

**Adopted
Operating
&
Capital Budget
FY 2023-2024**



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Budget Message



TOWN OF MIAMI LAKES

MEMORANDUM

To: Honorable Mayor and Town Councilmembers

From: Edward Pidermann, Town Manager

Subject: FY 2023-24 Proposed Budget - Changes at 2nd Reading

Date: September 27, 2023

Background

At the September 26, 2023, Final Budget Hearing, the Town Council amended and subsequently approved the Fiscal Year 2023-24 Budget on second reading as presented in Exhibit A with the following modifications.

CHANGES AT SECOND READING

GENERAL FUND

As directed by the Town Council, the following modifications were made to the Proposed Budget:

- Allocate funding to the Blasting Advisory Board to lobby in Tallahassee (\$7,500).
- Re-allocate the funding that was approved at the first budget hearing for the Police study to overtime detail (\$50,000).
- Allocate additional funding to Police overtime detail (\$17,500).

Due to the modifications mentioned above, the following line-items were adjusted:

- The MLOP Masterplan transfer amount from the capital fund to the General Fund increased from \$469,322 to \$499,322 at second reading.
- The reserve fund balance requirement increased from \$164,286 to \$169,286 at second reading.

CAPITAL PROJECTS FUND

- The transfer out to the General Fund from the MLOP Masterplan was modified as mentioned above.



TOWN OF MIAMI LAKES

MEMORANDUM

To: Honorable Mayor and Town Councilmembers

From: Edward Pidermann, Town Manager

Subject: FY 2023-24 Proposed Budget - Changes at 1st Reading

Date: September 26, 2023

Background

At the September 14, 2023, Budget Hearing, the Town Council amended and subsequently approved the Fiscal Year 2023-24 Budget on first reading as presented in Exhibit A with the following modifications.

CHANGES AT FIRST READING

GENERAL FUND

As directed by the Town Council, the following modifications were made to the Proposed Budget:

- Allocate additional funding to the legal reserve of \$43,480, for a new total balance of \$250,000.
- Allocate funding to professional service for a Police Study (\$50,000).

In addition, the Consumer Price Index (CPI) was amended from the June CPI of 6.9% to the August CPI of 7.8%. This is an increase of 0.9% to Mayor's salary and the expense allowance for the Mayor and Council per Town Charter Section 2-52.

Due to the modifications mentioned above, the following line-items were adjusted:

- The MLOP Masterplan transfer amount from the capital fund to the General Fund increased from \$356,223 to \$469,322.
- The reserve fund balance requirement increased from \$145,436 to \$164,286.

CAPITAL PROJECTS FUND

- The transfer out to the General Fund from the MLOP Masterplan was modified as mentioned above.

ENTERPRISE FUND-STORMWATER UTILITY

The Stormwater Utility Fund budget was amended to include two grant funded projects.

- Canal Stabilization Phase III - \$1,000,000. This project is grant-funded and does not require a Town Match.
- Montrose Drainage Project- \$742,000. Total estimated project cost is \$742,000, the grant award is \$593,600 and the Town match is \$148,400. The Stormwater Utility fee revenues will be utilized for the Town match.



TOWN OF MIAMI LAKES

MEMORANDUM

To: Honorable Mayor and Town Councilmembers

From: Edward Pidermann, Town Manager

Subject: FY 2023-24 Budget Message

Date: September 14, 2023

Recommendation

It is recommended that Town Council approve the roll-back millage rate for Fiscal Year 2023-24, which is proposed at 2.0732 mills, equivalent to \$2.0732 per \$1,000 of assessed property value. This represents a historic low in the Town's millage rate history and reinforces our standing as one of the municipalities in Miami-Dade County with one of the lowest millage rates.

The proposed millage rate is anticipated to generate approximately \$8,893,153 in ad valorem revenue. This calculation is based on 95% of property value, as estimated on July 1, 2023, according to data provided by the Miami-Dade County Property Appraiser.

Additionally, we recommend that the Town Council proceeds to adopt the Fiscal Year 2023-24 Budget as presented during the First Reading of the Ordinance. This budget aligns with our financial goals and priorities, ensuring responsible allocation of resources for the benefit of our community.

Background

As the Town embarks on its twelfth year of economic growth, fueled by rising property values and ongoing development, the continued success is a testament to the wise financial choices made in recent years. These prudent decisions have afforded us the opportunity to make significant investments in various aspects of our community. This includes critical upgrades to our stormwater infrastructure, improvements in communication and transparency efforts, enhancements in police resources to better serve our residents, beautification projects to enhance our town's aesthetics, the implementation of advanced technologies and process enhancements to achieve improved response times for service requests. This sustained economic growth and careful fiscal management have enabled us to not only maintain but also enhance the quality of life for our residents and strengthen the overall well-being of our community.

The Town's economic development strategy is rooted in reinforcing, strengthening, and promoting the livability and sustainability of its neighborhoods, as well as its commercial and industrial areas. This approach is designed to address the challenges posed by the current economic climate and changing demographic needs. One integral aspect of this strategy is the maintenance of a robust credit rating, which plays a vital role in the Town's plan for sustainable recovery and prosperity.

In February 2023, Fitch Ratings conducted its annual surveillance review of the Town's credit ratings for the Special Obligation Bond, Series 2010. The results of this review indicated that the Town's credit rating remains unchanged at AA+ with a stable outlook. Additionally, in June 2023, Fitch Ratings reaffirmed the A+ rating for the \$15.5 million Stormwater Utility Revenue Bond, Series 2021.

Furthermore, Moody's Investors Service, in alignment with its new rating methodology known as the "US Cities and Counties Methodology," confirmed the Town's Aa2 issuer rating and Aa3 rating on the Town's Stormwater Utility bonds in December 2022. These ratings underscore several key strengths of the Town's financial position, including a solid revenue framework, flexibility in managing expenditures, low fixed carrying costs, and a minimal long-term liability burden. They also acknowledge the Town's robust financial leverage, strong revenue defensibility, low operating risk profile, and demonstrated ability to meet its debt obligations.

Overall, the Town's financial position is expected to remain strong, especially as property values continue to increase. These credit ratings and assessments reflect the Town's commitment to sound financial management and its ability to adapt to changing economic conditions while ensuring long-term stability and sustainability for its community.

In November 2015, the Town adopted a 2025 Strategic Plan that encompasses six core goal areas: enhanced mobility, beautification, economic development, sustainability, communication, and innovation/technology. Each of these goal areas is underpinned by a set of objectives, which were approved by the Town Council. The dedicated staff has diligently devised detailed initiatives along with comprehensive work plans to effectively achieve the Goals and Objectives outlined in the 2025 Strategic Plan. Some aspects of this plan may necessitate financial support from the General Fund, notably for initiatives related to beautification and communication.

The specific initiatives were thoroughly deliberated upon during the Strategic Plan Retreat conducted on March 19th and 20th, 2021. Subsequently, the plan underwent refinement and was officially ratified on June 14, 2022.

FY2023-24 PROPOSED BUDGET

The proposed budget is a deliberate balance of revenues and expenditures prepared in accordance with the State of Florida's Truth in Millage process and best serves the Town's prioritization for provision of core services and Council's Strategic Plan initiatives. It balances

the Town’s financial resources with current programming and service levels while maintaining a solid financial position.

The total Budget for Fiscal Year 2023-24 including all Funds, transfers and reserves is \$90,426,190 as shown in the table below. This represents an increase of \$4,231,954 or 4.91% as compared to FY2022-23.

| BUDGET SUMMARY | | | | | | | | |
|---|---------------------|------------------------------|--|--------------------------|------------------------------|------------------------|------------------------------|------------------------|
| Town of Miami Lakes - FY2023-2024 | | | | | | | | |
| Millage per \$1,000 | | | | | | | | |
| General Fund Millage: 2.0732 | | | | | | | | |
| ESTIMATED REVENUES | General Fund | Special Revenue Funds | Electric Utility Tax Revenue Fund | Debt Service Fund | Capital Projects Fund | Enterprise Fund | Internal Service Fund | Total All Funds |
| Ad Valorem Taxes: Millage per \$1,000 = 2.0732 | 9,043,153 | - | - | - | - | - | - | 9,043,153 |
| Non-Ad Valorem Assessment | - | \$1,524,391 | - | - | - | - | - | 1,524,391 |
| Franchise Fees | 1,410,000 | - | - | - | - | - | - | 1,410,000 |
| Charges for Services | 139,788 | - | - | - | - | \$2,423,789 | - | 2,563,577 |
| Utility Service Taxes | 3,531,000 | - | \$584,597 | - | - | - | - | 4,115,597 |
| Intergovernmental Revenue | 4,950,840 | \$2,513,254 | - | \$157,531 | \$10,453,854 | \$220,000 | - | 18,295,480 |
| Licenses and Permits | 389,500 | \$3,297,638 | - | - | - | - | - | 3,687,138 |
| Fines & Forfeitures | 175,500 | \$25,000 | - | - | - | - | - | 200,500 |
| Miscellaneous Revenue | 28,000 | \$20,000 | - | - | \$5,000 | \$10,000 | - | 63,000 |
| TOTAL SOURCES | 19,667,781 | 7,380,283 | 584,597 | 157,531 | 10,458,854 | 2,653,789 | - | 40,902,835 |
| Transfers In | 356,223 | - | - | \$582,597 | 3,657,354 | - | \$526,007 | 5,122,181 |
| Fund Balances/Reserves/Net Assets | 3,226,318 | \$5,361,389 | - | \$992,504 | 7,753,714 | \$27,067,250 | - | 44,401,175 |
| TOTAL REVENUES, TRANSFERS & BALANCES | 23,250,322 | 12,741,672 | 584,597 | 1,732,631 | 21,869,922 | 29,721,039 | 526,007 | 90,426,190 |
| ESTIMATED EXPENDITURES | | | | | | | | |
| General Government | 3,242,825 | - | \$2,000 | - | \$96,000 | - | \$315,604 | 3,656,429 |
| Transportation | 1,373,447 | \$1,784,064 | - | - | \$16,941,988 | - | - | 20,099,500 |
| Public Safety | 10,282,240 | \$1,839,048 | - | - | - | - | \$142,022 | 12,263,310 |
| Parks, Recreation & Community Engagement | 3,782,636 | \$20,624 | - | - | \$3,344,226 | - | - | 7,147,486 |
| Physical Environment | - | - | - | - | \$373,039 | \$12,393,177 | - | 12,766,216 |
| Building, Code, Planning & Zoning | 597,320 | \$1,953,912 | - | - | - | - | \$68,381 | 2,619,613 |
| Debt Services | 142,474 | - | - | \$700,737 | - | \$957,111 | - | 1,800,322 |
| TOTAL EXPENDITURES | 19,420,942 | 5,597,648 | 2,000 | 700,737 | 20,755,253 | 13,350,288 | 526,007 | 60,352,876 |
| Transfers Out | 457,626 | \$3,725,735 | \$582,597 | - | \$356,223 | - | - | 5,122,181 |
| Fund Balances/Reserves/Net Assets | 3,371,754 | \$3,418,289 | - | \$1,031,894 | \$758,445 | \$16,370,751 | - | 24,951,133 |
| TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES | 23,250,322 | 12,741,672 | 584,597 | 1,732,631 | 21,869,922 | 29,721,039 | 526,007 | 90,426,190 |
| <small>THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE TOWN CLERK, 6601 MAIN STREET, MIAMI LAKES, FLORIDA 33014 AS A PUBLIC RECORD.</small> | | | | | | | | |

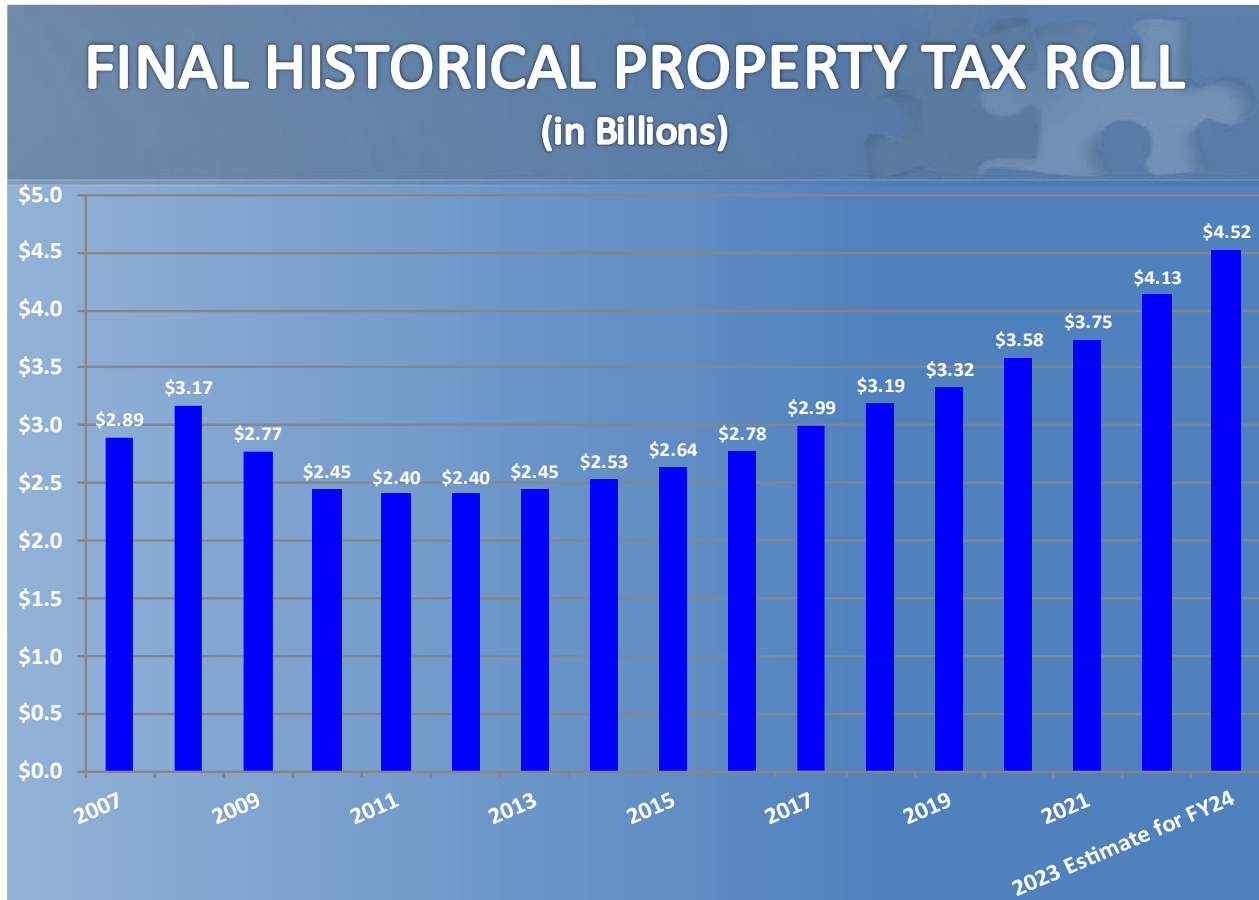
I. TAX ROLL, MILLAGE RATE, AND AD VALOREM REVENUE

Property Tax Roll Value

The estimated roll value from Miami-Dade County Property Appraiser on July 1, 2023, reflects a gross taxable value of \$4,515,345,099, which includes an increase of \$19,189,005 in new construction, and improvements. As compared to the taxable value for the previous year of 4,131,041,213 the July 1, 2022, figures show an increase of 384,303,886 or 9.3%, a positive economic

indicator of the continued increase in both residential and commercial property developments.

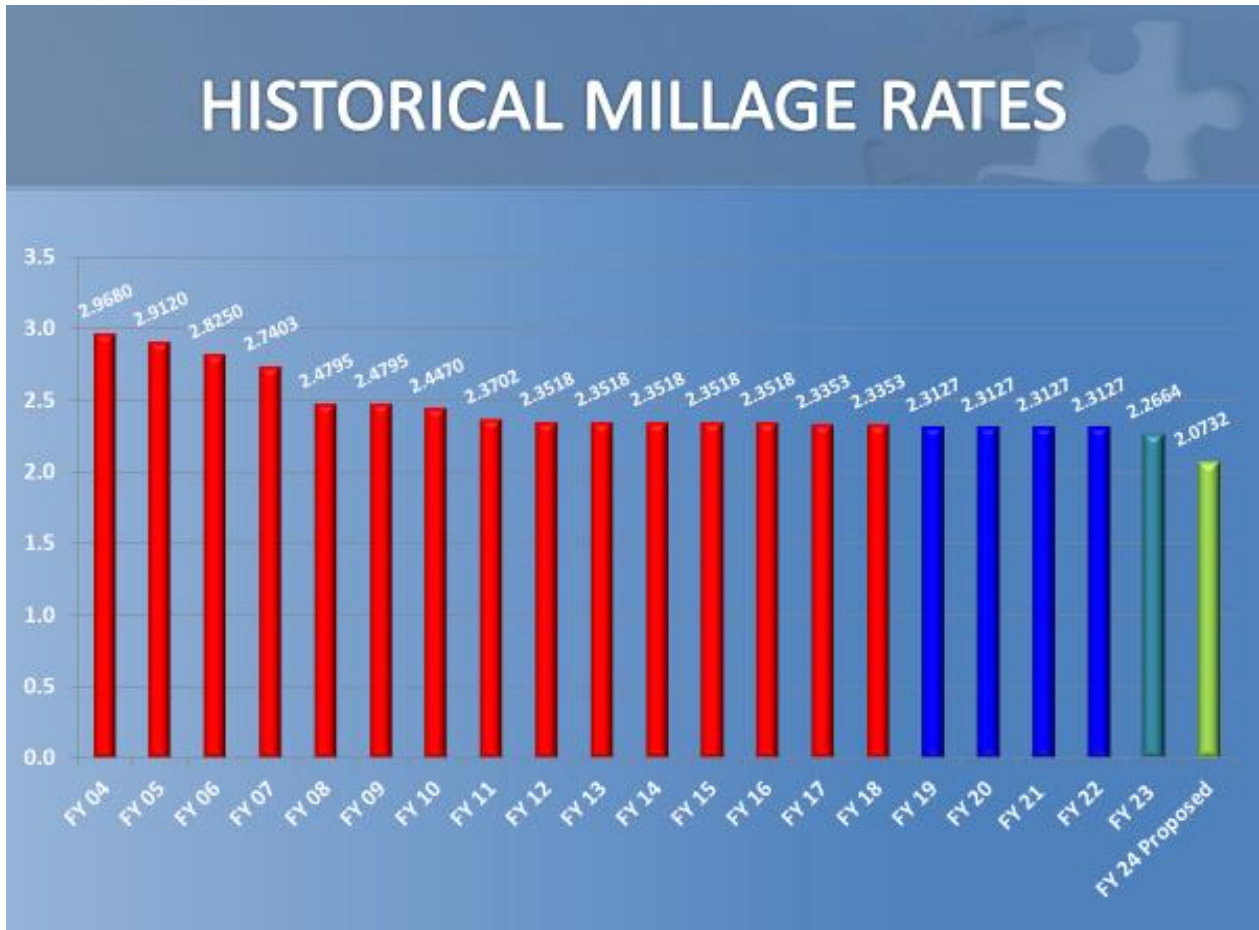
As seen in the graph below, Property Tax Roll value has been steadily on the rise since FY 2013 reflecting continuous economic recovery and growth.



Millage Rate

During the Town Council Meeting held on July 11, 2023, Resolution No. 23-1921 was passed, officially setting the maximum millage rate at 2.0732 mills, equivalent to \$2.0732 per \$1,000 of assessed property value. This decision maintains our position as having the fifth lowest millage rate among the thirty-four municipalities in Miami-Dade County. It's important to note that this rate remains comfortably below the statutory limit of 10.0 mills.

Since its inception, the Town has consistently pursued a reduction in the millage rate. This commitment to fiscal responsibility has resulted in the Town maintaining a low millage rate since 2019, spanning four consecutive years. In the year 2023, we further reduced the millage rate to 2.2664 mills for one year. However, our current budget plan includes a further reduction in the millage rate, setting an all-time low at 2.0732 mills. This signifies our dedication to providing economic relief to our residents while ensuring responsible financial management.



Rolled-Back Rate

The rolled-back rate, as defined by the Truth in Millage (TRIM), is the rate that would yield the same tax revenue as the current year, excluding any income from new construction, additions, deletions, and rehabilitative improvements. On July 11, 2023, the Town council approved Resolution 23-1921, establishing a maximum millage rate of 2.0732 for FY 2024, which is the rolled-back rate for FY24. This adjusted rate will result in \$828,746 less in ad-valorem revenue compared to the existing millage rate of 2.2664. The methodology prescribed by the State Department of Revenue for calculating the rolled-back rate utilizes the roll value following the Value Adjustment Board's actions.

Ad Valorem Revenue

The FY 2023-24 Budget was developed using the proposed millage rate of 2.0732. This millage rate will generate property tax revenues or ad valorem (calculated at 95% for budget purposes) in the amount of \$8,893,153.

II. FY2023-24 BUDGET HIGHLIGHTS – BY FUND

GENERAL FUND

The total General Fund Operating Budget is \$20,230,524 an overall increase of \$872,617 or 4.51% as compared to the prior year's Adopted Budget. The budget includes \$206,520 in carryforward funds from prior year for litigation/legal fee settlement.

In addition, this year's budget provides funding for, increases to property casualty and worker compensation insurance, FRS, health insurance, a 2.5% cost-of-living adjustment for Town staff, janitorial contract increases, Park maintenance contract increase as well as the cost of police patrol services passed through our contract with Miami-Dade County.

A summary of the General Fund Budget is presented below displaying the FY2022-23 Adopted, Amended and Year-End Projection, and comparing the FY2023-24 Proposed Budget to prior year Adopted Budget.

FY2023-24 Proposed Budget
September 14, 2023 (First Reading of the Ordinance)

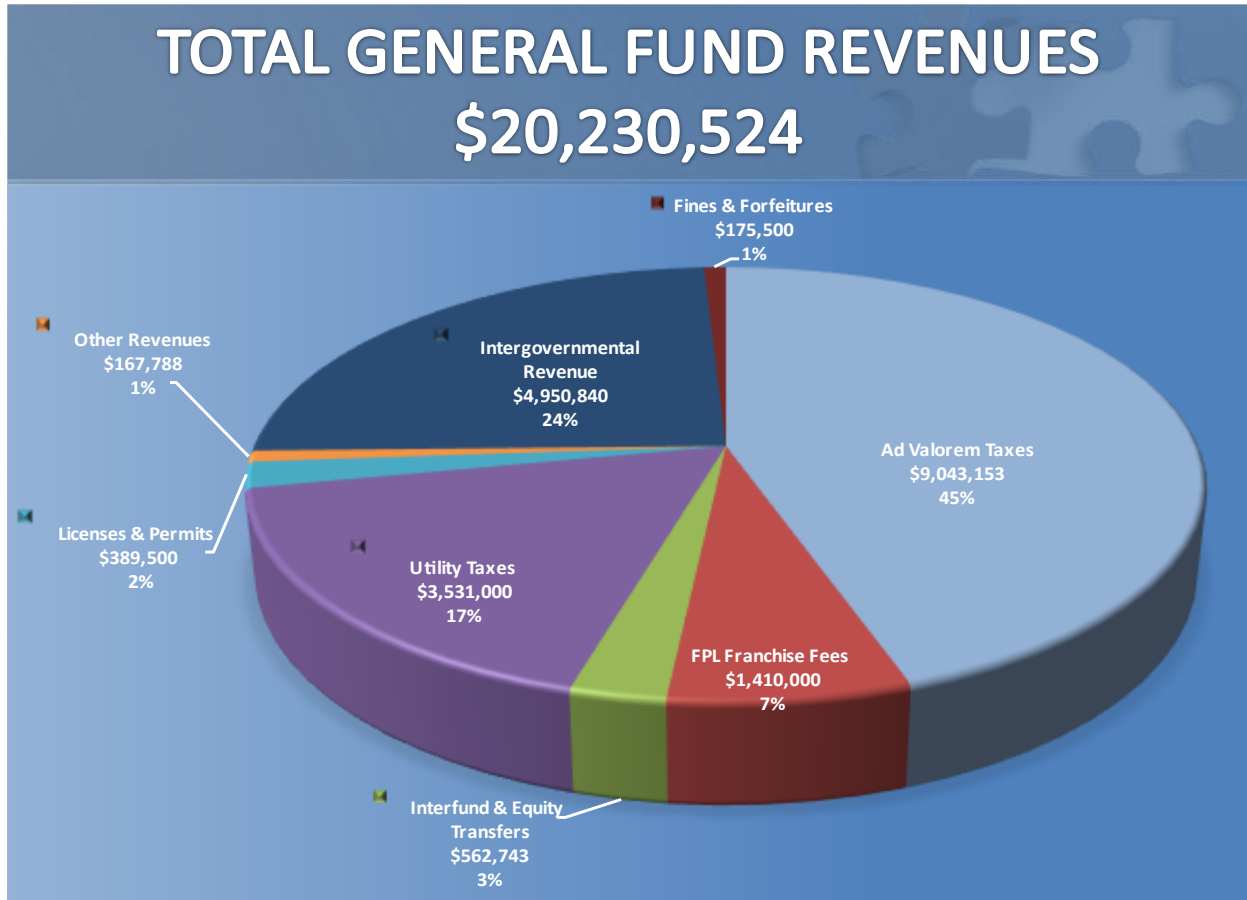
| ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR END PROJECTION | FY2023-24 PROPOSED BUDGET | FY2022-23 ADOPTED VS FY2023-24 PROPOSED | % CHANGE |
|--|---------------------|--------------------------|--------------------------|-------------------------------|---------------------------|---|---------------|
| Revenues | | | | | | | |
| Ad Valorem Taxes | \$8,384,571 | \$8,944,462 | \$8,944,462 | \$9,008,747 | \$9,043,153 | \$38,691 | 1.10% |
| FPL Franchise Fee | \$1,275,000 | \$1,275,000 | \$1,275,000 | \$1,396,081 | \$1,275,000 | \$0 | 0.00% |
| FPL Franchise Fee-Surplus | \$149,664 | \$125,000 | \$125,000 | \$0 | \$135,000 | \$10,000 | 0.00% |
| Utility Service Tax | \$3,370,612 | \$3,300,000 | \$3,300,000 | \$3,529,486 | \$3,531,000 | \$231,000 | 7.00% |
| Communications Service Tax | \$947,360 | \$927,867 | \$927,867 | \$943,319 | \$956,594 | \$28,727 | 3.10% |
| State Revenue Sharing | \$861,849 | \$843,163 | \$843,163 | \$826,967 | \$873,042 | \$29,879 | 3.54% |
| Alcoholic Beverage License | \$17,889 | \$17,000 | \$17,000 | \$18,843 | \$17,000 | \$0 | 0.00% |
| Half-cent Sales Tax | \$3,217,628 | \$2,809,641 | \$2,809,641 | \$3,215,711 | \$3,100,000 | \$290,359 | 10.33% |
| Grants / FEMA Reimbursement | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Permits & Fees (Non-Building Dept.) | \$388,688 | \$393,500 | \$393,500 | \$406,013 | \$389,500 | (\$4,000) | -1.02% |
| Fines & Forfeitures | \$176,212 | \$182,000 | \$182,000 | \$197,829 | \$175,500 | (\$6,500) | -3.57% |
| Miscellaneous Revenues | \$349,042 | \$216,788 | \$348,647 | \$541,793 | \$167,788 | (\$49,000) | -22.60% |
| Sub-total Recurring Revenues | \$19,138,513 | \$19,034,421 | \$19,166,280 | \$20,084,789 | \$19,663,577 | \$629,156 | 3.31% |
| Interfund Transfers | - | - | \$4,381 | \$4,381 | \$356,223 | \$356,223 | 0.00% |
| Grants | \$303,263 | 3,486 | \$3,486 | \$8,534 | \$4,204 | \$718 | 0.00% |
| Prior Year Carry-Over Funds | 1,799,450 | 320,000 | \$2,393,341 | \$2,393,341 | \$206,520 | (113,480) | -35.46% |
| Sub-total Other Revenues | 2,102,713 | 323,486 | 2,401,208 | 2,406,256 | \$566,947 | \$243,461 | 75.26% |
| Total Revenues | \$21,241,226 | \$19,357,907 | \$21,567,489 | \$22,491,045 | \$20,230,524 | \$872,617 | 4.51% |
| Expenditures | | | | | | | |
| Town Mayor & Council | \$364,919 | \$375,807 | \$375,807 | \$382,276 | \$400,535 | \$24,728 | 6.58% |
| Town Clerk | \$216,287 | \$254,137 | \$254,137 | \$245,758 | \$236,046 | (\$18,091) | -7.12% |
| Administration | \$2,062,432 | \$2,088,938 | \$2,370,788 | \$2,238,161 | \$2,351,243 | \$262,305 | 12.56% |
| Non-Departmental | \$67,657 | \$360,000 | \$617,825 | \$577,825 | \$351,956 | (\$8,044) | -2.23% |
| Town Attorney | \$293,811 | \$255,000 | \$340,980 | \$316,384 | \$255,000 | \$0 | 0.00% |
| Planning & Zoning | \$192,155 | \$209,570 | \$209,570 | \$201,825 | \$215,981 | \$6,411 | 3.06% |
| Code Compliance | \$306,629 | \$385,540 | \$385,540 | \$365,023 | \$361,340 | (\$4,200) | -1.09% |
| Q/NIP | \$141,861 | \$142,170 | \$142,170 | \$142,170 | \$142,474 | \$304 | 0.21% |
| Police | \$8,905,490 | \$9,764,390 | \$9,842,390 | \$9,858,231 | \$10,268,651 | \$524,261 | 5.37% |
| School Crossing Guards | \$105,852 | \$127,896 | \$127,896 | \$119,479 | \$135,611 | \$7,715 | 6.03% |
| Public Works | \$1,209,919 | \$1,240,346 | \$1,341,346 | \$1,288,946 | \$1,238,447 | (\$1,899) | -0.15% |
| Public Works -FPL Franchise Fee Sur | \$0 | \$125,000 | \$274,664 | \$274,664 | \$135,000 | \$10,000 | 0.00% |
| Parks & Recreation | \$2,677,026 | \$2,925,316 | \$2,958,505 | \$2,898,656 | \$3,178,951 | \$253,635 | 8.67% |
| Committees' | \$292,873 | \$199,670 | \$357,217 | \$310,793 | \$197,170 | (\$2,500) | -1.25% |
| Community Outreach & Engagement | \$347,631 | \$403,471 | \$408,531 | \$406,456 | \$406,515 | \$3,044 | 0.75% |
| Sub-total Expenditures | \$17,184,542 | \$18,857,251 | \$20,007,366 | \$19,626,648 | \$19,914,920 | \$1,057,669 | 5.61% |
| Transfers Out | \$1,663,342 | \$500,656 | \$1,560,123 | \$1,568,848 | \$315,604 | (\$185,052) | -36.96% |
| Total Expenditures | \$18,847,885 | \$19,357,907 | \$21,567,489 | \$21,195,496 | \$20,230,524 | \$872,617 | 4.51% |
| Excess (Deficiency) of Revenues over Expenditures | \$2,393,341 | \$0 | \$0 | \$1,295,549 | \$0 | (\$0) | 0% |

*Note: The FY22-23-year-end projection (carryforward amount) may be reduced for sponsorship and donations, the legal reserve, Franchise Fee Surplus, and any outstanding project that have not been completed in FY22-23.

FACTORS AFFECTING FY 2023-24 PROPOSED BUDGET

I. REVENUES

General Fund Revenues are primarily unrestricted in nature and fund a variety of services including town administration, police patrol, public works, community outreach and parks services. Property Taxes remain the Town's largest revenue source, comprising of Ad Valorem Taxes (45%), followed by Intergovernmental Revenues (24%), Utility Services Taxes (17%), Franchise Fees (7%), Interfund transfers (3%), Licenses & Permits (2%), Other Miscellaneous Revenues (1%), and Fines & Forfeitures (1%).

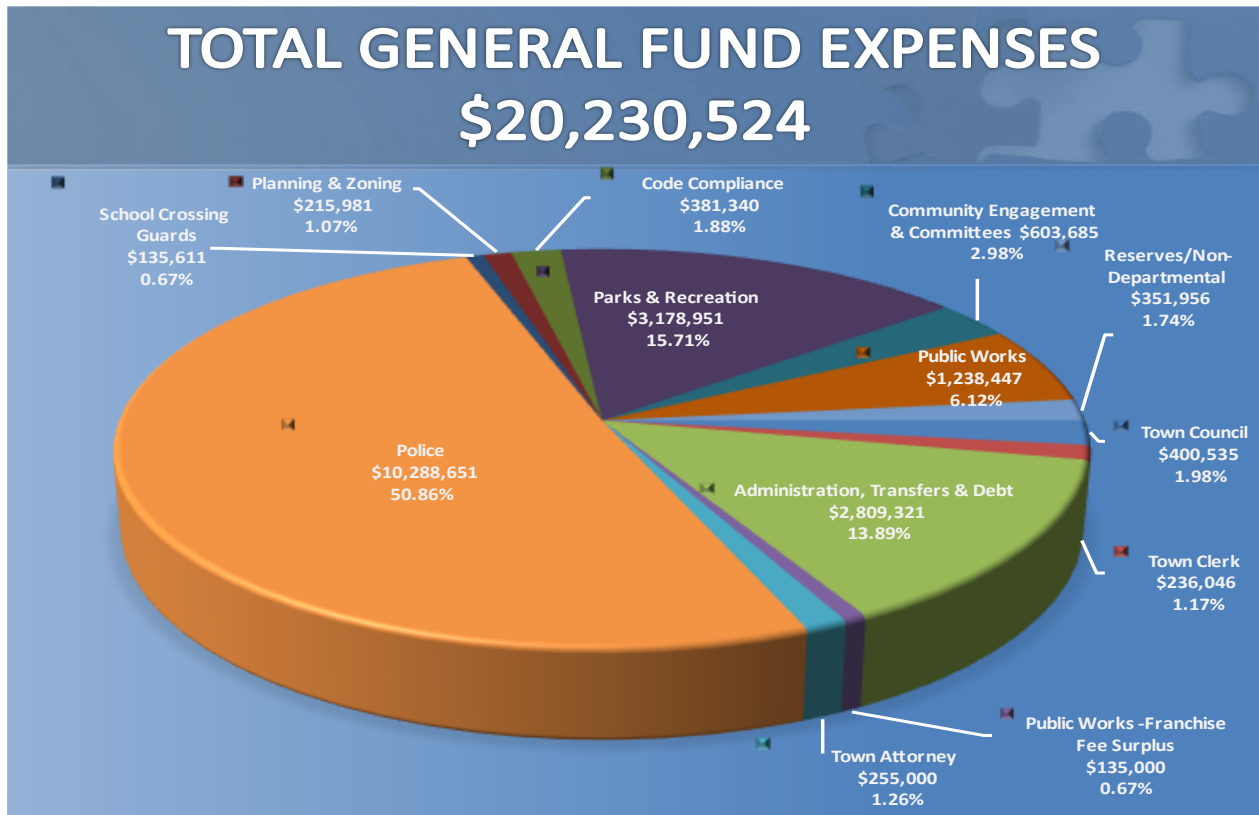


In the FY2023-24 General Fund Budget, the total available revenues for allocation amount to \$20,230,524. This represents an increase of \$872,617 or a 4.51% rise compared to the prior year's adopted budget. Within this figure, there is \$206,520 in carry-over funds from the previous year, which represents the balance from the litigation reserve.

When comparing this budget to the adopted budget and referring to the summary chart above, several revenue categories show noteworthy increases. These increases can be attributed to specific factors: there is a \$290,359 boost from the Half Cent Sales Tax, a \$231,000 increase from the Utility Service Tax, and an additional \$29,879 from State Revenue Sharing.

However, it's crucial to highlight that ad valorem revenue saw a significant decrease of -\$826,746. This decrease was the result of a council decision to set the maximum millage rate at the roll-back rate of 2.0732. Nevertheless, the budget compensates for this reduction in ad valorem revenue through other revenue increases and a transfer in from the Capital Fund MLOP Master plan to help offset the reduction (\$356,223).

II. EXPENSES



The FY2023-24 Operating Expense Budget is \$872,617 or 4.51% more than the prior year adopted budget. The significant changes affecting the Proposed Budget are described below:

- **Staffing** – The General Fund Budget includes a total of 101.5 employees, which include 32.5 full-time equivalent positions, 6 part-time, 7 seasonal and 9 part-time seasonal positions. This budget also includes the funding of the Miami Lakes Police Department which is staffed by 47 sworn personnel and 4 non-sworn.

In keeping with the business model of the Town, we continue to maintain a small professional staff with core competencies in specialized areas and contract out many of the service delivery functions when it provides long-term savings to do so.

- **Merit and Cost-of-Living** – Following salary surveys conducted in 2017, an employee retention plan was formulated. This plan included a 2% cost-of-living adjustment for 2017 and 2018. Subsequently, it was anticipated that there would be a 2.36% across-the-board adjustment for additional compensation or cost-of-living increase in FY 2019 and a 3% increase in FY 2020. In FY22, employees earning above the median hourly wage were granted a COLA of 1.9%, while those earning below the median hourly wage received a 2.8% COLA. Any remaining funds after the COLA adjustments were to be allocated for

merit-based bonus pay for all Town staff. In FY23, a 5% cost-of-living increase was implemented, and a 2.5% increase is proposed for FY24.

The Consumer Price Index (CPI-U) for Miami-Ft. Lauderdale -West Palm Beach area was 6.9% for the previous 12-months period, ending June of 2023. Based on the CPI, this budget includes a cost-of-living adjustment of 2.5%.

- **FRS Contribution** – The Florida Retirement System employer contribution rate increased from 11.91% to 13.57% for regular employees through July 1, 2024.
- **Group Health Insurance** – 7% Increase in group health insurance premium over the current year.
- **Property, Casualty and Workers Compensation Insurance** increased 12.26% from the current year.
- **Police Services** – The Police Department’s Budget which includes contracted police patrol services represents 50.86% of the Town’s total General Fund Budget.

The Police Department’s Budget includes police patrol services (\$10,288,651) for FY 2023-24 which represents an overall increase of \$524,261 or 5.37% as compared to FY 2022-23 adopted budget. This is primarily the result of overtime, retirement, health insurance, other fringe benefits and county overhead cost increase. This budget also includes overtime for minimum staffing of 5 patrol staff (4 officers and 1 supervisor).

The Town of Miami Lakes Police Section is continually working with Town Staff to purchase and implement additional License Plate Reader LPR technology to strategically cover several key intersections throughout the Town of Miami Lakes to continue to keep our Town one of the safest communities in the County.

- **Legal Fee Settlement/Reserves** – A reserve for the potential settlement of legal fees is included in the non-departmental section of this budget. The amount is the balance carried over from the prior year’s reserve for legal fees of \$206,520.
- **FPL Franchise Fee Surplus** –In accordance with Town Ordinance 19-247, any monies collected more than the Franchise Fee revenue of \$1,275,000 shall be used specifically for Town infrastructure projects. For this upcoming fiscal year, the Town is projecting a surplus of approximately \$135,000. Please note that the Franchise Fee expenses are offset by the FPL Franchise Fee Surplus Revenue and are to be allocated specifically for Town infrastructure projects.
- **Inter-fund Reimbursements** – During the normal course of business, the General Fund provides administrative, legal, accounting, and technical support to the proprietary and

special revenue funds. As such, these Funds reimburse the General Fund a percentage of total cost for services provided, which is shown as an offset to salaries in Administration Department for transparency purposes. These include CITT Peoples Transportation Plan (\$95,310), Stormwater Utility (\$149,788), Building Department (\$198,765), and the six Neighborhood Service Districts (\$149,777).

- **Transfers** – The FY2023-24 General Fund Budget has a transfer to the Facilities Maintenance Fund for Administration (\$315,604) and the Police Department’s (\$142,022) portion of Government Center building expenses, and this budget defers the mandated annual contribution to the Infrastructure Sinking Fund (\$150,000) for facility, equipment and infrastructure renewal and replacement.
- **Non-Departmental** - The General Fund Operating Budget includes \$351,956 in reserves in non-Departmental for the following: litigation/legal reserve fee settlement (\$206,520) and Fund Balance reserve requirement per Ordinance 21-273 (\$145,436)
- **Committees** – The FY 2023-24 budget provides no increase to committee budgets for a total allocation of \$197,170.

III. FUND BALANCE

In accordance with the Town’s audited financials as reported in the FY2021-22 Annual Comprehensive Financial Report, the General Fund unassigned fund balance at the beginning of FY2022-23 was \$5,345,354. In the FY2022-23 budget process the Town Council approved to carry forward a balance of \$320,000 for legal reserves leaving a fund balance amount of \$5,025,354 which was 24.84% of the total FY2022-23 general fund adopted budget. On April 11, 2023, the Town Council also approved to carryforward the FY2021-22 budgetary surplus of \$2,073,341 into FY2022-23. This reduced the fund balance to \$2,952,013 or 15.25%. To meet the required general fund reserve level as per Ordinance 21-273, \$274,305 of the amount carried forward was held in a reserve line item which increased the fund balance to \$3,226,318 or 16.67% of the total FY2022-23 General Fund adopted budget. See chart below.

| | | |
|----|-------------|---|
| \$ | 5,345,354 | 2022 Annual Comprehensive Report (FY2021-22 Ending Balance and FY2022-23 Beginning Balance) |
| \$ | (320,000) | Legal Reserves earmarked during budget process. |
| \$ | 5,025,354 | 24.84% of the total General Fund Adopted Budget |
| | (2,073,341) | FY2021-22 Budgetary Surplus Carried forward into FY2022-23. |
| \$ | 2,952,013 | 15.25% of the total General Fund Adopted Budget |
| \$ | 274,305 | To remain in reserves to meet the 2 months of adopted general fund budget. |
| \$ | 3,226,318 | 16.67% of the total General Fund Adopted Budget |

The fund balance reserve requirement for FY24 is \$3,371,754, the difference between the current estimated fund balance reserve (\$3,226,318) and the reserve requirement for FY24 is \$145,436. To

meet the required general fund reserve level as per Ordinance 21-273, \$145,436 is allocated in a reserve line item and not be utilized. Therefore, increasing the fund balance to \$3,371,754 or 16.67% of the total FY2023-24 General Fund budget.

SPECIAL REVENUE FUNDS

Special Revenue-Other - In FY2019 the Lucida development paid \$199,000 for Large Park (in lieu of) restricted for the acquisition or improvement of a large new park land, as well as \$200,000 Greenway (in lieu of) funds which are restricted for pedestrian and bicycle infrastructure along the Northern Portion of 77th Court.

The FY 2023-24 Budget is a carryforward balance of \$440,725 which is reserved for future projects and programs of which \$200,000 is earmarked for Miami Lakes Green/NW 77th Ct Greenway (North) project which is to commence in FY2024.

Tree Removal - In compliance with Ordinance No. 12-151, the Town has established a tree removal permitting process as a testament to its dedication to preserving, advocating for, safeguarding, revitalizing, and enriching the local tree canopy. Noteworthy among these efforts is the recognition of black olive trees within the Town as a nuisance, leading the Town to introduce a replacement initiative. This program is designed to support residents by offering the opportunity to accelerate the removal of a tree in reasonably fair condition through participation in the Tree Removal Program. The resident bears the expenses associated with the removal, disposal, and replacement of the black olive tree, which involves installing a new shade tree following the "right tree, right place" principle. For all tree permits other than those related to the Tree Removal Program, the fees collected are utilized to enhance the Town's annual tree installation program.

In FY 2023-24, revenues from the program are estimated at \$5,000 with a carryforward fund balance of \$15,624, for a total budget of \$20,624 to offset the cost of removing and replacing those trees. To fully fund the 15-year replacement plan, the program would need to be funded at approximately \$85,000 per year.

Transportation Local Option Gas Tax Fund – Funding is restricted for transportation related activities that include sidewalk replacement, pothole repairs, pressure cleaning of the rights-of-ways, road striping and signs, etc. At the proposed budget of \$403,550, with a carryforward fund balance of \$212,795, for a total budget of \$616,345. This fund has no reserves.

People's Transportation Plan – The Citizen's Independent Transportation Trust (CITT) administers, collects, and distributes the surtax proceeds to the municipalities. The Town anticipates receiving a total of \$1,906,205 in surtax proceeds for FY2023-24. The allocation of funds from the People's Transportation Plan is specified as 80% for transportation activities and 20% for transit activities. However, County Ordinance 02-116 mandates that municipalities allocate at

least 20% of their annual distribution to transit projects; this is a minimum requirement, not a maximum limit.

1. **Transportation (PTP 80%)** total budget for FY 2023-24 is \$1,546,797; this includes 80% share of surtax proceeds (\$1,524,964) and projected prior year carry-over funds (\$21,833). Funds are allocated for various purposes, including staff costs to manage the program (\$37,743), traffic studies related to project implementation (\$35,000), travel and per diem (\$2,000), street lighting utilities (\$300,000), maintenance of greenway bike paths (\$25,000), administrative expenses (\$76,248), and education and training (\$2,000). Additionally, this budget includes transfers to the Capital Projects Fund for transportation-related improvement projects, such as the Miami Lakes Green/NW 77th Ct Greenway South (\$118,006), Fairway Drive Bike Lane & Crosswalk (\$89,250), and NW 59th Avenue Roadway Extension project (\$861,550). This Fund currently maintains no reserves.
2. **Transit** – The total Transit budget for FY2023-24 is \$862,222; this includes the 20% share of revenues from the half-cent discretionary sales surtax (\$381,241), Freebee Expansion Grant (\$203,500) Freebee Advertising (\$6,000) and prior year carry-over funds (\$271,481). These funds are restricted for transit operations and cover the cost for the Freebee service which operates two Tesla vehicles, as well as two 10-passenger vans with ADA accessibility and is funded at \$407,000. The budget also provides storage of two Town owned Moover buses (\$8,000), staff costs for program management (\$37,743), transit studies (\$40,000), travel and per diem expenses (\$2,000), insurance for 23 bus shelters and bus stop signs (\$34,323), repairs and maintenance of bus shelters (\$40,000), promotional support for the Transit program (\$5,000), administrative expenses (\$19,062), car charging stations (\$45,000), and education and training (\$2,000). This fund maintains reserves totaling \$222,094.

Mobility Fee Trust Account Fund – Per Ordinance 16-192, the mobility fee is restricted for infrastructure capital improvements and improving the multimodal network included in the Town's Capital Improvement Element (CIE) of the Comprehensive Plan. For FY2023-24 no mobility fees revenues from new developments are anticipated however, a projected carryforward fund balance of \$13,969 is budgeted and is allocated to reserves for future projects.

Micromobility Fund –Ordinance No. 21-278 establishes a Micromobility Special Revenue Fund account, permitting the use of micromobility devices on the Town' rights-of-way to provide for the safe use of scooters and other micromobility devices on the Towns rights-of-way. The purpose of the fund is to primarily offset any costs incurred by the Town of Miami Lakes, any excess licensing fees shall be designated to enhance the infrastructure and experience of any pedestrian and bicyclists in the Town. The FY 2023-24 Budget is \$49,600 which is allocated for the repair and maintenance of sidewalks across Town.

Impact Fees Fund – This Fund includes public safety impact fees, road impact fees, and parks impact fees from new developments. Revenues from these developments including carry-over from prior year and interest income are estimated at \$259,038 for public safety impact fees, re-budget \$1,897,638 in road impact fees, and \$2,035,191 in parks impact fees. The total FY2023-24 Budget is \$4,191,867 and can only be used to fund the cost of additional capital resources required to maintain and accommodate projected population growth due to new development.

Building Department Fund – The Building Department’s FY2023-24 Budget is \$3,247,771. This budget reflects a decrease in revenues of approximately -\$48,748 or -1.48% as compared to the FY 2022-23 adopted budget.

The Building Administrative revenues include lost plans (\$10,000), building permit fees (\$1,240,000), building permit violation fee (\$25,000), interest income (\$10,000), and a projected carryforward fund balance of \$877,512 that is specific to the building operations and administration only. The total administrative expenditure budget for FY2023-24 is \$2,162,512 with a reserve of \$408,528.

The Building Technology sub-fund revenues include \$145,000 in technology fees and a projected carryforward fund balance of \$940,259 that is specific to building technology only. The total Technology expenditure budget for FY2023-24 is \$1,085,259 with a reserve of \$816,950.

Neighborhood Service Districts represent a sub-fund within the Special Revenue Fund, specifically created to manage the expenses associated with providing public improvements and special services through non-ad valorem assessments. Non-ad valorem assessments distribute the cost among a group of properties to cover specific public services or enhancements, such as security guard services, lighting, and lake and landscape maintenance, which primarily benefit the properties in those districts. The Town of Miami Lakes administers security guard services for four districts and lake maintenance for two districts.

The FY 2023-24 budget for all Neighborhood Service Districts totals \$1,751,752, marking a \$96,547 or 5.22% decrease compared to the prior year's adopted budget. The primary funding sources for this fund include special assessment revenues (\$1,524,391), transponder fees (\$4,000), and a projected carryforward fund balance (\$223,361).

These funds are distributed among the six districts as outlined below:

1. Miami Lakes Section One \$271,815
2. Loch Lomond \$424,213
3. Royal Oaks Section One \$422,810
4. Royal Oaks East \$419,869
5. Lake Patricia \$20,340
6. Lake Hilda \$20,963

In addition to the allocated funds for each district, there is a total reserve amount of \$171,742 within the fund. This total includes specific amounts earmarked for each district as required by Resolution 20-1654.

The proposed assessment rates for each district for FY 2023-24 are as follows:

| District Description | District Type | FY2018-19 Adopted Assessment Rate | FY2019-20 Adopted Assessment Rate | FY2020-21 Adopted Assessment Rate | FY2021-22 Adopted Assessment Rate | FY2022-23 Adopted Assessment Rate | FY2023-24 Proposed Assessment Rate |
|-------------------------|------------------|--|--|--|--|--|---|
| Miami Lakes Section One | Security Guard | \$285.37 | \$285.37 | \$208.37 | \$208.37 | \$340.98 | \$340.98 |
| Loch Lomond | Security Guard | \$2,726.40 | \$2,489.80 | \$2,489.80 | \$2,489.80 | \$2,489.80 | \$2,152.00 |
| Royal Oaks Section One | Security Guard | \$800.14 | \$706.89 | \$706.89 | \$706.89 | \$706.89 | \$746.07 |
| Royal Oaks East | Security Guard | \$977.73 | \$769.33 | \$706.89 | \$706.89 | \$834.89 | \$825.89 |
| Lake Patricia | Lake Maintenance | \$231.46 | \$231.46 | \$231.46 | \$231.46 | \$231.46 | \$231.46 |
| Lake Hilda | Lake Maintenance | \$157.92 | \$157.92 | \$157.92 | \$157.92 | \$157.92 | \$157.92 |

DEBT SERVICE FUND

The FY 2023-24 budget for the Debt Service Fund totals \$1,732,631, encompassing a projected carried-forward balance of \$992,504, Electric Utility Tax revenues (\$582,597), and an estimated Federal Direct Payment subsidy (interest reimbursement) of \$157,531. Expenditures in the budget comprise the Series 2010 Special Obligation Bond interest payment of \$469,187, a principal payment of \$230,000, fees amounting to \$1,550 and a reserve of \$1,031,894.

CAPITAL PROJECTS FUND

The Five-Year Capital Improvement Program aligns with the Town’s 2025 Strategic Plan. Mobility remains the Town’s #1 strategic goal. The FY 2023-24 investment in transportation projects represent \$17,344,128 of the Capital Improvement Program, followed by \$3,614,830 investment in parks, and \$540,959 investment in stormwater improvements. The Capital Projects Budget totals \$21,499,917, projects are grouped into the three categories are summarized below:

- **Parks Improvements** - Parks capital improvements budget for FY2023-24 is \$3,614,830. These funds are sourced from various revenue streams, and include Park Improvement Impact Fees (\$490,910), Grants (\$525,000) and a projected fund balance carryforward (\$2,598,920).

These funds are allocated among several projects aimed at enhancing the Parks infrastructure in the community.

1. Senior Center Build Out \$500,000

2. RACC Critical Facility Energy Resiliency Project \$525,000
3. MLOP Tennis Court Lighting Project \$183,703
4. MLOP Storage Facility \$239,601
5. MLOP Master Plan \$1,485,095
6. 67th Avenue Entry Feature \$40,000
7. K-9 Cove Parking Project \$50,000
8. Par 3 (\$230,827)

Additionally, there is a reserve set aside for future parks projects, amounting to \$4,381.

- **Transportation Improvements** – The budget for transportation capital improvements in FY2023-24 amounts to \$17,344,128. These funds are sourced from various revenue streams, and include interest earnings (\$5,000), Local Option Gas Tax (\$154,614), Grants (\$9,384,916), Peoples’ Transportation Plan (PTP) (\$1,068,806), Road Impact Fees (\$1,897,638), Special Revenues Other (\$200,000) and projected carryforward balance (\$4,633,154).

