

Town of Medley
Annual Budget
October 1, 2013 - September 30, 2014



Table of Contents

<u>Description</u>	<u>Page</u>
Mayor's Message.....	3
Budgetary Policies and Reporting Structure.....	7
Staffing Requirements.....	9
Organizational Chart.....	12
Overview of Financial Trends & Analysis.....	13
General Fund - Budget Summary.....	17
General Fund - Revenues.....	18
General Administration.....	20
Building.....	21
Motor Pool.....	22
Public Safety.....	23
Code Compliance.....	24
Public Works.....	25
Senior Social Services.....	26
Parks and Recreation.....	27
Transportation Expenditures.....	28
General Fund - Debt Service.....	29
General Fund- Capital Outlay.....	30
Water Utility	32
Water Utility - Debt Service.....	34
Water Utility - Capital Expenditures.....	35
Stormwater Utility.....	36
Stormwater Utility- Debt Service.....	37
Stormwater Utility - Capital Expenditures.....	38
Lakeside Retirement Park.....	39
Police Gun Range.....	40
General Fund Capital Projects-Detail.....	42
Water and Sewer Capital Projects Detail.....	45
Stormwater Capital Projects Detail.....	46

Table of Contents

<u>Description</u>	<u>Page</u>
Footnotes.....	48

September 23, 2013

Vice Mayor Griselia DiGiacomo
Councilmember Mayor Jack Morrow
Councilmember Susana Guasch
Councilmember Edgar Ayala
Residents of the Town of Medley

I am proud to report that despite the continuing challenging times, the Town of Medley is presenting a budget that lowers the millage rate while maintaining quality of life services. Despite the continued decline in property tax revenues, the Town of Medley has managed to use efficiency and effective planning to balance this year's budget without using our reserves. The budget also does not result in any layoffs, lost positions or across the board pay cuts. The focus of the budget has been on improving quality of life in our Town, attracting business expansion, holding the line of taxes and spending, and a continued level of high service for which we are widely recognized.

Fiscal Year 2013-2014 Financial Overview

The national economy has seen a steady but slow recovery from the recession of 2008-2009. The local economy is expected to receive a greater boost when Panama completes the expansion of the Panama Canal in 2014-2015. Miami-Dade County is also expanding its port to accommodate the additional large cargo ships using the Canal for transport. In addition to the port expansion, there is a major need for an inland port to support these activities and Medley has the perfect location, infrastructure and available land for the development of this inland port.

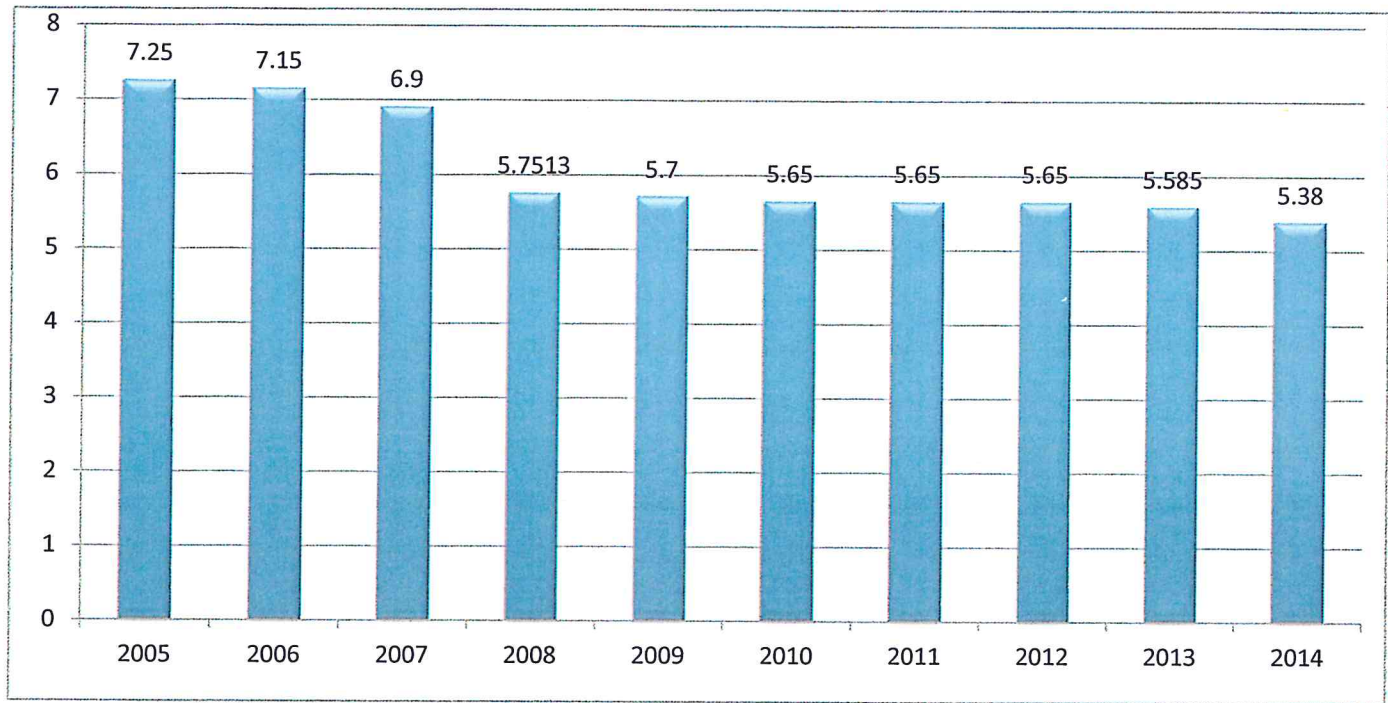
Within the next three years an additional 4 million square feet of commercial and industrial development is expected to be built within the Town. This will create thousands of new jobs for Miami-Dade residents, improve the infrastructure and add to our tax base which will enable us to further reduce the tax rate.

General Fund

This budget continues to be challenging due to a further decrease in assessed property values caused by the nation-wide economic downturn in the real estate market. The Town's assessed property values have decreased almost \$300 million over the past five years, a reduction of revenues of approximately \$1.6M or 12%.

CUTTING TAXES

The Town is proposing to lower the millage rate to from 5.5850 mills to 5.3800 mills. Since 2005 the Town has been able to reduce its millage by 25% as the chart below illustrates.



Total budgeted revenues are \$ 14,413,463 which is \$ 235,473 greater than last years' budget. The increase in projected revenues is due to additional waste management host fees and additional permit fees. An increase in permit fees will allow the Town to modernize and make more efficient the building department operations.

The June 2013 sale of 7331 NW 74th Street generated \$ 2,600,000 in unrestricted revenue. Proceeds from the sale will not be used for recurring operational expenses but will be used for much needed Town-wide capital improvements.

POSSIBLE REVENUE SOURCES

The Town also has several revenue sources which we haven't tapped into.

- While most municipalities in the County have a franchise fee for garbage haulers, the Town has not instituted such a fee. Estimated revenues from this revenue source would be approximately \$ 500,000 per year.
- Another additional source of revenue not tapped into is a Uniform Utility Tax on water sales. Estimated revenues from this source would be \$ 214,000 per year.

EXPENDITURES

Although total expenditures are projected \$ 235,473 greater than last year, operational expenditures are projected lower by \$ 101,490. The overall increase is due to non recurring capital projects which are discussed and detailed below.

Major capital projects paid by the general fund include improvements to Tobie Wilson Park-Danny Meehan Field, NW 87th Ave right-of-way acquisition costs and NW South River Drive master plan.

Areas with reduced spending include pension costs, insurance costs, professional fees and utilities. Additional savings of approximately \$ 200,000 will be realized as a result of moving the police department and childrens programs to the Town Hall Facility. Health insurance premiums, which are a huge part of the budget, decreased by 8% in 2012, increased by 15% in 2013 and based on our insurance brokers negotiations with the current insurance company, will remain at current levels through December 2014. That comes to a aggregate 7% increase over a 3 year period which is unheard of in today's market.

In 2010 we reduced our debt service by refinancing the loan on the building. The refinancing, as explained in the notes below, will save the Town approximately \$ 500,00 during the first 5 years of the loan and approximately \$1.9M over the life of the loan.

Enterprise Funds

The proposed budgets of the major enterprise funds show profits of \$ 537,311 and \$ 291,466 for the water/sewer and stormwater utilities, respectively. The profits will be used to fund the operations of the departments, to repay infrastructure debt service and fund major infrastructure improvements.

Major water department improvements include completion of the water distribution loop at NW 121 Way and pump station 100-A improvements at NW 77 Ave & NW 78 terrace. These improvements will be partially funded by Miami-Dade GOB grants.

In addition, the long time need to open NW 87th Ave from NW 90th Street to Okeechobee Road is finally seeing some progress. Construction on the road by FDOT is scheduled to begin in 2015. The Town will be required to relocate and extend the NW 87th Ave water mains to connect with Miami- Dade Water and Sewer. The cost of this is estimated at \$ 920,000.

The Town is budgeting over \$ 4.7M in stormwater capital expenditures, including the completion of NW 95th Ave flood mitigation north, the extension of flood mitigation south to NW 89th Ave and NW 93rd Street and an additional 10 major stormwater projects. We may not be able to start all these projects next year however funding is in place and we will work on getting as many projects completed as possible.

Lakeside Retirement Park fund accounts for the real estate operations of the Park. Rent revenues do not cover expenses. The Town continues to be committed to fund these operations through Water/Sewer Department operational transfers.

Conclusion

This continues to be one of the most difficult periods in Medley's history. Due to no fault of our own, economic factors such as the national recession has resulted in a decrease in both federal and state aid and reduced revenues from most other sources. This has been coupled with the ever increasing demand of services from our residents and businesses which we continue to meet. I am proud to say that the Town of Medley is surviving the crisis and will come out stronger than ever due to the collective wisdom of our Council , residents and business community.

The preparation and formulation of these documents could not have been accomplished without the assistance and dedicated efforts of all Department Directors. I would especially like to thank the employees in the Finance and Legal Departments for their dedicated hard work in putting this document together. During these difficult economic times we have been able to present a balanced budget with healthy reserves while lowering the millage rate, without raising fees, without reducing the workforce or reducing social services for our residents. All questions relating to the budget should be directed to this office. For a more detailed explanation of the budget line items see the notes to the budget beginning on page 48.

Respectfully submitted,



Mayor Roberto Martell

Budgetary Policies and Reporting Structure

The annual budget procedures are as a result of the requirements of Florida Statute Chapter 200.65 known as TRIM (truth in millage).

The basic building block of governmental finance is the fund. Generally accepted accounting principals provides the following definition of a fund:

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and other changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The Town of Medley uses two Governmental funds, the General Fund and a Special Revenue Fund. The General Fund is the primary governmental reporting unit and accounts for traditional governmental services such as Police, Public Works, Parks, Social Services, and the administrative departments. Revenues such as property taxes, utility taxes and franchise fees are recorded in the General Fund. By state statute, the General Fund is the only fund for which a budget is required. However the Town also prepares budgets for its Proprietary Funds or Enterprise Funds as described below. The General Fund uses the modified accrual basis for both budgeting and accounting. The modified accrual basis is the recognition of revenues when they become available and measurable. Expenditures are recognized in the period goods or services are received or when liabilities have been incurred. Fund balance is any excess of assets over liabilities for a fund. A negative fund balance is sometimes called a deficit.

The Town incorporates governmental debt service, governmental capital projects and transportation as separate line items on the General Fund budget. Debt service accounts for the payments of long term debt. Fund accounting considers debt service principal payments as a use of resources therefore an expenditure. Capital outlay accounts for all governmental expenditures for capital purchases. This includes purchases of vehicles, road improvements, building improvements and other single item purchases greater than \$ 1,000 in cost and with a useful life of over 2 years. The general fund does not capitalize these items and there is no depreciation recorded. Transportation accounts for the expenditures used from restricted revenues from the Citizens Independent Transportation Trust (CITT), which is a county 1/2% sales tax surcharge.

The Town of Medley Foundation, Inc was established by the Town Council who sits as the Foundation's Board of Directors. The Foundation receives donations from residents or businesses and uses these funds for the benefit of the Town's residents as determined by the Board of Directors. The Foundation is accounted for as a special revenue fund and does not prepare an annual budget.

Budgetary Policies and Reporting Structure

The Town adopts budgets for its four proprietary or enterprise type funds. The Town uses enterprise funds to account for its Water and Wastewater Fund, its Stormwater Fund, its Medley Lakeside Retirement Park Fund and its Police Gun Range Fund. Each fund reports as a separate entity. If needed an operating transfer can be used to support the operations of other funds with the notable exception of the stormwater utility. Stormwater charges can only be used to support the stormwater utility system.

The proprietary funds use the full accrual basis for both budgeting and financial accounting, which is similar to a private sector business. Proprietary funds derive their revenue from user fees and charges rather than by taxes. Expenditures incurred in the proprietary funds for capital projects are capitalized and depreciated over their useful life. By contrast there is no depreciation expenditure in the General Fund. Debt service is also handled differently. In the General Fund debt issued is a source of funds and repayments are a use of funds. In proprietary funds, debt service proceeds increase debt and repayments decrease debt and increase interest expense.

