

# Town of Miami Lakes

***FY 2009-2010***

***Final and Approved Budget***

# Town of Miami Lakes

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## *Guide for Readers*

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The Fiscal Year 2009-10 Annual Operating and Capital Budgets for the Town of Miami Lakes, Florida are intended to serve three purposes:

### *The Budget as a Policy Guide*

As a policy document, the budget serves to inform the reader about the organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Town will provide during the twelve-month period from October 1, 2009 through September 30, 2010.

### *The Budget as a Financial Plan*

As a financial plan, the budget details the costs associated with providing municipal services and shows how the services will be funded. The General Fund Section includes a summary and detailed description of all revenues and expenditures. The budget document explains the underlying assumption for the revenue estimates and discusses significant revenue trends. The Special Project Fund section underlines the revenue and expenses for transportation, transit, police impact fees, and storm water. The Capital Project Fund section details a five year plan for all capital projects within the Town.

### *The Budget as a Communication Device*

As a communication device, the budget provides summary information to aid the reader in interpreting the document. Text is included for better understanding of the revenue sources and the explanation of changes in the Proposed Budget FY 2009-10.

The Business Plan Objectives are designed to provide the reader a clear and concise picture of the improvements that the Town intends to accomplish next fiscal year and the cost associated with each one of the different projects. The objectives described in the FY 2009-10 business plan are based on the Strategic Plan adopted by the Town Council.



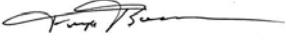
## ***Budget Message***



# TOWN OF MIAMI LAKES

## MEMORANDUM

**To:** Honorable Mayor and Town Council

**From:** Frank C. Bocanegra, Esq.   
Town Manager

**Subject:** Second Budget Hearing for FY 2009-10

**Date:** September 28, 2009

### **GENERAL FUND**

At the First Budget Hearing held on September 10, 2009, the Town Council approved a proposed millage of 2.447, which is a reduction of 0.0325 mills from the FY2008-09 millage rate of 2.4795. This will result in \$6,679,877 in revenue being collected. The millage reduction and decrease in the assessed property values represented a reduction of \$768,293 in ad valorem tax revenues in the General Fund from the FY2008-09 Budget. Therefore, the citizens of Miami Lakes will realize a tax cut in the amount of \$768,293. The focus of the Mayor and Council as well as staff has been and will continue to be to decrease expenses through renegotiating contracts while increasing the level of services provided to the citizens. Further, at the Special Council meeting held on September 23, 2009 the Mayor and Council voted to not pay the County QNIP (\$169,538 annually). These reductions coupled with not having to pay the mitigation payment to the county have enabled the Town to pass along savings to the citizens of Miami Lakes.

The reductions adopted by the Town Council on first reading are summarized below:

<b>Town Council Expenses</b>	<b>2008-09 Budget</b>	<b>2009-10 Budget</b>
Mobile Telephone Charges	10,400	5,500
Council Discretionary Fund	10,000	5,000
Education and Training	4,000	2,000
<b>Administrative Expenses</b>		
Salaries	800,000	751,894
Cola	40,000	14,743
Merit	24,000	0
Retirement Benefits	95,000	74,062
Life/Health Insurance	109,400	83,740
Mobile Telephone Charges	9,400	7,000
Membership, Dues, Publications	22,400	19,000
Education and Training	20,000	0
Grant Writing	20,000	5,000
Develop & Maintain Online Applications	60,000	12,000

<b>Administrative Exp. Continued</b>	<b>2008-09 Budget</b>	<b>2009-10 Budget</b>
Database Support	20,000	5,000
Copier Lease	16,800	0
Insurance	190,000	132,544
Repairs and Maintenance	15,000	10,000
Printing	15,000	10,000
Office Supplies	40,000	32,000
Equipment purchase and Rental	18,000	7,500
<b>Town Clerk</b>		
Salaries	198,400	184,406
Cola	9,920	3,616
Merit	5,952	0
Election Costs	70,000	0
<b>Town Attorney</b>		
Code Enforcement	70,000	50,000
<b>Police</b>		
Salaries and Overtime	6,710,000	6,482,783
<b>Parks, Recreation and Culture</b>		
Cola	18,010	4,940
Merit	10,806	0
Picnic/Mini Parks – General Repairs	150,000	125,000
Picnic/Mini Parks – Utilities	60,000	56,000
ROP Repairs and Improvements	50,000	35,000
Barbara Goleman Maintenance	4,000	0
<b>Public Works</b>		
Salaries	145,000	139,174
Cola	7,250	983
Merit	4,350	0
Right of Way Maintenance	852,000	400,204
Street Light Maintenance	130,000	115,000
Tree Trimming	125,000	0
Tree Cutting	12,000	0
<b>Building</b>		
Cola	14,960	7,794
Merit	8,976	0
Contractual Services	501,000	280,000
Computer Automation	75,000	25,000
Electronic Records Storage	14,500	0
Office Supplies	15,000	6,500
Capital Outlay	2,500	0
<b>Planning and Development</b>		
Cola	18,745	7,260
Merit	11,247	0
Site Plan Reviews	20,000	10,000

The preceding reductions have yielded \$14,998,445 in total expenses, which is \$1,087,683 less than the FY 2008-09 budgeted expenses. The significant savings have been a combined effort by the Mayor, Council and Town Staff. This effort will continue into the new fiscal year in order to make up for another anticipated decrease in ad valorem revenue in FY 2010-11. Although the development of a balance budget this year has again been challenging through fiscal prudence and good leadership the Proposed FY 2009-10 budget is balanced and enables the Town of Miami Lakes to continue delivering outstanding enhanced services to our residents, businesses and visitors while maintaining the lowest tax rate in the County.

### **ACKNOWLEDGEMENT**

The development of this year's Proposed Operating Budget has taken a great deal of time, energy and hard work. I would like to thank the Mayor, Vice Mayor, and the entire Council for their valuable input, continued guidance, support and above all leadership with the budget process and in helping to accomplish so much on behalf of our town residents.

I would also like to thank all our employees for their continued dedication to the Town's mission of providing excellent public services and working so hard to help accomplish so many positive results during very difficult economic times that benefit the entire community.

Finally, I would like to thank my entire senior staff who worked so hard to ensure that this year's process resulted in a fiscally prudent and balanced budget. I would particularly like to thank Mike Appleton, Finance Director, for his hard work and dedication. Mike I commend your achievement!

I appreciate the teamwork demonstrated to accomplish our goals!



## TOWN OF MIAMI LAKES

### Council Memorandum

To: Honorable Mayor and Town Council

From: Frank C. Bocanegra, Esq. - Town Manager

Subject: Proposed Millage Rate and Budgets for Fiscal Year 2009-10

Date: September 10, 2009

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#### **Recommendation**

It is recommended that the Town Council approve the attached ordinances establishing the property tax millage rate at 2.4795 and the operating, special revenue, and capital budgets Fiscal Year 2009-10.

#### **Background**

Attached are the updated proposed General Fund, Special Revenue, Stormwater Utility and Capital Projects budgets for fiscal year 2009-10. These budgets have been adjusted to reflect changes in revenues and expenses incurred after the July approval of the preliminary millage rate. Further, adjustments have been made in order to incorporate the amended 07-08 Budget approved at the September 8, 2009 Council Meeting. These recommendations came from Rodriguez, Trueba & Co. (hereinafter "CPA"), which is the Certified Public Accounting firm previously retained by the Town to amend the 2007-08 FY budget and actual figures. The original proposed Managers' budget provided to the Mayor and Council at the end of August reflected the recommendations by CPA in the 2008-09 budget; however, since the Mayor and Council have not approved an amendment to the 2008-09 budget, the 2008-09 Final Mayor and Council approved budget numbers will not reflect the CPA's recommendations at this time. The 2008-09 budget numbers will mirror the numbers approved by Mayor and the Council. The budget will be amended in the future to reflect the suggestions of the CPA firm for 2008-09.