These resources are allocated among several projects aimed at enhancing the transportation infrastructure in the community:

1. Street Light Improvement Project: \$494,886
2. NW 59th Avenue Extension: \$14,761,506
3. Routes to School Bob Graham: \$115,508
4. Miami Lakes Green/NW 77th Ct Greenway South: \$118,006
5. Miami Lakes Green/NW 77th Ct Greenway North: \$200,000
6. Miami Lakes Park West Bicycle & Pedestrian Improvements: \$123,370
7. Miami Lakes Green 2.0 (146th Street Greenway): \$695,449
8. Miami Lakes NW 154th Street Palmetto Expressway turn lane: \$353,095.
9. Fairway Drive Bike Lane & Crosswalk: \$80,168

Additionally, there is a reserve set aside for future transportation projects, amounting to \$402,140. This comprehensive allocation of funds ensures that the Town can address critical transportation needs, improve mobility, and plan for future infrastructure enhancements.

- **Stormwater Improvements** – Stormwater capital improvements budget for FY2023-24 amounts to \$540,959. This funding is derived from two primary sources: grant appropriation, contributing \$389,324, and a projected carryforward balance of \$151,635.

Within this budget, the specific project expense for FY2023-24 is allocated as follows:

1. Royal Oaks First Addition: \$373,039

In addition to the project expense, a contingency reserve of \$167,920 is set aside to address any unforeseen circumstances or additional needs that may arise during the stormwater improvement project. This allocation strategy ensures that the Town is well-prepared to address stormwater issues while maintaining financial prudence and readiness for contingencies.

INFRASTRUCTURE SINKING FUND

On January 15, 2019, the Town Council enacted Ordinance 2019-236, establishing the Long-Term Infrastructure Renewal and Replacement Fund. This fund is designed to ensure the continuous upkeep and replacement of specific general fund assets. The Town is obligated to allocate a minimum of \$150,000 to this fund annually, with the flexibility to adjust this amount through the yearly budgeting process. These funds are exclusively earmarked for the renewal and replacement of capital assets, as per Generally Accepted Accounting Principles (GAAP), and are meticulously tracked and managed in the Town's financial records.

In the Infrastructure Sinking Fund budget for FY2023-24, there is a deferral of the mandated \$150,000 contribution. Instead, the budget relies on a projected prior-year carryforward fund balance of \$370,004. These funds are allocated for various essential projects, including the replacement of two A/C units at Town Hall (\$96,000), an additional A/C unit at the Robert Alonso Community Center (\$60,000), the replacement of an ice machine (\$6,000), and the enhancement of the control system for the A/C units and lighting at the Roberto Alonso Community Center (\$12,000). Additionally, the budget allocates \$12,000 for the resurfacing and epoxy application to the floors at the youth center. A reserve balance of \$184,004 is also included in this budget to address potential unforeseen needs or contingencies.

ENTERPRISE FUND

- **Stormwater Utility Fund**- The Stormwater Utility rate of \$4.50 per Equivalent Residential Unit (ERU) had remained unchanged since the creation of the Utility in 2003. In FY2020, a Stormwater Rate study was conducted to determine an appropriate rate that would address the fiscal and drainage needs within our community, and in FY2021 the Council adopted a new rate of \$10.50 per ERU. The Town anticipates receiving \$2,423,789 in Stormwater utility fees. Revenues also include \$1,478,958 in fund balance carryforward, \$220,000 Vulnerability Assessment Grant and \$10,000 in interest earnings for a total budget of \$4,132,747.
- **Stormwater Series 2021 Bond**-In March 2021 the Town Council passed an ordinance providing the requisite authority to issue its Stormwater Utility System Revenue Bonds to address a portion of the Town's Stormwater infrastructure needs. On July 8, 2021, the Town of Miami Lakes Series 2021 were issued and sold, raising \$18.26 million, including an 18 percent premium above the stated par amount of \$15.5 million. The bonds are set to be paid by the Town at an interest rate of 2.77% over 30 years. Repayment will come

from the Town's stormwater utility fee, which is set at \$10.50 per month per household or commercial equivalents. The Stormwater Series 2021 Bond Fund total budget for FY 2023-24 is \$10,263,253.

- **American Rescue Plan Act**-The Town was eligible to receive \$15,710,276, of which we have received 100 % of. On May 11, 2021, the Town Council approved that the funds from the American Rescue Plan Act be utilized for Stormwater capital improvement projects together with the Stormwater bond funds. The American Rescue Plan ACT Fund total budget for FY2023-24 is \$15,325,039.

FACILITY MAINTENANCE FUND

The internal service fund serves as a comprehensive accounting mechanism for all expenses related to the operations, upkeep, and repairs of the Town's Government Center. These costs are allocated based on square footage, with a breakdown as follows: General Fund (60% comprising of Administration and 27% to the Police Department), while the Building Department Fund receives 13%.

This allocation covers a range of expenditures, including salary and benefits for two full-time positions, utility expenses, custodial services, and contractual maintenance services. For the fiscal year 2023-24, the budget for this internal service fund amounts to \$526,007. This allocation strategy ensures a fair distribution of costs among the departments utilizing the Government Center and helps maintain transparency in budgeting and financial management.

Conclusion

We are delighted to present a balanced budget that reflects our commitment to responsible resource allocation, ensuring that the Town of Miami Lakes remains a secure, appealing, and thriving community. This budget effectively addresses the operational requirements of the Town without necessitating an increase in the millage rate.

However, it's important to acknowledge that the cost of conducting our municipal affairs is steadily rising. Expenses related to public safety, construction, maintenance services, and the upkeep of our capital infrastructure continue to escalate. Considering these challenges, we remain steadfast in our dedication to maintaining financial stability and delivering exceptional service quality to our residents as we progress toward a more beautiful and prosperous future.



**Functional Organizational Chart
&
Staffing Positions by Department**

Town of Miami Lakes FY2023-24 Adopted Budget

Town of Miami Lakes

Mayor and Town Council

Manuel Cid, Mayor
Carlos O. Alvarez, Vice Mayor
Luis Collazo, Councilmember
Joshua Dieguez, Councilmember
Antonio Fernandez, Councilmember
Ray Garcia, Councilmember
Marilyn Ruano, Councilmember

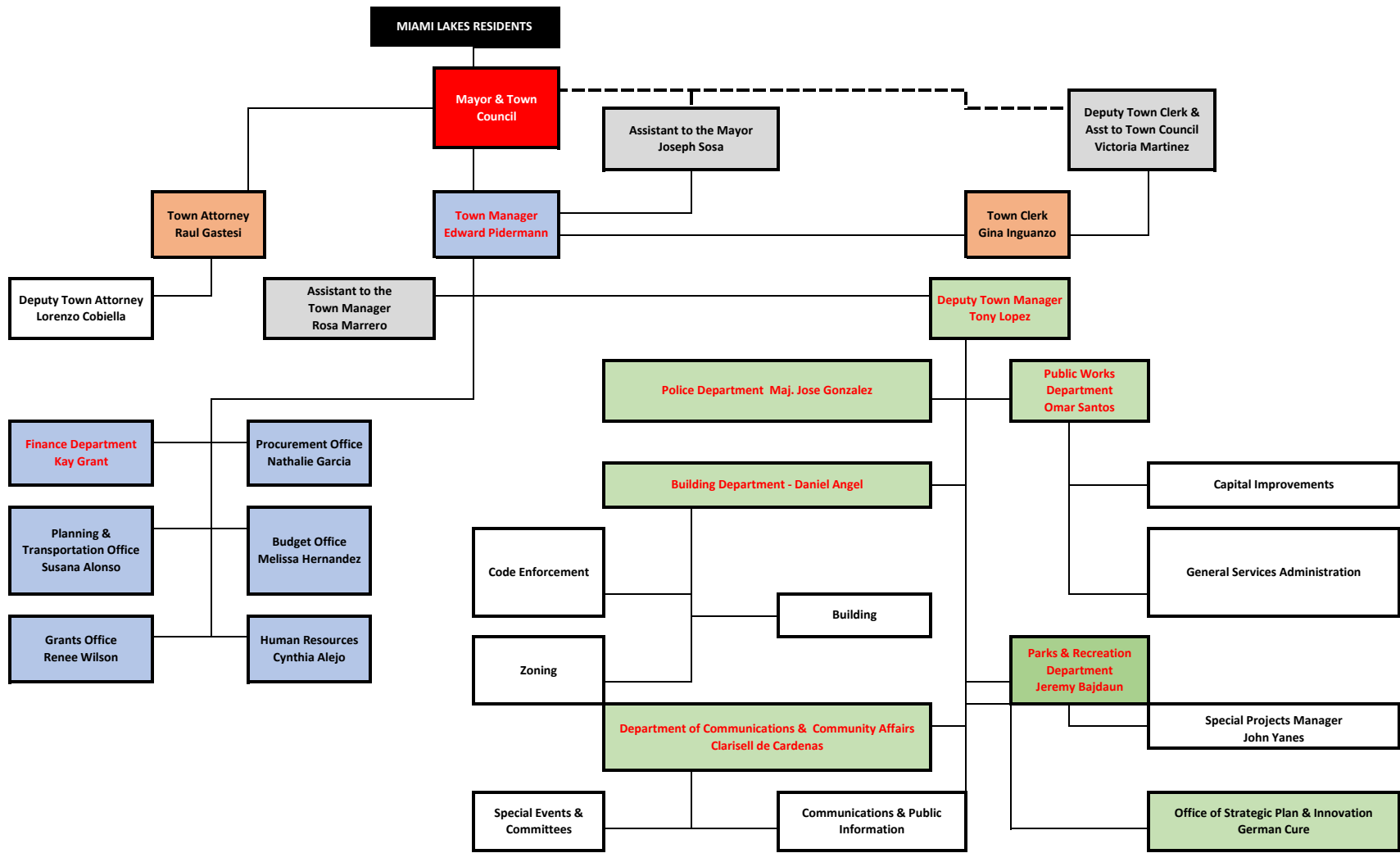
Appointed Officials

Edward Pidermann, Town Manager
Gina Inguanzo, Town Clerk
Raul Gastesi, Esq., Town Attorney

Senior Personnel

Daniel Angel, Building Director
Jeremy Bajdaun, Parks & Recreation Director
Clarisell De Cardenas, Community Outreach Director
Jose Gonzalez, Major – Miami-Dade Police Department
Kay Grant, Chief Financial Officer
Tony Lopez, Deputy Town Manager
Omar Santos, Public Works Director

Mayor - Council - Manager Form of Government



TOWN OF MIAMI LAKES

| Positions by Department | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | Comments |
|--|-------------|-------------|-------------|-------------|-------------|--|
| BUILDING FUND | | | | | | |
| <i>Full Time</i> | | | | | | |
| Building Director | 0 | 0 | 1 | 1 | 1 | |
| Building Official | 1 | 1 | 1 | 1 | 1 | |
| Chief Building Inspector | 1 | 1 | 0 | 0 | 0 | |
| Senior Building Inspector | 1 | 1 | 0 | 0 | 0 | Converted to Part-Time in FY22. |
| Building Inspector | 1 | 1 | 1 | 0 | 0 | Converted to Part-Time in FY23. |
| Building Services Supervisor | 0 | 0 | 1 | 1 | 1 | |
| Building Services Coordinator | 0 | 0 | 0 | 1 | 1 | Reclassified from Permit Clerk in FY23. |
| Code Compliance Manager | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | Partially funded in Code Compliance 50% |
| Permit Clerk Supervisor | 1 | 1 | 0 | 0 | 0 | |
| Permitting Systems Business Analyst | 0 | 0 | 1 | 0 | 0 | Removed in FY23. |
| Permit Clerk | 6 | 6 | 3 | 0 | 0 | 2 Permit Clerk reclassified to Permit Coordinators & 1 Permit Clerk reclassified to Building Services Coordinator in FY23. |
| Permit Coordinator | 0 | 0 | 0 | 2 | 2 | Reclassified from Permit Clerk in FY23. |
| Receptionist | 0 | 1 | 1 | 1 | 1 | |
| Office Specialist | 2 | 1 | 1 | 1 | 1 | Vacant |
| FT Sub-Total | 13.5 | 13.5 | 10.5 | 8.5 | 8.5 | |
| <i>Part Time</i> | | | | | | |
| Permit Clerk P/T | 0 | 0 | 1 | 1 | 1 | |
| Senior Building Inspector P/T | 0 | 0 | 1 | 1 | 1 | |
| Building Inspector P/T | 0 | 0 | 0 | 1 | 1 | |
| P/T Building / Mechanical / Electrical / Plumbing & Plar Reviewers | - | - | - | - | - | Based on hours |
| PT Sub-Total | 0 | 0 | 2 | 3 | 3 | |
| Total Building Department | 13.5 | 13.5 | 12.5 | 11.5 | 11.5 | |
| STORMWATER UTILITY FUND | | | | | | |
| <i>Full Time</i> | | | | | | |
| Public Works Director | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | Partially funded in Public Works 50% |
| Public Works Manager | 0.5 | 0 | 0 | 0 | 0 | |
| Public Works Engineer | 0 | 0.5 | 0.5 | 0.5 | 0.5 | Partially funded in Public Works 50% |
| CIP Manager | 0 | 0 | 1 | 1 | 1 | |
| Vacuum Truck Driver | 1 | 1 | 1 | 1 | 1 | |
| Vacuum Truck Driver Assistant | 1 | 1 | 1 | 1 | 1 | |
| FT Sub-Total | 3 | 3 | 4 | 4 | 4 | |
| FACILITY MAINTENANCE FUND | | | | | | |
| <i>Full Time</i> | | | | | | |
| Facilities Coordinator | 0 | 0 | 1 | 0 | 0 | Reclassified to General Services Assistant in FY23. |
| General Services Assistant | 0 | 0 | 0 | 1 | 1 | Reclassified from Facilities Coordinator in FY23. |
| General Services Manager | 1 | 1 | 1 | 1 | 1 | |
| FT Sub-Total | 1 | 1 | 2 | 2 | 2 | |



General Fund

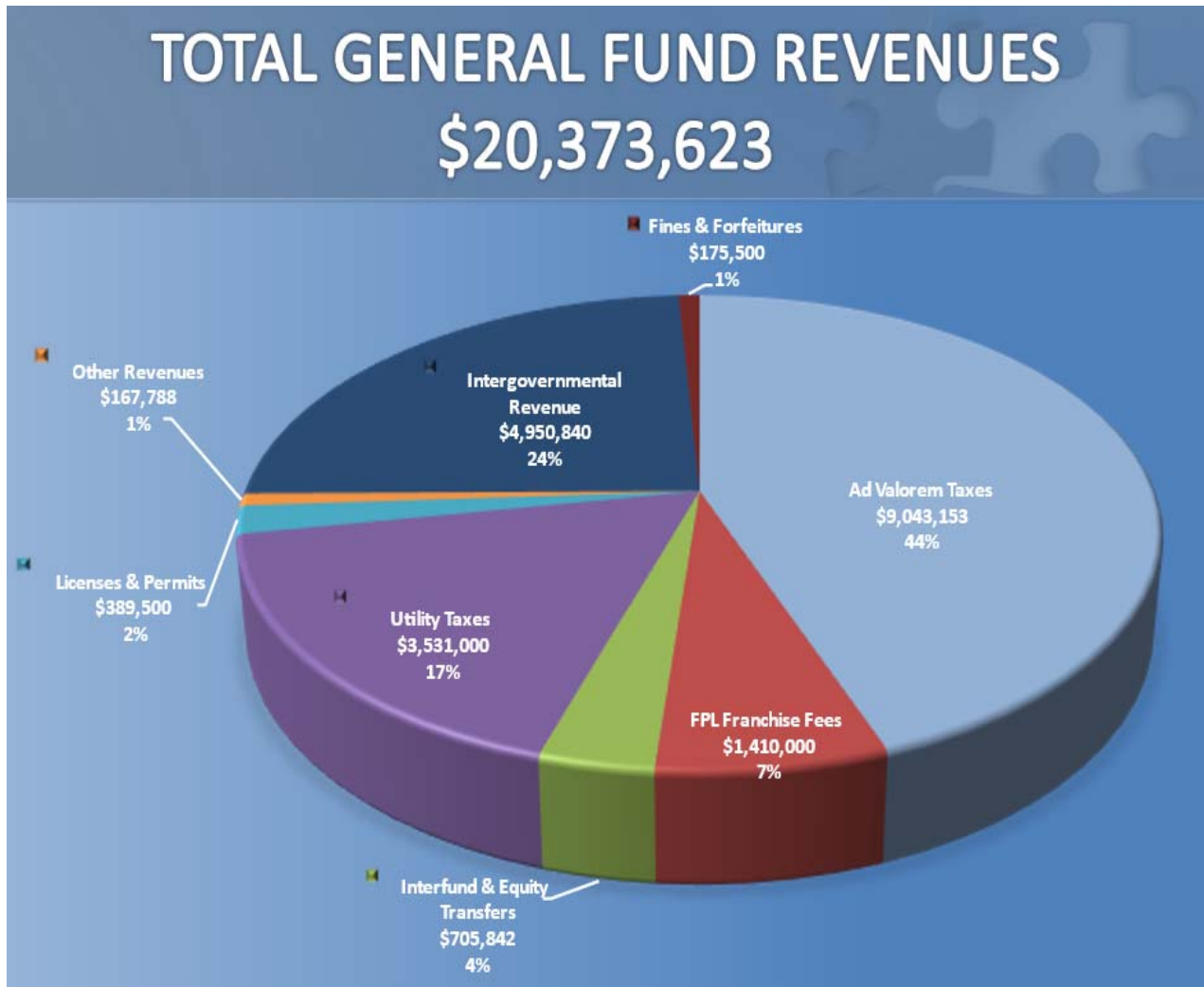
Town of Miami Lakes FY 2023-24 Adopted Budget

General Fund Revenues

General Fund

The General Fund Operating Revenue Budget for Fiscal Year 2023-24 is \$20,373,623 an overall increase of \$1,015,716 or 5.25% as compared to prior year's Adopted Budget.

As depicted in the graph below, the largest revenue source for the Town comes from Ad Valorem Taxes (44%), followed by Intergovernmental Revenues (24%), Utility Services Taxes (17%), Franchise Fees (7%), Interfund transfers (4%) Licenses & Permits (2%), Fines & Forfeitures (1%) and other Miscellaneous Revenues (1%).



Town of Miami Lakes FY 2023-24 Adopted Budget

Ad Valorem Taxes

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

The revenue is budgeted at 95% of the gross value to allow for prompt payment discounts and other adjustments in accordance with Florida Statutes. As illustrated in the Town’s Fiscal Year 2022 Annual Comprehensive Financial Report shown below, the Town historically collects an average of 95.48% of Ad Valorem taxes levied. In FY 2022, the Town collected 96.23% in taxes levied. Taxpayers who pay prior to February may receive up to a 4% discount. Therefore, the Town’s 95% budgeted amount could potentially overestimate the expected Ad Valorem revenue; however, per Florida Statute, the Town is required to budget no less than 95%.

TOWN OF MIAMI LAKES, FLORIDA
REVENUE CAPACITY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(IN THOUSANDS)

| Fiscal Year ended September 30, | Taxes Levied for the Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections To Date | |
|------------------------------------|-------------------------------------|---|-----------------------|---------------------------------------|---------------------------|-----------------------|
| | | Net Amount Levied | Percentage of Levy | | Amount | Percentage of Levy |
| 2013 | 5,517 | 4,785 | 86.73% | 473 | 5,258 | 95.31% |
| 2014 | 5,904 | 5,525 | 93.58% | n/a | n/a | n/a |
| 2015 | 6,056 | 5,785 | 95.53% | 85 | 5,870 | 96.93% |
| 2016 | 6,329 | 5,872 | 92.78% | 95 | 5,967 | 94.28% |
| 2017 | 6,607 | 6,164 | 93.29% | 103 | 6,267 | 94.85% |
| 2018 | 7,046 | 6,601 | 93.69% | 152 | 6,753 | 95.84% |
| 2019 | 7,433 | 6,980 | 93.90% | 169 | 7,148 | 96.17% |
| 2020 | 7,784 | 7,244 | 93.06% | 174 | 7,418 | 95.30% |
| 2021 | 8,411 | 7,777 | 92.46% | 164 | 7,941 | 94.41% |
| 2022 | 8,713 | 8,243 | 94.61% | 141 | 8,384 | 96.23% |

Source: Miami-Dade County Property Tax Collector

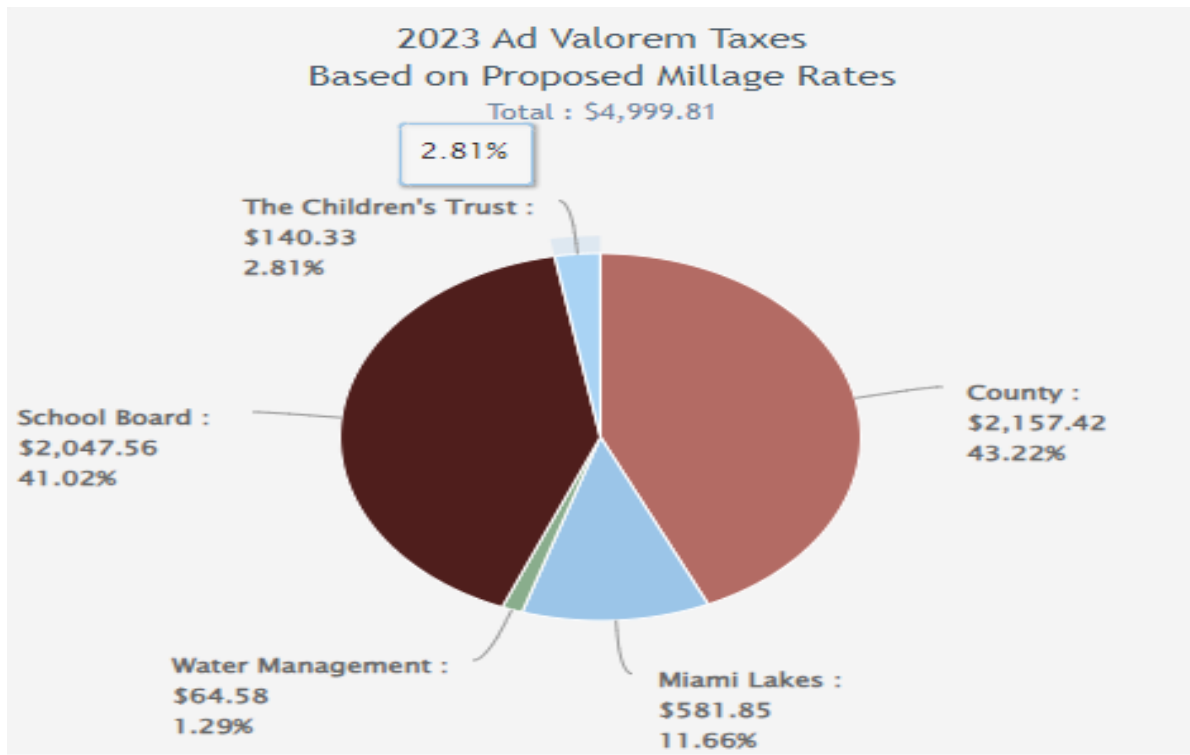
Where do your property tax dollars go?

Property tax revenues are levied by the following:

- Miami-Dade County
- Miami Dade County School Board/ Public Schools
- Cities/Municipalities (Town of Miami Lakes)
- South Florida Water Management District
- Children's Trust

The chart below depicts the distribution of property taxes for a sample home with the taxable property value of \$280,651 and property taxes of \$4,999.81. The Town of Miami Lakes receives only \$581.85 or 11.66% of the taxes in this example.

Town of Miami Lakes FY 2023-24 Adopted Budget



**Please note that the graph above is generated from the Miami Dade County's Property Appraisers Office Tax Visualizer program.*

For more information or for a breakdown of your own property tax dollars distribution please visit Miami Dade County Property Appraisers Office website and use the Tax Visualizer at <https://www.miamidade.gov/pa/tax.html>

The Tax Visualizer lets you see how your property tax dollars are distributed graphically in a pie chart view like the example above. You can also see how your millage rate compares to other taxing jurisdictions in Miami-Dade County.

See your tax dollars at work.



Town of Miami Lakes FY 2023-24 Adopted Budget

Property Tax Roll Value

The tax roll for Town of Miami Lakes as certified by the Property Appraiser on July 1, 2023, reflects a gross taxable value of \$4,515,345,099 which includes an increase of \$19,189,005 in new construction, additions, deletions, and rehabilitative improvements. As compared to the July 1, 2022, taxable value for the previous year of \$4,131,041,213, this amount reflects an increase in gross taxable value of \$384,303,886 or 9.3%. As seen in the chart below, property values have been steadily climbing, which is indicative of continuous economic recovery and growth.



Millage Rate

During the Town Council Meeting held on July 11, 2023, Resolution No. 23-1921 was passed, officially setting the maximum millage rate at 2.0732 mills, equivalent to \$2.0732 per \$1,000 of assessed property value. This decision maintains our position as having the fifth lowest millage rate among the thirty-four municipalities in Miami-Dade County. It is important to note that this rate remains comfortably below the statutory limit of 10.0 mills.

Town of Miami Lakes FY 2023-24 Adopted Budget

Since its inception, the Town has consistently pursued a reduction in the millage rate. This commitment to fiscal responsibility has resulted in the Town maintaining a low millage rate since 2019, spanning four consecutive years. In the year 2023, we further reduced the millage rate to 2.2664 mills for one year. However, our current budget plan includes a further reduction in the millage rate, setting an all-time low at 2.0732 mills. This signifies our dedication to providing economic relief to our residents while ensuring responsible fiscal management.

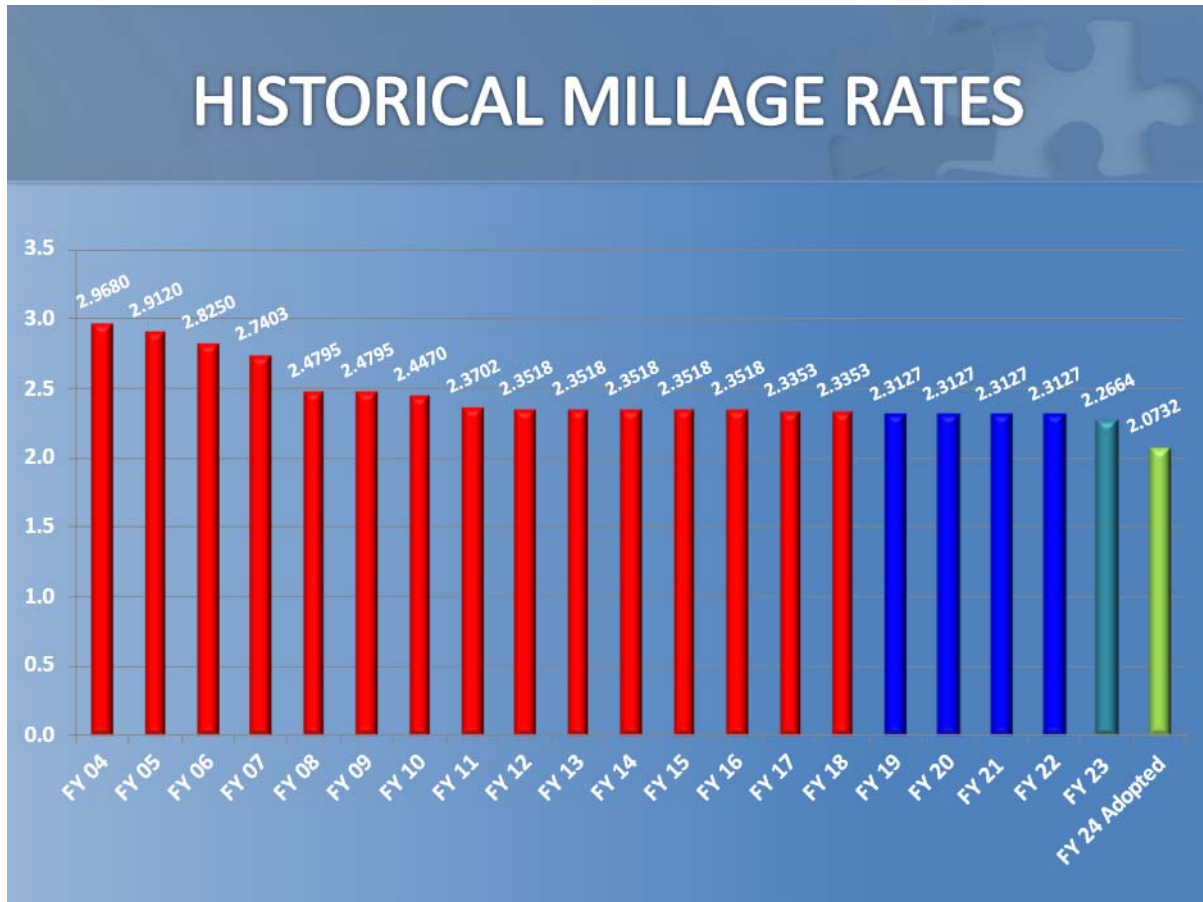


Rolled-Back Rate

The rolled-back rate, as defined by the Truth in Millage (TRIM), is the rate that would yield the same tax revenue as the current year, excluding any income from new construction, additions, deletions, and rehabilitative improvements. On July 11, 2023, the Town council approved Resolution 23-1921, establishing a maximum millage rate of 2.0732 for FY 2024, which is the rolled-back rate for FY24. This adjusted rate will result in \$828,746 less in ad-valorem revenue compared to the existing millage rate of 2.2664.

Town of Miami Lakes FY 2023-24 Adopted Budget

The methodology prescribed by the State Department of Revenue for calculating the rolled-back rate utilizes the roll value following the Value Adjustment Board's actions.



Ad Valorem Taxes

The FY 2023-24 Budget was developed using the proposed millage rate of 2.0732. This millage rate will generate property tax revenues or ad valorem (calculated at 95% for budget purposes) in the amount of \$8,893,153. The Budget also includes \$150,000 for Delinquent Ad Valorem revenues which the Town anticipates receiving based on collections over the past years. The total Ad Valorem Revenues for FY 2023-24 is \$9,043,153.

Town of Miami Lakes FY 2023-24 Adopted Budget



Franchise Fees - Electricity

Franchise Fees are established by franchise agreements between a municipality and private service providers. Franchise Fees are negotiated with the utility company for the use of municipal rights-of-ways. Miami-Dade County had an agreement with Florida Power & Light (FPL) covering the boundaries of Miami Lakes. Through that inter-local agreement with the County, the Town of Miami Lakes received 100% of the revenues generated within the Town minus its proportional share of the taxes paid by FPL for power generating facilities.

On May 25, 1990, Miami-Dade County executed a 30-year electrical franchise agreement with FPL. Municipalities that incorporated after the effective date of the County FPL agreement were prohibited from executing independent franchise agreements with FPL during the County FPL agreement 30-year timespan. The Town of Miami Lakes was incorporated on December 5, 2000, and therefore was covered under the County - FPL Agreement. The agreement expired in May 2020.

On August 27th, 2019, the Town adopted its own Franchise Fee agreement with Florida Power and Light (FPL) that became effective on June 1, 2020. Through this agreement the Town will generate revenues at the rate of a 3% surcharge on utility fees.

This budget proposes an FPL Franchise Fee Surplus in accordance with Town Ordinance 19-247 that any monies more than the Franchise Fee revenue of \$1,275,000

Town of Miami Lakes FY 2023-24 Adopted Budget

shall be used specifically for Town infrastructure projects. The additional \$135,000 Franchise Fee Surplus expenses proposed in this budget are offset by the FPL Franchise Fee Surplus Revenue.

The chart below illustrates revenue collections for FPL Franchise Fees.



Utility Services Taxes

Section 166.231(A) of the Florida Statutes provides that a municipality may levy a tax, not to exceed 10 percent, on the purchase of electricity, water, and natural gas services.

The current year combined Utility Services Tax is \$3,531,000.

Utility Service Tax – Electricity

The Town collects utility tax for the use of electricity. Revenues are derived from a 10% tax levied on each customer’s electric bill charged by Florida Power & Light (FPL) within the boundaries of the Town. A portion of the revenue is pledged against the Series 2010 Special Obligation Bond which matures in 2040. The bond covenant requires that the electric utility tax revenue be first utilized to make the debt service payments. The FY 2023-24 estimated net revenue is \$2,900,000, a 7.41% increase as compared to the prior year’s adopted budget.

Town of Miami Lakes FY 2023-24 Adopted Budget

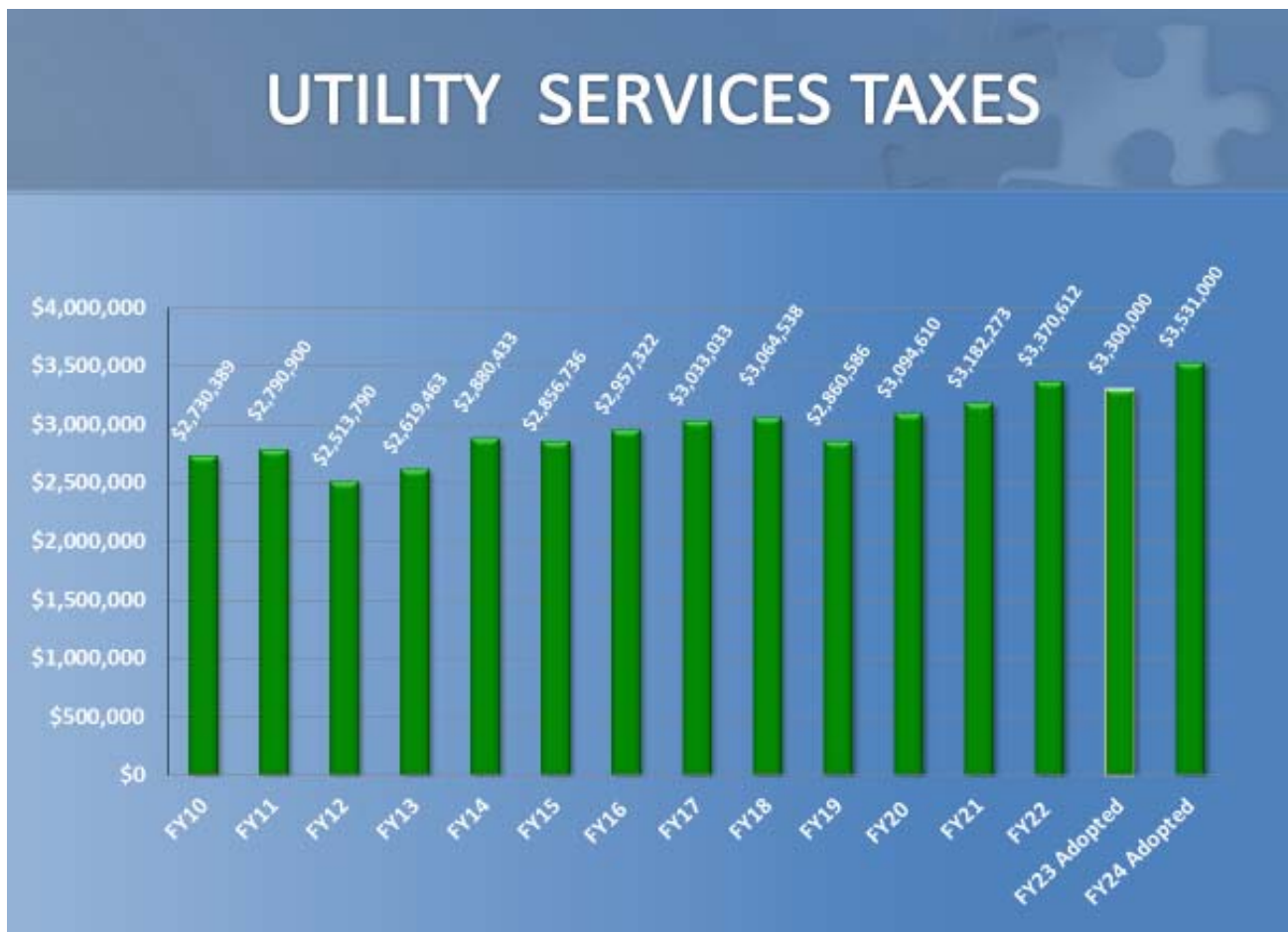
Utility Service Tax - Water

The Town charges a 10% utility tax on water consumption on each customer's water bill that receives service within the boundaries of the Town. Miami Dade County bills, collects, and remits the revenue to the Town of Miami Lakes. Revenues increase as water rates and consumption increases. FY 2023-24 revenue is estimated at \$540,000 or a 5.88% increase as compared to the prior year's adopted budget.

Utility Service Tax - Gas

The Gas Utility Tax is also derived from a 10% tax levied on each customer's gas bill that receives metered or bottled gas service within the boundaries of the Town and is expected to generate \$91,000 or a 1.11% increase as compared to the prior year's adopted budget.

The chart below illustrates the total revenue collections for the three sources of Utility Services Tax.

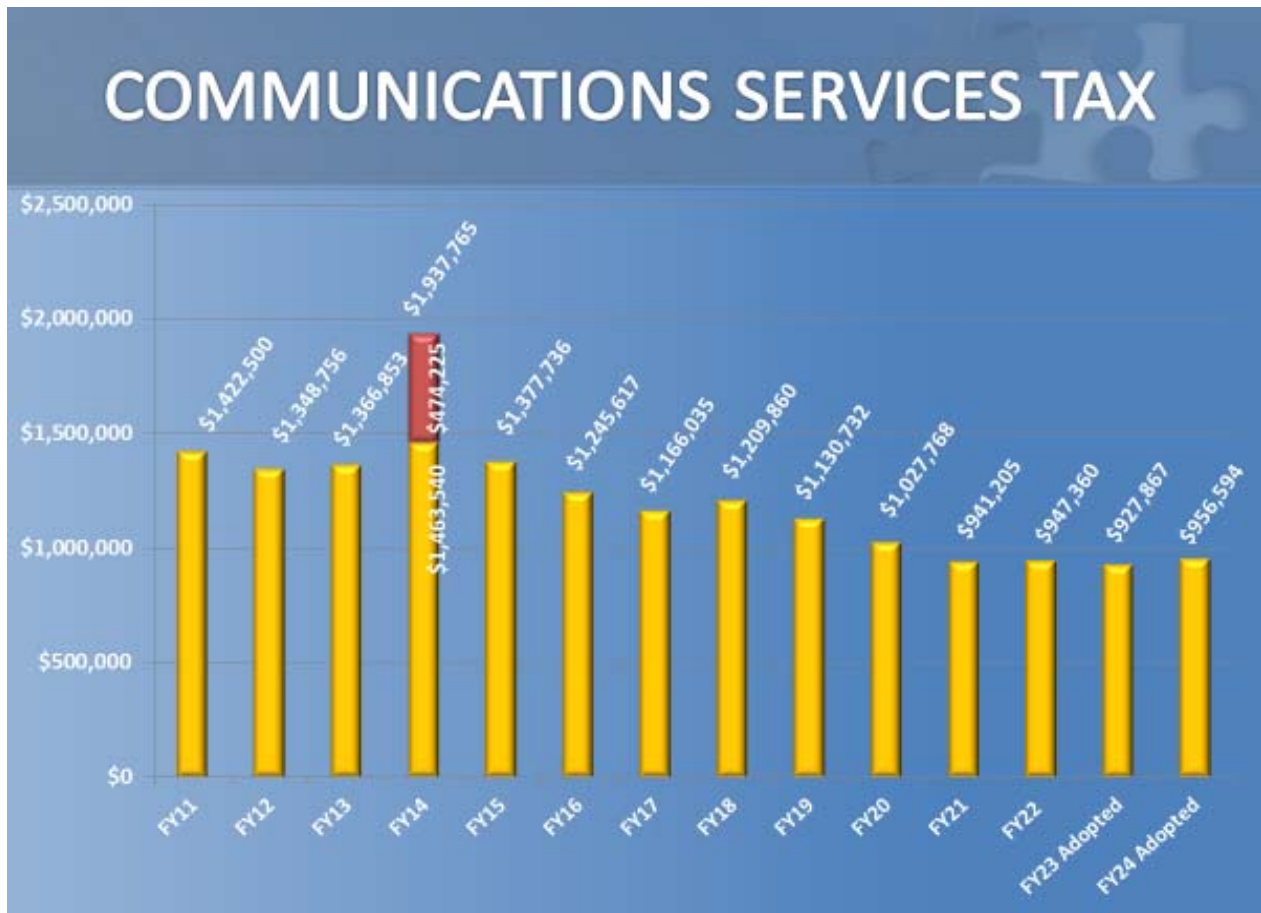


Town of Miami Lakes FY 2023-24 Adopted Budget

Communications Services Tax

Communication Services Tax (CST) became effective on October 1, 2001, and applies to the transmission of voice, data, audio, video, or other information services, including cable services. The tax is imposed on retail sales of communications services which originate or terminate in Florida, and which are billed to an address within the Town's boundaries. Chapter 202, Florida Statutes (2001) permits each jurisdiction to adopt its local communications service tax rate, and in accordance with this authority, the Town of Miami Lakes communication services tax rate is 5.22%. CST is collected and distributed by the State of Florida.

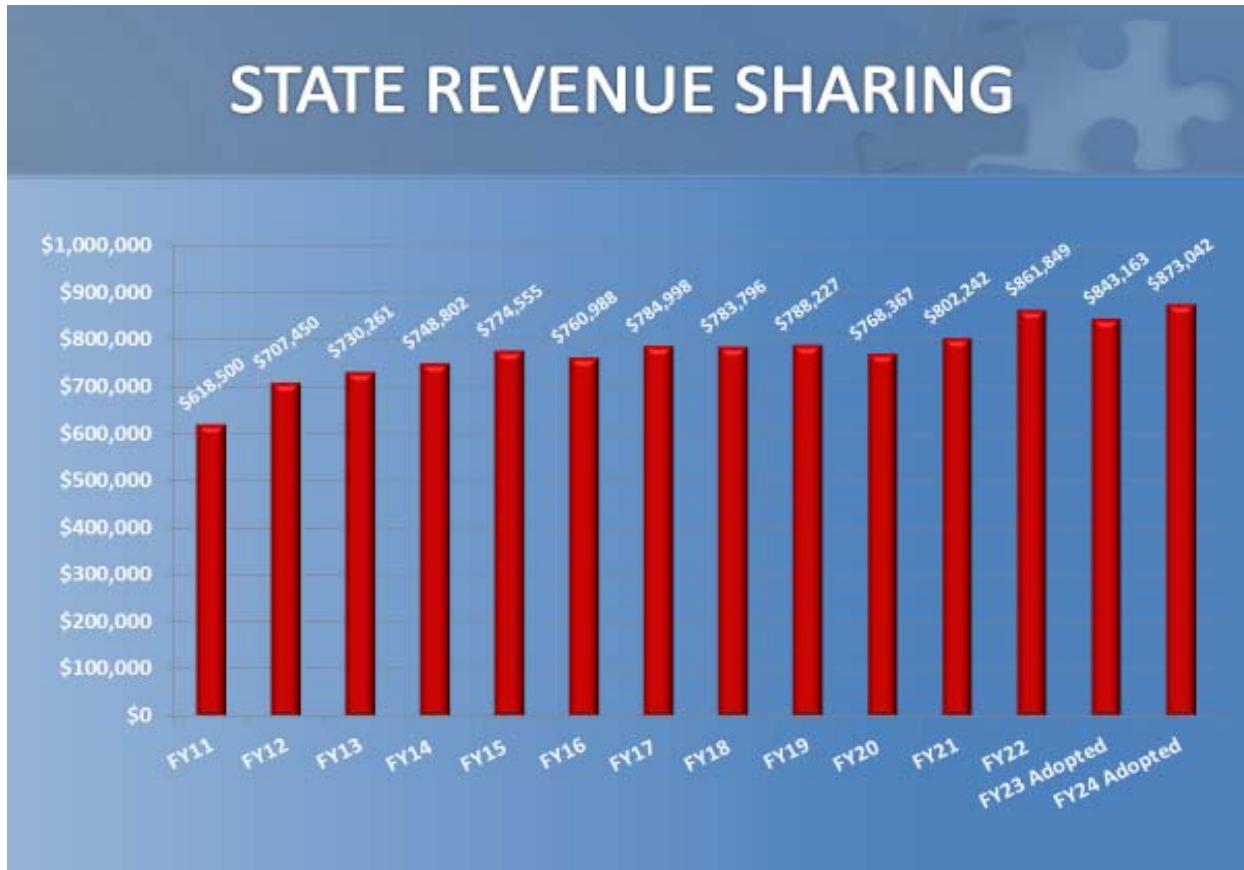
Despite an audit which recovered approximately \$475,000 in FY 2014, this revenue source has continued to experience a gradual decrease since its peak in FY 2009. This is due to competition in the wireless market, decreased demand for residential telephone and cable, and changes by the State legislature. In FY 2017, a refund claim from AT&T Mobility for internet access charges further reduced revenues by approximately \$125,000 or 10%. The Town anticipates gross revenues in the amount of \$956,594 or a 3.10% increase as compared to the prior year's adopted budget.



Town of Miami Lakes FY 2023-24 Adopted Budget

State Revenue Sharing

The State Revenue Sharing program was created by the State Legislature to ensure a minimum level of revenue parity across units of local government. It includes a percentage of sales tax and the Special Fuel and Motor Fuel Use Tax. The Town anticipates receiving \$873,042 in FY2023-24 based on the Florida Department of Revenue estimate, an increase of \$29,879 or 3.54% from prior years adopted budget.



Alcoholic Beverage Tax

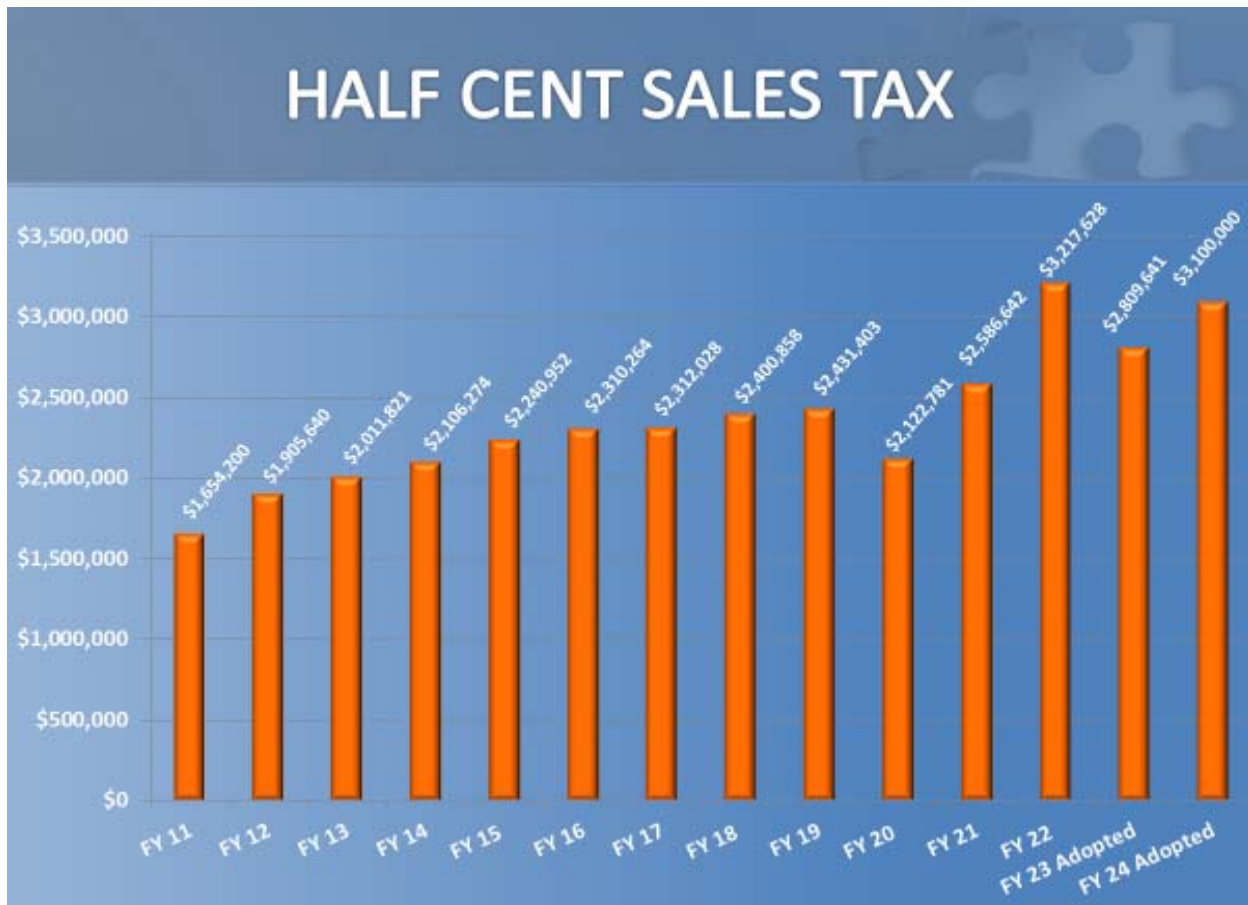
The Alcoholic Beverage Tax represents a portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a municipality in Florida. The taxes imposed under FS 561.14(6), 563.02, 564.02, 565.02(1), (4), and (5), and 565.03, are subject to having a portion redistributed to eligible municipalities. The Town anticipates receiving approximately \$17,000 in FY2023-24, the same as the prior year's adopted budget.

Town of Miami Lakes FY 2023-24 Adopted Budget

Half-Cent Sales Tax

Authorized in 1982 under Sections 202.18(2), 212.20(6), and 218.60-.67 of the Florida Statutes, the Local Government Half-Cent

Sales Tax generates the largest amount of revenue for local governments among the state-shared revenue sources currently authorized by the Legislature. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing municipalities with revenues for local programs. Based on the Florida Department of Revenue estimates, FY2023-24 Budget is \$3,100,000, an increase of \$290,359 or 10.33% as compared to the prior years adopted budget.



Business Tax Receipt

A Business Tax Receipt (BTR) is required for any business performing services or selling goods, advertising goods for sale, or

advertising the performance of services for a fee within Town boundaries. It is expected that Business Tax Receipts will generate \$130,000 in revenues FY2023-24. This amount includes a share of the County's Business Tax Receipts. Revenues generated from BTRs are reinvested in the business community through the Economic Development Committee, marketing initiatives and promotional support.

Town of Miami Lakes FY 2023-24 Adopted Budget

Zoning Permits and Fees

The estimated revenue for FY2023-24 includes zoning fees, hearings, verification letters, site plan review fees, fine violations and staff cost for a total of \$204,500. The fee structure for zoning permits is designed to off-set the cost of providing these zoning services.

False Alarm Fees

Per Ordinance 14-179, the Town of Miami Lakes False Alarm Reduction Program (FARP) requires registration of burglar alarm systems for a one-time fee of \$10. There is no annual renewal fee, however alarm users must update their contact information when relocating or moving, and when changing alarm service providers. Fines are imposed for false alarm incidents to offset the cost of deployed Police resources. The false alarm fine for unregistered alarms is \$50 on the first instance. A tiered fine schedule is imposed on the third and subsequent false alarm instances for registered alarm users. With the implementation of the false alarm program the Town continues to experience reductions in Police calls for service for false alarms. Revenues for FY 2023-24 are anticipated at \$20,000 which accounts for the cost of administering the program.

Public Works Permit

With the implementation of review fees for public works permits, the Town estimates collecting \$35,000 in revenues based on the prior year's trend.

Police – Traffic

The Traffic Fines/Forfeitures revenue is a statutory share of traffic and parking collections. The Town receives a share of Traffic fines, Parking fines, Misdemeanor fines and Law Enforcement Training Fund (L.E.T.F.). Revenues for FY 2023-24 are estimated at \$20,500.

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. Revenues are estimated at \$30,000 for FY 2023-24.

Code Violation Fines

The Code Violation Fines are for violations of the zoning code. Revenues are budgeted at \$125,000 based on the prior years' trend. It should be noted that the Town implemented a Lien Amnesty Program in FY 2015 which was terminated in the first quarter of FY 2016. This Program provided for an amnesty period where liens for violations that have

Town of Miami Lakes FY 2023-24 Adopted Budget

been cured were settled at reduced rates. The program had remarkable results, and almost 30% of existing liens were eliminated and properties brought into compliance.

Lien Inquiry Letters

Lien letters are requested by title insurance companies or individuals to verify that there are no open or expired permits, open violations, or liens on a property. The service is typically requested at the time of purchase or refinance of a property. Revenues are estimated at \$28,000 for FY2023-24.

Park Rental Fees & Revenue Sharing Program

The Town anticipates facility rental revenue and program revenue sharing to remain static as compared to prior years adopted budget. Revenues are budgeted at \$100,000 for FY2023-24.

Other Revenues

This Budget includes a carry-over of \$206,520 to re-program the litigation reserve that was not utilized in the prior year. This budget also includes a transfer in from the Capital Fund MLOP Masterplan (\$499,322) to compensate for the reduction in ad valorem revenue by going to the rolled-back rate to help offset the reduction.

