

RESOLUTION NO. 25-2149

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, APPROVING THE FINAL CLOSEOUT OF THE FISCAL YEAR 2024-2025 AMENDED BUDGET; AUTHORIZING THE TOWN MANAGER TO TAKE ALL ACTIONS NECESSARY TO IMPLEMENT THE TERMS AND CONDITIONS OF THIS RESOLUTION; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Miami Lakes (the “Town”) adopted its Fiscal Year 2024-2025 Budget on September 26, 2024; and

WHEREAS, pursuant to Section 166.241(7), Florida Statutes, the final revision of the budget must be adopted within sixty (60) days following the close of the fiscal year; and

WHEREAS, Ordinance No. 2024-330 limits the Town Manager’s authority to make budget adjustments that significantly exceed budgeted appropriations; and

WHEREAS, certain line-item modifications within the Fiscal Year 2024-2025 Budget exceeded this threshold and require Town Council approval; and

WHEREAS, the Town Manager has prepared and presented the proposed FY 2024-2025 Year-End Budget Revision, attached hereto as **Exhibit “A,”** reflecting the final adjustments required for accurate fiscal reporting and compliance with statutory requirements; and

WHEREAS, the Town Council desires to approve the Year-End Budget Revision and authorize the Town Manager to implement the adjustments set forth in **Exhibit “A.”**

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The foregoing Recitals are true and correct and incorporated herein by this reference.

Section 2. Approval of the FY 2024-2025 Year-End Budget Revision. The Town Council hereby approves the Fiscal Year 2024-2025 Year-End Budget Revision, as presented in **Exhibit “A”** attached hereto and made a part hereof.

Section 3. Authorization of the Town Manager. The Town Manager is hereby authorized to implement the terms and conditions of this Resolution, to execute all necessary transfers and accounting entries, and to take any and all administrative actions necessary to effectuate the approved budget revisions.

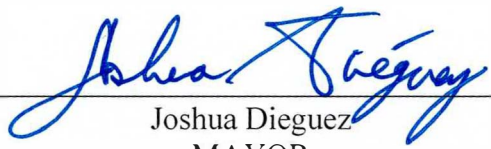
Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

THIS SPACE INTENTIONALLY LEFT BLANK

Passed and adopted this 18th day of November 2025.

The foregoing resolution was offered by Vice Mayor Morera who moved its adoption. The motion was seconded by Councilmember Sanchez and upon being put to a vote, the vote was as follows:

Mayor Joshua Dieguez	yes
Vice Mayor Bryan Morera	yes
Councilmember Juan Carlos Fernandez	yes
Councilmember Angelo Cuadra Garcia	yes
Councilmember Ray Garcia	yes
Councilmember Steven Herzberg	yes
Councilmember Alex Sanchez	yes



Joshua Dieguez
MAYOR

Attest:



Gina M. Inguanzo
TOWN CLERK

Approved as to form and legal sufficiency:



Lorenzo Cobiella
Gastesi, Lopez, Mestre, and Cobiella. PLLC
DEPUTY TOWN ATTORNEY

EXHIBIT A

**Adopted
Operating
&
Capital Budget
FY 2025-2026**



Table of Contents



Budget Message
Functional Organizational Chart & Staffing Positions by Department
General Fund
Special Revenue Fund Impact Fees Fund Building Department Fund & Special Taxing Districts
Electric Utility Tax Revenue Fund & Debt Service Fund
Capital Projects Fund Infrastructure Sinking Fund & Five-Year Capital Improvement Plan
Stormwater Utility Fund Stormwater Series 2021 Bond Fund American Rescue Plan Act Fund & Facilities Maintenance Fund
Notes



Budget Message



TOWN OF MIAMI LAKES MEMORANDUM

To: Honorable Mayor and Town Councilmembers

From: Edward Pidermann, Town Manager

Subject: FY 2025-26 Proposed Budget - Changes at 2nd Reading

Date: September 26, 2025

Background

At the September 25, 2025, Budget Hearing, the Town Council amended and subsequently approved the Fiscal Year 2025-26 Budget on second reading as presented in Exhibit A with several modifications.

CHANGES AT SECOND READING

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

GENERAL FUND

Revenues

- Reduce the millage rate to 2.1577 therefore reducing ad-valorem revenue by \$439,233.
- One-Time revenue transfer in from the Debt Service Fund of \$86,000.

This adjustment to the revenue reduced the total General Fund Budget from \$23,569,172 to \$23,215,939, a total decrease of \$353,233 from first reading.

Expenses

- Increased (\$1,500) – Mayor & Council Travel & Per Diem
- Decreased (\$2,256) – Mayor & Council Mobile Phones
- Increased (\$57,801) - Amend the cost-of-living adjustment (COLA) for employees all employees to receive a 3% COLA adjustment.
- Adjustment (\$1,632)- Adjustment to cost reimbursement due to COLA adjustment in other funds such as Building & Stormwater Fund.
- Reduced \$47,000 - Administration Professional Services
- Reduced \$21,750 – Administration Financial Institution Fees

FY 2025-26 Proposed Budget - Changes at 2nd Reading
September 26, 2025

- Reduced \$17,500 – Non-Departmental Senior Citizen & Disabled Veterans Relief Program
- Reduced \$149,757 – School Crossing Guards expense allocated to the Peoples Transportation Trust (PTP 80%) in the Special Revenue Fund.
- Reduced \$73,615e Public Works Repair & Maintenance Street Lights this expense in allocated to the Peoples Transportation Trust (PTP 80%) in the Special Revenue Fund.
- Reduced \$60,948 – Public Works Green Space – Right of way maintenance mow cycles and mulch.
- Increased \$4,438e Parks -Youth Center -Repair & Maintenance Contracts
- Reduced \$48,283 - Parks-Mini Pocket Parks – Repair & maintenance contracts mulch cycle.
- Increased \$5,769 - Contingency reserve amount required per Ordinance 21-273 however due to several reductions and adjustments the amount increased from first reading.



TOWN OF MIAMI LAKES MEMORANDUM

To: Honorable Mayor and Town Councilmembers

From: Edward Pidermann, Town Manager

Subject: FY 2025-26 Proposed Budget - Changes at 1st Reading

Date: September 25, 2025 (Ordinance on Second Reading)

Background

At the September 11, 2025, Budget Hearing, the Town Council amended and subsequently approved the Fiscal Year 2025-26 Budget on first reading as presented in Exhibit A with several modifications.

CHANGES AT FIRST READING

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

GENERAL FUND

Revenues

- Reduce the FPL Franchise Fee Revenue (1,250,000)
- One-Time revenue transfer in from Parks Capital Fund MLOP Masterplan (\$499,322)

This adjustment to the revenue reduced the total General Fund Budget from \$24,319,850 to \$23,569,172, a total decrease of \$750,679.

Expenses

- Reduced (\$112,602) - Contingency amount required per Ordinance 21-273 Due to total budget reduction of the franchise fee and one time revenue transfer in from MLOP Master plan. Reduced from \$397,319 to \$284,717.
- Reduced (\$50,132) - Amend the cost-of-living adjustment (COLA) for employees earning below \$100,000 would be granted a 3% COLA and employees earning below \$100,000 would not receive any COLA. The amendment would also cap anyone that would exceed \$100,000 due to the COLA adjustment to be capped at \$100,000.
- Adjustment (\$1,632)- Adjustment to cost reimbursement due to COLA adjustment in other funds such as Building & Stormwater Fund.

FY 2025-26 Proposed Budget - Changes at 1st Reading
September 25, 2025 -Ordinance on Second Reading

- Reduced \$215-Mayor Salary to August CPI of 2.5% from the June CPI of 3.1%.
- Reduced \$415-Mayor & Council - Expense Allowance - to August CPI of 2.5% from June CPI of 3.1%.
- Reduced \$7,000 -Mayor & Council Travel & Per Diem
- Unfunded \$3,360 -Mayor & Council Data Plans
- Unfunded \$600 -Mayor & Council Printing & Binding
- Unfunded \$1,000 – Mayor & Council Uniforms
- Unfunded \$300 – Mayor & Council Meeting Set-up
- Unfunded \$5,000 – Mayor & Council Training & Education
- Unfunded \$100,000 - Administration Professional Services Strategic Plan
- FUND \$100,000e- Senior Citizens Relief Program
- Reduced \$5,300e- Administration Copier Lease
- Unfunded \$850 – Administration Advertisement & Recruitment
- Unfunded \$2,000 – Information Technology Outside Technical Support
- Reduced \$1,000e- Public Works Operating Supplies
- Reduced \$1,000 – Parks Administration Travel & Per Diem mileage reimbursement.
- Reduced \$10,000 – Parks- Royal Oaks -Repair & Maintenance Grounds
- Unfunded \$5,000 – Parks-Royal Oaks-Non-Capital Park Improvement
- Reduced \$4,438e- Parks -Youth Center -Repair & Maintenance Contracts
- Unfunded \$5,000- Parks-Youth Center-Non-Capital Park Improvement
- Unfunded \$10,000-Parks-Veterans-Non-Capital Park Improvement
- Unfunded \$5,000-Parks-Mini Pocket Parks -Non-Capital Park Improvement
- Unfunded \$15,000 – Parks- Recreation Services-professional Services-ICA Marital Art Instructor.
- Reduced \$1,500e- Parks -Recreation Services- Town Community Programs
- Reduced \$2,600e- Committees -Public Safety
- Unfunded \$5,900-Committee-Neighborhood Improvement–Pedestrian & Bike Initiatives.
- Reduced \$6,000-Committee-Economic Development – Marketing Materials
- Unfunded \$1,000e- Committee-Cultural Affairs-Juneteenth
- Unfunded \$4,000 –Committee-Educational Advisory Board-Friends of the Library
- Unfunded \$26,500–Committee-Educational Advisory Board–AP Language Arts Program.
- Unfunded \$10,000–Committee-Educational Advisory Board-STEM Elective Courses.
- Unfunded \$2,000-Committee-Youth Activities Task Force -Bike Rodeo
- Reduced \$3,000-Committee-Blasting Advisory Board-Travel & Conferences
- Unfunded \$21,400e- Communications & Community Affairs -Professional Services -Security Guard
- Reduced \$200,000- Infrastructure Sinking Fund – MLOP Replacement of Tennis Court Fencing.
- Unfunded \$225,000- FPL Franchise Fee Surplus expenses

FY 2025-26 Proposed Budget - Changes at 1st Reading
September 25, 2025 -Ordinance on Second Reading

- FUND \$1,801- Public Works -FPL Franchise Fee Surplus-Sidewalk Repair & Maintenance. Council mentioned that any surplus after all the reductions & adjustments be placed in the sidewalk repair & maintenance line item.



TOWN OF MIAMI LAKES

MEMORANDUM

To: Honorable Mayor and Town Councilmembers

From: Edward Pidermann, Town Manager

Subject: FY 2025-26 Budget Message

Date: September 11, 2025

Recommendation

It is recommended that the Town Council approve the millage rate for Fiscal Year 2025-26 at 2.2459 mills, which is \$2.2459 per \$1,000 of taxable property value. This proposed millage rate, 2.2459 mills, represents a modest increase of 0.1727 mills from the prior rate of 2.0732, and remains one of the lowest millage rates in Miami-Dade County. This millage increase restores the ad valorem millage rate to the approximate level of fiscal year 2023.

The proposed millage rate is anticipated to generate approximately \$11,184,492 in ad valorem revenue. This calculation is based on 95% of property value, as estimated on July 1, 2025, according to data provided by the Miami-Dade County Property Appraiser.

Additionally, we recommend that the Town Council proceeds to adopt the Fiscal Year 2025-26 Budget as presented during the First Reading of the Ordinance.

FY2025-26 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.

The total Budget for Fiscal Year 2025-26 including all Funds, transfers and reserves is \$76,816,979 as shown in the table below. This represents a decrease of \$2,777,493 or 3.5% as compared to FY2024-25.

FY2025-26 Proposed Budget
September 11, 2025 (First Reading of the Ordinance)

BUDGET SUMMARY Town of Miami Lakes - FY2025-2026 THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF MIAMI LAKES ARE 3.5% LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES								
Millage per \$1,000 General Fund Millage: 2.2459 <i>The General Fund Millage is 15.7% percent higher than the State defined Rolled Back Rate</i>								
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 = 2.2459	\$11,334,492	-	-	-	-	-	-	11,334,492
Non-Ad Valorem Assessment	-	1,562,777	-	-	-	-	-	1,562,777
Franchise Fees	\$2,750,000	-	-	-	-	-	-	2,750,000
Charges for Services	\$139,788	-	-	-	-	\$2,197,692	-	2,337,480
Utility Service Taxes	\$4,146,000	-	\$535,581	-	-	-	-	4,681,581
Intergovernmental Revenue	\$4,972,870	\$4,410,554	-	\$143,686	\$8,258,358	\$2,665,608	-	20,451,076
Licenses and Permits	\$475,000	\$1,467,000	-	-	-	-	-	1,942,000
Fines & Forfeitures	\$316,700	\$45,000	-	-	-	-	-	361,700
Miscellaneous Revenue	\$185,000	\$70,000	-	-	\$10,000	\$30,000	-	295,000
TOTAL SOURCES	\$24,319,850	\$7,555,331	\$535,581	\$143,686	\$8,268,358	\$4,893,300	\$0	\$45,716,106
Transfers In	\$0	-	-	\$534,081	\$3,597,196	-	\$538,398	4,669,675
Fund Balances/Reserves/Net Assets	3,250,659	\$4,951,629	-	\$1,047,471	\$8,178,101	\$9,003,339	-	26,431,198
TOTAL REVENUES, TRANSFERS & BALANCES	\$27,570,509	\$12,506,959	\$535,581	\$1,725,238	\$20,043,654	\$13,896,639	\$538,398	\$76,816,979
ESTIMATED EXPENDITURES								
General Government	\$4,290,327	-	\$1,500	-	-	-	\$323,039	4,614,866
Transportation	\$1,787,435	\$1,633,262	-	-	\$14,565,523	-	-	17,986,220
Public Safety	\$12,020,169	\$1,712,347	-	-	-	-	\$145,367	13,877,884
Parks, Recreation & Community Engagement	\$4,366,169	\$190,441	-	-	\$4,363,212	-	-	8,919,821
Physical Environment	-	-	-	-	-	\$9,860,183	-	9,860,183
Building, Code, Planning & Zoning	\$665,377	\$1,843,780	-	-	-	-	\$69,992	2,579,149
Debt Services	\$0	-	-	\$686,897	-	\$976,884	-	1,663,781
TOTAL EXPENDITURES	\$23,129,477	\$5,379,830	\$1,500	\$686,897	\$18,928,735	\$10,837,067	\$538,398	\$59,501,904
Transfers Out	\$793,054	\$3,342,540	\$534,081	-	-	-	-	\$4,669,675
Fund Balances/Reserves/Net Assets	3,647,978	\$3,784,590	\$0	\$1,038,341	\$1,114,919	\$3,059,572	-	\$12,645,400
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES	\$27,570,509	\$12,506,959	\$535,581	\$1,725,238	\$20,043,654	\$13,896,639	\$538,398	\$76,816,979
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.								

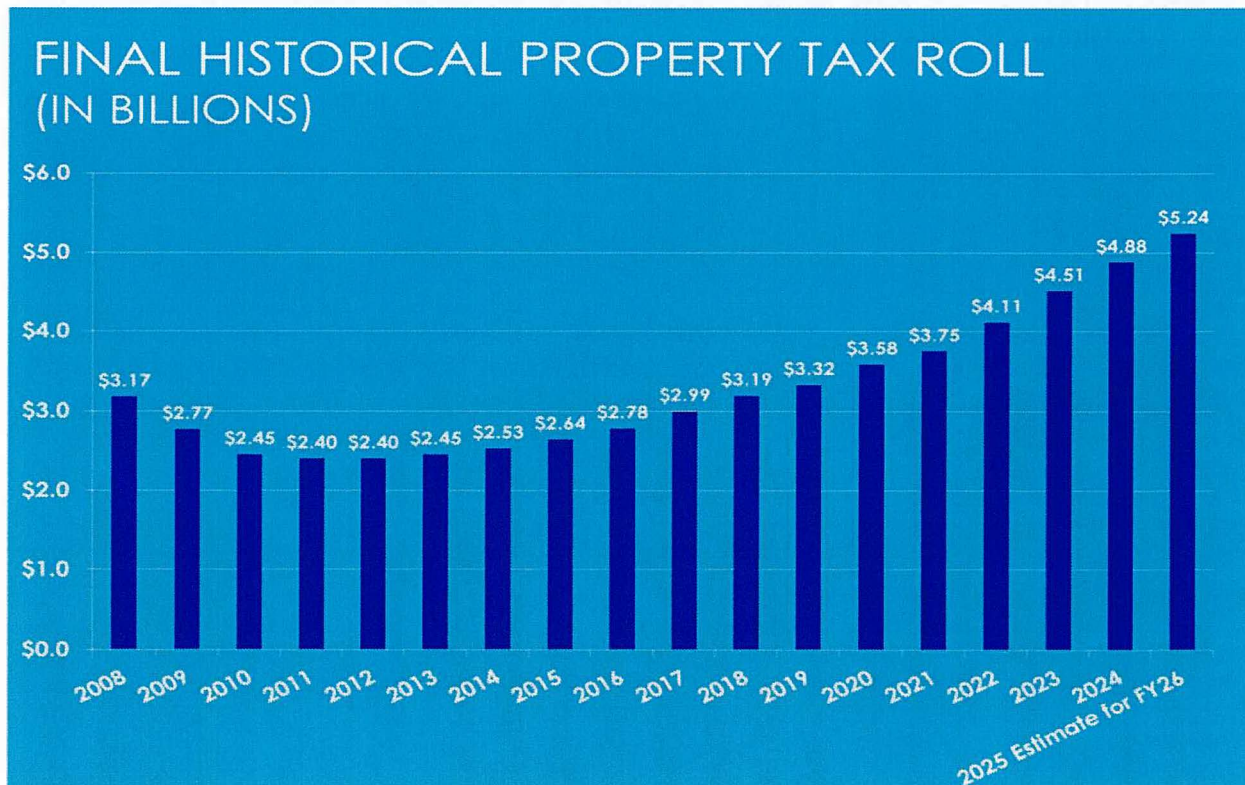
TAX ROLL, MILLAGE RATE, AND AD VALOREM REVENUE

Property Tax Roll Value

The estimated roll value from Miami-Dade County Property Appraiser on July 1, 2025, reflects a gross taxable value of \$5,242,062,899 which includes an increase of \$26,958,804 in new construction, and improvements. As compared to the taxable value for the previous year of 4,891,931,106 the July 1, 2024, figures show an increase of 350,131,793 or 7.2%, 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.



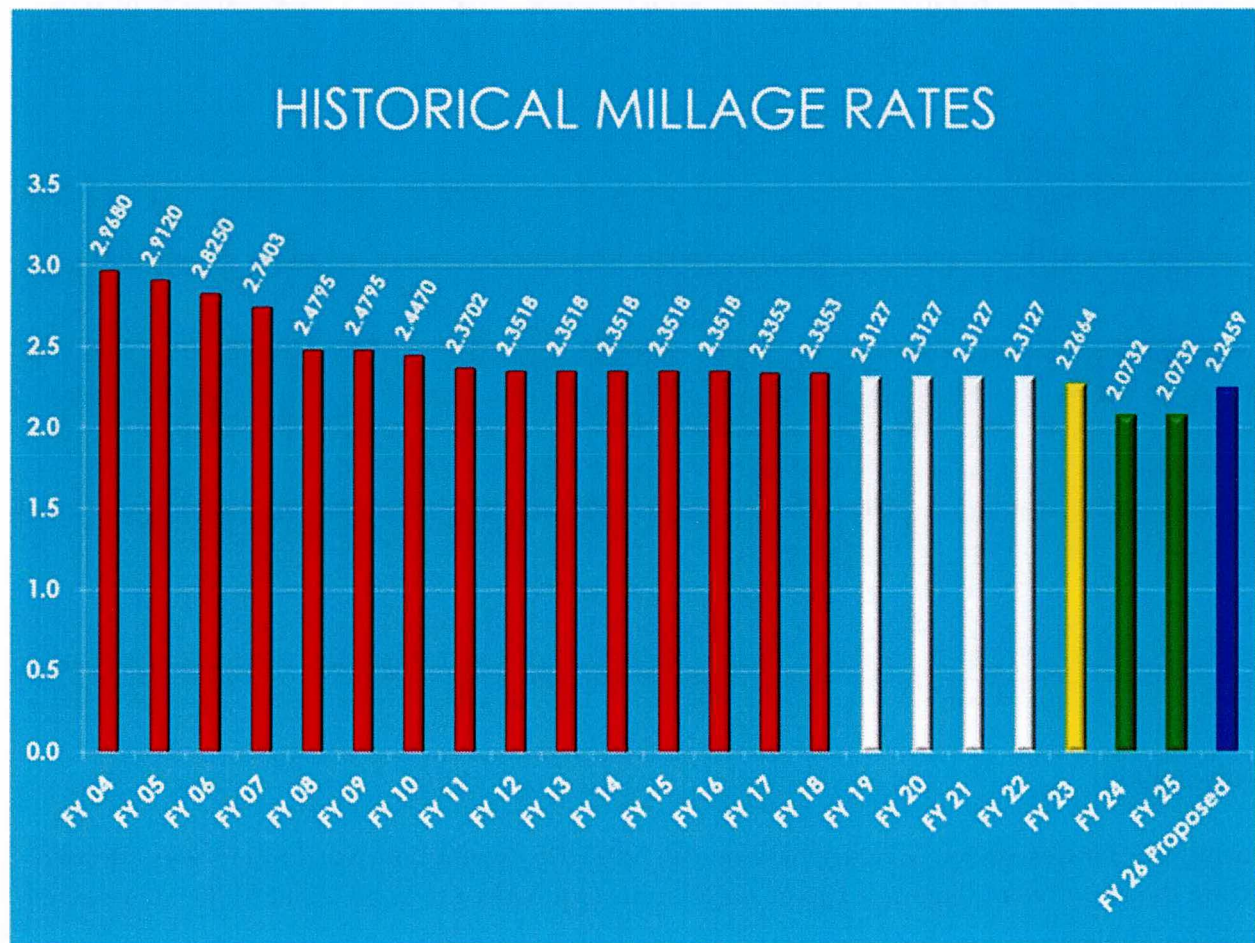
Millage Rate

During the Town Council Meeting held on July 29, 2025, Resolution No. 25-2115 was adopted, setting the tentative millage rate cap at 2.6372 mills (equivalent to \$2.6372 per \$1,000 of assessed property value).

Since incorporation, the Town of Miami Lakes has demonstrated a strong commitment to fiscal responsibility by consistently pursuing millage rate reductions. Beginning in 2019, the Town has maintained one of the lowest millage rates in Miami-Dade County for four consecutive years. In FY 2023, the millage rate was reduced to 2.2664 mills, followed by the adoption of the rollback rate of 2.0732 mills in FY 2024, the lowest in the Town's history, which remained flat in FY 2025.

For FY 2026, the tentative millage rate of 2.6372 was reduced during the budget process to a proposed millage rate of 2.2459 mills. This represents a modest increase of 0.1727 mills from the prior year rate of 2.0732 and a decrease from the tentative millage rate presented in July. The decrease in mills was the result of a new business item approved by council on August 19, 2025, Item 16B.

The proposed millage rate of 2.2459 mills ensures the Town can preserve essential services, address rising operating costs, and continue making investments in infrastructure and public safety. While this adjustment reflects fiscal realities facing municipalities across Florida, the Town continues to maintain one of the lowest millage rates in the County, remaining well below the statutory maximum of 10.0 mills.



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. Based on the proposed millage rate of 2.2459, the roll-back rate for FY 2026 is 1.9400. This rolled-back rate would generate \$1,523,370 less in ad-valorem revenue than the millage rate of 2.2459. The proposed millage rate of 2.2459 is 15.8% higher than the current years rolled-back rate. The State Department of Revenue required methodology for calculating the rolled-back rate uses the roll value after the Value Adjustment Board action.

Ad Valorem Revenue

The FY 2025-26 Budget was developed using the proposed millage rate of 2.2459. This millage rate will generate property tax revenues or ad valorem (calculated at 95% for budget purposes) in the amount of \$11,184,492.

GENERAL FUND

The total General Fund Operating Budget is \$24,319,850, an overall increase of \$2,648,793 or 12.22% as compared to the prior year's Adopted Budget.

This year's budget provides funding for increases to property casualty and worker compensation insurance, FRS, health insurance, a 3% cost-of-living adjustment for Town staff, 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 FY2024-25 Adopted, Amended and Year-End Projection, and comparing the FY2025-26 Proposed Budget to prior year Adopted Budget.

FY2025-26 Proposed Budget
September 11, 2025 (First Reading of the Ordinance)

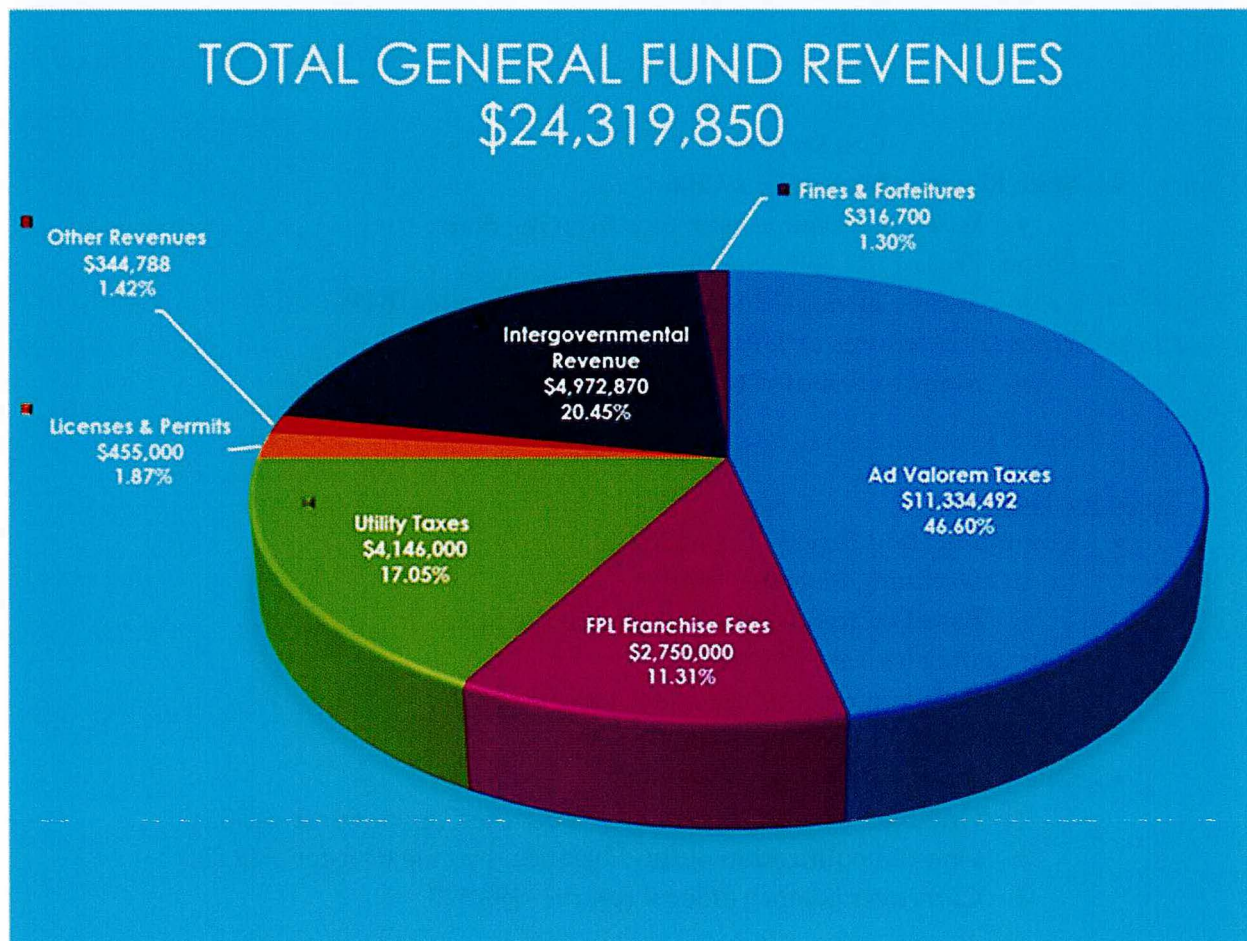
ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 PROPOSED BUDGET	ADOPTED VS PROPOSED BUDGET	% CHANGE
Revenues							
Ad Valorem Taxes	\$9,153,740	\$9,784,854	\$9,784,854	\$9,646,555	\$11,334,492	\$1,549,638	15.84%
FPL Franchise Fee	\$1,275,000	\$1,275,000	\$1,275,000	\$1,275,000	\$2,525,000	\$1,250,000	98.04%
FPL Franchise Fee-Surplus	\$232,860	\$200,000	\$200,000	\$230,007	\$225,000	\$25,000	12.50%
Utility Service Tax	\$4,137,139	\$3,978,000	\$3,978,000	\$4,148,865	\$4,146,000	\$168,000	4.22%
Communications Service Tax	\$315,096	\$330,000	\$330,000	\$893,280	\$894,060	(\$35,940)	-3.86%
State Revenue Sharing	\$886,535	\$870,413	\$870,413	\$884,292	\$877,619	\$7,206	0.83%
Alcoholic Beverage License	\$25,265	\$20,000	\$20,000	\$21,889	\$20,000	\$0	0.00%
Half-cent Sales Tax	\$3,185,835	\$3,200,000	\$3,200,000	\$3,155,829	\$3,176,924	(\$23,076)	-0.72%
Grants / FEMA Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Permits & Fees (Non-Building Dept.)	\$484,898	\$433,150	\$433,150	\$448,699	\$455,000	\$21,850	5.04%
Fines & Forfeitures	\$317,143	\$236,700	\$236,700	\$304,594	\$316,700	\$80,000	33.80%
Miscellaneous Revenues	\$608,527	\$346,788	\$467,381	\$454,882	\$344,788	(\$2,000)	-0.58%
Sub-total Recurring Revenues	\$21,222,039	\$21,274,905	\$21,395,498	\$21,469,892	\$24,315,583	\$3,040,678	14.29%
Interfund Transfers	\$499,322	\$250,000	\$250,000	\$250,000	\$0	(\$250,000)	-100.00%
Grants	\$4,193	\$4,590	\$4,590	\$4,956	\$4,267	(\$323)	-7.04%
Transfers In	\$0	\$48,035	\$2,185,639	\$2,185,639	\$0	(\$48,035)	0.00%
Prior Year Carry-Over Funds	\$0	\$93,527	\$93,527	\$93,527	\$0	(\$93,527)	-100.00%
Sub-total Other Revenues	\$503,515	\$396,152	\$2,533,756	\$2,534,122	\$4,267	(\$391,885)	-98.92%
Total Revenues	\$21,725,554	\$21,671,057	\$23,929,254	\$24,004,014	\$24,319,850	\$2,648,793	12.22%
Expenditures							
Town Mayor & Council	\$405,410	\$435,460	\$451,240	\$402,889	\$476,402	\$40,942	9.40%
Town Clerk	\$334,693	\$351,514	\$336,514	\$313,000	\$253,368	(\$98,146)	-27.92%
Administration	\$1,922,839	\$1,931,110	\$2,122,553	\$1,867,586	\$2,342,775	\$411,665	21.32%
Information Technology	\$385,819	\$389,002	\$389,002	\$392,123	\$417,782	\$28,780	7.40%
Non-Departmental	\$81,080	\$0	\$92,000	\$0	\$0	\$0	0.00%
Town Attorney	\$898,613	\$755,000	\$755,000	\$750,975	\$800,000	\$45,000	5.96%
Planning & Zoning	\$208,671	\$224,803	\$224,803	\$223,015	\$233,346	\$8,543	3.80%
Code Compliance	\$365,255	\$401,197	\$416,197	\$411,554	\$432,031	\$30,834	7.69%
QRNP	\$142,474	\$0	\$0	\$0	\$0	\$0	0.00%
Police	\$10,811,387	\$11,223,569	\$11,234,069	\$11,212,123	\$12,015,779	\$792,210	7.06%
School Crossing Guards	\$125,005	\$141,849	\$141,849	\$129,177	\$149,757	\$7,908	5.58%
Public Works	\$1,269,758	\$1,162,736	\$1,280,876	\$1,241,870	\$1,562,435	\$399,699	34.38%
Public Works -FPL Franchise Fee Surplus	\$251,193	\$200,000	\$512,368	\$512,368	\$225,000	\$25,000	0.00%
Parks & Recreation	\$3,317,393	\$3,123,636	\$3,212,153	\$3,199,675	\$3,618,572	\$494,936	15.84%
Committees	\$299,166	\$204,670	\$449,503	\$321,084	\$215,670	\$11,000	5.37%
Community Outreach & Engagement	\$402,177	\$441,547	\$486,441	\$438,221	\$531,927	\$90,380	20.47%
Sub-total Expenditures	\$21,220,933	\$20,986,093	\$22,104,568	\$21,415,660	\$23,274,845	\$2,288,752	10.91%
Transfers Out	\$790,775	\$684,964	\$1,824,686	\$1,801,823	\$1,045,006	\$360,042	52.56%
Total Expenditures	\$22,011,707	\$21,671,057	\$23,929,254	\$23,217,483	\$24,319,850	\$2,648,793	12.22%
Excess (Deficiency) of Revenues over Expenditures	(\$286,153)	\$0	\$0	\$786,531	\$0	\$0	

**Note: The FY24-25-year-end projection may be reduced for sponsorship and donations, Franchise Fee Surplus, and any outstanding project that may have not been completed in FY2024-25.*

FACTORS AFFECTING FY 2025-26 PROPOSED BUDGET

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 (46.60%), followed by Intergovernmental Revenues (20.45%), Utility Services Taxes (17.05%), FPL Franchise Fees (11.31%), Licenses & Permits (1.87%), other Miscellaneous Revenues (1.42%), and Fines & Forfeitures (1.30%).



In the FY2025-26 General Fund Budget, the total available revenues for allocation amount to \$24,319,850. This represents an increase of \$2,648,793 or a 12.22% as compared to the prior year's adopted budget.

Aside from the increase in ad valorem revenues resulting from the proposed millage adjustment, the FY 2026 Budget also reflects increases and decreases across several revenue categories when

compared to the FY 2025 Adopted Budget. As illustrated in the summary chart above, revenues can be attributed to specific factors below:

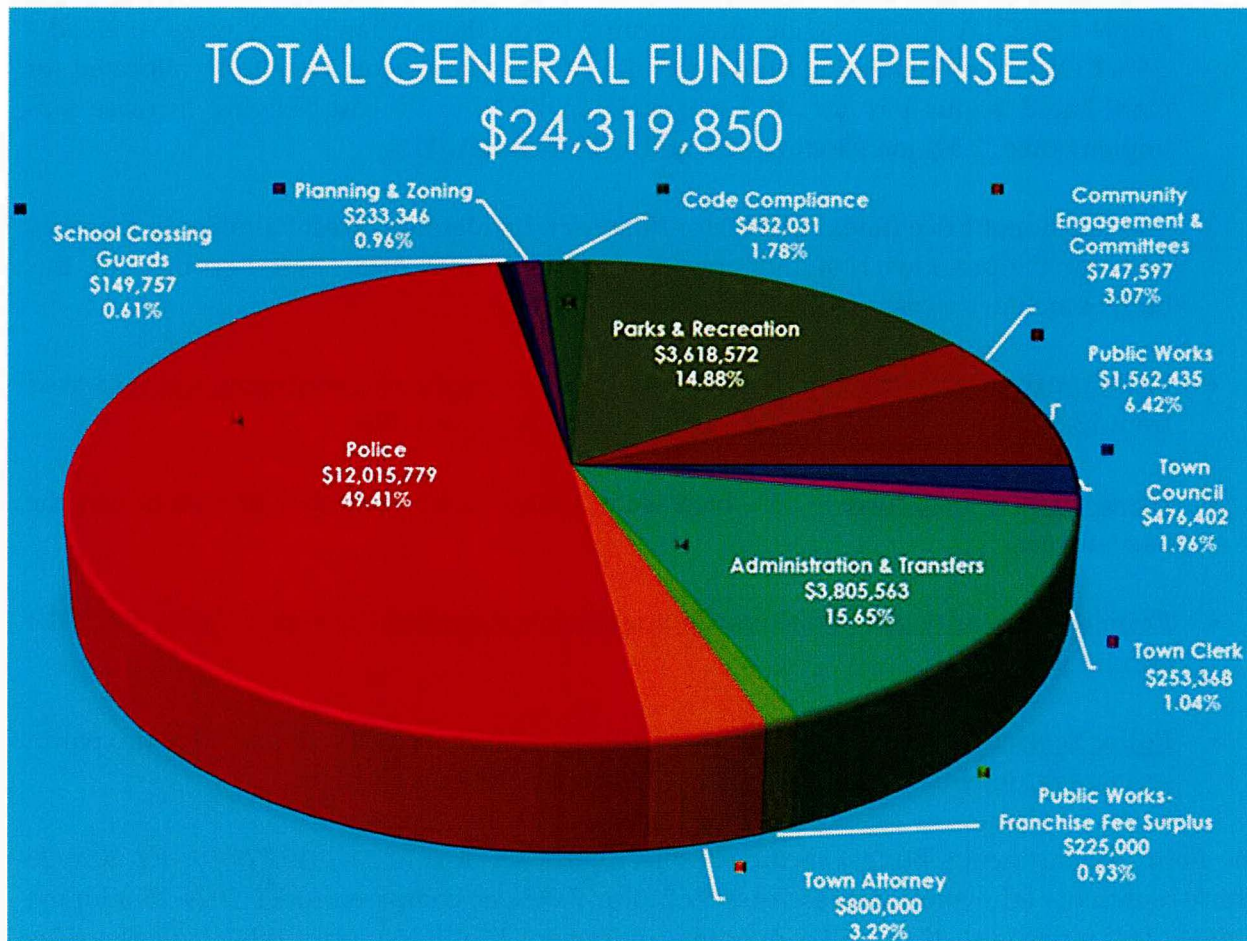
Revenue Increases:

1. Ad Valorem \$1,549,638
 - Proposed increasing of the millage rate increases Ad Valorem revenue.
2. FPL Franchise Fee Adjustment \$1,275,000
 - Council approved August 19, 2025-Alternative Revenue Sources, Item 16B
 - Proposed increase to the FPL Franchise Fee Surcharge from 3% to 6%.
 - Adjustment expected to generate an additional \$1,275,000.
3. Utility Service Taxes \$168,000.
 - Based on trend
 - Electricity \$120,000
 - Water \$30,000
 - Gas \$18,000
4. State Revenue Sharing of \$7,206
 - Based on revenue estimates from the State.
5. Permit Fees of \$21,850
 - Mainly attributed to Business Tax Revenues (BTR)
6. Fines & Forfeitures of \$80,000
 - Mainly attributed to Code Violation Fines

Revenue Decreases:

- Communication Service Tax - \$35,940
 - Declining Revenue Source
 - Based on trend & estimates from the State.
- Half Cent Sales Tax -\$23,076
 - Based on revenue estimates from the State.
- Other Miscellaneous Revenues -\$2,000
- One-time revenue sources -\$391,562
 - One-time interfund transfer in from the Capital Fund -\$250,000
 - One-time utilization of fund balance revenue transfer -\$48,035
 - Carryover balance of legal reserve -\$93,527

EXPENSES



The FY2025-26 Operating Expense Budget is \$2,648,793 or 12.22% 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 54.90 employees, which include 32.90 full-time equivalent positions, 5 part-time, 7 seasonal and 10 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, 2.5% increase in FY24, and a 3% increase FY25.

The Consumer Price Index (CPI-U) for Miami-Ft. Lauderdale -West Palm Beach area was 3.1% for the previous 12-months period, ending June of 2025. Based on the CPI, this budget includes a cost-of-living adjustment of 3%.

- **FRS Contribution** – The Florida Retirement System employer contribution rate increased from 13.63% to 14.03% for regular employees through June 2026.
- **Group Health Insurance** – 7.5% Increase in group health insurance premium over the current year.
- **Property, Casualty and Workers Compensation Insurance** increased 7.08% from the current year.
- **Police Services** – The Police Department’s Budget which includes contracted police patrol services represents 49.41% of the Town’s total General Fund Budget.

The Police Department’s Budget includes police patrol services of \$12,015,779 for FY 2025-26 which represents an overall increase of \$792,210 or 7.06% as compared to FY 2024-25 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, Burglary Preventions Detail, Traffic Enforcement Detail and Grinch Busters Holiday Detail.

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.

- **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 \$93,258, Stormwater Utility \$159,583, Building Department \$164,705, and the six Special Taxing Districts \$160,119.

- **Transfers** – The FY2025-26 General Fund Budget has a transfer to the Facilities Maintenance Fund for Administration \$323,039 and the Police Department's \$145,367 portion of Government Center building expenses, a transfer and this budget includes an annual contribution to the Infrastructure Sinking Fund \$306,648 for facility, equipment and infrastructure renewal and replacement.
- **Committees** – The FY 2025-26 budget provides no increase to committee budgets for a total allocation of \$215,670. On August 19, 2025, Council approved to keep Committee budget's flat during the discussion of Item 16A.

FUND BALANCE

In accordance with the Town's audited financials as reported in the FY2024 Annual Comprehensive Financial Report, the General Fund unassigned fund balance at the beginning of FY2024-25 is \$5,529,825. Per Ordinance 21-273, the Town shall maintain a minimum unassigned fund balance equal to 15% of the total adopted general fund budget. Currently the reserve amount is \$3,250,659. For FY2025-26 the reserve requirement is \$3,647,977, an increase of \$397,319 from the prior year requirement. This amount is earmarked in a contingency reserve account in the general fund to ensure the fund balance requirement is met.

SPECIAL REVENUE FUNDS

Special Revenue-Other - In FY2019 the Lucida Development paid \$199,885 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.

In FY2023-24 \$200,000 was transferred for Miami Lakes Green/NW 77th Ct Greenway (North) project, and no other revenues have come into this fund to date.

For FY2025-26 no revenues from new developments are anticipated however, a projected carryforward fund balance of \$240,725 is budgeted and allocated to contingency reserve for future projects.

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 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. This program is still offered, however, and is now approved on a case-

by-case basis in which such replacement does not cause an immediate concern for excessive amount of canopy loss to the community. 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 the fiscal year 2025-26, the program anticipates generating revenues of approximately \$10,000, coupled with a carryforward fund balance of \$180,441. This results in a total budget allocation of \$190,441, 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.

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 \$381,106, with a carryforward fund balance of \$72,595 for a total budget of \$453,701. 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 \$1,865,149 in surtax proceeds for FY2025-26. 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 2025-26 is \$1,574,662; this includes 80% share of surtax proceeds of \$1,492,119, grant revenue balance of \$16,661 and projected prior year carry-over funds of \$65,882. Funds are allocated for various purposes, including staff costs to manage the program \$40,810, traffic studies related to project implementation \$25,000, travel and per diem \$1,000, street lighting utilities \$310,000, maintenance of greenway bike paths \$25,000, administrative expenses \$74,606, 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 North \$99,000, Miami Lakes Bicycle & Pedestrian Improvements Project \$27,092 and NW 59th Avenue Roadway Extension project \$970,154. This Fund currently has no reserves.
2. **Transit (PTP 20%)** – The total Transit budget for FY2025-26 is \$1,081,370 this includes the 20% share of revenues from the half-cent discretionary sales surtax \$373,030, Freebee Expansion Grant \$250,000, advertisements \$7,000 and prior year carry-over funds \$451,340. These funds are restricted for transit operations and cover the cost for the Freebee service funded at \$461,000. Transitget also covers the storage of two Town-owned Moover buses of \$8,000, staff costs for program management \$40,810 transit studies \$50,000, travel and per diem expenses \$1,000, insurance for 23 bus shelters and bus stop

signs, \$35,807, repairs and maintenance of bus shelters \$78,877, promotional support for the Transit program \$5,000, administrative expenses \$18,652, and education and training \$2,000. This fund maintains reserves totaling \$380,225.

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 FY2025-26 no mobility fees revenues from new developments are anticipated however, a projected carryforward fund balance of \$253,668 is budgeted and allocated towards the 59th Avenue Roadway Project.