The General Fund Budget reflects a decrease of revenues and expenses in the amounts of \$32,085 and \$210,362 respectively from the previous Manager's budget provided to Council. All of these changes, result in an estimated surplus of approximately \$293,543 in the General Fund Budget. Each of the changes are highlighted in yellow in the budget provided.

This budget surplus will allow the Council to implement many of the initiatives the Councilmembers proposed at the Budget Workshop held on September 2, 2009.



The following changes have been made:

- Franchise Fees: changed per actual payment received and confirmation letter dated 8/15/09.
- Salaries, Merits, COLA: All are now in a line item
- Retirement Benefits and Life Insurance: separated into separate line item
- Insurance: reduced per contract awarded to Brown and Brown at September 8, 2009 Council meeting.
- Election Costs: will be invoiced in FY 2009-10; however, payment is not due until FY 2010=11. Town will realize cost when payment is due.
- Police Rent: modified to reflect 20% of total rent currently due under present contract.
- Right of Way Maintenance: reduced per contract awarded to Florida Turf and Landscaping at September 8, 2009 Council meeting.
- Administration Fees in Special Revenue Fund: have been eliminated since they were off setting entries with no budget impact.

### **Conclusion**

The budget preparation this year was centered on trying to minimize the impact of the significant reduction in all revenue sources. I believe that the proposed millage rate of 2.4795 approved in July should be maintained for next year. It is anticipated that the economic slowdown shall begin to turn around at some point in the next year.



# *Introduction*

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*Town of Miami Lakes*

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*Mayor and Town Council*

Michael Pizzi, Mayor  
Richard Pulido, Vice Mayor  
Mary Collins, Councilmember  
George Lopez, Council Member  
Robert Meador II, Councilmember  
Nick Perdomo, Councilmember  
Nancy Simon, Councilmember

*Appointed Officials*

Frank C. Bocanegra, Esq.  
*Town Manager*

Marjorie Tejeda  
*Acting Town Clerk*

Mitch Bierman  
Weiss, Serota, Helfman, Pastoriza, Cole & Boniske, P.A.  
*Town Attorney*

*Senior Personnel*

Guerlin Escar-Mangos, Assistant Town Manager  
David Ofstein, Planning, Development, Zoning and Enforcement Director  
Michael E. Appleton, Esq., Finance Director  
Ignacio Alvarez, Town Police Commander, Miami-Dade Police Department  
TBD , Public Works Director  
Tony Lopez, Parks and Recreation Director  
Eliezer Palacio, Building Official  
Gary Ratay, Town Engineer, Kimley Horn

Mayor - Council - Manager Form of Government

## *Introduction*

### *Mission Statement*

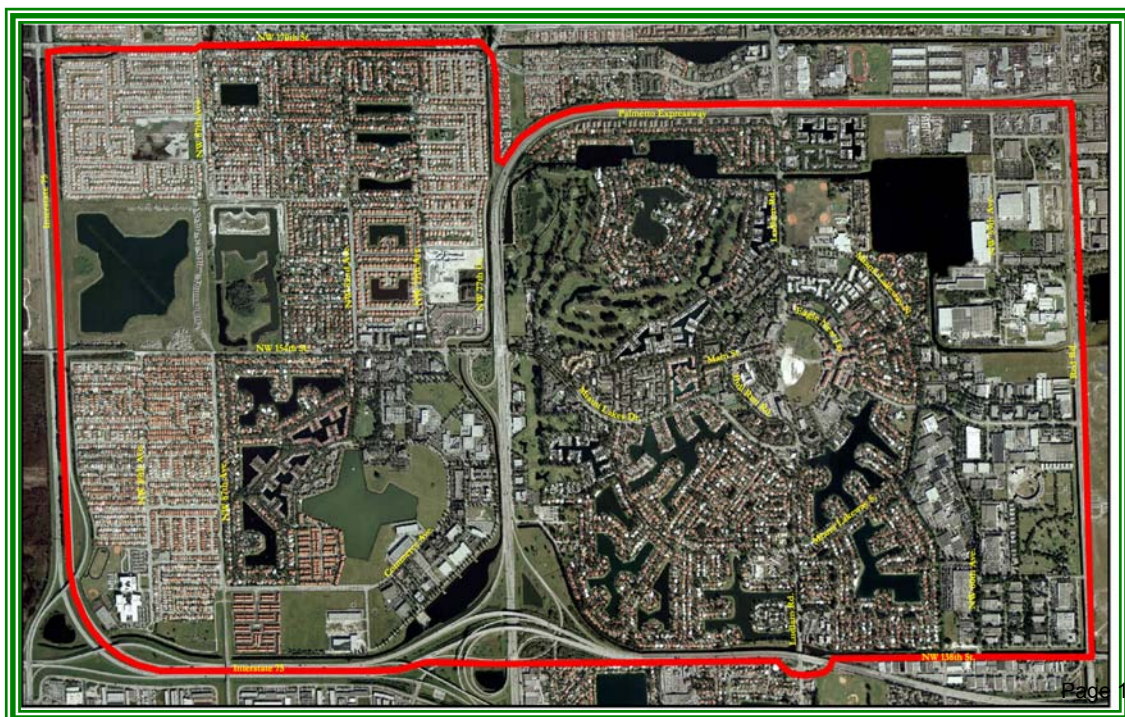
“We want Miami Lakes to be a friendly, peaceful, safe, and beautiful Town whose residents and business leaders take pride in where they live, work and play”

Miami Lakes incorporated on December 5, 2000 and is one of thirty-five municipalities in Miami-Dade County, Florida. Conveniently located just 16 miles north of Downtown Miami and 10 miles from Miami International Airport, our Town is home to approximately 28,000 residents. Encompassing about 6.8 square miles, our boundaries are NW 170th Street and the Palmetto Expressway (SR 826) to the north, NW 138th Street to the south, NW 57th Avenue (Red Road) to the east, and Interstate 75 (I-75) to the west. The Town is governed by a seven-member Council and operates under the Mayor-Council-Manager form of government. Miami Lakes is known as one of the most beautiful residential areas in South Florida for its tree lined streets, large estate lots, and extremely low crime rate.

We provide our residents with friendly and helpful service through our departments, including the Office of the Town Manager, Office of the Town Clerk, Administration, Finance, Building, Planning and Development, Zoning and Enforcement, Parks and Recreation, Public Works, and Police.

The Town of Miami Lakes is described by residents as a peaceful and tranquil town. Our many assets provide for a superior quality of life in a unique hometown atmosphere while enjoying the amenities of urban Miami. The citizen survey conducted in 2006 indicated that over 93% of the residents would recommend the Town as a place to live to family and friends and 85% of the survey respondents indicated that the Town meets or exceeds their expectations.

## **TOWN OF MIAMI LAKES BOUNDARIES**



## **Budget Policies and Procedures**

### **Annual Budget Procedures:**

The Town Manager shall submit a proposed balanced budget to the Mayor and Council. The Manager shall obtain from the head of each department estimates of revenue and expenditures of that department by organization units and character and object of expenditure, and such other supporting data as the Manager shall request.

### **Balanced Budget:**

*Balanced Budget.* Each annual budget adopted by the Council shall be balanced budget and adopted in accordance with Florida law.

### **Budgeting:**

In addition to any budget required by state statute, the Town manager at the direction of the Mayor shall prepare a budget showing the cost of each department for each budget year. Prior to the Town Council's first public hearing on the proposed budget required by state law, the Town manager shall make public a budget summary setting forth the proposed cost of each individual department and reflecting the personnel for each department, the purposes therefore, the estimated millage cost of each department and the amount of any contingency and carryover funds for each department.

The Town Manager shall make public a quarterly report showing the actual expenditures during the quarter just ended against one quarter of the proposed annual expenditures set forth in the budget.

### **Budget Adoption:**

The fiscal year of the Town government shall begin on the first day of October and shall end on the last day of September of the following calendar year. Such fiscal year shall also constitute the annual budget and accounting year. The Mayor and Town Council shall adopt a budget prior to the beginning of each fiscal year.

### **Debt Policy:**

The Town shall incur no debt unless the incurrence of such debt is approved by a majority of the Council.

