

ORDINANCE NO. 26-355

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA APPROVING, ADOPTING, A NON-AD VALOREM ASSESSMENT ROLL FOR SPECIAL TAXING DISTRICTS; APPROVING, ADOPTING AND RATIFYING SPECIAL ASSESSMENT DISTRICT RATES FOR SPECIAL TAXING DISTRICTS, INCLUDING BUT NOT LIMITED TO SECURITY GUARD AND MULTIPURPOSE MAINTENANCE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, as of October 1st, 2018, the Town of Miami Lakes (the “Town”) operates special assessments for four security guard services; Loch Lomond Guard Gate District, Miami Lakes Section One, Royal Oaks East, and Royal Oaks Section One, and two lake maintenance districts: Lake Patricia and Lake Hilda (the “Special Taxing Districts”); and

WHEREAS, from time to time, the Town Council has held public workshops to discuss the operation and budget of the Special Taxing Districts; and

WHEREAS, the Town Council, as the governing body of the Special Taxing District, has a responsibility to adopt a non-ad valorem assessment roll, and set a non-ad valorem rate for all Special Taxing District, pursuant to Florida Statute § 197.3632.

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. **Adoption of Non-Ad Valorem Assessment Roll.** The non-ad valorem assessment roll attached hereto as Exhibit “A” is hereby adopted.

Section 3. **Adoption of Non-Ad Valorem Rate for Special Taxing District.**

“B,” are hereby adopted.

Section 4. **Severability.** The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this ordinance but they shall remain in effect, it being the legislative intent that the Ordinance shall stand notwithstanding the invalidity of any part.

Section 5. **Effective Date.** That this Ordinance shall be effective immediately upon its adoption on second reading.

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FIRST READING

The foregoing ordinance was offered by Mayor Dieguez moved its adoption. The motion was seconded by Councilmember Fernandez 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	No
Councilmember Ray Garcia	No
Councilmember Steven Herzberg	Yes
Councilmember Alex Sanchez	Yes

Passed and adopted this 19th day of May 2026.

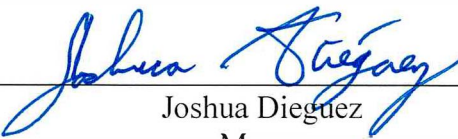
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SECOND READING

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

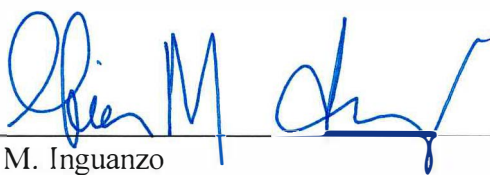
Mayor Joshua Dieguez	Yes
Vice Mayor Bryan Morera	Yes
Councilmember Juan Carlos Fernandez	Yes
Councilmember Angelo Cuadra Garcia	No
Councilmember Ray Garcia	Yes
Councilmember Steven Herzberg	Yes
Councilmember Alex Sanchez	Yes

Passed and adopted this 16th day of June 2026.



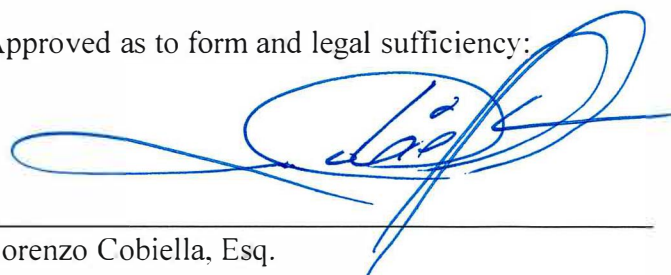
Joshua Dieguez
Mayor

Attest:



Gina M. Inguanzo
Town Clerk

Approved as to form and legal sufficiency:



Lorenzo Cobiella, Esq.
Gastesi, Lopez Mestre and Cobiella PLLC
Deputy Town Attorney