Impact Fees Fund – This Fund includes public safety impact fees, road impact fees, and parks impact fees from new developments. Revenues from these developments include carry-over funds from prior year of \$17,726 for public safety impact fees, re-budget \$1,897,638 in road impact fees, and \$1,282,174 in parks impact fees. The total FY2025-26 Budget is \$3,197,539 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 FY2025-26 Budget is \$3,735,375. This budget reflects an increase of approximately \$219,306 or 6.24% as compared to the adopted FY 2024-25 budget.

The Building Administrative revenues include lost plans \$12,000, building permit fees \$1,300,000, building permit violation fee \$45,000, early payments \$500, interest income \$60,000, and a projected carryforward fund balance of \$1,170,942 that is specific to the building operations and administration only. The total administrative expenditure budget for FY2025-26 is \$2,588,442 with a reserve of \$854,770.

The Building Technology sub-fund revenues include \$145,000 in technology fees and a projected carryforward fund balance of \$1,001,933 that is specific to building technology only. The total Technology expenditure budget for FY2025-26 is \$1,146,933 with a reserve of \$966,833.

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 2025-26 budget for all Neighborhood Service Districts totals \$1,779,479, a \$23,834 or 1.32% decrease compared to the prior year's adopted budget. The primary funding sources for this fund

FY2025-26 Proposed Budget
September 11, 2025 (First Reading of the Ordinance)

include special assessment revenues (\$1,562,777), transponder fees (\$2,500), and a projected carryforward fund balance (\$214,202).

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

1. Miami Lakes Section One \$265,760
2. Loch Lomond \$480,512
3. Royal Oaks Section One \$454,661
4. Royal Oaks East \$450,187
5. Lake Patricia \$21,400
6. Lake Hilda \$22,101

In addition to the allocated funds for each district, there is a total reserve amount of \$84,858 within the fund.

The proposed assessment rates for each district for FY 2025-26 are as follows:

District Description	FY2018-19 Adopted Rate	FY2019-20 Adopted Rate	FY2020-21 Adopted Rate	FY2021-22 Adopted Rate	FY2022-23 Adopted Rate	FY2023-24 Adopted Rate	FY2024-25 Adopted Rate	FY2025-26 Proposed Rate
Miami Lakes Section One	\$285.37	\$285.37	\$208.37	\$208.37	\$340.98	\$340.98	\$340.98	\$289.60
Loch Lomond	\$2,726.40	\$2,489.80	\$2,489.80	\$2,489.80	\$2,489.80	\$2,152.00	\$2,669.00	\$2,587.45
Royal Oaks Section One	\$800.14	\$706.89	\$706.89	\$706.89	\$706.89	\$746.07	\$756.00	\$816.60
Royal Oaks East	\$977.73	\$769.33	\$706.89	\$706.89	\$834.89	\$825.89	\$825.89	\$785.99
Lake Patricia	\$231.46	\$231.46	\$231.46	\$231.46	\$231.46	\$231.46	\$231.46	\$174.46
Lake Hilda	\$157.92	\$157.92	\$157.92	\$157.92	\$157.92	\$157.92	\$157.92	\$30.42

DEBT SERVICE FUND

The FY 2025-26 budget for the Debt Service Fund totals \$1,725,238, encompassing a projected carry-forward balance of \$1,047,471, Electric Utility Tax revenues \$534,081, and an estimated Federal Direct Payment subsidy (interest reimbursement) of \$143,686. Expenditures in the budget comprise the Series 2010 Special Obligation Bond interest payment of \$435,347, a principal payment of \$250,000, fees amounting to \$1,550 and a reserve of \$1,038,341.

CAPITAL PROJECTS FUND

The FY 2025-26 investment in transportation projects represents \$15,301,038 of the Capital Improvement Program and \$3,831,199 investment in parks. The Capital Projects Budget totals \$19,132,237, projects are grouped into the three categories and are summarized below:

- **Transportation Improvements** – The budget for transportation capital improvements in FY2025-26 amounts to \$15,301,038. These funds are sourced from various revenue

streams, and include, Local Option Gas Tax \$146,281, Grants \$7,387,077, Peoples' Transportation Plan (PTP) \$1,096,246, Road Impact Fees \$1,897,638, Mobility Fee \$253,668 and projected carryforward balance \$4,520,128.

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

1. Vision Zero Safety Action Plan \$3332,519
2. Street Light Improvement Project: \$230,752
3. NW 59th Avenue Extension: \$10,922,670
4. Miami Lakes Green/NW 77th Ct Greenway North: \$499,000
5. Miami Lakes Park West Bicycle & Pedestrian Improvements: \$1,059,388
6. Miami Lakes Green 2.0 (146th Street Greenway): \$70,928
7. Miami Lakes NW 154th Street Palmetto Expressway turn lane: \$330,764
8. Fairway Drive Bike Lane & Crosswalk: \$1,119,502

Additionally, there is a reserve set aside for future transportation projects, amounting to \$735,515. This comprehensive allocation of funds ensures that the Town can address critical transportation needs, improve mobility, and plan for future infrastructure enhancements.

- **Parks Improvements** - Parks capital improvements budget for FY2025-26 is \$3,831,199. These funds are sourced from various revenue streams, and include general fund \$18,000, Park Improvement Impact Fees \$24,996, Park Open Space Impact Fees, Grants \$525,000 and a projected fund balance carry forward \$3,063,203.

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

1. Senior Center Build Out \$495,100
2. ROP Playground Canopy \$18,000
3. RACC Critical Facility Energy Resiliency Project \$525,000
4. Veterans Memorial Monument Design \$36,368
5. MLOP Storage Facility \$208,888
6. MLOP Master Plan \$1,778,371
7. Business Park East Linear Park \$405,000
8. Mini Park Capital Program Phase 3 \$106,158
9. Par 3 \$230,827

Additionally, there is a reserve set aside for future parks projects, amounting to \$27,487.

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 funds 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 FY2025-26, includes a \$306,648 contribution from the General Fund, \$10,000 in interest income and a projected prior-year carryforward fund balance of \$594,769. For a total budget of \$911,417.

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 \$2,197,692 in Stormwater utility fees. Revenues also include \$1,051,459 in fund balance carryforward, \$2,665,608 in Grants funds and \$30,000 in interest earnings for a total budget of \$5,944,759.
- **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 2025-26 is \$1,574,622.
- **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 FY2025-26 is \$6,377,25.

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 2025-26, the budget for this internal service fund amounts to \$538,398. 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

In conclusion, the Fiscal Year 2025-26 Proposed Budget reflects the Town of Miami Lakes' ongoing commitment to financial stewardship, long-term sustainability, and the preservation of essential services for our residents. While this year's modest millage adjustment is necessary to address rising costs and fund critical investments in public safety, infrastructure, and community enhancements, the Town continues to maintain one of the lowest millage rates in Miami-Dade County. This budget ensures that resources are aligned with Council's strategic priorities, provides for future renewal and replacement of assets, and strengthens the foundation for a resilient and thriving community. With careful planning and responsible management, the Town remains well-positioned to meet today's needs while preparing for tomorrow's opportunities.

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 as continue to grow beautifully.



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

Town of Miami Lakes FY2025-26 Adopted Budget

Town of Miami Lakes

Mayor and Town Council

Joshua Dieguez, Mayor
Bryan Morera, Vice Mayor
Angelo Cuadra Garcia, Councilmember
Juan Carlos Fernandez, Councilmember
Ray Garcia, Councilmember
Steven Herzberg, Councilmember
Alex Sanchez, Councilmember

Appointed Officials

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

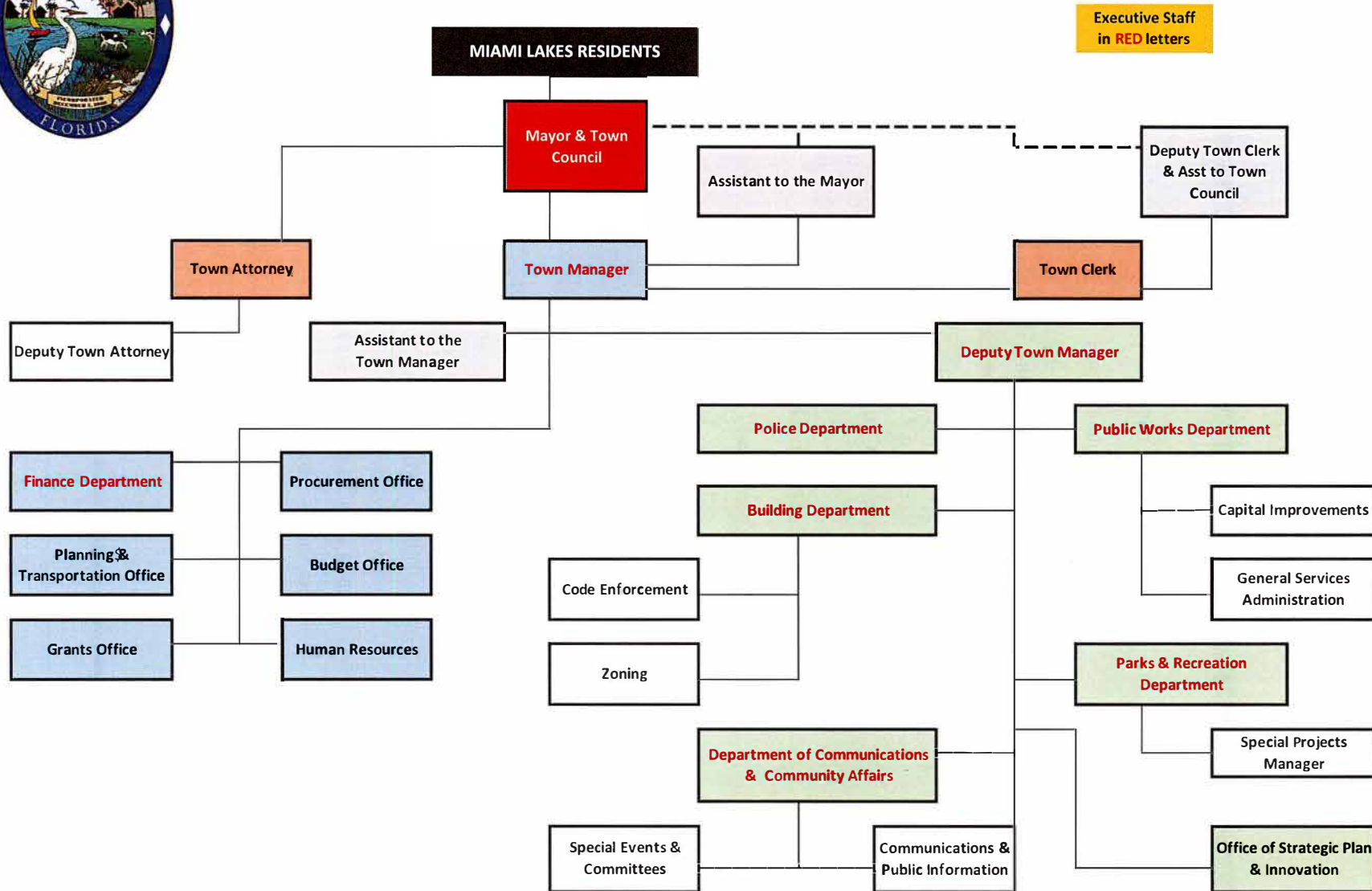
Senior Personnel

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 FUNCTIONAL ORGANIZATIONAL CHART



TOWN OF MIAMI LAKES

Positions by Department	FY2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Comments
Mayor and Town Council					
<i>Full Time</i>					
Assistant to the Mayor	1	1	1	1	
Assistant to the Council/Deputy Town Clerk	1	1	1	1	
FT Sub-Total	2	2	2	2	
Town Clerk					
<i>Full Time</i>					
Town Clerk	1	1	1	1	
FT Sub-Total	1	1	1	1	
Town Administration					
<i>Full Time</i>					
Town Manager	1	1	1	1	
Deputy Town Manager	1	1	1	1	
Chief Financial Officer	1	1	1	1	
Chief Technology & Innovation Officer	1	1	1	1	
Budget Officer	1	1	1	1	
Controller	1	1	1	1	
Accountant	1	1	1	1	
Procurement Manager	1	1	1	1	
Assistant to the Town Manager	1	1	1	1	
Special Projects Manager	1	1	1	1	
Accounting Technician	0	0	0	0	
Accounts Payable Specialist	1	1	1	1	
Grants & Governmental Affairs Manager	1	1	1	1	
Office Specialist	0	0	0	0.40	Partially funded in Building (60%) position reclassified from P/T Receptionist
FT Sub-Total	12	12	12	12.40	
<i>Part Time</i>					
HR Specialist	1	1	1	1	
Office Assistant	0	1	1	1	
Receptionist	1	1	1	0	
Intern (Seasonal)	2	0	0	0	
PT Sub-Total	4	3	3	2	
Zoning					
<i>Part Time</i>					
Zoning Official	1	1	1	1	
PT Sub-Total	1	1	1	1	
Code Compliance					
<i>Full Time</i>					
Code Compliance Manager	0.5	0.5	0.5	0.5	Partially funded in Building Department 50%
Code Compliance Supervisor	1	1	1	1	
Code Compliance Officer	1	1	1	1	
FT Sub-Total	2.5	2.5	2.5	2.5	
Planning					
<i>Full Time</i>					
Principal Planner	1	1	1	1	
FT Sub-Total	1	1	1	1	
Parks and Recreation					
<i>Full Time</i>					
Parks & Recreation Director	1	1	1	1	
Greenspace Maintenance Superintendent	1	1	1	1	
Arborist/Field Inspector	0	0	0	0	
Arbor Coordinator	0	1	1	1	
Parks & Athletics Manager	1	1	1	1	
Recreation Manager	1	1	1	1	
Leisure Services Manager	0	0	0	0	

TOWN OF MIAMI LAKES

Positions by Department	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Comments
Leisure Services Specialist	1	1	1	1	
Programs Coordinator	2	2	2	2	
Office Specialist	1	1	1	1	
FT Sub-Total	8	9	9	9	
Part Time/Seasonal					
Crossing Guards P/T	9	10	10	10	1 Supervisor and 9 guards (plus 2 back up on standby)
PT/Seasonal Sub-Total	9	10	10	10	
Communication & Community Affairs					
Community Outreach & Engagement Director	1	1	1	1	
Committee & Special Events Coordinator	1	1	1	1	
Marketing & Digital Services Specialist	1	1	1	1	
FT Sub-Total	3	3	3	3	
Part-time					
Information Specialist P/T	0	0	0	0	
Communications & Community Affairs Specialist P/T	1	1	1	1	
Committee Liaison P/T	0	1	1	1	New position. Converted from ICA to staff.
Office Aide P/T	1	0	0	0	
Office Assistant P/T	0	0	0	0	
PT Sub-Total	2	2	2	2	
Seasonal					
Class Instructors	7	7	7	7	1 Instructor converted to an ICA for FY23
Seasonal Sub-Total	7	7	7	7	
Public Works and Capital Improvements					
Full Time					
Public Works Director	0.5	0.5	0.5	0.5	Partially funded in Stormwater 50%
Public Works Engineer	0.5	0.5	0.5	0.5	Partially funded in Stormwater 50%
Public Works Manager	1	1	1	1	
FT Sub-Total	2	2	2	2	
GENERAL FUND SUMMARY					
Full time	31.5	32.5	32.5	32.9	
Part time	7	6	6	5	
Seasonal	7	7	7	7	
Part Time/Seasonal	9	10	10	10	
SPECIAL REVENUE FUND - TRANSPORTATION					
Full Time					
Senior Transportation Manager	0	0	0	0	
Transportation Coordinator	1	1	1	1	
FT Sub-Total	1	1	1	1	
BUILDING FUND					
Full Time					
Building Director	1	1	1	1	
Building Official	1	1	1	1	
Building Inspector	0	0	0	0	
Building Services Supervisor	1	1	1	1	
Building Services Coordinator	1	1	1	1	
Code Compliance Manager	0.5	0.5	0.5	0.5	Partially funded in Code Compliance 50%
Permitting Systems Business Analyst	0	0	0	0	
Permit Clerk	0	0	0	0	
Permit Coordinator	2	2	2	2	
Receptionist	1	1	1	1	
Office Specialist	1	1	1	0.60	Partially funded in Administration (40%)
FT Sub-Total	8.5	8.5	8.5	8.1	

TOWN OF MIAMI LAKES

Positions by Department	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Comments
Part Time					
Permit Clerk P/T	1	1	1	1	
Senior Building Inspector P/T	1	1	1	1	
Building Inspector P/T	1	1	1	1	
P/T Building / Mechanical/ Electrical/ Plumbing & Plan Reviewers	-	-	-	-	Based on hours
PT Sub-Total	3	3	3	3	
Total Building Department	11.5	11.5	11.5	11.1	
STORMWATER UTILITY FUND					
Full Time					
Public Works Director	0.5	0.5	0.5	0.5	Partially funded in Public Works 50%
Public Works Engineer	0.5	0.5	0.5	0.5	Partially funded in Public Works 50%
CIP Manager	1	1	1	1	
Stormwater Inspector	0	1	1	1	Converted from and ICA in FY24
Equipment Operator II	1	1	1	1	
Equipment Operator I	1	1	1	1	
FT Sub-Total	4	5	5	5	
FACILITY MAINTENANCE FUND					
Full Time					
Facilities Coordinator	0	0	0	0	Reclassified to General Services Assistant in FY23.
General Services Assistant	1	1	1	1	Reclassified from Facilities Coordinator in FY23.
General Services Manager	1	1	1	1	
FT Sub-Total	2	2	2	2	



General Fund

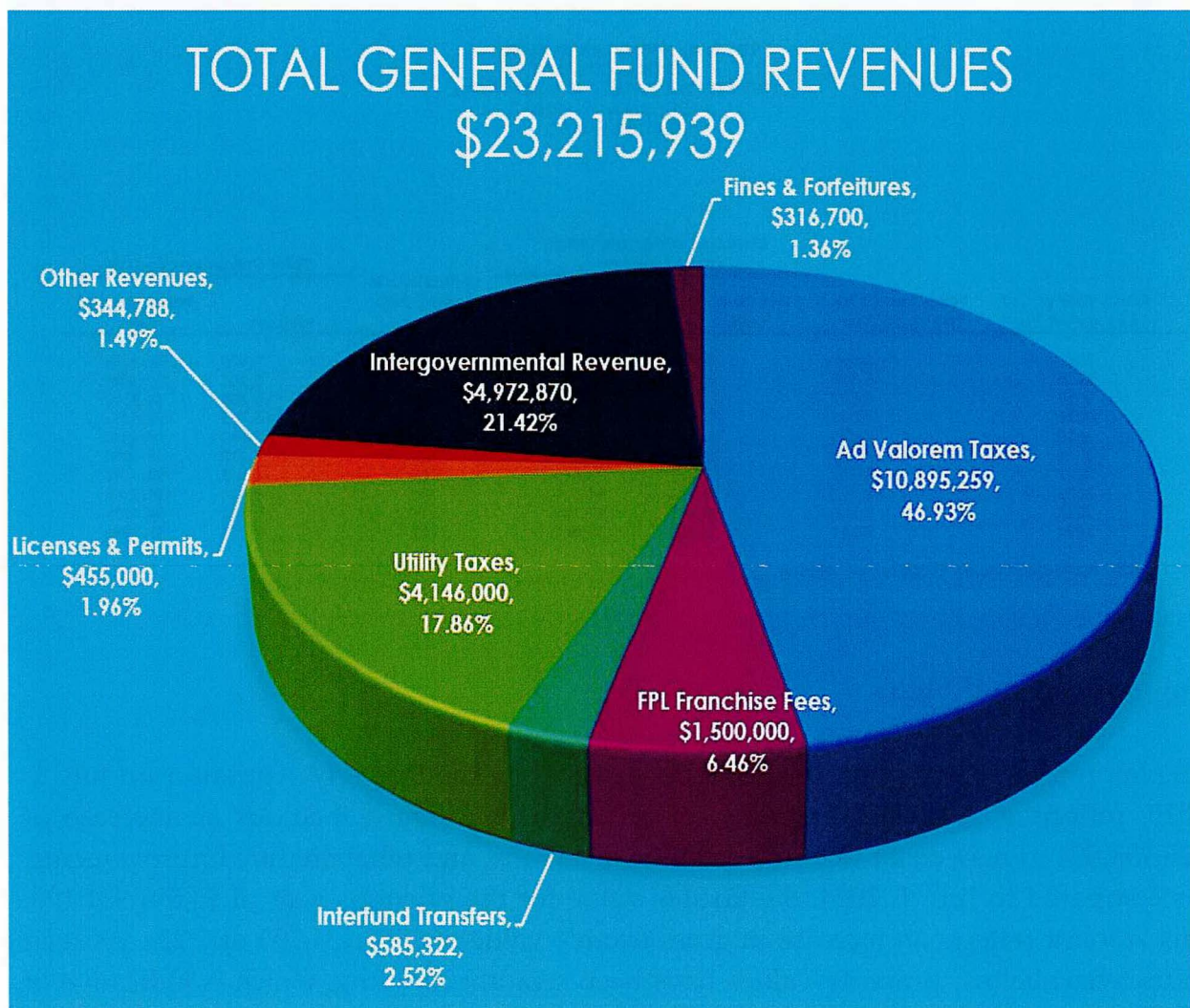
Town of Miami Lakes FY 2025-26 Adopted Budget

General Fund Revenues

General Fund

The General Fund Operating Revenue Budget for Fiscal Year 2025-26 is \$23,215,939, an overall increase of \$1,544,882 or 7.13% 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 (46.93%), followed by Intergovernmental Revenues (21.42%), Utility Services Taxes (17.86%), FPL Franchise Fees (6.46%), Interfund Transfers (2.52%), Licenses & Permits (1.96%), other Miscellaneous Revenues (1.49%), and Fines & Forfeitures (1.36%).



Town of Miami Lakes FY 2025-26 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 2024 Annual Comprehensive Financial Report shown below, the Town historically collects an average of 95.62% of Ad Valorem taxes levied. In FY 2024, the Town collected 97.79% of 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)

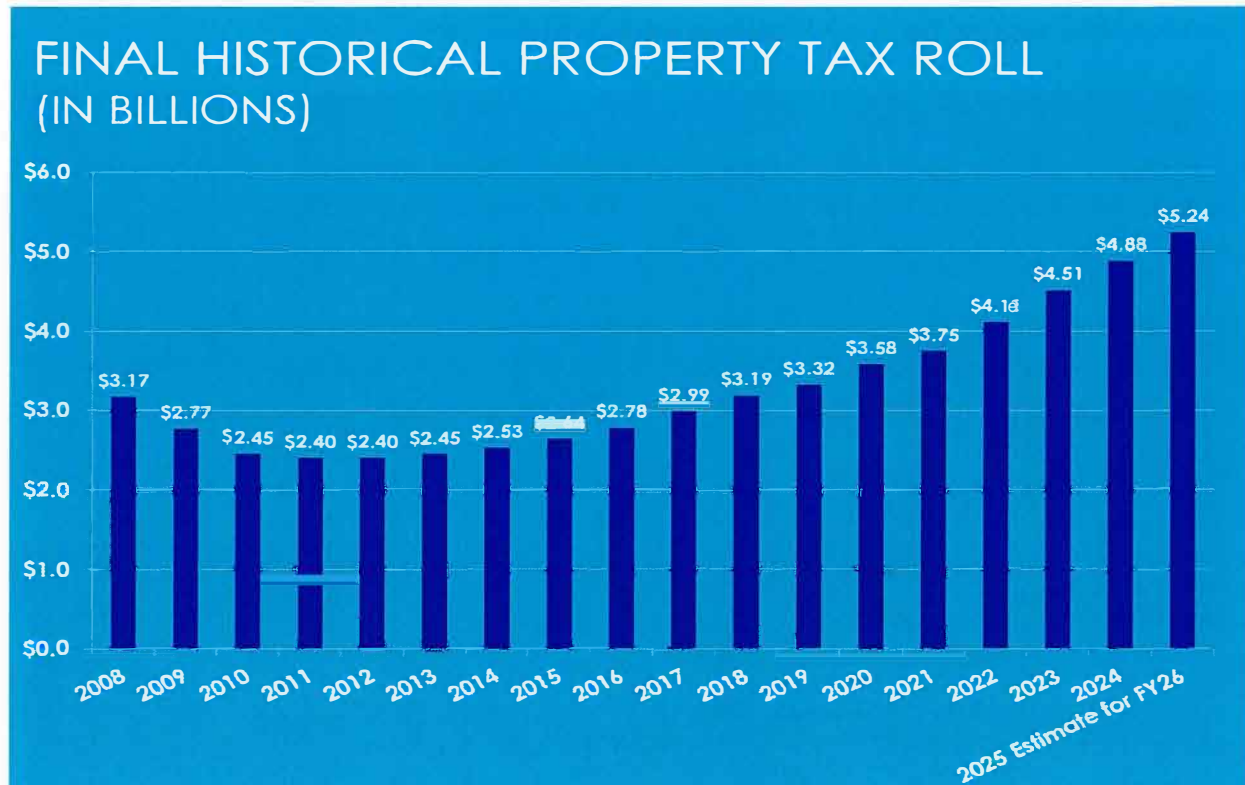
Fiscal Year ended September 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections To Date	
		Net Amount Levied	Percentage of Levy		Amount	Percentage of Levy
2015	6,056	5,785	95.53%	85	5,870	96.93%
2016	6,329	5,872	92.78%	95	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	7,149	96.18%
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%
2023	9,554	8,807	92.18%	214	9,021	94.42%
2024	9,361	8,992	96.06%	162	9,154	97.79%

Source: Miami-Dade County Property Tax Collector

Property Tax Roll Value

The tax roll for Town of Miami Lakes as certified by the Property Appraiser on July 1, 2025, reflects a gross taxable value of \$5,242,062,899 which includes an increase of \$26,958,804 in new construction, additions, deletions, and rehabilitative improvements. As compared to July 1, 2024, the taxable value for the previous year of \$4,891,931,106, this amount reflects an increase in gross taxable value of \$350,131,793 or 7.2%. As seen in the chart below, property values have been steadily climbing, which is indicative of continuous economic recovery and growth.

Town of Miami Lakes FY 2025-26 Adopted Budget



Millage Rate

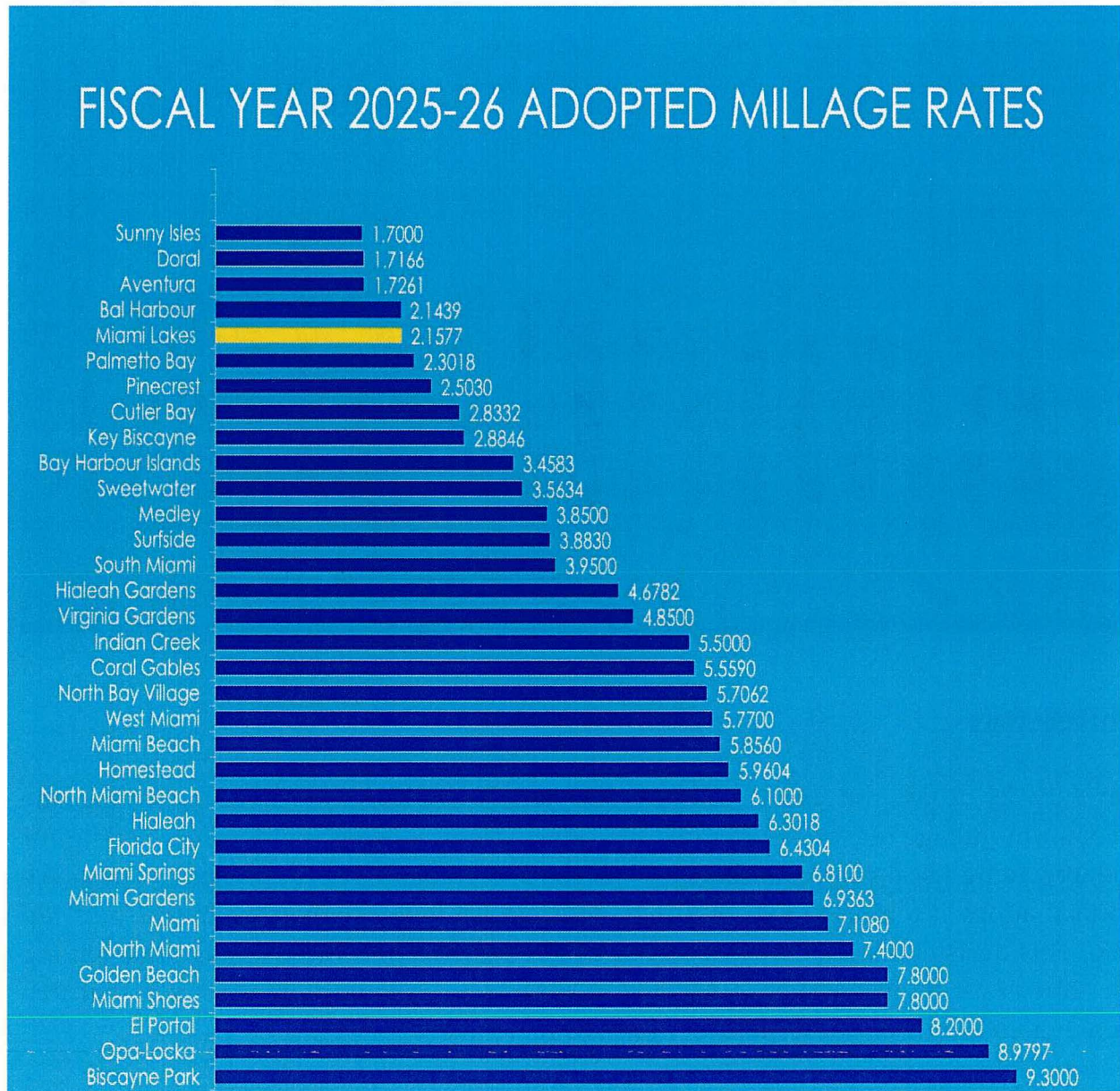
On July 29, 2025, the Town Council adopted Resolution No. 25-2115, setting the maximum millage rate at 2.6372 mills. This decision establishes the statutory ceiling for the upcoming fiscal year. Subsequently, at the September 25, 2025, Budget Hearing the council adopted a millage rate of 2.1577 mills, which is lower than the authorized cap rate. This decision maintains our position of having the fifth lowest millage rate among the thirty-four municipalities in Miami-Dade County. It is important to note that this rate remains well below the statutory limit of 10.0 mills.

Since incorporation, the Town has demonstrated a strong commitment to fiscal responsibility by consistently pursuing millage rate reductions. Beginning in 2019, the Town has maintained one of the lowest millage rates in the County for four consecutive years. In FY2023, the rate was reduced to 2.2664 mills, followed by adoption of the rollback rate of 2.0732 mills in FY2024 and the lowest in Town history and remained at this rate for FY2025.

For FY 2026, a millage rate of 2.1577 mills represents a modest increase of 0.0845 mills from the prior rate of 2.0732. This increase is driven by the need to preserve essential services, address rising operating costs, investments in infrastructure and public safety.

Town of Miami Lakes FY 2025-26 Adopted Budget

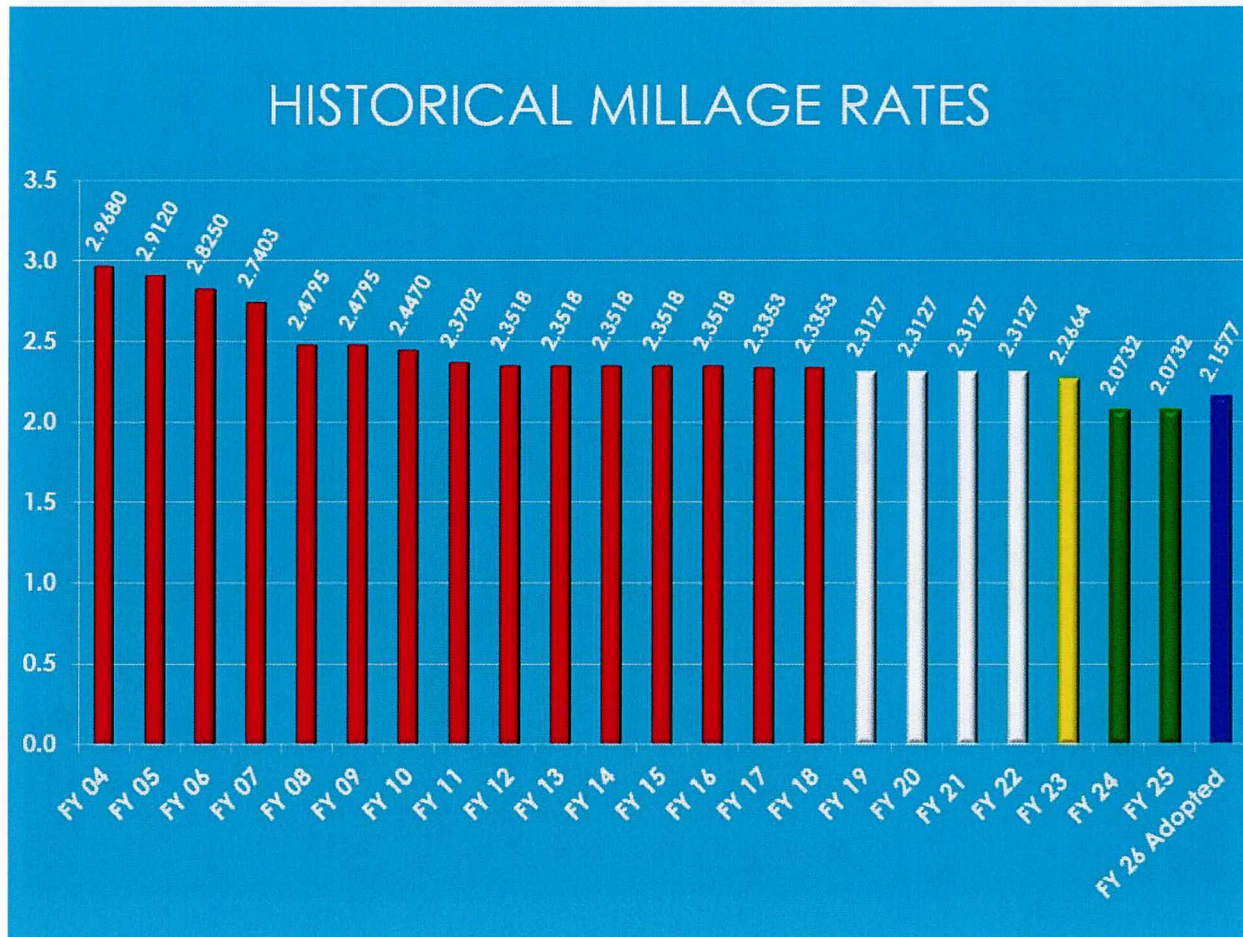
While this adjustment reflects the fiscal realities facing municipalities across Florida, the Town remains among the lowest millage rates in the County.



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. Based on the millage rate of 2.1577, the roll-back rate for FY 2026 is 1.9400. This rolled-back rate would generate \$1,084,137 less in ad-valorem revenue than the millage rate of 2.1577. The millage rate of 2.1577 is 11.22% higher than the current years rolled-back rate. The State Department of Revenue required methodology for calculating the rolled-back rate uses the roll value after the Value Adjustment Board action.

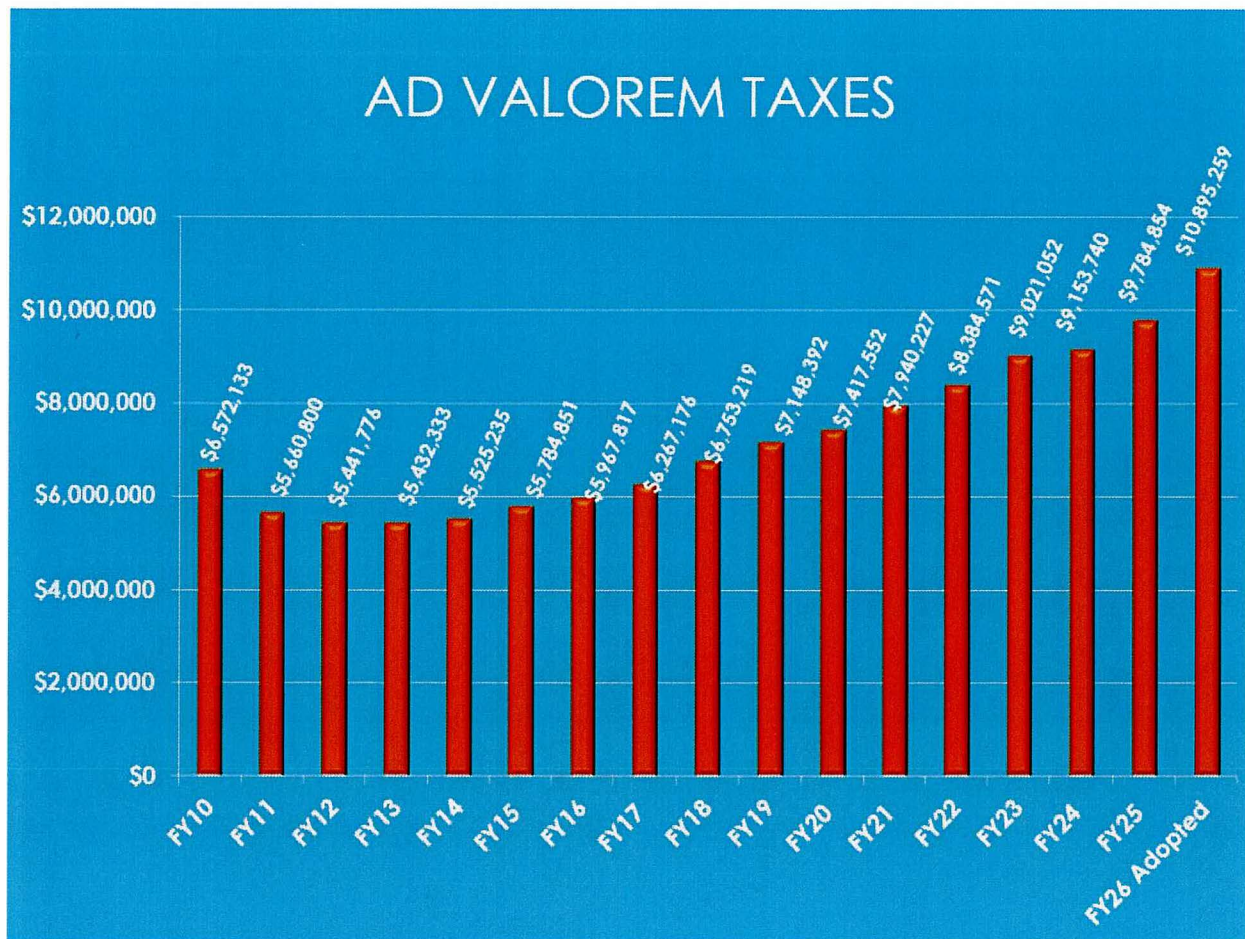
Town of Miami Lakes FY 2025-26 Adopted Budget



Ad Valorem Taxes

The FY 2025-26 Budget was developed using the millage rate of 2.1577. This millage rate will generate property tax revenues or ad valorem (calculated at 95% for budget purposes) in the amount of \$10,745,259. 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 2025-26 are \$10,895,259.

Town of Miami Lakes FY 2025-26 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 was covered under the County - FPL Agreement. The agreement expired in May 2020.

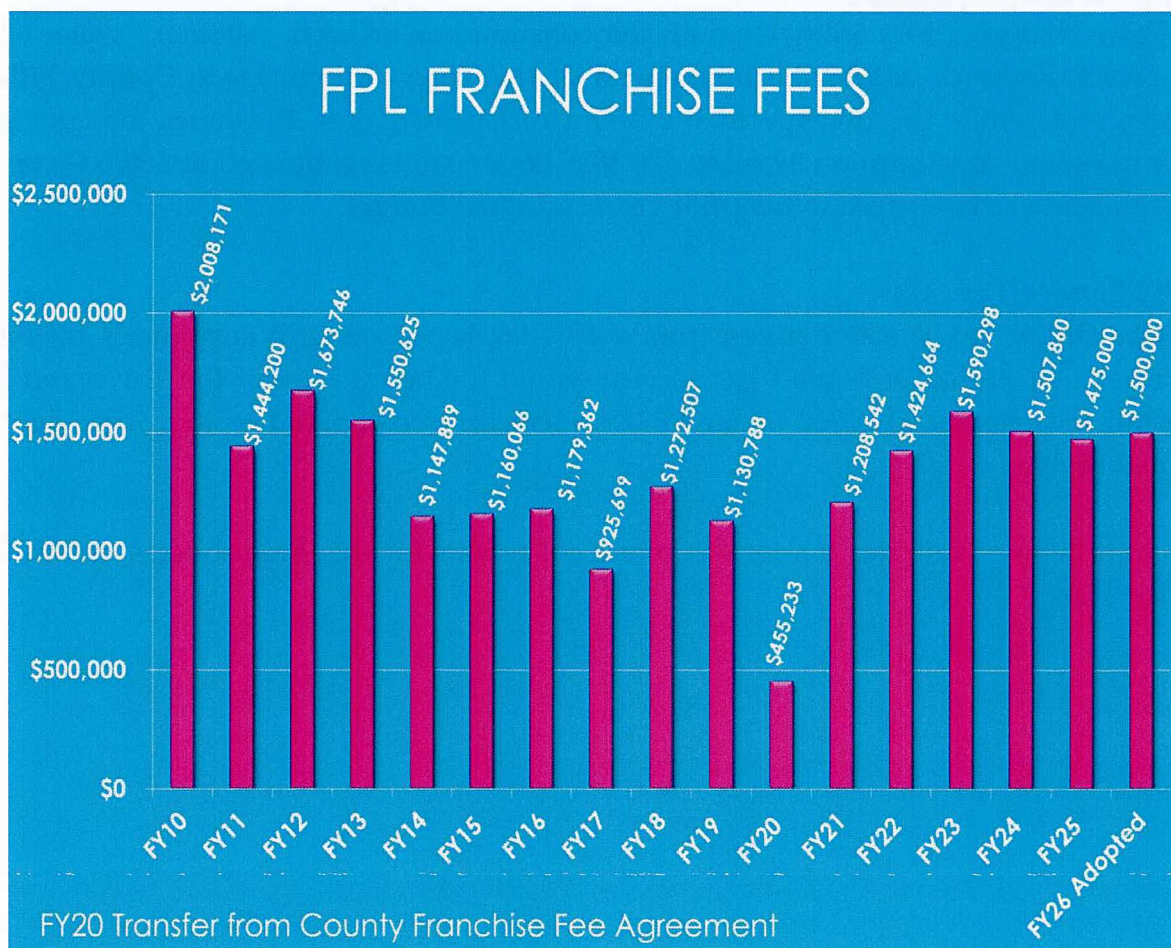
On August 27th, 2019, the Town adopted its own Franchise Fee agreement with Florida Power and Light (FPL) that became effective on June 1, 2020. Through this agreement the Town will generate revenues at the rate of a 3% surcharge on utility fees.

Town of Miami Lakes FY 2025-26 Adopted Budget

In accordance with Town Ordinance 19-247, the FPL Franchise Fee Surplus requires that any revenues collected above the base Franchise Fee amount of \$1,275,000 be dedicated exclusively to Town infrastructure projects.

The FY2026 Franchise Fee budget totals \$1,500,000 which will be utilized to support operational needs and forgo the ordinance requirement mentioned above to go directly to infrastructure improvements.

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's combined Utility Services Tax is \$4,146,000.

Town of Miami Lakes FY 2025-26 Adopted Budget

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 debt service payments. FY 2025-26 estimated net revenue is \$3,430,000, a 3.63% increase as compared to the prior year's adopted budget.