### **Fund Summary:**

The Town of Miami Lakes has four (4) separate funds that hold all of the revenue for the Town. These fund are the General Fund, Storm Water Utility Fund, Capital Projects Fund and Special Revenue Fund. The General Fund is for daily operations, the Storm Water Fund is to fund drainage projects, the Capital Projects Fund is to fund long term projects, and the Special Revenue Fund pays for special projects.

**Budget Calendar**

<b>Date</b>	<b>Event</b>
15-Jun	Distribute Budget Package to Department Heads
2-Jul	Department Budget Request due into Finance Department
1-Jul	Receipt of DR 420 - Initial Certified Property Assessment
15-Jul	Town Manager Reviews Requested Budgets with Department Heads
2-Aug	Final Submittal to Finance of Department charges to budget request
4-Sep	Proposed Budget submitted to Mayor and Council
10-Sep	1st Budget Hearing
23-Sep	Revised Budget given to Mayor and Council
24-Sep	Town advertise its intent to adopt a final millage and budget
28-Sep	Town of Miami Lakes 2nd and final Public Hearing on Proposed Tax Rate and 2009-10 Budget



# ***Business Plan***

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*Business Plan*

*Business Plan Objectives*

Listed below are the proposed Business Plan Objectives for the FY 2009-10 budget. These objectives are driven by the Strategic Plan adopted by the Town Council, as well as feedback that we received in the citizen satisfaction survey conducted in 2006. As we conduct workshops throughout the summer, we will continue to refine these objectives with feedback from the public and Council.

<b>Public Safety</b>			
Strategic Initiative	Business Plan for FY2009-10	Budget	Comments
Expand and enhance the Comprehensive Town Disaster Plan	A. Town Hall Recovery	\$ 0	<b>Business Plan for FY 2009-10.</b> The Town staff has completed a disaster relief plan for emergency planning, debris removal, and operating contingency.
	B. Traffic Light	Reserve/County Funded	<b>Business Plan for FY 2009-10:</b> Staff will be working with the County to ensure that there is sufficient generators for the traffic light so the police can patrol and continue to serve public.
	C. Update and improve upon Disaster Plan	Existing Resources	We continue to update the Town’s Disaster Plan. The vast majority of staff has already completed the federally required emergency information training
Promote family planning for hurricane preparedness	D. Information on Website	Existing Resources	<b>Business Plan for FY 2009-10:</b> The emergency plan will be posted on the website and a brochure was mailed to residents.
	E. Conduct one community event – Hurricane Fair	\$1,000	The Town Police Department is responsible to coordinating the Hurricane preparedness fair every year



<b>Code Enforcement</b>			
Strategic Initiative	Business Plan for FY 2009-10	Budget	Comments
Fully complete, adopt, and enforce the Land Development Chapter of the Comprehensive Code	Complete the business, industrial, main street special district, government facilities, landscape and sections of the Land Development Code by the end of FY 08-09	\$0	The Town has completed the signage section of the LDR. Funding is provided for legal and consultant support as needed. Town anticipated additional commercial and industrial regulations being prepared and adopted in mid 2010. New Town planning staff anticipates completion of regulation in-house.
	Implement design review board	TBD	The Town Council has directed staff to explore the implementation. Preliminary investigation performed by prior planning staff. It is anticipated that additional analysis and potential implementation, if warranted, will be completed in beginning of 2010.
	Complete code enforcement brochure	\$5,000	Brochure to be prepared in-house.

<b>Building</b>			
Strategic Initiative	Business Plan for FY 2009-2010	Budget	Comments
Conduct and implement the results of the Best Practices Review to identify process, technology, staffing configurations (in-house versus outsourcing), training initiatives, ect. To improve the Town's permitting, plan review and inspection services.	Finalize and establish the transitioning from a single contractor to working independently with multiple contractors. Reduce the amount of expired permit by sending letters to property owners and permit holders.	None	Complete the technology needs assessment to identify and prioritize computer needs and consultant document the process flow for the most critical aspects of the building process.

<b>Citizen Service</b>			
<b>Strategic Initiative</b>	<b>Business Plan for FY 2009-10</b>	<b>Budget</b>	<b>Comments</b>
Continue the customer-friendly training program for Town staff	No activity required	DONE	Have conducted training and orientation programs for positions with high level of customer interaction
Continue to provide access of residents and the business community to relevant town records and services – particularly through internet availability of Town information	No activity required	In Budget	The Document Management System has been implemented. All the Clerk’s records have been digitized and improvements are being made on the web to provide easier access.
Increase the communications flow between residents, the business community, Town employees, the Town Manager and Town Council – including access to the annual State of the Town Report	A. Annual State of the Town Address	Privately funded	The Town secured a sponsor to help offset the cost for the event. The budget for next year assumes that the Town will have a sponsor for the event. Further, Gov QA website will allow residents to have more efficient and better access to staff.

<b>Parks &amp; Recreation</b>			
<b>Strategic Initiative</b>	<b>Business Plan for FY 2009-2010</b>	<b>Budget</b>	<b>Comments</b>
Complete the development of the NW 170 Street Greenway Phase 1	Development slated to begin early 2010 with a completion date of summer 2010	In Capital Budget	Grant funded project from the Land and Water Conservation Fund. \$200,000 total project cost with 50% Town Match (\$100,000).
Study funding alternatives to provide (purchase, replace or construct) expanded park, cultural, and recreational facilities for all residents	Develop a financial and funding plan, including applying for grants and pursuing inter-local agreements – on-going	\$25,000	Town has been successful in obtaining project development grants from a variety of sources.
Continue working with the School Board and local school principals to develop recreational programs.	The use at each school facility will be addressed as part of the Parks Master Plan	No Budget impact	Additional programs were added through partnerships with Miami Dade College, YMCA, and other community organizations in FY 08-09. With the opening of a new community center,
Pursue additional recreational opportunities in Town parks and park facilities through partnerships	Re-evaluate Town’s recreation program master plan and assess new program opportunities-on-	No Budget impact	

	going		additional partnerships and programs are sought.
Construct a Veterans Memorial at Royal Oaks Park	\$30,000 allocated through Arts in Public Places program. Remainder of funds will be raised through the efforts of the Veterans Ad Hoc Committee	In Capital Budget	Ad Hoc Committee would like to complete the project by Memorial Day 2009
Continue the Town's efforts to preserve the Indian Park mound for a future park	The Town will continue in the efforts to preserve location as a future park.	\$0	The Miami-Dade County designation as a historical site has been completed. Funding alternatives for acquisition will continue to be sought and studied
Develop a Parks and Recreation Master Plan that reflects the current and emerging needs of our citizens – including the possibility of more bike paths, Vita Courses, etc.	Complete Parks Master Plan	\$25,000	The Master Plan will be completed in the Fall of 2009.
Build a state-of-the-art Youth Center	Location and programs to be addressed in the Parks Master Planning program	Future Budget impact	The Master Plan will be completed in the Fall of 2009.
Build a state-of-the-art Senior Citizen Center	Pursue Joint Development Agreement	Future Budget impact	Town Council is discussing including a senior center as part of its Town Government Center project
Build a multi-purpose Gym, Club House, and renovate MLP	Complete final design by Winter 2009 and begin construction of the Club House as funds are available	Funding in Capital Budget	Preliminary design was completed this in FY 2006-07.
Build a Community Swimming Pool	Location and programs to be addressed in the Parks Master Planning program	Future Budget impact	The Master Plan will be completed in the Fall of 2009.