Exhibit A - June 16, 2026
Ordinance on Second Reading - Assessment Rates

Roll Year	District Number	District Description	Rate
2026	1700	LOCH LOMOND	\$ 2,952.95
2026	1701	MIAMI LAKES SECTION ONE	\$ 289.03
2026	1702	ROYAL OAKS SECTION 1	\$ 707.50
2026	1703	ROYAL OAKS EAST	\$ 856.09
2026	1704	LAKE PATRICIA	\$ 157.02
2026	1705	LAKE HILDA	\$ 92.42

ACCOUNT NUMBER	ACCOUNT NAME	FY2024-25 ACTUALS	FY2025-26 ADOPTED BUDGET	FY2025-26 AMENDED BUDGET	FY2025-26 YEAR-END PROJECTION	FY2026-27 PROPOSED BUDGET	FY2026-27 BUDGET COMMENTS
SPECIAL TAXING DISTRICTS							
MIAMI LAKES SECTION ONE - 1701							
	<i>Number of Units</i>		841.00			836.00	
	<i>Assessment Rate per Unit</i>		\$289.60			\$298.03	Increased assessment rate by \$8.43 from prior year.
	<i>Total Guard Service Hours</i>		8,496			8,496	24 Hours 365 days minus 11 holidays.
	<i>Total Holiday Hours</i>		264			264	24 Hours for 11 holidays.
	<i>Guard Hourly Rate</i>		\$21.40			\$21.40	
	<i>Guard Holiday Hourly Rate</i>		\$32.10			\$32.10	
REVENUES							
1111601-312415	SPECIAL ASSESSMENT AT 100%	\$271,243	\$243,554	\$243,554	\$243,554	\$249,153	
1111601-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$12,178)	(\$12,178)	(\$12,178)	(\$12,458)	
1111601-329020	STD TRANSPONDERS	\$1,600	\$500	\$500	\$655	\$500	
1111601-361100	INTEREST INCOME	\$10,469	\$0	\$0	\$0	\$0	
1111601-361102	COUNTY & STATE INTEREST	\$443	\$0	\$0	\$220	\$0	
1111601-370016	BUDGET CARRYFORWARD	\$48,469	\$47,189	\$59,345	\$59,345	\$33,848	Projected carryforward balance.
	TOTAL REVENUES	\$332,224	\$279,065	\$291,221	\$291,596	\$271,043	
EXPENSES							
1111601-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$32,824	\$33,692	\$33,692	\$33,692	\$34,586	
1111601-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$10,337	\$9,993	\$9,993	\$9,648	\$9,684	4.5% of total expense for administrative support for Miami Lakes Section One.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$43,161	\$43,685	\$43,685	\$43,340	\$44,270	
1111601-533002	SECURITY SERVICES - GUARD	\$208,364	\$181,814	\$181,814	\$189,283	\$181,814	