STAFFING BY HOME DEPARTMENT			
GENERAL FUND			
	Full	Part	Total
	Time	Time	
<u>Town Council</u>			
Council Members		4	4
<u>Executive</u>			
Mayor	1		1
Town Clerk	1		1
Assistant to Mayor and Engineer	1		1
Social Services Director	1		1
Subtotal	4		4
Allocations made to water, stormwater & lakeside			
<u>General Administrative</u>			
Finance Director	1		1
Town Engineer-20 % allocated from water department			
Bookkeepers	3		3
Asst Town Clerk & Executive Asst to Council	1		1
Receptionist	1		1
Maintenance Public Buildings	3	3	6
Subtotal	9	3	12
Allocations made to water, stormwater, lakeside and range			
<u>Legal Department</u>			
Legal Assistant & Executive Asst to Mayor	1		1
Subtotal	1		1
Allocations made to water, stormwater & lakeside			
<u>Building Department</u>			
Building Official	1		1
Building Dept Clerks	2	1	3
Electrical Inspector			0
Plumbing Inspector			0
Subtotal	3	1	4
Allocation made to stormwater			
<u>Motor Pool</u>			
Vehicle Maintenance			

STAFFING BY DEPARTMENT (cont)			
	Full	Part	Total
	Time	Time	
<u>Police Department</u>			
Command Staff	4		4
Police Officers	34		34
Communication Officers	5	1	6
Administrative Staff	2	1	3
	45	2	47
Allocations made to gun range			
<u>Code Compliance</u>			
Department Head	1		1
Code Officer		1	1
Administrative Staff		1	1
Subtotal	1	2	3
<u>Public Works</u>			
Director	1		1
Staff	9	2	11
Foreman	1		1
Subtotal	11	2	13
Allocations made to stormwater dept.			
<u>Senior Social Services</u>			
Meal Program Director	1		1
Meal Program & Attendants		13	13
Van Driver		2	2
Van Helpers		2	2
Medical Transportation		2	2
Housekeeping		4	4
Sub Total	1	23	24
Allocations made within functions and parks and recreation			
<u>Parks & Recreation</u>			
Park Attendants		10	10
Afterschool		13	13
Pool-seasonal		6	6
School Bus Driver	1	1	2
School Bus Helpers		2	2
Sub Total		32	33
Total General Fund	75	69	145
Allocations made within functions and senior social services			

STAFFING BY DEPARTMENT (cont)			
	Full Time	Part Time	Total
<u>Water</u>			
Directors-33% allocated to stormwater	1		1
Town Engineer-40% allocated to stormwater/20% to general fund	1		1
Staff Workers	12		12
Administrative-33% allocated to stormwater	1	2	3
Allocated from General Fund-from executive, finance & legal			
Total Water	15	2	17
<u>Stormwater</u>			
Directors-from water			
Town Engineer- from water			
Staff Workers	4		4
Administrative -from water, executive, finance, legal, building and public works			
Total Stormwater	4		4
<u>LakeSide Retirement Park</u>			
Security Guard		1	1
Administrative -from executive, finance & legal			
		1	1
<u>Police Gun Range</u>			
Range Wages	1	1	2
Administrative - from police and finance			
	1	1	2
TOTAL EMPLOYEES BUDGETED	95	73	169

Over view of Financial Trends & Analysis

General Fund Revenues

Ad valorem revenues peaked in FY 2009 with revenues of \$ 10,855,465. The current years' budget estimates \$ 9,025,426 in ad valorem revenues. The decrease is due to statutory changes in state law along with decreased assessed values due to the economic recession.

The proposed millage rate for FY 2013-2014 is 5.3800 which is 4% less than the 2012-2013 rate of 5.5850.

In general intergovernmental revenues, franchise fees, utility taxes and other revenues have decreased over the last five years. However, since these revenue sources are directly impacted by economic conditions, the recent improved economy has resulted in improved revenues from levels 2 years ago.

Another sign of improved economic conditions is the increase in waste host and permit fees. Waste host fee revenue is unrestricted can be used to fund any program the council sees fit. Permit fees can only be used to cover the costs of the building department.

The budget for judgment and fines includes fines collected from 4 red light cameras.

Interest income has been greatly impacted by low interest rates and as a result have significantly decreased.

General Fund Expenditures

Payroll: Town-wide, payroll is budgeted at \$ 6,727,800 which is an increase of \$ 495,500 from last years' budget. Changes include wage increases ranging from 2 1/2% -3 % for union and non union employees, other than police and the hiring of a full time engineer. General and part time employees had not seen increases in 4 years and negotiated increases were given in 2013, in some cases retroactive to 2011. Police officers' wages are currently under negotiation. The contract for non police- union employees will expire September 30, 2013. Negotiations are under way. No wage increase has been budgeted other than contract step pay increases for certain police officers'.

Insurance: Group health insurance rates will remain the same through January 2015. Other insurance including liability and workers compensation are expected to increase 5%.

Over view of Financial Trends & Analysis (cont)

Retirement plans: General Employees. The retirement of a number of employees, adjustments to certain assumptions, performance of plan assets and the over funding by the Town have decreased the annual required costs (ARC) of the general employees' pension plan by 40% since 2009. The total general employees' ARC for 2013-2014 is \$ 866,622 allocated to the respective funds. The police pension plan's ARC has decreased from last year by 8%. This is due to a number of factors including changes in the state law, performance of plan assets and the over funding of plan contributions by the Town.

The police budget has slightly increased due to contract wage increases (step raises) and gasoline costs which were perviously classified in the eliminated motor pool department. These increases are mostly offset by reduced pension costs and the savings realized by the relocation of the police station to town hall.

The code compliance budget has increased due to increased code compliance efforts, including contracting an additional code officer.

The public works department budget includes an increase for a roadway maintenance program which will provide much needed repairs to existing roads. Major road renovations are budgeted in the capital outlay section of this budget. Savings of \$ 48,000 have been realized by using existing staff to maintain public property. Also budgeted is an increase in railroad crossing maintenance. Per agreement the maintenance of certain crossings are at the Town's expense.

The senior social services budget decreased from last year. This year the operating transfer to Lakeside Retirement Park is taken from the water deparment and not from the general funds senior social services budget. Costs of meals and homecare services have increased significantly in recent years. The Town is considering changes to the eligibilty rules for these programs in order to keep these program viable. Those already enrolled in these programs will not be affected by these changes.

Debt service: In December 2010 the Town Hall loan was refinanced into 2 loans. The monthly debt service payments remained the same, however the interest rate decreased from 4.05% to 2.90% and 1.98%, respectively, per annum. This will allow the Town to payoff the loan 5 years earlier and will save approximately \$ 1.9M over the life of loan.

The Town obtained a loan from TD Bank of up to \$ 200,000 to purchase 2 school buses. Principal and interest payments are due monthly over 7 years, interest at 1.64% per annum.

Capital outlay: Major projects to be undertaken include; PW-0104, right of way acquisition costs NW 87th Ave, \$ 300,000; PW -0101.2, NW South River Drive Master Plan, \$ 150,000 and PW 0105, Tobie Wilson-Danny Meehan park improvements, \$ 220,000.

Over view of Financial Trends & Analysis (cont)

Water and Wastewater Utility

Revenues -Water and Sewer revenues are projected to remain at 2012-2013 levels. Revenues include \$250,000 grant money from Miami- Dade GOB programs which will partially offset the costs of the new water distribution loop and pump station improvements. The grant has been extended twice due to delays in starting the projects. The projects will be completed in 2013-2014 with the grant money used. Water and sewer other include connection fees from several large developments expected to connect to our system in 2013-2014.

Expenses are budgeted at \$ 4,834,689 which is higher than the projected amount for September 30, 2013 and last years' budget. This is due to payroll contract increases, higher sewer costs due to a 15% WASD increase in sewer rates, higher sewer system maintenance costs (some of which may be capitalized) and an operating transfer of \$ 190,000 to Lakeside Retirement Park.

Stormwater Utility

The stormwater revenues Stormwater revenues have increased over the past 5 years due to a property ERU re-measurement program. Almost all properties have seen an increase in their imperious square footage which increased their quarterly fee. However, last year several large property owners have protested their assessment which has resulted in adjustments to their fee. The 2013-2014 projected revenue is based on the July 2013 billing.

Stormwater expenses have increased from last years' budget due to increases in stormwater projects. Expenditures not directly related to a project are expensed in the current period.

Stormwater debt service The Town is financing the Flood Mitigation North project and extension areas with proceeds from the State's Revolving Credit Line Facility. Per agreement repayments begin in fiscal year 2014.

Over view of Financial Trends & Analysis (cont)

Lakeside Retirement Park

The fund accounts for the real estate operations of the Medley Lakeside Retirement Park, an age and income restricted mobile home park. Revenues do not cover the cost of operations, therefore the water department will transfer \$ 190,000 to fund its operations.

Medley Police Gun Range

The Medley Police Department operates a firearm range which it rents out to law enforcement agencies on a hourly basis. Revenues in 2014 should increase due to added capacity made in 2013.

General Fund				
Budget Comparison-Summary				
Description	Actual	Annual Budget	Projected	Annual Budget
	9/30/2012	2012-2013	9/30/2013	2013-2014
Revenues				
Ad Valorem Taxes	\$ 9,270,269	\$ 9,150,062	\$ 8,744,265	\$ 9,025,426
Intergovernmental Revenues	151,901	149,740	153,626	156,596
Communication Service Tax	697,034	678,800	740,122	718,723
Special Revenue Fund	29,684	30,000	29,430	30,000
Franchise Fees	873,070	882,000	869,941	860,000
Utility Taxes	1,070,510	1,053,000	1,120,726	1,045,000
Host Fee- Landfill	725,455	700,000	1,100,000	1,000,000
Local Business Taxes and other	293,050	277,000	282,756	277,000
Building Permits	701,604	405,000	526,329	607,000
Federal, State and County Grants	7,964	-	3,520	
Police Revenue	91,383	79,000	159,000	85,000
Judgments, Fines and Citations	3,895,796	590,400	1,077,591	525,000
Interest Earnings	92,152	66,000	61,855	65,000
Other Miscellaneous	18,952	17,000	25,000	18,718
Debt Proceeds			200,000	
Sales Proceeds			2,600,000	
Operating Transfer		99,988		
Total Revenues	17,918,824	14,177,990	17,694,161	14,413,463
Unrestricted Unreserved Fund Balance				
	\$ 17,918,824	\$ 14,177,990	\$ 17,694,161	\$ 14,413,463
Expenditures				
General Administration	\$ 4,440,691	\$ 4,211,372	\$ 4,523,615	\$ 4,169,395
Building and Licensing	372,970	334,260	531,056	482,989
Motor Pool	226,474	242,725	83,762	-
Public Safety	5,169,419	5,351,644	5,773,496	5,386,190
Code Compliance	116,726	124,638	130,208	186,618
Public Works	696,946	786,953	857,790	795,920
Senior Social Services	1,403,512	1,249,530	1,387,482	1,193,467
Parks, Recreation and Culture	767,027	803,535	821,604	788,589
Special Transportation	34,000	30,000	30,000	30,000
Debt Service	463,895	464,000	464,000	494,296
Capital Outlay	381,339	579,333	1,353,805	886,000
Total Expenditures	14,072,999	14,177,990	15,956,817	14,413,463
Unrestricted Unreserved Fund Balance	329,785		1,857,516	
Restricted Fund Balance	3,516,040		(120,172)	
	\$ 17,918,824	\$ 14,177,990	\$ 17,694,161	\$ 14,413,463

General Fund					
Annual Budget-Revenues					
Account	Description	Actual 9/30/2012	Annual Budget 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
001-00000-311000	AD VALOREM TAXES-CURRENT		\$ 9,300,062		\$ 9,185,426
	LESS ESTIMATED VALUE ADJUSTMENTS		(150,000)		(160,000)
	AD VALOREM TAXES-TOTALS	\$ 9,270,269	9,150,062	\$ 8,744,265	9,025,426
001-00000-312000	LOCAL OPTION TAXES-SALES TAX	54,368	53,000	57,102	59,127
001-00000-312100	LOCAL OPTION TAXES-GAS	79,530	79,510	79,269	79,539
001-00000-335120	STATE REVENUE SHARING PROCEEDS	18,003	17,230	17,255	17,930
	INTERGOVERNMENTAL REVENUES-TOTALS	151,901	149,740	153,626	156,596
001-00000-314500	COMMUNICATION SERVICE TAXES	697,034	678,800	740,122	718,723
001-00000-312400	TRANSPORTATION-CITT SURTAX-TOTALS	29,684	30,000	29,430	30,000
001-00000-313100	FRANCHISE FEES-ELECTRICITY	836,114	850,000	823,507	820,000
001-00000-313400	FRANCHISE FEES-GAS	36,956	32,000	46,434	40,000
	FRANCHISE FEES-TOTAL	873,070	882,000	869,941	860,000
001-00000-314100	UTILITY TAX-ELECTRICITY	1,001,455	985,000	1,062,252	995,000
001-00000-314400	UTILITY TAX-GAS	69,055	68,000	58,474	50,000
	UTILITY TAXES-TOTAL	1,070,510	1,053,000	1,120,726	1,045,000
001-00000-314600	HOST FEE-LANDFILL	725,455	700,000	1,100,000	1,000,000
001-00000-321000	LOCAL BUSINESS TAXES	206,289	190,000	195,000	190,000
001-00000-321100	PRESSURE VESSEL FEES	27,830	27,000	27,110	27,000
001-00000-321200	CONTRACTORS REGISTRATION	14,200	13,000	14,681	14,000
001-00000-321300	ALARM REGISTRATION	33,902	33,000	32,686	32,000
001-00000-335140	MOBILE HOME LICENSES	5,984	8,000	7,844	8,000
001-00000-335150	ALCOHOLIC BEVERAGE LICENSES	4,845	6,000	5,435	6,000
	LOCAL BUSINESS TAXES AND OTHER-TOTAL	293,050	277,000	282,756	277,000
001-00000-322000	BUILDING PERMITS	421,520	200,000	210,000	350,000
001-00000-322001	BUILDING PERMITS - RADON	17,343	10,000	15,000	20,000
001-00000-322002	BUILDING PERMITS - CODE COMP.	20,118	11,000	9,500	22,000
001-00000-322003	BUILDING PERMITS - STRUCTURAL	9,194	8,000	6,048	16,000
001-00000-322004	BUILDING PERMITS - MISC.	1,330	1,000	-	
001-00000-322005	BUILDING PERMITS - MECHANICAL	22,820	30,000	32,000	45,000
General Fund					