**TOWN OF MIAMI LAKES
FY2023-24 ADOPTED BUDGET
GENERAL FUND REVENUES
Detail by Line Item**

| ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 PROPOSED BUDGET | BUDGET COMMENTS |
|--|----------------------|--------------------------------|--------------------------------|-------------------------------------|---------------------------------|--|
| <u>Ad Valorem Taxes</u> | | | | | | |
| Current Ad Valorem Taxes | \$7,816,841 | \$8,894,462 | 8,894,462 | 8,342,118 | \$8,893,153 | Based on estimated tax roll of \$4.51 billion at the current tax rate of 2.0732 at 95% |
| Current Ad Valorem Taxes - Pers. Prop. | \$426,310 | \$0 | \$0 | 464,980 | \$0 | |
| Delinquent Ad Valorem Taxes | \$141,420 | \$50,000 | 50,000 | 214,187 | \$150,000 | |
| Sub-total: Taxes | \$8,384,571 | \$8,944,462 | 8,944,462 | 9,021,286 | \$9,043,153 | |
| <u>Franchise Fees</u> | | | | | | |
| Franchise Fees - Electricity | \$1,275,000 | \$1,275,000 | \$1,275,000 | \$1,484,943 | \$1,275,000 | |
| Franchise Fees - Electricity Surplus | \$149,664 | \$125,000 | \$125,000 | \$0 | \$135,000 | Per Ordinance 2019-247 |
| Sub-total: Franchise Fees | \$1,424,664 | \$1,400,000 | \$1,400,000 | \$1,484,943 | \$1,410,000 | |
| <u>Utility Service Tax</u> | | | | | | |
| Utility Service Tax - Electricity | \$2,725,466 | \$2,700,000 | \$2,700,000 | \$2,888,576 | \$2,900,000 | |
| Utility Service Tax - Water | \$548,600 | \$510,000 | \$510,000 | \$560,716 | \$540,000 | |
| Utility Service Tax - Gas | \$96,546 | \$90,000 | \$90,000 | \$90,232 | \$91,000 | |
| Sub-total: Utility Services Tax | \$3,370,612 | \$3,300,000 | \$3,300,000 | \$3,539,524 | \$3,531,000 | |
| <u>Intergovernmental Revenues</u> | | | | | | |
| Communications Service Tax | \$947,360 | \$927,867 | \$927,867 | \$939,265 | \$956,594 | Based on Florida Department of Revenue estimates. |
| State Revenue Sharing | \$861,849 | \$843,163 | \$843,163 | \$898,134 | \$873,042 | Based on Florida Department of Revenue estimates. |
| Alcoholic Beverage License | \$17,889 | \$17,000 | \$17,000 | \$18,843 | \$17,000 | Based on prior year's trends. |
| Disaster - Hurricane | \$464 | \$0 | \$0 | \$1,094 | \$0 | |
| Grants - Byrne Grant / JAG | \$8,213 | \$3,486 | \$3,486 | \$7,440 | \$4,204 | |
| Grants - VARIOUS | \$0 | \$0 | \$2,500 | \$0 | \$0 | |

**TOWN OF MIAMI LAKES
FY2023-24 ADOPTED BUDGET
GENERAL FUND REVENUES
Detail by Line Item**

| ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 PROPOSED BUDGET | BUDGET COMMENTS |
|---|----------------------|--------------------------------|--------------------------------|-------------------------------------|---------------------------------|---|
| Grants-CARES ACT-FEMA | \$2,175 | \$0 | \$0 | \$0 | \$0 | |
| Grants-CARES Act- New Programs | \$292,412 | \$0 | \$0 | \$0 | \$0 | |
| Half-cent Sales Tax | \$3,217,628 | \$2,809,641 | \$2,809,641 | \$3,265,952 | \$3,100,000 | Based on Florida Department of Revenue estimates. |
| Sub-total: Intergovernmental | \$5,347,988 | \$4,601,157 | \$4,603,657 | \$5,130,729 | \$4,950,840 | |
| <u>Permits & Fees</u> | | | | | | |
| Local Business Licenses: TOML | \$84,848 | \$100,000 | \$100,000 | \$104,851 | \$90,000 | |
| Local Business Licenses: County | \$39,328 | \$40,000 | \$40,000 | \$39,000 | \$40,000 | |
| False Alarm Fees | \$19,710 | \$40,000 | \$40,000 | \$9,891 | \$20,000 | |
| Zoning Hearings | \$9,050 | \$4,000 | \$4,000 | \$3,900 | \$5,000 | |
| Administrative Site Plan Review | \$0 | \$500 | \$500 | \$0 | \$500 | |
| Zoning Letters | \$3,350 | \$3,000 | \$3,000 | \$2,400 | \$3,000 | |
| Zoning Fees | \$161,386 | \$155,000 | 155,000 | \$152,304 | \$160,000 | |
| Staff Costs | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | |
| Fine Violation Interest | \$48,514 | \$20,000 | \$20,000 | \$46,339 | \$35,000 | |
| Administrative Variances | \$0 | \$0 | \$0 | \$150 | \$0 | |
| <u>Planning Department Revenues:</u> | \$366,186 | \$363,500 | \$363,500 | \$358,835 | \$354,500 | |
| Public Works Permits | \$22,502 | \$30,000 | \$30,000 | \$47,178 | \$35,000 | |
| Sub-total: Permits & Fees | \$388,688 | \$393,500 | \$393,500 | \$406,013 | \$389,500 | |
| <u>Fines & Forfeitures</u> | | | | | | |
| Police Traffic Fines | \$9,087 | \$30,000 | \$30,000 | \$10,291 | \$15,000 | |
| Police - L.E.T.F. | \$2,861 | \$3,000 | \$3,000 | \$1,883 | \$2,500 | |
| Public School Crossing Guards | \$16,383 | \$35,000 | \$35,000 | \$41,068 | \$30,000 | |
| Code Violation Fines | \$142,118 | \$112,000 | \$112,000 | \$173,287 | \$125,000 | |
| Police Parking Fines | \$5,762 | \$2,000 | \$2,000 | \$4,688 | \$3,000 | |
| Sub-total: Fines & Forfeitures | \$176,212 | \$182,000 | \$182,000 | \$231,217 | \$175,500 | |

TOWN OF MIAMI LAKES
FY2023-24 ADOPTED BUDGET
GENERAL FUND REVENUES
Detail by Line Item

| ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 PROPOSED BUDGET | BUDGET COMMENTS |
|--|----------------------|--------------------------------|--------------------------------|-------------------------------------|---------------------------------|-----------------------------------|
| <u>Miscellaneous Revenues</u> | | | | | | |
| Interest Income | \$39,466 | \$20,000 | \$20,000 | \$255,519 | \$20,000 | |
| Other Charges & Fees - Clerk's | \$2,184 | \$1,000 | \$1,000 | \$1,512 | \$1,000 | |
| Lobbyist Registration | \$4,875 | \$5,000 | \$5,000 | \$2,500 | \$5,000 | |
| Park - Services & Rental Fees | \$79,768 | \$85,000 | \$85,000 | \$54,998 | \$80,000 | |
| Revenue Sharing Programs | \$18,449 | \$20,000 | \$20,000 | \$27,120 | \$20,000 | |
| Lien Inquiry Letters | \$28,800 | \$28,000 | \$28,000 | \$19,000 | \$28,000 | |
| FDOT - Landscape Maintenance | \$5,788 | \$5,788 | \$5,788 | \$5,788 | \$5,788 | |
| Contributions & Donations | \$117,442 | \$40,000 | \$184,979 | \$163,307 | \$0 | |
| Insurance Claims | \$12,216 | \$10,000 | \$10,000 | \$0 | \$5,000 | |
| Miscellaneous Revenues - Other | 40,054 | 2,000 | 2,000 | 12,049 | 3,000 | |
| Sub-total: Miscellaneous Revenues | \$349,042 | \$216,788 | \$361,767 | \$541,793 | \$167,788 | |
| <u>Interfund & Equity Transfers</u> | | | | | | |
| Prior Year Carry Over Funds | \$1,799,450 | \$320,000 | \$2,393,341 | \$2,393,341 | \$206,520 | Legal reserve balance. |
| Interfund transfers from Capital Projects | \$0 | \$0 | \$4,381 | \$4,381 | \$499,322 | Transfer in from MLOP Masterplan. |
| Sub-total: Contributions | \$1,799,450 | \$320,000 | \$2,397,722 | \$2,397,722 | \$705,842 | |
| Total General Fund Revenue | \$21,241,226 | \$19,357,907 | \$21,583,109 | \$22,753,227 | \$20,373,623 | |

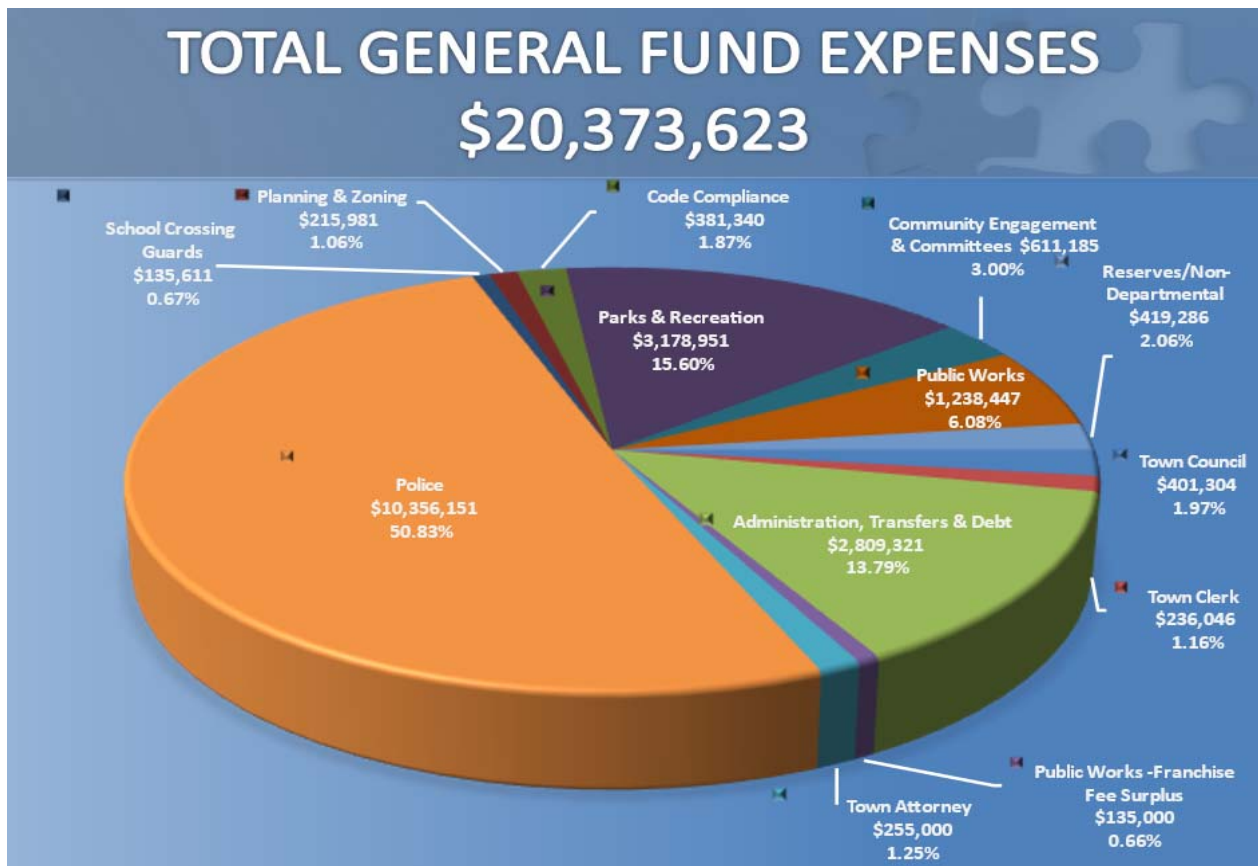
Town of Miami Lakes FY 2023-24 Adopted Budget

General Fund Expenditures

General Fund

The General Fund Operating Expenditure Budget for the FY 2023-24 is \$20,373,623, an increase of \$1,015,716 or 5.25% as compared to the FY 2022-23 Adopted Budget. This budget does not incorporate any carryforward amounts from the prior year for one-time expenditures but does however carryforward a legal reserve balance of \$206,520.

The chart below illustrates the distribution of expenditures within the town, with the largest portion allocated to Police (50.83%), followed by Parks & Recreation (15.60%), Administration, Transfer & Debt (13.79%), Public Works (6.08%), Community Engagement & Committees (3.00%), Non-Departmental/Reserves (2.06%), Mayor & Council (1.97%), Code Compliance (1.87%), Town Attorney (1.25%), Town Clerk (1.16%), Planning & Zoning (1.06%), School Crossing Guards (0.67%), and Franchise Fee Surplus (0.66%). Detailed information regarding these operating expenses will be provided below.



Town of Miami Lakes FY 2023-24 Adopted Budget

Mayor & Town Council

The FY 2023-24 Budget for the Mayor and Town Council amounts to \$401,304, an increase of \$25,497 or 6.78% as compared to the FY 2022-23 Adopted Budget. This budget incorporates key adjustments: A Consumer Price Index (CPI) adjustment of 7.8% that is applied to the Mayors salary and Councilmembers' stipends. The adjustment complies with Town Charter Section 2.6 (Ordinance 18-218). A 2.5% cost of living adjustment is also considered for the Mayor and Council assistants and accommodates the FRS rate increase from 11.91% to 13.57% through July 2024. This budget also accounts for group health insurance premium increase of 7% when compared to the prior year. All other expenses are at the same level as the prior year.

Office of the Town Clerk

The FY2023-24 Budget for the Office of the Town Clerk is \$236,046, reflecting a decrease of -\$18,091 or -7.12% as compared to the FY2022-23 Adopted Budget. The reduction in budget primarily stems from the absence of election costs for both general and special elections in FY 2023-24. Other recurring expenses remain stable, apart from the following adjustments: A 2.5% cost of living adjustment for the Town Clerk, the accommodation of the FRS rate increase from 11.91% to 13.57% through July 2024. Finally, the group health insurance premium increased 7% when compared to the prior year.

Administration

The Administration section of the budget encompasses expenses related to various crucial town functions, including the Office of the Town Manager, Budget, Grants, Finance, Procurement, Human Resources, and Information Technology. The FY 2023-24 budget, including administrative transfers, is \$2,666,848. This reflects an increase of \$77,254, or 2.98% as compared to the prior year's adopted budget.

The Budget for Information Technology, a subsection of Administration, is \$381,645, which is an increase of \$6,811, or 1.82%, as compared to FY22-23 Adopted Budget. This budget supports various IT initiatives, including the Town's IT Master Plan, investments in information technology hardware and software, such as servers, laptops,

Town of Miami Lakes FY 2023-24 Adopted Budget

workstations, and network storage peripherals (amounting to \$32,000). It also covers the recurring costs of network warranties, software, web support, and security licenses, including a new antivirus threat response software (\$135,000), as well as expenses for the phone system, internet, supplies, and mobile support (\$47,265). Additionally, contractual services for core IT service and web support are incorporated into the budget, amounting to \$167,380.

The Administrative Transfers budget for FY 2023-24 is \$315,604, a decrease of \$185,052, or 36.96%, as compared to the prior year's Adopted Budget. This allocation covers the operational and maintenance expenses of the Town Hall facility, which are consolidated into a single line-item transfer to the Facilities Maintenance Fund. It is important to note that this budget defers the annual contribution of \$150,000 to the Infrastructure Fund, which supports the renewal and replacement of facility infrastructure and equipment. No other transfers are anticipated for the fiscal year 2023-24.

Performance Measures

Workload metrics for Administration include, but are not limited to, the number of grant submissions as well as the numbers of visitors

to the Town's website.

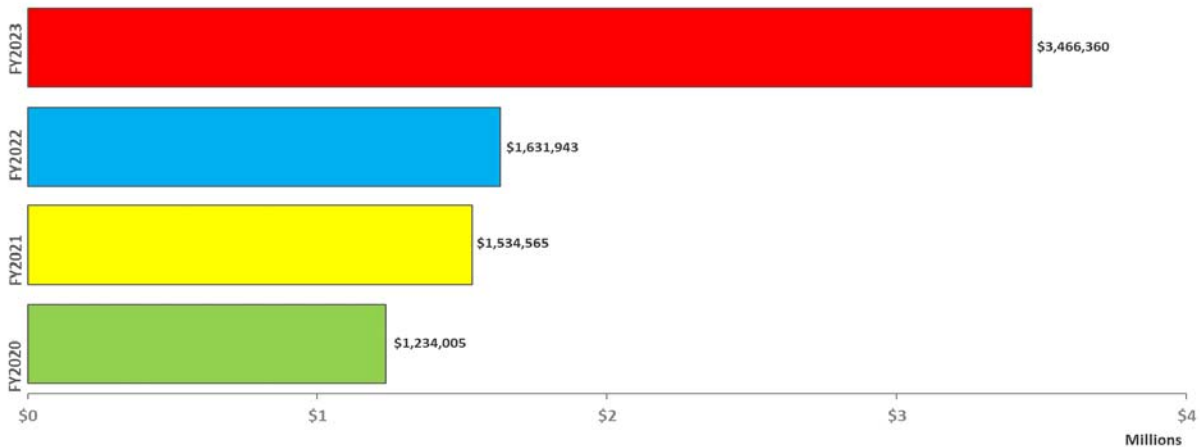


Fig.1: Total grant pursued, submitted and have been awarded as of the 3rd quarter is \$3,466,360.

Town of Miami Lakes FY 2023-24 Adopted Budget

www.MiamiLakes-fl.gov

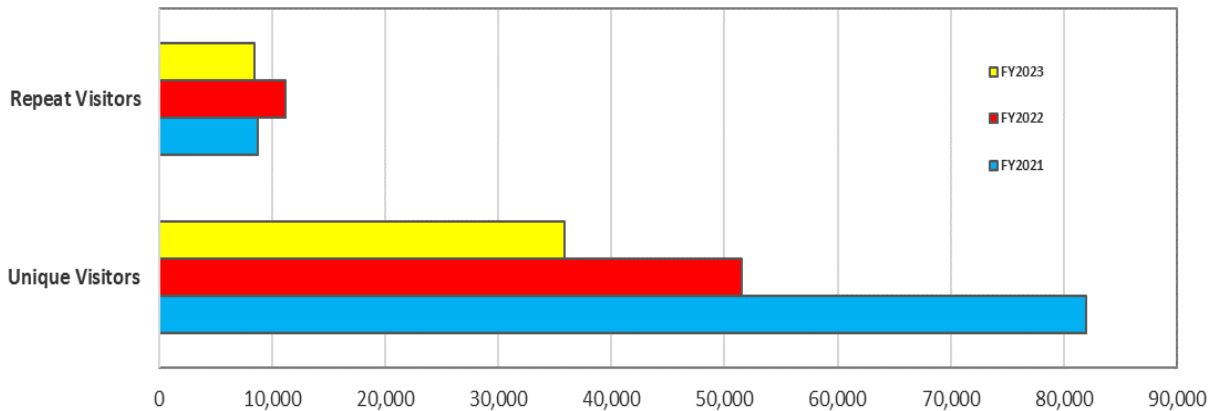


Fig.2: Total number of website visitors during 3rd quarter of FY23 website views reached 44,335 total visits. The number of repeat visitors accessing the website reached 8,454 and unique visitors accessing the website reached 35,881.

Non-Departmental

The General Fund Operating Budget allocates \$419,286 in reserves within the Non-Departmental section of the budget. These reserves are designated for two specific purposes: 1. **Fund Balance Requirement:** Ordinance 21-273 stipulates that the Town must maintain a minimum unassigned fund balance equal to an average of two months of the total Adopted General Fund Budget. To fulfill this obligation as outlined in the ordinance, a sum of \$169,286 must be set aside in reserves. 2. **Litigation/Legal Fee Settlement:** This reserve is set aside as a precautionary measure to address unexpected legal costs; \$250,000 it is specifically earmarked to cover potential expenses related to litigation or legal fee settlements that may arise during the fiscal year. Of that amount \$206,520 is a carry-forward balance from the prior year.

Town Attorney

The FY2023-24 budget for the Town Attorney is \$255,000, maintaining the same level as the FY2022-23 Adopted Budget. It is important to highlight that a carryforward balance of \$206,520 for legal reserves has been reprogrammed and an additional \$43,480 has also been allocated in the Non-Departmental section of the FY 2023-24 Budget for the legal reserve. These funds are earmarked for potential use in settling legal fees, to address any legal matters or expenses that may arise during the fiscal year.

Town of Miami Lakes FY 2023-24 Adopted Budget

Planning & Zoning and Code Compliance

The Planning and Zoning Department is responsible for preparing plans and regulatory tools to provide for the growth and enhancement of Miami Lakes, as well as gathering, updating,

and analyzing demographic, environmental, transportation and infrastructure data needed by other Town departments. Code Compliance is responsible for assuring that all commercial, industrial, and residential properties comply with the Town’s Code.

FY 2023-24 total Budget for Planning is \$150,215 and Zoning is \$65,766 and consists of a Senior Planner, and one part-time Zoning Officials for review and approval of major developments, special projects, or planning studies. Operating expenses are at the same level as in the prior year.

The Code Compliance division is budgeted at \$381,340 and reflects a -\$4,200 or -1.09% decrease compared to the FY2022-23 adopted budget. The division consists of a Code Compliance Supervisor, Code Compliance Manager budgeted at 50% (the other 50% is allocated to the Building Department), Code Compliance Officer and two contracted Code Compliance Officers. Other changes include 2.5% cost-of-living adjustment, increase in fringe benefits, FRS contribution from 11.91% to 13.57% and a decrease to the cost of third-party administration of false alarm reduction program. All other operating expenses are at the same level as the prior year.

Performance Measures

The charts below represent some key activities managed by this unit: the number of Code cases filed, and the amount collected in fines.

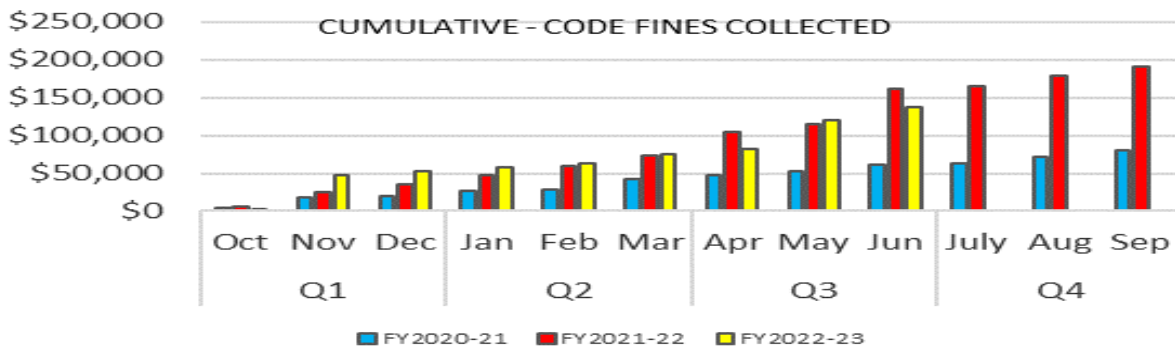


Fig.3: Cumulative number of code fines collected over the past three years. As of the 3rd quarter \$136,749 code fines have been collected.

Town of Miami Lakes FY 2023-24 Adopted Budget

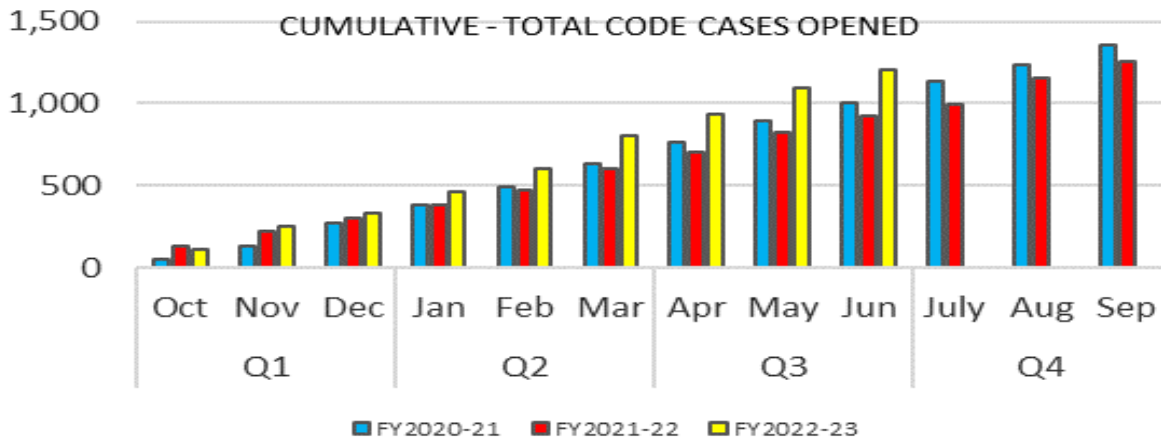


Fig.4: Cumulative number of code cases opened over the past three years. As of the 3rd quarter 1,201 code cases have been opened. The Department has maintained its level of initiative-taking monitoring and notification.

Police Department

The Police Department's budget for FY 2023-24 allocates \$10,356,151 to police patrol services, which accounts for 50.83% of the Town's total General Fund

Budget. This represents an overall increase of \$591,761 or 6.06% when compared to the FY 2022-23 Adopted Budget.

These police services are delivered through a contractual arrangement with Miami-Dade County. The budget for base police patrol services, excluding miscellaneous supplies and building operating expenses, is \$10,189,500, an increase of approximately \$577,500 or 6.01% compared to the FY 2022-23 Adopted Budget. This increase is primarily attributed to rising costs associated with patrol services, encompassing salary, fringe benefits, overtime, and county overhead expenses.

The Miami Lakes Police Department operates with a staff of 47 sworn personnel and 4 non-sworn individuals. The department provides 24/7 Uniform Patrol Services and features specialized units such as the Neighborhood Resource Unit, Community Service Officers, Neighborhood Traffic Unit, and a General Investigations Unit. These units play vital roles in conducting follow-up investigations on various cases, including larcenies, burglaries, assaults, and auto thefts.

Residents can access the Police Station, located at Town Hall, during regular business hours from Monday through Friday, 8:00 am to 5:00 pm, for numerous services. These services include watch orders, fingerprinting, background checks, obtaining police reports, submitting public records requests, seeking crime analysis information,

Town of Miami Lakes FY 2023-24 Adopted Budget

obtaining off-duty permits, and addressing any public safety-related inquiries they may have. The Police Department's comprehensive services aim to ensure the safety and security of the community while maintaining a strong presence within the town.

Performance Measures

The Police Department continues to work diligently to ensure the safety of our residents. The Town has seen an increase in crime reporting over the last several years as community involvement in policing has grown and citizens gain more confidence in their police officers. Additionally, as crimes are now captured via video surveillance cameras, citizens are motivated to report the crime and provide the leads to investigators resulting in a higher rate of community involvement.

The charts below present some of the key performance measures of the Department.

| POLICE PERSONNEL | FY 2023-24 |
|---------------------------|-------------------|
| Town Commander – Major | 1 |
| Lieutenant | 1 |
| Sergeants | 5 |
| Police Officers: | |
| Uniform Officer | 27 |
| Detective | 3 |
| Traffic | 4 |
| Bike | 5 |
| Community Service | 1 |
| Administrative Support | 2 |
| Police Service Aide (PSA) | 2 |
| TOTAL | 51 |

Town of Miami Lakes FY 2023-24 Adopted Budget

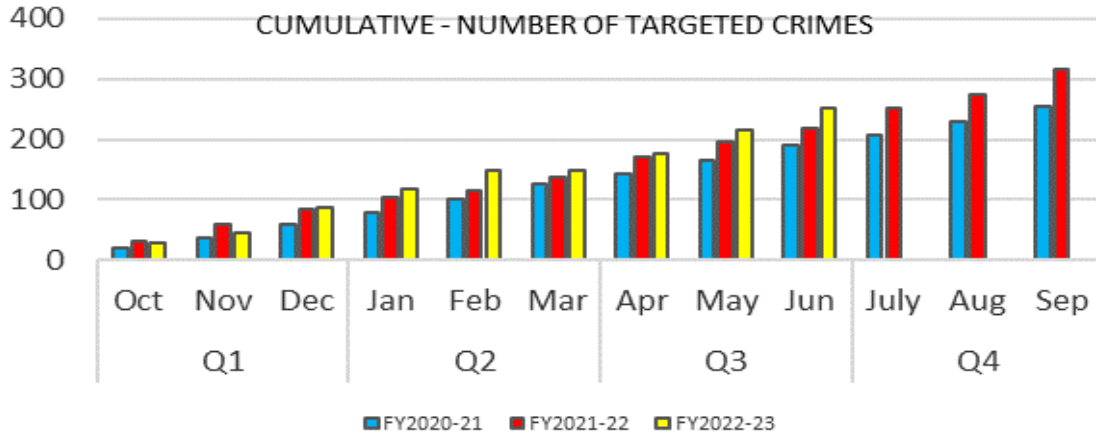


Fig.5: Number of police targeted crimes over as of the 3rd quarter 284. Targeted crimes are crimes singled out to be tracked and targeted with police manpower.

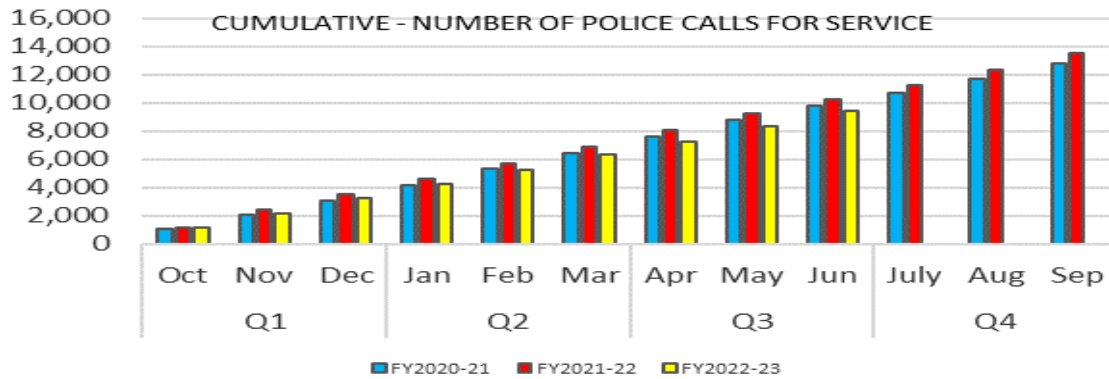


Fig.6: The Department strives to address every phone call received to ensure that each resident is assisted. The number of calls for service as of the 3rd quarter is 9,380.

Town of Miami Lakes FY 2023-24 Adopted Budget

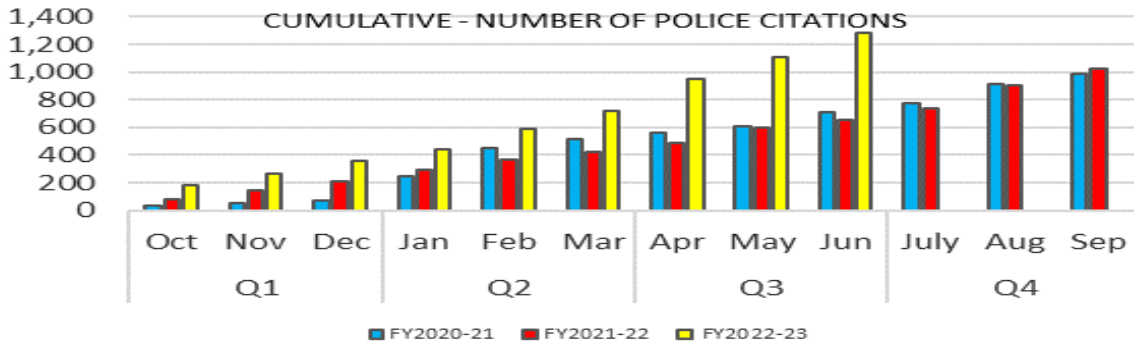


Fig.7: The number of citations issued as of the 3rd quarter 1,285.

Average Police Response Time

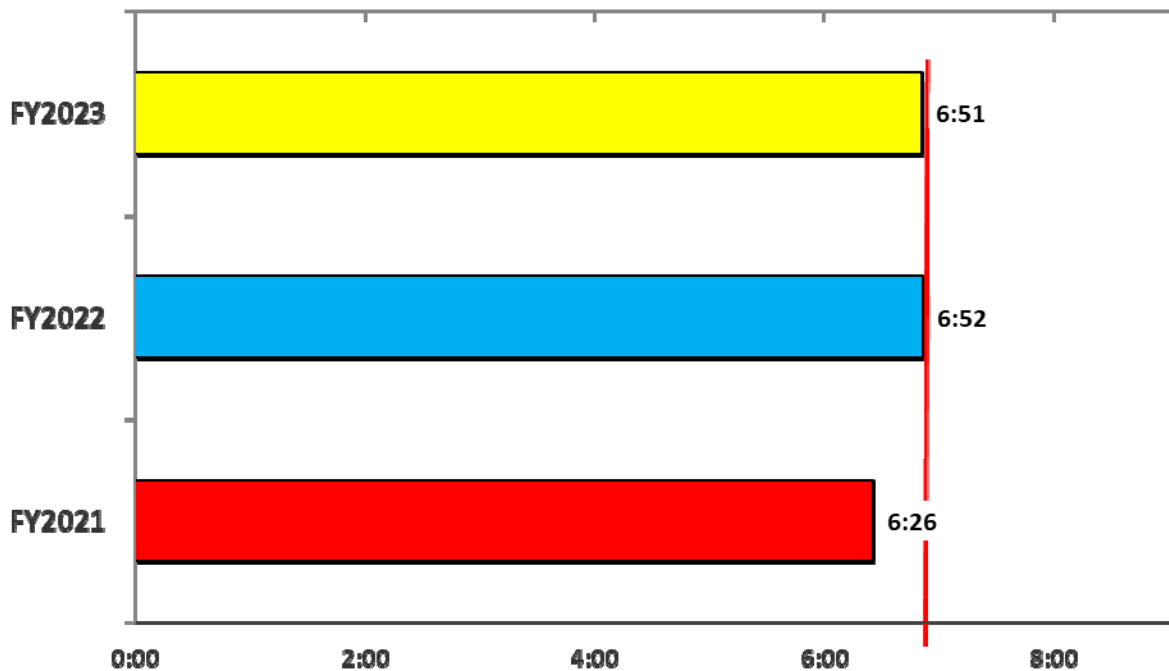


Fig 8: The FY23 average response time of 6:51 is well under our contractual goal, which states that the average response time must remain under 8 minutes.

School Crossing Guards

The FY2023-24 Budget for the School Crossing Guards is \$135,611 which represents an increase of \$7,715 or 6.03% from FY2022-23 Adopted Budget. This is primarily the result of the minimum wage law increasing the hourly rate and FRS rate increase from 11.91% to 13.57% through July 2024.

Town of Miami Lakes FY 2023-24 Adopted Budget

Public Works Department & Green Space

The Department is responsible for the operations, maintenance, and improvements of the Town's infrastructure. This includes canal cleaning, street sweeping, litter debris pick up, sign repairs and replacement, sidewalk repairs, roadway repairs, storm drains, streetlights, and curbs. Additionally, the Department is responsible for regulating and permitting construction within the Town's Public Right of Way (PROW) and managing small capital improvement projects. Many of these activities are funded through the Special Revenue Fund and Stormwater Utility Fund and discussed in those sections of the Budget. The Public Works General Fund Budget includes Administration (\$433,069) Green Space (\$805,378), and FPL Franchise Fee Surplus (\$135,000) for a total Departmental Budget of \$1,373,447.

The Public Works Administration General Fund Budget of \$433,069 for FY2023-24 represents a decrease of -\$1,909 or -0.44% from the prior year's adopted budget. The change is attributed to the decrease in accident-related light pole repairs, and increases in salary, fringe benefits and in FRS contribution.

Funding for the Public Works Director and PW Engineer at 50% of cost of salary and benefits (other 50% allocated to Stormwater), the PW Manager, contractual services for plan reviews and inspections, operating supplies, and vehicle maintenance. The public works permit fee revenue offsets the cost of the plan's reviewer.

Public Works – Green Space General Fund Budget of \$805,378 for FY2023-24. This budget provides for tree trimming service (\$153,800), and supplemental funding for the removal of invasive, hazardous, or dead trees (\$10,000). This budget also provides for right-of-way grounds maintenance contractual service (\$295,490), Water Utility (\$42,000), FDOT right-of-way maintenance (\$23,838), flowers, landscape beds and cul-de-sac (\$77,504), litter and debris/doggie stations (\$158,108), miscellaneous repairs including plumbing, electrical and handyman services (\$3,000), FDOT supplemental services (\$7,946), FDOT cycles on Palmetto Circle (\$15,892), exterminations services of rodents, bees, and dead animals (\$4,000), entry feature maintenance (\$2,800) as well as ROW utilities (\$11,000).

Public Works – FPL Franchise Fee Surplus In accordance with Town Ordinance 19-247 any monies more than the Franchise Fee revenue of \$1,275,000 shall be used specifically for Town infrastructure projects. The Town anticipates an additional \$135,000 for FY23-24. This amount will be placed in a contingency reserve account and once the revenues exceed \$1,275,000 the funds will be allocated. Please note that the Franchise Fee expenses are offset by the FPL Franchise Fee Surplus Revenue.

Town of Miami Lakes FY 2023-24 Adopted Budget

Performance Measures

A key performance measure tracked on our Green Space rights-of-ways is the number of trees trimmed. The Town has an estimated total of 17,832 trees which are all trimmed over a period of three years.

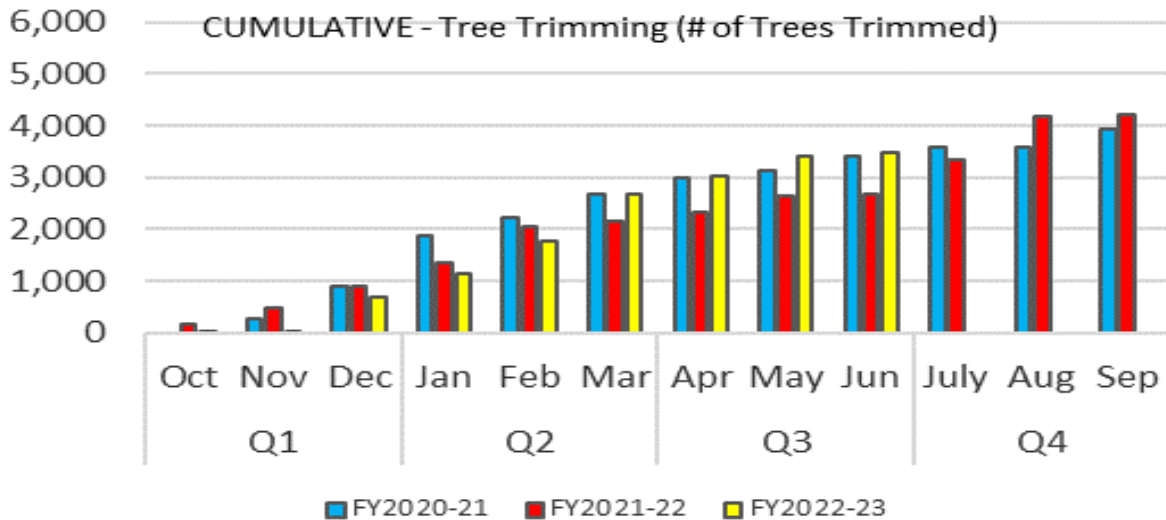


Fig.9: The number of trees trimmed at the end of the 3rd quarter for FY23 is 3,466.

Parks & Recreation Department

The budget for the Parks and Recreation Department in FY 2023-24 amounts to \$3,178,951, which is 15.71% of the General Fund Budget. This department is

responsible for the management and maintenance of a wide range of town assets, including 101 parks, 120 acres of parkland, 6 lakefront beaches, arbor management, greenways and trails, beautification efforts, and athletic programming.

In comparison to the FY 2022-23 adopted budget, the Parks Department's budget has experienced an increase of \$253,635, representing an 8.67% growth. This increase is primarily attributed to rising costs in janitorial contracts, maintenance contract escalations, a 2.5% cost-of-living adjustment for staff, health insurance adjustments, and an increase in FRS rates.

The budget allocations for various facilities under the department's purview are as follows:

- Royal Oaks Park and Roberto Alonso Community Center: \$647,185

Town of Miami Lakes FY 2023-24 Adopted Budget

- Park East and the Youth Center: \$168,314
- Mary Collins Community Center at Park West: \$221,356
- Miami Lakes Optimist Park & Clubhouse: \$943,213
- 101 Mini Parks: \$361,341

Additionally, the budget encompasses funding for Parks & Recreation Administrative Services, totaling \$583,931. There is also a joint-use agreement with the school board for Barbara Goleman Senior High School, with a budget allocation of \$4,000, and funding for Recreation and Program services amounting to \$249,610. These allocations collectively support the department's mission of providing recreational and community services to the town's residents.

Performance Measures

A key performance measure for the Parks - Community Services Department is the number of facility rentals.

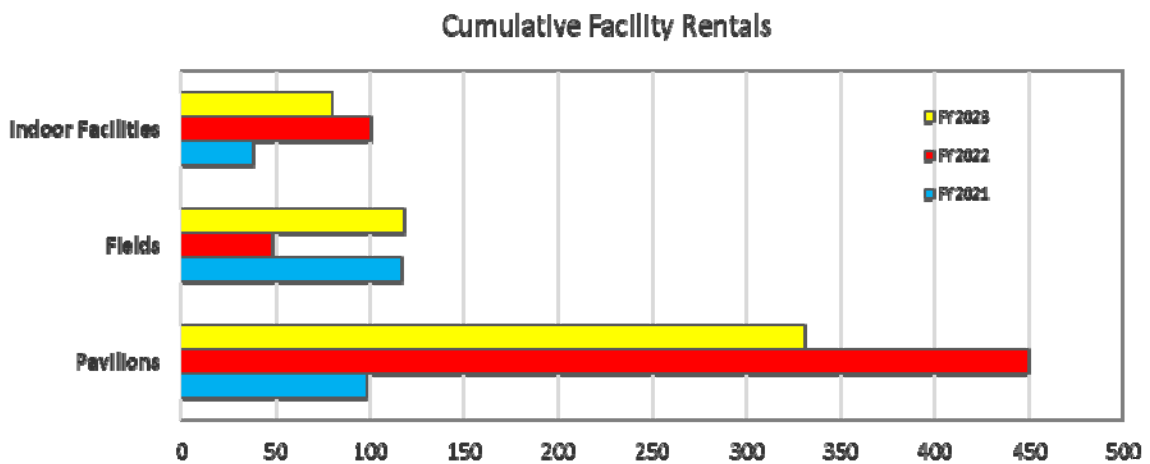


Fig.10: As of the 3rd quarter of FY23, there were 529 rentals, consisting of 331 pavilion, 118 fields, and 80 indoor facility rentals.

Communications & Community Affairs Department

The Community Outreach and Engagement Department comprises three key components: Economic Development, Communications, and Special Events, with a combined budget of \$406,515. This department plays a crucial role in fostering a sustained culture of openness and accountability between the Town and its residents. Its primary objectives are to enhance communication, transparency, and public

Town of Miami Lakes FY 2023-24 Adopted Budget

engagement on all matters, serving as the primary contact point for both residents and the business community.

The Town allocates funding for several important community events, including \$9,000 for the Veterans Day Parade, \$30,000 for the 4th of July fireworks display. To supplement these events, the department actively seeks contributions from local businesses and individuals. Additionally, a portion of the budget, amounting to \$19,000, is designated for implementing media strategies, encompassing hardware, software, and advertisements. Moreover, there is a provision of \$15,000 for pop-up events geared towards promoting economic development initiatives.

Another crucial aspect of this department's responsibilities is to provide support to the twelve council-appointed volunteer committees and boards. These committees and boards are instrumental in planning over 150 special events, attracting approximately 34,000 attendees annually. The total budget for all these is \$204,670 for FY2023-24.

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|----------------------------------|--|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| GENERAL FUND EXPENDITURES | | | | | | | |
| TOWN COUNCIL & MAYOR | | | | | | | |
| 0011101-511000 | EXECUTIVE SALARIES-MAYOR | \$20,526 | \$22,737 | \$22,737 | \$22,695 | \$24,510 | Current salary and wages for Mayor as per Town Charter Sec. 2.6 (Ordinance 18-218). Adjusted by CPI by 7.8% increase. |
| 0011101-512000 | REGULAR SALARIES | \$96,698 | \$99,481 | \$99,481 | \$99,390 | \$101,968 | Current salary and wages for Administrative Assistant to the Mayor and Administrative Assistant to Town Council/Deputy Clerk salaries. |
| 0011101-521000 | PAYROLL TAXES | \$15,233 | \$17,443 | \$17,443 | \$15,984 | \$18,136 | Calculated based on 7.65% of salaries. |
| 0011101-522000 | FRS RETIREMENT CONTRIBUTION | \$12,979 | \$14,610 | \$14,610 | \$16,681 | \$17,580 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0011101-523000 | HEALTH INSURANCE | \$52,335 | \$68,045 | \$68,045 | \$65,037 | \$84,530 | Includes medical, dental, vision and life for Town Council, Assistant to Mayor and Assistant to Council. |
| 0011101-523001 | HEALTH INSURANCE MAYOR | \$22,346 | \$20,461 | \$20,461 | \$20,728 | \$22,321 | Includes medical, dental, vision for Mayor. |
| 0011101-523003 | HEALTH INSURANCE ALLOWANCE | \$9,502 | \$0 | \$0 | \$8,958 | \$0 | - |
| 0011101-523100 | WIRELESS STIPEND | \$956 | \$960 | \$960 | \$960 | \$960 | Stipend for Mayor's assistant & Council assistant at \$40 a month each. |
| 0011101-540000 | TRAVEL & PER DIEM | \$99 | \$5,000 | \$4,725 | \$4,345 | \$0 | Transportation, hotel accommodation and meals for Mayor attendance to conferences. |
| 0011101-540010 | CAR ALLOWANCE-MAYOR | \$7,200 | \$7,200 | \$7,200 | \$7,200 | \$7,200 | Allowance of \$600 a month for Mayor per Town Charter Sec 2-52. |
| 0011101-540011 | CAR ALLOWANCE-COUNCIL | \$36,000 | \$36,000 | \$36,000 | \$35,816 | \$36,000 | Allowance of \$500 a month for each Councilmember. |
| 0011101-540020 | EXPENSE ALLOWANCE MAYOR & COUNCIL | \$56,544 | \$62,594 | \$62,594 | \$62,318 | \$67,395 | Adjusted by CPI increase by 7.8% as per Town Charter Sec 2.6. |
| 0011101-541001 | DATA PLAN | \$3,050 | \$3,612 | \$3,612 | \$3,083 | \$3,360 | Data plan for 7 iPads & Facebook Live average of \$40 a month. |
| 0011101-541010 | MOBILE PHONES | \$3,302 | \$3,960 | \$3,960 | \$3,273 | \$3,600 | 6 mobile phones average of \$50 a month. |
| 0011101-547000 | PRINTING & BINDING | \$0 | \$1,000 | \$1,000 | \$500 | \$1,000 | Business cards for Mayor & Councilmembers and other materials. |
| 0011101-548100 | STATE OF THE TOWN ADDRESS-SOT | \$0 | \$150 | \$150 | \$0 | \$150 | State of the Town Address. |
| 0011101-549443 | MAYOR'S GALA-MAGAL | \$16,116 | \$0 | \$0 | \$3,298 | \$0 | - |
| 0011101-552010 | UNIFORMS | \$69 | \$360 | \$360 | \$318 | \$360 | Includes 1 shirt at \$40 each for Mayor, Council and assistants. |
| 0011101-552040 | COUNCIL ADMINSTRATIVE EXPENSE | \$0 | \$0 | \$0 | \$0 | \$0 | - |
| 0011101-552042 | MEETING SET UP | \$0 | \$300 | \$300 | \$0 | \$300 | Set-up costs for meetings. |
| 0011101-552044 | COUNCIL AWARDS | \$1,240 | \$1,250 | \$1,250 | \$760 | \$1,250 | Includes awards, proclamations and framing. |
| 0011101-554000 | SUBSCRIPTIONS & MEMBERSHIPS | \$10,644 | \$10,644 | \$10,644 | \$10,658 | \$10,683 | Florida League of Cities (\$4,683), MDC League of Cities (\$3,000) and Miami Lakes Chamber of Commerce Membership (\$3,000). |
| 0011101-554010 | EDUCATION & TRAINING | \$79 | \$0 | \$275 | \$275 | \$0 | - |
| | TOTAL TOWN COUNCIL EXPENDITURES | \$364,919 | \$375,807 | \$375,807 | \$382,276 | \$401,304 | |
| TOWN CLERK | | | | | | | |
| 0011201-512000 | REGULAR SALARIES | \$97,249 | \$100,038 | \$100,038 | \$99,946 | \$102,539 | Current salary and wages. |
| 0011201-521000 | PAYROLL TAXES | \$8,176 | \$7,653 | \$7,653 | \$8,348 | \$7,844 | Calculated based on 7.65% of salary. |
| 0011201-522000 | FRS RETIREMENT CONTRIBUTION | \$10,556 | \$11,958 | \$11,958 | \$13,656 | \$14,253 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0011201-523000 | HEALTH & LIFE INSURANCE | \$225 | \$9,517 | \$9,517 | \$258 | \$10,077 | Includes medical, dental, vision and life. |
| 0011201-523003 | HEALTH INSURANCE ALLOWANCE | \$9,502 | \$0 | \$0 | \$8,958 | \$0 | - |
| 0011201-523100 | WIRELESS STIPEND | \$480 | \$480 | \$480 | \$480 | \$480 | Stipend for Town Clerk at \$40 a month. |
| 0011201-531020 | TOWN CLERK AGENDA MANAGER | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | Sign language and interpreter services. |
| 0011201-541001 | REMOTE ACCESS DEVICE DATA PLAN | \$433 | \$480 | \$480 | \$71 | \$0 | - |
| 0011201-544000 | RENTALS & LEASES | \$2,768 | \$0 | \$0 | \$0 | \$0 | - |
| 0011201-547010 | TOWN CLERK CODIFICATION | \$3,528 | \$9,000 | \$9,000 | \$8,583 | \$9,000 | Assumes codification of one ordinance per meeting (\$800/ordinance). |
| 0011201-549030 | TOWN CLERK LEGAL ADVERTISING | \$25,243 | \$20,800 | \$20,800 | \$27,401 | \$26,000 | Advertisement of ordinances, budget hearings, land development code issues, and committee meetings. |
| 0011201-549080 | TOWN CLERK ELECTION COSTS | \$1,928 | \$35,000 | \$35,000 | \$19,377 | \$2,000 | Election costs. |
| 0011201-552000 | OPERATING SUPPLIES | \$0 | \$0 | \$0 | \$0 | \$1,500 | Operating supplies. |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--------------------------------------|----------------------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| 0011201-554010 | EDUCATION & TRAINING | \$200 | \$800 | \$800 | \$365 | \$800 | Florida Association of City Clerks & International Institute of Municipal Clerks memberships required to maintain certification (\$488) and Ethics Training (\$312). |
| 0011201-566002 | COMPUTER SOFTWARE LICENSES | \$55,999 | \$57,411 | \$57,411 | \$58,316 | \$60,553 | Escribe (\$49,000), Laserfische (\$6,631) Public Records Request (\$3,380) and Zoom Public Comments license (\$1,542). |
| TOTAL TOWN CLERK EXPENDITURES | | \$216,287 | \$254,137 | \$254,137 | \$245,758 | \$236,046 | |