1111601-533002	SECURITY GUARD HOLIDAY COST	\$0	\$8,474	\$8,474	\$0	\$8,474	11 Holidays (24 Hours).
	OPERATING SECURITY COST SUBTOTAL	\$208,364	\$190,288	\$190,288	\$189,283	\$190,288	
1111601-534010	JANITORIAL SERVICES	\$1,855	\$1,820	\$1,820	\$1,820	\$1,820	Weekly services (\$35).
1111601-541000	TELEPHONE SERVICES	\$225	\$288	\$288	\$225	\$240	Monthly services (\$20).
1111601-542000	FREIGHT & POSTAGE	\$1,573	\$3,684	\$3,684	\$2,537	\$2,624	Mailouts for all residential notices at .78c per mailout at a minimum of 4 meetings.
1111601-543000	UTILITY SERVICES- ELECTRICITY	\$2,066	\$1,800	\$1,800	\$1,697	\$1,800	Electric utility expense.
1111601-543020	UTILITY SERVICES-WATER & SEWER	\$1,698	\$1,400	\$1,400	\$1,737	\$1,600	Water & Sewer utility expense.
1111601-545000	INSURANCE	\$597	\$647	\$647	\$647	\$647	Property damage insurance covering physical structure of guard gate and guard house.
1111601-546000	REPAIR & MAINTENANCE	\$4,157	\$6,000	\$6,000	\$5,156	\$4,500	Handymen (\$2,000), electrical services (\$1,500), and general repairs (\$1,000).
1111601-546002	EXTERMINATOR SERVICES	\$262	\$264	\$264	\$240	\$240	Monthly extermination services (\$20).
1111601-546003	REPAIR & MAINTENANCE-GROUNDS	\$3,972	\$6,000	\$6,000	\$3,971	\$4,500	Landscape maintenance (\$1,000), flower change out (\$3,000) & pressure cleaning (\$500).
1111601-546021	GATE EQUIPMENT & REPAIRS	\$3,905	\$8,000	\$8,000	\$6,000	\$6,000	Gate arm repairs and replacement.
1111601-547000	PRINTING & BINDING	\$930	\$100	\$100	\$41	\$100	Ink, paper and envelopes for mailouts.
1111601-548020	GENERAL ADVERTISEMENTS	\$113	\$350	\$350	\$118	\$350	Legal notices to residents of public meetings.
1111601-549311	TRANSPONDERS	\$0	\$500	\$500	\$0	\$500	New transponders for residents.
1111601-555500	NON-CAPITAL OUTLAY	\$0	\$933	\$933	\$933	\$0	
	OPERATING COST SUBTOTAL	\$21,354	\$31,786	\$31,786	\$25,124	\$24,921	
1111601-549002	CONTINGENCY RESERVE	\$0	\$13,306	\$25,462	\$0	\$11,564	5% in reserves of the annual operating budget.
	TOTAL MIAMI LAKES SECTION ONE EXPENDITURES	\$272,879	\$279,065	\$291,221	\$257,748	\$271,043	
	NET MIAMI LAKES SECTION ONE	\$59,345	\$0	\$0	\$33,848	\$0	

