. The Town of Miami Lakes will be putting out a historical book to coincide with the 10 year anniversary of the Town. This book will be sold to generate revenue.

Revenue Detail

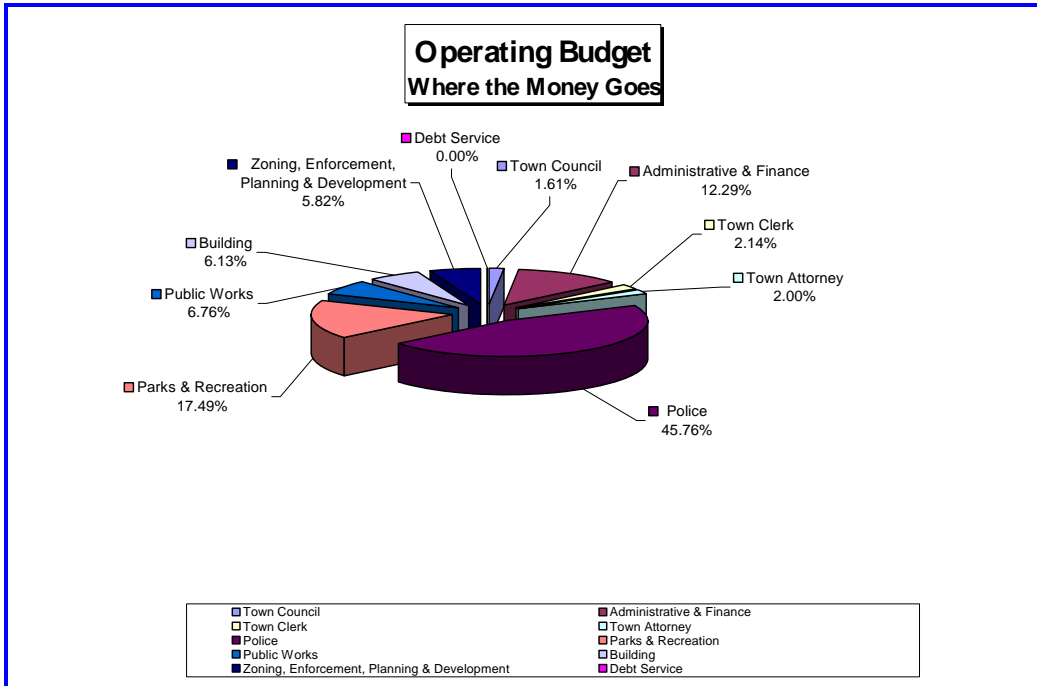
Donations

This source will not be budgeted; the Town will recognize the revenue as it occurs.

Expense Detail

General

The Town's Proposed Budget for FY 2009-10 is \$15,307,350. This represents a decrease of approximately \$778,777 or 5% below the current year's Adopted Budget.



FY 2009-10 Summary of Expenses		
Department	Proposed Budget FY 2009-10	Percentage of Proposed Budget
Town Council	\$225,882	1.48%
Administrative & Finance	\$1,985,418	12.97%
Town Clerk	\$355,797	2.32%
Town Attorney	\$300,000	1.96%
Police	\$7,062,697	46.14%
Parks & Recreation	\$2,571,254	16.80%
Public Works	\$1,014,637	6.63%
Building	\$918,796	6.00%
Zoning, Enforcement, Planning & Development	\$872,869	5.70%
Debt Service	\$0	0.00%
TOTAL	\$15,307,350	100%

Town Council



The Town Council's Proposed Budget for FY 2009-10 of \$225,882 represents an increase of approximately \$28,742 or 15% increase from last year's budget. This increase is mainly driven by the conversion of the Council's health insurance to cover their dependants. The Budget assumes that five council members will receive Life or Health insurance. All other recurring expenses are essentially at the same level as last year.

The Proposed Budget does not provide for an adjustment to the Mayor's salary. The Proposed Budget does assume a cost of living adjustment for Councilmember's reimbursements.

The State of the Town Address is assumed to be funded by private donations based on the direction by the Town Council.

Administration, Finance & Reserve

The Administration and Finance Proposed Budget for FY 2009-10 is \$1,985,418 which represents a decrease of approximately \$65,782

or 3% from prior-year's Adopted Budget.

The decrease is mainly driven by a reduction of administrative support, elimination of merit increases, COLAs reduced to 2%, elimination of education and training, and sending the insurance contract out for RPF.



Town Clerk

The Office of the Town Clerk's includes the Town Clerk, the Assistant Deputy Town Clerk and the Assistant to the Mayor and Council. The Assistant Town Clerk will be hired on a part-time basis. The Assistants to Mayor and the Council will assist the Clerk as needed and will report through the Clerk. This budget also includes the cost of codification, agenda management system, legal advertisement costs. The Clerk's total projected budget is \$355,797 which is down \$32,703 or 8% from the previous budget. The majority of the savings came from not having an election in the next fiscal year.

Town Attorney

The Town Attorney's proposed budget for FY 2009-10 of \$300,000 represents a decrease of \$15,000 from FY 2008-09 Budget. The decrease is mainly driven by the decrease in litigation. All assumptions are based on current legal contract.



Police

The Police Department's proposed budget for FY 2009-10 of \$7,062,697 represents a decrease of \$12,553 from the prior-year's budget. This decrease is mainly driven by the cost savings associated with the elimination of one supervisor position.



The Proposed Budget FY 2009-10 also includes:

POLICE PERSONNEL	Proposed
Town Commander - Major	1
Executive Officer - Captain	1
Lieutenant	1
Sergeants	5
Police Officers	
Uniform Officer	27
Detective	3
Bike	4
Motorcycle	4
Community Service (CSO)	1
Administrative Support	2
Police Service Aid (PSA)	1
TOTAL (*-1 because an additional supervisor will be eliminated)	50*

Parks, Recreation and Culture

The Parks, Recreation, and Culture’s Proposed Budget for FY 2009-10 of \$2,571,254 represents an increase of approximately \$56,154 or 2% from the current year’s

budget.

This increase is mainly driven by the costs of opening the new community center in Royal Oaks Park as well as the festivities associated with the 10 year anniversary of the Town. We have included \$90,000 for the maintenance and operation of the community center.

The Town will continue to provide free programming throughout the year for its residents; the programming includes tai-chi, arts and crafts, martial arts, acting, painting for seniors, and dance classes. Many of these classes will utilize the new community center at Royal Oaks Park.



We met with the various committees and reviewed and modified their budgets for the upcoming fiscal budget. The funding levels of the Committees has been restored to the same as last year.

Public Works

The Public Works' Proposed Budget for FY 2009-10 of \$1,014,637 represents a decrease of \$419,263 from the current year's budget or a 29% decrease.

The amount is mainly driven by a consolidation of services to one vendor. The consolidation of services to the maintenance contract will allow the Town to have greater accountability while saving at least \$340,000. Having one vendor, rather than multiple will enable the Town to hold the vendor accountable for all maintenance within the Town. Further, bundling the services together has created an economy of scale that allowed significant savings while retaining the same level of services.



Building

The FY 2009-10 Proposed Budget for the Building Department of \$918,796 represents a decrease of \$172,954 from the current year's budget or a 16% decrease.

The decrease is attributable to consolidating services, reduction of COLA, elimination of merit increases, and eliminating contractors.

The proposed budget maintains enhancements in the computer system in the Building department.



*Planning, Development, Zoning and
Enforcement*



The FY 2009-10 Planning and Development Budget of \$872,869 represents an increase of \$24,119 or 3% from the current year's budget. Please note that the two departments have been combine under one department head. The increase is attributable to the increase in staff.

Town of Miami Lakes General Fund

	Approved Budget FY 07-08	Actual Ending Balance FY 07-08	Approved Budget FY 08-09	Projected Ending Balance FY 08-09	Proposed FY 09-10	Description
1) Refund of ONIP		\$852,245	\$0	\$0	\$0	Reverse Accrual per CPA's recommendation and Council's vote on 9/23/05 to not pay ONIP
2) Ad Valorem Taxes	\$7,592,638	\$7,427,747	\$7,448,170	\$7,242,834	\$6,679,877	Based on the July 1, 2009 tax roll, a rate of 2.447 and 95% of the expected value for budget purposes.
3) Franchise Fee - Electric	\$2,080,000	\$2,001,376	\$2,080,000	\$1,967,915	\$1,967,915	Payment from County, actual received for FY 09 per letter dated August 15, 2009.
5) Franchise Fee - Solid Waste	\$4,500	\$0	\$4,500	\$0	\$0	No fees are to be collected in FY09 per Town Ordinance
6) Utility Tax - Electric	\$2,150,000	\$2,235,430	\$2,175,000	\$1,815,000	\$1,850,000	Based on trends, and slight increase next year
7) Utility Tax - Water	\$250,000	\$250,884	\$260,000	\$180,000	\$195,000	Based on trends, and slight increase next year
8) Utility Tax - Gas	\$40,000	\$47,510	\$44,000	\$36,000	\$40,000	Based on trends, and slight increase next year
9) Simplified Communication Tax	\$1,570,315	\$1,491,360	\$1,450,000	\$1,500,000	\$1,500,000	Based on current year revenues
11) State Revenue Sharing	\$740,421	\$657,551	\$579,000	\$546,800	\$546,800	Based on current year actual received from State
12) Alcoholic Beverage Tax	\$8,500	\$11,827	\$15,000	\$11,500	\$11,500	Estimate based on current revenue
13) Half Cent Sales Tax	\$1,782,202	\$1,732,403	\$1,680,000	\$1,300,000	\$1,450,000	Based on current trends (currently receiving \$125k per month)
15) Business Tax Receipts	\$100,000	\$126,140	\$120,000	\$85,000	\$95,000	Based on trends, assuming slight rebound in economy
16) Building & Zoning Permits	\$830,000	\$719,363	\$830,000	\$560,000	\$560,000	Based on current year estimated revenues
17) Building & Zoning Permits-Technology Fee	\$70,000	\$60,057	\$70,000	\$25,000	\$25,000	Based on current year estimates
21) Developmental Approvals	\$30,000	\$68,605	\$52,000	\$18,000	\$20,000	Variances, Site Plan Approvals, Zoning letters
22) Concurrency Review		\$350	\$350	\$350	\$350	Planning and Development Concurrency reviews
23) Public Works Permits	\$20,000	\$4,990	\$5,000	\$2,000	\$2,000	Based on current year activity
24) Alarm Registration Fees	\$13,000	\$20,273	\$12,000	\$12,000	\$12,000	Based on current registration levels
25) Code Violation Fines	\$130,000	\$159,050	\$130,000	\$100,000	\$150,000	Based on historic activity, FY09 down because of absence of director
26) Police - Traffic Fines/Forfeitures	\$244,000	\$183,995	\$223,365	\$105,000	\$160,000	Based on current year trend
27) School Crossing Guards	\$36,000	\$30,531	\$36,000	\$31,000	\$32,000	Based on current year trend
30) Disaster Relief Funding - Hurricane Reimb.	\$43,133	\$0	\$0	\$0	\$0	This will not be budgeted, we will recognize them as they occur, money recovered in FY09 not included because pending FEMA audit
31) Refund for FDOT & Arterial Maintenance	\$3,000	\$0	\$3,000	\$0	\$0	Refund from State
33) Police Grants	\$17,400	\$15,363	\$13,500	\$3,200	\$3,200	Based on current year revenues
34) Division of Forestry Tree Grant		\$0	\$0	\$0	\$0	This will not be budgeted, we will recognize them as they occur
35) Lien Inquiry Letters	\$15,000	\$7,801	\$7,000	\$7,000	\$7,000	Based on actuals received to date
36) Election Qualifying Fees	\$1,000	\$1,960	\$0	\$0	\$0	No fees are to be collected in FY10
37) Parks - Services & Rental Fees	\$2,500	\$1,010	\$1,500	\$0	\$0	Based on actuals received to date
38) Interest Income	\$250,000	\$216,020	\$101,201	\$64,000	\$70,000	Based on reduced fund balance and lower interest rates
39) Miscellaneous Revenue	\$1,500	\$6,771	\$4,800	\$600	\$1,000	Misc. Revenue
41) Donations -	\$27,309	\$27,309	\$0	\$0	\$0	They will be recognized when received