Utility Service Tax - Water

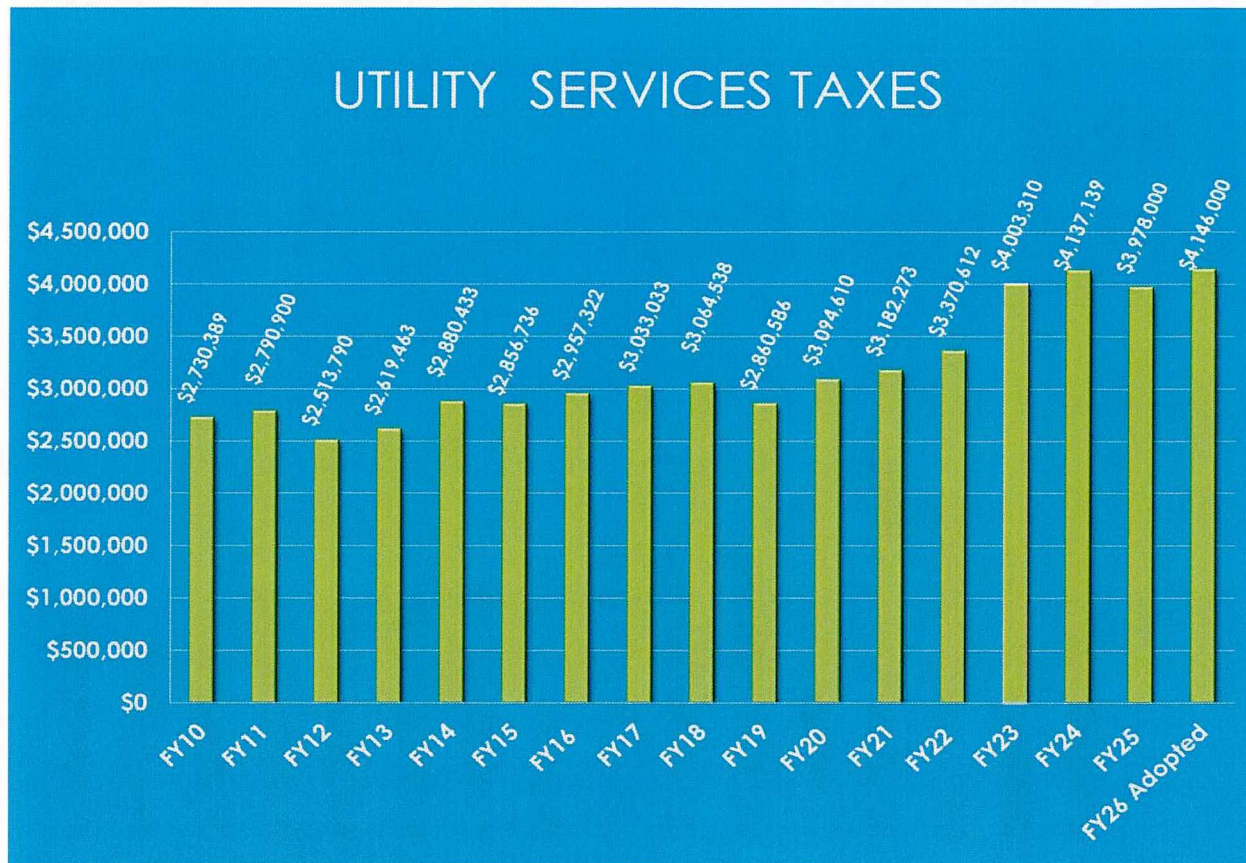
The Town charges a 10% utility tax on water consumption on each customer's water bill that receives service within the boundaries of the Town. Miami Dade County bills, collects, and remits the revenue to the Town of Miami Lakes. Revenues increase as water rates and consumption increase. FY 2025-26 revenue is estimated at \$600,000 or a 5.26% 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 \$116,000 or an 18.37% 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 2025-26 Adopted Budget



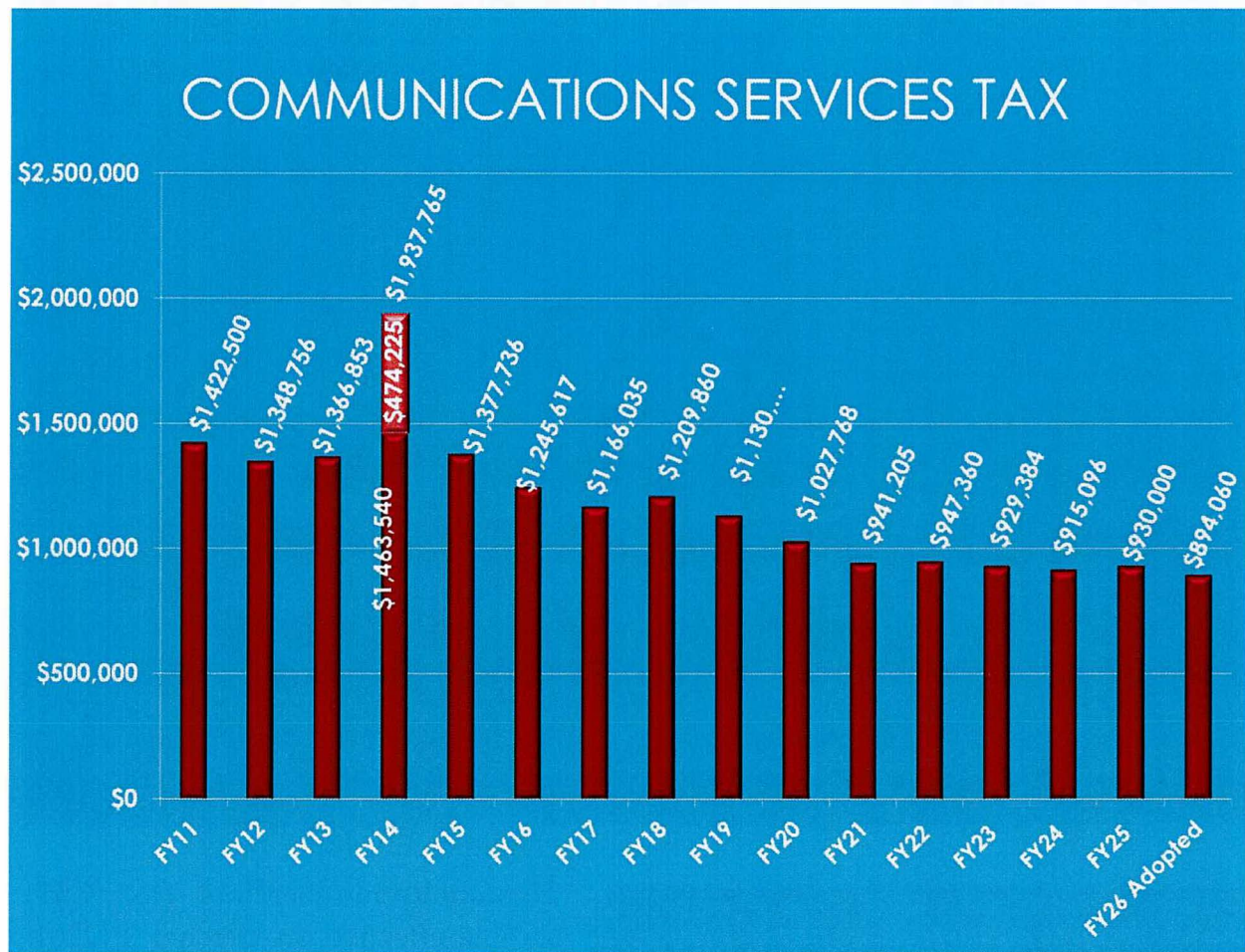
Communications Services Tax

Communication Services Tax (CST) became effective on October 1, 2001, and applies to the transmission of voice, data, audio, video, and 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.

Pursuant to Chapter 202, Florida Statutes (2001) permit each jurisdiction to adopt its local communications service tax rate, and in accordance with this authority, the Town of Miami Lakes established a communication services tax rate of 5.22% through Ordinance 2001-07. This tax is collected and distributed by the State of Florida on behalf of the Town.

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 \$894,060 or a - 3.86% decrease as compared to the prior year's adopted budget.

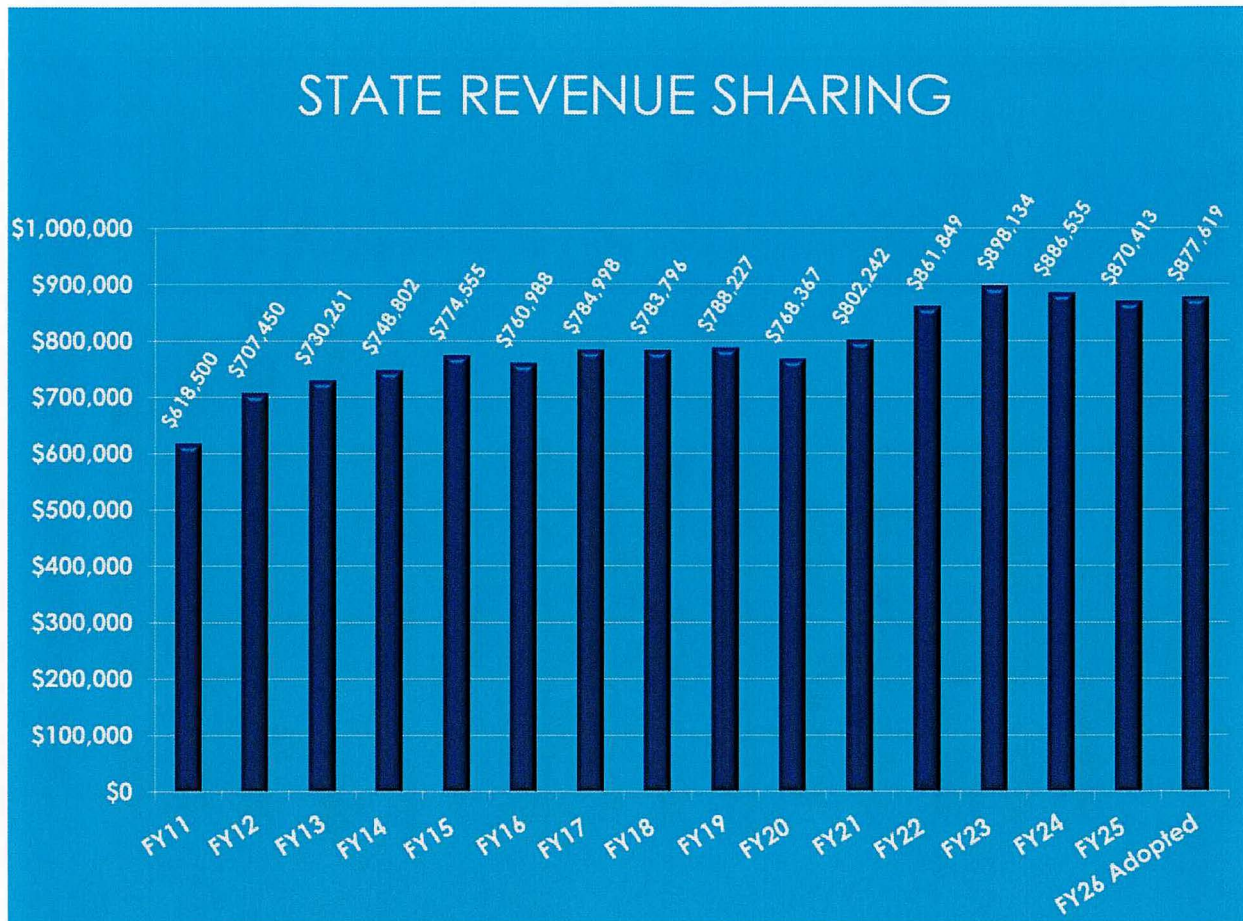
Town of Miami Lakes FY 2025-26 Adopted Budget



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. In FY2025-26 the Town anticipates receiving \$877,619 based on the Florida Department of Revenue estimate, an increase of \$7,206 or 0.83% from prior years adopted budget.

Town of Miami Lakes FY 2025-26 Adopted Budget



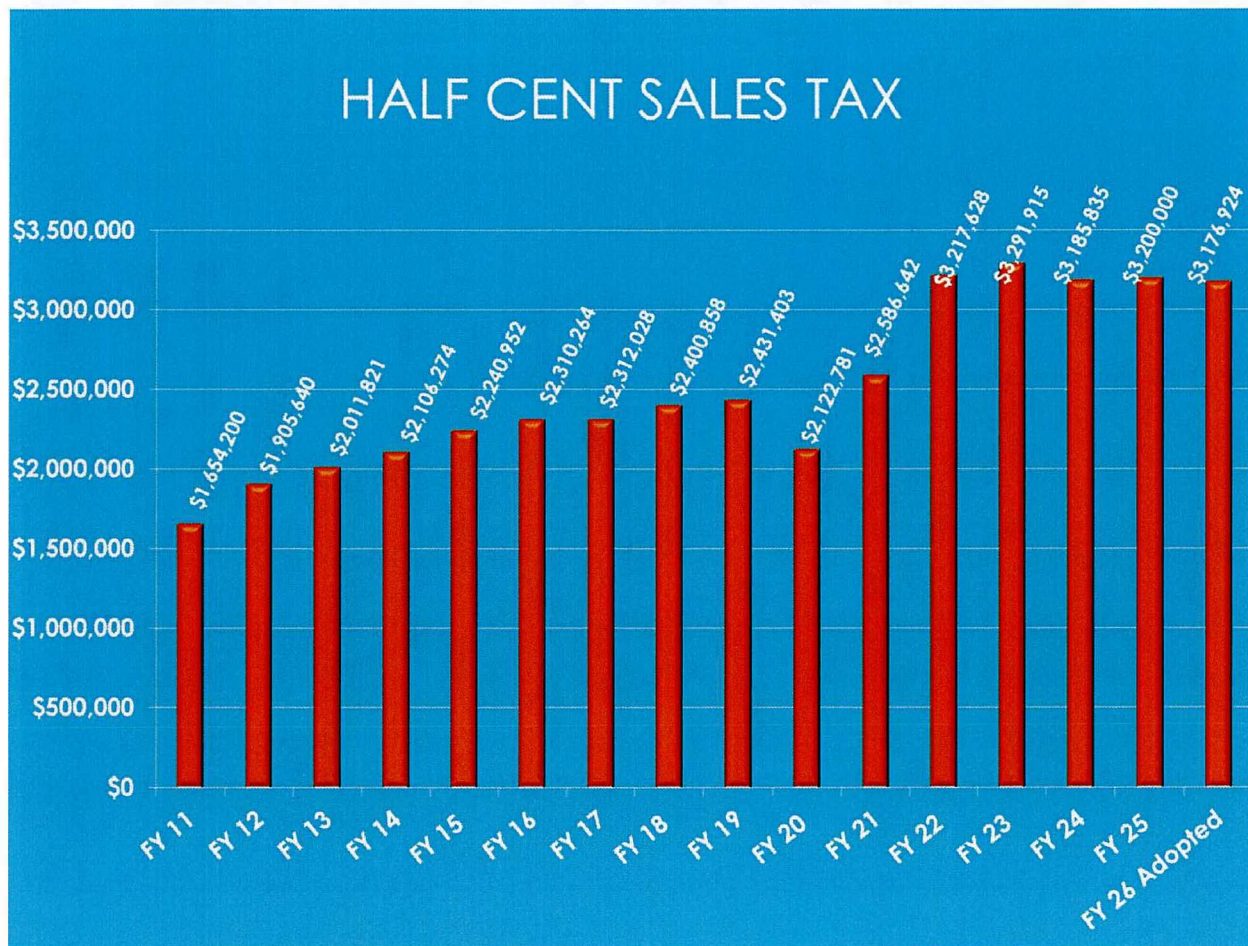
Alcoholic Beverage Tax

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 \$20,000 in FY2025-26.

Half-Cent Sales Tax

Authorized in 1982 under Sections 212.20(6) and Chapter 218 (specifically sections 218.60–218.67) of the Florida Statutes, the Local Government Half-Cent Sales Tax Program generates the largest amount of revenue for local governments of all state-shared sources currently authorized by the Legislature. The program's primary purposes are to provide relief from ad valorem and utility taxes and to furnish counties and municipalities with revenues for essential local programs and services. Based on the Florida Department of Revenue estimates, FY2025-26 Budget is \$3,176,924, a decrease of \$23,076 or -0.72% as compared to the prior years adopted budget.

Town of Miami Lakes FY 2025-26 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 \$160,000 in revenues FY2025-26. 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.

Zoning Permits and Fees

The estimated revenue for FY2025-26 includes zoning fees, hearings, verification letters, site plan review fees, fine violations and staff cost for a total of \$217,000. The fee structure for zoning permits is designed to offset the cost of providing these zoning services.

False Alarm Fees

Per Ordinance 14-179, the Town of Miami Lakes False Alarm Reduction Program

Town of Miami Lakes FY 2025-26 Adopted Budget

(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 in 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 2025-26 are anticipated at \$18,000, which accounts for the cost of administering the program.

Public Works Permit

prior year's trend.

With the implementation of review fees for public works permits, the Town estimates collecting \$60,000 in revenues based on the

Police – Traffic

Traffic fines, Parking fines, Misdemeanor fines and Law Enforcement Training Fund (L.E.T.F.). Revenues for FY 2025-26 are estimated at \$29,500.

The Traffic Fines/Forfeitures revenue is a statutory share of traffic and parking collections. The Town receives a share of

School Crossing Guards

program. Revenues are estimated at \$40,000 for FY 2025-26.

The Town is entitled to receive a special parking ticket surcharge earmarked to support the cost of the school crossing guard

Code Violation Fines

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

The Code Violation Fines are for violations of the zoning code. Revenues are budgeted at \$247,200 based on the prior years' trend. It should be noted that the Town implemented

Lien Inquiry Letters

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 \$24,000 for FY2025-26.

Lien letters are requested by title insurance companies or individuals to verify that there are no open or expired permits, open

Town of Miami Lakes FY 2025-26 Adopted Budget

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 \$105,000 for FY2025-26.

Interfund Transfers

This budget also includes a one-time transfer from the Debt Service Fund of \$86,000 and from the Parks Capital Fund MLOP Masterplan of \$499,322 for FY2025-

2026.

TOWN OF MIAMI LAKES
FY2025-26 ADOPTED BUDGET
GENERAL FUND REVENUES
Detail by Line Item

ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
<u>Ad Valorem Taxes</u>						
urrent Ad Valorem Taxes	\$8,478,019	\$9,634,854	\$9,634,854	\$8,956,378	\$10,745,259	Based on estimated tax roll of \$5.24 billion at the tax rate of 2.1577 at 95%.
urrent Ad Valorem Taxes - Pers. Prop.	\$514,011	\$0	\$0	\$497,676	\$0	
elinquent Ad Valorem Taxes	\$161,711	\$150,000	\$150,000	\$192,501	\$150,000	
Sub-total: Taxes	\$9,153,740	\$9,784,854	\$9,784,854	\$9,646,555	\$10,895,259	
<u>Franchise Fees</u>						
anchise Fees - Electricity	\$1,275,000	\$1,275,000	\$1,275,000	\$1,275,000	\$1,500,000	
anchise Fees - Electricity Surplus	\$232,860	\$200,000	\$200,000	\$230,007	\$0	
Sub-total: Franchise Fees	\$1,507,860	\$1,475,000	\$1,475,000	\$1,505,007	\$1,500,000	
<u>Utility Service Tax</u>						
ility Service Tax - Electricity	\$3,421,295	\$3,310,000	\$3,310,000	\$3,430,203	\$3,430,000	
ility Service Tax - Water	\$600,209	\$570,000	\$570,000	\$602,000	\$600,000	
ility Service Tax - Gas	\$115,635	\$98,000	\$98,000	\$116,662	\$116,000	
Sub-total: Utility Services Tax	\$4,137,139	\$3,978,000	\$3,978,000	\$4,148,865	\$4,146,000	
<u>Intergovernmental Revenues</u>						
mmunications Service Tax	\$915,096	\$930,000	\$930,000	\$899,280	\$894,060	
ite Revenue Sharing	\$886,535	\$870,413	\$870,413	\$884,292	\$877,619	
coholic Beverage License	\$25,265	\$20,000	\$20,000	\$21,889	\$20,000	
ants - Byrne Grant JAG	\$4,193	\$4,590	\$4,590	\$4,956	\$4,267	
lf-cent Sales Tax	\$3,185,835	\$3,200,000	\$3,200,000	\$3,155,829	\$3,176,924	
Sub-total: Intergovernmental	\$5,016,924	\$5,025,003	\$5,025,003	\$4,966,246	\$4,972,870	

TOWN OF MIAMI LAKES
FY2025-26 ADOPTED BUDGET
GENERAL FUND REVENUES
Detail by Line Item

ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
<u>Permits & Fees</u>						
al Business Licenses: TOML	\$130,630	\$110,000	\$110,000	\$117,085	\$125,000	
al Business Licenses: County	\$35,033	\$39,000	\$39,000	\$35,454	\$35,000	
e Alarm Fees	\$18,080	\$16,150	\$16,150	\$19,210	\$18,000	
ing Hearings	\$32,900	\$5,000	\$5,000	\$15,150	\$15,000	
ing Letters	\$3,750	\$3,000	\$3,000	\$3,150	\$3,000	
ing Fees	\$150,500	\$155,000	\$155,000	\$158,054	\$159,000	
: Violation Interest	\$32,608	\$40,000	\$40,000	\$41,022	\$40,000	
<u>Planning Department Revenues:</u>	\$403,501	\$368,150	\$368,150	\$389,275	\$395,000	
lic Works Permits	\$81,397	\$65,000	\$65,000	\$59,424	\$60,000	
Sub-total: Permits & Fees	\$484,898	\$433,150	\$433,150	\$448,699	\$455,000	
<u>Fines & Forfeitures</u>						
ce Traffic Fines	\$14,429	\$15,000	\$15,000	\$27,756	\$22,000	
ce - L.E.T.F.	\$2,140	\$2,500	\$2,500	\$2,460	\$2,500	
lic School Crossing Guards	\$41,906	\$35,000	\$35,000	\$41,866	\$40,000	
e Violation Fines	\$249,839	\$179,200	\$179,200	\$227,241	\$247,200	
ce Parking Fines	\$8,830	\$5,000	\$5,000	\$5,271	\$5,000	
Sub-total: Fines & Forfeitures	\$317,143	\$236,700	\$236,700	\$304,594	\$316,700	
<u>Miscellaneous Revenues</u>						
rest Income	\$204,235	\$135,000	\$135,000	\$142,112	\$140,000	
er Charges & Fees - Clerk's	\$2,796	\$1,000	\$1,000	\$3,596	\$1,500	
byist Registration	\$5,000	\$3,500	\$3,500	\$3,260	\$3,500	
κ - Services & Rental Fees	\$74,461	\$80,000	\$80,000	\$63,107	\$80,000	
enue Sharing Programs	\$28,260	\$25,000	\$25,000	\$31,772	\$25,000	
ners Market Fees	\$17,332	\$40,000	\$40,000	\$17,330	\$20,000	

TOWN OF MIAMI LAKES
FY2025-26 ADOPTED BUDGET
GENERAL FUND REVENUES
Detail by Line Item

ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
on Inquiry Letters	\$23,750	\$24,000	\$24,000	\$22,000	\$24,000	
OT - Landscape Maintenance	\$5,788	\$5,788	\$5,788	\$5,788	\$5,788	
Contributions & Donations	\$201,819	\$5,000	\$123,743	\$129,217	\$18,000	
Insurance Claims	\$6,440	\$0	\$1,850	\$1,850	\$0	
Miscellaneous Revenues - Other	38,646	27,500	27,500	34,850	27,000	
Sub-total: Miscellaneous Revenues	\$608,527	\$346,788	\$467,381	\$454,882	\$344,788	
Interfund & Equity Transfers						
or Year Carry Over Funds	\$0	\$93,527	\$93,527	\$93,527	\$0	
Interfund transfers from Capital Projects	\$499,322	\$250,000	\$250,000	\$250,000	\$499,322	Transfer in from the Parks Capital Fund from the MLOP Masterplan.
Interfund transfer from Series 2010	\$0	\$0	\$0	\$0	\$86,000	Transfer in from the Debt Service Fund.
Appropriation from RESERVED Fund Balance	\$0	\$48,035	\$2,185,639	\$2,185,639	\$0	
Sub-total: Contributions	\$499,322	\$391,562	\$2,529,166	\$2,529,166	\$585,322	
Total General Fund Revenue	\$21,725,554	\$21,671,057	\$23,929,254	\$24,004,014	\$23,215,939	

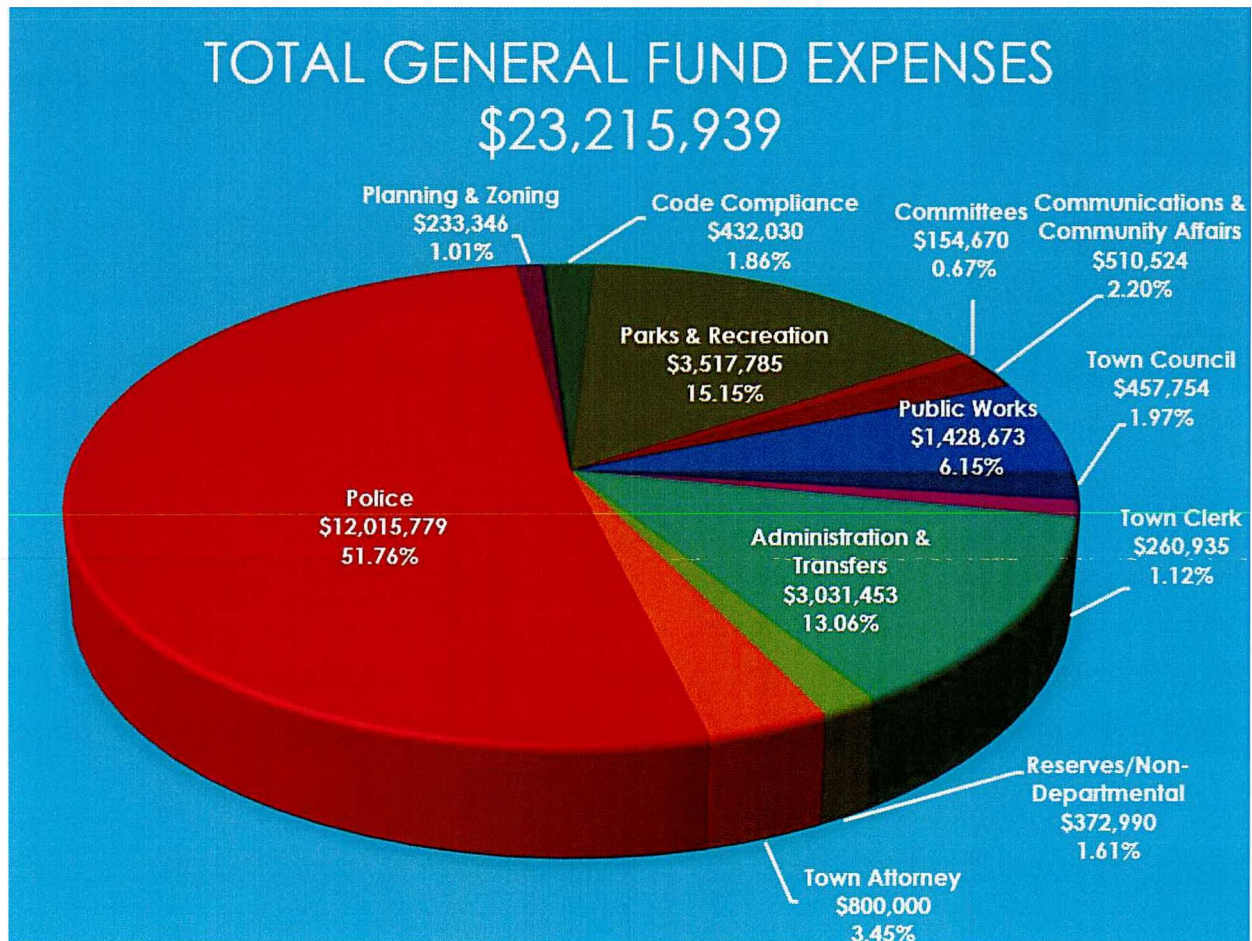
Town of Miami Lakes FY 2025-26 Adopted Budget

General Fund Expenditures

General Fund

The General Fund Operating Expenditure Budget for the FY 2025-26 is \$23,215,939, an increase of \$1,544,882 or 7.13% as compared to the FY 2024-25 Adopted Budget.

The chart below illustrates the distribution of expenditures within the town, with the largest portion allocated to Police (51.76%), followed by Parks & Recreation (15.15%), Administration & Transfers (13.06%), Public Works (6.15%), Town Attorney (3.45%), Communication & Community Affairs (2.20%), Mayor & Council (1.97%), Code Compliance (1.86%), Reserves/Non-Departmental (1.61%), Town Clerk (1.12%), Planning & Zoning (1.01%), and Committees (0.67%). Detailed information regarding these operating expenses will be provided below.



Town of Miami Lakes FY 2025-26 Adopted Budget

Mayor & Town Council

The FY 2025-26 Budget for the Mayor and Town Council amounts to \$457,754, an increase of \$22,294 or 5.12% as compared to the FY 2024-25 Adopted Budget. This budget incorporates key adjustments: A Consumer Price Index (CPI) adjustment of 2.5% that is applied to the mayor's salary and Councilmembers' stipends. The adjustment complies with Town Charter Section 2.6 (Ordinance 18-218). A 3% cost of living adjustment is also considered for the Mayor and Council assistants and accommodates the FRS rate increase from 13.63% to 14.03% through June 2026. This budget also accounts for group health insurance premium increase of 7.5% when compared to the prior year. All other expenses are at the same level as the prior year.

Office of the Town Clerk

The FY2025-26 Budget for the Office of the Town Clerk is \$260,935, reflecting a decrease of \$90,579 or -25.77% as compared to the FY2024-25 Adopted Budget. The decrease in budget primarily stems from no election costs in FY 2024-25. Other recurring expenses remain stable, apart from the following adjustments: This budget also accommodates an increase to the Town Clerks Salary, FRS rate increased from 13.63% to 14.03% through June 2026 and group health insurance premium increase of 7.5% 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 2025-26 budget, including administrative transfers, is \$3,031,453. This reflects an increase of \$26,377, or 0.88% as compared to the prior year's adopted budget.

The Budget for Information Technology, a subsection of Administration, is \$415,782, which is an increase of \$26,780, or 6.88%, as compared to FY24-25 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, workstations, and network storage peripherals amounting to \$42,000. It also covers the

Town of Miami Lakes FY 2025-26 Adopted Budget

recurring costs of network warranties, software, web support, and security licenses \$154,100, as well as expenses for the phone system, internet, supplies, and mobile support \$39,682. Additionally, contractual services for core IT service and web support are incorporated into the budget, amounting to \$180,000.

The Administrative Transfers budget for FY 2025-26 is \$447,687, a decrease of \$237,277, or -34.64%, 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 in the amount of \$323,039. This budget also contributes \$106,648 to the Infrastructure Fund, which supports the renewal and replacement of Town facilities, infrastructure and equipment. It also includes a transfer of \$18,000 to the Capital Projects Fund for the replacement of two canopies at Royal Oaks Park.

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.

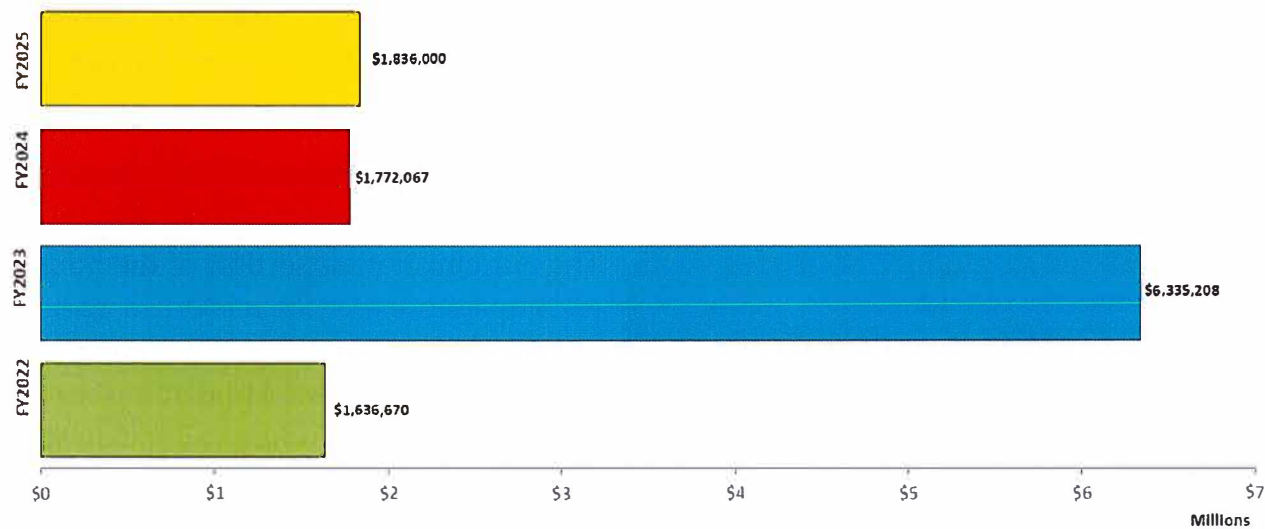


Fig.1: Total grant pursued, submitted and have been awarded as of the 3rd quarter is \$1,836,000.

Town of Miami Lakes FY 2025-26 Adopted Budget

Reserves / Non-Departmental

This budget allocates \$290,490 in contingency reserve to meet the fund balance reserve requirement per Ordinance 21-273 and it also accounts for \$82,500 for the Senior Citizen & Disabled Veterans Relief Program.

Town Attorney

The FY2025-26 budget for the Town Attorney is \$800,000, an increase of \$45,000 or 5.96 % as compared to the FY 2024-25 Adopted Budget. This budget accounts for general legal services of \$240,000, the third and final payment for the Michael Pizzi settlement case \$500,000, blasting litigation \$50,000 and \$10,000 for potential legal matters or expenses that may arise during the fiscal year.

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 2025-26 total Budget for Planning is \$164,318 and Zoning is \$69,028 and consists of a Principal 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 \$432,030 and reflects a \$30,833 or 7.69% increase compared to the FY2024-25 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 cost-of-living adjustments, increase in fringe benefits, and FRS contribution from 13.63% to 14.03%.

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.

Town of Miami Lakes FY 2025-26 Adopted Budget

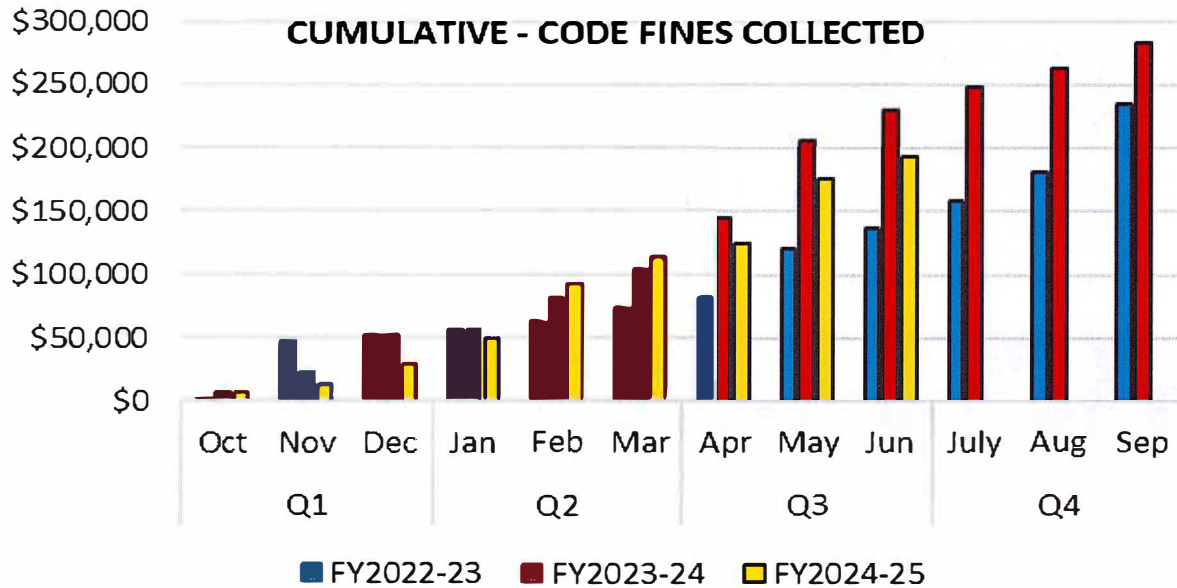


Fig.2: Cumulative number of code fines collected over the past three years. As of the 3rd quarter \$193,589 code fines have been collected.

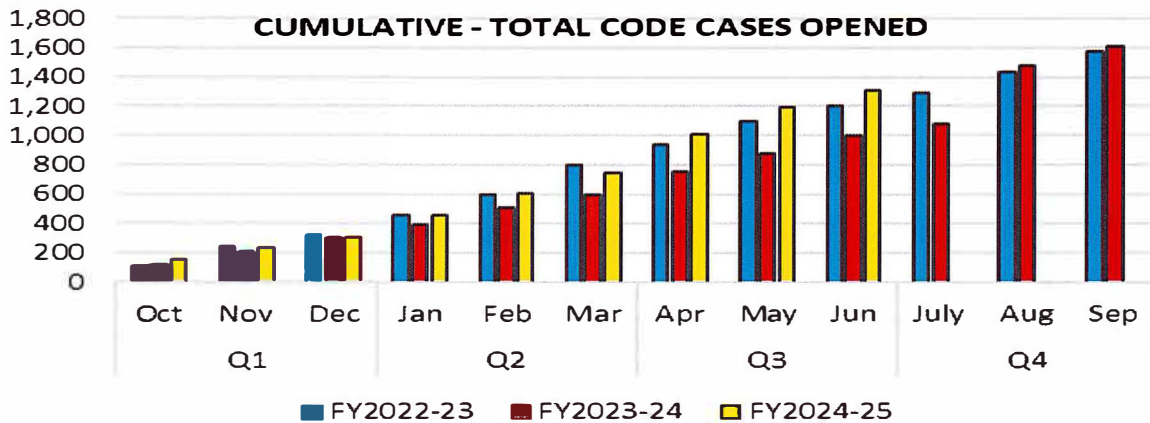


Fig.3: Cumulative number of code cases opened over the past three years. As of the 3rd quarter 1,313 code cases have been opened. The Department has maintained its level of initiative-taking monitoring and notification.

Town of Miami Lakes FY 2025-26 Adopted Budget

Police Department

The Police Department's budget for FY 2025-26 allocates \$12,015,779 to police patrol services, which accounts for 51.76% of the Town's total General Fund

Budget. This represents an overall increase of \$792,210 or 7.06% when compared to the FY 2024-25 Adopted Budget.

These police services are delivered through a contractual arrangement with Miami-Dade County. The budget for base patrol services, excluding miscellaneous supplies and building operating expenses, is \$11,782,000, an increase of approximately \$782,000 or 7.11% compared to the FY 2024-25 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, 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.

Town of Miami Lakes FY 2025-26 Adopted Budget

POLICE PERSONNEL		FY 2025-26
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

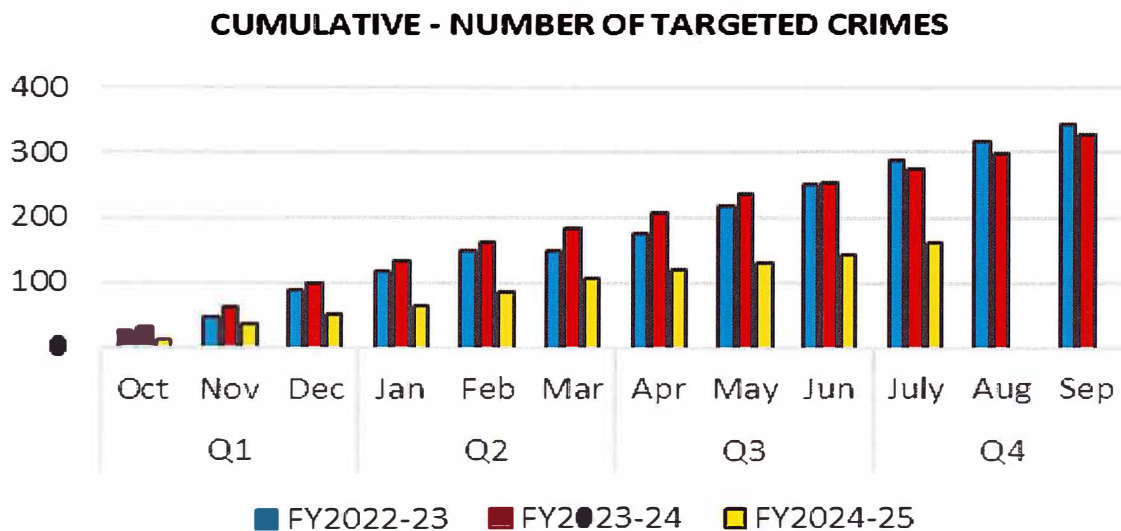


Fig.4: Number of police targeted crimes over as of the 3rd quarter 144.
 Targeted crimes are crimes singled out to be tracked and targeted with police manpower.

Town of Miami Lakes FY 2025-26 Adopted Budget

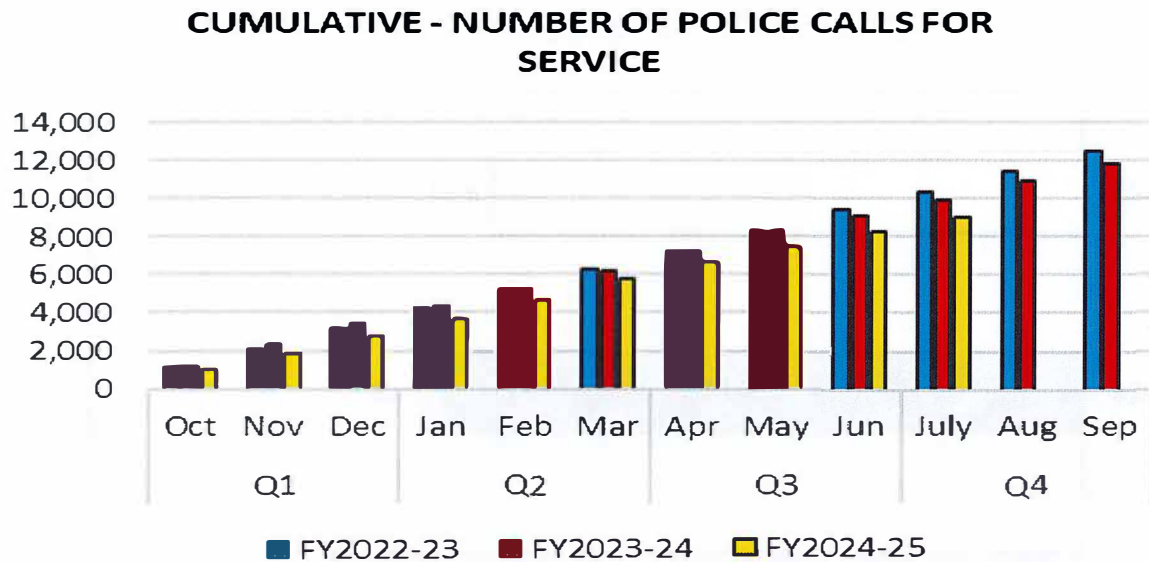


Fig.5: The Department strives to address every phone call received to ensure that each resident is assisted. The number of calls for service as of the 3rd quarter is 8,259.

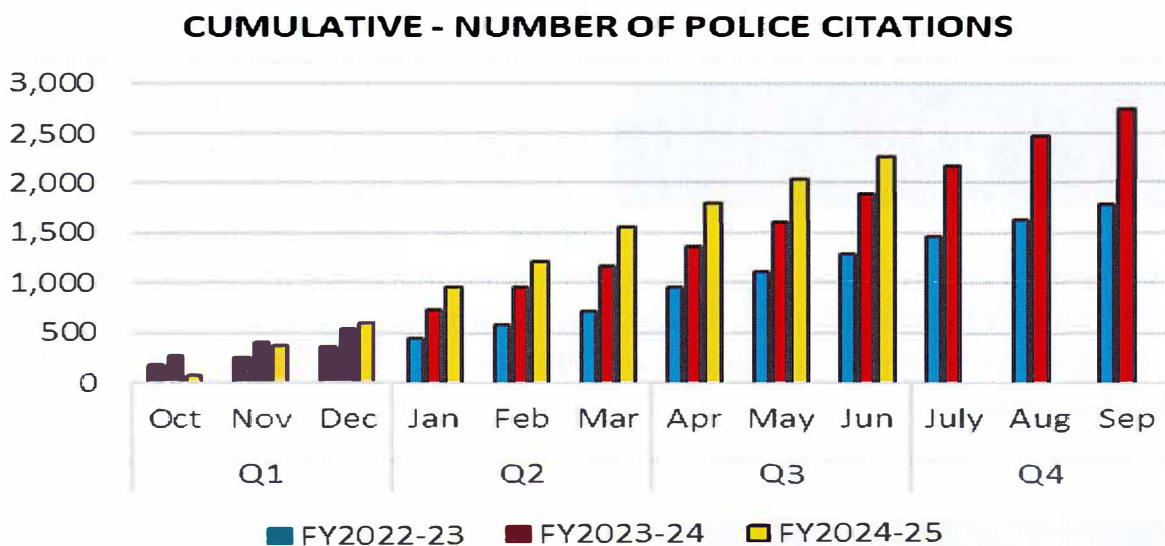


Fig.6: The number of citations issued as of the 3rd quarter 2,268.