Exhibit B - June 16, 2026
Ordinance on Second Reading - Assessment Rates

TOWN OF MIAMI LAKES
FY2026-27 PROPOSED BUDGET
Detail by Line-Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2024-25 ACTUALS	FY2025-26 ADOPTED BUDGET	FY2025-26 AMENDED BUDGET	FY2025-26 YEAR-END PROJECTION	FY2026-27 PROPOSED BUDGET	FY2026-27 BUDGET COMMENTS
LOCH LOMOND, 1700							
	<i>Number of Units</i>		187.50		187.50	187.50	
	<i>Assessment Rate per Unit</i>		\$2,587.45		\$2,587.45	\$2,952.95	Increased assessment rate by \$365.50
	<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>		\$23.43		\$23.43	\$23.43	
	<i>Guard Holiday Hourly Rate</i>		\$35.15		\$35.15	\$35.15	
	<i>Vehicle Hourly Rate</i>		\$2.40		\$2.40	\$2.40	
REVENUES							
1111611-312415	SPECIAL ASSESSMENT AT 100%	\$474,855	\$485,147	\$485,147	\$485,147	\$553,678	
1111611-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$24,257)	(\$24,257)	(\$24,257)	(\$27,684)	
1111611-361100	INTEREST INCOME	\$9,190	\$0	\$0	\$0	\$0	
1111611-361102	COUNTY & STATE INTEREST	\$913	\$0	\$0	\$0	\$0	
1111611-370016	BUDGET CARRYFORWARD	\$42,547	\$43,656	\$51,822	\$53,522	\$34,154	Projected carry forward balance.
	TOTAL REVENUES	\$527,505	\$504,546	\$512,412	\$512,412	\$560,148	
EXPENSES							
1111611-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$7,575	\$7,775	\$7,775	\$7,775	\$7,981	
1111611-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$20,171.2	\$20,357	\$20,357	\$20,280	\$22,739	4.5% of total expense for administrative support for Loch Lomond.
	OPERATING ADMINISTRATIVE COSTS SUBTOTAL	\$27,746	\$28,132	\$28,132	\$28,035	\$30,720	
1111611-533002	SECURITY SERVICES-GUARD	\$437,604	\$398,123	\$398,123	\$436,628	\$398,123	
1111611-533002	SECURITY GUARD HOLIDAY COST	\$0	\$18,559	\$18,559	\$0	\$18,559	11 Holidays (24 Hours).
1111611-533002	SECURITY SERVICES VEHICLE	\$0	\$21,024	\$21,024	\$0	\$21,024	
	OPERATING SECURITY COST SUBTOTAL	\$437,604	\$437,706	\$437,706	\$436,628	\$437,706	
1111611-534010	JANITORIAL SERVICES	\$1,855	\$1,820	\$1,820	\$1,820	\$1,820	Weekly services (\$35).
1111611-541000	TELEPHONE SERVICES	\$225	\$252	\$252	\$225	\$240	Monthly services (\$20).
1111611-542000	FREIGHT & POSTAGE	\$350	\$821	\$821	\$456	\$653	Mailouts for all residential notices at 278¢ per mailout at a minimum of 4 meetings.
1111611-543000	UTILITY SERVICES-ELECTRICITY	\$1,120	\$1,200	\$1,200	\$1,183	\$1,200	Electric Utility Expense.
1111611-545000	PROPERTY INSURANCE	\$469	\$509	\$509	\$509	\$509	Property damage insurance covering physical structure of guard gate and guard house.
1111611-546000	REPAIR & MAINTENANCE	\$1,185	\$3,050	\$10,916	\$2,500	\$3,050	Handymen (\$2,000), electrical services (\$1,000), and annual fire extinguisher certification (\$50).
1111611-546002	EXTERMINATOR SERVICES	\$262	\$264	\$264	\$240	\$240	Monthly extermination services (\$20).
1111611-546003	REPAIR & MAINTENANCE-GROUNDS	\$3,662	\$3,000	\$3,000	\$3,015	\$3,475	Landscape maintenance (\$2,000), flower change out (\$1,200) & pressure cleaning (\$275).
1111611-546021	GATE EQUIPMENT & REPAIRS	\$1,189	\$2,500	\$2,500	\$2,500	\$2,500	Gate arm replacement & repairs.
1111611-547000	PRINTING & BINDING	\$204	\$100	\$100	\$104	\$100	Ink, paper and envelopes for mailouts.
1111611-548020	GENERAL ADVERTISEMENTS	\$113	\$225	\$225	\$109	\$225	Legal notices to residents of public meetings.
1111611-555500	NON-CAPITAL OUTLAY	\$0	\$933	\$933	\$933	\$0	
	GENERAL OPERATING COST SUBTOTAL	\$10,634	\$14,674	\$22,540	\$13,594	\$14,012	
1111611-563000	CAPITAL OUTLAY-INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$53,589	Design and permitting for renovations of the existing guard house.
	CAPITAL OUTLAY COST SUBTOTAL	\$0	\$0	\$0	\$0	\$53,589	
1111611-549002	CONTINGENCY RESERVE	\$0	\$24,034	\$24,034	\$0	\$24,121	5% in reserves of the annual operating budget.
	TOTAL LOCH LOMOND EXPENDITURES	\$275,984	\$304,546	\$512,412	\$478,258	\$560,148	
	NET LOCH LOMOND	\$51,522	\$0	\$0	\$34,154	\$0	