Town of Miami Lakes General Fund

	Approved Budget	Actual Ending Balance	Approved Budget	Projected Ending Balance	Proposed FY 09-10	Description
	FY 07-08	FY 07-08	FY 08-09	FY 08-09	FY 09-10	
42) Administrative Fees	\$178,846	\$178,846	\$0	\$0	\$0	This will not be budgeted, we will recognize them as they occur
43) Prior-Year Carry-Over Funds	\$0	\$0	\$834,606	\$0	\$0	Estimated surplus based on prior year budget
Total Revenues	\$18,231,264	\$18,536,767	\$18,179,992	\$15,613,199	\$15,378,642	
Town Council Expenses						
44) Administrative Expenses	\$23,000	\$22,574	\$22,000	\$22,000	\$11,000	Printing, awards, etc...
45) Mayor's Salary	\$18,500	\$18,422	\$18,000	\$18,000	\$18,000	Assumes no escalation
46) Staff Support Cost	\$48,000	\$38,387	\$0	\$0	\$0	In 2008-09 placed in Clerk
47) Payroll Taxes	\$4,000	\$3,838	\$1,400	\$1,377	\$1,377	Social Security and Medicare Taxes
48) Retirement Contributions	\$8,811	\$5,133	\$1,800	\$1,800	\$1,800	Based on State FRS rates
50) Council's Life/Health Insurance	\$43,000	\$41,279	\$45,100	\$33,496	\$72,200	Assumes five members receive health insurance in FY10, increase because dependants will be covered
51) Council Member Reimbursements	\$42,662	\$42,133	\$44,240	\$44,576	\$46,805	Councilmember expenses allowance based on \$530.67 per month for the current year. Assumes 5% escalation.
52) Travel Expenses	\$13,575	\$13,521	\$10,000	\$14,000	\$14,000	Based on current year spending
53) Car Allowance	\$44,700	\$43,760	\$25,200	\$43,200	\$43,200	Assumes Mayor (\$7,200) and Council (\$6,000 each) receive car stipend
55) Mobile Telephone Charges	\$11,000	\$10,553	\$10,400	\$8,500	\$5,500	Renegotiated Contract to provide appropriate level of service
56) Council Discretionary Fund	\$11,500	\$11,156	\$10,000	\$8,700	\$5,000	Reduction in Discretionary Fund
57) Strategic Plan Update	\$8,000	\$8,000	\$0	\$0	\$0	Update completed in FY 06
58) State of the Town Event	\$0	\$0	\$0	\$0	\$0	Assumes the event will be fully funded by sponsors
59) Capital Outlay	\$6,000	\$5,820	\$5,000	\$20,200	\$5,000	Based on Historical cost
60) Key to the Town Scholarship	\$0	\$0	\$0	\$0	\$0	Assumes to be fully funded by sponsor - two scholarships
61) Education & Training	\$5,500	\$5,328	\$4,000	\$1,600	\$2,000	Reduction in Education and Training for Council
Total Town Council Expenses	\$288,248	\$269,904	\$197,140	\$217,449	\$225,882	
Administrative Expenses						
77) Direct Salaries	\$934,425	\$899,987	\$800,000	\$700,000	\$0.00	Moved to itemized budget
78) Town Manager					\$165,000	Current Salary
79) Asst. Town Manager					\$100,000	Current Salary
80) Finance Director					\$81,741	Current Salary
81) HR					\$44,000	Current Salary
82) Procurement/ Public Relations					\$0	Current Salary
83) Receptionist					\$35,360	Current Salary

**Town of Miami Lakes
General Fund**

	Approved Budget	Actual Ending Balance	Approved Budget	Projected Ending Balance	Proposed	Description
	FY 07-08	FY 07-08	FY 08-09	FY 08-09	FY 09-10	
84) Sr. Accountant					\$75,000	Current Salary
85) Sr. Accountant					\$78,000	Current Salary
86) IT/Network Analyst					\$58,000	Current Salary
87) Manager's Assistant					\$49,050	Current Salary
Grant Writer					\$44,500	
Communications Director					\$55,000	
88) COLA					\$13,723	Assumes 2%
89) Merit					\$0	No Merit to be given in FY 09-10
90) Employee Bonuses	\$15,000	\$2,100	\$0	\$0		Employee Bonuses have been eliminated
91) Payroll Taxes	\$67,698	\$64,591	\$66,000	\$53,550	\$61,152	Calculated based on salaries
92) Retirement Benefits	\$111,210	\$91,111	\$95,000	\$54,000	\$82,584	Calculated based on salaries
93) Life/Dis/Health Insurance	\$118,831	\$107,253	\$109,400	\$60,000	\$92,114	Calculated based on salaries
94) Car Allowance	\$6,000	\$5,500	\$6,000	\$9,000	\$9,000	Town Manager at \$9,000.
95) Travel & Per Diem	\$13,000	\$12,790	\$13,000	\$13,000	\$13,000	Assumes no change from last year
96) Manager's Stipend	\$4,800	\$4,400	\$4,800	\$3,000	\$4,800	Per Town Manager's contract
97) Telephone - Cellular	\$10,500	\$10,327	\$9,400	\$10,000	\$7,000	Based on seven phones (based on renegotiated price)and three air card.
98) General Advertising	\$15,000	\$5,116	\$10,000	\$5,000	\$10,000	General Information Publication
99) Legal Advertising	\$60,880	\$60,880	\$0	\$0	\$0	Moved to Clerk
100) Membership, Dues, Publications	\$21,590	\$21,590	\$22,400	\$21,800	\$19,000	National League of Cities, Florida Recreational Park Assoc., ICMA Retirement, Florida Government Finance Officers Association, Miami Dade League of Cities, Miami Lakes Chamber of Commerce, Miami Herald Subscription, American Public Works Assoc., National Notary Assoc., Florida Turf/Grass Assoc., Florida Records Management Assoc., Florida APA, Government Finance Officers Association, American Society of Public Administration, National Assoc. of Latino Elected and Appointed Officials Florida City and County Management Assoc., US Conference of Mayors Sports Turf Managers Assoc., IMC International
101) Education & Training	\$33,550	\$33,539	\$20,000	\$20,000	\$23,498	No education reimbursements. Strictly for training & certification to be paid in FY 09-10
102) Legislative Lobbyist	\$70,500	\$70,493	\$78,000	\$102,502	\$80,000	Federal, State and County Legislative support, assumes new Lobbying contract for FY 09-10.
103) Administrative Support	\$35,550	\$35,537	\$25,000	\$70,000	\$25,000	Temporary help as needed
104) Grant Writing	\$258	\$0	\$20,000	\$0	\$5,000	Support for grant writing applications: utilize current staff
107) Financial & Accounting Services	\$5,150	\$5,148	\$6,000	\$6,000	\$6,000	ADP Payroll processing
108) Financial Consultant/Bond Council				\$9,750	\$50,000	To assist with potential bond due diligence
109) Independent Auditor	\$29,000	\$28,500	\$31,000	\$40,000	\$34,000	Base contractual terms, Single Audit & special audits required by County
110) Computer & Technology - On-going support	\$27,500	\$27,410	\$40,000	\$46,800	\$40,000	Maintenance of existing computer systems, including computer inventory maintenance

Town of Miami Lakes General Fund

	Approved Budget	Actual Ending Balance	Approved Budget	Projected Ending Balance	Proposed	Description
	FY 07-08	FY 07-08	FY 08-09	FY 08-09	FY 09-10	
111)	\$95,500	\$95,283	\$60,000	\$39,500	\$12,000	Website hosting and Development of online applications. (put out for RFP anticipate significant savings)
112)	\$0	\$0	\$0	\$0	\$0	Completed in FY07
113)	\$65,000	\$64,742	\$20,000	\$0	\$5,000	Support for all in-house databases
116)	\$33,500	\$33,196	\$39,000	\$39,000	\$39,000	FY 10 includes yearly maintenance of \$4,000 and on-going scanning staff cost of \$35,000 per year.
117)	\$27,000	\$23,095	\$28,000	\$25,000	\$25,000	Based on current expense and contract
118)	\$27,500	\$27,432	\$25,000	\$25,000	\$25,000	Assumes the same level as FY09
119)	\$21,000	\$20,774	\$16,000	\$10,400	\$10,400	Based on current expenses and line
120)	\$22,925	\$19,082	\$20,500	\$20,000	\$20,500	Assumes the same level as FY09
121)	\$17,000	\$16,803	\$16,800	\$16,800	\$0	Paid off Contract with Delta Business Solutions, Town owns copy machines
122)	\$5,000	\$4,669	\$5,000	\$4,750	\$4,750	Based on current activity
123)	\$208,625	\$208,625	\$206,900	\$202,117	\$210,201	Administration 62.9% of rent payment, assumes 4% increase This is for the new contract with Brown and Brown and Florida Unemployment Ins. Includes general liability, personal property and worker's compensation (additional parks not included)
124)	\$127,500	\$127,421	\$190,000	\$212,064	\$132,544	Unemployment ins. Includes general liability, personal property and worker's compensation (additional parks not included)
125)	\$5,000	\$4,992	\$4,500	\$5,000	\$5,000	Security monitoring service
126)	\$12,800	\$12,793	\$15,000	\$10,000	\$10,000	Based on current expense
127)	\$15,167	\$15,167	\$15,000	\$9,500	\$10,000	General printing of town stationary, business cards, flyers (reduction in printing cost, Town will utilize electric stationary where possible)
128)	\$7,500	\$7,203	\$6,000	\$6,150	\$6,000	Advertisement of Town positions
130)	\$0	\$0	\$0	\$0	\$0	
131)	\$11,500	\$8,812	\$13,000	\$10,000	\$10,000	Includes credit cards fees and check verification cost.
132)	\$0	\$0	\$6,500	\$13,000	\$9,000	Storage consolidated and contract renegotiated
133)	\$42,393	\$42,393	\$40,000	\$33,400	\$32,000	Anticipate reduction in supplies, new purchasing procedure implemented
134)	\$18,000	\$10,861	\$0	\$0	\$0	Eliminated for FY09
135)	\$0	\$0	\$18,000	\$7,500	\$7,500	Purchase of office equipment and furniture
137)	\$0	\$0	(\$100,000)	\$0	\$0	Reimbursement from utility for administrative support eliminated per CPA recommendation
139)	\$60,100	\$60,023	\$50,000	\$50,000	\$50,000	Capital needs as required
Total Administrative Expenses						\$1,985,418