Town of Miami Lakes FY 2025-26 Adopted Budget

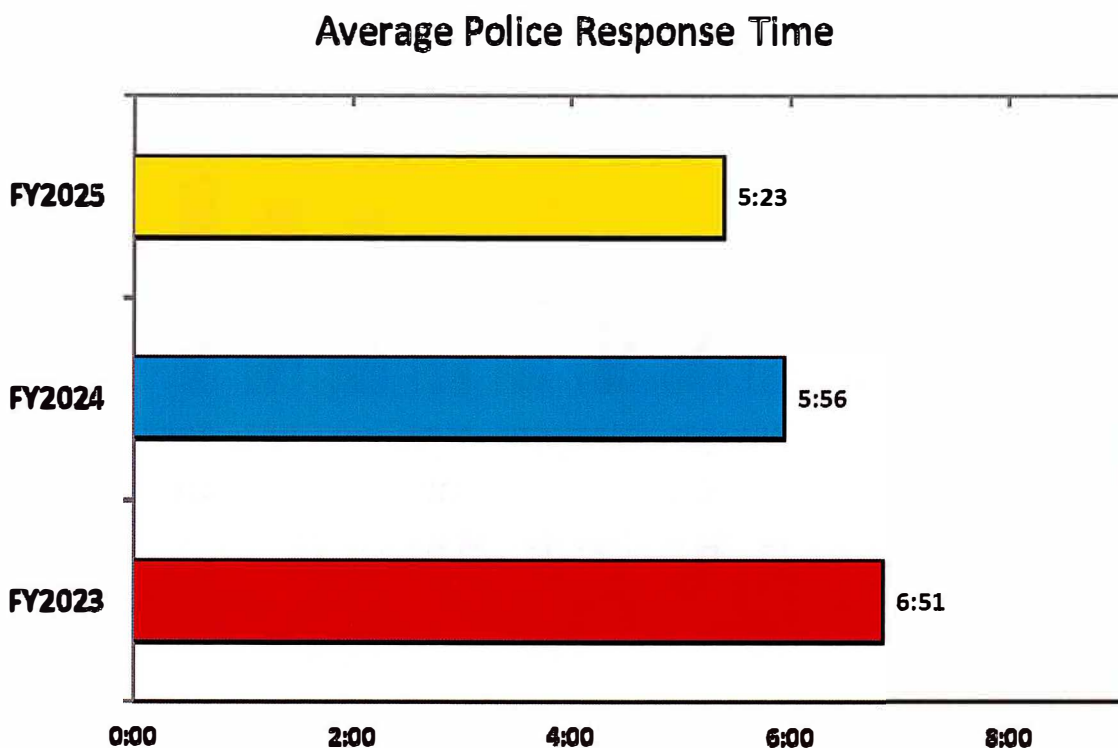


Fig 7: The FY25 average response time of 5:23 is well under our contractual goal, which states that the average response time must remain under 8 minutes.

School Crossing Guards

The FY2025-26 Budget for the School Crossing Guards is \$149,757 which is now allocated in the special revenue fund under the people transportation plan fund per council directive and adoption. This expense represents an increase of \$7,908 or 5.58% from FY2024-25 Adopted Budget. This is primarily the result of a minimum wage increase, cost-of-living adjustment and FRS rate increase from 13.63% to 14.03% through June 2026.

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,

Town of Miami Lakes FY 2025-26 Adopted Budget

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 \$370,652, Green Space \$1,056,220, and FPL Franchise Fee Surplus \$1,801 for a total Departmental Budget of \$1,428,673.

The Public Works Administration Budget of \$370,652 for FY2025-26 represents a decrease of \$58,644 or -13.66% from the prior year's adopted budget. The change is attributed to the reinstatement of right of way holiday décor townwide, and cost of living adjustment, fringe benefits and 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 \$1,056,220 for FY2025-26. This budget provides for tree trimming services \$200,000, tree planting \$10,000 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 \$308,185, Water Utility \$55,000, FDOT right-of-way maintenance \$47,676, flowers, landscape beds and cul-de-sac \$101,527, soil amendment per flower change out \$4,000, litter and debris/doggie stations \$293,832, miscellaneous repairs including plumbing, electrical and handyman services \$5,000, exterminations services of rodents, bees, and dead animals \$4,000, entry feature maintenance \$5,000 as well as ROW utilities \$12,000.

Public Works – FPL Franchise Fee Surplus - The Town anticipates \$225,000 for FY25-26 however this amount will be allocated to general fund operational needs and forgo the ordinance requirement. This budget allocates \$1,801 towards sidewalk repair & replacement.

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.

Town of Miami Lakes FY 2025-26 Adopted Budget

CUMULATIVE - Tree Trimming (# of Trees Trimmed)

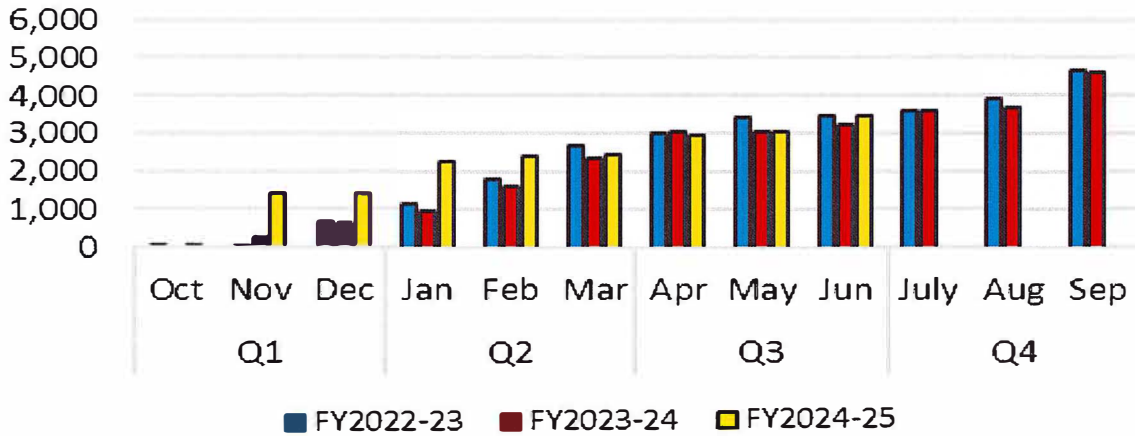


Fig.8: The number of trees trimmed at the end of the 3rd quarter for FY24 is 3,430.

Parks & Recreation Department

The budget for the Parks and Recreation Department in FY 2025-26 amounts to \$3,517,785, which is 15.15% of the total 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 2024-25 adopted budget, the Parks Department's budget has experienced an increase of \$394,149 or 12.62%. This increase is primarily attributed to fully funding all grounds maintenance contracts of our park's town wide.

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

- Royal Oaks Park and Roberto Alonso Community Center: \$717,395
- Park East and the Youth Center: \$177,823
- Mary Collins Community Center at Veterans Park: \$228,145
- Miami Lakes Optimist Park & Clubhouse: \$990,717
- 101 Mini Parks: \$490,477

Additionally, the budget encompasses funding for Parks & Recreation Administrative Services, totaling \$645,891. There is also a joint-use agreement with the school board for

Town of Miami Lakes FY 2025-26 Adopted Budget

Barbara Goleman Senior High School, with a budget allocation of \$4,000, and funding for Recreation and Program services amounting to \$263,337. 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.

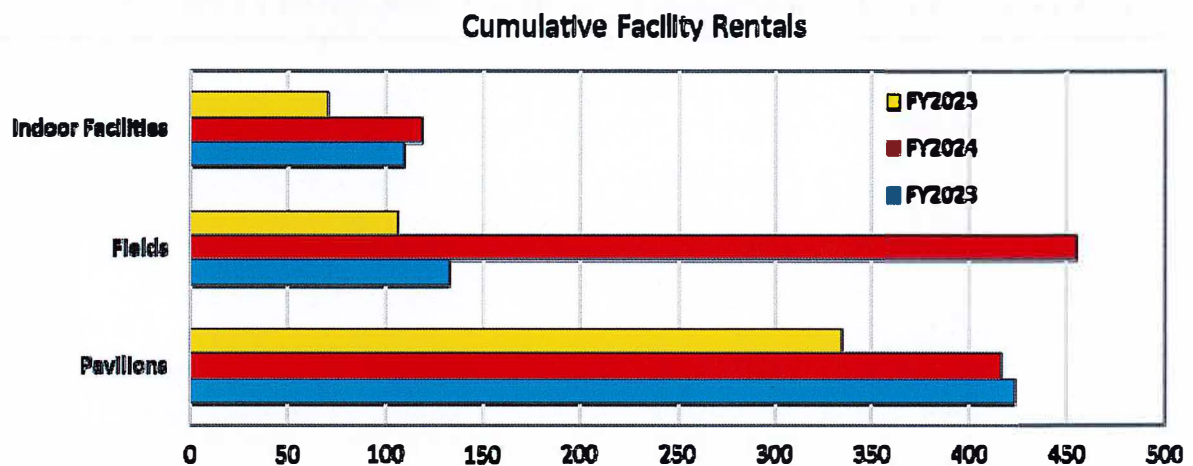


Fig.9: As of the 3rd quarter of FY25, there were 511 rentals, consisting of 334 pavilion, 106 fields, and 71 indoor facility rentals.

Communications & Community Affairs Department

The Community Outreach and Engagement Department comprise of three key components: Community Affairs, Communications, and Special Events, with a combined budget of \$510,524. 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 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 \$14,000 for the Veterans Day Parade, \$30,000 for the 4th of July fireworks display, \$25,000 for the Town Anniversary and \$10,000 for the Culinary Bike Tour. To supplement these

Town of Miami Lakes FY 2025-26 Adopted Budget

events, the department actively seeks contributions from local businesses and individuals. Additionally, a portion of the budget, amounting to \$15,000, is designated for implementing media strategies, encompassing hardware, software, and advertisements.

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 special events, attracting approximately 34,000 attendees annually. The total budget for all these is \$154,670 for FY2025-26.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
-------------------	--------------	----------------------	--------------------------------	--------------------------------	-------------------------------------	--------------------------------	-----------------

GENERAL FUND EXPENDITURES

TOWN COUNCIL & MAYOR							
101-511000	EXECUTIVE SALARIES-MAYOR	\$24,476	\$25,148	\$25,148	\$23,682	\$25,776	Increase to current salary and wages for Mayor as per Town Charter Sec. 2.6 (Ordinance 18-218). Adjusted by CPI by 2.5% increase based on the August estimate.
101-512000	REGULAR SALARIES	\$106,546	\$108,067	\$108,067	\$97,913	\$116,375	Current salary and wages for Administrative Assistant to the Mayor and Administrative Assistant to Town Council/Deputy Clerk salaries.
101-521000	PAYROLL TAXES	\$16,575	\$18,792	\$18,792	\$15,516	\$19,608	Calculated based on 7.65% of salaries.
101-522000	FRS RETIREMENT CONTRIBUTION	\$17,802	\$18,271	\$18,271	\$16,637	\$20,032	Rate increase from 13.63% to 14.03% thru June 2026.
101-523000	HEALTH INSURANCE	\$68,382	\$101,372	\$101,372	\$91,036	\$128,854	Includes medical, dental, vision and life for Town Council, Assistant to Mayor and Assistant to Council.
101-523001	HEALTH INSURANCE MAYOR	\$22,011	\$26,666	\$26,666	\$14,234	\$12,652	Includes medical, dental, vision and life insurance for Mayor.
101-523003	HEALTH INSURANCE ALLOWANCE	\$8,958	\$0	\$0	\$1,723	\$0 -	
101-523100	WIRELESS STIPEND	\$951	\$960	\$960	\$825	\$960	Stipend for Mayor's assistant & Council assistant at \$40 a month each.
101-540000	TRAVEL & PER DIEM	\$303	\$0	\$14,290	\$6,210	\$3,500	Transportation, hotel accommodations and meals for the Mayor to attend conferences.
101-540010	CAR ALLOWANCE-MAYOR	\$7,200	\$7,200	\$7,200	\$6,946	\$7,200	Allowance of \$600 a month for Mayor per Town Charter Sec 2-52.
101-540011	CAR ALLOWANCE-COUNCIL	\$33,165	\$36,000	\$36,000	\$34,939	\$36,000	Allowance of \$500 a month for each Councilmember.
101-540020	EXPENSE ALLOWANCE MAYOR & COUNCIL	\$62,916	\$69,231	\$69,231	\$67,177	\$70,962	CPI increase by 2.5% as per Town Charter Sec 2.6.
101-541001	DATA PLAN	\$3,415	\$3,360	\$3,360	\$4,644	\$0 -	
101-541010	MOBILE PHONES	\$3,267	\$4,200	\$4,200	\$3,590	\$1,692	7 mobile phones average of \$47 a month.
101-547000	PRINTING & BINDING	\$147	\$1,000	\$1,000	\$693	\$0 -	
101-549443	MAYOR'S GALA-MAGAL	\$14,946	\$0	\$0	\$0	\$0 -	
101-552010	UNIFORMS	\$358	\$1,000	\$1,000	\$678	\$0 -	
101-552042	MEETING SET UP	\$0	\$300	\$300	\$77	\$0 -	
101-552044	COUNCIL AWARDS	\$1,595	\$1,250	\$1,250	\$1,176	\$1,250	Includes awards, proclamations and framing.
101-554000	SUBSCRIPTIONS & MEMBERSHIPS	\$12,399	\$12,643	\$12,643	\$12,643	\$12,893	Florida League of Cities (\$5,393), MDC League of Cities (\$4,500) and Miami Lakes Chamber of Commerce Membership (\$3,000).
101-554010	EDUCATION & TRAINING	\$0	\$0	\$1,490	\$2,550	\$0 -	
TOTAL TOWN COUNCIL EXPENDITURES		\$405,410	\$435,460	\$451,240	\$402,889	\$457,754	

TOWN CLERK							
201-512000	REGULAR SALARIES	\$102,490	\$105,615	\$105,615	\$105,544	\$115,000	Current salary and wages for Town Clerk.
201-521000	PAYROLL TAXES	\$8,545	\$8,080	\$8,080	\$8,779	\$8,797	Calculated based on 7.65% of salaries.
201-522000	FRS RETIREMENT CONTRIBUTION	\$13,925	\$14,485	\$14,485	\$14,434	\$16,206	Rate increase from 13.63% to 14.03% thru June 2026.
201-523000	HEALTH & LIFE INSURANCE	\$258	\$11,804	\$11,804	\$278	\$12,652	Includes medical, dental, vision and life.
201-523003	HEALTH INSURANCE ALLOWANCE	\$8,958	\$0	\$0	\$8,958	\$0 -	
201-523100	WIRELESS STIPEND	\$480	\$480	\$480	\$480	\$480	Stipend for Town Clerk at \$40 a month.
201-531020	TOWN CLERK AGENDA MANAGER	\$0	\$1,000	\$1,000	\$0	\$0 -	
201-547010	TOWN CLERK CODIFICATION	\$5,256	\$9,000	\$9,000	\$8,519	\$9,000	Assumes codification of one ordinance per meeting (\$800/ordinance).
201-549030	TOWN CLERK LEGAL ADVERTISING	\$40,610	\$26,000	\$26,000	\$35,500	\$30,000	Advertisement of ordinances, budget hearings, land development code issues, and committee meetings.
201-549080	TOWN CLERK ELECTION COSTS	\$91,945	\$110,000	\$95,000	\$64,599	\$5,000	Election cost for qualifying for November FY26-27 election.
201-552000	OPERATING SUPPLIES	\$197	\$1,500	\$1,500	\$510	\$250 -	
201-554010	EDUCATION & TRAINING	\$400	\$800	\$800	\$475	\$800	Florida Association of City Clerks & International Institute of Municipal Clerks memberships required to maintain certification (\$488) and Ethics Training (\$312).
201-566002	COMPUTER SOFTWARE LICENSES	\$61,629	\$62,750	\$62,750	\$64,923	\$62,750	Escribe (\$51,000), Laserfiche (\$6,978) Public Records Request (\$3,380) and Zoom Public Comments license (\$1,392).
TOTAL TOWN CLERK EXPENDITURES		\$334,693	\$351,514	\$336,514	\$313,000	\$260,935	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
TOWN ADMINISTRATION							
1-512000	REGULAR SALARIES	\$1,326,383	\$1,371,550	\$1,371,550	\$1,281,699	\$1,396,735	Current salary and wages for administrative staff: Town Manager, Deputy Town Manager, Human Resources Specialist, Office Specialist, Strategic & Performance Improvements Manager, Accounts Payable Specialist, Finance Director, Budget Officer, Assistant to Town Mangers, Office Assistant, Accountant, Grants & Governmental Affairs Manager, Controller and Special Projects Manager.
1-512002	TRANSFER SRF TRANSIT 5% ADM	(\$19,321)	(\$18,646)	(\$18,646)	(\$18,464)	(\$18,652)	Allocation for administrative support.
1-512003	TRANSFER SRF TRANSPORTATION 5% ADM	(\$77,283)	(\$74,586)	(\$74,586)	(\$74,586)	(\$74,606)	Allocation for administrative support.
1-512006	ADMINISTRATIVE SUPPORT-SRF-STORMWATER FUND	(\$114,914)	(\$206,429)	(\$206,429)	(\$206,429)	(\$159,583)	Allocation for administrative support.
1-512010	ADMINISTRATIVE SUPPORT-SRF-BUILDING DEPARTMENT F	(\$154,298)	(\$241,855)	(\$241,855)	(\$152,242)	(\$164,705)	Allocation for administrative support.
1-513013	ADMINISTRATIVE SUPPORT TO STD	(\$149,927)	(\$156,109)	(\$156,109)	(\$155,327)	(\$160,119)	Allocation for administrative support.
1-521000	PAYROLL TAXES	\$98,402	\$105,000	\$105,000	\$97,971	\$102,566	Calculated based on 7.65% of salaries.
1-522000	FRS RETIREMENT CONTRIBUTION	\$149,496	\$187,181	\$187,181	\$144,405	\$163,885	Rate increase from 13.63% to 14.03% thru June 2026.
1-522010	ICMA 457 PL	\$76,073	\$78,356	\$78,356	\$78,132	\$77,714	Town Manager's benefits per agreement. Rate decreased from 34.52% to 33.24% thru June 2026.
1-523000	HEALTH & LIFE INSURANCE	\$96,394	\$204,323	\$204,323	\$84,383	\$210,912	Includes medical, dental, vision and life.
1-523003	HEALTH INSURANCE ALLOWANCE	\$54,655	\$0	\$0	\$74,652	\$00	
1-523100	WIRELESS STIPEND	\$1,920	\$1,920	\$1,920	\$1,920	\$1,920	Allowance for Deputy Town Manager, Asst to Town Manager, Finance Director and Special Projects Manager.
1-525000	ADM UNEMPLOYMENT CLAIMS	\$1,285	\$3,000	\$3,000	\$0	\$3,000	
1-531000	PROFESSIONAL SERVICES	\$6,698	\$15,000	\$95,000	\$21,088	\$25,000	Fitch Credit Rating (\$5,000), Moody's Credit Rating (\$5,000), and Arbitrage 2010 GO Bond-Town Hall (\$5,000) and Line of Credit Financial Advisory Services (\$10,000).
1-531090	INTERGOVERNMENTAL RELATIONS (LOBBYIST)	\$108,000	\$108,000	\$144,000	\$135,000	\$144,000	Lobbyist services for 2 State and 1 Federal lobbyist.
1-531100	PROFESSIONAL SERVICES-GRANT SUPPORT	\$48,000	\$48,000	\$48,000	\$44,000	\$48,000	Grants administration support services.
1-532000	ACCOUNTING & PAYROLL	\$30,589	\$32,000	\$32,000	\$32,225	\$33,000	ADP processing fee and ADP workforce NOW.
1-532001	INDEPENDENT AUDIT	\$51,450	\$70,100	\$70,100	\$70,000	\$71,100	Regular audit (\$52,000), State single audits (\$8,000), Federal Single Audit (\$8,000) and GASB 75 Disclosure Report (\$3,100).
1-532002	STAFF HEALTH & WELLNESS	(\$1,238)	\$0	\$0	\$720	\$00	
1-533001	BACKGROUND CHECKS	\$718	\$1,000	\$1,000	\$618	\$1,000	This includes background checks for criminal, drug and degree verification: Estimate 15 Candidates \$65.00 each.
1-540000	TRAVEL & PER DIEM	\$14,080	\$12,000	\$12,000	\$11,948	\$15,000	Educational travel for staff development.
1-540010	CAR ALLOWANCE	\$7,800	\$7,800	\$7,800	\$7,800	\$7,800	Per Town Manager's contract.
1-541001	REMOTE ACCESS DEVICE DATA PLAN	\$168	\$175	\$175	\$511	\$520	Emergency remote access phones
1-542000	FREIGHT & POSTAGE	\$23,413	\$24,000	\$24,000	\$28,687	\$25,000	Includes rental of postage machine & supplies (\$3,000), courier services (\$1,000) and postage (\$20,000).
1-544000	RENTALS & LEASES	\$0	\$0	\$16,484	\$0	\$30,000	Leases of Town Vehicles.
1-544010	COPIER LEASE	\$11,186	\$20,300	\$20,300	\$14,939	\$15,000	Rental of Toshiba copy machines and supplies.
1-545000	INSURANCE	\$272,113	\$270,980	\$270,980	\$271,517	\$290,797	General Fund portion of Policy for property insurance and workers compensation.
1-547000	PRINTING & BINDING	\$720	\$1,700	\$1,700	\$1,582	\$1,700	Business cards, flyers, Town maps, etc.
1-548000	TOWN BRANDING	\$14,831	\$19,000	\$19,000	\$14,876	\$15,000	Printed Marketing Materials and promotional items such as lapel pins, stickers, squeez cows etc., e-mail blast service, Eventbrite, design software and iCloud photo storage.
1-548010	ADVERTISEMENT RECRUITMENT	\$0	\$850	\$850	\$0	\$00	
1-549001	COUNCIL MEETING EXPENSE	\$0	\$0	\$1,000	\$1,000	\$2,500	Council meeting expense.
1-549071	INVESTMENT ADVISORY SERVICE	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	Investment Advisory services per agreement.
1-549090	FINANCIAL INSTITUTION FEES	\$20	\$100	\$100	\$20	\$15,100	Bank transaction fees (\$100), Line of Credit Commitment Fee (\$10,000) and Line of Credit Bank Counsel Fee (\$5,000).

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
111-549093	CREDIT CARD FEES	\$1,251	\$1,000	\$1,000	\$1,716	\$1,500	Administration's portion of credit card fees for PayPal and Special events.
111-549200	MISCELLANEOUS EXPENSE	\$0	\$0	\$0	\$617	\$0,-	
111-549260	HURRICANE EXPENSES	\$3,112	\$2,500	\$2,500	\$2,500	\$2,500	Supplies for hurricane preparedness.
111-552000	OPERATING SUPPLIES	\$493	\$0	\$0	\$0	\$0,-	
111-552010	UNIFORMS	\$2,539	\$2,400	\$2,400	\$2,439	\$2,400	1 shirt at \$40 each for all General Fund employees.
111-554000	SUBSCRIPTIONS & MEMBERSHIPS	\$8,670	\$13,500	\$13,500	\$10,669	\$12,000	Includes MDCCMA, NIGP, GFOA, ICMA, and other publications and memberships.
111-554010	EDUCATION & TRAINING	\$10,009	\$10,000	\$10,000	\$10,000	\$13,000	Includes regular training and safety training for staff.
111-568000	TOWN WEBSITE	\$12,350	\$10,000	\$67,959	\$20,000	\$10,000	Annual contract for design, development and maintenance of Town website.
SUB-TOTAL ADMINISTRATION EXPENDITURES		\$1,922,839	\$1,931,110	\$2,122,553	\$1,867,586	\$2,167,984	
INFORMATION SYSTEMS							
141-531030	NETWORK SUPPORT	\$162,050	\$171,000	\$171,000	\$171,000	\$171,000	Professional services contract.
141-531040	WEB SUPPORT	\$10,909	\$9,000	\$9,000	\$8,871	\$9,000	Professional service contract for website hosting (\$6,300), website security certification (\$1,000), website hosting registration (\$300), and domain name services (\$700) and government website registration (\$700).
141-531060	VOICE SUPPORT	\$1,148	\$1,982	\$1,982	\$1,344	\$1,982	Internet based backup phones.
141-541030	INTERNET SERVICES	\$18,016	\$27,020	\$27,020	\$21,912	\$24,700	Internet (\$21,000), streaming service (\$1,200) and back up internet (\$2,500).
141-551000	IT SUPPLIES	\$19,437	\$13,000	\$13,000	\$13,000	\$13,000	Operating supplies including accessories, network storage, peripherals, cabling, and battery back up.
141-564000	MACHINERY & EQUIPMENT	\$49,768	\$32,000	\$32,000	\$30,002	\$42,000	Windows 10 end of life replacement of computers to Windows 11 (\$10,000), Hardware Annual Refreshment (\$17,000), Server replacement (\$13,000) and network equipment (\$2,000).
141-566002	COMPUTER SOFTWARE LICENSES	\$124,491	\$135,000	\$135,000	\$145,995	\$154,100	Cyber Security & Firewall protection (\$37,600) Dell Server (\$12,000), Financial Management System (\$42,600), ArcGIS (\$6,100), See Click Fix (\$10,000), Microsoft licensing (\$27,500) and other network and security licenses (\$18,300).
SUB-TOTAL INFORMATION SYSTEMS		\$385,819	\$389,002	\$389,002	\$392,123	\$415,782	
ADMINISTRATIVE - TRANSFERS							
61-591013	TRANSFER OUT,- FACILITIES MAINTENANCE FUND	\$308,466	\$318,964	\$318,964	\$296,101	\$323,039	Administration's portion of building expenses 60%.
61-591020	TRANSFER OUT,- CPF PARKS	\$260,859	\$0	\$953,322	\$953,322	\$18,000	Transfer to the Parks Capital Projects Fund for the replacement of two canopies at Royal Oaks Park.
61-591025	TRANSFER OUT,- SPECIAL REVENUE FUND-GAS TAX	\$0	\$0	\$180,500	\$180,500	\$0 -	
61-591041	TRANSFER OUT,- CPF TRANSPORTATION	\$70,000	\$0	\$0	\$0	\$0 -	
61-591052	TRANSFER OUT,- CPF FACILITIES & EQUIPMENT	\$0	\$0	\$5,900	\$5,900	\$0 -	
61-591059	TRANSFER OUT - ELECTRIC UTILITY TAX FUND	\$1,450	\$0	\$0	\$0	\$0 -	
61-591073	TRANSFER OUT,- INFRASTRUCTURE RENEWAL &	\$150,000	\$366,000	\$366,000	\$366,000	\$106,648	Allocation to the Infrastructure Sinking Fund.
SUB-TOTAL ADMINISTRATION TRANSFERS		\$790,775	\$684,964	\$1,824,686	\$1,801,823	\$447,687	
TOTAL ADMINISTRATION EXPENDITURES		\$3,099,433	\$3,005,076	\$4,336,241	\$4,061,532	\$3,031,453	
NON-DEPARTMENTAL							
71-549002	CONTINGENCY RESERVE	\$0	\$0	\$92,000	\$0	\$290,490	Allocation to meet the fund balance reserve requirement per Ordinance 21-273.
71-583001	RESIDENT RELIEF PROGRAM	\$81,080	\$0	\$0	\$0	\$82,500	Senior Citizen & Disabled Veterans Relief Program.
TOTAL NON-DEPARTMENTAL EXPENDITURES		\$81,080	\$0	\$92,000	\$0	\$372,990	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
TOWN ATTORNEY							
1-531140	GENERAL LEGAL	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000	Based on monthly retainage of \$20,000.
1-531230	ROUTINE LITIGATION RESERVE	\$1,725	\$15,000	\$15,000	\$10,230	\$10,000	All litigation expenses by Town Attorney.
1-531230-BLAST	LITIGATION/ BLASTING	\$0	\$0	\$0	\$0	\$50,000	Blasting litigation.
1-531230-P2BCK	LITIGATION/ MICHAEL PIZZI /BECKER & POLIAKOFF	\$415	\$0	\$0	\$520	\$0	-
1-531230-P2CRM	LITIGATION/ MICHAEL PIZZI /INSURANCE RECOVERY	\$656,473	\$500,000	\$500,000	\$500,225	\$500,000	Pizzi Settlement Expense (Payment 3 of 3).
1-531230-TMSC	TOWN MANAGER SELECTION COMMITTEE	\$0	\$0	\$0	\$0	\$0	
TOTAL TOWN ATTORNEY EXPENDITURES		\$898,613	\$755,000	\$755,000	\$750,975	\$800,000	
PLANNING							
1-512000	REGULAR SALARIES	\$104,347	\$107,528	\$107,528	\$107,456	\$110,754	Current salary and wages for the Principal Planner.
1-521000	PAYROLL TAXES	\$7,109	\$8,226	\$8,226	\$7,247	\$8,473	Calculated based on 7.65% of salaries.
1-522000	FRS RETIREMENT CONTRIBUTION	\$14,177	\$14,748	\$14,748	\$14,762	\$15,608	Rate increase from 13.63% to 14.03% thru June 2026.
1-523000	HEALTH & LIFE INSURANCE	\$22,320	\$26,666	\$26,666	\$26,686	\$29,483	Includes medical, dental, vision and life.
TOTAL PLANNING EXPENDITURES		\$147,953	\$157,168	\$157,168	\$156,151	\$164,318	
CODE COMPLIANCE							
2-512000	REGULAR SALARIES	\$186,504	\$191,674	\$191,674	\$199,731	\$197,429	Salaries for Code Compliance Manager at 50%, Code Enforcement Officer and Code Compliance Supervisor.
2-521000	PAYROLL TAXES	\$14,314	\$15,581	\$15,581	\$15,679	\$16,021	Calculated based on 7.65% of salaries.
2-522000	FRS RETIREMENT CONTRIBUTION	\$25,271	\$26,289	\$26,289	\$26,766	\$27,822	Rate increase from 13.63% to 14.03% thru June 2026.
2-523000	HEALTH & LIFE INSURANCE	\$32,659	\$36,941	\$36,941	\$38,851	\$40,046	Includes medical, dental, vision and life.
2-523003	HEALTH INSURANCE ALLOWANCE	\$8,958	\$0	\$0	\$8,958	\$0	
2-523100	WIRELESS STIPEND	\$480	\$480	\$480	\$480	\$480	Cell phone stipend for Code Compliance Supervisor.
2-531260	SPECIAL MASTER	\$2,525	\$3,000	\$3,000	\$3,488	\$3,500	Assumes \$250 per hearing, 12 hearings/year for Special Master.
2-534130	CONTRACT CODE ENFORCEMENT SERVICE	\$69,222	\$93,432	\$108,432	\$83,612	\$108,432	Contracted Code Enforcement Officers.
2-540011	CAR ALLOWANCE	\$6,000	\$12,000	\$12,000	\$11,862	\$12,000	Car allowance for Code Compliance Supervisor and Code Compliance Officer.
2-541001	REMOTE ACCESS DEVICE DATA PLAN	\$1,226	\$1,300	\$1,300	\$1,299	\$1,300	Data plans for Code Officers field services.
2-546400	ABANDONED PROPERTY MAINTENANCE	\$615	\$1,000	\$1,000	\$1,000	\$1,000	Boarding up of windows, lawn mowing and clearing of abandoned property.
2-549041	CODE ENFORCEMENT LIEN RECORDING	\$7,248	\$7,000	\$7,000	\$8,918	\$9,000	Recording of liens.
2-549094	ALARM MONITORING PROGRAM	\$10,233	\$11,000	\$11,000	\$10,911	\$12,500	Cost of third party administration of False Alarm Reduction Program and Collection Agency to recover cost; fully offset by revenues.
2-552010	UNIFORMS	\$0	\$0	\$0	\$0	\$1,000	Uniforms for Code Enforcement.
2-554010	EDUCATION & TRAINING	\$0	\$1,500	\$1,500	\$0	\$1,500	Florida Association of Code Enforcement (FACE) training, GIS training and other.
TOTAL CODE COMPLIANCE EXPENDITURES		\$365,255	\$401,197	\$416,197	\$411,654	\$432,030	
QNIP							
1-571000	QNIP DEBT SERVICE - PRINCIPAL	\$142,203	\$0	\$0	\$0	\$0	Matured in FY2024
1-572000	QNIP DEBT SERVICE - INTEREST	\$271	\$0	\$0	\$0	\$0	Matured in FY2024
TOTAL QNIP EXPENDITURES		\$142,474	\$0	\$0	\$0	\$0	
POLICE							
2-534030	POLICE PATROL SERVICES	\$10,041,781	\$10,416,000	\$10,416,000	\$10,416,000	\$11,152,000	Contract police patrol services.
2-534035	POLICE OVERTIME	\$596,551	\$584,000	\$594,500	\$594,500	\$630,000	Police overtime.
2-541010	MOBILE PHONES	\$8,048	\$8,300	\$8,300	\$8,915	\$9,000	Includes phones for command officers and undercover operations and cellular mobile tablets to be utilized for traffic cameras and traffic light monitoring.
2-544020	POLICE COPIER COSTS	\$2,119	\$3,000	\$3,000	\$2,795	\$3,000	Toshiba copier lease.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
102-546000	REPAIR & MAINTENANCE	\$3,102	\$5,000	\$5,000	\$5,476	\$5,000	LPR Repair & Maintenance
102-546010	REPAIR & MAINTENANCE-VEHICLES	\$9,047	\$18,915	\$18,915	\$1,730	\$18,915	Wrapping of Police Vehicles with Town seal etc.
102-547000	PRINTING & BINDING	\$0	\$300	\$300	\$0	\$300	Business Cards for Police command officers.
102-549200	MISCELLANEOUS EXPENSE	\$82	\$500	\$500	\$0	\$0,-	
102-551000	OFFICE SUPPLIES	\$0	\$0	\$0	\$7,197	\$6,500	Office supplies
102-552000	OPERATING SUPPLIES	\$5,291	\$4,000	\$4,000	\$3,910	\$6,000	Special Department supplies including bicycles, repair parts, cameras.
102-552010	UNIFORMS	\$1,739	\$2,500	\$2,500	\$2,458	\$2,500	Patches, motor wings, etc.
102-554000	SUBSCRIPTIONS & MEMBERSHIPS	\$0	\$230	\$230	\$0	\$230	MDC Association of Police Chiefs membership.
102-554010	EDUCATION & TRAINING	\$659	\$200	\$200	\$0	\$200	
102-555500-G2401	POLICE EMERGENCY EQUIPMENT-NON CAPITAL OUTLAY	\$4,193	\$0	\$0	\$0	\$0,-	
102-555500-G2502	POLICE EMERGENCY EQUIPMENT-NON CAPITAL OUTLAY	\$0	\$4,590	\$4,590	\$5,028	\$0,-	
102-555500-GXXXX	POLICE EMERGENCY EQUIPMENT-NON CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$4,267	Edward Byrne Memorial Justice Assistance Grant for Law Enforcement Equipment.
102-566002	COMPUTER SOFTWARE LICENSES (LPR)	\$0	\$32,500	\$32,500	\$30,868	\$32,500	Annual LPR software licenses for the STD's
102-591013	TRANSFER TO FACILITIES MAINTENANCE FUND	\$138,774	\$143,534	\$143,534	\$133,245	\$145,367	Police portion of Town Hall building expenses at 27% of total cost.
SUB-TOTAL POLICE EXPENDITURES		\$10,811,387	\$11,223,569	\$11,234,069	\$11,212,123	\$12,015,779	
SCHOOL CROSSING GUARDS							
112-512000	REGULAR SALARIES	\$99,355	\$112,690	\$112,690	\$103,029	\$0	
112-521000	PAYROLL TAXES	\$7,601	\$8,621	\$8,621	\$8,310	\$0	
112-522000	FRS RETIREMENT CONTRIBUTION	\$12,500	\$15,456	\$15,456	\$13,640	\$0	
112-552000	OPERATING SUPPLIES	\$83	\$555	\$555	\$500	\$0	
112-552010	UNIFORMS	\$5,465	\$4,277	\$4,277	\$3,698	\$0	
112-554010	EDUCATION & TRAINING	\$0	\$250	\$250	\$0	\$0	
SUB-TOTAL SCHOOL CROSSING GUARDS		\$125,005	\$141,849	\$141,849	\$129,177	\$0	Expenses transferred to Special Revenue Fund Peoples Transportation Trust (PTP 80%).
TOTAL POLICE & SCHOOL CROSSING GUARD EXPENDITURES		\$10,936,391	\$11,365,418	\$11,375,918	\$11,341,300	\$12,015,779	
ZONING							
102-512000	REGULAR SALARIES	\$53,054	\$55,729	\$55,729	\$58,127	\$60,276	Salary for part-time Zoning Official.
102-521000	PAYROLL TAXES	\$4,059	\$4,263	\$4,263	\$4,447	\$4,611	Calculated based on 7.65% of salaries.
102-522000	FRS RETIREMENT CONTRIBUTION	\$3,606	\$7,643	\$7,643	\$4,290	\$4,141	Rate increase from 13.63% to 14.03% thru June 2026.
TOTAL ZONING EXPENDITURES		\$60,718	\$67,635	\$67,635	\$66,864	\$69,028	
PUBLIC WORKS							
104-512000	REGULAR SALARIES	\$169,050	\$176,652	\$176,652	\$166,571	\$182,210	Current salary and wages for Public Works Manager, and 50% funding for Public Works Director and Public Works Engineer.
104-521000	PAYROLL TAXES	\$13,424	\$13,514	\$13,514	\$13,286	\$13,939	Calculated based on 7.65% of salaries.
104-522000	FRS RETIREMENT CONTRIBUTION	\$26,947	\$24,228	\$24,228	\$24,803	\$25,678	Rate increase from 13.63% to 14.03% thru June 2026.
104-523000	HEALTH & LIFE INSURANCE	\$7,201	\$31,039	\$31,039	\$15,638	\$25,305	Includes medical, dental, vision and life.
104-523003	HEALTH INSURANCE ALLOWANCE	\$16,882	\$0	\$0	\$8,958	\$0,-	
104-523100	WIRELESS STIPEND	\$960	\$960	\$960	\$849	\$960	Stipend for Director and Engineer.
104-531000	PROFESSIONAL SERVICES	\$0	\$0	\$17,000	\$16,992	\$0,-	
104-531300	TOWN ENGINEER	\$25,000	\$25,000	\$25,000	\$25,217	\$40,000	Town wide projects, technical assistance, and inspection support, as needed.
104-534110	PERMITS PLAN REVIEW	\$10,250	\$25,000	\$25,000	\$6,000	\$10,000	Independent Contractor for plans review and inspections. Offset by PW Permit revenues.
104-541001	DATA PLAN FOR IPADS	\$642	\$550	\$550	\$911	\$950	Data plans for iPads.
104-546000	REPAIR & MAINTENANCE-STREET LIGHTS	\$69,711	\$80,000	\$80,000	\$80,000	\$6,385	Maintenance and repairs of street lights not owned by FPL.
104-546010	REPAIR & MAINTENANCE-VEHICLES	\$4,876	\$5,000	\$5,000	\$4,582	\$5,000	Maintenance and repairs for two Public Works vehicles.
104-549141	UNDERGROUND UTILITY LOCATION	\$27,539	\$33,353	\$33,353	\$25,349	\$38,225	Underground utility markings: High Tech (\$36,000), Sunshine state one call (\$2,225).