Exhibit B - June 16, 2026
Ordinance on Second Reading - Assessment Rates

TOWN OF MIAMI LAKES
FY2026-27 PROPOSED BUDGET
Detail by Line-Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2024-25 ACTUALS	FY2025-26 ADOPTED BUDGET	FY2025-26 AMENDED BUDGET	FY2025-26 YEAR-END PROJECTION	FY2026-27 PROPOSED BUDGET	FY2026-27 BUDGET COMMENTS
ROYALOAKS SECTION ONE - 1702							
	<i>Number of Units</i>		\$89.00		\$89.00	\$89.00	
	<i>Assessment Rate per Unit</i>		\$816.60		\$816.60	\$707.50	Reduced assessment rate by \$109.10
	<i>Total Guard Service Hours</i>		16,992		16,992	16,992	24 Hours 365 days for 2 guards minus 11 holidays.
	<i>Total Holiday Hours</i>		528		528	528	24 Hours for 11 holidays for 2 guards.
	<i>Guard Hourly Rate</i>		\$21.40		\$21.40	\$21.40	
	<i>Guard Holiday Hourly Rate</i>		\$32.10		\$32.10	\$32.10	
REVENUES							
1111621-312415	SPECIAL ASSESSMENT AT 100%	\$429,016	\$480,977	\$480,977	\$480,977	\$416,718	
1111621-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$24,049)	(\$24,049)	(\$24,049)	(\$20,836)	
1111621-329020	STD TRANSPONDERS	\$4,870	\$1,000	\$1,000	\$560	\$1,000	
1111621-361100	INTEREST INCOME	\$13,031	\$0	\$0	\$0	\$0	
1111621-361102	COUNTY & STATE INTEREST	\$802	\$0	\$0	\$428	\$0	
1111621-370016	BUDGET CARRYFORWARD	\$60,327	\$19,508	\$75,797	\$75,797	\$81,340	Projected carry forward balance.
	REVENUE TOTAL	\$508,045	\$477,436	\$533,725	\$533,713	\$478,222	
EXPENSES:							
1111621-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$22,725	\$23,325	\$23,325	\$23,325	\$23,944	
1111621-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$17,635	\$18,574	\$18,574	\$18,476	\$18,581	4.5% of total expense for administrative support for Royal Oaks Section 1.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$40,360	\$41,899	\$41,899	\$41,801	\$42,525	
1111621-533002	SECURITY SERVICES	\$361,386	\$363,629	\$363,629	\$379,620	\$363,629	
1111621-533002	SECURITY GUARD HOLIDAY COST	\$0	\$16,949	\$16,949	\$0	\$16,949	11 Holidays (24 Hours).
	OPERATING SECURITY COST SUBTOTAL	\$361,386	\$380,578	\$380,578	\$379,620	\$380,578	
1111621-534010	JANITORIAL SERVICES	\$3,710	\$3,640	\$3,640	\$3,640	\$3,640	Weekly services per guard house (\$35).
1111621-541000	TELEPHONE SERVICES	\$450	\$480	\$480	\$451	\$480	Monthly services for both guard house (\$40).
1111621-542000	FREIGHT & POSTAGE	\$1,102	\$2,580	\$2,580	\$1,364	\$1,838	Mailouts for all residential notices at .78c per mailout at a minimum of 4 meetings.
1111621-543000	UTILITY SERVICES-ELECTRICITY	\$4,304	\$3,800	\$3,800	\$4,084	\$4,000	Electric utility expense.
1111621-543020	UTILITY SERVICES-WATER & SEWER	\$409	\$800	\$800	\$676	\$800	Water & Sewer utility expense.
1111621-545000	PROPERTY INSURANCE	\$1,144	\$1,241	\$1,241	\$1,241	\$1,241	Property damage insurance covering physical structure of guard gate and guard house.
1111621-546000	REPAIRS & MAINTENANCE	\$9,886	\$5,000	\$5,000	\$4,955	\$4,500	Handymen (\$2,000), electrical services (\$1,500), and general repairs (\$1,000).
1111621-546002	EXTERMINATOR SERVICES	\$524	\$528	\$528	\$480	\$480	Monthly exterminator service for both guard houses (\$40).
1111621-546003	REPAIR & MAINTENANCE-GROUNDS	\$0	\$2,000	\$2,000	\$1,500	\$3,900	Landscape maintenance (\$2,200) & pressure cleaning (\$1,700).
1111621-546021	GATE EQUIPMENT & REPAIRS	\$6,615	\$9,000	\$9,000	\$9,000	\$10,000	Gate arm replacement & repairs.
1111621-547000	PRINTING & BINDING	\$454	\$100	\$100	\$64	\$100	Ink, paper and envelopes for mailouts.
1111621-548020	GENERAL ADVERTISEMENTS	\$113	\$150	\$150	\$247	\$150	Legal notices to residents of public meetings.
1111621-549311	TRANSPONDERS	\$1,790	\$1,000	\$1,000	\$1,385	\$1,200	New transponders for residents.
1111621-555500	NON-CAPITAL OUTLAY	\$0	\$1,866	\$1,866	\$1,866	\$0	
	OPERATING COST SUBTOTAL	\$30,501	\$32,185	\$32,185	\$30,952	\$32,329	
1111621-549002	CONTINGENCY RESERVE	\$0	\$22,774	\$79,063	\$0	\$22,790	5% in reserves of the annual operating budget.
	TOTAL ROYAL OAKS SECTION ONE EXPENDITURES	\$432,247	\$477,436	\$533,725	\$452,373	\$478,222	
	NET ROYAL OAKS SECTIONS ONE	\$75,797	\$0	\$0	\$81,340	\$0	