Town Clerk

140)	\$1,340	\$1,765	\$198,400	\$180,000	\$0	Moved to itemized budget
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**Town of Miami Lakes
General Fund**

	Approved Budget	Actual Ending Balance	Approved Budget	Projected Ending Balance	Proposed	Description
	FY 07-08	FY 07-08	FY 08-09	FY 08-09	FY 09-10	
141) Clerk					\$65,000	Town Clerk (budgeted at \$65k)
144) Deputy Clerk					\$45,000	Assumes that Deputy will be hired at \$45k
144) Assistant to Mayor					\$47,295	Current Salary
145) Assistant to Council					\$47,295	Current Salary
145) COLA					\$4,092	Assumes 2% (for assis. Mayor and Council and Clerk)
146) Merit					\$0	No Merit to be given in FY 09-10
146) Payroll Taxes	\$105	\$103	\$15,500	\$13,770	\$15,964.16	Calculated based on salaries
147) Retirement Contribution	\$0	\$7	\$49,500	\$25,000	\$20,555	Calculated based on salaries
147) Life/Health Insurance					\$33,496	Life Ins. for 3 employees
148) Codification	\$17,500	\$0	\$18,000	\$18,000	\$18,000	Based on contract with Municipal Code Corporation
148) Telephone - Cellular	\$0	\$0	\$3,600	\$2,600	\$2,800	Based on three phones (renegotiated contract)
149) Election Costs	\$0	\$0	\$70,000	\$54,000	\$0	No Elections scheduled for FY 10
149) Framing Proclamation					\$3,500	Certificates of Recognition
150) Printing					\$1,600	Agenda duplication expenses
150) Education/Training/Travel/Membership					\$8,000	Tuition Reimbursement, Travel for training and training expenses
151) Agenda Management System	\$1,755	\$0	\$3,500	\$3,500	\$3,200	On-going maintenance support
151) Records Management Consultant	\$16,000	\$0	\$0	\$0	\$0	Consultant to prepare official record management program and training
152) Legal Advertising	\$30,000	\$0	\$30,000	\$40,200	\$40,000	Schedule for January 2009 Eliminated due to funding limitations
						Based on the use of Daily Business Review and The Herald
Total Town Clerk Expenses	\$66,700	\$1,875	\$388,500	\$337,070	\$355,797	
Town Attorney						
153) General Support	\$165,744	\$165,744	\$150,000	\$225,000	\$160,000	Based on current contract
154) Litigation	\$86,201	\$86,201	\$45,000	\$90,000	\$40,000	Anticipate reduction in litigation (mitigation litigation ended FY09)
156) Hurricane Related Issues	\$4,862	\$4,862	\$0	\$0	\$0	None budgeted for, will realize when occur
159) Code Enforcement	\$68,732	\$68,732	\$70,000	\$90,000	\$50,000	Reduced because some work done by in-house staff
160) Land Development - Applications	\$138,463	\$138,463	\$45,000	\$100,000	\$45,000	Reduced because some work done by in-house staff
161) Comprehensive Plan	\$9,446	\$9,446	\$0	\$14,000	\$0	Included in General Support fixed rate
163) Real Property	\$8,279	\$8,279	\$5,000	\$7,000	\$5,000	Based on current contract
Total Town Attorney Expenses	\$481,727	\$481,727	\$315,000	\$526,000	\$300,000	

Town of Miami Lakes General Fund

	Approved Budget FY 07-08	Actual Ending Balance FY 07-08	Approved Budget FY 08-09	Projected Ending Balance FY 08-09	Proposed FY 09-10	Description
Police						
164) Patrol Services	\$5,837,255	\$5,819,630	\$6,310,000	\$6,420,000	\$6,188,783	Based on July 1, 2009 letter from Asst Director Patterson; overtime included in Patrol Services. Total Avg. Cost for All positions: Major: \$172k, Captain \$158k, Lieutenant \$134k, Detective Sergeant \$120k, Sergeant \$119k Officer \$94k, Public Service Aid \$61k, Intel Analyst \$87k, Crime Analyst \$75k, Complaint Off. \$80k, Dispatcher \$82k
165) Overtime	\$479,000	\$478,487	\$400,000	\$0	\$494,000	\$369,000 non-discretionary and \$125,000 in discretionary OT
167) School Crossing Guards/DARE	\$120,946	\$120,946	\$118,000	\$118,000	\$127,802	Based on 4 guards at Miami Lakes Elementary and Bob Graham Ed. Center. And DARE Program (\$9,802) reinstated by County at 2nd budget hearing
169) Rent	\$65,065	\$65,062	\$67,800	\$67,800	\$70,512	20.6% of rent payment based on space
170) Copy Machine rental and maintenance	\$3,780	\$2,570	\$4,500	\$2,500	\$1,500	No Rental on copy Machine, machine paid off in FY09
171) Janitorial	\$6,185	\$6,185	\$6,050	\$6,000	\$6,000	Town assumed responsibility
172) Repairs & Maintenance	\$4,950	\$4,950	\$3,500	\$2,700	\$2,700	Based on current level
173) Printing Expenses	\$1,907	\$1,907	\$1,500	\$800	\$800	Based on current level
174) Office supplies	\$6,400	\$6,400	\$3,000	\$4,000	\$3,000	Police will get basic supplies from county per contract
175) Specialized Services	\$112,990	\$106,122	\$0	\$2,200	\$0	Specialized police cost being phased out over 3 year period.
176) Telephone - Cellular	\$4,900	\$4,492	\$4,900	\$4,000	\$3,500	Based on renegotiated contract
177) Telephone - Dedicated Lines	\$4,443	\$4,443	\$4,500	\$3,900	\$3,900	Based on current number of lines
178) Electricity	\$6,500	\$6,114	\$6,500	\$5,200	\$5,200	Based on current level
179) Misc Expense	\$7,734	\$7,734	\$2,000	\$5,000	\$4,000	Based on current level
181) Equipment	\$15,420	\$15,420	\$5,000	\$24,000	\$10,000	Based on current level
182) Police Explorer program	\$5,000	\$2,149	\$2,000	\$2,000	\$2,000	Uniforms and supplies
183) Vehicle Loan Payment	\$68,745	\$68,745	\$135,000	\$139,000	\$139,000	
184) Capital Outlay	\$10,000	\$9,630	\$1,000	\$0	\$0	Impact fees are available for capital cost
185) Capital Outlay	\$319,746	\$319,746	\$0	\$0	\$0	None budgeted
Total Police Expenses	\$7,080,966	\$7,050,732	\$7,075,250	\$6,807,100	\$7,062,697	
Parks, Recreation and Culture						
186) Direct Salaries	\$292,793	\$292,793	\$360,200	\$309,000	\$0	Moved to itemized budget
187) Parks and Recreation Director					\$90,238	Current Salary
188) Rec Aid					\$24,840	Current Salary
189) Rec Aid					\$25,000	Current Salary
190) Parks Maint Coordinator					\$44,663	Current Salary

**Town of Miami Lakes
General Fund**

	Approved Budget		Actual Ending Balance		Approved Budget		Projected Ending Balance		Description
	FY 07-08	FY 08-09	FY 07-08	FY 08-09	FY 08-09	FY 09-10	FY 08-09	FY 09-10	
191) Recreation Operation Manager									Current Salary
192) Committees and Special Events									Current Salary
193) Parks Operation Manager									Current Salary
194) Rec Aid									Current Salary
195) COLA									Assumes 2%
196) Merit									No merit to be given in 09-10
197) Overtime	\$16	\$0	\$16	\$0	\$0	\$0	\$0	\$0	Converted positions to salary base
198) Payroll Taxes	\$22,135	\$28,000	\$22,135	\$28,000	\$23,639	\$29,054	\$23,639	\$29,054	Based on Salaries
199) Retirement Benefits	\$66,275	\$81,800	\$66,275	\$81,800	\$58,500	\$37,409	\$58,500	\$37,409	Based on Salaries, assumes rec. aids will receive benefits
200) Health/Life Insurance									Based on Salaries, previously combine with Retirement under benefits
201) Mileage Reimbursement	\$3,211	\$2,500	\$3,211	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Reimbursement for employees using personal cars
202) Telephone - Cellular	\$5,231	\$5,500	\$5,231	\$5,500	\$5,500	\$3,575	\$5,500	\$3,575	Based on five telephones (at renegotiated rate) and one aircar
203) Consultant support	\$59,426	\$25,000	\$59,426	\$25,000	\$25,000	\$30,000	\$25,000	\$30,000	Develop Parks and Recreation Master Plan and Operational Procedures (\$20k), Grant Writing Support (\$10k), Temporary Administration assistance
204) Temporary Admin Support	\$12,848	\$5,000	\$12,848	\$5,000	\$9,000	\$5,000	\$9,000	\$5,000	Maintenance and upkeep for parks
205) Picnic/Mini Parks - Daily Maintenance	\$318,168	\$307,000	\$318,168	\$307,000	\$307,000	\$305,000	\$307,000	\$305,000	Repairs for parks
207) Picnic/Mini Parks - General repairs	\$138,501	\$150,000	\$138,501	\$150,000	\$150,000	\$125,000	\$150,000	\$125,000	
208) Picnic/Mini Parks - Capital Improvements	\$8,782	\$2,500	\$8,782	\$2,500	\$5,000	\$5,000	\$5,000	\$5,000	
209) Picnic/Mini Parks - Utilities	\$71,442	\$60,000	\$71,442	\$60,000	\$60,000	\$56,000	\$60,000	\$56,000	
210) Miami Lakes Park:									
212) Valley Crest Maintenance	\$453,275	\$429,400	\$453,275	\$429,400	\$475,000	\$490,756	\$475,000	\$490,756	Contractual amount is approximately 1.332M for three years, with annual performance bonuses of up to \$50k
213) Utilities	\$118,147	\$135,000	\$118,147	\$135,000	\$116,000	\$126,000	\$116,000	\$126,000	Electricity \$100,000, Waste \$20,000, Phones \$4,000, Water \$2,000
214) Improvements	\$102,919	\$100,000	\$102,919	\$100,000	\$82,000	\$75,000	\$82,000	\$75,000	Miscellaneous repairs
215) Security	\$4,517	\$0	\$4,517	\$0	\$0	\$0	\$0	\$0	Security guards and cameras
216) Royal Oaks Park									
218) Regular Maintenance	\$316,022	\$293,000	\$316,022	\$293,000	\$293,000	\$293,000	\$293,000	\$293,000	Base contract is \$285,000; \$8000 for Special Event support
219) Utilities	\$51,902	\$59,200	\$51,902	\$59,200	\$59,200	\$99,400	\$59,200	\$99,400	Electricity \$90,000, Waste \$7,200, Phones \$2000, Water \$2,000
220) Repairs and Improvements	\$39,380	\$50,000	\$39,380	\$50,000	\$40,000	\$35,000	\$40,000	\$35,000	Sod and Misc. Repairs
221) Community Center		\$25,000		\$25,000	\$25,000	\$50,000	\$25,000	\$50,000	Operations and maintenance
222) Increased Service Level	\$3,002	\$0	\$3,002	\$0	\$0	\$0	\$0	\$0	
223) Barbara Goleman Maintenance	\$9,860	\$4,000	\$9,860	\$4,000	\$0	\$0	\$0	\$0	Based on joint use agreement with School Board
225) Tree Planting Tree Grant	\$72,702	\$64,000	\$72,702	\$64,000	\$74,000	\$64,000	\$74,000	\$64,000	Matching funds for tree grants
226) Community Recreational Programs	\$50,000	\$25,000	\$50,000	\$25,000	\$21,500	\$25,000	\$21,500	\$25,000	Recreational programs for community center
227) Youth Center Programs	\$67	\$1,000	\$67	\$1,000	\$850	\$800	\$850	\$800	Teen Center program
228) Permit Fees & Misc									For park activity
229) Hurricane Costs	\$43,133	\$0	\$43,133	\$0	\$0	\$0	\$0	\$0	