Annual Budget-Revenues					
Account	Description	Actual 9/30/2012	Annual Budget 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
001-00000-322006	BUILDING PERMITS - ELECTRICAL	133,206	100,000	70,000	100,000
001-00000-322007	BUILDING PERMITS - PLUMBING	24,393	20,000	21,631	20,000
001-00000-322008	BUILDING PERMITS - ROOFING	20,911	10,000	133,777	10,000
001-00000-322009	BUILDING PERMITS-PAVING & DRAI	16,217	7,000	17,138	13,000
001-00000-322010	BUILDING PERMITS-IMAGING	4,241	3,000	4,200	3,000
001-00000-322011	BUILDING PERMIT SIGN	4,128	1,000	2,382	3,000
001-00000-322012	BUILDING PERMIT FENCE	3,777	3,000	2,883	3,000
001-00000-322013	BUILDING PERMITS-PLAN REVIEWS	2,406	1,000	1,770	2,000
	BUILDING PERMITS-TOTAL	701,604	405,000	526,329	607,000
001-00000-334906	POLICE JAGD & BYRNE GRANTS	7,964		3,520	
001-00000-342900	POLICE REVENUE - TOTAL	91,383	79,000	159,000	85,000
001-00000-351000	JUDGEMENTS, FINES AND CITATIONS -TOTAL	270,571	590,400	550,000	525,000
001-00000-359100	OTHER FINES AND FORFEITURES	3,625,225		527,591	
		3,895,796	590,400	1,077,591	525,000
001-00000-361000	INTEREST EARNINGS-TOTAL	92,152	66,000	61,855	65,000
001-00000-369000	OTHER MISCELLANEOUS-TOTAL	18,952	17,000	25,000	18,718
001-00000-381000	OPERATING TRANSFER		99,988		
001-00000-384000	DEBT PROCEEDS			200,000	
001-00000-391000	SALES PROCEEDS			2,600,000	
	TOTAL REVENUES	\$ 17,918,824	\$ 14,177,990	\$ 17,694,161	\$ 14,413,463

General Administration					
Annual Budget					
Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
001-51100-411000	COUNCIL MEMBERS SALARIES	\$ 156,933	\$ 149,000	\$ 143,000	\$ 149,000
001-51100-422300	401A TOWN CONTRIBUTIONS COUNCIL	8,021	7,450	7,150	7,450
001-51200-411000	MAYORS SALARY AND WAGES	204,268	176,000	192,000	174,000
001-51200-412000	EXECUTIVE OFFICE SALARIES AND WAGES	168,773	178,000	164,000	162,000
001-51300-411000	FINANCE DIRECTOR SALARIES	90,501	90,600	91,000	93,000
001-51300-412000	FINANCE DEPT SALARIES AND WAGES	117,933	135,000	130,000	138,000
001-51300-412001	SALARIES AND WAGES GENERAL ADMIN.	29,664	24,400	90,000	121,000
001-51300-412002	TOWN HALL MAINT SALARIES & WAGES	115,235	78,000	146,000	152,000
001-51300-412007	ALLOCATED SALARIES & WAGES	(153,688)	(159,000)	(165,295)	(184,200)
001-51300-420000	PAYROLL PROCESSING CHARGES	10,035	10,000	10,805	11,000
001-51300-421000	PAYROLL TAXES	69,377	54,315	62,447	64,451
001-51300-422300	401A TOWN CONTRIBUTIONS	19,201	24,930	38,495	38,228
001-51300-422400	DEFINED BENEFIT PLAN	776,677	776,677	776,677	529,176
001-51300-423000	LIFE AND HEALTH INSURANCE	1,128,238	1,209,000	1,216,808	1,220,000
001-51300-423300	DISABILITY INSURANCE	42,655	33,000	30,361	33,000
001-51300-423400	LONG TERM CARE INSURANCE	30,939	33,000	33,504	33,000
001-51300-431000	PROFESSIONAL SERVICES	529,488	280,000	400,000	375,000
001-51300-431100	COMPUTER CONSULTANT SERV.	70,362	70,000	78,788	70,000
001-51300-431300	COMP PLAN & ANNEXATION		30,000	-	
001-51300-431400	PRE EMPLOYMENT SCREENING	3,603	2,500	3,261	2,000
001-51300-432000	ACCOUNTING & AUDITING	69,500	70,000	65,000	50,000
001-51300-442000	UNIFORMS	15,867	10,000	13,000	13,000
001-51300-443000	UTILITIES & TELEPHONE	128,324	123,000	125,984	110,000
001-51300-444000	RENTALS AND LEASES	3,874	4,000	1,502	2,000
001-51300-445000	INSURANCE	414,142	450,000	494,553	475,000
001-51300-446000	REPAIRS & MAINTENANCE	101,943	105,000	124,855	95,000
001-51300-449000	OTHER CURRENT CHGS & OBLIG.	71,869	42,000	22,253	21,590
001-51300-449002	EMPLOYEE REIMB EDUCATIONAL	1534	6,000	1,030	5,000
001-51300-450000	VEHICLE MAINTANENCE	4,565	3,000	7,124	7,000
001-51300-450100	GASOLINE			2,000	2,000
001-51300-451000	OFFICE SUPPLIES & POSTAGE	88,503	90,000	84,451	85,000
001-51300-452000	OPERATING SUPPLIES	63,940	57,000	81,842	69,000
001-51300-454000	PUBLICATIONS, DUES & TRAINING	39,886	22,000	28,833	26,000
001-51400-412000	LEGAL DEPT. SALARIES AND WAGES	55,695	66,000	61,000	58,000
001-51400-412007	ALLOCATED SALARIES & WAGES LEGAL	(21,056)	(28,000)	(24,400)	(20,300)
001-51400-443000	UTILITIES & TELEPHONE LEGAL	3,450	3,500	2,825	3,000
001-51400-446000	REPAIRS & MAINTENANCE LEGAL	150		4	
001-51300-449002	EMPLOYEE REIMB EDUCATIONAL			1,426	
001-51400-451000	OFFICE SUPPLIES & POSTAGE LEGAL	13,321	13,000	9,939	10,000
001-51400-454000	DUES PUBLICATIONS AND TRAINING LEGAL	969	2,000	1,393	
	ALLOCATION TO TRANSPORT (CITT)	(34,000)	(30,000)	(30,000)	(30,000)
		\$ 4,440,691	\$ 4,211,372	\$ 4,523,615	\$ 4,169,395

Building Department					
Annual Budget					
Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
001-51500-411000	CHIEF INSPECTOR SALARIES AND WAGES	\$ 76,731	\$ 73,000	\$ 139,191	\$ 72,800
001-51500-412000	CLERKS' SALARIES AND WAGES	96,605	89,000	109,000	109,000
001-51500-412002	ELECTRICAL INSPECTOR SALARIES AND WAGES	69,515	50,000	23,988	
001-51500-412003	PLUMBING INSPECTOR SALARIES AND WAGES	13,424	10,000	7,397	
001-51500-412007	ALLOCATED SALARIES AND WAGES	(4,688)	(7,300)	(13,712)	
001-51500-421000	PAYROLL TAXES	17,783	16,425	20,372	8,339
001-51500-422300	401A TOWN CONTRIBUTIONS	8,339	7,735	12,431	4,650
001-51500-431000	PROFESSIONAL FEES		1,000	130,000	239,200
001-51500-431100	COMPUTER CONSULTING	945	1,000	144	1,000
001-51500-434000	OTHER CONTRACTUAL SERVICES-Vessels	16,575	15,000	5,813	
001-51500-434003	OTHER CONTRACTUAL SERVICES MECHANICAL	11,943	27,000	12,651	
001-51500-434004	OTHER CONTRACTUAL SERV.-ROOFIN	12,571	5,000	39,676	
001-51500-434007	BUILDING PERMIT STATE & COUNTY FEES	16,854	14,000	14,841	15,000
001-51500-434009	CONTRACTUAL SERVICES PLAN REVIEWS	5,863	1,500	-	
001-51500-434010	OTHER CONTRACTUAL SERV-STRUCT	10,400	8,000	5,760	
001-51500-442000	UNIFORMS	391	2,400	831	2,000
001-51500-443000	UTILITIES & TELEPHONE	2,693	3,500	3,122	3,000
001-51500-449000	OTHER CURRENT CHGS & OBLIG.	696	2,000	-	2,000
001-51500-449010	LICENSES AND TAXES	376		1,291	1,000
001-51500-450000	VEHICLE MAINTANENCE	1,980	1,000	1,005	
001-51500-451000	OFFICE SUPPLIES & POSTAGE	12,399	12,000	17,115	15,000
001-51500-454000	PUBLICATIONS, DUES & TRAINING	1,575	2,000	140	10,000
		\$ 372,970	\$ 334,260	\$ 531,056	\$ 482,989

Motor Pool					
Annual Budget					
Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
001-51900-412000	MOTOR POOL SALARIES AND WAGES	\$ 34,171	\$ 31,700	\$ 500	\$ -
001-51900-421000	PAYROLL TAXES	2,372	2,425	-	
001-51900-422000	UNIFORMS	1584	800	-	
001-51900-443000	UTILITIES	2,451	2,800	227	
001-51900-446000	REPAIRS AND MAINTENANCE	1,461	2,000	411	
001-51900-449000	OTHER CURRENT CHGS & OBLIG.	354	1,000	121	
001-51900-450100	GASOLINE	182,520	200,000	82,503	
001-51900-452000	OPERATING SUPPLIES	1,561	2,000	-	
		\$ 226,474	\$ 242,725	\$ 83,762	\$ -

Public Safety					
Annual Budget					
Account	Description	Actual	Annual Budget	Projected	Annual Budget
		9/30/2012	FY 2012-2013	9/30/2013	2013-2014
001-52100-411000	COMMAND STAFF	\$ 565,618	\$ 515,000	\$ 541,000	\$ 456,000
001-52100-412000	POLICE OFFICERS SALARIES	2,356,118	2,300,000	2,390,000	2,425,000
001-52100-412001	COMM. OFFICERS SALARIES	207,566	200,000	217,000	234,000
001-52100-412002	ADMINISTRATIVE and MAINT SALARIES	86,525	92,000	108,000	108,000
001-52100-412007	ALLOCATED SALARIES	(34,567)	(41,000)	(48,243)	(55,200)
001-52100-421000	PAYROLL TAXES	227,502	234,549	237,743	242,337
001-52100-422300	401A TOWN CONTRIBUTIONS	11,699	14,600	13,000	15,390
001-52100-422400	DEFINED BENEFIT PLAN	1,187,649	1,331,495	1,471,362	1,218,663
001-52100-431000	PROFESSIONAL	96,266	231,000	250,000	265,000
001-52100-431100	COMPUTER CONSULTING	33,391	32,000	42,450	32,000
001-52100-431200	COMPUTER CONSULTING FORFEITURE			27,362	
001-52100-431400	PRE-EMPLOYMENT & PHYSICALS	3,158	8,000	7,181	5,000
001-52100-435000	INVESTIGATIONS	10,461	4,000	1,913	4,000
001-52100-435001	INVESTIGATIONS HIDTA	1,507	14,000		
001-52100-437000	PROGRAM EXPENSES	17,648	16,000	10,200	15,000
001-52100-437001	PROGRAM EXPENSES-FORFEITURE			1,480	
001-52100-442000	UNIFORMS	27,123	35,000	33,000	32,000
001-52100-443000	UTILITIES & TELEPHONE	82,073	80,000	55,000	35,000
001-52100-444000	RENTALS-OTHER	8,316	18,000	8,636	8,000
001-52100-444001	RENTALS- HIDTA	11,533	24,000	20,000	20,000
001-52100-445000	INSURANCE	1,652		-	
001-52100-446000	REPAIRS & MAINTENANCE	70,422	29,000	28,000	20,000
001-52100-446001	REPAIRS & MAINTENANCE FORFEITURE			7,802	
001-52100-449000	OTHER CURRENT CHGS & OBLIG.	6,774	10,000	9,362	10,000
001-52100-449001	OTHER CURRENT CHGS & OBLIG. FORFEITURE	6,302		1,000	
001-52100-449002	EMPLOYEE EDUCATIONAL REIMBURSEMENT	18,027	12,000	2,750	12,000
001-52100-449010	BAD DEBTS	5,200		5,000	5,000
001-52100-450000	VEHICLE MAINTENANCE	75,664	75,000	62,000	50,000
001-52100-450300	VEHICLE MAINTENANCE HIDTA	6,347			
001-52100-450100	GASOLINE	964	2,000	71,000	144,000
001-52100-451000	OFFICE SUPPLIES & POSTAGE	23,445	55,000	43,507	42,000
001-52100-452000	OPERATING SUPPLIES	43,495	39,000	23,388	23,000
001-52100-452001	OPERATING SUPPLIES-FORFEITURE			107,407	
001-52100-454000	PUBLICATIONS, DUES & TRAINING	9,226	21,000	20,000	20,000
001-52100-485000	GRANT EXPENDITURES	2,315		5,196	
		\$ 5,169,419	\$ 5,351,644	\$ 5,773,496	\$ 5,386,190

Code Compliance					
Annual Budget					
Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
001-52400-411000	CODE ENFORCEMENT SUPERVISOR	\$ 38,730	\$ 44,000	\$ 49,000	\$ 49,000
001-52400-412000	OFFICERS SALARIES AND WAGES	38,777	32,000	29,500	30,000
001-52400-412001	ADMIN SALARIES AND WAGES	13,077	16,000	16,000	16,000
001-52400-421000	PAYROLL TAXES	8,693	7,038	7,268	7,268
001-52400-422300	401A TOWN CONTRIBUTIONS	2,242	2,200	2,500	2,450
001-52400-431000	PROFESSIONAL FEES	1,875	5,000	7,200	56,300
001-52400-431100	COMPUTER CONSULTANT	495	1,000	-	4,000
001-52400-442000	UNIFORMS	1,157	2,400	1,873	1,600
001-52400-443000	UTILITIES	5,385	5,000	5,941	6,000
001-52400-449000	OTHER CHARGES	95	1,000	755	
001-52400-450000	VEHICLE MAINTENANCE	2,504	2,000	607	2,000
001-52400-450100	GASOLINE			2,200	5,000
001-52400-451000	OFFICE SUPPLIES	3,566	5,000	4,472	2,000
001-52400-452000	OPERATING SUPPLIES			1,675	
001-52400-454000	PUBLICATIONS, DUES & TRAINING	130	2,000	1,217	5,000
		\$ 116,726	\$ 124,638	\$ 130,208	\$ 186,618