<b>Beautification</b>			
<b>Strategic Initiative</b>	<b>Business Plan for FY 2009-10</b>	<b>Budget</b>	<b>Comments</b>
Continue the implementation and enhancement of the Common-Area Landscaping Plan for the Town	Landscape Architect to do streetscape master plan	None	No funding is programmed for the future phases.
Continue to enhance the involvement of schools and students in the Town's beautification initiatives	Will make schools aware of opportunities	None	Schools' commitment to beautification projects tends to be short term. Girl Scout's of America local troop will plan organic garden in community space
Enhance the aesthetic features of town property and streets to reflect our desired image as a canopy covered, small town community	Landscape Architect to do streetscape master plan	See above	See above

<b>Educational Excellence</b>			
<b>Strategic Initiative</b>	<b>Business Plan for FY 2009-10</b>	<b>Budget</b>	<b>Comments</b>
Promote partnerships between the Town and the local schools in the development and implementation of projects designed to improve student performance and to develop recreational opportunities	Education Committee and Town Staff will continue to look for new opportunities	\$54,000	The Town continues to fund the efforts of the Education Advisory Committee, including the SAT Prep classes, which have become very popular.
Encourage the participation of high school students in Town activities to fulfill their community service requirements	Continue the Town's Internship Program and provide students with service opportunity.	Included in Youth Activities Budget	Town has re-initiated the Internship Program with renewed success. The Youth Activities Committee has many events, including the Haunted House in order for students to participate and receive community service hours.
Enhance the Town's adult education programs	Continue and enhance programmatic opportunities	Included in Committee's budgets	The Town has taken over the management and coordination of all adult education classes and significantly enhanced the program. The Town recently formed a partnership with Miami-Dade College and classes will be offered in Miami Lakes.

**Public Works**

Strategic Initiative	Business Plan for FY 2009-2010	Budget	Comments
Update and continue to implement the multi-year road-resurfacing plan	Continue funding resurfacing program as per plan	Capital Budget	Completed road resurfacing of Cowpen, Gage Place, Turnbull, Eagles Nest, Commerce Way from 80th Ave to 87 Ave, and 80th Ave and 82nd Ave from Commerce Way to 77 CT during the current year. Most roads in need of repair will be repaved by next year in category 1-5. Categories Fair 6-11 will be completed over the next four years.
Update and continue to implement the Master Drainage Plan including preventive maintenance and replacement programs	Will complete the areas along Bull Run, Main Street, Meadow Walk, and Miami Lakeway North along with some minor projects	Capital Budget	Design of Bull Run will occur in 2009 and construction will start in 2010, but construction will likely roll over into 2011. The Design Criteria Package for Miami Lakeway North south of Celebration Point to Miami lakes Drive should be advertised in 2009 with design and construction by a Design-Build Team to occur in 2010. Construction of that project may roll over into 2011 as well. The Miami Lakeway North design Build project will be partially funded by Stimulus dollars (\$611,000.00). Those funds are obligated to the Town. NW 79 <sup>th</sup> Court was re-striped in front of Bob Graham Elementary School.
Review and improve the tree trimming and maintenance program and schedule	This year the following areas will be trimmed: west of 87 Ave north of 162 ST, East of 79th Ave, Lake Patricia, Downtown, Lake Sarah, and Lake Suzy.	\$0	Completed the first three-year cycle for tree trimming. This year will be the first year of a new three year cycle. Included in Right of Way Maintenance Contract.
Work with the County to assess the best method to improve bulky waste and trash service within the Town	Will continue to monitor the service quality	No Budget impact	The County has increased its staffing levels for bulky waste pickup and significantly reduced the wait time for pickups.
Continue to upgrade street lighting and	Town will continue to closely monitor the	\$175,000	The Town has implemented a program in which every street in the Town is

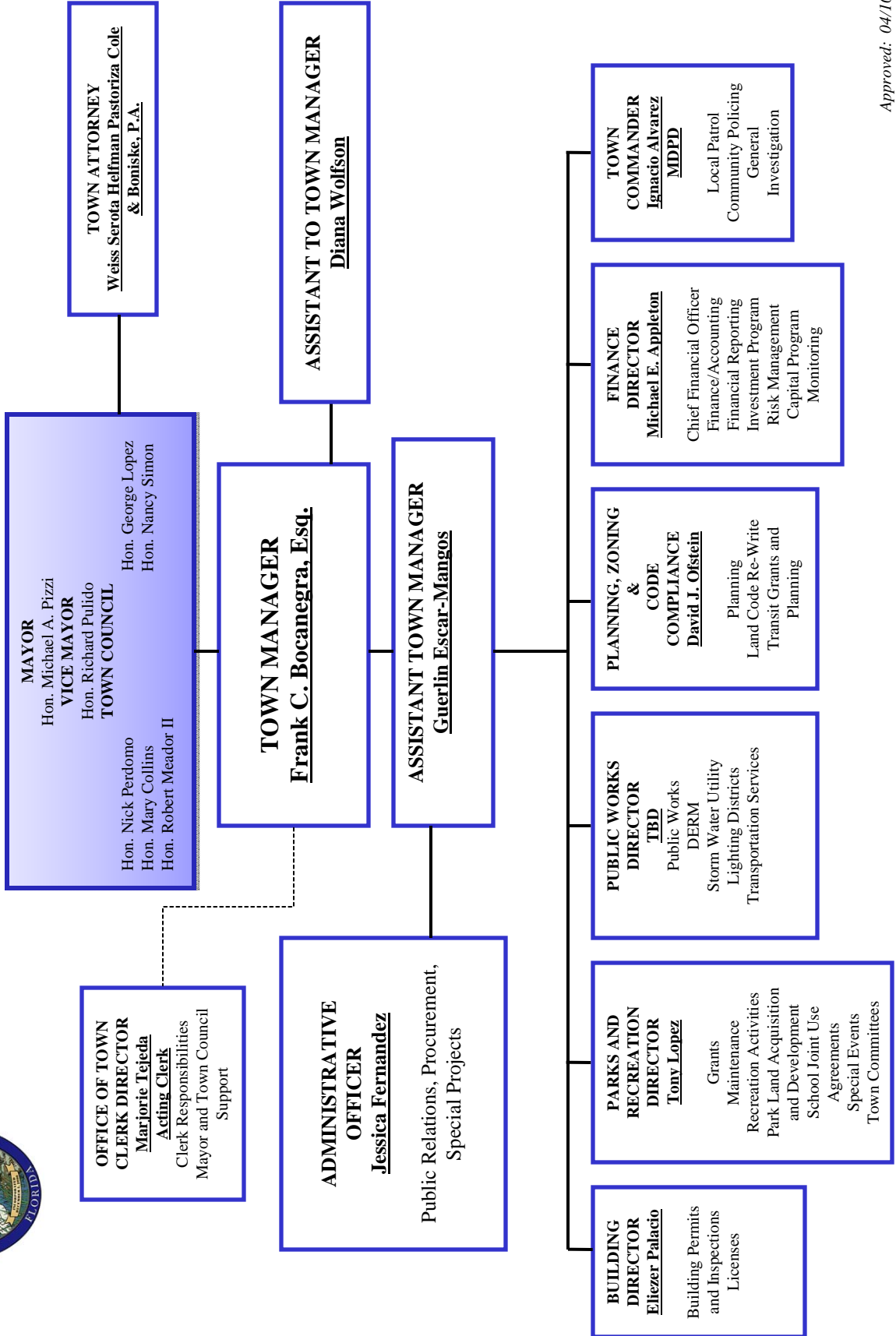
maintenance throughout the Town	street lighting		assessed at least once per month. We have reduced the number of street lights out to an average of less than 20 at any given point in time.
Implemented traffic calming devices on Lake Childs Court in 2008/2009	Traffic Calming Device		Plan to install a new traffic circle on 148 <sup>th</sup> terrace and 89 <sup>th</sup> Avenue in 2009/2010
Bus Shelter Improvements		Stimulus Package	Pursuing \$230,00.00 in Stimulus dollars for bus shelter improvements