ACCOUNT NUMBER	ACCOUNT NAME	FY2024-25 ACTUALS	FY2025-26 ADOPTED BUDGET	FY2025-26 AMENDED BUDGET	FY2025-26 YEAR-END PROJECTION	FY2026-27 PROPOSED BUDGET	FY2026-27 BUDGET COMMENTS
ROYAL OAKS EAST - 1703							
	<i>Number of Units</i>		\$33.50			\$33.50	
	<i>Assessment Rate per Unit</i>		\$785.99			\$856.09	Increase assessment rate by \$70.10
	<i>Total Guard Service Hours</i>		16,992			16,992	24 Hours 365 days for 2 guards minus 11 holidays.
	<i>Total Holiday Hours</i>		528			528	24 Hours for 11 holidays for 2 guards.
	<i>Guard Hourly Rate</i>		\$21.40			\$21.40	
	<i>Guard Holiday Hourly Rate</i>		\$32.10			\$32.10	
REVENUES							
1111631-312415	SPECIAL ASSESSMENT AT 100%	\$423,046	\$419,326	\$419,326	\$419,326	\$456,724	
1111631-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$20,966)	(\$20,966)	(\$20,966)	(\$22,836)	
1111631-329020	STD TRANSPONDERS	\$2,645	\$1,000	\$1,000	\$385	\$1,000	Revenue for new transponders purchased.
1111631-361100	INTEREST INCOME	\$16,243	\$0	\$0	\$0	\$0	
1111631-361102	COUNTY & STATE INTEREST	\$693	\$0	\$0	\$373	\$0	
1111631-369310	PROPERTY DAMAGE SETTLEMENT	\$0	\$0	\$0	\$0	\$0	
1111631-370016	BUDGET CARRYFORWARD	\$75,198	\$73,377	\$89,507	\$89,507	\$36,035	Projected carryforward balance.
	TOTAL REVENUES	\$517,825	\$472,737	\$488,867	\$488,625	\$470,923	
EXPENSES							
1111631-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$21,041	\$21,598	\$21,598	\$21,598	\$22,171	
1111631-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$17,538	\$18,456	\$18,456	\$18,456	\$18,358	4.5% of total expense for administrative support for Royal Oaks East.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$38,579	\$40,054	\$40,054	\$40,054	\$40,529	
1111631-533002	SECURITY SERVICES	\$361,361	\$363,629	\$363,629	\$385,723	\$363,629	
1111631-533002	SECURITY GUARD HOLIDAY COST	\$0	\$16,949	\$16,949		\$16,949	11 Holidays (24 Hours)
	OPERATING SECURITY COST SUBTOTAL	\$361,361	\$380,578	\$380,578	\$385,723	\$380,578	
1111631-534010	JANITORIAL SERVICES	\$3,710	\$3,640	\$3,640	\$3,605	\$3,640	Weekly services per guard house (\$35).
1111631-541000	TELEPHONE SERVICES	\$450	\$480	\$480	\$451	\$480	Monthly services for both guard house (\$40).
1111631-542000	FREIGHT & POSTAGE	\$997	\$2,337	\$2,337	\$1,307	\$1,665	Mailouts for all residential notices at .78c per mailout at a minimum of 4 meetings.
1111631-543000	UTILITY SERVICES-ELECTRICITY	\$2,930	\$2,400	\$2,400	\$2,384	\$2,400	Electric utility expense.
1111631-543020	UTILITY SERVICES-WATER & SEWER	\$808	\$1,000	\$1,000	\$868	\$1,000	Water & Sewer utility expense.
1111631-545000	PROPERTY INSURANCE	\$971	\$1,054	\$1,054	\$1,054	\$1,054	Property damage insurance covering physical structure of guard gate and guard house.
1111631-546000	REPAIRS & MAINTENANCE	\$10,112	\$5,000	\$5,000	\$5,051	\$3,500	Handymen (\$2,000), electrical services (\$1,500), and general repairs (\$1,000).
1111631-546002	EXTERMINATOR SERVICES	\$524	\$528	\$528	\$480	\$480	Monthly exterminator service for both guard houses (\$40).
1111631-546003	REPAIR & MAINTENANCE-GROUNDS	\$0	\$2,000	\$2,000	\$0	\$3,900	Landscape maintenance (\$2,200) & pressure cleaning (\$1,700).
1111631-546021	GATE EQUIPMENT & REPAIRS	\$5,519	\$8,000	\$8,000	\$8,000	\$8,000	Gate arm replacement & repairs.
1111631-547000	PRINTING & BINDING	\$454	\$100	\$100	\$55	\$100	Ink, paper and envelopes for mailouts.
1111631-548020	GENERAL ADVERTISEMENTS	\$113	\$150	\$150	\$384	\$150	Legal notices to residents of public meetings.
1111631-549311	TRANSPONDERS	\$1,790	\$1,000	\$1,000	\$1,308	\$1,000	New transponders for residents.
1111631-555500	NON-CAPITAL OUTLAY	\$0	\$1,866	\$1,866	\$1,866	\$0	Automatic visitor gate arm switch system.
	OPERATING COST SUBTOTAL	\$28,378	\$29,555	\$29,555	\$26,813	\$27,369	
1111631-549002	CONTINGENCY RESERVE	\$0	\$22,550	\$38,680	\$0	\$22,447	
	TOTAL ROYAL OAKS EAST EXPENDITURES	\$428,318	\$472,737	\$488,867	\$452,590	\$470,923	
	NET ROYAL OAKS EAST	\$89,507	\$0	\$0	\$36,035	\$0	