Public Works					
Annual Budget					
Account	Description	Actual	Annual Budget	Projected	Annual Budget
		9/30/2012	FY 2012-2013	9/30/2013	2013-2014
001-53900-411000	DIRECTORS SALARIES	\$ 62,642	\$ 58,000	\$ 59,000	\$ 61,000
001-53900-412000	STAFF SALARIES AND WAGES	268,327	292,000	280,000	271,000
001-53900-412008	ALLOCATED SALARIES AND WAGES	(7,238)	(5,800)	(5,900)	(3,050)
001-53900-413000	FOREMEN SALARIES AND WAGES	50,331	48,000	41,000	43,000
001-53900-421000	PAYROLL TAXES	26,588	30,003	24,641	28,454
001-53900-422300	401A TOWN CONTRIBUTIONS	19,214	15,250	15,603	16,016
001-53900-442000	UNIFORMS	5,356	6,000	6,418	6,000
001-53900-443000	UTILITIES & TELEPHONE	55,746	57,000	53,394	57,000
001-53900-444000	RENTALS AND LEASES		2,000	97	2,000
001-53900-446000	REPAIRS & MAINTENANCE	100,923	103,000	44,740	56,000
001-53900-449000	OTHER CURRENT CHGS & OBLIG.	654	2,000	759	1,000
001-53900-450000	VEHICLE MAINTENANCE	15,526	14,000	16,435	18,000
001-53900-450100	GASOLINE	29,683	23,000	27,000	27,000
001-53900-450200	HEAVY EQUIPMENT	705	2,000	290	
001-53900-451000	OFFICE SUPPLIES & POSTAGE	77	2,000	1,075	2,000
001-53900-452000	OPERATING SUPPLIES	11,116	10,000	9,358	11,000
001-53900-453000	ROAD MATERIALS AND SUPPLIES	29,730	35,000	28,184	75,000
001-53900-453100	RAILROAD CROSSINGS	9,900	75,000	238,421	105,000
001-53900-454000	DUES SUBSCRIPTIONS & TRAINING	279	2,000	773	2,000
001-53900-455000	SMALL EQUIPMENT	6,160	5,000	4,356	5,000
001-53900-456000	RECYCLING FEES	11,227	11,500	12,146	12,500
		\$ 696,946	\$ 786,953	\$ 857,790	\$ 795,920

Senior Social Services					
Annual Budget					
Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
001-56900-411000	WAGES MEAL PROGRAM DIRECTOR	\$ 52,941	\$ 18,000	\$ 61,000	\$ 36,000
001-56900-412001	WAGES MEAL PROGRAM & LAKESIDE ATTENDANTS	227,185	200,000	200,000	214,000
001-56900-412002	WAGES HOT MEAL VAN DRIVERS	22,323	36,000	28,000	36,000
001-56900-412003	WAGES HOT MEAL VAN HELPERS	19,976	21,000	19,000	27,000
001-56900-412004	WAGES MEDICAL TRANSPORTATION	53,636	65,000	42,000	41,000
001-56900-412005	WAGES HOUSEKEEPERS	90,282	80,000	68,000	68,000
001-56900-421000	PAYROLL TAXES	36,733	32,130	28,688	28,917
001-56900-422300	401A TOWN CONTRIBUTIONS	5,613	900	4,800	1,750
001-56900-437000	PROGRAM EXPENSES	457,649	445,000	490,857	490,000
001-56900-437007	HOMECARE SERVICES	95,222	85,000	137,735	145,000
001-56900-442000	UNIFORMS	1,880	3,000	3,661	4,000
001-56900-443000	UTILITIES	4,209	4,500	4,692	4,800
001-56900-446000	REPAIRS & MAINTENANCE	10,440	5,000	11,500	5,000
001-56900-449000	OTHER CURRENT CHGS & OBLIG.	383	1,000	1,547	
001-56900-450000	VEHICLE MAINTANENCE	18,649	12,000	12,889	12,000
001-56900-450100	GASOLINE	477		7,686	6,000
001-56900-451000	OFFICE SUPPLIES		1,000	3,400	2,000
001-56900-452000	OPERATING SUPPLIES	126,914	50,000	80,452	72,000
001-56900-491000	TRANSFERS OUT TO LAKESIDE	179,000	190,000	181,575	-
		\$ 1,403,512	\$ 1,249,530	\$ 1,387,482	\$ 1,193,467

Park, Recreation and Culture					
Annual Budget					
Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
001-57200-412000	SALARIES & WAGES PARK ATTENDANTS	\$ 138,196	\$ 110,000	\$ 141,000	\$ 124,000
001-57200-412002	SALARIES & WAGES AFTERSCHOOL	123,430	125,000	134,000	152,000
001-57200-412007	SALARIES & WAGES POOL	39,747	33,000	33,000	33,000
001-57200-412008	SALARIES & WAGES SCHOOL BUS DRIVERS	49,372	65,000	50,000	66,000
001-57200-412009	SALARIES & WAGES SCHOOL BUS HELPERS	59,100	66,000	54,000	51,000
001-57200-421000	PAYROLL TAXES	26,551	30,535	32,283	32,589
001-57200-431000	COMPUTER CONSULTING	2,650		1,671	2,000
001-57200-437000	OTHER PROGRAM EXPENSES	4,492	7,000	13,352	13,000
001-57200-437001	KIDS EVENTS EXPENSES	1,665	3,000	3,528	5,000
001-57200-437002	THANKSGIVING EXPENSES	14,667	13,000	19,355	17,000
001-57200-437003	SPORTS PROGRAMS	2,031	5,000	1,691	
001-57200-437004	SUMMER CAMP EXPENSES	11,734	18,000	14,946	18,000
001-57200-437005	WINTER HOLIDAY EVENTS	38,309	35,000	38,755	36,000
001-57200-437006	AFTERSCHOOL PROGRAM	31,743	40,000	42,627	38,000
001-57200-437007	JULY 4 EXPENSES	7,414	12,000	4,945	6,000
001-57200-437008	SPRING HOLIDAY EVENTS	3,394	3,000	3,335	3,000
001-57200-437009	WEEKEND MEALS	92,628	125,000	128,180	130,000
001-57200-442000	UNIFORMS	3,825	3,000	2,060	3,000
001-57200-443000	UTILITIES & TELEPHONE	30,761	27,000	39,294	27,000
001-57200-444000	RENTALS AND LEASES	741	3,000	-	
001-57200-446000	REPAIRS & MAINTENANCE	51,550	48,000	45,000	20,000
001-57200-449000	OTHER CURRENT CHGS & OBLIG.	916	5,000	180	
001-57200-450000	VEHICLE MAINTANENCE	15,315	13,000	10,203	5,000
001-57200-450100	GASOLINE	10,680	11,000	4,736	5,000
001-57200-451000	OFFICE SUPPLIES	5,458	3,000	3,300	2,000
001-57200-454000	DUES AND SUBSCRIPTIONS	658		163	
		\$ 767,027	\$ 803,535	\$ 821,604	\$ 788,589

Transportation					
Annual Budget					
Account	Description	Actual	Annual Budget	Projected	Annual Budget
		9/30/2012	FY 2012-2013	9/30/2013	2013-2014
001-56900-412009	CITT DRIVERS SALARIES	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
001-56900-445001	CITT VEHICLE INSURANCE	1,000	1,000	1,000	1,000
001-53900-453001	CITT ROAD MAINTENANCE	30,000	24,000	24,000	24,000
		\$ 34,000	\$ 30,000	\$ 30,000	\$ 30,000

Debt Service					
Annual Budget					
Account	Description	Actual	Annual Budget	Projected	Annual Budget
		9/30/2012	FY 2012-2013	9/30/2013	2013-2014
001-51300-471000	Building loans-Principal	\$ 295,936	\$ 305,000	\$ 305,000	\$ 315,000
001-51300-472000	Building loans-Interest	167,959	159,000	159,000	149,000
001-56900-471000	School Bus loan-Principal			-	27,221
001-56900-472000	School Bus loan-Interest			-	3,075
		\$ 463,895	\$ 464,000	\$ 464,000	\$ 494,296

Capital Expenditures Annual Budget						
CIP No.	Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
	General Administration Dept.					
GA-1301	001-51300-463000	IMPROVEMENTS Town Hall	\$ -	\$ -	\$ 39,951	\$ 20,000
GA-0100	001-51300-464000	MACHINERY AND EQUIPMENT	8,496	10,000	20,615	
	001-51300-465004	NW 121 WAY BRIDGE COSTS	1,705			
		NW 116TH WAY BRIDGE COSTS	1,792			
		GENERAL ADMINISTRATION TOTAL	11,993	10,000	60,566	20,000
	Legal Dept.					
LD-0100	001-51400-466000	LEGAL DEPT. FURNITURE AND FIXTURES TOTAL			1,188	
	Building Dept.					
	001-51500-464000	SOFTWARE				10,000
	Public Safety (Police) Dept.					
PS-0010	001-52100-461000	VEHICLE PURCHASE	62,005	60,000	71,039	-
	001-52100-461001	VEHICLES PURCHASED WITH FORFEITURE MONEY	61,262		301,137	
	001-52100-463001	IMPROVEMENTS FORFEITURE -PD			116,678	
PS-0020	001-52100-464000	MACHINERY AND EQUIPMENT	17,795	26,000	24,289	26,000
	001-52100-464001	MACHINERY AND EQUIPMENT FORFEITURE	41,621		84,897	
		POLICE DEPARTMENT TOTAL	182,683	86,000	598,040	26,000
	Code Compliance					
CC-0020	001-52400-464000	SOFTWARE			2,248	10,000
	Public Works					
	001-53900-460000	CAPITAL OUTLAY	5,063			
PW-0010	001-53900-461000	VEHICLE PURCHASE	22,225		4,850	20,000
SW-0117	001-53900-463000	IMPROVEMENTS NWSRD east of 72nd Ave			10,000	
PW-0102	001-53900-465007	NW 105TH WAY BRIDGE IMPROVEMENTS	27,288	125,000	297,113	
PW-0103	001-53900-465008	NW 106th STREET NW99TH AVE TO TRAILER PARK		150,000		
PW-0101.1	001-53900-465009	NW SO RIVER DR Phase 1/Maint. Plan		20,000		20,000
PW-0104	001-53900-465010	NW 87TH AVE ROW	10,063	50,000	14,075	300,000
PW-0108	001-53900-465011	ROAD & ROW INVENTORY		30,000		50,000
WS-0106	001-53900-465012	10776 NWSRD FACILITY IMPROVEMENTS		33,333	8,000	30,000
PW-0101.2	001-53900-465013	NW SO RIVER DR MASTER PLAN				150,000
		PUBLIC WORKS TOTAL	64,639	408,333	334,038	570,000
	Senior Social Services					
SS-0010	001-56900-461000	VEHICLE PURCHASE		25,000	20,797	
SS-1301	001-56900-463000	IMPROVEMENTS TO REC CENTER			50,790	25,000
SS-0020	001-56900-464000	SENIOR SOCIAL SERVICES MACH & EQUIP TOTAL	3,235			5,000
			3,235	25,000	71,587	30,000
	Parks & Recreation					
PR-0010	001-57200-461000	SCHOOL BUSES			200,000	
PR-1301	001-57200-463000	TOBIE WILSON PARK IMPROVEMENTS	107,268	50,000	84,095	220,000
	001-57200-464000	MACHINERY & EQUIPMENT	11,521		2,043	
		PARKS & RECREATION TOTAL	118,789	50,000	286,138	220,000
			\$ 381,339	\$ 579,333	\$ 1,353,805	\$ 886,000