<b>Traffic Control</b>			
Complete the four lanes from 138 <sup>th</sup> St. to 170 <sup>th</sup> St. on N.W. 87 <sup>th</sup> Avenue	Continue to work with County to supplement the construction of the section between 162 <sup>nd</sup> and 170 <sup>th</sup>	\$100,000	Miami-Dade County has determined that the 87 <sup>th</sup> Avenue project between 162 <sup>nd</sup> and 183 <sup>rd</sup> will start in the near future. We have included funding in the capital budget to supplement landscaping and lighting if needed. Plans are 75% complete for this project.
Work with the County to obtain an optimized traffic signal control network for Miami Lakes as the county implements its new traffic control system	Miami-Dade County is in the process of upgrading the software it uses for traffic signal timing throughout the County. We will continue to monitoring the implementation process	No Budget impact	All traffic signals within the Town of Miami Lakes are converted to the new Miami-Dade County ATMS system with over half currently online. The remaining signals require phone line improvements to be activated. The goal of Miami-Dade County Traffic Division is to have all traffic signals under control and synchronized by the end of 2009.
New Traffic/Pedestrian Signal			Miami-Dade County Traffic Division is constructing a new traffic/pedestrian signal at Main Street and Ludlam Road
New Traffic/Pedestrian Signal			The Town is planning to install new pedestrian signals on NW 154 <sup>th</sup> Street at 79 <sup>th</sup> and 82 <sup>nd</sup> Avenue

<b>Fiscal Management</b>			
Strategic Initiative	Business Plan for FY 2009-2010	Budget	Comments
Enhance the investment policies, which are designed to maximize interest and minimize risk.	An investment policy statement will be implemented in order to ensure the risk and return are properly managed.	\$0	Interest rates have been drastically reduced over the past year due to the overall economic conditions.
Enhance communications with residents concerning the budget and finances of the Town.	Workshops and regular financial updates will be scheduled throughout the year.	\$0	The Town website will be updated with all of the budget information on a timely basis.
Enhance the implementation of budgeting and Annual Business Plan process	Department heads will actively participate in the process in order to control expenses.	\$0	It is the desire of the Town to continue to enhance its budgeting process as it works towards an award for its budget in the future.
Continue to apply and be competitive for grants in order to fund various projects	Continue to apply for grants.	Existing resources	Town Grant writers will diligently work and continue to apply for funding, although it is anticipated that money will be more difficult to obtain due to the economic conditions.
Continue to explore alternative funding mechanisms to fund future projects, such as revenue bonds and or general obligation bonds	Continue to monitor debt financing.	\$0	It is the Town's desire to consider a large capital project, such as a Town Hall, in the future. Bond financing will likely be essential in order to realize this goal.
Enhance the internal procedure in order to micromanage non-essential expenses	Closely monitor all expenses on a department level	\$0	Due to the economic conditions of the greater economy, it is anticipated that revenue will continue to be down; therefore, it is essential to control expenses

# Town of Miami Lakes

## FUNCTIONAL ORGANIZATIONAL CHART FY 2009-2010



Approved: 04/10/2009



# TOWN OF MIAMI LAKES

## Positions by Department

	FY 2007-08	FY 2008-09	Proposed 2009-2010
<b>TOWN CLERK</b>			
<i>Full Time</i>			
Town Clerk	1.0	1.0	1.0
Deputy Town Clerk	1.0	1.0	0.0
Administrative Assistant to the Mayor & Council	1.0	1.0	2.0
<b>FT Sub-Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<i>Part Time</i>			
Assistant Deputy Town Clerk	0.0	0.0	1.0
<b>PT Sub-Total</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>
<b>TOWN ADMINISTRATION</b>			
<i>Full Time</i>			
Town Manager	1.0	1.0	1.0
Assistant Town Manager	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0
Controller	1.0	1.0	0.0
Accountant	1.0	1.0	1.0
Receptionist	1.0	1.0	1.0
Administrative Assistant to the Town Manager	1.0	1.0	1.0
Network Analyst	1.0	1.0	1.0
Admin Officer/Contracts Administrator	1.0	1.0	1.0
<b>FT Sub-Total</b>	<b>9.0</b>	<b>9.0</b>	<b>8.0</b>
<i>Part Time</i>			
HR Specialist	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
<b>PT Sub-Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>BUILDING</b>			
<i>Full Time</i>			
Building Official	1.0	1.0	1.0
Chief Bldg. Insp.	0.0	1.0	1.0
Lead Permit Clerk (*)	0.0	1.0	1.0
Permit Clerk	2.0	2.0	2.0
Receptionist - Building	1.0	1.0	1.0
<b>FT Sub-Total</b>	<b>4.0</b>	<b>6.0</b>	<b>6.0</b>
<b>* Transition from contracted to in-house</b>			

# TOWN OF MIAMI LAKES

## Positions by Department

	FY 2007-08	FY 2008-09	Proposed 2009-2010
<b>PLANNING AND DEVELOPMENT</b>			
<i>Full Time</i>			
Planning and Development Director	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0
Special Projects Assistant	0.0	0.0	1.0
<b>FT Sub-Total</b>	<b>2.0</b>	<b>2.0</b>	<b>3.0</b>
<b>PARKS AND RECREATION</b>			
<i>Full Time</i>			
Parks and Recreation Director	1.0	1.0	1.0
Committee & Event coordinator	1.0	1.0	1.0
Recreation Operations Manager	1.0	1.0	1.0
Parks Operations Manager	0.0	1.0	1.0
Park Maintenance Coordinator	1.0	1.0	1.0
<b>FT Sub-Total</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>
<i>Part Time</i>			
Recreation Aide	3.0	3.0	3.0
<b>PT Sub-Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
<b>PUBLIC WORKS</b>			
<i>Full Time</i>			
Public Works Director	1.0	1.0	1.0
Quality Assurance Inspector	1.0	1.0	1.0
<b>FT Sub-Total</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>ZONING AND ENFORCEMENT</b>			
<i>Full Time</i>			
Zoning and Enforcement Director/ Assistant Town Manager	0.0	1.0	0.0
Code Compliance Manager	1.0	1.0	1.0
<b>FT Sub-Total</b>	<b>1.0</b>	<b>2.0</b>	<b>1.0</b>
<i>Part Time</i>			
Zoning Official	1.0	1.0	1.0
<b>PT Sub-Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>GENERAL FUND SUMMARY</b>			
<b>Full time</b>	25.0	29.0	28.0
<b>Part time</b>	6.0	6.0	7.0
<b>SPECIAL PROJECT FUND</b>			
<b>STORMWATER UTILITY</b>			
<i>Full Time</i>			
Stormwater Utility Employee	0.0	1.0	1.0