| TOWN ADMINISTRATION | | | | | | | |
|---------------------|---|-------------|-------------|-------------|-------------|-------------|--|
| 0011311-512000 | REGULAR SALARIES | \$1,311,151 | \$1,325,158 | \$1,325,158 | \$1,283,977 | \$1,364,793 | Current salary and wages for administrative staff. |
| 0011311-512002 | TRANSFER SRF TRANSIT 5% ADM | (\$22,739) | (\$18,613) | (\$18,613) | (\$18,834) | (\$19,062) | Allocation for administrative support. |
| 0011311-512003 | TRANSFER SRF TRANSPRTATION 5% ADM | (\$68,216) | (\$74,453) | (\$74,453) | (\$71,524) | (\$76,248) | Allocation for administrative support. |
| 0011311-512006 | ADMINISTRATIVE SUPPORT TO STORMWATER FUND | (\$109,607) | (\$161,184) | (\$161,184) | (\$133,017) | (\$149,788) | Allocation for administrative support. |
| 0011311-512010 | ADMINISTRATIVE SUPPORT TO BUILDING | (\$164,239) | (\$214,125) | (\$214,125) | (\$188,821) | (\$198,765) | Allocation for administrative support. |
| 0011311-513013 | ADMINSTRATIVE SUPPORT TO NSD | (\$151,248) | (\$142,159) | (\$142,159) | (\$164,721) | (\$149,776) | Allocation for administrative support. |
| 0011311-521000 | PAYROLL TAXES | \$98,331 | \$97,314 | \$97,314 | \$96,884 | \$98,215 | Calculated based on 7.65% of salaries. |
| 0011311-522000 | FRS RETIREMENT CONTRIBUTION | \$120,052 | \$155,387 | \$155,387 | \$140,980 | \$189,706 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0011311-522010 | ICMA 457 PL | \$54,540 | \$58,980 | \$58,980 | \$68,313 | \$74,218 | Town Manager's benefits per agreement. |
| 0011311-523000 | HEALTH & LIFE INSURANCE | \$88,064 | \$148,129 | \$148,129 | \$83,205 | \$150,194 | Includes medical, dental, vision and life. |
| 0011311-523003 | HEALTH INSURANCE ALLOWANCE | \$56,512 | \$0 | \$0 | \$49,129 | \$0 | |
| 0011311-523100 | WIRELESS STIPEND | \$1,922 | \$1,920 | \$1,920 | \$1,816 | \$1,920 | Allowance for Deputy Town Manager, Asst to Town Manager, Finance Director and Special Projects Manager. |
| 0011311-525000 | ADM UNEMPLOYMENT CLAIMS | \$0 | \$3,000 | \$3,000 | \$0 | \$3,000 | - |
| 0011311-531000 | PROFESSIONAL SERVICES | \$17,856 | \$15,000 | \$92,500 | \$47,675 | \$20,000 | Funding for credit rating per contract. |
| 0011311-531090 | INTERGOVERNMENTAL RELATIONS (LOBBYIST) | \$108,000 | \$63,000 | \$108,000 | \$108,000 | \$108,000 | Lobbyist services Resolution 2020-1663 |
| 0011311-531100 | PROFESSIONAL SERVICES-GRANT SUPPORT | \$0 | \$0 | \$50,000 | \$16,000 | \$50,000 | Grants administration support services |
| 0011311-532000 | ACCOUNTING & PAYROLL | \$27,240 | \$28,000 | \$28,000 | \$29,481 | \$29,000 | Based on contract with ADP. |
| 0011311-532001 | INDEPENDENT AUDIT | \$54,900 | \$62,500 | \$62,500 | \$59,900 | \$62,000 | Regular audit (\$50,000), State and Federal single audits (\$10,000) and GASB 75 Disclosure Report (\$2,000). |
| 0011311-532002 | STAFF HEALTH & WELLNESS | \$68 | \$5,000 | \$5,000 | \$2,361 | \$0 | Wellness activities including 5K Run, etc. |
| 0011311-533001 | BACKGROUND CHECKS | \$663 | \$1,000 | \$1,000 | \$372 | \$1,000 | This includes background checks for criminal, drug and degree verification: Estimate 15 Candidates \$65.00 each. |
| 0011311-540000 | TRAVEL & PER DIEM | \$12,963 | \$15,550 | \$21,900 | \$14,183 | \$15,500 | Educational travel for staff development. |
| 0011311-540010 | CAR ALLOWANCE | \$7,800 | \$7,800 | \$7,800 | \$7,800 | \$7,800 | Per Town Manager's contract. |
| 0011311-541001 | REMOTE ACCESS DEVICE DATA PLAN | \$72 | \$150 | \$150 | \$62 | \$175 | |
| 0011311-542000 | POSTAGE & DELIVERY | \$14,763 | \$17,650 | \$17,650 | \$19,065 | \$18,000 | Includes rental of postage machine & supplies (\$3,000), courier services (\$1,000) and postage (\$14,000). |
| 0011311-544010 | COPIER LEASE | \$19,899 | \$20,300 | \$20,300 | \$16,485 | \$20,300 | Rental of Toshiba copy machines and supplies. |
| 0011311-545000 | INSURANCE | \$221,004 | \$221,601 | \$221,601 | \$224,355 | \$271,066 | General Fund portion of Policy for property insurance and workers compensation. |
| 0011311-546999 | HURRICANE REPAIRS | \$0 | \$0 | \$0 | \$1,036 | \$0 | - |
| 0011311-547000 | PRINTING & BINDING | \$1,582 | \$1,700 | \$1,700 | \$1,613 | \$1,700 | Business cards, flyers, Town maps, etc. |
| 0011311-548000 | TOWN BRANDING | \$14,284 | \$13,500 | \$13,500 | \$13,500 | \$19,000 | Printed Marketing Materials and promotional items. |
| 0011311-548010 | ADVERTISEMENT RECRUITMENT | \$448 | \$500 | \$500 | \$596 | \$850 | Advertising of Town employment and internship opportunities. |
| 0011311-549000 | OTHER CURRENT CHARGES | \$12 | \$0 | \$0 | \$0 | \$0 | - |
| 0011311-549071 | INVESTMENT ADVISORY SERVICE | \$7,000 | \$7,000 | \$7,000 | \$7,000 | \$7,000 | Investment Advisory services per agreement. |
| 0011311-549090 | FINANCIAL INSTITUTION FEES | \$25 | \$500 | \$500 | \$35,000 | \$200 | Bank transaction fees. |
| 0011311-549093 | CREDIT CARD FEES | \$856 | \$500 | \$500 | \$758 | \$500 | Administration's portion of credit card fees. |
| 0011311-549200 | MISCELLANEOUS EXPENSE | \$412 | \$5,000 | \$5,000 | \$750 | \$5,000 | - |
| 0011311-549260 | HURRICANE EXPENSES | \$2,087 | \$2,500 | \$2,500 | \$1,006 | \$2,500 | Supplies for hurricane preparedness. |
| 0011311-552000 | OPERATING SUPPLIES | \$0 | \$1,000 | \$1,000 | \$0 | \$1,000 | - |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|---|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| 0011311-552010 | UNIFORMS | \$2,214 | \$2,400 | \$2,400 | \$2,368 | \$2,400 | 1 shirt at \$40 each for all General Fund employees. |
| 0011311-554000 | SUBSCRIPTIONS & MEMBERSHIPS | \$7,210 | \$11,174 | \$11,174 | \$10,511 | \$12,200 | Includes MDCCMA, NIGP, GFOA, ICMA, and other publications and memberships. |
| 0011311-554010 | EDUCATION & TRAINING | \$9,048 | \$12,225 | \$12,225 | \$5,688 | \$16,000 | Includes regular training and safety training for staff. |
| 0011311-568000 | TOWN WEBSITE | \$0 | \$19,200 | \$107,200 | \$107,200 | \$10,000 | Annual contract for hosting and maintenance of Town website. |
| SUB-TOTAL ADMINISTRATION EXPENDITURES | | \$1,744,931 | \$1,714,104 | \$1,980,954 | \$1,880,153 | \$1,969,599 | |
| INFORMATION SYSTEMS | | | | | | | |
| 0011341-531030 | NETWORK SUPPORT | \$135,200 | \$135,200 | \$135,200 | \$135,200 | \$155,480 | Professional services contract. |
| 0011341-531033 | IT OUTSIDE TECHNICAL SUPPORT | \$0 | \$500 | \$500 | \$0 | \$500 | Audio and video maintenance service for mics and mixers in the Council Chambers. |
| 0011341-531040 | WEB SUPPORT | \$3,150 | \$11,400 | \$11,400 | \$8,347 | \$11,400 | Professional service contract for website hosting (\$2,400), ongoing website enhancements (\$6,000), and maintaining ADA compliance (\$3,000). |
| 0011341-531060 | VOICE SUPPORT | \$1,632 | \$1,802 | \$1,802 | \$1,521 | \$1,982 | VOIP backup phones. |
| 0011341-541030 | INTERNET SERVICES | \$16,575 | \$29,348 | \$29,348 | \$17,197 | \$32,283 | Internet (\$26,253), Cable TV service (\$1,230) and back up internet (\$4,800). |
| 0011341-551000 | IT SUPPLIES | \$12,980 | \$13,000 | \$13,000 | \$11,005 | \$13,000 | Operating supplies including accessories, network storage, peripherals, cabling, and battery back up. |
| 0011341-564000 | MACHINERY & EQUIPMENT | \$27,725 | \$32,000 | \$47,000 | \$33,178 | \$32,000 | IT Replacement Plan: Hardware Annual Refreshment: \$17,000, Active Directory \$13,000 and network equipment \$2,000. |
| 0011341-566002 | COMPUTER SOFTWARE LICENSES | \$120,238 | \$151,584 | \$151,584 | \$151,560 | \$135,000 | Dell server warranty (\$12,000), Financial Management System (\$42,600), ArcGIS (\$5,700), See Click Fix (\$12,000), Microsoft licensing (\$20,000), CDW licenses (\$17,794), Sophos Antivirus and Threat Response (\$16,125), and various other network and security licenses (\$8,781). |
| SUB-TOTAL INFORMATION SYSTEMS | | \$317,500 | \$374,834 | \$389,834 | \$358,008 | \$381,645 | |
| ADMINISTRATIVE - TRANSFERS | | | | | | | |
| 0011361-591013 | TRANSFER OUT - FACILITIES MAINTENANCE FUND | \$260,178 | \$280,035 | \$280,035 | \$288,760 | \$315,604 | Administration's portion of building expenses 60%. |
| 0011361-591020 | TRANSFER OUT - CPF PARKS | \$431,908 | \$40,000 | \$964,467 | \$964,467 | \$0 | - |
| 0011361-591025 | TRANSFER OUT - SPECIAL REVENUE FUND-GAS TAX | \$346,000 | \$30,621 | \$130,621 | \$130,621 | \$0 | - |
| 0011361-591041 | TRANSFER OUT - CPF TRANSPORTATION | \$453,756 | \$0 | \$0 | \$0 | \$0 | - |
| 0011361-591052 | TRANSFER OUT - CPF FACILITIES & EQUIPMENT | \$20,000 | \$0 | \$0 | \$0 | \$0 | - |
| 0011361-591053 | TRANSFER OUT -IMPACT FEE FUND | \$0 | \$0 | \$35,000 | \$35,000 | \$0 | - |
| 0011361-591059 | TRANSFER OUT - ELECTRIC UTILITY TAX FUND | \$1,500 | \$0 | \$0 | \$0 | \$0 | - |
| 0011361-591073 | TRANSFER OUT - INFRASTRUCTURE RENEWAL & REPLACEMENT FUND (SINKING FUND) | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$0 | Defer allocation for the Infrastructure Sinking Fund for FY24. |
| SUB-TOTAL ADMINISTRATION TRANSFERS | | \$1,663,342 | \$500,656 | \$1,560,123 | \$1,568,848 | \$315,604 | |
| TOTAL ADMINISTRATION EXPENDITURES | | \$3,725,774 | \$2,589,594 | \$3,930,911 | \$3,807,010 | \$2,666,848 | |
| NON-DEPARTMENTAL | | | | | | | |
| 0011371-549002 | CONTINGENCY RESERVE | \$0 | \$0 | \$274,305 | \$274,305 | \$169,286 | To meet the Fund Balance reserve requirement per Ordinance 21-273. |
| 0011371-581000 | RESERVE FOR COMMITTEES FUTURE DONATIONS | \$0 | \$40,000 | \$40,000 | \$0 | \$0 | - |
| 0011371-581001 | RESERVE FOR LITIGATION/SETTLEMENT | \$0 | \$320,000 | \$206,520 | \$206,520 | \$250,000 | Legal Reserve. |
| 0011371-583000 | GRANTS & AIDS (OTHER) | \$0 | \$0 | \$20,000 | \$20,000 | \$0 | - |
| 0011371-583001 | SENIOR CITIZEN RELIEF PROGRAM | \$67,657 | \$0 | \$72,000 | \$72,000 | \$0 | - |
| 0011371-583002 | DISABILITY RELIEF PROGRAM | \$0 | \$0 | \$5,000 | \$5,000 | \$0 | - |
| TOTAL NON-DEPARTMENTAL EXPENDITURES | | \$67,657 | \$360,000 | \$617,825 | \$577,825 | \$419,286 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| TOWN ATTORNEY | | | | | | | |
| 0011401-531140 | GENERAL LEGAL | \$200,000 | \$240,000 | \$240,000 | \$236,667 | \$240,000 | Based on monthly retainage of \$20,000. |
| 0011401-531230 | ROUTINE LITIGATION RESERVE | \$5,795 | \$15,000 | \$15,000 | \$2,980 | \$15,000 | All litigation expenses by Town Attorney |
| 0011401-531230-170BR | LITIGATION / NW 170TH ST BRIDGE | \$50,059 | \$0 | \$0 | \$0 | \$0 | - |
| 0011401-531230-DAWNJ | LITIGATION/ DAWN JENKINS | \$2,240 | \$0 | \$0 | \$600 | \$0 | - |
| 0011401-531230-G0101 | LITIGATION/ JUAN VALIENTE | \$1,320 | \$0 | \$980 | \$980 | \$0 | - |
| 0011401-531230-G0106 | LITIGATION/ ARBELLA | \$0 | \$0 | \$10,000 | \$6,340 | \$0 | - |
| 0011401-531230-PZCRM | LITIGATION/ MICHAEL PIZZI /INSURANCE RECOVERY | \$34,397 | \$0 | \$75,000 | \$68,817 | \$0 | - |
| TOTAL TOWN ATTORNEY EXPENDITURES | | \$293,811 | \$255,000 | \$340,980 | \$316,384 | \$255,000 | |
| PLANNING | | | | | | | |
| 0011501-512000 | REGULAR SALARIES | \$94,732 | \$101,850 | \$101,850 | \$101,757 | \$104,396 | Current salary and wages. |
| 0011501-521000 | PAYROLL TAXES | \$6,310 | \$7,792 | \$7,792 | \$6,911 | \$7,986 | Calculated based on 7.65% of salaries |
| 0011501-522000 | FRS RETIREMENT CONTRIBUTION | \$10,274 | \$12,175 | \$12,175 | \$13,903 | \$14,511 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0011501-523000 | HEALTH & LIFE INSURANCE | \$21,748 | \$20,461 | \$20,461 | \$20,389 | \$22,321 | Includes medical, dental, vision and life. |
| 0011521-547000 | PRINTING & BINDING | \$1,960 | \$1,000 | \$1,000 | \$0 | \$1,000 | Printing of large plans. |
| TOTAL PLANNING EXPENDITURES | | \$135,023 | \$143,278 | \$143,278 | \$142,960 | \$150,215 | |
| CODE COMPLIANCE | | | | | | | |
| 0011532-512000 | REGULAR SALARIES | \$112,901 | \$181,553 | \$181,553 | \$180,812 | \$186,091 | Salaries for Code Compliance Manager at 50%, Code Enforcement Officer and Code Compliance Supervisor. |
| 0011532-521000 | PAYROLL TAXES | \$8,115 | \$14,348 | \$14,348 | \$13,819 | \$14,695 | Calculated based on 7.65% of salaries. |
| 0011532-522000 | FRS RETIREMENT CONTRIBUTION | \$12,230 | \$21,703 | \$21,703 | \$24,715 | \$25,867 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0011532-523000 | HEALTH & LIFE INSURANCE | \$15,821 | \$29,264 | \$29,264 | \$29,836 | \$31,315 | Includes medical, dental, vision and life. |
| 0011532-523003 | HEALTH INSURANCE ALLOWANCE | \$0 | \$0 | \$0 | \$6,546 | \$0 | - |
| 0011532-523100 | WIRELESS STIPEND | \$480 | \$480 | \$480 | \$480 | \$480 | Cell phone stipend for Code Compliance Supervisor. |
| 0011532-531260 | SPECIAL MASTER | \$2,163 | \$3,000 | \$3,000 | \$2,350 | \$3,000 | Assumes \$250 per hearing, 12 hearings/year for Special Master. |
| 0011532-534130 | CONTRACT CODE ENFORCEMENT SERVICE | \$130,372 | \$93,432 | \$93,432 | \$82,700 | \$93,432 | Contracted Code Enforcement Officers (1 weekday officer and 2 weekend officers). |
| 0011532-540011 | CAR ALLOWANCE | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | Car allowance for Code Compliance Supervisor. |
| 0011532-541001 | REMOTE ACCESS DEVICE DATA PLAN | \$866 | \$960 | \$960 | \$866 | \$960 | Data plans for Code Officers field services. |
| 0011532-546400 | ABANDONED PROPERTY MAINTENANCE | \$1,100 | \$1,000 | \$1,000 | \$1,110 | \$1,000 | Boarding up of windows, lawn mowing and clearing of abandoned property. |
| 0011532-549041 | CODE ENFORCEMENT LIEN RECORDING | \$6,628 | \$7,000 | \$7,000 | \$6,946 | \$7,000 | Recording of liens. |
| 0011532-549094 | ALARM MONITORING PROGRAM | \$9,953 | \$25,000 | \$25,000 | \$7,700 | \$10,000 | Cost of third party administration of False Alarm Reduction Program and Collection Agency to recover cost; fully offset by revenues. |
| 0011532-552010 | UNIFORMS | \$0 | \$300 | \$300 | \$0 | \$0 | - |
| 0011532-554010 | EDUCATION & TRAINING | \$0 | \$1,500 | \$1,500 | \$1,142 | \$1,500 | FACE training, GIS training and other. |
| TOTAL CODE COMPLIANCE EXPENDITURES | | \$306,629 | \$385,540 | \$385,540 | \$365,023 | \$381,340 | |
| QNIP | | | | | | | |
| 0011701-571000 | QNIP DEBT SERVICE - PRINCIPAL | \$140,741 | \$141,458 | \$141,458 | \$141,458 | \$142,203 | Matures FY2024 |
| 0011701-572000 | QNIP DEBT SERVICE - INTEREST | \$1,120 | \$712 | \$712 | \$712 | \$271 | Matures FY2024 |
| TOTAL QNIP EXPENDITURES | | \$141,861 | \$142,170 | \$142,170 | \$142,170 | \$142,474 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|---|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| POLICE | | | | | | | |
| 0012102-534030 | POL - PATROL SERVICES | \$8,410,806 | \$9,162,000 | \$9,162,000 | \$9,162,000 | \$9,732,000 | Contract police patrol services. |
| 0012102-534035 | POLICE OVERTIME | \$348,436 | \$450,000 | \$528,000 | \$532,105 | \$457,500 | Overtime as needed. |
| 0012102-534080 | PROSECUTION-CRIMINAL VIOLATION | \$0 | \$200 | \$200 | \$0 | \$0 | |
| 0012102-541001 | DATA PLAN FOR IPADS | \$71 | \$0 | \$0 | \$0 | \$0 | |
| 0012102-541010 | MOBILE PHONES | \$5,696 | \$5,600 | \$5,600 | \$6,040 | \$5,600 | Includes 7 phones for command officers and undercover operations and 5 cellular mobile tablets to be utilized for traffic cameras and traffic light monitoring. |
| 0012102-544020 | POLICE COPIER COSTS | \$2,929 | \$3,500 | \$3,500 | \$3,019 | \$3,500 | Toshiba copier lease. |
| 0012102-546000 | REPAIR & MAINTENANCE | \$0 | \$0 | \$0 | \$2,025 | \$0 | |
| 0012102-546010 | REPAIR & MAINTENANCE-VEHICLES | \$131 | \$3,000 | \$3,000 | \$6,531 | \$3,000 | Smart sign maintenance. |
| 0012102-547000 | PRINTING & BINDING | \$603 | \$600 | \$600 | \$173 | \$600 | Business Cards and flyers. |
| 0012102-549200 | MISCELLANEOUS EXPENSE | \$493 | \$800 | \$800 | \$7 | \$800 | Auto tag renewal and miscellaneous items as needed for public safety. |
| 0012102-552000 | OPERATING SUPPLIES | \$3,448 | \$4,000 | \$4,000 | \$5,250 | \$4,000 | Special Department supplies including bicycles, repair parts, cameras. |
| 0012102-552010 | UNIFORMS | \$2,366 | \$2,500 | \$2,500 | \$1,811 | \$2,500 | Patches, motor wings, etc. |
| 0012102-554000 | SUBSCRIPTIONS & MEMBERSHIPS | \$200 | \$225 | \$225 | \$230 | \$225 | MDC Association of Police Chiefs membership. |
| 0012102-554010 | EDUCATION & TRAINING | \$1,196 | \$200 | \$200 | \$1,388 | \$200 | |
| 0012102-555500 | POL-FURNITURE/EQUIP NON-CAP | \$2,084 | \$0 | \$0 | \$0 | \$0 | |
| 0012102-555500-G2201 | POLICE EMERGENCY EQUIPMENT-NON CAPITAL OUTLAY | \$5,205 | \$5,749 | \$5,749 | \$0 | \$0 | |
| 0012102-555500-G2203 | POLICE EMERGENCY EQUIPMENT-NON CAPITAL OUTLAY | \$4,746 | \$0 | \$0 | \$0 | \$0 | |
| 0012102-555500-G2306 | POLICE EMERGENCY EQUIPMENT-NON CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$3,855 | \$0 | |
| 0012102-555500-G2307 | POLICE EMERGENCY EQUIPMENT-NON CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$3,855 | \$0 | |
| 0012102-555500-G2401 | POLICE EMERGENCY EQUIPMENT-NON CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 | \$4,204 | Edward Byrne Memorial Justice Assistance Grant for Law Enforcement Equipment. |
| 0012102-591013 | TRANSFER TO FACILITIES MAINTENANCE FUND | \$117,080 | \$126,016 | \$126,016 | \$129,942 | \$142,022 | Police portion of Town Hall building expenses at 27% of total cost. |
| SUB-TOTAL POLICE EXPENDITURES | | \$8,905,490 | \$9,764,390 | \$9,842,390 | \$9,858,231 | \$10,356,151 | |
| SCHOOL CROSSING GUARDS | | | | | | | |
| 0012112-512000 | REGULAR SALARIES | \$86,896 | \$103,009 | \$103,009 | \$96,869 | \$107,707 | Current salary and wages. |
| 0012112-521000 | PAYROLL TAXES | \$6,648 | \$7,880 | \$7,880 | \$7,419 | \$8,240 | Calculated based on 7.65% of salaries |
| 0012112-522000 | FRS RETIREMENT CONTRIBUTION | \$8,706 | \$12,314 | \$12,314 | \$10,819 | \$14,971 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0012112-552000 | OPERATING SUPPLIES | \$345 | \$555 | \$555 | \$555 | \$555 | Includes stop signs, whistles, batteries and lanyards. |
| 0012112-552010 | UNIFORMS | \$3,258 | \$3,888 | \$3,888 | \$3,818 | \$3,888 | Includes \$150 stipend for pants and shoes for 10 guards(\$1,500) and \$2,388 for shirts, raincoat, safety vest, light jacket and hats. |
| 0012112-554010 | EDUCATION & TRAINING | \$0 | \$250 | \$250 | \$0 | \$250 | Crossing guard training renewal. |
| SUB-TOTAL SCHOOL CROSSING GUARDS | | \$105,852 | \$127,896 | \$127,896 | \$119,479 | \$135,611 | |
| TOTAL POLICE & SCHOOL CROSSING GUARD EXPENDITURES | | \$9,011,342 | \$9,892,286 | \$9,970,286 | \$9,977,710 | \$10,491,762 | |
| ZONING | | | | | | | |
| 0012402-512000 | REGULAR SALARIES | \$50,402 | \$55,426 | \$55,426 | \$51,437 | \$54,106 | Salary for part-time Zoning Officials. |
| 0012402-521000 | PAYROLL TAXES | \$3,856 | \$4,240 | \$4,240 | \$3,935 | \$4,139 | Calculated based on 7.65% of salaries. |
| 0012402-522000 | FRS RETIREMENT CONTRIBUTION | \$2,874 | \$6,626 | \$6,626 | \$3,493 | \$7,521 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| TOTAL ZONING EXPENDITURES | | \$57,131 | \$66,292 | \$66,292 | \$58,865 | \$65,766 | |

**TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item**

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|------------------------------------|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| PUBLIC WORKS | | | | | | | |
| 0014104-512000 | REGULAR SALARIES | \$176,462 | \$173,245 | \$173,245 | \$156,397 | \$173,657 | Current salary and wages for PW Manager, and 50% funding for PW Director and PW Engineer. |
| 0014104-521000 | PAYROLL TAXES | \$14,850 | \$13,253 | \$13,253 | \$13,098 | \$13,285 | Calculated based on 7.65% of salaries. |
| 0014104-522000 | FRS RETIREMENT CONTRIBUTION | \$19,312 | \$20,709 | \$20,709 | \$24,826 | \$24,138 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0014104-523000 | HEALTH & LIFE INSURANCE | \$10,021 | \$24,506 | \$24,506 | \$5,776 | \$26,276 | Includes medical, dental, vision and life. |
| 0014104-523003 | HEALTH INSURANCE ALLOWANCE | \$18,821 | \$0 | \$0 | \$14,746 | \$0 | - |
| 0014104-523100 | WIRELESS STIPEND | \$951 | \$960 | \$960 | \$757 | \$960 | Stipend for PW Director and PW Engineer. |
| 0014104-531300 | TOWN ENGINEER | \$24,990 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | Town wide projects, technical assistance, and inspection support, as needed. |
| 0014104-534110 | PERMITS PLAN REVIEW | \$22,996 | \$25,000 | \$25,000 | \$16,838 | \$25,000 | Independent Contractor for plans review and inspections. Offset by PW Permit revenues. |
| 0014104-541001 | DATA PLAN FOR IPADS | \$233 | \$480 | \$480 | \$699 | \$900 | Data plans for iPads. |
| 0014104-546000 | REPAIR & MAINTENANCE-STREET LIGHTS | \$81,131 | \$78,472 | \$108,472 | \$108,403 | \$80,000 | Maintenance and repairs of street lights not owned by FPL. |
| 0014104-546010 | REPAIR & MAINTENANCE-VEHICLES | \$4,453 | \$5,000 | \$5,000 | \$4,868 | \$5,000 | Maintenance and repairs for two Public Works vehicles. |
| 0014104-549141 | UNDERGROUND UTILITY LOCATION | \$32,971 | \$33,353 | \$33,353 | \$22,584 | \$33,353 | Underground utility markings: High Tech (\$31,200), Sunshine state one call (\$2,153). |
| 0014104-549175 | ROW HOLIDAY DECORATIONS | \$18,897 | \$10,000 | \$11,000 | \$10,850 | \$10,000 | Right-of-way Holiday decorations. |
| 0014104-552000 | OPERATING SUPPLIES | \$544 | \$3,000 | \$3,000 | \$1,900 | \$3,000 | Tools, personal protective equipment, and materials for field work. |
| 0014104-552020 | FUEL & LUBRICANTS | \$7,242 | \$5,000 | \$5,000 | \$5,051 | \$5,000 | Fuel and lubricants for three Public Works vehicles. |
| 0014104-555500 | FURN & EQUIP NON CAPITAL | \$1,021 | \$2,000 | \$2,000 | \$1,869 | \$2,000 | Signage, barricades, furniture, and other Public Works equipment. |
| 0014104-563004 | LIGHT POLE | \$3,724 | \$15,000 | \$15,000 | \$3,000 | \$5,500 | Accident related light pole repairs. |
| SUB-TOTAL PUBLIC WORKS ADMINISTRATION | | \$438,619 | \$434,978 | \$465,978 | \$416,662 | \$433,069 | |
| PUBLIC WORKS-GREEN SPACE | | | | | | | |
| 0014124-543010 | RIGHT-OF-WAY ELECTRICITY | \$9,438 | \$8,500 | \$8,500 | \$10,996 | \$11,000 | Electricity for entrance features, fountains and pumps. |
| 0014124-543020 | UTILITY-WATER | \$42,253 | \$35,000 | \$35,000 | \$42,563 | \$42,000 | Water & Sewer utility expense. |
| 0014124-546000 | REPAIR & MAINTENANCE | \$475,901 | \$536,550 | \$606,550 | \$606,550 | \$581,778 | Grounds (\$295,490), FDOT ROW (\$23,838), Flowers, landscape beds and cul-de-sac (\$77,504), litter, debris and doggie stations (\$158,108), miscellaneous repairs including plumbing, electrical and handyman services (\$3,000). Enhanced services - FDOT 6 supplemental cycles (\$7,946) and FDOT 18 cycles on Palmetto Circle (\$15,892). |
| 0014124-546001 | PUBLIC WORK ENTRY MAINTENANCE | \$2,505 | \$2,800 | \$2,800 | \$2,223 | \$2,800 | Includes maintenance and painting of entrance features at 154th and 87th Avenues. |
| 0014124-546002 | EXTERMINATION SERVICES | \$3,228 | \$4,000 | \$4,000 | \$1,020 | \$4,000 | Extermination of rodents, bees, dead animals, etc. |
| 0014124-546020 | PW TREE REMOVAL | \$26,145 | \$28,498 | \$13,498 | \$11,950 | \$10,000 | Removal of invasive, hazardous or dead trees. |
| 0014124-546025 | TREE TRIMMING | \$145,588 | \$190,020 | \$205,020 | \$196,982 | \$153,800 | Tree Trimming. |
| 0014124-546030 | NEW TREE PLANTING | \$66,242 | \$0 | \$0 | \$0 | \$0 | - |
| SUB-TOTAL PUBLIC WORKS-GREEN SPACE | | \$771,299 | \$805,368 | \$875,368 | \$872,284 | \$805,378 | |
| PUBLIC WORKS-FPL FRANCHISE FEE SURPLUS | | | | | | | |
| 0014134-546025 | FPL-TREE TRIMMING | \$0 | \$0 | \$79,664 | \$79,664 | \$0 | |
| 0014134-546195 | FPL-STREET REPAIR & REPAVING | \$0 | \$0 | \$10,000 | \$10,000 | \$0 | |
| 0014134-546200 | FPL-SIDEWALK REPAIR & REPLACEMENT | \$0 | \$0 | \$60,000 | \$60,000 | \$0 | |
| 0014134-549002 | CONTINGENCY RESERVE | \$0 | \$125,000 | \$125,000 | \$125,000 | \$135,000 | |
| TOTAL FPL FRANCHISE FEE SURPLUS EXPENDITURES | | \$0 | \$125,000 | \$274,664 | \$274,664 | \$135,000 | Per Ordinance 2019-247. |
| TOTAL PUBLIC WORKS EXPENDITURES | | \$1,209,919 | \$1,365,346 | \$1,616,010 | \$1,563,610 | \$1,373,447 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--------------------------------------|-------------------------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| PARKS & RECREATION | | | | | | | |
| PARKS ADMINISTRATION | | | | | | | |
| 0017207-512000 | REGULAR SALARIES | \$318,111 | \$341,918 | \$361,918 | \$359,261 | \$387,339 | Current salary and wages for Parks staff. |
| 0017207-514000 | OVERTIME | \$60 | \$1,000 | \$1,000 | \$0 | \$0 | - |
| 0017207-521000 | PAYROLL TAXES | \$23,118 | \$26,157 | \$26,157 | \$25,936 | \$29,631 | Calculated based on 7.65% of salaries. |
| 0017207-522000 | FRS RETIREMENT CONTRIBUTION | \$34,663 | \$40,872 | \$40,872 | \$50,404 | \$53,840 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0017207-523000 | HEALTH & LIFE INSURANCE | \$62,848 | \$56,944 | \$56,944 | \$50,328 | \$76,720 | Includes medical, dental, vision and life. |
| 0017207-523100 | WIRELESS STIPEND | \$1,938 | \$2,400 | \$2,400 | \$1,680 | \$2,400 | Stipend for Director of Parks, Greenspace Superintendent, Arborist, and 2 field operations employees. |
| 0017207-531000 | PROFESSIONAL SERVICES | \$0 | \$45,000 | \$25,000 | \$24,000 | \$0 | - |
| 0017207-540000 | TRAVEL & PER DIEM | \$1,092 | \$2,500 | \$2,500 | \$1,198 | \$2,500 | Mileage reimbursement for Parks staff. |
| 0017207-546010 | REPAIR & MAINTENANCE-VEHICLES | \$5,171 | \$5,000 | \$5,000 | \$7,624 | \$5,000 | Maintenance & repairs of 4 vehicles. |
| 0017207-547000 | PRINTING & BINDING | \$187 | \$0 | \$0 | \$0 | \$0 | - |
| 0017207-549093 | CREDIT CARD FEES | \$5,146 | \$3,500 | \$3,500 | \$4,642 | \$3,500 | Includes credit card transaction fees for Parks. |
| 0017207-549200 | MISCELLANEOUS EXPENSE | \$580 | \$700 | \$700 | \$661 | \$700 | Property taxes for Palm Springs N, Sec A |
| 0017207-549300 | COACHES BACKGROUND CHECK | \$5,100 | \$5,000 | \$5,000 | \$7,740 | \$5,000 | Background checks for all program coaches, instructors & volunteers. |
| 0017207-549310 | CHECK CERTIFICATION CLINIC | \$0 | \$2,000 | \$2,000 | \$854 | \$2,000 | Certification provided by National Alliance of Youth Coaches. |
| 0017207-552010 | UNIFORMS | \$0 | \$0 | \$0 | \$104 | \$0 | - |
| 0017207-552020 | FUEL & LUBRICANTS | \$2,862 | \$4,500 | \$4,500 | \$3,254 | \$4,500 | For CLS vehicles. |
| 0017207-564000 | MACHINERY & EQUIPMENT | \$17,394 | \$0 | \$0 | \$0 | \$0 | - |
| 0017207-566000 | SOFTWARE | \$18,668 | \$0 | \$8,700 | \$8,693 | \$0 | - |
| 0017207-566002 | COMPUTER SOFTWARE LICENSES | \$0 | \$10,250 | \$10,250 | \$2,559 | \$10,800 | Annual parks and recreation reservation software subscription. |
| SUB-TOTAL PARKS SERVICES | | \$496,937 | \$547,741 | \$556,441 | \$548,937 | \$583,931 | |
| ROYAL OAKS PARK | | | | | | | |
| 0017217-534010 | JANITORIAL SERVICES | \$60,000 | \$60,880 | \$60,880 | \$76,608 | \$104,032 | Custodial services \$8,586 monthly. Additional emergency services of \$1,000. |
| 0017217-541000 | TELEPHONE SERVICES | \$6,326 | \$8,000 | \$8,000 | \$6,783 | \$7,000 | WIFI (\$4,600) voice calling (\$2,220) and rain out line (\$200). |
| 0017217-543000 | UTILITY SERVICES | \$85,691 | \$92,257 | \$92,257 | \$94,773 | \$94,257 | FPL (\$65,000), Water & Sewer (\$4,000), and Waste removal (\$25,257). |
| 0017217-546000 | REPAIR & MAINTENANCE-CONTRACT | \$278,107 | \$284,000 | \$284,000 | \$277,060 | \$350,826 | Grounds Maintenance Contract. |
| 0017217-546003 | REPAIR & MAINTENANCE-GROUNDS | \$50,533 | \$60,000 | \$60,000 | \$60,538 | \$41,300 | General grounds repairs including irrigation, sod, electrical, plumbing and field equipment (\$41,300). |
| 0017217-546300 | REPAIR & MAINTENANCE-FACILITY | \$55,530 | \$49,750 | \$49,750 | \$38,862 | \$49,770 | Facility repairs including electrical and plumbing (\$14,000), pest control (\$420), air conditioning (\$2,000), handyman services (\$28,000), fire and burglar alarm signals (\$2,950), AC and light monitoring (\$2,400). |
| 0017217-553090 | NON-CAPITAL OUTLAY | \$2,400 | \$5,000 | \$5,000 | \$3,842 | \$0 | - |
| SUB-TOTAL ROYAL OAKS PARK | | \$538,586 | \$559,887 | \$559,887 | \$558,467 | \$647,185 | |
| PICNIC PARK EAST-YOUTH CENTER | | | | | | | |
| 0017227-512000 | REGULAR SALARIES | \$47,288 | \$49,652 | \$49,652 | \$44,118 | \$40,795 | Current salary and wages. |
| 0017227-521000 | PAYROLL TAXES | \$3,617 | \$3,798 | \$3,798 | \$3,591 | \$3,121 | Calculated based on 7.65% of salary. |
| 0017227-522000 | FRS RETIREMENT CONTRIBUTION | \$5,255 | \$5,935 | \$5,935 | \$6,510 | \$5,671 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0017227-523000 | HEALTH & LIFE INSURANCE | \$10,311 | \$9,517 | \$9,517 | \$15,954 | \$10,077 | Includes medical, dental, vision and life. |
| 0017227-523100 | WIRELESS STIPEND | \$0 | \$0 | \$0 | \$2,825 | \$0 | - |
| 0017227-534010 | JANITORIAL SERVICES | \$15,120 | \$27,040 | \$27,040 | \$25,348 | \$43,796 | Custodial services \$3,483 monthly. Additional emergency services of \$2,000. |
| 0017227-541000 | TELEPHONE SERVICES | \$2,081 | \$3,200 | \$3,200 | \$2,341 | \$3,000 | WIFI services, phones, fire and burglar alarms. |
| 0017227-543000 | UTILITY SERVICES | \$15,854 | \$16,485 | \$16,485 | \$17,147 | \$16,485 | FPL (6,000), water & sewer (\$3,000), and waste removal (\$7,485). |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|--|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| 0017227-546000 | REPAIR & MAINTENANCE-CONTRACT | \$8,514 | \$11,500 | \$11,500 | \$11,564 | \$10,370 | Base ground maintenance. |
| 0017227-546003 | REPAIR & MAINTENANCE-GROUNDS | \$1,862 | \$7,000 | \$7,000 | \$5,403 | \$7,000 | General grounds repairs including irrigation, sod, landscape, playground canopy repairs and handyman services. |
| 0017227-546300 | REPAIR & MAINTENANCE-FACILITY | \$13,730 | \$28,000 | \$28,000 | \$19,231 | \$28,000 | Operating costs for facility handyman/general repairs (\$17,640), Electrical (\$3,000), Plumbing (\$3,000), A/C maintenance (\$1,500), pest control (\$360), and Art in Public Places maintenance (\$2,500). |
| 0017227-553090 | NON-CAPITAL OUTLAY-PARK IMPROVEMENT | \$9,444 | \$5,000 | \$5,000 | \$4,154 | \$0 - | |
| | SUB-TOTAL PICNIC PARK EAST-YOUTH CENTER | \$133,075 | \$167,127 | \$167,127 | \$158,187 | \$168,314 | |
| VETERANS PARK - MARY COLLINS COMMUNITY CENTER | | | | | | | |
| 0017237-534010 | JANITORIAL SERVICES | \$48,148 | \$48,880 | \$48,880 | \$64,264 | \$91,424 | Custodial services \$7,452 monthly. Additional emergency services of \$2,000. |
| 0017237-541000 | TELEPHONE SERVICES | \$5,763 | \$7,880 | \$7,880 | \$7,011 | \$7,880 | WIFI services (\$4,680) , phones, fire and burglar alarms (\$3,200). |
| 0017237-543000 | UTILITY SERVICES | \$37,576 | \$35,206 | \$35,206 | \$37,169 | \$37,206 | FPL (12,000), water & sewer (\$6,500), and waste removal (\$18,706). |
| 0017237-546000 | REPAIR & MAINTENANCE-CONTRACT | \$31,127 | \$32,144 | \$32,144 | \$31,254 | \$34,346 | Base Grounds Maintenance. |
| 0017237-546003 | REPAIR & MAINTENANCE-GROUNDS | \$11,297 | \$10,500 | \$10,500 | \$11,998 | \$10,500 | General grounds repair, irrigation, sod, landscaping and maintenance, including handyman services. |
| 0017237-546300 | REPAIR & MAINTENANCE-FACILITY | \$21,516 | \$41,000 | \$41,000 | \$28,833 | \$40,000 | General facility repairs and maintenance including plumbing and electrical (\$5,700), handyman services (\$27,000), fire alarm monitoring (\$2,100), pest control (\$400), a/c maintenance and monitoring (\$4,800). |
| 0017237-553090 | PARKS IMPROVEMENT - OPERATING | \$17,966 | \$20,000 | \$23,250 | \$21,636 | \$0 - | |
| | SUB-TOTAL PICNIC PARK WEST-MCCC | \$173,392 | \$195,610 | \$198,860 | \$202,164 | \$221,356 | |
| MIAMI LAKES OPTIMIST PARK | | | | | | | |
| 0017247-531000 | PROFESSIONAL SERVICES | \$5,291 | \$0 | \$14,489 | \$15,263 | \$0 - | |
| 0017247-534010 | JANITORIAL SERVICES | \$35,190 | \$47,800 | \$47,800 | \$41,896 | \$47,768 | Custodial services \$3,564 monthly to cover weekends for rentals. Additional emergency services of \$5,000. |
| 0017247-541000 | TELEPHONE SERVICES | \$6,082 | \$8,835 | \$8,835 | \$6,463 | \$7,500 | WIFI services (\$4,000), Rain out in (\$200), phones, fire and burglar alarms (\$3,300). |
| 0017247-543000 | UTILITY SERVICES | \$138,565 | \$142,000 | \$142,000 | \$160,410 | \$168,000 | FPL (\$124,000) water & sewer (\$25,000), and waste removal (\$19,000). |
| 0017247-546000 | REPAIR & MAINTENANCE-CONTRACT | \$452,022 | \$456,000 | \$456,000 | \$451,120 | \$609,979 | Base Grounds Maintenance. |
| 0017247-546003 | REPAIR & MAINTENANCE-GROUNDS | \$65,827 | \$70,966 | \$70,966 | \$65,479 | \$70,966 | General grounds repairs including irrigation (\$10,000), electrical and plumbing (26,566) and handyman services (\$12,000), portable sanitation trailers (\$22,400). |
| 0017247-546300 | REPAIR & MAINTENANCE-FACILITY | \$45,841 | \$37,500 | \$37,500 | \$31,155 | \$37,500 | General facility repairs (\$9,215) handyman services (\$20,000), fire alarm monitoring (\$3,000), a/c maintenance (\$2,400), Art in Public Places maintenance (\$2,585), pest control (\$300). |
| 0017247-548150-SPTHF | SPORTS HALL OF FAME | \$4,500 | \$1,000 | \$4,500 | \$3,818 | \$1,000 | Annual Sports Hall of Fame ceremony. |
| 0017247-553055 | MIAMI LAKES PARK MARINA OPERATIONS | \$480 | \$500 | \$500 | \$50 | \$500 | Bait & tackle. |
| 0017247-553090 | MIAMI LAKES PARK/IMPROVEMENTS | \$11,392 | \$20,000 | \$23,250 | \$20,049 | \$0 - | |
| | SUB-TOTAL MIAMI LAKES OPTIMIST PARK | \$765,189 | \$784,601 | \$805,840 | \$795,702 | \$943,213 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|---------------------------------|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| MINI PARKS - POCKET PARKS | | | | | | | |
| 0017257-543000 | UTILITY SERVICES | \$51,806 | \$37,000 | \$37,000 | \$55,660 | \$56,000 | FPL (\$29,000) and Water & Sewer (\$27,000). |
| 0017257-546000 | REPAIR & MAINTENANCE-CONTRACT | \$262,725 | \$290,000 | \$290,000 | \$287,200 | \$230,691 | Grounds maintenance contract (\$160,638), annual wood fiber playground mulch replenishment (\$40,750). Beach Park maintenance (\$29,303). |
| 0017257-546003 | REPAIR & MAINTENANCE-GROUNDS | \$35,964 | \$64,650 | \$64,650 | \$66,249 | \$64,650 | General grounds repairs including irrigation, sod, debris removal (\$43,000), lake maintenance (14,000), pressure cleaning (\$5,000) handyman services (\$2,000) and pest control (\$650). |
| 0017257-546025 | MINI PARKS-TREE TRIMMING | \$14,031 | \$20,000 | \$20,000 | \$19,985 | \$10,000 | Pocket Park tree trimming. |
| 0017257-555500 | FURNITURE & NON CAPITAL OUTLAY | \$9,832 | \$7,100 | \$7,100 | \$5,933 | \$0 | - |
| SUB-TOTAL MINI PARKS-POCKET PARKS | | \$374,358 | \$418,750 | \$418,750 | \$435,027 | \$361,341 | |
| BARBARA GOLEMAN | | | | | | | |
| 0017267-546080 | BARBARA GOLEMAN MAINTENANCE | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$4,000 | Per agreement -Resolution 02-100. |
| SUB-TOTAL BARBARA GOLEMAN | | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$4,000 | |
| TOTAL PARKS | | \$2,485,537 | \$2,677,716 | \$2,710,905 | \$2,702,484 | \$2,929,341 | |
| RECREATION SERVICES | | | | | | | |
| 0017907-512000 | REGULAR SALARIES | \$130,666 | \$163,389 | \$163,389 | \$124,122 | \$157,803 | Current salary and wages. |
| 0017907-521000 | PAYROLL TAXES | \$11,156 | \$12,499 | \$12,499 | \$10,182 | \$12,072 | Calculated based on 7.65% of salary. |
| 0017907-522000 | FRS RETIREMENT CONTRIBUTION | \$14,082 | \$19,531 | \$19,531 | \$15,199 | \$21,935 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0017907-523000 | HEALTH & LIFE INSURANCE | \$1,118 | \$19,034 | \$19,034 | \$5,115 | \$20,154 | Includes medical, dental, vision and life. |
| 0017907-523003 | HEALTH INSURANCE ALLOWANCE | \$15,130 | \$0 | \$0 | \$8,958 | \$0 | - |
| 0017907-523100 | WIRELESS STIPEND | \$284 | \$480 | \$480 | \$277 | \$480 | Stipend for Leisure Services Manager. |
| 0017907-531000 | PROFESSIONAL SERVICES | \$8,100 | \$10,500 | \$10,500 | \$10,500 | \$15,000 | ICA Martial Arts Instructor |
| 0017907-548202 | YOUTH CENTER COMMUNITY PROGRAMS | \$6,870 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | Bus transportation for educational and community service opportunity field trips, equipment and supplies for workshops and theme nights, monthly punch card prizes, movie licensing, entry fees, etc., t-shirts, and open house. |
| 0017907-549403 | TOWN COMMUNITY PROGRAMS | \$4,083 | \$16,667 | \$16,667 | \$16,320 | \$16,667 | Annual recitals (\$4,777), supplies for table tennis, archery, painting showcase & other (\$7,600), arts & craft and fitness for special needs adults (\$2,300), SAFE Flight Program (\$2,000). |
| TOTAL RECREATION SERVICES | | \$191,489 | \$247,600 | \$247,600 | \$196,172 | \$249,610 | |
| TOTAL PARKS & RECREATIONS | | \$2,677,026 | \$2,925,316 | \$2,958,505 | \$2,898,656 | \$3,178,951 | |
| COMMITTEES | | | | | | | |
| PUBLIC SAFETY COMMITTEE | | | | | | | |
| 0012122-548157-BANN | BANNERS | \$0 | \$200 | \$125 | \$0 | \$200 | Large Banner for displays at events. |
| 0012122-548157-BRKF | APPRECIATION BREAKFAST | \$3,788 | \$4,000 | \$4,500 | \$3,451 | \$4,000 | Servers, cost of food, janitorial, plaques, venue and giveaways. |
| 0012122-548157-EDMAT | EDUCATIONAL MATERIALS | \$0 | \$600 | \$675 | \$675 | \$600 | Handouts, brochures, and giveaways. |
| 0012122-548157-SHIRT | SHIRTS & SUPPLIES | \$525 | \$0 | \$0 | \$171 | \$0 | |
| TOTAL PUBLIC SAFETY COMMITTEE | | \$4,313 | \$4,800 | \$5,300 | \$4,297 | \$4,800 | |
| NEIGHBORHOOD IMPROVEMENT COMMITTEE | | | | | | | |
| 0017447-548159-AWARD | BEAUTIFICATION CONTEST AWARD | \$0 | \$750 | \$750 | \$0 | \$750 | |
| 0017447-548159-HOA | QUARTERLY HOA MEETINGS | \$0 | \$400 | \$400 | \$0 | \$400 | |
| 0017447-548159-PEDES | PEDESTRIAN & BIKE INITIATIVES | \$0 | \$5,500 | \$5,500 | \$0 | \$5,500 | |
| TOTAL NEIGHBORHOOD IMPROVEMENT COMMITTEE | | \$0 | \$6,650 | \$6,650 | \$0 | \$6,650 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|-------------------------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| ECONOMIC DEVELOPMENT COMMITTEE | | | | | | | |
| 0017457-549200 | MISCELLANEOUS EXPENSES | \$1,920 | \$7,000 | \$7,000 | \$2,650 | \$0 - | |
| 0017457-549200-MARKE | MARKETING MATERIALS | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$12,000 | Annual subscription for Localintel Software. |
| 0017457-549200-ML CH | CHAMBER EXPO | \$842 | \$2,020 | \$2,020 | \$2,020 | \$2,020 | Greater Chamber of Miami Trustee Annual Membership |
| 0017457-549200-NTWRK | BUSINESS NETWORK & SOCIAL | \$0 | \$0 | \$0 | \$0 | \$3,000 | Funds Quarterly Business Networking Socials at local restaurants. Derived from cost associated with an hour of mixer time (food & drinks) at the establishment. |
| 0017457-549200-SMNRS | SEMINARS | \$0 | \$0 | \$0 | \$0 | \$2,000 | Event in Town Hall to host an educational bootcamp for new and prospective business owners. Cost would be for food and necessary compensation for presenting parties. |
| TOTAL ECONOMIC DEVELOPMENT COMMITTEE | | \$12,761 | \$19,020 | \$19,020 | \$14,670 | \$19,020 | |
| CULTURAL AFFAIRS COMMITTEE | | | | | | | |
| 0017307-548151-BASEL | ART BASEL MIAMI LAKES | \$0 | \$500 | \$0 | \$0 | \$500 | Event in Town Hall to display the artworks/paintings of local artists during Art Basel. |
| 0017307-548151-BLACK | BLACK HISTORY MONTH CONCERT | \$3,245 | \$3,000 | \$3,475 | \$3,475 | \$3,000 | National Holiday Celebrating African American contributions & Achievements in American History. |
| 0017307-548151-BOOK | BOOK READING | \$717 | \$750 | \$1,080 | \$899 | \$750 | Holiday Book Reading with Mrs. Clause for children. Talk from local authors to share their books. |
| 0017307-548151-COF | CONCERT ON THE FAIRWAY | \$8,930 | \$10,500 | \$14,198 | \$14,198 | \$10,500 | Musical concert in the park for residents of Miami Lakes. |
| 0017307-548151-CON | CONCERTS | \$5,113 | \$5,000 | \$3,666 | \$3,699 | \$5,000 | Annual "Summerfest" Classical Music Concert. |
| 0017307-548151-FOUR | FOURTH OF JULY | \$22,574 | \$11,000 | \$17,190 | \$14,885 | \$11,000 | Event celebrating the 4th of July with fireworks, music, food. |
| 0017307-548151-FT | FISHING TOURNAMENT | \$1,265 | \$500 | \$700 | \$594 | \$500 | Fishing at a Miami Lakes Lake for Dads with their sons and daughters. |
| 0017307-548151-HISP | HISPANIC HERITAGE | \$3,009 | \$3,000 | \$4,324 | \$4,323 | \$3,000 | Celebration of Hispanic Heritage Month. |
| 0017307-548151-JUNET | JUNETEENTH | \$897 | \$1,000 | \$0 | \$0 | \$1,000 | National Holiday to celebrate the Emancipation Proclamation which freed the slaves. Music, speaker, refreshments. |
| 0017307-548151-LOVE | WHATS YOUR LOVE STORY | \$0 | \$0 | \$225 | \$225 | \$0 - | |
| 0017307-548151-MISC | MISCELLANEOUS EXPENSES | \$301 | \$0 | \$303 | \$303 | \$0 - | |
| 0017307-548151-S FLI | SPRING FLING(PAINT A PICTURE) | \$1,294 | \$750 | \$369 | \$369 | \$750 | Event to celebrate Mothers by having the children paint a picture and present to them on Mother's Day. |
| 0017307-548151-WOMEN | WOMEN HISTORY MONTH | \$4,478 | \$3,500 | \$2,174 | \$2,174 | \$3,500 | Event to honor the Women of our Town of Miami Lakes in various categories. |
| 0017307-583000 | GRANTS & AIDS (OTHERS) | \$1,500 | \$0 | \$0 | \$0 | \$0 - | |
| TOTAL CULTURAL AFFAIRS COMMITTEE | | \$53,321 | \$39,500 | \$47,704 | \$45,146 | \$39,500 | |
| EDUCATIONAL ADVISORY BOARD | | | | | | | |
| 0017407-548156-APLAN | AP LANGUAGE ARTS PROGRAM | \$26,000 | \$26,500 | \$26,500 | \$26,500 | \$26,500 | To provide a teacher supplement for a vocabulary class at Bob Graham Educational Center, Miami Lakes K-8 Center, and Miami Lakes Middle. |
| 0017407-548156-EVENT | TOWN EVENTS | \$4,023 | \$1,000 | \$5,477 | \$4,293 | \$1,000 | Awards of Excellence |
| 0017407-548156-FRIEN | FRIENDS OF THE LIBRARY | \$4,000 | \$4,000 | \$4,000 | \$4,000 | \$4,000 | To assist Miami Lakes Library with events. |
| 0017407-548156-IMAG | IMAGINATION LIBRARY | \$2,987 | \$4,000 | \$4,000 | \$4,154 | \$4,000 | These funds will continue to provide, in collaboration with Dolly Parton's Imagination Library, free books to children younger than five years old in the town. |
| 0017407-548156-MISC. | MISCELLANEOUS EXPENSES | \$302 | \$0 | \$0 | \$0 | \$0 - | |
| 0017407-548156-STEM | STEM ELECTIVE COURSES | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | STEM funds to Bob Graham Education Center and Miami Lake K-8 Center which will aid the schools with STEM supplies, equipment, and competition fees. |
| 0017407-583000 | GRANTS & AIDS (OTHERS) | \$60,000 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL EDUCATIONAL ADVISORY BOARD | | \$107,312 | \$45,500 | \$49,977 | \$48,947 | \$45,500 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-----------------|
| ELDERLY AFFAIRS COMMITTEE | | | | | | | |
| 0017417-548150-BEEFR | TRANSPORTATION BEE FREE (SAT & SUN) | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$0 | |
| 0017417-548150-FORU | COMMUNITY FORUMS | \$1,379 | \$1,000 | \$1,300 | \$452 | \$750 | |
| 0017417-548150-HF | HEALTH FAIR | \$5,746 | \$500 | \$5,267 | \$5,266 | \$0 | |
| 0017417-548150-METET | MEET & EAT | \$22,634 | \$9,500 | \$20,513 | \$20,904 | \$11,750 | |
| 0017417-548150-MISC | MISCELLANEOUS EXPENSE | \$264 | \$500 | \$0 | \$0 | \$0 | |
| 0017417-548150-SENIO | SENIOR FIELD TRIP | \$2,826 | \$6,000 | \$6,717 | \$6,060 | \$6,000 | |
| 0017417-548150-SNRID | SENIOR ID CARDS | \$0 | \$1,000 | \$0 | \$0 | \$0 | |
| 0017417-548150-SS | SENIOR SOCIAL | \$19,622 | \$12,000 | \$16,664 | \$11,882 | \$12,000 | |
| TOTAL ELDERLY AFFAIRS COMMITTEE | | \$54,971 | \$33,000 | \$52,960 | \$47,064 | \$30,500 | |
| YOUTH ACTIVITIES TASK FORCE | | | | | | | |
| 0017427-548154 | YOUTH ACTIVITIES TASK FORCE | \$0 | \$0 | \$0 | \$150 | \$0 | |
| 0017427-548154-AWARD | STUDENT VOLUNTEER AWARD | \$0 | \$0 | \$0 | \$0 | \$200 | |
| 0017427-548154-BR | BICYCLE RODEO | \$2,340 | \$5,000 | \$5,000 | \$0 | \$5,000 | |
| 0017427-548154-HHH | HALLOWEEN HAUNTED HOUSE | \$20,046 | \$15,000 | \$21,450 | \$22,302 | \$15,000 | |
| 0017427-548154-ICE | ICE CREAM SOCIAL | \$405 | \$500 | \$500 | \$0 | \$500 | |
| 0017427-548154-JUST | JUST RUN | \$0 | \$1,000 | \$1,000 | \$770 | \$1,000 | |
| 0017427-548154-MP | MOVIES IN THE PARK | \$6,229 | \$7,500 | \$8,700 | \$8,089 | \$7,500 | |
| 0017427-548154-SPRIN | SPRING FLING | \$7,644 | \$7,000 | \$14,666 | \$7,420 | \$7,000 | |
| 0017427-548154-SUM | SUMMER YOUTH EMPLOYMENT INITIATIVE | \$0 | \$200 | \$200 | \$0 | \$0 | |
| TOTAL YOUTH ACTIVITIES TASK FORCE | | \$36,665 | \$36,200 | \$51,516 | \$38,731 | \$36,200 | |
| VETERANS AFFAIRS COMMITTEE | | | | | | | |
| 0017437-548158-5KRUN | VETERAN 5K RUN | \$0 | \$0 | \$48,600 | \$31,570 | \$0 | |
| 0017437-548158-CARE | CARE PACKAGE DRIVE | \$314 | \$500 | \$500 | \$0 | \$500 | |
| 0017437-548158-MEMOR | MEMORIAL DAY EVENT | \$1,470 | \$0 | \$530 | \$157 | \$0 | |
| 0017437-548158-MTB | MILITARY TRIBUTE BANNER | \$8,269 | \$12,500 | \$19,574 | \$17,025 | \$12,500 | |
| 0017437-548158-PLAQU | PURCHASE OF TREES WITH PLAQUE | \$735 | \$2,000 | \$1,500 | \$0 | \$2,000 | |
| 0017437-548158-V COM | VETERANS COMMITTEE SHIRTS | \$871 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL VETERANS AFFAIRS COMMITTEE | | \$11,659 | \$15,000 | \$70,704 | \$48,752 | \$15,000 | |
| SPECIAL NEEDS ADVISORY BOARD | | | | | | | |
| 0017467-548162 | SPECIAL NEEDS ADVISORY BOARD | \$0 | \$0 | \$9,330 | \$9,330 | \$0 - | |
| 0017467-548162-AWARE | COMMUNITY AWARENESS | \$8,072 | \$0 | \$8,856 | \$8,856 | \$0 - | |
| 0017467-548162-SKILL | COMMUNITY PROGRAMS /LIFE & JOB SKILLS | \$0 | \$0 | \$20,000 | \$20,000 | \$0 - | |
| 0017467-548162-SOCIA | SOCIAL & RECREATION PROGRAMS | \$2,700 | \$0 | \$10,000 | \$10,000 | \$0 - | |
| 0017467-548162-TRAIN | TRAINING FOR STAFF/FIRST RESPONDERS/OFFICIALS | \$0 | \$0 | \$5,000 | \$5,000 | \$0 - | |
| 0017467-583000 | GRANTS & AIDS (OTHERS) | \$1,100 | \$0 | \$10,000 | \$10,000 | \$0 - | |
| TOTAL SPECIAL NEEDS ADVISORY BOARD | | \$11,872 | \$0 | \$63,186 | \$63,186 | \$0 | |
| BLASTING ADVISORY BOARD | | | | | | | |
| 0017487-540000 | TRAVEL & CONFERANCES | \$0 | \$0 | \$0 | \$0 | \$7,500 - | |
| TOTAL BLASTING ADVISORY BOARD | | \$0 | \$0 | \$0 | \$0 | \$7,500 | |
| TOTAL COMMITTEES EXPENDITURES | | \$292,873 | \$199,670 | \$367,017 | \$310,793 | \$204,670 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|--------------------------------|---------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| COMMUNICATIONS & COMMUNITY AFFAIRS | | | | | | | |
| ECONOMIC DEVELOPMENT | | | | | | | |
| 0017937-512000 | REGULAR SALARIES | \$63,915 | \$75,201 | \$75,201 | \$66,753 | \$68,846 | Current salary and wages for Community and Special Events Coordinator and Part-Time Office Aide. |
| 0017937-521000 | PAYROLL TAXES | \$4,876 | \$5,753 | \$5,753 | \$5,107 | \$5,267 | Calculated based on 7.65% of salary. |
| 0017937-522000 | FRS RETIREMENT CONTRIBUTION | \$7,256 | \$8,989 | \$8,989 | \$10,597 | \$9,570 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0017937-523000 | HEALTH & LIFE INSURANCE | \$9,456 | \$9,517 | \$9,517 | \$9,366 | \$10,077 | Includes medical, dental, vision and life. |
| 0017937-523100 | WIRELESS STIPEND | \$480 | \$480 | \$480 | \$498 | \$480 | Stipend for Community & Special Events Coordinator \$40 a month. |
| 0017937-531000 | PROFESSIONAL SERVICES | \$0 | \$3,600 | \$3,600 | \$0 | \$0 | Special Needs Advisory Board Liaison was convert from ICA to staff. |
| SUB-TOTAL ECONOMIC DEVELOPMENT | | \$85,983 | \$103,540 | \$103,540 | \$92,321 | \$94,240 | |
| COMMUNICATIONS | | | | | | | |
| 0017947-512000 | REGULAR SALARIES | \$45,903 | \$60,749 | \$60,749 | \$63,876 | \$64,216 | Current salary and wages for Part-time Information Specialist & Marketing & Digital Services Specialist. |
| 0017947-521000 | PAYROLL TAXES | \$3,985 | \$4,647 | \$4,647 | \$5,581 | \$4,913 | Calculated based on 7.65% of salary. |
| 0017947-522000 | FRS RETIREMENT CONTRIBUTION | \$4,863 | \$7,262 | \$7,262 | \$9,328 | \$8,926 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0017947-523000 | HEALTH & LIFE INSURANCE | \$56 | \$9,517 | \$9,517 | \$112 | \$10,077 | Includes medical, dental, vision and life. |
| 0017947-523003 | HEALTH INSURANCE ALLOWANCE | \$5,847 | \$0 | \$0 | \$8,958 | \$0 | - |
| 0017947-523100 | WIRELESS STIPEND | \$709 | \$480 | \$480 | \$480 | \$480 | Stipend for Marketing & Digital Services Specialist \$40 a month. |
| 0017947-541300 | SOCIAL MEDIA PLAN | \$14,054 | \$19,000 | \$19,000 | \$18,222 | \$19,000 | Social Media management and optimization platform, video producer, Facebook, Instagram ads, and live-streaming service. |
| 0017947-547000 | PRINTING & BINDING | \$0 | \$1,620 | \$1,620 | \$0 | \$0 | - |
| SUB-TOTAL COMMUNICATIONS | | \$75,418 | \$103,275 | \$103,275 | \$106,556 | \$107,612 | |
| SPECIAL EVENTS | | | | | | | |
| 0017957-512000 | REGULAR SALARIES | \$107,024 | \$110,250 | \$110,250 | \$110,149 | \$113,006 | Director's current salary and wages. |
| 0017957-521000 | PAYROLL TAXES | \$7,631 | \$8,434 | \$8,434 | \$7,914 | \$8,645 | Calculated based on 7.65% of salary. |
| 0017957-522000 | FRS RETIREMENT CONTRIBUTION | \$11,624 | \$13,179 | \$13,179 | \$15,050 | \$15,708 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 0017957-523000 | HEALTH & LIFE INSURANCE | \$11,882 | \$10,813 | \$10,813 | \$10,692 | \$11,824 | Includes medical, dental, vision and life. |
| 0017957-523100 | WIRELESS STIPEND | \$498 | \$480 | \$480 | \$480 | \$480 | Stipend for Community Outreach & Engagement Director \$40 a month. |
| 0017957-541001 | REMOTE ACCESS DEVICE DATA PLAN | \$0 | \$500 | \$500 | \$0 | \$0 | |
| 0017957-546010 | REPAIR & MAINTANCE VEHICLES | \$301 | \$1,000 | \$1,000 | \$0 | \$1,000 | Town Trailer Maintenance. |
| 0017957-548160 | VOLUNTEER APPRECIATION | \$0 | \$0 | \$0 | \$1,713 | \$0 | - |
| 0017957-549418 | SPECIAL EVENTS VETERANS DAY | \$10,284 | \$7,000 | \$8,060 | \$12,581 | \$9,000 | Veterans Day Parade. |
| 0017957-549421 | SPECIAL EVENTS 4TH JULY | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | Fireworks and barge. |
| 0017957-549422 | TOWN ANNIVERSARY | \$500 | \$0 | \$0 | \$0 | \$0 | - |
| 0017957-549429 | OTHER EVENTS | \$6,349 | \$15,000 | \$20,820 | \$15,000 | \$15,000 | Culinary Bike Tour. |
| 0017957-549445 | UTILITY BOX BEAUTIFICATION | \$0 | \$0 | \$4,000 | \$4,000 | \$0 | - |
| 0017957-564000 | MACHINERY & EQUIPMENT | \$137 | \$0 | \$0 | \$0 | \$0 | - |
| SUB-TOTAL SPECIAL EVENTS | | \$186,231 | \$196,656 | \$207,536 | \$207,579 | \$204,663 | |
| TOTAL COMMUNICATIONS & COMMUNITY AFFAIRS EXPENDITURES | | \$347,631 | \$403,471 | \$414,351 | \$406,456 | \$406,515 | |
| TOTAL COMMITTEES & COMMUNICATIONS & COMMUNITY AFFAIRS EXPENDITURES | | \$640,505 | \$603,141 | \$781,368 | \$717,249 | \$611,185 | |
| TOTAL GENERAL FUND EXPENDITURES | | \$18,847,885 | \$19,357,907 | \$21,583,109 | \$21,195,496 | \$20,373,623 | |