**Town of Miami Lakes
General Fund**

	Approved Budget		Actual Ending Balance		Approved Budget		Projected Ending Balance		Description
	FY 07-08	FY 07-08	FY 07-08	FY 07-08	FY 08-09	FY 08-09	FY 09-10		
230) Storage	\$3,582	\$3,582	\$2,400	\$3,000	\$3,000			Storage space for Parks	
232) Background checks coaches/instructors	\$10,350	\$10,350	\$7,000	\$5,000	\$7,000			Supporting the Town background policy	
233) Certifications	\$2,289	\$2,289	\$2,000	\$1,500	\$1,500			Program started in FY 05-06	
234) Uniforms	\$657	\$657	\$2,000	\$1,500	\$1,500			For park staff	
235) Tree Inventory	\$4,316	\$4,316	\$0	\$0	\$0			Eliminated for FY09	
236) Furniture & Equipment	\$1,229	\$1,229	\$2,000	\$4,500	\$2,000			Furniture for community center and misc equipment	
240) Capital Outlay	\$22,306	\$22,306	\$5,000	\$48,000	\$15,000			Misc. items for new community center and parks	
241) Special Events	\$36,906	\$36,906	\$27,500	\$27,500	\$55,000			4th of July Events, fireworks \$20K; Veteran's Day Parade \$5,000; Earth Day Event \$5,000; \$25,000 for 10 year anniversary	
242) Cultural Affairs	\$51,670	\$51,670	\$39,850	\$50,000	\$39,850			Farmers market marketing \$4,250; Paint a Picture for Mom \$750; "Our Town" Painting Competition posters and awards \$450; Fishing Tournament posters and awards \$500; Three concert, music \$15,000; Holiday boot reading, performers \$4,000; 4th of July entertainment \$2,500; two ca shows, dj's \$2,400; Concert on the Fairway Music Concert Series \$10,000.	
243) Education Advisory Board	\$89,297	\$89,297	\$90,000	\$90,000	\$53,000			SAT Prep Classes \$9,000, School Site Enhancement/Educational Programs \$37,000, Kids ID Cards \$1,500, Youth Internship Funding \$500, Imaginator Library, \$5,000	
244) Black Box Theater	\$5,793	\$0	\$12,000	\$12,000	\$12,000			Same level of funding	
245) Elderly Affairs Committee	\$31,393	\$31,393	\$40,000	\$35,000	\$30,000			Senior Social 4 events @ \$4,125 per event for food, music, etc.; Senior Health and Wellness Fair/Flu Shots \$2,500, Senior Games \$10,000 minus \$5,000 in donations, Lecture series (4) @ \$500, Field trips/Needs Analysis \$4,000;	
246) Beautification Committee	\$5,682	\$5,682	\$6,000	\$0	\$6,000			Landscape Seminars/Consultant Assistance \$5,000 and Public Informator Outreach \$1,000	
247) Economic Development Committee	\$17,047	\$17,047	\$21,250	\$29,100	\$21,250			Mailings and refreshments for two Business Seminars @ \$1,000 per events Miami Lakes Chamber Showcase \$1,000 for table; Jingle Down Main Street \$7,500 donation and \$2,500 for barricades, Business Visitation Plaques \$500; Welcome Packet \$3,000, \$4,750 TML Business Promotion	
248) Youth Activities Task Force	\$35,983	\$31,947	\$40,000	\$40,000	\$40,000			Movies in Park \$9,000 (3 events), Essay Writing Contest \$250, Halloween Haunted House \$6,250, Breakdancing Competition \$1,500, Special Neec Children Activities \$3,000, Miami Lakes Rocks \$10,000 (2 events), Easter Egg Hunt \$2,500, Sweetheart Dance \$3,000, Bike Rodeo \$4,500	
Total Parks & Recreation Expenses									
	\$2,582,254	\$2,545,328	\$2,515,100	\$2,492,389	\$2,571,254				

Town of Miami Lakes General Fund

	Approved Budget	Actual Ending Balance	Approved Budget	Projected Ending Balance	Proposed	Description
	FY 07-08	FY 07-08	FY 08-09	FY 08-09	FY 09-10	
Public Works						
249) Direct Salaries	\$203,706	\$203,706	\$145,000	\$130,000	\$0	2008-09 paid out previous Director \$13k when he left
250) PW Director				\$90,000	\$90,000	Director TBD, assumed to be hired at \$90k
251) Quality Assurance Inspector				\$49,174	\$49,174	Current Salary
252) COLA				\$983	\$983	Assumes 2% (for Quality Assurance only)
253) Merit				\$0	\$0	No merit to be given in 09-10
254) Payroll Taxes	\$15,197	\$15,197	\$12,000	\$9,945	\$10,722	Based on Salaries
255) Health/Life Insurance				\$34,000	\$16,748	Based on Salaries, previously combine with Retirement under benefits
256) Retirement Contribution	\$46,823	\$43,490	\$34,000	\$30,000	\$13,806	Based on Salaries
257) Reimbursement from Stormwater Utility	\$0	\$0	(\$35,000)	\$0	\$0	Reimbursement for Administration expenses from Stormwater utility
258) Reimbursement from Gas Tax for operations	(\$200,000)	(\$200,000)	(\$300,000)	(\$200,000)	(\$200,000)	Funds from .06¢ Local Option Gas Taxes FY 2010
261) Town Engineer	\$132,650	\$132,613	\$62,000	\$62,500	\$62,000	Same as FY09
262) Public Works Permits Plan Review	\$55,000	\$54,584	\$5,000	\$36,000	\$36,000	In-house public works review
265) Vehicle Operation and Maintenance	\$17,000	\$16,983	\$6,500	\$4,200	\$4,500	Cost of operating two trucks for Public Works Department
266) Right of Ways						
267) Maintenance	\$790,237	\$780,426	\$852,000	\$700,000	\$400,204	Based on new contract with Florida Turf and Landscaping I/A/O \$437,404 (minus \$60,000 which is under stormwater utility fund for street sweeping) garbage pick-up \$22,800; this also includes the elimination of two man crew small projects previously budgeted at \$50,000
268) Utilities	\$30,000	\$25,783	\$30,000	\$36,000	\$36,000	Based on current activity - 30 accounts (water) \$23,000 and electrica \$7,000
269) Banners	\$10,000	\$9,469	\$0	\$0	\$5,000	Banners for 10 year Anniversary
270) Miscellaneous Expense	\$5,000	\$2,387	\$300	\$0	\$500	New uniforms in FY10
273) Demand Service transportation	\$65,000	\$64,787	\$0	\$37,000	\$35,000	Town bus on schedule service to be funded from Special Fund, except for when deviate from set route.
274) Street Lighting - Utilities Cost	\$240,000	\$236,868	\$282,600	\$265,000	\$270,000	Based on FPL current bills
275) Street Lighting Maintenance Cost	\$130,000	\$117,088	\$130,000	\$115,000	\$115,000	Contractor for electrical repair of street lights/Based on current work
276) Secure generator for Town Hall	\$31,682	\$3,338	\$7,000	\$0	\$0	
277) Hurricane Fair	\$1,000	\$0	\$1,000	\$0	\$1,000	Advertising and support cost
279) Emergency Generators for Traffic Signals	\$15,000	\$1,370	\$0	\$0	\$0	Eliminated for FY10, will work with county
281) Underground Utility Location	\$24,000	\$20,950	\$24,000	\$18,000	\$18,000	Based on \$1,500 per month
284) Tree Inventory	\$0	\$0	\$0	\$0	\$35,000	Planting included in Right of Way Maint. however must purchase trees
285) Tree Trimming	\$107,000	\$106,623	\$125,000	\$135,000	\$0	Will be included in maintenance contract
286) Tree Cutting	\$17,825	\$17,825	\$12,000	\$12,000	\$0	Will be included in maintenance contract

**Town of Miami Lakes
General Fund**

	Approved Budget	Actual Ending Balance	Approved Budget	Projected Ending Balance	Description
	FY 07-08	FY 07-08	FY 08-09	FY 08-09	FY 09-10
287) Planting new trees	\$98,394	\$98,394	\$35,000	\$10,000	\$0
290) Cellular Phones	\$6,550	\$6,539	\$5,500	\$5,000	\$5,000
291) Hurricane Costs	\$6,200	\$6,151	\$0	\$18,000	\$0
292) Furniture & Equipment	\$5,500	\$5,255	\$0	\$42,000	\$10,000
					Equipment for Public Works
					Included in Right of Way Maint. Contract
					Based on current usage including ROW lines

Total Public Works Expenses \$1,853,764 \$1,769,826 \$1,433,900 \$1,465,645 \$1,014,637