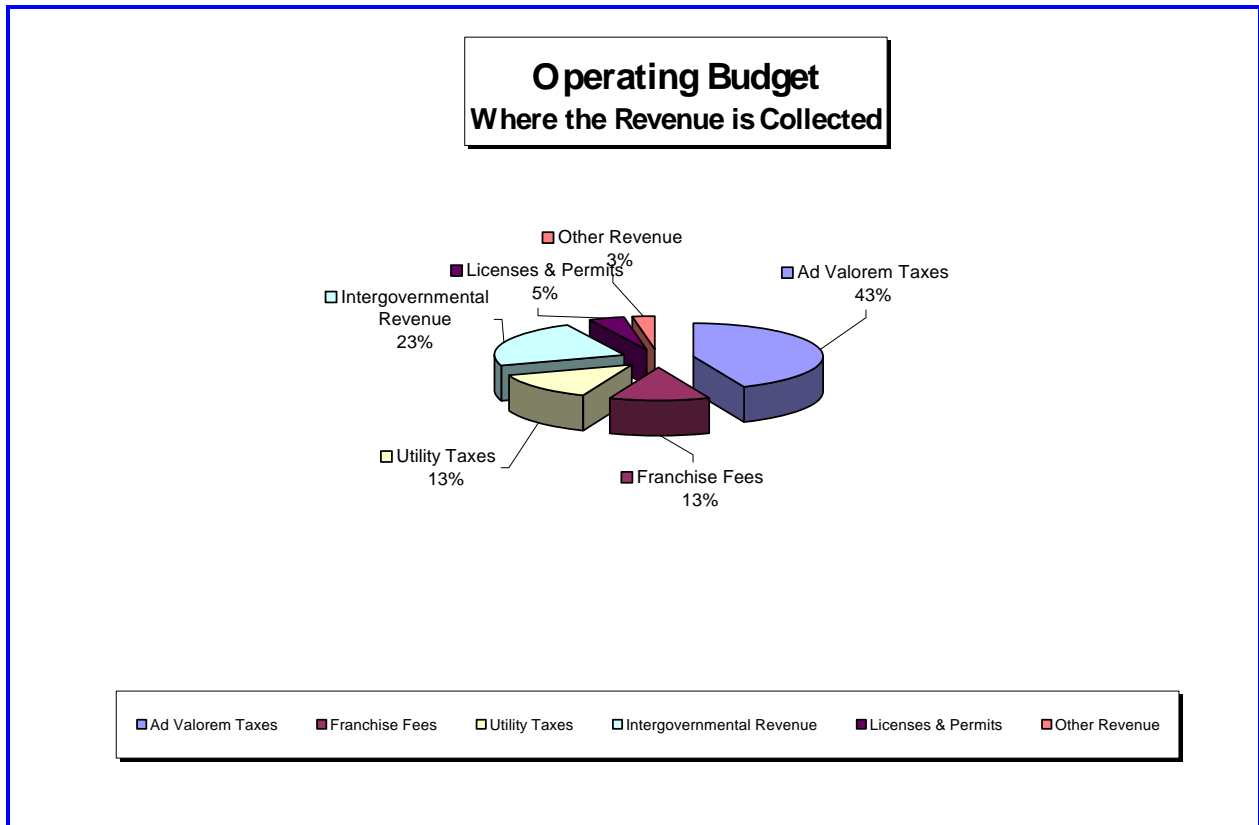


## *General Fund*

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*Revenue Detail*

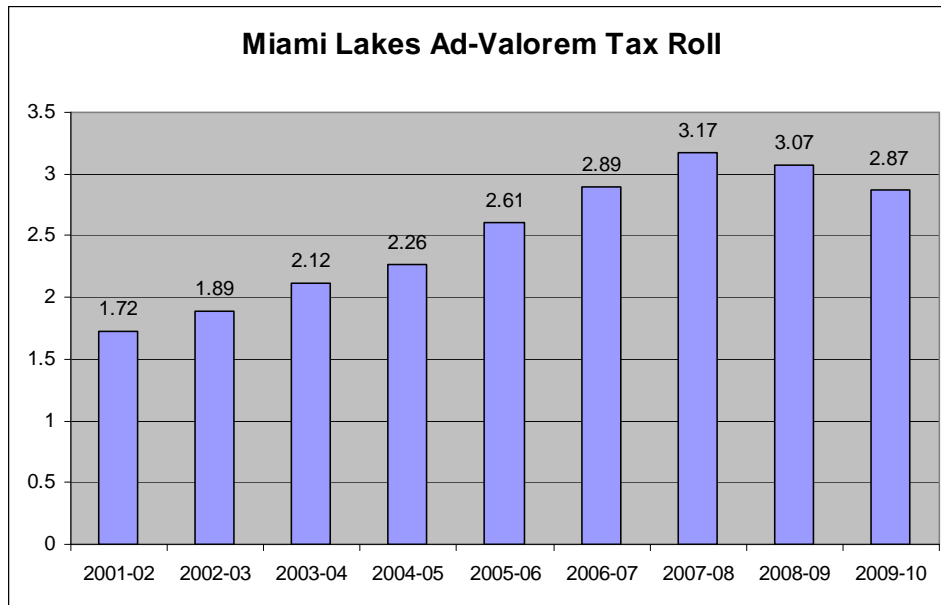
The total revenues estimated for Fiscal Year 2009-10 are approximately \$15.4 million, as compared to approximately \$18.1 million in the FY 2008-09 Approved Budget. This represents a decrease of approximately \$2.8 million from last year's budget. As depicted in the graph below, the largest revenue 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*

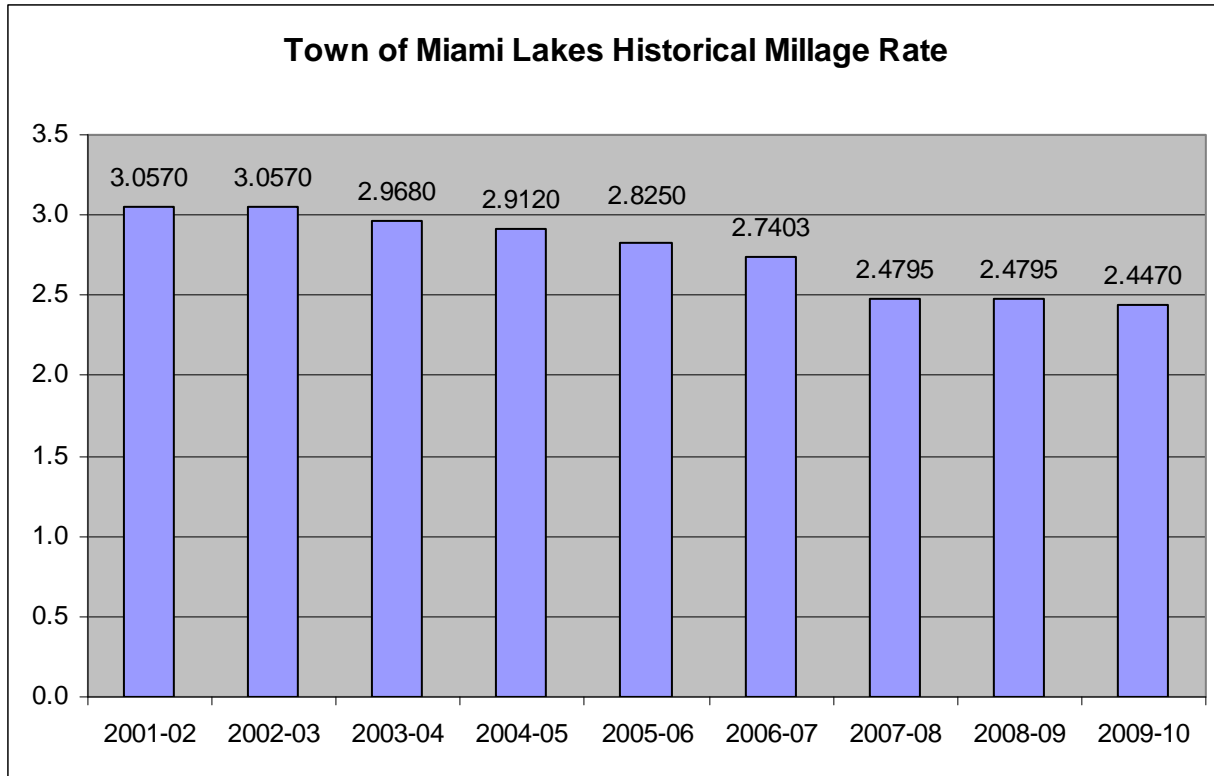
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*Ad-Valorem Taxes*



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*

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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*

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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 1<sup>st</sup> through June 30<sup>th</sup> 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*

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*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*

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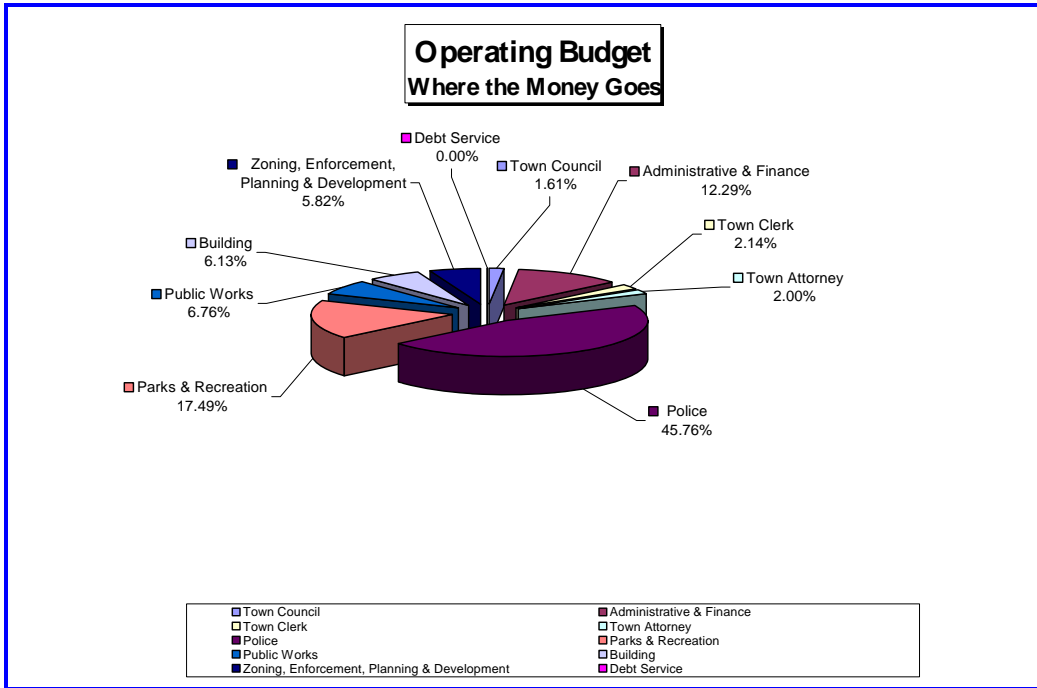
*Donations*