Special Revenue Funds

Special Revenues – Other
Tree Ordinance – Black Olive Removal
Transportation-Local Option Gas Tax
Peoples’ Transportation Plan (PTP 80%)
Transit – (PTP 20%)
Mobility Fee Trust Account Fund
Micromobility
Impact Fees Fund
Building Department Fund
&
Neighborhood Service Districts

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Special Revenue Fund

Special Revenue Funds serve as financial instruments specifically designed to account for revenues that are legally bound and constrained for expenditure according to statutory regulations or ordinances. These funds are created to ensure that income collected for a particular and predefined purpose is allocated and expended in accordance with the established legal restrictions and requirements.

Special Revenues - Other

This sub-fund included a one-time contribution of \$300,000 from the Lennar Development that was received in FY2016 and restricted for educational projects and programs, per agreement. However, on April 14, 2021, Council approved the transfer of these funds \$200,000 of which was moved to the Capital Fund for the MLOP Master Plan and \$100,000 to the General Fund for the Educational Advisory Board to work with six Miami Lakes Schools. The Educational Advisory Board has utilized all \$100,000 in FY2021-22.

In FY2019 the Lucida development paid \$199,000 for Large Park (in lieu of) restricted for the acquisition or improvement of a large new park land, as well as \$200,000 Greenway (in lieu of) funds which are restricted for pedestrian and bicycle infrastructure along the Northern Portion of 77th Court.

The FY 2023-24 Budget is a carryforward balance of \$440,725 which is reserved for future projects and programs of which \$200,000 is earmarked for Miami Lakes Green/NW 77th Ct Greenway (North) project which is to commence in FY2024.

Tree Removal Program

In compliance with Ordinance No. 12-151, the Town has established a tree removal permitting process as a testament to its dedication to preserving, advocating for, safeguarding, revitalizing, and enriching the local tree canopy. Noteworthy among these efforts is the recognition of black olive trees within the Town as a nuisance, leading the Town to introduce a replacement initiative. This program is designed to support residents by offering the opportunity to accelerate the removal of a tree in reasonably fair condition through participation in the Tree Removal Program. The resident bears the expenses associated with the removal, disposal, and replacement of the black olive tree, which involves installing a new shade tree following the "right tree, right place" principle. For all tree permits other than those related to the Tree

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Removal Program, the fees collected are utilized to enhance the Town's annual tree installation program.

In the fiscal year 2023-24, the program anticipates generating revenues of approximately \$5,000, coupled with a carryforward fund balance of \$15,624. This results in a total budget allocation of \$20,624, which is intended to defray the costs associated with the removal and replacement of these trees. To fully support the 15-year replacement plan and meet its funding requirements, the program would ideally need an annual budget allocation of around \$85,000.

Local Option Gas Tax

In accordance with Florida Statute 336.025(1)(a), the Local Option Gas tax is generated from the six (6) cents tax levied by Miami-Dade County on each gallon of motor and diesel fuel sold within the county. For the fiscal year 2023-24, the Town expects to receive approximately \$403,550 in revenue, along with a carryforward fund balance of \$212,795, resulting in a total budget allocation of \$616,345.

These funds are dedicated exclusively to transportation-related activities, encompassing a range of initiatives such as ADA compliance for our public rights-of-way (\$25,000), traffic calming measures (\$135,751), pothole repairs (\$20,000), pressure cleaning of sidewalks (\$60,000), replacement of sidewalks (\$180,000), signage replacement (\$10,000), and maintenance of the road system (\$185,594). As of now, this budget maintains no reserves, with all funds designated for the specified transportation projects and improvements.

Performance Measures

The principal measures of performance for Gas Tax funding are the square footage of sidewalks pressure cleaned, and the cumulative number of potholes/sinkholes and street signs repaired.

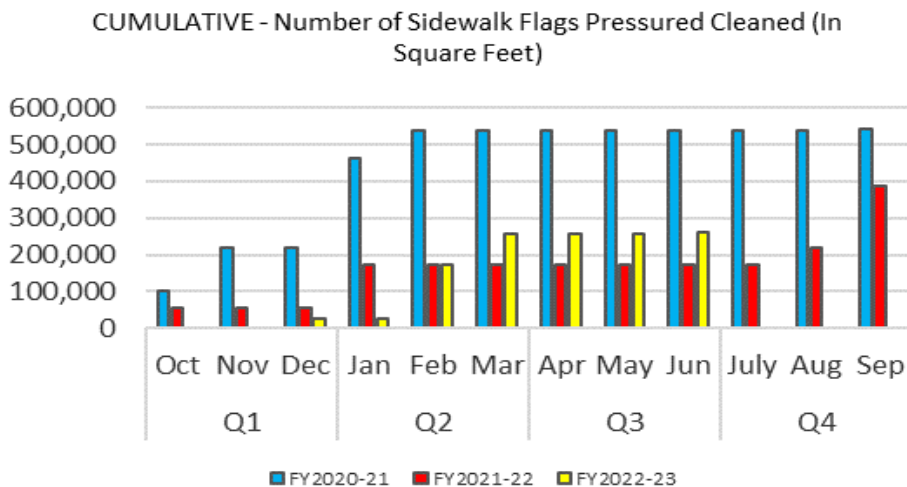


Fig.1: Cumulative number of sidewalks pressure cleaned in FY23 as of the 3rd quarter was 170,224 sq. ft.

Town of Miami Lakes FY 2023-24 Adopted Budget

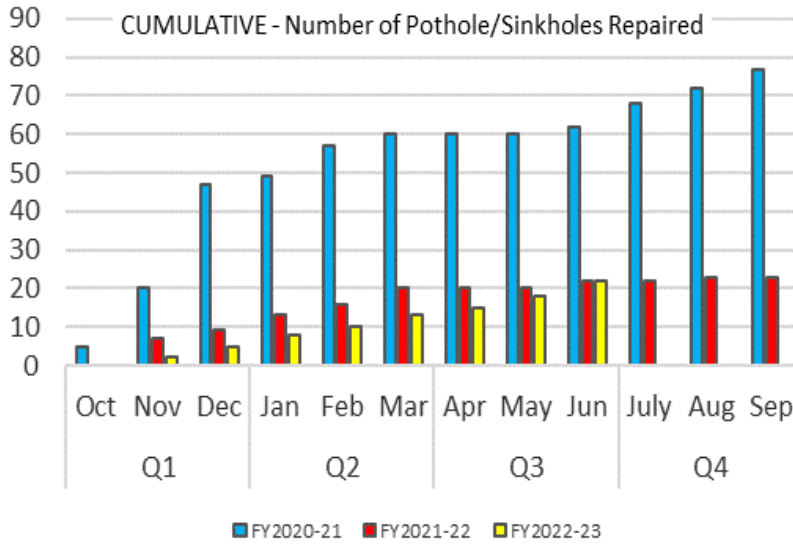


Fig.2: The number of pothole/sinkholes repaired at the end of the 3rd quarter of FY23 was 22. Potholes typically develop in wet and mucky conditions. This measure has decreased significantly from 2021 due to the completion of roadway resurfacing and drainage projects, and the department's proactive inspections.

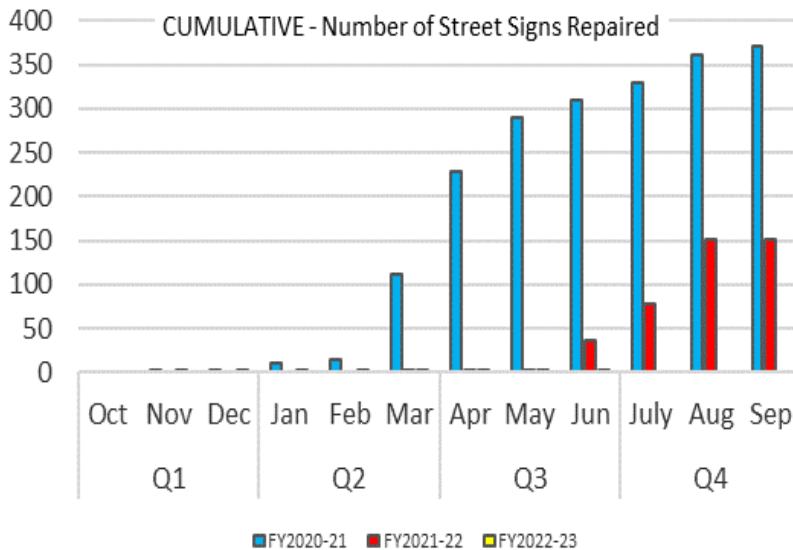


Fig.3: Signs are repaired when damaged or fading. A total of 2 street signs have been repaired at the end of the 3rd quarter of FY23.

People's Transportation Plan (PTP)

In accordance with Florida Statute 212.055 (1), Miami-Dade County imposes a half-cent discretionary sales surtax on various transactions, such as sales, use, rentals, admissions, and more, as outlined in the statute. The administration, collection, and distribution of these surtax proceeds are managed by the Citizen's Independent Transportation Trust (CITT), with municipalities benefiting from the distribution. For the fiscal year 2023-24, the Town expects to receive a total of \$1,906,205 in surtax proceeds.

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The allocation of funds from the People's Transportation Plan is specified as 80% for transportation activities and 20% for transit activities. However, County Ordinance 02-116 mandates that municipalities allocate at least 20% of their annual distribution to transit projects; this is a minimum requirement, not a maximum limit.

Transportation (PTP 80%)

The transportation budget for FY 2023-24 amounts to \$1,546,797, inclusive of the 80% share of surtax proceeds (\$1,524,964) and prior year carry-over funds (\$21,833). These funds are allocated for various purposes, including staff costs to manage the program (\$37,743), traffic studies related to project implementation (\$35,000), travel and per diem (\$2,000), street lighting utilities (\$300,000), maintenance of greenway bike paths (\$25,000), administrative expenses (\$76,248), and education and training (\$2,000). Additionally, this budget includes transfers to the Capital Projects Fund for transportation-related improvement projects, such as the Miami Lakes Green/NW 77th Ct Greenway South (\$118,006), Fairway Drive Bike Lane & Crosswalk (\$89,250), and NW 59th Avenue Roadway Extension project (\$861,550). This Fund currently maintains no reserves.

The transportation budget for FY 2023-24 amounts to \$1,546,797, inclusive of the 80%

Performance Measures

The principal measure of performance for Transportation funded activities is the percentage of streetlights working.

The principal measure of performance for Transportation funded activities is the percentage of streetlights working.

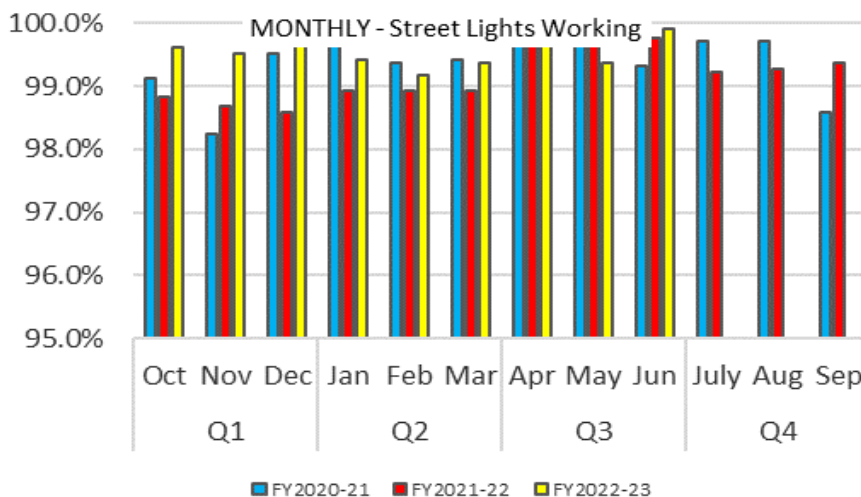


Fig.4: There are currently 2,047 streetlights in Miami Lakes of which 915 are owned by the Town. Over the 3rd quarter of FY23, approximately 99.9% of streetlights were working. The Town continues to work with FPL to enhance the quality of service being provided to our residents.

Transit (PTP 20%)

As mentioned previously, a minimum of 20% of the half-cent sales discretionary surtax proceeds must be designated for transit-related operations. The total budget for FY 2023-24 in this regard is \$862,222,

Town of Miami Lakes FY 2023-24 Adopted Budget

encompassing the 20% share of surtax proceeds (\$381,241), Freebee advertisements (\$6,000), the Freebee Service Development Grant (\$203,500), and projected prior year carry-over funds (\$271,481).

The Town's transit service, known as the 'Moover,' originally launched in July 2012, with the aim of providing efficient and safe transportation within the community via a fixed route system. In May 2018, the Miami-Dade County Board of Commissioners amended the Citizens Independent Transportation Trust (CITT) ordinance to permit the use of on-demand transportation services as a People's Transportation Plan (PTP) eligible expense, effective November 2018. This amendment allowed the Town to transition from the Moover circulator service to an on-demand/flex route, offering point-to-point public transportation throughout the Town of Miami Lakes.

In FY2018, the Moover service was discontinued in favor of on-demand transportation, and the Town entered into a contract with Freebee to provide this service. The program has been well-received by the community and has expanded to include two five-passenger vehicles and two 10-passenger vans with ADA accessibility. In January 2022, the program further expanded to offer peak-hour park-and-ride service to the Palmetto Metrorail Station. Additionally, in September 2023, the two five-passenger vehicles will be replaced with Tesla's, increasing their capacity to serve the community.

The Freebee program is funded at \$407,000 for FY2023-24. The budget also covers the storage of two Town-owned Moover buses (\$8,000), staff costs for program management (\$37,743), transit studies (\$40,000), travel and per diem expenses (\$2,000), insurance for 23 bus shelters and bus stop signs (\$34,323), repairs and maintenance of bus shelters (\$40,000), promotional support for the Transit program (\$5,000), administrative expenses (\$19,062), car charging stations (\$45,000), and education and training (\$2,000). This fund maintains reserves totaling \$222,094.

Performance Measures

The principal measure of performance for Transit funded function is ridership.

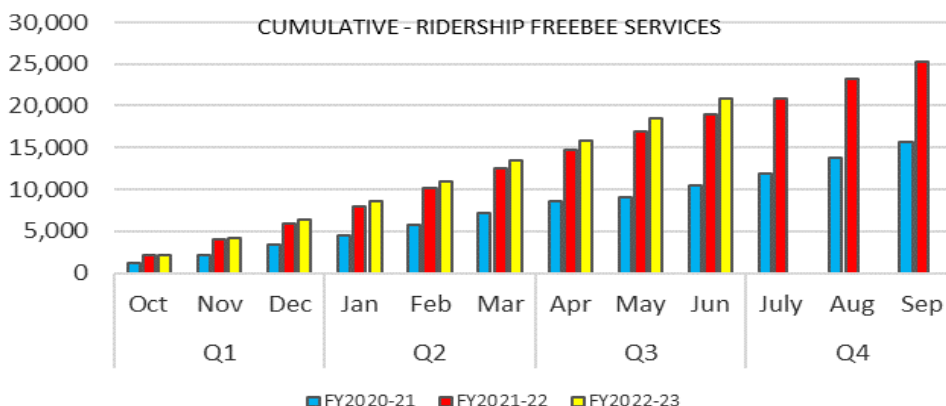


Fig.5: Cumulative number of passengers for Freebee service at the end of 3rd quarter is 20,927.

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Mobility Fee Trust Account

Ordinance No. 16-192 introduces a mobility fee aimed at financing a range of transportation improvements that promote multi-modal options and encourage development practices that effectively address their impact on the transportation system. This fee is designed as an alternative to the conventional transportation concurrency fee. It applies to land development projects seeking approval for land use establishment or changes, specifically those applying for a building permit and/or certificate of use. The funds collected through this fee are earmarked for infrastructure capital enhancements and the expansion of the multimodal network, as specified in the Town's Capital Improvement Element (CIE) within the Comprehensive Plan.

The calculation and collection of this fee are governed by the Mobility Fee Ordinance, and payments are made directly to the Town, subsequently deposited into a Mobility Fee Trust Account Fund.

In fiscal year 2023-24, it is not expected that new development projects will generate revenue from mobility fees. However, a projected carryforward fund balance of \$13,969 has been budgeted, and these funds are allocated for reserves.

Micromobility Fund

Ordinance No. 21-278 introduces the establishment of a specialized fund known as the Micromobility Special Revenue Fund. This fund's primary objective is to facilitate the safe utilization of micromobility devices within the Town's rights-of-way, particularly focusing on scooters and other similar means of transportation. The fund serves a dual purpose: firstly, to cover any incurred expenses by the Town of Miami Lakes in this regard, and secondly, to allocate surplus fees towards the enhancement of pedestrian and cyclist infrastructure and overall experience within the Town.

In the fiscal year 2023-24, it is not expected to generate any revenue from micromobility fees. However, a projected carryforward fund balance of \$49,600 has been budgeted, and these funds are allocated to the repair and maintenance of sidewalks across the Town, ensuring the continued safety and convenience of residents and visitors.

Impact Fees Fund

Pursuant to Section 163.31801 of the Florida Statute, impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth due to new development. Impact fees are paid by developers to offset the cost to adequately serve the impacts and demands of the new development. Two types of Impact Fees, Parks, and Public Safety are collected by Miami-Dade County on behalf of the Town and the

Town of Miami Lakes FY 2023-24 Adopted Budget

revenues are captured in the Impact Fee Fund to fund capital improvements, capital facility and capital equipment attributable to new developments.

Public Safety (Police) Impact Fees are intended to offset the cost of additional capital resources required to maintain adequate police protection for the existing population and to accommodate projected population growth due to new development. No impact fee revenues from new developments are anticipated for FY2023-24. However, a carryforward fund balance is budgeted at \$259,038 and allocated to fund the purchase and implementation of License Plate Readers (LPR) cameras. These items are effective public safety tools used to enhance law enforcement and investigative capabilities while promoting a safe and secure environment for our residents.

In lieu of payment of Road Impact Fees, the Town of Miami Lakes submitted a transportation study for the 59th Avenue Roadway Extension project showing the required information to qualify for the seeking of road impact fees. After being granted permission to apply for road impact fees, the Town submitted in FY2020-21 the required documentation showing the construction cost, schedule, and the asking amount. Currently, we are reviewing the Joint Participation Agreement and the terms before getting approval from the Board of County Commissioners for the authority to the county to execute this agreement with the Town of Miami Lakes in the amount of \$1,897,638.

Parks Impact Fees are collected: 1) to address the need for improvements to local park property and 2) to offset the impact of residential development on park open space.

- 1) Improvements – No impact fee revenues from new developments are anticipated for FY2023-24. However, a projected carryforward fund balance of \$490,910 is budgeted and will be transferred out to be utilized towards the Miami Lakes Optimist Masterplan project.
- 2) Open Space – No impact fee revenues from new developments are anticipated for FY2023-24 however, a carryforward fund balance of \$1,544,281 is reserved for future projects of which \$100,000 is earmarked for 50% grant match for the design and build of a linear park along NW 139th ST & NW 57th Ct to include walking trail, landscaping, irrigation, benches, and public art at the corner of the Town's boundaries to commence in FY24-25.

Town of Miami Lakes FY 2023-24 Adopted Budget

Building Department Fund

The primary objective of the Building Department is to ensure the well-being and safety of the public by upholding and enforcing the Florida

Building Code. This stringent commitment to building code adherence guarantees the highest standards are met.

The Building Department plays a pivotal role in a range of critical tasks. This includes reviewing architectural plans for both commercial and residential projects, conducting mandatory inspections during all construction stages to verify compliance with safety protocols, as well as managing the collection of permit fees and issuance of permits for both commercial and residential construction ventures. Additionally, we are responsible for granting Certificates of Completion, Certificates of Occupancy, and Business Tax Receipts.

To ensure transparency and compliance, we strictly adhere to State Statutes that mandate funds generated by the Building Department are exclusively allocated for building permitting and inspection endeavors. This practice was fortified in FY2016-17 when we effectively separated the building department activities from the General Fund. Subsequently, we established a distinct Building Department Fund dedicated to tracking the inflow of building permit fees, associated revenues, and corresponding expenditures. Notably, revenues and costs associated with zoning functions, as well as Business Tax Receipt activities, continue to be managed within the General Fund, given that these functions are not regulated by the Florida Building Code.

The fiscal year 2023-24 budget allocates to the Building Department Fund \$3,247,771, in total revenues. This reflects a decrease of -\$48,748, equivalent to a -1.48% reduction when compared to the adopted budget for the prior fiscal year, 2022-23.

Within administrative revenues, the funding sources include lost plans (\$10,000), building permit fees (\$1,240,000), building permit violation fee (\$25,000), interest income (\$10,000), and an anticipated carryforward fund balance of \$877,512. This carryforward balance is earmarked exclusively for building operations and administration purposes. Similarly, the Technology sub-fund's revenue consists of building permit technology fees (\$145,000) and an anticipated carryforward fund balance of \$940,259, intended solely for advancing building technology operations.

The operational budget for the building administrative segment during FY2023-24 totals \$2,162,512. This allocation encompasses various components, including staffing salary and benefits (\$1,341,051), contractual services dedicated to Public Works plans review, landscape plans review, and building inspection/plans review in support of new residential construction (\$35,000), provisions for travel and per diem expenses (\$2,000),

Town of Miami Lakes FY 2023-24 Adopted Budget

coverage for property and liability insurance (\$42,337), addressing credit card transaction fees (\$47,000), allocation for uniforms (\$4,000), allocation for education and training (\$2,000), allocation for the building departments portion of Government Center related expenses (\$68,381), and a provision for miscellaneous expenses (\$13,450). Furthermore, this budget involves a reimbursement of \$198,765 to the General Fund, compensating for administrative support provided. Additionally, a reserve of \$408,528 is designated exclusively for administrative and operational building purposes. This reserve is anticipated to decrease progressively as new developments advance through the permitting process over the coming years.

Similarly, the Building Technology sub-fund is allocating a budget of \$1,085,259 for FY2023-24. This allocation encompasses various initiatives, including engaging a Consultant to provide digital configuration services aimed at enhancing all processes through the eTRAKiT portal (\$8,640), modernizing the ComDev software suite by transitioning it to the cloud to improve accessibility and efficiency (\$75,000), initiating the digitization and printing of large plans to streamline documentation processes (\$25,000), procuring electronic devices for field inspectors to facilitate efficient on-site inspections (\$9,600), renewing annual software maintenance to ensure the continued smooth operation of our technology systems (\$51,569), allocating resources for essential office supplies and materials (\$500), setting aside funds for equipment purchases to enhance our technological capabilities (\$68,000), securing essential software licenses to support our ongoing digital initiatives (\$30,000). Additionally, this sub-fund maintains a substantial reserve totaling \$816,950, exclusively earmarked to support technology-related building projects and further innovations in the future.

Performance Measures

The primary indicators used to assess the Building Department Fund's performance include the count of issued building permits, the total fees amassed, and the quantity of conducted inspections. The Town also internally tracks additional significant metrics, such as the permit review time, aiming to ensure that all requested inspections are completed within 24 hours.

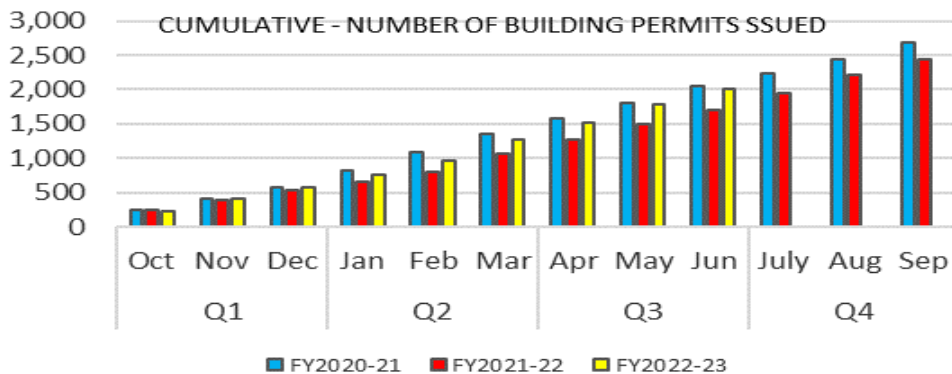


Fig.6: At the close of the third quarter in FY23, the accumulated count of Building Permits issued has reached 2,006.

Town of Miami Lakes FY 2023-24 Adopted Budget

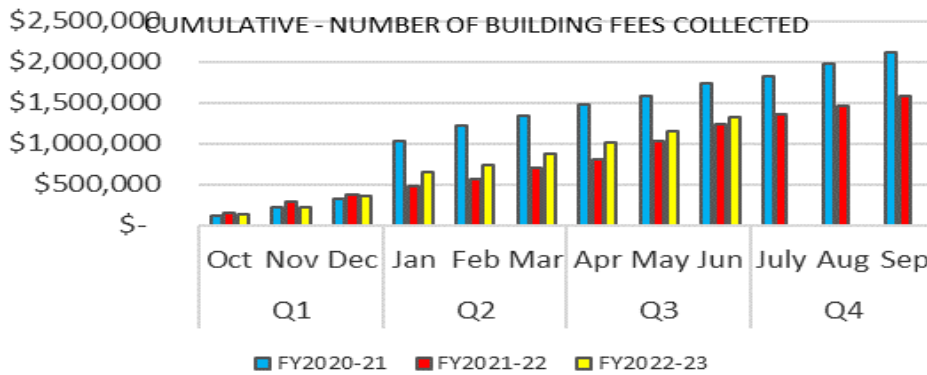


Fig.7: At the close of the third quarter in FY23, the accumulated sum of Building Permit Fees collected has amounted to \$1,322,896.

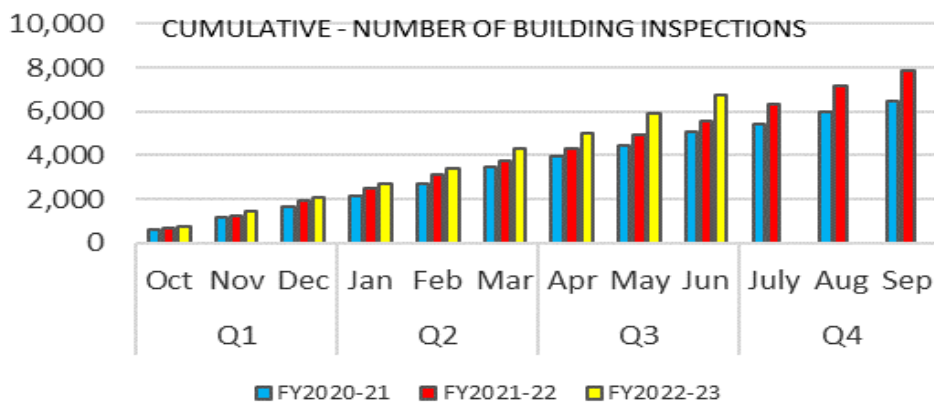


Fig.8: At the close of the third quarter of FY23, the total count of Building Inspections conducted has reached 6,769. The Building Department remains committed to delivering exceptional service and efficiently managing the growing influx of requests.

Neighborhood Service Districts

In 2014, residents of the Town of Miami Lakes who lived in what were previously known as the Special Taxing Districts expressed their desire to transfer these services to the Town in order to receive hometown services. On November 8, 2016, Miami-Dade County voters approved a Charter Amendment that allowed municipalities to serve as the governing body for these districts within their own limits. Once the amendment was passed, the residents of the six districts within the Town submitted a petition to be transferred from the County, and the Town Council approved the request on September 5, 2017. On January 21, 2018, elections were held via mail-in ballot within the boundaries of the districts. All six districts received a majority vote in favor of the transfer to the Town. The Town then held public meetings with the residents of each district to discuss their preferred level of services and the initial assessment rates.

To account for the cost of providing public improvements and special services, the Neighborhood Service District sub-fund was created within the Special Revenue Fund.

Town of Miami Lakes FY 2023-24 Adopted Budget

This fund collects non-ad valorem assessments, which are shared costs assigned to a group of properties to cover all or part of the expenses associated with a specific public service or improvement. Examples of these services include security guard services, lighting, lake, and landscape maintenance, primarily benefiting those properties. The Town of Miami Lakes provides security guard services to four districts, and lake maintenance to two districts.

The FY 2023-24 Budget for all Districts total \$1,751,752, a \$96,547 or 5.22% decrease as compared to prior year adopted budget. The assessment rate for each district are as follows:

| District Description | District Type | FY2018-19 Adopted Assessment Rate | FY2019-20 Adopted Assessment Rate | FY2020-21 Adopted Assessment Rate | FY2021-22 Adopted Assessment Rate | FY2022-23 Adopted Assessment Rate | FY2023-24 Adopted Assessment Rate |
|-------------------------|------------------|--|--|--|--|--|--|
| Miami Lakes Section One | Security Guard | \$285.37 | \$285.37 | \$208.37 | \$208.37 | \$340.98 | \$340.98 |
| Loch Lomond | Security Guard | \$2,726.40 | \$2,489.80 | \$2,489.80 | \$2,489.80 | \$2,489.80 | \$2,152.00 |
| Royal Oaks Section One | Security Guard | \$800.14 | \$706.89 | \$706.89 | \$706.89 | \$706.89 | \$746.07 |
| Royal Oaks East | Security Guard | \$977.73 | \$769.33 | \$706.89 | \$706.89 | \$834.89 | \$825.89 |
| Lake Patricia | Lake Maintenance | \$231.46 | \$231.46 | \$231.46 | \$231.46 | \$231.46 | \$231.46 |
| Lake Hilda | Lake Maintenance | \$157.92 | \$157.92 | \$157.92 | \$157.92 | \$157.92 | \$157.92 |

**TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item**

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| SPECIAL REVENUE FUND | | | | | | | |
| SPECIAL REVENUES-OTHER | | | | | | | |
| <u>REVENUES</u> | | | | | | | |
| 1011361-370009 | BUDGET CARRYFORWARD-SPECIAL REVENUES-OTHER | \$440,725 | \$440,725 | \$440,725 | \$440,725 | \$440,725 | Projected fund balance carryforward. |
| TOTAL REVENUES | | \$440,725 | \$440,725 | \$440,725 | \$440,725 | \$440,725 | |
| <u>EXPENSES</u> | | | | | | | |
| 1011361-549002 | CONTINGENCY RESERVES | \$0 | \$440,725 | \$440,725 | \$0 | \$240,725 | Reserve for future projects. |
| 1011361-591041 | TRANSFER OUT-CAPITAL PROJECTS FUND-TRANSPORTATION | \$0 | \$0 | \$0 | \$0 | \$200,000 | To fund town match for the Miami Lakes Green/NW77th Ct Greenway (North) project to commence in FY2024. |
| TOTAL EXPENDITURES | | \$0 | \$440,725 | \$440,725 | \$0 | \$440,725 | |
| NET SPECIAL REVENUES-OTHER | | \$440,725 | \$0 | \$0 | \$440,725 | \$0 | |
| TREE ORDINANCE-BLACK OLIVE REMOVAL PROGRAM | | | | | | | |
| <u>REVENUES</u> | | | | | | | |
| 1012412-329401 | BLACK OLIVE PROGRAM-FEE | \$15,400 | \$7,000 | \$7,000 | \$50 | \$0 | |
| 1012412-329402 | TREE REMOVAL PROGRAM-FEE | \$1,267 | \$5,000 | \$5,000 | \$6,619 | \$5,000 | Program fee. |
| 1012412-370007 | BUDGET CARRYFORWARD-TREE ORDINANCE | \$39,821 | \$36,411 | \$36,458 | \$36,458 | \$15,624 | Prior year fund balance carryforward. |
| TOTAL REVENUES | | \$56,488 | \$48,411 | \$48,458 | \$43,127 | \$20,624 | |
| <u>EXPENSES</u> | | | | | | | |
| 1012412-531205 | BLACK OLIVE TREE PROGRAM | \$11,560 | \$48,411 | \$48,458 | \$27,503 | \$20,624 | Tree removal and replacement expense. |
| TOTAL EXPENDITURES | | \$20,030 | \$48,411 | \$48,458 | \$27,503 | \$20,624 | |
| NET TREE ORDINANCE-BLACK OLIVE REMOVAL PROGRAM | | \$36,458 | \$0 | \$0 | \$15,624 | \$0 | |
| TRANSPORTATION GAS TAX | | | | | | | |
| <u>REVENUES</u> | | | | | | | |
| 1014134-312410 | 1ST LOCAL OPTION GAS TAXES - 6¢ | \$400,358 | \$385,694 | \$385,694 | \$403,201 | \$403,550 | Based on Florida Department of Revenue's estimate. |
| 1014134-337404 | SCHOOL BOARD OF MDC GRANT | \$0 | \$0 | \$0 | \$16,025 | \$0 | - |
| 1014134-370003 | BUDGET CARRYFORWARD-TRANSPORTATION GAS TAX | \$140,349 | \$26,385 | \$143,100 | \$143,100 | \$212,795 | Projected fund balance carryforward. |
| 1014134-381109 | TRANSFER IN-GENERAL FUND | \$346,000 | \$30,621 | \$130,621 | \$130,621 | \$0 | |
| TOTAL REVENUES | | \$889,595 | \$442,700 | \$659,415 | \$692,947 | \$616,345 | |
| <u>EXPENSES</u> | | | | | | | |
| 1014134-531355 | TRANSPORTATION - ADA COMPLIANCE | \$24,800 | \$25,000 | \$36,791 | \$36,790 | \$25,000 | Sidewalk repairs for ADA compliance. |
| 1014134-534200 | ROADS - TRAFFIC CALMING | \$7,536 | \$35,621 | \$135,621 | \$50 | \$135,751 | Speed humps pending ILA approval from Miami Dade county. |
| 1014134-546190 | ROADS - POTHOLE REPAIRS | \$19,881 | \$20,000 | \$20,000 | \$15,239 | \$20,000 | Continuation of town-wide pothole repairs. |
| 1014134-546191 | ROADS - SIDEWALK PRESSURE CLEANING | \$59,120 | \$60,000 | \$60,000 | \$60,000 | \$60,000 | Pressure cleaning of sidewalks throughout Town and main roads. |
| 1014134-546200 | ROADS - SIDEWALK REPLACEMENT | \$355,793 | \$175,079 | \$175,079 | \$174,934 | \$180,000 | Complete replacement of trip hazard and sidewalks town-wide, as necessary. |
| 1014134-546210 | ROADS - STRIPING | \$58,724 | \$5,000 | \$7,358 | \$1,686 | \$0 | - |
| 1014134-546220 | ROADS - SIGNAGE | \$19,857 | \$2,000 | \$82,254 | \$45,133 | \$10,000 | Repair street signs. |
| 1014134-553400 | TRANSPORTATION - ROAD SYSTEM MAINTENANCE | \$200,784 | \$120,000 | \$142,312 | \$146,321 | \$185,594 | Roadway repairs (\$153,594) and median repairs (\$32,000) for irrigation and non-capital beautification improvements. |
| TOTAL EXPENDITURES | | \$746,495 | \$442,700 | \$659,415 | \$480,153 | \$616,345 | |
| NET TRANSPORTATION GAS TAX FUND | | \$143,100 | \$0 | \$0 | \$212,795 | \$0 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|--|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| PEOPLE'S TRANSPORTATION PLAN (PTP 80%) | | | | | | | |
| REVENUES | | | | | | | |
| 1014114-335185 | COUNTY TRANSPORTATION SURTAX SALES TAX (PTP) | \$1,364,319 | \$1,489,063 | \$1,489,063 | \$1,430,486 | \$1,524,964 | 80% of total surtax allocation for Transportation use only budgeted at 95% |
| 1014114-361100 | INTEREST INCOME | \$2,304 | \$0 | \$0 | \$27,254 | \$0 | - |
| 1014114-370002 | BUDGET CARRYFORWARD-TRANSPORTATION (PTP) | \$141,829 | \$252,343 | \$396,513 | \$396,513 | \$21,833 | Projected fund balance carryforward. |
| TOTAL REVENUES | | \$1,508,452 | \$1,741,406 | \$1,885,576 | \$1,854,253 | \$1,546,797 | |
| EXPENSES | | | | | | | |
| 1014114-512000 | REGULAR SALARIES | \$14,876 | \$38,021 | \$38,021 | \$26,226 | \$26,906 | Current salary and wages for Transportation Coordinator at 50% funding for Transportation. |
| 1014114-521000 | PAYROLL TAXES | \$1,138 | \$2,909 | \$2,909 | \$2,006 | \$2,058 | Calculated based on 7.65% of salaries. |
| 1014114-522000 | FRS RETIREMENT CONTRIBUTION | \$1,588 | \$4,545 | \$4,545 | \$3,124 | \$3,740 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 1014114-523000 | HEALTH & LIFE INSURANCE | \$2,170 | \$4,758 | \$4,758 | \$3,887 | \$5,039 | Includes medical, dental, vision and life. |
| 1014114-531391 | TRANSPORTATION STUDIES | \$20,353 | \$50,000 | \$50,000 | \$0 | \$35,000 | Transportation studies as needed. |
| 1014114-540000 | TRAVEL & PER DIEM | \$0 | \$2,000 | \$2,000 | \$0 | \$2,000 | Travel for staff development. |
| 1014114-543010 | UTILITIES-STREET LIGHTING | \$262,659 | \$270,000 | \$270,000 | \$297,044 | \$300,000 | Electricity for street lights maintenance. |
| 1014114-546008 | REPAIR & MAINTENANCE-BIKEPATHS/GREENWAY | \$20,026 | \$15,000 | \$15,000 | \$14,038 | \$25,000 | Repair and maintenance of greenway bike path. |
| 1014114-549002 | CONTINGENCY | \$0 | \$7,721 | \$7,721 | \$0 | \$0 | - |
| 1014114-549350 | ADMINISTRATIVE PROGRAM EXPENSE-TRANSPORTATION (PTP) 5% | \$68,216 | \$74,452 | \$74,452 | \$71,524 | \$76,248 | Administrative expense. |
| 1014114-554010 | EDUCATION & TRAINING | \$0 | \$2,000 | \$2,000 | \$400 | \$2,000 | Registration for educational training and conferences. |
| 1014114-591041 | TRANSFER OUT CPF-TRANSPORTATION | \$720,000 | \$1,270,000 | \$1,414,170 | \$1,414,170 | \$1,068,806 | FY24 funding towards Miami Lakes Green/NW 77th Ct Greenway South (\$118,006), Fairway Drive Bike Lane (\$89,250), and 59th Avenue Roadway Extension (\$861,550). |
| TOTAL EXPENDITURES | | \$1,111,939 | \$1,741,406 | \$1,885,576 | \$1,832,420 | \$1,546,797 | |
| NET PEOPLES TRANSPORTATION PLAN (PTP 80%) | | \$396,513 | \$0 | \$0 | \$21,833 | (\$0) | |
| TRANSIT (PTP 20%) | | | | | | | |
| REVENUES | | | | | | | |
| 1014414-334421 | FREE BEE EXPANSION GRANT | \$186,048 | \$171,130 | \$171,130 | \$187,024 | \$203,500 | Service development Grant for Freebee. |
| 1014414-335180 | COUNTY TRANSIT SURTAX SALES TAX (PTP 20%) | \$454,773 | \$372,266 | \$372,266 | \$376,682 | \$381,241 | 20% of total surtax allocation for Transit use only budgeted at 95% |
| 1014414-369905 BEEFR | CONTRIBUTIONS & DONATIONS-FREEBEE ADVERTISING | \$5,750 | \$7,000 | \$7,000 | \$5,925 | \$6,000 | Freebee Advertising. |
| 1014414-370006 | BUDGET CARRYFORWARD - TRANSIT | \$33,205 | \$124,464 | \$183,917 | \$183,917 | \$271,481 | Projected fund balance carryforward. |
| TOTAL TRANSIT REVENUES | | \$679,776 | \$674,860 | \$734,313 | \$753,548 | \$862,222 | |
| EXPENSES | | | | | | | |
| 1014414-512000 | REGULAR SALARIES | \$16,487 | \$38,021 | \$38,021 | \$26,226 | \$26,906 | Current salary and wages for Transportation Coordinator at 50% funding for Transit. |
| 1014414-521000 | PAYROLL TAXES | \$1,256 | \$2,909 | \$2,909 | \$2,006 | \$2,058 | Calculated based on 7.65% of salaries. |
| 1014414-522000 | FRS RETIREMENT CONTRIBUTION | \$1,613 | \$4,545 | \$4,545 | \$3,124 | \$3,740 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 1014414-523000 | HEALTH & LIFE INSURANCE | \$2,100 | \$4,758 | \$4,758 | \$3,887 | \$5,039 | Includes medical, dental, vision and life. |
| 1014414-531000 | PROFESSIONAL SERVICES | \$1,564 | \$0 | \$0 | \$0 | \$0 | - |
| 1014414-531390 | TRANSIT STUDIES | \$0 | \$40,000 | \$40,000 | \$0 | \$40,000 | Transit studies as needed. |
| 1014414-534141 | TRANSIT BUS CIRCULATOR | \$378,156 | \$415,000 | \$415,000 | \$381,748 | \$415,000 | Freebee service(\$407,000) and storing of two Town Moover Buses (\$8,000). |
| 1014414-540000 | TRAVEL & PER DIEM | \$0 | \$2,000 | \$2,000 | \$88 | \$2,000 | Travel for staff development. |
| 1014414-545000 | TRANSIT BUS SHELTER INSURANCE | \$29,011 | \$29,318 | \$29,318 | \$29,113 | \$34,323 | Insurance for buses and bus shelters. |
| 1014414-546000 | REPAIR & MAINTENANCE-TRANSIT BUS SHELTERS | \$40,997 | \$40,000 | \$40,000 | \$2,040 | \$40,000 | Repair & maintenance of 23 bus shelters and bus stops. |
| 1014414-548000 | MARKETING PROMOTIONAL SUPPORT | \$1,936 | \$5,000 | \$5,000 | \$0 | \$5,000 | Production of marketing materials and promotional support for Transit program. |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|-----------------------------------|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| 1014414-549002 | CONTINGENCY | \$0 | \$72,696 | \$117,149 | \$0 | \$222,094 | Reserve for any Transit needs. |
| 1014414-549350 | ADMINISTRATIVE PROGRAM EXPENSE-TRANSIT 5% | \$22,739 | \$18,613 | \$18,613 | \$18,834 | \$19,062 | Administrative expense. |
| 1014414-549442 | CAR CHARGING STATION | \$0 | \$0 | \$15,000 | \$15,000 | \$45,000 | Car charging stations. |
| 1014414-554010 | EDUCATION & TRAINING | \$0 | \$2,000 | \$2,000 | \$0 | \$2,000 | Registration for educational training and conferences. |
| TOTAL TRANSIT EXPENDITURES | | \$495,859 | \$674,860 | \$734,313 | \$482,067 | \$862,222 | |
| NET TRANSIT FUND | | \$183,917 | \$0 | \$0 | \$271,481 | (\$0) | |