ENTERPRISE FUNDS

Water/Sewer Utility					
Annual Budget					
Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
010-00000-334900	STATE AND COUNTY GRANTS	\$ 140,961	\$ 395,000	\$ 140,961	\$ 395,000
010-00000-343301	RESIDENTAL WATER REVENUE	33,694	34,000	36,996	36,000
010-00000-343302	RESIDENTAL SEWER REVENUE	56,359	56,000	59,161	59,000
010-00000-343303	COMMERCIAL WATER REVENUE	2,462,255	2,100,000	2,449,372	2,100,000
010-00000-343304	COMMERCIAL SEWER REVENUE	2,479,384	2,300,000	2,335,755	2,300,000
010-00000-343600	WATER & SEWER OTHER	242,845	250,000	143,000	450,000
010-00000-361000	INTEREST EARNINGS	31,492	22,000	32,000	32,000
010-00000-369000	MISCELLANEOUS	943	1,000	853	
010-00000-369100	GAIN/LOSS ON EQUIPMENT SALE	(940)		49,904	
		5,446,993	5,158,000	5,248,002	5,372,000
010-53600-411000	DIRECTOR & TOWN ENGINEER	184,579	75,000	82,000	141,000
010-53600-412000	STAFF WAGES AND SALARIES	354,369	372,000	418,000	428,000
010-53600-412001	ADMIN SALARIES AND WAGES	51,658	51,000	66,000	69,000
010-53600-412007	ALLOCATED FROM SALARIES & WAGES	81,144	95,000	73,546	115,300
010-53600-412008	ALLOCATED TO SALARIES & WAGES	(55,811)	(44,000)	(26,336)	(51,000)
010-53600-421000	PAYROLL TAXES	51,107	41,999	46,911	53,726
010-53600-422300	401A TOWN CONTRIBUTIONS	29,600	27,450	30,660	35,115
010-53600-422400	DEFINED BENEFIT PLAN	272,136	272,136	272,136	231,749
010-53600-423000	LIFE AND HEALTH INSURANCE	162,204	180,000	178,725	185,000
010-53600-423300	DISABILITY INSURANCE	2,810	3,500	2,729	3,500
010-53600-423400	LONG TERM CARE INSURANCE	2,163	3,500	1,937	3,500
010-53600-431000	PROFESSIONAL SERVICES	87,994	90,000	101,344	65,000
010-53600-431100	COMPUTER CONSULTANT SERV.	5,080	6,000	9,351	8,000
010-53600-432000	ACCOUNTING AND AUDITING	26,250	22,000	25,000	10,000
010-53600-438000	WATER PURCHASE	750,977	600,000	805,000	600,000
010-53600-439000	SEWER TREATMENT	1,257,741	1,100,000	833,000	1,100,000
010-53600-442000	UNIFORMS	5,169	6,000	5,030	6,000
010-53600-443000	UTILITIES & TELEPHONE	106,268	100,000	99,019	100,000
010-53600-444000	RENTALS AND LEASES	4,089	4,000	8,010	4,000
010-53600-445000	INSURANCE	46,980	64,000	61,700	59,000
010-53600-446000	REPAIRS & MAINTENANCE	8,687	5,000	25,000	5,000
010-53600-446010	WATER SYSTEM MAINTENANCE	32,740	52,000	65,000	85,000
010-53600-446020	SEWER SYSTEM MAINTENANCE	63,505	200,000	224,000	300,000
010-53600-449000	OTHER CURRENT CHGS & OBLIG.	4,543	14,000	4,000	12,000
001-53600-449002	EMPLOYEE EDUCATIONAL REIMBURSEMENT	1,503	2,000	898	2,000
010-53600-449015	BAD DEBTS	59,404	139,404	69,000	80,000
010-53600-450000	VEHICLE MAINTENANCE	18,158	17,000	23,325	24,000
010-53600-450100	GASOLINE	32,236	26,000	35,144	33,000
010-53600-450200	HEAVY EQUIPMENT MAINT.	34,580	32,000	9,146	22,000
010-53600-451000	OFFICE SUPPLIES	30,828	33,000	25,530	26,000

Water/Sewer Utility					
Annual Budget					
Account	Description	Actual	Annual Budget	Projected	Annual Budget
		9/30/2012	FY 2012-2013	9/30/2013	2013-2014
010-53600-452000	OPERATING SUPPLIES	27,235	24,000	32,958	33,000
010-53600-452010	WATER, METERS, PIPES, SUPPLIES	54,825	50,000	92,246	75,000
010-53600-453000	ROAD MATERIALS	37,179	34,000	38,080	32,000
010-53600-454000	PUBLICATIONS, DUES & TRAINING	8,928	8,000	7,796	8,000
010-53600-455000	SMALL EQUIPMENT	3,010	3,000	172	3,000
010-53600-459000	DEPRECIATION & AMORTIZATION	668,559	675,000	648,000	648,000
010-53600-472000	DEBT SERVICE - INTEREST	86,601	70,179	94,179	89,799
010-53600-491000	OPERATING TRANSFERS		99,988		190,000
		4,640,210	4,554,156	4,488,236	4,834,689
Net Income		\$ 806,783	\$ 603,844	\$ 759,766	\$ 537,311

Water Utility				
Debt Service Principal				
Annual Budget				
Description	Actual	Annual Budget	Projected	Annual Budget
	9/30/2012	FY 2012-2013	9/30/2013	2013-2014
DEBT SERVICE PRINCIPAL REDUCTIONS				
SRFL Phase I Wastewater Loan	\$ 60,701	\$ 62,385	\$ 62,385	64,117
SRFL Phase III Wastewater Loan	63,118	127,218	127,218	130,404
Town of Medley General Fund	436,310			
	\$ 560,129	\$ 189,604	\$ 189,604	\$ 194,520

Water Utility					
Capital Expenditures					
Annual Budget					
CIP No.	Description	Actual	Annual Budget	Projected	Annual Budget
		9/30/2012	FY 2012-2013	9/30/2013	2013-2014
WS-0010	Miscellaneous Equipment	\$ 57,215	\$ 35,000	\$ 31,308	\$ 35,000
WS-0091	Force Main			3,274	
WS-0101	Water Distribution Loop	12,055	200,000	5,000	340,000
WS-0102	Pump Station Improvements	6,302	115,000	10,000	165,000
WS-0106	10776 NW SRD Facility Improv		33,333	8,000	30,000
WS-0107	Gravity Sewer System	49,610			
WS-0108	NW 87th Ave			85,000	920,000
WS-0020	Pick Up Truck		28,000	28,495	
	Jet Vactor		350,000		
		\$ 125,182	\$ 761,333	\$ 171,077	\$ 1,490,000

Storm Water Utility					
Annual Budget					
Account	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
030-00000-343300	USER FEES	\$ 1,972,035	\$ 1,820,000	\$ 1,916,000	\$ 1,888,000
030-00000-361000	INTEREST EARNINGS	26,453	34,000	27,102	27,000
030-00000-369000	MISCELLANEOUS	572	1,000	2,265	
		1,999,060	1,855,000	1,945,367	1,915,000
030-53800-411000	DIRECTORS SALARIES	55,374	25,000	27,333	103,000
030-53800-412000	STAFF SALARIES AND WAGES	65,333	93,000	115,000	123,000
030-53800-412001	ADMIN SALARIES AND WAGES ALLOCATED	135,888	100,000	122,075	121,350
030-53800-421000	PAYROLL TAXES	18,743	16,677	21,222	26,572
030-53800-422300	401A TOWN CONTRIBUTIONS	11,845	10,900	13,870	17,368
030-53800-422400	DEFINED BENEFIT PLAN	84,243	78,051	78,170	89,266
030-53800-423000	LIFE AND HEALTH INSURANCE	40,123	60,000	35,000	42,000
030-53800-423300	DISABILITY INSURANCE	505	1,500	1,138	1,500
030-53800-423400	LONG TERM CARE INSURANCE	1,261	1,500	2,060	1,500
030-53800-431000	PROFESSIONAL SERVICES	159,206	160,000	140,000	90,000
030-53800-431100	COMPUTER CONSULTANT	380	1,000	400	4,000
030-53800-432000	ACCOUNTING AND AUDITING	26,250	25,000	25,000	10,000
030-53800-439000	INFILTRATION INFLOW	440,517	425,000	324,770	308,000
030-53800-442000	UNIFORMS	1,110	2,000	2,200	3,000
030-53800-443000	UTILITIES & TELEPHONE	9,469	9,000	17,451	9,000
030-53800-444000	RENTALS AND LEASES	17,550	5,000	-	5,000
030-53800-445000	INSURANCE	23,163	25,000	26,345	25,401
030-53800-446000	REPAIRS & MAINTENANCE	4,332		5,120	
030-53800-446040	DRAINAGE SYSTEM R & M	675	30,000	432	30,000
030-53800-446050	CANAL MAINTENANCE	19,877	52,000	11,741	52,000
030-53800-446060	NPDES FEES & PERMITS		8,000	5,000	10,000
030-53800-449000	OTHER CURRENT CHGS & OBLIG.	164	2,000	-	
030-53800-449015	BAD DEBT	78,503	20,000	126,230	93,000
030-53800-449010	LICENSES & TAXES	450	1,000	865	1,000
030-53800-450000	VEHICLE MAINTANENCE	14,921	15,000	18,889	10,000
030-53800-450100	GASOLINE	17,774	18,000	15,583	18,000
030-53800-450200	HEAVY EQUIPMENT MAINT.	51,541	45,000	43,000	33,000
030-53800-451000	OFFICE SUPPLIES & POSTAGE	10,513	4,000	12,707	13,000
030-53800-452000	OPERATING SUPPLIES	1,451	5,000	2,949	5,000
030-53800-453000	ROAD MATERIALS AND SUPPLIES	20,197	15,000	13,100	15,000
030-53800-454000	PUBLICATIONS, DUES & TRAINING	1,633	3,000	1,707	3,000
030-53800-455000	SMALL EQUIPMENT	29		193	
030-53800-459000	DEPRECIATION & AMORTIZATION	276,830	290,000	284,310	340,000
030-53800-471000	DEBT SERVICE - MIAMI DADE BONDS	49,981	49,981	15,000	15,000
030-53800-472000	DEBT SERVICE - INTEREST	100		-	5,577
		1,639,931	1,596,609	1,508,860	1,623,534
Net Income		\$ 359,129	\$ 258,391	\$ 436,507	\$ 291,466

Stormwater Utility				
Debt Service Principal				
Annual Budget				
Description	Actual	Annual Budget	Projected	Annual Budget
	9/30/2012	FY 2012-2013	9/30/2013	2013-2014
Debt Service Principal Reductions				
Principal payments SRF loan	\$ -	\$ -	\$ -	\$ 87,468
Principal payments on Sweeper	4,600			
	\$ 4,600	\$ -		\$ 87,468
Additions to Debt Service				
Proceeds from SRF Loan				
for NW 95th Ave Drainage North	\$ -	\$ 2,700,000	\$ 1,800,000	\$ 1,210,771

Storm Water Utility					
Capital Expenditures					
Annual Budget					
CIP No.	Description	Actual 9/30/2012	Annual Budget FY 2012-2013	Projected 9/30/2013	Annual Budget 2013-2014
	Equipment Purchases	\$ 82,541	\$ -	\$ 2,499	\$ -
SW-0105	Drainage System NW 97th Ave & NW 109th	19,683	350,000	-	350,000
SW-0106	Drainage System NW 109th St & River Drive		203,500		203,500
SW-0103	Drainage System Design Mitigation South	40,255	-	50,000	1,000,000
SW-0115	NW 79 Avenue Drainage				463,000
	Drainage System NW 116th Way North of RR	243,199			
SW-0102	Drainage System NW 95th Flood Mitigation North	103,703	2,700,000	1,800,000	675,000
SW -0111	Drainage System NW 138th & NW 115 Ave	293,371			350,000
SW-0107	Drainage System NWSRD from NW 117th Way to NW 121th Way		350,000	-	400,000
SW -0109	Deliant Construction				189,070
SW-0112	Master Plan		95,000		
SW-0113	NW 96th St from NW 87th to SRD		350,000	20,000	350,000
SW -0116	NW 116 Way & NW 102nd Road		105,000		105,000
SW-0117	NW 72th Ave & SRD East		125,000	62,000	500,000
SW-0108	NW 90th Street Drainage				220,616
WS-0106	10776 NWSRD Facility Improvements		33,333	8,000	30,000
SW-0020	Pick Up Truck		28,000	26,590	
		\$ 782,752	\$ 4,339,833	\$ 1,969,089	\$ 4,836,186

Lakeside Retirement Park					
Annual Budget					
Account	Description	Actual	Annual Budget	Projected	Annual Budget
		9/30/2012	FY 2012-2013	9/30/2013	2013-2014
040-00000-361000	INTEREST INCOME	\$ 23	\$ -	\$ 21	
040-00000-362000	RENT AND ROYALTIES	173,210	170,000	180,240	178,500
040-00000-369000	MISCELLANEOUS	1,500	1,000		
040-00000-381000	TRANSFERS IN WATER DEPT	179,000	190,000	181,575	190,000
		353,733	361,000	361,836	368,500
040-57200-412000	SECURITY GUARDS SALARIES	19,726	20,000	19,000	19,000
040-57200-412007	ALLOCATED SALARIES & WAGES	3,899	10,700	10,341	11,900
040-57200-421000	PAYROLL TAXES	1,801	2,349	2,245	2,364
040-57200-422300	401A CONTRIBUTIONS	218	-	1,467	1,545
040-57200-432000	ACCOUNTING & AUDITING	3,500			
040-57200-434008	CONTRACTUAL SERVICES- GUARD	100,344	100,000	97,077	100,000
040-57200-443000	UTILITIES & TELEPHONE	59,955	58,000	66,516	65,000
040-57200-444000	RENTALS AND LEASES	105,438	118,500	118,107	123,000
040-57200-445000	INSURANCE	3,207	2,000	2,534	2,904
040-57200-446000	REPAIRS & MAINTENANCE	21,183	22,000	14,014	22,000
040-57200-449000	OTHER CURRENT CHGS & OBLIG.	445	1,200	-	
040-57200-449010	LICENSES & TAXES	24,010	24,000	23,623	24,000
040-57200-452000	OPERATING SUPPLIES	453		2,547	
040-57200-459000	DEPRECIATION & AMORTIZATION	17,841	16,000	14,876	16,000
		362,020	374,749	372,347	387,713
Net Income (loss)		\$ (8,287)	\$ (13,749)	\$ (10,511)	\$ (19,213)