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
14-549175	ROW HOLIDAY DECORATIONS	\$10,988	\$0	\$0	\$0	\$10,000	Right-of-way Holiday Decorations.
14-552000	OPERATING SUPPLIES	\$2,659	\$3,000	\$3,000	\$1,655	\$2,000	Tools, personal protective equipment, and materials for field work.
14-552020	FUEL & LUBRICANTS	\$5,889	\$5,000	\$5,000	\$4,218	\$6,000	Fuel and lubricants for three Public Works vehicles.
14-555500	FURN & EQUIP NON CAPITAL	\$1,556	\$2,000	\$2,000	\$1,431	\$2,000	Signage, barricades, furniture, and other Public Works equipment.
14-563004	LIGHT POLE	\$0	\$4,000	\$4,000	\$210	\$2,000	Accident related light pole repairs.
SUB-TOTAL PUBLIC WORKS ADMINISTRATION		\$393,575	\$429,296	\$446,296	\$396,671	\$370,652	

PUBLIC WORKS-GREEN SPACE							
14-543010	RIGHT-OF-WAY ELECTRICITY	\$10,709	\$11,000	\$11,000	\$11,842	\$12,000	Electricity for entrance features, fountains and pumps.
14-543020	UTILITY-WATER	\$57,312	\$47,000	\$47,000	\$58,423	\$55,000	Water & Sewer utility expense.
14-546000	REPAIR & MAINTENANCE	\$636,126	\$557,940	\$659,080	\$659,080	\$760,220	Grounds (\$308,185), FDOT ROW (\$47,676), Flowers, landscape beds and cul-de-sac (\$101,527), Soil amendment per flower change out (\$4,000), litter, debris and doggie stations (\$293,832), miscellaneous repairs including plumbing, electrical and handyman services (\$5,000).
14-546001	PUBLIC WORK ENTRY MAINTENANCE	\$7,565	\$3,500	\$3,500	\$3,013	\$5,000	Includes pressure washing, maintenance and painting of entrance features at 154th and 87th Avenues.
14-546002	EXTERMINATION SERVICES	\$520	\$4,000	\$4,000	\$2,750	\$4,000	Extermination of rodents, bees, dead animals, etc.
14-546020	PW TREE REMOVAL	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Removal of invasive, hazardous or dead trees.
14-546025	TREE TRIMMING	\$153,746	\$100,000	\$100,000	\$100,090	\$200,000	Fully funded phase 3 and corridor program at 100% (Contract 2022-22) Funding from GF (\$200,000) and Special Revenue Fund-Tree Ordinance Fund (\$150,000).
14-546030	NEW TREE PLANTING	\$36	\$0	\$0	\$0	\$10,000	Tree Planting of approximately 10 new trees.
14-546030-FAMTR	FAMTR NEW TREE PLANTING	\$170	\$0	\$0	\$0	\$0	-
SUB-TOTAL PUBLIC WORKS-GREEN SPACE		\$876,183	\$733,440	\$834,580	\$845,199	\$1,056,220	

PUBLIC WORKS-FPL FRANCHISE FEE SURPLUS							
14-546020	FPL-TREE REMOVAL	\$20,385	\$0	\$35,000	\$35,000	\$0	-
14-546025	FPL-TREE TRIMMING	\$121,532	\$100,000	\$230,000	\$230,000	\$0	-
14-546030	FPL-NEW TREE PLANTING	\$25,775	\$0	\$0	\$0	\$0	-
14-546195	FPL-STREET REPAIR & REPAVING	\$0	\$0	\$122,368	\$122,368	\$0	-
14-546200	FPL-SIDEWALK REPAIR & REPLACEMENT	\$33,138	\$100,000	\$125,000	\$125,000	\$1,801	Sidewalk Repair & Replacement.
14-546205	FPL-STREET LIGHT REPAIR & REPLACEMENT	\$0	\$0	\$0	\$0	\$0	-
14-549002	CONTINGENCY RESERVE	\$0	\$0	\$0	\$0	\$0	-
14-591020	TRANSFER OUT -CIP PARKS	\$50,363	\$0	\$0	\$0	\$0	-
TOTAL FPL FRANCHISE FEE SURPLUS EXPENDITURES		\$251,193	\$200,000	\$512,368	\$512,368	\$1,801	Offset by Franchise Fee surplus revenue.
TOTAL PUBLIC WORKS EXPENDITURES		\$1,520,951	\$1,362,736	\$1,793,244	\$1,754,238	\$1,428,673	

PARKS & RECREATION							
PARKS ADMINISTRATION							
17-512000	REGULAR SALARIES	\$362,460	\$398,411	\$398,411	\$392,398	\$412,164	Current salary and wages for Parks staff: Director of Parks & Recreation, Arbor Coordinator, Leisure Services Specialist, Office Assistant, Greenspace Maintenance Superintendent, and Parks Athletics Manager.
17-521000	PAYROLL TAXES	\$26,083	\$30,478	\$30,478	\$28,951	\$31,531	Calculated based on 7.65% of salaries.
17-522000	FRS RETIREMENT CONTRIBUTION	\$48,704	\$54,644	\$54,644	\$57,817	\$58,083	Rate increase from 13.63% to 14.03% thru June 2026.
17-523000	HEALTH & LIFE INSURANCE	\$70,235	\$92,374	\$92,374	\$87,941	\$100,552	Includes medical, dental, vision and life.
17-523003	HEALTH INSURANCE ALLOWANCE	\$0	\$0	\$0	\$6,477	\$0	-
17-523100	WIRELESS STIPEND	\$1,440	\$2,400	\$2,400	\$1,920	\$2,000	Stipend for Director of Parks, Greenspace Superintendent, Arborist, and 2 field operations employees.
17-531000	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$93	\$0	-

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
07-540000	TRAVEL & PER DIEM	\$855	\$2,500	\$2,500	\$740	\$1,000	Mileage reimbursement for personal vehicle use for Parks staff.
07-546010	REPAIR & MAINTENANCE-VEHICLES	\$3,237	\$5,000	\$5,000	\$3,896	\$5,000	Maintenance & repairs of 3 vehicles.
07-549093	CREDIT CARD FEES	\$3,063	\$3,500	\$3,500	\$2,383	\$3,500	Includes credit card transaction fees for Parks.
07-549200	MISCELLANEOUS EXPENSE	\$656	\$700	\$700	\$552	\$700	Non ad-valorem taxes for Palm Springs N, Sec A
07-549300	COACHES BACKGROUND CHECK	\$5,910	\$5,000	\$5,000	\$5,000	\$12,554	New FL State Law will require Level 2 background screenings.
07-549310	CHECK CERTIFICATION CLINIC	\$1,551	\$2,000	\$2,000	\$1,400	\$1,800	Certification provided by National Alliance of Youth Coaches.
07-552010	UNIFORMS	\$34	\$0	\$0	\$0	\$0 -	
07-552020	FUEL & LUBRICANTS	\$3,231	\$4,500	\$4,500	\$3,868	\$4,000 -	
07-566002	COMPUTER SOFTWARE LICENSES	\$10,605	\$11,340	\$11,340	\$11,004	\$13,007	Park reservation and program software.
SUB-TOTAL PARKS SERVICES		\$538,063	\$612,847	\$612,847	\$604,440	\$645,891	
ROYAL OAKS PARK							
17-534010	JANITORIAL SERVICES	\$103,622	\$104,032	\$104,032	\$104,076	\$104,032	Custodial services \$8,586 monthly. Additional emergency services of \$1,000.
17-541000	TELEPHONE SERVICES	\$10,085	\$12,000	\$12,000	\$5,777	\$6,500	WIFI (\$5,500) voice calling (\$800) and rain out line (\$200).
17-543000	UTILITY SERVICES	\$93,522	\$95,000	\$95,000	\$93,729	\$95,000	FPL (\$65,000), Water & Sewer (\$4,257), and Waste removal (\$25,743).
17-544000	RENATAL & LEASES	\$3,132	\$0	\$0	\$0	\$0 -	
17-546000	REPAIR & MAINTENANCE-CONTRACT	\$349,464	\$350,826	\$388,786	\$388,786	\$412,093	Grounds Maintenance Contract.
17-546003	REPAIR & MAINTENANCE-GROUNDS	\$81,046	\$41,300	\$41,300	\$41,300	\$50,000	General grounds repairs including irrigation and sod (\$31,300), electrical (\$10,000), and plumbing and field equipment (\$8,700).
17-546300	REPAIR & MAINTENANCE-FACILITY	\$49,160	\$49,770	\$49,770	\$50,188	\$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).
17-553090	NON-CAPITAL OUTLAY-PARK IMPROVEMENT	\$9,064	\$0	\$0	\$0	\$0 -	
SUB-TOTAL ROYAL OAKS PARK		\$699,095	\$652,928	\$690,888	\$683,855	\$717,395	
PICNIC PARK EAST-YOUTH CENTER							
27-512000	REGULAR SALARIES	\$17,847	\$40,984	\$40,984	\$47,108	\$47,754	Current salary and wages for Programs Coordinator.
27-521000	PAYROLL TAXES	\$1,360	\$3,135	\$3,135	\$4,183	\$3,653	Calculated based on 7.65% of salaries.
27-522000	FRS RETIREMENT CONTRIBUTION	\$2,472	\$5,621	\$5,621	\$6,421	\$6,730	Rate increase from 13.63% to 14.03% thru June 2026.
27-523000	HEALTH & LIFE INSURANCE	\$8,666	\$11,804	\$11,804	\$363	\$12,652	Includes medical, dental, vision and life.
27-523003	HEALTH INSURANCE ALLOWANCE	\$172	\$0	\$0	\$7,442	\$0 -	
27-534010	JANITORIAL SERVICES	\$41,796	\$42,796	\$42,796	\$41,796	\$42,796	Custodial services \$3,483 monthly. Additional emergency services of \$1,000.
27-541000	TELEPHONE SERVICES	\$2,804	\$3,000	\$3,000	\$3,778	\$3,800	WIFI services, phones, fire and burglar alarms.
27-543000	UTILITY SERVICES	\$18,364	\$16,485	\$16,485	\$17,826	\$18,000	FPL (7,515), water & sewer (\$3,000), and waste removal (\$7,485).
27-546000	REPAIR & MAINTENANCE-CONTRACT	\$13,301	\$10,370	\$10,370	\$10,536	\$15,438	Grounds Maintenance Contract.
27-546003	REPAIR & MAINTENANCE-GROUNDS	\$6,414	\$7,000	\$7,000	\$6,537	\$7,000	General grounds repairs including irrigation, sod, and landscape (\$3,000), electrical repairs and handyman services (\$4,000).
27-546300	REPAIR & MAINTENANCE-FACILITY	\$18,653	\$20,000	\$20,000	\$19,247	\$20,000	Operating costs for facility handyman/general repairs (\$9,640), Electrical (\$3,000), Plumbing (\$3,000), A/C maintenance (\$1,500), pest control (\$360), and Art in Public Places maintenance (\$2,500).
27-553090	NON-CAPITAL OUTLAY-PARK IMPROVEMENT	\$0	\$0	\$0	\$0	\$0 -	
SUB-TOTAL PICNIC PARK EAST-YOUTH CENTER		\$131,849	\$161,195	\$161,195	\$165,237	\$177,823	
VETERANS PARK							
37-534010	JANITORIAL SERVICES	\$89,424	\$90,424	\$90,424	\$89,973	\$90,424	Custodial services \$7,452 monthly. Additional emergency services of \$1,000.
37-541000	TELEPHONE SERVICES	\$10,893	\$7,880	\$7,880	\$8,247	\$6,000	WIFI services (\$4,400) , phones, fire and burglar alarms (\$1,600).
37-543000	UTILITY SERVICES	\$48,116	\$42,000	\$42,000	\$45,468	\$47,000	FPL (22,000), water & sewer (\$6,294), and waste removal (\$18,706).

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
7-546000	REPAIR & MAINTENANCE-CONTRACT	\$37,686	\$34,346	\$34,346	\$34,512	\$43,424	Grounds Maintenance Contract.
7-546003	REPAIR & MAINTENANCE-GROUNDS	\$10,980	\$10,500	\$10,500	\$9,300	\$11,297	General grounds repair, irrigation, sod, landscaping (\$5,000), electrical repairs (\$5,000) and handyman services (\$1,297).
7-546300	REPAIR & MAINTENANCE-FACILITY	\$40,693	\$30,000	\$30,000	\$30,797	\$30,000	General facility repairs and maintenance including plumbing and electrical (\$5,700), handyman services (\$17,000), fire alarm monitoring (\$2,100), pest control (\$400), a/c maintenance and monitoring (\$4,800).
7-553090	NON-CAPITAL OUTLAY-PARK IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	-
SUB-TOTAL VETERANS PARK-MCCC		\$237,793	\$215,150	\$215,150	\$218,296	\$228,145	
MIAMI LAKES OPTIMIST PARK							
7-534010	JANITORIAL SERVICES	\$43,593	\$44,768	\$44,768	\$43,625	\$45,232	Custodial services \$3,564 monthly to cover weekends for rentals. Additional emergency services of \$3,000.
7-541000	TELEPHONE SERVICES	\$9,558	\$7,500	\$7,500	\$6,930	\$7,000	WIFI services (\$4,000), Rain out line (\$200), phones, fire and burglar alarms (\$2,800).
7-543000	UTILITY SERVICES	\$140,438	\$158,000	\$158,000	\$168,903	\$158,000	FPL (\$124,000) water & sewer (\$15,000), and waste removal (\$19,000).
7-546000	REPAIR & MAINTENANCE-CONTRACT	\$615,456	\$609,979	\$636,536	\$636,536	\$662,319	Grounds Maintenance Contract.
7-546003	REPAIR & MAINTENANCE-GROUNDS	\$132,182	\$70,966	\$70,966	\$65,797	\$70,966	General grounds repairs including irrigation (\$10,000), electrical and plumbing (26,566) and handyman services (\$12,000), portable sanitation trailers (\$22,400).
7-546300	REPAIR & MAINTENANCE-FACILITY	\$36,312	\$30,000	\$30,000	\$38,629	\$30,700	General facility repairs (\$9,215) handyman services (\$13,200), fire alarm monitoring (\$3,000), a/c maintenance (\$2,400), Art in Public Places maintenance (\$2,585), pest control (\$300).
7-548150-SPTHF	SPORTS HALL OF FAME	\$4,545	\$1,000	\$5,000	\$4,740	\$1,000	Annual Sports Hall of Fame ceremony.
7-553055	MIAMI LAKES PARK MARINA OPERATIONS	\$0	\$500	\$500	\$0	\$500	Bait & tackle.
7-553090	NON-CAPITAL OUTLAY-PARK IMPROVEMENT	\$15,450	\$0	\$20,000	\$20,000	\$15,000	Non capital equipment and replacement (Field equipment, benches & receptacles).
SUB-TOTAL MIAMI LAKES OPTIMIST PARK		\$997,532	\$922,713	\$973,270	\$985,160	\$990,717	
MINI PARKS2 POCKET PARKS							
7-543000	UTILITY SERVICES	\$53,091	\$56,000	\$56,000	\$56,814	\$57,000	FPL (\$30,000) and Water & Sewer (\$27,000).
7-546000	REPAIR & MAINTENANCE-CONTRACT	\$253,884	\$160,638	\$160,638	\$134,149	\$350,827	Grounds maintenance contract (\$231,065), beach park maintenance (\$74,762), and Playground safety wood Fiber Mulch (\$45,000).
7-546003	REPAIR & MAINTENANCE-GROUNDS	\$136,297	\$64,650	\$64,650	\$64,650	\$72,650	General grounds repairs including irrigation, sod, debris removal (\$43,000), lake maintenance (14,000), annual one-time pressure cleaning (\$13,000) handyman services (\$2,000) and pest control (\$650).
7-546025	MINI PARKS-TREE TRIMMING	\$8,263	\$10,000	\$10,000	\$10,465	\$0	Pocket park tree trimming funded through the tree trust special revenue fund.
7-546095	K-9 COVE IMPROVEMENTS	\$13,503	\$0	\$0	\$0	\$10,000	Quarterly aeration and annual resod.
7-555500	NON CAPITAL OUTLAY	\$450	\$0	\$0	\$4,068	\$0,-	
SUB-TOTAL MINI PARKS-POCKET PARKS		\$465,489	\$291,288	\$291,288	\$270,145	\$490,477	\$231,065
BARBARA GOLEMAN							
7-546080	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		\$3,073,822	\$2,860,121	\$2,948,638	\$2,931,134	\$3,254,448	
RECREATION SERVICES							
7-512000	REGULAR SALARIES	\$157,829	\$166,654	\$166,654	\$171,507	\$175,689	Current salary and wages for Recreation Manager, Programs Coordinator and 6 part-time instructors.
7-521000	PAYROLL TAXES	\$12,778	\$12,749	\$12,749	\$12,508	\$13,440	Calculated based on 7.65% of salaries.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
907-522000	FRS RETIREMENT CONTRIBUTION	\$21,469	\$22,857	\$22,857	\$23,697	\$24,759	Rate increase from 13.63% to 14.03% thru June 2026.
907-523000	HEALTH & LIFE INSURANCE	\$9,961	\$23,608	\$23,608	\$25,633	\$28,302	Includes medical, dental, vision and life.
907-523003	HEALTH INSURANCE ALLOWANCE	\$8,614	\$0	\$0	\$207	\$0	-
907-523100	WIRELESS STIPEND	\$480	\$480	\$480	\$480	\$480	Stipend for Recreation Manager.
907-531000	PROFESSIONAL SERVICES	\$12,880	\$15,000	\$15,000	\$14,040	\$0	-
907-548202	YOUTH CENTER COMMUNITY PROGRAMS	\$2,707	\$5,500	\$5,500	\$3,803	\$4,000	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.
907-549403	TOWN COMMUNITY PROGRAMS	\$16,854	\$16,667	\$16,667	\$16,667	\$16,667	Annual recital (\$5,767), supplies for table tennis, archery, painting showcase, start smart equipment, & other (\$8,600), arts & craft (\$1,300), end of year closing programs ceremonies (\$1,000).
TOTAL RECREATION SERVICES		\$243,571	\$263,515	\$263,515	\$268,541	\$263,337	
TOTAL PARKS & RECREATIONS		\$3,317,393	\$3,123,636	\$3,212,153	\$3,199,675	\$3,517,785	

COMMITTEES

PUBLIC SAFETY COMMITTEE

122-548157-AWARE	COMMUNITY AWARENESS	\$0	\$0	\$2,100	\$573	\$0	
122-548157-BANN	BANNERS	\$0	\$200	\$200	\$0	\$0	
122-548157-BRKF	APPRECIATION BREAKFAST	\$3,354	\$4,000	\$0	\$0	\$0	
122-548157-EDMAT	EDUCATIONAL MATERIALS	\$1,179	\$600	\$1,900	\$730	\$0	
122-548157-EVENT	TOWN EVENTS	\$0	\$0	\$0	\$0	\$1,900	
122-548157-PS911	911 MEMORIAL	\$0	\$0	\$500	\$0	\$300	
122-548157-SHIRT	SHIRTS & SUPPLIES	\$154	\$0	\$100	\$90	\$0	
TOTAL PUBLIC SAFETY COMMITTEE		\$4,688	\$4,800	\$4,800	\$1,393	\$2,200	

NEIGHBORHOOD IMPROVEMENT COMMITTEE

447-548159-AWARD	BEAUTIFICATION CONTEST AWARD	\$750	\$750	\$750	\$0	\$750	
447-548159-HOA	QUARTERLY HOA MEETINGS	\$0	\$400	\$400	\$0	\$0	
447-548159-LAKE	LAKE AWARENESS MONTH	\$0	\$0	\$0	\$5,954	\$0	
447-548159-PEDES	PEDESTRIAN & BIKE INITIATIVES	\$8,465	\$5,500	\$5,500	\$3,146	\$0	
TOTAL NEIGHBORHOOD IMPROVEMENT COMMITTEE		\$9,215	\$6,650	\$6,650	\$9,100	\$750	

ECONOMIC DEVELOPMENT COMMITTEE

457-549200-MARKE	MARKETING MATERIALS	\$10,226	\$12,000	\$12,000	\$9,886	\$6,000	
457-549200-ML CH	CHAMBER EXPO	\$2,020	\$2,020	\$2,020	\$2,020	\$2,020	Greater Chamber of Miami Trustee Annual Membership.
457-549200-NTWRK	BUSINESS NETWORK & SOCIAL	\$1,500	\$3,000	\$3,000	\$2,000	\$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.
457-549200-SMNRS	SEMINARS	\$1,580	\$2,000	\$2,000	\$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		\$15,326	\$19,020	\$19,020	\$13,906	\$13,020	

CULTURAL AFFAIRS COMMITTEE

307-548151-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.
307-548151-BLACK	BLACK HISTORY MONTH CONCERT	\$3,086	\$3,000	\$4,000	\$3,955	\$3,000	National Holiday Celebrating African American contributions & Achievements in American History.
307-548151-BOOK	BOOK READING	\$927	\$750	\$1,750	\$1,624	\$750	Holiday Book Reading with Mrs. Clause for children. Talk from local authors to share their books.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
07-548151-COF	CONCERT ON THE FAIRWAY	\$1,721	\$10,500	\$10,500	\$11,101	\$10,500	Musical concert in the park for residents of Miami Lakes.
07-548151-CON	CONCERTS	\$4,683	\$5,000	\$5,000	\$4,436	\$5,000	Annual "Summerfest" Classical Music Concert.
07-548151-FOUR	FOURTH OF JULY	\$29,041	\$11,000	\$24,000	\$23,407	\$11,000	Event celebrating the 4th of July with fireworks, music, food.
07-548151-FT	FISHING TOURNAMENT	\$836	\$500	\$500	\$877	\$500	Fishing at a Miami Lakes Lake for Dads with their sons and daughters.
07-548151-HISP	HISPANIC HERITAGE	\$3,864	\$3,000	\$3,588	\$3,127	\$3,000	Celebration of Hispanic Heritage Month.
07-548151-JUNET	JUNETEENTH	\$0	\$1,000	\$0	\$0	\$0	
07-548151-S FLI	SPRING FLING(PAINT A PICTURE)	\$466	\$750	\$750	\$581	\$750	Event to celebrate Mothers by having the children paint a picture and present to them on Mother's Day.
07-548151-WOMEN	WOMEN HISTORY MONTH	\$3,193	\$3,500	\$3,500	\$3,261	\$3,500	Event to honor the Women of our Town of Miami Lakes in various categories.
07-583000	GRANTS & AIDS (OTHERS)	\$600	\$0	\$0	\$0	\$0	
TOTAL CULTURAL AFFAIRS COMMITTEE		\$48,417	\$39,500	\$53,588	\$52,370	\$38,500	
EDUCATIONAL ADVISORY BOARD							
07-548156-APLAN	AP LANGUAGE ARTS PROGRAM	\$18,810	\$26,500	\$26,500	\$26,500	\$0	-
07-548156-EVENT	TOWN EVENTS	\$5,004	\$1,000	\$1,700	\$3,116	\$1,000	Awards of Excellence.
07-548156-FRIEN	FRIENDS OF THE LIBRARY	\$4,000	\$4,000	\$4,000	\$4,000	\$0	-
07-548156-IMAG	IMAGINATION LIBRARY	\$5,111	\$4,000	\$4,000	\$5,662	\$15,000	These funds are offset Dolly Parton's Imagination Library contribution, which provides free books to children younger than five years old in the town.
07-548156-STEM	STEM ELECTIVE COURSES	\$10,000	\$10,000	\$10,000	\$10,000	\$0	-
TOTAL EDUCATIONAL ADVISORY BOARD		\$42,925	\$45,500	\$46,200	\$49,278	\$16,000	
ELDERLY AFFAIRS COMMITTEE							
07-548150-FORU	COMMUNITY FORUMS	\$87	\$750	\$750	\$521	\$500	
07-548150-HF	HEALTH FAIR	\$0	\$0	\$2,175	\$3,107	\$0	
07-548150-METET	MEET & EAT	\$17,570	\$11,750	\$13,650	\$16,628	\$12,000	Senior lunches & bingos.
07-548150-MISC	MISCELLANEOUS EXPENSE	\$748	\$0	\$0	\$0	\$0	
07-548150-SENIO	SENIOR FIELD TRIP	\$5,229	\$6,000	\$7,501	\$8,919	\$8,000	Senior field trips.
07-548150-SS	SENIOR SOCIAL	\$8,128	\$12,000	\$13,400	\$7,778	\$10,000	Senior Socials.
TOTAL ELDERLY AFFAIRS COMMITTEE		\$31,762	\$30,500	\$37,476	\$36,952	\$30,500	
YOUTH ACTIVITIES TASK FORCE							
07-548154-AWARD	STUDENT VOLUNTEER AWARD	\$139	\$200	\$200	\$95	\$200	
07-548154-BR	BICYCLE RODEO	\$3,122	\$2,000	\$2,000	\$0	\$0	
07-548154-HHH	HALLOWEEN HAUNTED HOUSE	\$24,056	\$16,200	\$22,200	\$19,798	\$16,200	
07-548154-JUST	JUST RUN	\$558	\$1,000	\$1,000	\$0	\$1,000	
07-548154-MP	MOVIES IN THE PARK	\$8,490	\$6,800	\$7,900	\$2,773	\$6,800	
07-548154-SPRIN	SPRING FLING	\$9,296	\$10,000	\$16,200	\$8,521	\$10,000	
07-548154-WINTR	WINTERFEST	\$0	\$0	\$0	\$1,480	\$0	
TOTAL YOUTH ACTIVITIES TASK FORCE		\$45,662	\$36,200	\$49,500	\$32,667	\$34,200	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
VETERANS AFFAIRS COMMITTEE							
137-548158-SKRUN	VETERAN SK RUN	\$34,762	\$0	\$44,358	\$41,607	\$0 -	
137-548158-CARE	CARE PACKAGE DRIVE	\$180	\$500	\$500	\$0	\$500	
137-548158-MEMOR	MEMORIAL DAY EVENT	\$112	\$0	\$200	\$168	\$0 -	
137-548158-MTB	MILITARY TRIBUTE BANNER	\$19,627	\$12,500	\$21,938	\$9,535	\$12,500	
137-548158-PLAQU	PURCHASE OF TREES WITH PLAQUE	\$0	\$2,000	\$1,800	\$1,681	\$2,000	
137-583000	GRANTS & AIDS (OTHERS)	\$20,858	\$0	\$8,020	\$8,020	\$0 -	
137-591020	TRANSFER TO CPF FOR PARKS	\$0	\$0	\$36,368	\$36,368	\$0 -	
TOTAL VETERANS AFFAIRS COMMITTEE		\$75,539	\$15,000	\$113,184	\$97,379	\$15,000	
SPECIAL NEEDS ADVISORY BOARD							
167-548162	SPECIAL NEEDS ADVISORY BOARD	\$82	\$0	\$0	\$0	\$0 -	
167-548162-AWARE	COMMUNITY AWARENESS	\$767	\$0	\$25,000	\$707	\$0 -	
167-548162-SKILL	COMMUNITY PROGRAMS /LIFE & JOB SKILLS	\$10,327	\$0	\$25,000	\$12,328	\$0 -	
167-548162-SOCIA	SOCIAL & RECREATION PROGRAMS	\$9,570	\$0	\$25,168	\$9,778	\$0 -	
167-548162-TRAIN	TRAINING FOR STAFF/FIRST RESPONDERS/OFFICIALS	\$554	\$0	\$15,049	\$0	\$0 -	
167-583000	GRANTS & AIDS (OTHERS)	\$0	\$0	\$15,049	\$0	\$0 -	
TOTAL SPECIAL NEEDS ADVISORY BOARD		\$21,301	\$0	\$105,265	\$22,813	\$0 -	
MENTAL HEALTH TASK FORCE							
177-548163	MENTAL HEALTH TASK FORCE	\$261	\$0	\$6,320	\$2,487	\$0 -	
177-583000	GRANTS & AIDS (OTHERS)	\$0	\$0	\$0	\$1,847	\$0 -	
TOTAL MENTAL HEALTH TASK FORCE		\$261	\$0	\$6,320	\$4,334	\$0	
BLASTING ADVISORY BOARD							
187-540000	TRAVEL & CONFERENCES	\$4,070	\$6,500	\$6,500	\$0	\$3,000	
187-548164-MARKE	PROMOTIONAL MATERIALS	\$0	\$1,000	\$1,000	\$893	\$1,500	
TOTAL BLASTING ADVISORY BOARD		\$4,070	\$7,500	\$7,500	\$893	\$4,500	
TOTAL COMMITTEES EXPENDITURES		\$299,166	\$204,670	\$449,503	\$321,084	\$154,670	
COMMUNICATIONS & COMMUNITY AFFAIRS							
COMMUNITY AFFAIRS							
337-512000	REGULAR SALARIES	\$75,006	\$97,748	\$97,748	\$87,182	\$99,937	Current salary and wages for Community and Special Events Coordinator and Part-Time Committee Liaison.
337-521000	PAYROLL TAXES	\$5,714	\$7,478	\$7,478	\$6,652	\$7,645	Calculated based on 7.65% of salary.
337-522000	FRS RETIREMENT CONTRIBUTION	\$10,190	\$13,407	\$13,407	\$10,019	\$14,083	Rate increase from 13.63% to 14.03% thru June 2026.
337-523000	HEALTH & LIFE INSURANCE	\$10,009	\$11,804	\$11,804	\$11,789	\$12,652	Includes medical, dental, vision and life.
337-523003	HEALTH & LIFE INSURANCE ALLOWANCE	\$345	\$0	\$0	\$0	\$0 -	
337-523100	WIRELESS STIPEND	\$480	\$480	\$480	\$480	\$480	Stipend for Community & Special Events Coordinator \$40 a month.
SUB-TOTAL ECONOMIC DEVELOPMENT		\$101,743	\$130,917	\$130,917	\$116,121	\$134,797	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
COMMUNICATIONS							
17-512000	REGULAR SALARIES	\$61,579	\$72,084	\$72,084	\$66,785	\$72,841	Current salary and wages for Part-time Communications & Community Affairs Specialist & Marketing & Digital Services Specialist.
17-521000	PAYROLL TAXES	\$5,396	\$5,514	\$5,514	\$5,618	\$5,572	Calculated based on 7.65% of salary.
17-522000	FRS RETIREMENT CONTRIBUTION	\$8,365	\$9,887	\$9,887	\$11,071	\$10,265	Rate increase from 13.63% to 14.03% thru June 2026.
17-523000	HEALTH & LIFE INSURANCE	\$102	\$11,804	\$11,804	\$100	\$12,652	Includes medical, dental, vision and life.
17-523003	HEALTH INSURANCE ALLOWANCE	\$8,958	\$0	\$0	\$6,994	\$0	
17-523100	WIRELESS STIPEND	\$480	\$480	\$480	\$454	\$480	Stipend for Marketing & Digital Services Specialist \$40 a month.
17-541300	SOCIAL MEDIA PLAN	\$12,319	\$15,000	\$15,000	\$14,286	\$15,000	Social Media management and optimization platform, video producer, Facebook, Instagram ads, and live-streaming service.
SUB-TOTAL COMMUNICATIONS		\$97,200	\$114,769	\$114,769	\$105,308	\$116,810	
SPECIAL EVENTS							
17-512000	REGULAR SALARIES	\$112,953	\$116,396	\$116,396	\$116,318	\$119,888	Current salary and wages for Community Outreach & Engagement Director.
17-521000	PAYROLL TAXES	\$8,129	\$8,904	\$8,904	\$8,025	\$9,171	Calculated based on 7.65% of salary.
17-522000	FRS RETIREMENT CONTRIBUTION	\$15,346	\$15,964	\$15,964	\$15,980	\$16,895	Rate increase from 13.63% to 14.03% thru June 2026.
17-523000	HEALTH & LIFE INSURANCE	\$11,824	\$14,117	\$14,117	\$24,959	\$29,483	Includes medical, dental, vision and life.
17-523100	WIRELESS STIPEND	\$480	\$480	\$480	\$572	\$480	Stipend for Community Outreach & Engagement Director \$40 a month.
17-546010	REPAIR & MAINTANCE VEHICLES	\$0	\$1,000	\$1,000	\$0	\$1,000	Town Trailer Maintenance.
17-548205	OPIOID AWARENESS	\$0	\$0	\$8,644	\$0	\$3,000	Offset by Opioid litigation revenues.
17-549418	SPECIAL EVENTS VETERANS DAY	\$13,878	\$9,000	\$13,600	\$14,992	\$14,000	Veterans Day Parade.
17-549421	SPECIAL EVENTS 4TH JULY	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	Fireworks and barge.
17-549422	TOWN ANNIVERSARY	\$0	\$0	\$25,000	\$0	\$25,000	Town Anniversary
17-549429	OTHER EVENTS	\$8,624	\$0	\$1,850	\$1,946	\$10,000	Culinary Bike Tour and other pop events.
17-549445	UTILITY BOX BEAUTIFICATION	\$2,000	\$0	\$4,800	\$4,000	\$0	
SUB-TOTAL SPECIAL EVENTS		\$203,235	\$195,861	\$240,755	\$216,792	\$258,917	
TOTAL COMMUNICATIONS & COMMUNITY AFFAIRS		\$402,177	\$441,547	\$486,441	\$438,221	\$510,524	
TOTAL COMMITTEES & COMMUNICATIONS & COMMUNITY AFFAIRS EXPENDITURES		\$701,343	\$646,217	\$935,944	\$759,305	\$665,194	
TOTAL GENERAL FUND EXPENDITURES		\$22,011,707	\$21,671,057	\$23,929,254	\$23,217,483	\$23,215,939	
TOTAL REVENUES		\$21,725,554	\$21,671,057	\$23,929,254	\$24,004,014	\$23,215,939	
TOTAL EXPENSES		\$22,011,707	\$21,671,057	\$23,929,254	\$23,217,483	\$23,215,939	
DIFFERENCE		(\$286,153)	\$0	\$0	\$786,531	\$0	



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
&
Special Taxing Districts

Town of Miami Lakes FY 2025-26 Adopted Budget

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

In FY2019 the Lucida development paid \$199,885 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. In 2021 an additional \$40,840 was paid for Greenway (in lieu of) funds which are restricted to pedestrian and bicycle infrastructure. In FY2023, \$200,000 was transferred to the Capital projects fund to be utilized towards the Miami Lakes Green/NW 77th Ct Greenway (North) project.

The FY 2025-26 Budget is a carryforward balance of \$240,725 which is reserved for future projects.

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 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. This program is still offered, however, and is now approved on a case-by-case basis in which such replacement does not cause an immediate concern for excessive amount of canopy loss to the community. 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.

Town of Miami Lakes FY 2025-26 Adopted Budget

In the fiscal year 2025-26, the program anticipates generating revenues of approximately \$10,000, coupled with a carryforward fund balance of \$180,441. This results in a total budget allocation of \$190,441, 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 2025-26, the Town expects to receive approximately \$381,106 in revenue, along with a carryforward fund balance of \$72,595, resulting in a total budget allocation of \$453,701.

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 \$57,360, pothole repairs \$20,000, pressure cleaning of sidewalks \$60,000, replacement of sidewalks \$150,000, signage repair and replacement \$16,328, and maintenance of the road system \$125,013. 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.

**CUMULATIVE - NUMBER OF SIDEWALK FLAGS
PRESSURE CLEANED (In Square Feet)**

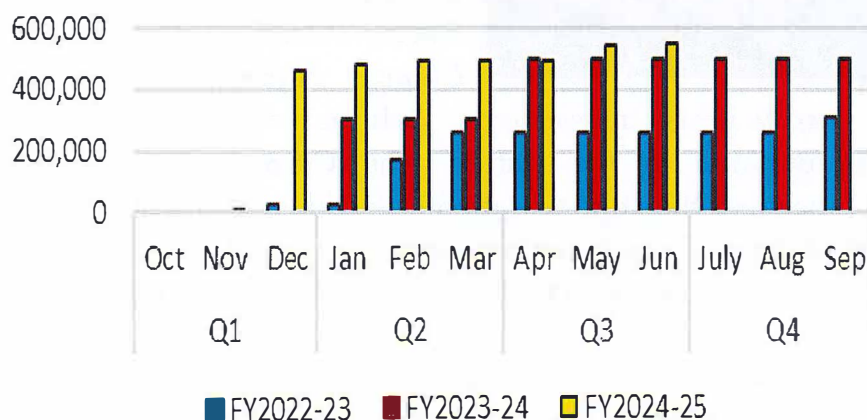


Fig.1: Cumulative number of sidewalks pressure cleaned in FY25 as of the 3rd quarter was 551,526 sq. ft.

Town of Miami Lakes FY 2025-26 Adopted Budget

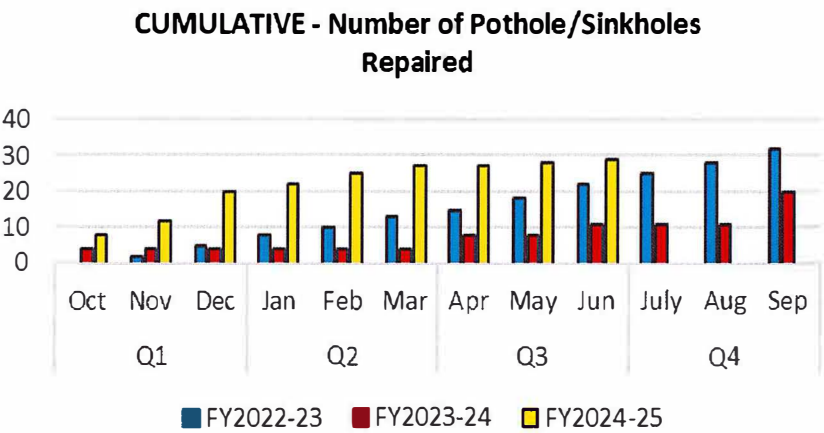


Fig.2: The number of pothole/sinkholes repaired at the end of the 3rd quarter of FY25 was 29. Potholes typically develop in wet and mucky conditions. This measure has decreased significantly from 2021 due to the completion of roadway resurfacing and drainage projects, and the department's proactive inspections.

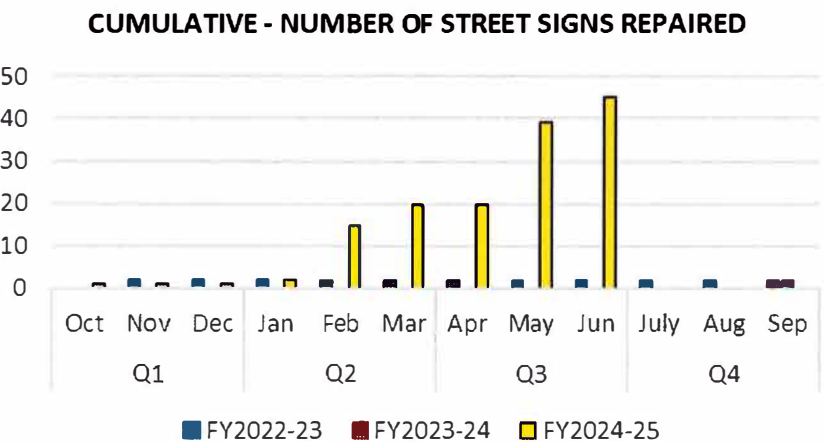


Fig.3: Signs are repaired when damaged or fading. A total of 45 street signs has been repaired at the end of the 3rd quarter of FY25.

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 Citizen's Independent Transportation Trust (CITT) manages the administration collection and distribution of these surtax proceeds, with municipalities benefiting from the distribution. For the fiscal year 2025-26, the Town expects to receive a total of \$1,865,149 in surtax proceeds.

The allocation of funds from the People's Transportation Plan (PTP) is specified as 80% for transportation activities and 20% for transit activities. However, County Ordinance

Town of Miami Lakes FY 2025-26 Adopted Budget

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 2025-26 amounts to \$1,574,662, inclusive of the 80%

share of surtax proceeds of \$1,492,119, grant revenue balance of \$16,661 and prior year carry-over funds of \$65,882. These funds are allocated for various purposes, including staff costs to manage the program \$40,810, traffic studies related to project implementation \$25,000, travel and per diem \$1,000, street lighting utilities \$310,000, maintenance of greenway bike paths \$25,000, administrative expenses \$74,606, Street light Repair & Maintenance \$73,615, School Crossing Guard expense \$149,757, 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 North \$99,000, Miami Lakes Bicycle & Pedestrian Improvements Project \$27,092 and NW 59th Avenue Roadway Extension project \$746,782. This Fund currently has no reserves.

Performance Measures

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

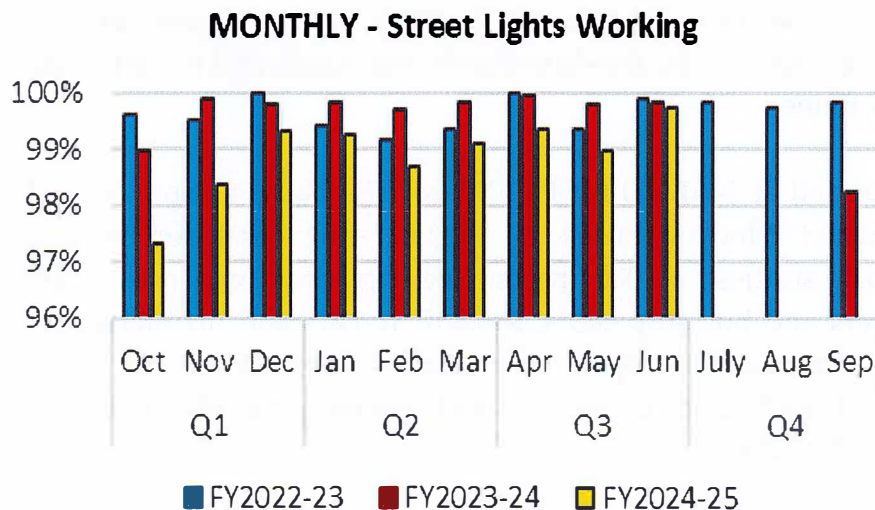


Fig.4: There are currently 2,047 streetlights in Miami Lakes of which 915 are owned by the Town. Over the 3rd quarter of FY25, approximately 99.8% of streetlights were working. The Town continues to work with FPL to enhance the quality of service being provided to our residents.

Town of Miami Lakes FY 2025-26 Adopted Budget

Transit (PTP 20%)

As mentioned previously, a minimum of 20% of the half-cent sales discretionary surtax proceeds, or People's Transportation Plan (PTP) must be designated for transit-related operations. For FY 2025-26, the corresponding 20% of the PTP funds is \$373,030. These funds are leveraged as Town required contribution to FDOT Freebee Service Grant of \$250,000 and Freebee advertainments of \$7,000. The total budget for FY 2025-26 in this regard is \$1,081,370, encompassing the 20% share of surtax proceeds, the Freebee Service Grant, Freebee Advertising as well as projected prior year carry-over funds of \$451,340.

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 was 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 were replaced with Tesla vehicles, increasing their capacity to serve the community. In July of 2024, the level of operation for the Freebee service was expanded to better meet demand and decrease wait times.

The Freebee program is funded at \$461,000 for FY2025-26. The budget also covers the storage of two Town-owned Moover buses of \$8,000, staff costs for program management \$40,810 transit studies \$50,000, travel and per diem expenses \$1,000, insurance for 23 bus shelters and bus stop signs, \$35,807, repairs and maintenance of bus shelters \$78,877, promotional support for the Transit program \$5,000, administrative expenses \$18,652, and education and training \$2,000. This fund maintains reserves totaling \$380,224.

Town of Miami Lakes FY 2025-26 Adopted Budget

Performance Measures

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

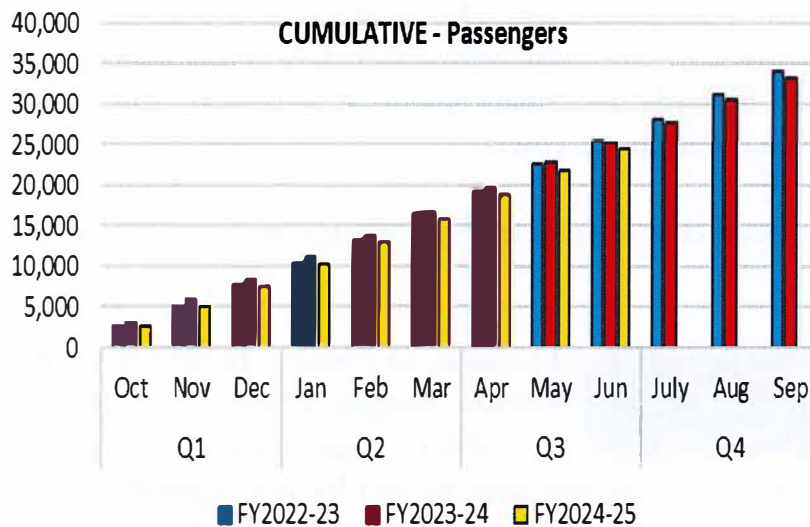


Fig.5: Cumulative number of passengers for Freebee service at the end of 3rd quarter is 119,906.

Mobility Fee Trust Account

In April 2016, the Town adopted Ordinance No. 16-192 which introduced a mobility fee for new development. The mobility fee was designed to finance a range of transportation improvements, including multi-modal options, such as pedestrian, transit and bicycle improvements, as well as to encourage development practices that effectively address the impact of new development on the transportation system. This fee is an alternative to the conventional transportation concurrency fee, and it applies to 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 transportation related 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 2025-26, it is not expected that new development projects will generate revenue from mobility fees. However, a projected carryforward fund balance of \$253,668 has been budgeted, and these funds are allocated towards funding for the 59th Avenue Roadway Extension project.

Town of Miami Lakes FY 2025-26 Adopted Budget

Micromobility Fund

Ordinance No. 21-278 introduced the establishment of a specialized fund known as the Micromobility Special

Revenue Fund. This fund's primary objective was 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 expenses incurred 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 2025-26, it is not expected to generate any revenue from micromobility fees.

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. Developers pay impact fees 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. The 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 FY2025-26. However, a carryforward fund balance is budgeted at \$17,726 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.

Town of Miami Lakes FY 2025-26 Adopted Budget

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 FY2025-26. However, a projected carryforward fund balance of \$24,996 is budgeted and will be utilized towards the purchase of machinery and equipment.
2. Open Space – No impact fee revenues from new developments are anticipated for FY2025-26. However, a projected carryforward fund balance of \$1,257,178 is budgeted, and these funds will be allocated to the contingency reserve for future projects.

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 2025-26 budget allocates to the Building Department Fund \$3,735,375, in total revenues. Within administrative revenues, the funding sources include lost plans \$12,000, building permit fees \$1,300,000, building permit violation fee \$45,000, early payments \$500, interest income \$60,000, and an anticipated carryforward fund balance of \$1,170,942. This carryforward balance is earmarked exclusively for building

Town of Miami Lakes FY 2025-26 Adopted Budget

operations and administration purposes. Similarly, the Technology sub-fund's revenue consists of building permit technology fees of \$145,000 and an anticipated carryforward fund balance of \$1,001,933, intended solely for advancing building technology operations.

The operational budget for the building administrative segment during FY2025-26 totals \$2,588,442. This allocation encompasses various components, including staffing salary and benefits \$1,353,647, contractual services dedicated to Public Works plans review, landscape plans review, and building inspection/plans review in support of new residential construction \$20,000, provisions for travel and per diem expenses \$2,000, coverage for property and liability insurance \$51,178, addressing credit card transaction fees \$45,000, allocation for uniforms \$4,000, allocation for education and training \$2,000, allocation for the building departments portion of Government Center related expenses \$69,992, and a provision for other operational expenses \$21,150. Furthermore, this budget involves a reimbursement of \$164,705 to the General Fund, compensating for the administrative support provided. Additionally, a reserve of \$854,770 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 \$1,146,933 for FY2025-26. This allocation encompasses various initiatives, including engaging a consultant to provide digital configuration services \$20,000, which is aimed at enhancing all processes through the digitization and printing of large plans to streamline documentation processes \$10,000, 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 \$60,000, allocating resources for essential office supplies and materials \$500, setting aside funds for equipment purchases to enhance our technological capabilities \$50,000, securing essential software licenses to support our ongoing digital initiatives \$30,000. Additionally, this sub-fund maintains a substantial reserve totaling \$966,833, 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.

Town of Miami Lakes FY 2025-26 Adopted Budget

CUMULATIVE - NUMBER OF BUILDING FEES COLLECTED

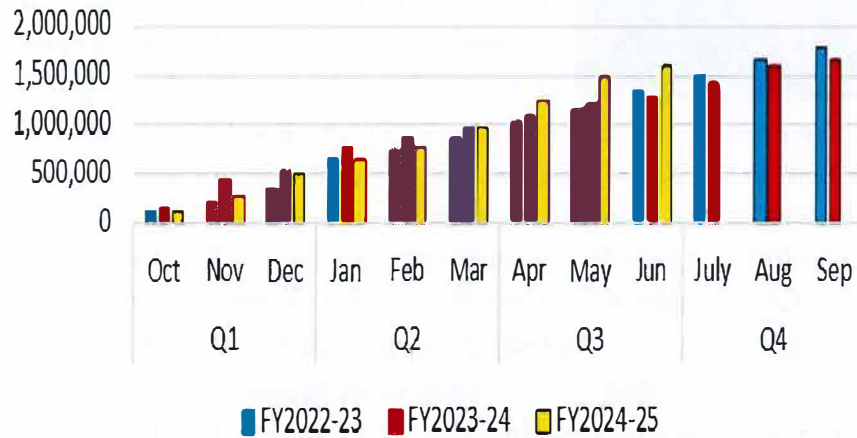


Fig.6: At the close of the third quarter in FY25, the accumulated sum of Building Permit Fees collected has amounted to \$1,601,901.