MOBILITY FEE TRUST ACCOUNT FUND

REVENUE

| | | | | | | | |
|-----------------------|--|------------------|-----------------|-----------------|-----------------|-----------------|--------------------------------------|
| 1014184-329002 | MOBILITY FEE | \$16,470 | \$0 | \$0 | \$2,135 | \$0 - | |
| 1014184-370008 | BUDGET CARRYFORWARD-MOBILITY FEE TRUST | \$345,364 | \$51,768 | \$61,834 | \$61,834 | \$13,969 | Projected fund balance carryforward. |
| TOTAL REVENUES | | \$361,834 | \$51,768 | \$61,834 | \$63,969 | \$13,969 | |

EXPENSES

| | | | | | | | |
|------------------------------------|---------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|--|
| 1014184-549002 | CONTINGENCY RESERVES | \$0 | \$1,768 | \$11,834 | \$0 | \$13,969 | Reserved for future projects and programs. |
| 1014184-591041 | TRANSFER OUT CPF-TRANSPORTATION | \$300,000 | \$50,000 | \$50,000 | \$50,000 | \$0 - | |
| TOTAL EXPENDITURES | | \$300,000 | \$51,768 | \$61,834 | \$50,000 | \$13,969 | |
| NET MOBILITY FEE TRUST FUND | | \$61,834 | \$0 | \$0 | \$13,969 | \$0 | |

MICROMOBILITY FUND

REVENUE

| | | | | | | | |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------------------------|
| 1014901-329006 | MICROMOBILITY FEE | \$25,500 | \$0 | \$0 | \$23,000 | \$0 | |
| 1014901-370000 | BUDGET CARRYFORWARD-MICROMOBILITY FUND | \$1,100 | \$26,600 | \$26,600 | \$26,600 | \$49,600 | Projected fund balance carryforward. |
| TOTAL REVENUES | | \$26,600 | \$26,600 | \$26,600 | \$49,600 | \$49,600 | |

EXPENSES

| | | | | | | | |
|-----------------------------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------------------|
| 1014901-546000 | REPAIR & MAINTENANCE-SIDEWALKS | \$0 | \$0 | \$0 | \$0 | \$49,600 | Sidewalk repair and replacement. |
| 1014901-549002 | CONTINGENCY RESERVE | \$0 | \$26,600 | \$26,600 | \$0 | \$0 | |
| TOTAL EXPENDITURES | | \$0 | \$26,600 | \$26,600 | \$0 | \$49,600 | |
| NET MICROMOBILITY FEE FUND | | \$26,600 | \$0 | \$0 | \$49,600 | \$0 | |

| | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| TOTAL SPECIAL REVENUE FUND REVENUES: | \$3,963,469 | \$3,426,470 | \$3,856,921 | \$3,898,169 | \$3,550,282 |
| TOTAL SPECIAL REVENUE FUND EXPENDITURES: | \$2,674,322 | \$3,426,470 | \$3,856,921 | \$2,872,142 | \$3,550,282 |
| NET SPECIAL REVENUE FUND: | \$1,289,147 | \$0 | \$0 | \$1,026,027 | (\$0) |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|----------------------------------|--|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| IMPACT FEES FUND | | | | | | | |
| PUBLIC SAFETY IMPACT FEES | | | | | | | |
| REVENUES | | | | | | | |
| 1052102-324220 | PUBLIC SAFETY IMPACT FEES | \$4,681 | \$0 | \$0 | \$244,940 | \$0 - | |
| 1052102-361100 | INTEREST INCOME | \$217 | \$0 | \$0 | \$2,469 | \$0 - | |
| 1052102-370015 | PUBLIC SAFETY BUDGET CARRYFORWARD | \$94,794 | \$49,647 | \$53,987 | \$53,987 | \$259,038 | Projected fund balance carryforward. |
| 1052102-381109 | TRANSFER IN-GENERAL FUND | \$0 | \$0 | \$35,000 | \$35,000 | \$0 - | |
| | TOTAL REVENUES | \$99,692 | \$49,647 | \$88,987 | \$336,396 | \$259,038 | |
| EXPENDITURES | | | | | | | |
| 1052102-564000 | MACHINERY & EQUIPMENT-LICENSE PLATE RECOGNITION SOFTWARE | \$45,705 | \$49,647 | \$88,987 | \$77,358 | \$259,038 | To fund the purchase of LPR cameras. |
| | TOTAL EXPENDITURES | \$45,705 | \$49,647 | \$88,987 | \$77,358 | \$259,038 | |
| | NET PUBLIC SAFETY IMPACT FEES | \$53,987 | \$0 | \$0 | \$259,038 | \$0 | |
| ROAD IMPACT FEES | | | | | | | |
| REVENUES | | | | | | | |
| 1054144-324230-00003 | IMPACT FEES ROAD-59TH AVENUE | \$0 | \$1,897,638 | \$1,897,638 | \$0 | \$1,897,638 | Re-budget funding towards 59th Ave. Roadway Extension project. |
| | TOTAL REVENUES | \$0 | \$1,897,638 | \$1,897,638 | \$0 | \$1,897,638 | |
| EXPENDITURES | | | | | | | |
| 1054144-581050-00003 | TRANSFER OUT-CAPITAL PROJECTS FUND-TRANSPORTATION | \$0 | \$1,897,638 | \$1,897,638 | \$0 | \$1,897,638 | Re-budget funding towards 59th Ave. Roadway Extension project. |
| | TOTAL EXPENDITURES | \$0 | \$1,897,638 | \$1,897,638 | \$0 | \$1,897,638 | |
| | NET ROAD IMPACT FEES | \$0 | \$0 | \$0 | \$0 | \$0 | |
| PARKS IMPROVEMENT | | | | | | | |
| REVENUES | | | | | | | |
| 1057207-324270-PIMP | PARKS IMPACT FEES - IMPROVEMENTS | \$9,489 | \$0 | \$0 | \$475,762 | \$0 | |
| 1057207-361100-PIMP | INTEREST INCOME | \$11 | \$0 | \$0 | \$0 | \$0 | |
| 1057207-370001-PIMP | BUDGET CARRYFORWARD | \$5,648 | \$7,432 | \$15,148 | \$15,148 | \$490,910 | Projected fund balance carryforward. |
| | TOTAL REVENUES | \$15,148 | \$7,432 | \$15,148 | \$490,910 | \$490,910 | |
| EXPENDITURES | | | | | | | |
| 1057207-549002-PIMP | CONTINGENCY RESERVE - IMPROVEMENTS | \$0 | \$7,432 | \$15,148 | \$0 | \$0 | |
| 1057207-591035-PIMP | TRANSFER OUT-CAPITAL PROJECTS FUND-PARKS (PIMP) | \$0 | \$0 | \$0 | \$0 | \$490,910 | Transfer to Parks Capital Projects fund to be utilized towards the MLOP |
| | TOTAL EXPENDITURES | \$0 | \$7,432 | \$15,148 | \$0 | \$490,910 | |
| | NET PARKS IMPROVEMENT-IMPACT FEES FUND | \$15,148 | \$0 | \$0 | \$490,910 | \$0 | |
| PARKS OPEN SPACE | | | | | | | |
| REVENUES | | | | | | | |
| 1057207-324270-POS | PARKS IMPACT FEES - OPEN SPACE | \$10,294 | \$0 | \$0 | \$454,874 | \$0 | |
| 1057207-361100-POS | INTEREST INCOME | \$2,104 | \$0 | \$0 | \$0 | \$0 | |
| 1057207-370001-POS | BUDGET CARRYFORWARD-OPEN SPACE | \$1,077,009 | \$1,077,009 | \$1,089,407 | \$1,089,407 | \$1,544,281 | Projected fund balance carryforward. |
| | TOTAL REVENUES | \$1,089,407 | \$1,077,009 | \$1,089,407 | \$1,544,281 | \$1,544,281 | |
| EXPENDITURES | | | | | | | |

**TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item**

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|---------------------------------|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| 1057207-549002 POS | CONTINGENCY RESERVE- OPEN SPACE | \$0 | \$1,077,009 | \$1,089,407 | \$0 | \$1,544,281 | \$100,000 earmarked for 50% grant match for the design and build of a linear park along NW 139th ST & NW 57th Ct to include walking trail, landscaping, irrigation, benches, and public art at the corner of the Town's boundaries to commence in FY24-25. The remaining balance is reserved for future projects (\$1,444,281). |
| TOTAL EXPENDITURES | | <u>\$0</u> | <u>\$1,077,009</u> | <u>\$1,089,407</u> | <u>\$0</u> | <u>\$1,544,281</u> | |
| NET PARKS OPEN SPACE-IMPACT FEES FUND | | \$1,089,407 | \$0 | \$0 | \$1,544,281 | \$0 | |
| TOTAL IMPACT FEE FUND REVENUES | | <u>\$1,204,246</u> | <u>\$3,031,726</u> | <u>\$3,091,180</u> | <u>\$2,371,588</u> | <u>\$4,191,867</u> | |
| TOTAL IMPACT FEE FUND EXPENDITURES | | <u>\$45,705</u> | <u>\$3,031,726</u> | <u>\$3,091,180</u> | <u>\$77,358</u> | <u>\$4,191,867</u> | |
| NET IMPACT FEES FUND | | <u>\$1,158,541</u> | <u>\$0</u> | <u>\$0</u> | <u>\$2,294,229</u> | <u>\$0</u> | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|----------------|--------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-----------------|
|----------------|--------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-----------------|

BUILDING DEPARTMENT FUND

REVENUES

| | | | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| 107-361100 | INTEREST INCOME | \$0 | \$0 | \$0 | \$39,912 | \$0 - | |
| 1072402-322111 | BUILDING PERMITS-LOST PLANS | \$11,545 | \$7,000 | \$7,000 | \$13,648 | \$10,000 | Based on prior year's trend. |
| 1072402-322113 | BUILDING PERMITS | \$1,262,470 | \$1,200,000 | \$1,200,000 | \$1,320,539 | \$1,240,000 | Building permit fees for new developments. |
| 1072402-322114 | BUILDING PERMITS-VIOLATION FEE | \$34,172 | \$15,000 | \$15,000 | \$41,377 | \$25,000 | Building Violations Fees. |
| 1072402-354110 | CODE COMPLIANCE EARLY PAYMENTS | \$106 | \$0 | \$0 | \$379 | \$0 - | |
| 1072402-361100 | INTEREST INCOME | \$8,706 | \$5,000 | \$5,000 | \$27,840 | \$10,000 | Interest income from Investment Portfolio. |
| 1072402-370000 | FUND BALANCE CARRYFORWARD-ADMINISTRATION | \$1,287,036 | \$1,021,288 | \$1,038,769 | \$1,038,769 | \$877,512 | Projected fund balance carryforward for Building Administration. |
| 1072402-380900 | MISCELLANEOUS INCOME | \$0 | \$0 | \$0 | \$1 | \$0 | |
| TOTAL BUILDING ADMINISTRATION REVENUES: | | \$2,604,035 | \$2,248,288 | \$2,265,769 | \$2,482,465 | \$2,162,512 | |

EXPENDITURES

| | | | | | | | |
|--|---|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| 1072402-512000 | REGULAR SALARIES | \$926,803 | \$979,470 | \$979,470 | \$940,083 | \$1,006,046 | Current salary and wages. |
| 1072402-521000 | PAYROLL TAXES | \$72,610 | \$76,306 | \$76,306 | \$74,361 | \$78,340 | Calculated based on 7.65% of salaries. |
| 1072402-522000 | FRS RETIREMENT CONTRIBUTION | \$100,957 | \$115,121 | \$115,121 | \$115,274 | \$136,432 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 1072402-523000 | HEALTH & LIFE INSURANCE | \$77,764 | \$111,375 | \$111,375 | \$52,148 | \$107,273 | Includes medical, dental, vision and life. |
| 1072402-523003 | HEALTH INSURANCE ALLOWANCE | \$26,605 | \$0 | \$0 | \$26,895 | \$0 - | |
| 1072402-523100 | WIRELESS STIPEND | \$1,183 | \$1,000 | \$1,000 | \$960 | \$960 | Stipend for Building Official and Building Director. |
| 1072402-531000 | PROFESSIONAL SERVICES | \$20,219 | \$35,000 | \$35,000 | \$16,734 | \$35,000 | Contractual services under ICA. |
| 1072402-533001 | BACKGROUND CHECKS | \$149 | \$150 | \$150 | \$0 | \$150 | Background checks and drug screening for new employees. |
| 1072402-540000 | TRAVEL & PER DIEM | \$0 | \$2,000 | \$2,000 | \$0 | \$2,000 | Travel to user conference. |
| 1072402-540010 | CAR ALLOWANCE | \$14,562 | \$12,000 | \$12,000 | \$12,000 | \$12,000 | Allowance for Building Official and Building Director. |
| 1072402-542000 | FREIGHT & POSTAGE | \$0 | \$500 | \$500 | \$0 | \$500 | Mailout of notices to residents. |
| 1072402-544010 | COPIER LEASE | \$7,041 | \$7,000 | \$7,000 | \$7,005 | \$7,200 | Building's copier(\$1,800) and scanner (\$5,400) rental and usage. |
| 1072402-545000 | INSURANCE | \$52,668 | \$57,067 | \$57,067 | \$54,167 | \$42,337 | Property and liability insurance, workers compensation. |
| 1072402-546000 | REPAIR & MAINTENANCE | \$234 | \$2,500 | \$2,500 | \$1,530 | \$2,500 | Repair of perforator machine. |
| 1072402-547000 | PRINTING & BINDING | \$234 | \$600 | \$600 | \$313 | \$600 | Business cards and printed materials. |
| 1072402-549002 | CONTINGENCY RESERVE | \$0 | \$490,400 | \$505,381 | \$0 | \$408,528 | Reserve for additional expenses related to increase in permit activity. |
| 1072402-549070 | ADMINISTRATIVE SUPPORT | \$164,239 | \$214,125 | \$214,125 | \$188,821 | \$198,765 | Overhead charges for administrative support of Building activities at 10.9%. |
| 1072402-549093 | CREDIT CARD FEES | \$38,848 | \$47,000 | \$47,000 | \$46,471 | \$47,000 | Credit card transaction fees for Building Department - TRAKIT - web and counter. |
| 1072402-551000 | OFFICE SUPPLIES | \$343 | \$0 | \$1,500 | \$366 | \$1,500 | Office supplies for building administration related items for the department. |
| 1072402-552000 | OPERATING SUPPLIES | \$460 | \$0 | \$0 | \$0 | \$0 - | |
| 1072402-552010 | UNIFORMS | \$2,667 | \$4,000 | \$4,000 | \$3,120 | \$4,000 | Includes 1 shirt for office staff and 5 shirts for field staff with name and Town logo, raincoats. |
| 1072402-554000 | SUBSCRIPTIONS & MEMBERSHIPS | \$960 | \$0 | \$1,000 | \$1,470 | \$1,000 | Subscriptions and memberships. |
| 1072402-554010 | EDUCATION & TRAINING | \$350 | \$2,000 | \$2,000 | \$671 | \$2,000 | Registration and training at conferences. |
| 1072402-564011 | VEHICLES ACQUISITION | \$0 | \$30,000 | \$30,000 | \$0 | \$0 - | |
| 1072402-591013 | TRANSFER OUT- FACILITIES MAINTENANCE FUND | \$56,372 | \$60,674 | \$60,674 | \$62,565 | \$68,381 | Building Department's portion of Town Hall building expenses at 13% of total cost. |
| TOTAL BUILDING ADMINISTRATION EXPENSES: | | \$1,565,266 | \$2,248,288 | \$2,265,769 | \$1,604,953 | \$2,162,512 | |
| NET BUILDING ADMINISTRATION FUND: | | \$1,038,769 | \$0 | \$0 | \$877,512 | (\$0) | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|--|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| 1072432-322110 | BUILDING PERMITS-TECHNOLOGY FEE | \$141,635 | \$123,000 | \$123,000 | \$160,209 | \$145,000 | Based on permit fee revenues. |
| 1072432-370000 | FUND BALANCE CARRYFORWARD-TECHNOLOGY | \$867,891 | \$925,231 | \$938,327 | \$938,327 | \$940,259 | Projected fund balance carryforward for Building Technology sub-fund. |
| TOTAL BUILDING TECHNOLOGY REVENUES: | | \$1,009,526 | \$1,048,231 | \$1,061,327 | \$1,098,536 | \$1,085,259 | |
| 1072432-531000 | PROFESSIONAL SERVICES | \$0 | \$20,000 | \$20,000 | \$16,625 | \$8,640 | - |
| 1072432-531080 | ELECTRONIC RECORDS STORAGE/DIGITAL IMAGING | \$5,002 | \$10,000 | \$10,000 | \$7,999 | \$25,000 | Digitization and printing of large plans. |
| 1072432-541001 | REMOTE ACCESS DEVICE DATA PLAN | \$7,100 | \$9,600 | \$9,600 | \$6,613 | \$9,600 | Cell phones and data plans for inspector field devices. |
| 1072432-546500 | REPAIR & MAINTENANCE-SOFTWARE | \$47,885 | \$51,569 | \$51,569 | \$43,342 | \$126,569 | Includes annual license & support for Track It permitting system and AutoCAD system. |
| 1072432-549002 | CONTINGENCY RESERVE | \$0 | \$862,062 | \$871,658 | \$0 | \$816,950 | Reserve for additional expenses related to technology. |
| 1072432-551000 | OFFICE SUPPLIES | \$31 | \$0 | \$500 | \$174 | \$500 | Office supplies for technology related items for the department. |
| 1072432-564000 | MACHINERY & EQUIPMENT | \$76 | \$65,000 | \$68,000 | \$68,220 | \$68,000 | Computers, printers, server, and iPad checking kiosk. |
| 1072432-566000 | SOFTWARE | \$276 | \$0 | \$0 | \$0 | \$0 | - |
| 1072432-566002 | COMPUTER SOFTWARE LICENSES | \$10,830 | \$30,000 | \$30,000 | \$15,303 | \$30,000 | Annual licenses for Windows, anti-virus and security software. |
| TOTAL BUILDING TECHNOLOGY EXPENDITURES: | | \$71,199 | \$1,048,231 | \$1,061,327 | \$158,276 | \$1,085,259 | |
| NET BUILDING TECHNOLOGY FUND: | | \$938,327 | \$0 | \$0 | \$940,259 | \$0 | |
| TOTAL BUILDING DEPARTMENT REVENUES: | | \$3,613,561 | \$3,296,519 | \$3,327,096 | \$3,581,000 | \$3,247,771 | |
| TOTAL BUILDING DEPARTMENT EXPENSES: | | \$1,636,465 | \$3,296,519 | \$3,327,096 | \$1,763,229 | \$3,247,771 | |
| NET BUILDING DEPARTMENT FUND: | | \$1,977,096 | \$0 | \$0 | \$1,817,771 | \$0 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---------------------------------------|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| NEIGHBORHOOD SERVICE DISTRICTS | | | | | | | |
| MIAMI LAKES SECTION ONE - 1701 | | | | | | | |
| | <i>Number of Units</i> | 841.00 | 841.00 | | 841.00 | 841.00 | |
| | <i>Assessment Rate per Unit</i> | \$208.37 | \$340.98 | | \$340.98 | \$340.98 | |
| | <i>Total Guard Service Hours</i> | 8,496 | 8,496 | | 8,496 | 8,496 | 24 Hours 365 days minus 11 holidays. |
| | <i>Total Holiday Hours</i> | 264 | 264 | | 264 | 264 | 24 Hours for 11 holidays. |
| | <i>Guard Hourly Rate</i> | \$15.50 | \$22.10 | | \$22.10 | \$22.10 | |
| | <i>Guard Holiday Hourly Rate</i> | \$23.25 | \$33.15 | | \$33.15 | \$33.15 | |
| REVENUES | | | | | | | |
| 1111601-312415 | SPECIAL ASSESMENT AT 100% | \$166,263 | \$286,764 | \$286,764 | \$272,668 | \$286,764 | |
| 1111601-312415 | 5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS | \$0 | (\$14,338) | (\$14,338) | \$0 | (\$14,338) | |
| 1111601-329020 | STD TRANSPONDERS | \$2,800 | \$1,000 | \$1,000 | \$225 | \$1,000 | |
| 1111601-331540 | COVID19-CARES ACT | \$492 | \$0 | \$0 | \$0 | \$0 | |
| 1111601-361100 | INTEREST INCOME | \$427 | \$0 | \$0 | \$224 | \$0 | |
| 1111601-361102 | COUNTY & STATE INTEREST | \$8 | \$0 | \$0 | \$0 | \$0 | |
| 1111601-369310 | PROPERTY DAMAGE SETTLEMENT | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1111601-370016 | BUDGET CARRYFORWARD | \$83,674 | \$7,039 | \$3,449 | \$3,449 | \$24,806 | Projected carryforward balance. |
| | TOTAL REVENUES | \$253,664 | \$280,465 | \$276,875 | \$276,566 | \$298,232 | |
| EXPENSES | | | | | | | |
| 1111601-513011 | MANAGEMENT & MONITORING (DIRECT COSTS) | \$6,610 | \$6,610 | \$6,610 | \$6,610 | \$31,601 | |
| 1111601-513012 | ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS) | \$19,084 | \$18,790 | \$18,790 | \$19,205 | \$10,344 | 4.5% of total expense for administrative support for Miami Lakes Section. |
| | OPERATING ADMINISTRATIVE COST SUBTOTAL | \$25,694 | \$25,400 | \$25,400 | \$25,815 | \$41,945 | |
| 1111601-533002 | SECURITY SERVICES - GUARD | \$143,270 | \$187,762 | \$187,762 | \$196,408 | \$187,762 | |
| 1111601-533002 | SECURITY GUARD HOLIDAY COST | \$0 | \$8,752 | \$8,752 | \$0 | \$8,752 | 11 Holidays (24 Hours) (RFP 2019-13). |
| | OPERATING SECURITY COST SUBTOTAL | \$143,270 | \$196,514 | \$196,514 | \$196,408 | \$196,514 | |
| 1111601-534010 | JANITORIAL SERVICES | \$1,540 | \$1,600 | \$1,600 | \$1,599 | \$1,820 | Weekly services (\$35). New contract rate. |
| 1111601-541000 | TELEPHONE SERVICES | \$254 | \$288 | \$288 | \$241 | \$288 | Monthly services (\$24). |
| 1111601-542000 | FREIGHT & POSTAGE | \$100 | \$976 | \$976 | \$529 | \$530 | Mailouts for all residential notices at .63c per mailout at a minimum of 1 meetings. |
| 1111601-543000 | UTILITY SERVICES-ELECTRICITY | \$1,246 | \$1,500 | \$1,500 | \$1,699 | \$1,500 | Electric utility expense. |
| 1111601-543020 | UTILITY SERVICES-WATER & SEWER | \$568 | \$500 | \$500 | \$586 | \$500 | Water & Sewer utility expense. |
| 1111601-545000 | INSURANCE | \$434 | \$540 | \$540 | \$434 | \$540 | Property damage insurance covering physical structure of guard gate and guard house. |
| 1111601-546000 | REPAIR & MAINTENANCE | \$2,466 | \$5,000 | \$5,000 | \$4,515 | \$5,000 | Handymen(\$2,000), electrical services(\$2,000), and plumbing (\$1,000). |
| 1111601-546002 | EXTERMINATOR SERVICES | \$186 | \$200 | \$200 | \$219 | \$228 | Monthly extermination services (\$19). |
| 1111601-546003 | REPAIR & MAINTENANCE-GROUNDS | \$1,763 | \$6,000 | \$6,000 | \$3,133 | \$6,000 | Quarterly flower change out & maintenance. |
| 1111601-546021 | GATE EQUIPMENT & REPAIRS | \$9,328 | \$6,500 | \$6,500 | \$7,754 | \$8,000 | Gate arm repairs and replacement. |
| 1111601-547000 | PRINTING & BINDING | \$0 | \$100 | \$100 | \$0 | \$100 | Ink, paper and envelops for mailouts. |
| 1111601-548020 | GENERAL ADVERTISEMENTS | \$314 | \$350 | \$350 | \$327 | \$350 | Legal notices to residents of public meetings based on a minimum of 5 meetings. |
| 1111601-549311 | TRANSPONDERS | \$130 | \$1,000 | \$1,000 | \$0 | \$1,000 | New transponders for residents. |
| 1111601-555500 | NON-CAPITAL OUTLAY | \$0 | \$0 | \$0 | \$0 | \$1,000 | Speed humps |
| 1111601-566002 | COMPUTER SOFTWARE LICENSES | \$0 | \$0 | \$0 | \$0 | \$6,500 | Annual LPR software license. |
| | OPERATING COST SUBTOTAL | \$18,330 | \$24,554 | \$24,554 | \$21,036 | \$33,356 | |

**TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item**

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|----------------|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| 1111601-563000 | CAPITAL OUTLAY-INFRASTRUCTURE | \$40,772 | \$0 | \$0 | \$0 | \$0 | |
| 1111601-564000 | CAPITAL OUTLAY-MACHINERY & EQUIPMENT | \$22,149 | \$8,500 | \$8,500 | \$8,500 | \$0 - | |
| | CAPITAL OUTLAY SUBTOTAL | \$62,921 | \$8,500 | \$8,500 | \$8,500 | \$0 | Any request for capital improvements that exceed 10% of the annual operating budget shall require a straw ballot poll from the residents residing within the District prior to any allocation of moneys for said improvement. |
| 1111601-549002 | CONTINGENCY RESERVE | \$0 | \$25,497 | \$21,907 | \$0 | \$26,417 | No more than 10% in reserves of the annual operating budget. |
| | TOTAL MIAMI LAKES SECTION ONE EXPENDITURES | \$250,215 | \$280,465 | \$276,875 | \$251,760 | \$298,232 | |
| | NET MIAMI LAKES SECTION ONE | \$3,449 | \$0 | \$0 | \$24,806 | \$0 | |

LOCH LOMOND - 1700

| | | | | | | | |
|----------------|---|------------------|------------------|------------------|------------------|------------------|---|
| | <i>Number of Units</i> | 188.00 | 188.00 | | 188.00 | 187.50 | |
| | <i>Assessment Rate per Unit</i> | \$2,489.80 | \$2,489.80 | | \$2,489.80 | \$2,152.00 | Decreased assessment rate by \$337.80 from prr year. |
| | <i>Total Guard Service Hours</i> | 16,992 | 16,992 | | 16,992 | 16,992 | 24 Hours 365 days for 2 guards minus 11 holidays. |
| | <i>Total Vehicle Hours</i> | 8,760 | 8,760 | | 8,760 | 8,760 | 24 Hours 365 days |
| | <i>Total Holiday Hours</i> | 528 | 528 | | 528 | 528 | 24 Hours for 11 holidays for 2 guards. |
| | <i>Guard Hourly Rate</i> | \$20.50 | \$20.50 | | \$20.50 | \$20.50 | |
| | <i>Guard Holiday Hourly Rate</i> | \$30.75 | \$30.75 | | \$30.75 | \$30.75 | |
| | <i>Vehicle Hourly Rate</i> | \$2.50 | \$2.50 | | \$2.50 | \$2.50 | |
| | REVENUES | | | | | | |
| 1111611-312415 | SPECIAL ASSESMENT AT 100% | \$444,296 | \$468,082 | \$468,082 | \$468,082 | \$403,500 | |
| 1111611-312415 | 5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS | \$0 | (\$23,404) | (\$23,404) | (\$23,404) | (\$20,175) | |
| 1111611-331540 | COVID19-CARES ACT | \$492 | \$0 | \$0 | \$0 | \$0 | |
| 1111611-361100 | INTEREST INCOME | \$297 | \$0 | \$0 | \$397 | \$0 | |
| 1111611-361102 | COUNTY & STATE INTEREST | \$595 | \$0 | \$0 | \$0 | \$0 | |
| 1111611-369310 | PROPERTY DAMAGE SETTLEMENT | \$0 | \$0 | \$0 | \$993 | \$0 | |
| 1111611-370016 | BUDGET CARRYFORWARD | \$58,111 | \$70,409 | \$73,489 | \$73,489 | \$83,469 | Projected carry forward balance. |
| | TOTAL REVENUES | \$503,790 | \$515,087 | \$518,167 | \$519,557 | \$466,794 | |
| | EXPENSES | | | | | | |
| 1111611-513011 | MANAGEMENT & MONITORING (DIRECT COSTS) | \$6,610 | \$6,610 | \$6,610 | \$6,610 | \$7,293 | |
| 1111611-513012 | ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS) | \$33,192 | \$26,315 | \$26,315 | \$33,646 | \$17,953 | 4.5% of total expense for administrative support for Loch Lomond. |
| | OPERATING ADMINISTRATIVE COST SUBTOTAL | \$39,802 | \$32,925 | \$32,925 | \$40,256 | \$25,246 | |
| 1111611-533002 | SECURITY SERVICES-GUARD | \$382,680 | \$348,336 | \$348,336 | \$385,080 | \$348,336 | |
| 1111611-533002 | SECURITY GUARD HOLIDAY COST | \$0 | \$16,236 | \$16,236 | \$0 | \$16,236 | 11 Holidays (24 Hours) (RFP 2019-13). |
| 1111611-533002 | SECURITY SERVICES VEHICLE | \$0 | \$21,900 | \$21,900 | \$0 | \$21,900 | |
| | OPERATING SECURITY COST SUBTOTAL | \$382,680 | \$386,472 | \$386,472 | \$385,080 | \$386,472 | |
| 1111611-534010 | JANITORIAL SERVICES | \$1,540 | \$1,600 | \$1,600 | \$1,640 | \$1,820 | Weekly services (\$35). New contract rate. |
| 1111611-541000 | TELEPHONE SERVICES | \$254 | \$300 | \$300 | \$244 | \$300 | Monthly services (\$25). |
| 1111611-542000 | FREIGHT & POSTAGE | \$0 | \$546 | \$546 | \$119 | \$592 | Mailouts for all residential notices at .63¢ per mailout at a minimum of 5 meetings. |
| 1111611-543000 | UTILITY SERVICES-ELECTRICITY | \$1,121 | \$1,000 | \$1,000 | \$1,185 | \$1,130 | Electric Utility Expense. |
| 1111611-545000 | PROPERTY INSURANCE | \$341 | \$424 | \$424 | \$341 | \$424 | Property damage insurance covering physical structure of guard gate and guard house. |
| 1111611-546000 | REPAIR & MAINTENANCE | \$251 | \$2,050 | \$2,050 | \$1,923 | \$2,050 | Handymen (\$1,000), electrical services (\$1,000), and annual fire extinguisher certification (\$50). |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|--------------------------------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| 1111611-546002 | EXTERMINATOR SERVICES | \$186 | \$200 | \$200 | \$219 | \$228 | Monthly extermination services (\$19). |
| 1111611-546003 | REPAIR & MAINTENACE-GROUNDS | \$1,232 | \$3,000 | \$3,000 | \$2,320 | \$3,000 | Quarterly flower change out & maintenance. |
| 1111611-546021 | GATE EQUIPMENT & REPAIRS | \$955 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | Gate arm replacement & repairs. |
| 1111611-547000 | PRINTING & BINDING | \$0 | \$100 | \$100 | \$0 | \$100 | Ink, paper and envelops for mailouts. |
| 1111611-548020 | GENERAL ADVERTISEMENTS | \$439 | \$350 | \$350 | \$263 | \$350 | Legal notices to residents of public meetings based on a minimum of 5 meetings. |
| GENERAL OPERATING COST SUBTOTAL | | \$6,319 | \$12,070 | \$12,070 | \$10,752 | \$12,494 | |
| 1111611-563000 | CAPITAL OUTLAY-INFRASTRUCTURE | \$0 | \$36,794 | \$39,874 | \$0 | \$0 | - |
| 1111611-564000 | CAPITAL OUTLAY-MACHINERY & EQUIPMENT | \$1,500 | \$0 | \$0 | \$0 | \$0 | - |
| CAPITAL OUTLAY COST SUBTOTAL | | \$1,500 | \$36,794 | \$39,874 | \$0 | \$0 | Any request for capital improvements that exceed 10% of the annual operating budget shall require a straw ballot poll from the residents residing within the District prior to any allocation of moneys for said improvement. |
| 1111611-549002 | CONTINGENCY RESERVE | \$0 | \$46,826 | \$46,826 | \$0 | \$42,582 | No more than 10% in reserves of the annual operating budget. |
| TOTAL LOCH LOMOND EXPENDITURES | | \$430,302 | \$515,087 | \$518,167 | \$436,088 | \$466,794 | |
| NET LOCH LOMOND | | \$73,489 | \$0 | \$0 | \$83,469 | \$0 | |

ROYAL OAKS SECTION ONE - 1702

| | | | | | | |
|----------------------------------|----------|----------|----------|----------|----------|--|
| <i>Number of Units</i> | 589.00 | 589.00 | 589.00 | 589.00 | 589.00 | |
| <i>Assessment Rate per Unit</i> | \$706.89 | \$706.89 | \$706.89 | \$706.89 | \$746.07 | Increase assessment rate by \$39.18 from prior year. |
| <i>Total Guard Service Hours</i> | 16,992 | 16,992 | 16,992 | 16,992 | 16,992 | 24 Hours 365 days for 2 guards minus 11 holidays. |
| <i>Total Holiday Hours</i> | 528 | 528 | 528 | 528 | 528 | 24 Hours for 11 holidays for 2 guards. |
| <i>Guard Hourly Rate</i> | \$17.17 | \$17.43 | \$17.43 | \$19.17 | \$19.17 | 19 Guard hourly rate increase by \$1.74 |
| <i>Guard Holiday Hourly Rate</i> | \$25.76 | \$26.15 | \$26.15 | \$28.75 | \$28.75 | 29 Guard holiday hourly rate increase by \$2.60 |

REVENUES

| | | | | | | | |
|----------------------|--|------------------|------------------|------------------|------------------|------------------|---|
| 1111621-312415 | SPECIAL ASSESMENT AT 100% | \$398,171 | \$416,358 | \$416,358 | \$416,358 | \$439,435 | |
| 1111621-312415 | 5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS | \$0 | (\$20,818) | (\$20,818) | (\$20,818) | (\$21,972) | |
| 1111621-329020 | STD TRANSPONDERS | \$1,050 | \$3,000 | \$3,000 | \$440 | \$1,500 | Revenue for new transponders purchased. |
| 1111621-331540 | COVID19-CARES ACT | \$984 | \$0 | \$0 | \$0 | \$0 | |
| 1111621-361100 | INTEREST INCOME | \$410 | \$0 | \$0 | \$406 | \$0 | |
| 1111621-361102 | COUNTY & STATE INTEREST | \$56 | \$0 | \$0 | \$0 | \$0 | |
| 1111621-369310 | PROPERTY DAMAGE SETTLEMENT | \$239 | \$0 | \$0 | \$0 | \$0 | |
| 1111621-370016 | BUDGET CARRYFORWARD | \$80,392 | \$94,984 | \$106,060 | \$106,060 | \$39,421 | Projected carry forward balance. |
| REVENUE TOTAL | | \$481,302 | \$493,524 | \$504,600 | \$502,446 | \$458,384 | |

EXPENSES:

| | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|------------------|--|
| 1111621-513011 | MANAGEMENT & MONITORING (DIRECT COSTS) | \$13,219 | \$13,219 | \$13,219 | \$13,219 | \$21,878 | - |
| 1111621-513012 | ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS) | \$28,361 | \$27,562 | \$27,562 | \$35,238 | \$17,265 | 4.5% of total expense for administrative support for Royal Oaks Section 1. |
| OPERATING ADMINISTRATIVE COST SUBTOTAL | | \$41,580 | \$40,781 | \$40,781 | \$48,457 | \$39,143 | |
| 1111621-533002 | SECURITY SERVICES | \$298,302 | \$296,171 | \$296,171 | \$340,928 | \$325,737 | |
| 1111621-533002 | SECURITY GUARD HOLIDAY COST | \$0 | \$13,807 | \$13,807 | \$0 | \$15,180 | 11 Holidays (24 Hours) (RFP 2019-13). |
| OPERATING SECURITY COST SUBTOTAL | | \$298,302 | \$309,978 | \$309,978 | \$340,928 | \$340,917 | |
| 1111621-534010 | JANITORIAL SERVICES | \$3,080 | \$3,120 | \$3,120 | \$3,251 | \$3,640 | Weekly services per guard house (\$35). |
| 1111621-541000 | TELEPHONE SERVICES | \$508 | \$576 | \$576 | \$482 | \$576 | Monthly services for both guard house (\$48). |

**TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item**

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|----------------|--|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| 1111621-542000 | FREIGHT & POSTAGE | \$0 | \$1,709 | \$1,709 | \$372 | \$1,856 | Mailouts for all residential notices at .63¢ per mailout at a minimum of 5 meetings. |
| 1111621-543000 | UTILITY SERVICES-ELECTICITY | \$2,980 | \$3,000 | \$3,000 | \$4,569 | \$4,000 | Electric Utility Expense. |
| 1111621-543020 | UTILITY SERVICES-WATER & SEWER | \$338 | \$1,000 | \$1,000 | \$1,472 | \$1,000 | Water & Sewer utility expense. |
| 1111621-545000 | PROPERTY INSURANCE | \$832 | \$1,248 | \$1,248 | \$833 | \$1,248 | Property damage insurance covering physical structure of guard gate and guard house. |
| 1111621-546000 | REPAIRS & MAINTENANCE | \$4,875 | \$6,000 | \$6,000 | \$8,031 | \$6,000 | Grounds Maintenance (\$2,000), Annual Pressure Cleaning (\$1,000), Electrical Repairs (\$1,000), Handyman(\$2,000). |
| 1111621-546002 | EXTERMINATOR SERVICES | \$372 | \$400 | \$400 | \$438 | \$481 | Monthly exterminator service for both guard houses (\$37). |
| 1111621-546021 | GATE EQUIPMENT & REPAIRS | \$8,931 | \$8,000 | \$8,000 | \$10,200 | \$9,000 | Gate arm replacement & repairs. |
| 1111621-547000 | PRINTING & BINDING | \$0 | \$100 | \$100 | \$0 | \$100 | Ink, paper and envelopes for mailouts. |
| 1111621-548020 | GENERAL ADVERTISEMENTS | \$202 | \$350 | \$350 | \$143 | \$350 | Legal notices to residents of public meetings based on a minimum of 5 meetings. |
| 1111621-549311 | TRANSPONDERS | \$241 | \$3,000 | \$3,000 | \$294 | \$1,500 | New transponders for residents. |
| 1111621-566002 | COMPUTER SOFTWARE LICENSES | \$13,000 | \$13,000 | \$13,000 | \$13,000 | \$13,000 | Annual LPR software license. |
| | OPERATING COST SUBTOTAL | \$35,360 | \$41,503 | \$41,503 | \$43,084 | \$42,751 | |
| 1111621-563000 | CAPITAL OUTLAY-INFRASTRUCTURE | \$0 | \$56,397 | \$67,473 | \$30,555 | \$0 | - |
| | CAPITAL OUTLAY COST SUBTOTAL | \$0 | \$56,397 | \$67,473 | \$30,555 | \$0 | Any request for capital improvements that exceed 10% of the annual operating budget shall require a straw ballot poll from the residents residing within the District prior to any allocation of moneys for said improvement. |
| 1111621-549002 | CONTINGENCY RESERVE | \$0 | \$44,865 | \$44,865 | \$0 | \$35,573 | No more than 10% in reserves of the annual operating budget. |
| | TOTAL ROYAL OAKS SECTION ONE EXPENDITURES | \$375,243 | \$493,524 | \$504,600 | \$463,025 | \$458,384 | |
| | NET ROYAL OAKS SECTIONS ONE | \$106,060 | \$0 | \$0 | \$39,421 | \$0 | |

ROYAL OAKS EAST - 1703

| | | | | | | | |
|----------------|--|------------------|------------------|------------------|------------------|---|---|
| | <i>Number of Units</i> | 533.50 | 533.50 | 533.50 | 533.50 | | |
| | <i>Assessment Rate per Unit</i> | \$706.89 | \$834.89 | \$834.89 | \$825.89 | Decreased assessment rate by \$9 from prior year. | |
| | <i>Total Guard Service Hours</i> | 16,992 | 16,992 | 16,992 | 16,992 | 24 Hours 365 days for 2 guards minus 11 holidays. | |
| | <i>Total Holiday Hours</i> | 528 | 528 | 528 | 528 | 24 Hours for 11 holidays for 2 guards. | |
| | <i>Guard Hourly Rate</i> | \$17.17 | \$17.43 | \$19.17 | \$19.17 | Guard hourly rate increase by \$1.74 | |
| | <i>Guard Holiday Hourly Rate</i> | \$25.76 | \$26.15 | \$28.75 | \$28.75 | Guard holiday hourly rate increase by \$2.60 | |
| | REVENUES | | | | | | |
| 1111631-312415 | SPECIAL ASSESMENT AT 100% | \$360,459 | \$445,414 | \$445,414 | \$445,414 | \$440,612 | |
| 1111631-312415 | 5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS | \$0 | (\$22,271) | (\$22,271) | (\$22,271) | (\$22,031) | |
| 1111631-329020 | STD TRANSPONDERS | \$210 | \$3,000 | \$3,000 | \$245 | \$1,500 | Revenue for new transponders purchased. |
| 1111631-331540 | COVID19-CARES ACT | \$984 | \$0 | \$0 | \$0 | \$0 | |
| 1111631-361100 | INTEREST INCOME | \$458 | \$0 | \$0 | \$252 | \$0 | |
| 1111631-361102 | COUNTY & STATE INTEREST | \$86 | \$0 | \$0 | \$0 | \$0 | |
| 1111631-380900 | MISCELLANEOUS INCOME | \$655 | \$0 | \$0 | \$0 | \$0 | |
| 1111631-369310 | PROPERTY DAMAGE SETTLEMENT | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1111631-370016 | BUDGET CARRYFORWARD | \$89,719 | \$67,475 | \$71,542 | \$71,542 | \$41,943 | Projected carryforward balance. |
| | TOTAL REVENUES | \$452,571 | \$493,618 | \$497,685 | \$495,182 | \$462,025 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| EXPENSES | | | | | | | |
| 1111631-513011 | MANAGEMENT & MONITORING (DIRECT COSTS) | \$13,219 | \$13,219 | \$13,219 | \$13,219 | \$20,257 | - |
| 1111631-513012 | ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS) | \$28,815 | \$26,825 | \$26,825 | \$34,472 | \$17,208 | 4.5% of total expense for administrative support for Royal Oaks Section East. |
| OPERATING ADMINISTRATIVE COST SUBTOTAL | | \$42,034 | \$40,044 | \$40,044 | \$47,691 | \$37,465 | |
| 1111631-533002 | SECURITY SERVICES | \$300,060 | \$296,171 | \$296,171 | \$340,900 | \$325,737 | |
| 1111631-533002 | SECURITY GUARD HOLIDAY COST | \$0 | \$13,807 | \$13,807 | \$0 | \$15,180 | 11 Holidays (24 Hours) (RFP 2019-13) |
| OPERATING SECURITY COST SUBTOTAL | | \$300,060 | \$309,978 | \$309,978 | \$340,900 | \$340,917 | |
| 1111631-534010 | JANITORIAL SERVICES | \$3,080 | \$3,120 | \$3,120 | \$3,251 | \$3,640 | Weekly services per guard house (\$35). |
| 1111631-541000 | TELEPHONE SERVICES | \$274 | \$576 | \$576 | \$482 | \$576 | Monthly services for both guard house (\$48). |
| 1111631-542000 | FREIGHT & POSTAGE | \$0 | \$1,548 | \$1,548 | \$336 | \$1,681 | Mailouts for all residential notices at .63¢ per mailout at a minimum of 5 meetings. |
| 1111631-543000 | UTILITY SERVICES-ELECTRICITY | \$2,510 | \$3,100 | \$3,100 | \$3,129 | \$3,100 | Electric Utility Expense |
| 1111631-543020 | UTILITY SERVICES-WATER & SEWER | \$864 | \$2,000 | \$2,000 | \$758 | \$2,000 | Water & Sewer utility expense. |
| 1111631-545000 | PROPERTY INSURANCE | \$706 | \$1,059 | \$1,059 | \$707 | \$1,059 | Property damage insurance covering physical structure of guard gate and guard house. |
| 1111631-546000 | REPAIRS & MAINTENANCE | \$6,094 | \$6,000 | \$6,000 | \$5,734 | \$6,000 | Grounds Maintenance (\$2,000), Annual Pressure Cleaning (\$1,000), Electrical Repairs (\$1,000), Handymen(\$2,000). |
| 1111631-546002 | EXTERMINATOR SERVICES | \$372 | \$400 | \$400 | \$438 | \$481 | Monthly exterminator service for both guard houses (\$37). |
| 1111631-546021 | GATE EQUIPMENT & REPAIRS | \$11,591 | \$8,000 | \$8,000 | \$6,000 | \$8,000 | Gate arm replacement & repairs. |
| 1111631-547000 | PRINTING & BINDING | \$0 | \$100 | \$100 | \$0 | \$100 | Ink, paper and envelopes for mailouts. |
| 1111631-548020 | GENERAL ADVERTISEMENTS | \$202 | \$350 | \$350 | \$143 | \$350 | Legal notices to residents of public meetings based on a minimum of 5 meetings. |
| 1111631-549311 | TRANSPONDERS | \$241 | \$3,000 | \$3,000 | \$294 | \$1,500 | New transponders for residents. |
| 1111631-566002 | COMPUTER SOFTWARE LICENSES | \$13,000 | \$13,000 | \$13,000 | \$13,000 | \$13,000 | Annual LPR software license. |
| OPERATING COST SUBTOTAL | | \$38,935 | \$42,253 | \$42,253 | \$34,272 | \$41,487 | |
| 1111631-563000 | CAPITAL OUTLAY-INFRASTRUCTURE | \$0 | \$56,469 | \$60,536 | \$30,377 | \$0 | - |
| 1111631-564000 | CAPITAL OUTLAY-MACHINERY & EQUIPMENT | \$0 | \$0 | \$0 | \$0 | \$0 | - |
| CAPITAL OUTLAY COST SUBTOTAL | | \$0 | \$56,469 | \$60,536 | \$30,377 | \$0 | Any request for capital improvements that exceed 10% of the annual operating budget shall require a straw ballot poll from the residents residing within the District prior to any allocation of moneys for said improvement. |
| 1111631-549002 | CONTINGENCY RESERVE | \$0 | \$44,874 | \$44,874 | \$0 | \$42,156 | No more than 10% in reserves of the annual operating budget. |
| TOTAL ROYAL OAKS EAST EXPENENDITURES | | \$381,029 | \$493,618 | \$497,685 | \$453,239 | \$462,025 | |
| NET ROYAL OAKS EAST | | \$71,542 | \$0 | \$0 | \$41,943 | \$0 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|----------------|--------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-----------------|
|----------------|--------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-----------------|

LAKE PATRICIA - 1704

| | | | | | |
|---------------------------------|----------|----------|--|----------|----------|
| <i>Number of Units</i> | 72.5 | 72.5 | | 72.5 | 72.5 |
| <i>Assessment Rate per Unit</i> | \$231.46 | \$231.46 | | \$231.46 | \$231.46 |
| <i>Number of cycles</i> | 12 | 18 | | 18 | 18 |
| <i>Number of summer cycles</i> | 6 | 6 | | 6 | 6 |

REVENUES

| | | | | | | | |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------------------|
| 1111641-312415 | SPECIAL ASSESMENT AT 100% | \$15,876 | \$16,781 | \$16,781 | \$16,781 | \$16,781 | |
| 1111641-312415 | 5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS | \$0 | (\$839) | (\$839) | (\$839) | (\$839) | |
| 1111641-361100 | INTEREST INCOME | \$58 | \$0 | \$0 | \$11 | \$0 | |
| 1111641-361102 | COUNTY & STATE INTEREST | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1111641-370016 | BUDGET CARRYFORWARD | \$11,387 | \$13,683 | \$13,658 | \$13,658 | \$13,688 | Projected carry forward balance. |
| TOTAL REVENUES | | \$27,321 | \$29,625 | \$29,600 | \$29,611 | \$29,630 | |

EXPENSES

| | | | | | | | |
|---|---|-----------------|-----------------|-----------------|-----------------|-----------------|--|
| 1111641-513011 | MANAGEMENT & MONITORING (DIRECT COSTS) | \$0 | \$0 | \$0 | \$0 | \$1,755 | |
| 1111641-513012 | ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS) | \$1,070 | \$1,515 | \$1,515 | \$1,247 | \$800 | 4.5% of total expense for administrative support for Lake Patricia. |
| OPERATING ADMINISTRATIVE COST SUBTOTAL | | \$1,070 | \$1,515 | \$1,515 | \$1,247 | \$2,555 | |
| 1111641-542000 | FREIGHT & POSTAGE | \$0 | \$254 | \$254 | \$46 | \$275 | Mailouts for all residential notices at .63c per mailout at a minimum of 6 meetings. |
| 1111641-546101 | WATER TREATMENT SERVICE | \$12,350 | \$17,060 | \$17,060 | \$14,510 | \$17,060 | Annual contractual lake maintenance for 24 services (\$14,616), annual fish stocking (\$1,500), and additional services (\$944). |
| 1111641-547000 | PRINTING & BINDING | \$0 | \$100 | \$100 | \$0 | \$100 | Ink, paper and envelops for mailouts. |
| 1111641-548020 | GENERAL ADVERTISEMENTS | \$243 | \$420 | \$420 | \$119 | \$350 | Legal notices to residents of public meetings based on a minimum of 6 meetings. |
| OPERATING COSTS SUBTOTAL | | \$12,593 | \$17,834 | \$17,834 | \$14,675 | \$17,785 | |
| 1111641-549002 | CONTINGENCY RESERVE | \$0 | \$10,276 | \$10,251 | \$0 | \$9,290 | 10% reserves required by Resolution 20-1654. |
| TOTAL LAKE PATRICIA EXPENDITURES | | \$13,663 | \$29,625 | \$29,600 | \$15,923 | \$29,630 | |
| NET LAKE PATRICIA | | \$13,658 | \$0 | \$0 | \$13,688 | \$0 | |

LAKE HILDA - 1705

| | | | | | |
|---------------------------------|----------|----------|--|----------|----------|
| <i>Number of Units</i> | 111.00 | 111.00 | | 111.00 | 111.00 |
| <i>Assessment Rate per Unit</i> | \$157.92 | \$157.92 | | \$157.92 | \$157.92 |
| <i>Number of cycles</i> | 12 | 18 | | 18 | 18 |
| <i>Number of summer cycles</i> | 6 | 6 | | 6 | 6 |

REVENUES

| | | | | | | | |
|-----------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------------------|
| 1111651-312415 | SPECIAL ASSESMENT AT 100% | \$16,642 | \$17,529 | \$17,529 | \$17,529 | \$17,529 | |
| 1111651-312415 | 5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS | \$0 | (\$876) | (\$876) | (\$876) | (\$876) | |
| 1111651-361100 | INTEREST INCOME | \$83 | \$0 | \$0 | \$13 | \$0 | |
| 1111651-361102 | COUNTY & STATE INTEREST | \$5 | \$0 | \$0 | \$0 | \$0 | |
| 1111651-370016 | BUDGET CARRYFORWARD | \$16,276 | \$19,327 | \$19,387 | \$19,387 | \$20,034 | Projected carry forward balance. |
| TOTAL REVENUES | | \$33,007 | \$35,980 | \$36,040 | \$36,053 | \$36,687 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|-----------------|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| EXPENSES | | | | | | | |
| 1111651-513011 | MANAGEMENT & MONITORING (DIRECT COSTS) | \$0 | \$0 | \$0 | \$0 | \$2,632 | |
| 1111651-513012 | ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS) | \$1,067 | \$1,494 | \$1,494 | \$1,255 | \$789 | 4.5% of total expense for administrative support for Lake Hilda. |
| | OPERATING ADMINISTRATIVE COST SUBTOTAL | \$1,067 | \$1,494 | \$1,494 | \$1,255 | \$3,421 | |
| 1111651-542000 | FREIGHT & POSTAGE | \$0 | \$386 | \$386 | \$70 | \$420 | Mailouts for all residential notices at .63¢ per mailout at a minimum of 6 meetings. |
| 1111651-546101 | WATER TREATMENT SERVICE | \$12,310 | \$16,672 | \$16,672 | \$14,574 | \$16,672 | Annual contractual lake maintenance for 24 services (\$14,688) annual fish stocking (\$1,500) and additional services (\$484). |
| 1111651-547000 | PRINTING & BINDING | \$0 | \$100 | \$100 | \$0 | \$100 | Ink, paper and envelopes for mailouts. |
| 1111651-548020 | GENERAL ADVERTISEMENTS | \$243 | \$420 | \$420 | \$119 | \$350 | Legal notices to residents of public meetings based on a minimum of 6 meetings. |
| | OPERATING COSTS SUBTOTAL | \$12,553 | \$17,578 | \$17,578 | \$14,763 | \$17,542 | |
| 1111651-549002 | CONTINGENCY RESERVE | \$0 | \$16,908 | \$16,968 | \$0 | \$15,724 | 10% reserves required by Resolution 20-1654. |
| | TOTAL LAKE HILDA EXPENDITURES | \$13,620 | \$35,980 | \$36,040 | \$16,018 | \$36,687 | |
| | NET LAKE HILDA | \$19,387 | \$0 | \$0 | \$20,035 | (\$0) | |

| | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|--------------------|
| TOTAL NEIGHBORHOOD SERVICE DISTRICTS REVENUES: | \$ 1,751,655 | \$ 1,848,299 | \$ 1,862,967 | \$ 1,859,414 | \$1,751,752 |
| TOTAL NEIGHBORHOOD SERVICE DISTRICTS EXPENDITURES: | \$ 1,464,072 | \$ 1,848,299 | \$ 1,862,967 | \$ 1,636,053 | \$1,751,752 |



**Electric Utility Tax Revenue Fund
&
Debt Service Fund**

Town of Miami Lakes FY 2023-24 Adopted Budget

*Electric Utility Tax Revenue
and
Debt Service Fund*

Electric Utility Tax Revenue

The covenant outlined in the Series 2010 Special Obligation Bond stipulates that the primary utilization of revenue from the Electrical Utility Tax is for servicing the debt. To ensure proper allocation of this revenue and associated maintenance fees, the Electric Utility Tax Revenue Fund was established. Any remaining funds are subsequently transferred to the General Fund to support overall operations.