Police Gun Range					
Annual Budget					
Account	Description	Actual	Annual Budget	Projected	Annual Budget
		9/30/2012	FY 2012-2013	9/30/2013	2013-2014
050-00000-361000	INTEREST INCOME	\$ 1,617	\$ 1,500	\$ 1,520	\$ 1,500
050-00000-362000	RENT AND ROYALTIES	219,149	255,000	242,024	260,000
050-00000-369000	MISCELLANEOUS	41,751	2,000	3,200	
		262,517	258,500	246,744	261,500
050-52100-412000	RANGE MASTER SALARIES AND WAGES	54,341	50,000	57,000	56,000
050-52100-412001	RANGE MAINT SALARIES AND WAGES		5,000	-	
050-52100-412007	ALLOCATED SALARIES AND WAGES	38,465	54,000	59,714	65,200
050-52100-421000	PAYROLL TAXES	7,044	8,339	8,929	9,272
050-52100-422300	401A TOWN CONTRIBUTIONS	1,266	500	1,262	1,262
050-52100-422400	DEFINED BENEFIT PLAN			-	16,431
050-52100-423000	LIFE AND HEALTH INSURANCE		10,000	77	
050-52100-423300	DISABILITY INSURANCE			91	
050-52100-423400	LONG TERM CARE INSURANCE			74	
050-52100-431000	PROFESSIONAL	647		-	
050-52100-431100	COMPUTER CONSULTING	3,654	1,000	-	1,000
050-52100-432000	ACCOUNTING AND AUDITING	4,500	2,000	-	
050-52100-442000	UNIFORMS	434	2,400	1,099	1,600
050-52100-443000	UTILITIES & TELEPHONE	14,975	16,000	16,707	17,000
050-52100-444000	RENTALS AND LEASES		3,000	-	
050-52100-445000	INSURANCE	9,060	10,000	12,226	11,000
050-52100-446000	REPAIRS & MAINTENANCE	7,577	25,000	13,740	20,000
050-52100-449000	OTHER CURRENT CHGS & OBLIG.	1,035	3,500	-	
050-52100-449010	LICENSES & TAXES	11,995	12,000	11,882	12,000
050-52100-451000	OFFICE SUPPLIES & POSTAGE	3,838	5,000	2,923	5,000
050-52100-452000	OPERATING SUPPLIES	13,850	15,000	11,073	15,000
050-52100-455000	SMALL EQUIPMENT			-	
050-52100-459000	DEPRECIATION & AMORTIZATION	22,423	23,000	19,980	22,000
		195,104	245,739	216,777	252,765
Net Income (loss)		\$ 67,413	\$ 12,762	\$ 29,967	\$ 8,735



Office of Capital Projects & Development Services

Proposed FY 2014 - 2018 Capital Improvement Program

Progress Report

CIP Workgroup:

Roy Danziger, Finance Director
Jorge C. Soto, Utilities Director
Heriberto Cabrera, Public Works Director
Police Chief Jeanette Said-Jinete
Capt. Jack Young
Jose Guasch, Code Enforcement Director
Victoria Martinez, Paralegal
Lizmar Valido, Senior Social Services
Building Official

Jorge E. Corzo PE CFM, CIP Program Manager

Town Council:

Mayor Roberto Martell
Vice Mayor Griselia DiGiacomo
Councilmember Mayor Jack Morrow
Councilmember Susana Guasch
Councilmember Edgar Ayala

Lead Dept.	CIP No.	GL Account	PROJECT NAME / Phase or Type	Description	Status	Funding Sources	Prior Yr. Funding	FY-14	FY-15	FY-16	FY-17	FY-18	TOTAL FY 14 - 18
GENERAL ADMINISTRATION DEPARTMENT (GENERAL FUND) CAPITAL EXPENDITURES													
GA	GA-0100	001-51300-464000	CAPITAL EXPENSE - Machinery & Equipment	Machinery and Equipment replacement	Need FY 15-18 Projections	GF	\$ 20,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GA	GA-1301	001-51300-463000	MUNICIPAL SERVICES FACILITY / Interior Improvements	Interior remodeling & misc. improvements	Active	GF	\$ 39,951	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
General Administration Department (General Funds) - Subtotals:							\$ 60,566	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
LEGAL DEPARTMENT (GENERAL FUND) CAPITAL EXPENDITURES													
LD	LD-0100	001-51400-466000	CAPITAL EXPENSE - Furniture & Fixtures	Furniture & Fixtures	Need FY 15-18 Projections	GF	\$ 1,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Department (General Funds) - Subtotals:							\$ 1,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING DEPARTMENT (GENERAL FUND) CAPITAL EXPENDITURES													
BD	BD-0100	001-51500-464000	CAPITAL EXPENSE - Machinery & Equipment	Machinery and Equipment replacement	Need FY 15-18 Projections	GF	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Building Department (General Funds) - Subtotals:							\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
PUBLIC SAFETY (POLICE) DEPARTMENT (GENERAL FUND) CAPITAL EXPENDITURES													
PS	PS-0010	001-52100-461000	CAPITAL EXPENSE - Vehicle Purchase	Vehicle Purchases	Need FY 15-18 Projections	GF	\$ 71,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PS	PS-0011	001-52100-461000	CAPITAL EXPENSE - Vehicle Purchase (Forfeiture Fund)	Vehicle Purchases	Need FY 15-18 Projections	FF	\$ 301,137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PS	PS-0020	001-52100-464000	CAPITAL EXPENSE - Machinery & Equipment	Machinery and Equipment replacement	Need FY 15-18 Projections	GF	\$ 24,265	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ 26,000
PS	PS-0021	001-52100-464000	CAPITAL EXPENSE - Machinery & Equipment (Forfeiture Fund)	Machinery and Equipment replacement	Need FY 15-18 Projections	FF	\$ 84,897	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PS	PS-1301	001-52100-463001	MUNICIPAL SERVICES FACILITY / Police Department Improv. (Forfeiture Fund)	Expansion of 3d Floor and ground floor modifications to accommodate sally port, cells, etc.	Design Phase in progress	FF	\$ 116,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety (Police) Department (General & Forfeiture Funds) - Subtotals:							\$ 598,016	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ 26,000
CODE COMPLIANCE DIVISION (GENERAL FUND) CAPITAL EXPENDITURES													
GA	CC-0020	001-52400-464000	CAPITAL EXPENSE - Machinery & Equipment (Computers)	Machinery and Equipment replacement	Need FY 15-18 Projections	GF	\$ 2,248	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Code Compliance (General Funds) - Totals:							\$ 2,248	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
PUBLIC WORKS DEPARTMENT (GENERAL FUND) CAPITAL EXPENDITURES													
PW	PW-0010	001-53900-461000	CAPITAL EXPENSE - Vehicle Purchase	Vehicle Purchases	Need FY 15-18 Projections	GF	\$ 4,850	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Lead Dept.	CIP No.	GL Account	PROJECT NAME / Phase or Type	Description	Status	Funding Sources	rior Yr. Fundin	FY-14	FY-15	FY-16	FY-17	FY-18	TOTAL FY 14 - 18
SENIOR SOCIAL SERVICES (GENERAL FUND) CAPITAL EXPENDITURES													
SS	SS-0010	001-56900-461000	CAPITAL EXPENSES - Vehicle Purchases	Vehicle Purchases	Completed	GF	\$ 20,797		\$	-	\$	-	\$
SS	SS-0020	001-56900-464000	CAPITAL EXPENSES - Machinery & Equipment	Machinery and Equipment replacement	Pending	GF	\$	5,000	\$	-	\$	-	5,000
SS	SS-1301	001-56900-463000	LAKESIDE RECREATIONAL CENTER - Building Improvements	Facility Improvements	Pending CIP Approval	GF	\$ 50,790	\$ 25,000	\$	-	\$	-	25,000
								\$ 30,000	\$	-	\$	-	\$ 30,000
Senior Social Services (General Funds) - Subtotal:													
							\$ 71,587						
PARKS & RECREATION (GENERAL FUND) CAPITAL EXPENDITURES													
PR	PR-0010	001-57200-461000	CAPITAL EXPENSES - Vehicle Purchases (School Buses)	Vehicle Purchases	Completed	GF	\$ 200,000	\$	-	\$	-	\$	-
PR	PR-0020	001-57200-464000	CAPITAL EXPENSES - Machinery & Equipment	Machinery and Equipment replacement	Inactive	GF	\$ 2,043	\$	-	\$	-	\$	-
PR	PR-1301	001-57200-463000	TOBIE WILSON PARK / D. MEEHAN FIELD IMPROV. - PHASE 1	New parking area, exercise trail, lighting, landscaping and multipurpose field	RFP for Design Build in progress (playground completed)	GF	\$ 84,095	\$ 220,000	\$	-	\$	-	220,000
							\$ 286,138	\$ 220,000	\$	-	\$	-	220,000
Parks & Recreation (General Funds) - Subtotal:													
							\$ 1,353,781	\$ 886,000	\$ 555,000	\$ 50,000	\$	-	\$ 1,491,000
FY 2014 - 2018 GENERAL FUND (GF) CAPITAL EXPENDITURES TOTALS:													

Lead Dept.	CIP No.	PROJECT NAME / Type	Location	Description	Status	Funding Sources	Prior Year	FY - 14	FY - 15	FY - 16	FY - 17	FY - 18	TOTAL FY 14 - 18
WATER & SEWER UTILITY CAPITAL EXPENDITURES													
CAPITAL EXPENSES - Machinery & Equipment													
WSD	WS-0010	Capital Expenses - Machinery & Equipment	Townwide	Equipment	Needs FY 15-18 Projections	WSU	\$ 31,308	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
WSD	WS-0020	Capital Expenses - Vehicle Purchases	Townwide	Acquisition of a utility pickup truck	Needs FY 15-18 Projections	WSU	\$ 28,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSD	WS-0101	NW 121 Way and Distribution System (Loop)	NW 121 Way and theoretical NW 107 Ave. Extension	Design & Construction Phase	In Progress	GOB / WSD	\$ 5,000	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000
WSD	WS-0102	PUMP STATION 100-A IMPROVEMENTS	Pelmad Industrial Park, NW 77 Ave. & NW 78 Ter.	Design & Construction Phase	In Progress	GOB / WSD	\$ 10,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000
WSD	WS-0103	NW 109 AVE. WATER DISTRIBUTION SYSTEM IMPROV.	NW 109 Avenue	Design & Construction Phase	Needs program update	GOB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSD	WS-0104	NW 97 AVE. WATER & SEWER SYSTEM IMPROV.	900 LF North of NW 109 Street	Water & Sewer System Expansion	Needs program update	GOB / WSD / D-CIAC	\$ -	\$ -	\$ 270,000	\$ -	\$ 450,000	\$ -	\$ 720,000
WSD	WS-0091	NW SOUTH RIVER DRIVE FORCE MAIN INTERCONNECT - Phase 1	NWSRD	System Interconnection for emergency back-up	Needs program update (System hydraulics study)	GOB / WSD	\$ 3,274	\$ -	\$ -	\$ 235,000	\$ 370,000	\$ -	\$ 605,000
WSD	WS-0106	MEDLEY PUBLIC SERVICES FACILITY IMPROVEMENTS - Phase 1	10776 NW S. River Drive	Interior Renovations and Improvements (WSU Share) / Programming & Const.	In Progress	WSU / SWU / GF	\$ 8,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
WSD	WS-0107	GRAVITY SEWER SYSTEM CONDITION ASSESSMENT & INFILTRATION / INFLOW REPAIRS	SSTV of East areas & system improv. (FY 2013)	Study & Report / Construction Phase	In Progress	WSU O&M Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WS	WS-0108	NW 87TH AVENUE / Water & Sewer Utilities Adjustments and System Improvements	NW 87th Avenue from NW 90 Street to NW S. River Drive	Relocation and/or adjustment of existing mains, and new 18" WM extension.	In Progress / JPA With FDOT	WSU	\$ 85,000	\$ 920,000	\$ -	\$ -	\$ -	\$ -	\$ 920,000
Water & Sewer Utility Funds - Totals:							\$ 171,077	\$ 1,490,000	\$ 270,000	\$ 235,000	\$ 820,000	\$ -	\$ 2,815,000