CUMULATIVE - NUMBER OF BUILDING PERMITS ISSUED

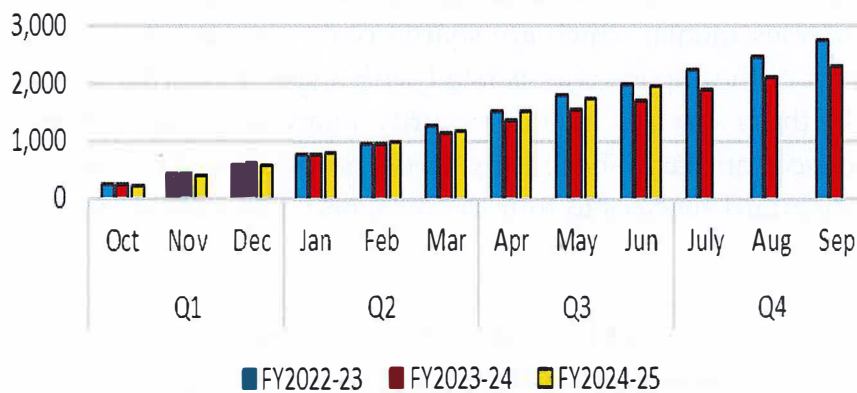


Fig.7: At the close of the third quarter in FY25, the accumulated count of Building Permits issued has reached 1,962.

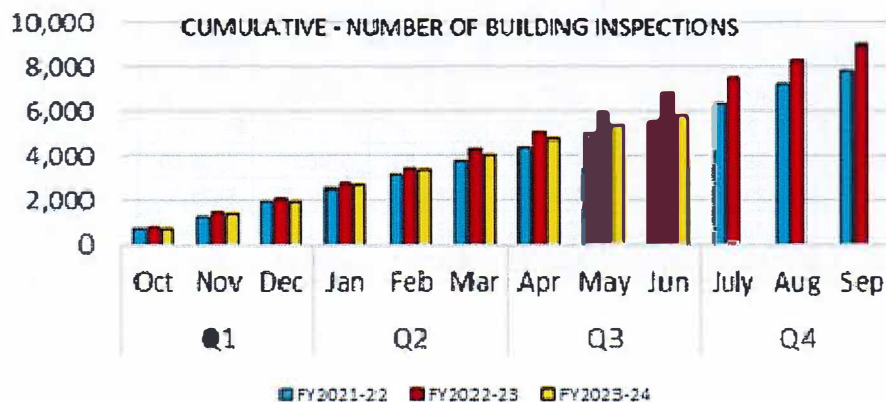


Fig.8: At the close of the third quarter of FY25, the total count of Building Inspections conducted has reached 6,061. The Building Department remains committed to delivering exceptional service and efficiently managing the growing influx of requests.

Special Taxing Districts

The FY 2025-26 Budget for all Districts totals \$1,779,481, a \$23,832 decrease as compared to prior year's adopted budget. The assessment rate for each district is as follows:

[illegible]

TOWN OF MIAMI LAKES
FY2025-26 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
-------------------	--------------	----------------------	--------------------------------	--------------------------------	-------------------------------------	--------------------------------	-----------------

SPECIAL REVENUE FUND

SPECIAL REVENUES-OTHER

REVENUES

361-370009	BUDGET CARRYFORWARD-SPECIAL REVENUES-OTHER	\$440,725	\$240,725	\$240,725	\$240,725	\$240,725	Projected fund balance carryforward.
	TOTAL REVENUES	\$440,725	\$240,725	\$240,725	\$240,725	\$240,725	

EXPENSES

361-549002	CONTINGENCY RESERVES	\$0	\$240,725	\$240,725	\$0	\$240,725	Reserve for future projects.
361-591041	TRANSFER OUT-CAPITAL PROJECTS FUND-TRANSPORTATION	\$200,000	\$0	\$0	\$0	\$0	-
	TOTAL EXPENDITURES	\$200,000	\$240,725	\$240,725	\$0	\$240,725	
	NET SPECIAL REVENUES-OTHER	\$240,725	\$0	\$0	\$240,725	\$0	

TREE ORDINANCE-BLACK OLIVE REMOVAL PROGRAM

REVENUES

412-329401	BLACK OLIVE PROGRAM-FEE	\$2,325	\$3,000	\$3,000	\$35,255	\$5,000	Program fee.
412-329402	TREE REMOVAL PROGRAM-FEE	\$13,816	\$5,000	\$5,000	\$149,593	\$5,000	Program fee.
412-370007	BUDGET CARRYFORWARD-TREE ORDINANCE	\$399	\$16,442	\$14,315	\$14,315	\$180,441	Projected prior year fund balance carryforward.
	TOTAL REVENUES	\$16,540	\$24,442	\$22,315	\$199,163	\$190,441	

EXPENSES

412-531205	BLACK OLIVE TREE PROGRAM	\$2,225	\$24,442	\$22,315	\$18,722	\$190,441	Tree removal and replacement expense \$150,000 is earmarked for Phase 3 corridor cycle.
	TOTAL EXPENDITURES	\$2,225	\$24,442	\$22,315	\$18,722	\$190,441	
	NET TREE ORDINANCE-BLACK OLIVE REMOVAL PROGRAM	\$14,315	\$0	\$0	\$180,441	\$0	

TRANSPORTATION GAS TAX

REVENUES

134-312410	1ST LOCAL OPTION GAS TAXES - 6C	\$417,889	\$412,984	\$412,984	\$402,999	\$381,106	Based on Florida Department of Revenue's estimate.
134-329225	SWALE / DRIVEWAY APPROACH	\$0	\$0	\$0	\$7,553	\$0	-
134-370003	BUDGET CARRYFORWARD-TRANSPORTATION GAS TAX	\$258,199	\$169,393	\$177,089	\$177,089	\$72,595	Projected fund balance carryforward.
134-381109	TRANSFER IN-GENERAL FUND	\$0	\$0	\$180,500	\$180,500	\$0	
	TOTAL REVENUES	\$676,088	\$582,377	\$770,573	\$768,141	\$453,701	

EXPENSES

134-531355	TRANSPORTATION - ADA COMPLIANCE	\$24,173	\$25,000	\$25,000	\$24,357	\$25,000	Sidewalk repairs for ADA compliance.
134-534200	ROADS - TRAFFIC CALMING	\$28,265	\$107,360	\$107,360	\$50,000	\$57,360	Speed humps pending ILA approval from Miami Dade county.
134-546190	ROADS - POTHOLE REPAIRS	\$22,815	\$20,000	\$20,000	\$20,000	\$20,000	Continuation of town-wide pothole repairs.
134-546191	ROADS - SIDEWALK PRESSURE CLEANING	\$57,949	\$60,000	\$82,696	\$82,000	\$60,000	Pressure cleaning of sidewalks throughout Town and main roads.
134-546200	ROADS - SIDEWALK REPLACEMENT	\$180,329	\$170,000	\$185,500	\$185,500	\$150,000	Complete replacement of trip hazard and sidewalks town-wide, as necessary.
134-546220	ROADS - SIGNAGE	\$9,586	\$51,328	\$51,328	\$35,000	\$16,328	Repair and replacement of street signs.
134-553400	TRANSPORTATION - ROAD SYSTEM MAINTENANCE	\$175,883	\$148,689	\$298,689	\$298,689	\$125,013	Roadway repairs (\$85,013) and median repairs (\$40,000) for irrigation and non-capital
	TOTAL EXPENDITURES	\$498,999	\$582,377	\$770,573	\$695,546	\$453,701	
	NET TRANSPORTATION GAS TAX FUND	\$177,089	\$0	\$0	\$72,595	\$0	

TOWN OF MIAMI LAKES
FY2025-26 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
----------------	--------------	-------------------	--------------------------	--------------------------	-------------------------------	--------------------------	-----------------

PEOPLE'S TRANSPORTATION PLAN (PTP 80%)

REVENUES

14-335185	COUNTY TRANSPORTATION SURTAX SALESTAX (PTP 80%)	\$1,545,657	\$1,491,717	\$1,491,717	\$1,502,268	\$1,492,119	80% of total surtax allocation for Transportation use only.
14-337405-G2407	GRANT-TRANSPORTATION MASTER PLAN (MD TPO)	\$0	\$0	\$40,000	\$23,339	\$16,661	Grant revenue balance
14-361100	INTEREST INCOME	\$134,931	\$0	\$0	\$41,379	\$0 -	
14-370002	BUDGET CARRYFORWARD-TRANSPORTATION (PTP)	\$1,441,956	\$152,793	\$204,663	\$204,663	\$65,882	Projected fund balance carryforward.
TOTAL REVENUES		\$3,122,544	\$1,644,510	\$1,736,380	\$1,771,649	\$1,574,662	

EXPENSES

14-512000	REGULAR SALARIES	\$27,580	\$33,475	\$33,475	\$24,327	\$148,079	Current salary and wages for School Crossing Guards and Transportation Coordinator at 50% funding for Transportation.
14-512999	EMPLOYEE BONUS,/ MERIT	\$0	\$0	\$0	\$0	\$0 -	
14-521000	PAYROLL TAXES	\$2,110	\$2,561	\$2,561	\$1,861	\$11,328	Calculated based on 7.65% of salaries.
14-522000	FRS RETIREMENT CONTRIBUTION	\$3,747	\$4,591	\$4,591	\$3,431	\$19,752	Rate increase from 13.63% to 14.03% thru June 2026.
14-523000	HEALTH & LIFE INSURANCE	\$4,984	\$5,902	\$5,902	\$4,489	\$6,326	Includes medical, dental, vision and life.
14-531380-G2407	TRANSPORTATION MASTER PLAN	\$0	\$0	\$50,000	\$49,877	\$0 -	
14-531391	TRANSPORTATION STUDIES	\$0	\$25,000	\$25,000	\$0	\$25,000	Transportation studies as needed.
14-534150	DEMAND SERVICES - CONTRACT	\$0	\$0	\$0	\$0	\$0 -	
14-540000	TRAVEL & PER DIEM	\$0	\$1,000	\$1,000	\$0	\$1,000	Travel for staff development.
14-543010	UTILITIES-STREET LIGHTING	\$286,901	\$300,000	\$300,000	\$309,192	\$310,000	Electricity for street lights.
14-546000	REPAIRS & MAINTENANCE-STREET LIGHTING	\$0	\$0	\$0	\$0	\$73,615	Maintenance and repairs of street lights not owned by FPL.
14-546008	REPAIR & MAINTENANCE-BIKEPATHS/GREENWAY	\$24,194	\$25,000	\$25,000	\$24,781	\$25,000	Repair and maintenance of greenway bike path.
14-549350	ADMINISTRATIVE PROGRAM EXPENSE-TRANSPORTATION	\$77,283	\$74,586	\$74,586	\$75,113	\$74,606	Administrative overhead expense.
14-552000	OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$555	Includes stop signs, whistles, batteries and lanyards for the School Corssing Guards.
14-552010	UNIFORMS	\$0	\$0	\$0	\$0	\$4,277	Includes \$150 stipened for pants and shoe for 11 guards \$1650 and \$2,627 for shirts, raincoat, safety vest, light jacket and hats for School Crossing Guards.
14-554010	EDUCATION & TRAINING	\$1,636	\$2,000	\$2,000	\$430	\$2,250	Registration for educational training and conferences for the Transportation Coordinator (\$2,000) and for the School Crossing Guards training renewal (\$250).
14-591041	TRANSFER OUT CPF-TRANSPORTATION	\$2,489,447	\$1,170,395	\$1,212,265	\$1,212,265	\$872,874	FY26 funding towards Miami Lakes Green North (\$99,000), Miami Lakes Park West Bicycle & Pedestrian Improvements (\$27,092) and 59th Avenue Roadway Extension (\$746,782).
TOTAL EXPENDITURES		\$2,917,881	\$1,644,510	\$1,736,380	\$1,705,766	\$1,574,662	
NET PEOPLES TRANSPORTATION PLAN (PTP 80%)		\$204,663	\$0	\$0	\$65,882	\$0	

TRANSIT (PTP 20%)

REVENUES

14-334421	FREE BEE EXPANSION GRANT	\$209,380	\$203,500	\$203,500	\$218,660	\$250,000	Service Development Grant for Freebee.
14-335180	COUNTY TRANSIT SURTAX SALES TAX (PTP 20%)	\$386,414	\$372,929	\$372,929	\$467,389	\$373,030	20% of total surtax allocation for Transit use only.
14-369905 BEEFR	CONTRIBUTIONS & DONATIONS-FREEBEE ADVERTISING	\$18,175	\$0	\$0	\$7,000	\$7,000	Freebee Advertisement.
14-370006	BUDGET CARRYFORWARD - TRANSIT	\$280,200	\$292,365	\$318,292	\$318,292	\$451,340	Projected fund balance carryforward.
TOTAL TRANSIT REVENUES		\$894,170	\$868,794	\$894,721	\$1,011,341	\$1,081,370	

EXPENSES

14-512000	REGULAR SALARIES	\$27,580	\$33,475	\$33,475	\$26,019	\$28,325	Current salary and wages for Transportation Coordinator at 50% funding for Transit.
14-521000	PAYROLL TAXES	\$2,110	\$2,561	\$2,561	\$1,978	\$2,167	Calculated based on 7.65% of salaries.
14-522000	FRS RETIREMENT CONTRIBUTION	\$3,747	\$4,591	\$4,591	\$3,431	\$3,992	Rate increase from 13.63% to 14.03% thru June 2026.
14-523000	HEALTH & LIFE INSURANCE	\$4,984	\$5,902	\$5,902	\$4,329	\$6,326	Includes medical, dental, vision and life.
14-531390	TRANSIT STUDIES	\$0	\$40,000	\$40,000	\$0	\$50,000	Transit studies as needed.

TOWN OF MIAMI LAKES
FY2025-26 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
414-534141	TRANSIT BUS CIRCULATOR	\$426,911	\$469,000	\$469,000	\$459,226	\$469,000	Freebee service(\$461,000) and storing of two Town Moover Buses (\$8,000).
414-540000	TRAVEL & PER DIEM	\$65	\$1,000	\$1,000	\$522	\$1,000	Travel for staff development.
414-545000	TRANSIT BUS SHELTER INSURANCE	\$34,333	\$34,065	\$34,065	\$34,076	\$35,807	Insurance for buses and bus shelters.
414-546000	REPAIR & MAINTENANCE-TRANSIT BUS SHELTERS	\$38,220	\$50,000	\$75,927	\$7,050	\$78,877	Repair & maintenance of 23 bus shelters and bus stops.
414-546010	REPAIR & MAINTENANCE-VEHICLES	\$14,183	\$0	\$0	\$0	\$0	\$0 -
414-548000	MARKETING PROMOTIONAL SUPPORT	\$2,924	\$5,000	\$5,000	\$0	\$5,000	Production of marketing materials and promotional support for Transit program.
414-549002	CONTINGENCY	\$0	\$202,554	\$202,554	\$0	\$380,224	Reserve for any Transit needs.
414-549350	ADMINSTRATIVE PROGRAM EXPENSE-TRANSIT 5%	\$19,321	\$18,646	\$18,646	\$23,369	\$18,652	Administrative expense.
414-554010	EDUCATION & TRAINING	\$1,500	\$2,000	\$2,000	\$0	\$2,000	Registration for educational training and conferences.
	TOTAL TRANSIT EXPENDITURES	\$575,878	\$868,794	\$894,721	\$560,001	\$1,081,370	
	NET TRANSIT FUND	\$318,292	\$0	\$0	\$451,340	\$0	

MOBILITY FEE TRUST ACCOUNT FUND

<u>REVENUE</u>							
184-329002	MOBILITY FEE	\$155,016	\$0	\$0	\$231,980	\$0	
184-361102	COUNTY & STATE INTEREST	\$0	\$0	\$0	\$21,688	\$0	
184-370008	BUDGET CARRYFORWARD-MOBILITY FEE TRUST	\$13,969	\$168,985	\$168,985	\$168,985	\$253,668	Projected fund balance carryforward.
	TOTAL REVENUES	\$168,985	\$168,985	\$168,985	\$422,653	\$253,668	
<u>EXPENSES</u>							
184-591041	TRANSFER OUT CPF-TRANSPORTATION	\$0	\$168,985	\$168,985	\$168,985	\$253,668	Funding towards 59th Avenue Roadway Extension project.
	TOTAL EXPENDITURES	\$0	\$168,985	\$168,985	\$168,985	\$253,668	
	NET MOBILITY FEE TRUST FUND	\$168,985	\$0	\$0	\$253,668	\$0	

MICROMOBILITY FUND

<u>REVENUE</u>							
301-370000	BUDGET CARRYFORWARD-MICROMOBILITY FUND	\$26,600	\$0	\$10,954	\$10,954	\$0	-
	TOTAL REVENUES	\$26,600	\$0	\$10,954	\$10,954	\$0	
<u>EXPENSES</u>							
301-546000	REPAIR & MAINTENANCE-SIDEWALKS	\$15,646	\$0	\$10,954	\$10,954	\$0	-
	TOTAL EXPENDITURES	\$15,646	\$0	\$10,954	\$10,954	\$0	
	NET MICROMOBILITY FEE FUND	\$10,954	\$0	\$0	\$0	\$0	
	TOTAL SPECIAL REVENUE FUND REVENUES:	\$5,345,652	\$3,529,833	\$3,844,653	\$4,424,625	\$3,794,567	
	TOTAL SPECIAL REVENUE FUND EXPENDITURES:	\$4,210,629	\$3,529,833	\$3,844,653	\$3,159,975	\$3,794,567	
	NET SPECIAL REVENUE FUND:	\$1,135,023	\$0	\$0	\$1,264,650	(\$0)	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
IMPACT FEES FUND							
PUBLIC SAFETY IMPACT FEES							
<u>REVENUES</u>							
12-324220	PUBLIC SAFETY IMPACT FEES	\$606	\$0	\$0	(\$10,056)	\$0	
12-361100	INTEREST INCOME	\$2,223	\$0	\$0	\$370	\$0	
12-370015	PUBLIC SAFETY BUDGET CARRYFORWARD	\$260,773	\$25,331	\$27,413	\$27,413	\$17,726	Projected fund balance carryforward.
	TOTAL REVENUES	\$263,601	\$25,331	\$27,413	\$17,726	\$17,726	
<u>EXPENDITURES</u>							
12-564000	MACHINERY & EQUIPMENT-LICENSE PLATE RECOGNITION SOFTWARE	\$236,188	\$25,331	\$27,413	\$0	\$17,726	To fund the purchase of LPR cameras.
	TOTAL EXPENDITURES	\$236,188	\$25,331	\$27,413	\$0	\$17,726	
	NET PUBLIC SAFETY IMPACT FEES	\$27,413	\$0	\$0	\$17,726	\$0	
ROAD IMPACT FEES							
<u>REVENUES</u>							
4-324230-00003	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	
<u>EXPENDITURES</u>							
4-581050-00003	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							
<u>REVENUES</u>							
1100	INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	
7-324270-PIMP	PARKS IMPACT FEES - IMPROVEMENTS	\$2,069	\$0	\$0	\$24,996	\$0	
7-361100-PIMP	INTEREST INCOME	\$616	\$0	\$0	\$0	\$0	
7-370001-PIMP	BUDGET CARRYFORWARD	\$495,027	\$2,069	\$2,685	\$2,685	\$24,996	Projected fund balance carryforward.
	TOTAL REVENUES	\$497,712	\$2,069	\$2,685	\$27,681	\$24,996	
<u>EXPENDITURES</u>							
7-549002-PIMP	CONTINGENCY RESERVE - IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	-
7-564000-PIMP	MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$0	\$24,996	
7-591035-PIMP	TRANSFER OUT-CAPITAL PROJECTS FUND-PARKS (PIMP)	\$495,027	\$2,069	\$2,685	\$2,685	\$0	-
	TOTAL EXPENDITURES	\$495,027	\$2,069	\$2,685	\$2,685	\$24,996	
	NET PARKS IMPROVEMENT-IMPACT FEES FUND	\$2,685	\$0	\$0	\$24,996	\$0	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
PARKS OPEN SPACE							
<u>REVENUES</u>							
207-324270-POS	PARKS IMPACT FEES - OPEN SPACE	\$2,244	\$0	\$0	\$27,116	\$0	
207-361100-POS	INTEREST INCOME	\$125,056	\$0	\$0	\$0	\$0	
207-370001-POS	BUDGET CARRYFORWARD-OPEN SPACE	\$1,582,763	\$1,585,006	\$1,710,062	\$1,710,062	\$1,257,178	Projected fund balance carryforward.
	TOTAL REVENUES	\$1,710,063	\$1,585,006	\$1,710,062	\$1,737,178	\$1,257,178	
<u>EXPENDITURES</u>							
207-549002 POS	CONTINGENCY RESERVE- OPEN SPACE	\$0	\$1,105,006	\$1,230,062	\$0	\$1,257,178	Reserve for future Parks projects.
207-591035 POS	TRANSFER OUT-CAPITAL PROJECTS FUND-PARKS (POS)	\$0	\$480,000	\$480,000	\$480,000	\$0	
	TOTAL EXPENDITURES	\$0	\$1,585,006	\$1,710,062	\$480,000	\$1,257,178	
	NET PARKS OPEN SPACE-IMPACT FEES FUND	\$1,710,063	\$0	\$0	\$1,257,178	\$0	
	TOTAL IMPACT FEE FUND REVENUES	\$2,471,377	\$3,510,044	\$3,637,798	\$1,782,586	\$3,197,538	
	TOTAL IMPACT FEE FUND EXPENDITURES	\$731,215	\$3,510,044	\$3,637,798	\$482,685	\$3,197,538	
	NET IMPACT FEES FUND	\$1,740,162	\$0	\$0	\$1,299,901	\$0	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
BUILDING DEPARTMENT FUND							
REVENUES							
1100	INTEREST INCOME	\$52,721	\$30,000	\$30,000	\$44,881	\$40,000	Interest income.
12-322111	BUILDING PERMITS-LOST PLANS	\$11,983	\$11,000	\$11,000	\$13,049	\$12,000	Based on prior year's trend.
12-322113	BUILDING PERMITS	\$1,338,686	\$1,300,000	\$1,300,000	\$1,562,769	\$1,300,000	Building permit fees for new developments.
12-322114	BUILDING PERMITS-VIOLATION FEE	\$45,530	\$35,000	\$35,000	\$57,941	\$45,000	Building Violations Fees.
12-354110	CODE COMPLIANCE EARLY PAYMENTS	\$571	\$400	\$400	\$914	\$500	Based on prior year's trend.
12-361100	INTEREST INCOME	\$107,677	\$20,000	\$20,000	\$63,928	\$20,000	Interest income from Investment Portfolio.
12-370000	FUND BALANCE CARRYFORWARD-ADMINISTRATION	\$986,695	\$994,348	\$1,020,539	\$1,020,539	\$1,170,942	Projected fund balance carryforward for Building Administration.
TOTAL BUILDING ADMINISTRATION REVENUES:		\$2,543,863	\$2,390,748	\$2,416,939	\$2,764,023	\$2,588,442	
EXPENDITURES							
12-512000	REGULAR SALARIES	\$912,559	\$976,772	\$976,772	\$941,193	\$1,001,970	Current salary and wages.
12-521000	PAYROLL TAXES	\$72,118	\$76,100	\$76,100	\$74,485	\$77,569	Calculated based on 7.65% of salaries.
12-522000	FRS RETIREMENT CONTRIBUTION	\$123,154	\$130,923	\$130,923	\$127,626	\$137,399	Rate increase from 13.63% to 14.03% thru June 2026.
12-523000	HEALTH & LIFE INSURANCE	\$56,029	\$126,257	\$126,257	\$64,336	\$123,749	Includes medical, dental, vision and life.
12-523003	HEALTH INSURANCE ALLOWANCE	\$26,874	\$0	\$0	\$26,874	\$0	-
12-523100	WIRELESS STIPEND	\$960	\$960	\$960	\$960	\$960	Stipend for Building Official and Building Director.
12-531000	PROFESSIONAL SERVICES	\$7,850	\$20,000	\$20,000	\$20,000	\$20,000	Contractual services under ICA.
12-533001	BACKGROUND CHECKS	\$0	\$150	\$150	\$0	\$150	Background checks and drug screening for new employees.
12-540000	TRAVEL & PER DIEM	\$0	\$2,000	\$2,000	\$0	\$2,000	Travel to user conference.
12-540010	CAR ALLOWANCE	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	Allowance for Building Official and Building Director.
12-542000	FREIGHT & POSTAGE	\$0	\$500	\$500	\$0	\$1,000	Mailout of notices to residents.
12-544010	COPIER LEASE	\$6,218	\$7,200	\$7,200	\$8,983	\$9,000	Building's copier(\$2,200) and scanner (\$6,800) rental and usage.
12-545000	INSURANCE	\$42,464	\$50,186	\$50,186	\$50,354	\$51,178	Property and liability insurance, workers compensation.
12-546000	REPAIR & MAINTENANCE	\$984	\$2,000	\$2,000	\$500	\$2,000	Repair of perforator machine.
12-547000	PRINTING & BINDING	\$781	\$600	\$600	\$204	\$5,000	Business cards, printed materials and flood protection notices.
12-549002	CONTINGENCY RESERVE	\$0	\$619,136	\$645,327	\$0	\$854,770	Reserve for additional expenses related to increase in permit activity.
12-549070	ADMINISTRATIVE SUPPORT	\$154,298	\$241,855	\$241,855	\$152,242	\$164,705	Overhead charges for administrative support of Building activities at 10.3%.
12-549093	CREDIT CARD FEES	\$37,260	\$45,000	\$45,000	\$41,897	\$45,000	Credit card transaction fees for Building Department - TRAKIT - web and counter.
12-551000	OFFICE SUPPLIES	\$2,316	\$2,000	\$2,000	\$1,910	\$2,000	Office supplies for building administration related items for the department.
12-552000	OPERATING SUPPLIES	\$79	\$500	\$500	\$157	\$500	Operating supplies for building administration related items for the department.
12-552010	UNIFORMS	\$32	\$4,000	\$4,000	\$3,099	\$4,000	Includes 1 shirt for office staff and 5 shirts for field staff with name and Town logo, raincoats.
12-554000	SUBSCRIPTIONS & MEMBERSHIPS	\$179	\$1,500	\$1,500	\$424	\$1,500	Subscriptions and memberships.
12-554010	EDUCATION & TRAINING	\$430	\$2,000	\$2,000	\$1,681	\$2,000	Registration and training at conferences.
12-591013	TRANSFER OUT- FACILITIES MAINTENANCE FUND	\$66,738	\$69,109	\$69,109	\$64,155	\$69,992	Building Department's portion of Town Hall building expenses at 13% of total cost.
TOTAL BUILDING ADMINISTRATION EXPENSES:		\$1,523,324	\$2,390,748	\$2,416,939	\$1,593,081	\$2,588,442	
NET BUILDING ADMINISTRATION FUND:		\$1,020,539	\$0	\$0	\$1,170,942	\$0	
BUILDING TECHNOLOGY FUND							
2-322110	BUILDING PERMITS-TECHNOLOGY FEE	\$135,140	\$145,000	\$145,000	\$182,310	\$145,000	Based on permit fee revenues.
2-370000	FUND BALANCE CARRYFORWARD-TECHNOLOGY	\$953,866	\$980,321	\$994,197	\$944,197	\$1,001,933	Projected fund balance carryforward for Building Technology sub-fund.
TOTAL BUILDING TECHNOLOGY REVENUES:		\$1,089,006	\$1,125,321	\$1,139,197	\$1,126,507	\$1,146,933	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
132-531000	PROFESSIONAL SERVICES	\$8,010	\$0	\$0	\$1,440	\$20,000	Consultant to finalize digital configuration for software.
132-531080	ELECTRONIC RECORDS STORAGE/DIGITAL IMAGING	\$8,272	\$50,000	\$50,000	\$13,015	\$10,000	Digitization and printing of large plans.
132-541001	REMOTE ACCESS DEVICE DATA PLAN	\$5,992	\$9,600	\$9,600	\$4,761	\$9,600	Cell phones and data plans for inspector field devices.
132-546500	REPAIR & MAINTENANCE-SOFTWARE	\$40,296	\$60,000	\$60,000	\$53,661	\$60,000	Includes annual license & support for Track It permitting system and AutoCAD system.
132-549002	CONTINGENCY RESERVE	\$0	\$925,221	\$939,097	\$0	\$966,833	Reserve for additional expenses related to technology.
132-551000	OFFICE SUPPLIES	\$257	\$500	\$500	\$362	\$500	Office supplies for technology related items for the department.
132-564000	MACHINERY & EQUIPMENT	\$16,423	\$50,000	\$50,000	\$35,720	\$50,000	Computers, printers, server, and iPad checking kiosk.
132-566002	COMPUTER SOFTWARE LICENSES	\$15,557	\$30,000	\$30,000	\$15,614	\$30,000	Annual licenses for Windows, anti-virus and security software.
TOTAL BUILDING TECHNOLOGY EXPENDITURES:		\$94,808	\$1,125,321	\$1,139,197	\$124,574	\$1,146,933	
NET BUILDING TECHNOLOGY FUND:		\$994,197	\$0	\$0	\$1,001,933	\$0	
TOTAL BUILDING DEPARTMENT REVENUES:		\$3,632,868	\$3,516,069	\$3,556,136	\$3,890,530	\$3,735,375	
TOTAL BUILDING DEPARTMENT EXPENSES:		\$1,618,132	\$3,516,069	\$3,556,136	\$1,717,655	\$3,735,375	
NET BUILDING DEPARTMENT FUND:		\$2,014,736	\$0	\$0	\$2,172,875	\$0	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
SPECIAL TAXING DISTRICTS							
MIAMI LAKES SECTION ONE - 1701							
	<i>Number of Units</i>	841.00	841.00			841.00	
	<i>Assessment Rate per Unit</i>	\$340.98	\$340.98			\$289.60	Reduced assessment rate by \$51.38
	<i>Total Guard Service Hours</i>	8,496	8,496			8,496	24 Hours 365 days minus 11 holidays.
	<i>Total Holiday Hours</i>	264	264			264	24 Hours for 11 holidays.
	<i>Guard Hourly Rate</i>	\$22.10	\$23.43			\$21.40	Reduced to security guard level II to level I from prior year.
	<i>Guard Holiday Hourly Rate</i>	\$33.15	\$35.15			\$32.10	Reduced to security guard level II to level I from prior year.
REVENUES							
11-312415	SPECIAL ASSESMENT AT 100%	\$278,342	\$286,764	\$286,764	\$286,764	\$243,554	
11-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$14,338)	(\$14,338)	(\$14,338)	(\$12,178)	
11-329020	STD TRANSPONDERS	\$695	\$1,000	\$1,000	\$150	\$500	
11-361100	INTEREST INCOME	\$8,541	\$0	\$0	\$0	\$0	
11-361102	COUNTY & STATE INTEREST	\$403	\$0	\$0	\$331	\$0	
11-369310	PROPERTY DAMAGE SETTLEMENT	\$0	\$0	\$0	\$0	\$0	
11-370016	BUDGET CARRYFORWARD	\$26,340	\$31,492	\$48,469	\$48,469	\$47,189	Projected carryforward balance.
	TOTAL REVENUES	\$314,321	\$304,918	\$321,895	\$321,376	\$279,065	
EXPENSES							
11-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$31,601	\$32,824	\$32,824	\$32,824	\$33,692	
11-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$10,072	\$10,575	\$10,575	\$10,394	\$9,993	4.5% of total expense for administrative support for Miami Lakes Section One.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$41,673	\$43,399	\$43,399	\$43,218	\$43,685	
11-533002	SECURITY SERVICES,- GUARD	\$196,789	\$199,061	\$199,061	\$206,982	\$181,814	
11-533002	SECURITY GUARD HOLIDAY COST	\$0	\$9,280	\$9,280	\$0	\$8,474	11 Holidays (24 Hours).
	OPERATING SECURITY COST SUBTOTAL	\$196,789	\$208,341	\$208,341	\$206,982	\$190,288	
11-534010	JANITORIAL SERVICES	\$1,820	\$1,820	\$1,820	\$1,820	\$1,820	Weekly services (\$35).
11-541000	TELEPHONE SERVICES	\$243	\$288	\$288	\$225	\$288	Monthly services (\$24).
11-542000	FREIGHT & POSTAGE	\$427	\$572	\$572	\$272	\$3,684	Mailouts for all residential notices at .73¢ per mailout at a minimum of 6 meetings.
11-543000	UTILITY SERVICES-ELECTRICITY	\$1,830	\$1,800	\$1,800	\$1,613	\$1,800	Electric utility expense.
11-543020	UTILITY SERVICES-WATER & SEWER	\$1,340	\$900	\$900	\$1,376	\$1,400	Water & Sewer utility expense.
11-545000	INSURANCE	\$573	\$597	\$597	\$597	\$647	Property damage insurance covering physical structure of guard gate and guard house.
11-546000	REPAIR & MAINTENANCE	\$2,977	\$5,000	\$5,000	\$3,736	\$6,000	Handymen(\$3,000), electrical services(\$2,000), and plumbing (\$1,000).
11-546002	EXTERMINATOR SERVICES	\$239	\$240	\$240	\$262	\$264	Monthly extermination services (\$22).
11-546003	REPAIR & MAINTENACE-GROUNDS	\$1,534	\$6,000	\$6,000	\$6,000	\$6,000	Quarterly flower change out & maintenance.
11-546021	GATE EQUIPMENT & REPAIRS	\$6,865	\$8,000	\$8,000	\$8,000	\$8,000	Gate arm repairs and replacement.
11-547000	PRINTING & BINDING	\$0	\$100	\$100	\$0	\$100	Ink, paper and envelops for mailouts.
11-548020	GENERAL ADVERTISEMENTS	\$221	\$350	\$350	\$87	\$350	Legal notices to residents of public meetings based on a minimum of 6 meetings.
11-549311	TRANSPONDERS	\$0	\$1,000	\$1,000	\$0	\$500	New transponders for residents.
11-555500	NON-CAPITAL OUTLAY	\$827	\$0	\$0	\$0	\$933	Automatic visitor gate arm switch system.
	OPERATING COST SUBTOTAL	\$18,896	\$26,667	\$26,667	\$23,988	\$31,786	
11-563000	CAPITAL OUTLAY-INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$0	-
11-564000	CAPITAL OUTLAY-MACHINERY & EQUIPMENT	\$8,494	\$0	\$0	\$0	\$0	-
	CAPITAL OUTLAY SUBTOTAL	\$8,494	\$0	\$0	\$0	\$0	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
601-549002	CONTINGENCY RESERVE	\$0	\$26,511	\$43,488	\$0	\$13,306	5% in reserves of the annual operating budget.
TOTAL MIAMI LAKES SECTION ONE EXPENDITURES		\$265,852	\$304,918	\$321,895	\$274,187	\$279,065	
NET MIAMI LAKES SECTION ONE		\$48,469	\$0	\$0	\$47,189	\$0	
LOCH LOMOND - 1700							
	<i>Number of Units</i>	187.50	187.50			187.50	
	<i>Assessment Rate per Unit</i>	\$2,152.00	\$2,669.00			\$2,587.45	Reduced assessment rate by \$81.55
	<i>Total Guard Service Hours</i>	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	24 Hours 365 days
	<i>Total Holiday Hours</i>	528	528			528	24 Hours for 11 holidays for 2 guards.
	<i>Guard Hourly Rate</i>	\$22.10	\$23.43			\$23.43	
	<i>Guard Holiday Hourly Rate</i>	\$33.15	\$35.15			\$35.15	
	<i>Vehicle Hourly Rate</i>	\$2.40	\$2.40			\$2.40	
REVENUES							
611-312415	SPECIAL ASSESMENT AT 100%	\$395,549	\$500,438	\$500,438	\$500,438	\$485,147	
611-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$25,022)	(\$25,022)	(\$25,022)	(\$24,257)	
611-361100	INTEREST INCOME	\$7,497	\$0	\$0	\$0	\$0	
611-361102	COUNTY & STATE INTEREST	\$705	\$0	\$0	\$638	\$0	
611-369310	PROPERTY DAMAGE SETTLEMENT	\$0	\$0	\$0	\$0	\$0	
611-370016	BUDGET CARRYFORWARD	\$87,152	\$26,440	\$42,548	\$42,548	\$43,656	Projected carry forward balance.
TOTAL REVENUES		\$490,904	\$501,856	\$517,964	\$518,602	\$504,546	
EXPENSES							
611-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$7,293	\$7,575	\$7,575	\$7,575	\$7,775	
611-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$18,983	\$20,261	\$20,261	\$20,126	\$20,357	4.5% of total expense for administrative support for Loch Lomond.
OPERATING ADMINISTRATIVE COST SUBTOTAL		\$26,276	\$27,836	\$27,836	\$27,701	\$28,132	
611-533002	SECURITY SERVICES-GUARD	\$411,517	\$398,123	\$398,123	\$436,550	\$398,123	
611-533002	SECURITY GUARD HOLIDAY COST	\$0	\$18,559	\$18,559	\$0	\$18,559	11 Holidays (24 Hours).
611-533002	SECURITY SERVICES VEHICLE	\$0	\$21,024	\$21,024	\$0	\$21,024	
OPERATING SECURITY COST SUBTOTAL		\$411,517	\$437,706	\$437,706	\$436,550	\$437,706	
611-534010	JANITORIAL SERVICES	\$1,820	\$1,820	\$1,820	\$1,820	\$1,820	Weekly services (\$35). New contract rate.
611-541000	TELEPHONE SERVICES	\$243	\$300	\$300	\$225	\$252	Monthly services (\$21).
611-542000	FREIGHT & POSTAGE	\$253	\$640	\$640	\$204	\$821	Mailouts for all residential notices at .73¢ per mailout at a minimum of 6 meetings.
611-543000	UTILITY SERVICES-ELECTRICITY	\$1,188	\$1,200	\$1,200	\$1,092	\$1,200	Electric Utility Expense.
611-545000	PROPERTY INSURANCE	\$450	\$469	\$469	\$469	\$509	Property damage insurance covering physical structure of guard gate and guard house.
611-546000	REPAIR & MAINTENANCE	\$1,848	\$2,050	\$2,050	\$1,036	\$3,050	Handymen (\$2,000), electrical services (\$1,000), and annual fire extinguisher certification (\$50).
611-546002	EXTERMINATOR SERVICES	\$239	\$240	\$240	\$262	\$264	Monthly extermination services (\$22).
611-546003	REPAIR & MAINTENANCE-GROUNDS	\$2,355	\$3,000	\$3,000	\$3,000	\$3,000	Quarterly flower change out & maintenance.
611-546021	GATE EQUIPMENT & REPAIRS	\$2,017	\$2,500	\$2,500	\$2,500	\$2,500	Gate arm replacement & repairs.
611-547000	PRINTING & BINDING	\$0	\$100	\$100	\$0	\$100	Ink, paper and envelopes for mailouts.
611-548020	GENERAL ADVERTISEMENTS	\$151	\$225	\$225	\$87	\$225	Legal notices to residents of public meetings based on a minimum of 6 meetings.
611-555500	NON-CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$933	Automatic visitor gate arm switch system.
GENERAL OPERATING COST SUBTOTAL		\$10,563	\$12,544	\$12,544	\$10,695	\$14,674	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
11-563000	CAPITAL OUTLAY-INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$0	
11-564000	CAPITAL OUTLAY-MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
	CAPITAL OUTLAY COST SUBTOTAL	\$0	\$0	\$0	\$0	\$0	
11-549002	CONTINGENCY RESERVE	\$0	\$23,770	\$39,878	\$0	\$24,034	5% in reserves of the annual operating budget.
	TOTAL LOCH LOMOND EXPENDITURES	\$448,356	\$501,856	\$517,964	\$474,946	\$504,546	
	NET LOCH LOMOND	\$42,548	\$0	\$0	\$43,656	\$0	
ROYAL OAKS SECTION ONE - 1702							
	Number of Units	589.00	589.00			589.00	
	Assessment Rate per Unit	\$746.07	\$756.00			\$816.60	Increase assessment rate by an additional \$60.60
	Total Guard Service Hours	16,992	16,992			16,992	24 Hours 365 days for 2 guards minus 11 holidays.
	Total Holiday Hours	528	528			528	24 Hours for 11 holidays for 2 guards.
	Guard Hourly Rate	\$19.17	\$20.32			\$21.40	Guard hourly rate increase due to piggyback contract. Reduced security guard level II to level I from prior year.
	Guard Holiday Hourly Rate	\$28.75	\$30.48			\$32.10	Guard hourly holiday hourly rate increase due to piggyback contract. Reduced security level II to level I from prior year.
	<u>REVENUES</u>						
21-312415	SPECIAL ASSESMENT AT 100%	\$427,728	\$445,284	\$445,284	\$445,284	\$480,977	
21-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$22,264)	(\$22,264)	(\$22,264)	(\$24,049)	
21-329020	STD TRANSPONDERS	\$800	\$1,000	\$1,000	\$1,340	\$1,000	
21-361100	INTEREST INCOME	\$10,630	\$0	\$0	\$0	\$0	
21-361102	COUNTY & STATE INTEREST	\$689	\$0	\$0	\$527	\$0	
21-369310	PROPERTY DAMAGE SETTLEMENT	\$0	\$0	\$0	\$0	\$0	
21-370016	BUDGET CARRYFORWARD	\$0	\$42,223	\$18,778	\$18,778	\$19,508	Projected carry forward balance.
	REVENUE TOTAL	\$439,848	\$466,243	\$442,798	\$443,665	\$477,436	
	<u>EXPENSES:</u>						
21-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$21,878	\$22,725	\$22,725	\$22,725	\$23,325	
21-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$17,168	\$17,568	\$17,568	\$17,287	\$18,574	4.5% of total expense for administrative support for Royal Oaks Section 1.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$39,046	\$40,293	\$40,293	\$40,012	\$41,899	
21-533002	SECURITY SERVICES	\$332,994	\$345,277	\$345,277	\$360,416	\$363,629	
21-533002	SECURITY GUARD HOLIDAY COST	\$0	\$16,093	\$16,093		\$16,949	11 Holidays (24 Hours).
	OPERATING SECURITY COST SUBTOTAL	\$332,994	\$361,370	\$361,370	\$360,416	\$380,578	
21-534010	JANITORIAL SERVICES	\$3,640	\$3,640	\$3,640	\$3,605	\$3,640	Weekly services per guard house (\$35).
21-541000	TELEPHONE SERVICES	\$486	\$504	\$504	\$451	\$480	Monthly services for both guard house (\$40).
21-542000	FREIGHT & POSTAGE	\$692	\$2,003	\$2,003	\$136	\$2,580	Mailouts for all residential notices at .73¢ per mailout at a minimum of 6 meetings.
21-543000	UTILITY SERVICES-ELECTICITY	\$3,561	\$4,000	\$4,000	\$2,882	\$3,800	Electric utility expense.
21-543020	UTILITY SERVICES-WATER & SEWER	\$333	\$1,000	\$1,000	\$384	\$800	Water & Sewer utility expense.
21-545000	PROPERTY INSURANCE	\$1,098	\$1,144	\$1,144	\$1,144	\$1,241	Property damage insurance covering physical structure of guard gate and guard house.
21-546000	REPAIRS & MAINTENANCE	\$8,197	\$6,000	\$6,000	\$4,095	\$5,000	Annual Pressure Cleaning (\$1,000), Electrical Repairs (\$1,000), Handymen(\$3,000).
21-546002	EXTERMINATOR SERVICES	\$477	\$480	\$480	\$524	\$528	Monthly exterminator service for both guard houses (\$44).
21-546003	REPAIR & MAINTENANCE-GROUNDS	\$0	\$0	\$0	\$0	\$2,000	Quarterly flower change out & maintenance.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
i21-546021	GATE EQUIPMENT & REPAIRS	\$10,857	\$9,000	\$9,000	\$9,000	\$9,000	Gate arm replacement & repairs.
i21-547000	PRINTING & BINDING	\$0	\$100	\$100	\$182	\$100	Ink, paper and envelopes for mailouts.
i21-548020	GENERAL ADVERTISEMENTS	\$85	\$150	\$150	\$87	\$150	Legal notices to residents of public meetings based on a minimum of 6 meetings.
i21-549311	TRANSPONDERS	\$918	\$1,000	\$1,000	\$1,241	\$1,000	New transponders for residents.
i21-555500	NON-CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$1,866	Automatic visitor gate arm switch system.
i21-566002	COMPUTER SOFTWARE LICENSES	\$12,250	\$0	\$0	\$0	\$0	-
	OPERATING COST SUBTOTAL	\$42,595	\$29,021	\$29,021	\$23,730	\$32,185	
i21-563000	CAPITAL OUTLAY-INFRASTRUCTURE	\$6,435	\$0	\$0	\$0	\$0	
	CAPITAL OUTLAY COST SUBTOTAL	\$6,435	\$0	\$0	\$0	\$0	
i21-549002	CONTINGENCY RESERVE	\$0	\$35,559	\$12,114	\$0	\$22,774	5% in reserves of the annual operating budget.
	TOTAL ROYAL OAKS SECTION ONE EXPENDITURES	\$421,070	\$466,243	\$442,798	\$424,157	\$477,436	
	NET ROYAL OAKS SECTIONS ONE	\$18,778	\$0	\$0	\$19,508	\$0	