In the fiscal year 2023-24, the projected Total Electric Utility Tax revenue amounts to \$3,484,597. This budget includes a transfer of \$582,597 to the Debt Service Fund and a transfer of \$2,900,000 to the General Fund. Additionally, an estimated annual dissemination service fee of \$2,000 is anticipated.

Debt Service Fund

In accordance with Ordinance 2010-127, Resolution 2010-857, and Resolution 2010-858, the Town issued \$7.33 million worth of Town of Miami Lakes, Florida Special Obligation Bonds, Series 2010 (Government Center Project), also known as Build America Bonds – Direct Payment, on December 16, 2010. These "Series 2010 Bonds" were issued to cover expenses related to acquiring, designing, and constructing a new Government Center, as well as to cover capitalized interest, establish a debt service reserve, and, in conjunction with other available funds, facilitate the cost of issuance.

The Series 2010 Bonds are secured by Electric Utility Tax Revenues and are set to mature in a serial manner starting from December 1, 2019, and continuing through the year 2040. Semi-annual interest payments are due on June 1 and December 1 of each year.

To comply with the Bond and Notes covenants, a distinct fund has been established to monitor all revenue and expenditure associated with debt service. This fund manages the servicing of all outstanding long-term obligations, except those payable from

Town of Miami Lakes FY 2023-24 Adopted Budget

Enterprise Funds. Notably, the Debt Service Fund for FY 2023-24 incorporates the Series 2010 Special Obligation Bond dedicated to the Government Center construction.

For the fiscal year 2023-24, the Series 2010 Bond will require an interest payment of \$469,187, with an estimated Federal Direct Payment (interest reimbursement) of \$157,531. The fifth principal payment, amounting to \$230,000, is scheduled for December 1, 2023. The Series 2010 Bonds, as previously mentioned, are secured by Electric Utility Tax Revenues, and mature sequentially on every December 1st until the year 2040.

The FY 2023-24 budget for the Debt Service Fund totals \$1,732,632, encompassing a projected carried-forward balance of \$992,504, Electric Utility Tax revenues (\$582,597), and an estimated Federal Direct Payment subsidy (interest reimbursement) of \$157,531. Expenditures in the budget comprise the Series 2010 Special Obligation Bond interest payment of \$469,187, a principal payment of \$230,000, fees amounting to \$1,550 and a reserve of \$1,031,895.

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|----------------|--------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-----------------|
|----------------|--------------|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-----------------|

ELECTRIC UTILITY TAX REVENUE

REVENUES

| | | | | | | | |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|---|
| 103-314100 | ELECTRIC UTILITY SERVICE TAX | \$3,342,419 | \$3,302,688 | \$3,302,688 | \$3,366,300 | \$3,484,597 | Utility tax levied on customer's electric bill. |
| 103-314101 | ELECTRIC UTILITY SERVICE TAX TO GENERAL FUND | (\$2,725,466) | (\$2,700,000) | (\$2,700,000) | (\$2,888,576) | (\$2,900,000) | Net of debt service to General Fund. |
| 103-381210 | TRANSFER GF ELEC UTIL | \$1,500 | \$0 | \$0 | \$0 | \$0 | - |
| TOTAL REVENUES | | \$618,453 | \$602,688 | \$602,688 | \$477,724 | \$584,597 | |

EXPENDITURES

| | | | | | | | |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|---|
| 1038108-549091 | ANNUAL DISSEMINATION AGENT FEE | \$1,500 | \$2,000 | \$2,000 | \$2,000 | \$2,000 | |
| 1038108-591070 | TRANSFER TO DEBT SERVICE FUND | \$616,953 | \$600,688 | \$600,688 | \$475,724 | \$582,597 | Transfer to pay debt service on Bond Series 2010. |
| TOTAL EXPENDITURES | | \$618,453 | \$602,688 | \$602,688 | \$477,724 | \$584,597 | |
| NET ELECTRIC UTILITY TAX REVENUE FUND | | \$0 | (\$0) | (\$0) | \$0 | \$0 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--------------------------|---------------------------------------|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|-----------------|
| DEBT SERVICE FUND | | | | | | | |
| <u>REVENUES</u> | | | | | | | |
| 200-361100 | INTEREST INCOME | \$1,383 | \$0 | \$0 | \$22,015 | \$0 | |
| 200-370000 | DEBT SERVICE FUND BUDGET CARRYFORWARD | \$969,108 | \$1,042,254 | \$1,041,273 | \$1,041,273 | \$992,504 | |
| 200-381212 | TRANSFER IN ELECTRIC UTILITY FUND | \$616,953 | \$600,688 | \$600,688 | \$475,724 | \$582,597 | |
| 200-384002 | FEDERAL DIRECT PAYMENT | \$165,585 | \$162,650 | \$162,650 | \$160,090 | \$157,531 | |
| | TOTAL REVENUES | \$1,753,029 | \$1,805,592 | \$1,804,611 | \$1,699,103 | \$1,732,632 | |
| <u>EXPENSES</u> | | | | | | | |
| 2001731-549002 | CONTINGENCY RESERVE | \$0 | \$1,098,993 | \$1,098,012 | \$0 | \$1,031,895 | |
| 2001731-549090 | FINANCIAL INSTITUTION FEES | \$1,350 | \$1,350 | \$1,350 | \$1,350 | \$1,350 | |
| 2001731-549092 | 8038 CP PREPARATION FEES | \$200 | \$200 | \$200 | \$200 | \$200 | |
| 2001731-571000 | SERIES 2010 PRINCIPAL | \$210,000 | \$220,000 | \$220,000 | \$220,000 | \$230,000 | |
| 2001731-572000 | SERIES 2010 INTEREST | \$500,207 | \$485,049 | \$485,049 | \$485,049 | \$469,187 | |
| | TOTAL EXPENDITURES | \$711,757 | \$1,805,592 | \$1,804,611 | \$706,599 | \$1,732,632 | |
| | NET DEBT SERVICE FUND | \$1,041,272 | \$0 | \$0 | \$992,504 | (\$0) | |

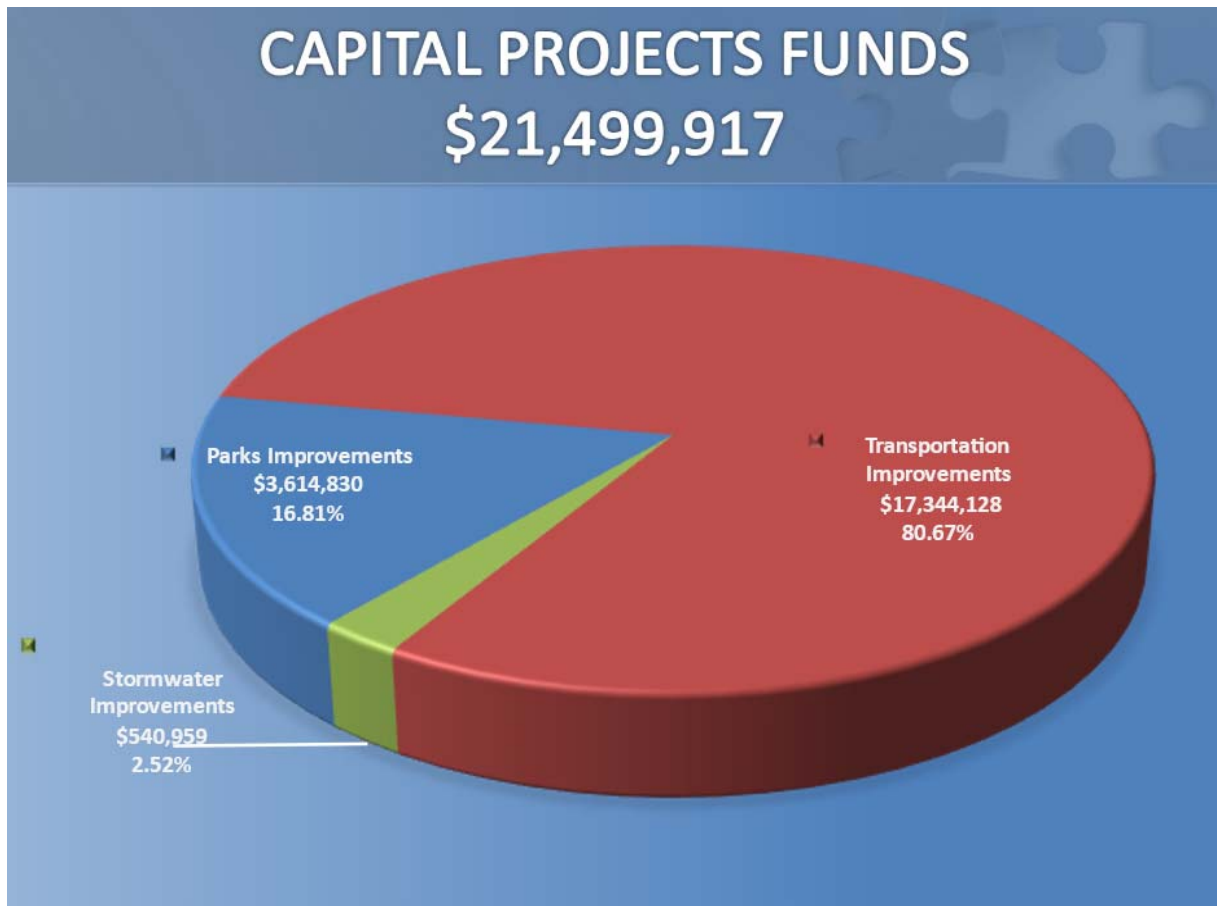


**Capital Projects Fund
Infrastructure Sinking Fund
&
Five-Year Capital Improvement Plan**

Town of Miami Lakes FY 2023-24 Adopted Budget

Capital Projects Fund

The Capital Improvement Program aligns with the Town’s 2015-2025 Strategic Plan where mobility remains the Town’s #1 strategic goal. The FY2023-24 Capital Projects Fund Budget includes many of these initiatives with investment in transportation projects representing 80.67% of the Capital Improvement Program, followed by 16.81% in parks improvements, and 2.52% in stormwater improvements.



The Capital Projects Fund is established to account for all resources used for the acquisition of fixed assets or construction of major capital projects. Money is typically transferred to this Fund from other Funds for these projects. The Budget for FY2023-24 totals \$21,499,917. Projects are grouped according to the four sub-fund categories as summarized below:

Town of Miami Lakes FY 2023-24 Adopted Budget

Facilities & Equipment Improvements

There are no slated projects for the Facilities & Equipment Improvements Fund in fiscal year 2023-24.

Parks Improvements

The Parks Improvements Fund total budget for FY2023-24 is \$3,614,830.

These funds include a projected fund balance carryforward of \$2,598,920, a transfer of \$490,910 from Parks Improvement Impact Fees and grant funding of \$525,000. Funds are allocated as follows: Senior Center Build Out (\$500,000), RACC Critical Facility Energy Resiliency Project (\$525,000), MLOP Tennis Court Lighting Project (\$183,703) MLOP Storage Facility (\$239,601), MLOP Master Plan (\$1,341,996), 67th Avenue Entry Feature (\$40,000), Parking Improvement Project at K-9 Cove (\$50,000), and Par 3 (\$230,827) and are detailed below. This fund also includes a transfer out of \$499,322 to the General Fund and has \$4,381 in reserves.

1. Senior Center Buildout

Estimated project cost - \$500,000; FY 2023-24 Re-budget - \$500,000.

Description: The creation of a senior center and improving the health and vitality of residents of all ages are both part of the Town's 2015-2025 strategic plan. The Senior Community Center 6,000 square feet interior build project will enhance the Town's ability to provide vital resources, programs, and services to its growing senior population.

The project is positioned on approximately 1.3 acres, located on the west side of Commerce Way and NW 146th Street. The facility shell, estimated at \$1.2 million, is being donated to the Town by The Graham Companies. Surrounding accommodations proposed for this space include 9.4 acres 220 units senior living apartments and a 4.2 acre assisted living facility. The FY 2022-23 allocation will fund the buildout of the interior facility shell to include furniture, fixtures, and equipment. The facility will be equipped with a catering room to host healthy cooking demos, multipurpose room for health programs and educational classes, art room, and an open playroom.

2. Roberto Alonso Community Center Critical Facility Energy Resiliency Project

Estimated project cost \$525,000; FY2023-24 Re-budget \$525,000.

Description: The Town was awarded the Rebuild Florida Community Development Block Grant-Mitigation (CDBG-MIT) Critical Facility Hardening Program (CFHP) funds in the amount of \$525,000 to design, permit, purchase,

Town of Miami Lakes FY 2023-24 Adopted Budget

and install a new generator to fully power this critical facility as the Town's designated backup/alternate EOC.

3. Miami Lakes Optimist Park Tennis Court Lighting

Estimated project cost – \$225,000; FY2023-24 Budget \$183,703

Description: The Town approved the design for sport court lighting of all four (4) Tennis/Pickleball Courts at MLOP in FY2021-22. The Town has been working with the School Board to have the design package approved prior to order and install the new lighting system. Furnish and install of the new lighting system is anticipated for early FY2023-24.

4. Miami Lakes Optimist Park Storage Facility

Estimated Project Cost \$230,000; FY 2023-24 Budget is \$239,601.

Description: The budget included \$80,000 to replace the roof and renovate the interior of the storage facility at Optimist Park. Due to a change in scope, the budget was amended to add \$150,000 to completely remodel the structure, update electrical, plumbing, and mechanical systems to meet current Code, reconfigure interior spaces making the building ADA accessible, and aesthetically update the exterior of the building to make it consistent with MLOP Clubhouse. The design was completed in FY2019 and revised in FY2020 to include flood protection requirements. Town staff has received proposals and adjusted the project scope to include design, demolition, furnish and installation of a new prefabricated building. Project commencement is anticipated for the middle of FY2023-24.

5. Miami Lakes Optimist Park Master Plan

Estimated Project Cost is \$19.5 million; FY 2023-24 Budget is \$1,341,996.

Description: The Town Council adopted the Miami Lakes Optimist Park Master Plan in 2003; in FY2018, a contract for field design work was awarded for \$470,000 which is approximately 41% complete to date; and was presented four (4) park development options during the August 2021 workshop.

In FY2022, the Town Council selected a design option that was presented to the voters as a referendum question during the November 2022 election. The General Obligation Bond failed to receive a majority vote in November and the Town now seeks other funding sources and possibly phased approaches to complete the project.

Town of Miami Lakes FY 2023-24 Adopted Budget

6. Entry Feature on NW 67th Avenue

Estimated project cost is \$40,000; FY 2023-24 Budget - \$40,000

Description: The Town having completed branding and entry feature enhancements at 154th and 87th avenue in FY2022 is looking to add an additional entry feature at the 67th Avenue entry point just North of the Gragny. This project looks to continue beautification efforts outlined in the Town's Beautification Master Plan that calls for entry features at all major entry points in the Town. The Town awarded the contract for furnishing and installation in August of 2023 with completion anticipated for early FY2023-24.

7. K-9 Cove Parking Improvement Project

Estimated project cost is \$50,000; FY23-24 Budget - \$50,000

Description: The budget allocation is for the design, permitting, and construction of on street parking near the Town K-9 Cove Dog park.

8. Par 3 Park

Estimated Project Cost is \$4.7 million; FY 2023-24 Re-Budget is \$230,827

Description: The budget allocation is for design work to turn a Par 3 Golf Course into a multi-use central park with areas for kids to play, fitness activities, and a transit park-and-ride.

Transportation Improvements

The Transportation Improvement Program is based on the results of the Roadway Assessment Report that was completed in 2011, as well as the 2015 Transportation Summit recommendations. These programs were developed to ensure that road resurfacing projects are coordinated with drainage improvements. These projects are funded from Federal grants, State grants, Infrastructure Gas Tax funds, and Transportation Sales Tax. The Transportation Improvements Fund total budget for FY 2023-24 is \$17,344,128. These funds are allocated as follows:

9. Streetlight Improvement Project

Estimated Project Cost is \$500,000; FY 2023-24 Budget is \$494,886.

Description: This project consists of limited streetlights improvements in various sectors of the Town. The work involves replacement of existing LED fixtures and/or installation of new streetlight poles to bring roadway light levels to the desired illuminance values. Budgeted funds will be used for the design, permitting and construction of these improvements.

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10. NW 59th Avenue Roadway Extension

Estimated Project Cost is \$14 million; FY 2023-24 Budget is \$14,761,506.

Description: The project includes obtaining the right to a 1.18-acre parcel from Miami-Dade Aviation Department and land acquisition of a private property to design and construct a bridge and roadway improvement, extending from NW 59th Avenue over the C-8 Canal south to NW 151st Street, thereby providing public access that will facilitate increased economic opportunities, commerce, and local jobs. The project also involves improvements to NW 151st Street and NW 153rd Street from Miami Lakeway North to Miami Lakes Drive.

In FY2018 the Town was awarded a \$3.6 million in County Incentive Grant Program (CIGP) competitive funds from FDOT for the design, land acquisition, and construction of the NW 59th Avenue project. In FY 2022, THE Town was awarded supplemental funding of \$197,109 increasing the FDOT Grant award to over \$3.81 million. Additionally, the Town is securing Road Impact Fees from the County for \$1.89 million. In FY 2023 the Town was awarded a \$3.00 million Community Project Funding (CPF) Grant from the Department of Housing and Urban Development (HUD), and \$1.5 million in specific appropriations through the legislature for the FDOT Local Transportation Projects Grant.

The FY2024 sources of funding for this project budget includes a re-budget project balance (\$7,347,704) re-budget balance of Road Impact Fees (\$1,897,638), Gas Tax (\$154,614), PTP (\$861,550), FDOT Grant fund (\$1,500,000), HUD Grant (\$3,000,000) for a total budget of \$14,761,506.

11. Safe Routes to School Bob Graham Education Center

Estimated Project Cost is \$241,143; FY 2023-24 Budget is \$115,508.

Description: The Town was initially awarded a grant from FDOT through the Safe Routes to School Program FY2019 in the amount of \$241,143 for the widening of the eastside school campus frontage sidewalk, new pedestrian ramps and crosswalk improvements along NW 79th Avenue from NW 167th Terrace to NW 155th Street and NW 82nd Avenue at 162nd Street. This budget includes the design phase of this project, which commenced in FY2021 and was completed in FY22. The construction portion began in FY 2023 and is expected to be completed in FY2024. This project is grant funded and does not require matching funds.

12. Miami Lakes Green / NW 77th Ct Greenway South

Estimated project cost is \$900,000, FY23-24 Budget is \$118,006

Description: The Town was initially awarded a grant from FDOT through the Transportation Alternatives Program in the amount of \$600,000 towards this

Town of Miami Lakes FY 2023-24 Adopted Budget

project. This project is to develop multipurpose greenways, sidewalk network improvements and ADA compliant intersections. The project was delayed by the grantor to FY26. The funding sources for FY2024 \$118,006 from PTP, since the design is not reimbursable from the grant. Design is expected to commence in FY 2024. Total estimated project cost is \$900,000. (Grant \$600,000 & Town match \$300,000).

13. Miami Lakes Green /NW 77th Ct Greenway North

Estimated project cost is \$400,000, FY23-24 Budget is \$200,000

Description: This Town was initially awarded a grant from FDOT through the Transportation Alternatives Program in the amount of \$200,000 towards this project. This project is to develop a multi-purpose greenway trail from NW 77th Court, north from NW 154th Street to NW 163rd Street. This project was delayed by the grantor to FY26. The funding sources for FY2024 come from Special Revenue Funds-Other \$200,000. Design is expected to commence in FY 2024. Total estimated project cost of \$400,000. (Grant \$200,000 & Town match \$200,000.)

14. Miami Lakes Park West Bicycle & Pedestrian Improvements Project

Estimated project cost is \$1,216,565, FY23-24 Budget is \$123,370

Description: The Town was initially awarded a grant from FDOT through the Transportation Alternatives Program in the amount of \$1,000,000 towards this project. The Miami Lakes Park West Bicycle and Pedestrian Improvements Project will provide mobility enhancements and access to homes, jobs, businesses, recreation, and public transportation for people of all ages and abilities. The Project is located along Montrose Road (NW 82nd Avenue) and Balgowan Road from Miami Lakes Drive (NW 154th Street) to Ardoch Road, approximately 0.7 miles. The design commenced in FY 2023. The FY24 budget is a carryover project balance from the prior year for the design. Construction and CEI to commence in FY26. Total estimated project cost is \$1,216,565. (Grant Award is \$1,000,000 & Town Match \$216,565).

15. Miami Lakes Green 2.0 (146th Street Greenway)

Estimated project cost is \$808,200; FY2023-24 Budget is \$695,449.

Description: The Town was initially awarded a grant from FDOT through the Transportation Alternatives Program in the amount of \$541,494 towards this project. Miami Lakes Greenways Represent Energy-Efficient Networks 2.0 involves the development of a signature multi-purpose greenway connecting bike facilities on NW 87th Avenue and NW 89th Avenue while serving as a gateway to Barbara Goleman Senior High School. The project furthers strategies adopted in the Town Transportation Master Plan (2004) and Greenways and

Town of Miami Lakes FY 2023-24 Adopted Budget

Trails Master Plan (2014). Both the Town Transportation Master Plan and the Greenways and Trails Master Plan underwent extensive public participation and council approval. The proposed project expands upon the recommendation proposed in the Greenways and Trails Master Plan which calls for bike lanes along this segment of NW 146 Street. This greenway will connect to a future off-road facility on NW 87th Avenue and a future On-Road facility on NW 89th Avenue, allowing students, residents, and visitors to travel throughout the greater region. Design commenced in FY2022, and construction is expected to commence in FY2024. (Grant Award is \$541,494 & Town Match \$266,706).

16. Miami Lakes NW 154th Street & Palmetto Expressway Turn Lanes

Estimated project cost is \$400,000, FY23-24 Budget is \$353,095

The Town was awarded a specific appropriation through the legislature for the FDOT Local Transportation Projects Grant in the amount of \$400,000 to fund this project. This project consists of design and permitting, construction, and construction engineering and inspection (CEI) for the extension of the existing westbound left turn lanes of NW 154th Street westbound from the Palmetto Expressway southbound on-ramp to the northbound ramp. The purpose of the project is to alleviate traffic congestion by extending the westbound left turn lane underneath the Palmetto Expressway and to allow for better movement on the westbound through lanes. Design commenced in FY2023, and construction is expected to commence in FY2024.

17. Fairway Drive Bike Lane & Crosswalk

Estimated project cost is \$1,200,000, FY2023-24 Budget is \$80,168

The Town was initially awarded a grant from FDOT through the Transportation Alternatives Program in the amount of \$900,00 towards this project. The Fairway Drive Bike Lane & Crosswalk Improvements project is for the construction of bike lanes and crosswalks improvements on Fairway Drive from Miami Lakes Drive to Miami Lakeway North for enhanced pedestrian and bicycle safety-related infrastructure in compliance with the Americans with Disabilities Act. The design commenced in FY23 construction (\$1,036,000) and CEI (\$45,000) in FY25. Funding for FY24 comes from PTP since the design phase is not reimbursable from the grant. Total estimated project cost \$1,200,000. (Grant Award \$900,000 and Town match \$300,000).

Stormwater Improvements

The Stormwater Improvement Program is based on the results of the Stormwater Master Plan Update that was completed in 2012 and was subsequently updated in 2019.

Town of Miami Lakes FY 2023-24 Adopted Budget

This program was developed to ensure that road resurfacing projects are coordinated with drainage improvements.

As part of its Stormwater Master Plan, over the last few years the Town of Miami Lakes has undertaken a series of projects to protect surface water quality and reduce flooding within the Town. Stormwater improvements typically include the addition of catch basins, French drains, and manholes to provide water quality and quantity treatment. Drainage projects are completed by resurfacing the roadway, pavement markings, signage and when applicable, landscaping and irrigation. The Stormwater Improvements Fund total budget for FY 2023-24 is \$540,959. These funds are allocated as follows:

18. Royal Oaks First Addition

Estimates project cost \$440,220, FY2023-24 Budget is \$373,039

Description: On July 16, 2019, the Town Council unanimously adopted Resolution 19-1626 adding this project as a necessary capital improvement. The Town was awarded a specific appropriation through the legislature for the Department of Environmental Protection (DEP) Grant in the amount of \$440,220 to fund this project. The Project improvements will require design, permitting, and construction of the drainage system comprised of drainage pipes, exfiltration trenches (French Drains), and asphalt restoration between NW 166th Terrace to NW 168th Street, from NW 83rd Place to NW 82nd Avenue. Project benefits will include improved drainage, reduced localized flooding, increased drainage capacity, improved stormwater management, eliminated standing rainwater, reduced probability of mosquito-transmitted diseases to the public, and reduced impact to property and life. Construction is expected to commence in FY 2024.

Infrastructure Sinking Fund

On January 15, 2019, the Town Council enacted Ordinance 2019-236, establishing the Long-Term Infrastructure Renewal and Replacement Fund. This fund serves as a dedicated resource for sustaining the Town's infrastructure over the long term. A minimum annual transfer of \$150,000 is committed to this fund, which can be adjusted and allocated on a yearly basis to support the renewal and replacement of specific general fund assets. The utilization of these funds is limited to capital asset renewal and replacement, as per Generally Accepted Accounting Principles (GAAP), and is meticulously tracked and managed through the Town's financial records.

For the Fiscal Year 2023-24, the Infrastructure Sinking Fund's budget defers the mandated \$150,000 contribution, however, considers a projected carryforward fund

Town of Miami Lakes FY 2023-24 Adopted Budget

balance of \$370,004, thereby constituting the total budget for the period. This allocation is earmarked for various essential projects, including:

1. **Government Center – Town Hall**

Budget: \$96,000

Description: Town Hall, housing a total of 4 A/C units, is undergoing phased replacement. Two units are slated for replacement in FY 23-24, following one unit replaced in FY 22-23. The final unit replacement is scheduled for FY 24-25.

2. **Royal Oaks Park - Robert Alonso Community Center**

Budget: \$78,000

Description: This allocation targets the replacement of one of two A/C units (\$60,000), the ice machine (\$6,000), and the control system for the A/C units and lights (\$12,000).

3. **Picnic Park East -Youth Center**

Budget: \$12,000

Description: This portion of the budget is dedicated to the resurfacing and epoxy application on the youth center's floor.

Additionally, this budget designates a reserve balance of \$184,004, ensuring financial prudence and flexibility for potential future infrastructure needs. The Infrastructure Sinking Fund's prudent allocation and management contribute to the Town's ongoing commitment to maintaining and renewing critical assets.

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|---|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| CAPITAL PROJECTS FUND | | | | | | | |
| FACILITIES & EQUIPMENT IMPROVEMENT | | | | | | | |
| <u>REVENUES</u> | | | | | | | |
| 3013903-370000-FAC | BUDGET CARRYFORWARD | \$26,147 | \$4,381 | \$4,381 | \$4,381 | \$0 - | |
| 3013903-381109 | TRANSFER IN-GENERAL FUND | \$20,000 | \$0 | \$0 | \$0 | \$0 - | |
| TOTAL REVENUES | | \$46,147 | \$4,381 | \$4,381 | \$4,381 | \$0 | |
| <u>EXPENSES</u> | | | | | | | |
| 3013903-563000 | INFRASTRUCTURE | \$41,766 | \$4,381 | \$0 | \$0 | \$0 - | |
| 3013903-581040 | TRANSFER OUT-GENERAL FUND | \$0 | \$0 | \$4,381 | \$4,381 | \$0 - | |
| TOTAL EXPENDITURES | | \$41,766 | \$4,381 | \$4,381 | \$4,381 | \$0 | |
| NET FACILITIES & EQUIPMENT IMPROVEMENT | | \$4,381 | \$0 | \$0 | \$0 | \$0 | |
| PARKS IMPROVEMENTS | | | | | | | |
| <u>REVENUES</u> | | | | | | | |
| 301-337205-G2102 | GRANT-NEAT STREET MIAMI | \$45,756 | \$0 | \$0 | \$0 | \$0 - | |
| 301-370001-PARKS | BUDGET CARRYFORWARD | \$1,335,983 | \$1,435,415 | \$1,719,751 | \$1,719,751 | \$2,598,920 | Projected fund balance carryforward. |
| 301-381106-PARKS | TRANSFERS IN-GENERAL FUND-PARKS | \$431,908 | \$40,000 | \$964,467 | \$964,467 | \$0 - | |
| 301-381115-PIMP | TRANSFERS IN-PARKS IMPACT FEE FUND-IMPROVEMENT | \$0 | \$0 | \$0 | \$0 | \$490,910 | Transfer from Park Improvement Impact Fee fund to fund the MLOP Masterplan. |
| 301-381124 | TRANSFERS IN-BLACK OLIVE TREE PROGRAM | \$8,470 | \$0 | \$0 | \$0 | \$0 - | |
| 3017217-334205-G2105 | GRANT-CDBG-MIT-FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO) | \$0 | \$525,000 | \$525,000 | \$0 | \$525,000 | Re-Budget grant award amount. |
| TOTAL REVENUES: | | \$1,822,117 | \$2,000,415 | \$3,209,218 | \$2,684,218 | \$3,614,830 | |
| <u>EXPENSES</u> | | | | | | | |
| 3017207-549002 | CONTINGENCY RESERVE | \$0 | \$5,289 | \$4,381 | \$0 | \$4,381 | Reserve for future Parks improvements projects. |
| 3017207-591040 | TRANSFERS OUT-GENERAL FUND | \$0 | \$0 | \$0 | \$0 | \$499,322 | Transfer to the General Fund. |
| 3017327-562065 | SENIOR CENTER BUILDOUT | \$0 | \$500,000 | \$500,000 | \$0 | \$500,000 | Re-budget interior buildout of a 6,000 square foot shell building for a senior community center at an estimated total project cost of \$500,000. Bidding, design & construction anticipated for FY23-24. |
| TOTAL ADMINISTRATIVE PROJECTS: | | \$0 | \$505,289 | \$504,381 | \$0 | \$1,003,703 | |
| 3017217-563000 | ROP/RACC INFRASTRUCTURE | \$0 | \$525,000 | \$525,000 | \$0 | \$525,000 | Re-budget for the design, permitting and construction of a new generator at the Roberto Alonso Community Center (RACC)(EOC) to replace the existing back-up power source to avoid disruption of emergency operations, mitigate threats and emergency related challenges. |
| TOTAL ROYAL OAKS PARK PROJECTS | | \$0 | \$525,000 | \$525,000 | \$0 | \$525,000 | |
| 3017247-563000 | INFRASTRUCTURE | \$88,000 | \$0 | \$188,103 | \$4,400 | \$183,703 | Re-budget project balance for the MLOP tennis court lighting. |
| 3017247-563001 | MLOP STORAGE FACILITY | \$0 | \$189,601 | \$189,601 | \$0 | \$239,601 | Re-budget design, demolish, furnish and install new 60x40 steel storage structure in existing location. |
| 3017247-563618 | MLOP MASTER PLAN | \$14,366 | \$509,698 | \$1,413,306 | \$12,898 | \$1,341,996 | Re-budget funding (\$1,400,408) and a transfer in from Impact Fees (\$490,910) to complete the design work at MLOP and the remainder towards the construction phase. In addition a line item transfer is necessary to fund the remaining portion of MLOP Storage Facility (\$50,000) and transfer out to the General Fund (\$499,322). |
| TOTAL MIAMI LAKES OPTIMIST PARK | | \$102,366 | \$699,299 | \$1,791,010 | \$17,298 | \$1,765,300 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|----------------|--|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--|
| 3017257-563201 | ENTRANCE FEATURE | \$0 | \$40,000 | \$40,000 | \$0 | \$40,000 | Re-budget 67th Avenue Entry Feature project. |
| 3017257-563305 | PARKING IMPROVEMENT | \$0 | \$0 | \$50,000 | \$0 | \$50,000 | Re-budget the parking project at K-9 Cove. |
| 3017257-563541 | RE-SODDING POCKET PARKS | \$0 | \$0 | \$13,000 | \$13,000 | \$0 | - |
| 3017257-564000 | MACHINERY & EQUIPMENT-MINI PARKS IMPROVEMENT | \$0 | \$0 | \$55,000 | \$55,000 | \$0 | - |
| | TOTAL MINI PARKS | \$0 | \$40,000 | \$158,000 | \$68,000 | \$90,000 | |
| 3017287-563540 | PAR 3 PARK | \$0 | \$230,827 | \$230,827 | \$0 | \$230,827 | Re-budget funds for design of Par 3 Park. |
| | TOTAL PASSIVE PARK DEVELOPMENT | \$0 | \$230,827 | \$230,827 | \$0 | \$230,827 | |
| | TOTAL PARKS IMPROVEMENTS EXPENDITURES | \$102,366 | \$2,000,415 | \$3,209,218 | \$85,298 | \$3,614,830 | |
| | NET PARKS IMPROVEMENT | \$1,719,751 | \$0 | \$0 | \$2,598,920 | \$0 | |

TRANSPORTATION IMPROVEMENTS

REVENUES

| | | | | | | | |
|----------------------|--|-----------|-------------|-------------|-----------|-------------|---|
| 301-334202 | GRANT-SAFE ROUTES TO SCHOOL | \$360,819 | \$0 | \$0 | \$0 | \$0 | - |
| 301-361100-TRANS | INTEREST INCOME | \$6,604 | \$0 | \$0 | \$65,447 | \$5,000 | |
| 3014134-312420 | SECOND LOCAL OPT GAS TAX-3 CENT | \$150,160 | \$145,586 | \$145,586 | \$153,019 | \$154,614 | Based on the Florida Department of Revenue estimate at 98%. Funding towards 59th Avenue Roadway Extension project. |
| 3014134-331495-G1501 | NW 77TH COURT GREENWAY SOUTH | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 Grant for Miami Lakes Green/NW 77th Ct Greenway South. This project is to develop multipurpose greenways, sidewalk network improvements and ADA compliant intersections. Design to commence in FY2024 and is not reimbursable from the grant. Total grant award \$600,000. |
| 3014134-331495-G1701 | GRANT-MIAMI LAKES GREEN 2.0-146TH STREET GREENWAY (G1701) | \$0 | \$541,494 | \$541,494 | \$0 | \$541,494 | Grant for Miami Lakes Greenway 2.0 for the reconstruction of NW 146th Street between NW 89th Avenue and NW 87th Avenue for two lanes with bike lanes and landscaped paths. Total grant award \$541,494. |
| 3014134-331495-G1905 | GRANT-TAP-FDOT-MIAMI LAKES FAIRWAY DRIVE BIKE LANES & CROSSWALK (G1905) | \$0 | \$89,250 | \$89,250 | \$0 | \$0 | \$0 Grant for Design, Permitting, and Construction of bike lanes and crosswalks improvements on Fairway Drive from Miami Lakes Drive to Miami Lakeway North for enhanced pedestrian and bicycle safety-related infrastructure in compliance with the Americans with Disabilities Act. Design commenced in FY23 but is not reimburse able, construction and CEI to commence in FY25. Total grant award \$900,000. |
| 3014134-331495-G2004 | GRANT-FDOT-MIAMI LAKES PARK WEST BICYCLE & PEDESTRIAN IMPROVEMENTS PROJECT (G2004) | \$0 | \$115,178 | \$115,178 | \$0 | \$115,178 | Grant for Miami Lakes Park West Bicycle & Pedestrian Improvements Project for design commenced in FY23 and construction and CEI (\$884,822) to commence in FY26. Total FDOT Grant award \$1,000,000. |
| 3014134-331495-G2305 | GRANT-HUD-NW 59TH AVENUE COMMUNITY PROJECT FUNDING | \$0 | \$0 | \$0 | \$0 | \$3,000,000 | Grant for Miami Lakes 59th Avenue Roadway Extension Project. |
| 3014134-331907-G1805 | GRANT-CIGP-NW 59 AVE ROADWAY EXTENSION (G1805) | \$16,178 | \$3,635,591 | \$3,635,591 | \$0 | \$3,635,591 | Re-budget award balance for the County Incentive Grant Program for NW 59 Avenue Roadway extension and redevelopment project. Total grant award \$3,614,500 plus additional funding from FDOT of \$197,109, for a total grant award of \$3,811,609. |
| 3014134-334202-G1901 | GRANT-SAFE ROUTES TO SCHOOL-BOB GRAHAM (G1901) | \$36,740 | \$204,403 | \$204,403 | \$11,750 | \$192,653 | Re-budget award balance amount from FDOT for Safe Routes to School project. Total grant award \$241,143. |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|------------------------|--|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| 3014134-334490-G2207 | GRANT-NW 154TH STREET & PALMETTO EXPRESSWAY TURN LANES (G2207) | \$0 | \$400,000 | \$400,000 | \$0 | \$400,000 | Grant for NW 154th Street & Palmetto Expressway Turn Lanes. This project consists of design and permitting, construction, and construction engineering and inspection (CEI) for the extension of the existing westbound left turn lanes of NW 154 th Street westbound from the Palmetto Expressway southbound on-ramp to the northbound ramp. The purpose of the project is to alleviate traffic congestion by extending the westbound left turn lane underneath the Palmetto Expressway and to allow for better movement on the westbound through lanes. Total Grant Award \$400,000. |
| 3014134-334490-G2309 | GRANT-FDOT-NW 59TH AVENUE STATE APPROPRIATION | \$0 | \$0 | \$0 | \$0 | \$1,500,000 | Grant for Miami Lakes 59th Avenue Roadway Extension Project. |
| 3014134-370003 | BUDGET CARRYFORWARD | \$1,534,628 | \$3,288,164 | \$3,243,931 | \$3,243,931 | \$4,633,154 | Projected fund balance carryforward. |
| 301-381050 | TRANSFER IN-FROM GENERAL FUND | \$453,756 | \$0 | \$0 | \$0 | \$0 | |
| 3014134-381111 | TRANSFER IN-SPECIAL REVENUE FUND-TRANSPORTATION (PTP) | \$720,000 | \$1,270,000 | \$1,414,170 | \$1,414,170 | \$1,068,806 | FY24 funding towards Miami Lakes Green/NW 77th Ct Greenway South (\$118,006), Fairway Drive Bike Lane (\$89,250), and 59th Avenue Roadway Extension (\$861,550). |
| 3014134-381113 | TRANSFER IN-FROM STORMWATER | \$288,664 | \$0 | \$0 | \$0 | \$0 | |
| 3014134-381305 | TRANSFER IN-SPECIAL REVENUE FUND-OTHER | \$0 | \$0 | \$0 | \$0 | \$200,000 | FY2024 funding towards Miami Lakes Green/NW 77th Ct Greenway North project. |
| 3014144-381304-00003 | TRANSFER IN-FROM ROAD IMPACT FEE FUND (59TH AVE) | \$0 | \$1,897,638 | \$1,897,638 | \$0 | \$1,897,638 | Re-budget balance towards 59th Avenue Roadway Extension project. |
| 3014184-381120 | TRANSFER IN-FROM SPECIAL REVENUE FUND-MOBILITY FEE | \$300,000 | \$50,000 | \$50,000 | \$50,000 | \$0 | |
| TOTAL REVENUES | | \$3,867,549 | \$11,637,304 | \$11,737,241 | \$4,938,317 | \$17,344,128 | |
| <u>EXPENSES</u> | | | | | | | |
| 3014134-549002 | CONTINGENCY RESERVE | \$0 | \$351,457 | \$323,578 | \$0 | \$402,140 | Reserves for transportation projects as needed. |
| 3014134-563008 | STREET LIGHT IMPROVEMENTS | \$203 | \$494,886 | \$494,886 | \$0 | \$494,886 | Re-budget project balance for the street lights project. |
| 3014134-563029 | 59TH AVENUE ROADWAY EXTENSION | \$43,030 | \$9,152,248 | \$9,274,245 | \$28,903 | \$14,761,506 | Re-budget project balance (\$7,347,704), re-budget balance of In lieu of Road Impact Fees (\$1,897,638), Gas Tax (\$154,614), HUD Grant (\$3,000,000), FDOT Grant (\$1,500,000) and PTP (\$861,550) in order to secure approval from FAA and South Florida Water Management District to extend 59th Avenue south to Miami Lakes Drive and construction. |
| 3014134-563065 | SAFE ROUTES TO SCHOOL-MLS | \$14,100 | \$0 | \$0 | \$0 | \$0 | |
| 3014134-563065-G1901 | SAFE ROUTES TO SCHOOL-BOB GRAHAM | \$32,650 | \$189,453 | \$214,680 | \$99,172 | \$115,508 | Re-budget FY23 project balance of the Safe Routes to School project at Bob Graham Education Center to include crosswalks and connector ramps improvements along NW 79th Avenue from NW 167 Terr to NW 155 Street and NW 82 Ave at NW 162 Street. Total estimated project cost is \$241,143. This project is grant funded and does not require matching funds. However additional funds (\$21,577) were allocated during the April FY23 carryforward to this project from reserves. |
| 3014134-563205 | PEDESTRIAN CROSSWALKS | \$194,428 | \$0 | \$0 | \$0 | \$0 | |
| 3014134-563210-G2002 | MIGLO WALKING & BIKING TRAIL | \$733 | \$0 | \$0 | \$0 | \$0 | |
| 3014134-563301 | CURBING OF RIGHT-OF-WAYS | \$264,232 | \$65,364 | \$18,524 | \$17,842 | \$0 | |
| 3014134-563605-G1501 | MIAMI LAKES GREEN/NW 77TH CT GREENWAY-SOUTH | \$0 | \$0 | \$0 | \$0 | \$118,006 | This project is to develop multipurpose greenways, sidewalk network improvements and ADA compliant intersections. The project was delayed by grantor to FY26. The funding sources for FY2024 \$118,006 from PTP, since the design is not reimbursable from the grant. Total estimated project cost is \$900,000. (Grant \$600,000 & Town match \$300,000). |

**TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item**

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|--|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| 3014134-563605-G1602 | MIAMI LAKES GREEN/NW 77TH CT GREENWAY-NORTH | \$0 | \$0 | \$0 | \$0 | \$200,000 | This project is to develop a multi-purpose greenway trail from NW 77th Court, north from NW 154th Street to NW 163rd Street. This project was delayed by the grantor to FY26. The funding sources for FY2024 comes from Special Revenue Funds other \$200,000. Total estimated project cost of \$400,000. (Grant \$200,000 & Town match \$200,000.) |
| 3014134-563608-G2004 | MIAMI LAKES PARK WEST BICYCLE & PEDESTRIAN IMPROVEMENTS | \$0 | \$158,370 | \$158,370 | \$35,000 | \$123,370 | The Miami Lakes Park West Bicycle and Pedestrian Improvements Project will provide mobility enhancements and access to homes, jobs, businesses, recreation, and public transportation for people of all ages and abilities. The Project is located along Montrose (NW 82nd Avenue) and Balgowan Roads from Miami Lakes Drive (NW 154th Street) to Ardoch Road, approximately 0.7 miles. The design commenced in FY23 and the funding sources came from PTP (\$43,192) and the Grant (\$115,178). The FY24 budget is a carryover project balance from the prior year for the design. Construction and CEI to commence in FY26. Total estimated project cost is \$1,216,565. (Grant Award is \$1,000,000 & Town Match \$216,565). |
| 3014134-563619-G1701 | MIAMI LAKES GREEN 2.0 (146TH GREENWAY) | \$74,242 | \$706,526 | \$733,958 | \$38,509 | \$695,449 | Re-budget project balance (\$695,449) to complete the construction. This project is for the reconstruction of NW 146th Street between 89th Avenue to two lanes with bike lanes and landscaped path. Total estimated project cost is \$808,200 (Grant Award \$541,494 & Town match \$266,706). |
| 3014134-563620-G2207 | MIAMI LAKES NW 154TH STREET & PALMETTO EXPRESSWAY TURN LANES | \$0 | \$400,000 | \$400,000 | \$46,905 | \$353,095 | This project consists of design and permitting, construction, and construction engineering and inspection (CEI) for the extension of the existing westbound left turn lanes of NW 154 th Street westbound from the Palmetto Expressway southbound on-ramp to the northbound ramp. The purpose of the project is to alleviate traffic congestion by extending the westbound left turn lane underneath the Palmetto Expressway and to allow for better movement on the westbound through lanes. Total estimated project cost is \$400,000. This project is grant funded and does not require matching funds. |
| 3014134-563622-G1905 | FAIRWAY DRIVE BIKE LANE & CROSSWALK IMPROVEMENTS PROJECT (G1905) | \$0 | \$119,000 | \$119,000 | \$38,832 | \$80,168 | The Fairway Drive Bike Lane & Crosswalk Improvements project is for the construction of bike lanes and crosswalks improvements on Fairway Drive from Miami Lakes Drive to Miami Lakeway North for enhanced pedestrian and bicycle safety-related infrastructure in compliance with the Americans with Disabilities Act. The design (\$119,000) commenced in FY23 construction (\$1,036,000) and CEI (\$45,000) in FY25. Funding in FY23 (\$29,750) and FY24 (\$89,250) from PTP, since the design phase is not reimbursable from the Grant. Total estimated project cost \$1,200,000. (Grant Award \$900,000 and Town match \$300,000). |
| TOTAL EXPENDITURES | | \$623,618 | \$11,637,304 | \$11,737,241 | \$305,163 | \$17,344,128 | |
| NET TRANSPORTATION IMPROVEMENTS | | \$3,243,931 | \$0 | \$0 | \$4,633,154 | \$0 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--------------------------------|---|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| STORMWATER IMPROVEMENTS | | | | | | | |
| REVENUES | | | | | | | |
| 3013803-331906-G1806 | FEMA - WEST LAKE PHASE 3 | \$471,135 | \$0 | \$0 | \$0 | \$0 - | |
| 3013803-334362-G2108 | GRANT-ROYAL OAKS FIRST ADDITION | \$50,897 | \$389,324 | \$389,324 | \$0 | \$389,324 | Re-budget balance for the Award for Royal Oaks First Addition. |
| 3013803-334507-G1804 | STATE LEGISLATIVE GRANT - WEST LAKE PHASE 3 | \$465,939 | \$0 | \$0 | \$0 | \$0 - | |
| 3013803-370004 | BUDGET CARRYFORWARD | (\$107,413) | \$146,514 | \$167,919 | \$167,919 | \$151,635 | Projected fund balance carryforward. |
| | TOTAL REVENUES: | \$880,558 | \$535,838 | \$557,243 | \$167,919 | \$540,959 | |
| EXPENSES | | | | | | | |
| 3013803-563039-G1804 | WEST LAKE ROADWAY & DRAINAGE - NW 148TH TERRACE/ NW 148TH | \$368,471 | \$0 | \$0 | \$0 | \$0 - | |
| 3013803-563040 | NW 83RD PLACE ROADWAY & DRAINAGE | \$4,608 | \$0 | \$0 | \$0 | \$0 - | |
| 3013803-563041-G2108 | ROYAL OAKS FIRST ADDITION | \$50,897 | \$373,470 | \$389,323 | \$16,284 | \$373,039 | Re-budget balance to fund the design, permitting and construction of the drainage system comprised of drainage pipes, French drains and asphalt restoration between NW 166th Street to NW 168th Street, from NW 83rd Place to NW 82nd Avenue. |
| 3013803-581000 | CONTINGENCY RESERVE | \$0 | \$162,368 | \$167,920 | \$0 | \$167,920 | Reserve for future projects. |
| 3013803-591041 | TRANSFER OUT-CAPITAL PROJECTS FUND-TRANSPORTATION | \$288,664 | \$0 | \$0 | \$0 | \$0 - | |
| | TOTAL EXPENDITURES: | \$712,640 | \$535,838 | \$557,243 | \$16,284 | \$540,959 | |
| | NET STORWATER IMPROVEMENT | \$167,919 | \$0 | \$0 | \$151,635 | \$0 | |
| | TOTAL CAPITAL FUND PROJECTS REVENUES | \$6,616,371 | \$14,177,938 | \$15,508,083 | \$7,794,835 | \$21,499,917 | |
| | TOTAL CAPITAL FUND PROJECTS EXPENDITURES | \$1,480,390 | \$14,177,938 | \$15,508,083 | \$411,126 | \$21,499,917 | |
| | NET CAPITAL PROJECTS FUND | \$5,135,982 | \$0 | \$0 | \$7,383,709 | \$0 | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|--|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| INFRASTRUCTURE SINKING FUND | | | | | | | |
| <u>REVENUES</u> | | | | | | | |
| 307-361100 | INTEREST INCOME | \$545 | \$0 | \$0 | \$3,926 | \$0 - | |
| 307-370000 | BUDGET CARRYFORWARD | \$244,627 | \$312,156 | \$356,740 | \$356,740 | \$370,004 | Prior year projected fund balance carryforward. |
| 307-381109 | TRANSFERS IN - GENERAL FUND | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$0 | Defer Ordinance 2019-236 requirement for FY23-24. |
| TOTAL INFRASTRUCTURE SINKING FUND REVENUES | | \$395,172 | \$462,156 | \$506,740 | \$510,666 | \$370,004 | |
| <u>EXPENSES</u> | | | | | | | |
| 307-549002 | CONTINGENCY RESERVE | \$0 | \$332,656 | \$299,740 | \$0 | \$184,004 | Reserve for future projects for the renewal and replacement of equipment & infrastructure. |
| 3073903-564000 | MACHINERY & EQUIPMENT-GOVERNMENT CENTER | \$10,900 | \$34,500 | \$55,000 | \$47,968 | \$96,000 | Replacement of two A/C units. |
| 3077217-564000 | MACHINERY & EQUIPMENT-ROYAL OAKS PARK-RACC | \$0 | \$55,000 | \$60,000 | \$0 | \$78,000 | Replacement of A/C unit (\$60,000),Replacement of ice machine (\$6,000), and Replacement of the Control System for the A/C units & lights (\$12,000). |
| 3077227-563000 | INFRASTRUCTURE-PICNIC PARK EAST-YOUTH CENTER | \$22,575 | \$10,000 | \$10,000 | \$0 | \$12,000 | To resurface and epoxy the floor (\$12,000). |
| 3077237-563000 | INFRASTRUCTURE-PARK WEST- MARY COLLINS | \$4,957 | \$30,000 | \$82,000 | \$83,794 | \$0 - | |
| 3077237-564000 | MACHINERY & EQUIPMENT-MARY COLLINS | \$0 | \$0 | \$0 | \$0 | \$0 - | |
| 3077247-564000 | MACHINERY & EQUIPMENT-MIAMI LAKES OPTIMIST PARK-MLOP | \$0 | \$0 | \$0 | \$8,900 | \$0 - | |
| TOTAL INFRASTRUCTURE SINKING FUND EXPENDITURES | | \$38,432 | \$462,156 | \$506,740 | \$140,662 | \$370,004 | |
| NET INFRASTRUCTURE SINKING FUND | | \$356,740 | \$0 | \$0 | \$370,004 | \$0 | |