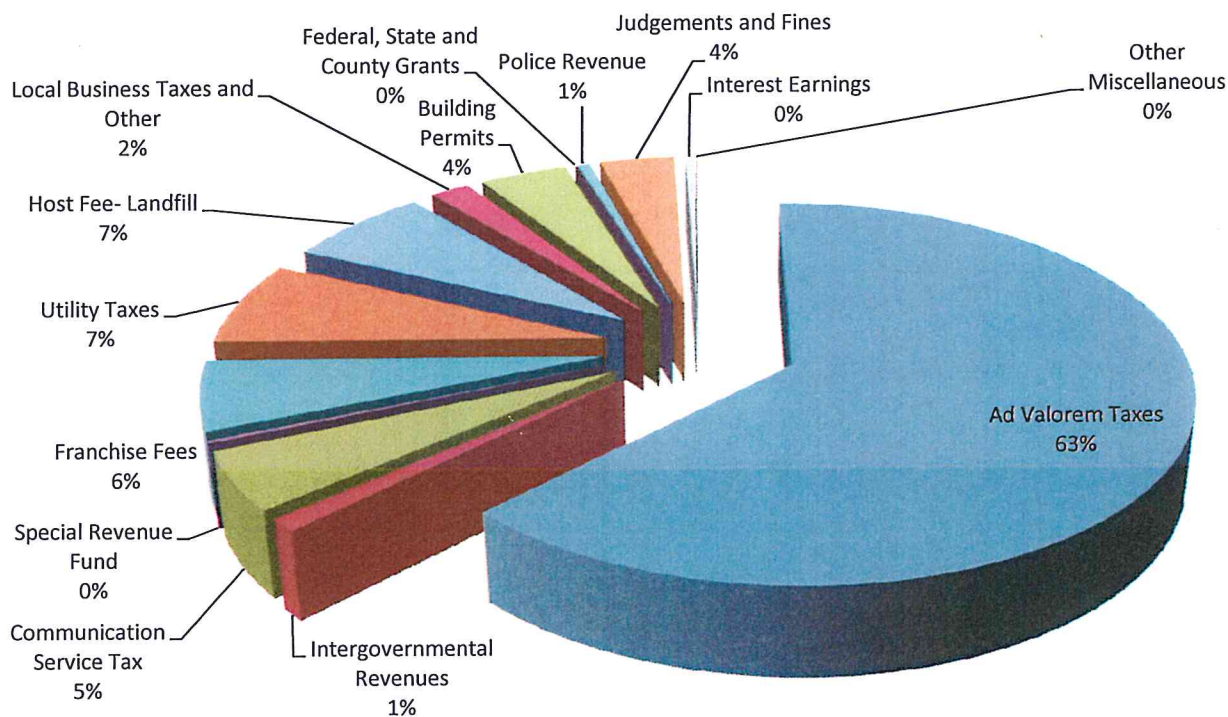
Lead Dept.	CIP No.	PROJECT NAME / Type	Location	Description	Status	Project Team	Funding Sources	Prior Year	FY - 14	FY - 15	FY - 16	FY - 17	FY - 18	TOTAL FY 14 - 18
STORMWATER UTILITY CAPITAL EXPENDITURES														
SW	SW-0010	CAPITAL EXPENSES - Machinery & Equipment	Townwide	Acquisition of M & E	Need FY 15 - 18 projections	TBA	SWU	\$ 2,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SW	SW-0020	CAPITAL EXPENSES - Fleet Management	Townwide	Acquisition of a utility pickup truck	Need FY 15 - 18 projections	TBA	SWU	\$ 26,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SW	SW-0102	FLOOD MITIGATION AREA - NORTH BASIN (FMA-N) / Drainage Improvements	Area bounded by NW 95 Ave. from NW 100 to NW 109 St - Extended south to include portions of NW 89th Ave and NW 96 St.	Drainage Improvements and Resurfacing of NW 95 Street / Construction Phase	In Progress	W&A (EOR), Atkins (CEI) Williams (GC)	SWU (FDEP - SRF)	\$ 1,800,000	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ 675,000
SW	SW-0103	FLOOD MITIGATION AREA - SOUTH BASIN (FMA-S) / Drainage Improvements	NW 89th Ave / NW 93 St Area	RW Acquisition and Interconnected Drainage System with future outfall	Design phase in progress	W&A (EOR)	SWU	\$ 50,000	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ -	\$ -	\$ 2,500,000
SW	SW-0105	NW 97 AVE. AT NW 109 STREET / Road & Drainage Improvements	Intersection Improvements	Design & Construction Phase	On hold pending program update	W&A (EOR)	SWU		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
SW	SW-0106	NW 109 AVE. AT NW S. RIVER DRIVE / Drainage Improvements	Intersection Improvements	Design & Construction Phase	Needs program update	EAC?	SWU	\$ -	\$ 203,500	\$ -	\$ -	\$ -	\$ -	\$ 203,500
SW	SW-0107	NW S. RIVER DRIVE WESTSIDE / Road & Drainage Improv. - Phase 1	From NW 116th Way to NW 121 Way (2,600 LF)	Design & Construction Phase	Needs program update	TBA	SWU	\$ -	\$ 350,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 450,000
SW	SW-0108	NW 90 STREET / Drainage Improvements	From NW 79 Ave. to NW 82 Ave. (1,650 LF)	Design & Construction Phase	Needs program update	TBA	SWU	\$ -	\$ 220,616	\$ 200,000	\$ -	\$ -	\$ -	\$ 420,616
SW	SW-0109	NW 77 CT. SOUTH OF NW 74 ST. / Drainage Improvements	Flooding area south of NW 74 Street (Delant Construction Area) (700 LF)	Design & Construction Phase	Needs program update	TBA	SWU	\$ -	\$ 189,070	\$ -	\$ -	\$ -	\$ -	\$ 189,070
SW	SW-0111	NW 115 WAY ROAD / Drainage Improvements	From the FEC RR to NW South River Drive (1,500 LF)	Design & Construction Phase	Needs program update	TBA	SWU	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
SW	SW-0112	STORMWATER MASTER PLAN / Phase 1	Townwide	Program Development & GIS System Management	Needs program update	TBA	SWU	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000
SW	SW-0113	NW 96 STREET / Drainage Improvements	From NW 87th Ave. to NW South River Drive (2,100 LF)	RW Acquisition, Design & Phase - 1 Construction including Environmental Report	In Progress	EAC	SWU	\$ 20,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

GENERAL FUND**Summary**

The 2013-2014 budget provides for a balanced budget. Projected revenues equal projected expenditures without the use of operating transfers or the use of reserves. Last years' budget projected a \$ 99,988 transfer from the water dept to balance the budget . However the transfer will not be required because we are projecting a overall surplus of \$ 1,737,344 of which \$1,857,516 increases the unrestricted reserves and \$ 120,172 reduces police restricted reserves.

Revenue

The total revenues estimated for the Fiscal Year 2013-2014 are \$ 14,413,463. As depicted in the graph below, the largest revenue source for the Town comes from Ad Valorem Taxes.

**Ad Valorem Taxes**

Ad valorem revenues are based on both real and personal property assessments for property located within the boundaries of the Town. On July 1 of each year the Property Appraiser sends out the Certification of Taxable Value Form DR-420. This form estimates both the real and personal values for each taxing authority. According to the 2012 DR-420, the gross taxable value was \$1,752,826,977. However, according to the 2013 DR-420 the final gross taxable value for 2012 was \$1,613,562,285. At the set millage rate of 5.5850, this means a loss in revenue of \$777,793,305. This loss of revenue was partially accounted for by the statutory 5% allowance, the additional allowance taken by the Town of \$ 150,000 and delinquent collections from prior years.

Additional Footnotes to FY 2013-2014 Budget

The 2013 DR-420 states the assessed taxable values at \$ 1,797,187,544. At the adopted millage of 5.3800 the ad valorem revenues should be \$9,668,869. Taking into account the statutory 5% allowance, ad valorem revenues are estimated at \$9,185,426. For purposes of this budget an additional \$ 160,000 allowance is taken by the Town.

Intergovernmental Revenue

Intergovernmental revenues include the Town's allocation of sales taxes, local option gas taxes and state revenue sharing proceeds. The amounts presented in this budget are based on estimated provided by the Florida Department of Revenue.

Communications Service Tax

The Communications Service Tax combines State and local communications services taxes consolidating the Franchise Fees for Telecommunications, Franchise Fees for Cable Television and the Utility Tax for Telecommunication. The Tax is applied to all communications service bills issued to customers on or after October 1, 2001. The Town is anticipating revenues based on estimates provided from the Florida Department of Revenue.

Special Revenue Fund-Transportation Surtax

In 2002, the County approved a half-percent sales surtax to fund transit and transportation projects. The County distributes a portion of amounts collected to the municipalities based on population. The 2013-2014 Budgeted amount is estimated based on current revenues.

Franchise Fees-Electricity

The franchise fee revenue for electricity is generated from electric sales by Florida Power and Light within the Town's municipal boundaries. The 2013-2014 Budgeted amount is estimated based on current revenues.

Franchise Fees-Gas

The franchise fee for gas is generated from gas sales by Florida City Gas to customers within the municipal boundaries of the Town. The 2013-2014 Budgeted amount is estimated based on current revenues.

Utility Taxes-Electricity

The Electric Utility Tax is derived from a 10% tax levied within the Town's boundaries on each customer's electric bill from Florida Power & Light. The 2013-2014 Budgeted amount is estimated based on current revenues.

Utility Tax-Gas

The Gas Utility Tax is derived from a 10% tax levied on each customer's gas bill from several providers. The 2013-2014 Budgeted amount is estimated based on current revenues.

Host Fee-Landfill

The landfill generates a host fee from Waste Management, Inc. The host fee is currently based on \$ 1.22 per ton of solid waste disposed of at the landfill. The 2013-2014 budgeted amount is estimated based on current revenues.

Local Business Taxes

A business tax receipt (formerly know as Occupational License) is required for any business performing services or selling goods, advertising goods for sale, or advertising the performance for a fee. It is expected that Business Tax Receipts will generate \$190,000 based on the invoiced amounts for the 2014. This amount includes a share of the County's Business Tax Receipts.

Pressure Vessel Fees

Miami Dade County Code Compliance Department requires that the Town inspect all pressure vessels within the Town's municipal boundaries. The charge is \$75 per pressure vessel. Budgeted revenues are estimated based on current revenues.

Contractor Registration Fees

Each contractor doing business in the Town is required to pay an annual contractor fee of \$50. Budgeted revenues are based on current revenues.

Alarm Registration Fees

The Town of Medley requires registration of burglar alarm systems and payment of an annual fee. Budgeted revenues are based on a \$50 fee for new registrations and a \$35 renewal fee.

Mobile Home Licenses Tax

The Town receives proceeds from an annual license tax levied on all mobile home licenses and park trailers. The tax is levied by the State and the Town receives a portion of that amount. The revenue estimate is based on current levels.

Alcoholic Beverage License Tax

The Alcoholic Beverage Tax represents a portion of the annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, importers of alcoholic beverages collected within the municipality.

Building Permit Fees

The Building Permit revenues include fees issued for building, radon, code compliance, structural, mechanical, electrical, plumbing, roofing, paving & drainage and miscellaneous other permits. The fees are based on a percentage of the job cost in accordance with the rate structure established by the Town. The objective of the fee is to off-set the cost of providing the related service. Historically permit fees are difficult to estimate.

Federal, State and County Grants

Monies received from most grants are required to be used for specific purposes. Grants are not budgeted until the Grant Agreements are signed, and the expenditure for which the grant was awarded is incurred. Grants anticipated for the 2013-2014 Budget are reflected in the Enterprise Funds.

Police Revenue

Revenues include false alarm billings. It also includes reimbursement of HITDA expenses such as vehicle rentals and the overtime for the officers assigned to the task force. In addition, the Town charges an administration fee for off duty vehicle usage.

Judgment and Fines

Revenues include traffic citations issued by the police officers for infractions which occur within the Town's boundaries. The monies are collected through Miami Dade Clerk's office and are distributed to the Town. Revenues also include Red Light Camera citations. There are currently 4 red light cameras in operation.

Forfeiture Revenue from federal and state agencies can not be budgeted.

Interest Earnings

Interest earnings are from investments of surplus funds. The Town has a very conservative investment policy. Funds may be invested in direct obligations of the United States Government, its agencies, or instrumentalities to the payment of which the full faith and credit of the government of the United States is pledged, Florida State Board of Administration local government surplus funds trust fund, and collateralized or insured certificates of deposit and other evidence of deposits in financial institutions, including money market and public funds checking accounts.

All of the Town's investments are certificate of deposits, money market and public funds checking accounts with regional and national financial institutions.

Other Miscellaneous

Revenues include lien letters, insurance proceeds, auction proceeds, certain employee reimbursements and other.

EXPENSE DETAIL

General Fund

The Town's proposed Budget expenditures for FY 2013-14 are \$ 14,413,463 with a total of \$ 13,033,167 in departmental operating expenses which excludes major capital outlay and debt service. This represents a \$101,490 decrease in operating expenditures from the prior years adopted budget.

Except for union contract increases, this budget does not contemplate any hourly wage increases.

All full time employees receive benefits which include life and health insurance, disability insurance, long term care insurance, participation in pension plans and paid time off. Part time employees with service credit greater than 1 year receive full health insurance benefits in addition to a limited amount of paid time off.

Detail by Department

Town Council

The Town Council consists of 4 members. The Budget assumes that each members salaries and benefits remain the same as last year. Each member is entitled to life and health insurance coverage, long term care coverage and pension benefits.

Executive Office

The Executive Office includes the Mayor, Town Clerk, assistant to the Mayor and Social Services Director. Estimated time worked for the Enterprise Funds are allocated to those Funds.

Finance Department

The Finance Department includes a Finance Director and three bookkeepers. Each employee within this department performs work in the Enterprise Funds which are separately budgeted. Estimated time worked for the Enterprise Funds are allocated to those Funds.

General Administration

The general administration salaries includes the receptionist and assistant town clerk/council executive assistant. Other salaries which were incurred in 2013 were funded by forfeiture money from the police department and cannot be budgeted.

Town Hall Maintenance

Includes 3 full time and 3 part time employees. The full time employees also perform tasks outside of town hall however 100% of their salaries are posted in this department.

Town Attorney

The Town's legal work is contracted with outside law firm. An estimated 25% of this fee is paid by the Water Utility and 25% paid by the Stormwater Dept. The Legal Department salaries include 1 legal assistant.

Professional fees include the town attorneys and specialized legal work for labor, pension, litigation and real estate issues. Other professional fees also include revenue consulting, legislature representation, and engineering costs not directly related to major projects, which are included in the project costs.

Pension Plans

The Town of Medley provides a Defined Contribution Plan for Council and full time non-sworn police officers employees hired before January 1, 2011. The Town contributes 5% of the employees total compensation to a 401A Money Purchase Plan.

The Town also sponsors a local Defined Benefit Pension Plan for all full time non-sworn police officers and elected officials. The Town is required to make an annual required contribution (ARC) based on amounts calculated by an actuary. Except for those costs attributed to the Enterprise Funds, the annual cost of this plan is presented under the General Administration Department. The total ARC for 2013-2014 is \$ 866,622, \$ 529,176 of which is allocated to the general fund.

The assets of the 2 defined benefit pension plans (the other being the police 185 plan) are held separately and may be used only for benefit of the participants.

Health Insurance

Except where attributable to the Enterprise Funds, the total health insurance costs are presented with the General Administrative Department. The Town provides health insurance benefits under a group plan to all full time employees, including subsidies for dependent care, and to part time employees with greater than 1 year of service. No increase in premiums is budgeted.

Other Insurance

Except where attributable to the Enterprise Funds insurance costs are presented with the General Administrative Department. Other insurance includes general liability, workmen's compensation, property, and other miscellaneous coverage's. Premiums are budgeted to increase from 5% to 10%.

Repairs and maintenance building

Budgeted amounts include air conditioning maintenance, fountain maintenance, elevator maintenance, building security, garage and parking lot repairs and miscellaneous repairs.

Office Supplies and postage

Budgeted office supplies includes day to day purchases of paper, pens, toners, postage, copiers, bank service charges, computers and annual software maintenance fees.

Publication, Dues and Training

Amounts include classified advertisements, Dade League fees, subscriptions and other training.

Building Department

Building Department employees include 2 full time clerks and 1 part time clerk. We are in negotiations with a independent building company to manage the daily operations of this department. This includes processing all permit fees including performing job site inspections and providing a building official. The Town Council has approved a company to run this department however as of this writing no contract is in place. Operations are currently being managed by CAP Government Inc. on an interim basis.