ROYAL OAKS EAST - 1703

		<i>Number of Units</i>	<i>533.50</i>	<i>533.50</i>	<i>533.50</i>	
		<i>Assessment Rate per Unit</i>	<i>\$825.89</i>	<i>\$825.89</i>	<i>\$785.99</i>	Reduced assessment rate by \$39.90
		<i>Total Guard Service Hours</i>	<i>16,992</i>	<i>16,992</i>	<i>16,992</i>	24 Hours 365 days for 2 guards minus 11 holidays.
		<i>Total Holiday Hours</i>	<i>528</i>	<i>528</i>	<i>528</i>	24 Hours for 11 holidays for 2 guards.
		<i>Guard Hourly Rate</i>	<i>\$19.17</i>	<i>\$20.32</i>	<i>\$21.40</i>	Guard hourly rate increase due to piggyback contract. Reduced security guard level II to level I from prior year.
		<i>Guard Holiday Hourly Rate</i>	<i>\$28.75</i>	<i>\$30.48</i>	<i>\$32.10</i>	Guard hourly holiday hourly rate increase due to piggyback contract. Reduced security level II to level I from prior year.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
1-543000	UTILITY SERVICES-ELECTRICITY	\$2,432	\$2,000	\$2,000	\$2,105	\$2,400	Electric utility expense.
1-543020	UTILITY SERVICES-WATER & SEWER	\$3,802	\$1,000	\$1,000	\$629	\$1,000	Water & Sewer utility expense.
1-545000	PROPERTY INSURANCE	\$932	\$971	\$971	\$971	\$1,054	Property damage insurance covering physical structure of guard gate and guard house.
1-546000	REPAIRS & MAINTENANCE	\$6,907	\$6,000	\$6,000	\$4,248	\$5,000	Annual Pressure Cleaning (\$1,000), Electrical Repairs (\$1,000), Handymen(\$3,000).
1-546002	EXTERMINATOR SERVICES	\$477	\$480	\$480	\$524	\$528	Monthly exterminator service for both guard houses (\$44).
1-546003	REPAIRS & MAINTENANCE-GROUNDS	\$0	\$0	\$0	\$0	\$2,000	Quarterly flower change out & maintenance.
1-546021	GATE EQUIPMENT & REPAIRS	\$6,845	\$8,000	\$8,000	\$8,000	\$8,000	Gate arm replacement & repairs.
1-547000	PRINTING & BINDING	\$0	\$100	\$100	\$182	\$100	Ink, paper and envelops for mailouts.
1-548020	GENERAL ADVERTISEMENTS	\$85	\$150	\$150	\$87	\$150	Legal notices to residents of public meetings based on a minimum of 6 meetings.
1-549311	TRANSPONDERS	\$918	\$1,000	\$1,000	\$1,241	\$1,000	New transponders for residents.
1-555500	NON-CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$1,866	Automatic visitor gate arm switch system.
1-566002	COMPUTER SOFTWARE LICENSES	\$12,250	\$0	\$0	\$0	\$0	-
	OPERATING COST SUBTOTAL	\$39,401	\$25,848	\$25,848	\$22,723	\$29,555	
1-563000	CAPITAL OUTLAY-INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$0	-
1-564000	CAPITAL OUTLAY-MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	-
	CAPITAL OUTLAY COST SUBTOTAL	\$0	\$0	\$0	\$0	\$0	
1-549002	CONTINGENCY RESERVE	\$0	\$43,584	\$69,095	\$0	\$22,550	5% in reserves of the annual operating budget.
	TOTAL ROYAL OAKS EAST EXPENDITURES	\$412,097	\$469,268	\$494,779	\$421,421	\$472,737	
	NET ROYAL OAKS EAST	\$75,198	\$0	\$0	\$73,377	\$0	
LAKE PATRICIA \$ 1704							
	Number of Units	72.5	72.5			72.5	
	Assessment Rate per Unit	\$231.46	\$231.46			\$174.46	Reduced assessment rate by \$57.00
	Bacterial Testing	\$0	\$0			\$0	
	Fish Stocking	\$1,100	\$1,100			\$1,100	
	Number of cycles	24	24			24	
	Number of summer cycles	4	4			4	
	REVENUES						
1-312415	SPECIAL ASSESMENT AT 100%	\$16,111	\$16,781	\$16,781	\$16,781	\$12,648	
1-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$839)	(\$839)	(\$839)	(\$632)	
1-361100	INTEREST INCOME	\$2,719	\$0	\$0	\$0	\$0	
1-361102	COUNTY & STATE INTEREST	\$25	\$0	\$0	\$20	\$0	
1-370016	BUDGET CARRYFORWARD	\$15,174	\$10,309	\$15,427	\$15,427	\$10,470	Projected carry forward balance.
	TOTAL REVENUES	\$34,028	\$26,251	\$31,369	\$31,389	\$22,486	
	EXPENSES						
1-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$1,755	\$1,794	\$1,794	\$1,794	\$1,871	
1-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$725	\$821	\$821	\$824	\$841	4.5% of total expense for administrative support for Lake Patricia.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$2,480	\$2,615	\$2,615	\$2,618	\$2,712	
1-542000	FREIGHT & POSTAGE	\$86	\$294	\$294	\$93	\$318	Mailouts for all residential notices at .73¢ per mailout at a minimum of 6 meetings.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
41-546101	WATER TREATMENT SERVICE	\$15,960	\$17,700	\$17,700	\$18,120	\$18,120	Annual contractual lake maintenance for 24 services (\$12,960) summer cycle 4 services (\$2,160) annual fish stocking (\$1,500), and additional services (\$1,500).
41-547000	PRINTING & BINDING	\$0	\$100	\$100	\$0	\$100	Ink, paper and envelopes for mailouts.
41-548020	GENERAL ADVERTISEMENTS	\$75	\$150	\$150	\$88	\$150	Legal notices to residents of public meetings.
	OPERATING COSTS SUBTOTAL	\$16,121	\$18,244	\$18,244	\$18,301	\$18,688	
41-549002	CONTINGENCY RESERVE	\$0	\$5,392	\$10,510	\$0	\$1,086	5% in reserves of the annual operating budget.
	TOTAL LAKE PATRICIA EXPENDITURES	\$18,601	\$26,251	\$31,369	\$20,919	\$22,486	
	NET LAKE PATRICIA	\$15,427	\$0	\$0	\$10,470	\$0	

LAKE HILDA - 1705

	<i>Number of Units</i>	111.00	111.00			111.00	
	<i>Assessment Rate per Unit</i>	\$157.92	\$157.92			\$30.42	Reduced assessment rate by \$127.50
	<i>Number of cycles</i>	24	24			24	
	<i>Number of summer cycles</i>	4	4			4	
	REVENUES						
51-312415	SPECIAL ASSESMENT AT 100%	\$16,780	\$17,529	\$17,529	\$17,529	\$3,377	
51-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$876)	(\$876)	(\$876)	(\$169)	
51-361100	INTEREST INCOME	\$4,358	\$0	\$0	\$0	\$0	
51-361102	COUNTY & STATE INTEREST	\$25	\$0	\$0	\$18	\$0	
51-370016	BUDGET CARRYFORWARD	\$22,742	\$18,124	\$24,734	\$24,734	\$20,003	Projected carry forward balance.
	TOTAL REVENUES	\$43,906	\$34,777	\$41,387	\$41,405	\$23,211	
	EXPENSES						
51-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$2,632	\$2,691	\$2,691	\$2,691	\$2,806	
51-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$711	\$809	\$809	\$806	\$831	4.5% of total expense for administrative support for Lake Hilda.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$3,343	\$3,500	\$3,500	\$3,497	\$3,637	
51-542000	FREIGHT & POSTAGE	\$129	\$450	\$450	\$91	\$486	Mailouts for all residential notices at .73c per mailout at a minimum of 6 meetings.
51-546101	WATER TREATMENT SERVICE	\$15,624	\$17,280	\$17,280	\$17,728	\$17,728	Annual contractual lake maintenance for 24 services (\$12,624), summer cycle 4 services (\$2,104) annual fish stocking (\$1,500), and additional services (\$1,500).
51-547000	PRINTING & BINDING	\$0	\$100	\$100	\$0	\$100	Ink, paper and envelopes for mailouts.
51-548020	GENERAL ADVERTISEMENTS	\$75	\$150	\$150	\$87	\$150	Legal notices to residents of public meetings.
	OPERATING COSTS SUBTOTAL	\$15,829	\$17,980	\$17,980	\$17,905	\$18,464	
51-549002	CONTINGENCY RESERVE	\$0	\$13,297	\$19,907	\$0	\$1,110	5% in reserves of the annual operating budget.
	TOTAL LAKE HILDA EXPENDITURES	\$19,172	\$34,777	\$41,387	\$21,402	\$23,211	
	NET LAKE HILDA	\$24,734	\$0	\$0	\$20,003	\$0	

TOTAL NEIGHBORHOOD SERVICE DISTRICTS REVENUES:	\$1,810,301	\$1,803,313	\$1,850,192	\$1,851,235	\$1,779,481
TOTAL NEIGHBORHOOD SERVICE DISTRICTS EXPENDITURES:	\$1,585,147	\$1,803,313	\$1,850,192	\$1,637,033	\$1,779,481



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

Town of Miami Lakes FY 2025-26 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 2025-26, the projected Total Electric Utility Tax revenue amounts to \$3,965,581. This budget includes a transfer of \$534,081 to the Debt Service Fund and a transfer of \$3,430,000 to the General Fund. Additionally, an estimated annual dissemination service fee of \$1,500 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 by

Town of Miami Lakes FY 2025-26 Adopted Budget

Enterprise Funds. Notably, the Debt Service Fund for FY 2025-26 incorporates the Series 2010 Special Obligation Bond dedicated to the Government Center construction.

For the fiscal year 2025-26, the Series 2010 Bond will require an interest payment of \$435,347, with an estimated Federal Direct Payment (interest reimbursement) of \$143,686. The seventh principal payment, amounting to \$250,000, is scheduled for December 1, 2025. The Series 2010 Bonds, as previously mentioned, are secured by Electric Utility Tax Revenues, and mature in a serial manner starting December 1, 2019, until the year 2040.

The FY 2025-26 budget for the Debt Service Fund totals \$1,725,238, encompassing a projected carried-forward balance of \$1,047,471, Electric Utility Tax revenues (\$534,081), and an estimated Federal Direct Payment subsidy (interest reimbursement) of \$143,686. Expenditures in the budget comprise of transfer to the general fund of \$86,000, the Series 2010 Special Obligation Bond interest payment of \$435,347, a principal payment of \$250,000, fees amounting to \$1,550 and a reserve of \$952,341.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
ELECTRIC UTILITY TAX REVENUE							
REVENUES							
314100	ELECTRIC UTILITY SERVICE TAX	\$3,962,903	\$3,889,954	\$3,889,954	\$3,958,972	\$3,965,581	
314101	ELECTRIC UTILITY SERVICE TAX TO GENERAL FUND	(\$3,421,295)	(\$3,310,000)	(\$3,310,000)	(\$3,430,203)	(\$3,430,000)	
381210	TRANSFER GF ELEC UTIL	\$1,450	\$0	\$0	\$0	\$0	
	TOTAL REVENUES	\$543,058	\$579,954	\$579,954	\$528,769	\$535,581	
EXPENDITURES							
108-549091	ANNUAL DISSEMINATION AGENT FEE	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
108-591070	TRANSFER TO DEBT SERVICE FUND	\$541,608	\$578,454	\$578,454	\$527,269	\$534,081	
	TOTAL EXPENDITURES	\$543,108	\$579,954	\$579,954	\$528,769	\$535,581	
	NET ELECTRIC UTILITY TAX REVENUE FUND	(\$50)	\$0	\$0	\$0	(\$0)	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
DEBT SERVICE FUND							
REVENUES							
1100	INTEREST INCOME	\$40,974	\$0	\$0	\$30,000	\$0	
0000	DEBT SERVICE FUND BUDGET CARRYFORWARD	\$997,498	\$1,026,286	\$1,034,984	\$1,034,984	\$1,047,471	
1212	TRANSFER IN ELECTRIC UTILITY FUND	\$541,608	\$578,454	\$578,454	\$527,269	\$534,081	
4002	FEDERAL DIRECT PAYMENT	\$155,641	\$152,179	\$152,179	\$149,387	\$143,686	
	TOTAL REVENUES	\$1,735,721	\$1,756,919	\$1,765,617	\$1,741,640	\$1,725,238	
EXPENSES							
31-549002	CONTINGENCY RESERVE	\$0	\$1,062,750	\$1,071,448	\$0	\$952,341	
31-549090	FINANCIAL INSTITUTION FEES	\$1,350	\$1,350	\$1,350	\$1,350	\$1,350	
31-549092	8038 CP PREPARATION FEES	\$200	\$200	\$200	\$200	\$200	
31-571000	SERIES 2010 PRINCIPAL	\$230,000	\$240,000	\$240,000	\$240,000	\$250,000	
31-572000	SERIES 2010 INTEREST	\$469,187	\$452,619	\$452,619	\$452,619	\$435,347	
31-591040	TRANSFER OUT-GENERAL FUND	\$0	\$0	\$0	\$0	\$86,000	
	TOTAL EXPENDITURES	\$700,737	\$1,756,919	\$1,765,617	\$694,169	\$1,725,238	
	NET DEBT SERVICE FUND	\$1,034,984	\$0	\$0	\$1,047,471	\$0	



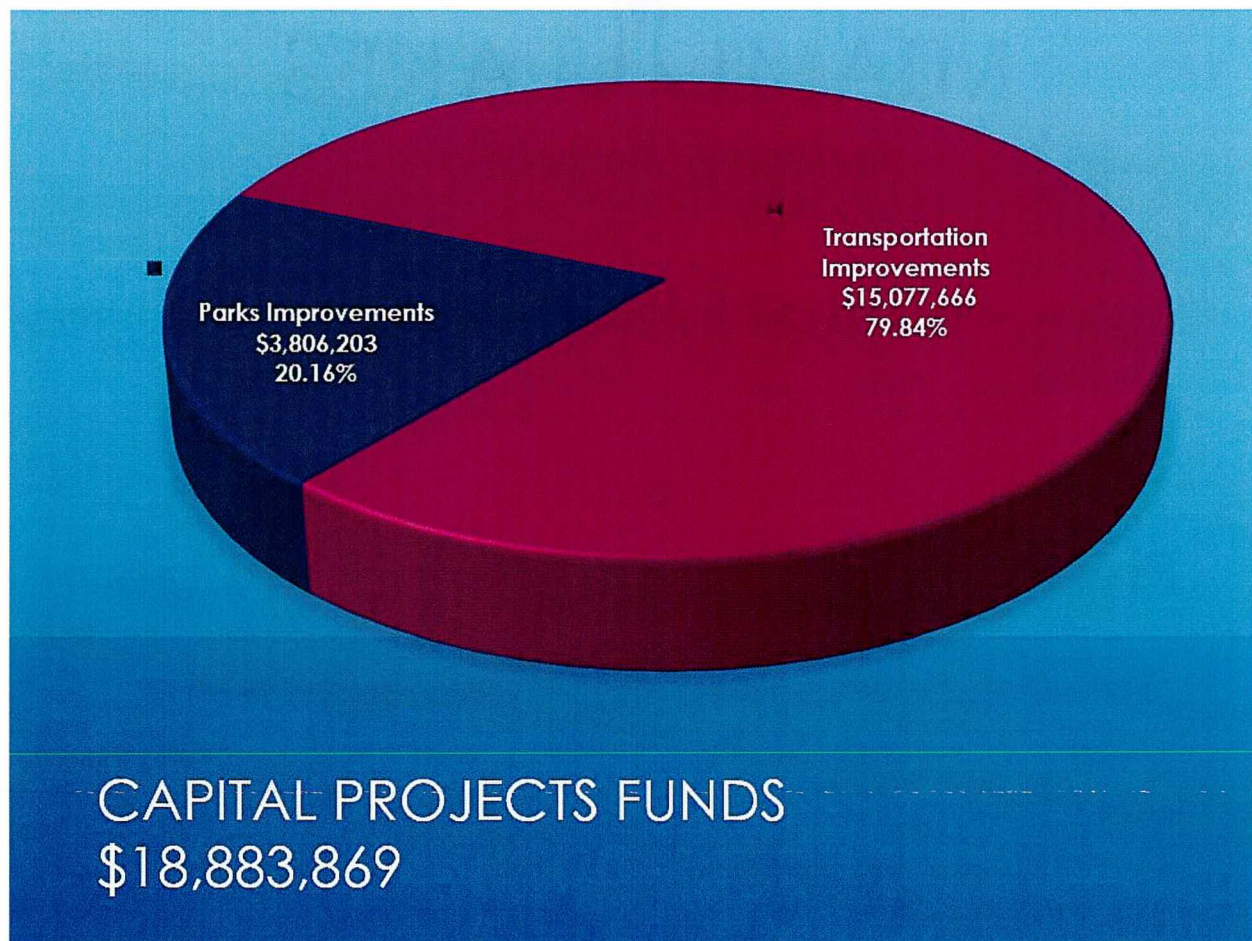
**Capital Projects Fund
Infrastructure Sinking Fund
&
Five-Year Capital Improvement Plan**



Town of Miami Lakes FY 2025-26 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 FY2025-26 Capital Projects Fund Budget includes many of these initiatives with investment in transportation projects representing 79.84% of the Capital Improvement Program, followed by 20.16% in parks 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 FY2025-26 totals \$18,883,869. Projects are grouped according to the two sub-fund categories as summarized below:

Town of Miami Lakes FY 2025-26 Adopted Budget

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.

The Transportation Improvements Fund total budget for FY 2025-26 is \$15,077,666. These funds include a projected fund balance carryforward of \$4,520,128, Federal and State grants (\$7,387,077), Infrastructure Gas Tax funds (\$146,281), and Transportation Sales Tax (872,874), Road Impact Fee Funds (\$1,897,638), and Mobility Fee (\$253,668). These funds are allocated and detailed below and has \$735,515 in reserves.

1. Vision Zero Safety Action Plan

Estimated Project Cost is \$380,000; FY 2025-26 Budget is \$332,519.

This action plan will enable the Town to increase roadway safety, enhance collaboration with stakeholders, approach mobility effectively and equitably, prioritize safety in allocating resources to transportation improvements and develop well-defined strategies to reduce and ultimately eliminate roadway fatalities and traffic related serious injuries for road users in Miami Lakes.

2. Streetlight Improvement Project

Estimated Project Cost is \$564,866; FY 2025-26 Budget is \$230,752.

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. Budgeted funds will be used for the design, permitting and construction of these improvements.

3. NW 59th Avenue Roadway Extension

Estimated Project Cost is \$16.94 million; FY 2025-26 Budget is \$10,699,298.

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.

Town of Miami Lakes FY 2025-26 Adopted Budget

In FY2018 the Town was awarded \$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 FY2026 sources of funding for this project budget includes a re-budget project balance (\$9,698,848), PTP (\$746,782), and Mobility Fee (\$253,668) for a total budget of \$10,699,298.

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

Estimated project cost is \$900,000, FY25-26 Budget is \$0

Description: The Town was initially awarded a grant from FDOT through the Transportation Alternatives Program in the amount of \$600,000. This project is to develop multipurpose greenways, sidewalk network improvements and ADA compliant intersections. The total estimated project cost is \$900,000 (Grant \$600,000 & Town match \$300,000). This project has been deferred and is to be reapplied for in the future.

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

Estimated project cost is \$499,000, FY25-26 Budget is \$499,000

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. Design is expected to commence in FY 2026 and additional PTP funds have been allocated to this project (\$99,000). Total estimated project cost of \$499,000 (Grant \$200,000 & Town match \$200,000).

6. Miami Lakes Park West Bicycle & Pedestrian Improvements Project

Estimated project cost is \$1,216,565, FY25-26 Budget is \$1,059,388

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

Town of Miami Lakes FY 2025-26 Adopted Budget

Balgowan Road from Miami Lakes Drive (NW 154th Street) to Ardoch Road, approximately 0.7 miles. The design commenced in FY 2023. The FY25 budget is a carryover project balance from the prior year for the design. Construction and CEI commence in FY26. Total estimated project cost is \$1,216,565 (Grant Award is \$1,000,000 & Town Match \$216,565).

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

Estimated project cost is \$808,200; FY2025-26 Budget is \$70,928.

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 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 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).

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

Estimated project cost is \$400,000, FY25-26 Budget is \$330,764

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, 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 commenced in FY2024.

Town of Miami Lakes FY 2025-26 Adopted Budget

9. Fairway Drive Bike Lane & Crosswalk

Estimated project cost is \$1,200,000, FY2025-26 Budget is \$1,119,502

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. The total estimated project cost is \$1,200,000 (Grant Award \$900,000 and Town match \$300,000).

Parks Improvements

The Parks Improvements Fund total budget for FY2025-26 is \$3,806,203.

These funds include a projected fund balance carryforward of \$3,063,203, a transfer of \$18,000 from the general fund and grant funding of \$725,000. Funds are allocated as follows: Transfer out to the General Fund \$499,322, Senior Center Build Out \$495,100, replacement of 2 canopies at Royal Oaks Park \$18,000, RACC Critical Facility Energy Resiliency Project \$525,000, Veterans Memorial Monument \$36,368, MLOP Storage Facility \$208,888, MLOP Master Plan \$1,254,053, Business Park East Linear Park \$405,000 Mini Park Capital Program Phase 3 \$106,158, Par 3 \$230,827 and are detailed below. This fund has \$27,487 in reserves.

10. Senior Center Buildout

Estimated project cost - \$500,000; FY 2025-26 Budget - \$495,100.

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 project will enhance the Town's ability to provide vital resources, programs, and services to its growing senior population.

The allocation will fund the buildout of a site in which staff are evaluating options for the development of a stand-alone senior center within the Town. This may include potential partnerships with public and private providers. This was previously a part of a deal in which the Town would only be funding the interior build out of a prebuilt shell, however that project is no longer moving forward.

Town of Miami Lakes FY 2025-26 Adopted Budget

11. Roberto Alonso Community Center Critical Facility Energy Resiliency Project

Estimated project cost \$525,000; FY2025-26 Re-budget \$525,000.

Description: The Town was awarded the Rebuild Florida Community Development Grant-Mitigation (CDBG-MIT) Critical Facility Hardening Program (CFHP) funds in the amount of \$525,000 to design, permit, purchase, and install a new generator to fully power this critical facility as the Town's designated backup/alternate EOC.

12. Veterans Memorial Monument

Estimated project cost \$335,000; FY2025-26 Budget \$36,368.

Description: The Veterans committee has identified a location and design style in which they would like to see a Veterans memorial built within the park. FY26 amounts would cover the cost of design plans to support future construction and permitting requirements of the monument.

13. Miami Lakes Optimist Park Storage Facility

Estimated Project Cost \$300,000; FY 2025-26 Budget is \$208,888.

Description: The budget included \$80,000 to replace the roof and renovate the interior of the storage facility at Optimist Park. Upon design being completed in 2020 to update the facility to match the clubhouse, make it ADA accessible and to meet flood mitigation requirements the cost came back larger than anticipated. In FY2022 staff began to research other options to maximize storage space, bringing costs down. In FY 2024 Town staff received proposals and adjusted the project scope to include design, demolition, furnishing and installation of a new prefabricated building open-air steel structure. Completion of this project is scheduled for FY26 with asbestos remediation, demolition and installation anticipated for the beginning of the year.

14. Miami Lakes Optimist Park Master Plan

Estimated Project Cost is \$19.5 million; FY 2025-26 Budget is \$1,254,053.

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 37.85% 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, the Town now

Town of Miami Lakes FY 2025-26 Adopted Budget

seeks other funding sources and possibly phased approaches to complete the project.

15. Business Park East Linear Park (139th & NW 57th Ct)

Estimated project cost is \$430,000; FY25-26 Budget - \$405,000

Description: This project includes the design and building of a linear park along NW 139th Street & NW 57th Ct to include multiuse trail, landscaping, irrigation, benches, and potentially public art at the corner of the Town's boundaries to commence in FY24-25. Total estimated project cost is \$430,000 (Grant Award \$200,000, Town Match \$200,000 and Conceptual Design \$30,000).

16. Mini Parks Capital Program Phase 3

Estimated project cost is \$127,900; FY25-26 Budget - \$106,158

Approximately \$40,000 anticipated to be spent in FY2024 for signage and park equipment. The remaining items such as permitting, concrete work, playground repairs and EWF borders installations will be completed through FY2025. This program will enhance approximately 15 pocket parks to have matching amenities and uniform park signage.

Par 3 Park

Estimated Project Cost is \$4.7 million; FY 2024-25 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.

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 \$106,648 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.

The Infrastructure Sinking Fund FY25-26 budget includes \$106,648 contribution from the general fund, a projected carryforward fund balance of \$594,769 and interest at \$10,000 for a total budget of \$711,417. These funds are allocated as follows:

Town of Miami Lakes FY 2025-26 Adopted Budget

1. Royal Oaks Park - Robert Alonso Community Center

Budget: \$125,500

Description: This allocation targets the replacement of the meeting room partitions (\$50,000) security camera system (\$12,500), pavilion canopies (\$8,000), replace the concession stands roof (\$30,000) and cabinetry (\$25,000).

2. Picnic Park East -Youth Center

Budget: \$7,500

Description: This allocation targets the replacement of the security camera system.

3. Picnic Park West -Marry Collins Community Center

Budget: \$216,500

Description: This allocation targets the replacement of the HVAC Central Unit (\$70,000), playground rubber surface replacement (\$100,000) HVAC 4 mini split replacement (\$40,000) and replacement of the security camera system (\$6,500).

4. Miami Lakes Optimist Park

Budget: \$10,000

Description: This allocation targets the replacement of the security camera system (\$10,000).

Additionally, this budget designates a reserve balance of \$351,917, 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
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
----------------	--------------	-------------------	--------------------------	--------------------------	-------------------------------	--------------------------	-----------------

**CAPITAL PROJECTS FUND
STORMWATER IMPROVEMENTS**

REVENUES

13-334362-G2108	GRANT-ROYAL OAKS FIRST ADDITION	\$386,467	\$58,253	\$0	\$0	\$0,-	
13-370004	BUDGET CARRYFORWARD	\$163,248	\$104,428	\$162,681	\$162,681	\$0,-	
TOTAL REVENUES:		\$549,715	\$162,681	\$162,681	\$162,681	\$0	

EXPENSES

13-563041-G2108	ROYAL OAKS FIRST ADDITION	\$387,036	\$0	\$0	\$0	\$0 -	
13-581000	CONTINGENCY RESERVE	\$0	\$162,681	\$0	\$0	\$0,-	
13-591041	TRANSFER OUT-CAPITAL PROJECTS FUND-TRANSPORTATION	\$0	\$0	\$162,681	\$162,681	\$0,-	
TOTAL EXPENDITURES:		\$387,036	\$162,681	\$162,681	\$162,681	\$0	

NET STORWATER IMPROVEMENT \$162,679 \$0 \$0 \$0 \$0

FACILITIES & EQUIPMENT IMPROVEMENT

REVENUES

13-361100	INTEREST INCOME	\$0	\$0	\$0	\$0	\$0,-	
13-370000-FAC	BUDGET CARRYFORWARD	\$0	\$0	\$0	\$0	\$0,-	
13-381109	TRANSFER IN-GENERAL FUND	\$0	\$0	\$5,900	\$5,900	\$0,-	
13-381114	TRANSFER IN-IMPACT FEE FUND-POLICE	\$0	\$0	\$0	\$0	\$0,-	
TOTAL REVENUES		\$0	\$0	\$5,900	\$5,900	\$0	

EXPENSES

13-546005	TOWN HALL CENTER	\$0	\$0	\$5,900	\$5,900	\$0,-	
TOTAL EXPENDITURES		\$0	\$0	\$5,900	\$5,900	\$0	

NET FACILITIES & EQUIPMENT IMPROVEMENT \$0 \$0 \$0 \$0 \$0

TRANSPORTATION IMPROVEMENTS

REVENUES

1100-TRANS	INTEREST INCOME	\$136,537	\$0	\$0	\$146,026	\$0,-	
14-312420	SECOND LOCAL OPT GASTAX-3 CENT	\$152,252	\$156,754	\$156,754	\$153,343	\$146,281	Based on the Florida Department of Revenue estimate. Funding towards Miami Lakes Park West Bicycle & Pedestrian Improvement project.
14-331495-G1501	NW 77TH COURT GREENWAY SOUTH (G1501)	\$0	\$0	\$0	\$0	\$0 -	
14-331495-G1602	NW 77TH COURT GREENWAY NORTH (G1602)	\$0	\$0	\$0	\$0	\$200,000	Florida Department of Transportation Grant under TAP for multipurpose greenway trails. Total Grant Award \$200,000.
14-331495-G1701	GRANT-MIAMI LAKES GREEN 2.0-146TH STREET GREENWAY (G1701)	\$220	\$541,494	\$541,274	\$399,266	\$142,008	Re budget grant award balance for Miami Lakes Greenway 2.0 Grant 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.
14-331495-G1905	GRANT-TAP-FDOT-MIAMI LAKES FAIRWAY DRIVE BIKE LANES & CROSSWALK (G1905)	\$0	\$900,000	\$900,000	\$0	\$900,000	Grant for Construction of a shared use path 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.
14-331495-G2004	GRANT-FDOT-MIAMI LAKES PARK WEST BICYCLE & PEDESTRIAN IMPROVEMENTS PROJECT (G2004)	\$35,833	\$23,035	\$0	\$0	\$884,822	Budget grant award balance for Miami Lakes Park West Bicycle & Pedestrian Improvements Project Grant. Design commenced in FY23 and construction and CEI (\$884,822) to commence in FY26. Total FDOT Grant award \$1,000,000.
14-331495-G2305	GRANT-HUD-NW 59TH AVENUE COMMUNITY PROJECT FUNDING (G2305)	\$910,352	\$3,000,000	\$2,089,648	\$0	\$2,089,648	Re-budget Grant award balance for Miami Lakes 59th Avenue Roadway Extension Project.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
134-331495-G2403	GRANT-VISION ZERO SAFETY ACTION PLAN (G2403)	\$0	\$0	\$304,000	\$35,611	\$268,389	Re-budget grant award balance for Vision Zero Safety Action Plan.
134-331907-G1805	GRANT-CIGP-NW 59 AVE ROADWAY EXTENSION (G1805)	\$1,097,109	\$2,538,482	\$2,538,482	\$0	\$2,538,482	Re-budget grant 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.
134-334202-G1901	GRANT-SAFE ROUTES TO SCHOOL-BOB GRAHAM (G1901)	(\$6,968)	\$0	\$0	\$0	\$0,-	
134-334490-G2207	GRANT-NW 154TH STREET & PALMETTO EXPRESSWAY TURN LANES (G2207)	\$0	\$363,728	\$363,728	\$0	\$363,728	Re-budget 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.
134-334490-G2309	GRANT-FDOT-NW 59TH AVENUE STATE APPROPRIATION (G2309)	\$1,500,000	\$0	\$0	\$0	\$0 -	
134-362000-5951	RENTS & ROYALTIES (5951)	\$71,308	\$0	\$0	\$13,638	\$0,-	
134-370003	BUDGET CARRYFORWARD	\$3,481,957	\$3,563,705	\$4,290,777	\$4,290,777	\$4,520,128	Projected fund balance carryforward.
81050	TRANSFER IN-FROM GENERAL FUND	\$70,000	\$0	\$0	\$0	\$0	
134-381111	TRANSFER IN-SPECIAL REVENUE FUND-TRANSPORTATION (PTP)	\$2,489,447	\$1,170,395	\$1,212,265	\$1,212,265	\$872,874	FY26 funding towards Miami Lakes Green North (\$99,000), Miami Lakes Park West Bicycle & Pedestrian Improvements (\$27,092) and 59th Avenue Roadway Extension (\$746,782).
134-381113	TRANSFER IN-FROM STORMWATER CAPITAL	\$0	\$0	\$162,681	\$162,681	\$0,-	
134-381305	TRANSFER IN-SPECIAL REVENUE FUND-OTHER	\$200,000	\$0	\$0	\$0	\$0 -	
144-381304-00003	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.
184-381120	TRANSFER IN-FROM SPECIAL REVENUE FUND-MOBILITY FEE	\$0	\$168,985	\$168,985	\$168,985	\$253,668	Funding towards 59th Avenue Roadway extension project.
TOTAL REVENUES		\$10,138,048	\$14,324,216	\$14,626,232	\$6,582,591	\$15,077,666	
EXPENSES							
134-531332-G2403	PROFESSIONAL SERVICES- VISION ZERO SAFETY ACTION PLAN	\$0	\$0	\$380,000	\$47,481	\$332,519	This action plan will enable the Town to increase roadway safety, enhance collaboration with stakeholders, approach mobility effectively and equitably, prioritize safety in allocating resources to transportation improvements and develop well-defined strategies to reduce and ultimately eliminate roadway fatalities and traffic related serious injuries for road users in Miami Lakes.
134-543000-5951	UTILITY SERVICES	\$21,350	\$0	\$0	\$4,383	\$0,-	
134-546000-5951	REPAIRS & MAINTENANCE	\$11,362	\$0	\$0	\$10,451	\$0,-	
134-549002	CONTINGENCY RESERVE	\$0	\$356,416	\$384,904	\$0	\$735,515	Reserves for transportation projects as needed.
134-563008	STREET LIGHT IMPROVEMENTS	\$275,066	\$564,886	\$289,820	\$0	\$230,752	Re-budget project balance for the street lights project.
134-563029	59TH AVENUE ROADWAY EXTENSION	\$4,632,252	\$10,797,221	\$10,879,839	\$308,683	\$10,699,298	Re-budget project balance (\$9,698,848), Mobility Fee (\$253,668) and PTP (\$746,782) in order to secure approval from FAA and South Florida Water Management District to extend 59th Avenue south to Miami Lakes Drive and construction.
134-563029-ED59	59TH AVENUE ROADWAY EXTENSION-EMINENT DOMAIN	\$689,062	\$0	\$0	\$5,473	\$0,-	
134-563029-RELOA	59TH AVENUE ROADWAY EXTENSION-RELOCATION ASSISTANCE	\$89,037	\$0	\$0	\$852,001	\$0,-	
134-563065-G1901	SAFE ROUTES TO SCHOOL-BOB GRAHAM (G1901)	\$7,868	\$17,285	\$17,285	\$0	\$0,-	
134-563605-G1501	MIAMI LAKES GREEN/NW 77TH CT GREENWAY-SOUTH	\$0	\$118,006	\$118,006	\$0	\$0	In FY 2026 project removed and to be re-applied for in the future.
134-563605-G1602	MIAMI LAKES GREEN/NW 77TH CT GREENWAY-NORTH	\$0	\$200,000	\$200,000	\$0	\$499,000	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. Funding sources for this project in FY2024 Special Revenue Fund (\$200,000). In FY 2026 Re-budget project balance of \$200,000, Grant Funding (\$200,000) and additional funding from PTP (\$99,000). Total estimated project cost of \$400,000. (Grant \$200,000 & Town match \$200,000.)

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
14-563608-G2004	MIAMI LAKES PARK WEST BICYCLE & PEDESTRIAN IMPROVEMENTS	\$77,832	\$46,121	\$1,193	\$0	\$1,059,388	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). FY2026 funding is project balance carryover (\$1,193), Grant (\$884,822), Gas Tax (\$146,281) and PTP (\$27,092). 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).
14-563619-G1701	MIAMI LAKES GREEN 2.0 (146TH GREENWAY)	\$7,019	\$751,784	\$864,112	\$793,184	\$70,928	This project is for the reconstruction of NW 146th Street between 89th Avenue to two lanes with bike lanes and landscaped path. Funding sources in FY2022 PTP (\$266,706) and in FY23 grant (\$541,494). In FY2026 project balance carryforward balance \$70,928 . Total estimated project cost is \$808,200 (Grant Award \$541,494 & Town match \$266,706).
14-563620-G2207	MIAMI LAKES NW 154TH STREET & PALMETTO EXPRESSWAY TURN LANES	\$3,051	\$352,995	\$360,677	\$29,913	\$330,764	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. Re-Budget project balance of \$330,764 for FY26 . Total estimated project cost is \$400,000. This project is grant funded and does not require matching funds.
14-563622-G1905	FAIRWAY DRIVE BIKE LANE & CROSSWALK IMPROVEMENTS PROJECT (G1905)	\$33,370	\$1,119,502	\$1,119,502	\$0	\$1,119,502	The Fairway Drive Bike Lane & Crosswalk Improvements project is for the construction of a shared use path 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. FY25 Funding is project balance of (\$38,502), PTP (181,000) and Grant (\$900,000). FY2026 Re-budget project balance . Total estimated project cost \$1,200,000. (Grant Award \$900,000 and Town match \$300,000).
14-563614	ADAPTIVE SIGNALIZATION PROGRAM	\$0	\$0	\$10,894	\$10,894	\$0	
TOTAL EXPENDITURES		\$5,847,271	\$14,324,216	\$14,626,232	\$2,062,463	\$15,077,666	
NET TRANSPORTATION IMPROVEMENTS		\$4,290,777	\$0	\$0	\$4,520,128	\$0	

PARKS IMPROVEMENTS

REVENUES

4705	GRANT-BUSINESS PARK EAST LINEAR PARK (139TH ST & NW 57TH CT)	\$0	\$200,000	\$200,000	\$0	\$200,000	Re-budget grant for the 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.
7205-G2404	GRANT/MDC NEAT STREETS	\$50,363	\$0	\$0	\$0	\$0	-
0001-PARKS	BUDGET CARRYFORWARD	\$2,577,812	\$2,435,359	\$2,434,515	\$2,434,515	\$3,063,203	Projected fund balance carryforward.
1106-PARKS	TRANSFERS IN-GENERAL FUND-PARKS	\$260,859	\$0	\$989,690	\$989,690	\$18,000	Transfer to fund for the replacement of two canopies at Royal Oaks Park.
1115-PIMP	TRANSFERS IN-PARKS IMPACT FEE FUND-IMPROVEMENT	\$495,027	\$2,069	\$2,685	\$2,685	\$0	Transfer in from Park Improvement Impact Fee fund to be utilized towards MLOP Masterplan.
1115-POS	TRANSFERS IN-PARKS IMPACT FEE FUND-OPEN SPACE	\$0	\$480,000	\$480,000	\$480,000	\$0	-
1125	TRANSFERS IN-FPL FRANCHISE FEE SURPLUS	\$50,363	\$0	\$0	\$0	\$0	-
7-361100	INTEREST INCOME	\$0	\$0	\$0	\$21,522	\$0	
7-334205-G2105	GRANT-CDBG-MIT-FLORIDA DEPARTMENT OF ECONOMIC	\$0	\$525,000	\$525,000	\$0	\$525,000	Re-Budget grant award amount.
TOTAL REVENUES:		\$3,434,424	\$3,642,428	\$4,631,890	\$3,928,412	\$3,806,203	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
EXPENSES							
207-549002	CONTINGENCY RESERVE	\$0	\$5,863	\$5,964	\$0	\$27,487	Reserve for future Parks improvements projects.
207-563003-G2404	WEST LAKE NEIGHBORHOOD REFORESTATION PROGRAM	\$100,725	\$0	\$0	\$0	\$0,-	
207-591040	TRANSFERS OUT-GENERAL FUND	\$499,322	\$250,000	\$250,000	\$250,000	\$499,322	-
327-562065	SENIOR CENTER BUILDOUT	\$0	\$500,000	\$500,000	\$4,900	\$495,100	Re-budget project balance for the interior buildout of a 6,000 square foot shell building for a senior community center at an estimated total project cost of \$500,000. Transfer back \$250,000 to the General Fund of the total \$500,000, and transfer in \$250,000 from Parks Impact Fees Open Space.
TOTAL ADMINISTRATIVE PROJECTS:		\$600,047	\$755,863	\$755,964	\$254,900	\$1,021,909	
217-562002	ROP COMM CTR PLAYGROUND	\$0	\$0	\$60,000	\$60,000	\$0,-	
217-562005	ROP BASKETBALL COURT	\$7,550	\$0	\$0	\$0	\$0,-	
217-562006	ROP PLAYGROUND CANOPY	\$0	\$0	\$0	\$0	\$18,000	Funding to replace two canopies at Royal Oaks Park.
217-563541	RE-SODDING OF PARK	\$0	\$0	\$80,000	\$80,000	\$0,-	
217-564000-G2105	MACHINERY & EQUIPMENT	\$0	\$525,000	\$525,000	\$0	\$525,000	Re-budget 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		\$7,550	\$525,000	\$665,000	\$140,000	\$543,000	
237-563530	MINI PARKS IMPROVEMENTS	\$14,376	\$0	\$0	\$0	\$0 -	
237-563068	VETERANS MEMORIAL MONUMENT	\$0	\$0	\$36,368	\$0	\$36,368	Re budget funding for the design of the Veterans monument.
TOTAL VETERANS PARK,- (MARY COLLINS)		\$14,376	\$0	\$36,368	\$0	\$36,368	
247-563000	INFRASTRUCTURE	\$295,278	\$0	\$40,000	\$40,000	\$0,-	
247-563001	MLOP STORAGE FACILITY	\$0	\$300,000	\$300,000	\$91,112	\$208,888	Re-budget project balance for the design, demolish, furnish and install new 60x40 steel storage structure in existing location, with new asphalt overlay and 10ft perimeter fencing.
247-563618	MLOP MASTER PLAN	\$28,133	\$1,269,619	\$1,757,547	\$4,171	\$1,254,053	Re-budget project balance (\$1,753,376) and transfer funds out and back to general fund (\$499,322).
TOTAL MIAMI LAKES OPTIMIST PARK		\$323,412	\$1,569,619	\$2,097,547	\$135,283	\$1,462,941	
257-563201	ENTRANCE FEATURE	\$15,375	\$8,540	\$3,434	\$3,434	\$0 -	
257-563305	PARKING IMPROVEMENT	\$19,781	\$34,679	\$30,219	\$30,219	\$0 -	
257-563543	BUSINESS PARK EAST LINEAR PARK (139TH ST & NW 57TH CT)	\$0	\$430,000	\$430,000	\$25,000	\$405,000	Re-budget project balance for the design and build of a linear park along NW 139th ST & NW 57th Ct to include multiuse 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 \$430,000. (Grant Award \$200,000, Town Match \$200,000 and Conceptual Design \$30,000).
257-564000	MACHINERY & EQUIPMENT-MINI PARKS IMPROVEMENT	\$19,369	\$87,900	\$382,531	\$276,373	\$106,158	Re-budget project balance.
TOTAL MINI PARKS		\$54,525	\$561,119	\$846,184	\$335,026	\$511,158	
287-563540	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		\$999,909	\$3,642,428	\$4,631,890	\$865,209	\$3,806,203	
NET PARKS IMPROVEMENT		\$2,434,515	\$0	\$0	\$3,063,203	\$0	
TOTAL CAPITAL FUND PROJECTS REVENUES		\$14,122,187	\$18,129,325	\$19,426,703	\$10,679,584	\$18,883,869	
TOTAL CAPITAL FUND PROJECTS EXPENDITURES		\$7,234,216	\$18,129,325	\$19,426,703	\$3,096,253	\$18,883,869	
NET CAPITAL PROJECTS FUND		\$6,887,971	\$0	\$0	\$7,583,331	\$0	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
INFRASTRUCTURE SINKING FUND							
REVENUES							
1100	INTEREST INCOME	\$22,362	\$5,000	\$5,000	\$11,823	\$10,000	Projected interest earnings.
0000	BUDGET CARRYFORWARD	\$371,563	\$295,479	\$396,322	\$396,322	\$594,769	Prior year projected fund balance carryforward.
1109	TRANSFERS IN,- GENERAL FUND	\$150,000	\$366,000	\$366,000	\$366,000	\$106,648	Transfer in from General Fund.
	TOTAL INFRASTRUCTURE SINKING FUND REVENES	\$543,925	\$666,479	\$767,322	\$774,145	\$711,417	
EXPENSES							
9002	CONTINGENCY RESERVE	\$0	\$601,479	\$589,468	\$0	\$351,917	Reserve for future projects for the renewal and replacement of equipment & infrastructure.
03-564000	MACHINERY & EQUIPMENT-GOVERNMENT CENTER	\$138,602	\$0	\$30,360	\$47,563	\$0,-	
07-563000	INFRASTRUCTURE-ROYAL OAKS PARK-RACC	\$0	\$0	\$0	\$40,000	\$50,000	Replace partitions (\$50,000).
07-564000	MACHINERY & EQUIPMENT-ROYAL OAKS PARK-RACC	\$9,000	\$40,000	\$122,494	\$66,813	\$75,500	Replace security camera system (\$12,500), replace pavilion canopies (\$8,000), replace concessions roof (\$30,000) & concessions cabinetry (\$25,000).
07-563000	INFRASTRUCTURE-PICNIC PARK EAST-YOUTH CENTER	\$0	\$0	\$0	\$25,000	\$0,-	
07-564000	MACHINERY & EQUIPMENT-PICNIC PARK EAST-YOUTH CENTER	\$0	\$25,000	\$25,000	\$0	\$7,500	Replace security camera system.
07-563000	INFRASTRUCTURE-PARK WEST- MARY COLLINS	\$0	\$0	\$0	\$0	\$170,000	HVAC central package unit replacement (\$70,000), Playground PIP rubber surface replacement (\$100,000).
07-564000	MACHINERY & EQUIPMENT-MARY COLLINS	\$0	\$0	\$0	\$0	\$46,500	HVAC replacement of 4 mini split units (\$40,000) and replace security camera system (\$6,500).
07-564000	MACHINERY & EQUIPMENT-MIAMI LAKES OPTIMIST PARK-MLOP	\$0	\$0	\$0	\$0	\$10,000	Replace security camera system (\$10,000).
07-563000	INFRASTRUCTURE-MINI PARKS	\$0	\$0	\$0	\$0	\$0	
	TOTAL INFRASTRUCTURE SINKING FUND EXPENDITURES	\$147,602	\$666,479	\$767,322	\$179,376	\$711,417	
	NET INFRASTRUCTURE SINKING FUND	\$396,322	\$0	\$0	\$594,769	\$0	

TOWN OF MIAMI LAKES
FY 2025-26 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

ACCOUNT NAME	FY2025-26 BUDGET	FY2026-27 BUDGET	FY2027-28 BUDGET	FY2027-28 BUDGET	FY2028-29 BUDGET	FY2029-30 BUDGET	COMMENTS
TRANSPORTATION IMPROVEMENT							
STREET IMPROVEMENTS							
NT-FDOT-SR 826/NW 154TH STREET LANDSCAPE & HARDSCAPE IMPROVEMENTS (G1703)	\$0	\$100,000	\$0	\$0	\$0	\$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.
REST INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0 Interest income from Investment Portfolio.
ADDITIONAL LOCAL OPT GAS TAX-3 CENT	\$146,281	\$145,000	\$145,000	\$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.
NT-MIAMI LAKES GREEN/NW 77TH CT GREENWAY-SOUTH (G1501)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 -
NT- MIAMI LAKES GREEN/NW 77TH CT GREENWAY-NORTH (G1502)	\$200,000	\$0	\$0	\$0	\$0	\$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.
NT-MIAMI LAKES GREEN 2.0-146TH STREET GREENWAY (G1701)	\$142,008	\$0	\$0	\$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.
NT-TAP-FDOT-MIAMI LAKES FAIRWAY DRIVE BIKE LANES & SIDEWALK (G1905)	\$900,000	\$0	\$0	\$0	\$0	\$0	\$0 This project will create a bike route from Fairway Drive from Miami Lakes Drive to Miami Lakeway North. Design commenced in FY23 and Construction and CEI in FY25. Total grant award \$900,000.
NT-FDOT-MIAMI LAKES PARK WEST BICYCLE & PEDESTRIAN IMPROVEMENTS PROJECT (G2004)	\$884,822	\$0	\$0	\$0	\$0	\$0	\$0 Re-budget award balance 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).
NT-HUD-NW 59TH AVENUE COMMUNITY PROJECT FUNDING (G1805)	\$2,089,648	\$0	\$0	\$0	\$0	\$0	\$0 Grant for Miami Lakes 59th Avenue Roadway Extension Project
NT-VISION ZERO SAFETY ACTION PLAN (G2403)	\$268,389	\$0	\$0	\$0	\$0	\$0	\$0 Re-budget grant award balance for Vision Zero Safety Action Plan.
NT-CIGP-NW 59 AVE ROADWAY EXTENSION (G1805)	\$2,538,482	\$0	\$0	\$0	\$0	\$0	\$0 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.