Building

293) Direct Salaries	\$308,286	\$350,907	\$299,200	\$390,000	\$0	Current Salary
294) Building Official					\$114,421	Current Salary
295) Chief Building Inspector					\$87,550	Current Salary
296) Lead Permit Clerk					\$53,560	Current Salary
297) Permit Clerk					\$48,115	Current Salary
298) Permit Clerk					\$48,115	Current Salary
299) Receptionist					\$37,923	Current Salary
300) COLA					\$7,794	Assumes 2%
301) Merit					\$0	No merit to be given in 09-10
302) Payroll Taxes	\$24,067	\$25,975	\$22,500	\$29,835	\$30,407	Based on Salaries
303) Life/Health Insurance					\$50,244	Based on Salaries, previously combine with retirement
304) Retirement Contributions	\$75,132	\$64,969	\$76,000	\$90,000	\$39,152	Based on Salaries
305) Car Allowance	\$0	\$1,909	\$0	\$12,000	\$12,000	Director and Inspector car stipend, gas, insurance, and maintenance taken away because of car stipend
306) Vehicle Operation and Maintenance	\$2,000	\$0	\$2,000	\$0	\$0	
307) Contractual - Building Services	\$600,000	\$473,917	\$0	\$0	\$0	Contract with M.T. Causley for permit clerks and inspectors
308) Contractual - Services	\$100,000	\$158,344	\$501,000	\$310,000	\$280,000	Direct contract for services, reducing hours for roofing inspector
309) Computer Automation	\$75,000	\$67,567	\$75,000	\$27,000	\$25,000	IT support and equipment funded from technology fee
310) Consultant support	\$5,000	\$1,755	\$0	\$0	\$0	Best practices review and IT review
312) Electronic Records Storage	\$14,500	\$6,745	\$14,500	\$0	\$0	
313) Rent	\$54,200	\$52,113	\$54,300	\$53,019	\$55,140	16.5% of rent payment
314) Telephone - Cellular	\$7,700	\$10,461	\$1,500	\$9,500	\$6,175	Based on renegotiated contract
315) Remote Access Devices	\$4,320	\$0	\$7,500	\$0	\$3,000	Communication fees from handheld units, included in Sprint cell phone bill
316) Copier lease/maintenance	\$4,200	\$4,101	\$4,200	\$1,800	\$1,500	Maintenance only, copier is owned by Town as of FY05
317) Janitorial	\$6,520	\$6,584	\$6,450	\$5,400	\$5,500	Allocated based on square footage
318) Office Supplies	\$12,000	\$12,428	\$15,000	\$8,500	\$6,500	Paper and supplies for office personnel
319) Furniture & Equipment		\$0	\$0	\$0	\$0	Eliminated FY10
321) Printing and binding	\$5,000	\$1,428	\$2,000	\$800	\$1,200	Forms
322) Telephone & Fax	\$0	\$0	\$1,100	\$1,000	\$1,000	Allocated based on usage

**Town of Miami Lakes
General Fund**

	Approved Budget FY 07-08	Actual Ending Balance FY 07-08	Approved Budget FY 08-09	Projected Ending Balance FY 08-09	Proposed FY 09-10	Description
323) Electricity	\$5,520	\$4,130	\$5,000	\$3,500	\$3,500	Based on historical cost
324) Repairs & Maintenance	\$650	\$827	\$1,000	\$500	\$500	Based on historical cost
326) Other	\$1,000	\$1,032	\$0	\$0	\$0	Included in Administration budget
327) Uniforms & I.D. Badges	\$1,000	\$1,590	\$1,000	\$0	\$500	Uniforms for staff
328) Condemned Property Cost Recovery	\$0	\$0	\$0	\$0	\$0	Reimbursement for condemnation cost
329) Hurricane Cost	\$0	\$0	\$0	\$0	\$0	
330) Capital Outlay	\$5,000	\$0	\$2,500	\$0	\$0	Capital purchases
Total Building Expenses	\$1,311,095	\$1,246,782	\$1,091,750	\$942,854	\$918,796	

Planning, Zoning & Code Compliance

331) Direct Salaries	\$198,067	\$201,252	\$374,900	\$432,000	\$0	Code director position was eliminated. Previous director was paid owecc days in FY09.
332) Planning, Zoning & Code Director					\$110,000	Current Salary
333) Senior Planner					\$68,051	Current Salary
334) Special Projects Assistant					\$60,756	Current Salary
335) Code Compliance Manager					\$67,541	Current Salary
336) Zoning Official					\$56,667	Current Salary
337) COLA					\$7,260	Assumes 2%
338) Merit					\$0	No Merit to be given in 09-10
339) Payroll Taxes	\$15,267	\$16,046	\$30,200	\$33,048	\$28,326	Based on Salaries
340) Retirement Benefits	\$39,052	\$35,511	\$74,500	\$73,500	\$36,472	Based on Salaries
341) Health Insurance					\$33,496	Based on Salaries, previously combine with retirement
342) Master Plan/Com Plan	\$0	\$9,600	\$67,000	\$67,000	\$67,000	Implementation of EAR based amendments. State requirement.
343) General Planning Consultants	\$0	\$13,260	\$10,000	\$3,600	\$0	Part-time support
344) Telephone - Cellular		\$956	\$600	\$200	\$1,000	Based on current level
345) Recording Variance and Resolutions		\$184	\$2,000	\$300	\$1,500	Recording fees are reimbursable
346) Concurrency Management Program	\$5,000	\$18,818	\$5,000	\$6,500	\$6,500	On-going monitoring for concurrency management. FY 08 included school board concurrency implementation.
347) Site plan reviews	\$40,000	\$13,763	\$20,000	\$5,000	\$10,000	Based on site plan request - cost recovery
348) Geographical Information System	\$30,000	\$0	\$0	\$0	\$0	Prepare zoning maps in GIS
349) Design review board	\$0	\$0	\$0	\$0	\$0	Decision to implement is pending
350) Contractual - Planning Services	\$40,000	\$17,315	\$0	\$0	\$0	Town Streetscape phase I
351) Green Building Grant Program	\$30,000	\$0	\$5,000	\$5,000	\$5,000	Support Green Building Program Initiatives
352) Printing & Electronic Records Storage		\$7,043	\$0	\$10,000	\$10,000	
353) Tree inventory	\$5,000	\$5,000	\$0	\$0	\$0	Purchase of software and assessment
354) Consultant for Land Code Re-Write	\$30,000	\$0	\$0	\$0	\$0	To be handled in-house

**Town of Miami Lakes
General Fund**

	Approved Budget FY 07-08	Actual Ending Balance FY 07-08	Approved Budget FY 08-09	Projected Ending Balance FY 08-09	Proposed FY 09-10	Description
356) Legal Support for Land Code Re-Write	\$25,000	\$114,522	\$50,000	\$65,000	\$50,000	Based on current contract
357) Z & E Direct Salaries		\$0	\$0	\$0	\$0	Moved to combine department above
358) Payroll Taxes		\$0	\$0	\$0	\$0	Moved to combine department above
359) Benefits		\$0	\$0	\$0	\$0	Moved to combine department above
360) Contractual Code Enforcement	\$284,000	\$272,879	\$198,400	\$240,000	\$240,000	Code Enforcement Contractual Staff
361) Telephone - Cellular		\$0	\$4,500	\$3,200	\$3,200	Based on Current level
362) Code Enforcement Reimb Exp		\$1,025	\$1,000	\$3,000	\$2,200	
363) Code enforcement publications	\$5,000	\$0	\$0	\$0	\$0	To be handled in-house
364) Uniforms & I.D. Badges		\$0	\$1,000	\$700	\$500	Provides for no new Staff Uniforms
365) Multi-Dimensional Video Recording	\$24,300	\$0	\$0	\$0	\$0	
366) Code Enforcement - Lien Recording	\$3,000	\$2,752	\$3,000	\$6,400	\$6,400	Based on actual expenditures
367) Special Master	\$1,650	\$1,820	\$1,650	\$1,000	\$1,000	Based on 11 annual hearings at \$150 per hearing
Total Planning, Zoning, and Code Compliance Expenses	\$775,336	\$731,746	\$848,750	\$955,448	\$872,869	
Mitigation Payment	\$0	\$0	\$0	\$0	\$0	
Reserve	\$0	\$0	\$0	\$0	\$0	
Debt Service Payment Stormwater	\$0	\$0	\$0	\$0	\$0	Moved to Stormwater Fund
QNIP Debt Service Payment	\$169,538	\$0	\$169,538	\$0	\$0	No QNIP payment per 9/23/09 Council Vote
Total Debt Service	\$169,538	\$0	\$169,538	\$0	\$0	
Total Expenditures	\$17,013,080	\$16,387,558	\$16,086,128	\$15,707,538	\$15,307,350	
Excess (Deficiency) of Revenues over Expenditures	\$1,218,184	\$2,149,209	\$2,093,864	(\$94,339)	\$71,292	



Special Projects Fund

Special Revenue Fund

TRANSPORTATION, TRANSIT AND POLICE IMPACT FEES

Local Option Gas Tax

Local Option Gas tax is derived from the six (6) cents which is imposed on Motor and Diesel Fuels. For Fiscal Year 2009-10, the Town is anticipating receiving a total of \$357,830. Additionally, the estimated carry-over funds are budgeted at \$166,198 for a total budget of \$524,028.



This funding is limited to transportation related activities. The activities funded for FY 2009-10 include: road system maintenance with \$150,000 for pot-hole repair, signage repair and general public works activities. \$140,000 for trip hazard sidewalk replacement and \$40,000 was allocated for stripping. There is no transfer to the capital program in the FY 2009-10 Budget.

Transit Sales Tax

The Town is anticipating revenues of \$735,779 for Fiscal Year 2009-10, which include \$150,000 from the 20% Transportation Sales Tax dedicated to transit operations, \$570,000 for a Federal Grant for bus program, and \$15,779 in carry-over funds.

The federal grant, together with State and Local matching funds is dedicated towards the purchase one or two mid-size buses to be operated by the Town. The buses will not be purchased if the money is not received.

The State monies are dedicated for the provision of a new service route. Town staff is working in coordination



with Miami-Dade Transit Agency in the development of this new service route deviated/fixed route. FY 2009-10 programs also include \$75,000 to continue our program of implementing traffic calming devices in the neighborhoods..

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 committed with routine operating expenses; the Town is projecting to receive about \$3,000 for the FY 2009-10.



Special Projects Fund

STORMWATER

Stormwater Utility

The Town is anticipating receiving approximately \$850,000 in FY 2009-10 based on a rate of \$4.50 per ERU. The Town has maintained the same rate since the implementation of the Stormwater Utility. The budget includes all of the cost of operating the utility as well as street sweeping, canal, and drainage cleaning. The transfer to the capital fund of \$250,000 per year has been eliminated per request of external accounting firm. The Stormwater Utility Budget also includes the addition of a Storm Water Utility position to provide in-house supervision of the utility projects as well as to implement a plan to be able to lower the Community Rating System rating from 6 to 5 over the next year.