Exhibit B - June 16, 2026
Ordinance on Second Reading - Assessment Rates

TOWN OF MIAMI LAKES
FY2026-27 PROPOSED BUDGET
Detail by Line-Item

ACCOUNT NUMBER	ACCOUNT NAME	FY2024-25 ACTUALS	FY2025-26 ADOPTED BUDGET	FY2025-26 AMENDED BUDGET	FY2025-26 YEAR-END PROJECTION	FY2026-27 PROPOSED BUDGET	FY2026-27 BUDGET COMMENTS
LAKE PATRICIA - 1704							
	<i>Number of Units</i>		72.50			72.50	
	<i>Assessment Rate per Unit</i>		\$174.46			\$157.02	Reduced assessment rate by \$17.44
	<i>Bacterial Testing</i>		\$0			\$0	
	<i>Fish Stocking</i>		\$1,100			\$1,100	
	<i>Number of cycles</i>		24			24	
	<i>Number of summer cycles</i>		4			4	
REVENUES							
1111641-312415	SPECIAL ASSESSMENT AT 100%	\$15,845	\$12,648	\$12,648	\$12,648	\$11,384	
1111641-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$632)	(\$632)	(\$632)	(\$569)	
1111641-361100	INTEREST INCOME	\$3,332	\$0	\$0	\$0	\$0	
1111641-361102	COUNTY & STATE INTEREST	\$24	\$0	\$0	\$24	\$0	
1111641-370016	BUDGET CARRYFORWARD	\$15,427	\$10,470	\$17,444	\$17,444	\$8,294	Projected carry forward balance.
	TOTAL REVENUES	\$34,628	\$22,486	\$29,460	\$29,484	\$19,109	
EXPENSES							
1111641-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$1,794	\$1,871	\$1,871	\$1,871	\$1,921	
1111641-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$663	\$841	\$841	\$832	\$702	4.5% of total expense for administrative support for Lake Patricia.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$2,457	\$2,712	\$2,712	\$2,703	\$2,623	
1111641-542000	FREIGHT & POSTAGE	\$135	\$318	\$318	\$220	\$226	Mailouts for all residential notices at 278c per mailout at a minimum of 4 meetings.
1111641-546101	WATER TREATMENT SERVICE	\$14,456	\$18,120	\$18,120	\$18,120	\$15,124	New annual contractual lake maintenance for 24 services (\$10,392) summer cycle 4 services (\$1,732) annual fish stocking (\$1,500) and additional services (\$1,500).
1111641-547000	PRINTING & BINDING	\$23	\$100	\$100	\$28	\$100	Ink, paper and envelopes for mailouts.
1111641-548020	GENERAL ADVERTISEMENTS	\$113	\$150	\$150	\$119	\$150	Legal notices to residents of public meetings.
	OPERATING COSTS SUBTOTAL	\$14,727	\$18,688	\$18,688	\$18,486	\$15,600	