TOWN OF MIAMI LAKES
FY 2025-26 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

ACCOUNT NAME	FY2025-26 BUDGET	FY2026-27 BUDGET	FY2027-28 BUDGET	FY2027-28 BUDGET	FY2028-29 BUDGET	FY2029-30 BUDGET	COMMENTS
mi Lakes NW 154TH STREET & PALMETTO EXPRESSWAY TURN 5 (G2207)	\$363,728	\$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 Grant Award \$400,000.
T-TPO-NW 170TH STREET GREENWAY TRAIL SAFETY CEMENTS	\$0	\$0	\$0	\$0	\$0	\$1,330,000	The Florida Department of Transportation (FDOT) Transportation Alternatives (TA) Grant will assist the Town in funding the Miami Lakes NW 170th Greenway Improvements Project. The Project will take place along NW 170th street from NW 89th Avenue to NW 77th Court. The Project will provide improvements to the pedestrian and bicycle safety-related infrastructure in compliance with the Americans with Disabilities Act and align with the Town's ADA Master Plan, Greenways and Trails Master Plan, Strategic Plan, and Complete Streets Implementation Plan. The Greenway is existing, but this project is focusing on safety improvements including lighting, bollards, crosswalk signalization, repaving, curbing, pavement markings and signage.
ET CARRYFORWARD	\$4,520,128	\$0	\$0	\$0	\$0	\$0	Projected fund balance carryforward.
TRANSFER IN-SRF-TRANSPORTATION (PTP)	\$872,874	\$750,000	\$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. FY26 funding towards Miami Lakes Green North (\$99,000), Miami Lakes Park West Bicycle & Pedestrian Improvements (\$27,092) and 59th Avenue Roadway Extension (\$746,782).
TRANSFER IN-FROM ROAD IMPACT FEE FUND (59TH AVE)	\$1,897,638	\$0	\$0	\$0	\$0	\$0	\$0 Re-budget funding balance towards 59th Avenue Roadway Extension Project.
TRANSFER IN-FROM SRF-MOBILITY FEE	\$253,668	\$0	\$0	\$0	\$0	\$0	\$0 Mobility Fee funding utilized towards 59th Avenue Roadway Extension project.
TOTAL REVENUES	\$15,077,666	\$995,000	\$895,000	\$895,000	\$895,000	\$2,225,000	
EXPENDITURES							
CONTINGENCY RESERVE	\$735,515	\$0	\$698,000	\$895,000	\$895,000	\$922,000	FY25-29 contingency reserve for transportation project needs as needed.
PROFESSIONAL SERVICES- VISION ZERO SAFETY ACTION PLAN	\$332,519	\$0	\$0	\$0	\$0	\$0	\$0 This action plan will enable the Town to increase roadway safety, enhance collaboration with stakeholders, approach mobility effectively and equitably, prioritize safety in allocating resources to transportation improvements and develop well-defined strategies to reduce and ultimately eliminate roadway fatalities and traffic related serious injuries for road users in Miami Lakes.
STREET LIGHT IMPROVEMENTS	\$230,752	\$0	\$0	\$0	\$0	\$0	\$0 Re-budget project balance for street light project.

TOWN OF MIAMI LAKES
FY 2025-26 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

ACCOUNT NAME	FY2025-26 BUDGET	FY2026-27 BUDGET	FY2027-28 BUDGET	FY2027-28 BUDGET	FY2028-29 BUDGET	FY2029-30 BUDGET	COMMENTS
1 AVENUE ROADWAY EXTENSION (G1805)	\$10,699,298	\$795,000	\$0	\$0	\$0	\$0	\$0 Re-budget project balance (\$9,698,848), Mobility Fee (\$253,668) and PTP (\$746,782) in order to secure approval from FAA and South Florida Water Management District to extend 59th Avenue south to Miami Lakes Drive and construction.
VI LAKES GREEN/NW 77TH CT GREENWAY-SOUTH (G1501)	\$0	\$0	\$0	\$0	\$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).
VI LAKES GREEN/NW 77TH CT GREENWAY-NORTH	\$499,000	\$0	\$0	\$0	\$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.)
VI LAKES PARK WEST BICYCLE & PEDESTRIAN IMPROVEMENTS (G04)	\$1,059,388	\$0	\$0	\$0	\$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 commenced in FY23 and construction and CEI in FY26. Total estimated project cost is \$1,216,565. (Grant \$1,000,000 & Town match \$216,565).
VI LAKES GREEN 2.06 146TH STREET GREENWAY (G1701)	\$70,928	\$0	\$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).
VI LAKES NW 154TH STREET & PALMETTO EXPRESSWAY TURN Lanes (G2207)	\$330,764	\$0	\$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.
WAY DRIVE BIKE LANE & CROSSWALK IMPROVEMENTS PROJECT (G05)	\$1,119,502	\$0	\$0	\$0	\$0	\$0	\$0 This project will create a bike route from Fairway Drive from Miami Lakes Drive to Miami Lakeway North. Design commenced in FY23 and Construction and CEI in FY25. Total estimated project cost is \$1,200,000. (Grant \$900,000 & Town match \$300,000).

TOWN OF MIAMI LAKES
FY 2025-26 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

ACCOUNT NAME	FY2025-26 BUDGET	FY2026-27 BUDGET	FY2027-28 BUDGET	FY2027-28 BUDGET	FY2028-29 BUDGET	FY2029-30 BUDGET	COMMENTS
5/NW 154TH STREET LANDSCAPE & HARDSCAPE IMPROVEMENT ICT	\$0	\$200,000	\$0	\$0	\$0	\$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).
70TH STREET GREENWAY TRAIL SAFETY ENHACEMENTS	\$0	\$0	\$197,000	\$0	\$0	\$1,303,000	
TOTAL EXPENDITURES:	\$15,077,666	\$995,000	\$895,000	\$895,000	\$895,000	\$2,225,000	
NET TRANSPORTATION IMPROVEMENTS	(\$0)	\$0	\$0	\$0	\$0	\$0	

PARKS IMPROVEMENT

REVENUES							
T-BUSINESS PARK EAST LINEAR PARK (139TH ST & NW 57TH CT)	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0 Grant for the 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.
ET CARRYFORWARD-PARKS	\$3,063,203	\$27,487	\$27,487	\$27,487	\$27,487	\$27,487	Projected fund balance carryforward.
IFERS IN-GENERAL FUND-PARKS	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0 -
IFER IN-IMPACT FEE FUND-PARKS IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0 -
T-CDBG-MIT-FLORIDA DEPARTMENT OF ECONOMIC RTUNITY (DEO)	\$525,000	\$0	\$0	\$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:	\$3,806,203	\$27,487	\$27,487	\$27,487	\$27,487	\$27,487	

EXPENDITURES							
NGENCY RESERVE	\$27,487	\$27,487	\$27,487	\$27,487	\$27,487	\$27,487	Reserve for future parks improvement projects.
IFERS OUT-GENERAL FUND	\$499,322	\$0	\$0	\$0	\$0	\$0	\$0 Transfer back to General Fund from MLOP Master Plan.
R CENTER BUILDOUT	\$495,100	\$0	\$0	\$0	\$0	\$0	\$0 Re-budget project balance for the interior buildout of a 6,000 square foot shell building for a senior community center at an estimated total project cost of \$500,000.
TOTAL ADMINISTRATION	\$1,021,909	\$27,487	\$27,487	\$27,487	\$27,487	\$27,487	
ASKETBALL COURT	\$18,000	\$0	\$0	\$0	\$0	\$0	\$0 Funding to replace two canopies at Royal Oaks Park.
INIERY & EQUIPMENT	\$525,000	\$0	\$0	\$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.
2	2	2	2	2	2	2	
AL ROYAL OAKS PARK-(ROBERTO ALONSO COMMUNITY CENTER)	\$543,000	\$0	\$0	\$0	\$0	\$0	

TOWN OF MIAMI LAKES
FY 2025-26 ADOPTED BUDGET
FIVE-YEAR CAPITAL IMPROVEMENT PLAN
Revenue and Expenditure by Line Item

ACCOUNT NAME	FY2025-26 BUDGET	FY2026-27 BUDGET	FY2027-28 BUDGET	FY2027-28 BUDGET	FY2028-29 BUDGET	FY2029-30 BUDGET	COMMENTS
VETERANS MEMORIAL MONUMENT	\$36,368	\$0	\$0	\$0	\$0	\$0	Re budget funding for the design of the Veterans monument.
TOTAL VETERANS PARK-(MARY COLLINS COMMUNITY CENTER)	\$36,368	\$0	\$0	\$0	\$0	\$0	
MLP STORAGE FACILITY	\$208,888	\$0	\$0	\$0	\$0	\$0	\$0 Re-budget project balance for the design, demolish, furnish and install new 60x40 steel storage structure in existing location, with new asphalt overlay and 10ft perimeter fencing.
MLP MASTER PLAN	\$1,254,053	\$0	\$0	\$0	\$0	\$0	\$0 Budget to complete MLP Master Plan design and construction documents.
TOTAL MIAMI LAKES OPTIMIST PARK	\$1,462,941	\$0	\$0	\$0	\$0	\$0	
LINESS PARK EAST LINEAR PARK (139TH ST & NW 57TH CT)	\$405,000	\$0	\$0	\$0	\$0	\$0	\$0 This project includes the design and build of a linear park along NW 139th ST & NW 57th Ct to include multiuse trail, landscaping, irrigation, benches, and public art at the corner of the Town's boundaries. Total estimated project cost is \$430,000. (Grant Award \$200,000, Town Match \$200,000 and Conceptual Design \$30,000).
MACHINERY & EQUIPMENT-MINI PARKS IMPROVEMENT	\$106,158	\$0	\$0	\$0	\$0	\$0	Re-budget project balance.
TOTAL POCKET/MINI PARKS	\$511,158	\$0	\$0	\$0	\$0	\$0	
PAR 3 PARK	\$230,827	\$0	\$0	\$0	\$0	\$0	Re-budget funds for design of Par 3 Park.
TOTAL PASSIVE PARK	\$230,827	\$0	\$0	\$0	\$0	\$0	
TOTAL PARKS IMPROVEMENTS EXPENDITURES	\$3,806,203	\$27,487	\$27,487	\$27,487	\$27,487	\$27,487	
NET PARKS IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL CAPITAL REVENUES	\$18,883,869	\$1,022,487	\$922,487	\$922,487	\$922,487	\$2,252,487	
TOTAL CAPITAL EXPENDITURES	\$18,883,869	\$1,022,487	\$922,487	\$922,487	\$922,487	\$2,252,487	



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

Town of Miami Lakes FY 2025-26 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 \$2,197,692 for FY2025-26. Revenues also include \$1,051,459 in a projected fund balance carryforward, \$30,000 in interest income, \$769,398 in grant funds for the West Lakes Phase IV project, \$593,600 in state funding grant for the Montrose Drainage Improvement project, \$250,000 for the West Lakes Garden 3RD Addition project, \$920,000 for Loch Lomond Phase II and a \$132,610 Vulnerability Assessment Grant, bringing the total budget to \$5,944,759.

The FY2025-26 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, 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 FEMA-funded canal dredging project at NW 57th Avenue \$15,734. This debt service obligation is due to mature in 2026. Additionally, the Fund assumes the debt service on the new Stormwater Revenue Bonds Series 2021, \$906,150, which has a maturity date of 2051. The Fund maintains a reserve of \$1,397,036 to manage contingencies and unexpected expenses.

Town of Miami Lakes FY 2025-26 Adopted Budget

Performance Measures

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

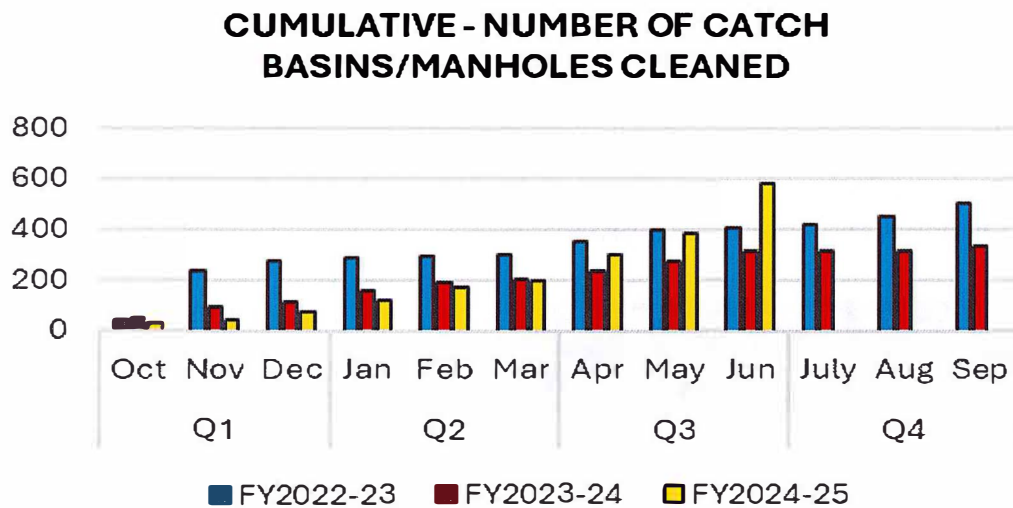


Fig.1: Cumulative number of catch basins/manholes cleaned in FY2024 as of the 3rd quarter was 576.

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 2025-26 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 2025-26 is \$1,574,622.

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 FY2025-26 is \$6,377,258.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
STORMWATER UTILITY FUND							
REVENUES							
1394-G2301	GRANT-FL MITIGATION-WEST LAKES PHASE IV (FMA)	\$0	\$0	\$769,398	\$0	\$769,398	As a Flood Mitigation Assistance Grant Program project, the Sub-Recipient proposes drainage improvements for the West Lakes community, located between NW 89th Avenue and NW 92nd Avenue, from NW 153rd Terrace to NW 152nd Lane in Miami Lakes, Florida 33018. This project intends to mitigate localized flooding, benefitting 34 residential properties which will improve the existing drainage system by installing drainage pipes and exfiltration trenches in residential roads throughout the entirety of the project area. This project will reduce or eliminate repetitive flood damage in the West Lakes community (Grant award is \$769,398 & Town Match \$256,466).
14361-G2205	GRANT-CANAL STABILIZATION PHASE III (FDEP)	\$1,000,000	\$696,030	\$0	\$0	\$0	-
14363-G2308	GRANT-MONTROSE DRAINAGE IMPROVEMENT PROJECT (FDEP)	\$0	\$593,600	\$593,600	\$0	\$593,600	This is a state funded grant project to 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).
14363-G2405	GRANT-WEST LAKES GARDENS 3RD ADDITION (FDEP)	\$0	\$0	\$250,000	\$0	\$250,000	The Miami Lakes West Lakes Gardens Third Additional Drainage Improvements project includes flood mitigation activities in the West Lakes Gardens community and consists of the design, permitting, construction, and inspection of the new drainage system, including new catch basins, manholes, drainage pipes, exfiltration trenches (French drains), milling and resurfacing of roadway, and signing and pavement markings on NW 150th Terrace from NW 92nd Avenue to NW 89th Avenue. (Grant Award \$250,000 & No Town Match).
14363-G2406	GRANT-LOCH LOMOND PHASE II (FDEP)	\$0	\$0	\$920,000	\$0	\$920,000	The Miami Lakes Loch Lomond Phase II Drainage Improvements project includes flood mitigation activities in the Loch Lomond community to further reduce or eliminate the risk of flood damage to residential homes. A new drainage system, including catch basins, manholes, drainage pipes, and exfiltration trenches along Burnside Way, West Troon Circle, and West Prestwick Place will be constructed. (Grant award \$920,000 & No Town Match).
14901-G2304	GRANT-VULNERABILITY ASSESSMENT	\$87,390	\$220,000	\$132,610	\$0	\$132,610	The Town of Miami Lakes will complete the Town of Miami Lakes Vulnerability Assessment Study and Adaptation Plan Project (Project) to include a comprehensive Vulnerability Assessment (VA) pursuant to Section 380.093, Florida Statutes (F.S.) as well as develop an Adaptation Plan and Local Mitigation Strategy. The Project will include stakeholder engagement (Grant Award \$220,000 & No Town Match).
13900	STORMWATER UTILITY FEES	\$2,315,270	\$2,235,996	\$2,235,996	\$2,439,726	\$2,197,692	Based on 17,442 ERUs at \$10.50 per ERU per month. Per Resolution 21-1730.
11100	INTEREST EARNINGS	\$123,319	\$30,000	\$30,000	\$68,368	\$30,000	Interest Income.
10004	BUDGET CARRYFORWARD	\$0	\$1,423,152	\$2,118,395	\$2,118,395	\$1,051,459	Projected fund balance carryforward.
11000	CAPITAL CONTRIBUTIONS	\$1,387,036	\$0	\$0	\$0	\$0	-
TOTAL REVENUES:		\$4,913,015	\$5,198,778	\$7,049,999	\$4,626,489	\$5,944,759	
EXPENDITURES							
13-546180	WASAD FEE COLLECTION	\$33,673	\$40,000	\$40,000	\$31,120	\$40,000	WASAD fee to collect stormwater charges.
13-549060	STORMWATER ADMINISTRATION	\$114,914	\$206,429	\$206,429	\$134,669	\$159,583	Overhead charges for support of Utility at 10.3%.
13-549090	FINANCIAL INSTITUTION FEES	\$2,050	\$1,550	\$1,550	\$1,550	\$2,050	Annual financial institution fee for Bond administration and Moody's credit rating.
13-549100	PUBLIC OUTREACH/WORKSHOPS	\$0	\$3,000	\$3,000	\$0	\$1,500	Required for NPDES and CRS annual certifications.
13-554000	SUBSCRIPTIONS & MEMBERSHIPS	\$0	\$800	\$800	\$0	\$800	Required for CRS: American Association of Flood Plain Managers, FL SW Association & FL Flood Management Association.
13-554010	EDUCATION & TRAINING	\$900	\$6,200	\$6,200	\$574	\$4,000	Mandated training to maintain certification.
13-559030	DEPRECIATION EQUIPMENT & FURNITURE	\$6,967	\$0	\$0	\$0	\$0	-

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
03-559040	DEPRECIATION INFRASTRUCTURE	\$582,327	\$0	\$0	\$0	\$0	-
03-570000	STORMWATER UTILITY REVENUE BOND DEBT-QNIP	\$13,103	\$0	\$0	\$0	\$0	QNIP Debt service payments matured FY2024.
03-570011	FEMA FUNDED CANAL DREDGING PAYMENT	\$1,397	\$15,734	\$15,734	\$15,734	\$15,734	Payment for FEMA-funded canal dredging project; Year 10 of 10. Matures FY2026.
03-571001	PRINCIPAL-SERIES 2021	\$0	\$295,000	\$295,000	\$295,000	\$310,000	Bond principal payment. Matures in 2051.
03-572001	INTEREST-SERIES 2021	\$616,550	\$607,950	\$607,950	\$607,950	\$596,150	Bond interest payment. Matures in 2051.
03-573006	RENEWAL, REPLACEMENT & IMPROVEMENT	\$0	\$55,000	\$55,000	\$55,000	\$55,000	Renewal and replacement as per Series 2021 Bond Covenant.
03-591075	TRANSFER OUT-AMERICAN RESCUE PLAN ACT FUND	(\$849,213)	\$0	\$0	\$0	\$0	-
	TOTAL STORMWATER UTILITY EXPENSES	\$522,667	\$1,231,663	\$1,231,663	\$1,141,597	\$1,184,817	
313-531370	NPDES COMPUT. DISCHARGE MOD	\$805	\$805	\$805	\$805	\$805	Annual regulatory program and surveillance fees.
313-546150	NPDES PERMIT FEES	\$14,293	\$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	\$15,098	\$32,295	\$32,295	\$32,295	\$32,295	
823-512000	REGULAR SALARIES	\$333,978	\$361,519	\$361,519	\$368,003	\$394,661	Salary for PW Director and PW Engineer (50%), CIP Manager, Stormwater Inspector and 2 Vacuum Truck Operators.
823-521000	PAYROLL TAXES	\$25,433	\$27,656	\$27,656	\$27,919	\$30,192	Calculated based on 7.65% of salaries.
823-522000	FRS RETIREMENT CONTRIBUTION	\$41,515	\$49,584	\$49,584	\$50,159	\$55,617	Rate increase from 13.63% to 14.03% thru June 2026.
823-523000	HEALTH & LIFE INSURANCE	\$55,983	\$81,313	\$81,313	\$56,252	\$80,092	Includes medical, dental, vision and life.
823-523003	HEALTH ALLOWANCE	\$7,511	\$0	\$0	\$8,958	\$0	-
823-523100	WIRELESS STIPEND	\$951	\$960	\$960	\$960	\$960	Cell phone stipend for PW Director (50%) and PW Engineer (50%).
823-531000	PROFESSIONAL SERVICES	\$4,345	\$5,000	\$5,000	\$3,000	\$5,000	Arbitrage calculation.
823-531000-G2304	PROFESSIONAL SERVICES-VULNERABILITY	\$87,390	\$85,000	\$85,000	\$132,610	\$0	-
823-531212	MASTER PLAN UPDATE	\$0	\$0	\$0	\$0	\$250,000	Stormwater master plan update number 4.
823-541001	REMOTE ACCESS DEVICE DATA PLAN	\$2,453	\$2,598	\$2,598	\$2,164	\$2,600	Data plan for field personnel devices.
823-544000	RENTALS & LEASES	\$96,644	\$96,654	\$96,654	\$96,644	\$96,654	Annual lease payment for the new Public Works Vac Truck.
823-545000	INSURANCE	\$15,368	\$21,843	\$21,843	\$21,903	\$24,692	Property and liability insurance and workers compensation.
823-546000	REPAIR & MAINTENANCE-CLEAN BASINS PIPES TRENCHES	\$55,091	\$70,000	\$70,000	\$40,401	\$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).
823-546120	REPAIR & MAINTENANCE-MINOR IMPROVEMENTS	\$24,414	\$84,566	\$84,566	\$71,686	\$84,566	Roadway and drainage restoration per stormwater system repair & maintenance.
823-546130	COMMUNITY RATING SYSTEM	\$0	\$3,500	\$3,500	\$0	\$3,500	Flood management program to reduce resident flood insurance premiums.
823-546160	REPAIR & MAINTENANCE-STREET SWEEPING	\$33,045	\$60,000	\$60,000	\$44,772	\$60,000	Contract street sweeping 62.5 lane miles of roadway bi-weekly.
823-546161	REPAIR & MAINTENANCE-STORM VAC TRUCK OPERATIONS	\$1,192	\$15,000	\$15,000	\$1,410	\$10,000	Vac truck system repair and maintenance.
823-546170	REPAIR & MAINTENANCE-CANAL MAINTENANCE	\$264,249	\$285,667	\$285,667	\$278,013	\$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).
3823-549002	CONTINGENCY RESERVE	\$0	\$1,285,214	\$1,514,273	\$0	\$1,397,036	Contingency Reserve.
3823-549200	MISCELLANEOUS EXPENSE	\$750	\$0	\$0	\$0	\$0	-
3823-552010	UNIFORMS	\$482	\$1,500	\$1,500	\$947	\$1,500	Uniforms for 2 Vac truck operators, town shirts and field apparel for PW Engineer, CIP Manager, inspector and Director.
3823-552020	FUEL & LUBRICANTS	\$10,618	\$13,000	\$13,000	\$11,224	\$13,000	Gas, oil and lubricants for Vac truck and pressure cleaning equipment.
3823-566002	COMPUTER SOFTWARE LICENSES	\$300	\$1,500	\$1,500	\$330	\$1,500	Software Licensees and renewals.
	TOTAL STORMWATER OPERATING	\$1,061,711	\$2,552,074	\$2,781,133	\$1,217,355	\$2,867,237	
3833-563042-G2205	CANAL STABILIZATION PHASE III	\$1,000,000	\$680,032	\$0	\$0	\$0	-

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
833-563044-G2308	MONTROSE DRAINAGE IMPROVEMENT PROJECT	\$0	\$702,714	\$702,714	\$48,784	\$693,216	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).
333-563045-G2301	WEST LAKES DRAINAGE PHASE IV	\$0	\$0	\$1,132,194	\$650,000	\$482,194	As a Flood Mitigation Assistance Grant Program project, the Sub-Recipient proposes drainage improvements for the West Lakes community, located between NW 89th Avenue and NW 92nd Avenue, from NW 153rd Terrace to NW 152nd Lane in Miami Lakes, Florida 33018. This project intends to mitigate localized flooding, benefitting 34 residential properties which will improve the existing drainage system by installing drainage pipes and exfiltration trenches in residential roads throughout the entirety of the project area. This project will reduce or eliminate repetitive flood damage in the West Lakes community (Grant award is \$769,398 & Town Match \$256,466).
333-563046-G2406	LOCH LOMOND PHASE II	\$0	\$0	\$920,000	\$450,000	\$470,000	The Miami Lakes Loch Lomond Phase II Drainage Improvements project includes flood mitigation activities in the Loch Lomond community to further reduce or eliminate the risk of flood damage to residential homes. A new drainage system, including catch basins, manholes, drainage pipes, and exfiltration trenches along Burnside Way, West Troon Circle, and West Prestwick Place will be constructed. (Grant award \$920,000 & No Town Match).
333-563047-G2405	WEST LAKES GARDENS 3RD ADDITION	\$0	\$0	\$250,000	\$35,000	\$215,000	The Miami Lakes West Lakes Gardens Third Additional Drainage Improvements project includes flood mitigation activities in the West Lakes Gardens community and consists of the design, permitting, construction, and inspection of the new drainage system, including new catch basins, manholes, drainage pipes, exfiltration trenches (French drains), milling and resurfacing of roadway, and signing and pavement markings on NW 150th Terrace from NW 92nd Avenue to NW 89th Avenue. (Grant Award \$250,000 & No Town Match).
TOTAL STORMWATER UTILITY CAPITAL IMPROVEMENT EXPENDITURES:		\$1,000,000	\$1,382,746	\$3,004,908	\$1,183,784	\$1,860,410	
TOTAL STORMWATER UTILITY REVENUES		\$4,913,015	\$5,198,778	\$7,049,999	\$4,626,489	\$5,944,759	
TOTAL STORMWATER UTILITY EXPENDITURES		\$2,599,476	\$5,198,778	\$7,049,999	\$3,575,030	\$5,944,759	
NET STORMWATER UTILITY FUND		\$2,313,538	\$0	\$0	\$1,051,459	\$0	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
STORMWATER SERIES 2021 BOND FUND							
REVENUES							
161100	INTEREST INCOME	\$490,622	\$0	\$0	\$128,617	\$0	
170000	BUDGET CARRYFORWARD	\$10,241,756	\$1,504,363	\$2,873,763	\$2,873,763	\$1,574,622	Projected fund balance carryforward.
	TOTAL STORMWATER SERIES 2021 BOND FUND REVENUES	\$10,732,378	\$1,504,363	\$2,873,763	\$3,002,380	\$1,574,622	
EXPENSES							
149002	CONTINGENCY RESERVE	\$0	\$490,618	\$950,005	\$0	\$1,068,551	Reserve for projects.
163800-21S00	S2021 DRAINAGE IMPROVEMENTS-NW 153RD TERRACE DRAINAGE	\$1,075	\$320	\$16,383	\$16,063	\$0	
163800-21S01	S2021 DRAINAGE IMPROVEMENTS-WEST LAKES GARDENS 2ND ADDITION	\$1,545	\$57,265	\$0	\$0	\$0	
163800-21S02	S2021 DRAINAGE IMPROVEMENTS-ALAMEDA NORTHWEST DRAINAGE	\$1,337	\$59,757	\$0	\$0	\$0	
163800-21S03	S2021 DRAINAGE IMPROVEMENTS-WEST LAKE GARDENS DRAINAGE	\$0	\$0	\$0	\$0	\$0	
163800-21S04	S2021 DRAINAGE IMPROVEMENTS-ROYAL OAKS 6TH ADDITION DRAINAGE	\$755,048	\$15,029	\$0	\$0	\$0	
163800-21S05	S2021 DRAINAGE IMPROVEMENTS-ROYAL OAKS 8TH ADDITION DRAINAGE	\$3,029	\$0	\$14,834	\$15,264	\$0	
163800-21S06	S2021 DRAINAGE IMPROVEMENTS-ROYAL LAKES 1ST ADDITION DRAINAGE	\$1,181,148	\$54,678	\$0	\$0	\$0	
163800-21S07	S2021 DRAINAGE IMPROVEMENTS-NW 159TH TERRACE DRAINAGE	\$0	\$0	\$0	\$0	\$0	
163800-21S08	S2021 DRAINAGE IMPROVEMENTS-NW 166TH STREET DRAINAGE	\$0	\$0	\$0	\$0	\$0	
163800-21S09	S2021 DRAINAGE IMPROVEMENTS-NW 83RD PLACE NORTH DRAINAGE	\$2,393	\$3,515	\$0	\$0	\$0	
163800-21S10	S2021 DRAINAGE IMPROVEMENTS-LOCH LOMOND DRAINAGE	\$6,925	\$0	\$6,223	\$15,861	\$0	
163800-21S11	S2021 DRAINAGE IMPROVEMENTS-COMMERCE WAY DRAINAGE	\$2,936,896	\$54,289	\$366,384	\$101,325	\$265,059	Projected carryover project balance.
163800-21S12	S2021 DRAINAGE IMPROVEMENTS-CANAL BANK STABILIZATION	\$394,252	\$736,291	\$1,062,939	\$1,062,939	\$0	
163800-21S13	S2021 DRAINAGE IMPROVEMENTS-WEST LAKE GARDENS 1ST ADDITION	\$1,273,797	\$32,601	\$268,804	\$29,942	\$238,862	Projected carryover project balance.
163800-21S14	S2021 DRAINAGE IMPROVEMENTS-GENESIS OAK GARDENS	\$323	\$0	\$14,150	\$12,000	\$2,150	Projected carryover project balance.
163800-21S15	S2021 DRAINAGE IMPROVEMENTS-FRANCESCA MARY DRAINAGE	\$8,175	\$0	\$12,675	\$12,998	\$0	
163800-21S16	S2021 DRAINAGE IMPROVEMENTS-ROYAL OAKS 1ST ADDITION DRAINAGE	\$1,292,673	\$0	\$161,366	\$161,366	\$0	
	TOTAL STORMWATER SERIES 2021 BOND FUND EXPENDITURES	\$7,858,619	\$1,504,363	\$2,873,763	\$1,427,758	\$1,374,622	
	NET STORMWATER BOND FUND	\$2,873,763	\$0	(\$0)	\$1,574,622	\$0	

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
AMERICAN RESCUE PLAN ACT FUND							
REVENUES							
11392	AMERICAN RESCUE PLAN	\$1,595,956	\$0	\$13,282,811	\$13,282,811	\$0	
11100	INTEREST INCOME	\$734,370	\$0	\$228,200	\$447,398	\$0	
70000	BUDGET CARRYFORWARD	\$566,728	\$14,192,687	\$1,301,098	\$1,301,098	\$6,377,258	Projected fund balance carryforward.
	TOTAL AMERICAN RESCUE PLAN ACT FUND REVENUES	\$2,897,053	\$14,192,687	\$14,812,109	\$15,031,307	\$6,377,258	
EXPENSES							
19002	CONTINGENCY RESERVE	\$0	\$12,351,306	\$374,787	\$0	\$593,985	Reserve for projects.
13805-ARP00	BIG CYPRESS DRAINAGE IMPROVEMENTS	\$3,566	\$0	\$11,196	\$0	\$11,196	Projected carryover project balance.
13805-ARP01	NW 158 STREET DRAINAGE IMPROVEMENTS	\$808,252	\$128,953	\$0	\$0	\$0 -	
13805-ARP02	ROYAL POINTE (NW 158 TERRACE) DRAINAGE IMPROVEMENTS	\$760,303	\$64,422	\$149,547	\$149,547	\$0 -	
13805-ARP03	NW 83RD PLACE DRAINAGE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0 -	
13805-ARP04	SEVILLA ESTATES PHASE 1 DRAINAGE	\$970	\$14,815	\$2,497,957	\$650,000	\$1,847,957	Projected carryover project balance.
13805-ARP05	SEVILLA ESTATES PHASE 2 DRAINAGE	\$0	\$10,974	\$12,906	\$0	\$12,906	Projected carryover project balance.
13805-ARP06	GENESIS OAK GARDENS DRAINAGE	\$0	\$0	\$1,868,706	\$650,000	\$1,218,706	Projected carryover project balance.
13805-ARP07	ROYALOAKS -SEC D/2ND 5TH ADD	\$4,205	\$0	\$2,097,620	\$1,200,000	\$897,620	Projected carryover project balance.
13805-ARP08	FLORINDA ESTATES DRAINAGE IMPROVEMENTS	\$8,992	\$0	\$23,290	\$0	\$23,290	Projected carryover project balance.
13805-ARP09	ROYAL GARDENS ESTATES PH 1	\$8,681	\$0	\$24,351	\$0	\$24,351	Projected carryover project balance.
13805-ARP10	ROYALOAKS 3RD & 4TH ADDITION	\$0	\$0	\$1,856,014	\$600,000	\$1,256,014	Projected carryover project balance.
13805-ARP11	NW 79TH AVENUE DRAINAGE IMPROVEMENTS	(\$1,031)	\$0	\$16,894	\$0	\$16,894	Projected carryover project balance.
13805-ARP12	LOCH LOMOND DRAINAGE IMPROVEMENTS	\$600	\$1,622,217	\$1,647,117	\$1,516,238	\$130,879	Projected carryover project balance.
13805-ARP13	ROYALOAKS 8TH ADDITION DRAINAGE	\$820	\$0	\$2,194,323	\$2,013,194	\$181,129	Projected carryover project balance.
13805-ARP14	FRANCESCA /MARY DRAINAGE IMPROVEMENTS	\$600	\$0	\$2,037,401	\$1,875,071	\$162,331	Projected carryover project balance.
1074	TRANSFER OUT TO STORMWATER UTILITY FUND	\$0	\$0	\$0	\$0	\$0 -	
	TOTAL AMERICAN RESCUE PLAN ACT FUND EXPENDITURES	\$1,995,996	\$14,192,687	\$14,812,109	\$8,694,049	\$6,377,258	
	NET AMERICAN RESCUE PLAN ACT FUND	\$1,301,098	\$0	\$0	\$6,377,258	\$0	

Town of Miami Lakes FY 2025-26 Adopted Budget

Internal Service Fund

The Internal Service Fund serves as the designated platform for cataloging the Town's facilities and 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 it 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 2025-26, the allocated budget amounts to \$538,398, ensuring the smooth functioning and upkeep of the Town's vital facilities.

TOWN OF MIAMI LAKES
FY2025-2026 ADOPTED BUDGET
Detail by Line Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 AMENDED BUDGET	FY2024-25 YEAR-END PROJECTION	FY2025-26 ADOPTED BUDGET	BUDGET COMMENTS
FACILITY MAINTENANCE FUND							
REVENUES							
1116	TRANSFER IN-GENERAL FUND-ADMINISTRATION	\$308,387	\$318,964	\$318,964	\$296,101	\$323,039	Administration's portion of building expenses 60%.
1117	TRANSFER IN-GENERAL FUND-POLICE	\$138,774	\$143,534	\$143,534	\$133,245	\$145,367	Police Departments portion of building expense 27%.
1118	TRANSFER IN-BUILDING FUND	\$66,817	\$69,109	\$69,109	\$64,155	\$69,992	Building Departments portion of building expenses 13%.
TOTAL FACILITY MAINTENANCE REVENUES		\$513,978	\$531,607	\$531,607	\$493,502	\$538,398	
EXPENSES							
11-512000	REGULAR SALARIES	\$129,289	\$126,435	\$126,435	\$126,350	\$130,228	Salary for General Services Manager and Facilities Coordinator.
11-521000	PAYROLL TAXES	\$10,210	\$9,672	\$9,672	\$10,337	\$9,962	Calculated based on 7.65% of salaries.
11-522000	FRS RETIREMENT CONTRIBUTION	\$17,564	\$17,341	\$17,341	\$17,358	\$18,352	Rate increase from 13.63% to 14.03% thru June 2026.
11-523000	HEALTH & LIFE INSURANCE	\$12,686	\$23,608	\$23,608	\$12,133	\$25,305	Includes medical, dental, vision and life.
11-523003	HEALTH INSURANCE ALLOWANCE	\$4,307	\$0	\$0	\$8,269	\$0	
11-523100	WIRELESS STIPEND	\$932	\$960	\$960	\$960	\$960	Cell phone stipend for General Services Manager and Facilities Coordinator.
11-534010	JANITORIAL SERVICES	\$98,633	\$100,172	\$100,172	\$98,734	\$100,172	Custodial services for Government Center at \$8,181 monthly. Additional emergency services of \$2,000.
11-541000	TELEPHONE SERVICES	\$17,717	\$19,000	\$19,000	\$8,928	\$19,000	Includes allocation for alarm including emergency phones (\$12,000), and Suncom phone service (\$7,000) for Town Hall.
11-541001	REMOTE ACCESS DEVICE DATA PLAN	\$866	\$866	\$866	\$866	\$866	Two data plans for handyman crew devices.
11-543000	UTILITY SERVICES	\$79,125	\$85,000	\$85,000	\$67,979	\$85,000	Includes Administration's allocation of Government Center FPL, water and Sewer, and waste removal.
11-546000	REPAIR & MAINTENANCE	\$108,403	\$105,000	\$105,000	\$103,239	\$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).
11-546010	REPAIR & MAINTENANCE-VEHICLES	\$1,465	\$2,000	\$2,000	\$1,500	\$2,000	Vehicle repair and maintenance.
11-549260	HURRICANE EXPENSES	\$2,432	\$2,000	\$2,000	\$1,500	\$2,000	Hurricane related expenses: equipment, fuel, tools, etc.
11-551000	OFFICE SUPPLIES	\$25,527	\$30,000	\$30,000	\$29,070	\$30,000	Office supplies for all departments including holiday decorations.
11-552010	UNIFORMS	\$757	\$800	\$800	\$500	\$800	Uniforms for staff.
11-552020	FUEL & LUBRICANTS	\$1,444	\$4,700	\$4,700	\$1,089	\$4,700	Fuel for vehicle (\$1,000) and generator (\$3,700).
11-554000	SUBSCRIPTIONS & MEMBERSHIPS	\$139	\$200	\$200	\$139	\$200	
11-554010	EDUCATION & TRAINING	(\$80)	\$1,700	\$1,700	\$2,185	\$1,700	Certifications for facility staff.
11-559040	DEPRECIATION INFRASTRUCTURE	\$606	\$0	\$0	\$606	\$0	-
11-566002	COMPUTER SOFTWARE LICENSES	\$1,958	\$2,153	\$2,153	\$1,762	\$2,153	Facility Dude License 10% increase every year.
TOTAL FACILITY MAINTENANCE EXPENDITURES		\$513,978	\$531,607	\$531,607	\$493,502	\$538,398	
NET FACILITY MAINTENANCE FUND		\$0	\$0	\$0	\$0	\$0	



NOTES