TOWN OF MIAMI LAKES
FY 2023-24 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

| ACCOUNT NAME | FY2023-24 BUDGET | FY2024-25 BUDGET | FY2025-26 BUDGET | FY2026-27 BUDGET | FY2027-28 BUDGET | COMMENTS |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| PARKS IMPROVEMENT | | | | | | |
| REVENUES | | | | | | |
| BUDGET CARRYFORWARD-PARKS | \$2,598,920 | \$4,381 | \$4,381 | \$4,381 | \$4,381 | Projected fund balance carryforward. |
| TRANSFER IN-IMPACT FEE FUND-PARKS IMPROVEMENTS | \$490,910 | \$0 | \$0 | \$0 | \$0 | - |
| TRANSFER IN-IMPACT FEE FUND-OPEN SPACE | \$0 | \$100,000 | \$0 | \$0 | \$0 | Earmarked for 50% grant match for the design and build of a linear park along NW 139th ST & NW 57th Ct to include walking trail, landscaping, irrigation, benches, and public art at the corner of the Town's boundaries to commence in FY24-25. |
| GRANT-LINEAR PARK (139TH ST & NW 57TH CT) | \$0 | \$100,000 | \$0 | \$0 | \$0 | Grant for the design and build of a linear park along NW 139th ST & NW 57th Ct to include walking trail, landscaping, irrigation, benches, and public art at the corner of the Town's boundaries to commence in FY24-25. |
| GRANT-CDBG-MIT-FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO) | \$525,000 | \$0 | \$0 | \$0 | \$0 | Rebuild Florida Community Development Block Grant Mitigation Critical Facility Hardening Program to fund the design, permitting, and construction of the Roberto Alonso Community Center new generator. |
| TOTAL REVENUES: | \$3,614,830 | \$204,381 | \$4,381 | \$4,381 | \$4,381 | |
| EXPENDITURES | | | | | | |
| CONTINGENCY RESERVE | \$4,381 | \$4,381 | \$4,381 | \$4,381 | \$4,381 | Reserve for future parks improvement projects. |
| TRANSFERS OUT-GENERAL FUND | \$499,322 | \$0 | \$0 | \$0 | \$0 | |
| SENIOR CENTER BUILDOUT | \$500,000 | \$0 | \$0 | \$0 | \$0 | Re-budget Interior buildout of a 6,000 square foot shell building for a senior community center at an estimated total project cost of \$500,000. Bidding and design in FY23 and construction in FY24. |
| TOTAL ADMINISTRATIVE PROJECTS | \$1,003,703 | \$4,381 | \$4,381 | \$4,381 | \$4,381 | |
| ROP/RACC INFRASTRUCTURE | \$525,000 | \$0 | \$0 | \$0 | \$0 | Re-budget for the design, permitting and construction of a new generator at the Roberto Alonso Community Center (RACC)(EOC) to replace the existing back-up power source to avoid disruption of emergency operations, mitigate threats and emergency related challenges. |
| TOTAL ROYAL OAKS PARK PROJECTS | \$525,000 | \$0 | \$0 | \$0 | \$0 | |

TOWN OF MIAMI LAKES
FY 2023-24 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

| ACCOUNT NAME | FY2023-24 BUDGET | FY2024-25 BUDGET | FY2025-26 BUDGET | FY2026-27 BUDGET | FY2027-28 BUDGET | COMMENTS |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| INFRASTRUCTURE | \$183,703 | \$0 | \$0 | \$0 | \$0 | \$0 Re-budget project balance for the MLOP tennis court lighting. |
| MLOP STORAGE FACILITY | \$239,601 | \$0 | \$0 | \$0 | \$0 | \$0 Design was completed in FY2019 and revised in FY2020 to include flood protection requirements. Town staff is currently exploring prefabricated options while material prices are slowly dropping, and construction is projected to commence in FY2024. |
| MLOP MASTER PLAN | \$1,341,996 | \$0 | \$0 | \$0 | \$0 | \$0 Budget to complete MLOP Master Plan design and construction documents. |
| TOTAL MIAMI LAKES OPTIMIST PARK | \$1,765,300 | \$0 | \$0 | \$0 | \$0 | |
| 67th AVENUE ENTRANCE FEATURE | \$40,000 | \$0 | \$0 | \$0 | \$0 | \$0 67th Avenue Entry Feature |
| PARKING IMPROVEMENT | \$50,000 | \$0 | \$0 | \$0 | \$0 | \$0 Re-budget the parking project at K-9 Cove. |
| LINEAR PARK (139TH ST & NW 57TH CT) | | \$200,000 | | | | This project includes the design and build of a linear park along NW 139th ST & NW 57th Ct to include walking trail, landscaping, irrigation, benches, and public art at the corner of the Town's boundaries to commence in FY24-25. Total estimated project cost is \$200,000. (Grant Award \$100,000 and Town Match \$100,000). |
| PAR 3 PARK | \$230,827 | \$0 | \$0 | \$0 | \$0 | \$0 Re-budget funds for design of Par 3 Park. |
| TOTAL PASSIVE PARK | \$320,827 | \$200,000 | \$0 | \$0 | \$0 | |
| TOTAL PARKS IMPROVEMENTS EXPENDITURES | \$3,614,830 | \$204,381 | \$4,381 | \$4,381 | \$4,381 | |
| NET PARKS IMPROVEMENTS | \$0 | \$0 | \$0 | \$0 | \$0 | |

TRANSPORTATION IMPROVEMENT

REVENUES

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|---|
| GRANT-FDOT-SR 826/NW 154TH STREET LANDSCAPE & HARDSCAPE IMPROVEMENTS (G1703) | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$0 FY27 Grant funding for enhancement of the landscaping around the NW 154th Street northbound and southbound exists of the Palmetto Expressway, and installing red brick pavers in the median beneath the underpass consistent with the Town's streetscape improvements along NW 154th Street. Total grant award \$100,000. |
| INTEREST INCOME | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | Interest income from Investment Portfolio. |
| SECOND LOCAL OPT GAS TAX-3 CENT | \$154,614 | \$145,000 | \$145,000 | \$145,000 | \$145,000 | 1 to 5 cent tax per Florida Statute 336.025 for transportation improvement capital projects. FY24 & 25 funding is earmarked for 59th Ave. Roadway Extension Project. |
| GRANT-MIAMI LAKES GREEN/NW 77TH CT GREENWAY-SOUTH (G1501) | \$0 | \$0 | \$600,000 | \$0 | \$0 | \$0 Grant for Miami Lakes Green/NW 77th Ct Greenway (South) to develop multipurpose greenways, sidewalk network improvements and ADA compliant intersections. Design is to commence in FY24 and Construction and CEI in FY26. Total grant award (\$600,000) |

TOWN OF MIAMI LAKES
FY 2023-24 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

| ACCOUNT NAME | FY2023-24 BUDGET | FY2024-25 BUDGET | FY2025-26 BUDGET | FY2026-27 BUDGET | FY2027-28 BUDGET | COMMENTS |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| GRANT- MIAMI LAKES GREEN/NW 77TH CT GREENWAY-NORTH (G1602) | \$0 | \$0 | \$200,000 | \$0 | \$0 | Grant for Miami Lakes Green/NW 77th Ct Greenway (North) to develop a multi-purpose greenway trail from NW 77th Court, north from NW 154th Street to NW 163rd Street. Total grant award \$200,000. |
| GRANT-MIAMI LAKES GREEN 2.0-146TH STREET GREENWAY (G1701) | \$541,494 | \$0 | \$0 | \$0 | \$0 | Grant for Miami Lakes Greenway 2.0 for the reconstruction of NW 146th Street between NW 89th Avenue and NW 87th Avenue for two lanes with bike lanes and landscaped paths. Total grant award \$541,494. |
| GRANT-TAP-FDOT-MIAMI LAKES FAIRWAY DRIVE BIKE LANES & CROSSWALK (G1905) | \$0 | \$900,000 | \$0 | \$0 | \$0 | This project will create a bike route from Fairway Drive from Miami Lakes Drive to Miami Lakeway North. Design is to commence in FY23 and Construction and CEI in FY25. Total grant award \$900,000. |
| GRANT-FDOT-MIAMI LAKES PARK WEST BICYCLE & PEDESTRIAN IMPROVEMENTS PROJECT (G2004) | \$115,178 | \$0 | \$884,822 | \$0 | \$0 | FY24 Grant funding for Miami Lakes Park West Bicycle & Pedestrian Improvements Project for design (\$115,178) and construction and CEI (\$884,822) to commence in FY26. Total grant award (\$1,000,000). |
| GRANT-HUD-NW 59TH AVENUE COMMUNITY PROJECT FUNDING | \$3,000,000 | \$0 | \$0 | \$0 | \$0 | Grant for Miami Lakes 59th Avenue Roadway Extension Project |
| GRANT-CIGP-NW 59 AVE ROADWAY EXTENSION (G1805) | \$3,635,591 | \$0 | \$0 | \$0 | \$0 | FY24 re-budget award balance reimbursement for County Incentive Grant Program award for NW 59th Avenue Roadway Extension Project. The total grant award is \$3,614,500 plus additional funding of \$197,109 for new grant total award of \$3,811,609. |
| GRANT-SAFE ROUTES TO SCHOOL-BOB GRAHAM (G1901) | \$192,653 | \$0 | \$0 | \$0 | \$0 | FY24 re-budget award balance. Grant reimbursement award for Safe Routes to School project at Bob Graham Education Center. This project does not require matching funds. Total grant award amount is \$241,143. |
| Miami Lakes NW 154TH STREET & PALMETTO EXPRESSWAY TURN LANES | \$400,000 | \$0 | \$0 | \$0 | \$0 | This project consists of design and permitting, construction, and construction engineering and inspection (CEI) for the extension of the existing westbound left turn lanes of NW 154 th Street westbound from the Palmetto Expressway southbound on-ramp to the northbound ramp. The purpose of the project is to alleviate traffic congestion by extending the westbound left turn lane underneath the Palmetto Expressway and to allow for better movement on the westbound through lanes. Total Grant Award \$400,000. |
| GRANT-FDOT-NW 59TH AVENUE STATE APPROPRIATION | \$1,500,000 | \$0 | \$0 | \$0 | \$0 | Grant for Miami Lakes 59th Avenue Roadway Extension Project |
| BUDGET CARRYFORWARD | \$4,633,154 | \$402,140 | \$407,140 | \$490,024 | \$495,024 | Projected fund balance carryforward. |

TOWN OF MIAMI LAKES
FY 2023-24 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

| ACCOUNT NAME | FY2023-24 BUDGET | FY2024-25 BUDGET | FY2025-26 BUDGET | FY2026-27 BUDGET | FY2027-28 BUDGET | COMMENTS |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| TRANSFER IN-SRF-TRANSPORTATION (PTP) | \$1,068,806 | \$750,000 | \$750,000 | \$750,000 | \$750,000 | Transfer from Special Revenue Fund Transportation (PTP) (half-cent discretionary sales surtax) for transportation related and roadway improvement capital projects. FY24 funding towards Miami Lakes Green/NW 77th Ct Greenway South (\$118,006), Fairway Drive Bike Lane (\$89,250), and 59th Avenue Roadway Extension (\$861,550). |
| TRANSFER IN-FROM SRF-OTHER | \$200,000 | \$0 | \$0 | \$0 | \$0 | FY24 transfer from SRF-Other earmarked for Miami Lakes Green/ NW 77th Ct Greenway (North) project. Town match. |
| TRANSFER IN-FROM ROAD IMPACT FEE FUND (59TH AVE) | \$1,897,638 | \$0 | \$0 | \$0 | \$0 | FY23 re-budget funding balance towards 59th Avenue Roadway Extension Project. |
| TOTAL REVENUES | \$17,344,128 | \$2,202,140 | \$2,991,962 | \$1,490,024 | \$1,395,024 | |
| EXPENDITURES | | | | | | |
| CONTINGENCY RESERVE | \$402,140 | \$407,140 | \$490,024 | \$495,024 | \$1,395,024 | FY24-28 contingency reserve for transportation project needs as needed. |
| STREET LIGHT IMPROVEMENTS | \$494,886 | \$0 | \$0 | \$0 | \$0 | \$0 Re-budget FY23 project balance for street light project. |
| 59TH AVENUE ROADWAY EXTENSION (G1805) | \$14,761,506 | \$714,000 | \$362,749 | \$795,000 | \$0 | \$0 Re-budget project balance (\$7,347,704), re-budget balance of In lieu of Road Impact Fees (\$1,897,638), Gas Tax (\$154,614), HUD Grant (\$3,000,000), FDOT Grant (\$1,500,000) and PTP (\$861,550) in order to secure approval from FAA and South Florida Water Management District to extend 59th Avenue south to Miami Lakes Drive and construction. |
| SAFE ROUTES TO SCHOOL BOB GRAHAM (G1901) | \$115,508 | \$0 | \$0 | \$0 | \$0 | \$0 Re-budget FY23 project balance of the Safe Routes to School project at Bob Graham Education Center to include crosswalks and connector ramps improvements along NW 79th Avenue from NW 167 Terr to NW 155 Street and NW 82 Ave at NW 162 Street. Total estimated project cost is \$241,143. This project is grant funded and does not require matching funds. However additional funds (\$21,577) were allocated during the April FY23 carryforward to this project from reserves. |
| MIAMI LAKES GREEN/NW 77TH CT GREENWAY-SOUTH (G1501) | \$118,006 | \$0 | \$781,994 | \$0 | \$0 | \$0 This project is to develop multipurpose greenways, sidewalk network improvements and ADA compliant intersections. The project was delayed by grantor to FY26. Total estimated project cost is \$900,000. (Grant \$600,000 & Town match \$300,000). |
| MIAMI LAKES GREEN/NW 77TH CT GREENWAY-NORTH (G1602) | \$200,000 | \$0 | \$299,000 | \$0 | \$0 | \$0 This project is to develop a multi-purpose greenway trail from NW 77th Court, north from NW 154th Street to NW 163rd Street. This project was delayed by the grantor to FY26. Total estimated project cost of \$400,000. (Grant \$200,000 & Town match \$200,000.) |

TOWN OF MIAMI LAKES
FY 2023-24 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

| ACCOUNT NAME | FY2023-24 BUDGET | FY2024-25 BUDGET | FY2025-26 BUDGET | FY2026-27 BUDGET | FY2027-28 BUDGET | COMMENTS |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| MIAMI LAKES PARK WEST BICYCLE & PEDESTRIAN IMPROVEMENTS | \$123,370 | \$0 | \$1,058,195 | \$0 | \$0 | \$0 This project will provide bike lanes, crosswalk improvements, speed tables, signing, pavement markings, and ramps to enhance pedestrian and bicycle safety and mobility options for people of all ages and abilities in compliance with the ADA. The design is to commence in FY23 and construction and CEI in FY26. Total estimated project cost is \$1,216,565. (Grant \$1,000,000 & Town match \$216,565). |
| MIAMI LAKES GREEN 2.0 - 146TH STREET GREENWAY (G1701) | \$695,449 | \$0 | \$0 | \$0 | \$0 | \$0 Re-budget project balance (\$695,449) to complete the construction. This project is for the reconstruction of NW 146th Street between 89th Avenue to two lanes with bike lanes and landscaped path. Total estimated project cost is \$808,200 (Grant Award \$541,494 & Town match \$266,706). |
| MIAMI LAKES NW 154TH STREET & PALMETTO EXPRESSWAY TURN LANES | \$353,095 | \$0 | \$0 | \$0 | \$0 | \$0 This project consists of design and permitting, construction, and construction engineering and inspection (CEI) for the extension of the existing westbound left turn lanes of NW 154 th Street westbound from the Palmetto Expressway southbound on-ramp to the northbound ramp. The purpose of the project is to alleviate traffic congestion by extending the westbound left turn lane underneath the Palmetto Expressway and to allow for better movement on the westbound through lanes. Total estimated project cost is \$400,000. This project is grant funded and does not require matching funds. |
| FAIRWAY DRIVE BIKE LANE & CROSSWALK IMPROVEMENTS PROJECT (G1905) | \$80,168 | \$1,081,000 | \$0 | \$0 | \$0 | \$0 This project will create a bike route from Fairway Drive from Miami Lakes Drive to Miami Lakeway North. Design is to commence in FY23 and Construction and CEI in FY25. Total estimated project cost is \$1,200,000. (Grant \$900,000 & Town match \$300,000). |
| SR 826/NW 154TH STREET LANDSCAPE & HARDSCAPE IMPROVEMENT PROJECT | \$0 | \$0 | \$0 | \$200,000 | \$0 | \$0 Design to commence in FY27 and is for enhancement of the landscaping around the NW 154th Street northbound and southbound exists of the Palmetto Expressway, and installing red brick pavers in the median beneath the underpass consistent with the Town's streetscape improvements along NW 154th Street. Delayed by grantor to FY2027 (FDOT). Total estimated project cost of \$200,000. (Grant \$100,000 & Town match \$100,000). |
| TOTAL EXPENDITURES: | \$17,344,128 | \$2,202,140 | \$2,991,962 | \$1,490,024 | \$1,395,024 | |
| NET TRANSPORTATION IMPROVEMENTS | \$0 | \$0 | \$0 | \$0 | \$0 | |

TOWN OF MIAMI LAKES
FY 2023-24 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

| ACCOUNT NAME | FY2023-24 BUDGET | FY2024-25 BUDGET | FY2025-26 BUDGET | FY2026-27 BUDGET | FY2027-28 BUDGET | COMMENTS |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| STORMWATER IMPROVEMENT | | | | | | |
| REVENUES | | | | | | |
| GRANT-ROYAL OAKS FIRST ADDITION (LAP) | \$389,324 | \$0 | \$0 | \$0 | \$0 | \$0 Legislative Award for Royal Oaks First Addition. |
| BUDGET CARRYFORWARD | \$151,635 | \$167,920 | \$167,920 | \$167,920 | \$167,920 | Prior year carryforward sub-fund balance. |
| TOTAL REVENUES: | \$540,959 | \$167,920 | \$167,920 | \$167,920 | \$167,920 | |
| EXPENDITURES | | | | | | |
| ROYAL OAKS FIRST ADDITION | \$373,039 | \$0 | \$0 | \$0 | \$0 | \$0 To fund the design, permitting and construction of the drainage system comprised of drainage pipes, French drains and asphalt restoration between NW 166th Street to NW 168th Street, from NW 83rd Place to NW 82nd Avenue. |
| CONTINGENCY RESERVE | \$167,920 | \$167,920 | \$167,920 | \$167,920 | \$167,920 | Reserve for Stormwater capital project as needed. |
| TOTAL EXPENDITURES: | \$540,959 | \$167,920 | \$167,920 | \$167,920 | \$167,920 | |
| NET STORWATER IMPROVEMENT | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL CAPITAL REVENUES | \$21,499,917 | \$2,574,441 | \$3,164,263 | \$1,662,325 | \$1,567,325 | |
| TOTAL CAPITAL EXPENDITURES | \$21,499,917 | \$2,574,441 | \$3,164,263 | \$1,662,325 | \$1,567,325 | |



**Stormwater Utility Fund
Stormwater Series 2021 Bond Fund
American Rescue Plan Fund
&
Facilities Maintenance Fund**

Town of Miami Lakes FY 2023-24 Adopted Budget

Enterprise Fund

Enterprise Funds are dedicated to funding and managing the acquisition, operation, and maintenance of facilities and services that primarily sustain themselves through the revenue generated from external customers' charges. The Stormwater Utility Fund serves as an enterprise fund created to oversee the operation, maintenance, and capital improvement expenses related to a stormwater collection system that offers services to both the Town's residents and commercial properties.

Stormwater Utility Fund

The Stormwater Utility rate, which had been set at \$4.50 per Equivalent Residential Unit (ERU)

since the Utility's establishment in 2003, underwent a significant change in FY2021 following a Stormwater Rate study conducted in FY2020. The Town Council approved a new rate of \$10.50 per ERU. This adjustment is expected to result in Stormwater utility fee revenues of \$2,423,789 for FY2023-24. Revenues also include \$1,478,958 in fund balance carryforward, \$10,000 in interest income, \$1 million in state fund grant for the Canal Stabilization Phase III Project, \$593,600 in state funded grant for the Montrose Drainage Improvement Project, and a \$220,000 Vulnerability Assessment Grant, bringing the total budget to \$5,726,347.

The FY2023-24 Budget covers all expenses associated with operating the utility. This encompasses activities such as street sweeping, drainage cleaning, primarily handled in-house with the Town's vacuum truck and supplemented by outsourced support, chemical treatment and maintenance of canals, inspection services, and drainage repairs and enhancements in alignment with the Stormwater Master Plan. The Fund is also responsible for covering its proportionate share of annual debt service payments to Miami Dade County on Stormwater Utility Revenue Bond, Series 2013 (\$54,827) and a FEMA-funded canal dredging project at NW 57th Avenue (\$15,734). These debt service obligations are due to mature in 2024 and 2026, respectively. Additionally, the Fund assumes the debt service on the new Stormwater Revenue Bonds Series 2021 (\$831,550), which has a maturity date of 2051. The Fund maintains a reserve of \$1,502,193 to manage contingencies and unexpected expenses.

Town of Miami Lakes FY 2023-24 Adopted Budget

Performance Measures

A key activity of the Stormwater Utility Fund is the cleaning of catch basins and manholes.

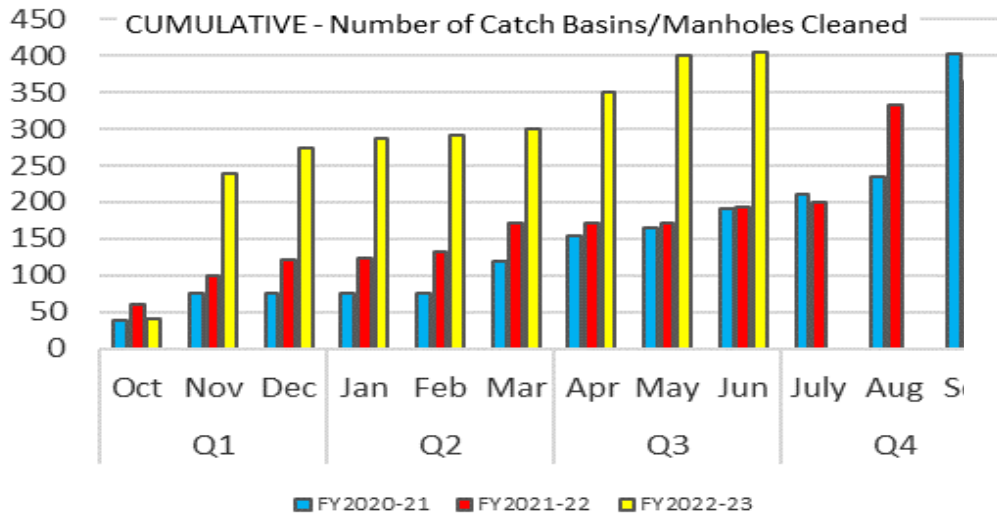


Fig.1: Cumulative number of catch basins/manholes cleaned in FY2023 as of the 3rd quarter was 404.

Stormwater Series 2021 Bond

During the March 2021 Town Council Meeting, the Town Council directed the Town Manager, Attorney, and Staff to pursue bond financing in the amount of \$15,500,000 to fund essential improvements to the Town's Stormwater Utility System. In accordance with the Town Charter, any Town borrowing requires approval through an Ordinance. Consequently, the Town Council passed an ordinance to grant the necessary authorization for issuing Stormwater Utility System Revenue Bonds, specifically for addressing a portion of the Town's Stormwater infrastructure needs. To outline the specific terms and details of the bond issuance, the Town Council adopted a bond resolution. These Stormwater Utility System Bonds will be funded exclusively from the revenues generated by the Town's Stormwater Utility System fees, without any other sources of funds being committed to their repayment.

On July 8, 2021, the Town of Miami Lakes successfully issued and sold the Series 2021 bonds, raising a total of \$18.26 million, which includes an 18 percent premium over the stated par amount of \$15.5 million. With this successful bond sale, the Town commenced design, engineering, and construction activities for critical drainage projects within the community. These projects aim to upgrade the stormwater system, enhance drainage, mitigate flooding, safeguard, and improve water quality, and contribute to a more resilient Miami Lakes.

Town of Miami Lakes FY 2023-24 Adopted Budget

The bonds carry an interest cost of 2.77% over a 30-year period. The repayment of these bonds will be funded through the Town's stormwater utility fee, which has been set at \$10.50 per month per household or its commercial equivalents. The majority of bond purchasers, approximately 91 percent, are institutional investors, while nearly four percent are national retail buyers, with the remaining five percent held by underwriter balances. The Stormwater Series 2021 Bond Fund's total budget for FY 2023-24 is \$10,263,253.

American Rescue Plan Act

Section 9901 of the American Rescue Plan Act of 2021 (ARPA), enacted on March 11, 2021, introduced section 603 to the Social Security Act, establishing the Coronavirus Local Fiscal Recovery Fund (CLFRF). These funds were designed to offer crucial support to local governments as part of the ongoing recovery efforts in response to the COVID-19 pandemic. Specifically, the CLFRF was created to provide significant flexibility to each government, allowing them to address local needs such as assisting households, small businesses, affected industries, essential workers, and the communities that were hit hardest by the pandemic. Additionally, these funds can be utilized for essential investments in water, sewer, and broadband infrastructure.

Under the provisions of ARPA, the State of Florida was allocated a total of \$1,416,425,123 to distribute among 335 cities, towns, and townships across the state. The Town was eligible to receive \$15,710,276, and it has received 100 percent of this eligible amount. On May 11, 2021, the Town Council approved the allocation of funds from the American Rescue Plan Act for use in Stormwater capital improvement projects, in conjunction with the Stormwater bond funds. The total budget for the American Rescue Plan Act Fund for FY2023-24 is \$15,325,039.

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|---|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| STORMWATER UTILITY FUND | | | | | | | |
| REVENUES | | | | | | | |
| 401-343900 | STORMWATER UTILITY FEES | \$2,472,609 | \$2,547,455 | \$2,547,455 | 2,469,069.00 | \$2,423,789 | Based on 19,629 ERUs at \$10.50 per ERU per month budgeted at 98%. Per Resolution 21-1730 |
| 401-361100 | INTEREST EARNINGS | \$3,615 | \$0 | \$0 | \$55,708 | \$10,000 | - |
| 401-370004 | BUDGET CARRYFORWARD | \$848,683 | \$1,713,235 | \$1,425,030 | \$1,425,030 | \$1,478,958 | Projected fund balance carryforward. |
| TOTAL REVENUES: | | \$3,324,907 | \$4,260,690 | \$3,972,485 | \$3,949,807 | \$5,726,347 | |
| EXPENDITURES | | | | | | | |
| 4013803-546180 | WASAD FEE COLLECTION | \$41,356 | \$40,000 | \$40,000 | \$38,520 | \$40,000 | WASAD fee to collect stormwater charges |
| 4013803-549060 | STORMWATER ADMINISTRATION | \$109,607 | \$161,184 | \$161,184 | \$133,017 | \$149,788 | Overhead charges for support of Utility at 10.9%. |
| 4013803-549090 | FINANCIAL INSTUTION FEES | \$0 | \$0 | \$0 | \$1,550 | \$1,550 | Annual financial institution fee for Bond administration. |
| 4013803-549100 | PUBLIC OUTREACH/WORKSHOPS | \$0 | \$3,000 | \$3,000 | \$0 | \$3,000 | Required for NPDES and CRS annual certifications. |
| 4013803-554000 | SUBSCRIPTIONS & MEMBERSHIPS | \$0 | \$800 | \$800 | \$0 | \$800 | Required for CRS: American Association of Flood Plain Managers, FL SW Association & FL Flood Management Association. |
| 4013803-554010 | EDUCATION & TRAINING | \$687 | \$3,000 | \$6,200 | \$3,778 | \$6,200 | Mandated training to maintain certification. |
| 4013803-559030 | DEPRECIATION EQUIPMENT & FURNITURE | \$32,439 | \$0 | \$0 | \$33,000 | \$0 | - |
| 4013803-559040 | DEPRECIATION INFRASTRUCTURE | \$399,641 | \$0 | \$0 | \$399,000 | \$0 | - |
| 4013803-570000 | STORMWATER UTILILITY REVENUE BOND DEBT-QNIP | \$20,594 | \$73,016 | \$73,016 | \$54,868 | \$54,827 | QNIP Debt service payments. Matures FY2024. |
| 4013803-570011 | FEMA FUNDED CANAL DREDGING PAYMENT | \$382 | \$15,734 | \$15,734 | \$500 | \$15,734 | Payment for FEMA-funded canal dredging project - Year 8 of 10. Matures FY2026. |
| 4013803-570060 | COST OF ISSUANCE-SERIES 2021 | \$0 | \$0 | \$0 | \$0 | \$0 | - |
| 4013803-571001 | PRINCIPAL-SERIES 2021 | \$0 | \$205,000 | \$205,000 | \$205,000 | \$215,000 | Bond principal payment. Matures in 2051. |
| 4013803-572001 | INTEREST-SERIES 2021 | \$663,092 | \$624,750 | \$624,750 | \$569,292 | \$616,550 | Bond interest payment. Matures in 2051. |
| 4013803-573006 | RENEWAL, REPLACEMENT & IMPROVEMENT | \$0 | \$55,000 | \$55,000 | \$0 | \$55,000 | Renewal and replacement as per Series 2021 Bond Covenant. |
| TOTAL STORMWATER UTILITY EXPENSES | | \$1,267,796 | \$1,181,484 | \$1,184,684 | \$1,438,525 | \$1,158,449 | |
| 4013813-531370 | NPDES COMPUT. DISCHARGE MOD | \$805 | \$1,000 | \$1,000 | \$805 | \$1,000 | Annual regulatory program and surveillance fees. |
| 4013813-546150 | NPDES PERMIT FEES | \$20,605 | \$31,490 | \$31,490 | \$31,490 | \$31,490 | Annual payment to DERM for Water Quality Monitoring, Best Management Practices and Basin Management Action Plan per Interlocal Agreement. |
| TOTAL NPDES COSTS | | \$21,410 | \$32,490 | \$32,490 | \$32,295 | \$32,490 | |
| 4013823-512000 | REGULAR SALARIES | \$282,314 | \$293,204 | \$293,204 | \$265,566 | \$296,092 | Salary for PW Director and PW Engineer (50%), CIP Manager and 2 Vacuum Truck Operators. |
| 4013823-516000 | COMPENSATED ABSENCES -CURRENT | \$0 | \$0 | \$0 | \$0 | \$300 | - |
| 4013823-521000 | PAYROLL TAXES | \$22,313 | \$22,430 | \$22,430 | \$20,979 | \$22,651 | Calculated based on 7.65% of salaries. |
| 4013823-522000 | FRS RETIREMENT CONTRIBUTION | \$30,951 | \$35,049 | \$35,049 | \$83,694 | \$41,157 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 4013823-523000 | HEALTH & LIFE INSURANCE | \$21,782 | \$43,539 | \$43,539 | \$21,115 | \$46,430 | Includes medical, dental, vision and life. |
| 4013823-523001 | HEALTH ALLOWANCE | \$9,502 | \$0 | \$0 | \$8,958 | \$0 | - |
| 4013823-523100 | WIRELESS STIPEND | \$480 | \$1,920 | \$1,920 | \$480 | \$480 | Cell phone stipend for PW Director (50%) and PW Engineer (50%). |
| 4013823-531000 | PROFESSIONAL SERVICES | \$0 | \$220,000 | \$220,000 | \$0 | \$5,000 | Arbitrage calculation. |
| 4013823-531331 | STORMWATER INSPECTOR | \$49,450 | \$52,000 | \$52,000 | \$50,436 | \$52,000 | Inspection services for stormwater operations. |
| 4013823-533001 | BACKGROUND CHECKS | \$0 | \$0 | \$0 | \$70 | \$0 | - |
| 4013823-541001 | REMOTE ACCESS DEVICE DATA PLAN | \$2,085 | \$1,760 | \$1,760 | \$2,517 | \$2,400 | Data plan for field personnel devices. |
| 4013823-544000 | RENTALS & LEASES | \$0 | \$0 | \$97,821 | \$97,821 | \$96,654 | Annual lease payment for the new Public Works Vac Truck. |
| 4013823-545000 | INSURANCE | \$17,925 | \$18,077 | \$18,077 | \$18,177 | \$15,334 | Property and liability insurance and workers compensation. |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|--|--------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| 4013823-546000 | REPAIR & MAINTENANCE-CLEAN BASINS PIPES TRENCHES | \$74,467 | \$59,500 | \$59,500 | \$44,402 | \$70,000 | Tipping/dumping fee to MDC for vac truck solid waste (\$32,000); annual cleaning of 92 outfalls (\$14,000), on-call cleaning services for drainage system (\$24,000). |
| 4013823-546120 | REPAIR & MAINTENANCE-MINOR IMPROVEMENTS | \$45,583 | \$53,000 | \$53,000 | \$53,085 | \$53,000 | Roadway and drainage restoration per Stormwater Management Master Plan. |
| 4013823-546130 | COMMUNITY RATING SYSTEM | \$0 | \$3,500 | \$3,500 | \$0 | \$3,500 | Flood management program to reduce resident flood insurance premiums. |
| 4013823-546160 | REPAIR & MAINTENANCE-STREET SWEEPING | \$34,422 | \$40,000 | \$40,000 | \$34,422 | \$50,000 | Contract street sweeping 62.5 lane miles of roadway bi-weekly. |
| 4013823-546161 | REPAIR & MAINTENANCE-STORM VAC TRUCK OPERATIONS | \$16,654 | \$15,000 | \$15,000 | \$6,854 | \$15,000 | Vac truck and GPS system repair and maintenance. |
| 4013823-546170 | REPAIR & MAINTENANCE-CANAL MAINTENANCE | \$260,613 | \$285,667 | \$285,667 | \$277,321 | \$285,667 | Miami-Dade County contract chemical treatment of canals (\$158,918). Monthly maintenance of canals including above surfacing cleaning (\$65,646), slope mowing 12 cycles (\$52,388), vegetation, algae and herbicidal treatment (\$6,231), rodent control (\$864) and HOAs maintenance fee (\$1,620). |
| 4013823-547000 | PRINTING & BINDING | \$0 | \$0 | \$0 | \$270 | \$0 | - |
| 4013823-548010 | ADVERTISEMENT & RECRUITMENT | \$0 | \$0 | \$0 | \$655 | \$0 | - |
| 4013823-549002 | CONTINGENCY RESERVE | \$0 | \$1,887,370 | \$1,498,144 | \$0 | \$1,502,193 | Contingency Reserve. |
| 4013823-552010 | UNIFORMS | \$1,017 | \$1,000 | \$1,000 | \$86 | \$1,500 | Uniforms for 2 Vac truck operators (\$1,000), and shirts for PW Engineer, CIP Manager and inspectors (\$500). |
| 4013823-552020 | FUEL & LUBRICANTS | \$8,467 | \$13,000 | \$13,000 | \$12,133 | \$13,000 | Gas, oil and lubricants for Vac truck and pressure cleaning equipment. |
| 4013823-554010 | EDUCATION & TRAINING | \$0 | \$0 | \$0 | \$290 | \$0 | - |
| 4013823-566002 | COMPUTER SOFTWARE LICENSES | \$0 | \$700 | \$700 | \$698 | \$1,050 | Software Licensees and renewals. |
| TOTAL STORMWATER OPERATING | | \$881,432 | \$3,046,716 | \$2,755,311 | \$1,000,028 | \$2,793,408 | |
| 4013833-563042-G2205 | CANAL STABILIZATION PHASE III | \$0 | \$0 | \$0 | \$0 | \$1,000,000 | This project includes the stabilization of the south portion of the NW 170th Street Canal (Golden Glades Canal) from 92ND Avenue to the end installation of Phase II on NW 83rd Avenue. The Project will stabilize approximately 4,500 linear feet of the south portion of the Golden Glades Canal. This project is grant funded and does not require matching funds. |
| 4013833-563044-G2308 | MONTROSE DRAINAGE IMPROVEMENT PROJECT | \$0 | \$0 | \$0 | \$0 | \$742,000 | This project shall construct drainage improvements, including construction of new catch basins, manholes, drainage pipes, exfiltration trenches (French drains), and milling and resurfacing of roadway on Montrose Road (NW 82nd Avenue) from Oak Lane to NW 154th Street. Total estimated project cost is \$742,000. (Grant Award is \$593,600 & Town Match \$148,400). |
| TOTAL STORMWATER UTILITY CAPITAL IMPROVEMENT EXPENDITURES: | | \$0 | \$0 | \$0 | \$0 | \$1,742,000 | |
| TOTAL STORMWATER UTILITY REVENUES | | \$3,324,907 | \$4,260,690 | \$3,972,485 | \$3,949,807 | \$5,726,347 | |
| TOTAL STORMWATER UTILITY EXPENDITURES | | \$2,170,639 | \$4,260,690 | \$3,972,485 | \$2,470,849 | \$5,726,347 | |
| NET STORMWATER UTILITY FUND | | \$1,154,269 | \$0 | \$0 | \$1,478,958 | (\$0) | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|---|---------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--------------------------------------|
| STORMWATER SERIES 2021 BOND FUND | | | | | | | |
| REVENUES | | | | | | | |
| 402-361100 | INTEREST INCOME | \$64,594 | \$0 | \$0 | \$442,823 | \$0 | |
| 402-370000 | BUDGET CARRYFORWARD | \$18,237,877 | \$11,909,482 | \$16,646,056 | \$16,646,056 | \$10,263,253 | Projected fund balance carryforward. |
| 402-381400 | TRANSFERS IN - STORMWATER UTILITY FUND | \$24,294 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL STORMWATER SERIES 2021 BOND FUND REVENES | | \$18,326,765 | \$11,909,482 | \$16,646,056 | \$17,088,879 | \$10,263,253 | |
| EXPENSES | | | | | | | |
| 402-549002 | CONTINGENCY RESERVE | \$0 | \$11,909,482 | \$1,014,233 | \$0 | \$1,457,057 | Reserve for projects. |
| 402-563800-21S00 | S2021 DRAINAGE IMPROVEMENTS-NW 153RD TERRACE DRAINAGE | \$61,105 | \$0 | \$18,692 | \$1,234 | \$17,458 | |
| 402-563800-21S01 | S2021 DRAINAGE IMPROVEMENTS-WEST LAKES GARDENS 2ND ADDITIC | \$68,079 | \$0 | \$733,245 | \$640,858 | \$92,387 | |
| 402-563800-21S02 | S2021 DRAINAGE IMPROVEMENTS-ALAMEDA NORTHWEST DRAINAGE | \$58,160 | \$0 | \$1,423,398 | \$1,292,434 | \$130,964 | |
| 402-563800-21S03 | S2021 DRAINAGE IMPROVEMENTS-WEST LAKE GARDENS DRAINAGE | \$167,974 | \$0 | \$2,150,013 | \$1,929,021 | \$220,992 | |
| 402-563800-21S04 | S2021 DRAINAGE IMPROVEMENTS-ROYAL OAKS 6TH ADDITION DRAINAGE | \$50,277 | \$0 | \$2,015,038 | \$1,176,353 | \$838,685 | |
| 402-563800-21S05 | S2021 DRAINAGE IMPROVEMENTS-ROYAL OAKS 8TH ADDITION DRAINAGE | \$41,985 | \$0 | \$31,576 | \$9,737 | \$21,839 | |
| 402-563800-21S06 | S2021 DRAINAGE IMPROVEMENTS-ROYAL LAKES 1ST ADDITION DRAINAGE | \$51,235 | \$0 | \$1,732,412 | \$683,262 | \$1,049,150 | |
| 402-563800-21S07 | S2021 DRAINAGE IMPROVEMENTS-NW 159TH TERRACE DRAINAGE | \$371,231 | \$0 | \$37,952 | \$3,843 | \$34,110 | |
| 402-563800-21S08 | S2021 DRAINAGE IMPROVEMENTS-NW 166TH STREET DRAINAGE | \$409,050 | \$0 | \$218,055 | \$203,856 | \$14,199 | |
| 402-563800-21S09 | S2021 DRAINAGE IMPROVEMENTS-NW 83RD PLACE NORTH DRAINAGE | \$28,434 | \$0 | \$486,502 | \$466,601 | \$19,901 | |
| 402-563800-21S10 | S2021 DRAINAGE IMPROVEMENTS-LOCH LOMOND DRAINAGE | \$42,362 | \$0 | \$22,124 | \$20,296 | \$1,828 | |
| 402-563800-21S11 | S2021 DRAINAGE IMPROVEMENTS-COMMERCE WAY DRAINAGE | \$75,008 | \$0 | \$3,308,807 | \$20,852 | \$3,287,955 | |
| 402-563800-21S12 | S2021 DRAINAGE IMPROVEMENTS-CANAL BANK STABILIZATION | \$88,328 | \$0 | \$51,748 | \$10,221 | \$41,527 | |
| 402-563800-21S13 | S2021 DRAINAGE IMPROVEMENTS-WEST LAKE GARDENS 1ST ADDITION | \$50,008 | \$0 | \$1,927,846 | \$316,403 | \$1,611,443 | |
| 402-563800-21S14 | S2021 DRAINAGE IMPROVEMENTS-GENESIS OAK GARDENS | \$72,337 | \$0 | \$30,556 | \$23,136 | \$7,420 | |
| 402-563800-21S15 | S2021 DRAINAGE IMPROVEMENTS-FRANCESCA MARY DRAINAGE | \$45,136 | \$0 | \$41,116 | \$27,521 | \$13,595 | |
| 402-563800-21S16 | S2021 DRAINAGE IMPROVEMENTS-ROYAL OAKS 1ST ADDITION DRAINAGE | \$0 | \$0 | \$1,402,743 | \$0 | \$1,402,743 | |
| TOTAL STORMWATER SERIES 2021 BOND FUND EXPENDITURES | | \$1,680,708 | \$11,909,482 | \$16,646,056 | \$6,825,626 | \$10,263,253 | |
| NET STORMWATER BOND FUND | | \$16,646,056 | \$0 | \$0 | \$10,263,253 | (\$0) | |

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|---|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|--------------------------------------|
| AMERICAN RESCUE PLAN ACT FUND | | | | | | | |
| REVENUES | | | | | | | |
| 405-331392 | AMERICAN RESCUE PLAN | \$522,845 | \$0 | \$15,187,431 | \$15,187,431 | \$0 | |
| 405-361100 | INTEREST INCOME | \$34,871 | \$0 | \$0 | \$402,834 | \$0 | |
| 405-370000 | BUDGET CARRYFORWARD | \$925 | \$14,710,253 | \$35,796 | \$35,796 | \$15,325,039 | Projected fund balance carryforward. |
| 405-381000 | CAPITAL CONTRIBUTIONS | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL AMERICAN RESCUE PLAN ACT FUND REVENES | | \$558,641 | \$14,710,253 | \$15,223,227 | \$15,626,061 | \$15,325,039 | |
| EXPENSES | | | | | | | |
| 405-549002 | CONTINGENCY RESERVE | \$0 | \$14,710,253 | \$12,854,564 | \$0 | \$13,257,399 | Reserve for projects. |
| 405-563805-ARP00 | BIG CYPRESS DRAINAGE IMPROVEMENTS | \$25,584 | \$0 | \$27,482 | \$11,199 | \$16,283 | |
| 405-563805-ARP01 | NW 158 STREET DRAINAGE IMPROVEMENTS | \$29,561 | \$0 | \$998,932 | \$10,440 | \$988,492 | |
| 405-563805-ARP02 | ROYAL POINTE (NW 158 TERRACE) DRAINAGE IMPROVEMENTS | \$31,297 | \$0 | \$918,963 | \$10,739 | \$908,224 | |
| 405-563805-ARP03 | NW 83RD PLACE DRAINAGE IMPROVEMENTS | \$102,399 | \$0 | \$0 | \$0 | \$0 | |
| 405-563805-ARP04 | SEVILLA ESTATES PHASE 1 DRAINAGE | \$68,710 | \$0 | \$47,520 | \$31,841 | \$15,679 | |
| 405-563805-ARP05 | SEVILLA ESTATES PHASE 2 DRAINAGE | \$50,605 | \$0 | \$40,443 | \$29,447 | \$10,996 | |
| 405-563805-ARP06 | GENESIS OAK GARDENS DRAINAGE | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 405-563805-ARP07 | ROYAL OAKS -SEC D/2ND 5TH ADD | \$92,881 | \$0 | \$66,112 | \$15,179 | \$50,933 | |
| 405-563805-ARP08 | FLORINDA ESTATES DRAINAGE IMPROVEMENTS | \$0 | \$0 | \$83,261 | \$63,718 | \$19,543 | |
| 405-563805-ARP09 | ROYAL GARDENS ESTATES PH 1 | \$10,054 | \$0 | \$66,039 | \$49,530 | \$16,509 | |
| 405-563805-ARP10 | ROYAL OAKS 3RD & 4TH ADDITION | \$74,686 | \$0 | \$71,622 | \$46,504 | \$25,118 | |
| 405-563805-ARP11 | NW 79TH AVENUE DRAINAGE IMPORVEMENTS | \$37,068 | \$0 | \$48,289 | \$32,426 | \$15,863 | |
| TOTAL AMERICAN RESCUE PLAN ACT FUND EXPENDITURES | | \$522,845 | \$14,710,253 | \$15,223,227 | \$301,022 | \$15,325,039 | |
| NET AMERICAN RESCUE PLAN ACT FUND | | \$35,796 | \$0 | \$0 | \$15,325,039 | \$0 | |

Town of Miami Lakes FY 2023-24 Adopted Budget

Internal Service Fund

The Internal Service Fund serves as the designated platform for cataloging the Town's facilities maintenance services, all of which are extended to various departments within the Town.

Facility Maintenance Fund

The Facilities Maintenance Fund is commissioned to record activities wherein services are furnished to other departments through a cost-reimbursement approach.

This fund comprehensively accounts for all expenses linked to the maintenance, operation, and repairs of the Town's Government Center. The calculation of costs for centralized services is executed proportionately, based on square footage allocation, distributing between the General Fund (Administration at 60% and Police Department at 27%) and the Building Department Fund (at 13%).

This encompasses various components, including the compensation and benefits for two full-time positions, utility costs, custodial services, and contractual maintenance obligations. For the Fiscal Year 2023-24, the allocated budget amounts to \$526,007, ensuring the smooth functioning and upkeep of the Town's vital facilities.

TOWN OF MIAMI LAKES
FY2023-2024 ADOPTED BUDGET
Detail by Line Item

| ACCOUNT NUMBER | ACCOUNT NAME | FY2021-22 ACTUALS | FY2022-23 ADOPTED BUDGET | FY2022-23 AMENDED BUDGET | FY2022-23 YEAR-END PROJECTION | FY2023-24 ADOPTED BUDGET | BUDGET COMMENTS |
|--|---|-------------------|--------------------------|--------------------------|-------------------------------|--------------------------|---|
| FACILITY MAINTENANCE FUND | | | | | | | |
| REVENUES | | | | | | | |
| 501-381116 | TRANSFER IN-GENERAL FUND-ADMINISTRATION | \$260,178 | \$280,035 | \$280,035 | \$288,760 | \$315,604 | Administration's portion of building expenses 60%. |
| 501-381117 | TRANSFER IN-GENERAL FUND-POLICE | \$117,080 | \$126,016 | \$126,016 | \$129,942 | \$142,022 | Police Departments portion of building expense 27%. |
| 501-381118 | TRANSFER IN-BUILDING FUND | \$56,372 | \$60,674 | \$60,674 | \$62,565 | \$68,381 | Building Departments portion of building expenses 13%. |
| TOTAL FACILITY MAINTENANCE REVENUES | | \$433,630 | \$466,725 | \$466,725 | \$481,267 | \$526,007 | |
| EXPENSES | | | | | | | |
| 5011901-512000 | REGULAR SALARIES | \$113,800 | \$118,552 | \$118,552 | \$118,410 | \$121,520 | Salary for General Services Manager and General Services Assistant. |
| 5011901-521000 | PAYROLL TAXES | \$8,694 | \$9,069 | \$9,069 | \$9,044 | \$9,296 | Calculated based on 7.65% of salaries. |
| 5011901-522000 | FRS RETIREMENT CONTRIBUTION | \$12,548 | \$14,172 | \$14,172 | \$15,024 | \$16,891 | Rate increase from 11.91% to 13.57% thru Jul '24. |
| 5011901-523000 | HEALTH & LIFE INSURANCE | \$20,673 | \$19,034 | \$19,034 | \$18,685 | \$20,154 | Includes medical, dental, vision and life. |
| 5011901-523100 | WIRELESS STIPEND | \$941 | \$960 | \$960 | \$960 | \$960 | \$960 Cell phone stipend for General Services Manager and General Services Assistant. |
| 5011901-534010 | JANITORIAL SERVICES | \$57,525 | \$59,000 | \$59,000 | \$73,685 | \$102,172 | Custodial services for Government Center at \$8,181 monthly. Additional emergency services of \$4,000. |
| 5011901-541000 | TELEPHONE SERVICES | \$13,367 | \$15,000 | \$15,000 | \$12,674 | \$15,000 | Includes allocation for AT&T fire alarm including emergency phones (\$7,800), and Suncom phone service (\$7,200) for Town Hall. |
| 5011901-541001 | REMOTE ACCESS DEVICE DATA PLAN | \$866 | \$960 | \$960 | \$866 | \$866 | Two data plans for handyman crew devices. |
| 5011901-543000 | UTILITY SERVICES | \$77,298 | \$85,000 | \$85,000 | \$87,436 | \$89,000 | Includes Administration's allocation of Government Center FPL, water and Sewer, and waste removal. |
| 5011901-546000 | REPAIR & MAINTENANCE | \$100,607 | \$100,000 | \$100,000 | \$110,440 | \$105,000 | Government Center contractual expenses for landscaping and flower change out (\$28,300), A/C maintenance (\$8,520) and A/C monitoring(\$2,400), fire alarm monitoring (\$3,000), plumbing and electrical (\$12,000), handyman service (\$35,580); elevator services (\$6,000), recycling (\$1,200), and other maintenance supplies (\$8,000). |
| 5011901-546010 | REPAIR & MAINTENANCE-VEHICLES | \$291 | \$2,000 | \$2,000 | \$288 | \$2,000 | Vehicle repair and maintenance. |
| 5011901-549260 | HURRICANE EXPENSES | \$302 | \$2,000 | \$2,000 | \$572 | \$2,000 | Hurricane related expenses: equipment, fuel, tools, etc. |
| 5011901-551000 | OFFICE SUPPLIES | \$20,526 | \$30,000 | \$30,000 | \$28,574 | \$30,000 | Office supplies for all departments including holiday decorations. |
| 5011901-552000 | OPERATING SUPPLIES | \$0 | \$500 | \$500 | \$0 | \$500 | Gloves, personal protective equipment, and safety materials. |
| 5011901-552010 | UNIFORMS | \$0 | \$500 | \$500 | \$0 | \$500 | Uniforms for facility staff. |
| 5011901-552020 | FUEL & LUBRICANTS | \$2,064 | \$5,200 | \$5,200 | \$1,654 | \$5,200 | Fuel for vehicle (\$1,500) and generator (\$3,700). |
| 5011901-554000 | SUBSCRIPTIONS & MEMBERSHIPS | \$140 | \$478 | \$478 | \$139 | \$478 | |
| 5011901-554010 | EDUCATION & TRAINING | \$1,765 | \$2,600 | \$2,600 | \$1,037 | \$2,600 | Certifications for facility staff. |
| 5011901-559040 | DEPRECIATION INFRASTRUCTURE | \$606 | \$0 | \$0 | \$0 | \$0 | - |
| 5011901-566002 | COMPUTER SOFTWARE LICENSES | \$1,618 | \$1,700 | \$1,700 | \$1,780 | \$1,869 | Facility Dude License 5% increase every year. |
| TOTAL FACILITY MAINTENANCE EXPENDITURES | | \$433,630 | \$466,725 | \$466,725 | \$481,267 | \$526,007 | |
| NET FACILITY MAINTENANCE FUND | | \$0 | \$0 | \$0 | \$0 | \$0 | |



NOTES