Public Safety (Police) Department

The police department budget includes 4 Command Staff, 34 Sergeants and Officers', 5 full time communications officers 2 full-time and 1 part time Administrative Staff.

Forfeiture expenditures

Forfeiture expenditures shall only be used by law enforcement agencies for law enforcement purposes only. The expenditures are subject to laws which dictate the use of the funds. These expenditures cannot be a budgeted line item and cannot be used to replace but must enhance law enforcement activities.

Code Compliance

The code compliance department budget has been increased due to increased enforcement efforts of code compliance. Professional fees include the service of Towngate Inc estimated at 1,300 hours. Employees in this department include 1 full time code chief, 1 part time officer and 1 part time clerk.

Public Works

The budget includes 1 supervisor, 9 full time workers, 2 part time workers and 1 foreman. The department is responsible for the maintenance of all public property including right of ways, road repairs, maintenance of certain railroad crossings and residential recycling.

Senior Social Services

Additional Footnotes to FY 2013-2014 Budget

The Senior Social Services Department's staff includes 1 supervisor, 13 hot meal workers and attendants, 2 van drivers, 2 van helpers, 2 medical transportation drivers and 4 home cleaning personnel. Meal program & attendant wages have increased due to an increase in services and a reclassification adjustment from park and recreation salaries.

Major increases are seen in the costs of the hot meal program and homecare services. This is due to an increase in the cost of each meal and increased participation in both the hot meals and home care service programs. The Town will review the eligibility requirements for the hot meals and home care services. Contemplated changes include increasing the hot meal program age requirement from age 55 to age 62 and revisiting the rules for homecare services. Most of these changes will not affect current participants. Homecare services include bathing, checking blood pressure and home cleaning.

Parks, Recreation and Culture

The budget for the parks, recreation and culture department has increased due to increased demand for the program and services provided.

The Town runs numerous programs for its residents. Demand has increased for programs which include an afterschool and summer camp program for all children through high school age. Other programs include a weekend lunch for all residents and numerous holiday events such as a Christmas and July 4th and tickets to events such as Santa's Enchanted Forrest and the Dade County Youth Fair. The Budget includes 10 Park Attendants, 13 Afterschool, 6 Life Guards, 2 School Bus Driver (1 meal program and 1 afterschool employee also drive school buses) and 2 School Bus Helpers.

Transportation Expenditures

These expenditures relate to special revenues received from the Transportation Trust Fund. These revenues are restricted for use in transit and transportation expenditures.

Debt Service

The debt service on the building is made up of two loans from TD Bank; Capital Improvement Refunding Revenue Note Series 2010A and Capital Improvement Refunding Revenue Note Series 2010B. The balances of these loans as of October 1, 2011 is approximately \$ 2,725,000 and \$ 3,560,000, respectively. Note Series 2010A currently requires monthly principal payments of \$ 12,500 plus a interest payment at a floating rate interest of approximately 1.95% per annum. Note Series 2010B requires principal and interest payments of \$ 21,541, interest at a fixed 2.98% per annum. The Series 2010A note can be prepaid without penalty. If the floating interest rate on the Series 2010A note increases, the rate can be fixed at the set rate under the Series 2010B Note. The debt service on the school buses is from TD Bank; monthly principal and interest payments of approximately \$ 2,500; interest at 1.64% per annum; payoff in 7 years.

Capital Expenditures funded by the General Fund

The Town's capital expenditure budget increased by almost \$ 300,000. Major projects to be undertaken during the 2014 have been approved by the Town Council as part of the Town's Comprehensive Plan:

PW-0104 NW 87th Avenue ROW: Expansion of NW 87th Ave from NW 90th Street to South River Drive, costs to include right of way acquisition and program management. Construction of roadway to be funded by Miami-Dade County.

PW-0105 Tobie Wilson Park -Danny Meehan Field Improvements: Creating a multi purpose park and ball field.

PW-0101.2 - NW South River Drive Master Plan: Expansion of NW South River Drive west of the palmetto Expressway to 3 lanes.

PW-0104 Road and Right-of-way inventory: Updated road and right of way inventory Town-wide, excluding SR Drive corridor as itemized above.

10776 NWSRD Facility Improvements: Facility improvements to the public works facility, costs to be allocated 1/3 to public works, 1/3 to the water department and 1/3 to the stormwater department.

WATER UTILITY

The Town operates a water/wastewater utility system. Water is purchased from Miami-Dade Water and Sewer and resold to customers within its service area. Miami-Dade Water and Sewer has proposed a 15% increase in their wholesale sewer rates, subject to county commission approval. This increase is not being passed along to our customers. Other revenue sources include connection and installation fees.

Revenues

The Town has approximately 1,400 water/wastewater customers, 157 water only customers and 4 sewer only customers.

The current monthly water/sewer rates are as follows:

Residential Water-

First 5,000 gallons \$ 7.26

Over 5,000 Gallons, \$ 2.24 per Gallon

Commercial Water-

First 5,000 gallons \$ 59.39

Over 5,000 Gallons, \$ 7.97 per Gallon

Residential Sewer-

First 5,000 gallons \$ 12.33

Over 5,000 Gallons, \$ 3.17 per Gallon

Commercial Sewer-

First 5,000 gallons \$ 62.44

Over 5,000 Gallons, \$ 10.94 per gallon

The minimum residential monthly water/sewer bill is budgeted for \$ 21.07 including DERM tax.

The minimum commercial monthly water/sewer bill is \$ 130.97 including DERM tax.

Water and sewer revenues are budgeted based on current revenues, excluding water sales to Hialeah Gardens. The Town and the City of Hialeah Gardens have entered into an inter-local agreement whereby each utility may tap into the others' water supply on an emergency and temporary basis. The water usage is metered and sold at wholesale rates. The Town of Medley has not needed to purchase water from Hialeah Gardens. Hialeah Gardens has on a regular basis used the Town's water and have been invoiced for such. Negotiations are under way to amend the agreement as it was never contemplated that Hialeah Gardens would purchase as much water from Medley as they have. The budgeted revenues do not contemplate any usage by Hialeah Gardens. Any water sold by Medley to Hialeah Gardens would increase commercial water revenue and also increase water purchases.

Water and sewer other includes a connection fees of \$ 450,000 from a new developments.

State and County Grants includes \$ 141,000 from the Small Community Wastewater Grant subsidizing the SRF Phase III Loan described below under water/sewer debt service. The balance is from the Miami Dade County GOB Program for water and sewer capital projects.

Expenses

Salaries and wages

There are 13 full time positions budgeted including the department director, 1 full time and 2 part time administrative personnel. Allocated from salaries and wages include employees from the executive, finance and legal departments. Allocated to salaries and wages allocate water personnel to the stormwater department.

Life and health insurance

Includes only those employees whose main department is then water department. The amount is based on actual current costs premiums plus \$ 25,000 for other post employment benefits (OPEB)accrued for retirees.

Professional fees

Includes allocated town attorney and other legal costs, engineering costs, labor relations and miscellaneous fees.

Water and Sewer purchases

Amounts based on projections from Miami Dade Water and Sewer. The wholesale sewer rates will likely be increased by 15%. WASD staff have indicated that additional water and sewer rates could double within 10 years. Sewer costs are high. There is a disconnect between the water purchased and sewer treated. Sewer treated is much higher than the water purchased. This means that there is infiltration somewhere in the system. Since major sewer lines were recently rehabilitated it is suspected that there is infiltration in the laterals with stormwater entering the system.

Water System Maintenance

Includes water meter testing, water leak detection and other water system normal maintenance.

Sewer System Maintenance

Normal maintenance of the system including lift station maintenance-SCADA monitoring, leak repairs, dumping of sewage and other. This expense also includes major repairs to certain sewer lines. The nature of the repairs have yet to be determined. If these repairs extend the life of the line then they will be capitalized and depreciated rather than directly expensed this year. Expenditures which will extend the useful life of the system will be capitalized.

Water meters, pipes and supplies

Includes meter replacement and testing and fire hydrant maintenance. The nature of this expense is similar to water system maintenance and could be combined under one account number.

Debt Service

SRF Phase I loan is a loan under the Florida Department of Environmental Protection revolving credit line facility for wastewater/sewer repairs. These repairs were performed in FY 2002-2003. Interest of 2.70% per annum (Phase 1) and 2.80% per annum (Phase 2), payable in semiannual principal and interest payments of \$ 43,025 on November 15 and May 15 through May 15, 2024, uncollateralized.

SRF Phase III loan is a loan under the Florida Department of Environmental Protection revolving credit line facility for wastewater/sewer repairs. These repairs were performed in FY 2009-2010. Interest of 2.05% per annum (Phase 1) and 2.54% per annum (Phase 2), payable in semiannual principal and interest payments of \$ 98,699 on October 15 and April 15 through May 15, 2026, uncollateralized; payments subsidized by a grant agreement with the State of Florida Department of Environmental Protection in the amount of \$ 70,471 semiannually.

Capital Expenditures

WS-0101. Water Distribution Loop extension connection at NW 121 Way and NW 102nd Road. This will increase fire flow in the area. The cost of this project is partially funded covered by a GOB grant.

WS-0102. PS 100 -A Pump Station Improvements at Palmad Industrial Park and is partially funded by a GOB grant.

WS-0106-10776 NWSRD Facility Improvements: Facility improvements to the public works facility, costs to be allocated 1/3 to public works, 1/3 to the water department and 1/3 to the stormwater department.

WS-0108-NW 98th Ave Water Main; Extension and relocation of water main in anticipation of the construction of NW 87th Ave from NW 90th Street to Okeechobee Road.

STORMWATER UTILITY

The Town of Medley Stormwater Utility was established to plan, construct, operate and maintain the stormwater management systems within the Town's boundaries.

The property's ERU (Equivalent Residential Unit) is the statically estimated average of imperious area of residential developed properties per dwelling unit. For commercial properties, the ERU value is assigned on the basis of one ERU per 1,487 sq ft of imperious area.

Revenues

Stormwater fees for commercial properties are billed on a quarterly basis. Residential properties are billed annually on January 1. Budgeted revenues are based on the July 1, 2013 billings.

Expenses

The stormwater payroll costs include 4 full time employees working exclusively on drainage maintenance and operations. Other employees budgeted include allocated payroll from the Executive, Finance, Legal , Building and Water Departments. An estimated amount of their wages are allocated to stormwater operations, the amount allocated based on estimated hours worked in the department.

Health insurance

Actual costs for stormwater employees not including those employees allocated from other departments. The expense includes an \$ 11,000 OPEB (Other post employment benefit) expense.

Professional fees

Includes in house legal, in house engineers including NPDES costs and outside legal representation. Engineering costs directly associated with a major project are capitalized to the cost of that project.

Infiltration Inflow

Represents 28% of the sewer bill from Miami Dade Water and Sewer. It is estimated that 28% of the sewer treatment cost is as a result of infiltration of stormwater.

Drainage and Canal Maintenance

Includes normal routine maintenance of the drainage system and the shared cost to maintain the Russian Colony Canal.

Capital Expenditures and Debt Service

There are 12 projects budgeted to start or be completed in 2014. Funding is in place for these projects although it is unlikely that all projects can be started in 1 year. A determination will be made on which projects get started in 2014 and which will be deferred to 2015.

SW-0102 Flood Mitigation North. Includes the drainage system NW 95th Ave 100-106th St. This project is funded under the state revolving credit facility loan program. The project has been awarded to Williams Paving under budget. This has allowed the Town to expand the project to adjacent areas to the south using the same contract costs. The north portion will be completed in December 2013. The south section (SW-0103.2) including NW 89th Ave & NW 93rd Street will start soon thereafter.

SW-0105 Drainage System NW 97th Ave

Includes drainage, roadway and water main extension NW 97th Ave to 109th Street.

SW-0106 Drainage System NW 109th St & River Drive

Additional Footnotes to FY 2013-2014 Budget

Includes drainage and roadway improvements at the intersection of NW 109th and S River Drive.

SW-0107 NW So River Drive from NW 117th Way to NW 121 Way

Includes drainage and roadway improvements.

SW-0113 NW 96th Street & NW 87th Ave to SRD

Includes drainage and roadway improvements.

SW-0112 Master Plan

Update the Stormwater management plan for compliance- delayed until 2015.

SW-0116 NW 116th Way & NW 102nd Road

Includes drainage and roadway improvements.

SW-0117 NW 76th Street & NW69th Ave

Includes drainage and roadway improvements.

WS-106-10776 NWSRD Facility Improvements: Facility improvements to the public works facility, costs to be allocated 1/3 to public works, 1/3 to the water department and 1/3 to the stormwater department.

SW 115-NW 79th Avenue Improvements

Includes drainage and road improvements from NW 79th Ave from NW 77 Street to NW 79 Place. This project has been pushed up to meet immediate needs for new drains.

SW 111-NW 115 Way from FEC RR to NW South River Drive

Includes drainage and road improvements.

SW 109 Delant Construction - south of NW 74th Street

Includes drainage and road improvements.

SW 108- NW 90 Street

Drainage and road improvements from NW 79th Ave to NW 82nd Ave.

Debt Service

The first semiannual payment on the Flood Mitigation revolving credit line is due on September 15, 2014.

LAKESIDE RETIREMENT PARK

Lakeside Retirement Park accounts for the real estate operations of an age and income restricted mobile home park. Land rents collected from tenants do not cover the costs of operations. Therefore \$ 190,000 is budgeted as a operating transfer from the Town's Water Department to help fund operations. Land rents paid to Our Security Corp, currently \$ 9,183 per month, increase 3% per year. There is 1 part time security guard on the payroll. Remaining coverage is by an outside security company.

POLICE GUN RANGE

The police gun range rents out time to other law enforcement agencies who use the range for training of their law enforcement personnel. The range operations includes 2 part time range masters, and allocated time from the police and finance departments.