Town of Miami Lakes Special Revenue Fund

Budget FY 08-09	Projection FY 08-09	Proposed FY 09-10	Description
\$386,800	\$350,000	\$357,830	
\$0	\$0	\$0	
\$36,198	\$36,198	\$166,198	
<u>\$422,998</u>	<u>\$386,198</u>	<u>\$524,028</u>	
\$323,356	\$50,000	\$150,000	
\$79,642	\$140,000	\$140,000	
\$0	\$0	\$0	
\$20,000	\$30,000	\$40,000	
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<u>\$422,998</u>	<u>\$220,000</u>	<u>\$330,000</u>	
	\$166,198	\$194,028	

Estimate provided by DOR in June 26, 2009 letter

Pot-hole repair, signage and general public works activities
Continue to replace trip-hazard sidewalks

Neighborhood stripping
No Transfer to Capital Budget

Transportation Revenues & Other Resources

Local Option Gas Tax - 6 cents	
Current Year Revenue	
Disaster Relief Funding - Hurricane Reimb.	
Prior-Year Carry-Over Funds	
Local Option Gas Tax - 6 cents	
Road System Maintenance	
Sidewalk Replacement	
Hurricane cost	
Stripping and signs	
Transfer to Capital	
Reserved for Road System	

Town of Miami Lakes Special Revenue Fund

	Budget FY 08-09	Projection FY 08-09	Proposed FY 09-10	Description
Transportation Sales Tax - Transit Portion				
Transit Revenue 20% share of PTP	\$170,883	\$144,000	\$150,000	
Transfer from General Fund	\$0	\$0	\$0	
Federal Grant for bus purchase	\$294,000	\$0	\$570,000	
State Grant for Bus purchase	\$63,000	\$0	\$0	
State Grant for Operations	\$119,187	\$0	\$0	
Administration Revenue 5% of PTP	\$42,721	\$32,000	\$0	
Prior-Year Carry-Over Funds	\$59,280	\$45,405	\$15,779	
	\$749,071	\$221,405	\$735,779	
Transit Improvements (Transp Sales Tax)				
Bus Shelters - New	\$0	\$0	\$0	
Bus Shelters - Repairs & Maintenance	\$13,600	\$13,000	\$13,000	Completed in 2007
Bus Shelters/Bus - Property Insurance	\$9,000	\$6,500	\$6,500	Maintenance contract for cleaning Includes Ins. For bus and bus shelters
Bus Benches	\$0	\$70,000	\$0	
Administration Program: transit 5%	\$0	\$32,000	\$0	
Bus Acquisition	\$238,374	\$0	\$0	
Trolley Bus local match	\$0	\$0	\$0	
Demand Service Expenses	\$0	\$0	\$60,000	
Bus purchase	\$420,000	\$0	\$570,000	Funding provided by County on Use it our Lose it basis
Transportation Master Plan/MPO LRT	\$0	\$0	\$0	
Administration Expense	\$42,721	\$43,750	\$0	Removed per CPA recommendation
Transit Route Plan	\$0	\$0	\$0	
Walking Assessment Study	\$0	\$0	\$0	
Contingency	\$0	\$0	\$0	
Traffic Studies	\$0	\$15,000	\$10,000	Includes long range plan update and traffic light on 162nd St
Traffic Calming	\$25,376	\$25,376	\$50,000	Traffic circles in Royal Oaks area
Crosswalks	\$0	\$0	\$10,000	
	\$749,071	\$205,626	\$719,500	Based on recommendation from Transportation Master Plan
Reserved for Transit	\$0	\$15,779	\$16,279	

Town of Miami Lakes Special Revenue Fund

	Budget FY 08-09	Projection FY 08-09	Proposed FY 09-10	
				Description
Impact Fees - Police				
Current Year Revenue	\$10,000	\$3,000	\$3,000	
Prior-Year Carry-Over Funds	\$161,373	\$62,873	\$0	
	<u>\$171,373</u>	<u>\$65,873</u>	<u>\$3,000</u>	
Police Impact Fees - Capital Projects	\$171,373	\$65,873	\$3,000	
Reserved for Police	\$0	\$0	\$0	
Other				
Interest Income	\$2,000	\$3,500	\$3,500	
Prior-Year Carry-Over Funds	\$81,136	\$90,936	\$11,300	
	<u>\$83,136</u>	<u>\$94,436</u>	<u>\$14,800</u>	
Other	\$83,136	\$83,136	\$14,000	
Operating Reserve				
Unreserved	\$0	\$11,300	\$800	
Total Revenues & Other Resources	<u>\$1,426,578</u>	<u>\$767,912</u>	<u>\$1,277,608</u>	
Total Expenditures	<u>\$1,426,578</u>	<u>\$574,635</u>	<u>\$1,079,779</u>	
Excess (Deficiency) of Revenues & Other Resources over Expenditures	<u>\$0</u>	<u>\$193,278</u>	<u>\$197,828</u>	

Revenues collected as per Police Impact Fee Ordinance

Based on Current Trends

Town of Miami Lakes

Storm Water Fund

	Approved Budget FY 07-08	Ending Balance FY 07-08	Approved Budget FY 08-09	Projected Ending Balance FY 08-09	Proposed FY 09-10	Description
Stormwater Revenues						
Stormwater Utility Revenue	\$850,000	\$990,651	\$1,000,000	\$850,000	\$850,000	Based on current trends
Retro-Billing Adjustment Oct '03 to Sept '05		\$0	\$0	\$0	\$0	
Disaster Relief Funding - Hurricane Reimb.		\$0	\$0	\$0	\$0	
Interest Income		\$6,125	\$8,500	\$15,000	\$15,000	
Prior-Year Carry-Over Funds	\$921,492	\$921,492	\$1,339,303	\$1,339,303	\$1,377,403	Based on current trends
Total Revenues & Other Resources	\$1,771,492	\$1,918,268	\$2,347,803	\$2,204,303	\$2,242,403	
Stormwater Expenses						
Transfer to Capital for renovations	\$175,000	\$0	\$250,000	\$0	\$1,379,778	
Salaries		\$0	\$60,900	\$0	\$52,000	Storm Water employee will be paid from here
Payroll Taxes		\$0	\$4,700	\$0	\$3,978	
Benefits		\$0	\$14,950	\$0	\$5,122	
System Maintenance	\$200,000	\$171,759	\$200,000	\$200,000	\$200,000	Clean Catch basins & Manholes - 1/2 per year -- Pipe Flushing 1/5 per year -- Exfiltration Trench Cleaning - 1/5 per year
Street Sweeping and Litter Collection	\$61,736	\$61,736	\$75,000	\$75,000	\$60,000	24 sweeping cycles per year at 2,500 /ea
Canal Maintenance	\$83,000	\$73,015	\$139,050	\$139,050	\$139,050	Debris removal \$50,700, herbicide treatment \$32,300, mechanical harvesting \$70,500, culvert cleaning below water \$12,500, obstruction removal \$2,500
Hurricane Costs	\$0	\$0	\$0	\$0	\$0	
NPDES - MS4 Permit Monitoring Fee to DERM	\$23,850	\$23,850	\$23,850	\$23,850	\$23,850	As per County interlocal agreement - including DERM monitoring
DERM Monitoring	\$0	\$0	\$0	\$0	\$0	Included above
NPDES - Computer Discharge Model	\$610	\$610	\$0	\$15,000	\$15,000	Engineer review of Model
Inspection of private Stormwater systems and swales	\$20,000	\$0	\$20,000	\$50,000	\$20,000	Includes swale inspections and private system monitoring as required by NPDES
Master Plan Update	\$0	\$0	\$0	\$0	\$0	
WASAD Fee Collection	\$27,000	\$28,923	\$32,000	\$32,000	\$32,000	WASAD interlocal agreement - fee to collect Stormwater charges
Professional Services - Engineering	\$85,000	\$8,821	\$35,000	\$35,000	\$38,000	Engineer fee for SW work

Professional Services - Legal	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Stormwater Utility Director	\$35,000	\$35,000	\$76,000	\$0	\$0	\$0
Stormwater Utility Administration	\$100,000	\$100,000	\$100,000	\$45,000	\$0	\$0
Minor Repairs and Improvements	\$100,000	\$1,377	\$250,000	\$80,000	\$100,000	\$100,000
Contingency	\$50,000	\$0	\$9,000	\$9,000	\$50,000	\$50,000
Membership and dues	\$623	\$623	\$1,000	\$1,000	\$1,000	\$1,000
Training, including travel	\$428	\$428	\$2,000	\$2,000	\$2,000	\$2,000
Community Rating System - FEMA Program	\$10,000	\$3,240	\$10,000	\$15,000	\$15,000	\$15,000
Public Outreach and Workshops for MS4 Permit	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000
ONIP Debt Service Payment - Stormwater	\$70,000	\$69,583	\$70,000	\$70,000	\$70,000	\$70,000
Total Stormwater Expenses	\$1,077,247	\$578,965	\$1,408,450	\$826,900	\$2,241,778	
Excess (Deficiency) of Revenues /Expenditures	\$694,245	\$1,339,303	\$939,353	\$1,377,403	\$625	

Legal Fee for SW work
 Director position eliminated
 Will be paid from above salaries going forward
 As per Stormwater Management Master Plan

Memberships for certifications

Flood Management program -- Contract amount
 Required for NPDES and CRS annual certifications

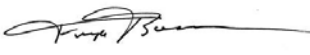


Capital Fund



MEMORANDUM

TO: Honorable Mayor and Town Council

FROM: Frank Bocanegra, Esq., Town Manager 

SUBJECT: Capital Project Fund – Update for Second Budget Hearing on September 28, 2009

DATE: September 13, 2009

As per Town Council's request, below is a summary of the updates made to the Capital Project Fund as it relates to Transportation Improvements and Stormwater Utility.

History

In January 2003, Kimley-Horn and Associates, Inc. completed a Storm Water Master Plan for the Town in preparation of the Town assuming the responsibility for storm water management within its boundaries from Miami Dade County. In the six (6) years since the original Storm Water Master Plan was completed, the Town of Miami Lakes has implemented the recommended Operations and Maintenance Program and has constructed several drainage projects included in the Capital Improvement Program, utilizing grant funding and revenue from the Storm Water Utility. The projects programmed for the 09/10 Fiscal Year are part of the ongoing Master Plan recommendations. The Administration recommends a Storm Water Master Plan update to enable the Town to examine the effectiveness of the ongoing Operations and Maintenance of the Program and future capital projects. Evaluation of the progress in implementing the Capital Improvement Program is essential in order to identify additional Capital Improvement Projects for future reduction of flooding and improvement of water quality within the Town of Miami Lakes.