1111641-549002	CONTINGENCY RESERVE	\$0	\$1,086	\$8,060	\$0	\$886	5% in reserves of the annual operating budget.
	TOTAL LAKE PATRICIA EXPENDITURES	\$17,184	\$22,486	\$29,460	\$21,189	\$19,109	
	NET LAKE PATRICIA	\$17,444	\$0	\$0	\$8,294	\$0	
LAKE HILDA - 1705							
	<i>Number of Units</i>		111.00			111.00	
	<i>Assessment Rate per Unit</i>		\$30.42			\$92.42	Increase assessment rate by \$62
	<i>Number of cycles</i>		24			24	
	<i>Number of summer cycles</i>		4			4	
REVENUES							
1111651-312415	SPECIAL ASSESSMENT AT 100%	\$16,460	\$3,377	\$3,377	\$3,377	\$10,259	
1111651-312415	5% ADJUSTMENT FOR DISCOUNTS & DELAYED PAYMENTS	\$0	(\$169)	(\$169)	(\$169)	(\$513)	
1111651-361100	INTEREST INCOME	\$5,343	\$0	\$0	\$0	\$0	
1111651-361102	COUNTY & STATE INTEREST	\$45	\$0	\$0	\$45	\$0	
1111651-370016	BUDGET CARRYFORWARD	\$24,734	\$20,003	\$28,752	\$28,752	\$10,201	Projected carry forward balance.
	TOTAL REVENUES	\$46,581	\$23,211	\$31,960	\$32,005	\$19,947	
EXPENSES							
1111651-513011	MANAGEMENT & MONITORING (DIRECT COSTS)	\$2,691	\$2,806	\$2,806	\$2,806	\$2,881	
1111651-513012	ADMINISTRATIVE OVERHEAD EXPENSES (INDIRECT COSTS)	\$652	\$831	\$831	\$818	\$694	4.5% of total expense for administrative support for Lake Hilda.
	OPERATING ADMINISTRATIVE COST SUBTOTAL	\$3,343	\$3,637	\$3,637	\$3,624	\$3,575	
1111651-542000	FREIGHT & POSTAGE	\$208	\$486	\$486	\$271	\$346	Mailouts for all residential notices at .78c per mailout at a minimum of 4 meetings.
1111651-546101	WATER TREATMENT SERVICE	\$14,120	\$17,728	\$17,728	\$17,728	\$14,816	Annual contractual lake maintenance for 24 services (\$10,128), summer cycle 4 services (\$1,688) annual fish stocking (\$1,500), and additional services (\$1,500).
1111651-547000	PRINTING & BINDING	\$45	\$100	\$100	\$86	\$100	Ink, paper and envelopes for mailouts.
1111651-548020	GENERAL ADVERTISEMENTS	\$113	\$150	\$150	\$95	\$150	Legal notices to residents of public meetings.
	OPERATING COSTS SUBTOTAL	\$14,486	\$18,464	\$18,464	\$18,180	\$15,412	
1111651-549002	CONTINGENCY RESERVE	\$0	\$1,110	\$9,859	\$0	\$960	5% in reserves of the annual operating budget.
	TOTAL LAKE HILDA EXPENDITURES	\$17,829	\$23,211	\$31,960	\$21,804	\$19,947	
	NET LAKE HILDA	\$28,752	\$0	\$0	\$10,201	\$0	