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%
<b>TOTAL</b>	<b>\$15,307,350</b>	<b>100%</b>

*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:

<b>POLICE PERSONNEL</b>	<b>Proposed</b>
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
<b>TOTAL (*-1 because an additional supervisor will be eliminated)</b>	<b>50*</b>

*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
<b>Total Revenues</b>	<b>\$18,231,264</b>	<b>\$18,536,767</b>	<b>\$18,179,992</b>	<b>\$15,613,199</b>	<b>\$15,378,642</b>	
<b>Town Council Expenses</b>						
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
<b>Total Town Council Expenses</b>	<b>\$288,248</b>	<b>\$269,904</b>	<b>\$197,140</b>	<b>\$217,449</b>	<b>\$225,882</b>	
<b>Administrative Expenses</b>						
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 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
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 Grant Writer					\$49,050 \$44,500	Current Salary
					\$55,000	
					\$13,723	
88 ) COLA					\$0	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
						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
						No education reimbursements. Strictly for training & certification to be paid in FY 09-10
101 ) Education & Training	\$33,550	\$33,539	\$20,000	\$20,000	\$23,498	Federal, State and County Legislative support, assumes new Lobbying contract for FY 09-10.
102 ) Legislative Lobbyist	\$70,500	\$70,493	\$78,000	\$102,502	\$80,000	Temporary help as needed
103 ) Administrative Support	\$35,550	\$35,537	\$25,000	\$70,000	\$25,000	Support for grant writing applications: utilize current staff
104 ) Grant Writing	\$258	\$0	\$20,000	\$0	\$5,000	ADP Payroll processing
107 ) Financial & Accounting Services	\$5,150	\$5,148	\$6,000	\$6,000	\$6,000	To assist with potential bond due diligence
108 ) Financial Consultant/Bond Council				\$9,750	\$50,000	Base contractual terms, Single Audit & special audits required by County
109 ) Independent Auditor	\$29,000	\$28,500	\$31,000	\$40,000	\$34,000	Maintenance of existing computer systems, including computer inventory
110 ) Computer & Technology - On-going support	\$27,500	\$27,410	\$40,000	\$46,800	\$40,000	support

## 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	Security monitoring service
125 )	\$5,000	\$4,992	\$4,500	\$5,000	\$5,000	Based on current expense
126 )	\$12,800	\$12,793	\$15,000	\$10,000	\$10,000	General printing of town stationary, business cards, flyers (reduction in printing cost, Town will utilize electric stationary where possible)
127 )	\$15,167	\$15,167	\$15,000	\$9,500	\$10,000	Advertisement of Town positions
128 )	\$7,500	\$7,203	\$6,000	\$6,150	\$6,000	
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
<b>Total Administrative Expenses</b>						<b>\$1,985,418</b>

### 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 Corporator
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
<b>Total Town Clerk Expenses</b>	<b>\$66,700</b>	<b>\$1,875</b>	<b>\$388,500</b>	<b>\$337,070</b>	<b>\$355,797</b>	
<b>Town Attorney</b>						
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
<b>Total Town Attorney Expenses</b>	<b>\$481,727</b>	<b>\$481,727</b>	<b>\$315,000</b>	<b>\$526,000</b>	<b>\$300,000</b>	

**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
<b>Police</b>						
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
<b>Total Police Expenses</b>	<b>\$7,080,966</b>	<b>\$7,050,732</b>	<b>\$7,075,250</b>	<b>\$6,807,100</b>	<b>\$7,062,697</b>	
<b>Parks, Recreation and Culture</b>						
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	\$41,870	\$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	\$4,000	\$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 08-09	FY 07-08	FY 08-09	FY 08-09	FY 09-10	FY 08-09	FY 09-10		
230 ) Storage	\$3,582	\$2,400	\$3,582	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Storage space for Parks	
232 ) Background checks coaches/instructors	\$10,350	\$7,000	\$10,350	\$5,000	\$5,000	\$7,000	\$7,000	\$7,000	Supporting the Town background policy	
233 ) Certifications	\$2,289	\$2,000	\$2,289	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	Program started in FY 05-06	
234 ) Uniforms	\$657	\$2,000	\$657	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	For park staff	
235 ) Tree Inventory	\$4,316	\$0	\$4,316	\$0	\$0	\$0	\$0	\$0	Eliminated for FY09	
236 ) Furniture & Equipment	\$1,229	\$2,000	\$1,229	\$4,500	\$4,500	\$2,000	\$2,000	\$2,000	Furniture for community center and misc equipment	
240 ) Capital Outlay	\$22,306	\$5,000	\$22,306	\$48,000	\$48,000	\$15,000	\$15,000	\$15,000	Misc. items for new community center and parks	
241 ) Special Events	\$36,906	\$27,500	\$36,906	\$27,500	\$27,500	\$55,000	\$55,000	\$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	\$39,850	\$51,670	\$50,000	\$50,000	\$39,850	\$39,850	\$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	\$90,000	\$89,297	\$90,000	\$90,000	\$53,000	\$53,000	\$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	\$12,000	\$0	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	Same level of funding	
245 ) Elderly Affairs Committee	\$31,393	\$40,000	\$31,393	\$40,000	\$35,000	\$30,000	\$30,000	\$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	\$6,000	\$5,682	\$6,000	\$0	\$6,000	\$6,000	\$6,000	Landscape Seminars/Consultant Assistance \$5,000 and Public Informator Outreach \$1,000	
247 ) Economic Development Committee	\$17,047	\$21,250	\$17,047	\$29,100	\$29,100	\$21,250	\$21,250	\$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	\$40,000	\$31,947	\$40,000	\$40,000	\$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	
<b>Total Parks &amp; Recreation Expenses</b>							<b>\$2,582,254</b>	<b>\$2,515,100</b>	<b>\$2,492,389</b>	<b>\$2,571,254</b>



## 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
<b>Public Works</b>						
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				\$16,748	\$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
<b>Total Building Expenses</b>	<b>\$1,311,095</b>	<b>\$1,246,782</b>	<b>\$1,091,750</b>	<b>\$942,854</b>	<b>\$918,796</b>	

**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 owec 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
<b>Total Planning, Zoning, and Code Compliance Expenses</b>	<b>\$775,336</b>	<b>\$731,746</b>	<b>\$848,750</b>	<b>\$955,448</b>	<b>\$872,869</b>	
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
<b>Total Debt Service</b>	<b>\$169,538</b>	<b>\$0</b>	<b>\$169,538</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Expenditures</b>	<b>\$17,013,080</b>	<b>\$16,387,558</b>	<b>\$16,086,128</b>	<b>\$15,707,538</b>	<b>\$15,307,350</b>	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$1,218,184</b>	<b>\$2,149,209</b>	<b>\$2,093,864</b>	<b>(\$94,339)</b>	<b>\$71,292</b>	



## *Special Projects Fund*

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*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