The Capital Improvement Program for Stormwater and Transportation (Roadway Improvements) expenses has an approximate annual expense of \$862,625 for ongoing Operation and Maintenance of the existing drainage system in conformance with the mandates of Federal and State government agencies and the Town's desire to improve drainage conditions. The Capital Improvement Program also contains approximately \$3,000,000 worth of major Capital Improvement Projects recommended to be implemented in FY 2009-10 for Stormwater and Transportation.

Program

The Capital Project Fund is divided into four (4) sections; Parks, Transportation Improvements, Stormwater Improvements, and Facilities and Equipment Development.

- Parks – Tony Lopez will brief Council on this section.
- Transportation Improvements –
 1. Resurfacing of roadway - Miami Lakeway North (East of Ludlum) – \$ 54,000
 3. Resurfacing of Bull Run, Main Street & Meadow Walk - 127,000
 4. Resurfacing of Miami Lakes Drive from MLN to Cowpen - 70,000
 5. Resurfacing of Miami Lakeway North, Miami Lakes Drive to Ludlum - 160,000
 9. Resurfacing of NW 148th from Commerce to 77th Ct. 15,000
 12. Entrance Features (programmed for 7 sites, 3 completed) 75,000
 13. Contingency Sidewalks, Curbing 35,000
 14. Street Lighting Assessment and Updating 175,000
 15. Traffic Calming (Lochness; 154 st & 77 ct., 148th St. & 89th) 65,000
 16. Various Resurfacing (Repairs, etc.) 54,000

Storm Water Improvements

1. MLN, S. of Celebration Point, Design Build \$ 1,065,000
2. Miami Lakeway N. – Road & Drainage Improvements CEI
(per Federal Mandate) Stimulus Project 150,000
3. Drainage project – Bull Run, Main Street & Meadow Walk 870,000
4. Drainage associated with Miami Lakeway North from MLD to Ludlum 30,000
9. Various Localized Drainage Improvements 30,000

Capital Project Fund

The proposed capital budget consists primarily of four programs: Parks Development, Transportation Improvements, Stormwater Improvements and a newly added facilities development program. The total budget for all four areas is \$3.9 million for FY 2009-10.

Capital Program Allocation for FY 2009-10

Parks Development

The Parks Capital Development Program focuses on the completion of the Community Center in Royal Oaks Park, 169 Terrace Greenway and bike path, and the development of a new boundless playground. The total parks development program is \$803,750.



The Royal Oaks Park Community Center is almost complete. There is \$200,000 of expenses that will complete the project. The center will provide for much needed indoor recreation and community program space. The funding for Phase III is primarily from the County’s General Obligation Bond Program.

The ADA accessible boundless playground and the resurfacing of the basketball/tennis courts at the park will also be completed in 2010. These improvements are partially-funded through various State grants.

Capital Project Fund

Transportation Improvements

The Transportation Improvement program is based on the Road Improvement Report that was completed by Kimley-Horn in August, 2002. This program has been modified to ensure that road resurfacing projects are coordinated with stormwater improvements and project costs have been updated to reflect recent increases in construction costs. The estimated cost of this program for Fiscal Year 2009-10 is \$953,000.



Funding for this program is available from the Transportation Half-Cent sales tax, the three (3) and a portion of the six (6) cent local option gas tax funds available to the municipality and State grants.

The proposed projects for FY 2009-10 include:

1. Eagle Nest Lane, Turn Bull Drive, Cowpen Road, Gage Place – This project includes many of the roadways in the area east of Ludlam Road, north of Miami Lakes Drive and west of Miami Lakeway North. This project represents the roadways classified as Fair 5 in the Town’s Roadway Assessment Report that only require minor drainage improvements.

Capital Project Fund



We plan to continue the transportation capital improvement program in future years. For FY 2009-10 through FY 2012-13, the following projects are planned:

1. ***Miami Lakes Drive from Miami Lakeway North to Cowpen and Miami Lakeway North from Miami Lakes Drive to Ludlam Road*** – The listed streets will be resurfaced and minor drainage improvements included in the Stormwater Capital budget will be incorporated into the project. This project will complete the roadways classified as Fair 5.
2. ***Miami Lakeway North east of Ludlam*** – These resurfacing improvements will include the portion of Miami Lakeway North between Celebration Point and Miami Lakes Drive and will be constructed in conjunction with drainage improvements in the area. This project will complete restoration of Fair 2 roadway assessment classification. Approved for Federal stimulus money, project will be pending receipt of funds.
3. ***Lake Patricia*** – This project will allow us to resurface roadways in the Lake Patricia neighborhood. This project represents the roadways classified as Fair 6 in the Town’s Roadway Assessment Report that only require minor drainage improvements. Those minor drainage improvements are included in the Stormwater Capital Improvement budget.
4. ***Northeast Industrial Areas*** – This project includes resurfacing along NW 163rd Street and NW 165th Terrace and NW 59th Avenue between the Palmetto Expressway and NW 163rd Street associated with the drainage project funded under the Stormwater Capital Improvement budget. This project represents a portion of the roadways classified as Fair 7 in the Town’s Roadway Assessment Report.
5. ***Industrial Area and Business Park East*** – These projects will resurface the streets in the area between Red Road and NW 59th Street south of NW 163rd Street and north of the C-8 Canal in

Capital Project Fund

conjunction with the drainage improvements planned for the area under the Stormwater Capital Improvement budget. This project will complete a majority of the roadways classified as Fair 7 in the Town's Roadway assessment Report.

6. **Lake Martha** – This project will allow us to resurface the roadways in the lake Martha neighborhood. This project will complete the roads classified as Fair 8 in the Town's Roadway Assessment Report. The neighborhood will receive minor drainage improvements. These improvements are included in the Stormwater Capital Improvement budget.



Capital Project Fund									
	FY 2008-09 Budget	FY 2008-09 Projection	FY 2009-10 Budget	FY 2010-11 Budget	FY 2011-12 Budget	FY 2012-13 Budget	FY 2013-14 Budget	TOTAL PROJECT COST	
TOWN OF MIAMI LAKES CAPITAL PROJECTS FUND									
Architectural services MC Harry Weiss Serota GOB		\$30,000						\$110,058	
Kimley-Horn Oversight		\$4,800						\$4,800	
Art in Public Places for Community Center Permit Fees		\$26,700						\$49,500	
Construction of Phase III- Community Center	\$450,000	\$1,096,000	\$30,000					\$30,000	
Total	\$450,000	\$1,157,500	\$200,000	\$0	\$0	\$0	\$0	\$6,443,257	
Grand Total for Royal Oaks Park	\$450,000	\$1,157,500	\$200,000					\$6,443,257	
Acquisition & Development of Tot-Lots/Mini-Parks									
Rehab existing tot-lots	\$0	\$3,800	\$0	\$125,000	\$125,000			\$397,911	
Rehab tot-lots irrigation	\$0	\$0	\$0	\$0	\$0	\$100,000		\$100,000	
Park Development - Florida States	\$100,000	\$1,250	\$98,750					\$100,000	
Park Development at P 86 165th Street and 78th Avenue	\$100,000	\$0	\$100,000					\$104,327	
Park Development at 169 Terr and 89 Court	\$100,000	\$0	\$100,000					\$100,000	
Lot acquisition 146 St and 92 Avenue		\$0						\$84,049	
Bob Graham School Facilities		\$0						\$0	
NW 170 St Greenway Development - Bike Path		\$200,000						\$200,000	
Miami Lakes Pool		\$0	\$0					\$0	
Miami Lakes Youth Center		\$0						\$0	
Funding for Beautification: matching grant	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		\$60,711	
Miami Lakes Park - General Improvements									
Parking lot resurface - transfer to Stormwater Improvements		\$0						\$170,000	
Kimley Horn Marina and F DRAP grant improvements		\$136,000						\$196,050	
Family Tree Project		\$800						\$800	
Boundless Playground	\$160,000	\$0	\$200,000					\$200,000	
Miami Lakes Community Center								\$0	
Construction Park Re-development program	\$3,746,000	\$56,000	\$0	\$0	\$0	\$0		\$56,000	
Grand Total for Miami Lakes Park	\$3,906,000	\$192,800	\$200,000	\$0	\$0	\$0	\$0	\$772,777	
Total Expenses - All Parks	\$4,561,000	\$1,360,350	\$803,750	\$130,000	\$130,000	\$105,000	\$0	\$8,363,031	
Surplus or Deficit	-\$3,370,156	\$469,922	\$414,899	\$304,899	\$174,899	\$69,899	\$69,899		

Capital Project Fund									
	FY 2008-09 Budget	FY 2008-09 Projection	FY 2009-10 Budget	FY 2010-11 Budget	FY 2011-12 Budget	FY 2012-13 Budget	FY 2013-14 Budget	TOTAL PROJECT COST	
TOWN OF MIAMI LAKES CAPITAL PROJECTS FUND									
Transportation Improvements									
Revenues									
Half Cent Sales Transportation Tax	\$640,810	\$575,000	\$592,250	\$610,018	\$628,318	\$648,168	\$667,613	\$6,381,531	
Grant - 87th Ave Improvements								\$99,600	
Transfer from General Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$845,400	
Transfer from Special Project Fund - Local Option Six Cent Gas Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,141,159	
Local Option Gas Tax - Three Cents	\$146,400	\$150,000	\$150,792	\$155,316	\$159,975	\$159,975	\$164,774	\$1,815,846	
Sub-total Revenues	\$787,210	\$725,000	\$743,042	\$765,333	\$788,293	\$808,143	\$832,387	\$10,283,537	
Prior-Year Carry-over Funds	\$676,096	\$649,130	\$937,954	\$727,996	\$1,333,329	\$1,821,622	\$2,104,765	\$13,486,255	
								\$0	
Total	\$1,463,306	\$1,374,130	\$1,680,996	\$1,493,329	\$2,121,622	\$2,629,765	\$2,937,152	\$23,769,791	
Expenses									
NW 87th Ave - Landscp/Irrig/Light									
Street Lighting Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333,200	
Landscaping and Irrigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417,639	
Construction Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,910	
Landscaping and Irrigation North of 163St Contingency	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub-Total	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$859,749	
Improvements Based on Road Assessment Report									
1 Miami Lakeway N (East of Ludlum) (D)	\$0		\$54,000	\$0				\$144,000	
2 NE Industrial Area					\$140,000			\$140,000	
3 Bull Run, Main Street & Meadow Walk (D)	\$127,000	\$0	\$127,000					\$127,000	
4 Miami Lakes Drive from MLN to Cowpen			\$70,000					\$70,000	
5 Miami Lakeway North MLD to Ludlum			\$160,000					\$160,000	
6 Lake Wartha (D)						\$300,000		\$300,000	
7 Eagle Nest Ter, Pent Place, Turn Bull, Cowpen Rd, Gage Pl	\$100,176	\$100,176						\$100,176	
8 Commerce Way from 80th Ave to 87th Avenue	\$154,000	\$150,000		\$0				\$150,000	
9 NW1 48 th St from Commerce to NW 77th Ct	\$15,000		\$15,000					\$15,000	
10 Business Park East						\$140,000		\$140,000	
11 Replace Street Name Signs	\$143,000	\$120,000	\$23,000	\$0	\$0	\$0		\$471,390	
12 Entrance Features at seven locations (3 completed)	\$75,000	\$30,000	\$75,000	\$75,000	\$75,000			\$272,100	
13 Contingency sidewalks/curbing		\$35,000	\$35,000	\$30,000	\$30,000	\$30,000		\$165,000	
14 Street Lighting Assessment and Updating			\$175,000					\$175,000	
15 Traffic Calming for (Loch Ness, 154 St & 77 Cr, 148 St & 89 Ave)		\$65,000	\$65,000	\$55,000	\$55,000	\$55,000		\$230,000	
16 Various Projects (mainly resurfacing)		\$36,000	\$54,000					\$166,640	
Total	\$614,176	\$436,176	\$953,000	\$160,000	\$300,000	\$525,000	\$0	\$4,779,829	