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

# Town of Miami Lakes

## Special Revenue Fund

	Budget FY 08-09	Projection FY 08-09	Proposed FY 09-10	
				Description
<b>Transportation Sales Tax - Transit Portion</b>				
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	
	<b>\$749,071</b>	<b>\$221,405</b>	<b>\$735,779</b>	
<b>Transit Improvements (Transp Sales Tax)</b>				
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				
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	
	<b>\$749,071</b>	<b>\$205,626</b>	<b>\$719,500</b>	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
<b>Impact Fees - Police</b>				
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>	
<b>Police Impact Fees - Capital Projects</b>	\$171,373	\$65,873	\$3,000	
<b>Reserved for Police</b>	\$0	\$0	\$0	
<b>Other</b>				
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>	
<b>Other</b>	\$83,136	\$83,136	\$14,000	
<b>Unreserved</b>	\$0	\$11,300	\$800	
<b>Total Revenues &amp; Other Resources</b>	<u>\$1,426,578</u>	<u>\$767,912</u>	<u>\$1,277,608</u>	
<b>Total Expenditures</b>	<u>\$1,426,578</u>	<u>\$574,635</u>	<u>\$1,079,779</u>	
<b>Excess (Deficiency) of Revenues &amp; Other Resources over Expenditures</b>	<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
<b>Stormwater Revenues</b>						
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
<b>Total Revenues &amp; Other Resources</b>	<b>\$1,771,492</b>	<b>\$1,918,268</b>	<b>\$2,347,803</b>	<b>\$2,204,303</b>	<b>\$2,242,403</b>	
<b>Stormwater Expenses</b>						
Transfer to Capital for renovations	\$175,000	\$0	\$250,000	\$0	\$1,379,778	Storm Water employee will be paid from here
Salaries		\$0	\$60,900	\$0	\$52,000	
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	ASAD 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	
<b>Excess (Deficiency) of Revenues /Expenditures</b>	<b>\$694,245</b>	<b>\$1,339,303</b>	<b>\$939,353</b>	<b>\$1,377,403</b>	<b>\$625</b>	

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



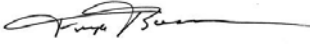
## *Capital Fund*

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## 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

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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 148<sup>th</sup> from Commerce to 77<sup>th</sup> 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., 148<sup>th</sup> St. & 89<sup>th</sup>) 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*

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*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*

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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*

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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	
<b>TOWN OF MIAMI LAKES CAPITAL PROJECTS FUND</b>									
<b>Park Improvements</b>									
<b>Revenues</b>									
Park Impact Fees- Transfer from Operating Budget	\$0	\$0						\$644,663	
Park Impact Fees Collected	\$149,720	\$120,000	\$20,000	\$20,000	\$0	\$0	\$0	\$1,130,162	
SNP Grant for ROP	\$200,000	\$0	\$200,000					\$400,000	
SNP Grant for Miami Lakes Park	\$0	\$0	\$46,100					\$80,200	
State Grants - Florida Recreation and Development - MLP	\$0	\$0						\$100,000	
State Grants-Florida Land and Water Grant - MLP		\$0	\$200,000					\$200,000	
State Grants-Florida Land and Water Grant NW 170ST Greenway- Bike Path		\$0	\$100,000					\$100,000	
State Grants-Florida Recreational and Development Grant- ROP		\$0						\$400,000	
State Grants-Florida Recreational and Development Grant- Boundless Playground-I	\$0	\$0	\$112,500					\$112,500	
State Grants-Florida Recreational and Development - 169 Terr	\$67,000	\$0						\$67,000	
State Grants-Florida Recreational and Development Grant- Florida Estates	\$67,000	\$0	\$67,127					\$134,127	
Florida Estate Land In-Kind Contribution	\$33,000	\$0						\$33,000	
Developer Contributions		\$0						\$35,000	
County's General Obligation Bond Program for ROP	\$0	\$1,100,000	\$0					\$1,801,701	
Family Tree Project		\$1,018	\$0					\$6,788	
Donations								\$3,356	
Boundless Playground		\$336						\$336	
Interest	\$34,000	\$1,794	\$3,000					\$42,608	
Transfer from General Fund - Match for Miami Lakes Park FRDAP	\$0	\$0	\$0					\$137,500	
Transfer from General Fund - Match for Miami Lakes Park - Land & Water	\$0	\$0	\$0					\$200,000	
Transfer from General Fund - Match for FRDAP for Boundless Playground	\$0	\$0	\$0					\$0	
Transfer from General Fund - Match for FRDAP for 169 Terr	\$33,000	\$0	\$0					\$33,000	
Transfer from General Fund - Match for Miami Lakes Park - SMP	\$0	\$0	\$0					\$47,000	
Transfer from General Fund - Match for Royal Oaks Park FRDAP	\$0	\$0	\$0					\$200,000	
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,021,237	
<b>Sub-total Revenues</b>	\$583,720	\$1,223,148	\$748,727	\$20,000	\$0	\$0	\$0	\$4,638,737	
Prior-Year Carry-over Funds	\$607,124	\$607,124	\$469,922	\$414,899	\$304,899	\$174,899	\$69,899	\$9,930,178	
<b>Total Total Revenues</b>	\$1,190,844	\$1,830,272	\$1,218,649	\$434,899	\$304,899	\$174,899	\$69,899	\$9,930,178	
<b>Expenses</b>									
<b>Royal Oaks Park</b>									
Pre-Construction Site Work								\$926,928	
Design & Construction of Phase I plus approved additional work of \$94,000		\$0						\$3,030,953	
Relocate and installed tot-toi equipment		\$0						\$46,208	
Park Hedge material		\$0						\$0	
Miscellaneous		\$0	\$170,000					\$170,529	
Design and Construction of Phase II	\$0	\$0						\$505,925	
Architectural services ACAI		\$0						\$97,357	

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	
<b>TOWN OF MIAMI LAKES CAPITAL PROJECTS FUND</b>									
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	
<b>Grand Total for Royal Oaks Park</b>	\$450,000	\$1,157,500	\$200,000					\$6,443,257	
<b>Acquisition &amp; Development of Tot-Lots/Mini-Parks</b>									
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	
<b>Bob Graham School Facilities</b>		\$0						\$0	
<b>NW 170 St Greenway Development - Bike Path</b>		\$0	\$200,000					\$200,000	
<b>Miami Lakes Pool</b>		\$0	\$0					\$0	
<b>Miami Lakes Youth Center</b>		\$0						\$0	
<b>Funding for Beautification: matching grant</b>	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		\$60,711	
<b>Miami Lakes Park - General Improvements</b>									
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	
<b>Grand Total for Miami Lakes Park</b>	\$3,906,000	\$192,800	\$200,000	\$0	\$0	\$0	\$0	\$772,777	
<b>Total Expenses - All Parks</b>	\$4,561,000	\$1,360,350	\$803,750	\$130,000	\$130,000	\$105,000	\$0	\$8,363,031	
<b>Surplus or Deficit</b>	-\$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	
<b>TOWN OF MIAMI LAKES CAPITAL PROJECTS FUND</b>									
<b>Transportation Improvements</b>									
<b>Revenues</b>									
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	
<b>Total</b>	<b>\$1,463,306</b>	<b>\$1,374,130</b>	<b>\$1,680,996</b>	<b>\$1,493,329</b>	<b>\$2,121,622</b>	<b>\$2,629,765</b>	<b>\$2,937,152</b>	<b>\$23,769,791</b>	
<b>Expenses</b>									
<b>NW 87th Ave - Landscp/Irrig/Light</b>									
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	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Sub-Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$859,749</b>	
<b>Improvements Based on Road Assessment Report</b>									
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)		\$36,000	\$65,000	\$55,000	\$55,000	\$55,000		\$230,000	
16 Various Projects (mainly resurfacing)			\$54,000					\$166,640	
<b>Total</b>	<b>\$614,176</b>	<b>\$436,176</b>	<b>\$953,000</b>	<b>\$160,000</b>	<b>\$300,000</b>	<b>\$525,000</b>	<b>\$0</b>	<b>\$4,779,829</b>	









## **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.

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**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