Capital Project Fund									
	FY 2008-09 Budget	FY 2008-09 Projection	FY 2009-10 Budget	FY 2010-11 Budget	FY 2011-12 Budget	FY 2012-13 Budget	FY 2013-14 Budget	TOTAL PROJECT COST	
TOWN OF MIAMI LAKES CAPITAL PROJECTS FUND									
Transfer to Stormwater Capital Account	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,388,000	
Total Expenses	\$814,176	\$436,176	\$953,000	\$160,000	\$300,000	\$525,000	\$0	\$7,167,829	
Annual Surplus (Deficit)	\$649,130		\$727,996	\$1,333,329	\$1,821,622	\$2,104,765	\$2,937,152	\$15,664,008	
Fund Balance	\$649,130	\$937,954	\$727,996	\$1,333,329	\$1,821,622	\$2,104,765	\$2,937,152	\$16,601,962	
(D) Denotes project will be part of a drainage improvement									

Capital Project Fund									
	FY 2008-09 Budget	FY 2008-09 Projection	FY 2009-10 Budget	FY 2010-11 Budget	FY 2011-12 Budget	FY 2012-13 Budget	FY 2013-14 Budget	TOTAL PROJECT COST	
TOWN OF MIAMI LAKES CAPITAL PROJECTS FUND									
Facilities and Equipment Development									
Revenues									
County's General Obligation Bond Program	\$500,000	\$0	\$0		\$0	\$500,000		\$500,000	
State Grant							\$250,000	\$250,000	
Transfer from General Fund (Police Vehicles)	\$340,000	\$0	\$0				\$400,000	\$470,640	
Carry-over Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000	
Sub-total Revenues	\$840,000	\$0	\$0	\$0	\$0	\$500,000	\$400,000	\$970,640	
Expenses									
Police station	\$500,000	\$0				\$200,000	\$200,000	\$400,000	
Senior Center (Pending funding)							\$200,000	\$200,000	
Acquisition of vehicles (Police)	\$340,000	\$0			\$0	\$200,000	\$0	\$200,000	
Sub-total Expenses	\$840,000	\$0	\$0	\$0	\$0	\$400,000	\$400,000	\$870,640	
Annual Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000	
Total Expenses - Capital Budget	\$6,402,176	\$1,803,426	\$3,901,750	\$895,000	\$765,000	\$1,610,000	\$430,000	\$21,584,541	

GLOSSARY

- A -

Account. A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System. The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis of Accounting. The method which records revenues when earned (whether or not cash is then received) and records expenditures when goods or services are received (whether or not cash is disbursed at that time)

Ad Valorem Tax. Property taxes calculated as a percentage of the value of real or personal property. The percentage is expressed in mils (thousandths of dollars).

Appropriation. The authorization by the governing body to make payments or incur obligations for specific purposes.

Appropriated Fund Balance. The amount of surplus funds available to finance operations of that fund in a subsequent year or years.

Assessed Value. A valuation set upon real estate by County Property Appraiser as a basis for levying real property taxes (Ad Valorem Tax).

Asset. Resources owned or held by a government, which have monetary value.

- B -

Balanced Budget - State of Florida definition. Occurs when planned expenditures equal anticipated revenues. In Florida, it is a requirement that all budgets be balanced.

Balanced Budget - City of North Bay Village definition. Occurs when current

operating expenditures equal current revenues.

Balance Sheet. The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with Generally Accepted Accounting Principals (GAAP).

Bond. A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. The payment on bonds are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Funds. Resources derived from issuance of bonds for specific purposes and related Federal project grants used to finance capital expenditures.

Bond Rating. A rating (made by an established bond rating company) from a schedule of grades indicating the probability of timely repayment of principal and interest on bonds issued.

Budget (capital). A fiscal year budget for capital expenditures, i.e. items or projects of significant value with a probable life of one or more years, and the means of financing them.
100

Budget (operating). A plan of financial operation embodying an estimate of proposed expenditures for a given fiscal year and the proposed means of financing them (revenue estimates). The term is also used for the officially authorized maximum expenditure under which a government and its departments operate.

Budget Basis. The specific method used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Document (Program and Financial Plan). The official written statement prepared by the City staff reflecting the decisions made by the Commission in their budget deliberations.

Budget Message. A general discussion of the proposed budget written by the City

Manager to the City Commission.

Budget Schedule. The schedule of key dates which a government follows in the preparation and adoption of the budget.

- C -

Capital Improvement Program. A projection of capital (long-lived and significant) expenditures over the coming five years. The method of financing is also indicated.

Capital Improvement Fund. An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Capital Outlay. Expenditures on fixed assets, which have a value of \$750 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project. Major construction, acquisition, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Also called capital improvement.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency Account. An appropriation of money set aside for unexpected expenses.

Contractual Services. Services rendered to a government by private firms, individuals, or other governmental agencies. In North Bay Village, a number of services are provided on a contractual basis.

- D -

Debt Service Fund. Fund used to account for the accumulation of resources for and payment of general long term debt principal, interest, and related costs. The payment of principal and interest on borrowed funds.

Department. A major administrative

segment of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department usually has more than one program and may have more than one fund.

Disbursement. The expenditure of monies from an account.

Distinguished Budget Presentation

Awards Program. A voluntary award program administered by the Government Finance Officers Association (GFOA) to encourage governments to prepare effective budget documents.

101

- E -

Employee (or Fringe), Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the deferred compensation, medical, and life insurance plans.

Encumbrance. Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.

Enterprise Fund. Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing services to the public on a continuing basis (including depreciation) be financed or recovered primarily through user fees.

Estimated Revenues. Projections of funds to be received during the fiscal year.

Expenditure. The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police, fire and others, purchasing materials, electricity, water and gas and making long-term debt payments.

- F -

Financial Policy. A government's policies with respect to revenues, spending, and

debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year. The 12-month period to which the annual budget applies. The City's fiscal year begins October 1st and ends on September 30th.

Fixed Assets. Assets of long-term character that are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Franchise. A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fees. Fees levied by the City in return for granting a privilege, which permits the continual use of public property such as city streets, and usually involves the elements of monopoly and regulation.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. Examples are the General Fund and the Enterprise Fund - Water & Sewer Utility.
Fund Balance. The excess of assets over liabilities for a fund. A positive fund balance is sometimes called a deficit.

- G -

Generally Accepted Accounting Principles (GAAP). Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund. The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund.

102

General Ledger. A book, file, or other device, which contains the accounts needed

to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equals.

General Obligation Bonds. Bonds for the payment of which the full faith and credit of the issuing government are pledged. The City currently has one series of General Obligations Bonds outstanding.

Goal. An attainable target for an organization. An organization's vision of the future.

Grant. A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function (for example recreation), but it is sometimes also for general purposes.

- I

- **Infrastructure.**

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Inter-fund Transfer. Funds transferred from one fund to another.

Intergovernmental Revenue. Funds received from federal, state, and other local governmental sources in the form of shared revenues.

- L -

Liabilities. Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Line Item. A specific item defined by detail in a separate account in the financial records. Revenue and expenditure Justifications are reviewed, anticipated and appropriated at this level.

- M -

Mil of Tax. A rate of tax equal to \$1 for each \$1,000 of assessed property value. For instance, if a property has a taxable value of \$250,000 and the millage rate is 1, then the tax amount would be \$250.

Millage Rate. One mil equals \$1 of tax for

each \$1,000 of property value. The millage rate is the total number of mils of tax assessed against this value.

Modified Accrual Accounting. A basis of accounting in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

- O -

Objective. A specific, measurable and observable activity which advances the organization toward its goal.

Objects of Expenditure. Expenditure classifications based upon the types or categories of goods and services purchased.

Obligations. Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

103

Ordinance. A formal legislative enactment by a government. A law.

-P-

Personnel

Services. Expenditures for salaries, wages, and related employee benefits.

Policy. A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Productivity. A measure of the service output of City programs compared to the per unit of resource input invested.

Programs and Objectives. The descriptions of the structure, purposes, activities, tasks and volumes or frequencies

of each organizational unit shown in the budget. The period spans the fiscal year.

Property Tax Rate. A tax based on the value of the property. It is also called an Ad Valorem tax. The tax is determined by multiplying the taxable value of the property by the millage rate.

- R -

Reserve. An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue. Money that the City receives from a variety of sources such as taxes, fees and charges, grants, etc. that it uses to pay for service delivery and other items.

Risk Management. The identification and control of risk and liabilities incurred by a local government to conserve resources from accidental loss.

Rollback Millage Rate. The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction. It represents the millage rate level for no tax increase.

- S -

Special Assessment. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. Some tax-exempt property in the affected area will also have to pay the special assessment. In Weston there are currently special assessments for the Indian Trace and Bonaventure

Surplus. The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. Undesignated fund balance is used instead. The concept of "net worth" in commercial accounting is comparable to "fund balance" in government accounting. That portion of the fund balance, which is not reserved for specific purposes or obligations is called the undesignated fund balance: it is the true "surplus".

- T -

Tax Base. Total assessed valuation of real property within the City.

Tax Levy. The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate. The amount of tax levied for each \$1,000 of assessed valuation.

Taxing Limit. The maximum rate at which the City may levy a tax, which for Florida municipalities is 10 mils, or \$10 per thousand dollars of assessed value.
104

Truth-in-Millage (TRIM). A statement sent to all taxpayers in Florida advising them of the changes in the specific amounts of taxes they may be required to pay in the upcoming year and providing them with information on public hearing dates during which these tax levies will be decided (section 200.065

-U -

Undesignated Fund Balance. That portion of the fund balance available for use in subsequent budgets

User Fees. Charges for specific services provided only to those paying such charges

Utility Taxes. Municipal charges levied by the City on every purchase of a public service within its corporate limits. Public service levied by the City of North Bay Village include electricity and gas service utility taxes